

## NIGER STATE GOVERNMENT OF NIGERIA

### A BILL FOR A LAW TO REPEAL THE NIGER STATE LOCAL GOVERNMENT COUNCILS HARMONIZATION OF TAXES, LEVIES AND RATES FOR COLLECTION LAW 2020 AND ENACT THE NIGER STATE AND LOCAL GOVERNMENT COUNCILS HARMONIZED REVENUE LAW 2020

*Short Title/  
Citation and  
Commencement*

**BE IT ENACTED** by the House of Assembly of Niger State of Nigeria and by the Authority of the same as follows:

1. This Law may be cited as the Niger State and Local Government Councils Harmonized Revenue Law 2020 and shall come into force on the -----day of December, 2020

*Interpretation*

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

**Authorized officer** means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to Tax and Tax Administration who has been specifically authorized by the State, Local Government Joint Revenue Committee to carry out specific functions under this Law;

**Book** includes any register, document or other records of information and any account or accounting record however compiled, recorded,

or stored, whether in written or printed form or micro-film, digital, magnetic or electronic or otherwise;

**Chairman** means the Chairman and Chief Executive of the Niger State Internal Revenue Service who shall also be the Chairman of the State, Local Government Joint Revenue Committee;

**Consultants** includes accountants, legal practitioners or other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, Institute of Chartered Accountants of Nigeria or other related professional bodies in Nigeria and other professionals who have had at least ten years of cognate experience in their area of service provision, as the case may be;

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

**Government** means the Government of Niger State;

**Governor** means the Executive Governor of Niger State;

**LGA** means a Local Government Area in Niger State

**Member** means a member of the State, Local Government Joint Revenue Committee;

**Ministry** means Ministry charged with the responsibility for matters relating to finance;

**Objectioneer** means any person who has submitted a Notice of Objection against a tax Assessment or Demand Notice

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

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

**Revenue** includes taxes, rates, charges and levies

**Revenue Agent** means a Consultant or Collection Agent who has been duly authorized by the Niger State Internal Revenue Service or Local Government Revenue Committee to collect taxes, levies, rates and charges on their behalf;

**Revenue Collector** means a duly authorized officer of the Niger State Internal Revenue Service or Local Government Revenue Committee for the purpose of revenue collection;

**Revenue Committee** means the Local Government Revenue Committee established for each Local Government Area of Niger State under Section 17(1) of the Niger State Revenue, Collection and Administration Law, 2011;

**Road Taxes** includes Registration of Vehicles and Motor Cycles, Vehicle Licenses, Driver's Licenses, Certificates of Road Worthiness, Change of Ownership Certificates, Commercial Vehicles Stickers/Emblems, Drivers and Conductors Badges, Hackney Permits, Sales of Number Plates;

**Secretary** means the Secretary of the Board of Internal Revenue Service;

**Service** means the Niger State Internal Revenue Service;

**State** means the Niger State of Nigeria;

**Tax** means any duty, levy or revenue accruable to the State Government in full or part under this Law, or any other enactment or Law;

**Taxable Person** includes an individual or body or individuals, partnership, family, corporate body, trustee or executors or a person who carries out in a place an economic activity, or a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business or personnel of agency of government acting in that capacity.

*Functions and  
Powers of the  
Internal Revenue  
Service*

3. (1) The Service shall perform the functions and exercise the powers provided under Section 26 of the Niger State Revenue, Collection and Administration Law 2011
- (2) Notwithstanding the provisions of any other Law in the State, the Service is the sole body vested with the powers to administer, control,

collect and account for all taxes, rates, levies and charges as listed under the First Schedule to this Law

*Functions of the  
Local Governments  
Revenue Committee*

4. (1) The Revenue Committee shall perform the functions provided under Section 18(1) of the Niger State Revenue, Collection and Administration Law 2011, regarding collectible charges, rates and levies listed under the Second Schedule to this Law.
- (2) The Revenue Committee may by an instrument in writing delegate all its functions and powers under this or any other Law to the Service.
- (3) Where the Revenue Committee delegates its powers and functions to the Service, the Service shall exercise all the powers and functions of the Revenue Committee provided under this Law, and the Niger State Revenue, Collection and Administration Law 2011

*Powers and  
functions of the  
State Joint  
Revenue  
Committee*

5. (1) The Niger State Joint Revenue Committee shall exercise the powers and perform the functions prescribed under Section 16 of the Niger State Revenue and Administration Law 2011.
- (2) The membership of the Niger State Joint Revenue Committee is as composed under Section 15 of the Niger State Revenue, Collection and Administration Law 2011

*Establishment  
Complaint Unit*

- of 6. (1) A Central Complaint and Information Unit is established in all the Zonal and Area Tax Offices of the Service.

(2) Functions of the Unit include to:-

(a) promptly respond and address complaints raised by tax payers;

(b) collate and compile data on complaints, responses and related records; and

(c) support the activities of the Zonal and Area Tax Offices, with regards to provision of responses to taxpayers inquiries.

*Demand Notice*

7. (1) (a) The Service may at any time within a year it deems appropriate issue and serve a Demand Notice in respect of taxes, levies and charges listed under the First Schedule to the Law; and

(b) The Revenue Committee may at any time within a year it deems appropriate issue and serve a Demand Notice in respect of rates, levies and charges listed under the Second Schedule to the Law.

(2) Where a person is liable to two or more of the scheduled taxes, levies and charges at the same time in any year of assessment, the Service may at its discretion issue a single Demand Notice indicating the amount due on each of the taxes, levies and charges listed under the First Schedule

*Information to be displayed in all the*

8. (a) The Service shall ensure that a chart

showing the approved list of taxes, levies and charges listed under the First Schedule, and the due payment period is pasted at conspicuous places in all the Zonal and Area Offices of the Service

(b) The Revenue Committee shall ensure that a chart showing the approved list of rates, levies and charges listed under the Second Schedule, and the due payment period is pasted at conspicuous places in the Headquarters of the LGA, and as far as practicable in public places within the LGA

(c) The notices to be pasted by either the Service or Revenue Committee should be produced and made available to any person upon request at the cost of copying and certifying the requested notices

## 9. The Revenue Committee may:-

(a) engage a person or a consultant as an agent in respect of a particular rate, levy and charge where it lacks personnel with appropriate knowledge, skill or capacity to optimally administer the rate, levy or charge;

(b) the person or consultant to be appointed as revenue agent shall be a chartered tax practitioner or have a chartered tax practitioner as the Head of its Tax Unit, or must possess not less than ten years cognate

experience in tax related issues;

(c) for the purpose of tenement levies, the Revenue Committee may secure the employment or services of a Certified Estate Surveyor or Valuer to determine the value of the property for the purpose of assessment

*Identification badges  
and cards*

10. (a) A revenue collector who interacts with the general public for the purpose of revenue administration shall wear an identification badge with a clear inscription of his name and official capacity; and

(b) The Service or Revenue Committee shall issue an identity card or certificate or warrant to the revenue collector or an agent stating his full name and designation indicating his authority to exercise the functions of a revenue collector as provided in this Law.

*Review of  
assessment*

11. (1) Any person who disputes an assessment on taxes, levies, rates and charges under the First Schedule to this Law may within thirty days from the date of service of the Notice of Assessment or Demand Notice on him submit a Notice of Objection to the Chairman of the Service through the Zonal or Area Tax Officer of the Service in his locality.

(2) Pursuant to sub-section (1) above, any person issuing a Notice of Objection shall

state in the Notice, the grounds of objection to the assessment and pay any amount not disputed

(3) the Chairman of the Service may require the person giving the Objection Notice to furnish such particulars, produce document as may be deemed necessary and where necessary summon any person who has information that is material to the determination of the Objection

(4) the Chairman of the Service shall upon his acceptance of the grounds contained in a Notice of Objection, issue and serve a revised Notice of Assessment in writing to the taxpayer who filed the Notice of Objection within two weeks from the receipt of the Objection Notice

(5) Where the Chairman of the Service does not accept the grounds raised in the Notice of Objection, he shall within two weeks of receipt of the Notice cause to be issued to the Objector a Notice of Refusal stating the grounds of refusal.

(6) Where the Chairman of the Service does not render his decision within the stipulated time or if not satisfied with the decision of the Chairman of the Service, the Objector may within thirty days of the Chairman's failure to render a decision or receipt of the Chairman's decision appeal to the Body of Tax Appeal Commissioners established under Section 52

of the Niger State Revenue, Collection and Administration Law, 2011.

*Payment of Rates,  
levies and Charges*

12. (1) All rates, levies and charges listed in the Second Schedule to this Law shall be paid within:
- (a) sixty (60) days commencing the day after the service of an assessment or demand notice, in respect of levy, rate or charges payable annually, except otherwise stated in the Demand Notice;
  - (b) five (5) days from the beginning of every month in respect of a levy, rate or charges payable monthly; and
  - (c) in any other case on the spot.
- (2) Where no payment is made at the expiration of the period specified in paragraph (a) of Subsection (1) above, a penalty of 5% of the total sum shall be added to the amount on the Demand Notice and for every month the default continues until payment is fully made.

*Prohibition of  
unauthorized staff or  
agent*

13. No person other than a duly authorized:
- (a) revenue collector shall administer or collect any taxes, levies or charges; or
  - (b) revenue agent shall collect and account for any taxes, levies and charges under this Law

*Power to enter  
Premises*

14. (1) A revenue collector shall have the power to enter into any premises that is open to the public at a reasonable time for the purpose of demanding and collecting taxes, levies, rates and charges prescribed in this Law

(2) For premises that are not open to the public, consent of the owner of such premises should be sought and obtained or a warrant obtained from a Competent Court prior to entry.

*Issuance of receipt  
for revenue*

15. A revenue collector or revenue agent shall issue a genuine receipt or any other instrument in the form authorized by the Service to the taxpayer upon payment of his taxes, rates, levies and charges.

*Evidence of Payment*

16. It shall be the duty of every person who has paid taxes, levies, rates and charges to show evidence of payment to the revenue collector upon request.

*Exemption of goods  
in transit*

17. The levies, rates and charges paid on goods on transit in one LGA exonerates the payer from paying same in another LGA in the State upon presentation of valid revenue receipts issued by the appropriate revenue collector or agent.

*Review of rates,  
charges and levies*

18. Review of rates, levies and charges listed in the Second Schedule to this Law shall be upon the recommendation of the State Joint Revenue Committee and approval of the State House of

Assembly.

*Payments into the  
Consolidated  
Revenue Account*

19. All taxes, levies, rates or charges listed in the First Schedule to this Law collected by the Service shall be accounted for and paid into the consolidated Revenue Account of the State Government by the Service.

*Establishment of the  
Local Government  
Revenue Account*

20. (1) Notwithstanding the provision of any other Law, there shall be established for each LGA a dedicated internally generated revenue account to be managed by the Revenue Committee into which shall be paid all internally generated revenues from where it shall be transferred to each LGA's Treasury.

(2) If a Revenue Committee delegates its powers and functions to the Service pursuant to Section 4 (2) & (3) of this Law, the Service shall remit all levies, charges and rates collected to the Revenue Committee's internally generated revenue account subject to the sharing formulae specified by the instrument of delegation.

*Incentives for the  
Revenue Committees of  
the Local Governments*

21. (1) Subject to the approval of any LGA Executive, there shall incentive payments of not less than 2% and not more than 5% of the internally generated revenues for the Revenue Committee and its supporting personnel for any year the internally generated revenue projections for the LGA are attained or surpassed

(2) Not less than 2% and not more than 5% of

the monthly collections of charges, levies and rates listed under the Second Schedule to this Law shall be reserved as contribution by each LGA for the purpose of running the Niger State Joint Revenue Committee Secretariat

*Presumptive Tax*

22. Where for all practical purposes, the income of any person cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, a presumptive tax may be imposed according to the following bands; micro, small, and medium scale businesses based on their level of activities.

*Presumptive  
Registration Tax*

23. The presumptive tax regime shall be administered on annual basis by the Service using Tax Registration and Tax Returns Forms contained in the Third Schedule to this Law.

*Presumptive  
Returns Tax*

24. Persons operating under the presumptive tax regime are to file returns on or before ninety days after the commencement of every year.

*Presumptive  
Payment Tax*

25. (1) The tax payable shall be in accordance with the category of trade, businesses, vocation and professions listed in the administrative tax table in the Third Schedule to this Law as may be amended from time to time by the Service.

(2) The mode and the procedures for payment of tax shall be in the manner prescribed by the Service by an order in the Gazette.

(3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance

Certificate as provided for in Section 36 of the Niger State Revenue, Collection and Administration Law, 2011.

*Administration of  
Presumptive Tax*

26. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.

(2) Pursuant to the submissions and information gathered from subsection (1) above, the Service shall determine the band the taxable person belongs to.

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

(4) A taxable person who upon assessment by the Service remits in full his assessed taxes to the service on or before the due date may be granted a rebate of no more than five percent (5%) of the tax paid.

*Exit Rules for  
Presumptive Tax*

27. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep 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 within the presumptive regime under this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(3) Where the Service discovers, based on

available record or information that the taxable person ought to be assessed other than on presumptive tax basis, such taxable person shall be assessed as appropriate.

*Recovering of Rates,  
Levies and Charges*

28. (1) The Revenue Committee may institute legal actions against any defaulter in a Revenue Court established under Section 51 of the Niger State Revenue, Collection and Administration Law 2011 for the purpose of enforcing the collection of the rates, levies and charges under this Law.

(2) Where the functions and powers of the Revenue Committee have been delegated to the Service, the Service shall institute such actions against any defaulter in respect of any rate, levy or charge so affected

*Transitional  
Provisions*

29. (1) Without prejudice to the provisions of this Bill, any act, order, regulation, appointments or proceedings in relation to or done in compliance to the Niger State and Local Government Councils Harmonization of Taxes, Levies and Rates for Collection Law, 2020 shall remain in force and valid as if made under this Law.

(2) Any proceeding or cause of action pending at or immediately before the commencement of this Law or later commenced by or against any LGA or its agents over liability pertaining to it, may be continued by or against the Revenue Committee.

*Repeal*

30. The Law to Harmonize the State and Local Government Councils Harmonization of Taxes, Levies and Rates for Collection Law which came into force on the 15<sup>th</sup> day of September, 2020 is hereby repealed.

# FIRST SCHEDULE

## SECTION 3

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

### **(1) Personal Income Tax**

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

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

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

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

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

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

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

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

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

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

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

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

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

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

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

(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under 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 Section 2 (I) 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 Law will also be similarly amended.

**(5) Land Use Charge**

A land based charge, payable on all real properties situated in the State (Specific charges are as provided under Ministry of Land and Housing)

**(6) Presumptive Tax**

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

**(7) Development Levy**

Development levy of NGN500.00 payable per annum by all adults resident in Niger State.

**(8) Advertisement and Signage Taxes**

Outdoor advertising and signage taxes and rates are as provided under the Niger State Advertisement Law 2018, N.S.L.N No. 4 of 2018

## (9) Road Taxes

### Private Vehicle

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above 3.00cc	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00
B	Between 2.1. – 3.00cc	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00
C	Vehicle up to 1.7cc – 2.00cc	15,000.00	3,125.00	1,875.00	1,250.00	21,250.00
D	Other Vehicle 1.2cc – 1.6cc	15,000.00	3,125.00	1,250.00	1,250.00	20,625.00

### Out-of-Series Number Plates

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	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 Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	6,250.00	2,500.00	1,250.00	90,000.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	1,250.00

### Revalidation of Old Number Plates (Private Vehicles)

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Regt.	Amount (N)
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		(N)	(N)	(N)	Book (N)	
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	6,250.00	2,500.00	1,250.00	20,000.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	16,250.00

### Revalidation of Old Number Plates (Private Vehicles)

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	6,250.00	2,500.00	1,250.00	20,000.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2c c – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	16,250.00

### Commercial Vehicle

Category	Capacity of Range	Cost of Plate Number (N)	Vehicle Registratio n (N)	Vehicle License (N)	Cost of Regt. Book (N)	Cost of Sticker	Amount (N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	30,250.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick-Up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500.00	21,125.00

### Commercial Vehicle Number Plates Revalidation

Category	Capacity of Range	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Cost of Sticker	Amount (N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	15,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	15,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick-Up	15,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	15,000.00	3,125.00	1,250.00	1,250.00	500.00	16,125.00

### Government/Official Number Plates

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
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	1,250.00	NIL	1,250.00	5,500.00

### Government Fancy Number Plates

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
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	6,250.00	NIL	1,250.00	44,375.00

### Motorcycle

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Sticker	Learner's Permit	Reflective Jacket	Amount (N)
Commercial	3,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	7,225.00

### Motor Dealers Number Plates

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

## Replacement of Missing Number Plates

	Category	Cost of Replacement of Plate Number (N)
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	15,000.00
D	Commercial	15,000.00
E	Motorcycle	3,000.00

## Change of Ownership

Type of Vehicle	Amount (N)
Motor Vehicle	2,500.00
Motorcycle	625.00
Learner's Permit	250.00

## Driver's Licenses

Type of Vehicle	Amount (N)
Motor Vehicle	6,350.00
Motorcycle	3,000.00

## Roadside Parking Fees

	Urban (N)	Semi – Urban (N)	Rural (N)
1 <sup>st</sup> Hour	50.00	20.00	Free
2 – 4 Hours	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00

## REVENUE HEADS FROM MINISTRIES, DEPARTMENTS AND AGENCIES

### MINISTRY OF INVESTMENT, COMMERCE AND INDUSTRIES

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NAIRA (NGN)	REMARKS
12040000	120400001	<b>Co-operative societies:</b>		
		Registration	20,000.00	
		Renewal	10,000.00	Registration is one-off, while renewals are annually
12040000	120400002	<b>Audit inspection fees</b>		
		Registration:	250,000.00	
		Renewal:	150,000.00	Registration is one-off, while renewals are annually
12040000	120400003	<b>Registration/Renewal of Business Premises</b>		Registration is one-off, while

Incorporated Companies		renewals annually	are
Bank			
Registration	1,500,000.00		
Renewal	1,000,000.00		
Bank's Business Premises Solely for Automated Teller Machine (ATM)			
Registration	250,000		
Renewal	200,000		
Micro Finance Bank (Large)			
Registration	250,000		
Renewal	100,000		
Micro Finance Bank (Medium)			
Registration	150,000		
Renewal	70,000		
Micro Finance Bank (Small)			
Registration	100,000		
Renewal	50,000		
Insurance Company			
Registration	150,000		
Renewal	70,000		
Primary Mortgage Institution			
Registration	150,000		
Renewal	70,000		
Credit Union			
Registration	150,000		
Renewal	70,000		
Pension Company			
Registration	150,000		
Renewal	70,000		

<b>Building Society</b>	
Registration	100,000
Renewal	50,000
<b>FILLING STATIONS CATEGORIES</b>	
<b>Urban Areas</b>	
Registration	120,000
Renewal	70,000
<b>Rural Areas</b>	
Registration	60,000
Renewal	40,000
<b>Hydropower Stations</b>	
Registration – 50,000,000	
Renewal – 25,000,000	
<b>Electricity Distribution Companies (Business Premises)</b>	
<b>Regional Office</b>	
Registration	5,000,000
Renewal	2,000,000
<b>Area Office</b>	
Registration	2,000,000
Renewal	1,500,000
<b>Operational Office</b>	
a. Registration – Urban	250,000
- Rural	150,000
b. Renewal – Urban	150,000
- Rural	100,000
<b>Construction Company i.e. Road</b>	
Site registration	1,500,000
Renewal	1,000,000
<b>Wholesale Store Categories</b>	
<b>Large Scale</b>	

a. Registration – Urban	100,000
- Rural	50,000
b. Renewal – Urban	50,000
- Rural	25,000
<b>Medium Scale</b>	
a. Registration – Urban	60,000
- Rural	40,000
b. Renewal – Urban	30,000
Rural	20,000
<b>Retail Stores Categories</b>	
<b>Large Scale</b>	
a. Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000
<b>Small Scale</b>	
a. Registration – Urban	60,000
- Rural	50,000
b. Renewal – Urban	30,000
Rural	25,000
<b>Private Higher Educational Institutions</b>	
<b>University</b>	
Registration	1,000,000
Renewal	500,000
<b>Polytechnic and Colleges of Education</b>	
Registration	500,000
Renewal	250,000
<b>Others</b>	
Registration	250,000
Renewal	150,000

Other Categories of Businesses	
a. Registration – Urban	50,000
- Rural	40,000
b. Renewal – Urban	25,000
Rural	20,000
Unincorporated Companies	
Nursery, Primary and Secondary Schools	
<b>Standard</b>	
Registration – Urban	200,000
- Rural	100,000
b. Renewal – Urban	100,000
Rural	50,000
<b>Medium</b>	
Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000
<b>Small</b>	
Registration – Urban	50,000
- Rural	30,000
b. Renewal – Urban	25,000
Rural	15,000
Hospitals and Clinics	
Registration – Urban	150,000
- Rural	100,000
b. Renewal – Urban	75,000
Rural	50,000
Partnership	
Registration – Urban	150,000
- Rural	100,000
b. Renewal – Urban	75,000

Rural	50,000
<b>Sole Proprietors</b>	
a. Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000
<b>Wholesalers Store: Categories</b>	
<b>Large Scale</b>	
a. Registration – Urban	50,000
- Rural	25,000
b. Renewal – Urban	25,000
Rural	15,000
<b>Medium Scale:</b>	
a. Registration – Urban	25,000
- Rural	15,000
b. Renewal – Urban	15,000
Rural	10,000
<b>Retail Store: Categories</b>	
<b>Large Scale</b>	
a. Registration – Urban	15,000
- Rural	10,000
b. Renewal – Urban	10,000
Rural	9,000
<b>Small Scale Retailers</b>	
a. Registration – Urban	8,000
- Rural	7,500
b. Renewal – Urban	7,500
Rural	5,000
<b>Teller Point Company</b>	
Registration	100,000
Renewal	50,000

Other Categories of Businesses			
<b>In or on a Structure</b>			
Registration		5,000	
Renewal		3,000	
<b>Situated without a building Structure</b>			
Registration		1,000	
Renewal		500	
<b>Corporated or Unincorporated Companies</b>			
<b>Quarry, Milling and Mining Company</b>			
Registration		1,000,000	
Renewal		500,000	
<b>Private Security Company</b>			
Registration		1,000,000	
Renewal		500,000	
<b>Travel and Tours</b>			
Registration		250,000	
Renewal		125,000	
<b>Event Centres</b>			
a. Registration – Urban		250,000	
- Rural		125,000	
b. Renewal – Urban		125,000	
Rural		50,000	
<b>Car Dealers</b>			
Registration		1,000,000	
Renewal		500,000	
<b>Manufacturing Industries</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	100,000	300,000	500,000
Renewal	50,000	150,000	250,000

<b>Pharmacies</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	100,000	300,000	500,000
Renewal	75,000	170,000	300,000
<b>Warehouse</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	100,000	300,000	400,000
Renewal	75,000	200,000	250,000
<b>Event Centres</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	100,000	300,000	500,000
Renewal	70,000	150,000	250,000
<b>Consulting Firm</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	100,000	300,000	350,000
Renewal	70,000	150,000	200,000
<b>Private Refineries</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	20,000,000	50,000,000	100,000,000
Renewal	15,000,000	30,000,000	70,000,000
<b>Private Oil Depots</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	20,000,000	50,000,000	100,000,000
Renewal	15,000,000	30,000,000	70,000,000
<b>Private Gas Depots</b>			
	<b>Small</b>	<b>Medium</b>	<b>Large</b>
Registration	500,000	750,000	1,000,000
Renewal	250,000	500,000	700,000

		<b>Gas Filling Station</b>			
			<b>Small</b>	<b>Medium</b>	<b>Large</b>
		Registration	300,000	500,000	750,000
		Renewal	200,000	250,000	500,000
		<b>Pension Administrators</b>			
		Registration – 1,000,000			
		Renewal – 750,000			1,000,000
					500,000
		<b>Private Security Firms</b>			
		Registration – 1,000,000			
		Renewal – 750,000			
		<b>Motor Dealers</b>			
			<b>Small</b>	<b>Medium</b>	<b>Large</b>
		Registration	300,000	500,000	1,000,000
		Renewal	150,000	250,000	500,000
		<b>Hotels and Guest Inn</b>			
			<b>Small</b>	<b>Medium</b>	<b>Large</b>
		Registration	300,000	500,000	1,000,000
		Renewal	200,000	300,000	500,000
		<b>Other Fees</b>			
		Replacement of Certificate of Registration		10,000	
		Notification of charge in registration particulars		15,000	
		Change in information in register		10,000	
		Search Fee		5,000	
		Certified copy of entry in Register and field document		15,000	
		<b>Note:</b> All renewals under the registration of business premises are per annum			
		26% Proceed from Niger State Government's investment in North South Power Ltd.		Subject to declared proceeds	Annual
	120400005				

## MINISTRY OF EDUCATION

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES (N)	REMARKS
<b>PRIVATE SCHOOLS BOARD</b>				
12041000	120410001	Registration Form	100,000.00	One-Off
		<b>Renewal:</b>		Renewal is annually
		Category A	50,000.00	
		Category B	40,000.00	
		Category C	30,000.00	
		Category D	20,000.00	
		Final Approval Inspection	50,000.00	One-Off
	120410002	NECO Subject Accreditation	60,000.00	One-Off
		Upgrading from JSS to SSS Inspection	80,000.00	One-Off
		WASSCE/NECO SSCE Subject Accreditation	100,000.00	One-Off
	120410003	Sanction for operating school illegally	50,000.00	Upon contravention

## MINISTRY OF ENVIRONMENT AND FORESTRY

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
<b>CHARGES FOR ILLEGAL FOREST PRODUCTS</b>				
<b>A. CHARCOAL</b>				
12043000	120430001	Trailer load of Charcoal	300,000.00	Upon violation
		Canter load of Charcoal	100,000.00	
		Dyna Canter	50,000.00	
		Pick-up Van	50,000.00	
		Sharon Saloon Car	30,000.00	
		Cricket Saloon	15,000.00	
		Motor Cycle	5,000.00	
<b>B. TIMBER</b>				
	120430002	Trailer Truck	300,000.00	Upon violation
		Tipper Truck	100,000.00	
		Canter Truck	50,000.00	
		Dyna Canter Truck	25,000.00	
		Pick Up	20,000.00	
<b>C.FUEL WOODS</b>				
	120430003	Trailer Truck	150,000.00	Upon violation
		Canter Truck	20,000.00	
		Dyna Canter Truck	10,000.00	
		Pick Up Van	10,000.00	
<b>D. FORESTRY TARIFF, CHARGES AND FINES</b>				
	120430004	Registration of Saw Mills	200,000.00	Renewal is Per Annum
		Renewal	20,000.00	

		Registration of Circular Saw Renewal	5,000.00 2,000.00	Renewal is Per Annum
		Registration of Timber Shed Renewal	5,000.00 5,000.00	Renewal is Per Annum
		Registration of Haulage Truck Renewal	5,000.00 5,000.00	Renewal is Per Annum
	120430005	Environmental Impact Assessment Fees	500,000.00	One-Off
<b>NIGER STATE ENVIRONMENTAL PROTECTION AGENCY (NISEPA)</b>				
12043000	120430006	Court fines on sanitation defaulters	To be determined by the Court	Per violation

## NISEPA SANITATION FEES

### City sanitation Fees

#### 1. RESIDENTIAL

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
RS1	Large detached Duplex	2,000	24,000	2,000	24,000	1,500	18,000	1,200	14,400
RS2	Small detached duplex	1,500	18,000	1,500	18,000	1,200	4,400	950	11,400
RS3	Semi -detached duplex	1,200	14,400	1,200	14,400	950	11,400	750	9,000
RS4	Detached Bungalow	950	11,400	950	11,400	750	9,000	700	8,400
RS5	Detached black House	750	9,000	750	9,400	700	8,400	500	6,000
RS6	3-4 Bedroom Flat	700	8,400	700	8,400	500	6,000	400	4,800
RS7	1-2 bedroom flat	500	6,000	500	6,000	400	4,800	300	3,600
RS8	Single room apartment	400	4,800	400	4,800	300	3,600	250	3,000

#### 2. GOVERNMENT MINISTRIES/AGENCIES & OTHER OFFICES

CODE DESCRIPTION	RATES			
	MINNA	SULEJA	BIDA &	OTHERS

		Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
G O 1	Very large office (+200 people)	6,000	72,000	6,000	72,000	4,000	48,000	3,000	36,000
G O 2	Large office( 100-199 people	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
G03 —	Medium Office	3,000	36,000	3,000	36,000	2,000	24,000	1,000	12,000
Go4	Small Office (10-99 people)	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
G O 5	Very small office (1-9 people)	1,000	12,000	1,000	12,000	500	6,000	300	3,600

### 3. HOTEL & GUEST HOUSES

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
HG1	Above 200 Rooms	25,000	300,000	25,000	300,000	20,000	240,000	15,000	180,000
HG2	100-199 Rooms	20,000	240,000	20,000	240,000	10,000	120,000	9,000	108,000
HG3	50-99 Rooms	15,000	180,000	15,000	180,000	9,000	108,000	8,000	96,000
HG4	40-49 Rooms	12,000	144,000	12,000	144,000	8,000	96,000	7,666	92,000
HG5	30-39 rooms	10,000	120,000	10,000	120,000	7,666	92,000	7,000	84,000
HG6	20-29 Rooms	8,000	96,000	8,000	96,000	7,000	84,000	6,000	72,000
HG7	10-19 rooms	7,000	84,000	7,000	84,000	6,000	72,000	6,666	80,000
HG8	1-9 Rooms	6,000	72,000	6,000	72,000	5,000	60,000	4,000	48,000

### 4. RESTAURANTS AND EATERIES:

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
RE1	50 seats & above/fast food	12,000	144,000	12,000	144,000	8,000	96,000	7,000	84,000
RE2	30-49 seats	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
RE3	20-29 seats	8,000	96,000	8,000	96,000	5,000	60,000	4,000	48,000
RE4	10-19 seats	7,000	84,000	7,000	84,000	4,000	48,000	3,000	36,000
RE5	1-9 seats	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000

## 5. COMMERCIAL HOUSES/CENTRE:

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CC1	Bakery/ Confectionery	10,000	120,000	10,000	120,000	8,000	96,000	6,000	72,000
CC2	Building Materials Dealer	3,000	36,000	3,000	36,000	1,500	18,000	1,000	12,000
CC3	Block Industry	800	9,600	800	9,600	600	7,200	450	5,400
CC4	Photographers Studio	1,000	12,000	1,000	12,000	800	9,600	600	7,200
CC5	Dry Cleaners	1,000	12,000	1,000	12,000	800	9,600	600	7,200
CC6	Cement Sellers	2,000	24,000	2,000	24,000	1,000	12,000	800	9,600
CC7	Saw Mill/Timber Shed	30,000	360,000	30,000	360,000	20,000	240,000	15,000	180,000
CC8	Saw Mill (one Unit)	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
CC9	Traders in informat markets	300	3,600	300	3,600	200	2,400	100	1,200
CC10	Hair Saloons	1,500	18,000	1,500	18,000	1,000	12,000	800	9,600
CC11	Panel Beater/ Mechanic	1,000	12,000	1,000	12,000	800	9,600	500	6,000
CC12	Gym/Messege/ Pedicure	1,000	12,000	1,000	12,000	500	6,000	250	3,000
CC13	Fashion Designer	500	6,000	500	6,000	400	4,800	200	2,400
CC14	Bookshops/ Stationery	3,000	36,000	3,000	36,000	1,500	18,000	1,000	12,000

## 6. HEALTH INSTITUTIONS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
HH1	Govt. Hosp. (100 beds & Above)	30,000	360,000	30,000	360,000	20,000	240,000	15,000	180,000
HH2	Govt. Hosp. (70-99 beds)	25,000	300,000	25,000	300,000	15,000	180,000	12,000	144,000
HH3	Govt. Hosp. (50-69 beds)	20,000	240,000	20,000	240,000	12,000	144,000	10,000	120,000
HH4	Govt. Hosp. (30-49 beds)	15,000	180,000	15,000	180,000	10,000	120,000	8,000	96,000
HH5	Govt. Hosp. (10-29 beds)	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH6	Govt. Hosp. (1-9 beds)	6,000	72,000	6,000	72,000	4,000	48,000	2,000	24,000
HH7	Private Hosp. (50 beds & Above)	25,000	300,000	25,000	300,000	15,000	180,000	12,000	144,000
HH8	Private Hosp. (30-49) beds	20,000	240,000	20,000	240,000	12,000	144,000	10,000	120,000
HH9	Private Hosp. (20-29) beds	15,000	180,000	15,000	180,000	10,000	120,000	8,000	96,000
HH10	Private Hosp. (10-19) beds	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH11	Private Hosp. (1-9) beds	6,000	72,000	6,000	72,000	4,000	48,000	2,000	24,000
HH12	Medical Laboratory	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
HH13	Pharmacy	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH14	Patent Medicine Store	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
HH15	Medical Equip-ment Store	5,000	60,000	5,000	60,000	2,500	30,000	1,500	18,000

## 7. BANKS/OTHER FINANCIAL INSTITUTIONS

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
BF1	Commercial Bank	20,000	240,000	20,000	240,000	15,000	180,000	12,000	144,000
BF2	Micro-Finance Bank	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
BF3	Central Bank Branch Office	35,000	420,000	35,000	420,000	30,000	360,000	25,000	300,000
BF4	Mortgage Bank	10,000	120,000	10,000	120,000	7,000	84,000	3,500	42,000

## 8. EDUCATIONAL INSTITUTION:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
E11	Priv. Sch. Pry/Sec (+200 students)	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
E12	Priv. Sch. Pry/Sec (100-200 students)	4,000	48,000	4,000	48,000	2,000	24,000	1,000	12,000
E13	Priv. Sch. Pry/Sec (1-100 students)	3,000	36,000	3,000	36,000	1,500	18,000	800	9,600
E14	Pub. Sch. Pry/Sec (+200 students)	4,000	48,000	4,000	48,000	2,000	24,600	1,000	12,000
E15	Pub. Sch. Pry/Sec (100-200 students)	3,000	36,000	3,000	36,000	1,500	18,000	800	9,600
E16	Pub. Sch. Pry/Sec (1-100 students)	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

E17	Private Boarding School	8,000	96,000	8,000	96,000	5,000	60,000	2,000	24,000
E18	Public Boarding School	6,000	72,000	6,000	72,000	3,000	36,000	1,500	18,000
E19	Higher Institution (University Polytechnic COE. College of Agric)	50,000	600,000	50,000	600,000	30,000	360,000	25,000	300,000
E20	Higher Institution (Health Technology, Midwifery & others)	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000

## 9. STORES/SUPERMARKETS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
SS1	Departmental Store	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000
SS2	Supermarket	10,000	120,000	10,000	120,000	7,000	84,000	3,500	42,000
SS3	Mini Supermarket	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
SS4	Provision Store	1,000	12,000	1,000	12,000	800	9,600	500	6,000

# 10. WORKSHOPS & OTHER RELATED OFFICES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
WS1	Vehicle Dealer	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
WS2	Printing Press	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
WS3	Showroom-Furniture	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
WS4	Motorcycle/Bicycle Dealer	2,500	25,000	2,500	25,000	1,500	18,000	1,000	12,000

# 11. DEPOT & DISTRIBUTORS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
DD1	Bottling Depot	50,000	600,000	50,000	600,000	30,000	360,000	20,000	240,000
DD2	Mattress Depot	6,000	72,000	6,000	72,000	4,500	54,000	3,000	36,000
DD3	Fuel Depot	60,000	720,000	60,000	720,000	60,000	720,000	60,000	20,000

# 12. SACHET WATER PRODUCERS/DISTRIBUTORS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
SW1	Large	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000
SW2	Medium	15,000	180,000	15,000	180,000	10,000	120,000	5,000	60,000
SW3	Small	10,000	120,000	10,000	120,000	5,000	60,000	3,000	36,000

### 13 ELECTRICAL AND ELECTRONIC STORES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
EE1	Electronic/ Electrical Shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
EE2	Generator/ Refrigerator Shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

### 14. COMPUTER AND OFFICE EQUIPMENT;

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CE1	Computer/ Accessory shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
CE2	Office Equipment only	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

### 15. FILLING STATION:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
FS1	1-3 Pumps	10,000	120,000	10,000	120,000	6,000	72,000	5,000	60,000
FS2	4-6 Pumps	12,000	144,000	12,000	144,000	8,000	96,000	6,000	72,000
FS3	7-9 Pumps	13,000	156,000	13,000	156,000	10,000	120,000	7,000	84,000
FS4	10 Pumps and above	15,000	180,000	15,000	180,000	13,000	156,000	10,000	120,000
FS5	Mega stations	20,000	240,000	20,000	240,000	15,000	180,000	13,000	156,000

### 16. CONSTRUCTION COMPANIES/SITES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CS1	Big	50,000	600,000	50,000	600,000	40,000	480,000	35,000	420,000
CE2	Small	25,000	300,000	25,000	300,000	15,000	180,000	10,000	120,000

### 17. MOTOR PARKS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
MP1	Public Motor Park	10,000	20,000	10,000	120,000	7,000	84,000	5,000	60,000
MP2	Private Motor Park	6,000	72,000	6,000	72,000	5,000	60,000	3,000	36,000

### 18. CONSTRUCTORS/CONSULTANTS REGISTRATION:

CATEGORY	REGISTRATION FEE N	RENEWAL FEE N
Private Waste Collector (Solid & Liquid WASTE)	200,000 (Valid for 2 years)	50,000 (Every 2 years)
Consultant	150,000 (Valid for 2 years)	30,000 (Every 2 years)
Contractor	10,000 (Below NIM Job) 20,000 (N1-2M Job) 25,000 (N2-3M Job) 30,000 (Above N3M Job)	NO RENEWAL

### 19. DUMP SITE CHARGES:

TRUCK	CHARGE PER DAY N	DUMP SITE CHARGES
Compactor	600	
Tipper (12 Tyre capacity)	500	
Tipper (10 Tyre capacity)	400	
Tipper (6 Tyre capacity)	300	
Side loader	300	
Others	200	

### 20. LIQUID WASTE EVACUATION RATES (Septic Tank/ Soak away charges)

TYPE	RATE/CHARGE PER EVACUATION
Commercial Houses	N10,000
Private Houses	N 5,000

## MINISTRY OF LIVESTOCK AND FISHERIES

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12060000	120600001	Fishing with net having a small mesh than prescribed by the Ministry	2000.00.	Per violation
		Fishing without licence or permit	1,500.00.	
		Killing or catching fish of a size or weight less than prescribed	2000.00	
		Fishing with any gear or method other than prescribed	1,500.00	
		Licensed holders employing	1,500.00	

		unlicenced persons to help them in fishing		
		Fishing in prohibited water	2,000.00	
		Offering or exposing for sale or exchange of any fish prohibited from sale	2,000.00	
		Using explosives and poison for fishing	10,000. 00	

## MINISTRY OF LANDS & HOUSING

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12061000				
<b>NIGER STATE GEOGRAPHIC INFORMATION SYSTEM (NIGIS) (RESPONSIBLE FOR ALL LAND CHARGES IN NIGER STATE)</b>				

20.00

### 1. APPLICATION PROCESSING FEES: 12061000/120610001

#### A. DIRECT ALLOCATION

SUBJECT	FEES ₦	REMARKS
<b>RESIDENTIAL</b>		<b>One – Off payments</b>
I. Minna, Suleja	20,000.00	
II. Bida, Kontagora, Gurara, Tafa	10,000.00	
III. Others	7,000.00	
<b>COMMERCIAL</b>		<b>One – Off payments</b>
i. Minna, Suleja	30,000.00	
ii. Bida, Kontagora, Gurara, Tafa	15,000.00	
iii. Others	10,000.00	
<b>AGRICULTURAL</b>		<b>One – Off payments</b>
i. Minna, Suleja	10,000.00	
ii. Bida, Kontagora, Gurara, Tafa	7,000.00	
iii. Others	5,000.00	

#### B. CONVERSION

SUBJECT	FEES ₦	REMARKS
<b>RESIDENTIAL</b>		<b>One – Off payments</b>
i. Minna, Suleja	20,000.00	
ii. Bida, Kontagora,	10,000.00	
iii. Gurara, Tafa	10,000.00	
iv. Others	7,000.00	

<b>COMMERCIAL</b>		<b>One – Off payments</b>
i. Minna, Suleja	20,000.00	
ii. Bida, Kontagora,	15,000.00	
iii. Gurara, Tafa	15,000.00	
iv. Others	10,000.00	
<b>AGRICULTURE</b>		<b>One – Off payments</b>
i. Minna, Suleja	10,000.00	
ii. Bida, Kontagora,	7,000.00	
iii. Gurara, Tafa	7,000.00	
iv. Others	5,000.00	

## 2. CHANGE OF PURPOSE: 12061000/120610002

### A. URBAN CENTRES:

SUBJECT	FEES NGN	Remarks
TO RESIDENTIAL	6% of the estimated cost of construction	One – Off payments
TO COMMERCIAL	6% of the estimated cost of construction	One – Off payments
TO INDUSTRIAL	6% of the estimated cost of construction	One – Off payments
FROM AGRICULTURAL TO OTHER USE	6% of the estimated cost of construction	One – Off payments

### B. NON URBAN CENTRES

SUBJECT	FEES (N)	REMARKS
RESIDENTIAL	2.5% of the estimated cost of construction	<b>One – Off payments</b>
COMMERCIAL	2.5% of the estimated cost of construction	<b>One – Off payments</b>
INDUSTRIAL	2.5% of the estimated cost of construction	<b>One – Off payments</b>
FROM AGRICULTURAL TO OTHER USE	2.5% of the estimated cost of construction	<b>One – Off payments</b>

## 3. SUB-DIVISION:12061000/120610003

### A. UNDEVELOPED LAND

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	20,000.00	Per Annum
COMMERCIAL	30,000.00	Per Annum
INDUSTRIAL	50,000.00	Per Annum
PETROL FILLING STATION	100,000.00	Per Annum
AGRICULTURAL LAND	10,000.00	Per Annum

**B. PENALTY FOR SUB-DIVISION OF LAYOUTS**

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	100,000.00	Per each contravention
COMMERCIAL	300,000.00	Per each contravention
INDUSTRIAL	400,000.00	Per each contravention
OTHERS (REC/EDUCATIONAL)	50,000.00	Per each contravention
PETROL FILLING STATION	450,000.00	Per each contravention
AGRICULTURAL LAND	400,000.00	Per each contravention

**C. Any sub-division consisting of more than 5 segments will be considered as a “private Layout” and fees chargeable on private layouts becomes applicable.**

**4. APPLICATION FEE FOR MERGER OF TITLES(DEVELOPED LAND):  
12061000/120610004**

SUBJECT	FEES ₦	REMARKS
<b>RESIDENTIAL</b>		One-Off payment
(i) Minna, Suleja	20,000.00	
(ii) Bida, Gurara, Tafa, Kontagora	12,000.00	One-Off payment
(iii) Others	8,000.00	One-Off payment
<b>COMMERCIAL</b>	40,000.00	One-Off payment
(i) Minna, Suleja		
(ii) Bida, Gurara, Tafa, Kontagora	20,000.00	One-Off payment
(iii) Others	8,000.00	One-Off payment
<b>AGRICULTURE</b>	4,000.00	One-Off payment

**5. RE-INSTATEMENT FEE OF REVOKED LAND: 12061000/120610005**

SUBJECT	FEES ₦	REMARKS
<b>RESIDENTIAL</b>		One-Off payment
(i) Minna, Suleja	100,000	One-Off payment

(ii) Bida, Gurara, Kontagora, Tafa	25,000	One-Off payment
(iii) Others	10,000	One-Off payment
<b>COMMERCIAL</b>		One-Off payment
(i) Minna, Suleja	150,000	
(ii) Bida, Gurara, Tafa, Kontagora	50, 000	
(iii) Others	10,000	
<b>PETROL FILING STATION</b>	170,000	One-Off payment
<b>AGRICULTURAL</b>	5,000	One-Off payment

**6. APPLICATION FOR EXTENSION OF TITLE: 12061000/120610006**

**PROCESSING FEES:-**

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	10,000	One-Off payment
COMMERCIAL	20,000	One-Off payment
PETROL FILING STATION	30,000	One-Off payment
EDUCATIONAL	10,000	One-Off payment

**APPROVAL/FEES FOR EXTENSION OF TITLE**

SUBJECT	FEES ₦	REMARKS
<b>RESIDENTIAL</b>		N/A
(i) Minna, Suleja	50/m <sup>2</sup>	
(ii) Bida, Gurara, Kontagora, Tafa	30/m <sup>2</sup>	N/A
(iii) High Density	20 /m <sup>2</sup>	N/A
<b>COMMERCIAL</b>	100 /m <sup>2</sup>	N/A
<b>INDUSTRIAL</b>	100 /m <sup>2</sup>	N/A
<b>AGRICULTURAL</b>	5.00/m <sup>2</sup>	N/A

**7. LAND TRANSACTION: 12061000/120610007**

**A. FORM FEES:**

SUBJECT	FEES (₦)	REMARKS	
MORTGAGE	3,000	One-Off payment	
ASSIGNMENT	3,000	One-Off payment	
SUB LEASE	3,000	One-Off payment	
SEARCH FORM	3,000	One-Off payment	
DEVOLUTION	3,000	One-Off payment	

**B.PROCESSING FEES.**

SUBJECT	FEES (₦)	REMARKS	
MORTGAGE	1% of consideration	One-Off payment	
ASSIGNMENT	1% of consideration	One-Off payment	
SUB LEASE	5,000	One-Off payment	
SEARCH	5,000	One-Off payment	
DEVOLUTION	10,000	One-Off payment	
POWER OF ATTORNEY (ALLOWED FOR UNDEVELOPED LAND ONLY) SURVEY PLAN AND CONFIRMATION	10,000	One-Off payment	
DEED OF VARIATION	10,000	One-Off payment	

**8. REGISTRATION FEE FOR POWER OF ATTORNEY: 12061000/120610008**

SUBJECT	FEE(₦)	REMARKS	
<b>RESIDENTIAL</b>		One-Off payment	
(i) Minna, Suleja	10,000		
(ii) Bida, Gurara, Kontagora Tafa	7,000		
(iii) Others	5, 000		
<b>COMMERCIAL</b>		One-Off payment	
Minna, Suleja	20,000		
(ii) Bida, Gurara, Kontagora Tafa	15, 000		
(iii) Others	10, 000		
<b>AGRICULTURE</b>		One-Off payment	
Minna, Suleja	10,000		
(ii) Bida, Gurara, Kontagora Tafa	7, 000		
(iii) Others	5, 000		

Major land acquisition	N50,000	One-Off payment	
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**9. REGISTRATION FOR SURRENDER AND RELEASE OF LEGAL MORTGAGE:**  
12061000/120610009

FEES (N)	REMARKS	
10,000	One-Off payment	

**10. APPLICATION FEES FOR REGISTRATION OF SUPPLEMENTAL MORTGAGE:**  
12061000/1206100010

FEES (N)	REMARKS	
20,000	One-Off payment	

**11. REGISTRATION FEE FOR MORTGAGE, ASSIGNMENT UPSTAMPING AND DEVOLUTION: 12061000/1206100011**

SUBJECT	FEES (N)	REMARKS
Application Form	3,000	One-Off payment
Mortgage	3% of the consideration & 2% for Agric	One-Off payment
Assignment	6% of the consideration	One-Off payment
Up-stamping	2% of the consideration	One-Off payment
Devolution	N20,000	One-Off payment
SUBJECT	FEES N	
Extra Counter Part Copy	N 3,000 per copy	One-Off payment
Registration for Court Order and letter of Admin	20,000	One-Off payment
Registration of Deed of Purchase	5% of consideration	One-Off payment
<b>GIFT</b>		One-Off payment
a. Direct Relation	10,000 – 50,000 for various land uses	
b. Company to Company Gift registration	5% of Market value of the property	One-Off payment
c. other forms of gift not consummate among relations	1.5% of capital value	One-Off payment

**12. APPLICATION FEE FOR CONSENT TO SUB-LEASE: 12061000/1206100012**

FEES N	REMARKS
10,000	One-Off payment

**13. REGISTRATION FEE FOR SUB-LEASE: 12061000/1206100013**

FEES	REMARKS
1-5 years 5% of the consideration	One-Off payment
5-10 years 3% of the consideration	One-Off payment
10 years above 2½ %	One-Off payment

**14. APPLICATION FOR EXTENTION OF TIME TO SUBMIT DEEDS FOR REGISTRATION (ON ASSIGNMENT, MORTGAGE AND SUBLEASE): 12061000/1206100014**

RATES
1 month 25% of the annual ground rent
2 month 50% of the annual ground rent
3 month 75% of the annual ground rent
Above 3month to attract ₦100 per working day

**15. PENALTY FOR LATE PAYMENT OF REGISTRATION FEES FOR LAND TRANSACTIONS: 12061000/1206100015**

FEES (₦)	
₦100 per working day	

**16. CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY: 12061000/1206100016**

SUBJECT	FEES (₦)	REMARKS
<b>RESIDENTIAL</b> (i) Minna, Suleja, Bida, Kontagora, New Bussa (ii) Gurara, Tafa, (iii) Lavun, Agaie, Lapai & Others	20,000 15,000 10,000	One –off payments
<b>COMMERCIAL</b> (i) Urban (ii) Semi Urban (iii) Rural	50,000 25,000 15,000	One-off payments

**17. CERTIFIED TRUE COPY OF DEEDS/DOCUMENTS: 12061000/1206100017**

SUBJECT	FEES ₦
MORTGAGE	3,000/page
ASSIGNMENT	3,000/page
SUB LEASE	3,000/page
POWER OF ATTORNEY	3,000/page
CTC FOR LAND DOCUMENTS	3,000/page

**18. OTHER CHARGES: 12061000/1206100018**

SUBJECT	FEES ₦	REMARKS
COMPENSATION RECOVERY FEE	Not pre-determined	

**19. REGISTRATION OF OCCUPANCY PERMIT: 12061000/1206100019**

SUBJECT	FEES ₦	REMARKS
COMMERCIAL	N 50,000.00	One-Off
RESIDENTIAL	N20,000.00	One-Off

\*PENALTY FOR NON REGISTRATION IS 1,000 PER YEAR

**20. PENALTY FOR NON DEVELOPMENT : 12061000/1206100020**

SUBJECT	FEES (N)	REMARKS
<b>RESIDENTIAL</b>		<b>Per annum</b>
(i) Minna, Suleja	2,000.00	
(ii) Bida, Gurara, Kontagora, Tafa	1,000.00 500.00	
(iii) High density		
<b>COMMERCIAL</b>	8,000.00	Per annum
<b>PETROL FILING STATION</b>	8,000.00	Per annum

**21. REGISTRATION OF AN INSTRUMENT FOR ASSIGNMENT AND SURRENDER OF MINING SITES: 12061000/1206100021**

SUBJECT	FEES (N)	REMARKS
ASSIGNMENT	N200,000.00	One-Off
SURRENDER	N50,000.00	One-Off

**22. DEVELOPMENT CHARGES: 12061000/1206100022**

SUBJECT	PROPOSED FEES ₦	REMARKS
<b>RESIDENTIAL</b>		Where serviced plots were allocated, appropriate infrastructural fee will be determined and levied by NIGIS
(i) Low Density	35/m <sup>2</sup>	
(ii) Medium Density	20,000/m <sup>2</sup>	
(iii) High Density	5,000/m <sup>2</sup>	
<b>COMMERCIAL</b>	50/m <sup>2</sup>	

**23. RECERTIFICATION PROCESSING FEES: 12061000/1206100023**

SUBJECT	FEES (N)	REMARKS
<b>RESIDENTIAL</b>	N15,000.00	Per annum
<b>COMMERCIAL</b>	N15,000.00	
<b>AGRICULTURE</b>	N15,000.00	

**24. SURVEY AND PROCESSING FEES: 12061000/1206100024**

SUBJECT	FEES (₦)	REMARKS
<b>AGRICULTURE</b>	TO be determined by the resident surveyor	
<b>RESIDENTIAL</b> (i)Minna, Suleja		
(ii)Bida, Gurara, Kontagora Tafa		
(iii) Others		
COMMERCIAL		
INDUSTRIAL		
INVESTIGATION/SEARCH	N5,000.00	
BEACON FEE	N10,000.00	
PLAN PRINTING	To be determined by the resident surveyor	
PLANS PRODUCTION	To be determined by the resident surveyor	
RE-ESTABLISHMENT OF BEACON	N5,000/beacon	
ADDITIONAL FIELD WORK ON REQUEST	To be determined by the resident surveyor	

**25. PLOT RE-IDENTIFICATION FEES: 12061000/1206100025**

SUBJECT	FEES ₦	REMARKS
RESETTLEMENT	N5,000.00	One-Off
DIRECT ALLOCATION	N5,000.00	One-Off
<b>RESIDENTIAL</b>	N15,000.00 N10,000.00 N10,000.00	<b>One-Off</b>
<b>COMMERCIAL</b>	N20,000.00	One-Off
<b>INDUSTRIAL</b>	N20,000.00	One-Off

**26. FEES FOR REQUEST FOR CAVEAT: 12061000/1206100026**

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	30,000.00	One – Off
COMMERCIAL	50,000.00	One – Off
INDUSTRIAL	70,000.00	One – Off
AGRICULTURAL	20,000.00	One – Off

**27. REGULARIZATION FEE: 12061000/1206100027**

SUBJECT	FEES ₦	REMARKS

Application Fee	5,000.00	One – Off
Residential	15,000.00	One – Off
Commercial	20,000.00	One – Off
Agriculture	10,000.00	One – Off
Recertification form	3,000.00	One – Off
Processing of C of O	10,000.00	One – Off

**28. CONTRAVENTION OF USE FROM RESIDENTIAL TO COMMERCIAL:  
12061000/1206100028**

S / N	SUBJECT	FEES (N)	REMARKS
1	Hotels, resorts, entertainment centers etc	2.5% of market value of the property	Per contravention
2	All commercial operations, e.g Banks, Supermarkets, major retail outlets, printing press, bakeries, chemist e.t.c	2.5% of market value of the property	Per contravention
3	Essential services, e.g hospitals, schools	0.5% of market value of the property	Per contravention
4	Other business	1.5% of market value of the property	Per contravention
5	Mixed land use: Commercial	1.5% of market value of the property	Per contravention
6	Agriculture	N 500/Hectare	
7	Poultry	N 1000/Hectare	
8	Orchard	N 1000/Hectare	
9	Fish Pond	N1,000/Hectare	
10	Recreational	N 5,000	
11	Penalty on g/rent	1 <sup>st</sup> quarter 0% 2 <sup>nd</sup> quarter 10% 3 <sup>rd</sup> & 4 <sup>th</sup> 15% over one year 20%	Per contravention

**29. MUTILATED C OF O: 12061000/1206100029**

	SUBJECT	FEES	REMARKS
1	Residential	10,000.00	One-off
2	Commercial	20,000.00	One-off

**30.TOWN PLANNING CHARGES : 12061000/1206100030**

		FEES	REMARKS
1	Layout Residential	3.00/sqm/no of plot	
2	Layout Commercial	4.00/sqm/no of plot	
3	Change Of Purpose Clause	1% of bill of quantity	

**URBAN DEVELOPMENT BOARD**

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES (NGN)	REMARKS
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12061000	1206100050	Building Plan Approval for Urban Areas: Commercial	200.00	Per Sqm.
		Residential	75.00	
12040000	1206100051	Erection of Mast in urban areas	200,000.00	Per New Mast
		Erection of advert bill boards in urban areas	<b>As provided under the NISAA Law, 2018</b>	Collaborates with the State Signage Agency

## MINISTRY OF JUSTICE

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12062000	120620001	Vetting Charges	50,000.00	Per contract
	120620002	Rent tribunal charges	1,000.00	Per case

## JUDICIARY

<b>HIGH COURT</b>
All fees from the High Court of Niger State are as listed under the High Court of Niger State, Cap.53 1989. The High Court of Niger State of Nigeria (Increase of Fees) Rules 2019.
<b>DISTRICT COURT</b>
All fees from the District Court of Niger State are as listed under the District Court Law of Niger State, Cap.37 1989. The District Court (Niger State) (Increase of Fees) Rules 2019.

## MINISTRY OF WATER RESOURCES

### NIGER STATE WATER BOARD

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12063000	120630001	Water Connection Fee	15,000.00	One-Off
		Water Reconnection Fee	2,000.00	One-Off
	120630002	<b>Water rate charges:</b>		Per Month
		Household	1000.00	
		Water Tanker Rate	2,000.00	Per tank
		Water Vendor	<b>55,000.00</b>	Per Month
		Tertiary Institution	100,000.00 – 300,000.00	Depends on the consumption per Cubic Metre (Per Month)
		School	3,000.00 –	

			80,000.00	
		Restaurant	2,500.00 – 10,000.00	
		Pure Water Factory (Small)	10,000.00 – 30,000.00	
		Pure Water Factory (Big)	50,000.00 – 80,000.00	
		Hotel (Small)	5,000.00 – 15,000.00	
		Hotel (Big)	20,000.00 – 35,000.00	
		Car Wash	7,000.00 – 15,000.00	
		Block Industry	15,000.00 – 35,000.00	
		Bakeries	15,000.00 – 35,000.00	
		Banks	10,000.00	
		Hospital/Pharmacy	5,000.00 – 10,000.00	
		Offices and Businesses	3,000.00 – 10,000.00	
		Water Vendor	8,000.00 – 10,000.00	
		Residential (Domestic)	1,000.00 – 2,000.00	

## BUREAU OF RELIGIOUS AFFAIRS

NIGER STATE LIQUOR (LICENSING) BOARD (ADD CODES)				
Category (i)				
12064000	120640001	Wine and Beer on Licence	N200,000.00	Per Annum
		Wine and Beer off Licence	N200,000.00	Per Annum
		Tavern Licence	N200,000.00	Per Annum
		Temporary Liquor Licence	N200,000.00	Per Annum
Category (ii)				
	120640002	Store Liquor Licence	N500,000.00	Per Annum
		Hotel Liquor Licence	N500,000.00	Per Annum
		Club Liquor Licence	N500,000.00	Per Annum
		Railway Station Liquor Licence	N500,000.00	Per Annum
Category (iii)				
	120640003	General Wholesale Liquor Licence	N1,000,000.00	Per Annum
		General Retail Liquor Licence	N1,000,000.00	Per Annum

## OFFICE OF THE SECRETARY TO STATE GOVERNMENT

12020000	120200001	Auctioning License Registration Renewal	N5,000.00 N2,000.00	Renewal is per annum
	120200002	Printing of Government documents	Not pre- determined	Depends on the volume/quality
	120200003	State Indigeneship Fee	N500.00	Per indigene (one-off)
	120200004	Sales of Government Vehicles and Plants	Not-pre- determined	Depends on the valuation of the vehicles and plants

## MINISTRY OF TRANSPORT

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12030000	120300001	Remittances from Niger State Transport Authority	Not certain	25% of profit remitted per annum
	120300002	Remittances from Niger State Mass City Transport	Not certain	25% of profit remitted per annum
	120300003	Trade Testing Fees		
<b>VEHICLE INSPECTION OFFICE (VIO)</b>				
12030000	120300008	Hacken permits (Capacity) 2.0cc 2.4cc Above 2.5cc	1,300.00 2,500.00 3,800.00	Per Annum
	120300009	Road Worthiness Permit	1,250.00	Per annum
<b>NIGER STATE VIO: ROAD TRAFFIC VIOLATION CHARGES</b>				
12030000	1203000010	Light Sign Violation	2,000.00	<b>Per violation</b>
		Road Obstruction Violation	3,000.00	<b>Per violation</b>
		Route Violation	5,000.00	<b>Per violation</b>
		Road Traffic Violation	1,000.00	<b>Per violation</b>
		Speed Violation	3,000.00	<b>Per violation</b>
		Vehicle Licence Violation	1,000.00	<b>Per violation</b>
		Driver's Licence Violation	3,000.00	<b>Per violation</b>
		Dangerous Overtaking Violation	3,000.00	<b>Per violation</b>
		Traffic Light Violation	5,000.00	<b>Per violation</b>
		Traffic Sign/Marking Violation	3,000.00	<b>Per violation</b>
		Caution Sign Violation	3,000.00	<b>Per violation</b>

		Dangerous Driving Violation	3,000.00	<b>Per violation</b>
		Driver Under Alcohol/Drug Influence	5,000.00	<b>Per violation</b>
		Forged Papers And Licences	5,000.00	<b>Per violation</b>
		Do Not Move Violation	1,000.00	<b>Per violation</b>
		Failure To Move Over Violation	1,000.00	<b>Per violation</b>
		Flying Particles Violation	5,000.00	<b>Per violation</b>
		Number Plate Violation	3,000.00	<b>Per violation</b>
		Overloading Violation	2,000.00	<b>Per violation</b>
		Inadequate Construction Warning	50,000.00	<b>Per violation</b>
		Obstructing Marshal On Duty	2,000.00	<b>Per violation</b>
		Windscreen Violation	3,000.00	<b>Per violation</b>
		Tyre Violation	2,000.00	<b>Per violation</b>
		Projecting Load Violation	3,000.00	<b>Per violation</b>
		Mechanically Deficient Vehicle	2,000.00	<b>Per violation</b>
		Assulting Marshal On Duty	10,000.00	<b>Per violation</b>
		Attempting To Corrupt Marshal	10,000.00	<b>Per violation</b>
		Other Violation/Offences	1,000.00	<b>Per violation</b>
		Reprobates Offender Alert Series	5,000.00	<b>Per violation</b>
		Fire Extinguisher	1,000.00	<b>Per violation</b>
		Excessive Smoke Emission	5,000.00	<b>Per violation</b>
		Passenger Manifest Violation	2,000.00	<b>Per violation</b>
		Seat Belt Violation	1,000.00	<b>Per violation</b>
		Use Of Phone While Driving	2,000.00	<b>Per violation</b>
		Underage Driving /Riding Violation	5,000.00	<b>Per violation</b>
		Hospital Rejection Of Accident Victim	50,000.00	<b>Per Rejection</b>

## MINISTRY OF HEALTH

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
<b>PRIVATE HOSPITAL SERVICES (REGISTRATION OF PRIVATE HOSPITALS)</b>				
12031000	120310001	<b>Tertiary</b> Registration Renewal	25,000.00 20,000.00	Renewal is per annum
		<b>Primary</b> Registration Renewal	20,000.00 15,000.00	Renewal is per annum
	120310002	Pharmaceutical Inspection Fees		The Pharmaceutical Council of Nigeria remits 25% of its collections to the Ministry

## NIGER STATE PUBLIC PROCUREMENT BOARD

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12082000	120820001	Registration. of Contractors	As listed in the checklist below	One-Off
		Renewal of Contractors Registration	As listed in the checklist below	Per annum

### Check list for contractor's registration

Fresh Registration			Renewal of Registration		
Categories	Thresholds	Amount(N)	Categories	Thresholds	Amount (N)
A	1M to 2M	10,000	A	1M to 2M	10,000
B	3M to 5M	20,000	B	3M to 5M	20,000
C	5M to 10M	100,000	C	5M to 10M	100,000
D	10M to 50M	200,000	D	10M to 50M	200,000
E	50M and above	250,000	E	50M and above	250,000

## MINISTRY OF YOUTH EMPOWERMENT AND SPORT DEVELOPMENT

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
<b>Abdulsalam Youth Centre, Minna (Rent of Halls)</b>				
12080000	120800001	<b>A. Theatre Hall</b>		
		Workshop	100,000.00	Daily
		Wedding	49,000	Daily
		<b>B. Conference Hall</b>		
		Workshop	56,000.00	Daily
		Wedding	28,000.00	Daily
		<b>C. Banquet Hall</b>		
		Workshop	45,000.00	Daily
		Wedding	28,000.00	Daily
<b>D. OPEN SPACE</b>				

		Open Space	10,000.00	Daily
<b>E. RENT FROM SHOPS</b>				
	120800002	K.B. Suya Spot	50,000.00	Per Annum
		Food Vendor Shops	30,000.00	Per Annum
<b>NIGER STATE SPORTS COUNCIL</b>				
REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12081000	120810001	Stadium gate fees		On a game to game basis as determined by the Sports Council
	120810002	Players transfer fee (National)		Subject to negotiations
		Players transfer fee (International)		Subject to negotiations

### MINISTRY OF MINERAL RESOURCES

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
<b>Mining and Quarrying Fees</b>				
12050000	120500001	Registration of Mining Title	20,000.00	One-Off
		Execution of Mining Title	100,000.00	One-Off
		Assignment, Surrender and Revocation of Mining Title	50,000.00	One-Off
	120500002	Quarry Fee with Machine	1,100,000.00	Renewable Per Annum
		Quarry Fee (Manual)	20,000.00	Renewable Per Annum

### MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12070000	120700001	<b>Produce merchant:</b> Registration Renewal	3,000.00 3,000.00	One-Off Per Annum
	120700002	<b>Agro Chemicals Dealers:</b> Registration: Renewal:	3,000.00 3,000.00	One-Off Per Annum
	120700003	<b>Fine for Fake Produce Merchants:</b> 1 <sup>st</sup> Offender 2 <sup>nd</sup> Offender 3 <sup>rd</sup> Offender	50,000.00 200,000.00 300,000.00	One-Off payments
	120700004	Tractor Hiring	30,000.00	Daily

## MINISTRY OF CULTURE AND TOURISM

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12090000	120900001	Lugard park fee, Zungeru		
		Murtala Amusement Park	600,000.00	Annually (On lease)
		Gate fee (Gurara falls)	500.00	Per Head
		Democracy Garden, Minna	600,000.00	Annually (On lease)
		Magatakarda Park	600,000.00	Annually (On lease)

### NIGER STATE TOURISM BOARD

HOTEL REGISTRATION				
12090000	1209000020	<b>CATEGORY A</b> Initial Registration Renewal	50,000.00 25,000.00	Renewal is per annum
		<b>CATEGORY B</b> Initial Registration Renewal	40,000.00 20,000.00	Renewal is per annum
		<b>CATEGORY C</b> Initial Registration Renewal	30,000.00 15,000.00	Renewal is per annum
		<b>CATEGORY D</b> Initial Registration Renewal	20,000.00 10,000.00	Renewal is per annum

### NIGER STATE COUNCIL FOR ART & CULTURE

12090000	1209000030	<b>Rents for U.K. Bello Centre</b>		
		<b>A. Hall</b>		
		Workshop	100,000.00	Daily
		Wedding	50,000.00	Daily
		<b>B. Open Space</b>		
		Open Space	15,000.00	Daily
		<b>C. Renting of Government Facility at the Centre</b>		
		Renting of facility for use by a private firm	500,000.00	Per Annum
	1209000031	D. Gwape/Sibombo Cultural Troupe: Invitation Fee for the State Government's cultural troupe	100,000.00	Daily

## MINISTRY OF INFORMATION AND STRATEGY

### NIGER STATE TELEVISION (NSTV)

A. Spot Announcement/Advertisement				
12100000	121000001	60 Seconds	5,000.00	N/A
		45 Seconds	4,000.00	N/A
		30 Seconds	3,000.00	N/A

		15 Seconds	2,000.00	N/A
<b>B. Commercial News (Press Release)</b>				
	121000002	News Coverage	10,000.00	N/A
		Religious Events	5,000.00	N/A
		School Events	5,000.00	N/A
		Press Coverage	5,000.00	N/A
<b>C. Special Programme (Spotlight/Documentaries)</b>				
	121000002	60 Seconds	60,000.00	N/A
		45 Seconds	40,000.00	N/A
		30 Seconds	30,000.00	N/A
		15 Seconds	25,000.00	N/A

<b>BROADCASTING CORPORATION OF NIGER STATE (CRYSTAL FM)</b>				
<b>Spot Announcement/Advertisement (Commercial Rates)</b>				
<b>A. Advertisements</b>				
12100000	1210000020	60 Seconds	4,895.00	N/A
		45 Seconds	3,680.00	N/A
		30 Seconds	2,680.00	N/A
		15 Seconds	1,250.00	N/A
<b>B. Sponsored Programmes</b>				
	1210000021	15 Minutes	15,000.00	N/A
		30 Minutes	30,000.00	N/A
		45 Minutes	45,000.00	N/A
<b>C. Live Coverage</b>				
	1210000022	Live coverage	150,000.00	30 Minutes
		Live Coverage	300,000.00	60 Minutes
		Political Announcement	10,000.00	Per Announcement

NIGER STATE POOLS BETTING, LOTTERY AND CASINO RATES				
GROUP A: SPORTS BETTING				
12091000	120910001	Registration/ from payable at point of registration (one-off)		
		(i) New Entrant	500,000.00	
		(ii) Existing Promoter	Nil	
		Fixed deposit license payable at point of Registration (one-off)		
		(i) New Entrant	6,500,00,00	
		(ii) Existing	Nil	

	Promoter		
	Weekly/Annual Levis/Tax		
	(i) New Entrant	20,000.00 X 52=1,040,000.00	
	(ii) Existing Promoter	20,000.00 X 52 =1,040,000.00	
	Annual Renewal of Operational License		
	(i) New Entrant	Nil	
	(ii) Existing Promoter	2,000,000.00	
	Annual Checking Centre Certificate (Renewal)Agency fee		
	(i) New Entrant	Nil	
	(ii) Existing Promoter	500,000.00	
	Agency fee		
	(i) New Entrant	Nil	
	(ii) Existing Promoter (Annually)	1,460,000.00	
	Total Payable		
	(i) New Entrant	₦ 8,400,000.00	
	(ii) Existing Promoter	₦5,000.000.00	
GROUP B: LOTTO PROMOTER			
12091000	REGISTRATION/FORM (One off)		
	(i) New Entrant	500,000.00	
	120910002		

		(ii) Existing Promoter	Nil	
		Operational License		
		(i) New Entrant	7,000,000.00	
		(ii) Existing Promoter	Nil	
		Annual Levy		
		(i) New Entrant	1,500,000.00	
		(ii) Existing Promoter	1,500,000.00	
		Annual revenue of Operational License		
		(i) New Entrant	Nil	
		(ii) Existing Promoter	3,000,000.00	
		Agency Fee		
		(i) New Entrant	Nil	
		(ii) Existing Promoter	1,000,000.00	
		Total Payable		
		(i) New Entrant	<del>N</del> 9,000,000.00	
		(ii) Existing Promoter	<del>N</del> 5,500,000.00	
GROUP C1: POOLS AGENTS				
12091000	1209100031	Registration/ Form Payable at point of Registration (On-off)		
		(i) New Entrant	5,000.00	
		(ii) Existing Promoter	Nil	
		Operational License at point of Registration		

		(i) New Entrant	15,000.00					
		(ii) Existing Promoter						
		Annual Renewal of Operational License						
		(i) New Entrant	Nil					
		(ii) Existing Promoter	5,000.00					
					Total Payable			
(i) New Entrant	₦ 20,000.00							
(ii) Existing Promoter	₦ 5,000.00							
GROUP C2: LOTTO PROMOTER								
12091000	1209100032	Fixed deposit License (One off)	400,000.00					
		(i) New Entrant						
		(ii) Existing Promoter	Nil					
		Registration Form (One-off)						
		(i) New Entrant	250,000.00					
		(ii) Existing Promoter	Nil					
				Weekly Levy/Tax				
				(i) New Entrant	5,000.00 X 52 =260,000.00			
				(ii) Existing Promoter	5,000.00 X 52 =260,000.00			
				Annual Renewal of License				
				(i) New Entrant	Nil			

		(ii) Existing Promoter	100,000.00		
		Annual Checking Centre Certificate (Renewal)			
		(i) New Entrant	Nil		
		(ii) Existing Promoter	50,000.00		
		Total Payable			
		(i) New Entrant	N 910,000.00		
		(ii) Existing Promoter	N 410,000.00		
GROUP D: PROMOTIONAL LOTTERY FOR PROMO					
12091000	120910004	Registration (Non Refundable)	100,000.00		
		Tax on Promo items	25% of amount expended on promo items		
GROUP E: CASINO					
12091000	120910005	Registration			
		(i) New Entrant	Nil		
		(ii) Existing Promoter	300,000.00		
		Operational License			
		(i) Casino (In Hotels)	5,000,000.00		
		(ii) Casino (Stand-alone)	1,000,000.00		
		Total Payable			
		(i) Casino (In Hotels)	3,000,000.00		
		(ii) Casino (Stand-alone)	500,000.00		

GROUP F: SCRATCH CARD				
12091000	120910006	<b>Registration (On-off)</b>		
		(i) New Entrant	40,000.00	
		(ii) Existing Promoter	Nil	
		<b>Operational License Fee (One-off)</b>		
		(i) New Entrant	1,000,000.00	
		(ii) Existing Promoter	Nil	
		<b>Annual Renewal of License</b>		
		(i) New Entrant	Nil	
		(ii) Existing Promoter	600,000.00	
		<b>Total Payable</b>		
		(i) New Entrant	N 1,400,000.00	
		(ii) Existing Promoter	N 600,000.00	
GROUP G: VIRTUAL GAME				
12091000	120910007	<b>Registration/ Form</b>		
		(i) New Entrant	50,000.00	
		(ii) Existing Promoter	Nil	
		<b>Operational permit fee (One-off)</b>		
		(i) New Entrant	200,000.00	
		(ii) Existing Promoter		
		<b>Annual Renewal permit</b>		
		(i) New Entrant	Nil	
		(ii) Existing Promoter		

			120,000.00	
		<b>Total Payable</b>		
		(i) New Entrant	<b>₦ 250,000.00</b>	
		(ii) Existing Promoter	<b>₦ 120,000.00</b>	
<b>GROUP H: GAMING MACHINE</b>				
<b>12091000</b>	<b>120910008</b>	Registration	₦ 10,000.00	
		Revenue Tax	₦ 10,000.00 (Per Machine)	
		Gaming Machine at premises	₦ 8,000.00 (Per Machine per annual)	

<b>NIGER STATE FIRE SERVICE:</b>				
12200000	122000001	<b>Filling stations</b>		
		Road side	10,000.00	Per Annum
		Standard 2 pumps & above	20,000.00	Per Annum
		Mega Station 10 pumps and above	50,000.00	Per Annum
		<b>Gas Outlets</b>		
		Gas plant	30,000.00	Per Annum
		Gas Kits	15,000.00	Per Annum
		Gas retailers	10,000.00	Per Annum
	122000002	<b>Stores</b>		
		Super market	10,000.00	Per Annum
		Super store	5,000.00	Per Annum
		Store	2,000.00	Per Annum
		Consumer Cooperative Shop	2,000.00	Per Annum
	122000003	<b>Hospitals/Clinics</b>		
		Hospital	10,000.00	Per Annum

		Clinics	5,000.00	Per Annum
		<b>Pharmacy</b>		
		Pharmaceutical stores	10,000.00	Per Annum
		Patent medicine store	3,000.00	Per Annum
	122000004	<b>Bakery</b>		
		Bakery standard	10,000.00	Per Annum
		Bakery medium	5,000.00	Per Annum
		Bakery small	2,000.00	Per Annum
	122000005	<b>Factory</b>		
		Factory large	20,000.00	Per Annum
		Factory medium	10,000.00	Per Annum
		Factory small	5,000.00	Per Annum
		Factory industrial complex	50,000.00	Per Annum
	122000006	<b>Banks</b>		
		Major government cooperative	100,000.00	Per Annum
		Commercial Bank	50,000.00	Per Annum
		Microfinance bank	10,000.00	Per Annum
		Institution Microfinance	5,000.00	Per Annum
		Collective agents microfinance	1,000.00	Per Annum
	122000007	Registration of dealers on fire fighter equipment	10,000.00	Per Annum
	122000008	<b>Bars</b>		
		Large	20,000.00	Per Annum
		Small	10,000.00	Per Annum
	122000009	<b>Dock Welder</b>		
		Large	5,000.00	Per Annum
		Small	1,000.00	Per Annum
	1220000010	<b>Mechanical Shop</b>		
		Large	3,000.00	Per Annum
		Small	1,000.00	Per Annum

		Road Side Mechanic	500.00	Per Annum
		Car Wash Workshop	2,000.00	Per Annum
		Battery charging shop	500.00	Per Annum
		Vulcanizer shop	500.00	Per Annum
	1220000011	<b>Hotels</b>		
		Hotel	20,000.00	Per Annum
		Motel	15,000.00	Per Annum
		Guest Inn	10,000.00	Per Annum
		<b>Restaurant</b>		
		Fast food	10,000.00	Per Annum
		Medium	5,000.00	Per Annum
		Small	2,000.00	Per Annum
		Viewing Centre	1,000.00	Per Annum
		Pool Shop	3,000.00	Per Annum
		Hair dressing saloon	1,000.00	Per Annum
	1220000012	<b>Building Plan for Vetting</b>		
		Commercial building plan plaza & shopping complex	20,000.00	Per Annum
		Apartment/Flat	10,000.00	Per Annum
		Estates	50,000.00	Per Annum
	1220000013	<b>Saw Mill</b>		
		Large	10,000.00	Per Annum
		Small	5,000.00	Per Annum
	1220000014	<b>Commercial Building Plan (Private School)</b>		
		Nursery & primary	10,000.00	Per Annum
		Nursery	5,000.00	Per Annum
		Primary & secondary	15,000.00	Per Annum
		Secondary schools boarding	20,000.00	Per Annum
		Private higher institution	30,000.00	Per Annum
	1220000015	<b>Warehouse</b>		

		Large	10,000.00	Per Annum
		Small	5,000.00	Per Annum
	1220000016	<b>Pure Water Factory</b>		
		Large	10,000.00	Per Annum
		Small	5,000.00	Per Annum
	1220000017	Mechanized Farms	5,000.00	Per Annum
	1220000018	Soft drink depot	10,000.00	Per Annum
	1220000019	Petrol depot	50,000.00	Per Annum
	1220000020	Legal Chambers	5,000.00	Per Annum

## SECOND SCHEDULE

### SECTION 4

### Charges, Rates and Levies Collected by Local Government Councils

	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
		NGN	NGN	NGN
	<b>A. HEAD:1002 RATES</b>			
	Tenement Rate (Residential)	0.010%	0.010%	0.010%
	Tenement Rate (commercial properties)	0.020%	0.020%	0.020%

	HEAD: 1003 LICENSE FEES & FINES	URBAN NGN	SEMI URBAN NGN	RURAL NGN
	<b>B. General Licenses</b>			
01	Bicycle License Fees	200	100	100
02	Canoe License Fees	200	200	200
03	Dog License Fees	500	300	200
04	Wheel barrow/cart License Fee (Per Day)	50	50	50
05	Palm Wine Dealers			
06	Warfage	50,000	50,000	50,000
	<b>C. FOOD CONTROL</b>			
01	Cow/Camel Slaughter Per Head	1,000	500	200
02	Goat/Sheep Slaughter Per Head	200	100	50
03	Abattoir License Fees	50,000	30,000	20,000
04	Kiosk Rate	3,000	2,000	1,000

	REVENUE HEAD	URBAN NGN	SEMI URBAN NGN	RURAL NGN
	<b>D. SECURITY</b>			
01	Permit for Gold Smith	5,000	2,500	1,500
	<b>E. SOCIAL</b>			
01	Marriage Registration Fees	1,000	1,000	1,000
02	Customary Marriage Fees	1,000	1,000	1,000
03	Marriage Certificate Fees	5,000	2,000	1,000
04	Road Closure	50,000	40,000	30,000
05	Noise Control Fee	1,000	1,000	500
06	Naming of Street Fee within the Local Governments except for the State Capital	100,000	50,000	30,000

	REVENUE HEAD	URBAN NGN	SEMI URBAN NGN	RURAL NGN
	<b>E. SOCIAL</b>			
01	Marriage Registration Fees	1,000	1,000	1,000
02	Customary Marriage Fees	1,000	1,000	1,000
03	Marriage Certificate Fees	5,000	2,000	1,000
04	Road Closure	50,000	40,000	30,000
05	Noise Control Fee	1,000	1,000	500
06	Naming of Street Fee	100,000	50,000	30,000

	REVENUE HEAD	URBAN NGN	SEMI URBAN NGN	RURAL NGN
	<b>F. HEALTH</b>			
01	Registration of Septic Tanks Operators Fee	1,000	1,000	800
02	Birth Registration Fees	500	500	500
03	Death Registration Certificate Fees	500	500	500
04	Registration of Restaurant and Food Vendors	3000	1,500	1000

	REVENUE HEAD	URBAN NGN	SEMI URBAN NGN	RURAL NGN
	<b>G. ECONOMIC</b>			
01	Permit for Vulcanizers	5,000	5,000	5,000
02	Market Road Show Permit Fees	2,000	2,000	2,000
	<b>REVENUE HEAD</b>	<b>URBAN NGN</b>	<b>SEMI URBAN NGN</b>	<b>RURAL NGN</b>
	<b>H. TECHNICAL WORKSHOPS AND SERVICES (PER ANNUM)</b>			
01	Commercial purpose	5,000	3,000	2,000
02	Residential purpose	3,000	2,000	1,500

	<b>1004. EARNINGS FROM COMMERCIAL UNDERTAKINGS (PER ANNUM)</b>	<b>URBAN NGN</b>	<b>SEMI URBAN NGN</b>	<b>RURAL NGN</b>
01	Permanent Stalls (Per Annum) Privately owned	24,000	12,000	6,000
02	Block Stalls and Lock-up Shops (Privately owned)	12,000	9,600	7,200
03	Seasonal Markets (Per Bag/Head)	50	50	50
04	Market Hawkers (Daily)	50	50	50
05	Market Hawkers (Weekly)	50	20	20
06	Government owned (Rent) – Market A	12,000	10,000	6,000
07	Government owned (Rent) – Market B	9,600	8,000	6,000
08	Government owned (Rent) – Market C	7,000	6,000	4,000
09	Entrance Gate: Lorries/Trucks	100	100	100
10	Tankers	100	100	100
11	Buses	100	100	100
12	Pick-up Vans	50	50	50
13	Cars	50	50	50
14	Loading Fees (Per Trip): Trailer	5,000	5,000	5,000
15	Mercedes 911	5,000	5,000	5,000
16	Lorry	3,000	3,000	3,000
17	Toyota Hiace	1,000	2,000	1,500
18	Pick-up: Long	1,000	2,000	1,500
19	Pick-up Short	500	300	200
20	Sand Dredging (per Trip)	500	300	200
21	Motorcycle parking fees (per day)	50	30	20
22	Tricycles	100	50	30
23	Wrong Parking Charges	2,000	1,000	500
24	Towing of Vehicle Fee	5,000	3,000	2,000
25	Large Shops	30,000	20,000	10,000
26	Medium Shops	15,000	10,000	5,000
27	Small Shops	5,000	3,000	2,000
28	Container/Temporary Shops	5,000	3,000	2,000
29	Permit for Artisans and Others (Carpenters, Motorcycle Mechanic etc.)	5,000	2,500	1,500
<b>HEAD: 1008 MISCELLANEOUS</b>				
01	Indigeneship Letter	1,000	1,000	1,000

**HARMONIZED AGRICULTURAL FARM PRODUCE AND  
LIVESTOCK FEES COLLECTION ACROSS THE STATE**

**AGRICULTURAL FARM PRODUCE (GRAINS)**

<b>S/No.</b>	<b>ITEM</b>	<b>RATE (N) PER BAG</b>
1.	Maize	N100
2.	Guinea corn	N100
3.	Millet	N100
4.	Paddy rice	N100
5.	Milling rice	N200
6.	Beans	N200
7.	Benny seed	N500
8.	Grand nut	N200
9.	Banbara nut	N200
10.	Shea nut	N200
11.	Shea nut oil	N100
12.	Onions	N100
13.	Orange	N100
14.	Melon (unpeel one)	N100
15.	Melon peel one	N200
16.	Cashew nut	N500

# SUMMARY OF GRAINS TARIFF

ITEM	VEHICLE	RATE (N)
<b>Maize, guinea corn, millet, paddy rice, Shea nut oil, onions, unpeel Melon.</b>	Trailer/12 tyres	N20,000.00
	Single	N15,000.00
	Packer/canter	N10,000.00
	J5, Bus	N 5,000.00
	Others	N 2,000.00
<b>Milling rice, beans, banbara nut, Shea nut, peel Melon</b>	Trailer/12 tyres	N30,000.00
	Single	N20,000.00
	Packer/canter	N15,000.00
	J5, Bus	N 8,000.00
	Others	N 5,000.00
<b>Benny seed &amp; Cashew nut</b>	Trailer/12 tyres	N40,000.00
	Single	N20,000.00
	Packer/canter	N20,000.00
	J5, & bus	N10,000.00
	Others	N 5,000.00
<b>Palm oil, Shea nut oil Grand nut oil, palm kernel oil &amp; grand nut cake (G&amp;C)</b>	Trailer/12 tyres	N20,000.00
	Single	N15,000.00
	Packer/canter	N10,000.00
	J5, & bus	N 5,000.00
	Others	N 2,000.00
		N100.00 per gallon.
<b>Saw dust</b>	Trailer/12 tyres	N10,000.00
	Single	N 7,000.00
	Packer/canter	N 5,000.00
	Bus and J5	N 2,000.00
	Others	N 1,000.00
		N50,00 per bag.

<b>LIVESTOCK AND FISHERIES</b>		
<b>ITEM</b>	<b>VEHICLE</b>	<b>RATE (N)</b>
<b>Cattle</b>	Trailer 12tyres Single Canter/packer J5 and Bus Others	N30.000.00 N25,000.00 N15,000.00 N10,000.00 N 5,000.00 N 2,000.00 N 1,000.00 per cattle
<b>Sheep and Goat</b>	Trailer (double deck) Trailer(Single deck) 12 tyres (double deck) 12 tyres (single deck) Single (double deck) Single (single deck) Canter/packer (double deck) Canter/packer (single) J5 and bus Others	N30.000.00 N20,000.00 N20,000.00 N15,000.00 N 5,000.00 N10,000.00 N10,000.00 N 7,000.00 N 5,000.00 N 2,000.00 N200.00 per sheep and goat
<b>Special Animal</b>	Trailer/12tyres Single Packer/canter J5 and bus Other	N40.000.00 N30,000.00 N20,000.00 N10,000.00 N 5,000.00 N1,500.00 per head

### FRUITS

S/N	ITEM	RATE (N)
1.	Orange	N100
2.	Water Melon, Carrot, Plantain and other fruits	Trailer/12 tyres – <b>N15,000.00</b>  Single = N10,000.00  Packer/Canter = N7,000.00  J5, Bus and others = N5,000.00
3.	Kola nut	Trailer/12 tyres = N15,000.00  Single = N10,000.00  Packer/Canter = N7,000.00  J5, Bus and Others = N5,000.00  One Basket = N50.00

### TUBERS

	ITEM	VEHICLE	RATE (N)
1.	Yam	Trailer/12 tyres  Single  Packer/Canter  J5 and Bus  Others	N30,000.00  N20,000.00  N15,000.00  N7,000.00  N5,000.00
2	Cassava	Trailer/12 tyres  Single  Packer/Canter  J5 and Bus  Others	N20,000.00  N15,000.00  N10,000.00  N5,000.00  N2,000.00
3	Irish or Sweet Potatoes	Trailer/12 tyres  Single  Packer/Canter  J5 and Bus  Others	N25,000.00  N20,000.00  N15,000.00  N7,000.00  N4,000.00

#### Note

1. Rate for a tuber of yam = N10.00

## **THIRD SCHEDULE**

**Sections 22 - 27**

### **PRESUMPTIVE TAX**

#### **PRESUMPTIVE TAX REGISTRATION FORM**

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

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

(1) Name of Taxpayer/Registered Name

\_\_\_\_\_  
(2) Nationality

\_\_\_\_\_  
(3) Residential Address

\_\_\_\_\_  
(4) GSM Number \_\_\_\_\_

\_\_\_\_\_  
(5) Business Type \_\_\_\_\_

\_\_\_\_\_  
(6) Business Name \_\_\_\_\_

\_\_\_\_\_  
(7) Registered Business Name

\_\_\_\_\_  
(8) Commencement Date

\_\_\_\_\_  
(9) Means of Identification

\_\_\_\_\_  
(10) Business Registration No.

\_\_\_\_\_  
(11) Taxpayer Identification No. (TIN)

\_\_\_\_\_

Signature/Thumbprint Date of Registration

## PRESUMPTIVE TAX RETURNS FORM

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

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

-----  
Signature/Thumbprint

-----  
Date

Period Of Filing	Due date	Date Filed	Remarks

Signature\_\_\_\_\_

Date\_\_\_\_\_

**ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE  
OF PRESUMPTIVE TAX PAYERS**

**DAILY INCOME CARD GUIDE**

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

**PRESUMPTIVE TAX PAYABLE PER ANNUM**

<b>S/N</b>	<b>Trade/Business</b>	<b>Micro Business</b>	<b>Small Business</b>	<b>Medium Business</b>
1.	Boutiques and other cloth sellers – Adult and Children wear	2,500.00	15,000.00	20,000.00
2.	Fabricating, welding, Bench Milling, Black Smith, Gold Smith	2,500.00	10,000.00	15,000.00
3.	Confectionaries and Bakeries	2,500.00	30,000.00	50,000.00
4.	Barbers and Hair Dressing Saloon	2,500.00	10,000.00	15,000.00
5.	Service Providers – Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	30,000.00
6.	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Café Operators	5,000.00	25,000.00	50,000.00
7.	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	25,000.00	50,000.00
8.	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00

9.	Artisans – Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00
10.	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11.	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	50,000.00
12.	Transport Workers – Taxi, Bus, Lorry etc.	2,500.00	12,000.00	50,000.00
13.	General Trading/Enterprises – Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14.	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings	2,500.00	20,000.00	50,000.00
15.	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	2,500.00	20,000.00	50,000.00
16.	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
17.	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine	2,500.00	15,000.00	50,000.00
18.	Timber Dealers, Tyre, Wine and Beer License Operators, Yorghurt	2,500.00	15,000.00	50,000.00
19.	Financial Services – Bureau De Change, Pool Agents and Promoters, Money Lenders	10,000.00	50,000.00	100,000.00
20.	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21.	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22.	Property – Guest House, Lodging, Face-to-Face Building with not more than ten (10) rooms	2,500.00	50,000.00	90,000.00
23.	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEB, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers	2,500.00	15,000.00	50,000.00

24.	Artisans, Design and Sign Writers, Hand Craft Makers, Graphic Arts	2,500.00	12,000.00	90,000.00
25.	Professional Services – Opticians, Photo Lab, Auctioneers, Draughtsman, Maternity Owners, Patent Medicine Store	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, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28.	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
29.	Processors, Producers and Manufacturers – Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors	2,500.00	25,000.00	150,000.00
30.	Transport Owners	2,500.00	30,000.00	85,000.00
31.	All other trades/services covered by the Law but not listed above	2,500.00	30,000.00	100,000.00


#### **SCHEDULE FOUR**

##### **CLASSIFICATION OF LOCAL GOVERNMENT COUNCILS**

<b>S/N</b>	<b>A</b>	<b>B</b>	<b>C</b>
1.	Bida	Gurara	Agai
2.	Borgu	Lapai	Agwara
3.	Bosso	Mariga	Edati
4.	Chanchaga	Mashegu	Gbako
5.	Kontagora	Mokwa	Katcha
6.	Suleja	Paikoro	Lavun
7.		Rafi	Magama
8.		Shiroro	Munya
9.		Tafa	Rijau
10.			Wushishi

### FIRST SCHEDULE

presented this 23<sup>rd</sup> day of DEC 2020 Time 20:24

  
Alhaji Abubakar Sani Bello  
Governor of Niger State

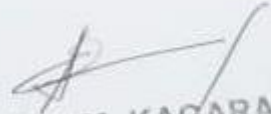
### SECOND SCHEDULE

withheld assent this..... day of..... 2020 Time.....

Alhaji Abubakar Sani Bello  
Governor of Niger State

### THIRD SCHEDULE

I, Abdullahi M. Kagara, Clerk to the Legislature of Niger State  
do hereby certify that this Law has been passed in accordance with Sub-  
section 3 of Section 100 of the Constitution of the Federal Republic of  
Nigeria 1999. This printed impression has been carefully compared  
by me with the Bill, which has been passed by the Legislature and  
found by me to be a true and correctly printed copy of the said Bill.

  
ABDULLAHI M. KAGARA  
Clerk to the Legislature

