

**LAW ESTABLISHING PLATEAU
STATE INTERNAL REVENUE
SERVICE, ADMINISTRATION
AND COLLECTION OF
REVENUE OF ALL STATE
GOVERNMENT MINISTRIES,
DEPARTMENT AND
AGENCIES; HARMONIZED
RATES AND LEVIES FOR
COLLECTION BY LOCAL
GOVERNMENT COUNCILS IN
PLATEAU STATE AND OTHER
MATTERS CONNECTED.**

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**A BILL
FOR
A LAW TO PROVIDE FOR THE ESTABLISHMENT OF THE
PLATEAU STATE INTERNAL REVENUE SERVICE,
ADMINISTRATION AND COLLECTION OF REVENUE OF
ALL STATE GOVERNMENT MINISTRIES, DEPARTMENT
AND AGENCIES; HARMONIZE THE RATES AND LEVIES
FOR COLLECTION BY LOCAL GOVERNMENT COUNCILS
IN PLATEAU STATE AND OTHER MATTERS CONNECTED.**

ENACTED by the Plateau State House of Assembly as follows:

**PART I:
PRELIMINARY**

Citation and Commencement	1	This Bill may be cited as the Plateau State Revenue (Consolidation) Law, 2016 and shall come into operation on the day of 2016.
Interpretation	2	<p>In this Bill.</p> <p>“Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;</p> <p>“Assessable income” means chargeable income on which tax is computed;</p> <p>“Authorized officer” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Bill;</p> <p>“Board” means the governing Board of the Service established under this Bill;</p> <p>“Book” includes any register, document or other record of information and any account</p>

or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or other wise and all types of information stored on computers and any other similar equipment;

"Chairman" means Chairman of the Board;

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

"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 Plateau State or such other Court designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Bill;

"Delegation" means power and authority given to the Service by any organ or agency of Government in Plateau State;

"Demand Notice" means a revenue demand notice for any revenue collectible by the Plateau State Internal Revenue Service;

"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 otherwise and all types of information stored in computer and any other similar equipment;

"Executive Chairman" means the Chairman of the Service appointed pursuant to this Bill;

"Gazette" means the Plateau State Government Official Gazette;

"Government" means the Government of Plateau State and includes the Local Government Councils in the State;

"Governor" means the Governor of Plateau State;

"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 Bill 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 of the building and where a

building is erected on land under lease, license or permit, that building may, for the purposes of this Bill, be treated as real property separate from the land;

- (c) a mobile home;
- (d) a bulk storage tank, and any supply pipelines connected therewith; and
- (e) 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; but "Real Property" does not include:
 - (i) crops growing in or on land;
 - (ii) all that part of a mine below the surface of the ground; or
 - (iii) land used as a public right-of-way;

"Regulation" means regulations issued by the Board pursuant to this Bill;

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

"Revenue" includes any tax, duty, levy or revenue accruable to the Government;

"Rural Local Government" includes Bassa, Barkin Ladi, Bokkos, Jos East, Kanke, Kanam, Langtang North, Langtang South, Mikang, Qua'an-pan, Riyom and Wase;

"Semi Urban Local Government" includes Mangu, Shendam and Pankshin;

"Service" means the Plateau State Internal Revenue Service established under this Bill;

"Special Purpose Tax Officer" refers to designated tax officers for the purpose of tax investigation and tax enforcement;

"State" means Plateau State 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, rate, fees, or any other 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 that capacity;

"Urban Local Government" includes Jos North and Jos South and;

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

PART II

ESTABLISHMENT OF THE SERVICE, BOARD AND COMMITTEES

**Establishment of the
Plateau State Internal
Revenue Service**

- (1) There is hereby established the Plateau State Internal Revenue Service (referred to in this Bill as "the Service").

- (2) The Service:
 - (a) shall be a body corporate with perpetual succession and a common seal;
 - (b) may sue or be sued in its corporate name; and
 - (c) may acquire, hold and dispose of any property or interest in property, moveable or immovable, for the purpose of carrying out its functions under this Bill.
- (3) The Service shall have such power and duties as are conferred on it by this Bill or by any other Enactment.

Object of the Service 4 The object of the Service shall be to control and administer the various taxes, non-tax revenues and Laws specified in the First Schedule or other Laws made or to be made from time to time by the House of Assembly of Plateau State 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.

Powers of the Service 5 (1) The Service shall have power to:

- (a) in consultation with relevant Ministries, Departments and Agencies of the State Government, assess all persons chargeable with any tax in the State;
- (b) collect, recover and pay to the designated account any tax, levy or other revenue howsoever, due to the State Government under this Bill or any other Enactment;

- (c) account for and enforce payment of due taxes or other revenue;
- (d) in collaboration with the relevant Ministries, Departments and Agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of revenue fraud or evasion with a view to ensuring compliance with the provisions of this Bill or any other relevant Enactment;
- (f) make, from time to time, a determination of the extent of financial loss and such other losses by government arising from revenue fraud or evasion and such other losses (or revenue foregone) arising from revenue waivers and other related matters;
- (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of revenue fraud or evasion;
- (h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or

- international agencies or bodies
revenue matters;
- (j) undertake exchange of personnel
other experts with complementary
agencies for purposes of comparative
experience and capacity building;
 - (k) establish and maintain a system for
monitoring the dynamics of taxation
or other forms of revenue generation
in order to identify suspicious
transactions and the persons
involved;
 - (l) provide and maintain access to
up-to-date adequate data and
information on all taxable persons
individuals or corporations, and real
property for the purpose of efficient
effective and correct tax
administration and to prevent tax
evasion or fraud;
 - (m) maintain database, statistics, records
and reports on persons, companies,
organizations, proceeds, properties,
documents or other items of assets
relating to revenue waivers, fraud or
evasion;
 - (n) undertake and support research and
similar measures with a view to
stimulating economic development
and determining the manifestation,
extent, magnitude and effects of
revenue fraud, evasion and other
matters that affect effective revenue
administration and make
recommendations to the government
on appropriate intervention and
preventive measures;

- (o) collate and keep under review all policies of the State Government relating to taxation and other forms of revenue generation and undertake a systematic and progressive implementation of such policies;
 - (p) maintain a liaison with the Office of the Attorney-General of the State, all Government's security and Law Enforcement Agencies and such other financial supervisory institutions in the enforcement and eradication of tax and other revenue related offences;
 - (q) issue Taxpayer Identification Number to every person taxable in the State or otherwise obligated to pay tax in the State;
 - (r) 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 Bill or any other Enactment;
 - (s) carry out and sustain public awareness and enlightenment campaigns on the benefits of revenue compliance within the State; and
 - (t) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Bill.
- (2) Except with the approval of the State House of Assembly upon application by the Service made through the Governor, no revenue established by any Law of the State shall be waived.

**Establishment of the 6
Governing Board and
its membership**

- (1) There is hereby established for the Service a Governing Board (in this Bill referred to as "the Board"), which shall exercise overall supervision of the Service in accordance with the provisions of this Bill.
- (2) The Board shall consist of:
 - (a) a Chairman who is the Executive Chairman of the Service;
 - (b) the Heads of such Departments as may be established by the Board from time to time, who shall be known as Directors to be appointed by the Governor, at least half of whom shall be from within the Service and two other Directors, one each from Ministries of Finance and Justice;
 - (c) the Legal Adviser of the Service, who shall be a Legal Practitioner of not less than ten years standing;
 - (d) three persons, one from each of the senatorial zones who shall:
 - (a) have requisite knowledge in financial matters: and
 - (b) be appointed by the Governor and;
 - (e) the Secretary to the Service who shall also be the Secretary and an ex-officio member of the Board.
- (3) The Members of the Board, other than the Executive Chairman, the Directors, the Secretary and the Legal Adviser, shall function in a purely non-executive and part-time capacity.

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

**Functions and Powers 7
of the Board**

- (1) The Board shall be responsible for:
- (a) providing general policy guidelines regarding the functions of the Service and supervising the implementation of such policies;
 - (b) reviewing and approving the strategic plans of the Service;
 - (c) ensuring the effective and optimum collection of all revenue, including levies and penalties due to the State Government under the relevant Federal and State Laws;
 - (d) doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue;
 - (e) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
 - (f) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
 - (g) making recommendations to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Service;

- (h) controlling the management of the Service on matters of policy, subject to the provisions of any Regulations setting up the Service;
- (i) issuing 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
- (i) doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Service under this Bill.

(2) The Board:

- (a) shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Service.
- (b) may appoint such other persons to be employees of the Service in positions created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provisions of this Bill or any other enactment.
- (c) may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to perform or exercise on behalf of the Board, any function, duty or power conferred on the Board and receive any notice or other document to be given or delivered to or in consequence of this Bill or any Subsidiary Legislation made under it.

- (d) whenever it shall consider it necessary with respect to any revenue due to the State, may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.
- (e) may subject to such conditions as it may determine, appoint and employ Practicing Tax Practitioners or Chartered Accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant Tax Laws, except as it relates to Income Tax Assessment, to do any act required to be done by it in the execution of its functions under this Bill with the aim of achieving the Internally Generated Revenue (IGR) target of the State Government.
- (f) may, subject to prevailing conditions and with the prior written approval of the Governor, appoint and employ Consultants, including Tax Consultants, Accountants or legal Practitioners, and Agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Bill.

- Tenure of the Board** 8 The Executive Chairman and other members of the Board, other than ex-officio members, shall each hold office:
- (a) for a term of four years renewable once only; and
 - (b) on such terms and conditions as may be specified by the Governor in their letters of appointment.
- Cessation of Membership of the Board** 9 (1) Notwithstanding the provisions of Clause 8 of this Bill, a Member of the Board shall cease to hold office if:
- (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; or in the case of a person holding office pursuant to Clause 6(2) (b) and (d), the Governor is satisfied that it is not in the interest of the Service or of the public for the person to continue in office and the Governor removes him from office.

- (2) If any member of the Board ceases to hold office under this Bill, 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.

**Emoluments of
the Board**

- 10 The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor.

**Establishment of
Technical Committee
of the Board**

- 11 (1) There shall be a Technical Committee of the Board (referred to in this Bill as "the Technical Committee") which shall consist of :
- (a) the Executive Chairman of the Service as Chairman;
 - (b) two Directors appointed to the Board from within the Service;
 - (c) the Attorney-General or his representative not below the rank of a Director; and
 - (d) the Secretary of the Service who is also the Secretary to the Board.
- (2) The Technical Committee shall:
- (a) have power to co-opt additional staff from within the Service and

persons from the private sector who are experienced in revenue matters for the effective discharge of its duties;

- (b) consider all matters that require professional and technical expertise and make recommendations to the Board;
- (c) advise the Board on all its powers and duties; and
- (d) attend to such other matters as may, from time to time, be referred to it by the Board.

**Establishment of
Local Government
Revenue Committee**

- 12 (1) There is established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this Bill as "the Revenue Committee").
- (2) The Revenue Committee shall consist of the following:
- (a) supervisor for Finance as Chairman;
 - (b) three Local Government Councillors as members; and
 - (c) two other persons experienced in revenue matter to be nominated by the Chairman of the Local Government on their personal merits.

**Functions of the
Local Government
Revenue Committee**

- 13 (1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government Council, subject

to the Financial Memorandum and Guidelines on Local Government Administration.

- (2) The Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day-to-day administration of the department or personnel which form its operational arm.

**Establishment and
Composition of Joint
State Revenue Committee**

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

- (a) the Executive Chairman of the Service as the Chairman;
- (b) the Chairman of each Local Government Revenue Committee;
- (c) a representative of the State Ministry responsible for Local Government Affairs not below the rank of a Director;
- (d) a representative of the State Ministry responsible for Finance;
- (e) the Legal Adviser of the Service; and
- (f) the Secretary to the Committee, who shall be a staff of the Service.

**Functions of the
Joint State Revenue
Committee**

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

- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern to the State and Local Government Councils;
- (c) enlighten members of the public generally on State and Local Government revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and;

- (e) advise the Joint Tax Board, the State and Local Governments on revenue matters.

PART III

APPOINTMENT OF FUNCTIONARIES OF THE SERVICE, BOARD AND COMMITTEE.

- Executive Chairman of the Service** 16 There shall be an Executive Chairman for the Service, who shall be:
- (a) appointed by the Governor subject to confirmation by the State House of Assembly;
 - (b) the Chief Executive and Accounting Officer of the Service; and
 - (c) a person possessing cognate experience and skills in Management, Accountancy, the Social Sciences, Taxation, Law or other related fields.
- Secretary to the Service** 17 (1) There shall be a Secretary for the Service to be appointed by the Governor, who shall:
- (a) issue Notices of meetings of the Board;
 - (b) keep the records of the proceedings of the Board;
 - (c) be a Member and Secretary to the Board; and
 - (d) carry out such duties as the Executive 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 ($\frac{1}{3}$) of members of the Board do so:
Provided that no meeting shall be called without a Notice and Agenda of such meeting being duly given.

PART IV
STAFF APPOINTMENTS, PROMOTION, DISCIPLINE AND
REMUNERATION, ETC

**Power to Issue
Staff Regulations**

- 18 (1) Subject to the provisions of this Bill, 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, 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) any Instrument relating to Conditions of Service in the Civil Service of the State and shall be applicable, with such modifications as may be necessary, to the employees of the Service.
- (2) The Staff Regulations made under Subclause (1) of this Clause shall not have effect until approved by the Governor and published in the Gazette.
- (3) 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.
- (4) If the Board considers it expedient that any vacancy in the Service should be filled by a person holding office in the civil service

of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of Secondment or Transfer.

**Remuneration and
Pension of Employees**

- 19 (1) The Terms and Conditions of Service, including Remuneration, Allowances, Benefits and Pensions of the employees of the Service shall be determined by the Board, subject to the approval of the Governor.
- (2) 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 Law.

PART V

FINANCIAL PROVISIONS

Funds of the Service

- 20 The Service shall establish and maintain such bank accounts to be 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 ten percent (10%) of all tax revenues collected by the Service in the ~~preceding~~ ^{summarised} 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.

Proceeds of the Fund 21 The Service may from time to time, apply the proceeds of the funds established under Clause 20 of this Bill to:

- (a) the cost of administration of the Service;
- (b) 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;
- (c) the payment of the salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Bill, and payable to the officers and other employees of the Service;
- (d) the payment of ten percent (10%) of the ten percent (10%) appropriated sum in Clause 20 (a) of this Bill as incentive to deserving staff of the Service (in the ratio of 2:1 for permanent and non-permanent staff respectively), for enhanced productivity on a monthly basis based on such performance indicators as may, from time to time, be prescribed by the Board:

Provided that the payment of the incentive does not jeopardize the operations of the Service;

- (e) the development of any property vested in or owned by the Service; and
- (f) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

Annual Estimates and Accounts

- 22 (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 next succeeding year for the 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 by auditors appointed from the list provided and in accordance with guidelines supplied by the Auditor-General of the State.

Annual Reports, etc

- 23 (1) The Service shall, not later than the 30th day of June in each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report the duly audited accounts of the Service.
- (2) The Auditor-General shall within 30 days of receipt of the report present a copy to the:

- (a) State Executive Council; and
- (b) State House of Assembly.

Power to accept gifts 24. (1) The Service may accept any gift of land, money 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 in force or with the functions of the Service.

Power to borrow 25 The Service may, with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source, such sums as it may require for the performance of its functions and meeting its obligations under this Bill.

Investment 26. The Board may, subject to the provisions of this Bill 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.

PART VI

ENFORCEMENT AND ASSESSMENT

Revenue Collector 27 (1) For the purpose of this Bill, a Revenue Collector means a duly authorized Officer of the Service or any of the Revenue Committees.

(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 he is authorized to exercise the functions of a Revenue Collector,

shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Bill.

**Power to enforce
Revenue Laws**

28 (1) The Service shall have power to administer any Law on taxation or other forms of revenue in respect of which the State House of Assembly or the National Assembly may confer power on it.

(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, levies and other forms of revenue within the State as provided in this Bill.

(3) In carrying out the provisions of this Bill, the collection of all taxes, levies, fees and rates collectible by all Ministries, Departments and Agencies is delegated to the Service.

**Persons chargeable
to tax**

29 (1) Subject to the provisions of this Bill, a taxable person shall be 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 Bill 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.

**Statement and returns 30
of taxable person**

- (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:
 - (a) the amount of his income for the year of assessment;
 - (b) the source of such income;
 - (c) allowance, reliefs on 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 Subclause (1) of this Clause, 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 Subclause (2) of this Clause, stating that the form contains a true statement of his income computed in accordance with the provisions of this Bill, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.
- (5) Any taxable person who has not been required to prepare and deliver a statement under the provisions of Subclause (2) of this Clause for any year shall do so whether or not any tax is chargeable on him for that year.

Notice to taxable person

- 31 (1) The Service may, from time to time, give notice in writing to any person 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.
- (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 and the person to whom such notice was issued shall keep such records, books or accounts.

**Assessment of income 32
of taxable person**

- (1) After the expiration of the time allowed to any person under Clause 31 of this Bill and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.
- (2) Where a taxable person has submitted a statement or a return, the Service may:
 - (a) accept the statement or return and make an assessment accordingly; or
 - (b) 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 Bill 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 this Bill.

- (4) Notwithstanding the provisions of Subclause (1) of this Clause, 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 Bill, unless within six years after the end of such year, he applies to the Service for a refund of tax paid.

**List of persons
assessed**

- 33 (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.
- (2) The list of taxable persons assessed and prepared under Subclause (1) of this Clause 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 Bill.

**Records of tax
under PAYE, etc**

- 34 In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Bill, 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.

**Service of notice
of assessment**

- 35 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.

**Objection at or
to assessment**

- 36 (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.
- (2) A notice of objection referred to under Subclause (1) of this Clause 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 it 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 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.

**Tax Clearance
Certificate**

- 37 (1) The Service may issue a Tax Clearance Certificate to anyone within two weeks of receipt of an application if;
- (a) the Service is of the opinion that:
- (i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the 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; and;
- (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 Bill 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 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 Ministry, Department, Agency or official of the State, Local Government, any Corporate Body, statutory authority or person empowered in that regard by this Bill 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 re-grant 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 Bill, 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 Board is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
- (8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:
 - (a) chargeable income of holder;
 - (b) tax payable;
 - (c) tax paid; and
 - (d) tax outstanding,and where no tax is due from the holder or from his income or property, the Certificate shall contain a statement to that effect.
- (9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Bill 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 Bill 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 Board 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.

Appointment of Agent 38

- (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 Bill, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose

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

- (2) For the purpose of this Bill, 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.

**Addition for non-
payment of tax and
enforcement of payment**

39

- (1) Subject to the provisions of this Bill, 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 Bill relating to the collection and recovery of tax shall apply to the collection and recovery of such sum and further that:

- (a) the 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 this Bill relating to collection and recovery of tax shall apply to the collection and recovery of the interest;
- (b) the Service shall serve a demand note 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 note, the Service may proceed to enforce payment under this Bill; and
- (c) an addition imposed under this Clause shall not be deemed to be part of the tax paid for the purpose of

claiming relief under any of the provisions of this Bill.

- (2) Any person who, without lawful justification or excuse, fails to pay any tax imposed within the prescribed period commits an offence under this Bill.
- (3) The Service shall have the power to remit any part or the whole of the addition due under Subclause (1) of this Clause.

**Failure to comply
with Notices, power
to distrain, etc**

- 40 (1) Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant Law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain:
 - (a) upon the goods, chattels or other properties movable, of the person liable to pay the tax outstanding; and
 - (b) all machinery, plant, tools, vehicles, animals and effects in the possession, use or found on the premises or on the land of the person.
- (2) The authority to distrain under this Clause 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 Clause, 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 Clause.
- (4) A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in Subclause (3) of this Clause, 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 any warrant of distrain and in levying the distrain.
- (5) Things distrained under this Clause 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 Subclause (6) of this Clause be sold at any time.
- (6) Out of the proceeds of a sale under this Clause, the cost of charges of and incidental to the sale and keeping of the

distrain and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

(7) Nothing in this Clause 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 Clause, the person to whom the authority is granted under Subclause (4) of this Clause may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

**Recovery of
Outstanding Debt**

41 (1) Notwithstanding the provisions of this Bill 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.

(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.

**Investigation of
Offences**

- 42 (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this Bill.
- (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.
- (3) In conducting any investigation under Subclause (2) of this Clause, 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 Clause 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-General of the State for the purpose of further investigation or prosecution.

**Inter-Agency
Cooperation in
Enforcement of Tax Laws**

- 43 (1) The Service may co-opt the assistance and co-operation of any law enforcement agency in the discharge of its duties under this Bill.
- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.

- Reward and Privileges of Non-Employee Informants** 44 (1) The Service may, with approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Bill 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 this Bill with regard to confidential information.
- Persons Under the Presumptive Tax Regime** 45 Notwithstanding any of the provisions of this Bill, where for all practical purposes the income of the taxpayer cannot be ascertained or financial records are not kept in such manner as would enable proper assessment, then such a taxpayer shall be assessed on such terms and conditions as the Service may prescribe, having regard to the following bands: Micro, Small, and Medium Scale businesses based on their level of activities.
- Presumptive Tax Registration** 46 The presumptive tax regime shall be administered by the Service using the Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Bill on respective persons on an annual basis.
- Presumptive Tax Returns** 47 Persons operating under the presumptive tax regime are to file returns on or before 90 days from the commencement of every year.

- | | | |
|--|-----|---|
| Tax Payment | 48 | <p>(1) The tax payable shall be in accordance with the category of trade, businesses, vocation and professions as contained in the Administrative Tax Table in the Fifth Schedule to be administered by the Service.</p> <p>(2) The mode and procedures for payment of the tax shall be in the manner prescribed by the Board by an Order in the Gazette.</p> <p>(3) Upon payment of all taxes due, the taxable person shall be issued a Tax Clearance Certificate.</p> |
| Duty to file returns and power of the Service | 49 | <p>(1) It shall be the duty of the taxable person to file his returns annually, but the Service shall enquire from the person with a view to obtaining relevant information on the nature and level of business carried out.</p> <p>(2) Pursuant to the information obtained in accordance with the Provisions of Subclause (1) of this Clause, the Service shall determine the band the taxable person belongs to.</p> |
| Contested assessment | 50 | Any taxable person that contests 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. |
| Rebate for prompt filing | 51. | A taxable person who keeps up to date records and files a return within specified period shall be granted a rebate of one percent (1%) of the tax payable. |

Exit Rules

- 52 (1) The Service shall encourage taxable persons 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.
- (2) A taxable person under the presumptive tax regime 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 have been assessed other than under the presumptive tax regime, such taxable person shall be assessed as appropriate.

Property Assessment 53

- (1) The Commissioner responsible for land matters shall undertake or cause to be undertaken an 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 Subclause (1) of this Clause, the Commissioner responsible for land matters 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, any person appointed pursuant to Subclause (2) of this Clause may, on any day 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.

**Authority to assess
all taxes; no road
blocks, etc**

- 54 (1) All revenue shall be assessed by the Service in consultation with the relevant Ministries, Departments Agencies and Local Government Councils of the State.
- (2) No person including Ministries, Departments Agencies and Local Government Councils, shall mount a roadblock in any part of the State for the purpose of collecting any revenue.

**Service of notices
of assessment, etc**

- 55 (1) In the case of any revenue that requires assessments, the Service 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.
- (2) The Service shall allow until the 31st of January for taxable persons to pay to voluntarily and thereafter the Service shall proceed to assess every other person chargeable with payment of any revenue after 31st January.
- (3) Notwithstanding the provisions of this Clause, the Service may assess and serve

notice of assessment before 31st of January if the Service considers the assessment to be necessary.

**List of taxable persons 56
assessed and served
with notices**

The Service shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of revenue assessed, date of service and any other relevant information.

Single Demand Notice 57

The Service shall issue Notice(s) in respect of taxes, levies, fees, charges and rates as listed in the First Schedule to this Bill. Where a person is liable to two or more of the scheduled taxes, levies, fees, charges or rates in any year of assessment, the Service shall serve a Single demand notice indicating the amount due on each of the revenue items.

Revision of assessment 58

(1) If any person disputes an assessment, he may within thirty days from the date of service of the notice of assessment apply to the Service by notice of objection in writing to review and revise the assessment and such application shall state the grounds of objection to the assessment made.

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

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

Provided that if an applicant for revision under the provisions of this Clause fails to agree with the Service on the amount of the tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the Revised Assessment and, wherever necessary, any reference in this Bill to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this proviso.

**Notice of amended
assessment or refusal
to amend**

- 59 The Service shall, within thirty days of receipt of notice of objection, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

**Appeal to Tax
Appeal Tribunal or
Revenue Court**

- 60 Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Tribunal or Revenue Court in the State.

**Time within
which to appeal**

61. A taxable person aggrieved by an assessment made on him may appeal to the Tax Appeal Tribunal or Revenue Court in the State within 30 days after the date of service of notice of refusal of the Service to amend the assessment as desired.

PART VII

OFFENCES AND PENAL PROVISIONS

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|-------------------------------------|----|--|
| Sanctions and Penalties | 62 | A taxable person under the presumptive tax Regime who fails or neglects to make payment of the tax due shall be liable to pay a sum equal to 5% of the tax due as penalty. |
| Penalties | 63 | <p>(1) If a collecting agent fails to file a report and remit taxes collected within the time allowed by Clause 83 (2) of this Bill, that Agent shall, in addition to interest payable under Clause 85 of this Bill, pay a penalty of ten per cent of the amount of tax due.</p> <p>(2) Any Director, Manager, Officer, Agent or employee of the collecting agent who fails to comply with the provisions of this Bill, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of One Million Naira (N1,000,000.00) or both.</p> |
| Penalty for general offences | 64 | <p>(1) A person who contravenes any of the provisions of this Bill or any Regulation made thereunder commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine of not less than N50,000.00 (Fifty Thousand Naira) but not more than N10,000,000.00 (Ten Million Naira) or imprisonment for a term of not less than 6 months but not exceeding 3 years or to both such fine and imprisonment.</p> <p>(2) Where an offence under this Bill is committed by a body corporate or firm or other Incorporated trustees or other similar association of individuals then;</p> |

- (a) every Director, Manager, Secretary or other similar officer of the body corporate;
- (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,

shall be guilty of an offence and is liable to be proceeded against and punished for the offence under subclause (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.

**Failure to attend
to a notice, etc**

65

A person who:

- (a) fails to comply with a requirement or notice served on him by the Service under this Bill; or
 - (b) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Tribunal or Revenue Court in the State 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 3 months or to both such fine and imprisonment.

**Penalty for making
incorrect returns, etc**

66

A person who does, makes or gives, as applicable:

- (a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Bill; 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 N200,000.00 (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 have been so undercharged if the return or information had been accepted as correct.

False statements and returns

67 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 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 Bill;
 - (ii) keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Bill;
 - (iii) unlawfully refuse or neglect to pay tax,
 commits an offence and is liable on conviction to a fine of N200,000.00 (Two Hundred Thousand Naira) and 100% of the amount of tax unpaid or to Imprisonment for a term not exceeding 5 years or to both such fine and imprisonment.

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 per cent 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 pay full
rate of assessed
tax or levy**

70

Unless otherwise provided in this Bill, 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 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.

**Falsification of
documents**

71

A person who:

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Bill or any Law being administered by the Service;
 - (b) knowingly accepts, receives or uses any document so counterfeited or falsified;
 - (c) alters any such document after it is officially issued;
 - (d) counterfeits any seal, signature, initial or other mark used by any officer for the verification of such a purpose relating to tax; or
 - (e) initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (d) of this Clause,
- commits an offence and is liable on conviction to a Fine of N500,000.00 (Five Hundred Thousand Naira) or to imprisonment for a term of 3 years or both.

**Obstruction of staff
in the performance
of their duty**

72

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 Bill;
 - (b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distrain;
 - (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 N200,000.00 (Two Hundred Thousand Naira) or imprisonment for a term not exceeding 3 years or both.

**Use of weapon to
cause injury to
staff of the Service**

73

- (1) A person who, in the commission of any offence under this Bill, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of 3 years.
- (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 Bill, commits an offence and is liable on conviction to imprisonment for a term of 5 years.

Connivance

74

A person who connives with one or more persons for the purpose of contravening any of the

provisions of this Bill, commits an offence and is liable on conviction to imprisonment for a term of 1 year.

Impersonation

- 75 (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, commits an offence and is liable on conviction to a fine of N250,000.00 (Two Hundred and Fifty Thousand) Naira 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.
- (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 or to imprisonment for a term of 2 years.

PART VIII
POWER TO MAKE REGULATIONS

- Regulations prescribing 76** Subject to the approval of the State House of
procedure Assembly, the commissioner responsible for finance may by Order in the gazette, make

regulations generally for carrying into effect the purpose of Clauses 101 – 109 of this Bill.

Regulations

77 The Board 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 Clauses 79 – 85 of this Bill.

Power to make regulations

78 The board may, on the advice of the Service, make Regulations by notice in the official gazette for carrying into effect the provisions of this Bill and for the due administration of its provisions and may in particular, make regulations:

- (a) prescribing the forms for returns and other information required under this Bill or any other Law;
- (b) prescribing the procedure for obtaining any information required under this Bill 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.

PART IX

TAX ON GOODS, SERVICES, HOTELS, RESTAURANT, ETC

**Imposition of tax
on goods and
services tax**

- 79 (1) A tax is hereby imposed on any person (referred to in this Bill 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 in the State whether or not located within a hotel.

- (2) The amount to which this tax applies shall be the total cost of facilities, consumable goods or personal services supplied to a consumer in, by or on behalf of the Hotel, Restaurant or Events Centre.

Rate of Tax	80	The rate of tax imposed by this Bill shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.
Collection Agent	81	A person owning, managing or controlling any business or supplying any goods or services chargeable under Clause 79 of this Bill (referred to in this Bill as the "Collecting Agent") shall collect for and on behalf of the State, the tax imposed by this Bill based on the total amount charged or payable by the consumer in accordance with the provisions of Clause 80 of this Bill.
Registration of hotels, etc	82	<p>(1) Any hotel, restaurant, event centre or other business affected by this Bill shall, within thirty (30) days of the commencement of this Bill or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Bill.</p> <p>(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, Agency, Parastatals or Local Government Authorities.</p>

Report and remittance 83 (1) Every Collecting Agent shall:

- (a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Clause 80 of this Bill as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;
- (b) subject to the provisions of Subclause (3) of this Clause, 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 transactions 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 Bill are due and payable on or before the last working 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 transactions, goods and services.

**Payment of
Estimated Amount**

84 Where a Collecting Agent fails to make a return or remittance as required by the provisions of this

Bill 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 Service within 21 days of the date of service of the Order.

**Interest on late
remittance**

- 85 All taxes that are not remitted to the accounts designated by the Service within the time allowed, shall in addition to other penalties prescribed by this Bill, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.

PART X

POWER OF ENTRY, INSPECTION AND SEIZURE

**Power to enter
premises, inspect
and seize**

- 86 (1) 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;
 - (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; and
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.

- (2) No person shall be bodily searched under this Clause except by a person of the same gender.

Access to Reports and Books

87 An officer of the Service:

- (a) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Bill is being complied with by the occupier of the premises or any other person.
- (b) 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 determine the amount due and payable to the Government under this Bill.

Access to Property and Records

88

- (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. 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 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 Board, 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 Subclause (1) of this Clause 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 Subclause (2) of this Clause 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 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 the powers conferred by this Bill; 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 Subclause (1) of this Clause, the authorized officer or a person accompanying the officer shall not enter a private dwelling except with the consent of an occupier or pursuant to an authorization issued under Subclause (6) of this Clause.
- (6) If the Chairman of the Board, on written application, is satisfied that the exercise by an authorized officer of his functions under this Clause 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 Subclause (6) of this Clause shall:
 - (a) be in the form prescribed by the Board as specified in the Sixth Schedule to this Bill;
 - (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 (c) of this Clause, be renewable by the Chairman on application.

- (8) Every officer exercising the power of entry conferred by an authorization issued under Subclause (6) of this Clause 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.

**Reproduction of
books, documents
and records**

- 89 (1) An officer of the Service authorized by the Chairman may remove records, books or documents accessed under Clause 88 of this Bill 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 or on behalf of the Chairman is admissible in evidence in court as if it were the original.
- (4) The owner of a book or document that is removed under this Clause may at his expense inspect and obtain a copy of the book or document at the time it is being moved or at a reasonable time thereafter.

PART XI
LEGAL PROCEEDINGS

**Immunity of the
officers of the Service**

90 An officer of the Board, 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 Bill or any other Law.

**Confidentiality of
documents**

91 (1) All information and documents supplied or produced pursuant to any requirement of this Bill or any other Legislation being implemented by the Service shall be treated as confidential.

(2) Except as otherwise provided under this Bill or as otherwise 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, without lawful justification, communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of N200,000:00 or to imprisonment for 3 years or both.

Legal representation

92 (1) The Legal Adviser and any other Legal officer of the Service may appear for and represent the Board or the Service in his professional capacity in any proceeding in which the Board or the Service is a party.

- (2) Notwithstanding the provisions of Subclause (1) of this Clause, the Service may engage the services of a private legal practitioner to represent it or any of its officials or its duly authorized representative or agent sued in connection with the performance of his duties:

Provided that such legal practitioner shall be paid such professional fees or honorarium, as the case may be, as may be determined by the Service, subject to the approval of the Governor.

Power to compound offences

93. (1) The Service may, with the approval of the Attorney- General compound any offence under this Bill by accepting a sum of money not exceeding the maximum fine specified for the offence.
- (2) The Service shall issue a treasury receipt for any money received under Subclause (1) of this Clause.

Effect of institution of proceedings, etc

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

Limitation of action

- 95 (1) Subject to the provisions of this Bill, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Bill.
- (2) No suit against the Service, the Board, the Executive Chairman or a member of the Board or any employee of the Service for

any act done in pursuance or execution of this Bill or any other Law or Enactment, or of any public duty or authority in respect of any alleged neglect or default in the execution of this Bill or any other Law or Enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced:

- (a) within 3 months after the act, neglect or default complained of; or
- (b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.

Service of documents 96

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

Execution or attachment

- 97 (1) Without prejudice to the provisions of the Sheriff and Civil Process Act, in any action or suit against the Service, no execution or attachment 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.
- (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.

Indemnity	98	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 the Executive Chairman or member of the Board or officer or other employee of the Service.
Application of statute of limitation	99	Notwithstanding the provisions of any other State Law to the contrary, no Statute of Limitation shall apply to any matter brought before the Tribunal or the Revenue in respect of revenue matters.

PART XII MISCELLANEOUS

Mode of payment and prohibitions	100	<p>(1) 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.</p> <p>(2) The Service may deploy its staff to Ministries, Departments, Agencies, etcetera as Desk Revenue Officers who shall be responsible for the collection of revenue, issuance of automated receipts and remittance of the revenue so collected.</p> <p>(3) Any person who obstructs, hinders or interferes with the performance of the functions of the Desk Revenue Officers</p>
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commits an offence and shall be liable on conviction to six months imprisonment or a fine of Fifty Thousand Naira or both.

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|---------------------------------------|-----|---|
| Land use charge | 101 | Subject to the provisions of this Bill, there is imposed a land based charge, to be called Land Use Charge which shall be payable on all Real Property situated in the State. |
| Property liable to charge | 102 | Land Use Charge shall be payable in respect of any property that is not exempted under this Bill. |
| Persons liable to pay charge | 103 | The owner of the title to the property shall be liable to pay Land Use Charge in respect of any chargeable property. |
| Value for annual charge rate | 104 | The Land Use Charge payable for any property under this Bill shall be as specified in the relevant schedule to this Bill, and where no provision is made, the Commissioner responsible for land matters in consultation with the Service shall determine the appropriate rates payable. |
| Exemption from Land Use Charge | 105 | <p>(1) The following properties shall be exempted from payment of Land Use Charge:</p> <ul style="list-style-type: none">(a) a property owned and occupied by a religious body and used exclusively for public worship or religious education;(b) cemeteries and burial grounds other than those owned by private persons for profit;(c) a recognized and registered institution or educational institute certified by the Commissioner responsible for matters of finance to be non-profit making; |

- (d) property used as public library;
- (c) any property specifically exempted by the Governor by notice published in the Gazette; and
- (f) all palaces of graded traditional rulers in the State.

Loss of exemption

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

Land Use Charge Demand Notice

- 107 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 Bill.
- (2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.
- (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the Notice.

- (4) The person liable to pay the amount of Land Use Charge on the Demand Notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, the Commissioner responsible for land matters 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.

**Appeals to Tax
Appcal Tribunal or
Revenue Court
and conditions**

- 108
- (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Tribunal or Revenue Court in the State.
 - (2) An appeal shall not lie unless:
 - (a) notice is given in the prescribed manner to the Board;
 - (b) the prescribed fee is paid to the Tax Appeal Tribunal or Revenue Court in the State;
 - (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 designated State government account;
 - (ii) the appellant has produced to the Tax Appeal Tribunal or Revenue Court in the State the receipt for the payment of the

amount from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.

**Land Use Charge
collection account**

- 109 (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 Bill.
- (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 the State Joint Local Government Account Committee, pay to each Local Government Council in the State its share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.
- (4) The share to be paid by the Service to each Local Government Council shall be such percentage of the net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other formula as may be approved by a resolution of the State House of Assembly.

**Tax collection on
determination or
transfer of business**

- 110 (1) When a hotel, restaurant, event centre or other facility covered by this Bill is sold or otherwise disposed of by the Collecting

Agent, the Transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Service under the provisions of this Bill, unless the Transferor has first provided a receipt issued by the Service showing that the amount due at the date of 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 Subclause (1) of this Clause shall be liable to pay the amount due to the accounts designated by the Service and the provisions of Clauses 63 and 85 of this Bill shall apply as if he was operating the 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 Subclause (3) of this Clause, 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 is 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 Clause is four (4) years from the date when the Transferor disposes the chargeable facility or when a determination is made against the Transferor, whichever event occurs later.

**Information on
collectable revenue,
complaint office, etc**

- 111 (1) From the commencement of this Bill, no revenue shall be payable to the State except those contained in Schedule 1 hereto or any official notice or gazette.
- (2) Each Ministry, Department or Agency and Local Government Council shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable revenue and the expected time of payment.
- (3) Each Ministry, Department or Agency and Local Government Council shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaints.

**Sole authority to
collect taxes, etc**

- 112 (1) The Service or any person authorized by it in writing, shall be the sole authority to collect and account for all taxes, levies, fees, charges and rates accruable to the State as specified in the First Schedule in this Bill.
- (2) The Local Government Council shall be the sole authority to collect and account for all taxes, fees, charges and rates accruable to Local Governments in Urban, Semi Urban and Rural areas of the State as specified in the Seventh Schedule to this Bill.

- (3) Notwithstanding the provisions of subclause 2 of this Clause, a Local Government Council may in writing request the Service to collect and remit to such Local Government Council making the request, taxes, levies, fees, charges and rates as specified in the Seventh Schedule in this Bill.
- (4) No Local Government Council shall engage the services of consultants in the collection and remittance of taxes, levies, fees, charges and rates accruable to it as specified in the Seventh Schedule of this Bill.

Payment due dates

- 113 Unless payment due dates are specified in another Law, all persons to whom this Bill applies shall pay to the Service all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Bill:
- (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, in respect of amounts due to be paid monthly; and
 - (c) immediately, in any other case.

Power to review revenue rates

- 114 (1) The Governor may, subject to the prior approval of the House of Assembly, review the revenue rates in the Schedule(s) to this Bill and may receive advice or, inputs from Ministries, Departments and Agencies in the State in that regard.

- (2) The rates of court fees and fines shall, however, be reviewed in accordance with the provisions of the relevant Court Rules of Plateau State.

Errors and defects in assessment and notice 115 No assessment, warrant, notice or other proceedings made in accordance with the provisions of this Bill 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 Bill or other applicable Law.

Excess payment 116 (1) After auditing, the Service may return to the tax payer such amount paid in excess of the tax due.

(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.

Failure to provide full information in respect of profits, etc 117 (1) For the purpose of obtaining full information in respect of the profits or income of person, body corporate or organization, the Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:

(a) complete and deliver to the Service any return specified in such notice;

(b) appear personally before an officer of the Service for examination with respect to any matter relating to profits or income;

(c) produce or cause to be produced for examination, books, documents, electronic devices, and any other

application before the expiration of the time stipulated in the Clause for making the returns and shows good cause for his inability to comply with this provision.

- (6) If the Service is satisfied with the cause shown in the application, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

Information to be delivered in respect of taxable persons

- 118 (1) Without prejudice to Clause 33 of this Bill, the Service may, for the purpose of obtaining information relating to taxation, give Notice to any person, including a person engaged in banking business in Nigeria, to provide within the time stipulated in the notice, such information in respect of a taxable person as the Service may specify in the notice.
- (2) Any person who contravenes the provisions of this Clause commits an offence and shall be liable on conviction to a fine of Five Hundred Thousand Naira (N500,000.00) in the case of a body Corporate, and in the case of an individual a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of Five years or to both such fine and imprisonment.

Conformity with Tax Laws

- 119 (1) Notwithstanding the provisions of this Bill, 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, Stamp Duties Act and other relevant Acts of the National Assembly.

- (2) Any Ministry, Department or Agency which immediately before the commencement of this Bill, 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 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 schedules to this Bill shall be read with such modifications as to bring them into conformity with the provisions of this Bill.
- (4) If the provisions of any other State Law for the charging and collection of revenue are inconsistent with the provisions of this Bill, the provisions of this Bill shall prevail and the provisions of that Law shall, to the extent of their inconsistency, be void.
- (5) The provisions of the schedules hereto are an integral part of this Bill and shall be read, construed and enforced accordingly.

**Compliance with
Governor's directives**

- 120 (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 Bill and the Board or Service, as the case may be, shall comply therewith, provided the said directives do not conflict with any of the provisions of this Bill.

- (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 Bill or any other tax Legislation.
- (3) In any proceeding, whether civil or criminal under this Bill or any 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 or was not proved to be in accordance with any directive given by the Governor.

Confidentiality

- 121 (1) Every person having any official duty or being employed in the administration of this Bill 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 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; or
- (b) otherwise than for the purpose of this Bill or of any other enactment, commits an offence under this Bill.

(3) No person appointed or employed under this Bill 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 Clause 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 Clause shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

Delegation of power

- 122 (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 the Service.
- (2) Notwithstanding the provisions of Subclause (1) of this Clause, the Board or 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, which is inconsistent with the provisions of this Bill and the reversal or modification of the decision by the Board or the Service shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by any approved Committee of the Board or the Service shall not be treated as an order, ruling or directive of the Board or the Service, until the order, ruling or directive has been ratified by the Board or the Service.

**Signature of the
Executive Chairman**

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

**Imposition of
surcharge**

- 124 (1) If any officer or former officer of the Service:
- (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,
 - (b) is or was responsible for any deficiency in, or for the destruction of any money, security, store or other property of the Service;
 - (c) fails or has failed to keep proper accounts or records;
 - (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 Subclause (1) of this Clause 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 Clause.
- (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.
- (4) The amount of any surcharge imposed under Subclause(1) of this Clause and not withdrawn under Subclause (3) of this Clause shall be a debt due to the Service from the person against whom the surcharge is imposed and may be 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.

Repeal

125 The Plateau State Board of Internal Revenue Law 2009 is hereby repealed.

FIRST SCHEDULE

SECTION 5

Taxes, Levies, Fees, Charges and Rates to be collected by the State Government

(1) Personal Income Tax – Collectible by the Plateau State Internal Revenue Service

(a) Direct Tax (Self-Employed)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax (Amendment) Act 2011.

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

Payable by employers in respect of deductions from emoluments paid to employees at rate 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 - Clause 81 of the Personal Income Tax (Amendment) Act 2011 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 Clause 69 (2) of the Personal Income Tax Act CAP P8 LFN 2004.

(b) Withholding Tax on Interest

Payable by organizations paying interest to individuals at the rate specified in Clause 70 (2) of the Personal Income Tax Act CAP P8 LFN 2004, this being the finally ability for personal income tax on that income.

(c) Withholding Tax on Royalties

Payable by organizations paying royalties to individuals at the rate specified in Clause 70 (2) of the Personal Income Tax Act CAP P8 LFN 2004, this being the finally ability for personal income tax on that income.

(d) Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Clause 71 (2) of the Personal Income Tax Act CAP P8 LFN 2004 this being the finally ability 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 Clause 72 (2) of the Personal Income Tax Act CAP P8 LFN 2004

(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997

(3) Capital Gains Tax (Individuals Only)

Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Clause 2 (1) 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 Plateau 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 Plateau 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) Road Taxes – Collectible by Plateau State Internal Revenue Service

PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book	Amount (N)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00
B	Between 2.1–	12,500.00	6,250.00	2,500.00	1,250.00	22,500.00
C	Vehicle up to 1.7cc–2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00

D	Other Vehicle 1.2cc-1.6cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00
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OUT-OF-SERIES NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate	Vehicle Registratio	Vehicle License (N)	Cost of Regt.	Amount (N)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,365.00
C	1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00

FANCY NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate	Vehicle Registratio	Vehicle License	Cost of Regt.	Amount
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between	80,000.00	6,250.00	2,500.00	1,250.00	90,000.00
C	Vehicle up	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above .00cc	10,000.00	3,125.00	1,250.00	14,375.00
B	Between 2.1-3.00cc	10,000.00	2,500.00	1,250.00	13,750.00
C	Vehicle up to 1.7cc-2.00cc	10,000.00	1,875.00	1,250.00	13,125.00
D	Other Vehicle 1.2cc-1.6cc	10,000.00	1,250.00	1,250.00	12,500.00

REVALIDATION OF OLD NUMBER PLATES (COMMERCIAL VEHICLE)

Category	Capacity of Range	Cost of Plate Number (N)	Vehicle License (N)	Cost of Regl.	Cost of Sticker (N)	Amount (N)
A	Trailer	12,500	8,750.00	1,250.00	2,050.00	30,800.00
B	Tanker and Truck	12,500	6,250.00	1,250.00	1,550.00	27,800.00
C	Tipper and Lorry	12,500	3,750.00	1,250.00	1,550.00	25,300.00
D	Canter	12,500	3,125.00	1,250.00	1,550.00	24,675.00
E	Bus	12,500	3,125.00	1,250.00	750.00	23,875.00
F	Pick Up	12,500	3,125.00	1,250.00	850.00	23,975.00
G	Taxi (Painted)	12,500	1,250.00	1,250.00	750.00	18,875.00
H	Taxi (Unpainted))	12,500	1,250.00	1,250.00	2,550.00	20,675.00

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Range	Cost of Plate	Vehicle	Cost of Regt.	Cost of	Amount
A	Trailer	10,000.00	8,750.00	1,250.00	1,500.00	21,500.00
B	Tanker and Truck	10,000.00	6,250.00	1,250.00	1,500.00	19,000.00
C	Tipper and Lorry	10,000.00	3,750.00	1,250.00	1,000.00	16,000.00
D	Canter, Bu s& Pick Up	10,000.00	3,125.00	1,250.00	1,000.00	15,375.00
E	Taxi	10,000.00	1,250.00	1,250.00	500.00	13,000.00

GOVERNMENT FANCY NUMBER PLATES

Category	Cost of Plate	Vehicle Registrat	Vehicle License	Cost of Regt.	Amount
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.00

GOVERNMENT/OFFICIAL NUMBER PLATES

Category	Cost of Plate Number (N)	Vehicle	Vehicle License	Cost of Regt.	Amount
A	15,000.00	6,250.00	NIL	1,250.00	22,500.00
B	15,000.00	3,125.00	NIL	1,250.00	19,375.00
Bus	15,000.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	3,000.00	1,250	NIL	1,250.00	5,500.00

MOTOR CYCLE

Category	Cost of Plate Number	Vehicle Registration	Vehicle License (N)	Cost of Regt. Book	Sticker (N)	Learner's Permit	Reflective Jacket	Amount (N)
Private	3,000.00	1,250.00	625.00	1,250.00	100.00	250.00	nil	6,475.00
Commercial	2,500.00	1,250.00	1,250.00	1,250.00	550.00	500.00	750.00	7,500.00

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number	Vehicle Registration	Vehicle License (N)	Cost of Regt. Book	Amount (N)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

ROAD SIDE PARKING FEES

	Urban (N)	Semi-Urban (N)	Rural (N)
1 st Hour	50.00	20.00	Free
2-4Hours	100.00	50.00	20.00
More than 4Hours	200.00	100.00	50.00

9. BUSINESS PREMISES REGISTRATION FEES

S/n	Revenue Heads	Recommended Rates (N)		
		Urban Area	Semi-Urban	Rural Area
1	Business Premises Registration Fees (assessable by Ministry of Commerce and Industries)	10,000.00 5,000.00 renewal	5,000.00 2,500 renewal	2,000.00 1,000.00 renewal

1) HOTELS

CATEGORY	A	-	N1,000,000.00 P.A.
CATEGORY	B	-	N500,000.00 P.A.
CATEGORY	C	-	N250,000.00 P.A.
CATEGORY	D	-	N125,000.00 P.A.
CATEGORY	E	-	N100,000.00 P.A.

(2) PRIVATE SCHOOLS

CATEGORY A - N200,000.00 P.A.

CATEGORY B - N150,000.00 P.A.

CATEGORY C - N100,000.00 P.A.

CATEGORY D - N50,000.00 P.A.

CATEGORY E - N35,000.00 P.A.

NOTE:

These rates are applicable to Hotels/Private Schools within the Plateau State.

**REVENUE FEES AND RATES FOR MINISTRIES, AGENCIES AND DEPARTMENTS
- COLLECTIBLE BY PLATEAU STATE INTERNAL REVENUE SERVICE**

AGENCY FOR ADULT AND NON FORMAL EDUCATION DIRECTORATE

S/n	Name of Institution		Proposed Fees /Rates
1	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Reg. Fee Vocational	N5,000.00
2	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Post-Lit Exams Fee	N500.00
3	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Tuition Fee	N3,000.00
5	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Renewal Fee Voc. Education	N2,500.00
4	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Purchase of Forms	N3,000.00
6	AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE	Education Holiday Classes	N3,000.00

CIVIL SERVICE COMMISSION

S/n	Name of Institution		Proposed Fees/Rates
1	CIVIL SERVICE COMMISSION	Sales of Application Forms	N 500.00
2	CIVIL SERVICE COMMISSION	Sales of Contract Application Forms	N 5,000.00
3	CIVIL SERVICE COMMISSION	Sales of Transfer Forms	N 2,000.00

COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN

S/n	Name of Institution		Proposed Fees/Rates
1	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Examination Fee	3,000
2	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Tuition Fee	10,000
3	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	I.D Cards Fee	1,500
4	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Sports Fee	1,000
5	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Caution Fee	2,000
6	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Acceptance Fee	2,000
7	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Medical Fee	3,000
8	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Carry over Charges	500(per 1)
9	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Sales of Forms	3,000
10	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Students Handbook	2,000
11	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Sales of Employment Forms	1,000
12	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Transcript	5,000
13	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Departmental Charges	3,000

14	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Certificates and Testimonials	3,500
15	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Accommodation Fee	1,000
16	COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN	Miscellaneous	3,500

COLLEGE OF HEALTH TECHNOLOGY, ZAWAN

S/n	Name of Institution		Proposed Fees/Rates
1	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Tuition Fee	N10,000.00
2	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Examination Fee	N5,000.00
3	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Uniforms/Lab. Coat Fee	N6,000.00
4	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Sports/Games Fee	N1,000.00
5	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Sanitation Fee	N1,000.00
6	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Caution Deposit Fee	N1,000.00
7	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Library Fee	N2,000.00
8	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Change of Course Fee	N3,000.00
9	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Clinical Services	N3,000.00
11	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Computer Services	N4,000.00
12	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Students Handbooks	N1,000.00
13	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Students Transcripts	N5,000.00
14	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Practical Booklets	N1,000.00
15	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Carry over Charges	N500.00
16	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Identity Cards	N1,000.00
17	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Certificates/Testimonials	N3,500.00

18	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Union Dues (SUG)	N1,000.00
19	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Hostel Accommodation	N8,000.00
20	COLLEGE OF HEALTH TECHNOLOGY, ZAWAN	Miscellaneous Receipts	N5,000.00

SEMESTER FEES

SEMESTER		COURSE INDIGENE	NON-INDIGENE
	CERTIFICATE	N13,000.00	N28,000.00
FIRST	ND	N15,000.00	N30,000.00
	HND	N18,500.00	N33,000.00
SECOND	CERTIFICATE	N5,500.00	N5,500.00
	ND	N7,500.00	N7,500.00
	HND	N10,500.00	N10,500.00

JOS MAIN MARKET AUTHORITY PROPOSED REVENUE FEES AND RATES

FOR A LAW TO MAKE PROVISION FOR HARMONISATION OF REVENUE

S/n	Name of Institution		Proposed Fees/Rates
3	JOS MAIN MARKET AUTHORITY	Application/Registration	N 1,500
4	JOS MAIN MARKET AUTHORITY	Adverts	N100,000
6	JOS MAIN MARKET AUTHORITY	Toilets	N20,000
9	JOS MAIN MARKET AUTHORITY	Reallocation/Charge of Ownership	N3,000
10	JOS MAIN MARKET AUTHORITY	Allocation of Space	N400

KABON MARKET

S/n	Name of Institution		Proposed Fees/Rates
2	KABONG MARKET	Toll Gate	N50.00
3	KABONG MARKET	Application/Registration	N1,500.00
6	KABONG MARKET	Toilets	N20,000.00
7	KABONG MARKET	Tenancy agreement	N500.00

8	KABONG MARKET	Wheel Borrows	N20.00
9	KABONG MARKET	Re-allocation/Change of ownership	N3,000.00

LOCAL GOVERNMENT AUDIT

S/n	Name of Institution		Proposed Fees/Rates
1	LOCAL GOVERNMENT AUDIT	Audit Registration	20,000
2	LOCAL GOVERNMENT AUDIT	Renewal of Registration	10,000

LOCAL GOVERNMENT SERVICE COMMISSION

S/n	Name of Institution		Proposed Fees/Rates
2	LOCAL GOVERNMENT SERVICE COMMISSION	Consultants Registration Fee	N 30,000.00
3	LOCAL GOVERNMENT SERVICE COMMISSION	Renewal of Consultants Registration Fee	N 20,000.00
4	LOCAL GOVERNMENT SERVICE COMMISSION	Sales of Application Forms	N 500.00
5	LOCAL GOVERNMENT SERVICE COMMISSION	Sales of Conversion/Transfer of Service Forms	N 1,000.00

PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION

S/n	Name of Institution		Fees/Rates
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1	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	Registration of Contracts	N 15,000.00-N 20,000.00
2	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	Tender Fees	N 5,000.00
3	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	Renewal of Registration	N 10,000.00

4	PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION	Sales of Nomination Forms	N280,000(chairman and deputy), N80,000.00(counsellor)
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PLATEAU STATE MUSLIM PILGRIM WELFARE BOARD

<u>S/n</u>	<u>Name of Institution</u>		<u>Fees/Rates</u>
1	PLATEAU STATE MUSLIM PILGRIM WELFARE BOARD	Sales of Forms	N 5,000.00

PLATEAU STATE SPORTS COUNCIL

<u>S/n</u>	<u>Name of Institution</u>		<u>Fees/Rates</u>
4	PLATEAU STATE SPORTS COUNCIL	Inter State Friendly Football Matches	
5	PLATEAU STATE SPORTS COUNCIL	National League football Matches pro	
6	PLATEAU STATE SPORTS COUNCIL	Open Volleyball, Handball and Basketball Court	10,000
7		Ladi Musa Basketball Hall	25,000
8		Presidential Rallies	500,000
9		Gubernatorial Rallies	400,000
10		Other Rallies	300,000
11		Religious activities main bowl	400,000
12		Cultural festivals/installations	300,000
13		Musical concert	500,000

PLATEAU STATE TEACHER'S SERVICE COMMISSION

<u>S/n</u>	<u>Name of Institution</u>		<u>Fees/Rates</u>

1	PLATEAU STATE TEACHER'S SERVICE COMMISSION	Sales of Application Forms	N 500.00
2	PLATEAU STATE TEACHER'S SERVICE COMMISSION	Inter-Cadre Transfer Forms	N 2,000.00

PLATEAU STATE TOURISM CORPORATION

S/n	Name of Institution		Fees/Rates
1	PLATEAU STATE TOURISM CORPORATION	Gate takings from Wildlife Park	N 100.00-N 200.00
2	PLATEAU STATE TOURISM CORPORATION	Sales of Fish at Pandam	N 150 per kg
3	PLATEAU STATE TOURISM CORPORATION	Gate-taking Assop Falls	N 50.00
4	PLATEAU STATE TOURISM CORPORATION	Touring Guide Services	N/A
5	PLATEAU STATE TOURISM CORPORATION	Shendam Hotel (RENT)	N 588,000.00
6	PLATEAU STATE TOURISM CORPORATION	Pankshin Hotel (RENT)	Skeletal services
7	PLATEAU STATE TOURISM CORPORATION	Hotel Accommodation at Pandam	N 300.00 per room
8	PLATEAU STATE TOURISM CORPORATION	Wase Games Reserve (RENT)	Moribund

PLATEAU STATE UNIVERSAL BASIC EDUCATION

S/n	Name of Institution		Fees/Rates
1	PLATEAU STATE UNIVERSAL BASIC EDUCATION	Tenders Fee	N 10,000.00
2	PLATEAU STATE UNIVERSAL BASIC EDUCATION	Contract Reg. Renewal Fees	N 30,000.00

3	PLATEAU STATE UNIVERSAL BASIC EDUCATION	Sales of Empowerment
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PLATEAU STATE UNIVERSITY BOKKOS

S/n	Name of Institution		Indigene (New) [N]	Non-indigene (New) [N]	Indigene (Returning) N	Non-indigene (Returning) N
1	PLATEAU STATE UNIVERSITY, BOKKOS	Tuition Fee	5,000	30,000	5,000	30,000
2	PLATEAU STATE UNIVERSITY, BOKKOS	Students Record	2,000	5,000	2,000	5,000
3	PLATEAU STATE UNIVERSITY, BOKKOS	Property Maintenance	1,000	5,000	1,000	5,000
4	PLATEAU STATE UNIVERSITY, BOKKOS	General Studies	1,000	1,000	1,000	1,000
5	PLATEAU STATE UNIVERSITY, BOKKOS	Examination Fee	2,000	2,000	2,000	2,000
6	PLATEAU STATE UNIVERSITY, BOKKOS	Sports Development	1,000	5,000	1,000	5,000
7	PLATEAU STATE UNIVERSITY, BOKKOS	Excursion	2,000	2,000	2,000	2,000
8	PLATEAU STATE UNIVERSITY, BOKKOS	Registration Fee	2,000	5,000	2,000	5,000
9	PLATEAU STATE UNIVERSITY, BOKKOS	Development Levy	1,000	5,000	1,000	5,000
10	PLATEAU STATE UNIVERSITY, BOKKOS	Accommodation	10,000	10,000		
11	PLATEAU STATE UNIVERSITY, BOKKOS	Clearance	2,000	2,000	2,000	2,000
12	PLATEAU STATE UNIVERSITY, BOKKOS	Schools/Facility Registration	2,000	2,000	2,000	2,000
15	PLATEAU STATE UNIVERSITY, BOKKOS	Library Services	2,000	2,000	2,000	2,000

16	PLATEAU STATE UNIVERSITY, BOKKOS	ID Card	1,000	1,000		
17	PLATEAU STATE UNIVERSITY, BOKKOS	Insurance	3,000	3,000	3,000	3,000
18	PLATEAU STATE UNIVERSITY, BOKKOS	ICT Facility	5,000	5,000	5,000	5,000
19	PLATEAU STATE UNIVERSITY, BOKKOS	Medical Services	2,000	2,000	2,000	2,000
20	PLATEAU STATE UNIVERSITY, BOKKOS	Matriculation/ Academic Gown	2,000	6,000		
21	PLATEAU STATE UNIVERSITY, BOKKOS	Certificate Verification	2,000	5,000	2,000	5,000
22	PLATEAU STATE UNIVERSITY, BOKKOS	Student Handbook	1,000	1,000		
23	PLATEAU STATE UNIVERSITY, BOKKOS	Teaching aids	1,000	1,000		
24	PLATEAU STATE UNIVERSITY, BOKKOS	Acceptance fee				5,000
25	PLATEAU STATE UNIVERSITY, BOKKOS	Sales of Admission Forms				2,000

PLATEAU STATE SCHOLARSHIP BOARD

<u>s/n</u>	<u>Name of Institution</u>	-	<u>Fees/Rates</u>
1	PLATEAU STATE SCHOLARSHIP BOARD	Sales of Scholarship Forms	N500.00

PLATEAU STATE WATER BOARD

<u>s/n</u>	<u>Name of Institution</u>		<u>Fees/Rates</u>
1	PLATEAU STATE WATER BOARD	Connection Fee	N 10,000.00

2	PLATEAU STATE WATER BOARD	Reconnection Fee	N 2,000.00
3	PLATEAU STATE WATER BOARD	Application Form Fee	N 5,000.00
4	PLATEAU STATE WATER BOARD	Water Rates	N
5	PLATEAU STATE WATER BOARD	Transfer Connections	
6	PLATEAU STATE WATER BOARD	Tanker Tickets	8,000litres(N 2,500),10,000 litres (N3,000),12,000 litres (N3,500),14,000 litres (N 4,000),16,000 litres (N 4,500)

COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW

s/n	Name of Institution	-	Fees/Rates
1	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Examination Fee	3,000
2	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Contractor Reg. Fee/Renewal	5,000
3	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Games Fee	1,000
4	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Acceptance Fee	2,000
5	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Late Registration Fee	2,000
6	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Change of Course Fee	500

7	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Practical Fee	5,000
8	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Certificate Verification Fee	1,000
9	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Caution Deposit Fee	5,000
10	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Hostel Maintenance Fee	2,000
11	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	IJB Registration	7,500
14	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Registration of Clubs/ Associations	500
15	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Sales of Admission Forms	4,000
16	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Sale of Prospectus/Hand- Books/Lcg-Books	1,650
18	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Tuition Fee	16,000
19	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Students I.D. Cards	1,000
20	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Staff I.D Cards	500
21	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGW	Students Library Cards	1,000

	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Employment Form	2,000
22			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Medical Charges	1,600
23			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Field Trips/Excursion	7,000
24			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Collection of Results	2,000
25			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Sales of Agric. Farm Produce	
26			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Hire of College Hall	5,000
27			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	CAST Consult	2,000
28			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Administrative Charges	3,000
30			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	IJMB Zaria Admin Charges	2,000
31			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Students Academic Programme	1,000
32			
	COLLEGE OF ARTS, SCIENCE AND REMEDIAL STUDIES, KURGWI	Students Accommodation	4,000
33			

JOS METROPOLITAN DEVELOPMENT BOARD

S/N	NAME OF INSTITUTION (JMDD)		FEE	FEES/RATES	REG FEE
A	RESIDENTIAL				
1	BUNGALOW (4 BEDROOM)	i	LOW DENSITY AREA	30000	18000
		ii	MEDIUM/HIGH DENSITY	20000	12000
		iii	EXTRA ROOM	6000	3600
		iv	DUPLEX	40000	24000
		v	MANSIONETTE	60000	36000
		vi	FLATS(SINGLE/STOREY)	20000	12000
		vii	ROOMING (TOILET/BATH)	20000	12000
		viii	FENCE WALL PLANS	10000	6000
B	COMMERCIAL				
1	Offices			N800/m	0.6
2	Filling station			50000/dump	0.6
3	Shop (less than 16m Area)	i	Business district(BD)	20000	
		ii	other areas		

		ii	other areas		
5	Hotel(under 15 bedrooms)	i	15 bedrooms	150000	90000
		ii	15-30 bedrooms	200000	120000
		iii	Above 30 bedrooms	300000	180000
6	Holiday Resort/Club			240000	144000
8	Halls	i	Conference Hall	150000	90000
		ii	Event Hall	250000	150000
		iii	Cinema Hall	150000	90000
9	Commercial Bank			500000	300000
10	Community Bank			200000	120000
11	Restaurant	i	Small(mama put)	25000	15000

		ii	Medium(50-100m)	50000	30000
		ii	Large (100m and above)	70000	42000
12	Service Workshop/Garage			70000	42000
13	Gymnasium			60000	36000
14	Cyber cafe			50000	30000
C	CIVIC				
1	Community centre			60000	36000
2	Viewing centre			50000	30000
D	INDUSTRIAL				
1	Service industry			160000	100000
2	Medium industry			200000	120000
3	Heavy Industry			350000	200000
E	EDUCATIONAL				
1	Nursery school			50000	30000
2	Primary school			70000	40000
3	Secondary school			120000	72000
4	Tertiary school			250000	150000
F	RELIGIOUS				
1	Churches/mosques			40000	24000
G	MEDICALS				
1	Dispensary			30000	20000
2	Clinic			100000	60000
3	Hospitality			200000	120000
4	mortuary			150000	90000
5	Maternity			150000	90000
6	Physiotherapy centre			100000	60000
1	Temporary structures within properties			20000	15000
2	Canopy			10000	6000
3	Branded kiosk			30000	20000

4	Large kiosk			30000	20000
5	Container			70000	42000
6	renewal kiosk			10000	
7	Gsm mast			100000	60000
8	Sign boards			10000	
9	Banners				
10	Closure/diversion of traffic			30000	18000
11	outdoor advert boards				0.6
12	display and sales of vehicles			50000	30000
I	OTHERS				
1	inspection fees			5000	
2	complain forms			5000	
3	set of extra copies of plans			10000	
4	cost of demolition			varies	
5	copies of plans/maps			varies	
6	tree cutting			15000	
7	tree trimming			7000	
8	search fee			10000	
9	prototype of building plan			15000	
10	car wash within properties			20000	
11	use of parks and gardens			50000	
12	flower sales			50000	
13	events parks (excluding halls)			70000	
J	CONDONATION CHARGES				
1	founding to lintel level				

	completion level				
2					

JMDB ENGINEERING DEPARTMENT

S/N	NAME OF INSTITUTION		FEE	FEES/RATES	REG FEE
	(JMDB ENGINEERING DEPT)				
1	Hire of bull dozer			100000	
	hire of pall loader			80000	
	hire of low bed			100000	
	hire of excavator			30000	
	hire of grader			10,000.00/m	
	road cutting for water/erection of speed breakers			2,500/m	
1	FUMIGATION SERVICES	a	large size	20000	
		b	medium size	10000	
		c	small size	5000	
2	FUMIGATE CERTIFICATE	a	category A	10000	
		b	category B	5000	
3	REGISTRATION OF PRIVATE FUMIGATORS			20000	
4	REGISTRATION OF BAKERY			10000	
5	BAKERY PERMIT			5000	
6	SCHOOL HEALTH INSPECTION REPORT	a	Nursery	10000	
		b	Primary	20000	
		c	Tertiary	40000	
7	RENEWAL OF SCHOOL HEALTH INSPECTION REPORT YEARLY			10000	

8	SEPTIC TANK EMPTYING CHARGE PER TRIP	a	registration	7000	
		b	Renewal	8000	
9	REGISTRATION OF PRIVATE EMPTIER	a	registration	20000	
		b	Renewal	10000	
10	REGISTRATION OF SALOON AND LAUNDRY SERVICES	a	registration	5000	
		b	Renewal	2500	
11	RESTAURANT AND EATING HOUSE PERMIT	a	category A	5000	
		b	category B	2000	
		c	category C	1000	
12	REGISTRATION OF PRIVATE PUBLIC TOILETS	a	registration	10000	
		b	Renewal	5000	

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

DEPARTMENT OF FISHERIES		REVENUE SOURCE	RATE (2012)
S/N	SECTIONS		
		1 RHON TEN FISHES @ TIME/YEAR	200
	SALES OF ADMISSION FORM		200
	TRAINING SCHOOL FEES		3000
	FOOD CANTEENS		200
	KNITTED SWEATERS		700
	KNITTED BLANKETS		700
	ADULT SWEATERS		1000

	MEDIUM SWEATERS	900
	BABY SET	700
	CTOCHETTED CHAIR BACKS	1000
	FOOD COVES	750
	BED SPREAD	1000
	QUITED BED SHEET	4000
	TABLE CLOTHS	2000

DEPARTMENT OF VERTINARY SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE
		A. LESS THAN 500 EGGS	10000
		B. BETWEEN 500-1000 EGGS	5000
		C. OVER 1000 EGGS	10000
		D. AGENT/DISTRIBUTION OUTSIDE PLATEAU	20000
		E. RENEWAL OF POULTRY HATCHERY LICENCES	25000
	REGISTRATION OF VET CLINIC	1.VETINARY CLINIC	15000
		2.AMBULATORY CLINIC	10000
		3.VETINARY CLINICS	20000
		5,ABBATOIR	30000
		6.SLAUGHTER HOUSES	20000
		7.SLAUGHTER LAB	10000
	HIDES/SKIN	1.INSPECTION FEES	50
		2.TRADE LICENCE	1000
		3.PENALTIES/FINES	10000
		4.IN-HOUSE TRAINING	20-30,000.00

DEPARTMENT OF AGRIC SERVICES

S/N	SECTIONS	REVENUE SERVICES	RATE	REMARKS
1	AGRIC INFORMATION	A. COST OF HIRING VIDEO	10000	
		B. COST OF HIRING PUBLIC ADDRESS SYSTEM/DAY	25000	
		C. COVERAGE OF ACTIVITIES TROUGH VIDEO/STILL PICTURE	30000	
2	CROP PRODUCTION	A. LAND RENT CHARGES/HOC/YEAR FOR MINISTRIES STAFF	2000	
		B. LAND RENT CHARGES/HUC/YEAR OF YEAR FOR PUBLIC	2500	
3	HORTICULTURE	A. SALES OF CITRUS SEEDLINGS	100	150
		B. SALES OF MANGO	150	250
		C. SALES OF CASHEW SEEDLINGS	50	70
		D. SALES GWAVA SEEDLINGS	50	70
		E. SALES OF COCONUT SEEDLINGS	250	300
		F. SALES OF OTHER SEEDLINGS	50	70

DEPARTMENT OF AGRIC SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE	REMARKS
		MEMBERSHIP OF AGRO-CHEMICAL DEALERS	1500	
	PRODUCE	A. GRAINS/OTHERS		
		grains/bags	10	20/bag
		legume/bags	20	40/bag
		nuts/oil seeds/bag	30	50/bag
		fruits/bags	50	70/bag
		B. TUBER		
		YAM/10tubers	40	50
		Irish potatoes	20	30

		Fertilizer		
		Irish potatoes/big bag	40	10
		Irish potatoes/basket	10	20
		Irish potatoes pick up	500	180
		Irish potatoes lorry	1000	200
		C. VEGETABLES		
		vegetables/small basket	5	10
		vegetables/big basket	10	20
		vegetable/pick up	30	500
		vegetable/lorry	700	1500
		D. OIL		
		oil galloon	20	40
		oil tin	60	100
		oil drum	700	1000
		E. FLOUR		
		cassava flour/ chips medium bag	10	20

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

DEPARTMENT OF AGRIC. SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE (2012)	REMARKS
		big bag	20	40
		yam flour/chips/medium bag	20	40
		yam flour/chips/big bag	40	80
		yam, flour/ton	2000	4000
		cassava flour/ton	1000	2000
		coffee farms	500	1000
		orchards	500	1000

		gardens	500	1000
		athropher etc	500	1000
	Agric. Training schools			
	i. Gidan Adamu	a. sales of admission forms	1000	
	ii. Num	b. schools fees	3000	
		c. sales of farm produce		
		d. maize/bag	7000	
		e. Millet/bag	10000	
		ii. Citrus seedlings	100	
		iv. Coconut seedlings	250	
		v. cashew seedlings	50	
		vi. Oil palm seedlings	250	
		vii. Other seedlings	50	
	Loan	SALES OF LOAN FORM	750	1000
	crop protection	a. cost of fumigation/room	20	500.00,1500/appt
		b. hiring or sprayer/knapsack/day office/hostel	200	800/hac
		c. spraying of one hac. Land (farms)	400	300/sprayer
		d. repair of one unit sprayer	200	
		e. permit to agro-chemical shops/yr	500	
		f. registration fee	500	

DEPARTMENT OF VETERINARY SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE
	Abbatoir	Cattles /camel	500
		Pigs	300

		Sheep	150
	Vet. Inspectorate Services	Registration/Licensing of poultry	
		Less than 500 birds capacity	2000
		Between 500-1000	5000

DEPARTMENT OF LIVESTOCKS SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE
4	Feed Milling Activities on	1. Grading/Mixing	1,000 =/Ton
		2. Registration	
5	Grazing Reserve/stock route	1. Settlement fees/Renewal	500 a/ha
		less than 500 birds capacity	2000
		Between 500-1000	5000

DEPARTMENT OF LIVESTOCKS SERVICES

S/N	SECTIONS	REVENUE SOURCE	RATE
4	Feed Milling Activities on	1. Grading/Mixing	1,000 =/Ton
5	Grazing Reserve/stock route	1. Settlement fees/Renewal	500 a/ha

COLLEGE OF EDUCATION GINDIRI (PRE-NCE)

s/n	Name of Institution		Indigene Fees/Rates	NON-Indigene Fees/Rates
1	COLLEGE OF EDUCATION GINDIRI	Tuition Fee	15,000	20,000
2	COLLEGE OF EDUCATION GINDIRI	Medical Fee	1,000	1,000

3	COLLEGE OF EDUCATION GINDIRI	Examination Fee	3,000	3,000
5	COLLEGE OF EDUCATION GINDIRI	Games Fee	1,000	1,000
7	COLLEGE OF EDUCATION GINDIRI	Statement Result Fee	500	500
8	COLLEGE OF EDUCATION GINDIRI	Caution Deposit Fee	1,000	1,000
10	COLLEGE OF EDUCATION GINDIRI	Acceptance Fee	3,000	3,000
14	COLLEGE OF EDUCATION GINDIRI	Profit from ventures	6,000	6,000
17	COLLEGE OF EDUCATION GINDIRI	Student I.D Cards	500	500
20	COLLEGE OF EDUCATION GINDIRI	Student Hand Books	500	500
21	COLLEGE OF EDUCATION GINDIRI	Matriculation/Convocation Gown	1,000	1,000
24	COLLEGE OF EDUCATION GINDIRI	JAMB Admission Charges	1,000	1,000
31	COLLEGE OF EDUCATION GINDIRI	Dev levy	3,000	3,000
32	COLLEGE OF EDUCATION GINDIRI	Scratch card	1,000	1,000

COLLEGE OF EDUCATION GINDIRI (NCE 1)

<u>S/N</u>	<u>Name of Institution</u>		<u>Indigene Fees/Rates</u>	<u>NON-Indigene Fees/Rates</u>
1	COLLEGE OF EDUCATION GINDIRI	Tuition Fee	15,000	20,000

2	COLLEGE OF EDUCATION GINDIRI	Medical Fee	1,000	1,000
3	COLLEGE OF EDUCATION GINDIRI	Examination Fee	3,000	3,000
5	COLLEGE OF EDUCATION GINDIRI	Games Fee	1,000	1,000
7	COLLEGE OF EDUCATION GINDIRI	Statement Result Fee	500	500
8	COLLEGE OF EDUCATION GINDIRI	Caution Deposit Fee	1,000	1,000
10	COLLEGE OF EDUCATION GINDIRI	Acceptance Fee	3,000	3,000
14	COLLEGE OF EDUCATION GINDIRI	Profit from ventures	6,000	6,000
17	COLLEGE OF EDUCATION GINDIRI	Student I.D Cards	500	500
20	COLLEGE OF EDUCATION GINDIRI	Student Hand Books	500	500
21	COLLEGE OF EDUCATION GINDIRI	Matriculation/Convocation Gown	1,000	1,000
24	COLLEGE OF EDUCATION GINDIRI	JAMB Admission Charges	1,000	1,000
31	COLLEGE OF EDUCATION GINDIRI	Dev .levy	3,000	3,000
32	COLLEGE OF EDUCATION GINDIRI	Scratch card	1,000	1,000

COLLEGE OF EDUCATION GINDIRI (NCE 2)

<u>s/n</u>	<u>Name of Institution</u>		<u>Indigene Fees/Rates</u>	<u>NON-Indigene Fees/Rates</u>
1	COLLEGE OF EDUCATION GINDIRI	Tuition Fee	12,000	17,000
3	COLLEGE OF EDUCATION GINDIRI	Examination Fee	2,500	2,500
5	COLLEGE OF EDUCATION GINDIRI	Games Fee	500	500
7	COLLEGE OF EDUCATION GINDIRI	Statement Result Fee	200	200
8	COLLEGE OF EDUCATION GINDIRI	Caution Deposit Fee	1,000	1,000
10	COLLEGE OF EDUCATION GINDIRI	Acceptance Fee	3,000	3,000
14	COLLEGE OF EDUCATION GINDIRI	Profit from ventures	6,000	6,000
17	COLLEGE OF EDUCATION GINDIRI	Student I.D Cards	500	500
20	COLLEGE OF EDUCATION GINDIRI	Student Hand Books	500	500
21	COLLEGE OF EDUCATION GINDIRI	Matriculation/ Convocation Gown	1,000	1,000

24	COLLEGE OF EDUCATION GINDIRI	JAMB Admission Charges	1,000	1,000
31	COLLEGE OF EDUCATION GINDIRI	Dev .levy	1,500	1,500
32	COLLEGE OF EDUCATION GINDIRI	Scratch card	1,000	1,000

COLLEGE OF EDUCATION GINDIRI (NCE 3)

S/n	<u>Name of Institution</u>		<u>Indigene Fees/Rates</u>	<u>NON-Indigene Fees/Rates</u>
1	COLLEGE OF EDUCATION GINDIRI	Tuition Fee	10,000	15,000
3	COLLEGE OF EDUCATION GINDIRI	Examination Fee	2,500	2,500
5	COLLEGE OF EDUCATION GINDIRI	Games Fee	500	500
7	COLLEGE OF EDUCATION GINDIRI	Statement Result Fee	200	200
31	COLLEGE OF EDUCATION GINDIRI	Dev .levy	1,000	1,000
	COLLEGE OF EDUCATION GINDIRI	Scratch card	1,000	1,000

PLATEAU STATE COLLEGE OF AGRICULTURE, GARKAWA

SCHEDULE OF PAYABLE FEES FOR (ND & OD AGT)

S/N	DESCRIPTION		ND I & NDII (INDIGENES)	ND I & NDII (NON- INDIGENES)	OD I & OD II (INDIGENES)	OD I & OD I (NON- INDIGENES)
i.	Indigenes(Per Semester)		2250		6525	
ii.	Non-Indigenes(Per Semester)			7000		10000
i.	Laboratory Fee (Per Session)		750	750	750	750
ii.	Examination Fee		450	450	450	450
iii.	Registration General		450	450	450	450
iv.	Games Registration Fee (Per Semester)		450	450	450	450
v.	Library Registration Fee (Per Semester)		450	450	450	450
vii.	Maintenance Fee (Per Semester)		750	750	750	750
viii.	Social Services (Per Semester)		750	750	750	750
ix.	Development Levy		1,000	1000	1,000	1,000
x.	I.C.T Charges		1,500	1,500	1500	1,500
	TOTAL					
	Without Accommodation		8,800	13,350	13,075	16,550
	With Accommodation		10,300	15,050	14,575	18,050
N.B:	i.	Late Registration		2,000		
	ii.	Departmental Registration		300		
	iii.	Students' Union Dues		300		

	iv.	Students who should have graduated but have carry-over (C.O.) Course are to pay 500 naira for each C.O. and				
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PLATEAU STATE COLLEGE OF AGRICULTURE, GARKAWA

SCHEDULE OF PAYABLE FEES FOR (ND & OD AHP)

S/N	DESCRIPTION		ND I & NDII (INDIGENES)	ND I & NDII (NON-INDIGENES)	OD I & OD II (INDIGENES)	OD I & OD I (NON-INDIGENES)
A.	TUITION FESS			7,000		
i.	Indigenes(Per Semester)		3,000		8,700	
ii.	Non-Indigenes(Per Semester)			1,000		10,000
B.	OTHER CHARGES			600		
i.	Laboratory Fee (Per Session)		1,000	600	1,000	1,000
ii.	Examination Fee		600	600	600	600
iii.	Registration General		600	1,000	600	600
iv.	Games Registration Fee (Per Semester)		600	1,000	600	600

v.	Library Registration Fee (Per Semester)		1,000	1,000	1,000	1,000
vii.	Maintenance Fee (Per Semester)		1,000	1,000	1,000	1,000
viii.	Social Services (Per Semester)		1,000	1,500	1,000	1,000
ix.	Development Levy		1,000		1,000	1,000
x.	I.C.T Charges		1,500	15,300	1,500	1,500
	TOTAL			16,800		
	Without Accommodation		11,300		17,000	18,300
	With Accommodation		12,800	2,000	18,500	19,800
				300		
N.B:	i.	Late Registration		300		

PLATEAU STATE COLLEGE OF AGRICULTURE, GARKAWA

SCHEDULE OF PAYABLE FEES FOR (ND & OD HRE)

S/NO	DESCRIPTION		ND I & NDII (INDIGENES)	ND I & NDII (NON- INDIGENES)	OD I & ODII (INDIGENE S)	OD I & OD I (NON-INDIGENES)
A.	TUITION FESS					
i.	Indigenes(Per Semester)		2,250		6,525	
ii.	Non-Indigenes(Per Semester)			7,000		10,000
B.	OTHER CHARGES					
i.	Laboratory Fee (Per Session)		750	750	750	750
ii.	Examination Fee		450	450	450	450
iii.	Registration General		450	450	450	450
iv.	Games Registration Fee (Per Semester)		450	450	450	450
v.	Library Registration Fee (Per Semester)		450	450	450	450
vii.	Maintenance Fee (Per Semester)		750	750	750	750
viii.	Social Services (Per Semester)		750	750	750	750
ix.	Development Levy		1,000	1,000	1,000	1,000
x.	I.C.T Charges		1,500	1,500	1,500	1,500

	Without Accommodation		8,800	13,350	13,075	16,550
	With Accommodation		10,800	15,050	14,575	18,050
N.B:	i.	Late Registration		2,000		
	ii.	Departmental Registration		300		
	iii.	Students' Union Dues		300		
	iv.	Students who should have graduated but have carry-over (C.O.) Course are to pay 500 naira for each C.O. and				

MINISTRY OF TOURISM, CULTURE AND HOSPITALITY

NAME OF OUTFIT	S/N	TYPE OF FACILITY	CURRENT RATE (N)	RATE IF RENOVATED (N)
PLATEAU HOTEL	1	SINGLE ROOM	2,530 PER NIGHT	5,000 PER NIGHT
	2	DOUBLE ROOM	2,875 " "	7,000 " "
	3	STUDIO ROOM	3,450 " "	9,000 " "
	4	JUNIOR SUITE	4,600 " "	11,500 " "
	5	VIP SUITE	6,900 " "	15,000 " "
	6	ROYAL SUITE	8,625 " "	20,000 " "
	7	COTTAGE	11,500 " "	25,000 " "
	8	LONG HOUSE	11,500 " "	25,000 " "
	9	CONFERENCE HALL	25,000 PER DAY	80,000 PER DAY
	10	ROCK GARDEN HALL	35,000 " "	100,000 " "
	11	MULTI-PURPOSE	15,000 " "	50,000 " "

	12	BOARD ROOM	10,000 " "	20,000 " "
	13	AVIARY SUITE	15,000 PER NIGHT	40,000 PER NIGHT
	14	ROUND HOUSE	11,500 " "	30,000 " "
	15	WHITE HOUSE	11,500 " "	30,000 " "
	16	GORDON SUITE	13,500 " "	35,000 " "
		OFFICES:		
	1	K.L.M	75,000 PER ANNUM	200,000 PER ANNUM
	2	ARCHSEL DEV. LTD	72,000 " "	150,000 " "
	3	ALH. IDRIS ABDULKADIR	24,000 " "	40,000 " "
			(SHOP)	
	4	JARA LTD	60,000 " "	120,000 " "
	5	JANE PATRICK	24,960 " "	40,000 " "
			(SHOP)	
JOS HOTEL	1	STUDIO ROOM	3,000 PER NIGHT	7,000 PER NIGHT
	2	DOUBLE ROOM	2,500 " "	5,000 " "
	3	VIPS	5,000 MONTHLY	15,000 MONTHLY
	4	HALLS	30,000 PER EVENT	60,000 PER EVENT
	5	SPACE	25,000 " "	40,000 " "
	6	RESTAURANT	15,000 PER MONTH	50,000 PER MONTH

	7	BAR	15,000 PER MONTH	50,000 PER MONTH
SOLOMON LAR AMUSEMENT PARK	1	CHILDREN'S PLAY GROUND	50,000 PER EVENT	70,000 PER EVENT
	2	ADMINISTRATIVE BLOCK	50,000 PER EVENT	70,000 PER EVENT
	3	STRUCTURAL GARDEN	45,000 " "	55,000 " "
	4	LAWN TENNIS SITE	40,000 " "	50,000 " "
	5	BEACH 'A'	50,000 " "	70,000 " "
	6	BEACH 'B'	40,000 " "	50,000 " "
	7	BEACH 'C'	40,000 " "	50,000 " "
	8	GREEN GARDEN	40,000 " "	50,000 " "
	9	BANDSTAND	50,000 " "	70,000 " "
	10	PALM TREE	50,000 " "	70,000 " "
	11	KITCHEN & RESTAURANT	25,000 PER MONTH	35,000 PER MONTH
	12	BAR	30,000 " "	50,000 " "
	13	BIG HALL	20,000 " "	30,000 " "
	14	SMALL HALL	15,000 " "	20,000 " "
	15	PALM TREE	20,000 PER EVENT	20,000 PER EVENT
	16	LAWN TENNIS COURT	3,000 PER MONTH	10,000 PER MONTH
	17	PICNICS	15,000 PER EVENT	20,000 PER EVENT
	18	VIDEO SHOOT	20,000 PER DAY	30,000 PER MONTH

	19	PHOTO SHOOT	10,000 PER DAY	20,000 PER EVENT
	20	CHARLETS	4,000 PER NIGHT	7,000 PER NIGHT
	21	SWIMMING	500 PER ADULT	1,000 PER ADULT
	22	SWIMMING	300 PER CHILD	500 PER CHILD

LANDS AND SURVEY - LAND RELATED TAXES

S/No	PAYMENT	RATE(N)
1	Application fee for Statutory Grant	10,000.00
2	Application fee for Re-certification	10,000.00
3	Application Fee for Land extension (excluding survey fee)	1,000.00
4	Application fee to Assign	1,000.00
5	Application fee for Caveat Emptor	1,000.00
6	Application fee for Certified True Copy(CTC)	1,000.00
7	Application fee for Change of Name on Title	2,000.00
8	Application fee for Change of Purpose Clause	2,000.00
9	Application fee for Complaints	1,000.00
10	Application fee for Consent to Assign	1,000.00
11	Application fee for Consent to Mortgage	5,000.00
12	Application Fee for Devolution order(Bequeath title)	1,000.00
13	Application Fee for Extension of Time to Perfect Document	1,000.00
14	Application Fee for Merger of titles	2,000.00
15	Application Fee for Lifting of Caveat Emptor	1,000.00
16	Application fee for Part surrender	2,000.00
17	Application fee for Power of attorney(Registration)	1,000.00
18	Application fee for Re-Grant	1,000.00
19	Application fee for Replacement of Title	5,000.00
20	Application fee for Sub Lease	2,000.00
21	Application fee for Subdivision	2,000.00
22	Application Fees for Variation	1,000.00
23	Application fee for Revocation of Power of Attorney	1,000.00
24	Change of purpose clause fee to Industries(Greater Jos Master Plan)	100,000.00

25	Change of purpose clause fee to Commercial Banks (Greater Jos Master Plan)	400,000.00
26	Change of purpose clause fee to Cottage Industries/Tinsheds Bakeries etc(Greater Jos Master Plan)	100,000.00
27	Change of purpose clause fee to Education and Health Institutions (Greater Jos Master Plan)	100,000.00
28	Change of purpose clause fee to Hotels (Greater Jos Master Plan)	200,000.00
29	Change of purpose clause fee to Offices(Greater Jos Master Plan)	70,000.00
30	Change of purpose clause fee to Petrol/Filling Station (Greater Jos Master Plan)	500,000.00
31	Change of purpose clause fee to Residential (Greater Jos Master Plan)	30,000.00
32	Change of purpose clause fee to Shops (Greater Jos Master Plan)	70,000.00
33	Change of purpose clause fee to Supermarkets (Greater Jos Master Plan)	150,000.00
34	Change of purpose clause fee to Voluntary Org/Rel. Bodies (Greater Jos Master Plan)	50,000.00
35	Contravention Fee	
36	Conversion of Titles	5,000.00
37	Environmental Impact Analysis Report (EIA)	0.00
38	Ground Rents Greater Jos Master Plan	Refer to matrix
39	Ground Rents Penalty	5 % of Outstanding
40	Infrastructure provision Levy	Refer to matrix
41	Issuance Fee For C of O	2,500.00
42	Layout approval fee Commercial / (SqM/A)	3.00
43	Layout approval fee Industrial / (SqM/A)	4.00
44	Layout approval fee Private Institution / (SqM/A)	0.80

45	Layout approval fee Residential / (SqM/A)	2.00
46	Layout approval fee Voluntary Org / (SqM/A)	0.20
	Lifting of Caveat Eruptor	5,000.00
48	Lodgement of Court Judgement	0.00
49	Map sales (1:2000)	1,200.00
	Map sales (Administrative) / Copy Colour	
51	Map sales (Topographical Map scale:1:50,000) / Copy Colour	3,000.00
52	Part Surrender Plan (PSP) / (SqM/A)	2.00
53	Penalty for late submission of documents for registration after expiration of 4 months / day	0.00

54	Penalty for loss of C of O	60,000.00
55	Premium for C of O Fee	Refer to matrix
56	Printing a set of large of TDP (A0)	15,000.00
57	Printing a set of large TDP (A3)	2,000.00
58	Printing a set of TDP (Prints)A4	1,000.00
59	Processing Fee for Application of Land extension (excluding survey fee)	10,000.00
60	Processing fee for Assignment by way of gift	20,000.00
61	Processing fee for C of O within Greater Jos Master Plan	Refer to Matrix
62	Processing fee for Certified True Copy (CTC) / Page	500.00
63	Processing Fee for Change of name on Title	10,000.00
64	Processing fee for Change of Purpose Clause	20,000.00
65	Processing fee for Complaints	5,000.00
66	Processing fee for Consent to Assign	5,000.00
67	Processing fee for Consent to Mortgage	5,000.00
68	Processing fee for Deed of Assignment	3 % of Consideration
69	Processing fee for Deed of Legal Mortgage	3 % of Consideration
70	Processing fee for Deed of Release (Mortgage)	5,000.00
71	Processing fee for Deed of Release (Sub-Lease)	5,000.00
72	Processing fee for Part surrender	8 % of Consideration
73	Processing Fee for variation	20,000.00
74	Processing Fee for Devolution order (Bequeath title)	5,000.00
75	Processing Fee for Extension of Time to Perfect Document	10,000.00
76	Processing Fee for Merger of titles	10,000.00
77	Processing fee for Loss of C of O	10,000.00
78	Processing fee for Replacement of Title	10,000.00
79	Processing fee for Sub Lease	3 % of Consideration
80	Processing fee for Subdivision	10,000.00
81	Processing Fee for Variation	10,000.00
82	Revocation Order	0.00
83	Re-Allocation of Land	5000
84	Registration of Caveat Emptor	20,000.00

85	Registration of Assignment	3% of assessed value
S/No	Registration Of Mortgage	3% of consideration
87	Registration of C of O	5,000.00
88	Registration of Power of Attorney	10,000.00
89	Search Fee (Manual Search in PLAGIS office)	10,000.00
90	Search Fee (Remote Search via PLAGIS Portal)	5,000.00
91	Site Development Plan (SDP)	18,000.00
92	Site Inspection for Complaints etc	5,000.00
93	Survey Fee	Refer to matrix
94	TDP Fee	5,000.00
95	Upstamping of Existing Mortgage	10,000.00

TRANSACTION TARIFFS (Outside Greater Jos)

S/No	PAYMENT	RATE (N)
1	Application fee for Statutory Grant	10,000.00
2	Application fee for Re-certification	
3	Application Fee for Land extension (excluding survey fee)	1,000.00
4	Application fee to Assign	1,000.00
5	Application fee for Caveat Emptor	1,000.00
6	Application fee for Certified True Copy (CTC)	1,000.00
7	Application fee for Change of Name on Title	2,000.00
8	Application fee for Change of Purpose Clause	2,000.00
9	Application fee for Complaints	
10	Application fee for Consent to Assign	1,000.00
11	Application fee for Consent to Mortgage	5,000.00
12	Application Fee for Devolution order (Bequeath title)	1,000.00
13	Application Fee for Extension of Time to Perfect Document	1,000.00
14	Application Fee for Merger of titles	2,000.00
15	Application Fee for Lifting of Caveat Emptor	1,000.00
16	Application fee for Part surrender	2,000.00
17	Application fee for Power of attorney (Registration)	1,000.00
18	Application fee for Re-Grant	1,000.00
19	Application fee for Replacement of Title	5,000.00
20	Application fee for Sub Lease	2,000.00

21	Application fee for Subdivision	1,000.00
22	Application Fee for variation	1,000.00
23	Application fee for Revocation of Power of Attorney	1,000.00
24	Building plan approval fees outside Greater Jos Master Plan Agricultural (Large scale)	20,000.00
25	Building plan approval fees outside Greater Jos Master Plan Agricultural (Small scale)	2,000.00
26	Building plan approval fees outside Greater Jos Master Plan	15,000.00
27	Building plan approval fees outside Greater Jos Master Plan	50,000.00
28	Building plan approval fees outside Greater Jos Master Plan Commercial	10,000.00

29	Building plan approval fees outside Greater Jos Master Plan Commercial (Community/Banks)	15,000.00
30	Building plan approval fees outside Greater Jos Master Plan Commercial (Conference/ Hall)	20,000.00
31	Building plan approval fees outside Greater Jos Master Plan	20,000.00
32	Building plan approval fees outside Greater Jos Master Plan	50,000.00
33	Building plan approval fees outside Greater Jos Master Plan Commercial (Offices and Ware House)	25,000.00
34	Building plan approval fees outside Greater Jos Master Plan	5,000.00
35	Building plan approval fees outside Greater Jos Master Plan	50,000.00
36	Building plan approval fees outside Greater Jos Master Plan	75,000.00
37	Building plan approval fees outside Greater Jos Master Plan	15,000.00
38	Building plan approval fees outside Greater Jos Master Plan	40,000.00
39	Building plan approval fees outside Greater Jos Master Plan Educational Institutions (Secondary Schools)	20,000.00
40	Building plan approval fees outside Greater Jos Master Plan Educational	30,000.00

41	Building plan approval fees outside Greater Jos Master Plan Educational Institutions (Nursery Schools)	10,000.00
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42	Building plan approval fees outside Greater Jos Master Plan Educational Institutions(Primary Schools)	15,000.00
33	Building plan approval fees outside Greater Jos Master Plan Industries (Medium Industry)	20,000.00
44	Building plan approval fees outside Greater Jos Master Plan Industries (Heavy Industry)	30,000.00
45	Building plan approval fees outside Greater Jos Master Plan Industries (Light Industry)	15,000.00
46	Building plan approval fees outside Greater Jos Master Plan Medical Establishments(Clinic Max 5 Beds)	20,000.00
47	Building plan approval fees outside Greater Jos Master Plan Medical Establishments (Hospital)	30,000.00

48	Building plan approval fees outside Greater Jos Master Plan Medical	15,000.00
	Building plan approval fees outside Greater Jos Master Plan Medical	40,000.00
50	Building plan approval fees outside Greater Jos Master Plan Medical	75,000.00
51	Building plan approval fees outside Greater Jos Master Plan Medical Establishments(Storey Building)/floor	50,000.00
52	Building plan approval fees outside Greater Jos Master Plan Religious (Churches/Mosques)	10,000.00
53	Building plan approval fees outside Greater Jos Master Plan	1,000.00
54	Building plan approval fees outside Greater Jos Master Plan Residential (Luxury Apartment)/Fiat	8,000.00
55	Building plan approval fees outside Greater Jos Master Plan Residential (Bungalow/Duplex not more	5,000.00

56	Building plan approval fees outside Greater Jos Master Plan Residential (Fence)	2,000.00
57	Building plan approval fees outside Greater Jos Master Plan Residential (Room Houses)/Flat	3,000.00
58	Campus Plan approval fees	20,000.00
59	Change of purpose clause fee to Industries (Outside Greater Jos Master Plan)	30,000.00

60	Change of purpose clause fee to Commercial Banks (Outside Greater Jos Master Plan)	150,000.00
61	Change of purpose clause fee to Cottage Industries/Tin sheds Bakeries etc	30,000.00
62	Change of purpose clause fee to Education and Health	40,000.00
63	Change of purpose clause fee to Hotels (Outside Greater Jos Master Plan)	90,000.00
64	Change of purpose clause fee to Orchard (Outside Greater Jos Master Plan)	20,000.00
65	Change of purpose clause fee to Offices (Outside Greater Jos Master Plan)	25,000.00
66	Change of purpose clause fee to Petrol/Filling Station (Outside Greater Jos Master Plan)	200,000.00
67	Change of purpose clause fee to Poultry (Outside Greater Jos Master Plan)	25,000.00
68	Change of purpose clause fee to Residential (Outside Greater Jos Master Plan)	10,000.00
69	Change of purpose clause fee to Shops (Outside Greater Jos Master Plan)	30,000.00
70	Change of purpose clause fee to Supermarkets (Outside Greater Jos Master Plan)	50,000.00
71	Change of purpose clause fee to Voluntary Org/Rel. Bodies (Outside Greater Jos Master Plan)	20,000.00
72	Contravention Fee	30,000.00
73	Conversion of Titles	5,000.00
74	Environmental Impact Analysis Report (EIA)	25,000.00
75	Ground Rents -Annual-Others (Agriculture-Arable)/ (SqM/A) Outside Greater Jos	0.80
76	Ground Rents -Annual-Others (Agriculture-Poultry)/ (SqM/A) Outside Greater Jos	20.80
77	Ground Rents -Annual-Others (Mining-Quarries)/ (SqM/A) Outside	2.50
78	Ground Rents -Annual-Others (Vol. Organization/Mission)/ (SqM/A) Outside Greater Jos	0.80
79	Ground Rents Commercial (LGC Headquarters)/ (SqM/A)	4.20
80	Ground Rents Commercial (Rural Areas) / (SqM/A)	2.10
81	Ground Rents Industrial (LGC Headquarters)/ (SqM/A)	8.30
82	Ground Rents Industrial (Rural Areas) / (SqM/A)	4.20
83	Ground Rents Penalty	5% of

84	Ground Rents Residential (L.G.C Headquarters)/ (SqM/A)	4.20
85	Ground Rents Residential (Rural Areas) / (SqM/A)	1.25
86	Infrastructure provision Levy (Commercial)	7,000.00
87	Infrastructure provision Levy (Industrial-Light/heavy)	10,000.00
88	Infrastructure provision Levy (Residential)	5,000.00
89	Issuance fee for C of O	2,500.00
90	Issuance of Certified True Copy (CTC) / Page	500.00
90	Layout approval fee Commercial/ (SqM/A)	3.00
91	Layout approval fee Industrial/ (SqM/A)	4.00
92	Layout approval fee Private Institution / (SqM/A)	0.80
93	Layout approval fee Residential/ (SqM/A)	2.00
94	Layout approval fee Voluntary Org/ (SqM/A)	0.20
95	Lifting of Caveat Emptor	5,000.00
96	Map sales (1:2000)	1,200.00
97	Map sales (Administrative) / Copy Colour	5,000.00
98	Map sales (Topographical Map scale:- 1:50,000) / Copy Colour	3,000.00
99	Part Surrender Plan (PSP) / (SqM/A)	2.00
100	Penalty for late submission of documents for registration after expiration of 4 months / day	10.00
101	Penalty for loss of C of O	60,000.00
102	Printing a set of large of TDP (A0)	15,000.00
103	Printing a set of large TDP (A3)	2,000.00
104	Printing a set of TDP (Prints) A4	1,000.00
105	Processing Fee for Application of Land extension (excluding survey fee)	10,000.00
106	Processing fee for Assignment by way of gift	10,000.00
107	Processing fee for C of O outside Greater Jos Master Plan (Commercial-Corporate bodies)	35,000.00
108	Processing fee for C of O outside Greater Jos Master Plan (Commercial-Individual)	30,000.00
109	Processing fee for C of O outside Greater Jos Master Plan (Industrial-Heavy)	55,000.00
110	Processing fee for C of O outside Greater Jos Master Plan (Industrial-Light)	45,000.00
111	Processing fee for C of O outside Greater Jos Master Plan (Residential)	16,500.00
112	Processing Fee for Change of name on Title	10,000.00
113	Processing Fee for Change of Purpose clause	6,000.00
114	Processing Fee for Complaints	3,000.00

115	Processing fee for Consent to Assign	5,000.00
116	Processing fee for Consent to Mortgage	5,000.00
117	Processing fee for Deed of Assignment	3% of
118	Processing fee for Deed of Legal Mortgage	3% of
119	Processing fee for Deed of Release (Mortgage)	5,000.00
120	Processing fee for Deed of Release (Sub-Lease)	5,000.00
121	Processing fee for Part surrender	8% of
122	Processing Fee for Deed of variation	20,000.00
123	Processing Fee for Devolution order (Bequeath title)	5,000.00
124	Processing Fee for Extension of Time to Perfect Document	10,000.00
125	Processing Fee for Merger of Titles	10,000.00
126	Processing fee for Loss of C of O	10,000.00
127	Processing fee for Replacement of Title	10,000.00
128	Processing fee for Sub Lease	3% of
129	Processing fee for Subdivision	10,000.00
130	Processing fee for variation	10,000.00
131	Revocation Order	0.00
132	Re-Allocation of Land	5000
133	Registration of Caveat Emptor	10,000.00
134	Registration of Assignment	3% of Assessed
135	Registration of Mortgage	3% of
136	Registration of C of O	5,000.00
137	Registration of Power of Attorney	10,000.00
138	Search Fee (Manual Search in PLAGIS office)	10,000.00
139	Search Fee (Remote Search via PLAGIS Portal)	5,000.00
140	Site Development Plan (SDP)	18,000.00
141	Site Inspection for Complaints etc	5,000.00
142	Survey Fees	Refer to Matrix
143	TDP fee	5,000.00
144	Upstamping of Existing Mortgage	10,000.00

MDA	S/NO	REVENUE NAME/DETAILS	RATE	CONSIDERATION
MINISTRY OF EDUCATION	1	RENEWAL LEVY METROPOLITAN	25000	
MINISTRY OF EDUCATION	2	RENEWAL LEVY METRO LGA HQ	25000	
MINISTRY OF EDUCATION	3	RENEWAL LEVY METRO RURAL	25000	
MINISTRY OF EDUCATION	4	SCHOOL TUITION FEE DAY	1890	
MINISTRY OF EDUCATION	5	SCHOOL TUITION FEE BOARDING	12540	
MINISTRY OF EDUCATION	6	APPLICATION FORM METROPOLITAN	150000	
MINISTRY OF EDUCATION	7	APPLICATION FORM LGA HQ	100000	
MINISTRY OF EDUCATION	8	APPLICATION FORM RURAL	50000	
MINISTRY OF EDUCATION	9	HIRING OF HALL	5000	
MINISTRY OF EDUCATION	10	WOMEN MODEL	VARIABLE	

PLATEAU STATE TOURISM CORPORATION JOS

PLATEAU STATE TOURISM CORPORATION JOS	11	TOLL/GATE TAKING AT JOS WILD LIFE: ADULT	200	
PLATEAU STATE TOURISM CORPORATION JOS	12	CHILDREN	100	
PLATEAU STATE TOURISM CORPORATION JOS	13	STILL CAMERA	500	
PLATEAU STATE TOURISM CORPORATION JOS	14	VIDEO	1000	
PLATEAU STATE TOURISM CORPORATION JOS	15	WEDDING	35000	
PLATEAU STATE TOURISM CORPORATION JOS	16	PICNIC	7000	
PLATEAU STATE TOURISM CORPORATION JOS	17	EDUCATIONAL VISIT: NURSERY/PRIMARY	50	
PLATEAU STATE TOURISM CORPORATION JOS	18	TERTIARY INSTITUTIONS	100	
PLATEAU STATE TOURISM CORPORATION JOS	19	ASSOP FALL	50	

PLATEAU STATE TOURISM CORPORATION JOS	20	SALES OF FISH/LIVESTOCK PANDAM WILD LIFE PARK	150	
PLATEAU STATE TOURISM CORPORATION JOS	21	HIRING OF CAMP/GUEST HOUSE	1000/NIGHT	
PLATEAU STATE TOURISM CORPORATION JOS	22	PANKSHIN HOTEL	1000	
PLATEAU STATE TOURISM CORPORATION JOS	23	SHENDAM HOTEL (ON LEASE)	LEASE = 588000/ANNUM	
PLATEAU STATE TOURISM CORPORATION JOS	24	PANDAM TOURIST VILLAGE	300/NIGHT	
PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION				
PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	25	SALES OF EMPLOYMENT FORM	500	
PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	26	SALES OF TRANSFER/CONVERSION/ADVANCEMENT	1000	
PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	27	CONSULTANTS REGISTRATION	30000	
PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION	28	RENEWAL OF CONSULTANT REG FEE	20000	
JUDICIAL SERVICE COMMISSION				
JUDICIAL SERVICE COMMISSION	29	CONVERSION FORMS	1500	
JUDICIAL SERVICE COMMISSION	30	DEGREE FORM	1000	
JUDICIAL SERVICE COMMISSION	31	DIPLOMA FORM	500	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY				
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	32	PLATEAU HOTEL: DOUBLE ROOM	2000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	33	STUDIO ROOM	2500	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	34	VIP SUITE	4000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	35	ROCK GARDEN	25000	

MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	36	CONFERENCE HALL	25000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	37	BOARD ROOM	5000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	38	JOS HOTEL: DOUBLE ROOM	2500	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	39	JUNIOR SUITE	3000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	40	CONFERENCE HALL	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	41	CAR PARK	2500	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	42	REST GARDEN	30000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	43	SOLOMON LAR AMUSEMENT PARK: CHALETS	3000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	44	BEACH A & B	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	45	ADMIN BLOCK	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	46	GREEN GARDEN	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	47	PALM GARDEN	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	48	CHILDREN PLAY GROUND	50000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	49	STRUCTURAL GARDEN	35000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	50	SWIMMING POOL	100	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	51	PICNIC	10000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	52	VIDEO SHOOT	10000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	53	PHOTO SHOOT	3000	
MINISTRY OF TOURISM, CULTURE AND HOSPITALITY	54	TROUPE/BAND	20000	

PLATEAU STATE ROAD MAINTENANCE AGENCY

PLATEAU STATE ROAD MAINTENANCE AGENCY	55	ROAD LATHERING	1800 MAX (HAULAGE)	
PLATEAU STATE ROAD MAINTENANCE AGENCY	56	DAMAGE TO ROAD INFRASTRUCTURE	STILL UNDER CONSIDERATION	
PLATEAU STATE ROAD MAINTENANCE AGENCY	57	HIRING OF VEHICLE/CAPITAL EQUIPMENT	25000/80000/DAY	
PLATEAU STATE ROAD MAINTENANCE AGENCY	58	PROCEEDS FROM CONSTRUCTION OF BRIDGES/CULVERTS		

PLATEAU STATE HOSPITAL MANAGEMENT BOARD

PLATEAU STATE HOSPITAL MANAGEMENT BOARD	59	AMBULANCE FEE WITHIN THE STATE	2500	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	60	OUT SIDE THE STATE	7500	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	61	OPERATION FEES MINOR	1000 FOR GENERAL AND ZONAL HOSPITAL	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	62	OPERATION FEES INTERMEDIATE	2000 FOR GENERAL, 2500 FOR ZONAL HOSPITAL	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	63	OPERATION FEES MAJOR	3000 FOR GENERAL, 5000 FOR ZONAL HOSPITAL	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	64	MORTUARY FEES REFRIGERATOR	250 FOR BOTH GENERAL AND ZONAL HOSPITAL	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	65	MORTUARY FEES EMBALMENT	5000 FOR BOTH	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	66	ANTE NATAL BOOKINGS	400	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	67	ADMISSION FEE	150/DAY	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	68	DELIVERY SERVICES	500	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	69	SALES OF CARDS AND FOLDERS: OPED	50	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	70	ANC CARDS	50	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	71	FOLDERS	50	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	72	X-RAY JACKET	50	

PLATEAU STATE HOSPITAL MANAGEMENT BOARD	73	UTILITY SERVICES: SERVICE CHARGE	100	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	74	NURSING CHARGE	100	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	75	MEDICAL CERTS & REPORTS: MEDICAL CERTIFICATE	500	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	76	MEDICAL REPORT	500	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	77	PANTOGRAPH	50	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	78	EXCUSE DUTY	100	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	79	MISCELLANEOUS (DEATH CERTIFICATE & OTHERS)	100	
PLATEAU STATE HOSPITAL MANAGEMENT BOARD	80	INVESTMENT INCOME INSURANCE	50	
PLATEAU STATE JUDICIARY				
PLATEAU STATE JUDICIARY	81	COURT FEE	10 TO 500 DEPENDING ON CLAIMS OR AFFIDAVITS	
PLATEAU STATE JUDICIARY	82	PROBATE FEE	6% OF EVERY SUM	
PLATEAU STATE JUDICIARY	83	FINES - CRIMINAL CASES (VARIES ON OFFENCE)	BTW 500 TO 10000	
PLATEAU STATE JUDICIARY	84	COURT FINES (VARIES ON OFFENCE)	BTW 500 TO 10000	
PLATEAU STATE JUDICIARY	85	SALES - GENERAL - DORMANT		
PLATEAU STATE JUDICIARY	86	SALES OF LAW REPORT - DORMANT		
CIVIL SERVICE COMMISSION				
CIVIL SERVICE COMMISSION	87	SALES OF ADMISSION/APPLICAT ION FORM (EMPLOYMENT FORM)	500	
CIVIL SERVICE COMMISSION	88	TRANSFER FORM/CONVERSION AND CHANGE OF CADRE	2000	

CIVIL SERVICE COMMISSION	89	SALES OF GAZETTES/GOVERNMENT WHITE PAPER	1000	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT				
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	90	REGISTRATION OF CLUBS/ASSOCIATIONS : NON GOVT. ORG (NGO)	6250	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	91	REGISTRATION OF MARKETING ASSOCIATIONS	3750	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	92	REGISTRATION OF COMM. DEV. ASSOCIATIONS	2500	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	93	REGISTRATION OF YOUTH CLUBS	1250	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	94	RENEWAL OF REGISTRATION CERT.: NON GOVT. ORG (NGO)	3125/YR	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	95	RENEWAL OF REGISTRATION CERT MARKETING ASSOCIATIONS	1875/YR	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	96	RENEWAL OF REGISTRATION CERT COMM. DEV. ASSOCIATIONS	1250/YR	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	97	RENEWAL OF REGISTRATION CERT YOUTH CLUBS	650/YR	
MINISTRY OF YOUTH & SPORTS DEVELOPMENT	98	RENT ON GOVERNMENT BUILDINGS-GENERAL: AZI NYAKO YOUTH CENTRE	30000	

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	113	SALES OF MANGO SEEDLINGS	200	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	114	SALES OF CASHEW SEEDLINGS	70	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	115	SALES OF GUAVA SEEDLINGS	70	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	116	SALES OF PALM OIL SEEDLINGS	300	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	117	SALES OF COCONUT SEEDLINGS	300	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	118	SALES OF OTHER SEEDLINGS	50	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	119	RENT ON LAND (WET SEASON)	2000/HECTER	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	120	RENT ON LAND (DRY SEASON)	3000/HECTER	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	121	REGISTRATION OF COFFEE FARMERS	1000	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	122	REGISTRATION OF OTHER FARMERS	100	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	123	REGISTRATION OF GARDENS	1000	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	124	REGISTRATION OF JATHROPER FARMERS	1000	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	125	SALES OF AGRIC FARM PRODUCE	VARIES	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	126	SALES OF FISH/LIVESTOCK PRODUCE	VARIES	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	127	SALES OF STRATEGIC GRAINS	NOT APPLICABLE	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	128	CATERING/HOME ECONOMICS VENTURES	VARIES	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	129	WORKSHOP SERVICES	VARIES	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	130	FEED MILLS ACTIVITIES	NOT APPLICABLE	

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	131	HIDES AD SKIN	VARIES	
MINISTRY OF JUSTICES				
MINISTRY OF JUSTICES	132	CONTRACT DRAFTING FEES	1500	LESS THAN 1000000
MINISTRY OF JUSTICES	133	CONTRACT DRAFTING FEES	2500	100000-200000
MINISTRY OF JUSTICES	134	CONTRACT DRAFTING FEES	3500	200000-300000
MINISTRY OF JUSTICES	135	CONTRACT DRAFTING FEES	4500	3000000-400000
MINISTRY OF JUSTICES	136	CONTRACT DRAFTING FEES	6000	400000-500000
MINISTRY OF JUSTICES	137	CONTRACT DRAFTING FEES	10000	500000-1000000
MINISTRY OF JUSTICES	138	CONTRACT DRAFTING FEES	15000	1M-2M
MINISTRY OF JUSTICES	139	CONTRACT DRAFTING FEES	20000	2M-5M
MINISTRY OF JUSTICES	140	CONTRACT DRAFTING FEES	25000	5M-8M
MINISTRY OF JUSTICES	141	CONTRACT DRAFTING FEES	30000	8M-12M
MINISTRY OF JUSTICES	142	CONTRACT DRAFTING FEES	35000	12M-15M
MINISTRY OF JUSTICES	143	CONTRACT DRAFTING FEES	40000	15M-25M
MINISTRY OF JUSTICES	144	CONTRACT DRAFTING FEES	45000	25M-35M
MINISTRY OF JUSTICES	145	CONTRACT DRAFTING FEES	ABOVE 35M=1000 FOR EVERY ADDITIONAL L 1M	ABOVE 35M=1000 FOR EVERY ADDITIONAL 1M
MINISTRY OF JUSTICES	146	CONTRACT VETTING FEES	5000	1000000
MINISTRY OF JUSTICES	147	CONTRACT VETTING FEES	8000	ABOVE 1M - 10M
MINISTRY OF JUSTICES	148	CONTRACT VETTING FEES	10000	FOR 10M - 20M

MINISTRY OF JUSTICES	149	CONTRACT VETTING FEES	15000	FOR 20M - 30M
MINISTRY OF JUSTICES	150	CONTRACT VETTING FEES	20000	FOR 30M - 50M
MINISTRY OF JUSTICES	151	CONTRACT VETTING FEES	30000	FOR 50M - 80M
MINISTRY OF JUSTICES	152	CONTRACT VETTING FEES	40000	FOR 80M - 120M
MINISTRY OF JUSTICES	153	CONTRACT VETTING FEES	45000	FOR 120 - 180M
MINISTRY OF JUSTICES	154	CONTRACT VETTING FEES	50000	FOR 180M - 200M
MINISTRY OF JUSTICES	155	CONTRACT VETTING FEES	55000	FOR 200M - 500M
MINISTRY OF JUSTICES	156	CONTRACT VETTING FEES	60000	ABOVE 500M - 1B
MINISTRY OF JUSTICES	157	CONTRACT VETTING FEES	ABOVE 1B EVERY ADDITIONAL CHARGES AS IT FALLS IN SERIAL NUMBER 1 - 11	
OFFICE OF THE STATE AUDITOR GENERAL				
OFFICE OF THE STATE AUDITOR GENERAL	158	EXTERNAL AUDITORS REGISTRATION FEE	10000	
OFFICE OF THE STATE AUDITOR GENERAL	159	EXTERNAL AUDITORS RENEWAL REGISTRATION FEE	5000	
OFFICE OF THE STATE AUDITOR GENERAL	160	EXTERNAL AUDITORS 5% CHARGE AUDIT FEES	5% OF CHARGE ON CONTRACT SUM DUE TO AUDIT FIRMS	
VOCATIONAL AND RELEVANT TECHNOLOGY BOARD				
VOCATIONAL AND RELEVANT TECHNOLOGY BOARD	161	TUITION FEE	1000	
VOCATIONAL AND RELEVANT TECHNOLOGY BOARD	162	GENERAL SALES	20%	
VOCATIONAL AND RELEVANT TECHNOLOGY BOARD	163	SALES OF ADMISSION FORMS	500	
AFFORESTATION PROGRAMME PLATEAU STATE				
AFFORESTATION PROGRAMME PLATEAU STATE	164	BUDDED MANGO	200	

AFFORESTATION PROGRAMME PLATEAU STATE	165	GUAVA	100	
AFFORESTATION PROGRAMME PLATEAU STATE	166	BUDED PEAR	1500	
AFFORESTATION PROGRAMME PLATEAU STATE	167	CASHEW	100	
AFFORESTATION PROGRAMME PLATEAU STATE	168	MORINGA	100	
AFFORESTATION PROGRAMME PLATEAU STATE	169	BUDED ORANGE	200	
PLATEAU STATE PLANING COMMISSION				
PLATEAU STATE PLANING COMMISSION	170	RENT ON ABANDONED PROPERTY	200/300/500 PER MONTH DEPENDING ON ROOM SIZE	
PLATEAU STATE HOUSE OF ASSEMBLY COMMISSION	171	SALES OF EMPLOYMENT FORM	500	
TEACHERS SERVICE COMMISSION	172	SALES OF ADMISSION/APPLICAT ION FORM	500	

TRAFFIC OFFENCESAND PENALTIES

S/N	VIOLATION	CODE	PENALTY		
			Point	Fine	Additi
1	Driving without a Driver's License	LGC-01	2	10,000.00	Impound
2	Driving of any vehide by person under 18	LGC-02	2	10,000.00	I m p o u n d vehicle
3	Learner driving without Learner's	LGC-03	2	10,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	10,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	10,000.00	I m p o u n d vehicle
6	Driving an unlicensed vehicle	LGC-06	3	10,000.00	Impound
7	Driving with fake number plates	LGC-07	4	100,000.00	Impound
8	Driving a vehicle with	LGC-08	2	20,000.00	I m p o u n d vehicle

	License Conditions(Commercial)				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	50,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	50,000.00	
11	Non-display of route and route	LCC-03	2	50,000.00	
12	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	10,000.00	
13	Disobeying traffic lights	TSM-02	4	10,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	10,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	10,000.00	
16	Staying within the yellow junction	TSM-05	2	10,000.00	
17	Failure to yield to right of way of pedestrians at a Zebra	TSM-06	4	5,000.00	
18	Failure to give way to traffic on the left as a roundabout	TSM-07	2	5,000.00	
	Vehicle Defect				
19	Driving motorcycles/ 3-wheelers with non functional lamps	VDF-01	1	5,000.00	Effect repairs
20	Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs
21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22	Driving trailers, tanker and tipper with non-functional lamps	VDF-04		50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24	Smoking while driving	ALD-02		10,000.00	

	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	Impound vehicle
26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	Impound vehicle
28	Conveying more than one passenger at any given time	MCL-04	3	2,000.00	Dislodge extra
29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Impound the set
30	Alteration of manufacturer's	MCL-05	3	5,000.00	
31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	
34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	5,000.00	
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court
37	Illegal U-turns	MTF-03	2	10,000.00	
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	
39	Driving on the highway/walkway or kerbs	MTF-06	4	10,000.00	Move away
40	Parking on the highway/walkway or kerbs	MTF-07	2	10,000.00	Move away

41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	20,000.00	Driver Training
43	Bullock vehicle driving in a direction prohibited by the Road	MTF-09	4	200,000.00	Impound vehicle
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound
45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	
48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle				
51	Motorist resisting arrest	MTF-17	4	10,000.00	
Storage and Custody Charges					
1	Storage charges for impounded cars, jeeps and minibuses per day			10,000.00	
2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
3	Storage charges for all other			20,000.00	
4	Towing an impounded car, jeep and mini-buses			5,000.00	
5	Towing a trailer or tanker (empty)			50,000.00	
	Violation				

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

1. Subject to the provisions of this Bill and Clause 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 shall appoint one of them, other than the Secretary, to preside.
3.
 - (1) The quorum at a meeting of the Board shall not less than 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 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 Bill, meet not less than 4 times in each year. The Board shall also meet whenever it is summoned by the 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 by 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 the meetings of the Board and the member concerned shall:
 - (a) after the disclosure, not 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 fits 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 committee in accordance with the terms of his appointment and the committee

shall be presided over by a member of the Board. The quorum of any committee set up by the Boards shall be determined by the Board.

- (3) 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 to act for that purpose.
11. Any document purporting to be a contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and, unless the contrary is proved, be presumed 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 actor omission done or made in good faith while engaged in the business of the Board.

FEDERAL REPUBLIC OF NIGERIA
PLATEAU STATE INTERNAL REVENUE SERVICE
PRESUMPTIVE TAX REGISTRATION FORM

Made pursuant to Clause 6 of the Personal Income Tax (Amendment) Act, 2011: All information should be filled in ink and capitals letters, no abbreviation is allowed. Entries should not spill to neighbouring block.

- 1) Name of Taxpayer Registered Name: _____
- 2) Nationality: _____
- 3) Residential Address: _____
- 4) GSM Number: _____
- 5) Business type: _____
- 6) Business Name: _____
- 7) Registered Business Name: _____
- 8) Commencement Date: _____
- 9) Means of Identification : _____
- 10) Business Registration No: _____
- 11) Tax Payer Identification No (TIN) : _____

Date: _____

Signature/Thumbprint

FEDERAL REPUBLIC OF NIGERIA
PLATEAU STATE INTERNAL REVENUE SERVICE
PRESUMPTIVE TAX RETURNS FORM

Made pursuant to Clause 6 of the Personal Income Tax (Amendment) Act, 2011:

- 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) Tax Payer Identification No (TIN) : _____

Signature/Thumbprint

Date: _____

6	Video Clubs, Car Wash and	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile	2,500.00	15,000.00	50,000.00
8	Photographers/Photo	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters,	2,500.00	15,000.00	50,000.00
10	Petrol, Kerosene and Lubricant	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and	2,500.00	15,000.00	50,000.00
12	Transport Workers- Taxi, Bus,	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises-	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement,	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop,	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank,	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and	2,500.00	15,000.00	50,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators,	2,500.00	15,000.00	50,000.00
19	Financial Services - Bureau De Change, Pool	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22	Property-Guesthouse, Lodging, face to Face Building with not	2,500.00	50,000.00	90,000.00

23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP,	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners,	2,500.00	30,000.00	85,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing,	2,500.00	15,000.00	50,000.00
28	Aluminum Fabrication and	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders,	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other trades/services covered	2,500.00	30,000.00	100,000.00

FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS Books
and Documents

To _____

The Plateau State Internal Revenue Service, by virtue of the powers vested in it by Clause 89 (7)(a) of the Plateau State Revenue (Consolidation) Bill of 2016, hereby authorizes 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 any revenue 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.

The Service further authorize you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, to search and remove (if necessary) such records, books and documents which may be found in the possession of any person in respect of whom the revenue remains unpaid.

And for the purpose of this assignment, the Service hereby authorizes you, 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 or other revenue are as follows:

Years of assessment

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

No. of Notice of Assessment:

SIGNED and issued under the hand of the Chairman, Plateau State Board of
Internal Revenue at.....this.....day of
.....20.....

Chairman
Plateau State Board of Internal Revenue

LOCAL GOVERNMENT TAX RATES SCHEDULE- COLLECTABLE BY LOCAL GOVERNMENT COUNCILS


LOCAL GOVERNMENT TAX RATES SCHEDULE				
S/N	REVENUE HEAD	URBAN (N)	SEMI URBAN (N)	RURAL (N)
1	SHOP RATE	30000	21000	15000
A	Large Shops (10sqm and above)	15000	10500	7500
B	Medium Shops (6sqm - 9.99sqm)	7500	5250	3750
C	Small Shops (5.99sqm and below)	5000	3500	2500
D	Kiosk Rate	5000	3500	2500
E	Container/Temporary Shop	5000	3500	2500
H	Workshop Permit for Artisans (Carpenters, Mechanic, Vulcanizers)	5000	3500	2500
2	TENEMENT RATES/GROUND RENT PRIVATE AND COMMERCIAL PROPERTY			
A	Private: - residential			
	Big	10000	7000	5000
	Medium	7500	5250	3750
	Small	5000	3500	2500
B	Commercial			
	Big	500000	350000	250000
	Medium	300000	210000	150000
	Small	150000	105000	75000
3	SLAUGHTER SLAB FEE			
	Abattoir License Fees	3000	2100	1500
	Cow/Camel Slaughter Per Head	500	350	250
	Goat/Sheep Slaughter Per Head	200	140	100
4	MERRIMENT AND ROAD CLOSURE LEVIES			
A	Entertainment Fees	5000	3500	2500
B	Noise Control	5000	3500	2500

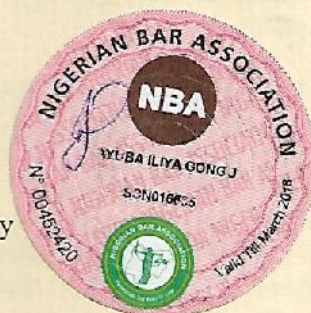
5	FOOD LICENSES PERMIT (FOR RESTAURANTS, BAKERIES AND OTHER PLACE WHERE FOOD IS SOLD)			
A	Large	20000	14000	10000
	Renewal Fee	10000	7000	5000
B	Medium	15000	10500	7500
	Renewal	5000	3500	2500
C	Small	10000	7000	5000
	Revenue	2000	1400	1000
6	MARRIAGE, BIRTH AND DEATH REGISTRATION FEES			
	Marriage Registration Fees	5000	3500	2500
	Customary Marriage Fees	5000	3500	2500
	Marriage Certificates Fees	5000	3500	2500
	Birth Registration Fees	1000	700	500
	Death Registration Certification Fees	500	350	250
	Indigence Letter	500	350	250
7	CUSTOMARY RIGHT OF OCCUPANCY			
	Commercial	20000	14000	10000
	Residential	15000	10500	7500
8	MARKET RATES & LEVIES			
	Permanent Stalls (Per annum)	15000	10500	7500
	Block Stalls and Lock - up Shops (Per annum)	30000	21000	15000
	Seasonal Markets (Per bag/Heap by all LGCs)	100	All LGCs	
	Market Hawkers (daily) all LGCs	50	All LGCs	
	Market Hawkers (weekly) all LGCs	50	All LGCs	
9	MOTOR PARK LEVIES			
A	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick Up Vans, Center all LGCs	300	All LGCs	
B	Loading fees(per trip)	6000	All LGCs	
C	Tricycle	100	All LGCs	

D	Motorcycle	50	All LGCs	
E	J5 & P/UP	1500	All LGCs	
10	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees			
A	Bicycle License	300	All LGCs	
B	Canoe License	500	All LGCs	
C	Wheelbarrow/Cart Fee	300	All LGCs	
11	DOMESTIC ANIMAL LICENSE FEES			
	Dog License	500	All LGCs	
	Loading fee	6000	All LGCs	
12	CATTLE LEVY			
A	Cow/Cattle (Jangali)	100		
	(Kara)	500	All LGCs	
B	Goat/Sheet (Jangali)	50		
	(Kara)	300	All LGCs	
C	Others(Jangali)	300		
	(Kara)	50	All LGCs	
D	Impounding/Dislodging of Animals			
	Fine	5000	All LGCs	
13	RELIGIOUS PLACES ESTABLISHMENT PERMIT FEES			
A	Establishment of Religious Centers			
	Fees all LGCs	10000	7000	5000
14	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT FEES			
A	Mobile Sale Promotion Fees	1000	700	500
B	Directional Signboard Fees	2000	1400	1000
C	Electric Design Advert Per Face	5000	3500	2500
D	Wall Print Advert Per Side Fee	4000	2800	2000
E	Billboards Unipoles/Eye	150000	105000	75000
F	Market Road Show Permit	10000	7000	5000
G	Digital Boards	10000	7000	5000
S/N	REVENUE HEAD	URBAN	SEMI URBAN	RUTAL
15	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES AND BATHING HOUSE LICENSE			

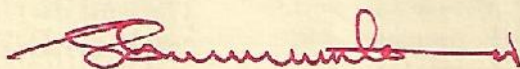
A	Registration of Septic Tanks Operators (Annually)	5000	3500	2500
B	Refuse Disposal (Residential)	3000	2100	1500
C	Refuse Disposal (Commercial)	5000	3500	2500
16	Naming of Streets	100000	70000	50000
	Renewal after two years	10000	7000	5000
17	Wrong Parking Charges/Towing of Vehicles Fees	5000	3500	2500
18	Forestry Per Tree all LGC Exploitation/Trimming of Trees	500	All LGCs	
19	Off & On Liquor License fee	10000	7500	5000
20	Radio and Television License fee	1000	700	500
21	Vehicle/Equipment Hiring Service Per Day	25000		

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


Ayuba Gongu
Clerk,
Plateau State House of Assembly



I assent this 09 day of August 2017



Rt. Hon. Simon Bako Lalong
Governor,
Plateau State of Nigeria.

Repassed by two-thirds majority

This _____ day of _____ 2017

Rt. Hon. Peter Ajang Azi
Speaker,
Plateau State House of Assembly.

Governor of
Plateau State,
Government Office,
Rayfield, Jos.

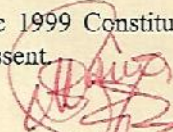
**FORWARDING THE HARMONISATION OF REVENUE COLLECTIBLE BY
ALL GOVERNMENT MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL
GOVERNMENTS IN PLATEAU STATE AND MATTERS BILL FOR ASSENT**

Following the presentation by you of the Harmoization of Revenue Collectible Bill 2017 on the 13th of April 2017, the House, after a careful consideration of same passed the Bill as follows-

SCHEDULE TO THE BILL

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED
Plateau State Revenue Harmonization	A Bill For A law to make provision for the Harmonisation of Revenue Collectible by all Government Ministries, Departments, Agencies and Local Governments in Plateau State and Matters Connected.	The Bill seeks to Establish the harmonization of Revenue collectible by all Government, Ministries, Departments, Agency and Local Government in the State.	19/4/17

2. In accordance with Section 100 (3) of the 1999 Constitution (As Amcndcd), I forward to you the Bill as passed for your assent.


Rt. Hon. Peter Ajang Azi
Speaker