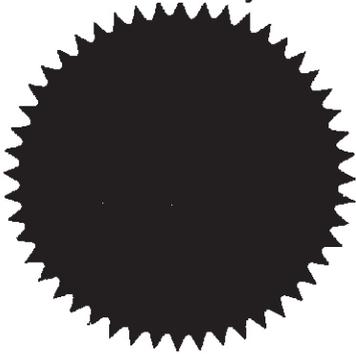


ASSENTED to by me this... 12<sup>th</sup> ..... day of..... DEC. ..... 2019



.....  
MR. ADEGBOYEGA OYETOLA  
Governor

No. 15

2019



**OSUN REVENUE ADMINISTRATION AND TAX  
(CODIFICATION AND CONSOLIDATION)  
LAW 2019**

**A LAW TO MAKE PROVISION FOR OSUN INTERNAL REVENUE SERVICE TO BE SOLELY RESPONSIBLE FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE GOVERNMENT OF OSUN AND LOCAL GOVERNMENT COUNCILS IN THE STATE, TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR OTHER MATTERS CONNECTED THERETO.**

BE IT ENACTED by the State of Osun House of Assembly  
in this Legislative Session convened as follows:

*Enactment*

# **OSUN REVENUE ADMINISTRATION AND TAX (CODIFICATION AND CONSOLIDATION) LAW 2019.**



## **ARRANGEMENT OF SECTIONS**

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3. Object of the Service
4. Establishment of the Board and its Membership.
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1. This Law may be cited as Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019. *Citation.*
  
2. (1) There is hereby established the Osun Internal Revenue Service (in this Law Referred to as 'the Service'). *Establishment of the Osun Internal Revenue Service.*
  
- (2) The Service:
  - (a) shall be a body corporate with perpetual succession and a Common Seal;
  - (b) may sue or be sued in its corporate name; and
  - (c) may acquire or hold any property, moveable or immoveable, for the purpose of carrying out any of its functions under this Law. *Body Corporate.*

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

3. The object of the Service shall be to solely control, administer and collect the various taxes, non-tax revenues and Laws specified in the Schedules or other Laws made or to be made from time to time by the State House of Assembly or other regulations made there under by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

*Object of  
the Service.*

4. (1) There is established for the Service a Governing Board (in this Law referred to as the “Board”), which shall exercise overall supervision of the Service as specified in this Law.

*Establishment  
of the Board  
and its  
Membership.*

- (2) The Board shall consist of:
- (a) The Executive Chairman of the Service who shall be appointed by the Governor, subject to the confirmation by the House of Assembly;
  - (b) The Secretary to the Board who shall be appointed by the Governor;
  - (c) Four Directors or Heads of the following departments of the Service;
    - i. Income Tax;
    - ii. Legal and Enforcement;
    - iii. Informal sector; and
    - iv. MDAs & other Taxes.

- (d) one representative each not below the rank of a Director or its equivalent in the Civil Service of the State from the following:
- (i) Ministry responsible for Transportation;
  - (ii) Ministry responsible for Finance;
  - (iii) Ministry of Justice;
  - (iv) Ministry responsible for Local Government and Chieftaincy Affairs;
  - (v) Ministry responsible for Commerce and Industry;

- (vi) Ministry responsible for Land Matters; and
- (vii) Ministry responsible for Environment and Sanitation.

(e) Three persons who shall be members of a relevant professional body and knowledgeable in tax matters, who shall be appointed by the Governor to represent each of the three Senatorial Districts in the State.

(f) Three Local Government Council Chairmen, one from each Senatorial District in the State to

be appointed by the Governor.

(3) The members of the Board, other than the Executive Chairman, the Executive Directors/Heads of Departments and the Secretary, shall function in a purely non-executive and part-time capacity.

(4) The supplementary provisions set out in the Second Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

*Proceedings  
of the  
Board.*

5. The Executive Chairman and other members of the Board, other than ex-officio members, shall each hold office:

*Tenure of  
the Board.*

- (a) for a term of four years and may be renewable for another term of four years.

6. (1) Notwithstanding the provisions of section 5 of this Law, a member of the Board shall cease to hold office as a member of the Board if:

*Cessation of Membership of the Board.*

- (a) he resigns his appointment as a member of the Board by notice, under his hand addressed to the Governor;
- (b) he becomes of unsound mind;
- (c) he becomes bankrupt or makes a compromise with his creditors;

- (d) he is convicted of a felony or any offence involving dishonesty or corruption;
- (e) he becomes incapable of carrying on the functions of his office arising from an infirmity in mind or body;
- (f) he has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his duties as a member of the Board and the Governor certifies his removal therefrom;
- (g) in the case of a person possessing a professional qualification, he is

disqualified by a competent authority; or

(h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.

(2) If any member of the Board ceases to hold office under this Law and before the expiration of the term for which he is appointed, another person shall be appointed to the Board in the place of such person and the new member of the Board shall thereupon complete the remaining term.

7. The Chairman and members of the Board shall be paid such emoluments, allowances and

*Emoluments  
of the Board.*

benefits as may be approved by the Governor.

8. (1) The Board shall:
- (a) provide the general policy guidelines and superintend the Service in relation to the execution of the functions of the latter;
  - (b) review and approve the strategic plans of the Service;
  - (c) employ staff of the Service and determine the terms and conditions of their service in consultation with the Governor;
  - (d) make recommendations, where appropriate, to the Joint Tax Board on

*Functions of  
the Board.*

tax policy, tax reform, tax registration and exemptions as may be required from time to time;

- (e) issue such regulations, orders and guidelines as may be recommended to it by the Service and considered to be necessary for the implementation of the tax policy of the State; and
- (f) do such other things, which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

(2) The Service shall have power to:

*Powers of  
the Service.*

- (a) Subject to such conditions as may be approved by the Board, appoint and employ practicing tax practitioners or chartered accountants as well as professional firms for such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State;
  
- (b) assess all persons chargeable with any

tax payable within the State;

- (c) collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment;
- (d) account for and enforce the payment of any taxes due to the State;
- (e) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development:

- (f) issue a Tax Payer Identification Number to every person taxable in the State;
- (g) collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (h) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;

- (i) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (j) collecting all internally generated revenue in the State and Local Government Areas, Local Council Development Areas, and Area Councils shall nominate the bank accounts to which all revenues shall be paid into;
- (k) collaborate and facilitate a rapid exchange of scientific and technical

information with relevant national or international agencies or bodies on tax matters;

- (l) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;
  
- (m) undertake and support research on similar measures with a view to stimulating economic development and determining the

manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;

- (n) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
- (o) in collaboration with the relevant law enforcement agencies, carry out examination and investigation with

a view to enforcing compliance with the provisions of this Law; and

(p) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law;

(2) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.

(3) Except with the approval of the Governor upon application by the Board, no tax, levy or

revenue established by any Law of the State shall be waived.

9. There shall be the Executive Management Committee which shall comprise:

*Executive Management Committee of the Board.*

(a) the Executive Chairman of the Board as Chairman;

(b) the Secretary; and

(c) the Executive Directors of the Service; and

(d) the Legal Adviser who shall also be the Director/head of Legal and Enforcement.

10. The Executive Management Committee shall:

*Functions.*

(a) be the top-level management committee of the Service;

- (b) consider all tax or revenue matters that require professional and technical expertise and make recommendations thereon to the Board;
- (c) advise the Board on any aspect of the functions and powers of the Service under this Law; and
- (d) attend to such other matters as may, from time to time; be referred to it by the Board.

11. There shall be an Executive Chairman for the Service, who shall be:

*Executive  
Chairman.*

- (a) the Chief Executive and Accounting Officer of the Service;
- (b) a person possessing cognate experience and skills in management, accountancy,

the social sciences, taxation,  
law or other related fields.

12. (1) There shall be a Secretary for  
the Service to be appointed by  
the Governor who shall:

*Secretary to  
the Board.*

- (a) have not less than ten  
years working  
experience;
- (b) be next in rank and  
authority to the  
Chairman
- (c) issue notices of  
meetings of the Board:
- (d) keep the records of the  
proceedings of the  
Board;
- (e) be a member and  
Secretary to the Board;  
and

- (f) carry out such duties as the Chairman or the Board may direct.
- (2) The Secretary shall on the instructions of the Executive Chairman call meetings of the Board or on the requisition of one third (1/3) of members of the Board to do so;

**PROVIDED** that no meeting shall be called without a notice and agenda of such meeting being duly given.

13. (1) Subject to the provisions of this Law, the Board may by order in the Gazette issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:
- (a) The appointment, promotion, termination,

*Power of  
Issue Staff  
Regulations.*

dismissal and disciplinary control of staff or employees of the Service and appeals by staff or employees against dismissal or other disciplinary measures; and

(b) until such regulations are made, any instrument relating to conditions of Service in the Civil Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.

(2) The Service shall cause a notice of the staff regulations to be issued to all affected staff

in such manner as the Service may determine.

- (3) The Board may, on the recommendation of the Service, consider it expedient that a vacancy in the Service should be filled by a person holding office in the Civil Service of the State by way of Secondment or Transfer.

14. Remuneration of all officers employed in the Service shall be subject to the provisions of the Pension Law for the time being in force in the State and accordingly officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Laws of the State.

*Remuneration and Pension of Employment.*

15. The Service shall establish and maintain such bank accounts to be

*Funds of the Service.*

applied towards the discharge of its functions which shall consist of and to which shall be credited:

- (a) a percentage as stipulated by the Governor and appropriated by the State House of Assembly not less than five percent (5%) and not more than ten percent (10) of all tax revenues collected by the Service(after deducting the total Personal Income Tax of the Public Service of the State and Government of the Federation) in the preceding financial year, which sum shall be deployed to pay part or all the capital and recurrent expenditures of the Service;
  
- (b) all other moneys which may from time to time, accrue to the Board from other services;

- (c) any subvention or other budgetary allocation from the State; and
- (d) all monies accruing to the Service by way of gifts, grants-in-aid, testamentary dispositions, endowments and contributions from any source.

16. The Service may from time to time, apply the proceeds of the funds established under section 17 of this Law to:

*Proceeds of  
the Fund.*

- (i) the cost of administration of the Service;
- (ii) paying the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any committee of the Board for such expenses as may be expressly authorized by the Board;

- (iii) the payment of salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Law, and payable to the officers and other employees of the Service;
- (iv) the development of any property vested in or owned by the Service; and
- (v) such other functions under this Law as may be approved by the Board as training for staff development.

17. (1) The Service shall, not later than 30th August in each year submit to the Governor an estimate of its expenditure and income - for the succeeding year for the

*Annual  
Estimates  
and  
Accounts.*

purpose of submission to the State House of Assembly for appropriation.

- (2) The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year, auditors appointed from the list provided by the Office of the Auditor-General for the State, and in accordance with guidelines supplied by the Auditor-General for the State.

18. The Service shall prepare and submit to the Governor and the State House of Assembly, not later

*Annual  
Report.*

than four months after the end of each financial year, a detailed report on the activities of the Service during the immediate preceding year, and the report shall include a copy of the duly executed audited accounts of the Board for the said financial year and the Auditor's report on the said accounts.

19. (1) The Service may accept any gift of land, monetary or other property on such terms and conditions, if any as may be specified by the person or organization making the gift and agreed to by the Board.
- (2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any law

*Power to  
Accept  
Gifts.*

in force or with the functions of the Service.

20. (1) The Service may, subject to the agreement of and conditions set by the Governor, from time to time borrow by overdraft or otherwise such sums as it may require for the performance of its functions under this Law.

*Power to borrow.*

- (2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and appropriation of the State House of Assembly, upon application made to it by the Governor on behalf of the Service.

21. The Service with the Approval of the Board may, subject to the Provisions of this Law and the conditions of any Trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the State Executive Council.

*Power to invest in Securities.*

22. (1) The Service shall have power to administer all Laws on taxation in the State.

*Power to Enforce Laws.*

(2) Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.

(3) In carrying out the provision of this Law, all taxes, levies, fees

and rates collectible by Local Government Councils, Local Council Development Areas, Area Councils and Administrative Offices and all Ministries, Departments and Agencies is delegated to the Service.

23. (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax:

*Person  
Chargeable  
to tax.*

(a) in his name; or

(b) in the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

(2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required

to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon.

- (3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

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

*Statement  
and Returns  
of Taxable  
Persons.*

- (a) the amount of his income for the year of assessment;
  - (b) the source of such income;
  - (c) allowance, reliefs and deduction; and
  - (d) such other particulars as may be required by the Service.
- (2) The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.
- (3) For the purpose of subsection (1) of this section, the Service shall, from time to time by notice, prescribe the forms or

formats in which the statement shall be submitted.

- (4) The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirement of such notice, are true and complete.
- (5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so

whether or not any tax is chargeable on him for that year.

25. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment.

*Notice to  
Taxable  
Person.*

- (2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice as the person to whom such notice was issued shall keep such records or books or accounts.

26. (1) After the expiration of the time allowed to any person under section 25 of this Law and the person has not submitted the statement or returns, the Board may assess such taxable person chargeable with income tax in such manner as the Board may determine.

*Assessment  
of Income  
Taxable.*

- (2) Where a taxable person has submitted a statement or a return, the Service:
- (a) shall accept the statement or return and make an assessment accordingly;
  - (b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person

and make a tax assessment accordingly.

- (3) Where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment: Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of the Law.
- (4) Notwithstanding the provisions of subsection (1) of this section, no assessment to

income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.

27. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.

*List of  
Persons  
Assessed.*

(2) The list of taxable persons assessed prepared under subsection (1) of this section shall contain:

(a) the name and address of the taxable persons assessed to income tax;

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

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

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

29. The Service may serve upon any taxable person or a person whose income may be charged a notice, stating the person's name, his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.

*Service of  
notice of  
assessment.*

30. (1) If any person is not satisfied with any assessment he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment.

*Objection at  
or to  
Assessment.*

(2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment.

(3) The Service may, upon receipt of the objection, request for any information or such books or documents as may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection.

(4) Where an objection to review or revise any assessment has been considered by the Service and the correct amount chargeable has been determined by the Service, the assessment shall be amended accordingly and a new revised notice of assessment shall be served on such person.

31. (1) The Service may issue a tax clearance certificate to Tax Clearance Certificate anyone

*Tax  
Clearance  
Certificate.*

within two weeks of receipt of an application if:

- (a) The Service is of the opinion that:
  - (i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,
  - (ii) no such tax or levy is due on the person or on his income or property; or

- (iii) the person is not liable to tax for any of those three years:
- (b) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the

applicant is leaving the State finally.

- (2) The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.
- (3) Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.

- (4) The Service may decline to issue a tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial,
  
- (5) A department, agency or official of the State, any Local Government Council, Local Council Development Area and Area Council's official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a pre-condition to transacting any business, including but not limited to:

- (a) application for Governor's consent to any real property transaction:
- (b) application for right of occupancy, certificate of occupancy, grant and regrant of titles to, and the regularization or recertification of titles to real property;
- (c) application for registration as a contractor;
- (d) application for award of contracts by government, its agencies and registered companies:
- (e) application for approval of building plans;

- (f) application for any government license or permit;
- (g) any application relating to the establishment or conduct of business;
- (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
- (i) registration of vehicles and change of ownership thereof;
- (j) registration for distributorship;
- (k) confirmation of appointment by the

Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government;

- (l) application for allocation of market stalls, shops and the like;
- (m) appointment or election into public office; and
- (n) any other application or process for which a tax clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any

other enactment of the  
State House of  
Assembly and the  
National Assembly;

- (6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.
- (7) The Service shall have the power to prescribe by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
- (8) A Tax Clearance Certificate shall contain the following

information relating to each of the three years immediately preceding the current year of assessment:

- (a) Chargeable income of holder;
- (b) tax payable:
- (c) tax paid: and
- (d) tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.

- (9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that:

- (a) the information which the Service requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
- (b) the Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
- (c) the Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;

- (d) the card shall hold data in respect of a particular taxable person in a secure format that can be accessed for authentication;
- (e) the data shall be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;
- (f) the Service shall provide terminals free of charge to all persons or authorities empowered by this or

any other legislation to demand tax clearance certificate from any person;

- (g) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
- (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and

- (i) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(10) A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:

- (a) confidentiality of the information supplied;
- (b) fees or charges for reissuing a lost card;
- (c) complaint handling procedure; and
- (d) procedure for review of personal data.

(11) The Service shall have power, from time to time, by an order in the Gazette to make such

other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

32. (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. on week days have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any book, or document including those stored or maintained on computers. or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers

*Access to  
Property  
and  
Records.*

necessary or relevant for the purpose of collecting any tax under any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of such books or documents.

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take

immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation of criminal proceedings.

- (3) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information

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

- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:
  - (a) provide the officer with all reasonable assistance for the effective exercise of powers conferred by this Law; and
  - (b) answer questions relating to the effective exercise of the powers orally or, if required by the officer, in writing or by statutory declaration.

- (5) Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.
  
- (6) If the Chairman of the Service, on written application, is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.
  
- (7) Every authorization issued under subsection (6) of this section shall:

- (a) be in the form prescribed by the Service as specified in the Third Schedule to this Law;
  - (b) be directed to a named officer of the Service;
  - (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
  - (d) notwithstanding paragraphs (b) and © of this section, be renewable by the Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under

subsection (6) of this section shall produce the written authorization and evidence of identity:

- (a) On first entering the private dwelling; and
- (b) Subsequently when he is reasonably required to do so.

33. (1) An officer of the Service authorized by the Chairman may remove records, books or documents accessed under section 32 of this Law to make copies.
- (2) After copies have been made, the books and documents so removed shall be returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by

*Reproductions  
of Books  
Document  
and  
Records.*

or on behalf of the Chairman is admissible in evidence in courts as if it were the original.

- (4) The owner of a book or document that is removed under this section may at his expense inspect and obtain a copy of the book or document at the time the book is being moved or at a reasonable time thereafter.

34. (1) The Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the

*Appointment  
of Agent.*

person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.

(2) For the purpose of this Law, the Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.

(3) For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 per cent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such and further that:

(a) tax due shall carry interest at the prevailing monetary

policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collecting and recovery of tax shall apply to the collection and recovery of the interest;

- (b) the Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and

(c) an addition imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(4) Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.

(5) The Board shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.

35. (1) Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if

*Failure to Comply with Notices or Enforcement.*

payment has become due and a demand notice has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain:

- (a) upon the goods, chattels or other properties movable, the person liable to pay tile tax outstanding; and
- (b) upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premise

or on the land of the person.

- (2) The authority to distrain under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distrain the amount of revenue due.
- (3) For the purpose of levying any distrain under this section, an officer duly authorized by the Chairman of the Service may apply to a Judge of competent jurisdiction sitting in Chambers under oath for the issue of a warrant under this section.
- (4) A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in subsection (3) of this section, in writing to

execute any warrant of distrain and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of a warrant of distrain in levying the distrain.

- (5) Things distrained under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of and incidental to the distrain are not paid, they may, subject to subsection (6) of this section be sold at any time.

- (6) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distrain and disposal there under, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.
- (7) Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.
- (8) In exercise of the power of distrain conferred by this section, the person to whom

the authority is granted under subsection (4) of this section may distrain upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

36. (1) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service.

*Recovery of  
Outstanding  
Debt.*

(2) Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and any such amount may be recovered as

if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

37. (1) The Service shall take all necessary measures to assist Investigation of Offences any relevant law enforcement agency in the investigation of any offence under this Law.

*Investigation  
of Offences.*

(2) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service. General of the State for the purpose of further investigation.

(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be

conducted into the property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

- (4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney.

38. (1) The Service may co-opt the assistance and co-operation of any law enforcement agency in the discharge of its duties under this Law.

*Inter-agency  
Cooperation  
in  
Enforcement  
of Tax Laws.*

- (2) The law enforcement officers shall aid and assist an Warrants authorized officer in

*Enforcement*

the execution of any warrant of distraint and the levying of distraint.

39. Any Tax Officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Chairman may:
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
  - (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer regardless of the medium used for their storage or maintenance;

*Power to  
Enter  
Premises  
and Search*

- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect; and
- (g) not be bodily searched under this section except by a person of the same gender.

40. (1) The Service may, with the approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of

*Reward and Privileges of Non-Employee Informants.*

assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

- (2) The identity of the person who gave information to the Service or Board shall be dealt with in accordance with the provisions of section 42 of this Law with regard to confidential information.

- 41. An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers conferred upon him under this Act or any other law.

*Immunity of  
the Officers  
of the  
Service.*

42. (1) All information and documents supplied or produced in pursuant to any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.
- (2) Except as may otherwise be provided under this Law or as may otherwise be authorized by the Governor or Executive Chairman of the Service, any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to a fine of ₦500,000:00 or to imprisonment for 3 years or both.

43. (1) There is established for each Local Government Council, Local Council Development Area, Area Council and Administrative Office of the State the Local Government Council Revenue Committee (referred to in this Law as the “Revenue Committee”).

*Local  
Government  
Councils  
Revenue  
Committee.*

(2) The Revenue Committee shall consist of:

(a) a person experienced in Public Service to be appointed by the Service from the Local Government Council, Local Council Development Area, Area Council and Administrative Office Area as the Chairman;

(b) three heads of departments of the Local Government Council

with responsibility for revenue and finance matters;

- (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council;
- (d) a Councilor in charge of Revenue;
- (e) Area Revenue Officer in the Local Government to serve as Secretary.

44. (1) The Revenue Committee shall carry out the assessment of all levies, fines, rates, charges or other revenue under its jurisdiction.

*Functions of the Local Government Revenue Committee.*

(2) The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.

(3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the Department or personnel which form its assessment team and liaison with the Service.

45. There is established for the State, a Joint Revenue Committee which shall comprise:

*State Joint  
Revenue  
Committee.*

(a) the Executive Chairman of the Service as the Chairman;

(b) the Chairman of each Revenue Committee established under this Law;

(c) a representative of the following Ministries,

Departments or Agencies of the State whose rank is not below a Director:

- (i) Local Governments and Chieftaincy Affairs;
  - (ii) Finance;
  - (iii) Land;
  - (iv) Budget and Economic Planning;
  - (v) Health;
  - (vi) Education;
  - (vii) Commerce and Industry;
  - (viii) Tourism;
  - (ix) O s u n W a s t e Management Agency (OWMA);
  - (x) representative of Revenue Mobilization, Allocation and Fiscal Commission;
  - (xi) Ministry of Justice.
- (d) the Secretary of the Service who shall be a member/ Secretary of the Committee;

(e) Director of Legal of Enforcement/Legal Adviser.

46. The functions of the State Joint Revenue Committee shall be to:

- (a) harmonize tax administration within the State;
- (b) deal with revenue matters within the State and Local Governments;
- (c) enlighten members of the public generally on revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and
- (e) advise the Joint Tax Committee in the State on revenue matters.

*Functions of  
the State  
Joint  
Revenue  
Committee.*

47. The Chief Judge of the State shall designate in each Federal Constituency, a Court of competent jurisdiction which shall give priority to matters relating to the revenue of the State.

*Designation  
of  
Magistrate  
for  
Adjudication  
of Tax  
Matter.*

48. (1) For the purpose of this Law, a revenue collector means a duly authorized officer of the Service or any of the Revenue Committees.

*Revenue  
Collector.*

(2) The production by a revenue collector of an identity card and certificate or warrant:

(a) issued by and having printed thereon the office of the relevant revenue authority; and

(b) setting out his full names and stating that it is authorized to exercise the functions of a Revenue

Collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.

49. Except as otherwise expressly provided in any Law, any revenue due to any authority in the State shall never be payable or collected in cash by any person or authority, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the bank account of the Service, and any other electronic means approved by the Board for such purpose.

*Mode of  
Payment  
and  
Prohibitions.*

50. (1) There is established by notice in the Gazette a body of Appeal Commissioners called the Tax Appeal Committee (in this Law referred to as the "TAC").

*Establishment of TAC.*

- (2) The TAC shall consist of a Chairman who shall be a legal practitioner of 10 years post call, a member of Chartered Institute of Taxation of Nigeria and a Chartered Arbitrator and such other members to be appointed by the Governor on part-time basis.
- (3) The members of the TAC shall:
- (a) be persons of repute and good standing in their professional careers or in the society generally with such experience and knowledge in revenue and tax matters, accountancy, management or Law as deemed appropriate by the Governor; and

- (b) not include any member of the Board;
- (c) may be appointed to sit in such zones of the State as the Governor may establish;
- (d) may hold office for a period of 3 years and may be reappointed for another term of three years;
- (e) may at any time resign his appointment by notice in writing addressed to the Governor; and
- (f) shall cease to be an Appeal Commissioner if the Governor determines that his office is vacant and notice of the vacancy is published.

- (4) Subject to any terms of reference given by the Governor, the TAC shall regulate its proceedings and shall submit its decisions in any matter brought before it to the Service for implementation.
- (5) The Service shall upon the receipt of the report of the Committee take such steps as shall be necessary for the implementation of the recommendation of the TAC.
- (6) The Service may appoint such a person within the Service to be the Registrar of the TAC.

51. A taxable person being aggrieved by an assessment made on him may appeal to the Committee within 30 days after the date of service of notice of the refusal of the Service to amend the assessment as desired.

*Appeals to  
TAC and  
conditions.*

52. The categories of persons to be administered under Section 58 of this Law shall include persons, where for all practical purposes their income cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, Small, and Medium scale Businesses based on their level of activities.

*Administrati  
on of certain  
categorises  
of persons.*

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

*Presumptive  
Tax  
Registration*

54. Persons operating under the Presumptive Tax Regime are to file return on or before 90 days from the commencement of every year.

*Presumptive  
Tax Returns.*

55. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions. *Tax Payment.*
- (2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette. *Functions of the State Joint Revenue Committee.*
- (3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate in accordance with section 31 of this Law.
56. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out. *Administration of Presumptive Tax.*

(2) Pursuant to the outcome of subsection (1) of this section, the Service shall determine the band the taxable person should belong to.

(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.

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

*Administration  
Settlement.*

58. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Revenue Complaints Department within 15 days of the receipt of the decision.

*Appeals to  
RCD*

59. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.

*Rebate for Prompt Filing.*

60. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.

*Exit Rules.*

(2) A taxable person under Sections 52 to 56 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(3) Where the Service discovers, based on available record or any other valid record or information that the taxable

person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.

61. A taxable person under Sections 52 – 56 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum equal to 5% per annum. *Sanctions and Penalties.*
62. Subject to the provisions of this Law, there is imposed a Land Use Charge land based charge, to be called Land Use Charge which shall be payable on all real property situated in the State. *Land Use Charge.*
63. Land Use Charge shall be payable in respect of any property that is not exempted under Section 67 of this Law. *Property Liable to Charge.*
64. (1) The Commissioner responsible for Finance shall undertake or causes to be undertaken an *Property Assessment.*

assessment of chargeable properties in such areas of the State as the Commissioner may designate by Order in the Gazette.

- (2) For the purpose of subsection (1) of this section, the Commissioner for Finance may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary.
- (3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day of the week between the hours of 8.00 a.m. and 6.00 p.m.:
  - (a) Enter, inspect, survey and assess the property;

- (b) Request documents or other information to be produced to the identification officer or assessor;
- (c) Take photographs; and
- (d) Make copies of documents necessary for the inspection.

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

*Persons  
Liable to  
Pay Charge.*

66. The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law, and where no provision is made the Board shall determine the appropriate rates payable.

*Value for  
Annual  
Charge  
Rate.*

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

*Exemption  
from Land  
use Charge.*

- (a) A property owned and occupied by a religious body and used exclusively for public worship or religious education;
- (b) Cemeteries and burial grounds;
- (c) A recognized and registered institution or educational institute certified by the Commissioner for Finance to be non-profit making;
- (d) Property used as public library;
- (e) Any property specifically exempted by the Governor by

notice published in the Gazette;

(f) All palaces of Obas and Chiefs in the State;

(g) The Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:

(i) Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;

(ii) Used for a charitable or benevolent purpose for the benefit of the general public and

owned by the State Government, Local Government Council, Local Council Development Area, Area Council or Administrative Office, Federal Government or a non-profit making organization.

68. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:
- (a) The use of the property changes to one that does not qualify for the exemption; or
  - (b) The occupier of the property changes to one who does not qualify for the exemption.

*Loss of Exemption.*

(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

69. (1) The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.

*Land Use  
Charge  
Demand  
Notice.*

(2) A Land Use Charge Demand Notice shall be delivered to the owner or occupier.

(3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge

Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.

- (4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, the Commissioner for Finance may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.

70. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.

*Appeals to  
TAC and  
Conditions.*

- (2) An appeal shall not lie unless:
- (a) Notice is given in the prescribed manner to the Commissioner for Finance;
  - (b) The prescribed fee is paid to the Assessment Appeal Tribunal;
  - (c) In the case of a person aggrieved with his property assessment:
    - (i) 50 % of the amount of the assessed Land Use Charge being disputed is deposited directly into the

S t a t e  
G o v e r n m e n t  
A s s e s s m e n t  
A p p e a l A c c o u n t  
w h i c h s h a l l b e  
m a i n t a i n e d b y t h e  
C o m m i s s i o n e r  
f o r F i n a n c e a t a  
d e s i g n a t e d B a n k ;

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

71. (1) The Commissioner responsible for Finance shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payments deposited in each designated bank in accordance with this Law.

*Land Use  
Charge  
Collection  
Account.*

(2) At the beginning of each month, the Service shall furnish the Commissioner for Finance the total amount of Land Use Charge payments on deposit in the Account.

(3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council, Local Council Development Area,

Area Council and Administrative Office in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.

- (4) The share to be paid by the Service to each Local Government Council, Local Council Development Area, Area Council and Administrative Office shall be such percentage of the Net Land Use Charge on deposit at the end of each month with whatever is due to the State and to the Local Government Council, Local Council Development Area, Area Council and Administrative Office Areas on such ratio approved by a resolution of the State House of Assembly.

72. Subject to the approval of the State House of Assembly, the Commissioner responsible for Finance may by Order in the Gazette, make regulations generally for carrying into effect the purpose of Sections 62 to 71 of this Law.

*Regulations  
Prescribing  
Procedure.*

73. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:

- (a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or
- (b) purchases consumable goods or services in any restaurant whether or not located within a hotel in Osun State.

*Imposition  
of Tax*

(2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre.

74. The rate of tax imposed by this Law shall be five per cent of the total Law issued to the consumer, excluding Value Added Tax.

*Rate of Tax.*

75. A person owning, managing or controlling any business or supplying any goods or services chargeable under Section 73 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 74 of this Law.

*Collection Agent.*

76. (1) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

*Registration  
of Hotels,  
etc.*

(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Council, Local Council Development Area, Area Council and Administrative Office's Authorities.

77. (1) Every Collecting Agent shall:

*Report and  
Remittance.*

(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under section 79 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;

(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:

(i) the total amount of payments made for

all chargeable  
during the  
preceding reporting  
period;

(ii) the amount of tax  
collected by the  
agent during the  
reporting period;  
and

(iii) any other  
information  
required by the  
Service to be  
included in the  
report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.

- (3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

78. An officer of the Service:

- (1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.

- (2) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to

*Access of  
Reports and  
Books.*

determine the amount due and payable to the Government under this Law.

79. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.

*Payment of  
Estimated.*

80. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection and remittance of taxes due and for the proper administration of Sections 73 to 79 of this Law.

*Regulations.*

81. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five percent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.

*Interest on  
Remittance.*

82. (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 77 (2) of this Law, that Agent shall, in addition to interest payable under Section 81 of this Law, pay a penalty of ten per cent of the amount of tax due.

*Penalties.*

(2) Any Director, Manager, Officer, Agent or Employee of

the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to six months imprisonment or a fine of Two Million Naira (~~₦~~2,000,000.00) or both.

83. (1) When a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of

*Tax  
Collection  
on  
Determination  
or Transfer  
of Business.*

transfer had been paid or that no amount was due.

- (2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Section 81 and 84 of this Law shall apply as if he was operating the hotel business at the time the payments were due.
- (3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.

- (4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.
  
- (5) In the absence of willful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a

determination is made against the transferor, whichever event occurs later.

84. (1) From the commencement of this Law, revenue item shall be payable to the State except those contained in the First Schedule hereto.

*Revenue  
Items  
Payable to  
the State.*

(2) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.

(3) Each Ministry, department or agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.

85. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency of the State. *Assessment of Taxes, Levies Fees, Charges or Rates.*
- (2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose collecting any Tax, Levy, Fee, Charge or Rate.
86. (1) In the case of Taxes, Levies, Fees, Charges or Rate that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or e-mail to each person in whose name the assessment is made. *Assessment Notice.*

(2) The relevant Ministry, Department or Agency shall allow until the 31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31<sup>st</sup> January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31<sup>st</sup> of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

87. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and

*List of Taxable  
Persons.*

address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.

88. Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the first Schedule to this Law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.

*Single  
Demand  
Notice.*

89. (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and revise the

*Objection to  
an  
assessment.*

assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

- (2) On receipt of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection, to attend an examination.

- (3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person, provided that, if an application for revision under the provisions of the section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice

of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment shall mean an assessment as revised under the provisions of this Law.

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

*Notice to  
revise or  
refuse  
Amended  
Assessment.*

91. The Osun Board of Internal Revenue Service shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State.

*Sole  
Authority  
for Revenue  
Collection.*

92. (1) Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:

*Payment  
time-frame.*

- (a) within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
- (b) within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;
- (c) immediately, in any other case.

(2) Except as otherwise provided in any Law, revenue due to

any authority in the State shall be payable by cash, bank draft, electronic debit, or credit card or money transfer into any of the bank designated by the Board.

93. (1) The Commissioner for Finance may, subject to the approval of State House of Assembly, review the revenue rates in the First Schedule to this Law and may receive advice and inputs from Ministries, Departments and Agencies of Government in the State in that regard.
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Osun State.

*Review of  
Revenue  
Rates.*

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

*Defect.*

95. (1) After auditing, the Board may return to the tax payer such amount paid in excess of the tax due.

*Refund of  
excess tax.*

(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off

the amount due against future tax.

96. (1) For the purpose of obtaining full information in respect of the profits or income of any taxable person, body corporate or organization, the Board may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:

*Information on Profits or income.*

- (a) complete and deliver to the Board any return specified in such notice; or
- (b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to profits or income; or

- (c) produce or cause to be produced for examination, books documents, and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Internal Revenue Service may deem necessary; or
  - (d) give orally or in writing any other information including a name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of subsection (1) of this section, the time specified by such notice shall not be less than seven (7) days from the date of service of such

notice except that an officer of the Board not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1) of this section, without giving any of the required notices set out in this Section.

- (3) A person who contravenes the provision of this section shall in respect of each offence be liable on conviction to a fine equivalent to 100% of his actual tax liability.
- (4) The provisions of this section or any other provisions of this Law, shall not be construed as precluding the Board from verifying by the audit or investigating any matter relating to returns or entries in

any book, documents or accounts including those stored in a computer, or digital or magnetic or optical electronic media as may be specified by the Board.

- (5) Any person may apply in writing to the Board for extension of the time within which to comply with the provisions of this section, provided that the person:
  - (a) Makes the application before the expiration of the time stipulated in the section for making the returns; and
  - (b) Shows good cause for his inability to comply with this provision.
- (6) If the Board is satisfied with the cause shown in the application under paragraph (b) of

subsection (5) of section 26 it may in writing grant the extension of the time or limit the time as it may consider appropriate.

97. (1) Without prejudice to section 27 of this Law, every person engaged in banking shall prepare and deliver to the Board quarterly returns specifying:

*Disclosure  
of Banking  
Transactions.*

(a) in the case of an individual, all transactions involving the sum of One Million Naira and above; or

(b) in the case of Partnership or unincorporated business names, all transactions involving the sum of three million Naira and above; and

- (c) The names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Board may give notice to any person including person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
- (3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this section unless such

additional disclosure is required by a notice signed by the Chairman of the Board on the advice of the Technical Committee of the Board.

- (4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of Five Hundred Thousand Naira (N500,000.00) in the case of body corporate and in the case of an individual a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of three years or both such fine and imprisonment.

98. (1) A person who contravenes any of the provision of this Law or any regulation made there under commits an

*Penalty for  
General  
Offences.*

offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than ~~₦~~50,000.00 (Fifty Thousand Naira) or more than ~~₦~~10,000,000.00 (Ten Million Naira) or imprisonment for a term not less than six (6) months or exceeding three (3) years or to both such fine and imprisonment.

- (2) Where an offence under this Law is committed by a body corporate or firm or other incorporated trustees or other similar association of individuals;
  - (a) every director, manager, secretary or other similar officer of the body corporate; or

- (b) every partner of the firm; or
- (c) every trustee and person concerned in the management of the registered trustee; or
- (d) every person purporting to act in any management capacity in such body corporate or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be proceeded against and punished for the offence under subsection (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting

the offence took place  
without his knowledge,  
consent or connivance.

99. A person who:

(a) fails to comply with a  
requirement or notice served  
on him by the Service under  
this Law; or

(b) without sufficient cause fails  
to comply with any notice or  
summons served on him in  
respect of any proceeding of  
the Service or that of the TAC  
for considering a notice of  
objection or an appeal by that  
person, as the case may be;  
commits an offence and is  
liable on conviction to a fine of  
N50,000.00 (Fifty Thousand  
naira) or to a term of  
imprisonment not exceeding  
three(3) months or to both  
such fine and imprisonment.

*Failure to  
Attend to a  
Notice, etc.*

100. A person who:

(1) does, makes or gives, as applicable:

(a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Law; or

(b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is liable on conviction to a fine of ₦200,000.00 (Two Hundred Thousand Naira) and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would

*Penalty for making Incorrect Returns, etc.*

h a v e b e e n s o  
undercharged if the  
return or information,  
had been accepted as  
correct;

- (2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within 3 years after the expiration thereof.

101. A person who:

- (a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or

*False  
Statements  
and Returns*

furnished with reference to tax, knowingly makes any false statement or false representation; or

- (b) aids, abets, assists, counsels, incites or induces any other person to:
  - (i) make or deliver any false statement or returns under this Law; or
  - (ii) keeps or prepare any false accounts or particulars concerning any income on which tax is payable under this Law; or
  - (iii) unlawfully refuses or neglects to pay tax commits an offence and is liable on conviction to a fine of ₦200,000.00 (two hundred thousand

naira) and 100% of the amount of tax unpaid or to imprisonment for a term not exceeding five (5) years or to both such fine and imprisonment.

102. If a person obliged to deduct any tax under this Law or any other applicable law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount deducted or the time the duty to deduct arose, such a person commits an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate.

*Failure to  
Remit Tax*

103. Unless otherwise provided in this Law, a person who fails to pay in full any tax, levy, rate charge or other revenue due to the State or a Local Government Council, Local Council Development Area, Area Council or Administrative Office commits an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable; or to imprisonment for 18 months or to both such fine and imprisonment.

*Failure to  
Pay Full  
Rate of  
Assessed  
Tax or Levy.*

104. A person who:

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any law being administered by the Service; or
  
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or

*Falsification  
of  
Documents.*

- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initial or other mark, or used by any officer for the verification of such a purpose relating to tax; or
- (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (c) of this section commits an offence and is liable on conviction to a fine of ₦500,000.00 (Five Hundred Thousand Naira) or to imprisonment for a term of three (3) years or both.

105. A person who:

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law; or

*Obstruction  
of the Staff of  
the Service  
in the  
Performance  
of their  
Duty.*

- (b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distrain; or
- (c) rescues, damages or destroys anything so liable to seizure, removal or distrain or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distrain; or
- (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and is liable on conviction to a fine not exceeding ₦200,000.00 (Two Hundred Thousand Naira) or imprisonment for a term not exceeding three (3) years or both.

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

*Abuse of  
Power and  
Corruption  
by the Tax  
Office.*

- (a) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax; or
- (b) withholds, for his own use or otherwise, any portion of the amount of tax collected; or
- (c) renders a false returns, whether orally or in writing, of the amount of tax collected or received by him; or
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Service; or
- (e) steal or misuses the Service's documents; or

- (f) compromises on the assessment or collection of any tax, commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or imprisonment for a term of three (3) years or both.

107. (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and shall be tried in accordance with the State of Osun Administration of Criminal Justice Law, 2018 of Osun State and or the Criminal Code Law of Osun State.

*Use of  
Weapon to  
Cause  
Injury to  
Staff of the  
Service.*

- (2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the

Service in the performance of his function under this Law, commits an offence and shall be tried in accordance with the State of Osun Administration of Criminal Justice Law, 2018 and or the Criminal Code Law of Osun State.

108. A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of 1 year.

*Contravention  
of Tax Law.*

109. (1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or a Local Government Council, Local Council Development

*Impersonation  
of Tax  
Officer.*

Area and Area Council commits an offence and is liable on conviction to a fine of ₦250, 000 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council, Local Council Development Area and Area Council.

- (2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes 'the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other

punishment to which he may be liable, be liable on conviction to a fine of N100,000.00 (one hundred thousand naira) or to imprisonment for a term of two (2) years.

110. The Legal Adviser and any other Legal Officer of the Service may appear for and represent the Service in his professional capacity in any proceeding in which the Service is a party.

*Legal Officers of the Service may represent the Service in Proceeding.*

111. (1) The Service may, with the approval of the Attorney-General compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.

*Power to Compound Officers.*

(2) The Service shall issue a treasury receipt for any

money received under subsection (1) of this section.

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

*Liability to  
Payment of  
Tax.*

113. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax Act and Stamp Duties Act.

*Conformity  
with Tax  
Law.*

(2) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the

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

- (3) The relevant provisions of all existing enactments including but not limited to the laws and bye laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this Law.

If the provisions of any other State law including the ones in the Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that law shall, to the extent of its inconsistency, be void.

- (4) The provisions of the Schedules hereto are an integral part of this Law and, subject to subsections (1) and (2) herein above, shall be read, construed and enforced accordingly.

114. (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall

*Compliance with Governor's directives.*

comply therewith provided the said directives do not conflict with any of the provisions of this Law.

- (2) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation.

- (3) In any proceeding, whether civil or criminal under this Law or any of the laws administered by the Service, any act, matter or thing done by the Service or the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any directive given by the Governor.

115. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or items of profits, tax matters, assessments and liabilities of any individual or company, as secret and treat them with the

*Confidentially.*

utmost confidentiality and good faith.

(2) Every person having possession of or control over any document, information, returns of assessment, lists or copies of such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any other person:

(a) other than a person to whom he is authorized by the Executive Chairman to communicate it;

(b) otherwise than for the purpose of this Law or

of any other enactment,  
commits an offence  
under this Law.

- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
  
- (4) Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in

Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.

- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information or avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

116. (1) A power conferred and any duty imposed upon the Board or Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically in that behalf by the Board or by the Executive Chairman.

*Delegation  
of Power.*

(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall

have effect as if it were the original decision made in respect of the manner concerned.

- (3) An order, ruling or directive made or given by an approved Committee of the Board pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

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

*Signature of  
the  
Executive  
Chairman.*

118. (1) If any officer or former officer of the Service:

*Imposition  
of  
Surcharge.*

- (a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented; or
- (b) is or was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service; or
- (c) fails or has failed to keep proper accounts or records; or
- (d) fails to make any payment, or is responsible for any delay in the payment of money

of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service; or

- (e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make payment or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.

- (2) Any action taken under subsection (1) of this section shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman shall notify the person surcharged under this section.
  
- (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made the Board shall at once inform the Chairman of such withdrawal.
  
- (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3)

of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court by a suit initiated by the Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

119. Subject to the provisions of this Law, the provisions of the Public Officers Protection Law Cap 137 Vol. VI Laws of Osun State 2002 shall apply in relation to any suit instituted against the Executive Chairman or any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Law.

*Limitation  
of Action.*

120. A notice, summons or other document required or authorized to be served on the Service under the provisions of this Law or any other law may be served by delivering it to the Chairman at the principal office of the Service.

*Service of Documents*

121. (1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 3 months, notice of the intention to execute or attach has been given to the Service.

*Attachment of Process.*

(2) Any sum of money which by the judgment of any court has been awarded against the Service shall be, subject to any direction given by the court, where no notice of appeal against the judgment

has been given, be paid from the funds of the Service.

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

*Indemnity.*

123. The Board may, on the advice of the Service, make regulations by notice in the Gazette for carrying into effect the provisions of this Law and for the due administration of its provisions and may in particular, make regulations:

*Power of  
Service to  
Make*

- (a) prescribing the forms for returns and other information

required under this Law or any other law;

(b) prescribing the procedure for obtaining any information required under this Law or any other law; and

(c) on the general procedure for assessment and collection of any tax or levy in the State and other incidental matters.

124. The Commissioner for Finance may by order in the Gazette review the rates of taxes, amounts of levies and other charges in this Law and the Schedules to this Law, upon approval by the Governor of the State as Regulation pursuant to this Law.

*Power of Commissioner to Make Regulations.*

125. The State of Osun Land Use Charge Law, 2016 and State of

*Repeals.*

Osun Revenue Administration Law, 2012 are hereby repealed.

126. In this Law, unless the context otherwise requires:

*Interpretation*

**“Assessable Income”** means chargeable income on which tax is computed;

**“Appraise”** means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;

**“Board”** means the Osun Internal Revenue Board established under section 4 (1) of this Law;

**“Book”** includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or

micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;

**“Chargeable income”** includes the total income of any person or body corporate on which tax is charged;

**“Commissioner for Finance”** means a Commissioner responsible for Finance or any other person appointed to function in that behalf.

**“Consultants”** includes tax practitioners, accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria;

**“Court”** means the High Court of Osun State or such other Court

designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Law; “Document” includes any record of information supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or

**“Demand Notice”** means a tax demand notice for any tax collectible by the Osun State Internal Revenue Service;

**“Delegation”** means power and authority given to the Service by any organ or agency of Government in Osun State; otherwise and all types of information stored in computer and any other similar equipment;

**“Executive Chairman”** means the Chairman of the Board appointed pursuant to section 4 (2) (a) of this Law;

**“Gazette”** means the Osun Government Official Gazette;

**“Governor”** means the Governor of Osun;

**“Government”** means the Government of Osun and includes all the Local Government Councils, Local Council Development Areas, Area Councils and Administrative Offices;

**“Land use charge”** includes all property taxes, tenement and other rates (other than ground rent) payable on land throughout the State;

**“Member”** means a member of the Board appointed under this Law and includes the Chairman;

***“Non-Profit Organization”***

means a corporate or unincorporated body carrying on an activity the main purpose of which is a purpose other than the making of a profit;

***“Officer”*** means any person employed in the Service;

***“Person”*** includes a company or body corporate, partnership, firm and unincorporated body of person;

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

***“Property Tax”*** means premium, taxes and rates levied on real property within designated areas in the State;

**“Real Property”** includes:

- (a) land including land covered by water;
- (b) land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility
- (c) of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;
- (d) a mobile home;
- (e) a bulk storage tank, and any supply pipe lines connected therewith; and
- (f) any wire, cable, pipe, tower, installation, equipment, or

thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

**“Real Property”** does not include:

- (a) crops growing in or on land;
- (b) all that part of a mine below the surface of the ground; or
- (c) land used as a public right-of-way;

**“Regulation”** means regulations issued by the Board pursuant to this Law;

**“Residence”** means any building or part of a building occupied as

residential accommodation (including any garage shed and other building used in connection therewith);

**“Service”** means the Osun Internal Revenue Service established under Section 2 of this Law;

**“Special Purpose Tax Officer”** refers to designated Tax Officers for the purpose of tax investigation and tax enforcement;

**“State”** means Osun State of Nigeria/ State of Osun of Nigeria;

**“Tangible Personal Property”** means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of

a valuable interest, claim, or right and has negligible or no intrinsic value;

**“Tax”** includes any duty, levy or revenue accruable to the Government;

**“Taxable Person”** includes an individual or body of individuals, firm, partnership, family, corporations, sole trustee or executor or a person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in the capacity;

**“Year of Assessment”** means a period between January and December of the year or such other period for which tax is computed.

**FIRST SCHEDULE**

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

**1. Personal Income Tax**

**(a) Direct Assessment (Self-Employed)**

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.

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

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

## **2. Withholding Tax (Individuals Only)**

### **(a) Withholding Tax on Rents**

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

### **(b) Withholding Tax on Interest**

Payable by organizations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

### **(c) Withholding Tax on Royalties**

Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

### **(d) Withholding Tax on Dividends**

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this

being the final liability for personal income tax on that income.

**(e) Withholding Tax on Director's Fees**

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993.

**(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions** payable on certain payments under Section 73 of the Personal Income Tax Act 2011(as amended).

**3. Capital Gains Tax (Individuals Only)**

Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (l) of the Capital Gains Tax Act 1967.

**4. Stamp Duties on Instruments Executed by Individuals**

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

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

**5. Hotel Occupancy and Restaurant Consumption Tax**

Imposed on goods and services consumed in hotel and events centres within Osun State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Osun State.

**6. Land Use Charge**

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

**7. Presumptive Tax**

There shall apply to taxable persons where for all practical purposes their income cannot be

ascertained or records are not kept in such manner as would enable proper assessment of income.

**8. STATE GOVERNMENT LIST OF REVENUE.  
REVENUE RATES OF MINISTRIES/  
DEPARTMENTS/ AGENCIES (MDAs).**

**(1) MINISTRY OF AGRICULTURE AND FOOD  
SECURITY – REVENUE RATES**

**DEPARTMENT OF FISHERIES**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
1		FISHING	N1,500 PERMIT
2		FISHING LICENCE	PENDING
3		POND RENTAGE	N50,000 - N80,000 PER YEAR
4		SALES OF FISH	N400 - 500 PER KG
5		SMOKED FISH FARM	PENDING
6		COLD ROOM LICENCE	PENDING

## DEPARTMENT OF PRODUCE SERVICES

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE
1.		GRADING OF COCOA	N5,000 PER TON
2		GRADING OF PALM KERNEL	N2,000 PER TON
3		GRADING OF CASHEW	N2,000 PER TON

## REGISTRATION OF MERCHANTS

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE
1		DRY PORT	N250,000 PER ANNUM
2		PRODUCE MERCHANTS	N150,000 PER ANNUM
3		PROCESSOR	N150,000 PER ANNUM
4		EXPORTER	N500,000 PER ANNUM
5		STORE KEEPERS	N15,000 PER ANNUM

## DEPARTMENT OF LIVESTOCK

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE
1		REGISTRATION OF LIVESTOCK/ HATCHERY FARM	N5,000-N10,000
2		RENEWAL OF LIVESTOCK/ HATCHERY FARM	N3,000 - N5,000
3		SALES OF POULTRY PRODUCTS: ▪ STARTER COCKEREL	N150 - N900
		▪ STARTER BROILER	N150 - N900
6		POULTRY PRODUCT SALES TAX N5,000	

### (2) OFFICE OF THE ACCOUNTANT-GENERAL

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE
		TENDER FEES- CONTRACT SUM FROM N1BNABOVE	N1,500,000
		TENDER FEES-CONTRACT SUM FROM N500M-1BN	N750,000

		TENDER FEES-CONTRACT SUM FROM N200M - N500M	N500,000
		TENDER FEES-CONTRACT SUM FROM N100M - N200ME	N250,000
		TENDER FEES-CONTRACT SUM FROM N50M -N100M	N175,000
		TENDER FEES-CONTRACT SUM FROM N10M - NN50M	N125,000
		TENDER FEES-CONTRACT SUM FROM N1M - N10M	N50,000
		TENDER FEES-CONTRACT SUM FROM N500,000 - N1M	N25,000
		TENDER FEES-CONTRACT SUM FROM N200,000-N500,000	N15,000
		TENDER FEES-CONTRACT SUM FROM N50,000- N200,000	N10,000
		BELOW N50,000	N5,000

**(3) STATE OF OSUN HOUSE OF ASSEMBLY COMMISSION**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
		SALES OF APPLICATION FORMS	N2,000

**(4) MINISTRY OF CULTURE AND TOURISM**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
		TENDER FEES	N10,000
		EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	N200-N500

**(5) OFFICE OF THE AUDITOR-GENERAL (STATE)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
		REGISTRATION FEE	N100,000
		RENEWAL OF REGISTRATION FEE	N50,000

**(6) MINISTRY OF LOCAL GOVERNMENT AND  
CHIEFTAINCYAFFAIRS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
	4020115	CERTIFIED TRUE COPIES OF DOCUMENT	N10,000
	4020117	REGISTRATION OF CHURCHES/MOSQUES FOR CONDUCT OF MARRIAGE	N10,000

	4020117	SEARCH FOR MARRIAGE INTERRELATED INFORMATION	N2,000
	4020117	EXPRESSION OF INTEREST FOR THE POSITION OF OBA'S	N50,000
	4020194	PROCESSING OF APPOINTMENT OF NEW OBA'S	N100,000
	4020194	PRESENTATION OF STAFF OF OFFICE AND INSTRUMENT OF APPOINTMENT	N200,000
	4020194	GRANT OF AUTHORITY TO WEAR BEADED CROWN	N100,000
	4020195	ELEVATION TO PART II	N100,000
	4020196	RESTORATION TO PART II	N100,000
	4020197	RENT ON CONFERENCE CENTRES	N20,000

**(7) MINISTRY OF COMMERCE, INDUSTRY AND COOPERATIVES**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATES - REGISTRATION FEES</b>	<b>RATE RENEWAL FEES</b>
1.	403009	REGISTRATION OF COOPERATIVE BUSINESS PREMISES		2,000 - 2,500
2.	4030010	RENEWAL OF CO-OPERATIVE BUSINESS PREMISES		1,000 - 2,000
3.	4030011	REGISTRATION OF BUSINESS PREMISES		-
4.	4030012	REGISTRATION OF CO-OPERATIVE SOCIETIES		8,000- 10,000
5.	4030013	RENEWAL OF REGISTRATION OF BUSINESS PREMISES		-
6.	4020328	REGISTRATION OF COMMODITY MARKET ASSOCIATION		10,000.00
7.	4020363	BIOMETRIC REGISTRATION OF RESIDENTS		1,000.00
8.	4020364	REVALIDATION OF CERTIFICATE OF CO-OPERATIVE SOCIETIES		5,000.00
9.	4020119	TUITION FEES FROM OSUN STATE CO-OPERATIVE COLLEGE		20,000.00

10.	4020362	COMMERCIAL INDUSTRIAL INFRASTRUCTURAL DEVELOPMENT LEVY		BIG LORRIES N2,000 ARTICULATED LORRIES - N1,000
11.	4020332	TRAINING SEMINAR AND WORKSHOP FOR CO-OPERATIVE SOCIETIES		500.00
12	4040167	SALES OF CASSAVA EQUIPMENT'S/ FACTORIES		N1,5M- N4m
13	4040174	SALES OF WEIGHING SCALES		I. 150KG (PLATFORM) -N28,500 II.150KG (TABLE) -N8,500.00 III.20KG - N2,500.00 IV.10KG- N2,000.00 V.5KG- N1,000.00
14.	4040029	EARNING FROM NEW ORISUNBARE MARKET		LARGE- N48,000.00 SMALL N36,000.00
15.	4040164	EARNINGS FROM NELSON MANDELA CENTRE		-
16.	4040030	APPLICATION FORM ENTRY INTO CO-OPERATIVE COLLEGE		2,500.00

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATES - REGISTRATION FEES	RATE RENEWAL FEES
	4030011	HOTELS - 30 ROOMS AND ABOVE	N15,000	N7,500
		HOTELS - 21 - 29 ROOMS	N10,000	N50,000
		HOTELS - 11 - 20 ROOMS	N10,000	N5,000
		HOTELS - 1 - 10 ROOMS	N10,000	N5,000
		MINI SUPER- MARKETS, PROVISION STORES, GENERAL GOODS STORES	N10,000	N5,000
		ARCHITECTURE	N10,000	N5,000
		ACCOUNTANCY	N10,000	N5,000
		ENGINEERING	N10,000	N5,000
		ESTATE MANAGEMENT	N10,000	N5,000
		LAW	N10,000	N5,000
		PHARMACY	N10,000	N5,000
		QUANTITY SURVEYING	N10,000	N5,000
		SURVEYING	N10,000	N5,000
		VETERINARY	N10,000	N5,000

		MANAGEMENT CONSULTANTS	N10,000	N5,000
		ADVERTISING AGENCIES	N10,000	N5,000
		INSURANCE BROKERAGE	N10,000	N5,000
		PUBLISHING HOUSE	N10,000	N5,000
		OPTICAL SERVICES	N10,000	N5,000
		PUBLISHING HOUSE	N10,000	N5,000
		OPTICAL SERVICES	N10,000	N5,000
		DENTAL CLINICS	N10,000	N5,000
		FURNITURE HOUSES	N10,000	N5,000
		TRAVEL AGENCIES	N10,000	N5,000
		ELECTRONICS	N10,000	N5,000
		ELECTRICAL CONTRACTORS	N10,000	N5,000
		FINANCE MORTGAGE/ MICROFINANCE BANKS	N15,000	N7,500
		BANKS (COMMERCIAL & MERCHANTS)	N50,000	N25,000

		COMPANIES/ FIRMS/PLANT FACTORIES EMPLOYING:		
		- 1 - 30 EMPLOYEES	N10,000	N5,000
		- 31 - 50 EMPLOYEES	N50,000	N25,000
		ABOVE 50 EMPLOYEES	N100,000	N,50,000
		PETROL STATIONS WITH 1 TO 2 PUMPS	N10,000	N5,000
		PETROL STATIONS WITH 3 TO 4 PUMPS	N10,000	N5,000
		PETROL STATIONS WITH 5 TO 6 PUMPS	N15,000	N7,500
		PETROL STATIONS WITH 7 PUMPS AND ABOVE	N20,000	N10,000
		GRAPHIC ARTS STUDIO	N10,000	N5,000
		MAJOR DISTRIBUTORS (Individual)	N10,000	N5,000
		SUB- DISTRIBUTORS (Attached)	N10,000	N5,000

		SPARE PARTS DEALER OF ALL KINDS	N10,000	N5,000
		MECHANICS AND ALLIED JOBS (Welders, Rewires)	N10,000	N5,000
		PRIVATE HOSPITALS	N10,000	N5,000
		EQUIPMENT SHOPS LABORATORIES	N10,000	N5,000
		CLINIC, NURSING HOMES, MATERNITY CENTRES	N10,000	N5,000
		PHOTOGRAPHIC SHOPS	N10,000	N5,000
		MEAT SHOPS (Small)	N10,000	N5,000
		LARGE POULTRY, (5000 birds and above)	N10,000	N5,000
		MINI POULTRY (Below 5,000 birds) N10,000	N5,000	
		PHOTO COLOUR LABORATORY	N10,000	N5,000
		LAUNDRY/ PREMISES	N10,000	N5,000
		LAUNDRY SHOPS	N10,000	N5,000

		FILMS/CINEMA HOUSE	N10,000	N5,000
		PATIENT MEDICINE SHOPS	N10,000	N5,000
		RETAILERS - GENERAL	N10,000	N5,000
		SAW-MILLERS	N10,000	N5,000
		PLANK SELLER	N10,000	N5,000
		ABBATOIR	N10,000	N5,000
		SLAUGHTER SLABS	N10,000	N5,000
		RAW FOOD SELLERS	N10,000	N5,000
		POOLS BETTING SHOP	N10,000	N5,000
		HAIR DRESSING SALON	N10,000	N5,000
		DRAUGHTSMAN SHOP - 10 STAFF +	N10,000	N5,000
		DRAUGHTSMAN SHOP - 1-5 STAFF	N10,000	N5,000
		TAILORS WITH 5 MACHINES + TAILORS WITH 1-5 MACHINES	N10,000 N10,000	N5,000 N5,000
		SHOEMAKERS	N10,000	N5,000
		GOLDSMITH	N10,000	N5,000

		BLOCK MAKING	N10,000	N5,000
		BLOCK MAKING WITH ELECTRICAL MACHINE	N10,000	N5,000
		INSTITUTES WITH 1-50 STUDENTS	N10,000	N5,000
		INSTITUTE WITH OVER 50 STUDENTS	N10,000	N5,000
		BARBERS SHOP	N10,000	N5,000
		CULVET RING MAKERS	N10,000	N5,000
		MAINTENANCE ORGANISATION	N10,000	N5,000
		CARPENTERS WITH SMALL WORKSHOPS	N10,000	N5,000
		SMALL PRINTERS	N10,000	N5,000
		BUILDING MATERIALS DEALERS, SELLERS	N10,000	N5,000
		INTERIOR DECORATION CEMENT DEALERS/ SELLERS	N10,000 N10,000	N5,000 N5,000
		LARGE RECORD STORES	N10,000	N5,000

		RECORDING STUDIO	N10,000	N5,000
		REFUSE COLLECTORS	N10,000	N5,000
		RECORD STORE	N10,000	N5,000
		TYPING STUDIO/ COMPUTER/ BUSINESS CENTRES	N10,000	N5,000
		SECURITY ORGANISATION	N10,000	N5,000
		COOKING GAS/ AIR CONDITIONER DEALERS	N20,000	N10,000
		DRAMA GROUP	N10,000	N5,000
		PETROLEUM COMPANY	N50,000	N25,000
		PLUMBING	N10,000	N5,000
		SMALL MEAT SHOP	N10,000	N5,000
		RADIO REPAIR/ MECHANICAL/ AIR CONDITIONER/ REFRIGERATOR REPAIR	N10,000	N5,000
		BIG MEAT SHOP	N10,000	N5,000
		INTERMEDIATE BOOK STORE/ SHOP	N10,000	N5,000

		MINI BOOK STORE/SHOP	N10,000	N5,000
		SPECIAL DEPARTMENTAL STORES LIKE UTC, LEVENTIS, KINGSWAY, JOHN HOLT ETC	N10,000	N5,000
		MEDIUM RANGE DEPARTMENTAL STORES	N10,000	N5,000
		TEXTILE WHOLESALERS SHOPS	N10,000	N5,000
		TEXTILE SHOP	N10,000	N5,000
		MOTOR DISTRIBUTORS	N50,000	N25,000
		MOTOR DEALERS	N10,000	N5,000
		CONTRACTORS CATEGORY A & B	N10,000	N5,000
		CONTRACTORS CATEGORY C & D	N20,000	N10,000
		CONTRACTORS CATEGORY E, F & G	N30,000	N15,000
		QUARRY MEDIUM QUARRY LARGE	N10,000 N20,000	N5,000 N10,000
		MINING BUSINESS	N500,000	N250,000
		UNCLASSIFIED OTHER BUSINESS - LARGE	N20,000	N10,000

		UNCLASSIFIED OTHER BUSINESS - MEDIUM	N10,000	N5,000
		UNCLASSIFIED OTHER BUSINESS - SMALL	N10,000	N5,000
		DYE AND DYESTUFF MERCHANTS	N10,000	N5,000
		AGRICULTURAL CHEMICALS/ MECHANIZED AGRIC	N10,000	N5,000
		INDUSTRIAL CHEMICALS	N20,000	N10,000
		PRIVATE NURSERY & PRIMARY SCHOOLS	N10,000	N5,000
		PRIVATE SECONDARY SCHOOLS	N10,000	N5,000
		BAKERS	N10,000	N5,000
		RENTALS	N10,000	N5,000
		DISTILLERS/ PURE WATER MANUFACTURING	N10,000	N5,000
		PETTY CONTRACTORS	N10,000	N5,000

		CAR WASH	N10,000	N5,000
		GENERAL ENTERPRISE	N10,000	N5,000
		FRUIT JUICE PRODUCTION	N20,000	N10,000
		GSM COMMUNICATION FIRM	N250,000 per mast	N250,000
		FINANCIAL INSTITUTION'S INTERMEDIARIES (POS KIOSKS)	N20,000	N10,000

**(8) MINISTRY OF WATER RESOURCES AND ENERGY**

<b>S/N</b>	<b>REVENUE/ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE</b>
1	4050031	USE OF GOVERNMENT VEHICLE	10,000 PER DAY
2	“	WITHIN OSOGBO	15,000 PER DAY
3	“	WITHIN THE STATE	40,000 PER STATE
4	“	ADJOURN THE STATE	60,000 PER DAY
5	“	WITHIN LAGOS	120,000 PER DAY

**(9) BUREAU OF PUBLIC SERVICE PENSION**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	12020616	SALES OF PENSION CARDS	2,000
2	1202616	PENSION FORM (OLD SCHEME)	15,000
3	12020616	PENSION FORM (NEW SCHEME)	10,000
4	12020616	REPLACEMENT OF AUTHORITY PAPERS	2,000
5	12020616	HAND BOOK ON CONTRIBUTORY PENSION SCHEME	200
6	12020616	LEAVE RECORD CARD	1,000
7	12020616	REPLACEMENT OF LOST BIO-DATA	2,000

**(10) MINISTRY OF ENVIRONMENT AND SANITATION  
(OFFICE OF FORESTRY)**

**TARIFF FOR WOOD PROCESSING PLANNING MACHINES**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEAD (CATEGORY OF MACHINES)</b>	<b>RATE ₦</b>
1		PLANNING	25,000
2		MULTIPLE EDGER	25,000
3		PLY VENEER MILL	25,000
4		FIBRE BOARD MILL	250,000
5		PANCE BSANT MILL	250,000
6		CIRCULAR MACHINE	10,000

7		POWER CHAIN SAW	30,000
8		PROPERTY HAMMER APPLICATION	35,000
9		PROPERTY HAMMER	50,000
10		PROPERTY HAMMER APPLICATION	70,000
11		SAWMILL APPLICATION FEE	75,000
12		SAWMILL LICENCE	200,000
13		SAWMILL FEE	50,000
14		ILLEGAL INSTALLATION FEE	300,000

S/N	REVENUE/ ECONOMIC CODE	EVACUATION SCHEDULE REVENUE HEAD (TYPES OF VEHICLE)	RATE N
1		4 TYRES	4,000
2		6 TYRES	6,000
3		10 TYRES	10,000
4		18 TYRES	18,000
5		18 TYRES FROM IFETEDO	10,000

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS (CHARCOAL)	RATE N
1		FROM KWARA AND OTHER STATES	N50/BAG
2		WITHIN THE STATE	N100/BAG
		BAMBOO	N100/STICK

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS (FREE AREA TARIFF)</b>	<b>RATE ₦</b>
1		APA	4,000
2		OFUN	4,000
3		OBECHE, ARERE	3,000
4		IROKO	4,000
5		ABURA	1,600
6		IDI IGBO	4,000
7		OGANWO	1,800
8		SIDA	2,000
9		OLO	1,600
10		IJEBO	1,600
11		OMO	2,000
12		EKI	2,600
13		SHEDUN	2,000
14		EKA	1,800
15		KOKOGBO	1,800
16		BEDOGANMO	1,800
17		OPEPE	2,000
18		AFARA	1,800
19		ONIRO	1,600
20		PONPOLA	1,600
21		ARABA	1,600
20		PAPO	1,400
23		AHUN	1,600
24		AGBA	1,800
25		AGBOIN	2,000

26		ORO, DANTA	1,600
27		AYUNRE	1,600
28		OJA 1,400	
29		ERINMODO	1,400
30		OPOROPORO	1,800
31		ASANWOLE	1,400
32		AYIN 1,400	
33		ERUN	1,400
34		APADO	1,400
35		ORIN	1,600
36		EKI	1,200
37		YENYENO	3,600
38		EMI IGBO, EMIDO	1,600
39		AYAN	1,600
40		OFIA/AJAGI	1,800
41		AKIKOGBON	1,400
42		EKU IJEBU	1,400
43		AYEE/KOKOIGBO	1,400
44		EBO	1,400
45		EBONY	4,000
46		IGI-AGBON	2,000
47		MANUKARA	2,600
48		KOLEAGBE	1,400
49		AKASUM	1,600
50		ISIN	1,600
51		ITA	1,400
52		OTHERS	1,400

**(11) OSUN STATE UNIVERSAL BASIC EDUCATION BOARD**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE N</b>
1	12020427	TENDER FEE	35,000 – 75,000
2	12020417	CONTRACTOR REGISTRATION	50,000
3	12020449	BUS/TRADE OPERATING FEES (REN)	25,000
4	12020606	SALES OF BILLS OF ENTRIES/APPLICATION a. INTER LOCAL TRANSFER FORM	20,000 PER TEACHER
		b. INTER STATE TRANSFER FORM	80,000 AND 20,000
5	12020452	SCHOOL/TUITION/ EXAMINATION a. EDUCATIONAL TRUST LEVY	500 AND 1,500 PER PUPIL
		b. JOINT STATE PRY EXAMINATION	1,000 PER PUPIL
6	12020453	APPLICATION FEE	1,000 AND 3,000
7	12020906	RENTAGE OF GOVERNMENT SCHOOL PROPERTY a. USE OF SCHOOL PREMISES/ ELEMENTARY SCHOOL	20.000
		b. RENT OF HALL/MIDDLE SCHOOL	30,000

**(12) MINISTRY OF EDUCATION**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS (FEES GENERAL)</b>	<b>RATE N</b>
1		TEACHERS GRD II CERTIFICATE COLLEGE OF EDUCATION CERTIFICATE	10,000
2		PROCEEDS FROM BECE (PRIVATE SCHOOLS)	5,000
3		PAYMENT OF TENDER FEES	10,000
4		EDUC TRUST LEVY (OMOLUABI EDUCATIONAL SERVICES)	1,500
5		PROCEED FROM BOOK REVIEW	10,000

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS (LICENCE GENERAL)</b>	<b>RATE N</b>
6		REGISTRATION OF PRIVATE SECONDARY SCHOOLS	170,000
7		RENEWAL OF PRIVATE SECONDARY SCHOOLS	85,000
8		REGISTRATION OF NEW FEES PAYING N/P SCHOOLS (PRIVATE)	70,000
9		RENEWAL OF FEES PAYING N/P SCHOOLS (PRIVATE)	35,000
10		REGISTRATION OF NEW NURSERY SCHOOLS	30,000
11		RENEWAL OF NURSERY SCHOOLS	20,000

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS (SALES GENERAL)</b>	<b>RATE N</b>
12		SALES OF FORMS FOR NEW PRIVATE SECONDARY SCHOOLS	25,000
13		SALES OF S.75 FORMS	5,000
14		SALES OF APPLICATION FORMS FOR NEW SECONDARY SCHOOLS	10,000
15		SALES OF SCHOOL UPGRADING FORM	10,000

**(13) OSUN STATE HOSPITALS' MANAGEMENT BOARD**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>	<b>RATE N</b>
		MEDICAL REPORT (STUDENT)	500
		MEDICAL REPORT (OTHERS)	1,000
		DEATH CERTIFICATE	1,000
		DEATH CERTIFICATE (OUTSIDE HOSPITAL)	2,500
		EXCUSE DUTY CERTIFICATE	500
		EXCUSE DUTY CONVERSION	1,000
		MATERNITY LEAVE CERTIFICATE	500
		MATERNITY LEAVE CONVERSION	1,000
		SALES OF APPOINTMENT FORMS	2,000

		<b>(B) REVENUE HEAD (OXYGEN GAS)</b>	<b>2,500</b>
		<b>(C) REVENUE HEAD (AMBULANCE)</b> HIRING OF AMBULANCE: WITHIN OSUN STATE	5,000
		WITHIN SOUTH WEST	7,500
		OUTSIDE SOUTH WEST	15,000
		<b>(D) REVENUE HEAD (RADIOLOGY)</b> PLAIN FILM	1,500
		CONTRACT STUDIES	5,000
		I.V.U	6,000
		CYCTOGRAM	6,000
		H.S.G	5,500
		BARIUM SWALLOW	7,000
		BARIUM MEAL	10,000
		BARIUM ENEMA	6,000
		<b>(E) (ULTRASONOGRAPHY)</b> ABDOMINO - PELVIC	1,500
		PELVIC/OBSTERICS	700
		<b>(F) (DENTAL SERVICES ORAL DIAGNOSIS MEDICINE)</b> (1) PERIAPICAL/ BITEWING X-RAY	500

		(2) OCCLUSAL X-RAY	700
		(3) PERIO SCALIING AND POLISHING ADULT: MANUAL	2,000
		ULTRASONIC	3,000
		PAEDO PATIENT	1,000
		(4) DEEP CURETAGE	2,000
		<b>ORAL SURGERY:</b>	
		(5) EXTRACTION ADULT TOOTH	
		(a) FORCEP EXTRACTION	3,000
		(b) SURGICAL EXTRACTION	5,000
		(c) DISMPACTION	8,000
		(6) BIOPSY (EXCISION)	2,500
		(7) PAEDO PATIENTS	
		(a) DECIDUOUS EXTRACTION	1,000
		(b) PERMANENT TOOTH PAEDO EXTRACTION	1,500
		(8) EXCISION OF EPULIS	2,500
		(9) INCISION AND DRAINAGE	3,000

		(10) SPLINTING	3,000
		(11) MMF( MANDIBULAR- MACILLARY FIXATION) UNDER LA	3 0,000
		(12) MMF (UNDER G.A)	50,000
		<b>(G) (DEATAL PROSTHETICS)</b>	
		TOOTH P/D	3,000
		SUBSEQUENT ONES	1,500
		PARTIAL REPAIR	2,000
		REBASING	3,000
		FULL-FULL DENTURE	35,000
		FULL UPPER/LOWER	20,000
		FULL REPAIR	5,000
		UPPER/LOWER	
		REBASING	10,000
		IMMEDIATE P/D ONE	4,000
		ADDITIONAL TOOTH	1,500
		RELINING F/F	4,000
		RELINING PD	2,000
		<b>(H) (CONSERVATIVE TREATMENTS)</b>	
		AMALGAN FILLING	2,500
		COMPOSITE FILLING	5,000
		G/C	3,000
		RCT	7,500
		TEMPORARY FILLING	1,500

		<b>(I) (PHYSIOTHERAPY AND MEDICAL REHABILITATION SERVICES)</b>	
		PHYSIOTHERAPY: ADULT MAJOR CONDITION E,G. CVD, BELL'S PALSY AMBULATION DISORDER	1,500
		ADULT MINOR E.G. MONOATHRITIS	1,500 A VISITS
		PEDIATRIC MAJOR E.G. FOOT DEFORMITY CORRECTION, FOOT DROP	1,000 4 VISITS
		PEADIATRIC MINOR	1,000 4 VISITS
		MULTIPLE CONDITION	1,500 4 VISITS
		COMPREHENSIVE PHYSICAL ASSESSMENT (NEW IDEA)	1,000
		PHYSICAL FITNESS TRAINING PROGRAMME	3,000/ 1 MONTH)
		<b>REHABILITATION APPLIANCE UNIT</b> TOE RAISING DEVICE	750

		SHOE RAISING	400/LAYER
		IN-SOLE BUILT	300
		BACK SLAP ADULT	1,500
		CHILDREN	800
		COCK UP SPLINT	1,500
		NIGHT SPLINT	1,500
		AEROPLANE SPLINT	3,000
		BUILDING OF COVER SHOE	3,500
		BUILDING OF SANDAL	2,000
		SAND BAG (1 SET)	2,000

### **MEDICAL LABORATORY SERVICES**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS (MEDICAL LABORATORY SERVICES)</b>	<b>RATE N</b>
		EMBALMENT (FULL)	5,000
		DEPOSIT OF CORPSE 1 WEEK	200
		BLOOD GLUCOSE	500
		ELECTROLYTE UREA/CR	3,000
		GTT	1,500
		LFT	3,000
		BILLIUBIN (TOTAL)	400
		BILLIRUBIN DIRECT	500
		SERUM PROTEIN	400
		SERUM ALBIUM	500
		CSF (GLUCOSE)	500
		PREGNANCY TEST	500

		URINALYSIS	300
		FASTING LIPID PROFILE	2,000
		FBC AND DIFFERENTIALS	500
		ABSOLUTE PLATELET COUNT	200
		EOSINOPHIN COUNT	200
		ESR	250
		PCV	FREE
		GENOTYPE	500
		BLOOD GROUPING	500
		CLOTTING TIME	250
		BLEEDING TIME	250
		PROTHRONBIN TIME	400
		CROSS MATCHING	1,500
		ANTIBODY SCREENING	300
		HIV SCREENING	FREE
		HEPATITIS B SCREENING	400
		HEPATITIS C SCREENING	500
		SCREENING FOR TRAVAILING PURPOSE	3,000
		MALARIA PARASITE	FREE
		STOOL MICROSCOPY	FREE
		CULTUREM/C/S	500
		SEMEN ANALYSIS	500
		VDRL	300
		BLOOD CULTURE	500
		CSF (ANALYSIS MICROSCOPE)	200

		WILDAL TEST	400
		SPUTUM FOR AFB	FREE
		SPUTUM FOR M/C/S	500
		SKIN SMP FOR MF	200
		BLOOD MICROFLARIA	200
		HBE AG AND AB	2,000
		HBC AG AND AB	2,000
		HBE AND GM	2,000
		URIC ACIC	1,000
		FSH	500
		LH	2,000
		PROLACTIN	2,000
		PROGESTERONE	2,000
		T3 T4 TH	2,0006,000
		T3	2,000
		T4	2,000
		PSA	2,000
		BLOOD BAG	500

**(14) OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS.**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>	<b>RATE ₦</b>
	4020080	AUDIT FEES	1% OF TOTAL REVENUE DISCOVERED

	4020158	PROCEEDS FROM HUMAN CAPITAL DEVELOPMENT	2,000/ PARTICIPANT
	4020401	REPRODUCTION OF LOST AUDIT REPORT	1,000 FOR FIRST PRODUCTION AND 500 FOR EXTRACOPIES
	4010022	RECOVERY OF COMPUTATION ON TAXES	BASED ON DISCOVERY
	4040190	EARNING FROM ICT SERVICES	NOT YET FIXED

**(15) MINISTRY OF YOUTH AND SPORTS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>	<b>RATE ₦</b>
	12020109	REGISTRATION OF VOLUNTARY ORGANIZATION/RENEWAL	10,000/5000
	12020705	EARNING FROM THE USE GOVERNMENT HALL	_____
	12020901	RENT ON GOVERNMENT LAND	-----
	120201	LICENCE GENERAL	-----
	120206	SALES GENERAL	-----
	120210	REPAYMENT GENERAL	-----

**(16) MINISTRY OF JUSTICE**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>	<b>RATE ₦</b>
		OATH	200
		FILLING FEES	2000
		ADMINISTRATOR GENERAL AND PUBLIC TRUSTEE	10%
		LEGAL FEES	2%
		TAKING OVER OF CASES	30,000
		CHIEFTAINCY TITLE MATTERS	50,000
		CHARGES ON RECOVERED FUNDS	2%
		JUSTICE OF PEACE FORM	25,000
		ADMINISTRATOR GEN & PUBLIC TRUSTEE FORM	1000
		ANNUAL RENEWAL OF JUSTICE OF PEACE	3,000
		SALES OF LAW BOOKS	15,000

**(17) OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY (O'SIGNAGE)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>		<b>RATE ₦</b>
		APPLICATION		10,000
		REGISTRATION OF CERTIFICATE		100,000
		RENEWAL OF CERTIFICATE		25,000
		COST OF INSPECTION PER SITE		10,000
		ADDITIONAL SITE WITHIN ONE GEOGRAPHICAL AREA IN A SINGLE DAY		5000
		GROUND RENT FOR EACH SITE FOR 3 YEARS (UPFRONT)		312,500
		<b>BILL BOARDS</b>	<b>URBAN</b>	<b>SUB-URBAN</b>
		4 SHEET UP TO 1.5 METER SQUARE	10,000	5,000
		4 SHEET UP TO 3 METER SQUARE	16,000	8,000
		16 SHEET UP TO 6 METER SQUARE	32,000	16,000
		32 SHEET UP TO 12 METER SQUARE	48,000	32,000

		40 SHEET UP TO 14 METER SQUARE	62,000	42,500
		48 SHEET UP TO 18 M2 76,000 96 SHEET UP TO 38 M2	56,000 152,000	114,000
		ROOF TOP UP TO 30 M2	150,000	112,500
		BACK LITE UP TO 18 M2	150,000	112,500
		ULTRA WAVE UP TO 18 M2	100,000	75,000
		UNIPOLE PERFACE	300,000	225,000
		<b>DISPLAY ON STREET LIGHT POLES</b>	60,000	40,000
		WALL DRAPES (mm)	50,000	37,500
		WALL DRAPES LARGE	100,000	75,000
		POTRAIT 32" WIDTH 12" TACKOR OR 24 X 12	250,000	187,500
		GANTRY	200,000	150,000
		BRIDGE PANEL	100,000	75,000
		LED (LIGHT EMITTING DIODES)	600,000	450,000
		GANTRY ACROSS HIGHWAY	400,000	300,000
		STREET LAMP POLES	37,500	

**TABLE FOR FREE STANDING ADVERTISEMENT AND OTHER SIGNAGES**

REGISTRATION BREADTH (WIDTH)	5000							
	1FT	2FT	3FT	4FT	5FT	6FT	7FT	8FT
LENGTH 1FT	1 SQFT 2,000	2 SQFT 2,500	3 SQFT 3,000	4 SQFT 4,000	5 SQFT 4,500	6 SQFT 5,000	7 SQFT 5,500	8 SQFT 6,000
2FT	2 SQFT 2,500	4 SQFT 4,000	6 SQFT 5,000	8 SQFT 6,000	10 SQFT 8,000	12 SQFT 12,000	14 SQFT 14,000	16 SQFT 16,000
3FT	3 SQFT 3,000	6 SQFT 5,000	9 SQFT 7,000	12 SQFT 12,000	15 SQFT 15,000	18 SQFT 18,000	21 SQFT 24,000	24 SQFT 27,000
4FT	4 SQFT 4,000	8 SQFT 6,000	12 SQFT 12,000	16 SQFT 16,000	20 SQFT 20,000	24 SQFT 27,000	28 SQFT 32,000	32 SQFT 35,000
5 FT	5 SQFT 4,500	10 SQFT 8,000	15 SQFT 15,000	20 SQFT 20,000	25 SQFT 30,000	30 SQFT 33,000	35 SQFT 40,000	40 SQFT 45,000
6 FT	6 SQFT 5,000	12 SQFT 12,000	18 SQFT 18,000	24 SQFT 27,000	30 SQFT 33,000	36 SQFT 38,000	42 SQFT 48,000	48 SQFT 50,000
7 FT	7 sqft 5,500	14 sqft 14,000	21 sqft 21,000	28 sqft 32,000	35 sqft 40,000	42 sqft 48,000	49 sqft 52,000	56 sqft 60,000
8 ft	8 sqft 6,000	16 sqft 16,000	24 sqft 27,000	32 sqft 35,000	40 sqft 45,000	48 sqft 50,000	56 sqft 60,000	64 sqft 70,000

**(18) OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>(A) REVENUE HEADS (DOCUMENTATION)</b>	<b>RATE ₦</b>
		APPLICATION/ REGISTRATION FEES	10,000
		INSPECTION FEES	10,000
		FENCING: PERIMETER (a+b+c+d) m X 100	- (a+b+c+d) m X 100
		ASSESSMENT: (abc) <sup>M3</sup> x 40	(abc) <sup>M3</sup> x 40
		INSTITUTIONAL/ EDUCATIONAL COLLEGE OF EDUCATION/POLYTECHNICS	300,000 (minimum)
		APPLICATION/ REGISTRATION FEES	70,000
		INSPECTION FEES	20,000
		FENCING: PERIMETER (a+b+c+d) m X 150	(a+b+c+d) m X 150
		ASSESSMENT (abc) <sup>M3</sup> x 25 UNIVERSITY	445,000
		APPLICATION/ REGISTRATION FEES	130,000
		INSPECTION FEES	25,000
		FENCING: PERIMETER (a+b+c+d) m X 200	(a+b+c+d) m X 200
		ASSESSMENT (abc) <sup>M3</sup> x 50	(abc) <sup>M3</sup> x 50
		APPLICATION/ REGISTRATION FEES	15,000
		INSPECTION FEES	10,000
		FENCING: PERIMETER (a+b+c+d) m X 200	(a+b+c+d) m X 200

		ASSESSMENT $(abc)^{M3} \times 30$	$(abc)^{M3} \times 30$
		MEDIUM INDUSTRY	100,000
		APPLICATION/ REGISTRATION FEES	20,000
		INSPECTION FEES	10,000
		FENCING: PERIMETER $(a+b+c+d) \text{ m} \times 250$	$(a+b+c+d)$ $\text{m} \times 250$
		ASSESSMENT $(abc)^{M3} \times 30$	$(abc)^{M3} \times 30$
		HEAVY INDUSTRY	200,000
		APPLICATION/ REGISTRATION FEES	30,000
		INSPECTION FEES	30,000
		FENCING: PERIMETER $(a+b+c+d) \text{ m} \times 300$	$(a+b+c+d)$ $\text{m} \times 300$
		ASSESSMENT $(abc)^{M3} \times 40$	$(abc)^{M3} \times 40$
		AGRICULTURAL FARM SMALL SCALE	50,000
		APPLICATION/ REGISTRATION FEES	5,000
		INSPECTION FEES	5,000
		FENCING: PERIMETER $(a+b+c+d) \text{ m} \times 20$	$(a+b+c+d)$ $\text{m} \times 20$
		ASSESSMENT $(abc)^{M3} \times 30$	$(abc)^{M3} \times 30$
		LARGE SCALE APPLICATION/ REGISTRATION FEES	10,000
		INSPECTION FEES	10,000
		FENCING: PERIMETER $(a+b+c+d) \text{ m} \times 20$	$(a+b+c+d)$ $\text{m} \times 20$
		ASSESSMENT $(abc)^{M3} \times 35$	$(abc)^{M3} \times 35$

		CLEARANCE OF SUB-DIVISION OF LAND RESIDENTIAL	50,000
		APPLICATION/ REGISTRATION FEES	15,000
		INSPECTION FEES	10,000
		FENCING: PERIMETER (a+b+c+d) m X 20	(a+b+c+d) m X 20
		ASSESSMENT	500/PLOT
		COMMERCIAL	75,000
		APPLICATION/ REGISTRATION FEES	25,000
		INSPECTION FEES	15,000
		FENCING: PERIMETER (a+b+c+d) m X 25	(a+b+c+d) m X 25
		ASSESSMENT	1,000/PLOT
		CHANGE OF USE	50,000
		MINOR REDEVELOPMENT: 10% OF NORMAL ASSESSMENT	60,000 (MINIMUM)
		MAJOR REDEVELOPMENT: 50% OF NORMAL ASSESSMENT	300,000 (MINIMUM)
		<b>RENOVATION &amp; REDEVELOPMENT OF BANKS AND OTHER FINANCIAL INSTITUTIONS</b>	
		MINOR REDEVELOPMENT: 10% OF NORMAL ASSESSMENT	50,000
		MAJOR REDEVELOPMENT: 50% OF NORMAL ASSESSMENT	250,000

		RENOVATION OF OTHER MAJOR LAND USE	
		MINOR REDEVELOPMENT: 10% OF NORMAL ASSESSMENT	2,500
		MAJOR REDEVELOPMENT: 50% OF NORMAL ASSESSMENT	12,500
		<b>FINES/PENALTIES</b> MINOR SHOPS	5,000/SHOP
		DEVELOPMENT WITHOUT CTDA CLEARANCE: DOUBLE TOTAL ASSESSMENT	
		TOLERABLE DEVIATION FROM CLEARANCE GRANTED 80% OF NORMAL ASSESSMENT CLASSIFIED PETITION	2,500
		PENALTY ON VEHICLES ABANDONED ON MAJOR/ FEDERAL ROADS	10,000
		LEVIES ON TRAILERS/ TANKERS/TRUCKS THAT HAVE TURNED ROAD SIDES INTO PARKING LOTS WITH TOWING FEE	5,000

**(19) MINISTRY OF HOME AFFAIRS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE N</b>
1 i	120201 12020109	<b>LICENSES GENERAL</b> REGISTRATION OF VOLUNTARY ORGANISATIONS	TO BE DETERMINED
2 i	120204 12020418	<b>FEES - GENERAL</b> MARRIAGE/DIVORCE FEES	#10,000/ WEDDING CONDUCTED
ii	12020420	PILGRIMS WELFARE FEES SALES OF FORMS	#15,000/ FORM
iii	12020427	TENDER FEES	DETERMINED BY THE VALUE OF THE PROJECT.
iv	12020428	FIRE SAFETY CERTIFICATE FEES	
v		FIRST ISSUANCE (FILLING STATION/GAS STATION)	#50,000/ STATION
vi		RENEWAL (FILLING STATION /GAS STATION)	#10,000/ STATION
vii	12020449	BUSINESS/TRADE OPERATING FEES (ISSUANCE OF FIRE CERTIFICATE)	#10,000 - #50,000

viii	12020450	INSPECTION FEES (PETROL STATIONS, ETC)	#250,000/ NEW STATION INSPECTED
ix	12020453	APPLICATION FEES	#10,000/ APPLICATION
<b>3</b> I	<b>120207</b> 12020701	<b>EARNINGS - GENERAL</b> EARNINGS FROM CONSULTANCY SERVICES	TO BE DETERMINED
ii	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES (COLLECTION OF FIRE REPORTS)	#5,000/ REPORT
iii iv	120208	RENT ON GOVERNMENT BUILDINGS USE OF HALL AT CHRISTIAN PILGRIM WELFARE BOARD	#20,000
<b>4</b> I	<b>120209</b> 12020906	<b>RENT ON LAND &amp; OTHERS- GENERAL</b> RENTS ON GOVT. PROPERTIES (MOBILE TOILETS)	
ii		USE OF MOBILE TOILET	#400/ TOILET

**(20) OSUN NEW TOWNS AND GROWTH AREAS  
DEVELOPMENT AUTHORITY  
(AGENCY CODE-4370000)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	4040187	APPLICATION FORM	#10,000
2	4040188	LEASE RENT	#20/M2
3	4040146	PREMIUM	#1,500/M2

**(21) OSUN ASSETS MANAGEMENT AGENCY (OSAMA)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	12020453	APPLICATION FEES	#15,000
2	12020501	FINES/PENALTIES	
3	12020604	SALES OF STORES/ SCRAPS/UNSERVICEABLE ITEMS	
4	12020607	SALES OF CONSULTANCY/ REGISTRATION FORMS	#25,000
5	12020801	RENT ON GOVERNMENT QUARTERS	
6	12020803	RENT ON GOVERNMENT BUILDINGS	
7	12020901	RENT ON GOVERNMENT LAND	

**(22) MINISTRY OF ENVIRONMENT AND SANITATION****AGENCY CODE - 43000000**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		AGRO ALLIED	#10,000 - #250,000
2		FILLING STATION	#7,500
3		GAS STATION	#2,500
4		EATERIES AND BEER PALOUR	#2,000
5		NON AGROS ALLIED SECTOR	#50,000 - #500,000
6		EMISSION TEST	#500 - #1,000
7		MARKET/SHOPS	#50 - #2000
8		QUARRY AND QUARRIABLES	#300 - #1,000
9		SCHOOLS (PRIVATE)	#3,500 - #100,000
10		HOTELS AND EVENT CENTERS	#7,000 - #70,000

**(23) PUBLIC PROCUREMENT AGENCY**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	12020417	Registration of Contractors	20,000.00
2.		Renewal of Registration of Contractor	10,000.00
3	12020701	Registration of Consultants	20,000.00
4		Renewal of Registration of Consultants	10,000.00

**(24) OFFICE OF NATURAL AND MINERAL RESOURCES**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		Development levy from tipper owners	25,000.00
2.		Development levy from quarry owners	20,000.00
3		Haulage of cement	2,500,000.00
4		Development levy from artisan miners	200,000.00

**(25) OSUN ROAD MAINTENANCE AGENCY (ORMA)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		Road crossing	21,413.00
2		Roller machine	25,000.00
3		Cutting machine	20,000.00
4.		Tamping Rammer	10,000.00

**(26) OFFICE OF THE GOVERNOR**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1.	12020427	Tender fees	1,500.00 - 300,000.00
2	12020466	Indigenship registration fees	10,000.00
3.	12020611	Proceeds from the sales of Govt. vehicles	varied
4.	12020704	Earnings from the use of Govt. vehicles	5,000.00-20,000.00
5	12020801	Rent on Govt. quarters	36,000.00-72,000.00

**(27) STATE OF BUREAU OF STATISTICS (SBS)**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1.	12020412	Research testing fees	2,000.00
2.	12020501	Fines/Penalties	5,000.00
3.	12020601	Sales of Journal and Publications	1,000.00
4	12020603	Sales of ID cards	200.00

**(28) OFFICE OF HIGHER EDUCATION, BURSARY AND SCHOLARSHIP**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		Application form	50,000.00
2.		Registration fees for Universities	1,000,000.00
3		Registration fees for Polytechnics/Mono-technics	750,000.00
4		Registration fees for colleges of Education/Health Technology/School of Science	500,000.00

**(29) MINISTRY OF RURAL DEVELOPMENT AND COMMUNITY AFFAIRS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	12020478	Workshop fees	10,000.00
2.	1202066	Sales of bills of entries/ Application forms	2,500.00/ 5,000.00

**(30) STATE LIBRARY BOARD**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	12020453	Application fees	500.00

**(31) STATE OF OSUN HOUSE OF ASSEMBLY**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	120204	Fees general	
2	12020427	Tender fees	35,000.00- 300,000.00
3	120206	Sales General	
4	12020601	Sales of publications	2,500.00 upwards
5	120208	Rent on Govt. building - General	
6	12020801	Rent on Government Building	2,000.00

**(32) MINISTRY OF INFORMATION AND CIVIC ORIENTATION**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1.	12020109	Registration of voluntary organizations	25,000.00
2.	120204	Fees general	
3.	120207	Earning General	
4	12020703	Earnings from hire of plants and equipment	5,000.00
5.	12020705	Earning from the use of Government Halls	10,000.00
6	12020711	Commercial activities	10% of Total Cost

**(33) OSUN PARKS & GARDENS MANAGEMENT AGENCY**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	120201	Application form	
2.	12020137	Trade permit licenses	25,000.00
3	120204	Fees General	
4	12020430	Professional registration fees	10,000.00
5	12020454	Parking fees	15,000.00
6	120205	Fines-General	
7	12020501	Fines/Penalties	75,000.00
8	120206	Sales of improved seeds/ chemical	250.00
9.	120209	Rent on land & others-general	
10	12020904	Rents of plots & sites services programme	5,000.00

**(34) MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1.	12020417	Contractor Registration Fees	20,000.00/ 10,000.00
2.	12020427	Tender Fees	Varied
3	12020453	Application Fees	5,000.00
4	12020454	Parking Fees	
5	120207	Earning-General	
6	12020714	Earning From ICT Services	Varied

**(35) MINISTRY OF WORKS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		Contractor Registration Fees	30,000-100,000
2		Tender Fees	50,000-150,000
3		Agency Fees	5,000-250,000
4		Land use fees	10,000-50,000
5		Inspection fees	10,000-250,000
6		Application fees	15,000.00
7		Fines/Penalties (damage to road fur)	50,000-300,000
8		Earning from consultancy services	100,000.00
9		Earning from laboratory services	2,000-50,000

10		Earnings from hire on plants and equipment	2,500-50,000
11		Earning from Commercial activities	15,000/pole/P.A
12		Refund/miscellaneous receipts	

**(36) MINISTRY OF LANDS AND PHYSICAL PLANNING  
PROCESSING OF STATE LANDS**

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE N
1	4020141	Application form	10,000.00
2	4020192	Premium	500/m <sup>2</sup> -10,000/m <sup>2</sup> (1500-10000/M <sup>2</sup>
3	4020193	Development Levy	(1,000-10,000)M <sup>2</sup>
4	40550019	Ground rent	30/m <sup>2</sup> -45/M <sup>2</sup> 45/M <sup>2</sup> -25/M <sup>2</sup>
5	402051	Deeds preparation fees	10,000.00
		Deeds registration fees	20,000.00
<b>SUBSEQUENT TRANSACTIONS</b>			
7	4020047	Consent fees	10% of approved capital value 1% of loan 10% premium

## PROCESSING OF C OF O

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
8	4020283	Application fee for C of O	10,000.00
9	4020284	Inspection fee	10,000.00
10	4020060	Advertisement fee	15,000.00
11	4020285	Issuance fee for C of O	-
12		Ground Rent	30M2/45M2/ 75M2/10,000HA
13		Deeds preparation fee	7,500/7,500/ 7,500
14		Deed registration fee	10,000/ 10,000/10,000
15		Town planning inspection fee	10,000/ 10,000/10,000
16		Balance of survey	(perimeter in meters-90M) x10
<b>LAND REGISTRY AND RECORDS</b>			
17	4020051	Deeds preparation fees	10,000.00
18	4020049	Certified True Copies of land instruments	10,000.00
19	4020048	Search fees for properties titles	7,500
20	4020061	Caution/Withdrawal of caution	10,000
<b>TOWN PLANNING-LAND RELATED TAXES</b>			
21	4020064	Building plan approval fees (Assessment)	25/M3/60/ M3/30/M3

## OTHER REVENUE ITEMS

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
22	4020057	State interim planning permit	25,000- 1,000,000
23	4020375	Demolition permit	50,000- 100,000
24	4020376	Renovation permit 25% of approval fee	
25	4020059	Registration/Renewal of Town Planning	25,000/ 10,000
26	4020355	Street naming approval fee within the G.R.A. in the State	2,500 per meter length
27	4020370	Yearly Renewal of Street Naming within the G.R.A. in the State	50% street naming approval fee
28	4020362	Infrastructure Development Levy	25,000.00- 200,000.00
29	4020046	Preparation and registration of lay out plan	15,000HA/ 20,000HA
30	4020190	Site location plan and site analysis report per application	10,000.00
31	4020374	Opening of sealed property/building	50,000.00- 100,000.00
32	4020369	Petition, appeal & compliant fee on community issues	10,000.00
33	4020148	Penalty fee on contravention development. - fines	150,000- 250,000

## OTHERS

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
34	4020004	Penalty on conditional revocation of occupancy	1,000/M2
35	4020365	Change of use	(GRA 500,000) and (Private 100,000-500,000)
36	4020373	Revalidation/re-stamping fee on approved building plan	10,000.00
37	4020400	Cost on EIA preparation	10,000.00

## (37) OSUN WASTE MANAGEMENT AGENCY

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
1	4020167	Fines and Penalties	2,000-100,000
2	4040167	Scraps	-
3	4040167	Registration of consultant	50,000.00
		<b>EARNING FROM PLANTS AND EQUIPMENT</b>	
4	4050029	Septic empties	25,000
5	4050029	Skip Eaters	20,000
		<b>EARNING FROM COMMERCIAL</b>	
6	4020122	Refuse collection cooperate	10,000 - 100,000
7	4020122	Refuse collection household (PSP)	10,000

8	4020167	Sales of mobile refuse bins	1,000
		<b>TRADE PERMIT</b>	
9	4020167	Registration of refuse collection licence	100,000
10	4020167	Renewal of refuse collection licence	50,000
11	4020167	Environmental clearance certificate for filling station	
		<b>DEVELOPMENT LEVIES</b>	
12	4020167	Filling stations	7,500.00
13	4020167	Banks	200,000
14	4020167	Breweries	2,500,000
15	4020167	Steel Mill	1,000,000
16	4020167	Pure Water factories	2,500.00
17	4020167	Bakeries factories	1,000.00
18	4020167	Block Industry industries	500.00
19	4020167	Eateries/Bar	2,500.00

**(38) OSUN STATE PROPERTY DEVELOPMENT CORPORATION**

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
1	120204 12020463	<b><u>FEES GENERAL</u></b> <b><u>APPLICATION FEE</u></b>	10,000.00
		Residential	25,000.00
		Commercial/Industrial	Residential- 30.00/cubic meter
	12020461	Building Plan Approval Fee	25,000.00 25,000.00

		Assignment form	Minimum of 100,000 (450sqm-600sqm)
		Street Naming Title Transfer Fee	Minimum of 150,000 (600sqm-800sqm)
	120208  12020803	<b><u>RENT ON GOVERN MET BUILDINGS-GENERAL</u></b> Rent on Government Buildings (Rent on shops at Osogbo Grammar School and Lamenco Junction)	Minimum of 26,000.00 PA and minimum of 36,000.00 PA depend on location advantage
	120209  12020901  12020903	<b><u>RENT ON LAND AND OTHER -GENERAL</u></b> Rent on Govt. Land (Ground Rent)  Premium on the allocation of land	5,000.00 P.A  <b><u>Residential</u></b> Category A- 750.00 per square meter Category B- 500.00 per square meter Category C- 300.00 per square meter

		Street Naming	<b>Commercial</b> Category A- 25.00 per square meter Category B- 20.00 per square meter Category C- 15.00 per square meter
		Rent on Government Properties i.e. Bulldozer, Grader, Roller	Minimum of 150,000.00 and maximum of 250,000.00 depending on the length of road  Bulldozer - 60,000.00 Grader - 40,000.00 Roller - 20,000.00
4.	120212 12021205	<b>INTEREST EARNED</b> Interest on Housing Loan	No current one but the previous loan on Housing
	12021210	Bank Interest	Depend on Bank transaction

**(39) MINISTRY OF HUMAN RESOURCES AND CAPACITY BUILDING**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1		School Tuition/Registration/ Examination Fees	50,000.00
2.		Sales of journal and publications	1,000.00

**(40) OSUN STATE BROADCASTING CORPORATION**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1.	12020711	<b>Radio 104.5 FM</b>	
a.		Major sales	5,200.00
b.		Local Govt./Religions sponsored prog.	20,500.00
c.		Commercial news	20,000.00
d.		Small sales	2,100.00
2.	12020711	<b>TELEVISION CH. 32UHF</b>	
a.		Major sales	15,100.00
b.		Local Govt./Religions sponsored prog.	27,500.00
c.		Commercial news	25,000.00
d.		Small sales	2,600.00
3.		<b>GLOBAL VENTURE</b>	
a.	12020456	OSBC Model School Fees	12,500.00
b.	12020449	Seminar/Training	5,000.00
c.	12020449	OSBC Garden/Rent of open space	25,000.00

4.	12020711	<b>89.5 FM ORISUN ILE IFE</b>	
a.		Major sales	2,100.00
b.		Local Govt./Religions sponsored prog.	2,800.00
c.		Commercial news	2,800.00
d.		Small sales	1,760.00
5.	12020711	<b>NDTV CH 22 UHF IBOKUN</b>	
a.		Major sales	2,100.00
b.		Local Govt./Religions sponsored prog.	2,600.00
c.		Commercial news	1,700.00
d.		OSBC Media Institute	
6.	12020711	<b>RRS IWO STATION</b>	
a.		Commercial News	5,000.00
b.		Religious Sponsored Pro.	2,000.00
c.		Small Sales	1,000.00

**(41) OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY**

S/N	REVENUE/ ECONOMIC CODE	REVENUE HEADS	RATE ₦
1	12020460	<b>BUILDING PLAN APPROVAL FEES</b>	
		<b>Construction site safety fees:</b>	
		i. Residential	3,000.00
		ii. Commercial	7,000.00
		Transportation information Fees	1,000.00
		Street Naming	50,000.00
		Street Naming Renewal	25,000.00
		House Numbering	2,000.00
		Registration of consultants/ practitioners	

		<b>A (i) Residential Use:</b>	15,000.00 minimum
		(i) Application/Registration Fees	4,000.00
		(ii) Inspection fees	2,500.00
		(iii) fencing perimeter (a+b+c+d)xN25	(a+b+c+d)x N25
		(iv) Assessment (abc)m <sup>3</sup> XN25	(abc)m <sup>3</sup> x N25
		<b>B (i) Commercial Use:</b>	
		<b>Shopping complex, Event Centre, Offices, Hospital, Eatery/Bar, Big warehouse, Guest house, ATM /Cash</b>	75,000.00
		(i) Application/Registration Fees	20,000.00
		(ii) Inspection Fees	10,000.00
		(iii) Fencing: perimeter (a+b+c+d)m x N60	(a+b+c+d)m x N60
		(iv) Assessment: (abc)m <sup>3</sup> XN65	(abc)m <sup>3</sup> XN60
		<b>B (ii) Commercial use Car wash, Gas hub, Row of shops, Recreation Centre, Cold Room. Store, Authomart, Supermart, Enterprenural workshop, mechanic workshop, bakery, vocational centers, rest house</b>	25,000.00 minimum
		(i) Application/Registration Fee	10,000.00
		(ii) Inspection fees	10,000.00

		(iii) fencing: perimeter (a+b+c+d)m x N40	(a+b+c+d)m x N40
		(iv) Assessment (abc)M x N50	(abc)M x N50
		<b>B(iii) Commercial Use:</b>	
		Hostel	35,000.00 minimum
		(i) Application/Registration fees	10,000.00
		(ii) Inspection fees	5,000.00
		(iv) Fencing: Perimeter (a+b+c+d)xN40	(a+b+c+d) xN40
		(iv) Assessment (abc)x10	(abc)x10
		<b>B (iv) Commercial use</b>	
		Hotel Assessment park club house	100,000.00 minimum
		(i) Application/Registration fees	45,000.00
		(ii) Inspection fees	25,000.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N50	(a+b+c+d)m x N50
		(iv) Assessment (abc)m <sup>3</sup> X 10	(abc)m <sup>3</sup> X N10
		<b>B (v) Commercial use:</b>	
		Clinic, small warehouse	50,000.00
		(i) Application/Registration fees	10,000.00
		(ii) Inspection fees	5,000.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N60	(a+b+c+d)m x N60
		(iv) Assessment (abc)m <sup>3</sup> X 25	(abc)m <sup>3</sup> X N25

		<b>C. Commercial use:</b>	
		<b>Petrol station, Gas plant (1-4 pumps)</b>	600,000.00 minimum
		(i) Application/Registration fees	150,000.00
		(ii) Inspection fees	50,000.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N100	(a+b+c+d)m x N100
		(iv) Assessment (abc)m <sup>3</sup> x 2,000 (additional pump N100,000 where applicable	(abc)m <sup>3</sup> X N2,000 (additional pump N100,000 where applicable
		<b>D. Commercial Use: Banks</b>	500,000.00 (minimum)
		(I) Application/Registration fees	145,000.00
		(ii) Inspection fees	2,500.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N100	(a+b+c+d)m x N100
		(iv) Assessment (abc)m <sup>3</sup> X 100	(abc)m <sup>3</sup> x N100
		<b>Commercial Use:</b>	
		<b>Communication Mast, Tv/Radio Station, Micro finance Centre, Gas Stand</b>	200,000.00 minimum

		<b>F (i) Commercial use:</b>	
		<b>Church/Mosque/Traditional Worship Centre (mini ones) i.e., 1 plot</b>	15,000.00 minimum
		(i) Application/Registration fees	5,000.00
		(ii) Inspection fees	2,500.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N30	(a+b+c+d)m x N30
		(iv) Assessment (abc)m <sup>3</sup> X15	(abc)m <sup>3</sup> XN15
		<b>F (ii) Commercial use</b>	
		Church/Mosque/Traditional Centre (mega ones i.e. those > 1 plot)	50,000.00 minimum
		(I) Application/Registration fees	10,000.00
		(ii) Inspection fees	5,000.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N50	(a+b+c+d)m x N50
		(iv) Assessment (abc)m <sup>3</sup> X30	(abc)m <sup>3</sup> XN30
		<b>G. Institution/Educational</b> Nursery and primary School	30,000.00 minimum
		(I) Application/Registration fees	10,000.00
		(ii) Inspection fees	5,000.00
		(iii) Fencing: Perimeter (a+b+c+d)m x N20	(a+b+c+d)m x N20
		(iv) Assessment (abc)m <sup>3</sup> X30	(abc)m <sup>3</sup> XN30
		<b>H. Institution/Education</b> Secondary School/College/ Technical College	30,000.00 minimum

**(42) MINISTRY OF HEALTH**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
<b>1</b>	<b>12020134</b>	<b>PATIENT MEDICINE &amp; DRUG STORES LICENSE</b>	
2	12020134	Pharmacy inspection/patient medicine vendor	2,500.00
3	12020134	Pharmacy inspection/patient medicine vendor renewal	2,500.00
4	12020136	<b>HEALTH FACILITIES LICENCE</b>	
		Registration of hospitals/clinics (Zonal Headquarters)	150,000.00
		Registration of hospitals/clinics (Local Govt. Headquarters)	120,000.0
		Registration of hospitals/clinics (Other Towns)	100,000.00
		Renewal of hospitals/clinics registration (Zonal Centre)	75,000.00
		Renewal of hospitals/clinics registration (Local Govt. Headquarters)	60,000.00
		Renewal of hospitals/clinics registration (Other Towns)	50,000.00
		Registration of maternity/ nursing/convalescent homes (Zonal Center)	100,000.00
		Registration of maternity/ nursing/convalescent homes (Local Govt. Headquarters)	80,000.00
		Registration of maternity/ nursing/convalescent homes (Other Towns)	60,000.00

		Renewal of Registration for maternity/nursing/convalescent home (Zonal Centre)	50,000.00
		Renewal of Registration for maternity/nursing/convalescent home (Local Govt. Headquarters)	40,000.00
		Renewal of Registration for maternity/nursing/convalescent home (Other Towns)	30,000.00
		Registration of diagnostic centres with radiological facilities (Zonal Centre)	120,000.00
		Registration of diagnostic centres with radiological facilities (Local govt. Head hunters)	100,000.00
		Registration of diagnostic centres with radiological facilities (Other Towns)	80,000.00
		Renewal of diagnostic centres with radiological facilities (Zonal Centres)	60,000.00
		Renewal of diagnostic centres with radiological facilities (Local Govt. Headquarters)	50,000.00
		Renewal of diagnostic centres with radiological facilities (Other Towns)	40,000.00
		Registration of diagnostic centres without radiological facilities (Zonal Centers)	80,000.00

		Registration of diagnostic centres without radiological facilities (Local Govt. Headquarters)	60,000.00
		Registration of diagnostic centres without radiological facilities (Other Towns)	40,000.00
		Renewal of diagnostic centres without radiological facilities (Zonal Centres)	40,000.00
		Renewal of diagnostic centres without radiological facilities (Local Govt. Headquarters)	30,000.00
		Renewal of diagnostic centres without radiological facilities (Other Towns)	20,000.00
5.	12020427	<b>TENDER FEES</b>	35000/30000
	12020450	<b>INSPECTION FEES</b>	
	12020450	Inspection of schools for registration: Nursery, primary, secondary and tertiary institution	
	12020452	<b>SCHOOL TUITION</b> School tuition for school of health technology, Ilesa	15,000.00/ 40,000.00
	12020452	School tuition for school of nursing Asubiaro, Osogbo	35,000.00/ 45,000.00
	12020452	School Tuition for school of midwifery, Asubiaro, Osogbo	45,000.00/ 55,000.00
	12020452	Family planning courses for midwives	10,000.00
		<b>ACCEPTANCE FEES AND OTHER</b>	
	12020456	Acceptance fees and other fees for school of health technology, Ilesa	10,000.00

	12020456	Acceptance fees and other fees school of nursing, Asubiaro, Osogbo	10,000.00
	12020456	Acceptance fees and other fees school of midwifery, Asubiaro, Osogbo	10,000.00
	12020456	Hostel accommodation for student nurses and midwives	15,000/ 20,000
	12020501	<b>FINES PENALTY</b>	
	12020501	Fines for defaulter of pharmacies/patent medicine vendor licence	2,500.00
	12020501	Fines for non-registration of hospitals premises	100,000.00
	12020501	Fines for late renewal of hospital premises registration	50,000.00
	12020501	Fines for inadequate maintenance of hospital premise (unhygienic environment)	20,000.00
	12020501	Fines for employment of non- qualified staff	20,000.00
	12020501	Fines for wrong designation on sign board	30,000.00
	12020501	Fines for relocation without approval	20,000.00
	12020501	Fines for illegal training of unqualified health workers	50,000.00
	12020606	<b>SALES OF BILL OF WNTRIES/ APPLICATION FORMS</b>	
	12020606	Sales of admission form into college of health technology, Ilesa	7,500.00

	12020606	Sales of admission form into school of nursing, Asubiaro Osogbo	7,500.00
	12020606	Sales of admission form into school of midwifery, Asubiaro Osogbo	15,000.00
	12020606	Sales of application forms for private health establishments	20,000.00

**(43) MINISTRY OF WOMEN, CHILDREN AND SOCIAL AFFAIRS**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
1	120201	<b>LICENCES-GENERAL</b>	
2	12020109	Registration of voluntary organization	50,000.00
3	12020109	Renewal of NGO	30,000.00
4	120204	<b>FEES- GENERAL</b>	
5	12020453	Adoption fee on international physical and medically challenged children	100,000.00
6	12020453	Adoption fee (International Relative)	100,000.00
7	12020453	Adoption fee (Local)	50,000.00
8	12020456	Registration of children for services (Moremi Creche)	2,000.00
9	120206	<b>SALES - GENERAL</b>	
10	12020616	Sales of registration forms on adoption (Local)	5,000.00
11	12020616	Sales of registration form on adoption (International)	10,000.00

12	120208	<b>RENT ON GOVERNMENT BUILDINGS-GENERAL</b>	
13	12020804	Rent on conference hall	20,000.00
14		Rentage of (Moremi Creche) hall	15,000.00

**(44) OFFICE OF TRANSPORTATION**

<b>S/N</b>	<b>REVENUE/ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE N</b>
	12020/32 131.79	<b>MOTOR VEHICLE REVENUE</b> (i) Vehicle Licence	1250-6250
	12020137	<b>DRIVERS LICENSES</b> (i) Drivers Licence (ii) Dealer Licence	6350-10450 57,500
	12020137	<b>TRADE PERMIT FEE</b> (i) Fee for heavy vehicle permit (ii) Hackney permit (iii) Learners permit	2500 1,300-2,000 100-300
	12020404	<b>TRADE UNION FEE</b> (I) Private care hire service (ii) Hackney permit (iii) Learners permit	2000 1,300-2,000 100-300
	12020404	<b>TRADE UNION FEE</b> (I) Private car hires service sticker fees (ii) Sticker fee for Osun for Osun State Commercial Vehicle	2,000 250-3,200
	12020445	<b>CHANGE OF OWNERSHIP FEE</b> (I) Change of Ownership (ii) E-proof	2,500 500

12020449	<b>BUSINESS/TRADE OPERATING FEE</b> Revenue fee for private driving school Renewal fee for car hire service Registrations of private care hire service Application fee for private care hire service	5,000 2,000 5,000 1,000
12020450	<b>INSPECTION FEE</b> (I) Accident inspection fee	2,500-5,000
12020453	<b>APPLICATION FEES</b> (i) Registration form of private driving school (ii) Registration of private driving school (i) Okada Registration (ii) General motor registration (iii) Registration of vehicle (iv) Forum (v) Motor Vehicle Registration Book (MVRB) (vi) Weighing fees (vii) Number plate (vii) Fancy load of services	5,000 10,000 1,250 100-1250 3,125-6,650 120 50,000 12,800 40,000-80,000
12020454	<b>PARKING FEES</b> (i) Impounded vehicle fees (ii) Impounded towed vehicle fees (iii) Impounded vehicle not collected the same day (iv) Hiring of towing vehicles (v) O- Parking	2,500-5,000 5,000-5,000 1,000 10,000-50,000 100-5,000
12020501	<b>FINES/PENALTIES</b> (I) Road traffic fines	1,000-50,000

**(45) MINISTRY OF FINANCE**

<b>S/N</b>	<b>REVENUE/ ECONOMIC CODE</b>	<b>REVENUE HEADS</b>	<b>RATE ₦</b>
	120204	<b>FEES GENERAL</b>	
	12020453	Registration of Insurance Companies and Brokers	75,000
		Renewal of Insurance Companies and Brokers	50,000

**8. LIST OF REVENUE ACCOUNTS****ACCOUNT NAME: STATE OF OSUN REVENUE COLLECTION**

<b>S/N</b>	<b>NAME OF BANKS</b>	<b>ACCOUNT NO</b>
1	ECOBANK PLC	2093066753
2	ACCESS BANK PLC	0725170332
3	DIAMOND (ACCESS) BANK PLC	0087456625
4	STERING BANK	0063332884
5	UBA PLC	1019996236
6	SKYE (POLARIS) BANK	1790264873
7	FIDELITY BANK	5030071869
8	WEMA BANK PLC	0122677829
9	UNITY BANK	0027182204
10	FIRST BANK	2031631730
11	OMOLUABI MORTGAGE BANK	0000159561
12	FCMB PLC	0136670060
13	UNION BANK	0057091997
14	STANBIC IBTC PLC	0020300598
15	HERITAGE BANK	5600003395
16	KEYSTONE BANK	1006831858
17	ZENITH BANK	1014951139
18	GT BANK	0236224211

## **AGENCY AND REVENUE CODES**

4100000 / Ministry of Innovation, Science & Technology  
4020152 / Renewal of Computer Firms  
4020153 / Issuance of Computer Clearance to Intending Retirees  
4020154 / ICT Related Services

4120000 / Office of Transportation  
4020019 / Registration of Petty Contract  
4020021 / Registration of Motor Vehicle  
4020023 / Accident Vehicle Inspection Fees  
4020026 / Registration Private Driving Schools  
4020029 / Fees for Heavy Vehicle Permits  
4020041 / Stickers Fees for Osun State Commercial Vehicles  
4020187 / Learners Permit  
4020207 / Road Traffic Fines  
4020278 / Right of Ways Fees (Access Permit Fees)  
4020279 / Indiscriminate Parking Fine  
4020297 / Registration Fee for Drink Distributors  
4030005 / Drivers licences  
4040041 / Sales of Pension Forms  
4040096 / Profit on Sales of Number Plates  
4040165 / Rent on Buses

4120250 / MLA Ede North  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120251 / MLA Ilesa East  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120252 / MLA Ikirun  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120253 / MLA Ife Central  
0005001 / Motor Vehicle Insurance (Third Party)

4020021 / Registration of Motor Vehicle

4120254 / MLA Igbona

4020021 / Registration of Motor Vehicle

4020187 / Learners Permit

4040096 / Profit on Sales of Number Plates

4120256 / MLA Iwo

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120257 / MLA Ikire

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120258 / MLA Gbongan

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120259 / MLA Ilobu

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120260 / MLA Ifon - Osun

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120261 / MLA Bode - Osi

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120262 / MLA Apomu

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120263 / MLA Osogbo

4020021 / Registration of Motor Vehicle

4040096 / Profit on Sales of Number Plates

4120264 / MLA Ile - Ogb

4020021 / Registration of Motor Vehicle  
4020026 / Registration Private Driving Schools  
4040096 / Profit on Sales of Number Plates

4120265 / MLA Ife East  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120266 / MLA Ede South  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates  
4120267 / MLA Awo  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120268 / MLA Ilesa West  
0005001 / Motor Vehicle Insurance (Third Party)  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120269 / MLA Okuku  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120270 / MLA Orangun  
4020021 / Registration of Motor Vehicle  
4020275 / National Number Plates  
4040096 / Profit on Sales of Number Plates

4120271 / MLA Okella  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120272 / MLA IjebuJesa  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120273 / MLA Ibokun

4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120274 / MLA Osu  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120275 / MLA Ife North  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120276 / MLA Ife South  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120277 / MLA Iragbiji  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120278 / MLA OtanAyegbaju  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120279 / MLA Iperindo  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4120280 / MLA Ejigbo  
4020021 / Registration of Motor Vehicle  
4040096 / Profit on Sales of Number Plates

4130000 / Office of the Governor  
4020011 / Produce Grading Fees  
4020348 / Outside Forestry Reserve  
4020349 / Minor Forest Produce  
4030070 / Reg/Renewal of Planning/Circular Machine  
4040034 / Sales of Boarded Vehicles  
4040039 / Sales of Forms by Pilgrims Boards

4040048 / Sales of Public Service Rules  
4080001 / Issuance of State of Origin Certificate

4130001 / Bureau of Establishment & Training  
4040041 / Sales of Pension Forms

4130004 / Public Procurement Agency  
4020099 / Contractors Registration Fees

4130006 / Bureau of Computer Services & Information Technology  
4020153 / Issuance of Computer Clearance to Intending Retirees

4130007 / Bureau of Public Service Pension  
4020153 / Issuance of Computer Clearance to Intending Retirees  
4020327 / Bill boards Fee  
4040041 / Sales of Pension Forms  
4040045 / Sales of Replacement of Authority Paper  
4040118 / Sales of Pension Forms

4130008 / Office of Forestry, Natural & Mineral Resources  
4010007 / Produce Sales Tax  
4020008 / Motor Vehicle Examination Fees  
4020011 / Produce Grading Fees  
4020069 / Education Levy  
4020099 / Contractors Registration Fees  
4020116 / Admin Charges on Training Programmes  
4020166 / Forest Offences & Fines  
4020200 / Fee from Construction Materials (Sands, Gravel, Aggregate, etc.)  
4020237 / Interstate Wood Transportation  
4020244 / Property Hammer Registration & Power Saw  
4020269 / Application for Hammer  
4020286 / Registration/Renewal of Miners and Quarry Licenses  
4020340 / Physiotherapy Services  
4020347 / Inside Forestry Reserve  
4020348 / Outside Forestry Reserve  
4020349 / Minor Forest Produce  
4020350 / Evacuation Schedule

4020351 / Hammering Fees on Private Plantation  
4020352 / Application Fee for Flitching  
4020358 / Distrain Fee  
4020378 / Administrative Charge on Beneficiaries of UNICEF Replication  
4030047 / Saw Mill Hammer  
4030048 / Hammer  
4030058 / SawmilReg/Renewal  
4030068 / Property Hammer Registration & Power Saw  
4030069 / Power Saw Reg/Renewal  
4030070 / Reg/Renewal of Planning/Circular Machine  
4040099 / Forest Product  
4040108 / Plantation Thinning

4130009 / Signage, Hoarding & Advertising Agency  
4020135 / Renewal of Registration  
4020237 / Interstate Wood Transportation  
4020325 / Projecting signs Fee  
4020326 / Wall signs Fee  
4020327 / Bill boards Fee  
4020354 / Promotion /Mobile Advert Fee  
4020360 / Registration of Practitioners

4130011 / Osun Produce Board  
4010007 / Produce Sales Tax  
4020011 / Produce Grading Fees

4130012 / Education Quality Assurance & Morality Enforcement  
Agency  
4020141 / Application Form  
4020361 / Inspection Fees of Private Schools  
4050023 / Rent on Government Properties

4140000 / Ministry of Agriculture & Food Security  
4010006 / Cattle/Sheep and Goat Tax  
4020010 / Veterinary Treatment Fees  
4020012 / Registration Fees from Cattle Dealer & Slaughter Slabs  
4020271 / Trade Cattle Fee  
4030007 / Fishing Licences

4030008 / Issuance of Veterinary Certificates/Movement Permit  
4030061 / Reg./Renewal of Feedmills& Feed Vendors  
4030063 / Reg./Renewal of Livestock Farms / Hatcheries  
4040001 / Agricultural Products  
4040002 / Sales of Poultry Products  
4040003 / Fisheries Products  
4040011 / 5% Earnings on Farmers Profit  
4050001 / Land Rent on Farm Settlement

4140001 / Agricultural Development Programme  
4020010 / Veterinary Treatment Fees  
4040001 / Agricultural Products

4140004 / Agricultural Land Holding & Development Authority  
4030063 / Reg./Renewal of Livestock Farms / Hatcheries  
4050001 / Land Rent on Farm Settlement

4150000/Ministry of Local Govt, Chieftaincy & Community Development  
4020114 / Registration Fees on Seminar and Workshop  
4020115 / Certified True Copies/Documents  
4020117 / Registration of Churches for Conduct of Marriage Ceremony  
4020194 / Presentation of Staff of Office and Instrument of Appointment  
4020196 / Elevation to Part II

4160000 / Ministry of Education  
4010002 / Direct Assessment  
4020009 / Tender Fees  
4020013 / Capital Project Development Levy  
4020058 / Application Fees for Registration of Clubs under the  
Land Perpetual Succession Act  
4020065 / Hospitals Sundry Fees Dental Registration  
4020067 / Teachers Grade II Certificate Examination  
4020068 / Sales of Appointment Forms  
4020069 / Education Levy  
4020100 / Fees on Textbook  
4020165 / Sales of Application Forms  
4020168 / Registration / Renewal of Day Cares Centres  
4020189 / Joint State Examination

4020268 / Haulage Fees on Scrap  
4020323 / Education Trust Levy  
4030015 / Registration of Private Secondary Schools  
4030016 / Renewal of Private Secondary Schools  
4030017 / Registration of Continuing Education Centres and  
Summer Schools  
4030019 / Registration of New Fees Paying Nursery/Primary Schools  
4030020 / Renewal New Fees Paying Nursery/Primary Schools  
4030021 / Registration of New Nursery Schools  
4030022 / Qualification Evaluation  
4030023 / Renewal of Nursery Schools  
4030025 / Registration of Private Early Child Care Centre  
4030032 / Quality Control Analysis  
4040015 / Sales of Application Forms for New Private Secondary Schools  
4040017 / Sales of Form for Private Early Child Care Centre  
4040021 / Sales of Application Forms for Nursery/Primary School  
4040022 / Sales of Upgrading forms  
4040023 / Consultancy Services to Public/Private Enterprises  
4040042 / Sales of Recruitment Forms  
4040068 / Sales of Inter Cadre Transfer Forms  
4040094 / Sales of Transfer Forms  
4040163 / Proceed from Use of School Premises  
4050023 / Rent on Government Properties  
4050024 / Rent of Hall  
4080004 / Ministry of Education

4160001 / Teaching Service Commission  
4030020 / Renewal New Fees Paying Nursery/Primary Schools  
4030021 / Registration of New Nursery Schools  
4040094 / Sales of Transfer Forms

4160001B / Osun - Central Education District Office, Ila-Orangun  
4040094 / Sales of Transfer Forms

4160002 / Library Board  
4020096 / Readers Registration Fees  
4160004 / College of Education - IlaOrangun  
4030016 / Renewal of Private Secondary Schools

4160005 / College of Technology - EsaOke  
4020069 / Education Levy  
4040163 / Proceed from Use of School Premises

4160006 / Polytechnic - Iree  
4030016 / Renewal of Private Secondary Schools

4160007 / Universal Basic Education Board  
4020009 / Tender Fees  
4020068 / Sales of Appointment Forms  
4020096 / Readers Registration Fees  
4020123 / Registration with SUBEB  
4020124 / Renewal with SUBEB  
4020146 / Registration & Renewal of Contractors  
4020163 / Renewal of Contractors Registration  
4020189 / Joint State Examination  
4020323 / Education Trust Levy  
4030016 / Renewal of Private Secondary Schools  
4040070 / Sales of Inter Local Transfer Forms  
4040163 / Proceed from Use of School Premises  
4040183 / Application Form for Conversion  
4050023 / Rent on Government Properties  
4050024 / Rent of Hall

4160009 / Board for Technical & Vocational Education  
4050025 / Rent on Guest House & Quarters

4160011 / Mass Education Agency  
4030017/ Registration of Continuing Education Centres and  
Summer Schools  
4030018/ Renewal of Continuing Education Centres and  
Summer Schools  
4030021 / Registration of New Nursery Schools  
4030023 / Renewal of Nursery Schools  
4030025 / Registration of Private Early Child Care Centre  
4030039 / Renewal of Private Early Child Care Centre  
4030054 / Registration of Integrated Quranic Education Centre  
4040017 / Sales of Form for Private Early Child Care Centre

4040018 / Sales of Form for Private Integrated Quranic Education Centre  
4040021 / Sales of Application Forms for Nursery/Primary School  
4040022 / Sales of Upgrading forms  
4040105 / Sales of Forms for New Continuing Education Centre  
4050023 / Rent on Government Properties

4160012 / Office of Higher Education, Bursary & Scholarship  
4030022 / Qualification Evaluation  
4030059 / Registration/Renewal Fee of Private Higher Institution  
4040067 / Sales of Inter Service Transfer Forms  
4040112 / Sale of Forms for New Private Higher Institution

4160013 / Teachers Establishment & Pensions Office  
4020009 / Tender Fees  
4020356 / Confirmation of Teaching Services  
4020357 / Clearance of Housing Loan  
4040067 / Sales of Inter Service Transfer Forms  
4040068 / Sales of Inter Cadre Transfer Forms  
4040163 / Proceed from Use of School Premises  
4040181 / Application Form for Processing of Retirement  
4040182 / Application Form - Clearance for Car Loan  
4040183 / Application Form for Conversion

4170000 / Ministry of Finance, Economic Planning & Budget  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002A / Direct Assessment - Informal Sector  
4010004 / Pool Tax (Fixed Odds/Treble Chance)  
4010010 / WHT on Rent  
4010013 / WHT on Bank Interest  
4010016 / WHT on Commission  
4010017 / WHT on Consultancy & Professional Services  
4020007 / Stamp Duties  
4020013 / Capital Project Development Levy  
4020125 / Registration of Insurance, Companies/Brokers  
4020126 / Renewal of Insurance, Companies/Brokers  
4080022 / Development Levy on Contracts

4170001 / Office of the Accountant General  
4010001 / Pay As You Earn  
4020009 / Tender Fees  
4020013 / Capital Project Development Levy  
4080023 / Capital Project Development Levy

4170003 / Planning Commission  
4010001 / Pay As You Earn

4170200 / Internal Revenue Service - HQ  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010002B / Self-Assessment  
4010003 / Capital Gains Tax  
4010004 / Pool Tax (Fixed Odds/Treble Chance)  
4010005 / Lottery Tax  
4010010 / WHT on Rent  
4010011 / WHT on Dividend  
4010012 / WHT on Contract  
4010013 / WHT on Bank Interest  
4010015 / WHT on Director Fees  
4010016 / WHT on Commission  
4010017 / WHT on Consultancy & Professional Services  
4010019 / Tax Audit/Back Duty  
4010045 / Hotel Occupancy & Restaurant Consumption (HORC) Tax  
4020001 / Promoters Application Fees  
4020007 / Stamp Duties  
4020009 / Tender Fees  
4020013 / Capital Project Development Levy  
4020050 / Deeds Registration Fees  
4020126 / Renewal of Insurance, Companies/Brokers  
4020322 / Economic Development Levy  
4020323 / Education Trust Levy  
4030001 / Promoters Licences  
4030002 / Pools Agent Licences  
4030004 / Lottery Casino licences  
4030071 / Non-Refundable Fixed Deposit on Pool, Lotto & Sport  
Betting Business

4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170201 / Ede North Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170202 / Ede South Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170203 / Awo Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4010016 / WHT on Commission  
4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020023 / Accident Vehicle Inspection Fees  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170204 / Ilesa East Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment

4010012 / WHT on Contract  
4010013 / WHT on Bank Interest  
4010015 / WHT on Director Fees  
4010017 / WHT on Consultancy & Professional Services  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4040163 / Proceed from Use of School Premises  
4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170205 / Ilesa West Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020029 / Fees for Heavy Vehicle Permits  
4020069 / Education Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170206 / Ikirun Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010013 / WHT on Bank Interest  
4020001 / Promoters Application Fees  
4020013 / Capital Project Development Levy  
4020069 / Education Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170207 / Okuku Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010013 / WHT on Bank Interest  
4020013 / Capital Project Development Levy

4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170208 / IlaOrangun Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4010012 / WHT on Contract  
4010013 / WHT on Bank Interest

4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170209 / Okella Tax Office  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170210 / Gbongan Tax Office  
0004002 / Development Levy  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4010003 / Capital Gains Tax  
4010016 / WHT on Commission  
4020007 / Stamp Duties  
4020013 / Capital Project Development Levy  
4020068 / Sales of Appointment Forms  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170211 / Ikire Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / DirectAssessment

4010011 / WHT on Dividend  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170212 / Apomu Tax Office  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020022 / Impounded Vehicles Fees  
4020023 / Accident Vehicle Inspection Fees  
4020029 / Fees for Heavy Vehicle Permits  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170213 / Iwo Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020232 / Water Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170214 / Ijebu-Jesa Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010013 / WHT on Bank Interest  
4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170215 / Ibokun Tax Office  
4010001 / Pay As You Earn

4010002 / Direct Assessment  
4010012 / WHT on Contract  
4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020232 / Water Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170216 / Osu Tax Office  
40008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020043 / Inspection of Private Nursery/ Primary Schools  
4020165 / Sales of Application Forms  
4020323 / Education Trust Levy  
4030011 / Registration of Business Premises  
4030021 / Registration of New Nursery Schools  
4030025 / Registration of Private Early Child Care Centre  
4040017 / Sales of Form for Private Early Child Care Centre  
4040087 / Inspection of Schools, Registration  
4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170217 / Ife Central Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010010 / WHT on Rent  
4010011 / WHT on Dividend  
4010012 / WHT on Contract  
4010013 / WHT on Bank Interest  
4010015 / WHT on Director Fees  
4010016 / WHT on Commission  
4010017 / WHT on Consultancy & Professional Services  
4010019 / Tax Audit/Back Duty  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4030011 / Registration of Business Premises  
4030013 / Renewal of Business Premises  
4080023 / Capital Project Development Levy

4170218 / Ife East Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010004 / Pool Tax (Fixed Odds/Treble Chance)  
4010013 / WHT on Bank Interest  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170219 / Ife North Tax Office  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010010 / WHT on Rent  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020013A / Capital Project Development Levy - HNI  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170220 / Ife South Tax Office  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170221 / Iragbiji Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020015 / Registration Fees for Major Contractors

4020069 / Education Levy  
4020313 / Registration Fees Night Club/Casino

4170222 / OtanAyegbaju Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170223 / Ilobu Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170224 / IfonOsun Tax Office  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4030013 / Renewal of Business Premises  
4080023 / Capital Project Development Levy

4170225 / Osogbo Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010010 / WHT on Rent  
4010011 / WHT on Dividend  
4010012 / WHT on Contract  
4010013 / WHT on Bank Interest  
4010016 / WHT on Commission  
4010017 / WHT on Consultancy & Professional Services  
4010019 / Tax Audit/Back Duty  
4020007 / Stamp Duties  
4020013 / Capital Project Development Levy

4020322 / Economic Development Levy  
4020323 / Education Trust Levy  
4030013 / Renewal of Business Premises  
4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170226 / Igbona Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4010011 / WHT on Dividend  
4010012 / WHT on Contract  
4010013 / WHT on Bank Interest  
4010016 / WHT on Commission  
4010017 / WHT on Consultancy & Professional Services  
4020013 / Capital Project Development Levy  
4020322 / Economic Development Levy  
4020323 / Education Trust Levy  
4080022 / Development Levy on Contracts  
4080023 / Capital Project Development Levy

4170227 / Ile Ogbo Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170228 / Bode Osi Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / Direct Assessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170229 / Ipetuljesa Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn

4010002 / DirectAssessment  
4020013 / Capital Project Development Levy  
4020029 / Fees for Heavy Vehicle Permits  
4020041/Stickers Fees for Osun State Commercial Vehicles  
4020323 / Education Trust Levy  
4080013 / The Judiciary (High Court of Justice)  
4080023 / Capital Project Development Levy

4170230 / Iperindo Tax Office  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy

4170231 / Ejigbo Tax Office  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4080023 / Capital Project Development Levy

4170232 / Area Office (MDK-IFE) Tax Office  
0008372 / Land Use Charge  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4010002A/ DirectAssessment - Informal Sector  
4020013 / Capital Project Development Levy  
4020232 / Water Development Levy  
4020323 / Education Trust Levy  
4030013 / Renewal of Business Premises  
4080023 / Capital Project Development Levy

4170233 / Owena-Ijesa Tax Office  
4010001 / Pay As You Earn  
4010002 / DirectAssessment  
4010012 / WHT on Contract  
4020013 / Capital Project Development Levy  
4020323 / Education Trust Levy  
4020350 / Evacuation Schedule

4180000 / Ministry of Health  
4020009 / Tender Fees  
4020043 / Inspection of Private Nursery/ Primary Schools  
4020054 / Sales of Application Forms  
4020065 / Hospitals Sundry Fees Dental Registration  
4020105 / Tuition Fees for School of Nursing  
4020108 / Hostel Accommodation  
4020110 / Tuitions Fees for School of Health Technology  
4020111 / Sales of Tuitions Fees for School of Health Technology  
4020191 / Tuition Fees for Schools of Midwifery  
4020341 / Medical Laboratory Service Test  
4020342 / Diet  
4030034 / Inspection Fees for Patent Medicine Premises  
4040007 / Medical Fitness  
4040008 / Death Certificate  
4040009 / Maternity Certificate  
4040076 / Registration of Nursing Homes  
4040078 / Registration of Convalescent Maternity Homes  
4040079 / Hospital Registration  
4040080 / Renewal of Hospitals Licences  
4040081 / Renewal of Maternity Centre  
4040083 / Penalty for Late Renewal Private Health Premises  
4040085 / Registration of Diagnostic Centres  
4040087 / Inspection of Schools, Registration  
4080006 / Ministry of Health

4180001 / Hospitals Management Board  
4010007 / Produce Sales Tax  
4020009 / Tender Fees  
4020013 / Capital Project Development Levy  
4020045 / Inspection of Private Secondary School  
4020054 / Sales of Application Forms  
4020191 / Tuition Fees for Schools of Midwifery  
4020340 / Physiotherapy Services  
4020341 / Medical Laboratory Service Test  
4020342 / Diet  
4020343 / X-Ray Service  
4020344 / Dental

4020345 / Ambulances  
4040001 / Agricultural Products  
4040006 / Ambulance  
4040007 / Medical Fitness  
4040008 / Death Certificate  
4040009 / Maternity Certificate  
4040010 / Medical - Others  
4040080 / Renewal of Hospitals Licences  
4040081 / Renewal of Maternity Centre  
4040087 / Inspection of Schools, Registration

4180002 / LAUTECH Teaching Hospital -Osogbo  
4020054 / Sales of Application Forms

4180003 / School of Nursing and Midwifery  
4020105 / Tuition Fees for School of Nursing  
4020191 / Tuition Fees for Schools of Midwifery

4180004 / Primary Health Care Development Board  
4020054 / Sales of Application Forms

4190000 / Ministry of Human Resources & Capacity Building  
4040048 / Sales of Public Service Rules  
4040049 / Sales of Statistical Year Book

4200000 / Ministry of Justice  
4020091 / Oath Fees  
4020092 / Justice of Peace  
4020093 / Legal Fees  
4020094 / Administrative Charges on Dead Estates  
4020095 / Filling Fees  
4040095 / Sales of Law of Osun State  
4080007 / Ministry of Justice

4210000 / Ministry of Commerce, Co-operatives & Empowerment  
4020013 / Capital Project Development Levy  
4020119 / Tuition Fees from Cooperative College  
4030001 / Promoters Licences

4030009/Registration of Cooperatives/Business Premises  
4030010 / Renewal of Cooperatives Business Premises  
4030011 / Registration of Business Premises  
4030012 / Registration of Cooperative Societies  
4030013 / Renewal of Business Premises  
4040029 / Earnings from Orisunmbare Market  
4040030 / Sales of Application Form for Entry into  
Cooperative College  
4040164 /Earnings from Nelson Mandela Freedom Park

4220000 / Ministry of Works  
4020014 / Application Fees for Registration of Major Contractors  
4020015 / Registration Fees for Major Contractors  
4020016 / Renewal Fees for Major Contractors  
4020017 / Fees for Testing of Materials and Site Investigations  
4020023 / Accident Vehicle Inspection Fees  
4020029 / Fees for Heavy Vehicle Permits  
4020041 / Stickers Fees for Osun State Commercial Vehicles  
4020043 / Inspection of Private Nursery/ Primary Schools  
4020044 / Inspection of Private Hospital  
4020045 / Inspection of Private Secondary School  
4020198/RIGHT OF WAYS PERMIT FEES (TELECOM OPTIC FIBRE)  
4020206 / Damage to Road Furniture Fine  
4020208 / Inspection Fee for Private Tertiary School  
4030043/Renewal of Registration of Civil Contractors  
4040015/Sales of Application Forms for New Private Secondary  
Schools

4230000/Ministry of Land, Physical Planning & Urban Development  
0004002 / Development Levy  
0008372 / Land Use Charge  
4020047/Consent for Subsequent Transaction on Landed Properties  
4020048 / Search Fees for Property Titles  
4020049 / Certified True Copies of Land Instruments  
4020050 / Deeds Registration Fees  
4020051 / Deeds Preparation Fees  
4020052/Submission Fees on Certification of Occupancy  
4020053 / Fees on Cadastral Survey Services

4020054 / Sales of Application Forms  
4020055 / Survey Investigation Fees  
4020057 / State Planning Permit  
4020059 / Registration of Town Planning Consultancy  
4020060/ Advertisement Fee on Certificate of Occupancy  
4020061 / Caution/Withdrawal of Caution  
4020064 / Plan Approval Fees (Assessment) on GRA, Industrial,  
Commercial & Residential  
4020081 / Registration Fees  
4020141 / Application Form  
4020142 / Building Plan Clearance Fees  
4020188 / Registration Fee for Governor Consent  
4020190 / Site Analysis Report & Plan Fees  
4020192 / Premium on GRA Lands  
4020193 / Dev. Levy on GRA Lands  
4020227 / Plan Approval Fees  
4020228 / Administrative Charge for Assignment of Property  
4020283 / Application Fee for C of O  
4020284 / Processing/Inspection Fee for C of O  
4020285 / Issuance Fee for C of O  
4020359 / Street Naming Approval Fees  
4020362/ Private/Commercial/Industrial Infrastructural  
Development Levy  
4020365 / Change of Use  
4020371 / Registration Fee on Master Plan of Various Institutions  
4020373 / Revalidation/ Re-Stamping Fee on Approved Building Plan  
4020388 / Construction Site Safety  
4040102 / Sales of Forms on Adoption of Children  
4050019 / Ground Rent  
4050021 / Re-Certification of C of O  
4050022 / Ratification Fee  
4080010 / Ministry of Lands, Housing & Urban Planning  
  
4230001 / Property Development Corporation  
4020388 / Construction Site Safety  
  
4230002 / Capital Territory Development Authority  
4010002 / Direct Assessment

4020142 / Building Plan Clearance Fees  
4020369 / Petition, Appeal & Complaint Fee on Community  
Development Issues  
4020385 / Renovation/Redevelopment of Petrol/Gas Station  
4020387 / Renovation/Redevelopment of Major Land Uses  
4020388 / Construction Site Safety  
4030024 / Registration of Consultants

4230003 / Office of the Surveyor - General  
4020049 / Certified True Copies of Land Instruments  
4020053 / Fees on Cadastral Survey Services  
4020055 / Survey Investigation Fees  
4020176 / Fees for Cadastral Survey Services  
4020178 / Certified True Copy of Survey  
4050019 / Ground Rent

4240000 / Office of the Auditor General - State  
4020080 / Audit Fees  
4020081 / Registration Fees  
4020082 / Renewal

4240001 / Office of the Auditor General - Local Government  
4020232 / Water Development Levy

4250000 / Civil Service Commission  
4010002 / Direct Assessment  
4020130 / Conversion from Sub-Officer to Officer Cadre  
4020131 / Literal transfer (Inter Service)  
4040067 / Sales of Inter Service Transfer Forms  
4040074 / Sales of Application for Employment Forms  
4040075 / Sales of Application for Release and Moral Sponsorship  
for In Service Training  
4040079 / Hospital Registration  
4040090 / Intra State Transfer

4250001 / Local Government Service Commission  
4020130 / Conversion from Sub-Officer to officer Cadre  
4020131 / Literal transfer (Inter Service)

4040074 / Sales of Application for Employment Forms  
4040075 / Sales of Application for Release and Moral Sponsorship  
for In Service Training  
4040076 / Registration of Nursing Homes  
4040107 / Sales of Basic Bio-Data Application Form  
4050024 / Rent of Hall  
4050033 / Rent of Shops

4260000 / The Judiciary (High Court of Justice)  
4020009 / Tender Fees  
4020075 / Fees for Summons  
4020076 / Fines from Law Court  
4020077 / Fines from Mobile Court  
4020079 / Probate Fees  
4020091 / Oath Fees  
4020182 / Fines from Courts

4260001 / Judicial Service Commission  
4020075 / Fees for Summons  
4080013 / The Judiciary (High Court of Justice)

4260002 / Customary Court of Appeal  
4020009 / Tender Fees  
4020075 / Fees for Summons  
4020076 / Fines from Law Court  
4020078 / Customary Court Finest  
4020079 / Probate Fees  
4020091 / Oath Fees  
4020118 / Customary Courts Fines and Fees of Churches for  
Conduct of Marriage Ceremony  
4020181 / Fees for Summons  
4020183 / Probate Fees  
4080013 / The Judiciary (High Court of Justice)

4270000 / Office of Water Resources, Rural Development &  
Community Affairs  
4020135 / Renewal of Registration  
4020232 / Water Development Levy

4040128 / Higher Educational Institutions, Federal, State & Private  
4040175 / Sale of Registration & Renewal of Community  
Development Association Form  
4050031 / Hiring Hiab Lorry

4270001 / Water Corporation HQ  
4020146 / Registration & Renewal of Contractors  
4020156 / Testing of Water  
4020168/Registration/Renewal of Day Cares Centres  
4020232 / Water Development Levy  
4030024 / Registration of Consultants  
4040122 / Industrial/Commercial Consumers  
4040124 / Domestic Consumers  
4040128/Higher Educational Institutions, Federal, State & Private  
4080024 / Miscellaneous (Water Corporation)

4270002/Rural Water & Environmental Sanitation Agency (RUWESA)  
4020146 / Registration & Renewal of Contractors  
4020156 / Testing of Water  
4020232 / Water Development Levy  
4280000 / Ministry of Information & Strategy  
4030041 / Hiring of Public Address System  
4040054 / Sales of Gazettes

4280002 / Sports Council  
4050024 / Rent of Hall

4300000 / Ministry of Environment & Sanitation  
4020167 / Environmental Fees & Offences  
4020244 / Property Hammer Registration & Power Saw

4020270 / Environmental Pollution Fees  
4020392 / Environmental Ecological Levy  
4030049 /Registration/Renewal of Environmental Consultants/  
Contractors  
4030064 / Mast/VSAT Permit/Renewals  
4040109 / Emission Control Scheme  
4080016 / Ministry of Environment

4300001 / Waste Management Agency  
4020122 / Refuse Collection  
4020162 / Registration of Vocational Centres  
4020167 / Environmental Fees & Offences  
4030044 / Renewal of Registration of Refuse Contractors Licences  
4050029 / Rentage of Skip Eaters

4300002 / Parks & Garden Management Agency  
4020329 / Renewal of Certificate  
4020339 / Usage of Public Events Parks and Garden  
4040169 / Sales of Ornamentals, Wreath and Propagated Seedlings  
on Nurseries

4310000 / Ministry of Information, Home Affairs, Tourism & Culture  
4020135 / Renewal of Registration  
4020141 / Application Form  
4040035 / Sales of Fire Reports  
4040036 / Inspection of New Site of Petrol Stations  
4040038 / Issuance of Fire Safety Certificates  
4040043 / Renewal of Fire Safety Certificates  
4080017 / Ministry of Tourism & Culture

4310001 / Tourism Board  
4020209 / Renewal of Registration of Hotels

4310002 / Council for Arts & Culture  
4040056 / Performing on Special Occasions

4310004/HOTELS & OTHER TOURISM INDUSTRY ENT  
LICENSING AUTHORITY  
4020135 / Renewal of Registration

4320000 / Ministry of Women & Social Welfare  
4020168/Registration / Renewal of Day Cares Centres  
4040102 / Sales of Forms on Adoption of Children  
4040103 / Registration of NGOs  
4050024 / Rent of Hall

4330000 / House of Assembly  
4020165 / Sales of Application Forms

4330001 / House of Assembly Commission  
4040171 / Sales of Application Form for Conversion/Lateral  
Transfer/Advancement  
4040172 / Sales of Application Form for Transfer of Service

4340000 / Road Maintenance Agency  
4020028 / Road Crossing Fees  
4040160 / ORMA Levy on Supply of Materials  
4050004 / Hiring of Plants, Vehicles & Equipment

**4350000 / Ministry of Empowerment & Youth Engagement**  
4020381 / Registration of Voluntary Organisations  
4040178 / Application Forms/Bills for New Entries

**4360000 / Office of Culture & Tourism**  
4040184 / Educational Cultural Tourism  
4040185 / Mini Museum

4370000 / New Towns & Growth Areas Development Authority  
4040187 / Application Form  
4040188 / Lease Rent (Residential)

9990001 / E-Card Project  
4020201 / E-Card Re-Issuance

**9. LOCAL GOVERNMENT ECONOMIC CODES, TAXES, LEVIES, FEES, CHARGES & FINES COLLECTIBLE & RATES**

S/N	REVENUE CODE	DESCRIPTION	PROPOSED RATE		
			URBAN	SEMI URBAN	RURAL
		<b>PERSONAL TAXES</b>	<b>N</b>	<b>N</b>	<b>N</b>
		Community Development / Poll Tax	250	250	
		Stamp Duty			
		Development Tax/Levy	1,000	500	250
		Livestock Tax	200	100	100
		Other Services Tax	1,000	500	500
		Radio/Television Licences	1,000	500	300
		Registration of Voluntary Organisations	20,000	10,000	5,000
		a. Registration of club	10,000	7,500	5,000
		<b>LICENCES/PERMITS GENERA</b>			
		Cart Licences	500	300	200
		Dane Gun Licences	1,000	500	250
		Cattle Dealer Licences	5,000	2500	1500
		Dried Fish & Meat Licences	1,000	500	250
		Pet (Dog) Licences	1,000	500	250
		Fishing Permits	1,000	500	250
		Hunting Permits	1,000	750	500
		a. Scrap/Scavengers of iron & metal	25,000	15,000	10,000
		Produce Buying Licences	5,000	2,000	1,000
		Animal Health Certificate Licences	5,000	3,000	1,500
		Abattoir /Slaughter Licences			
		Cow (Per Annum)	2,000	1,500	1,000
		Others (Per annum)	1,000	1,000	500
		Slaughter's Fees ( Per Day)	200	100	100
		Borehole Drilling Licences	5,000	5,000	5,000
		Water Factory	3,000	2,000	1,000
		Cinematograph Licences	10,000	10,000	10,000
		Liquor Licences			
		Big Hotel	10,000	10,000	10,000
		Hotel/Club/lounge	10,000	10,000	5,000
		Bear Parlour & Liquor Stall	5,000	3,000	1,500
		Trade Permit Licences	1,000	500	100
		Forestry/Timber Licence	20,000	5,000	5,000
		Lottery Permit	5,000	2,500	1,000

noise control permit	1,000	500	500
Inland Water-Way License			
Hair Dressing Rate Licence	500	300	200
Ingredient mill licence	500	300	200
Grinding Licences	500	300	200
Musical/Band permit fees	1,000	750	500
Motor Mech. Licence	200	300	200
Bake House Licence			
a. Large	10,000	5,000	2,000
b. medium	3,000	1,000	500
c. Small	2,500	1,000	500
Bicycles License & Hire Permit	200	150	150
Brickmaking, etc Licence/ Draughtsman Reg-Ren			
a. Large	10,000	5,000	2,500
b. medium	5,000	2,500	2,000
c. Small	2,500	2,000	1,500
Hawker & Hackney Permits/ Emblem & Sicker			
a. Motorcycle Licence	200	100	100
b. Korope /Mini bus	200	150	150
c. Big Bus/Lorry	300	250	200
d. Tippers	500	500	500
Cold Room Licence	5,000	3,000	1,500
a. Big	3,000	2,000	1,000
b. Small			
Beats & Canoe ( Sam mill Craft) Licence			
Advertisement rate licence	2,000	1,000	500
welding machine licence	500	250	200
Vehicle spare parts Licence fees	2,000	1,000	500
Building material license fees	1,500	1,000	500
Car wash depots			
a. Modern	5,000	3,000	1,500
b. Normal	3,000	2,000	1,000
Surface tank kerosine license fees	2,000	500	200
Photostat & Typing Inst. Licenses fees	1,000	500	250
Scrap dealer Licences fees	5,000	2,500	1,500
painting, spraying & sign writing workshop	1,000	500	300
Beer Parlour ( Retail/Wholesale)	1,500	1,000	500
a. Retail	2,000	1,500	1,000
b. Wholesale			
Palm Wine Sellers/Tappers	1,000	500	250
Native Liquor	250	200	1500

Fence Permit (Per Plot)	500	300	2000
a. Plan file Jacket fees	1,000	750	500
B. Title transfer fees			
c. Publication fees			
Street Naming & Renewal			
a. Application Form (Non-Refundable)	10,000	5,000	2,000
b. Objection of Application	10,000	5,000	2,000
c. Inspection/Approval	10,000	5,000	2,000
d. Approval	50,000	30,000	25,000
e. Renewal of Street Name	20,000	15,000	10,000

### **EARNINGS GENERAL**

Earnings from Library Services			
Earnings from Laboratory Services	1,200	1,000	500
Earning From Hire of Plants & Equipment			
Grader	40,000	40,000	40,000
Vibrating Roller	30,000	30,000	30,000
Tractor	5,000	5,000	5,000
Earnings from Medical Services	500	250	200
Earning from Agricultural Produce	1,200	850	800
Use of school Field for social activities	25,000	15,000	10,000
Earning from the use of govt vehicle	5000	5000	5000
Earning from the use of govt. hall	10,000	5,000	3,000
Earning from guest house	5000	2,500	1,500
Earning from ICT Services	150	100	100
Earnings from Commercial activities	50	50	50
Maintenance / Repair fees			

### **Rent on Government Buildings**

Rent on Building at Aerodromes			
Rent on Conference Hall	10,000	5,000	3,000
lockup shop	3000	1,500	1,000
open stall	12,000	7,200	6,000
Rent on govt Properties			
Shopping Complex	3,000	1,500	1,000
Rent on govt quarters	150/mth	150/mth	150/mth
Rent on industrial estates			

### **RENT ON GOVT LAND & OTHERS GENERAL**

Rent on Govt. Land	75000/5000		
Rent & Premium on the Allocation of Land/Renewal	60,000	20,000	10,000
Transfer of Allocation of Land	50,000	25,000	15,000

Approval for erection of gsm Mast	500,000	100,000	
Renewal of GSM Mast	200,000	50,000	
Renewal of GSM ( Tenament)	50,000	10,000	
Bank	200,000	200,000	200,000
Private School	10,000	5,000	3,000
Application/Attestation fees (Sign of Form)	5,000	1,000	500
Rent of Plots and Site Service programs	1000	1,000	1,000

### SALES GENERAL

Sales of other Government Property/Land	500,000	100,000	
Sales/Improved feeds/Chemical	3000	2,000	1,000
Market Shed fees	1,200	1,000	500
Cocoa Feeding (Haulage)	10,000	7,500	5,000
Oil Palm feeding (Haulage)	10,000	7,500	5,000
Fees for application from plots	10,000	7,500	5,000
Sales of stores/Scraps unservable items	25000	10,000	5,000
sales of forms	1,000	1,000	1,000
Proceeds from sales of goods by public auctions	Various		
sales of Govt. Panapharella (flags,Portraits,artworks)	Various		
Sales of journals & publications	Various		
Sales of books	Various		
Sales of ID cards	Various		
Sales of vaccines	Various		
Sales of consultancy registration forms	Various		
Sales of improved seeds/chemicals	Various		
proceeds from sales of farm produce	1000	700	600
	percrate	percrate	percrate
proceeds from sales of government vehicles	Various		
proceeds from sales of drugs and medications	Various		
proceeds from sales of government buildings	Various		
Sales of Uniform	Various		
Sales of forms	Various		
Sales of Plan Photostat print/map	Various		
Sales of Flags/portraits	Various		

## FEES GENERAL

Hairdressing/Barbing Saloon/Tailor	500	300	200
Motorcycle Rider Association	100	50	50
Construction of Petrol filling Station Ticket:			
a. 2 Pumps	5,000	2,500	2,000
b. 4 pumps	10,000	5,000	3,000
c. 6 pumps	15,000	10,000	3,000
d. above 6 pumps	Various		
Social Party fees	2,000	1,000	500
Musical/Band permit fees	1,000	1,000	1,000
Sawmill industry	5,000	3,000	2,000
Barbing Saloon	1,000	750	500
General Wholesales	3,000	2,000	1,000
Fashion designer	1,000	500	250
Amorite Alumium	10,000	7,500	5,000
Application form for layout plot	10,000	5,000	2,500
Fence Permit (per plot)	500	500	500
Sales of file Jackets	500	500	500
assessment of building plot (per m2)	100	50	10
Lease of residential	90		
Registration form	2,000		
Lease of commercial plot (perm2)	120		
Approval for blocking of road	5,000		
Environmental defaulters	2,000		
Food vendor	500		
Advertisement rate licence	2,000		
Application fee/Attestation fees (Signing of form e.g Army, Navy, Police, Air Force	5,000	2,500	1,000
Parking fees	50		
Trade Union Fees	5,000		
Contractor Registration Fees and Renewal fees	20,000	10,000	7,500
Marriage /Divorce Fees	12,000	10,000	10,000
Attestation of Bachelorhood and Spinsterhood Fees	2,000	2,000	2,000
Disinfection of produce fees	20,000	10,000	5,000
Court Summons Fees	2,500	2,500	2,500
Tender Fees:			
Below 500,000	10,000		
Between 500,000 to 2,000,000	20,000		
Above 2,000,000	50,000		
Above 50,000	250,000		

Above 100,000,000 up to 200,000,000	100,000		
Above 1,000,000 up to 10,000,000	25,000		
500,000 and below 1,000,000	10,000		
250,000 and below 500,000	5,000		
50,000 and below 250,000	2,500		
below 50,000	2,000		
<b>Bill Board &amp; Other Advertisement Fees</b>			
Fees	25000	2,000	-
Birth & Death Registration Fees	500	250	100
Burial Fees	200	200	200
Change of Ownership fees	12,000	10,000	5,000
<b>Agricultural /Veterinary Services Fees</b>			
Fees	3,000	2,000	1,000
Development Levies	1,000	1,000	1,000
Business/Trade Operating Fees	25000	5,000	5,000
Tailoring (Per Individual)	1,000	500	500
Mechanic ( Per Individual)	1,000	500	500
Hair Dresser ( Per Individual)	1,000	500	500
Shoe Maker ( Per Individual)	1,000	500	500
Medicine Store ( Per Individual)	1,000	500	500
Vulcanizer ( Per Individual)	1,000	500	500
Sawmiller (Per Individual)	2,000	1,000	1,000
Eating Houses fees	5,000	2,500	1,500
Kiosk fees	500	300	300
Battery Charger Licences	500	300	300
<b>Fines/Penalties General</b>			
Loading /Off Loading fees	5,000	2,500	1,500
Offensive Trade fire	5,000	2,500	1,500
Sewage Charge Fire	5,000	2,500	1,500
Road Closure	5,000	2,500	1,500
Sanitation Fine/Non-Compliance	3,000	1,000	1,000
Penalties for Tax Defaulters	2,000	1,000	1,000
Court Fines	5,000	2,500	2,000
Dislodging of effluent/Polution fine	10,000	5,000	2,500
<b>Sports/Recreational facilities fees general</b>			
Eating House fees	5,000	2,500	2,000
Bukaterial fees	1,000	500	500
Restaurant fees	2,500	2,000	1,500
Radio/TV workshop	500	300	200
Rental Services	5,000	3000	2000

Inspection Fees	1,000	500	500
Right of Occupancy/ Renewal Fees	15000/		
Building Plan Approval Fees	1,000/5000per m <sup>2</sup>	1000/m <sup>2</sup>	
Title Transfer Fees	5,000		
Hospital Service Registration Fees			
Hospital Services charges	2,500		
Sports/Recreational Facilities Fees			
Indigenship Registration Fees	5,000	3,500	3,000
Workshop Fees/Shop Rate	1000	500	500
Large Shop ( Per Annum)	3,000	2,000	1,000
Medium Shop ( Per Annum)	2,500	2,000	1,000
Small Shop ( Per Annum)	1,000	500	500
Kiosks ( Per Annum)	500	250	200
Ware House ( Per Annum)	10,000	7,500	5,000
Distributor ( Per Annum)	5,000	3,000	2,000
Mortuary (Per Annum)	5,000	3,000	2,000
Exhumation ( Per Annum)	10,000	5,000	2,500
Registration of Undertaker	5,000	3,000	2,000
Burial on Local Govt. Ground	10,000	5,000	2,000
Dumping of refuse on L/G			
Dumping Ground	10,000	7,500	5,000
Open Air Fees i.e Open Crusader	20000	5,000	2,000
Fines/Penalties	30,000	10,000	5000
Proceeds from Sales of Farm produce	25000	1000	5000
		per tons	per tons
Produce from sales of Government Vehicles	Various		
Sales of Plan Photostat Print/Map	Various		
Hiring Service ( Chairs)	5,000	500	500
Tenement Rate	Various		
Commercial	10,000		
*Bank	20,000	20,000	20,000
Private Pri. Sch	5,000	1,500	1,000
Private University	50,000	100,000	
*Petrol Filling Station	25,000	15,000	10,000
*Ground Rent:			
a. Residential per Plot	5,000		
b. Commercial Per Plot	7,500		
CDC Fees	2000	2,000	1,000

Annual Operation Permit	2000	1,500	1,000
Timber & Forest fees	5,000	2,500	2,000
Lease rental 45square			
Building plan Approval fees			
Registration plan approval fees/m3	7.5/m3		

Commercial Plan approval fees/m3	25		
Industrial Plan approval fees/m3	50		

**Other services Taxes (Tenement Rate)**

Residential Building	1,000		
Commercial Building e.g Bank, Hotels, etc	5,000		
Registration of filling Station	50,000		
Renewal of Filling Station	50,000		
Approval of erect gsm mast	250,000		
Renewal of GSM Mast	150,000		

**Trade Permit Licences**

Market Squarters fees	50		
Petty trade licence fees	200		

**Marriage /Divorce fees**

professional wedding engagement fees	2,000	2,000	2,000
Certification of time copies of lost marriage certificate	10,000	10,000	10,000

10. The Commissioner for Finance shall harmonized all the rates of revenue Items collectible by all the MDAs of the State and form part of this schedule and same shall be published in the Gazette.

**SUPPLEMENTARY PROVISIONS RELATING TO  
THE BOARD, ETC****Proceedings of the Board**

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

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

7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
  - (a) not, after the disclosure, take part in any deliberation or decision of the Board; and
  - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

### **Committees**

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

- (3) The quorum of any committee set up by the Board shall be as may determined by the Board
- (4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

### **Miscellaneous**

9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved,

be presumed without further proof to have been so signed or sealed.

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

**THIRD SCHEDULE**

**FEDERAL REPUBLIC OF NIGERIA  
OSUN INTERNAL REVENUE SERVICE**

**PRESUMPTIVE TAX REGISTRATION FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011 Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighboring block

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

Signature/Thumbprint

Date of Registration

**FEDERAL REPUBLIC OF NIGERIA  
OSUN INTERNAL REVENUE SERVICE  
PRESUMPTIVE TAX RETURNS FORM**

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

- (1) Name of Taxpayer/Registered Name \_\_\_\_\_
- (2) Nationality \_\_\_\_\_
- (3) Residential Address \_\_\_\_\_
- (4) GSM Number \_\_\_\_\_
- (5) Assessment Year \_\_\_\_\_
- (6) Presumptive Tax Payable \_\_\_\_\_
- (7) Presumptive Tax Paid \_\_\_\_\_
- (8) Taxpayer Identification Number (TIN) \_\_\_\_\_
- (9) Nature of Business \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Period of Filing	Due Date	Date Filled	Remarks

# FIFTH SCHEDULE

## FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS

### Books and Documents

To \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The Osun Internal Revenue Service, by virtue of the powers vested in it by Section 31 of the Osun Revenue Administration & Tax (Codification and Consolidation) Bill of 2019, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, willful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at \_\_\_\_\_ and for carrying out your assignment there.

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

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

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

Years of assessment

(i) \_\_\_\_\_

(ii) \_\_\_\_\_

(iii) \_\_\_\_\_

No. of Notice of Assessment N:K

**SIGNED** and issued under the hand of the Chairman, Osun Internal Revenue Service at ..... this..... day of ..... 20 .....

Chairman

Osun Internal Revenue Service  
Amount of Tax due

## Section 50 (1)

### SIXTH SCHEDULE

#### ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE OF THE TAX APPEAL COMMITTEE

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

*Establishment  
of the Tax  
Appeal  
Committee.*

2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practice for a period of not less than 10 years with cognate experience in tax legislation and tax matters and an Arbitrator.

*Composition  
of the  
Committee*

(i) The Chairman shall preside at every sitting of the

Committee and in his absence the members shall appoint one of them to be the Chairman.

(ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

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

*Qualification  
for  
appointment  
as a Tax  
Appeal  
Commission*

4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second and third term of 3 years only and no more,

*Term of  
Office.*

from the date on which he assumes his office or until he attains the age of 65 year whichever is earlier.

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

*Resignation  
and  
Removal*

6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.

*Order  
constituting  
a Committee  
to be Fianl*

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:

*Registrar of  
the  
Committee.*

(a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and

(b) be the head of the secretariat and responsible for:

(i) the day -to-day administration, and

(ii) the direction and control of all other employees of the Committee.

(2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

8. (1) The Government shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the remuneration of performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

*Other Staff  
of the  
Committee.*

- (2) It is declared that employment in the Committee shall be subject to the provisions of the

pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.

*Jurisdiction  
of the  
Committee,  
etc.*

(2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it.

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

*Criminal  
Prosecution.*

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

*Appeals  
from  
Decisions of  
the Service.*

through the Registrar of the Committee.

12. (1) A notice of appeal to be given under the provisions of this Notice of appeal Section shall be given in writing to the Service and shall set out:

*Notice of Appeal.*

- (a) the name and address of the Appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessed tax in dispute;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other

documents to be given  
to the appellant; and

(f) the date on which  
Appellant was served  
with notice of refusal by  
the Service to amend  
the assessment as  
desired.

(2) As soon as a notice of appeal  
is received, the Registrar of  
the TAC (in this Law referred  
to as “the Registrar”) shall,  
having regard to the grounds  
of appeal and to any relevant  
provisions of this Law,  
disclose and deliver a copy of  
the Notice of Appeal to the  
Service and the appeal shall  
be listed by the Secretary for  
hearing.

- (3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee's official address.
- (4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.
- (5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in

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

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

13. (1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:

*Consideration of Appeal.*

- (a) any three or more Appeal Commissioners may hear and decide an appeal: and
  - (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.
- (2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such

interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

- (3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.
- (4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and

place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.

- (5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.
- (6) All appeals before the Committee shall be held in public.
- (7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to

attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.

- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
  
- (9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:
  - (a) the appellant has, contrary section 44 (1) of the Personal Income Tax Act, for the year of

a s s e s s m e n t  
concerned, failed to  
prepare and deliver to  
the Service the  
statement mentioned in  
that subsection;

- (b) the appeal is frivolous or  
vexatious or is an  
abuse of the appeal  
process; or
  
- (c) it is expedient to require  
the appellant to pay an  
amount as security for  
processing the appeal,  
the Committee or, as  
the case may be, the  
C o m m i t t e e may  
adjourn the hearing of  
the appeal to any  
subsequent day and  
order the appellant to  
deposit with the Service

before the day of the adjourned hearing an amount, on - account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

- (10) If the appellant fails to comply with an order under sub-section (7) (c) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.

- (11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.
- (12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.
- (13) Where, on the hearing of an appeal:
- (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;

- (b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
- (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
- (d) the appellant or a person employed, whether confidentially

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

(14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in

*Service of  
Notice to  
the  
Appellant*

whose name the appellant is chargeable.

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

15. (1) Subject to the provisions of section 51 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the

*Period for Appeal.*

State in writing to the Service within 30 days after the date on which the decision was given.

- (2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in section 30 (4) of this Law and Section 57 (3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in

writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

- (3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.
- (4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.

(5) If at the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:

(a) Rule 13 Sub-Rule (13) (a) of Schedule Seven to this Law, the High Court shall dismiss the appeal;

(b) Rule 13 Sub-Rule (13) (b) of Schedule Seven to this Law, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;

(c) Rule 13 Sub-Rule (13) (c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

(6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall

immediately become payable and recoverable.

- (7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.
- (8) The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
- (9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

16. (1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 51 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.

*Assessment  
to be Final  
and  
Conclusive.*

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate

period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

**PROVIDED** that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment,

shall be paid; and nothing in section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under subsection (3) of that section or an appeal.

17. (1) Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.

*Procedure  
Before Tax  
Appeal  
Committee.*

- (2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a

client of that Tax Appeal Commissioner in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.

- (3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.
- (4) All notices, documents, other than decisions of the Committee, shall be signified

under the hand of the Secretary.

- (5) All appeals before the Tax Appeal Commissioners shall be held in public.
- (6) The onus of proving that the assessment complained of is excessive shall be on the appellant
- (7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.
- (8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such

decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.

18. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.

*Serving of  
Notice.*

- (2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief

Registrar of the High Court by the party seeking to enforce the award or judgment.

19. (1) Any person dissatisfied with a decision of the Committee constituted under this Schedule may appeal against such decision to the High Court of Osun State (“the High Court”) upon giving notice in writing to the Secretary to the Committee within 30 days after the date on which such decision was given.

*Appeal to  
the High  
Court of  
Osun State.*

- (2) A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.

- (3) Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.
  
- (4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

20. (1) A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.

*Right to  
Legal  
Representation.*

(2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be a representative in any matter before the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such reasonable time as it deems fit, or admit

the appeal made by some other person or by way of a written address.

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

*Application of Statute of limitation.*

22. (1) The committee may make rules regulating its procedures.

*Powers and Procedures of the Committee.*

- (2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:

- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;

- (ii) require the discovery and production of documents;
- (iii) receive evidence on affidavits;
- (iv) call for the examination of witnesses or documents;
- (v) review its decisions;
- (vi) dismiss an application for default or deciding matters ex-parte;
- (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and

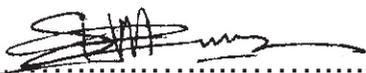
(viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.

(3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

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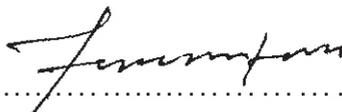
This printed impression has been carefully compared with the Law which has been passed by the State of Osun House of Assembly and it is hereby certified to be a true and correct copy of the Bill.



**MR. SIMEONA A. AMUSAN**

*Clerk of the House*

*State of Osun House of Assembly*



**RT. HON. TIMOTHY OWOEYE**

*Hon. Speaker*

*State of Osun House of Assembly*