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A LAW TO AMEND THE STATE INTERNAL REVENUE ADMINISTRATION LAW 2015 AND REPEAL THE STATE INTERNAL REVENUE ADMINISTRATION (AMENDMENT) LAW, 2020 AND FOR PURPOSES CONNECTED THEREWITH.

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BENUE STATE OF NIGERIA No. 3, of 2022

INTERNAL REVENUE THE STATE LAW TO AMEND ADMINISTRATION LAW 2015 AND REPEAL THE STATE INTERNAL REVENUE ADMINISTRATION (AMENDEMENT) LAW, 2020 AND FOR PURPOSES CONNECTED THEREWITH.

(21st day of February, 2022)

Commencement.

ENACTED by the House of Assembly of Benue State:

PART I: PRELIMINARY

1. This Law may be cited as the State Internal Revenue Administration Title and (Amended) Law 2022, and shall come into force on the 21st day of February, Commencement.

2.. In this Law-

"Authorized Officer" means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform and carry out specific functions under this Law;

"Board" means the Benue State Board of Internal Revenue established under section 3 of 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 and printed form or micro-film, digital, magnetic or electronic form or otherwise;

"Chairman" means the Chairman of the Board appointed pursuant to Section Revenue (referred to in this Law as "the Board") w ;wal sint to (a) b

"Commissioner" means the Commissioner charged with the responsibility for matters relating to Finance and Commissioner appointed for that position in the Benue State Executive Council.

"Consultants" include accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountant of Nigeria or other relevant professional bodies in Nigeria, 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 other similar equipment;

"Governor" means the Governor of the State:

"Government" means the Government of Benue State and includes Local G"Governor" means the Governor of the State;

"Government" means the Government of Benue State and includes Local Government.

"Member" means a member of the Board appointed under this Law and includes the Chairman;

"Ministry" means the Ministry charged with responsibility for matters relating to Finance and any other Ministry of Government charged with any particular responsibility;

"Officer" means any person employed or deployed in the Services of the Internal Revenue Service:

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

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

"Revenue Collector" means any authorized officer of the Internal Revenue Service or of a Local Government Committee;

"State" means Benue State of Nigeria;

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

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

Book" includes any register, document or other in TRART II: document or other includes and register, "Hoost"

ESTABLISHMENT, APPOINTMENT, COMPOSITION AND FUNCTIONS.

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- There is established for the State a Board to be known as the Board of Revenue Board. 3(1)Internal Revenue (referred to in this Law as "the Board") whose land to (a) operational arm shall be known as the State Internal Revenue Service (referred to in this Law as "the Internal Revenue Service).
 - The Board:-Internal Revenue Board (2)

(a) shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its own name;

(b) may acquire, hold and dispose of any property or interest in property, movable or immovable for the purpose of carrying out its functions under this Law.

(a) providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies.

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- (b) accounting for all amount so collected by it or any persons or body corporate including Ministries, Department and Agencies of Government from sources as prescribed in the schedule to this Law.
- © doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue.
- (d) accounting for all amount so collected by it or any persons or body corporate including Ministries, Department and Agencies of Government from sources as prescribed in the schedule to this Law.
- (e) making recommendations, where appropriate, to Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;

(f)appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service; and address at the service (S) own (5)

- (g) making recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Internal Revenue Service; Solvia Zounavo Alemotal otal and otal alich Alego Ledi (6)
- (h) supervising the Management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service;
- (I) freezing and transferring funds from any Revenue accounts opened without authorization by any Ministries Department and Agencies to Consolidated Revenue account. and; the object of the series because the series and the series of the series and the series of th
- (i) doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law. 1 stat2 and to brase E and to Hadad no sanabiva

The Chairman of the Board shall:- og a rot sofflo blod llade braod odt to a

- (a) be the Chief Executive and accounting officer of the Internal Revenue Service;
- (b) be responsible for the execution of the tax policies of Government and the day-to-day administration of the Internal Revenue Service; shall be paid such emoluments, allowances and benefits as the Governor bns
- (c) hold office on such terms and conditions as specified in section 5 and stab years in his letter of appointment.
- The Chairman, as the Chief Executive and Accounting Officer of the Functions of 8. Internal Revenue Service, shall:- Wolf and the grant and the chairman.

Office of the Chairman.

- keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:
 - all revenue and expenditure of the Internal Revenue Service; (i)
 - all its assets, liabilities and other financial transactions; and (ii)

all other revenue collected by the Internal Revenue (iii) Service, including income on investment of the State,

prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and best practices; and

ensure that the available accounting records of the Internal Revenue (c) Service are adequate, in line with financial regulation and prepared by a qualified personnel, who must be a member of a recognized professional body.

The Secretary to the Board shall be appointed by the Board in secretary to 9. (1) accordance with section 4(1)(f) of this Law;

The Secretary shall: (2)

(a) issue notices of meetings of the Board;

(b) keep the records of the proceedings of the Board and

carry out such duties as the Chairman or the. Board may direct.

The Secretary shall summon a meeting of the Board whenever Meetings of 10.(1) business requiring its attention warrants, or on the request of the the Board. Chairman or any three members.

Any five members of the Board, one of who shall be the Chairman Quorum. or a Director from the Board of Internal Revenue shall constitute a quorum.

(3) A majority decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

Notwithstanding the provisions of Section 5 of this Law, the Removal of 11. Chairman or a member of the Board shall cease to hold office if:-

- (a) he resigns his appointment as member of the Board by notice, under his hand, addressed to the Governor; or he becomes of unsound mind;
- (b) he becomes incapable of carrying on the functions of his office either arising from an infirmity, of mind or body;
- (c) he is convicted of a felony or any offence involving dishonesty or corruption;
- (d) the Governor is satisfied that it is not in the interest of the Service or the public for the person to continue in office and the Governor removes him from office or suspends him from office;
- (e) he becomes bankrupt or makes a comprise with his creditors;
- (f) he has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties;
- (g) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in

any part of the world by an order of a competent authority;

- (h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.
- (1) The Board shall be autonomous in the day-to-day running of the Powers of the 12. technical, professional and administrative affairs of the Internal Board. Revenue Service.

- (2) The Board may appoint such other persons to be employees of the Service in positions created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provisions of this Law or any other enactment. The solution of the law or any other enactment.
- (3) The Board may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to:
 - perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
 - receive any notice or other documents to be given or delivered our (b) to or in consequence of this Law or any subsidiary legislation as though it were a decision of the Board in an actual at rabnu abam
- (4) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due in respect of any revenue-and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor. 1929d of 10 monteyood of to besserbbe, bond sid robne
- (5) The Board may subject to such conditions as it may determine, appoint and employ practicing tax practitioners, chartered accountants and or legal practitioners as monitoring agents to collect and gather information on behalf of the Board to enhance its operation under this law, except as it relates to Income Tax Assessment, to do any act except the collection of revenue required to be done by it in the execution of its functions under this Law with the aim of achieving the Internally Generated Revenue target of Government.
- (6) The Board shall where it deems necessary, appoint and employ consultants, accountants, contractors or agents on behalf of all Ministries, Department and agencies (MDAs) to transact any business or to do any act required to be done under this law.

(7) The Board shall have power to review and revise revenue rates and such

review and revision shall not exceed 15% of the rates applicable in the preceding year of collection except with the approval of the State House of Assembly; I more handles the offered and the profit of the second of Law as "the Technical Countitlee" 'which commises:-

- (8) The power to appoint revenue consultants, contractors, accountants and agents shall subject to sub section 6 above, be exercised only by the Board to the exclusion of all other Ministries, Department and Agencies.
- (9) The Board shall have power to recommend to State Accountant General Incentives to to give incentive to all Ministries, Departments and Agencies who Revenue collect Revenue in excess of the amount budgeted and such incentive collecting agents. shall not exceed 10% of excess Revenue collected and reconciled.

13. (1) Subject to the provisions of this .Law, the Board may make Staff Regulations. regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for:

(a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Internal Revenue Service; and

appeals by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to conditions of service in the public service of the State may be applicable, with such modifications as may be necessary,-to the employees of the Service.

- The staff regulations made under subsection (1) shall not have effect until approved by the Governor, and when so approved, they must be published in the State Gazette but the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may
- If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filed by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment, transfer or transfer of Service.
- Employment in the Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Law.
- The terms and conditions of service including remuneration, (5)allowances, benefits and pension of the employees of the Internal

Revenue Service shall be determined by the Board, subject to the approval of the Governor.

There shall be a Technical Committee of the Board referred to in this Establishment 14 (1) Law as "the Technical Committee" 'which comprises:-

the Chairman of the Board;

two (2) Directors appointed to the Board from within the Internal Revenue Service:

the Legal Adviser to the Board; (c)

the representative of Ministry of Finance on the Board. (d)

The Technical Committee shall:-

(a) have power to co-opt additional staff from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters as the Committee may consider necessary in the discharge of its duties;

consider all matters that require professional and technical expertise and make recommendations to the Board;

- (c) advise the Board on all its powers and duties as specified in
- (d) attend to such other matters as may be referred to it by the Board.
- There shall be a Revenue Reconciliation Committee which Establishment 15(1) comprises of the following: of revenue

Honourable Commissioner of Finance who is also the reconciliation committee. Chairman of the Committee:

(b) Secretary appointed from the Benue State Internal Revenue Service:

(c) one representative from each of the revenue generating agencies appointed by the chief executives in such Ministries, Department and Agencies;

(d) the Accountant General of the State or his representative;

- (e) the Permanent Secretary Ministry of Finance or his representative not below the rank of a Director;
- (f) The Chairman Board of Internal Revenue or his representative not below the rank of a Director.
- The Reconciliation Committee shall comprise of the following members:
 - (a) three persons from the office of Accountant General;
 - (b) three members from State Internal Revenue Service;
 - (c) one person from Planning Commission;
 - (d) one person from Budget Department
 - (e) Ministry of Finance representative (Secretary, Tenders Board)
- The Reconciliation Committee shall be funded by the Board.

of technical committee of

- Members of the Secretariat shall be meeting on monthly basis to reconcile revenue accounts with Ministries, Department and Agencies while the entire revenue committee shall be meeting on quarterly basis. The standard of the standard
- The Board shall establish and maintain a fund which shall consist of Funds of the and to which shall be credited:-

- an amount not less than 5% and not more than 10% of the Internally generated revenue collected and reconciled in the preceding month as administrative charge or cost of collection; less technological cost and service providers' cost."
- all other monies which may, accrue to the Board for other (b) services including the disposal, lease or hire of or any other dealing with, any property vested in or acquired by the Board;
- all sums of money accruing to the Board or the Internal Revenue Service by way of grants-in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
- such monies as may be granted to the Board by the State (d) Government or Donor Agencies provided such grants are not intended for purposes contrary to the objectives and functions of the Board.
- The Board shall defray from the funds established pursuant to Expenditure of 17. Section 16 of this Law all the amounts payable under or in the Board. pursuance of this Law being sums representing:

(a) any allowance or other payments due to the Chairman and

- other members of the Board; reimbursements to members of the Board or any committee (b) set up by the Board for such expenses as may be expressly authorized by the Board of Internal Revenue Service;
- all remunerations, allowance or other costs of employment of the staff of the Internal revenue Service;
- pensions and other retirement benefits payable multi-(d) under or pursuant to this Law or any other enactment;
- cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- investments, maintenance of utilities, staff promotion, (f) training, research and similar activities;
- all other cost that may be necessary for the day to (g) day operations of the Internal Revenue Service; and
- any other payment for anything incidental to the foregoing (h)

provisions or in connection with or incidental to any other function of the Internal Revenue Service.

18. The Internal Revenue Service shall cause to be prepared, Estimates. not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding

19. The Internal Revenue Service shall cause proper accounts and records to Accounts and be .kept and such accounts shall, not later than three (3) months after audit. the end of each year, be audited by an auditor appointed by the Board from the list of three auditors submitted to the Board in accordance with the guidelines supplied by the Auditor-General of the State.

The Internal Revenue Service shall, not later than 30th of June in Annual reports etc. 20(1)each year, submit to the Auditor-General of the state, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Internal Revenue Service.

The Auditor-General shall within thirty (30) days on receipt of the report. (2)present a copy of the report to the State House of Assembly.

The Internal Revenue Service may accept gifts of land, Money or other Power to 21(1)property on such terms and conditions, if any, as may be specified by the accept gifts. person or organization making the gift.

(2)The Internal Revenue Service shall not accept any gift ifthe conditions attached to it are inconsistent with its functions.

22. The Internal Revenue Service may, with the approval of the Governor, Power to borrow by way of loan, overdraft or otherwise from any source such sum borrow. as it may require for the performance of its functions and meeting its obligations under this Law "provided the amount borrowed is in line with the approved Central Bank of Nigeria lending rate".

23.(1) After proper auditing, the Internal Revenue Service shall refund to tax Refunds to payer such overpayment of tax as is due.

The Internal Revenue Service shall decide on who is (2)eligible for refund, subject to such rules and conditions as may be approved by the Board.

The refund shall be made within thirty (30) days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this Section, with the option of setting off the amount due against future tax.

PART III: ADMINISTRATIVE PROVISIONS

- 24. The Internal Revenue Service shall have power to:-.
 - (a) assess all persons chargeable with tax in Benue State;
 - (b) collect, recover and pay to the consolidated revenue fund any revenue, tax or levy due to the State under this Law or any other enactment; That positifies to consuctant at the management
 - (c) enforce payment of due taxes;
 - in collaboration with the relevant Ministries, Department and Agencies, review the tax regime and promote the application of

functions of the Internal Revenue Service.

tax revenues to stimulate economic activities and development;

(e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;

(f) make a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters:

(g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;

(h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detention and prevention of non-compliance;

collaborate and facilitate rapid exchange of scientific and technical (I) information with relevant national or international agencies or

bodies on tax matters;

(j) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;

(k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions

and the persons involved;

(1) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;

(m) Maintain database, statistics, records and reports on person, organizations, proceeds, properties, documents or other items of

asset relating to tax waivers, fraud or evasion;

(n) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;

(o) collate and keep under review all policies of the State government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

- (p) maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement agencies and such other financial and supervisory institutions in the enforcement and eradication of tax related offences;
- (q) issue tax payment identification number to every person taxable in the State:
- (r) in collaboration with Ministries, Departments and Agencies and the Revenue Committee, review the taxes, rates, and levies to be

- collected, in each fiscal year in the State and publish same in the state gazette on or before 1st of January each year.
- (s) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;
- (t) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
- (u) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.
- 25 (1) There is established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this Law as the "Revenue Committee").

Establishment of Local Revenue committee.

- (2) The Revenue Committee shall comprise of the following:-
 - (a) a person to be appointed by the Local Government Council, not being a political appointee or public officer from within the Local Government Council and who shall be versed in revenue matters shall be the Chairman;
 - (b) three heads of departments of the Local Government Council namely Legal, Treasury and any other Department;
 - (c) a member of the public not being a member of the Council who is vast in revenue matters to be nominated by the Legislative Council.
 - (3) All appointments made pursuant to this Section shall be subject to the approval of the Legislative Council.
 - 26.(1) The Revenue Committee shall be responsible for the assessment and supervision of the collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall keep records of all amounts so collected subject to the financial memorandum and guidelines on Local Government Administration.

Function of the R e v e n u e Committee.

- (2) The Revenue Committee shall be responsible for the day-to-day administration and supervision of the Department or personnel responsible for the collection of all taxes, fines rates, charges or other revenue under its jurisdiction.
- 27. There is established for Benue State a Joint State Revenue Committee which shall comprise-
 - (a) the Chairman of the State internal Revenue Service as the Chairman;

Establishment of Joint State Revenue Committee.

- (b) The Chairman of each Local Government Revenue Committee in the
- (c) A representative of the State Ministry/Bureau for Local Government Affairs not below the rank of a Director
 - (d) The Secretary of the Committee, who shall be a staff of the State Internal Revenue Service; and
- (e) The legal adviser of the state Internal Revenue Service.
- 28. The functions of the State Joint Revenue Committee shall be to-

harmonize tax administration in the State;

Functions of the Joint State Revenue Committee.

- (b) deal with revenue matters of common concern to the State and Local Government Councils;
- (c) enlighten members of the public generally on State and Local Government revenue matters;
- consider relevant resolutions of the Joint Tax Board for implementation in Benue State; and
- advise the Joint Tax Board and the State and Local Governments (e) on revenue matters;
- hold a joint monthly Revenue reconciliation meeting (f) between the state and all Local Governments.

Jurisdiction arising from the provisions of this law and other revenue 29(1) related matters is hereby conferred on the State High court.

Jurisdiction.

- The hearing of matters arising from the provisions of this law and other revenue related matters shall be given accelerated hearing with a view to their expeditious determination.
- The Chief Judge of the State may where necessary designate certain High Courts within the State as special revenue courts to expeditiously determine matters arising from the provisions of this law and other related revenue matters.
- The production by a revenue collector of an identity card, certificate or Identification of 30.

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

Revenue collector.

revenue authority;

- (b) setting out his full names, and stating that he is, authorized, to exercise the functions of a Revenue Collector, be sufficient evidence of authority for the purpose of this Law.
- Except as otherwise provided in any Law, revenue due to any 31. authority in Benue State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenues.

Mode of payment of Revenue.

If any person disputes an assessment, he may apply to the Board, by notice of objection in writing, to review and to revise the assessment, and such 32(1) application shall state precisely the grounds of objection to the assessment and shall be made within thirty (30) days from the date of service of the notice of the assessment.

Objection to Tax Assessment.

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

In the event of any person who has objection to an assessment agreeing with the Board as to the correct (3) amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable

shall be served upon such person.

- If an application for revision under the provisions of this Section fails to agree with the Board on the amount of the tax chargeable, the Board (4) shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board may, according to the best of its judgment, determine and give notice of the. revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and, wherever requisite, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this Law.
- No assessment, warrant, notice or other proceeding made in Errors and accordance with the provisions of this Law or any other revenue law Defects in 33. in force in the State shall be quashed or deemed to be void or Assessment and voidable by want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is designated therein to common intent and understanding.

34(1) The Internal Revenue Service shall have power to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.

Administration of Tax Laws

- (2) The Internal Revenue Service may, with the approval of the Governor by instrument published in the State gazette, appoint any Ministry, Department or Agency to collect revenue pursuant to its power under subsection (1) of this Section.
- 35.(1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to;

Call for Returns B o o k -s , Documents and information.

- (a) complete and deliver to the Internal Revenue Service any return specified in such notice:
- (b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to such profits or income;
- (c) produce or cause to be produced for examination, books, documents and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Internal Revenue Service may deem necessary; or
- (d) give orally or in writing any other information including a name and address specified in such notice.
- (2) For the purpose of paragraphs (a) to (d) of subsection (1) of this Section, the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Director of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1), without giving any of the required notices set out in this Section.
- (3) A person who contravenes any of the provisions of this Section commits an offence and is liable on conviction to a fine of equivalent to one hundred (100) percent of his actual tax liability.
- (4) The provision of this Section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer, or digital or magnetic electronic media as may be specified by the Internal Revenue Service.
- (5) Any person may apply in writing to the Board for an extension of time within which to comply with the provision

of this Section provided that the person-

- (a) made the application before the expiration of the time stipulated for making the returns; and
- (b) shows good cause for his inability to comply with this provision.
- (6) If the Board is satisfied with the cause shown in the application under paragraph (b) of the above subsection, it may in writing grant the extension of the time or limit the time as it may consider appropriate.
- The Board may issue tax clearance certificate to any person within two (2) weeks of receipt of an application if-

Issuance of Tax Clearance Certificate.

- (a) the board is of the opinion that:
 - (I) taxes or levies assessed on a person or his income or property
 for three (3) years collectible by the Board as the revenue of
 the State has been fully paid; or
 - (ii) no such tax or levy is due on the person or on his income or property;
 - (iii) the person is not liable to tax for any of those three (3) years;
 - (iv) the person is liable to produce evidence that he paid withholding tax/pay-as- you earn deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted
- (b) that payment of income tax for the current year shall not be made a condition for the issuance of certificate unless the applicant is leaving the State finally.
- (2) The tax clearance certificate may be issued in paper form or stored in an electronic format on a machine readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax status is required.
- (3) Where a person who has applied for a tax clearance certificate has discharged his own tax liability but has failed to remit withholding tax or pay-as-you-earn deduction collected by him on behalf of the State Government, no tax clearance may be issued to that person.
- (4) The Board may decline to issue tax clearance certificate but it shall

within two (2) weeks of receipt of the application give reason for the denial.

- (5) (a) A Ministry, Department or Agency or official of the State Government, or any Local Government Council official; or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three (3) years immediately preceding the current year of assessment as precondition for transacting any business, including but not limited to the following-
 - (i) application for Governor's consent to real property transaction;
 - (ii) application for certificate of occupancy;
 - (iii) application for registration as a-contractor;
 - (iv) application for award of contracts by government, its agencies and registered companies;
 - (v) application for approval of building plans;
 - (vi) application for any government license or permit;
 - (vii) any application relating to the establishment or conduct of business;
 - (viii) application for the State Government loan for housing, business or any other purposes;
 - (ix) registration for motor vehicles
 - (x) registration for distributorship;
 - (xi) confirmation of appointment by Government as Chairman or member of any public Board, Institution, Commission, Company or to any other similar position made by the Government:
 - (xii) application for registration of a limited partnership;
 - (xiii) application for allocation of market stalls;
 - (xiv) appointment or election into public office; and not not public office
 - (xv) any other application or process for which tax clearance certificate is required under the provisions of this Law, Section 85 of the Personal Income Tax Act.
 - (b) without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be;
 - (c) The Chairman of the Board is empowered to prescribe by Notice in the State Gazette other purposes for which Tax Clearance Certificate may be required.

- (6) A Tax Clearance Certificate must contain the following information relating to each of the three (3) years immediately preceding the current year of assessment-
 - (a) chargeable income holder; An incompression and the income holder;
 - (a) tax payable; he was not seek on the whole wind the whole the work of the was a seek of the was a s
 - (c) tax paid; and to var business that well realto was no ends vo b

Where no tax is due from the holder or on his income or property the certificate shall contain a statement to that effect.

- The Board shall be the sole authority to issue Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that-
 - (a) the information which the Board requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;
 - (b) the Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
 - (c) the Board shall make available to the taxpayer at a price to be determined at its discretion a smart card with taxpayer identity number, names, signature and photograph embossed on the front side;
 - (d) the card shall hold data in respect of a particular taxpayer in a secure format that can be accessed for authentication;
 - (e) the data shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax clearance status;

(f) the Board shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person:

- (g) The Board shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; and every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential;
- (h) The Board shall not be liable for damages or any loss incurred by the cardholder as a result of in accuracies in data supplied by him.
- (8) The cardholder shall upon application, be advised as to-
 - (a) confidentiality of the information supplied; (a) supplied; (b) supplied; (c) supplied; (d) supplied; (e) suppl
 - (b) fees or charges for reissuing a lost card;

- (c) complaint handling procedure; and
- (d) procedure for review of personal data.
- (9) The Board shall have powers to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate scheme in the State.
- An authorized officer of the Internal Revenue Service shall between the hours of 9am to 6pm, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any books, or documents including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, for the purpose of collecting any tax under any of the relevant enactment or for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue Service, or considered likely to provide any information otherwise required for the purpose of any of those enactment or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.

Power to assess Lands, Buildings, Books and Documents.

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this Section are not immediately available because they are stored on a computer, or on digital, magnetic, optical, or electronic media, the Internal Revenue Service may take immediate possession of 'such removable media and the related removable equipment or computer used to access the stored documents or the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration, of the records and documents, especially where such is required as potential evidence in the investigation or court proceedings.
- (3) Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment, computer or stored media under subsection (2) of this Section and the Internal Revenue Service possesses the ability, equipment and computer software-to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall-

prescribed period commits an offence under this Law.

- (3) The Board shall have the power to remit any part or the whole of the addition due under subsection (1) of this Section.
- 41 (1) Notwithstanding the power conferred on the relevant revenue authority for the enforcement of payment of revenue, if payment has become due and a demand notice has, in accordance with the provisions of the relevant Law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Internal Revenue Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain-

(a) upon the goods, chattels or other properties movable or immovable, of the person liable to pay the tax outstanding; and

- (b) upon all machinery, plant, tools, vehicles, animals and effect in the possession, use or found on the premises or on the land of the person.
- (2) The authority to distrain under this Section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distress the amount of revenue due.
- (3) For the purpose of levying any distress, under this Section, an officer duly authorized by the Chairman may apply to a judge of the State High Court sitting in Chambers under oath for the issue of a warrant under this Section.
 - (4) A Judge of the High Court sitting in Chambers may authorize such officer, referred to in subsection (3) of this Section, in writing to exercise any warrant of distress and, if necessary break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.
 - (5) Things distrained under this Section may, at the expense of the defaulter, be kept for fourteen (14) days and at the end of this period, the amount due in respect of the revenue and cost and charges of, and incidental to the distress are not paid, they may subject to subsection (6) of this Section, be sold at any time.
 - (6) Out of the proceeds of a sale under this Section, the cost of charges of and incidental to the sale and keeping of the distress and disposal there under shall be paid thereafter the amount of revenue due, and the balance (if any) shall be payable to the defaulter on demand being made by him or on his behalf within six (6) months of the date of the sale or shall be forfeited.

Power to Distrain.

- (7) Nothing in this Section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.
- (8) In exercise of the powers of distress conferred by this Section, the person to whom the authority is granted under subsection (4) of this Section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.
- 42.(1) Notwithstanding the provisions of this Law or any other relevant laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Board.

Recovery of tax ..

- (2) Where any tax has been short levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable.
- 43. (1) The Internal Revenue Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence investigation. under this Law.

- The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Internal Revenue Service.
 - (3) In conducting any investigation under subsection (2) of this Section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.
 - (4) Where any investigation under this Section reveals the commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant law enforcement agency and the Attorney-General for purposes of further investigation or prosecution.
- 44. (1) The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this Law.

Service of Law enforcement agency.

- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.
- 45. (1) Any tax officer armed with the warrant issued by a Judge of the State High Court and accompanied by a number of law enforcement officers

Power to enter. Inspect and seize

as shall be determined by the Chairman mav-

enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;

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- (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises; phone to be well north
- remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- No person shall be bodily searched under this Section except by a person (2) of the same gender. The noting the virtual of the youngs tromportoring will make
- The Internal Revenue Service may, with the approval of the Board, Power to pay 46 (1) reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the board and the amount of such reward shall also be at the discretion of the Board. Internal Revenue Service may cause investigation to be conduc-

- The identity of the person who gave information to the Internal Revenue (2) Service shall be kept confidential and any current or former member of the Internal Revenue Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 48 of this Law with regard to confidential information.
- An officer of the Internal Revenue Service or of any other .tax authority 47. in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

Immunity from action.

All information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential.

Information and Documents to be confidential =

Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of two hundred thousand Naira (N200,000.00) or to imprison nent of three (3) years or both.

49.(1) A tax Appeal Tribunal is established as provided for in the seventh Schedule of this law.

Establishment of Tax Appeal

(2) The Tribunal shall have power to settle disputes arising from the operations of this law and under the Schedules.

PARTIV: OFFENCES AND PENALTIES

Any person obliged to deduct any tax under this Law or any other applicable Law, fails to deduct or having deducted, fails to pay to the Internal Revenue Service within seven (7) days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at the prevailing commercial lending rate.

Failure to deduct or remit tax,

51. Unless otherwise provided in this Law or in any other revenue Law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or a Local Government Authority is guilty of an offence and shall be liable upon conviction to-

Failure to pay Due, taxes, levies or rates.

- (a) a fine of 1% of the total amount of revenue which was due and payable, for each day of default:
- (b) imprisonment for twelve (12) months.
- 52. Any person who- wall was no wall sink rebank seemisted was to do do do seems a fifth
 - (a) obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or

Obstruction.

- (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or
- (c) Rescues, damages or destroys anything so liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or

- (d) prevent the arrest of any person duly engaged oracting as aforesaid or rescues any person so arrested commits an offence and shall be liable on conviction to a fine not exceeding two hundred thousand naira (N200,000.00) or imprisonment for a term not exceeding three (3) years or both.
- 53.(1) Any person who: Any person who: Any person who: Any person who:
 - (a) makes, signs or causes to be made or signed, delivers or causes to be delivered to the Internal Revenue Service or any officer of Internal Revenue Service, any declaration, notice, certificate or other document whatsoever;

Untrue declaration.

- (b) makes any statement in answer to any question or inquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.
- (2) Where by reason of any such document or statement required to be produced under subsection (1) of this Section, the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.
- (3) Any person who commits an offence under this Section shall be liable on conviction to a fine of two hundred thousand naira (№200,000.00) and 100 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three (3) years or both.
- 54.(1) Any person who-

Counterfeiting documents etc.

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered by the Board or the Internal Revenue Service:
- (b) knowingly accepts, receives or uses any documents so counterfeited or falsified;
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification or such a purpose relating to tax;
- (e) being an employee of the Internal Revenue Service, initiates, connives or participates in the commission of any of the offences in paragraph (a) to (d) of this Section commits an offence

Penalties for

unauthorized

offenses by authorized and

persons.

and shall be liable on . conviction to a fine of five hundred thousand naira (500,000.00) or to imprisonment for a term of three (3) years or both.

55. Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who-

> demands from any company an amount in excess of the authorized assessment of the tax;

- withholds for his own use or otherwise any person of the amount (b) of tax, collected:
- renders a false return, whether orally or in writing of the amount of tax collected or received by him:
- defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service;

steals or misuses service documents; (e)

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

56. (1) Any person who, in commission of any offence against this Law is armed with any offensive weapon, shall be liable on conviction to imprisonment for a term of five (5) years.

Penalties where offenders are

- (2) Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law, commits an offence shall be liable on conviction to imprisonment for a term of ten (10) years.
- 57. Any person who connives with one or more persons for the purpose of Connivance to contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of one (1) year.

contravene any provision of this Law.

58. (1) Any person who not being a revenue collector holds himself out as a revenue collector and attempts to collect or collects any revenue due to the State or Local Government Council shall be guilty of an offence and be liable on conviction to a fine of two hundred and fifty thousand naira (N250,000.00) or imprisonment for three (3) years or both and any amount collected by him shall be forfeited to the State 'Government or relevant Local Government Authority.

Impersonation as Revenue Collector.

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

shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of one hundred thousand Naira (N 100,000. 00) or to imprisonment for a term of two (2) years.

59. (1) Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of Benue State.

Prosecution

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

Power to compound offence

- (2) The internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this Section.
- 61. (1) Any person who contravenes any provisions of this Law for which no . Penalty specific penalty is provided, commits an offence and shall be liable on conviction to a fine of fifty thousand naira (N50.000.00) or imprisonment for a term not exceeding two (2) years or both.

- (2) Where an offence under this Law is committed by a body corporate firm or other association of individuals
 - every Director, manager, secretary or other similar officer of the body corporate; or see the management of the body corporate of the second of the secon
 - (b) every partner of the firm; or
 - every person concerned in the management of the association; or
 - (d) every person purporting to act in any capacity as aforesaid, commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.
- 62. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or terms of profits of any individual or Company, as secret and confidential.

Official secrecy Confidentiality

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

- (a) other than a person to whom he is authorized by the Chairman to communicate it:
- otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.
- No person appointed or employed under this Law shall be required to produce any return, document or assessment or to divulge or communicate any information that comes into his possession in the performance of his duties except as maybe necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
- Where under any Law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as maybe necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information with that country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of such country.
- 63. (1) The Board shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with in so far as it does not interfere with the day to day administration of the Internal Revenue Service: Provided that the Governor shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings, whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.

subject to general direction of the Governor

Board to be

In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of

the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, given by the Governor.

Any power conferred and any duty imposed upon the Board may be 64. (1) exercised or performed by the Board or by an officer authorized generally or specified in that behalf by the Board. In the Board and the

Delegation of powers of the Board

- Notwithstanding the provisions of subsection (1) of this Section, the (2)Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
- An order, ruling or directive made or given by an Approved committee of the Board pursuant to this Section; shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.
- Anything done or required to be done by the Internal Revenue Service or signature of the 65. the Board in pursuance of any of its powers or duties under this or any Chairman other Law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so. disclosure to the authorized officers of the

66. (1) If any officer of the Internal Revenue Service whether still or not in its Imposition of employment-3. (1) The Board shall in the exercise of its powers and duties

surcharge

- (a) is or was responsible for any improper payment of money from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b) fails or has failed to keep proper accounts or records;
- © has failed to make any payment, or is responsible for any delay in the payment of moneys for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue Service; TO KRI VHE TO PROVIDENT SILL OF TORRIDO PRINCIPAL.
- (d) and if a satisfactory explanation is not furnished to the Internal Revenue Service within a period specified by the Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper

or failure to make payment, or delay in accounts of records, making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems fit.

- (2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Chairman shall notify the person surcharged under this Section.
- (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Chairman of such withdrawal.
- (4) The amount of any surcharge imposed under subsection (1) of this Section and not withdrawn under subsection (3) of this Section shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be used for and recovered in any court in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.
- The provisions of the Public Officers Protection Act shall apply in 67 (1) relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.

Limitation of suit against the Internal Revenue, etc.

- No suit against the Chairman or a member of the Board or any employee (2)of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced-
 - (a) within three (3) months after the act, neglect or default complained of: or
 - (b) in the case of a continuation of damage or injury, within six (6) months next after the ceasing thereof.
- No suit shall be commenced against the Board, the Chairman or a member of the Board or any other officer or employee of the Internal Revenue before the expiration of a period of one (1) month after written notice of the intention to commence the suit shall have been served on the Internal Revenue Service by the intending plaintiff or his agent.
- (4) The notice referred to in subsection (3) of this Section shall clearly and explicitly state-

pleyed who is not transferred or who relieses the fight

(a) the cause of action;

- (b) the particulars of the claim;
- (c) the name and place of abode of the intending plaintiff; and
- (d) the relief which he claims.
- (5) No account of the board or Internal Revenue Service shall be garnished or attached in the execution of the judgment where the board is not a party to the suit resulting to the said judgment.
- Any person or authority that contravenes the provision of sub section (5) above, commits an offence and shall be liable on conviction to refund monies taken and shall further be liable on conviction to a fine of five hundred thousand naira (₹500,000.00) or imprisonment for a term of ten years or both.
- all Revenue/funds generated of Ministries, Departments and Agencies (7)" (MDAs) belong to the State Government and shall be collected by Benue State Internal Revenue Service and paid into the Consolidated Revenue Fund Account of the State within forty eight (48) hours of receipt"
- A notice, summons or other document required or authorized to be served 68. on the Internal Revenue Service under the provisions of this law or any other law may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the internal Revenue Service.

Service of documents

In any action or suit against the Internal Revenue Service, no execution 69.(1) or attachment process in the nature thereof shall be issued against the Internal Revenue Service unless not less than three (3) months of the intention to execute or attach has been given to the Internal Revenue Service.

Registration on execution against property of the Internal Revenue

- (2) Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Internal Revenue Service.
- A member of the Board, the chairman or any officer or employee of the *Indemnity* 70. Internal Revenue Service shall be indemnified out of the fund/assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Internal Revenue Service.

PART V: MISCELLANEOUS

The Commissioner of Finance may give to the Chairman such directives relating generally to matters of policy with regard to the exercise of its or his functions as he may consider necessary and it shall be the duty of the internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with.

Directive by the Commissioner of Finance

72. The Board may with the approval of the Commissioner of Finance, make regulations for carrying into effect the provisions of this law and for due administration of its provisions and may in particular make regulations to-

Power to make regulations

- (a) prescribe the forms for returns and other information required under this Law or any other Law;
 - (b) prescribe the procedure for obtaining any information required under this Law or any other Law; and
 - © for any other incidental matters.
- 73. (1) Notwithstanding anything to the contrary in this Law, any Director, employee, staff or officer who immediately before the commencement of this Law held office in the State Board of Internal Revenue Service (including the State Internal Revenue Service) referred to in this Law as "the former Board" existing immediately before the commencement of this Law and who has been made an officer of employment by the Internal Revenue Service, shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law, and service or employment in the Internal Revenue Service established under this Law for purposes of pension.

Savings and transitional provisions relating to staff or Employee

- (2) Every director, Employee, Staff or Officer transferred into the Internal Revenue Service by virtue of subsection (1) of this Section shall notify the Internal Revenue Service established under this Law in writing within sixty (60) days after the commencement of this Law or after he receives an offer of appointment from the new Board (which ever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.
- (3) Upon coming into effect of this law, Any director, employee, staff or officer referred to in subsection-(2) is deemed to be an employee of Internal Revenue Service established under this Law provided that staff who do not accept to be staff of Internal revenue Service establish by this law shall seize to be staff of the Board
- (4) An employee who is not transferred or who refuses the transfer or a job

BENUE STATE OF NIGERIA, GAZETTE offer made by the Board established under this Law, as specified in subsection (1) of this Section, shall be transferred to the Office of the Head of Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this Section.

74. (1) There shall be vested in the Board all assets, funds, resources and Existing other movable property which immediately before the commencement properties of this Law were vested in the former Board existing immediately before and Assets the commencement of this Law.

- All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, in law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the under this Law or any other Law, and new Board.
- (3) Any contract or instrument referred to in subsection (2) shall be of the same force and effect as the Board or the Internal Revenue Service established under this Law and shall be enforceable as if, the board under this Law had been named therein or had been a party thereto.
- The Board shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all other persons shall as from the commencement of this Law have the same rights, powers and remedies against the Board as they had against the former Board. Ustdo seeds and elderworth seed for anothings
 - (5) Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued or be commenced and the determination of a court of law, tribunal or other authority may be enforced by or against the Board of within sixty (60) days after the commencement of this Leauneverall
 - (6) Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Board and shall continue in force until revoked or amended subject to such [6] modifications and may be applicable to the Board established under this Law.
- As from the commencement of this Law, the Chairman of the former Continuation Board shall be deemed to have been transferred to the Board established 75. under this Law in same capacity.

of Service of Chairman

Any disciplinary proceeding pending or existing against any employee of the State Government who has opted into the service of the former Board shall be continued and completed by the Board established under this Law.

Continuation and completion of Disciplinary proceedings

Transfer of

Rights and **Obligations**

- An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.
- The administration and control of all rights, obligations and liabilities 77 (1) that were under the administration and control of the former Board are hereby transferred to the Board established-under this Law.

(2) The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.

All orders, rules, regulations, decisions, directions, licenses, (3)authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the chairman or an employee of the Internal Revenue Service as the case may be, until they expire or are repealed, replaced, reassembled or altered.

Every affidavit sworn to, or document duly certified by an officer of the former Internal Revenue Service before the day on which this Section comes into force has the same probative value as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that

78(1)

Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act, as amended.

If the provisions of any other state law for the charging and collection (2)of other revenue are inconsistent with the provisions of this law, the provisions of this law shall prevail and the provisions of the other law shall, to the extent of inconsistency be void.

Relevance of other Laws. No.20 of 2011

The Board of Internal Revenue Law 2015 and 2020 is hereby repealed. 79(1)

Repeal of Internal Revenuelaw No. 17 of 2015 & 34 of Internal Revenue law 2020

The provisions of section 46 (i) and 95 - 139 on rates in Local Government Law are hereby repealed.

The administration and control of all rights, obligations and limitities macarative of

Sections of Local Government Law 2007

Not withstanding the provision of section 79 of this law, all actions or 80 things done pursuant to the provisions of the repealed Internal Revenue Service Law are hereby saved.

Savings

* Rights and that were under the administration and courrol of the lormer Board are hereby translittic Hothe Boold established Solder this heavy The admired light with the first property that were impact, to but one light of the continue and the continue and the continue and the continue admired the continue of the lighten board, or its decirate of the lighten board. bodies for the purposes of that former Board are hereby transferred to the Board earlpfished under this Law. ... authorizations: occulicates, conscuts, approvals "de manonshoe en designations, point exaction of categories of other obtained the are now) some force before the coming that force of this, aw and that are made and stake issued by the Covernor Champins of the former Best for all pessens as sent under the first pessens as sent under the formal continues at the castiff was were made, or issued by the first of the Board Established under this law sets champion of the memal Revenue Service as the cast may be surfit reman

provisions of Personal Income Tax Act, as amended.

This Printed impression has been carefully compared by me with the Bill which passed the State Legislature and found to be a true and correctly printed copy of the said Bill.

BARR. B. I. NULE Clerk of the House

This printed impression has been endorsed by me to be correct.

RT. HON. TITUS TYOAPINE UBA

Speaker

Benue State House of Assembly

I ASSENT / WITHHOLD ASSENT this day of -----

SAMUEL ORTOM

Benue State of Nigeria.

BENUE STATE, NIGERIA PART VI: SCHEDULES (Section 6(D))

me with the Bill which passel adudence Legislature and

LOCAL GOVERNMENT TAXES AND LEVIES

TAXIES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

1.	Shops and Kiosks Rates:	Old Rate (₦)	New Rate (₦)	
	i. Daily Squatters Fee	20.00	40.00	Daily
101	rycars or orgh.	500.00	1,000.00	Per year
	asmort and	500.00	1,000.00	Per year
	iii. Open Store iv. Lock up Store/Shop	700.00	1,400.00	Per year
	Mini Market	800.00	1,600.00	Per year
	vi. Super market	2,000.00	4,000.00	Per year
2.	Tenements Rates: Makurdi/ Otukpo/Gboko Urban Areas	i.e. Rental Me Method (DRC	uation is calculated uthod or Depreciated	Replacement Cos
	 Residential Properties Rents Per Annum 5 Bedroom Bungalow 4 Bedroom Bungalow 2 Bedroom Bungalow 1 Bedroom Bungalow 1 Room Tenement Shops/Offices Maisonnets/Duplex Schools Industries/Companies 	RANGE 250,000.00 - 300,000.00 200,000.00 - 250,000.00 150,000.00 - 150,000.00 50,000.00 - 80,000.00 6,000.00 - 18,000.00 7,000.00 - 9,000.00 45,000.00 - 65,000.00 20,000.00 - 60,000.00 50,000.00 - 80,000.00 25,000.00 - 65,000.00 25,000.00 - 65,000.00 45,000.00 - 65,000.00 45,000.00 - 65,000.00	Per Anuum -dododododo- Per m² -dododododododo-	
B	4. Hospitals5. Banks6. Hotels7. Motor Parks	a Chairman or Internal Reven	nember of the service.	

1		to the state of th	7.01 (6190 - 5175)	rait
A hs9	a. Paved Area	2,500.0	0 - 4,500.00	SENUE STOD-OF NE
veau	b. Buildings		-65,000.00	-do-
year	8. Filling Stations	To be determined by number		vi.
	or Timing Stations	of service	pumps, tanks, etc.	TENTYORDER
d of g	9. Other Urban Areas	50% of No. No. 2-8.	1 then 75% of	Sych (i) Aware
3.	On and Off Liquor License Fees:	IS are minimu	nat the above item	ii) Further note t
som.	i. On and off License as each	500.00	1,000.00	Per year
Sect	ii. Wholesale Liquor License	3,000.00	6,000.00	Per year
	iii. Native Wine and Spirit	300.00	600.00	Per year
4.	Slaughter Slab Fees:		PRINCE AS TORONS	
	i. Cow	150.00	300.00	Per head
	ii. Camel	150.00	300.00	Per head
	iii. Goats/Sheep/Pigs	100.00	200.00	Per head
	iv. Abattoir License Fee	5,000.00	10,000.00	Per Annum
5.	Marriage Birth and Death Registration Fee:	TASLIVES	NATED MARK	DESIG
nated	i. Marriage – Customary	500.00	1,000,00	Per Marriage
ivesto	ii. Marriage – Registry	500.00	1,000.00	Per Marriage
	iii. Registration of Birth	200.00	400.00	Per Birth
asoda	iv. Registration of Death	200.00 019	400.00	Per death
6.	Naming Street Registration Fees:	7,000.00	14,000.00	Per Street
7.	Motor Park Levies:	100.00	200.00	Daily
8.	Domestic Animal License Fees;	inspection forta	Branch-Asser	.5
	i. Dogs (Per head)	100.00	200.00	Per year
	ii. Cats (Per head)	100.00	200.00	Per year
	iii. Camel (Per head) ADJ oq	C200.00 moin	400.00	Per year
	iv. Horse (Per head)	200.00	400.00	Per year
	v. Goats/Sheep & Pigs	100.00	200.00	Per year
9. OMB	Bicycle, Trunk, Canoe, Wheelbarrov propelled truck:	v and Cart Fees	, other than a mech	anically
	i. Wheelbarrow	200.00	400.00	Per year
	ii. Bicycle AOJ	200.00	400.00	Per year
	iii. Manual Trucks/Carts ADJ	200.00	400.00	Per year
	iv. Mini Canoe-Manual	700.00	1,400.00	Per year
	v. Passenger Canoe	700.00	1,400.00	Per year
	vi. Goods Canoe	700.00	1,400.00	Per year

A40 BENUE STATE OF NIGERIA	, GAZETTE No. 14 Vol. 47,	7th April, 20	22 .5761 .5	Part A
vi. Bill B	100	.00	00.00	Per year Per year

(i) Aware that the above are minimum rates chargeable with maximum rates to be charged at the discretion of the Local Government Councils via legislations. (ii) Further note that the above items are minimum sources for local councils to generate internal revenue, but they can add to this list, items peculiar to them via legislation, which do not contravene existing Laws of the State and Country.

SCHEDULE II

DESIGNATED MARKET AS LIVESTOCK INSPECTION STATION

(Section 12 of A17 LFN 2004).

- 1. All the markets in the Local Government Areas in the State are hereby designated as Livestock Inspection Stations for the purpose of this Law.
- In addition to the markets, all designated control posts along the High Ways and Livestock 2. Departments in the State shall be Inspection Stations.
- For the purpose of this Law, the following are designated inspection points for the purpose of 3. checking Tax evaders.
 - Z/Biam Inspection Point Ukum LGA a.
 - K/Ala Head Brdige Inspection Point Katsina-Ala LGA b.
 - Branch-Atser Inspection Point-Vandeikya LGA c.
 - North-Bank Inspection Point Makurdi LGA d.
 - Ade-Igwu, Ogbadibo Inspection Point Ogbadibo LGA
 - Achoho Inspection Point Konshisha LGA f.
 - Adoka Inspection Point Otukpo LGA (bissel 154) Isrne O
 - Ogobia Inspection Point Otukpo LGA h.
 - Tyogbema Msa Inspection Point Ushongo LGA i.
 - Naka Inspection Point Gwer-West LGA

SCHEDULE III

DESIGNATED BENUE STATE INTERNAL REVENUE SERVICE MONITORING POINTS

- Tyomu Monitoring Point Makurdi LGA
- Adikpo Monitoring Point Kwande LGA ii.
- Jootar Monitoring Point Ukum LGA iii.
- Iweto Monitoring Point Agatu LGA iv.
- Ankpa Road Junction Monitoring Point Ogbadibo LGA V.
- Old Enugu Road Monitoring Point Ogbadibo LGA vi.

SCHEDULE IV COURT FEES

THE AREA COURT LAW CAP II OF 1976 THEN AREA COURT(CRIMINAL AND CIVIL JURISDICTI ON AMENDMENT) ORDER 2010

In exercise of the powers conferred on him by section 17 of the Area Court Law, cap 11, 1976, the chief judge of Benue state hereby makes the following order:

This order may be cited as the Area Court (Civil Jurisdiction amendment) Order 2010 and shall come into effect on 1st July, 2010.

Section 17 of the area Courts Law cap 11 of 1976 is hereby amendment by the deletion of the schedule thereto and the substation therefore of a new schedule as follow:

SCHEDULE (Section 17) LIMITS OF JURISDICTION OF GRADES OF AREA COURTS

PART I- CRIMINAL CAUSES

Upper Area Courts Maximum Sentence	Area Courts 1 Maximum Sentence	REMARKS
Limited in accordance with the provisions of the criminal procedure code or any law creating the offence and the penalty thereto.	Limited in accordance with the provisions of the criminal procedure code or any law creating the offence and the penalty thereto	Approval based on Chief Judges order 2, 3, 4

i. PART II-CIVIL CAUSES

	Types of Causes	Upper Area Court	Area Court Grade I	REMARKS
	Matrimonial causes and matters between persons married under customary law or arising from or connected with a union	Unlimited	Unlimited	Approval based on Chief Judges order 2, 3, 4.
	contracted by customary law other than those arising from or	onliquidated subjects	In the case of imum of MS100.	Bill B
	connected with a Christian marriage.	m I reckoned quylig	on or properties a rates under its or value	2 For possess to tenant; at the annual rent
2	Suits relating to the custody of children under customary law.	Unlimited	Unlimited	Chief Judges order
3	Civil actions in which the debt, demand or damages do not exceed the amounts specified in the respective columns hereof.	stay waste or altenate servation of any. If or to restrain breach that are stain in the surface on the pringary claim.	₩500,000.00	Approval based on Chief Judges order 2, 3, 4.
no) der	Causes and matters relating to the succession to property and	stant not specifically	Unlimited	but not exc S For any o

9 938	administration of estates under customary law where the value of the property does not exceed the amounts specified in the respective columns hereof.	COURT AW CAP II OF 19 AND CIVIL JURIS	REA COURT I	COUR crabno se 2010
76,1	Causes and matters concerning	Unlimited	Unlimited	Approval based on Chief Judges order
11 Had	the ownership, possession or occupation of land in which the	Where the court is	cited as the Area 1° July, 2010.	2, 3, 4. ship aidT
12 en	value of the subject matter does not exceed the amount specified in the column hereof.	of competent jurisdiction under section 19.	es Courts Law d'inc substation	Section 17 of the a schedule thereto ar

JUSTICE I. HWANDE. ADJANO 234 AND WCHIEF JUDGE.

THE DISTRICT COURT LAW, CAP 56 Of 1976

THE DISTRICT COURTS (Civil Procedure) Rules, (Amended) ORDER 2010 In exercise of the powers conferred on him by section 89 of the District Court Law, CAP 56 of 1976, the Chief Judge of Benue State hereby makes the following order:

This order may be cited as the District Courts (Civil Procedure) Rules (Amendment) Order 2010 and shall come into effect on 1st July, 2010.

The District Court (Civil Procedure) Rules CAP 33 of 1960 (Section 89) are hereby amended by the deletion of the second schedule on fees thereto and the substitution therefore of a new second schedule as follows:

SCHEDULE II

PART I-FEES: GENERAL

	PART II CHARLE OF THERE	700 00	REMARKS
item	Matter For the recovery of a specific sum; (a) Not Exceeding №20,000 (b) Exceeding №20,000 but not №50,000	500.00 1,000.00 2,000.00	Approved based on Chief Judges orders 2, 3, 4
ss ord	(c) Exceeding №50,000 but not №100,000 (d) Exceeding №100,000 for each №1,000 or part thereof: (i) In the case of liquidated subject to maximum fee of №200,000.00 (ii) In the case of unliquidated subject to		Narthonist cau between persons customary law o connected with a
2	a maximum of ₹500,000.00 For possession of property, as between landlord and tenant; at the rates under Item 1 reckoned on the	urising from c Christian	Approval based on Chief Judges orders 2, 3, 4
3	For the appointment of a guardian ad item	100.00	Approved based on Chief Judges orders 2, 3, 4
sed on	For an injunction or order to stay waste or alienated or for the detention and preservation of any property the subject of a suit, or to restrain breach of contract or tort, if an ancillary claim in the suit; three-fifths of the fee payable on the primary claim, but not exceeding For any other relief or assistant not specifically provided for		Approved based or Chief Judges order

Part A 7th April, 2022 No. 14 Vol. 47, Approved based on Notes on Items 1-5 Chief Judges order (a) Item 1- The sum claimed as debt damages 2, 3, 4 shall be specified. Item 2 - The annual rent or value to be specified shall be that which is payable under the lease granted to the tenant sued or the lease that last granted to any person before the bringing of the action, whichever be the greater. If it is something other than money, whether wholly or in part, its nature and annual value shall be specific. If the annual rent or value was understated the court order the balance of the fee chargeable to be paid; an d if it was understated knowingly or negligently, the court may also order a sum equal to such balance to be paid as a penalty. In either case the court may For a special interpreter of direct that proceedings shall not continue until the balance and penalty (if any) are paid. may order but not exceeding Genera: (c) i. Where two or more claims are joined the For an inquiry by a court of M highest fee under relevant item shall be charged per NS0 or part therefore for and in addition, three-fifths of the fee under any other; provided however that no reduction shall be taken by a c made on the fee chargeable under Item 4; A set-off counterclaim shall be charged as if any action therefore where taken; For taking down a person? If before the hearing begins the claims are admitted or settled, the court Item 1-5 to be refunded: Where a case is adjourned through a party's fault such party may be ordered to pay three-fifths of the fees charged under Items 1-5 before the case is set down again. v. Paragraph (iv) shall apply to setting down of a case which was struck out or to the reopening of a case in which judgment was given by default Application, affidavits, Judgments, Orders, a copy wher Security Bonds Warrants and Writs

Approved based on On application for warrant to arrest an absconding 500.00 6 Chief Judges orders defendant for interim attachment of property 2, 3, 4. Approved based on 300.00 On filing any other application Chief Judges orders agreement under the 2, 3, 4

payment of a Government Pension) not otherwise

ENUE	STATE OF NIGERIA, GAZETTE No. 14 Vol. 47, 7th	April, 2022	Part Notes on Items
8	On filing a security bond	300.00	Approved based on Chief Judges orders
9	On filing any other paper led or the lease that last the bringing of the	100.00	Approved based on Chief Judges orders 2, 3, 4
10	On justification of sureties: for each surety	100.00	Approved based on Chief Judges orders
11	For the drawing up of any order or any judgment	500.00	Approved based on Chief Judges order
12	For the issue of warrant to detain an absconding	300.00	Approved based on Chief Judges order
	Miscellaneous Services	duair dies	n as bisg ed
13	For a special interpreter of a language not in common use: per day or part therefore, as the court may order but not exceeding	500.00 years	Approved based on Chief Judges orders 2, 3, 4
14	For an inquiry by a court officer where so ordered: per N50 or part therefore found to have been received	700.00	Approved based on Chief Judges orders 2, 3, 4
15	For an account taken by a court office \ r where so ordered: per N50 0r part therefore found to have been received	100.00	Approved based on Chief Judges orders 2, 3, 4
16	For taking down a person's statement so ordered: as the court may direct	200.00	Approved based on Chief Judges orders 2, 3, 4
17	For searching the archives: for each period of six months or part therefore	700.00	Approved based on Chief Judges orders 2, 3, 4
18	For drawing up a bill of costs where so directed: per folio of seventy-two words	200.00	Approved based on Chief Judges orders 2, 3, 4
19	For taxing costs where so ordered: №5.00 or part thereof	700.00	Approved based on Chief Judges orders 2, 3, 4
20	For preparing a copy where authorized: folio of seventy-two words	100.00	Approved based on Chief Judges orders 2, 3, 4
21	For every subpoena	500.00	6 On application
22	On warrant for prisoner to give evidence	500.00	Approved based on Chief Judges orders 2, 3, 4
23	For attesting the execution or signature of an instrument (other than an agreement under the Labour Code Act or any instrument regarding payment of a Government Pension) not otherwise provided	500.00	Approved based on Chief Judges orders 2, 3, 4

24	For swearing an affidavit or making a declaration (other than section 20 of Auctioneers Lawn or the Marriage Act or one required by the regulation of a	500.00	Approved based on Chief Judges orders 2, 3, 4
	Government Department) per deponent	tile, agents.	ofessional men. merca
25	For making any paper annexed to an affidavit really declaration	Salary is no	Approved based on Chief Judges orders 2, 3, 4
26	For sealing any document not in a proceeding and 100.00 and 100.00	200.00	Approved based on Chief Judges orders 2, 3, 4
27	For certifying a copy as true copy; per folio of seventy-two words or part therefore	100.00	Approved based on Chief Judges orders 2, 3, 4
28	For payment into court (except when ordered by the court or proceeds of execution a) Not exceeding £50:per £10 or part thereof b) Exceeding £50:per£50 or part thereof	200.00	Approved based on Chief Judges orders 2, 3, 4
29	On every petition to an District judge or his register (not being an application otherwise provided for) unless waived by the District Judge	300.00	Approved based on Chief Judges orders 2, 3, 4
30	For the seizure of any document or process - Initial fee (plus mileage) a) If within an English mile from the court	200.00	Approved based on Chief Judges orders 2, 3, 4
	b) If beyond one mile but not beyond five i. For the first mile	200.00	ervants, Jahourers, carlo
	ii. For every subsequent or part thereof (one way)	100.00	Vomen, according to sta
	c) If beyond five miles: per day thereof of the time needed for the travelling	500.00	Per fibret(0

No. 14 Vol. 47

COMMENCEMENT OF CAUSES AND MATTERS

NOTES

Where an officer serves more than one document or writ on the same route one mileage rate only is to be charged and apportioned upon the document or writs.

Where the sheriff, deputy or a registrar executes any duty in person by direction of the court he is entitled, instead of mileage fees to his actual expenses and such travelling allowances as the court may allow.

When a service is rendered by a person who is not an officer of the court or in the service of the Government or of a native authority or native tribunal the court may direct that the fee paid for such service be paid out of revenue to the person who has rendered the service.

In addition to the above fees, the party on whose behalf such services are to be performed shall be liable to pay such expenses of transport as the court may think reasonable.

For the performing of any other duty not herein expressly provided the officer may receive such fee as the court may allow.

PART II-ALLOWANCES TO WITNESS

Per diem

The Chief Judges orders	aiem	DEMADIZE
ation of a brend2113, 4 to 1	uner ed ryd by	REMARKS
Professional men, mercantile, agents, bank managers, chiefs, surveyors, and any officer of the public service whose salary is not less than \$\frac{1}{1},000.00\$ a year	₩700.00	Approved based on Chief Judges order 2, 3, 4
Merchants, mercantile assistants ad officers in the public service whose salary is №500.00 but less than №1,000.00	№200.00 №100.00	Approved based on Chief Judges order 2, 3, 4
From From From	e copy; per fo therefore	and the second s
Auctioneers, master tradesmen, pilots, clerks 'and the like	№200.00 №200.00	Approved based on Chief Judges order 2, 3, 4
10	£10 or part t	a) Not exceeding £50:per
Officers of employees in the public service whose salary is less than №500.00 From	№200.00 №200.00	Approved based on Chief Judges order 2, 3, 4
Artisans, journeymen, and the like	₩300.00	Approved based on Chief Judges order 2, 3, 4
Servants, labourers, canoe men and the like	№100.00	Approved based on Chief Judges order 2, 3, 4
Women, according to station From To	№100.00 №500.00	Approved based on Chief Judges order 2, 3, 4
NOTES:	A THAT DATES	Approved based on Chief
The travelling expenses of witnesses shall be allowed according to the sum reasonably and actually paid. No allowances, other than those a uthorized by the General Orders, are made to an officer of the public service who is summoned as a	CEMENT O	Judges order 2, 3, 4 NOTES Where an officer serves more use to be charged and apportional
	gistrar execut 3 To his action 111 ALLIE	Where the sheriff, deputy or a re antitled, instead of mileage fee court may allow.
were not in the public Fees, costs and expenses payable to an officer in the public service shall be paid into revenue unless otherwise ordered. The court shall have the authority to disallow in proper cases the payment of any of the allowances to witness aforesaid.	nue to the per surress se party on wa	When a service is rendered by a Government or of a native auth such service be paid out of revente addition to the above fees, the liable to pay such expenses of

PART III-FEES PAYABLE IN APPEALS, FROM THE DISTRICT COURTS	Approved based on Chief Judges order 2, 3, 4.
1. On an application under subsection (2) of	best Hederation for the purpose of collecting
section 73 of the law or on filing a notice	anylax ordevyal no
of appeal the same fee as is chargeable	regulations governing the
on the summons on commencement of	Leonotry
the suit to which the application or	3 A person who:
appeal relates.	a) Collects or levies any tax or levy
	morne bedies
2. In respect of any other matter or service the following fees shall be paid-	10
a) Where the matter or service is to be	b) Mounts a road block or cause a
done or rendered in the district court	road block to be mount for the 31
	purpose of collecting any tax or
the same fees as would be payable if	levy, in contravenion of section
the case were still pending before that	of this Decree, its guilty of an m
court;	offence and liable on conviction
b) Where the matter or service is to be	To targ a fine of MSO 000 00 for 1117 VE
done or rendered in the High Court	bosel IIII adijajprisonmeni for 3 years or both
the same fees are payable in a case	estve-such fine and imprisonment.
pending before this court subject to	ent animayon anotating et la lin this Decree, unless the context context
this qualification, namely, that were	otherwise requires "Government" means
various fees are provided for the sane	the Federal, State or Local Government
matter or service the lowest rate shall	me rederat, state of social Covernment
be charged.	"Joint Tax B oard" means the Joint Tax
The second of th	Board established under the provisions of
Pools betting 401 LOW COLLINS	Personal Income Tax Decree 1993 on and
SCHED	"Levy" include fee and chargen together

Decree No. 21 ansom "virodiuA xaT"

(30th September, 1998) object leaded and (a

	EDERAL MILITARY GOVERNMENT decrees as follow:	Commencement	REMARKS
1.	Not withstanding anything contained in the Constitution of the Federal Republic of Nigeria 1979, as amended, or in any other enactment or law, the Federal Government shall be responsible for collecting the taxes and levies listed in Part I, Part II of the Schedule to this Decree, respectively.	Responsibility for collecting certain taxes and levies, etc	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
2.(1)	The Minister of Finance may, on the advice of the Joint Tax Board and by Order published in the Gazette, amend the Schedule of this Decree.	Assessment and Collection of taxes	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.

2.(2)	No person, including a tax authority, shall mount a road block in any part of the Federation for the purpose of collecting any tax or levy.	COURTS inder subsection (2) in on filing a non- lee as is chargeable	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
3 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	 A person who: a) Collects or levies any tax or levy; or b) Mounts a road block or cause a road block to be mount for the purpose of collecting any tax or levy, in contravention of section 2 of this Decree, is guilty of an offence and liable on conviction to a fine of №50,000.00 or imprisonment for 3 years or both such fine and imprisonment. 	on service is to be payable in the High Court	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
4	In this Decree, unless the context otherwise requires "Government" means the Federal, State or Local Government " "Joint Tax B oard" means the Joint Tax Board established under the provisions of Personal Income Tax Decree 1993.	Interpretation 1993 No. 104	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
	"Levy" include fee and charge "Tax Authority" means a) The Federal Board of Inland	his law, deliver a consequence of the law, deliver a consequence of the law o	e to the Hoard and the ners shall be addressed s official address:
	Revenue, the State Board of Internal Revenue or the Local Government Revenu e Committee;	TUSTING TO YEAR YOU YEAR AND CAR ASSESSMENT IN	OF SOLDER AL MILITA ICECES AS FOLIOW:
	or b) A Ministry, Government Department or any other Government body charged with a responsibility for assessing or collecting the particular tax.	ything contained in a federal Republic after contection in any lotter of the federal Government of the federal Republic and a federal contecting the maximum and a federal contecting the federal contection and a federal content and a federal contection and a federal content and a federal	gnie Constitution of the l
f (1) (1) cevies ing the	This Decree may be cited as the Taxes and Levies (Approved List Collection) Decree 1998.	Citation A Board and by One settle, amend the rise the rise and by one settle	based on Tax and Levies

SCHEDULE (Section I)

	Companies Income Tax	REMARKS
	PART I – TAXES TO BE COLLECTED BY THE FEDERAL GOVERNMENT 1) Companies Income Tax	Approved as part of Schedule to the Bill based on Tax and Levies
	2) Withholding Tax on Companies 3) Petroleum Profit Tax	regulations governing the country.
	4) Value Added Tax DIB 183909 and vo sidatosilios so 5) Education Tax	excluding the Governments
	 6) Capital Gains Tax – Abuja and Corporate bodies. 7) Stamp Duties of Corporate Entities 	8. Market/Moto
	8) Personal Income Tax in respect of: i. Members of the Armed Forces of the Federation;	9. Motor Part le 10. DomesticaAni
	ii. Members of Nigeria Police Force iii. Residents of the Federal Capital Territory, Abuja and	etaubtytansuvoteorium other than a u
	Staff of the Ministry of Foreign Affairs and non individuals -resident	12. Cattle tax pa 13. Merriment an
	PART II – TAXES TO BE COLLECTED BY THE STATE	Approved as part of
	GOVERNMENT	Schedule to the Bill based
	1) Personal Income Tax in respect of:	on Tax and Levies
	a) Pay-As-You Earn (PAYE)	regulations governing the
	b) Direct Taxation (Self Assessment)	country.
	2) Withholding tax (individuals only)	1 / Fublic Conve
	3) Capital Gains Tax (individuals only)	d Visinoisu) 81 %
	4) Stamp Duties of instruments executed by individuals	20. Signboard at
	5) Pools betting and lotteries, gaming and casino taxes	very bei quantum um raues
	6) Road taxes	THE PROPERTY AND ADDRESS AND A
	7) Business premises registration in respect of:	ELLER GRANDS RELIEF
	Urban areas are defined by each State, maximum of №10,000.00 for registration and №5,000.00 per annum	PIO
	for renewal of registration; and	TOUGH AND THE
	b) Rural areas: №2,000.00 for registration and №1,000.00 per annum for renewal of registration.	interpresentation of the Kenta
	8) Development levy (individuals only) not more than	dilitary Administrator =
	₹100.00 per annum on all taxable individuals.	Jovernment House,
	9) Naming of street registration fees in the State Capital	dakurdi, Benuc State. Your Excellency,
	10) Right or Occupancy fees on lands owned by the State Government in urban of the State.	e State Cupital
	11) Market taxes and levies where State Finance is involved.	edt ydloidheid997 Budg oroes General Sani Abi
OPIND D	PART III - TAXES TO BE COLLECTED BY THE	Approved as part of
	LOCAL GOVERNMENT	Schedule to the Bill based
	 Shops and Kiosks Rates Tenements Rates 	on Tax and Levies regulations governing the country

3. On and Off Liquor License Fees
4 Slaughter Slab Fees
5 Marriage Right and Death Registration Fees
6. Naming Street Registration Fees, excluding any street in
Withholding Tax on Companies and Vernit
7 Right of Occupancy fees on lands in rural areas,
excluding those collectable by the Federal and State people A supply
Covernments XE II HESUDA
8. Market/Motor Park fees (excluding State Capital) and language (excluding State Capital)
0 Motor Part levies
10 Domestic Animal License fees 10 100 gest at 881 200 000 180 gest at 10 100 ges
11. Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees,
other than a mechanically propelled truck.
12. Cattle Tax payable by Cattle farmers only
13 Merriment and Road Closure fees
14. Radio and Television License Fees (other than radio and
television transmitter)
15. Vehicle radio license fees (to be imposed by the Local
Government of the State in which the car is registered)
16 Wrong Parking Charges
17. Public Convenience, Sewage and Refuse Disposal Fees
18. Customary Burial Ground permit fees
19. Religious Places establishment Permit fees
20. Signboard and Advertisement Permit Fees

SCHEDULE VI

LETTER OF MULTIPLICITY OF TAXES FROM FEDERAL MINISTRY OF FINANCE OFFICE OF THE HONOURABLE MINISTER

FEDERAL MINISTRY OF FINANCE

Office of the Honourable Minister

HMF/FMF/001

Military Administrator, Government House. Makurdi, Benue State. Your Excellency,

Lt. Co. Aminu Isa Kontagora, and an appropriate laws and administration of the contagoral and the contagoral Development levy (individuals only) not more than 1111

2nd April, 1997

MULTIPLICITY OF TAXES

In the 1997 Budget Speech the Head of State and Commander-in-Chief of the Armed Forces, General Sani Abacha directed The Joint Tax Board (JTB) to publish a list of all approved taxes and levies which can be legitimately collected by each tier of government. He also directed that no State or Local Government shall collect taxes outside the published list.

The Joint Tax Board (JTB) has met and after full discussion, the following taxes and levies have been submitted to the Head of State and Commander-in-Chief of the Armed Forces who has approved their publication.

(A) Taxes by Federal Government:

- 1) Companies Income Tax
- Withholding Tax on Companies 2901 9102010 Brown bas manufactured. 2)
- Petroleum Profit Tax adio and Television License Fees (other than radio and Television License Fees (other than ra 3)
- radio license fees (to be imposed by the Local Governmental Salah 4)
- 5) **Education Tax**
- Education Tax

 Capital Gains Tax Abuja and Corporate bodies.

 Capital Gains Tax Abuja and Corporate bodies. 6)
- Stamp Duties of Corporate Entities and Monage and Refus Stamp Duties of Corporate Entities and Monage and Mona 7)
- 8)
- Personal Income Tax in respect of: audigious Burnal Ground and Religious 101 Members of the Armed Forces of the Federation; has been besoding a state of the Armed Forces of the Federation;
 - ii. Members of Nigeria Police Force
- Residents of the Federal Capital Territory, Abuja and
- iv. Staff of the Ministry of Foreign Affairs and non-resident individuals State Government Taxes: empose shall be empose state of the three tiers of government shall be empose saxed to the three tiers of government shall be empose saxed to the three tiers of government shall be emposed to the three tiers of government shall be emposed to the three tiers of government shall be emposed to the three tiers of government shall be emposed to the three tiers of government shall be emposed to the tier of the tier o

- 1. Personal Income Tax in respect of: vd ydnaruunoo baxaguu ad biuoda xut ro yval oM
- State. The use of Armed Forces or Police for (AYA) real and Pay-As-You Earn (PAYE) and Delice for State.
- b. Direct Taxation (Self Assessment) beautiful of the self-desired with the self-desired
 - c. Withholding tax (individuals only)
- 2. Capital Gains Tax (individuals only) availog good go itoslog zerdo good out 3. Stamp Duties of instruments executed by individuals para done spots and securing
- 4. Pools betting and lotteries, gaming and casino taxes
- 5. Road taxes
 - Tax without approval of the courts as stipulated by 6. Business premises registration in respect of:
- a. Urban areas are defined by each State, maximum of №10,000.00 for registration and N5,000.00 per annum for renewal of registration; and
- b. Rural areas: №2,000.00 for registration and №1,000.00 per annum for renewal of registration.
- 7. Development levy (individuals only) not more than №100.00 per annum on all taxable individuals.
 - 8. Naming of street registration fees in the State Capital
 - 9. Right or Occupancy fees on lands owned by the State Government in urban of the State.
- 10. Market taxes and levies where State Finance is involved.

Local Government Taxes: and to the paid to the shad and the shade and th

- 1. Shops and Kiosks Rates his second of behavior behavior and Fig. 3. The law will be an ended to impose still second to the second of the second to the second of the second to the second of the sec
 - 2. Tenements Rates and an all taxable individual solution in boyons and this compile and the solution of the s
 - 3. On and Off Liquor License Fees a laid on a observation of the base of the land of the l
- above be brought to your attention that no State or Local Gov seed dall? A state of Local Gov seed dall? 4. A state of Local Gov seed dall? 5. Marriage Birth and Death Registration Fees mg od Harla Lizal borlanding out objetion
 - 6. Naming Street Registration Fees, excluding any street in the State Capital
 - 7. Right of Occupancy fees on lands in rural areas, excluding those collectable by the Federal and State Governments
 - 8. Market/Motor Park fees (excluding State Capital)
 - 9. Domestic Animal License
 - 10. Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees, other than a mechanically ESTABLISHMENT, JURSDICTION AND PROCEDURE OF THE SPINGLE OF THE SPI

- 11. Cattle Tax
- 12. Merriment and Road Closure fees
- 13. Radio and Television License Fees (other than radio and television transmitter) Vehicle radio license fees (to be imposed by the Local Government of the State in which the car is registered) 14. Wrong Parking Charges 25 bod of hogio O Bas a jiid A - x 17 20 and January
- 15. Public Convenience, Sewage and Refuse Disposal Fees
- 16. Customary Burial Ground and Religious Places Permits
- 17. Signboard and Advertisement Permit Fees
- 2. With the publication of the list of taxes and levies collectible by each tier of Government, all forms of multiple taxes and levies in the country are abolished. Only the taxes and levies approved for the three tiers of government shall be imposed throughout the country.
- 3. No levy or tax should be imposed concurrently by more than one tier of Government in any State. The use of Armed Forces or Police for the purpose of tax collection should be discontinued. Where Police are to be used in the collection process it should be in accordance with the provisions of the law.
- 4. The machinery of tax collection does not involve the closure or sealing up of any business premises therefore such practice should be discontinued forthwith. The properties of incorporated companies cannot be destrained for the purpose of recovering Personal Income Tax without approval of the courts as stipulated by the Law. Such practice should also be discontinued.
- It is now illegal for States and Local Government to mount road block for the collection of taxes and levies anywhere in the federation. Approval has been given to the Inspector General of Police to arrest any State or Local Government Officials found to be mounting road blocks for the purpose of tax and levy collection.
- Companies deducting taxes in form of PAYE, Withholding Taxes, Capital Gains must pay such taxes to the relevant tax authorities within the stipulated time. The laws will be amended to impose stiff penalties for non compliance.
- Banks and Registrars of Companies deducting Withholding taxes and Dividends, Interest, Fees etc must remit the Withholding Taxes so deducted to the relevant authorities at the same time that dividends, fees, interest, etc are paid to the shareholders or the beneficiaries as the case may be. The law will be amended to impose stiff penalties on registrars for noncompliance with the above directives.
- The Head of State and Commander-in-Chief of the Armed Forces had directed that the above be brought to your attention that no State or Local Government should collect taxes outside the published list. I shall be grateful if you would instruct the state Internal Revenue Authorities as well as the Chairman of all Local Governments in your State to carry out the Head of State's directives.

CHIEF (DR) ANTHONY A. ANI MON Hon. Minister of Finance

SCHEDULE VII ESTABLISHMENT, JURSDICTION AND PROCEDURE OF THE TAX APPEAL TRIBUNAL

ESTABLISHMENT OF THE TAX APPEAL TIBUNAL

Pursuant to section 49 of this law, the Governor may, by notice in the State Gazette, establish body of Tax Appeal Tribunal (hereinafter-refer to as "The Tribunal") to exercise the jurisdiction, powers and authority conferred under this schedule.

COMPOSITION OF THE TRIBUNAL

so employed shall be as stated in th The Tax Appeal Tribunal shall consist of five members (hereinafter refer to as "Tax Appeal Commissioners"), appointed by the Governor none of whom shall be a public officer. The Tax appeal Tribunal shall be headed by the Chairman.

The Chairman shall preside at every sitting of the Tribunal and in his absence the

members shall appoint one of them to be Chairman.

The Chairman of the Tribunal shall be a legal practitioner who has been so qualified to 3 practice for a period of not less than fifteen years with cognate experience in tax provided in section 7 (2) of this schedule within the legislation and tax matters.

The quorum at any sitting of the Tribunal shall be three members.

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

The Chairman and members shall be paid emoluments, allowances and benefits as the charged as shown by that notice and the year of asse

the precise grounds of appeal against the assessing

Governor may approve.

TERMS OF OFFICE structure of the content of the con

A tax Appeal Commissioner shall hold office for a term of three years, renewable (1)for another term of three years only and no more, from the date on which he assumes his office or until he attains the age of 70 years whichever is earlier.

RESIGNATION AND REMOVAL

A Tax Appeal Commissioner may by notice in writing under his hand addressed to the Governor resign his office:

Provided that the Tax Appeal Commissioner shall, unless he is permitted by the Governor to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor assumes his office or until the expiry of his term of office, whichever is earlier.

A Tax Appeal Commissioner may be removed from office by the Governor on the ground of gross misconduct or incapacity after due inquiry has been made and the Tax Appeal Commissioner concerned has been informed of the reasons for his removal and given an opportunity of being heard in respect of the reasons.

SECRETARY TO THE TRIBUNAL

- The Governor shall designate a public officer to be the Secretary to the Tax Appeal (1) Tribunal and the official address of the Secretary shall be published in the State Gazette. The Secretary shall be responsible for;
- Keeping records of the proceedings of the Tribunal; (a)
- be the head of the secretariat, responsible for; (b)
- the day-to-day administration; and a vanta no trock and to (2) more (i)
- the direction and control of all other employees of the Tribunal. (ii) (b) will the Appeal Commissioners present shall elect one of

6 OTHER STAFF OF THE TRIBUNAL of wal side to the noises

(1) The Governor shall appoint such other employees as he may deem necessary for the efficient performance of the functions of the tribunal and the remuneration of persons so employed shall be as stated in the state conditions of service.

(2) It is declared that employment in the Tribunal shall be subject to the provisions of the Pension Reform Act and, accordingly, officers and employees of the service shall be entitled to pension and other retirement benefits as are prescribed under the Pension Reform Act.

7 JURISDICTION OF THE TRIBUNAL/LEGAL PROCEEDINGS

- A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in section 58(3) of the Personal Income Tax Act may appeal against the assessment upon giving notice as provided in section 7 (2) of this schedule within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.
- (2) A notice of appeal to be given under the provisions of this section shall be given in writing to the Board and shall set out the following:-
- (a) the name and address of the appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - and of the tax (c) the amount of the assessable, total or chargeable income charged as shown by that notice and the year of assessment concerned;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for service of any notice of other documents to be given to the appellant;
 - (f) the date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.
 - (3) As soon as may be after receipt of notice of appeal, the secretary to the Tribunal (refer to this law as "secretary") shall, having regard to the grounds of appeal therein, disclose and top any relevant provisions of this law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.
 - A notice of other documents to be given to the appeal Commissioners shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
- A tax payer may discontinue an appeal by him under this section upon giving notice to (5) the secretary in writing any time before the hearing of the Appeal.
- Notwithstanding that notice of appeal against an assessment has been given by a tax payer under this section, the Board may revise the assessment in agreement with the tax payer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing, the appeal shall be treated as being sorudily lofteing beard invest
 - On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed upon between the tax authority and the tax payer under the provisions of section 58(3) of the Personal Income Tax Act., and Made year
 - The Appeal Commissioner shall meet as often as may be necessary, to hear appeal in any town where an office of the Board is situated and, subject to the provisions of subsection (2) of this section at any such meeting:-
 - (a) any three or more Appeal Commissioners may hear and decided an appeal; and
 - the Appeal Commissioners present shall elect one of

number to be the Chairman for the meeting.

(2) An Appeal Commissioner who had a direct or indirect financial interest in a tax payer or being a relative of a person having such interest, and having knowledge—thereof, shall, when any appeal by such tax payer is pending before the Tax Appeal Tribunals, declare such interest to the other Appeal Commissioners and give notice to the Board in writing of such interest or relationship, and he shall not sit at a ny meeting for the hearing of that appeal.

(3) The provisions of subsection (2) above shall also apply where an Appeal Commissioner is a legal practitioner or an accountant and the tax payer is or has been

a client of that Appeal Commissioner.

(4) The Secretary shall give seven (7) clear working days' notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at the hearing.

(5) All notices, precepts and documents other than decisions of the Appeal Commissioners

may be signed under the hand of the Secretary.

(6) All appeal before Appeal Commissioners shall be held in camera.

(7) A tax payer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the intended by the tax payer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioner may adjourn the hearing to such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.

8) The onus of providing that the assessment complained of is excessive shall be on the

appellant.

(9) At the hearing of an Appeal, if the representative of the Board proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:-

(a) the appellant has, contrary to section 44 of the Personal Income Act, for the year of assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that subsection; or

(b) the appeal is frivolous or vexatious or is an abuse of the Appeal process; or

(c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioner or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(10) If the appellant fails to comply with an order under section (9), the assessment against which he appealed shall be confirmed and the appellant shall have no further right of

appeal whatsoever with respect to that assessment.

(11) The Appeal Commissioner may confirm, reduce, increase or annual the assessment or

make such order thereon as they see fit.

The decision of the Appeal Commissioner shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, on a request made within three months of the decision.

(13) Where, on hearing of an appeal:

(a) no accounts, books or records relating to profits were produced by or on behalf of the appellant; or

- those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or
- the appellant or his representative at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the (c) Appeal commissioners without showing reasonable excuse; or
- the appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause; the Chairman of the Appeal Commissioners shall record particulars of the same in his written decision.

(14) The Governor may make rules prescribing the procedure to be followed in the conduct of appeal by the appeal Commissioners.

- Notice of the amount of the tax chargeable under the assessment as determined by the Appeal commissioners shall be served by the Board on the tax payer or on the person in whose name the tax payer is chargeable. See soft to band out to bank
 - Where the Tax chargeable on a tax taxpayer for a year of assessment, in accordance with a decision of the Appeal Commissioner, does not exceed Twenty Thousand naira (N20,000.00) no further appeal by the taxpayer shall lie from that decision except with the consent of the Board. The set bright of cause
 - Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the appeal commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and a proceeding may be taken for its recovery in accordance with the provisions of this law.
- Subject to the provisions of section 9(2) of this schedule, a tax payer who, having appealed against an assessment made on him to the Appeal Commissioners is aggrieved 10 (1) by the decision of the Appeal Commissioners, may appeal against the assessment and the decision to the High Court of the State, upon giving notice in writing to the Board within thirty days after the date on which the decision was given.
 - Where no Tax Appeal Tribunal had been appointed with jurisdiction to hear an appeal of assessment made on a tax payer who is aggrieved by the assessment and has failed to agree with the Board in the manner provided in section 35(3) of this Law and Personal Income Tax Act, such taxpayer may appeal against the section 58(3) of assessment in to the High Court upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired. Tovodolilw Jasqua ashau tasmasonan
- If the Board is dissatisfied with a decision of the appeal Commissioners, it may appeal (3) against that decision to the High Court of the state upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.
 - Seven clear working days' of the date fixed for the hearing of the appeal shall, unless as rules made hereunder otherwise provide, be given to all parties thereto.
 - The provisions of section 8 (7), (8) and (9) and that of section 7 (2) of this Schedule shall apply to an appeal under this section with necessary modifications.
 - All appeals shall be heard in chambers unless the judge shall, on the application of the Vhere, on hearing of an appeal. taxpayer, otherwise direct
 - (7) If on the hearing of an appeal from a decision of the Appeal Commissioners given under

the provisions of section 7(2) of this schedule, a certified copy of that decision is produced before the High court and the decision contains a record by reference to:-

(a) paragraph (a) of section 8 (13) of this Schedule, the High Court shall dismiss the appeal; or will do like to the state

paragraph (b) of section 8 (13) of this Schedule, the High court may dismiss the (b) Appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory, as the court may seem sufficient; or

paragraph (c) or (d) of section 8 (13) of this Schedule, the High Court shall dismiss the Appeal unless it considers that the cause of the neglect or refusal was reasonable.

Notwithstanding the provisions of section 68 of the Personal income tax Act, if in particular the judge, from information given at the hearing of the appeal, if of the opinion that the tax may not be removed, he may, on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there

shall be a sum fixed by the Judge.

(10) The Chief Judge of the state may make rules providing for the method of tendering evidence before a judge on appeal, the conduct of the appeals and the procedure to be followed by a judge.

(11) An appeal against the decision of a Judge shall lie to the Court of Appeal.

at the instance of the taxpayer, where the decision of the Judge'is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds Fifty Thousand Naira (N50,000.00); and

at the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board under subsection unless the decision of the Judge is to the effect mentioned in

paragraph (a) of this subsection.

11 (1) where no valid objection or appeal has been lodged within the time limited by section 7(1) of this schedule or due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made, or agreed to under the provisions of section 9 (3) of this schedule, and subsection 58 (3) of the Act determined under the proviso to that subsection or an appeal, as the case may be, shall be final and conclusive for all purposes of this law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.

If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Schedule, the provisions thereof relating to the recovery of tax, and to any penalty under section 58 of the law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this law or of which has been agreed to by the Board or determined on an appeal against a

refusal to admit that claim.

Nothing in section 58 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section of an appeal.

ampoistoeb multiplygoodeelines SCHEDULE VIII () noitoes to snoisivoid edi

ESSENTIAL SERVICE PROVIDERS of a collection of the subsequence of the

The State Internal Revenue Service shall pay one hundred percent (100%) of revenue generated into the Consolidated Revenue Fund (CRF) of the State after which fifty percent (50%) of the revenue realized shall be remitted back to the Ministries, Departments and Agencies (MDAs) classified as Essential Service Providers while Fifty Percent (50%) shall be retained in the Consolidated Revenue Fund (CRF) of the State. The following are the Ministries and Agencies that are offering essential service in the State. Akawe Torkula Polytechnic, Makurdi.

- (a)
- Akperan Orshi Polytechnic, Yandev, Gboko. (b)
- Benue State Environmental Sanitation Authority (BENSESA). (c)
- Benue State Examination Board. (d)
- Benue State Polytechnic, Ugbokolo. (e)
- Benue State Sports Council. 1011 21 Vindosa od 11 bas xat od 10 Inomyng (f)
- Benue State University, Makurdi. (g)
- Benue State University Teaching Hospital, Makurdi. (h) shall be a suni fixed by the Judge. (notwinted)
- Benue State Water Board. (i)
- College of Education, K/Ala. Polar solar various and to sphere used out to sphere and the sphere (i)
- College of Education, Oju. (k)
- College of Health Sciences, Makurdi. (1)
- Ministry of Health and Human Services, Makurdi. (m)
- Radio Benue, Makurdi. noiziosb odi stollw novegant ad lo sometri ad ta (6)
- Urban Development Board. Welet edit tol rayaqxat adit no elda egishi xat

eest shall be awarded ago. XI STUCHOS appeal instituted by the Board under

Thousand Naira (N50,000.00); and ...

(Sections 24 and 34)

ADDITIONAL REVENUE ITEMS

assessment under subsection (3) of that section of an appeal.

- SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST FOR (1) COLLECTION (AMENDMENT) ORDER 2015. {S.1. NO 25 OF 2015} decision of the Appeal Commissioners or a J
 - Information Techhology Development Levy.
 - Business premises registration fees for urban and rural areas. 2.
 - Land use charge. 3.
- Hotel, Restaurant and Event centre consumption tax. 4.
 - 5.
- Entertainment tax.

 Environmental levy or fee. 6.
- Environmental levy or fee.

 Mining, milling and Quarrying fee. 9/7.1
- Animal Trade tax. Animal Trade tax. 8.
- Produce sales tax. 9.
 - Produce sales tax.
 Slaughter or Abattoir fees where state finance is involved.
- 11. Infrastructure maintenance charge or levy.
- 12. Fire service charge.
- opening any issued on the same facts, which has been determ.xat yrange of

- 14. Economic development levy.
- Signage and mobile Advertisement fee jointly collected by State and Local 15. Governments. The property of the control of the con

HARMONISED TAXES AND LEVIES

- 1. A single inter- state Road Taxes sticker fee.
- A single haulage fee for loading fee for loading; and a single haulage fee for discharging of the goods:
- 3. A single parking permit sticker fee.
- 4. Wharf landing charges where applicable.
- The State Internal Revenue Service shall collect the fees & taxes on these items and give (2).40% to the Local Government Councils where applicable, while the Benue Government returns 60%.

RIGHT-OF-WAY INFRASTRUCTURE DEPLOYMENTS STREET STRE ARTICLE I.

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	RIGHT-OF-WAY PERMIT	ANNUAL MAINTENANCE FEE
class Cpris that	Underground Cable Network Infrastructure (e.g., Fibre Optic Cable networks, Fixed Line Cable network, etc.)	(Telecoms); (Broadcast / Communications)	nd Taxesstic of loading te	N 2,500 / linear metre	N 250 / linear metre
2.	Above-ground Cable Network Infrastructure (e.g., Aerial Fibre Optic Cable network, etc.)	(Telecoms); (Broadcast / Communications)	¥ 20,000	₹ 2,500 / linear metre	N 250 / linear metre
3.	Underground Cable Network Infrastructure (e.g., Electric Power Cables network, etc.)	(Electricity Distribution)	₩ 20,000	№ 2,500 / linear metre	N 250 / linear metre
4.	Above-ground Cable Network Infrastructure (e.g., Overhead Electric Power Cables, etc.)	(Electricity Distribution)	₩ 20,000	₹ 2,500 / linear metre	₩ 250 / linear metre
5.	Underground Pipeline Network Infrastructure	(Oil/Gas)	₩ 20,000	N 10,000 / linear metre	₹ 1,000 / linear metre
6.	Underground Pipeline Network Infrastructure	(Water / Waste Water)	₹ 20,000	№ 8,000 / linear metre	₩ 800 / linear metre

ARTICLE II. MASTS, TOWERS & ANTENNA SUPPORT STRUCTURES

(a) Urban Development Board.

S/N O	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	CONSTRUC TION / INSTALLAT ION PERMIT	PERMIT REVALIDATI ON FEE (10%)	PROJECT MANAGEME NT FEE (12.5%)
7.	Infrastructure Installations with Ground-based Mast or Tower (< 10 metres in height)	(Telecoms); (Broadcast / Communications)	₩ 20,000	₹ 500,000 / installation	№ 50,000 / installation	№ 68,750 / installation
8.	Infrastructure Installations with Ground-based Mast or Tower (10 - 25 metres in height)	(Telecoms); (Broadcast / Communications)	₹ 20,000	№ 600,000 / installation	₩ 60,000 / installation	₩ 82,500 / installation
9.	Infrastructure Installations with Ground-based Mast or Tower (26 - 45 metres in height)	(Telecoms); (Broadcast / Communications)	₹ 20,000	₹ 700,000 / installation	№ 70,000 / installation	₩ 96,250 / installation
10.	Infrastructure Installations with Ground-based Mast or Tower (46 - 150 metres in height)	(Telecoms); (Broadcast / Communications)	₹ 20,000	№ 850,000 / installation	№ 85,000 / installation	₩ 116,875 / installation
13.	Infrastructure Installations with Ground-based Mast or Tower (> 150 metres in height)	(Telecoms); (Broadcast / Communications)	₹ 20,000	₹ 1,000,000 / installation	₩ 100,000 / installation	₩ 137,500 / installation

. ARTICLE I. TERRESTRIAL TV, RADIO & SATELLITE DISH COMMUNICATION ANTENNAS

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	CONSTRUCTION / INSTALLATION PERMIT	PERMIT REVALIDATION FEE (10%)	PROJECT MANAGEMENT FEE (12.5%)
	DISH ANTENNAS		100 OC R 91	684) 681 — Novo		
16.	Ground-Mounted Dish Antennas (> 1.5 meters in height)	(Telecoms); (Broadcast / Communications)	₩ 10,000	№ 95,000 / installation	₦ 9,500 / installation	№ 13,063 / installation
-17.	Building-Mounted Dish Antennas (> 1 meter in diameter)	(Telecoms); (Broadcast / Communications)	₩ 10,000	₩ 95,000 / installation	₹ 9,500 / installation	№ 13,063 / installation
18.	Roof-Mounted Dish Antennas (> 1 meter in diameter)	(Telecoms); (Broadcast / Communications)	N 10,000	₩ 95,000 / installation	₹ 9,500 / installation	№ 13,063 / installation
	TV / RADIO ANTENNAS	as but it the in	rended by the	CYLLI CHARGES	EDVILLER TVO	LINE IN MI
19.	Ground-Mounted Pole or Mast Antenna Support Structure (> 12 meters in height)	(Telecoms); (Broadcast / Communications)	₩ 10,000	№ 95,000 / installation	₹ 9,500 / installation	№ 13,063 / installation
20.	Roof-Mounted Pole or Mast Antenna Support Structure (> 6 meters in height)	(Telecoms); (Broadcast / Communications)	₩ 10,000	№ 95,000 / installation	№ 9,500 / installation	N 13,063 / installation
21.	Building-Mounted Pole or Mast Antenna Support Structure (> 12 meters in height)	(Telecoms); (Broadcast / . Communications)	₩ 10,000	№ 95,000 / installation	₹ 9,500 / installation	№ 13,063 / installation

. ARTICLE II. UTILITY STORAGE TANKS & STATIONS INFRASTRUCTURE

(bailement is requestrated little) yet per 00000 e appellant to pay

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	CONSTRUCTION / INSTALLATION PERMIT	PERMIT REVALIDATION FEE (10%)	PROJECT MANAGEMENT FEE (12.5%)
	UTILITY STORAGE TANKS	h respect i	o that assessy	neture & Street Furnitu	and Thomas Infrast	11371 .26 ·
22.	Underground Petroleum Products Storage Tank	(Oil/Gas)	₩ 10,000	N 250,000 / installation	₩ 25,000 / installation	N 34,375 / installation
23.	Above-Ground Petroleum Products Storage Tank	(Oil/Gas)	№ 10,000	№ 250,000 / installation	¥ 25,000 / installation	₹ 34,375 / installation
24.	Underground Water Storage Tank (for Commercial Distribution)	(Water / Waste Water)	₩ 10,000	¥ 130,000 / installation	N 13,000 / · installation	№ 17,875 / installation

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	F	4	ι)	2

	NUE STATE OF NIGERIA, GAZETTE	No. 14	/ol. 47,	7th April, 2022	11/10 12/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13/10 13	Part A
25.	Above-Ground Water Storage Tank (for Commercial Distribution)	(Water / Waste Water)	№ 10,000	₩ 130,000 / installation	¥ 13,000 / installation	₩ 17,875 / installation
M	A REVALIDATION I MANAGE	Mentarive :	AJIJYIA ax Jine hes	YILIIII	HOMENTALL	MARIA AND THE
176	UTILITY STATIONS	arccent de	ivered or	MULAIS Sim	THE THE LEA	Higho the
26.	Water/Waste Water Booster Pump Station	(Water / Waste Water)	№ 20,000		v og c AMMA i to him by t	SAA HSIČNE ie Appeal
27.	Water/Waste Water Treatment Plant - for Commercial Distribution	(Water / Waste Water)	№ 20,000		(34) (4.8)	16. * 1.5 met
28.	Oil & Gas Terminal / Tank Farm	(Oil/Gas)	₹ 20,000	mas * * * * * * * * * * * * * * * * * * *	olna, gal * Longo	Spripling
29.	Electric Distribution Substation	(Electricity Distribution)	₩ 20,000	or	***************************************	perso * in

BENUE STATE OF NIGERIA, GAZETTE No. 14 Vol. 47, 7th April, 2022

ARTICLE I. ONE-OFF / INCIDENTAL CHARGES

S/NO	DESCRIPTION	BASIS OF ASSESSMENT
30.	Temporary Permit	3% of full permit fee (one-off)
31.	Recertification Permit (Stand-alone Infrastructure)	₩ 150,000 per infrastructure site (one-off)
32.	Recertification Permit (Right-of-Way Deployments)	₹ 150,000 per network segment (one-off)
33.	Regularisation Permit	50% of permit fee (one-off)
34.	Regularisation Surcharge fee (annual)	5% of permit fee (per annum)
	Contravention Charge	15% of assessed value of defective network segment
35.	Contravention Penalty Fine	20,000 per day (until contravention is remedied)
36.	Late Payment Surcharge	25% per annum
37.	Environmental Development Charges	₹ 30,000 per installation
38.		TS * Tee its opening many months of the state unity
39.	Modification / Improvement Permit	d * ALI HALL 30 NO LAGRANGE COLOR
40.	Colocation Permit	NO. ORGENESS ASSESSMENT SECTION OF
41.	Decommissioning / De-rigging Permit	* *state man giving notice in writing to the
42.	Reinstatement of Roadways and Pavements	of * the date on whicher Toksory 78 TTF
43.	Repair of Damaged Infrastructure & Street Furniture	1 * the Beating Object of Australia Children
44.	Compensation for Damages to Existing Infrastructure	22. Storage Tank Library States College 170 July 17
45.	Compensation for Damage to Private Property	Above-Ground Petrolsum Products
46.	Compensation for Physical Injury or Loss of Life	Storage Pank
47.	Registration of Utility Infrastructure Developer	¥ 250,000 per Infrastructure Developer
47a	Class A: (for Developers of all Telecoms/B roadcasting Infrastructure, all Network Cable/Pipeline Infrastructure, all	₩ 250,000 per filitastructure Developer
	Substations)	

For the purpose under this Schedule.

47b	Class B: (for Developers of Underground and Above-ground Storage Tanks, Terrestrial & Satellite Communications Antennas)	¥ 150,000 per Infrastructure Developer
48.	Annual Revalidation of Registration	seu un käis Schedule makes some Property?
48a	01 4	₩ 50,000 per Infrastructure Developer
48b		★ 30,000 per Infrastructure Developer

NOTES:

- 1. *- denotes charges to be assessed on a case-by-case basis.
 - 2. Additional charges may apply for complex or non-typical Development Permit applications based on case specifications.

is abject to the provisions of this Sole cale; there is has a vimpose to Property and Land. Use Charge which shall be payable on all real propagar settle in the State and wisessed.

3. Section 7 of the Benue State Urban Development Board (Permitting and Standards Compliance Auditing of Utility Infrastructure and Right-of-Way) Regulations 2021 makes provisions for the appointment of the Project Management Unit established by the State Executive Council, through the Public Private Partnership (PPP) for Permitting and Standards Compliance Auditing of Utility Infrastructure and Rights-of-Way in the State, as the Utility Infrastructure Task Force of the Urban Development Board, in exercise of the powers conferred on the Board by Section 10(1) of the Urban Development Board Law, CAP. 169, Laws of Benue State (Revised Edition), 2004.

Consequently, this Law shall recognize the proceeds sharing agreement stipulated in the subsisting PPP Contract Agreement between the State Government and its Private Partner for the Permitting and Standards Compliance Auditing of Utility Infrastructure and Right-of-Way in Benue State, for the purpose of the collection and remittance of the above rates, fees and charges, for such duration as the PPP Contract Agreement shall remain in force.

2.

SCHEDULE XI

No. 14 Vol. 47,

PROPERTY AND LAND USE CHARGE IN BENUE STATE

This Schedule makes some Property and Land based Rates and Charges payable in Benue, and make provision for the Levying and Collection of the Charge and for connected purposes.

Imposition of Property and Land Use Charge 1.

Subject to the provisions of this Schedule, there is hereby imposed a Property and Land (1) Use Charge which shall be payable on all real property situate in the State and assessed for the purpose under this Schedule.

For the purpose of this Schedule, each Local Government Area in the State may delegate to the State, by written agreement, its functions with respect to the collection of rates and the assessment of privately owned houses or tenement for the purposes of levying such rate as may be prescribed under this Schedule. Additional charges may apply for com

Property Liable to Charge

Property and Land Use Charge shall be payable annually in respect of any property which is not exempted under section 7 of this Schedule.

3. Property Assessment

- (1) Where assessment and collection of Property and Land Use Charge has been delegated in accordance with section 1(2) above, the State Commissioner for Lands and Survey shall undertake or cause to be undertaken an assessment of chargeable properties in such area of the State as the Commissioner may direct.
- (2) For the purpose of subsection (1), the Commissioner may appoint such property identification officers, qualified assessors and other person or consultants as he considers necessary to undertake the assessment on his behalf.
 - The persons so appointed pursuant to subsection (2) may on any day between the hours of 7.00am and 5.00pm: enter, inspect, survey and assess the property

request documents or other information to be produced to the identification officer Benne State, for the purpose of the collection and remittance

c. take photographs; and

d. make copies of documents necessary for the inspection.

Provided however that at least a prior notice of not less than 24 hours has been given to the property owner/occupier.

Persons Liable to Pay Charge 4.

The owner of an assessed property is liable to pay Property and Land Use Charge in respect of the property.

Valuation and Assessment 5.

The rate to be used in determining the Property and Land Use Charge payable for any property under this Schedule shall be as stipulated in Schedule XIII of this law. Although the rate may be annually reviewed by the Commissioner of Lands and Survey by an instrument in collaboration with the Benue State Internal Revenue Service.

Payment of Charge

A person liable to pay Property and Land Use Charge shall pay at any bank so designated in the Property and Land Use Charge Demand Notice.

Exemption from Property and Land Use Charge

- (1) The following properties shall be exempted from payment of Property and Land Use Charge-
- (a) a property owned and occupied, by a religious body, approved exclusively for public worship and used for non-profit making religious education.
- (b) cemeteries and burial grounds, excluding privately owned, profit-making cemeteries and burial grounds;
- © a recognized and registered health or other institution or educational institution certified by the Commissioner to be non-profit making;

(d) property used as public library;

(e) any property specifically exempted by the Governor by notice published in the State Government Official Gazette; and

all palaces of recognized traditional rulers in the state.

(2) The Commissioner may, by notice published in the State Government Gazette grant relief for a property that is-

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

(b) used for a charitable or benevolent purpose for the benefit of the general public and owed wholly or partially by the State Government, Local Government, Federal Government or a non-profit making organization.

No owner of occupied property located in an Area designated as Highbrow Choice Area and Government Reservation Area (GRA) by the Commissioner for Land and Survey shall qualify for exemption, except as specified in subsection (1) above.

8. Loss of Exemption

(1) An exempt property or it's part shall become liable to Property and Land Use Charge if-(a) the use of the property changes to one that does not qualify for the exemption; or

(b) the occupier of the property changes to one who does not qualify for the exemption.

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

9. Property and Land Use Charge Demand Notice

(1) The Commissioner of Lands and Survey shall cause to be issued in each Financial Year a Property and Land Use Charge Notice with respect to every chargeable property, that has been assessed in accordance with this Schedule.

The Property and Land Use Charge Demand Notice shall be delivered to the owner or occupier of the chargeable property.

(3) If there is no owner or occupier or agent available to take delivery, the Property and Land Use Charge Demand Notice shall be pasted on the property and such pasting shall be deemed sufficient delivery of the notice.

(4) The person liable to pay the amount of Property and Land Use Charge on the demand notice shall within the time specified in the Property and Land Use Charge Demand Notice pay the amount at one of the designated banks specified in the demand notice.

- A copy of the Property and Land Use Charge Demand Notice so served shall be forwarded to the Benue State Internal Revenue Service for the amount due.
- 10. Power to Appoint Agent
 - For the purpose of the implementation of this Schedule, the Benue State Internal (1) Revenue Service shall be the sole collecting authority of the Property and Land Use Charge due to the State.

(2) The Benue State Internal Revenue Service may by Notice in writing appoint any person including any occupier of a chargeable property to be an agent of the owner for the

purpose of this Schedule.

- Any person appointed under subsection (2) may be required to pay the Property and Land Use Charge which is or will be payable by the owner from any money which may be held by him or due or become due by him to the owner whose agent he has been declared to be, and in default of such payment, the charges shall be recoverable from the owner.
- (4) For the purpose of this section, the Collecting Authority may require an occupier or agent of a defaulting owner of a chargeable property, to give information as to any money, fund or asset which may be held by him, for him or of any money due to him to that person.
- Where the Property and Land Use Charge Demand Notice has been served on any occupier or other person found on the assessed property who is not the owner thereof, such person is deemed to have been duly appointed as agent of the owner and will be liable to pay the Charge on behalf of the owner unless he supplies the Collecting Authority with full names and current address of the owner within ten (10) days of receiving the Demand Notice.

Indemnification of Agent

Every person liable under this Schedule for the payment of Property and Land Use Charge on behalf of an owner may retain out of any money coming into his hands on behalf of or becoming due from him to the owner as may be sufficient to pay the charge, and shall be indemnified against any person for all payments made by him under this Schedule.

12. Tax Assessment Review Committee

> There shall be established a Tax Assessment Review Committee (TARC) constituted pursuant to section 49 of the Benue State Internal Revenue Administration (Amendment) Law, 2022.

13. Powers of the Tax Assessment Review Committee

The Tax Assessment Review Committee may-

- (a) by summons, require the attendance of any person, examine him and may require answers to any question which it may deem fit to put concerning an appeal before it;
- (b) require and enforce the production of all books, and documents which it may consider necessary;

(c) administer oaths and affirmations:

(d) levy fines against appellants if the members of the Tribunal consider that the appeal before it is of a frivolous nature and such fine shall not exceed 25% of payable charge.

14. Appeal against Assessment

- (1)A person may appeal to the Tax Assessment Review Committee if he is aggrieved by
 - a decision that his property that his property is chargeable under this Law;
 - the classification of his property;
 - the valuation of his property; or

- (d) the calculation of the amount of Property and Land Use Charge payable.
- (2)The time allowed for an appeal to the Tax Assessment Review Committee (TARC) shall be twenty-one (21) days after the date of delivery of the Property and Land Use Charge Demand Notice.
- (3) The onus of proving an excessive assessment of a property shall lie on the owner.
- A person giving evidence before the Tax Assessment Review Committee (TARC) shall, in respect of any evidence given by him or any document he is required to produce, be entitled to all the privileges to which a witness in a trial before a Magistrate Court is entitled.
- (5) In respect of the compulsion of witness, Tax Assessment Review Committee shall have same powers as that of a Magistrate Court.
- The Tax Assessment Review Committee may confirm, reduce, increase or annul the assessed value.
- (7) An appeal from a decision of the Tax Assessment Review Committee may be made to the Tax appeal tribunal as constituted in accordance with the provisions of 49 of the Benue State Internal Revenue Administration (Amendment) Law, 2022.

15. Conditions of Appeal

fifty thousand nairs only (M50,000,00) or to a t An Appeal shall not lie unless-

- (a) notice is given in the prescribed manner to the Tax Assessment Review Committee;
- (b) the prescribed fee is paid to the Tax Assessment Review Committee;
- (c) a minimum of 10% of the Assessment has been paid.

16. Assessment to be Final and Conclusive

Where no valid objection or appeal has been lodged within the time limit by section 14(2) of this Schedule, or where due notice has not been given of a further appeal against a decision of the Tax Assessment Review Committee, or a judge as the case maybe, an assessment as may be agreed to under the provisions of this Schedule, shall be final and conclusive for all purposes of the Schedule as regards classification of the property, the amounts of the assessed value, the applicable rate and the Property and Land Use Charge due and payable on the property.

Property and Land Use Charge Collections Fund

- All collections on Property and Land Use Charge shall be deposited into the Consolidated Revenue Fund of the State.
- (2)At the beginning of each month, the Commissioner of Finance shall determine the total amount of Property and Land Use Charge payments.
- (3) The Commissioner shall, not later than fourteen (14) days after the beginning of each month, pay to each Local Government in the State, its agreed share of the Property and Land Use Charge.
 - The share to be paid by the Commissioner to each Local Government, shall be net of the agreed sum of Property and Land Use Charge collected from each Local Government after deducting a minimum of 10% of total collection as cost of Collection, which shall be payable to the Benue State Internal Revenue Service.
- The share due to the Local Government shall be paid to the State Joint Local Government Account Distribution Committee to be distributed to all Local Governments in the State in accordance with the formula prescribed in the State Joint Local Government Account Distribution Committee Law. Administration Law, as amended -

18. Recovery of Charge

The Commissioner for Lands and Survey may apply to a Court to-

(a) recover sums payable under this law;

(b) recover any Property and Land Use Charge or penalty incurred under this Schedule by a deceased person at any time before his death;

© attach a person's earnings, and / or a person's goods where a Court has made a liability

order against that person.

19. Non-Compliance with the Law, Obstruction of Officials and Damage of Property Identification Plagues

Any person who-

(a) refuses or neglects to comply with any provision of this Schedule when required to do so by the property identification officer or an assessor; or

(b) prevents, hinders, or obstructs any property identification officer or an assessor in

the course of his lawful duty; or

with intent to obliterate relevant records, removes from or damages or destroys a

property identification mark on any property or building;

Commits an offence and shall be liable on summary conviction to a maximum fine of fifty thousand naira only (N50,000.00) or to a term of imprisonment for a period of three (3) months or both in the case of an individual and (N500,000.00) in the case of a corporate body.

20. Penalty for Inciting a Person to Refuse to Pay Charge

Any person who
(a) Incites another person to refuse to pay any charge under this Schedule on or

before the day on which it is payable; or

(b) incites or assists any person to misrepresent in any way his chargeable capacity Commits an offence and shall be liable on conviction to a maximum fine of one hundred thousand naira (N100,000.00) only or to an imprisonment for a period of six (6) months of both.

21. Penalties

- (1) Where a person who has received a Property and Land Use Charge Notice to pay the amount within the period specified in the notice, liability shall be increased as follows:

 Principal sum of liability plus the following:
 - a. between 45 and 75 days 10% of amount charged.
 - b. between 75 and 105 days 20% of amount charged.

c . between 105 and 135 days - 30% of amount charged.

(2) If payment of the entire amount due is not made after 135 calendar days, the State or Collecting Agency, may proceed to a court of competent jurisdiction for the recovery of same plus interest of 13%.

22. Regulations Prescribing Procedure

Subject to the approval of the Governor, the Commissioner of Lands and Survey may make regulations generally for carrying into effect the purposes of this Schedule.

Application of Other Laws

Notwithstanding the provisions of this Schedule, the relevant provisions of all laws on collection of Property and Land Use charge shall be read with such modifications as to bring them into conformity with the provisions of Benue State Internal Revenue Administration Law, as amended.

24. Interpretation

In this Schedule-

'building' includes anything constructed or placed on, in, over or under land but does not include a highway or road or a bridge that forms part of a highway or road;

'charge' means an assessed amount on property payable under law;

'chargeable person' means a person liable to Property and Land Use Charge on a chargeable property or his appointed successors-in-title, assigns, executors and administrators:

'chargeable property' means any property in respect of which Property and Land Use Charge is payable;

'Commissioner' means the Commissioner of Lands and Survey or for Finance of the Government of the State;

'exempt property' means any property of a class described under section 7;

'financial year' means any period of twelve (12) months beginning from January 1 and ending on the subsequent December 31;

'Governor" means the Governor of Benue State;

'improvement to a property' means a building, structure, fixture or fence erected on or affixed to land, or a movable structure that is designed to be occupied for residential business purposes whether or not affixed to the land;

'Net Property and Land Use Charge' means the actual amount of Property and Land

Use Charge collected and deposited, less the cost of collecting that charge.

'occupier' in relation to a property, shall include not only the person in actual occupation of the whole or part of property but any person in beneficial occupation, although this does not mean it must be of pecuniary benefit and it does not include a lodger;

'owner' in relation to any property shall include the person for the time being receiving the property in connection with which the word is used, whether on his own account or as agent or trustee for any other person who would receive the sum if such property were let to a tenant, and the holder of a property direct from the State whether under lease, licence or otherwise:

'real property' includes-

- (i) a parcel of land;
 - (ii) an improvement; de vio levegorio none religio lo inio gedina insurved flo
 - (iii) a parcel of land and improvement; or

(iv) a port, wharf or pier.

'State' means Benue State of Nigeria;

'Structure' means a building or other thing erected or placed in, on, over or under-land whether or not it is affixed to the land.

'Tax Assessment Review Committee' means the Tax Assessment Review Committee (TARC) established under section 12 herein;

SCHEDULEXII

A SCHEDULE TO PROVIDE FOR THE LEVYING AND COLLECTION OF RADIO AND TELEVISION LICENCE RATE BY BENUE STATE, REGULATE THE ADMINISTRATION OF THE RADIO AND TELEVISION LICENCE RATES AND FOR CONNECTED PURPOSES.

RADIO AND TELEVISION LICENCE RATES

Subject to the provisions of this Schedule, there is imposed a rate, to be called Radio and

Television Licence Rate which shall be payable annually on each Radio and Television in Benue State.

AUTHORITY TO COLLECT RADIO AND TELEVISION LICENCE RATES

- 2 does 111d From the commencement of this Schedule, the Local Government Councils in the State shall be the collecting authority of the Radio and Television Licence Rates.
 - Each collecting authority shall delegate to the State its functions with respect to the (2) collection and assessment of the Radio and Television Licence Rates as may be prescribed under this Schedule. chargeable property' means any property in
- PERSONS LIABLE TO PAY RADIO AND TELEVISION LICENCE RATES 3

Every person residing in the State who owns or uses Radio and/or Television shall be liable to pay Radio and Television Licence Rate on each Radio and Television.

- 4 PAYMENT OF RADIO AND TELEVISION LICENCE Every person liable under Section 3 of this Schedule shall pay the Radio and Television Licence Rates at a fee to be prescribed in the regulations to be made by the Benue State no no ber Internal Revenue Service. The graph and a sussent of the graph of the mayor quite
- COLLECTION OF RADIO AND TELEVISION LICENCE RATES Subject to Section 2(2) of the Schedule, the Radio and Television Licence Rates shall be collected by the State or its appointed Agent.
- occupier in relation to a property, shall inch TNAMYAPTO ADOM actual occupatio.6

and The Radio and Television Licence Rates shall be payable on the Radio and Television Rates Service Platform through the following payment processing channels or any other channel available on the Radio and Television Rates Service platform:

- 1. Payments processed on Telecommunications and Internet Service platforms shall be by deduction from the credit balance of the owner or user of Radio and or Television
- Payments processed on Satellite broadcasting or digital broadcasting platforms or any other mode of broadcasting shall be at the point of subscription or renewal of subscription.
 - Payments processed on motor vehicle registration/licensing platform shall be by a one-3. off payment at the point of registration or renewal of vehicle licence.
- SPECIALISED SERVICE PROVIDERS Vergent bear brief to borning a (iii) 7

Each Specialised Service Provider operating within the State shall be required on a monthly basis to provide to the Benue State Internal Revenue Service or its appointed agent accurate information on the total number of subscribers on its platform.

POWER TO ACCESS BUILDINGS, BOOKS AND DOCUMENTS

An authorised officer of the Benue State Internal Revenue Service or its Agent shall between the hours of 9 a.m. and 4 p.m. on a working day have free access to all buildings, books and documents under the control of a Specialised Service Provider, for the purpose of inspecting any books or documents including those stored or maintained on computers or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary for the purpose of ascertaining the veracity of the information provided by the Specialised Service Providers, and without fee or reward, make any extract from or copies of any such books or documents.

Subject to the provisions of this Schedule, there is imposed a rate, to be called Radio and

DEMAND NOTICE TO PERSONS LIABLE TO PAY RADIO AND TELEVISION **LICENCE RATES**

The Benue State Internal Revenue Service through its agent shall issue and serve a (1)Demand Notice in respect of the Radio and Television Licence Rates on any individual or corporate body on a yearly basis.

(2) Demand Notice issued under subsection 1 shall be served by physical delivery or via

electronic means.

The Demand Notice may be requested by any person liable to pay the Radio and Television Licence Rates.

DEMAND NOTICE TO SPECIALIZED SERVICE PROVIDERS 10

The Benue State Internal Revenue Service through its agent shall issue and serve a 1) Demand Notice on Specialised Service Provider setting out the details of the amount of money deducted on its payment processing channels.

A specialised service provider shall remit the sum of money specified on the demand 2) notice to the designated Radio and Television Rate collection account specified in the

notice within 14 days of the delivery of the demand notice

Demand Notice issued under subsection 1 shall be served by physical delivery or via electronic means.

11 senoting of OFFENCES AND PENALTIES PROTESTED AND REPORT OF THE PROPERTY OF

FAILURE TO PAY RADIO AND TELEVISION LICENCE RATES (1)

Where a person resident in the State who has received a Demand, Notice fails or neglects to pay in full the Radio and Television Licence Rates indicated in the Demand Notice, such a person commits an offence and shall be liable upon conviction to a fine of N5,000.00.

Where any corporate body or entity carrying on business in the State who has received a Demand Notice fails or neglects to pay the Radio and Television Licence Rates indicated in the Demand Notice, such corporate entity is guilty of an offence

and shall be liable on conviction to a fine of N10, 000.00.

Any Specialised Service Provider who:

Suppresses the total number of its subscribers or devices and or equipment registered on its platform;

ii. Fails, omits or neglects to provide accurate data or relevant details of its

subscribers or devices and or equipment registered on its platform;

Commits an offence and shall be liable to pay a fine of five thousand naira (N5, 000.00) annually, for as long as the breach continues, for each subscriber or device and or

equipment it suppresses, fails or neglects to account for.

(d) Any Satellite and digital broadcast platform who fails, refuses or neglects to block any person who has not paid Radio and Television License rates access to radio and/or television broadcast content commits an offence and shall be liable on conviction to a fine of five thousand naira (N5, 000.00) annually for each person it fails, refuses or neglects to block from having access to radio and/or television broadcast content.

FAILURE TO REMIT DEDUCTED RADIO AND TELEVISION LICENCE

If any Specialised Service Provider on whose platform Radio and Television Licence Rates are processed, fails to remit any amount of money deducted as Radio and Television Licence Rates into the Radio and Television Rates collection account, it commits an offence and -

(a) shall be liable on conviction to repay the amount due; and

(b) each person who at the time of commission of the offence was a director, chief executive officer, manager, secretary or other similar office of such Specialised Service Provider shall be liable jointly upon conviction to pay a fine of N5,000 (Five Thousand Naira) for each person it fails or neglects to remit the deducted Radio and Television Licence Rates.

12 POWER TO ENFORCE RADIO AND TELEVISION LICENCE RATES

(1) If the Magistrate or a Judge of such other Court designated by the Chief Judge to adjudicate on revenue matters is satisfied by information on eath that there are reasonable grounds for believing —

(a) that an offence under Section 11 has been or is being committed,

- (b) that evidence of the commission of the offence is likely to be on a premises specified in the information, or in a vehicle so specified, and
- © that one or more of the conditions set out in subsection (3) is satisfied, he may grant a warrant under this section.
- (2) A warrant under this section is a warrant authorising any one or more persons authorised for the purpose by the Benue State Internal Revenue Service:—

(a) to enter the premises or vehicle at any time; and

(b) to search the premises or vehicle and examine and test any Television and/or Radio found there.

(3) Those conditions are:

- (a) that there is no person entitled to grant entry to the premises or vehicle with whom it is practicable to communicate;
- (b) that there is no person entitled to grant access to the evidence with whom it is practicable to communicate;
 - (c) that entry to the premises or vehicle will not be granted unless a warrant is produced;
- (d) that the purpose of the search may be frustrated or seriously prejudiced unless the search is carried out by a person who secures entry immediately upon arriving at the premises or vehicle.

ADJUDICATION ON RADIO AND TELEVISION LICENCE RATES MATTERS

A Magistrate Court or any Court designated by the Chief Judge to hear and determine revenue matters shall have jurisdiction to hear and determine Radio and Television Licence Rates matters.

14 POWER TO MAKE REGULATIONS

The Benue State Internal Revenue Service may make regulations for the proper carrying out of the provisions of the law and without prejudice to the generality of the foregoing make regulations with respect to all or any of the following matters:

fixing the Radio and Television Licence Rates; (a)

- for the purposes of carrying out or giving full effect to the provisions of this Law; (b)
- (c) for other incidental matters.

Any other law of the State or Bye-law by any of its Local Government Councils that imposes rates or levy for the ownership or use of Radio and/or Television is hereby repealed.

16 INTERPRETATION

In this Schedule, unless the context otherwise requires -

"Authorised officer" means any an officer of the Benue State Internal Revenue Service

or its Agent authorised to perform any duty under this law;

"Book" includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;

"Court" means the Magistrate Court or such other court designated by the Chief Judge

to adjudicate on revenue matters

"Constitution" means the Constitution of the Federal Republic of Nigeria, 1999 (as

"Delegate" means power and authority given to Benue State Government by the Local Government Councils;

"Device" means radio set, television set, handset, ipad, tablet, desktop, vehicle stereo, etc;

"Digital Broadcast Platform" means any person or persons authorized or licensed by the National Broadcasting Commission to broadcast or transmit radio and/or television content.

"Individual" means natural persons;

"Internet Service Platform" means any person or person authorized or licensed by the Nigeria Communication Commission to provide internet content/services to subscribers;

"Local Government Council" has the meaning assigned to it in the Constitution of the Federal Republic of Nigeria, 1999 (as amended);

"Officer" means any person empowered or designated to perform a duty under this

"Persons" includes natural person, artificial person, incorporated trustees, partnership, firm and unincorporated associations;

"Radio" means any device or equipment capable of receiving radio broadcast content;

"Revenue account" means an account domiciled in a designated bank where Radio and Television License Rates are paid into;

"Regulation" means operational guidelines or modalities issued by the State Board of Internal Revenue:

"Satellite Broadcast Platform" means any person or persons authorized or licensed by the National Broadcasting Commission to broadcast or transmit radio and/or television

"Specialised Service Providers means Satellite Broadcast Platform Owners,

Telecommunication Platform Owners, Internet Service Platform Owners, vehicle registration/licencing authority; and any other platform owner that provide services to owners or users of Radio or Television; oil noisivelet bus oils A en guixit (n)

"State" means Benue State of Nigeria; 10 110 gaiyang lo 2220quq ad 101 (d)

"Television" means any device or equipment capable of receiving television broadcast

"Television/Radio License Fees/Rates" means fees payable annually to the local governments by owners of equipment and/or devices capable of decoding/receiving digital signals/broadcast content. E.g. Radio/TV sets in vehicles, decoders, radio and TV sets in homes and business premises, computers, mobile devices etc.

"Telecommunication Platform" means any person or persons authorized or licensed by the Nigerian Communication Commission to provide telecommunication Services;

"Vehicle" includes cars, vans, buses, Lorries, trucks, etc.

"Vehicle license" has the meaning assigned to it in Benue State Vehicle Inspection/Licensing Law. 1 19010 to the musob relation van esbuloit. Aooil or accounting record however compiled, recorded or stored, whether in written or

nowever compiled, recorded or stored, whether in written or otherwise and all	obprinted form or micro
Motor Vehicles Squared ATV/Radio @homes TV sets @commercial	N1,200
Desktops Computers)	mended): 002,1N Delegate means poy

IIIX adudante bandsetripad, tablet, desktop, vehicle stereo, INTERNAL REVENUE RATES, TAXES AND LEVIES OF STATE MINISTRIES, DEPARTMENTS AND AGENCIES or transmit radio and/or television

1. MINISTRY OF AGRICULTURE & NATURAL RESOURCES ESTRY, LIVESTOCK AND FISHERIES STUDENT STREET

"Specialised Service Providers means Satellite Broadcast Platform Owners,

S/No	REVENUE	REVENUE	DESCRIPTION OF	OLD	PROPOSED	REMARKS
3/110	HEAD	SUBHEAD	REVENUE SOURCE	RATES	NEW RATES	subsc
tutio	120207	12 of benta	Palm produce (Palm Oil and Palm Kernel	200/tonne	200/tonne	N20/30 per 25 Litres
oun A	120207 JHD 8 MTO	ated to per	Produce Merchant Registration: Traded produce such as Oil seed, Cashew nuts, Soya bean, Cowpea,	10,000.00	20,000.00	Yearly Renewal 50% of cost of Registration
	d trustees,	dicorporate bloo	Groundnuts, Benniseed Yam tuber and tubers Derivatives (fermented cassava-chips &Potatoes etc)	sgnatural pe trated assoc	dunincorp	IN PROPERTY.
a con	120207 30 01	ceiving an designate	Perishable Produce e.g produce Merchant Registration for Perishable produce su ch asFruits,	to means an Rates are na	12,000.00 11,000.00 12,000.00 12,000.00	Yearly Renewal 50% of cost of Registration
te Bo	d by the Sta	dities issue	other vegetables	ans operatio	Revenue;	Per season payable by
licen	120207	16 manage	Irrigation Service Water Rate	3,000.00	5,000.00 T T	all irrigation farmers

169.0	120201	35	Registration of priva	ate Nursery	5,000.00	7,000.00	Yearly Renewal 50% of cost of
50% ol		:15:000.00	. 00.000.01	n of private	Registration	95	Registration
stration	120201	22	Produce/Buyer	's License	3,000.00	9,000.00	1202015
	120206	3,000.80	Seed Multiplication/' seedling nursery	Tree Crops	1,000.00	2,000.00	120201
	120206	09,00,001	Sales from home econ and canteen	nomy products	1,000.00	2,000.00	102021
	120207	12,000.00	Palm Wine Tapping	nersiawo9	3,000.00	6,000.00	120201 Table 1919 1919 1919 1919 1919 1919 1919 19
	120207	17	Sponge (Soso)	nsc	1,000.00	2,000.00	Yearly Renewal 50%
1		24,000.00	10,000,00		Fishing I	61	of cost of Registration
		5,000.00	00.000,50	Ind to se	-Drillige's	96	1207071

2. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES, FORESTRY, LIVESTOCK AND FISHERIES.

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES	REMARKS
	120101	(£000), £xc. Lc.(Animal Trade Tax	tol/ tee)	N 1	*ODDE!
	120101	.000.10	Cattle	200.00	400.00	This is to be paid per Head of animal per transaction.
1 3 2 3	120101	mear11ad we	Horse	100.00	200.00	-do-
	120101	12	Donkey	100.00	200.00	-do-
	120101	13	Sheep	50.00	200.00	-do-
	120101	14	Goat	50.00	200.00	-do-
	120101	15	Pig	810/50/00	300.00	-do-
	120101	n and 16	Others	10.00	100.00	-do-
	120204	92	Pest Control	Varies	Varies	-do-
	120204	" means nau	Meat Inspection Charges	10 fishes		100001
	120204	00046	Cattle	200.00	500.00	107071
	120204	46	Horse man su	n gniblod 1 4	300	Horse and Donkey are not charged because they are not traded in our market
	120204	46	Donkey	1 92 100.00	300.00	107071
	120204	46	Sheep	Ted 050.00	300.00	Per animal
	120204	46	Goat	50.00	300.00	-do-
	120204	46	Pig	50.00	300.00	-do-
T	120208	20	Others	10.00	100.00	-do-
130	120207	1 40,000,000 a paterior	Gate fees for Zoological Garden	00.001 Store o	200.00	Per Pupil
100	120208	20	Gate fees for Aketa Fishing Festival	100.00	200.00	Per person
	120201 NOO	38	Hides Skins Buyers License	1,500.00	3,000.00	Registration and animal renewal fees
	120204	93	Hides or Skins in Transit/Export	1,500.00	3,000.00	To be paid per lorry load.
	120204	00.00.94	Registration of poultry farm	3,000.00	5,000.00	From 500 Chicks

Providers means Satellite Broadcast Platform Owners

	120204	95	Registration of private Vet Clinics	10,000.00	15,000.00	Renewal is 50% o
	120201	31	Hunting License	4,000.00	6,000.00	-do-
	. 120201	40	Honey License	1,000.00	3,000.00	-do-
	120201	41	Saw Mill License	50,000.00	100,000.0	-do-
30	120201	42	Motorize Power Saw License	5,000.00	15,000.00	-do-
	120201	19	Fishing License	10,000.00	24,000.00	Per annum
	120204	96	Drift or set of Gill net above 100m	2,000.00	5,000.00	-do-
	120204	97	Lines of hooks of up to 50 hooks	1,000.00	2,000.00	-do-
	120204	98	Line Net	2,000.00	4,000.00	-do-
18	120204	99	Long Lines of more than 100 hooks	1,500.00	3,000.00	-do-
	120204	2 VARCEO DE	Cast Net	1,500.00	3,000.00	-do-
	120201	07	Canoes engaged in fishing (manually operated)	1,000.00	2,000.00	-do-
	120201	43	Canoes fixed without Board Motors	1,500.00	3,000.00	-do-
	120201	3.081.44 90.8V	Traps capable of holding more than 10 fishes	500.00	1,000.00	-do-
1	120201	45	Traps capable of holding more than 10 fishes at a time	1,000.00	2,000.00	-do-
als	120201 partition 1991	0.000 17 0.000 0.000 0.000	License to sell fish and other fish products e.g Snails, scrimps, prawns.	2,000.00	4,500.00	-do-
	120201	17	License to sell fish cold store operators	20,000.00	40,000.00	Renewal is 50% of cost of license.
15	120206	21	Tilapia (live fish)	100.00	200.00	Per 1kg in Govt hatcheries/ ponds
	120206	21	Sale of fishes	50- 200.00	400.00	Per kg

17, 7th April, 2022

·	120206	22		14 VOI. 47,	/th April, 2022	8 / Ra
	120204	turoff (d. 168)	ic president of devi	3,000.0	6,000.0	Domestic head load of firewood stacked by the roadside yearly /N200/bag of charcoal
			timber in transit.	5,000.00	10,000.0	
	120204	51	Non hammered transmission poles in transit across the state	700.00	2,000.00	diameter or 8m to
	120204	100	Pass-hammered fee	100.00	500.00	- 10g to be paid
	120204	100	and the second	20.00	200.00	by Saw miller. Per plank splitted at the saw miller to be paid by the buyer.
	the Lory lot	100	Pass-hammering fee per trailer load of bullets	10,000.00	20,000.00	Per trailer
	120204	100	Pass-hammering per lorry load of bullets	5,000.00	10,000.00	Per lorry
	120204	100	Pass-hammering fee	12,000.00	24,000,00	
	120204	100	Pass-hammering fee	12,000.00	24,000.00	Per trailer
	120201	38	Hides and skins buyer	12,000.00	24,000.00 5,000.00	Per lorry
	120204	101	Drifts or set of gill net up to 100m	200.00	400.00	aball be listed up
	120204	101	Clarias	200.00	500.00	Per one kg in govt hatcheries/pond
	120204	30, 100	Heterobranchus	250.00	500.00	
	120206	21	Sale of fish fingerlings (feed seeds)	derwho: mw.	120206	21 000001
	120206	21	1 No. Heterobranchus	1,000.00/1,00 0.00	11,000.00/10,0 00.0	#10.00 per fingerling
	120206	21	1 No. Tilapia	500.00/1000	1.000.00/2000	OF YOUR SOSOON DURING DURING
	120206	21	1 No. Clarias	1,000.00/1000	1,000.00/2000	N5.00 per Tilapia
	120201	46	License to operate Ornamental Gardens	5,000.00	10,000.00	N10.00 per one
	120201	47	Fishing in prescribed areas e.gBerAgbum	6,000.00	12,000.00	Per Annum
	and hep/Goats/Pig	converse fails	Cord firewood	5,000.00	10,000.00	Commercial sales and industries, bakeries, rice mill per cord (4x4x12).

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bod	120204	102	Mortars & Pestles	20.00/50.00	50.00/100.00	Per unit of one small and big pestle/mortals
y	120204	103	Transmission Poles	y the animant of		
	120204	103	Transmission Poles 8m Length	550.00 box	1,100.00	leid202040an
	120204	103	Transmission Poles 8.5m Length	600.00	1,200.00	ash Specialised ash(5,000 (Five
ni io	120204	103	Transmission Poles 9.5m Length	650.00	1,300.00	setted (#040°4)nd
bis	120204	103	Transmission Poles 10.5m Length	700.00	1,400.00	120204 237A¥
bol	120204	103	Transmission Poles 11.5m Length	750.00	1,500.00	oath that there
- 91	120204	104	Building Poles	50/70	50/70	Small /Big per one
	120204	105	Non-Hammered timber in transit across the state	5,000.00	5,000.00	Per Lorry load
	120204	63	Registration fee 00.000	150/70 applied	150/70 to be 700 / 100 /	Per tree fell infore plantation and \$\mathbb{H}70\$ outside forest population.
	120204	22	Fuel Wood	150.00	150.00	Per Lorry load
	120201	74	Permits relating to harvesting of Teak in Govt. Plantation	0.00\$ Jilig 10	Drifts or set	1202041.01
H	120204	53	Non-Refundable Application Fee	1627 94140 Vital 200.0	Clarias	120294011V (1)
	120201	75	Permits relating to harvesting of Teak in Private Plantation	1 6 82.0 SE 106	N sambive of	81 St Trocky 181 120204
F	120204	51	Registration fee with the forest Dept.	27,000.00	27,000.00	15 Warraght 19-1
	120204	100	Pass hammering fee per Trailer load	12,000.00	12,000.00	120206 - 21
	120204			12,000.00	12,000.00	Total San San
	120204 8 qs 11 leq 0		Livestock Registration of meat shop and other related livestock ventures	7,000.00 000.1	7,000.00 signification signifi	120206 A 21 120206 21 120201maleh6 m
ŀ	120207	01	Consultancy Services	2,000.00 5,000.00	2,000.00 5,000.00	120201 47
	120204	ii baa.cr	Inspection of Livestock at our local market against diseases	50.00/ animal	200.00	Cattle Sheep/Goats/Pigs
	120101		Taxes/Tariff of Makurdi International Cattle Market	ar to Frank	attojusti,	

	120104		Individual applicants	a law of law or	The second second	DESCRIPTION
	120204	53	Application for stores	500.00	1,000.00	Per form
	120209	31	Ground Rent	3,000.00	6,000.00	On allocation
Les	120209	32	Monthly Rent	300.00	500.00	Per month
DA V	120204	107	Loading charges	20.00	100.00	Per animal
	120204	108	Utility charges	5.00	50.00	Per time use
	120101	09	Trade tax on vehicles coming in with cattle	1,000.00	2,500.00	Per trailer per entry at gate.
			-do- 00.001	500.00	1,000.00	Per lorry
	120201	16-	Cattle dealers license	3,000.00	6,000.00	Per annum
371Uh	120204		Transporters Registration	e Fish	1006 1011 500	Per head
	120201	07	Trailer	3,000/1,500	6,000/3,000	Registration/ Renewal
	120201	07	Lorry	1,500/750	3,000/1,500	Registration/ Renewal
No.	120201	07	Pick-up Van/Truck	1,000/500	2,000/1000	Registration/ Renewal
	120201	1700	Sales Tax (Cow)	10.00	100.00	L.G Responsibility
	120201	18)0	Sales Tax (Sheep/Goat)	5.00	50.00	L.G Responsibility
	120201	69	Small Animal dealers License (Sheep/Goat)	1,000/500	2,000/1,000	Registration/ Renewal
21	Per 1000 felbe	00.	Registration of Associations	ar i de tyae mbers	0.000 AX Pet	120207
	120204	109	Cattle Dealers Association	7,000.00	14,000.00	Renewal is 50%
A G	120204	110	Sheep/Goat Dealers - Asssociation	,3,000.00	6,000.00	Renewal is 50%
	120207	18	Slaughter houses	10,000.00/5,000.00	20,000/10,000.00	Registration/Renewa
	120207	18	Abattoir	15,000/	30,000/	Registration/
	Elevanie		TRACIGICI	7,500	15,000	Renewal
	120201	72	Vet drugs shops and related inputs	3,000/ 1,500	6,000/3,000	License/ Renewal
	120201	71	Ambulatory/House call	2,500.00	5,000.00	Per annum
nes		- N. W N. W.		1,000.00		
nes nes an	120201	23	Animal Health/ Para- veterinary worker	1,000.00	2,000.00	License/ Renewal

3. FISHERIES DEPT.

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
b	120204	113	Registration of Fish farms with Fishery Dept.	5,000.00	10,000.00	Renewal is 50%
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	120204	114 60 000 L 00 000 d	Inspection of Fishes at our local markets against diseases. Smoke Fish Fresh Fish	100.00	200.00 100.00	Per carton//table Per kg/day

4. PRODUCE INSPECTION

	Regulation	100/1 500	DESCRIPTION OF	OLD	PROPOSED	REMARKS
i/No	REVENUE HEAD	REVENUE SUBHEAD	REVENUE SOURCE	RATES ₩	NEW RATES	Karari
	Registration	- 00017000	5_1_00023000_1	10.00/20.00	20.00/30.00	Per bag
()	120207	12	Palm produce (Palm Kernel)	10.00/20.00	1 4 390(0)	. I Annaha
a vi	120207	12	Palm produce (Palm Oil)	20.00	50.00	Per 25 Litres
yl 4 V	120207	13 See 13	Oil seed, Cashew nuts, Soya bean, Cowpea, Groundnuts, Beniseed etc	20.00	50.00	Per bag
×	120207	14	Yam tubers	150.00	500.00	Per 100 tubers
600	120207	15	Tuber Derivatives (fermented cassava - chips, Yam chips & Potatoes etc.)	200.00	400.00	Per bag
ibria.	120204	16	Perishable produce e.g fruits, tomatoes, oranges, pepper, banana, cola nut, garden eggs and other vegetables	100.00	200.00	Per bag
S BWB	120204	115	Produce inspection & certification by produce inspection	1,000	1,000.00	1202021
	[[obs]	00/2,000	staff of the ministry.	92(150)	1 1 0 00	above

5. LIVESTOCK INSPECTION

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES #1	PROPOSED NEW RATES	REMARKS
	120204	116	Cattle	200.00	400.00	Per head
	120204	117	Horse	100.00	200.00	Per head
	120204	118	Donkey	100.00	200.00	Per head
	120204	0 00119	Sheep	50.00	100.00	Per head
	120204	120	Pig I I I I I I I I I I I I I I I I I I I	50.00	100.00	Per head
	120204	121	Goat	50.00	100.00	Per head
	120204	122	Others	10.00	50.00	Per head

6.. BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENU E SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
	120207	18	Motor Grader/Day	50,000.00	50,000.00	tic type 61 cuariers
	120207	19	Lowbed/Day	50,000.00	50,000.00	
	120207	0.00020	Water tanker/Day	5,000.00	5,000.00	Encact
	120207	0.00021	Fork lift/Day	5,000.00	5,000.00	anener I
	120207	1.00022	Payloader/Day	30,000.00	30,000.00	500001
	120207	23	Workshop/year	36,000.00	36,000.00	

7.BENUE STATE TRACTOR HIRING AGENCY (BENTHA)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES	PROPOSED NEW RATES	REMARKS
	120201	26	TRACTOR HIRING Ploughing/ha	8,600.00	8,600.00	907071
	120201	26	Harrowing/ha	7,600.00	7,600.00	102021
	120209	26	Ridging/ha .	6,600.00	6,600.00	
	120201	26	Lease/day	2,500.00	2,500.00	
	120201	26	Trailing/hour	2,000.00	2,000.00	
	120201	26	Trailing/day	20,000.00	20,000.00	120204

Statement of Result 1,500.00

8. AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV

S/No	REVENUE HEAD	REVENUE SUBHEAD	DECOLUE	OLD RATES ₩	PROPOSED NEW RATES	REMARKS
		18	School Fees:		A prok	
	120204	52 90	Indigenes-RS, PND, NDI, PHND & HNDI	25,000.0	40,000.00	120204 120204 120204
	120204	001 00	Non-Indigenes- RS, PND, NDI, PHND & HNDI	45,000.0	70,000.00	1402024 to be
	120204	03 52 00	Indigenes- NDII & HNDII	25,000.0	35,000.00	40806bdpan
	120204	. 52 Jav	Non-Indigenes- NDII & HNDII	42,000.0	65,000.00	360 YEE 180
KS	120204	123	Hostel Accommodation (Flat rate)	2,000.00	4,000.00	UNIVERSION
	120204	52	Post-Graduate Diploma in	80,000.0	120,000.00	In the based
	00	0 50,000.0	(PGD)	Motor	181	702021 Ing
	120208 00	0 50,000,0	Application Fees	hed to the	1.0120000	- Rozosza
	120204	52	RS, PND & NDI	3,000.00	4,000.00	- 120202+
	120204	52	PHND & HNDI	4,000.00	5,000.00	1202078
	120204	52	Post-Graduate Diploma in Management (PGD)	6,000.00	10,000.00	120207
	EREVENI	u Letyliki	Sale of Farm Produce:	HERIOT S	MATERIALS:	UZREMARK I
	120206	23	Mangoes/Stand	300.00	300.00	ERRICATINE ON
LA	120206	24	Citrus/Stand	300.00	300.00	NAME OF THE PARTY
	120206	0000,25	Palm Oil Seedlings/Stand	350.00	350.00	105051
	120201	0.000 21	Tractor Hiring Services /Day	15,000.0 0	15,000.00	120201
	120201	2,500,00	Miscellaneous Income:	absorbading (N SAS L	120201
	120204	124	Acceptance fees	2,000.00	3,000.00	
	120204	125	Issuance of Certificate	4,000.00 3,000.00	7,000.00 5,000.00	HND ND
	120204	126	Statement of Resul	t 1,500.00	2,000.00	Took to be

BENUE STATE OF NIGE	INIA, GAZETTE	No. 14 Vol. 47,	7th April, 4	2022	Pan
120204	127	Academic	2,500.00	3,000.00	Local
The second second	ERVICE	Transcript.	5,000.00	6,000.00	International
120204	129	Testimonial	500.00	1,000.00	
120204	129	Change of Course	1,000.00	2,000.00	Ownances
120206	26	Examination Admit Card	100.00	200.00	HEAD
120204	130	Deferment of Admission	1,500.00	2,000.00	12020480 1202041 1202051
120204	45	Change of Name	5,000.00	5,000.00	
120204	131	Certificate Verification	1,500.00	2,000.00	Portulad
120204	48	Development Levy	3,000.00	5,000.00	Per Session
120204	48	Security levy	1,500.00	2,000.00	Per Session
120204	132	Screening Fee	2,500.00	3,000.00	
120204	27	Tender's fee	Rent or	1% of Contract sum	120203 REMIARKS
120209	01	Rent .	1,500.00	3,000.00- 5,000.00	Per month depending on
prevallulg market rate.	- 18	Motor Grader/Day	3,000.00	50.000.00	the type of quarters.

SHRAMAR ESTWIN HACTERIOTEN REMARKS

APPOINTMENT & PUBLIC SERVICE

1. OFFICE OF THE GOVERNOR II CIVIL SERVICE SECRETARIAT

S/No	REVENUI HEAD	E REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₩	PROPOSED NEW RATES	REMARKS
	120208	01	Rent of Senior	IdIADAH		15% basic
		0.000.2	Quarters	E Change	-24	salary to a
	20204	0 -2,000	ate Stanford Trible China	Certific	TET I	maximum of 900 to be
	198, 1991 — 1	100 è - 1 - 0	HOU NI HOUN	olevelo oLevy	\$F (100.00)	forgone by the occupant of
	98.199 t	0 2,000,00	1,000,1,deene zyel	itawna Zu	84 (0) (0)	Government
		0 3,000.0	TORQUET \$ 5000	1Screen	132	Quarters.
	120208	01	Rent on Junior Staff Quarters	asinsve	13.00	6% to maximum 50
no gni	120206	14	Sale of Government Houses	mox (110	To be based on prevailing market rate.
	120208	04	Hire of Samson Oklobia Conference Hall	5,000.00	10,000.00	Per day

2. BUREAU OF MANPOWER DEVELOPMENT & TRAINING/STAFF DEVELOPMENT CENTER, MAKURDI

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES №	NEW RATES	REMARKS
	20200		Admission Form	72/2/2011	5,000.00	Per Form
	120204	133	Course Fees	2,000.00	20,000.00	Per candidate
	120206	06	Admission Fees	500.00	3,000.00	Per candidate
	120204	52	Civil Service Exam Fees	500.00	8,000.00	
	120208	04	Hiring of Auditorium a day	5,000.00	20,000.00	(161)
	120204	134	Refresher Courses Fees	.500.00	2,000-00	Fees to be determined

3. BUREAU OF ESTABLISHMENTS AND MANAGEMENT SERVICES

S/No	REVENUE	REVENUE	DESCRIPTION	OLD	PROPOSED	REMARKS
	HEAD	SUBHEAD	OF REVENUE	RATES	NEW	INARA PARE
	NUMBER OF	Marianter	SOURCE	N	RATES	
	0000	00.000x61p	000,000	980,00 100	VIDE A N DIE	
	120204	133	Course Fee	21/00	100.687093/	dayari
00.	120204	133	9 Months Course	1,000.00	1,000.00	Per candidate
120.	120204	133	18 Months Course	2,000.00	2,000.00	-do-
- 00.	120204	52	Civil service exams	500.00	500.00	-do-
- 1)(1,	120206	06	Admission Form	100.00	100.00	Per candidate
G.	120208	04	Hire of Auditorium	2,000.00	2,000.00	Per day
	120204	134	Refresher Course	2,000.00	2,000.00	Per candidate
	5,000	00.000.01	000.01 + 00.000	20	aprinsa.	5% cost of
	4,000.4	.00.000.k	0.000 4 00.00	1.8	Materials Dealer	the course to
	125,000	00.0000765 - 00	00.000,00	01/4/1	Selfii (Wholesale	be retrained
	008.51-1-	00.008.5	00.00 - 5.000.0	l.ζ. Leno.	SE & Stationary &	by the
Û(1000,2	.00.000,	1,000,01 100,000	Ol ^{colo} lenal:	S Entire Shine Sec	school for refreshments
0.	000,4	0.000.01. 0	1,000.01 ju 00.000	02 20	g & Night Clubs	and lecture
(0)	000,01	0 1 #5,000.00	000.00 26,000.0	08 30	ne Dealers	materials.

CABINET OFFICE

1. BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES	REMARKS
00.0	120201	37	Auctioneers License	10,000.00	20,000.00	Renewal is 50%
04	120204	28	Fire Lin. Cert.	5,000.00	10,000.00	Renewal is 50%
00	120204	39	Cert. of State Origin	1,000.00	1,500.00	ASSESSMENT DE LA COLOR DE LA C

3. BUREAU OF ESTABLISHMENTS AND MANAGEMENT SERV FIRE SERVICE CHARGE

S/N	NAME	URBAN REG	RURAL REG	URBAN 50% (RENEWAL)	(RENEWAL)
1	Airlines and Carrier Service Travel Agents	20,000.00	20,000.00	10,000.00	10,000.00
2	Banks (Commercial & Merchant)	200,000.00	80,000.00	100,000.00	40,000.00
3	Micro Finance Banks	200,000.00	100,000.00	100,000.00	50,000.00
4	Finance, Insurance & Investment Companies	80,000.00	40,000.00	40,000.00	20,000.00
5	CBN	500,000.00	500,000.00	250,000.00	250,000.00
6	Major Bakeries	30,000.00	20,000.00	15,000.00	10,000.00
7	Major Bakeries/Restaurants/Confectione ries	70,000.00	20,000.00	35,000.00	10,000.00
8	Other Bakeries/Restaurants/Confectione ries	30,000.00	10,000.00	15,000.00	5,000.00
9	Other Bakeries	20,000.00	10,000.00	10,000.00	5,000.00
10	Building Materials Dealers	8,000.00	8,000.00	4,000.00	4,000.00
1100	Beer & Spirit (Wholesalers)	100,000.00	50,000.00	50,000.00	25,000.00
12	Bookshop & Stationary Stores	5,000.00	5,000.00	2,500.00	2,500.00
13 16	Business Centre and Secretarial Institutes	10,000.00	10,000.00	5,000.00	5,000.00
14	Cinemas & Night Clubs	20,000.00	10,000.00	10,000.00	5,000.00
15	Electronic Dealers	30,000.00	20,000.00	15,000.00	10,000.00
16	Fashion Designers/Tailors/Saloons	5,000.09	5,000.00	2,500.00	2,500.00
17	Gaming, Casino & Pool Companies	40,000.00	40,000.00	20,000.00	20,000.00
18	Hotels (More than 50 rooms)	40,000.00	40,000.00	20,000.00	20,000.00
19	Hotels (20 rooms & below)	10,000.00	8,000.00	5,000.00	4,000.00
20	Hotels (21-50 rooms)	20,000.00	20,000.00	10,000.00	10,000.00
21	Major Construction Companies	200,000.00	100,000.00	100,000.00	50,000.00
22	Other Construction Companies	80,000.00	80,000.00	40,000.00	40,000.00
23	Major Manufacturing Companies	2,000,000.00	500,000.00	1,000,000.00	250,000.00
24	Other Manufacturing Companies	500,000.00	200,000.00	250,000.00	100,000.00
25	Vehicle Spare Part Dealers	10,000.00	10,000.00	5,000.00	5,000.00
26	Motor Dealers (New Cars)	30,000.00	20,000.00	15,000.00	10,000.00
27	Motor Dealers (Second Hand Cars)	40,000.00	40,000.00	20,000.00	20,000.00

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Part A

28	Interior Decorators and Furniture Companies	15,000.00	10,000.00	7,500.00	5,000.00
29	General Merchant and Distributors	50,000.00	20,000.00	25,000.00	10,000.00
30	Pharmaceutical Chemist	10,000.00	10,000.00	5,000.00	5,000.00
31	Dispensaries, Optical and Dental Centers	10,000.00	10,000.00	5,000.00	5,000.00
32	Private Clinics, Hospitals and Maternities	20,000.00	20,000.00	10,000.00	10,000.00
33	Patent Medicine and Provision	5,000.00	5,000.00	2,500.00	2,500.00
34	Professionals Such as Lawyers, Accountants and Architects	20,000.00	10,000.00	10,000.00	5,000.00
35	Publishers and Printers	40,000.00	20,000.00	20,000.00	10,000.00
36	Sachet and Bottle Water Packaging Companies	30,000.00	20,000.00	15,000.00	10,000.00
37	Sachet Water Packaging Companies	20,000.00	10,000.00	10,000.00	5,000.00
38	Gas Plants	50,000.00	20,000.00	25,000.00	10,000.00
39	Cooking Gas Dealers	20,000.00	20,000.00	10,000.00	10,000.00
40	Security Agencies and Cleaning Companies	20,000.00	10,000.00	10,000.00	5,000.00
41	Mechanised Farms	20,000.00	20,000.00	10,000.00	10,000.00
42	Super Markets and Stores	20,000.00	10,000.00	10,000.00	5,000.00
43	Fast Foods and Restaurants	20,000.00	10,000.00	10,000.00	5,000.00
44	Haulage Companies	100,000.00	100,000.00	50,000.00	50,000.00
45	School with population from 1-20	10,000.00	10,000.00	5,000.00	5,000.00
46	School with population from 21-	20,000.00	10,000.00	10,000.00	5,000.00
47	School with population from 81-	30,000.00	20,000.00	15,000.00	10,000.00
48	School above 150	100,000.00	100,000.00	50,000.00	50,000.00
49	Transport Companies	100,000.00	100,000.00	50,000.00	50,000.00
50	Private Radio and Television Stations	50,000.00	50,000.00	25,000.00	25,000.00
51	Major Fertilizer Distribution Companies	500,000.00	500,000.00	250,000.00	250,000.00
52	Other Fertilizer Distribution Companies	80,000.00	50,000.00	40,000.00	25,000.00
53	Major Agrochemical and Allied Companies	100,000.00	50,000.00	50,000.00	25,000.00
54	Other Agrochemical and Allied Companies	50,000.00	50,000.00	25,000.00	25,000.00
55	Event Centres	20,000.00	10,000.00	10,000.00	5,000.00
56	Motor-Cycle Dealers	10,000.00	10,000.00	5,000.00	5,000.00
57	Cold Rooms	8,000.00	5,000.00	4,000.00	2,500.00

28	Interior Decorators and Furniture Companies	15,000.00	10,000.00	7,500.00	5,000.00
29	General Merchant and Distributors	50,000.00	20,000.00	25,000.00	10,000.00
30	Pharmaceutical Chemist	10,000.00	10,000.00	5,000.00	5,000.00
31	Dispensaries, Optical and Dental Centers	10,000.00	10,000.00	5,000.00	5,000.00
32	Private Clinics, Hospitals and Maternities	20,000.00	20,000.00	10,000.00	10,000.00
33	Patent Medicine and Provision	5,000.00	5,000.00	2,500.00	2,500.00
34	Professionals Such as Lawyers, Accountants and Architects	20,000.00	10,000.00	10,000.00	5,000.00
35	Publishers and Printers	40,000.00	20,000.00	20,000.00	10,000.00
36	Sachet and Bottle Water Packaging Companies	30,000.00	20,000.00	15,000.00	10,000.00
37	Sachet Water Packaging Companies	20,000.00	10,000.00	10,000.00	5,000.00
38	Gas Plants	50,000.00	20,000.00	25,000.00	10,000.00
39	Cooking Gas Dealers	20,000.00	20,000.00	10,000.00	10,000.00
40	Security Agencies and Cleaning Companies	20,000.00	10,000.00	10,000.00	5,000.00
41	Mechanised Farms	20,000.00	20,000.00	10,000.00	10,000.00
42	Super Markets and Stores	20,000.00	10,000.00	10,000.00	5,000.00
43	Fast Foods and Restaurants	20,000.00	10,000.00	10,000.00	5,000.00
44	Haulage Companies	100,000.00	100,000.00	50,000.00	50,000.00
45	School with population from 1-20	10,000.00	10,000.00	5,000.00	5,000.00
46	School with population from 21-80	20,000.00	10,000.00	10,000.00	5,000.00
47	School with population from 81-150	30,000.00	20,000.00	15,000.00	10,000.00
48	School above 150	100,000.00	100,000.00	50,000.00	50,000.00
49	Transport Companies	100,000.00	100,000.00	50,000.00	50,000.00
50	Private Radio and Television Stations	50,000.00	50,000.00	25,000.00	25,000.00
51	Major Fertilizer Distribution Companies	500,000.00	500,000.00	250,000.00	250,000.00
52	Other Fertilizer Distribution Companies	80,000.00	50,000.00	40,000.00	25,000.00
53	Major Agrochemical and Allied Companies	100,000.00	50,000.00	50,000.00	25,000.00

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54	Other Agrochemical and Allied	50,000.00	50,000.00	25,000.00	25,000.00
0(Companies	0,0014 € 60.00	1,00 t FILLO	Journet Services	7,000,00
55 00	Event Centres (1997)	20,000.00	10,000.00	10,000.00	5,000.00
56	Motor-Cycle Dealers	10,000.00	10,000.03	5,000.00	5,000.00
57	Cold Rooms	8,000.00	5,000.00	4,000.00	2,500.00
58	Private Mortuaries	100,000.00	100,000.00	50,000.00	50,000.00
59	Asphalt plant yards	200,000.00	200,000.00	100,000.00	100,000.00
60	Physiotherapy Centres	100,000.00	50,000.00	50,000.00	25,000.00
61	Petrol Stations Less Than 6 Pumps	40,000.00	20,000.00	20,000.00	10,000.00
62	Telecommunication Agents/Dealers	50,000.00	20,000.00	25,000.00	10,000.00
53	Provision Stores	5,000.00	5,000.00	2,500.00	2,500.00
64	Boutique and Fancy Stores	10,000.00	10,000.00	5,000.00	5,000.00
65	Brothels	5,000.00	5,000.00	2,500.00	2,500.00
66	Importers of tractors and farm machineries	500,000.00	200,000.00	250,000.00	100,000.00
67	Tertiary Institution	50,000.00	50,000.00	25,000.00	25,000.00
68	Pool Agents	5,000.00	5,000.00	2,500.00	2,500.00
69	Mining Companies	500,000.00	500,000.00	250,000.00	250,000.00
70	Gift Shops 00 000 2S 00.0	5,000.00	5,000.00	2,500.00	2,500.00
71	Industrial Spare parts	50,000.00	20,000.00	25,000.00	10,000.00
72	Major Labs and Scanning Centres	50,000.00	20,000.00	25,000.00	10,000.00
73	Other Labs and Scanning Centres	20,000.00	10,000.00	10,000.00	5,000.00
74	Electrical and Electronic Shops	20,000.00	10,000.00	10,000.00	5,000.00
75	Major Distributors (Electronic Accessories)	50,000.00	30,000.00	25,000.00	15,000.00
76	Fruit Concentrates Processing Companies	500,000.00	200,000.00	250,000.00	100,000.00
77	Tomatoes and Pepper Processing Industries	300,000.00	100,000.00	150,000.00	50,000.00
78	Aluminum Rolling Companies	100,000.00	50,000.00	50,000.00	25,000.00
79	Importer of General Goods	100,000.00	50,000.00	50,000.00	25,000.00
80	Flour and Vegetable Oil Distributors	20,000.00	20,000.00	10,000.00	10,000.00
81	Textile Material Dealers	10,000.00	10,000.00	5,000.00	5,000.00
82	Marketing Companies	20,000.00	20,000.00	10,000.00	10,000.00
83	Carpentry workshops, Upholsteries, Furniture	10,000.00	5,000.00	5,000.00	2,500.00
84	Saw Mills	20,000.00	10,000.00	10,000.00	5,000.00
85	Kerosene Tanks	10,000.00	5,000.00	5,000.00	2,500.00
86	Photographers/Video Coverage	10,000.00	5,000.00	5,000.00	2,500.00
00					

88	Private Courier Services	100,000.00	100,000.00	50,000.00	50,000.00
89	Road Construction Companies	500,000.00	200,000.00	250,000.00	100,000.00
90	Heavy Duty Vehicle Spare Parts	10,000.00	10,000.00	5,000.00	5,000.00
91	Mineral (Soft Drinks) Whole Salers	40,000.00	20,000.00	20,000.00	10,000.00
92	Musical Studios	20,000.00	10,000.00	10,000.00	5,000.00
93	Rental Services	10,000.00	10,000.00	5,000.00	5,000.00
94	Foams Distributors/Sellers	10,000.00	5,000.00	5,000.00	2,500.00
95	Cyber Café	10,000.00	5,000.00	5,000.00	2,500.00
96	Arts Studio	10,000.00	5,000.00	5,000.00	2,500.00
97	Printing Houses	30,000.00	15,000.00	15,000.00	7,500.00
98	Vegetable and Soya Beans processing Industries	100,000.00	100,000.00	50,000.00	50,000.00
99	Tanks Construction Companies	30,000.00	15,000.00	15,000.00	7,500.00
100	Rice, Yam, Beans, Cassava Processing Companies	200,000.00	100,000.00	100,000.00	50,000.00
101	Timber Dealers	20,000.00	20,000.00	10,000.00	10,000.00
102	Network provider's Agents	50,000.00	30,000.00	25,000.00	15,000.00
103	Network Providers like MTN, GLO, Airtel, Etisalat	200,000.00	100,000.00	100,000.00	50,000.00
104	Plastic Tanks Sellers	10,000.00	10,000.00	5,000.00	5,000.00
105	Daycare Schools	20,000.00	20,000.00	10,000.00	10,000.00
106	Borehole Drilling Companies	100,000.00	80,000.00	50,000.00	40,000.00
107	Warehouses	100,000.00	50,000.00	50,000.00	25,000.00
108	Food Supplements and Networking Companies	100,000.00	50,000.00	50,000.00	25,000.00
109	Real Estate	100,000.00	100,000.00	50,000.00	50,000.00
110	Leasing Companies	100,000.00	100,000.00	50,000.00	50,000.00
111 U	Blocking Making Industries	20,000.00	10,000.00	10,000.00	5,000.00
112	Logistics and Services Companies	30,000.00	20,000.00	15,000.00	10,000.00
113 00	Telecommunication Companies (Core Agents)	100,000.00	100,000.00	50,000.00	50,000.00
114	Telecommunication (Other Agents)	50,000.00	50,000.00	25,000.00	25,000.00
115	Telecommunication Companies like Multichoice and Startimes	20,000.00	10,000.00	10,000.00	5,000.00
116	Unclassified Enterprises	50,000.00	20,000.00	25,000.00	10,000.00

2 OFFICE OF THE GOVERNOR CABINET OFFICE I

SECRETARY TO THE STATE GOVERNMENT

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES	REMARKS
61.	120207	24	Earning from Kaduna Liaison office (Plaza)	allerio y 20 maio ; 20 maio ;	SULPRIME SERVICES	Al goold
R2LS1 63	120207	25 2311 A.S. 2.	Earning from Lagos Liaison office (Plaza)	DESC DESC	MANA S	No REVEN
64 60 60 804.91	120207	26 0000	Earning from Abuja Liaison office (Plaza)	ON CARREST	ARE LAMIS RESERVED RE	Rent to be fixed based on economic and Environmental circumstances of the FCT when the building is completed.
172	120206	03	Issuance of identity cards	400.00	1,000.00	Per Civil Servant replacement is N800.00

CHRISTIAN PILGRIMS WELFARE BOARD

S/No	HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES №	NEW RATES	REMARKS
	120206	06	Fees from sales of forms	2,000.00	5,000.00	Per person
79	120204	20	Miscellaneous revenue	0.400 (0) 30	100.00	12-614136

MUSLIM PILGRIMS WELFARE BOARD

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES	REMARKS
85	120206	06	Fees from sales of forms	2,000.00	5,000.00	Per person
87	120204	20	Miscellaneous revenue	#00 to 12.1	20.00	1250(02

DENILIE	STATE	LIMISON	OFFICE.	KADUNA
IZ IZ IZ II I I I I			OTITODO	HALAD CIT

S/No	REVENUE	REVENUE	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES ₩	REMARKS
	120204	39	Certificate of Benue State	1,000.00	1,500.00	MACH
92	MARKET S and	08	Origin ' mon	Refrigast) Li	60 00	rasosi

CTATE LIAISON OFFICE ABILIA

S/No	REVENUE	REVENUE	DESCRIPTION OF REVENUE SOURCE	OLD RATES	RATES N	REMARKS
8 no ba	120204	39	Certificate of Origin	1,000.00	1,500.00	00.000,0

late of the following struction Companies | 30,000,00 | 15,000 F STATE LIAISON OFFICE, LAGOS

S/No	REVENUE	REVENUE	DESCITE LIOI	RATES	RATES N	REMARKS
	120204	39	Certificate of Origin	1,000.00	1,500.00	120200

	REMARKS		GIO 20	DESCRIPTION 000 OF REVENUE	REVENUE	REVENUE HEAD	
				SOUNDE 00.000			
	Per person	5,000.00		Fees from sales of forms			
27867				Miscellaneous revenue			

		REMARKS		Per machine renewal is	50% of cost of	Registration.	Per agent/ promoter	yearly respectively. Renewal fees is 100%	hecause furnover is	quick.	A STRACT DEL COM		00.	Renewal is 50% of cost	of registration.	Per annum 50% renewal	for rural areas.		a Head	Promotional.	0,0	Exhibitors charge to vary
	100,000 en	PROPOSED NEW RATES	Such and Print	10,000.00 Per	20%	Reg		0,000.00 yea	her	inb .	200.000.00	0,00 0,00 0,00	00.	100,000.00 Rei	of 1	50,000.00 Per	for	190000	100.00	Pro	100	ExJ
	S 68 1 26 019 00	OLD RATES	Pacific view	5,000.00	Clej	min	1,000.00/5,000.00	20,1 50,1 20,1 20,1	000 00 00 00 00 00 00 00 00 00 00 00 00	00 00 00 00	0.00m2 v 12.7000.00	0,0X	00.	10,000.00		00.000,9	XO (0 XO (0 XO (0 XO (0	0 0	30	100,0001	0.00	
To notice and a second	as For elsa lism?	DESCRIPTION OF	REVENUE	Gaming	Machine	License	Pool License	S. Siberospingoni S.	THE SERIE OF THE PARTY OF THE P	OC Water Handel ons VI Co	Registration	of Business	Premises	Plc Business	Premises	Limited	Liability	Business	Premises	Participation in trade fairs	D. October Street	Zindo Rail
	MINISTRY OF TRADE AND INDUSTRIES	SUB HEAD		21			29				. 49		100	49		27			100	28		
	MINISTRY OF TRA	REVENUE	HEAD	120201	itig	lies	120201	80,0 100	1000 to	00 00	120204),00 / 13	0.	120204	4	120207	8 0	10000000	20000	120207	00.0 00.0)() () () () () () () () () () () () ()
RADE & DUSTRIES		S/No		and						00	5		0.0	10		100						

BENUE STATE OF NIGERIA, GAZETTE

120208	29	Hosting of Trade Fairs	35 36 37 38 39 40	33	Revenue is to be expected when Benue State is
		Concrete space	300.00 /M ²	500.00 /M ²	hosting.
Stat Maj Con	21-8 Sely 8-1 Selv Trac	Open Space A	200.00/ M ²	300.00/ M ²	nteri tene lene liste hari lisps Jetin
1202031	O STORES	Open Space B	100.00/M²	200.00/M ²	or D
120208	20	Gate takings	50	100.00	Per Head
2 51	(Op)		009	1,000.00	
120208	21	Rent on		nd nd h al	2891870111 101
2020	101	Makurdi			Ser appear 20 per solonia
outh	fro	Modern Market		vis evi	ot refligations:
120211	3 40 %	Benue Hotels	00.000.011	1.00/00/00/1	Renewall is 50% of cost
		return on			
5	1	Investment	20 20 20 20	5, 20	15
120208	3 70	Rent on	25,000.00	200,000.00	Per annum per Govt
100		government	0.0	100	agency, Para/Private
.00	00.	Ware Houses	0)	persons respectively.
120212	1	Small Scale	10% interest		Resolving subhead to be
500	20.0 100 100	Industry credit	0,0	0.0	maintained pending Govt
000	000	scheme	00		policy on it.
10000		repayment and	100 00 1 1 100 00 1 1 1 1 1 1 1 1 1 1 1	FO (200-000) S	
0	0	interest charges			CERPITORITY.
25	50 50 2	Industrial Plot	10.		7.5
E 5030	.00 .00 .00	allocation	TO THE TOTAL PROPERTY OF THE PARTY OF THE PA	I Charles Inc.	
120209	35	Large scale	200,000.00	500,000.00	Per Plot
F HEVD		Industries	40.7		
120209	34	Medium scale	100,000.00	250,000.00 Per Plot	Per Plot
I EA LALE		Industries		1 0 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
120209	33	Small scale	20,000.00	100,000.00 Per Plot	Per Plot
TAILE IN		Industries	HOLE HOLE HOLE HOLE HOLE HOLE HOLE HOLE	HE STATE OF THE ST	
120204	135	Registration of	2,000.00	10,000.00	1000
0		Business name			or areas.
		premises	•		

Part A

5,000,00 - 50,000,00 A law to be enacted to categorize Bam according to membership/collections.	-OP-	5,000.00	200000 Per Trin	M M Per Trin	SOU OF The STAIN	TOOO TOO	0.0 70,000,00	10,000.00 Per Trip 30 Tonnes / Above	5,000.00 Per Trip Sono OD OD Below 30 Tonnes but more than 10 tonnes	3,000.00 Per Trip 10 tonnes and below	SOLED SEODORED KENY
2,000 00 - 50,000 5	00:000'05-00:000'01	2,00	V (10	A'I	STOOD S	4,000	50'00	40,00 40,00	80.00 H	MEM E
300.00-10,000.00	5,000.00-10,000.00	500 500 0	W W I	00.000,1	DOC.	000	0.000 1,000.00	00.000 2 02,000.00	00.00 TO 150.00 DO 00 DO	20,000 00 10,000,00 Negligibal #	OLD RATES OLD RAT
		10,00			909095	Approximation of the contract	5,000	TO'01	20,00	A Heeking A Heeking	\$ 000.00 OID
Registration of Local Bam	Registration of Commercial union	Hiring of Conference Hall	2	Trailer	Гопу	Pick-ups, Buses and others	291032 9111	Trailer	Lorry	Other Vehicles	A DESCRIPTION OF THE PERSON OF
		ONNESS BOIL	DILECTOR HOL	135	135	. 13		135	Pople Protest	PAGE CHARGE BY REAL BY A STATE OF THE STATE	
136	137	4					8 10	1 8	28 28	2 9	DATE REPORT
120204	120204	120208		120204	120204	120204		120204	120204	120204	8
		10001	HAULAGE FEE	150)(03)		DERST	HAULAGE FEES ON	CEMENT	1508	82	WEN

REMARKS

	PROPOSED PROPOSED NEW RATES NEW BATES	THE INVESTIGATION OF THE PROPERTY OF THE PROPE	2	# Renewal	00.000,00	10,000,00	20,000 00	20,000,00	10,000,00	10,000.00	10,000.00	10,000.00	2,000,00	1,000.00	9	5,000.00		30,000.00	20,000.00	10,000.00
	OLD RATES OLD RATES PROPOSED PROPOSED NEW BATES			60.000.00		20,000.00	40,000.00	40.000 00	20,000,00	20,000.00	70,000.00	20,000.00	4,000.00	2,000.00	40.000.00	10,000,00		60,000,00	40,000.00	20,000,02
A	OLD RATES	*	Renewal #			10,000.00 5,000.00	20,000.00	20,000.00 10,000.00	5.000.00	500000	2,000.00	1000	1,000.00	200	2 500 00	2,300.00		5		
ATION ZONE	OLD RATES	*	₩ Registration	20,000.00		10,000.00	20,000.00	20,000.00	10,000.00 5.000.00	10 000 00	10,000,00	0	2,000.00	1,000.00	5.000 00 2 500 00		30 000 00 15 000 00	20,000,00	10,000,00 5,000,00	20,000,00
BUSINESS REGISTRATION ZONE A	ITEMS IN ZONE A		B.CO. S.	Hospitals, Clinics, Dispensaries, Optical and	Eve clinics Physiotheram control	Pools Promoters	Filling ctations	Circle 3 daily 1	Surrace rank	Super Markets	Pharmacy Stores	Patent Medicine stores	Traditional Madiair	radicional Medicine Stores	Computer/Business Centre	135	Five Star Hotels	Four Star Hotels	Three Star Hotels	is i syrrollar) in antis
	REVENUE SUBHEAD		1	//	176	29	263	103	100	286	57	72 .	36		56			235	235	
	REVENUE		120204	120207	120204	120201	120204	120204	120204	120201	120204	120204	120201	4 8 8 8	120204	* 0000	120204	120204	120204	130300

					Yearly							A CONTRACTOR OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED							HI.Y	1 / J				Months of the		*						
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70.000.07	10.000.00	40.000.00	10.000.00	5.000.00	200,000,00	10,000.00	4,000.00	4,000.00	50,000.00	4,000.00	4,000.00	4,000.00	4,000.00	10,000.00	10,000.00	20,000.00	10,000.00	20,000.00	2,000.00	50,000.00	20,000.00	40,000.00	40,000.00	4,000.00	10.000.00	10,000.00	00.000.00	10,000.00	10,000.00	10,000.00	20,000.00	10,000.00
2,000.00	2,500.00	00.000.00	2,500.00		25,000.00	2,500.00	. 1,000.00	1,000.00	10,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,500.00	2,500.00	5,000.00	2,500.00	5,000.00	200	10,000.00	5,000.00	10,000.00	10,000.00	1,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,000.00	2,500.00
10,000.00	5,000.00	20.000.00	5,000.00	5 000 000 5	50,000.00	5,000.00	2,000.00	2,000.00	20,000.00	2,000.00	2,000.00	2,000.00	2,000.00	5,000.00	5,000.00	10,000.00	5,000.00	10,000.00	1,000.00	20,000.00	10,000.00	20,000.00	20,000.00	2,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00	5.000.00
Two Star Hotels	Restaurants	Private Commercial Motor parks	Aluminiun Works	Aluminiun Shops	GSM Mask	Product Promoters	Food Hotels	Fast Foods	Money Lenders	Beer Parlours	Barbing/Hair Saloons	Tailoring Services	Provision stores	Boutique/fancy stores	Brothels	Motor Vehicle Spare parts	Motorcycle Spare parts	Motorcycle Dealers	Bicycle Spare parts sellers	Vehicle dealers	Private Schools (N&P)	Post Primary Schools	Tertiary Institutions	Dry Cleaners	Pools Agents	Gaming machines	Frozen foods/cold rooms	Gift shops	Industrial Spare parts	Co-operative societies	Co-operative Union	Flectrical/Flectronics shop
235	588	29	29	29	29	29	29	29	29	259	267	571	586	571	527	329	341	340	12	202	237	238	240	266	5	21	17,40	594	306	14 20	4	304
120204	120204	120201	120201	120201	120201	120201	120201	120201	120201	120204	120204	120204	120204	120204	120204	120204	120204	120204	120201	120204	120204	120204	120204	120204	120201	120201	120201	120204	120204	120207	120204	120204

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4,000.00	10.000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	10 000 00	10,000.00	100 000 00	50,000,00	2,000,00	1,000.00	10 000 00	10,000.00	10,000.00	20,000,00	20,000,00	40,000.00	10,000.00	2,000.00	10,000.00	4,000.00	4,000.00	4,000.00	4,000.00	20,000.00	10,000.00	10,000.00	40 000 00 .	4 000 00
1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2 500 00	2,500.00	25 000 00	2000	500	250	2.500.00	2,500.00	2,500.00	5.000.00	5,000.00	10,000.00	2,500.00	500	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00	2,500.00	2,500.00	10,000.00	1 000 00
2,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	5.000.00	5,000.00	50.000.00		1,000.00	200	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	20,000.00	5,000.00	1,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	00.000.00	5,000.00	5,000.00	20,000.00	2 000 00
Mechanical Motor Workshop	Handset Dealers	Handset Accessories	Agric-chemical stores	Blacksmith	Motorcycle workshop	Vulcanizers	Burukutu Joint/ Palmwine Joint	Liquor Joint	Flour/Vegetable oil Distributors	Commercial Banks	Micro-Finance Banks	Car wash	Petty traders	Textile Materials deafers	Upholstery	Carpentry Workshop	Furniture showrooms	Timber sheds	Saw Mills	Rice Mills	Grinding Mills	Casket Dealers	Wine and Spirit Shops	Flower Plants	Kerosene tanks	Photographers are seen and a seen a s	Building materials stores	Cement dealers	Private Carriers/Speed post services	Bakeries	Heavy duty vehicles
720	595	595	293	2	340	969	265	265	323	584	584	62	597	308	330	21	21	63	41	334	233	623	12	599	193	177	212	92	009	T _c	601
12/15/05/04	120204	120204	120204	120201	120204	120204	120204	120204	120204	120204	120204	120204	120204	120204	120204	120201	120201	120204	120201	120204	120204	120204	120207	120204	120204	120204	120204	120204	120204	120201	120204

7th	April	2022
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1,000.00	100,000.00	20,000.00	REALING OF PHYSICS	10.000 00	10,000.00	5,000.00		10,000.00	4 000 00	4 000 00	100,000,00	090,480 1	20,000.00	10,000.00	10,000.00	4,000.00	10,000.00	10,000.00	4,000.00	4,000.00	10,000,00	20,000,00	10,000,00	2,000,00	6,000,00	00.000.00	20,000 00	40,000.00		20,000.00	10,000.00	6,000.00	10,000.00	00.000,09	00'000'09	100,000,001	00 000 09
250	25,000.00	5,000.00	POTENZ OF DRUM	2,500.00	2,500.00	1,500.00	2 500 00	2,500.00	1,000.00	1,000.00	Yearly	000000	5,000.00	2,500.00	2,500.00	1,000.00	2,500.00	2,500.00	1,000,00	1.000 00	2,500.00	5,000.00	2.500.00	500	1.500.00	1,500.00	5,000.00	Yearly	0000	2,000.00	2,500.00	1,500.00	2,500.00	Yearly		Yearly	Yearly
500	20,000.00	10,000.00		5,000.00	5,000.00	3,000.00	\$ 000 00	00.000,0	2,000.00	2,000.00	30,000.00	10 000 01	5,000,00	5,000,00	2,000.00	5,000,00	5,000,00	2,000.00	2,000.00	2,000.00	5,000.00	10,000.00	5,000.00	1,000.00	3,000.00	3,000.00	10,000.00	20,000.00	10 000 00	00.000.00	3,000,00	2,000.00	30,000,00	30,000,00	50,000,00	00.000.00	30,000.00
Public Limited companies	Private Limited comments	- Companies	Law Chambers	Beer wholesalers	Minerals (soft drinks) wholesalers	Constant of the second of the	Second fland clothes (Okrika) dealer s		Gas welders	Road construction companies	Sower Holding Company	Cement Block industries	Burnt bricks industries	Bookshops	Musical Studios	Oranns store	Flastic materials	Video Clubs/Control	Jewelly Stores	Typing schools	Foam distributors	Foam sellers	Watch renairs	Clock/watch sellers	Art studios	Porters premises	Motorcycle Hirers Association	Hamps Leave Land Land Land Land Land Land Land Land	Printing Houses	Unema Houses	Video viewing centres	Gas Sellers	Yam Sellers Association	Butchers Association	Cattle Dealers Association	Sont/Short	Goal Street and Pig Dealers Association
27	49		182	309	312	613	-	34	34	602	888	13	600	613	200	019	617	30	604	56	617	819	909	605	209	620	603	809	-	-	300		410	-		110	
120207	120204	100001	120204	120204	120204	120204		120207	120207	120204	100001	120201	120204	120204	120201	120204	120204	120201	120204	120204	120204	120204	120204	120204	120204	120204	120204	120204	120201	20201	120201			1	+0707	120204	

	Year	Yearly	Yearly	ZODG OG	7.000.000		O.000.00	Yearly	Yearly	2,000,00	3,000,00	\$ 000,000	5,000.00	00.000,3	00,000,0	00.000,2	000 000 00	Per Unit Yearly	2,000.00	3,000,00	2,500.00	10,000,00	300.002
10,000.00	5,000.00	COLOR STATES		2,000.00	2,000.00	5,000.00	10'099'00	6.000.00	0.000 40	25,000.00	15,000.00	10,000.00	2,500.00	10,000.00	10,000.00	10,000.00	5,000.00	100,000,00	2,500.00	10,000.00	50,000.00	Same as rates of similar business situated outside the market	20 00000
20,000.00	10,000.00	00.000.00	00.000.09	4,000.00	4,000.00	10,000.00	100,000.00	5,000,000.00	200,000.00	50,000.00	30,000.00	20,000.00	5,000.00	20,000.00	20,000.00	20,000.00	10,000.00	100,000.00	5,000.00	20.000.00	100,000.00	Same as rates of similar business situated outside	lic mainu
5,000.00	2,500.00	30,000.00	30,000.00	1,000.00	1,000.00	2,500.00	WALTED 50'80	Yearly	Yearly	2 9 8 - 7 13 - 8 - 14 - 16 - 16					9.00					000		10 TO 00	
10,000.00	5,000.00	30,000.00	30,000.00	2,000.00	2,000.00	5,000.00	50,000.00	5,000,000.00	100,000.00								DJ.	2511135		is like) dealer	Melsesion	200	またした。
Livestock shops	Palm oil Dealers	Rice Millers Association	Rice sellers Association	Grain/Garri/Palm Oil stores	Small Scale Industries	Mini Market Shops	Haulage Fees	Expected UTC	Warehouse	Agro-chemical Distributors	Private Radio/TV Stations	Private Transpoters	Events Rentals Shop	Events Centres	Gas Plants	Rice Mill Factory	Lotto House	Power Holding Company	Point of Sales (POS)	Bottle/Sachet Water Factory	Borehole Drilling Company	Local Markets	A STATE OF THE PROPERTY OF THE PARTY OF THE
=	12	334	619	2	33	919	135	621	• 585	30	32	33	35	35	36	37	38	39	40	4	42	43	7.5
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REMARKS	And the second s	OF										14		ol. 4	1	IOV	7th	Ap	oril, 2	202:	2	35	CA	,A15	136	HI S		Pa
PROPOSED NEW DATES	Renewal M	20,000.00	5,000.00	20,000.00	10,000.00	5.000.00	5,000,00	\$ 000 00	0.000000	70,000,00	1,000.00	00.000,7	15,040.00	10,000.00	2,000.00	2,500.00	7,500.00	1,000.00	1,000.00	1,000.00	1,000.00	3,000.00	00.000,7	5,000.00	2,500.00	3,000.00	200 00	טע עעו
OLD RATES PROPOSED NEW RATES	121	40,000.00	10,000.00	40,000.00	20,000.00	10,000.00	10,000.00	10.000 00	5.0000 00	00 000 0	5,000,00	30,000,00	20,000,00	10.000.00	5 000 00	5,000,00	2,000.00	2,000.00	2,000,00		8.86						90,0	20 000 00
OLD RATES	Renewal 😣	10,000.00	2,500.00	70,000,00	2,000.00	25,000.00	25,000.00	25,000.00	1,500.00	500.00	2,500.00	7.500.00	5,000.00	2,500.00	1,500.00	1,500.00	300.00	00000	200.00	200.00	1,500.00	1,500.00	2,500.00	0.000.11		1,500.00	250.00	5,000.00
OLD RATES #	₩ Registration	5,000,00	20,000.00	10.000.00	5,000,00	2,000.00	5.000.00	2,000.00	2,500.00	1,000.00	2,500.00	15,000.00	10,000.00	5,000.00	2,500.00	2,500.00	1,000.00 200.0	00.000,1	1,000.00	1,000.00	3,000.00	2,500.00	5,000.00	2,500.00	5,000.00	3,000.00	500	10,000.000.000.01
1,000	Ollratories V row	odiumines, A-lay.	00.000	200,01	2000 2	0000	J. 150 J. C.	2,000,0	2,500,00	250.00	300.00	TOUGHT DE	2,500.00	1,000,00	00,000	1,000,00	1,000,00	2,500,00	200,000	1,000,00	5,000,000	3 200 002	\$00,000	37200'002,	5,500,002	4.000 003	00.000,00	0,010,010,0
SCHOOLE STEMS IN ZONE B 1 0001 00LD RATES W 21	Hospitals, Clincs, Dispensaries, Optical and Dental Centres, Jahourahoriae, V	Eye clinics. Physiotherapy centres, etc	Pools Promoters	r milig stations	Surface Tank	Super Markets	Pharmacy Stores	Patent Medicine stores	Traditional Medicine stores	Computer/Business Centre	Five Star Hotels	Foubtar Hotels	Three Star Hotels	Two Star Hotels	Restaurants	Beer Parlours	Barbing/Hair Saloons	Tailoring Services	Provision stores	Boutique/fancy stores	Brothels	Motor Vehicle Spare parts	Motorcycle Spare parts	Motorcycle Dealers	Motorcycle Hirers	Bicycle Spareparts Sellers	Vehicle Dealers	MARIE Schools (Meth.)
SUBHEAD	70 721	70	2,73	103	173	000	10	8087	36 203	56 65	235	235	235	235	588	259	267	571	586	571	527	329	341	340 ST N	214 P. N	12 B	202 Ve	75
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5,000.00	00 000 00	000001	00.000	00.000,	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	1,000.00	2,500.00	5,000.00	2,500.00	1,000.00	1,000.00	1,000.00	00.000	00 000 1	2 500 00	2,200.2	2,300.00	00 000	300.00	230.00	2,500.00	2,500.00	2,500.00	4,000.00	2,000.00	10,000.00	2,500.00	500.00	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00
10,000.00	-	-	-	+	3	9	9			2		15				2.000.00	2 000 00	00 000 0	2,000.00	2,000.00	5,000.00	5,000.00	TO AN AN AN AN AN AN AN	00.009	200.00	5,000.00	5,000.00	2,000.00	8,000.00	10,000.00	20,000.00	5,000.00	1,000.00	5,000.00	2,000.00	2,000.00	2 000.00	2,000.00	10,000.00
	2			0		1,500.00					500.00			1 500.00	200 00	20.000	200.00	500.00	200.00	500.00	1,500.00	1,500.00	15,000.00	250.00	150.00	1.500.00	1,500.00	1,500.00	2,000.00	2.500.00	5,000.00	1 500.00	250.00	2 500 00	800 00	00000	200.000	\$00.00	2 500 00
5,000.00	2000	00.000.01	1.000.00	1		Same						2 500.00	000 000	00 000 6	2,300.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,500.00	2.500.00	25,000.00	300.00	250.00	2.500.00	2,500.00	00 000 0	4 000 00	\$ 000 00	0000001	00.000.00	2,500.00	2 500 00	2,200.00	00.000	1,000.00	1,000.00	200000
Schools (N&P)	1 0	Post Filliary Sensons	lertiary institutions	Dry Cleaners	Pools Agents	Gaming machines	Frozen foods/cold rooms	Gift shops	Industrial Spare parts	Co-operative societies	Co-operative Union	Electrical/Electronics snop	Mechanical Motor workshop	Handset Dealers	Handset Accessories	Agro-Chemical stores	Blacksmith	Motor cycle Workshop	Motor cycle	Vulcalitzers	=	Liquor Joint	Flour/Vegetable Oil Distribution	Banks		Petty Traders(LG)	Textile Materials Dealers	Uphosistery	Carpentry Workshop	Furniture Showroom	Timber Sheds	Saw Mills		Grinding Mills				-	7 Photographers
	237	238	240	266	5	21	17	594	306	14	4	304	329	565	505	203	677	7 9	340	596.	265	265	323	584	62	597	308	330	21	21	63	41	334	233	623	12	200	193	177
	120204	120204	120204	120204	120201	120201	100001	120204	120204	120207	120204	120204	120204	120204	10000	120204	120204	120201	120204	120204	120204	120204	120204	120204	120204	120204	120204	120204	120201	120201	120204	120204	120204	120204	120204	120201	120201	120204	120204

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		Yearly				Acomply Acomply							23	Yearly	yfug9Y								Comme	Natural Park	100133	COUNTY OF	10011					Yearly
2,500.00	2,500.00	F SE LAUGE OL	2,500.00	2,000.00	1,000.00	250.00	25,000.00	2,000.00	2,500.00	1,500.00	2,500.00	1,000.00	1,000.00	15,000.00	10,000.00	2,500.00	2,500.00	1,000.00	1,000.00	2,500.00	2,500.00	1,000.00	1,000.00	1,000.00	2,500.00		5,000.00	2,500.00	200.00	1,500.00	1,500.00	5,000.00
5,000.00	5,000.00	10,000.00	5,000.00	4,000.00	2,000.00	500.00	\$0,000,00	4,000.00	5,000.00	3,000.00	5,000.00	2,000.00	2,000.00	100,000,001	20,000.00	5,000.00	5,000.00	2,000.00	2,000.00	5,000.00	5,000.00	2,000.00	2,000.00	2,000.00	5,000.00	10,000.00	10,000.00	5,000.00	1,000.00	3,000.00	3,000.00	10,000.00
1,500.00	1,500.00		1,500.00	1,000.00	200	150	12,500.00	1,500.00	1,500.00	1,000.00	1,500.00	200	200	Yearly	5,000.00	1,500.00	1,500.00	2000/100	200	2,500.00	1,500.00	200	200	200	1,500.00	2,500.00	2,500.00	1,500.00	250	1,000.00	1,500.00	2,500.00
2,500.00	2,500.00	1,000.00	2,500.00	2,000.00	1,000.00	250	25,000.00	2,000.00	2,50.00	1,500.00	2,500.00	1,0000	1,000.00	3,000.00	10,000.00	2,500.00	2,500.00	1300/650	1,000.00	2,500.00	2,500.00	1,000.00	1,000.00	1,000.00	2,500.00	5,000.00	5,000.00	2,500.00	500	1,500.00	1,500.00	5,000.00
Cement Dealers	Private Carriers/Speed Post	Private Motor Parks	Bakeries	Heavy Duty Vehicles	Tailoring Material	Shoe Makers	Public Limited Companies	Law Chambers	Beer Wholesalers	Minerials (soft drinks) Wholesalers	Second hand clothes (okrika) dealers	Electrical/Steel Welders	Gas Welders	Road Construction Companies	Cement Blocks industries	Burnt bricks industries	Bookshops	Photocopiers Machines	Musical studios	Grains stores	Plastics materials	Rental services	Video/ clubs cassettes	Jewellery stores	Typing schools	Computer schools	Foam Distributors	Foam Sellers	Watch repairs	Clock/ watch sellers	Art studios	Porters premises
294	009	622		109	571	611	27	182	309	312	612	34	34	602	13	13	609	99	613	12	610	614	30	604	. 56	56	617	618	909	605	209	620
120204	120204	120204	120201	120204	120204	120204	120207	120204	120204	120204	120204	120204	120204	120204	120201	120201	120204	120204	120204	120207	120204	120204	120201	120204	120204	120204	120204	120204	120204	120204	120204	120204
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Yearly					Vearly	Voorly	Vearly	Vearly	Vearly	really					100			Vearly	remily								Per Unit	rearly			Yearly	
5,000,00	5,000.00	1,000.00	2,500.00	2,500.00		00,000,2		00,000,0	1000000	8,000.00	2,500.00	1,500.00	2,500.00	1,000.00	2,500.00	10,000.00	2,500.00		15,000.00	15,000.00	10,000.00	2,500.00	5,000.00	5,000.00	10,000.00	5,000.00	NO CONTRA	1,500.00	5,000.00	50,000.00	Same as rates of	similar business situated outside
20,000	10,000.00	2,000.00	5,000.00	5,000.00	20,000.00	20,000.00	20,000.00	30,000.00	20,000.00	16,000.00	5,000.00	3,000.00	5,000.00	2,000.00	5,000.00	20,000.00	5,000.00	100,000.00	30,000.00	30,000.00	20,000.00	5,000.00	10,000.00	10,000.00	20,000.00	10,000.00	100,000.00	3,000.00	10,000.00	100,000.00	Same as rates of	similar business situated outside
Yearly	2,500.00	2000/100	1,500.00	1,500.00	Yearly	Yearly	Yearly	Yearly	Yearly	4,000.00	1,500.00	1,500.00	1,500.00	500	1,500.00	5,000.000	1,250.00	25,000.00				50100	The state of the s	The second second							00.000	
1,000.00	5,000.00	1300/650	2,500.00	2,500.00	1,500.00	1,500.00	1,500.00	2,500.00	15,000.00	8,000.00	2,500.00	1,500.00	2,500.00	1,000.00	2,500.00	10,000,00	2,500.00	50,000.00														10
Motorcycles Hirers Association	Printing Houses	Photocopiers Machines	Cinema Houses	Video Viewing Centres	Yam Sellers Association	Butchers Association	Fish Sellers Association	Cattle Dealers Association	Godsheep and Pig Dealers Association	Livestock Shop	Palm Oil Dealers	Rice Dealers Association	Grain/Garri /Pal Oil stores	Small Scale Industries	Mini Market Shop	Private Commercial Motor Parks	Aluminium Works	GSM Mask	Agrohemical Distributors	Private Radio/TV Stations	Private Transpoters	Events Rentals Shop	Events Centres	Gas Plants	Rice Mill Factory	Lotto House	Power Holding Company	Point of Sales (POS)	Bottle/Sachet Water Factory	Borehole Drilling Company	Local Markets	Sprivate Carriera/Speed Post &
603	809	56	30	30	4	70	17	601	110	112	12	-13	12	33	919	29	59	29	30	32	33	35	35	36	37	38	39	40	41	42	43	
120204	120204	120204	120201	120201	120201	120201	120201	120204	120204	120204	120207	120207	120207	120209	120204	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	120201	24(20)4

Part A

IABLE	TABLE CONTAINING DETAILS ON REGISTRATION OF BUSINESS	ATION OF BUSIN	IESS	m	
PREMI	PREMISES IN BENUE STATE	Ca	Categories of Towns		
	1) Zone A - Shall comprise all local government Headquarters including Makurdi the state capital and the following urban areas.	al government He	adquarters including M	lakurdi the state capital a	nd the following urban are
	a) Ihugh				Action of the substitute of
	b) Ugbokolo				e reviewed if the
	c) Zaki-Biam				bluca tud prisidedi.
		uwc			
	e) Adoka O Dandu		of to orid bus id		
	Lauren Dauer		takings at Makuro	Nootogical 5	00 Bet Verige
	2) Zone B – sha	Zone B - shall comprise all other towns	her towns	ENDANCE OF STREET	TO LOUIS OF THE PARTY OF THE PA
PART	PART III. RATES AND RENT FO	R MAKURI	NT FOR MAKURDI MODERN MARKET	ARKET	SIMENIA
S/No	DESCRIPTION OF REVENUE	NO. OF	OLD RATES	PROPOSED NEW	REMARKS
	SOOKCE	SHOLD	*	**	10.
	Rent on Makurdi Modern	2013	105 000 00	1 900 000 00	Del. Mest. 20
	Market Stalls	ini ord	(storing tent)	(Storng tent)	CHAIRC FOR THE
	Single Bay Stall	1665	28,800.00	50,000.00	RephBervios 9
	Double Bay Stall	293	57,600.00	100,000.00	Per Head Per Year
	Four Bay Stall	63	115,200.00	180,000.00	N 10.0
	Executive Shops	64	114,000.00	180,000.00	0
	Ware House	24	114,000.00	200,000.00	PRO NI PE
	Banks	ilual	00.000,566	1,500,000.00	Ground Floor
		oli	1,226,400.00	2,000,000.00	Upper Floor
	Grinding Engines	24	14,400.00	30,000.00	D S R
	Zain Tower		100	1000 Hd	KI
ins	Collections from Abattoir	EŅ	1001	TADES TO SERVICE THE SERVICE T	Per Day
	Cow	IAI	300	1,000.00	Per one
	Pig	KS.	200	700.00	Per one
	Co. +		100	00 003	-

TESTMENT RATES 500 Per Adult 100 per child Lease agreement is subsisting but could be reviewed if the Lease Agreement is extended for anothe lease	ENUE ITEMS FOR MINISTRY OF TRADE AND INVESTMENT REVENUE SOURCE SOURCE SUBHEAD 20 Gate takings at Makurdi Zoological Garden and hire of Facilities 5 Lease Fee From Benue Hotel Subsisting by be reviewed Lease Agree extended for lease	OR MINISTRY OF TRADE AND DESCRIPTION OF REVENUE SOURCE Gate takings at Makurdi Zoological Garden and hire of Facilities Lease Fee From Benue Hotel Makurdi	ENUE ITEMS FOR REVENUE 1	
250.00 per sack		Sacks	10 Sa	120221
extended for another lease	Making in the state capital	Post No.	non the second s	eugmontisde -92, 3003
be reviewed if the Lease Agreement	10		oloxods	G G
subsisting but could	ue Hotei	ase Fee From Ben akurdi	0.01	120209
I eace agreeme	L Hotel	r C	Town W	60
100 per child	acilities	rden and hire of Fa		120200
500 Per Adult	rdi Zoological	ite takings at Maku		120208
NATE	CE CE	SOUR	all profess	AR A
ESTINIENT	TRADE AND IN	MINISTRY OF	UE ITEMS FOR	公田
ry is hm ees nual	tams	9	12HOES	VIEZ VIDE
ortic		resident a report of the second	705	pen Spaces
. Brantie		ground rent) 5 705,000.00	OL MARINE	pen Spaces
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		(grou	plex	able Collection s neya Shopping (
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	(gro	6,000 1,200 (ground 1 705,00	plex	otorcycles (Bike
	(gro	6,000 1,200 (ground 1	xəld	railers) cotorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (pen Spaces
	(gro	1,500 6,000 (ground 1 705,00	plex	rticulated Vehicl railers) otorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (
	(gro	1,500 6,000 (ground 1,200	z pod x pld	rticulated Vehicl railers) otorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (
	(gro	1,500 6,000 (ground 1,700	blex	orries (911, etc) rticulated Vehicl railers) otorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (
	(gro	1,500 6,000 (ground 1,200	x spld	ommercial Buse ixis orries (911, etc) rticulated Vehicl railers) otorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (pen Spaces
	(gro) (1,000	1,500 6,000 (ground 1,700	blex	ivate Cars mmercial Buse ixis orries (911, etc) rticulated Vehicl railers) otorcycles (Bike ppers emi Trucks/Pick able Collection s neya Shopping (pen Spaces
	1 (gro	1,500 6,000 (ground 1,705,000	x pld	ivate Cars Invate Cars Invate Cars Invites (911, etc) Irriculated Vehicle (11, etc) Irri

PART III (D) COOPERATIVE REVENUES

S/No	REVENUE HEAD	REVENUE SUBHEAD		OLD RATES ₩	PROPOSED NEWRATES PER YEAR N	REMARKS
Ains	120207	14	Reg. of a cooperative society	5,000.00	10,000.00	Per Per
RS	120207	14	Renewal of cert.	1,500.00	5,000.00	Old rate retained
aed by	120204	04	Reg. of a cooperative union	10,000.00	20,000.00	
	120204	04	Renewal of cert.	3,000.00	10,000.00	Old rate retained
red by ooks	120207	013 004	Audit and Supervision fees of	2,000.00	5,000.00	Per Audit
sed by ools		300	Cooperative societies.	08/83/85	(2020)4 5 5	

EDUCATION

1. MINISTRY OF EDUCATION

Benue State Internal Revenue Service shall assess all higher institutions in the state that offer consultancy services and such institutions shall be taxed accordingly.

S/No	REV	ENUE	REVENUE	DESCRIPTION OF	OLD	PROPOSED	REMARKS
ned by	TOTAL TOTAL	EAD	SUBHEAD	REVENUE SOURCE	RATES N	NEW RATES PER YEAR N	
818 0.00 = 1cd by	ye 36 relai	120204	140	WAEC/NECO Centre Recognition Fee	60,000.00	100,000.00	Remitted to Govt treasury.
5 (90) For (0) Fr(1) (240 240 78	120204	27	Tender fees	ay Strain	1% of Contract sum	
riging vides	Spe	120204	. 50	Inspection fees for School establishment for Nur./Pri. & Sec.	60,000.00	100,000.00	Retained by MOE for Inspection/ Monitoring/ Supervision

	120201	60	Sec. Sch. Establishment Fees	150,000.00	300,000.00	Remitted to Govt treasury.
KAM)	120201 24.434 24.4344	OSA 59 30 939	Nursery/prima ry establishment Fees	100,000.00	200,000.00	Remitted to Govt treasury.
	120204	53.00	Annual Renewal of Registration	50,000.00	50,000.00	To Govt Treasury
8	sign by T 00 000 ostrojen je	12 100.00	(Private Schools only)	Rend	1 14	through BIRS
	120204	142	Office Equipment	600.00	600.00	Retained by Schools
	retained		Stationary & Exams	705) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40 4	12020
	120204	143	Travelling & miscellaneous	300.00	300.00	Retained by Schools
	120204	144	Library Development	300.00	300.00	Retained by Schools
	120204	145	Quality control	90.00	150.00 Per Student	1/3 to TSB, 2/3 to MOE for
	rsilo tr	in the state th	assess all higher institution	HON E	OFEDUCA nal Revenue	inspection/ monitoring of schools.
ARK	120204 M39 038090	62	Proprietor's maintenance fee	150.00	150.00	Retained by Proprietors
	120206	146	School badge	100.00	250.00	Retained by Schools
han	120206	28	Dossier Dossier	150.00	500.00	Once in 3 years
sury.	120204	147	Games	600.00	600.00	360.00 retained by
X O	19% of Samuel	olo cycl	Tender fees	# 12 M	120204	School 240.00 to TSB for
Dyn of H	(6,000,000 Reta	E 30,090,00	Inspection fees for	50-1	120204	Sporting Activities

-014	120207	30	PTA dues	600.00	600.00	1-1-1-1-
	120204	148	PTA PTA	50.00	50.00	Once in 6
-db-			Registration			years for
a-00 ₅			a = = = aO voling Langu	in giels		Schools'
	120204		4			PTA
- Ole	120206	03	Identity Cards	170.00	500.00	Retained b Schools
-024	120206	29	School File	100.00	100.00	Retained b
	120206	30	Prospectus	200.00	500.00	Once in 6 years for new intake
	120204		Boarding fees	14,000.00	21,000.00	Per term.
5005			ede Meal (Periodic)	14 11 11 11		Retained b
9 19 9 9000 10			ngle Author (more	S 	8 2 8 8	Schools for feeding @ №200 per
100-318						day.
ri N A	120204	53	— In — Insures ICT a look	1,500.00	1,500.00	1,000.00 Pe Student
						retained by
			KULLA POLYTECHNIC N	KANE TOR	ALFRED A	School and
REMARKS	daso	PROF	RIPTION OF DIA	DEBO DESC	ELEVER TELVER	500 to MOI
127	120204	M	CYRNIE E RATE	si lak	mm 12	ICT Project
Δ.	120204	A.92 53	Workshop Fee	30.00	30.00 Per	15,000 Per
BRIM	750.000				Term/Per	Term/Per
186	00.000		(e).6 3 18 3 3T		Student	School paid to TSB.
	00.000			located 1 F		30,000 to
No.	00.000			philar in		MOE.
E Ipig	2 00,000		부 교회 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	D-ROVIN		The rest
	00.000		digence = 8 8 8 61,8)	H-more a		Retained by Schools for
ND & IMB	500.00			HEIVIL P		capacity
UMBE		02 - 1,00.0		rebrisit H. I.	(000 00	building.
MBB F GM	(0.603 1 (0.603		1 Transistor register	ragorff S	6,000.00	Retained by MOE for
TINITE STATE			0,03 3 3 3 3 3 3 3 3	Proces		continuous production
ND. I	_00.000		POLICE THE RESIDENCE OF THE PARTY OF THE PAR			A STATE OF THE PARTY OF THE PAR
ND IJMBER NE UMBE	-00.002	2 00.6 2 - 00.6		DidgA S		
ND DMBER NE DMBE	-00,002 -00,002	00.0 -00.0 -00.0	Attendance Register	The state of the s	400.00	to schools
ND IJMBER NE UMBE	00,000	2 00.6 2 - 00.6	Attendance Register Scheme of	The state of the s	400.00	and issuance to schools -do- -do-

50.00 00.00 50.00 50.00 in 6	Lesson Monitoring Book	30	500.00	-do-
10) (150)	Time Book		600.00	-do-
William Hill Black B	National Policy On Education		1,600.00	-do-
176,000 100,000 Rebilled b.	Staff Movement book	Physiks I'	600.00	-do-
Schools Schools	Conduct Book		600.00	-do-
24 berina V 00.00 00.001	Visitors Book	1139 1	600.00	-do-
200.00 500.80 One in 6	Student/Pupil's dossier on Rev. Head A57 no.120206 Sub 28	300	1,000 (Once in 6 Years)	-do-
	should be increased from 500 to 1,000		120204	
ud harieta!!	Piece Meal (Periodic)		10,000.00	-do-
Selection of the first of the f	Single Author (more than 2 books)		20,000.00-	-do-
190 (USE) - FOR SOLES OF SOLES	Publishers		50,000.00	-do-
.500.00 1 500.00 1,000.00 Per	School Establishment Form	53	10,000.00	-do-

S/No	2. AL REVENUE HEAD	REVENUE SUBHEAD	TE TORKULA POLYTEC DESCRIPTION OF REVENUE	OLD RATES	PROPOSED NEW	REMARKS
	HEAD	SUBITEIRD	SOURCE' SOURCE	53 H	RATES →	
e bis	120206	06	Sale of Admission	3,750.00	3,750.00	IJMBE
	21 01		Forms	5,000.00	5,000.00	ND
	0.000	PEL THE	School Fees		1510 50	7 7 7 13
	120204	52	Indigenes –ND	37,500.00	45,000.00	
	120204	52	Non-Indigenes –ND	56,850.00	60,000.00	3 - 17 -
wit	120204	52	Indigenes –IJMBE	31,800.00	40,000.00	
	120204	52	Non-Indigenes – IJMBE	61,800.00	70,000.00	ocall b
1 4	120204	132	Screening Fees	1,500.00	2,500.00	ND & IJMBE
	120204	132	Processing Fees	250.00	500.00	IJMBE
	120204	160.0152		500.00	1,000.00	ND
	120204	132	Processing of Results	1,500.00	2,500.00	IJMBE
	120204	132		2,000.00	3,000.00	ND
1 310	120204	150	Resit Exams Fees	1,500.00	2,500.00	IJMBE& ND
11001	120204	151	Aptitude test fees	1,500.00	2,500.00	IJMBE
	120204	151	note Danietas	2,500.00	3,500.00	ND
	120204	132	Students Handbook	1,000.00	2,000.00	ND & IJMBE
	120204	126	Processing of	2,000.00	3,500.00	IJMBE
	120204		Certificate	5,000.00	6,000.00	ND

120204	48	Development Levy	5,000.00	6,000.00	Per Session
	152	Accommodation	5,000.00	7,500.00	Optional
120208	153	Library Development	2,000.00	5,000.00	ND & IJMBE
120207	154	Medical Insurance (HMO)	2,5)0.00	3,000.00	All Students
120204	48	Medical Fees	1,000.00	3,000.00	All Students
120204	52	Exam Materials	2,000.00	3,000.00	All Students
120204	163	Lamination	100.00/Copy	200.00	
120204	164	Photocopying	10.00/Copy	20.00	1 3
120204	48	Internet Levy	2,000.00	3,000.00	1 8 3
120204	155	Caution Fees	1,000.00	2,000.00	Refundable
120204	163	Admission Letter/ Acceptance Fee	1,500.00	5,000.00	New Students
120204	48	Security Levy	2,000.00	5,000.00	Per Session
120204	62	Maintenance Levy	2,000.00	3,000.00	Per Session
120204	8 62	Sports Levy	2,000.00	3,000.00	Per Session

REMARKS	というとは				1.0 1.0	00					10	00 m	20 182 CA	ACR			VI TOTAL	70 KH 10 KH		101 101 101			おりの世界がな									The second second		200000000000000000000000000000000000000			
EW RATES	OFF			35,000.00	35,000.00		35,000.00	35,000.00		35,000.00	35,000.00	10, 10,		56,000.00	56,000.00	2011年	56,000.00	56,000.00	e di ti	56,000.00	56,000.00			35,000.00	35,000.00		20,000.00	20,000.00		40,000.00	40,000.00	ter literal designation	40,000.00	40,000.00	45,000.00		5,000.00
PROPOSED NEW RATES	NO			40,000.00	40,000.00		40,000.00	40,000.00		40,000.00	40,000.00	10. 10.				H NO CH	10 11 11		The Part of the last of the la				310 181 197									4 4 4 -	10,300.00	10,300.00	25,000.00	R	K
OLD RATES N	OFF			20,000.00	20,000.00		20,000.00	20,000.00		20,000.00	20,000.00	0.1		32,000.00	32,000.00		32,000.00	32,000.00		32,000.00	32,000.00	ni he	siv	20,000.00	20,000,00		10,000,00	10,000.00		22,200.00	22,100.00		10,900.00	9,700.00			2,700.00
OLD R	NO			22,000.00	22,000.00		22,000.00	22,000.00		22,000.00	22,000.00			E E E 6 3	3	de	E 13	3		3	3			2	2	0			S CONTRACTOR		0.00		10,300.00	10,300.00	25,000.00		
DESCRIPTION OF REVENUE SOURCE	REGULAR SCHOOL FEES	INDEGENE	NCE 1	School of science/voc.& Tech	School of Arts Languages	NCE II	School of science/voc.& Tech	School of Arts Languages	NCE III	School of science/voc.& Tech	School of Arts Languages	NON INDEGENE	NCE 1	School of science/voc.& Tech	School of Arts Languages	NCE II	School of science/voc.& Tech	School of Arts Languages	NCE III	School of science/voc.& Tech	School of Arts Languages		INDEGENE	School of science/voc.& Tech	School of Arts Languages	PART TIME	NCE Contact I –IV	NCE Contact V	NON - INDEGINE	School of science/voc.& Tech	School of Arts Languages	PART TIME	NCE/Contact I –IV	NCE/Contact V	PDE	SALE OF FORMS	PRE NCE
REVENUE SUBHEAD	Į.	3		52	52		52	52		52	52		Ta	52	52		52	52		52	52	2	10	52	52		52	52	7/p	52	52	Ti Ly	52	52	52		90
REVENUE HEAD	120204	120204		120204	120204		120204	120204		120204	120204			120204	120204		120204	120204		120204	120204			120204	120204		120204	120204		120204	120204		120204	120204	120204		120206
S/No																																	118			30	159

0 New Students Per Session International Local 3,000.00 10,000.00 70.00/Copy 5,000.00 4,000.00 4,000.00 6,000.00 150.00/Hour 80.00/30mins 5,000.00 3,000.00 20,000.00 2,000.00 2,000.00 1,000.00 30.00/Copy 1% of Contract sum 10.00/Copy 150.00/Copy 2,500.00 1,000.00 .500.00 6,000.00 1,000.00 00.000,1 10.00/Copy 2,000.00 12,000.00 2,000.00 500.00 500.00 150.00/Hour 80.00/30mins 2,000.00 70.00/Copy 30.00/Copy 150.00/Copy Browsing TIME Printing PDE Certificate Demonstration School Fees Practicing School Fees Statement of Result Surcharge for loss of receipt Browsing Scanning Id Card Transcript Deferment Fee Admission/Acceptance fee Photocopying Lamination Internet Service Development Levy Screening Fees Tenders Fee PART 90 90 125 125 125 124 90 90 130 163 164 161 132 48 03 161 161 161 161 27 120206 120206 120206 120206 120204 120204 120204 120204 120204 120204 120204 120204 120204 120204 120204 120204 120204 120206 120204 120204 120204 10 00

4. COLLEGE OF EDUCATION, OJU

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₩	REMARKS
	120204	52	School Fees Indigenes	12,000.00	32,000.00	All Depts
750.0	120204	52	School Fees Non- Indigenes	24,000.00	39,000.00	All Depts
100	120204	152	Hostel Accommodation	5,000.00	5,000.00	Optional
			SALE OF FORMS		7.000.00	
	120206	06	PRE NCE	2,700.00	5,000.00	
18	120206	06		1,500.00	3,000.00	
18 4	120206	06	PDE	2,000.00	5,000.00	
8	120206	06	Demonstration School Fees	12,000.00	20,000.00	00,
80'8	120206	06	Practicing School Fees	6,000.00	10,000.00	2,000
	120204		MISCELLANEOUS			
	120204	125	Certificate	2,000.00	4,000.00	
	120204	125	Statement of Result	1,000.00	2,000.00	
	120204	125	Transcript	1,000.00	3,000.00 6,000.00	Local International
13	120204	130	Deferment Fee	500.00	2,000.00	
No.	120204	Ing T	Surcharge for loss of receipt	500.00	1,000.00	A REIN
	120204	124	Admission/Acceptan ce fee	2,000.00	4,000.00	latratic nation
	120204	163	Lamination	70.00/Copy	70.00/Copy	
12	120204	164	Photocopying	10.00/Copy	10.00/Copy	ES C
18	120204	161	Internet Service			a a
18/	120204	161	Browsing '	150.00 /Hour	150.00/Hour	18 ac
	120204	161	Browsing -	80.00 /30mins	80.00/30mins	
12.0	120204	161	Printing	30.00/Copy	30.00/Copy	
10	120204	161	Scanning	150.00/ Copy	150.00/Copy	506 506
	120204	48	Development Levy	12212	5,000.00	Per Session
8	120204	132	Screening Fees	181	2,500.00	New Students
18	120206	03	Id Card		1,000.00	4 1 112
	120204	27	Tenders Fee		1% of Contract sum	

bringing	REMARKS	Building, building	Pre-ND financial	studies, Business,	Maths/statistics	Pre-ND science	Tech, Engineering	Science, FAA,	Secretarial Admin	HCM Statistics	ND 1 Financial	Studies, Business &	Marketing	ND1 science Tech,	Engineering, SL.T	secretarial studies,	DIP 1 HCM, ND 1	Serv.	Geoinformatic	NDII Business,	financial studies,	Engineering SLT,	FAA, HCM	Engineering	HND Business,	Accounting,	Marketing,	Statistics	HND I SLT,	Engineering		Accounting,	Marketing, Statistics	
	PROPOSED NEW RATES	Non – indigene₩	28,000.00		69.600.000	41,500.00				100	36,000.00	30.000.00		54,000.00				NACIACIA O	30,000,00	24,000.00		1 SNO.C	No contract of the contract of	1 350000 Pt	39,500.00	συμοσμος	34 000 00		84,600.00		27,000.00		21,750.00	
	PROPOSE	Indigene ₩	15,600.00		7.7.800.00	23,500.00					20,500.00	19.500.00		29,500.00			28,800.00	2		12,750.00					22,000.00	· popularion ·			37,500.00		15,000.00		30,600.00	
КОГО	1000 2		18,200.00		46,400,00	27.700.00	1000		188		24,000.00	20.000.00		36,000.00		T CSN IIII	34,500,00	80.00/308g	20.000,000,00	16,000.00				34 200 00	26,040.00	AND WA	34 300 00		56,400.00		17,360.00		34,500.00	
STATE POLYTECHNIC, UGBOKOLO		Indigene 🕷 .	10,400.00		25,200,00	15 600 00			Referenced Flor	Age of Coursell	13,500.00	12/08/01/01	Carrimation	19.500.00			19.280.80	Browsen	11 000 00 01	8.500.00				10,000,00	14,520.00	Talannina.	200 200 2		25,000.00		00.089.6		20,400.00	
			School Fees		School Fees	School Fee	2011001100			Charlege for	School Fees			School Fees			Chool Rees		chool Fees	School Fees				ahool Feed	School Fees	curof Lees			School Fees		School fees		School Fees	
1. BENUE	REVENUE		52	10	52	52	75				25	ı	163	57	1		101	161	191	52	10				52				52		65	1		
	REVENUE HEAD		120204	107071	120204	100001	120204		170504		120204		120204	100001	107071	100000000000000000000000000000000000000	202041211184	128284	A POOD C	120204	120201		121124	10000	120204	SOTOR	*		120204	70200	120204	107071	1,70504	
	S/No																		* 7 * 7			* 1 * . * .		******		174740	n+ 1. n.	- 174 OU-	*.v* v = 10 (1)*			97,527.2	1778418	

HND II SLT, FAA,HCM, Engineering	CCC, HCC, Fashion, BTCH, TCL, ACLS, Other Engineering	TC II in Engineering BTCII, ACLS	Dip in Law, Dip in Local Govt., Dip in Ex. Grade ASO CPA, CPM, CCD, CBH	Dip II Law, Dip II Local Govt	ADIA,HDLG,DPA L,DPAAL,DPML, DCDL, BFI,MASS COMM, Dip in Library Sc. 1	Dip in lib. SCH. Dip II, HDGL,DPAAII, DPAAII,DPMII,D CDII,B/FIIDIP LAW II Mass Comm. II	Cert. in Computer, Cert. in Printing	NDI Computer, Printing, printing Dip1Corutesy/ Fashion Design1	ND II Computer, printing.
	51,750.00	36,000.00	51,750.00	30,000.00	51,750.00	30,000.00	69,600.00	/8,/50.00	48,000.00
30,600.00	30,600.00	19,500.00	28,800.00	16,500.00	28,800.00	19,500.00	37,800.00	42,500.00	25,500.00
34,500.00	34,500.00	24,000.00	34,500.00	20,000.00	34,500.00	20,000.00	46,400.00	52,500.00	32,000.00
20,400.00	20,400.00	13,000.00	19,200.00	11,000.00	19,200.00	13,000.00	25,200.00	28,200.00	17,000.00
School Fees	School Fees	School Fees	School Fees	School Fees	School Fees	School Fees	School Fees	School Fees	School Fees
52	52	52	Brows Printing	52	25 2 30	25	52	52 SABHEV	52
120204	120204	120204	120204	120204	120204-	120204	120204	120204	120204

6. BENUE STATE POLYTECHNIC, UGBOKOLO

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
	120206	31	Student info hand book	1,000.00	1,500.00	New students
	120204	132	Screening Fees	1,000.00	3,000.00	New students
	120204	48	Library Levy	2,000.00	2,500.00	Per Year
	120204	48	Medical levy	2,000.00	2,500.00	New students
RHIKS	120204	48	Insurance levy	500.00	1,000.00	All students
	120204	04	Student union	600.00	1,000.00	All students
	120204	03	ID Card levy	1,000.00	1,500.00	New students
geiten	120204	52 00.0	Exam fees	3,000.00	4,500.00	All students
bli	120204	152 0.00 0 0,0	Accommodation	3,000.00	5,000.00	Only students given accommodation.
	120204	62	Maintenance fees	4,000.00	5,000.00	All students
lim	120204	0.00	Sports levy	2,000.00	3,000.00	All students
	120204	163	Dept. Fees	300.00	500.00	All students
line	120204	163 00 0	Deans fees	200.00	300.00	All students
ndent	120204	126 00 0	Student result	700.00	2,000.00	All students
	120204	126	Certificate	4,000.00	6,000.00	All students
	120206	06	Admission form	2,000.00	5,000.00	New students
lior	120204	48	Security levy	2,000.00	3,000.00	Per Session
	120204	124	Acceptance fees	1,500.00	3,000.00	New students
udent	120204	48 00.0	Internet levy 'man	3,000.00	4,000.00	Online reg. and payment of school fees.
	120204	48	Development Levy	275 (19.40)	5,000.00	Per Session
	120204	130	Deferment of		2,000.00	A Real Property and the latest and t
ZHS/	MIN OS	TPROPOSI	Admission	igogad s	FEVEVEN	NA DEEVENT
	120204	NEW RATES	Transcript - 11113	OF REV	3,000.00 6,000.00	Local International
	120204	27	Tenders fee		1% of	
	er To be sh	2,000,00/p	ce fees - 1,000.00	Maintenar	Contract sum	120204
and oly.	120207	01	Benue Polytechnic Consultancy Services Limited		40% of the declared net profit of the consultancy outfit to be remitted to Benue Polytechnic.	

7. BENUE STATE SCHOLARSHIP BOARD

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
Him	120206	32	Scholarship Form	1,000.00	1,000.00	Receiber 12
	120206	33	Students File Jacket	200.00	200.00	
TE ,	120206	00034	PAY Record Card	200.00	200.00	12021

Library Levy 2,000.00 2,500.00 Per Year x S 8. BENUE STATE EXAMINATIONS BOARD

S/No	REVENUE	REVENUE	DESCRIPTION	OLO	NEW	REMARKS
	HEAD	SUBHEAD	OF REVENUE	RATES N	RATES	
	New studen	1,500.1	OOO SOURCE		4 1 03	1 12020
	120204	002.52	MOCK 1	2,000.00	4,500.00	Registration
	Only studen	000,2 3 8000	odation 3,000.		4 818 1 152	per child
	120204	52	JSSCE	1,500.00	2,000.00	
.ngn	120204	52	FCCE	2,000.00	5,000.00	
	120204	.000.52	EJSCE	2,000.00	5,000.00	15 1 12020
	120204	52	BNS Entrance	200.00	500.00	Per pupil
	0 [All students	1005 15 500	Exams		4 6.	0202115
	120204	52	FSLC	100.00	1,000.00	Per pupil
	120204	52	Federal Craft Cert	700.00	1,500.00	Per Student
	120204	52	Certificate	BOTTITISLE TE		12021161816
SII	O New stude	0.0003 2 500	Fees/School Board	A simissio	00 = 5 = 6 0	02021-12/2
ils q	120204	52	Nursery/Primary	50.00	50.00	Per pupil
	0 -New studes	0.000 8 19 100	School	A deceptan	[보고] 원년 <u>8</u>	ANET 1812
Edul	120204	52	Secondary Cert	100.00	100.00	Per Student

9. TEACHING SERVICE BOARD (TSB)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES №	PROPOSED NEW RATES	REMARKS
SING REVENUE BEVT	120204	* C. 26 act suth 40% of the declared net profit of the consultancy outfit to be remitted to Benue Polytechnic	33 33 V	O0.000,1 Benue Poly Consuitanc Services L	2,000.00/per student/per term	To be shared 1,400.00/600.00 between schools and Govt respectively. TSB to collect 600.00 on behalf of Govt. using BNT6

10. BENUE STATE UNIVERSITY (BSU)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₩	PROPOSED NEW RATES	REMARKS
	120206	35 00.0	Section 6, CAP 15 of the Benue State	Inegal erec	0.000.00	As approved by the
	120200 00.0	0.00 21 50,01	University, Laws of Benue State,	EXPosure o	117	University Council/State
	00.0	0.00	2004 applies.	Lealure to c	1 22 La mon	Government.

ENVIRONMENT AND PUBLIC UTILITIES

1. MINISTRY OF ENVIRONMENT

S/No	REVEN HEAI	00.0	REVENU SUBHEA		DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
	120204	00.6	91	00	Fees from construction services	2,000.00	2,000.00 minimum	>1,000,000 is processed by MOF
	120204	00.0	51	00	Logging permit	Adust bin Street obstruc	500.00 minimum	Will vary according to specie
	120201	00.1	22	00	License permit	Cyscant land at	10,000.00	Renewable at 50% yearly.
	120206	00.0	37 797	00	Fees from geophysical reports	overgrown we had had Failure to cless	00 00	Depends on the scope.
	120209		05		Fees from lease of equipment	premises, oac neourlyards	(0) (0,000	
	120201	00.	62	.00	Issuance of Carwash license	radure to may clean toplets in	5,000.00	C02021

2. BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES N	REMARKS
			LABORATORY ANALYSIS	seronek alignmen		
	120207	31	Distilled water	100.00/litre	200.00/litre	
	120207	32 00.04	Physical analysis	100.00	200.00	Per parameter
	120207	33	Chemical analysis	350.00	500.00	Per parameter

13.	120207	34	Biological analysis	600/plate	700/plate	Max 1,000.00
82	120207	35	Air quality monitoring	1,000.00	1,000.00	Max 2,000.00
		SCHAPUR	SANITATION FEES	T 10,040		
i is	120205	20	Illegal erection of sign posts	10,000.00	20,000.00	120206
118.	120205	21	Exposure of toxic materials	25,000.00	50,000.00	
	120205	22	Failure to clean side walk, drain to the fence	3,000.00	6,000.00	
22	120205	23	Failure to clean drain and gutter area	3,500.00	7,000.00	ENVIE
7.4 16.8	120205	24 .	Littering throw out, non provision of liter bin in commercial vehicles	3,000.00	6,000.00	L MIN
176	120204	NEWS	Carwash inspection/ Registration fee	OS ORGEN	7,000.00	AME
	120204	land Assiden	Sweep out	3,000.00	6,000.00	1.00001
	120205	05	Improper placement of dustbin	1,500.00	3,000.00	F02021
	120205	06	Failure to use covered dust bin	Build Sures on a	10,000.00	120204
128	120205	07	Street obstruction	7,000.00	14,000.00	
100	120205	08	Dumping of refuse on vacant land and overgrown weeds on vacant land	12,000.00	15,000.00	120201
	120205	m he 09 mg	Failure to clean premises, backyards and courtyards	2,500.00	5,000.00	120209
137.	120205	10	Failure to maintain clean toilets in restaurants, hotels, shops and schools	3,000.00	6,000.00	120201 2 BEN
1/2	120205	PROPOS	Discharge of sewage into public place	12,000.00	24,000.00	NO REVEN
12.	120205	Par/Depte	Structure on road setback and drainage alignment (fines, including demolition of the structure)	12,000.00	50,000.00	120207
16.	120205	13 102 at Cent 0	Failure of registered private refuse operator to service clients	20,000.00	40,000.00	120207

	120205	08 14 00.0	Failure to pay for services rendered by	1,000.00	2,000.00	
	1 (00.00).	0E G0,0	private refuse collectors	naleka ji dalam	10.000.00	1202
	120205	15 0£ 40 00:0	Digging across the road by an individual without approval (or 3 imprisonment)	5,000.00	10,000.00	12020
	120205	16	Failure to participate on the monthly environmental exercise	3,000.00	6,000.00	DOAC!
	120205	00.0	Littering throw out (uncovered vehicles conveying sand, gravel and waste)	10,000.00	20,000.00	12020
	120204 00:000	0.00 000	ENVIRONMENTAL DEVELOPMENT CHARGES	1 bood pool of the look	\$.000,00 \$.000,00	12020
	120204	293	Fertilizer/Ammonia/Ure a Manufacturing companies	30,000.00	5.000.00	12020
	120204	294	Cement/Asbestos Manufacturing Company	30,000.00	30,000.00	12020
	120204	295 00.0	Iron/Steel and other metal fabricating companies	30,000.00	30,000.00	12020
	120204	296	Battery manufacturing companies	30,000.00	30,000.00	neget
	120204	297	Rubber/tyre manufacturing companies	30,000.00	30,000.00	12020
	120204	298	Motor assembling /manufacturing companies	30,000.00	30,000.00	12020
	120204	299 00 0	Asphalt and Bitumen production companies	30,000.00	30,000.00	12020
and the second	120204	300	Petroleum refining and production companies and petroleum produce	30,000.00	30,000.00	12020
	20204 00.000	0.00 284 0.00 25	manufacturing companies	a nagifig ya 13 Masak	0.000.00	0502 F
	120204	108	Petro-chemical companies/ synthetic fibre companies	30,000.00	30,000.00	00001
	120204	302	Gas production companies	30,000.00	30,000.00	12020

120204	302	Aluminium production companies	30,000.00	30,000.00	12020
120244	304	companies	30,000.00	30,000.00	12020
120204	305	Glass companies	30,000.00	30,000.00	
120204	306	Industrial machinery manufacturing companies	30,000.00	30,000.00	12020
120204	307	Marble, Terrazzo manufacturing company	30,000.00	30,000.00	12020
120204	200	CATEGORY B	20,000,00	20,000,00	
120204	308	Textile industries	20,000.00	20,000.00	
120204	309	Breweries	20,000.00	20,000.00	
120204	310	Food processing/food canning	20,000.00	20,000.00	
120204	311 00.0	Sewage processing companies	20,000.00	20,000.00	12020
120204	312	Soft drinks manufacturing	20,000.00	20,000.00	12020
170749		companies	20,000,00	20 000 00	04041
120204	313	Paint manufacturing companies	20,000.00	20,000.00	
120204	314	Match manufacturing companies	20,000.00	20,000.00	12020
120204	315	Petroleum product marketing companies	25,000.00	25,000.00	12020
120204	316	Chemical manufacturing companies	25,000.00	25,000.00	12020
120204	317	Detergent and soap	25,000.00	25,000.00	12020
120204	318	Pulp and paper producing companies	25,000.00	25,000.00	
120204	319	Solid waste disposal companies	25,000.00	25,000.00	12020
120204	320	Pharmaceutical manufacturing companies	25,000.00	25,000.00	12020 The amount determine
120204	321	Flour mills/feed mills	25,000.00	25,000.00	by the
120204	322	Plastic manufacturing companies	25,000.00	25,000.00	la graduates
120204	323	Vegetable oils producing companies	25,000.00	25,000.00	Aggial
120204	324	Saw mills	25,000.00	25,000.00	nn nna 12020
120204	325	Miners	25,000.00	25,000.00	12.22

			CATEGORY C	LUCIAL I		
	120204	13	Photographic processing companies including film serving and	10,000.00	10,000.00	12020
		0.00		Diarie		12020
	120204	326		10,000.00	10,000.00	12020
	-00.00	320		URIZOTA A	10,000.00	
		0.00		Standa	1. 217	12020
	120204	327 00.0	Oil product	10,000.00	10,000.00	12020
		0.00 4.0	containerizing companies	Meat s	912	12020
	00.00	0.00 10.0	CATEGORY D	Portab	230	12020
	120204	328 00 0	Mechanized laundries	5,000.00	5,000.00	12020
	120204	329 00.0	Motor tools and spare parts	5,000.00	5,000.00	12020
	120204	0.01 330 00.0	Leather manufacturing and tannic companies	5,000.00	5,000.00	12020
	120204	331	Block making industries	5,000.00	5,000.00	Acces
	120204	332	Welding and fabrication companies	5,000.00	5,000.00	12020
	120204	333	Packaging companies	5,000.00	5,000.00	92021
	120204	334	Rice milling machine owners	5,000.00	5,000.00	12020
	120204	335 00.0	Carpet and rug manufacturing companies CATEGORY E	5,000.00	5,000.00	12020
	120204	336	Fish marketing, preserving and processing	3,000.00	3,000.00	12020
	120204	337	Candle and wax	3,000.00	3,000.00	
	00.00	0.00 100.0	producing companies	Grindi	242	12020
	120204	338	Laboratories (large scale)	3,000.00	3,000.00	12020
	120204	339	Piggeries with more	3,000.00	3,000.00	
noun	The Bi		than 10000 pigs diary produce	Render	244	12020
in wa	120204	340	Motor cycle machine workshops	3,000.00	3,000.00	
.898	120204	341	Machine tools spare	3,000.00	3,000.00	
K-	Man & 00 00	0.00	parts	Regist	245	12020
el In	ura na		CATEGORY F	solonii bear	in the second of the second	
00.00	120204	342	Hair dressing saloons	1,000.00	1,000.00	
	120204	343	Barbing saloons	1,000.00	1,000.00	

2020/00	30. 1,01 - 30.	00.0	REGISTRATION OF REGULATED PREMISES	Photograms	30,000 E	12020
120204	214		Bakeries	5,000.00	10,000.00	
120204	215		Diaries	1,000.00	2,000.00	
120204	216	90.0	Unstandardized restaurant	1,000.00	2,000.00- 5,000.00	12020
120204	217		Standard restaurant	3,000.00	5,000.00- 8,000.00	
120204	218	00.0	Cold rooms	5,000.00	10,000.00	12020
120204	219		Meat shops Mising	2,000.00	4,000.00- 7,000.00	
120204	230		Portable water factories	5,000.00	10,000.00	
120204	231	0.00	Aerated factories	5,000.00	10,000.00	12020
120204	232	00.0	Juice factories	5,000.00	10,000.0Q	12020
 120204	233		Grinding mills e.g. corn	2,000.00	4,000.00	
120204	234	60.0	Brewery industries	5,000.00	10,000.00- 50,000.00	WW.
120204	235	00.0	Hotels 1-10 rooms	5,000.00	10,000.00	JE071
120204	235	An's	Hotels 10-30 rooms	10,000.00	20,000.00	NYAZI
120204	235	00.0	Hotels 30 rooms and above	30,000.00	40,000.00	12020
120204	236	000,0	Private mortuaries	20,000.00	30,000.00	02021
120204	237	00.0	Nursery/Primary schools	10,000.00	10,000.00	12020
120204	238		Secondary schools	20,000.00	20,000.00	
120204	239		Vocational schools	10,000.00	10,000.00	
120204	240	00.0	Tertiary institutions	50,000.00	50,000.00	12020
120204	241	00.0	Private service providers (Waste management)	100,000.00	150,000.00	12020
120204	242		Grinding mills factories	50,000.00	100,000.00	
120204	243	0.00	Government mortuaries	50,000.00	50,000.00	12020
1 20204 00.00),E 120	0.00	FUMIGATION SERVICES	scale)	26.8(0.00 F	12020
120204	244		Rendering the service to customers	than 10		The amount determine
20204 00.00 20204 00.00),E322),E		Sycle machine Vell m 13,00 dps garnutosiums a siteal d tools spare spane 300	00.0%fotor 00.0%orilist Machin		by the category of premises.
120204	245	00.0	Registration of fumigation services	25,000.00	25,000.00	Annual enewal is №10,000.00

THOUSE ME		PUBLIC TOILETS		animih/ale	impoH
120204	246	Excreting	100.00	200.00	The amount determine by the
		4.000 - 5.000			category of premises.
120204	247	Urinating	50.00	200.00	Annual renewal is №10,000.00
120207	01	Environmental consultancy services	50,000.00	50,000.00	Medici
120204	313	Environmental Impact Assessment fee	60,000.00	60,000.00	ware h
120204	20	Miscellaneous	almi (ies not being	No Fixed Rate

REFUSE RATES TARIFF

S/N0.	Item(s)	Old rate N	Proposed rate N	Remarks
	Residential buildings	(C)	BIRIOURG	ACCITAL NO
1.	Single flat ≤3 bedrooms	500.00-1000.00	1,000.00	tav e tabrosot i
	≥ 3 bedrooms	115,000	1,500.00	
2.	Multiple household	rging nermi	See	Willy
	In one compound	Я	100	ne
	≤ 10 hds 000.0	500.00	2,000.00	
	≥ 10 hds	1,000.00	3,000.00	
3.	Undeveloped plots	000,4		
	≤ 30x30m	300.00	3,000.00	
1	>30x30m	2,000 Lead	5,000.00	
4.	Temporary structure	(FL) 000,0	Debuil Exiti graculut	Native liquer in
	Kiosk	200.00	500.00	
	Container	500.00	1,000.00	
5.	Super markets	1,000.00	2,000.00	Computer busin
6.	Provision store	500.00	1,000.00	*
7.	Beer palour	800.00	1,000.00	Tolecom servior
8.	Internet service providers	3,000.00	5,000.00	TO CHARLES
9.	Barbing/Hair dressing saloon	500.00	1,000.00	STEEDING TO SE
10.	Food vendor	500.00	1,000.00	Gobblers Tr
11	Food canteen		2,000.00	reducenholisT
12.	Food/snacks joints	10,000.00	10,000.00	Local Sovt. Soc
13.	Hotelsof 1-20 rooms	Marine Company of the	5,000.00	and mid two
Lance I	" 10-20rooms		15,000.00	Guest Homse
	" 20-30rooms 000,00		20,000.00	
	Hotels more than 30 rooms	THE PROPERTY AND A PARTY AND A	30,000.00	
14.	Filling station 000.00		10,000.00	Federal Medica

15.	Hospitals/clinics	TOILETS	Piggna	
		5,000	5,000	120204 124
9.0	나는 그리지 않는데 이 보이는 그 그 그는 것 같아요. 얼마면 가는 사람이 없다.	10,000	10,000	2,000.00
	adivd sawer in	15,000	15,000	12,000,000
16.	Dispensaries	12,000	5,000	
17.	Parks/resorts	4,000	5,000	
18.	Maternity homes	3,000	5,000	120204 - 24
19.	Furniture makers	4,000	5,000	
20.	Pharmacy	4,000	5,000	
21.	Medicine store	1,000	1,000	120207 1201
22.	Block Industries	1,000	1,000	
23.	ware house	2,000	5,000	F120204 F020C1
24.	Public liability Multi-National	15,000	15,000	
	companies not being banks	Pitter trin 81/09	usisoellu	120204 . 20
25.	Printing press	1,000	2,000	Tours a going a
26.	Timber dealers	5,000	5,000	CAL-DI GOO IGNI
27.	Schools/college	for alex biO	m(s)	NO. It
	Primary without residential	5,000		Residential but
	Secondary without residential	7,000		Single flat 53 b
	Secondary with residential	15,000	15,000	
	Tertiary	30,000	40,000 per one	Multiple househ
	dust bin		Refuse bucket	la one composed
28.	Banks	10,000	20,000	< 10 hds
29.	Club House e.g. wine bar, Makurdi	TETUS AND I	12,000.69 15	≥ 10 hdga (94)
	club etc.	4,000	10,000	ola bagolavabel I
30.	Mechanic workshops	500	1,000	markar >
31.	Poultry farm	2,000	2,000	>30x30m
32.	Native liquor housese.g BKT house	5,000	5,000	Temporary stylical
33.	Bakeries	1,500	5,000	Kiosk
34.	Bookshops	500	2,000	('ontainer
35.	Computer business centre	1,000	2,000	Super markets
36.	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,000	2,000	Provision store
37.	Telecom service providers	8,000	10,000	Beer palour
38.	Abattoirs	5,000	10,000	laternet service n
39.	Shoe making	500	1,000	Barbine/Hair dre
10.	Cobblers	100	500	Food vendor
11.	Tailoring/carpentry shades	500	1,000	Food canteen
12.	Local Govt Secretariat	20,000	30,000	Food/snacks inim
13.	Govt. Min./Par/Depts.	10,000	20,000	Hotelsof L20 roo
14.	Cuart Hause	4,000	10,000	10-201
15.	C 4 II UU.UUU.C.II	100,000	200,000	20-2010
16.	D . O OCC	50,000	100,000	HUSE WAY TO THE TOTAL TO THE
17.	7 1 13 6 11 1 0	100,000	150,000	Hotels more than
	Federal Medical Centre	100,000	150,000	Filling station

49.	Lockup shops in motor parks or		ce Providers (PSF)	84. Private Servi
	Market.	500	500	s Dome
50.	Tin/welder	1,000	2,000	mg(<u>)</u> e
51.	State Judicial Headquarters	30,000	30,000	teuhal s
52.	Recreational parks	5,000	5,000	Mealt 6
53.	Motor parks	10,000	10,000	sever s
	Places of worships 000.		naire parts	85. Hotor tools/s
	≤500 000.8	500		86. — Motorcycle/tr
	≥500	500	2,000	Significant [72]
54.	Private office	1,000	1,000	G. 1: 44tistion
55.	Factories 4000.1	5,000,L	0239	Subject to negotiation
56.	Aluminu/Glass work	5,000	5,000	Invertible 2 98
	olid waste da lassa compagnos c	10,000 per	20,000 per mast	89. Packaging co
57.	Mast	mast	arketing out iff W	00 Carpet/Rug is
58.	Mable/Tarazo Tiles 000 S	5,000	5,000	91 - Fish proceeding
59.	Iron sheet/metalfabrication shops	5,000	5,000	etanw hispi I CO
60.	Auto Electrical shops	3,000	5,000	
61.	Vulcanizers	500	1,000	01 Fish fames
62.	Motor Mechanic	2,000	2,000	194 Li ivestock fam
63.	Petro Chemical/Synthetic fiber	2,000	5,000	95. Candle and W
	companies	5,000	tituo en	96 - Chalk product
64.	Cooking Gas retailing outfits	2,000	2,000	97 Laboratories
65.	Cooking Gas plants	7,000	10,000	98 Machine Tools
66.	Cable/electricity companies	10,000	10,000	199 Building mate
67.	Electrical/Electronic retail shops	2,000	2,000	100% 11 Cold rooms
68.	Tailoring shops	2,000		101.—Open-shop
	Tailoring/Fashion design	1,000	2,000	102 Multinational
69.	Event Management venue e.g. IBB	2.0000	O. USAID) DOIL	Subject to negotiation
	Square, J.S. Tarkar Foundation			103 Car stands
70.	Water/water treatment plants	5,000	5,000	104. L.Cement shops
71.	Paint (Whale house)	10,000	10,000	105 Printing Mater
72.	Paint (Retail) 000.5	1,000	2,000 egoste no	
73.	Lubricants retails 000.2	500	1,000 godz	
74.	Chemical (wholesales) out fit	10,000	10,000	
75.	Chemical (Retail)out fit 000.	2,000	2,000	109. Optical service
76.	Provision store/shop	1,000	1,000	
77.	Corner shops 8000.X	5,000	5,000	110 Car wash out f
78.	Lockup shop	2,000	2,000	111. Table sales (in
79.	Timber/sawmill processing outfits	2,000 per	2,000 per shop	
	I sillure to clear drain and guiter	shop	rvices	B. Fumigation su
80.	Rice millers (mini-processing plant)	2,000	2,000	
81.	Mining			Graded according
01.	i i litter oin in commercial vehicles	0.000	1 Development	tocapacity
82.	Paper processing outfit	5,000	5,000	Charges
83.	Photographic/processing studios	2,000	2,000	

84.	Private Service Providers (PSP)		in motor parks of	9. Lockup shops
	Domestic wastes	S00-141 13		Market
	Chemical wastes 000.9	ice 1100051		0.s. Tin/welder
	• Industrial wastes 000.08	130,000	Headquarters -	Subject to
	Health care wastes	_ 5,000	nrks	Negotiation
	• Sewage 00 10 H	10,000	300 (1888) - 3884	3.5. Motor parks
85.	Motor tools/spare parts	2,000	2,000	no conflaces of wor
86.	Motorcycle/tricycle spare parts	2,000	2,000	S500+55
87.	Laundry/dry cleaning,	clearer 005	Julyana patha	5500
	Mechanized	3,000	3,000	4. Private office
	Manual	1,000	1,000	S: Factories
88.	Sand/Gravel dealers	2,000	2,000 2104 8	6. Aluminu/Clas
89.	Packaging companies	2,000	2,000	
90.	Carpet/Rug marketing outfit	2,000	2,000	77 - Walter
91.	Fish processing/marketing outfit	1,000	2,000	oxamilyaliday 1 87
92.	Liquid wastes 000.c	5,000	20,000 per	pm\testle april 1 0
	5,000	0.00 £	septic charge	0. Anto Electric
93.	Fish farms 00004 N	5,000	5,000	Vulcanizers
94.	Livestock farm 000,5	5,000	5,000	State Mechanism
95.	Candle and Wax producing outfits	2,000	2,000	himnel Form G. Francisco
96.	Chalk producing outfit	2,000	2,000	291/18/0/41/00
97.	Laboratories 000,S	5,000	5,000	ent) unident) L. Li
98.	Machine Tools/spare parts	2,000	2,000	es) midem 1
99.	Building materials	2,000	3,000	Himitaleria IIII. As
100.	Cold rooms	5,000	5,000	THE STATE OF THE S
101.	Open shop	2,000	2,000	**
102.	Multinational Organizations	900,1	noisela nion	ed Transaction
	(UNICEF, WHO, USAID)	2,000	2,000	SON A LEVERT Manage
103.	Car stands		2,000	- Square 18
104.	Cement shops 000,8	-000.2	2,000	antewwented 1
105.	Printing Materials Accessories	000.01	2,000	Alice Paint / Whate
106.	Boutique/fashion shops 000.5	000.FTT	2,000	72. Paint (Retail
107.	Agro chemical shop	SERVICE S	5,000	73. Lobricants re
108.	Foam retail shop	(1000:01	2,000 o (aslazotor	74 of 150 Phismical (w
109.	Optical serviceshop 000.5	2,000	2,000	SI Landard Wey Total Se
110.	Battery charging out fits 000.1	1,000	1,000	otz-noisi von 4 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
110.	Car wash out fits	5.000 44	2,000	77 Corner shops
111.	Table sales (inside Market)	12,000	500	78 AR Lookun shop
	,, (outside Market)	2,000 per	500	Timbergann
B.	Fumigation services	goria		
	Registration of fumigation	25,000	50,000	80. Ricelmillers
- 201	services	INAL	3 Green and white	prinima 18
C.	Environmental Development	SHMENTS		9
	Charges	5,000	100 000 ADDING SALE	CONTRACTORS

8.	Improper placement of dustbin	3,000	5,000	an appropries or A. 6.8.
	Failure to use covered dustbin	10,000	10,000	Cement/Asbesto
0.	Street obstruction	14,000	20,000	no on checompany on no
1.	Dumping of refuse on vacant lands and overgrown weeds on vacant land	15,000	20,000	Category B Brewery
2.	Failure to clean premises, backyards and courtyards	6,000	10,000	Food processing
3.	Failure to maintain toilets in clean restaurants, hotels, shop and schools	6,000	10,000	00 000 kempanies00 00
14.	Discharge of sewage into public place	24,000	30,000	Plantaceution
15.	Structures on road setback and drainage alignment (Fine include demolition of structure)	50,000	50,000	companies. Plastic manufact
16.	Failure of registered private refuse operator to service clients	40,000	100,000	Him was 1 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
17.	Failure to pay service rendered by private refuse collector	2,000	5,000	A.C. Chegary C. C.
18.	Digging across the road by individual without approval	10,000	20,000	eg orcompany 10 0 0 4 Sewage treatment agencies including
19.	Digging across the road by Companies	TANGU,UI	100,000	species menual
20.	Littering throw (out uncovered vehicles conveying sand, gravel and wastes)	20,000	50,000	S Standarkein (/) (6. Candle/wax plac
21.	Failure to participation on monthly environmental sanitation exercise by individual.	6,000	10,000	less than 100 pig Sess than 100 pig Sess than 100 pig Sess than 100 pig
22.	Failure to participate on monthly environmental sanitation exercise by Companies, corporate organization.	30,000 ¹⁰ 4,000 ¹⁰ 10 10 10 10 10 10 10 10 10 10 10 10 10	50,000	20. Private morti iri 21. Giriding mil e SANITATIO
23.	Carrying out trade on the street, road setback	50,000-	10,000	Exposure of fox
24.	Dumping of refuse in the drain, traffic island, walkway.	m (8,000,8	20,000	fense a militar in cleur
25.	Failure to provide and put into use sanitary dustbin on premises	7,000	5,000	
26.	Burial of corpse outside Government cemetery	0,000	Fees to be negotiated	 Car wash inspec
27.	Use of unwholesome material to roast meat for human consumption	6,000	100,000	tees 7. Sweep out.

3. BENUE STATE WATER BOARD

S/No.	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	PRESENT RATE N	PROPOSED RATE N
	120204	248	Domestic Family units housing not more than six (6) persons per household	1,000.00	1,500.00
0.00	120204	248	Domestic Family units housing more than six (6) persons per household	1,000.00	2,000.00
.000	120204	248	Office block (per floor)	3,000.00	4,000.00
	120204	248	Slaughter slab/Abbatoir	15,000.00	15,000.00
0.3	120204	249	Enclosed motor park	10,000.00	15,000.00
00.6	120204	250	In-patient Dispensaries/Maternity homes	5,000.00	5,000.00
00.0	120204	251	Hospitals (per ward)	5,000.00	7,000.00
007	120204	252	Club house	5,000.00	10,000.00
00.0	120204	253	Hotel (with catering services and less than twenty (20) rooms	25,000.00	30,000.00
	120204	254	Hotel (with catering services and more than twenty (20) rooms	25,000.00	35,000.00
-00.	120204	255	Guest House	6,000.00	10,000.00
- 00	120204	256	Chief's Palace	5,000.00	5,000.00
	120204	257	Restaurants/Canteens/Pubs	2,500.00	5,000.00
2019	120204	258	Boarding school (per student)	50.00	100.00
	120204	259	Day schools (per student)	25.00	50.00
	120204	260	Churchs/Mosques	2,500.00	5,000.00
	120204	261	Filling Station	5,000.00	5,000.00
		262	Car Wash	10,000.00	10,000.00
	120204 120204	263	Water Retailers	10,000.00	15,000.00
	120204	264	Packaged water producers (Bottle and sachets)	10,000.00	20,000.00
		265	Packaged water producers (Sachets)	10,000.00	15,000.00
	120204	266	Local Beverage Breweries (burukutu)	5,000.00	5,000.00
-	120204	267	Drycleaning shops	5,000.00	10,000.00
	120204	268	Hair Saloons	2,500.00	3,000.00
	120204	269	Central Bank of Nigeria Branch office	10,000.00	25,000.00
	120204	270	Other Financial institutions, mortgage baks	10,000.00	10,000.00

	120204		271		Water Tankers	2,500.00	3,000.00
	120204	e to	272	ered du	Public squares/Recreational parks/Stadiums Foundations	25,000.00	
03	120204	HUT H	273	-		50.00	25,000.00 00.001 PEVENUE
H	120204	14	274	C VO VA	Military, Paramilitary/Police (per family unit)	1,000.00	1,500.00
AA	land land		lane n	- 1 1 A	CONNECTION, CONSTRUCTION AND RECONNECTION FEES TO SEE THE SECOND	248	120204
UU.	120204	1 U	275		Residental lonesugn and another (a) xiz		
	120204		276	in kolitik	Connection fees a ging vime a gizemoft	5,000.00	5,000.00
00.	120204	1 0	277	s khoo	Construction fees	2,500.00	2,500.00
00.	120204	1.0	278	ade inte	Reconnection fees on should enited	5,000.00	5,000.00
00:	120204	M	279		Industrial		
nn	120204	hinaa	280	d serbu	Connection fees	50,000.00	50,00C. 0
00.	120204	hac.	281	n (Fin	Construction fees	25,000.00	
VV.	120204	L U	282	wibure)	Reconnection fees	25,000.00	
00.1	$00,$ $_{\mathrm{mail}}$	<u> </u>	000,0	red part	Commercial (DISW 199) alsilgaoH	25,000.00	25,000.00
00,1	120204	- O(283	es clien	Connection fees * 9200f dul0	E0 000 00	MC #0 000 00
	120204	re 10	284	ri k e ne	LOCACIO MILITARIO DE LA CONTRACTOR DE LA	50,000.00	50,000.00
0.0	120204	i con	285	iliyosa d	THE STATE SCOTT IN THE STATE OF	25,000.00	25,000.00
8			120,67	11/2 1/2020	THE PARTY OF THE P	25,000.00	25,000.00
0.7	200	00	25 AND	uk applik	SEMI-URBAN WATER SUPPLY WITH PUBLIC STAND TAPS	254	120204
0.0	120204	00	286		Semi-urban water supply with stand taps	150,000.00	150,000.00
0.0	120204	1100	287	qui uni	Scheme located in Local Govt. Headquarters	200,000.00	200,000.00
0.0	120204	CIOO	22,500	BE SEE	BOREHOLES, PRIVATE &	257	120204
10.0	101	00	00	betieff	COMMERCIAL 199) loones pribisos	258	120204
-	120204	00	<u>\$286</u>	enitatio	Borehole in Rural (12 199) 2100/102 vsQ Areas: Registration	25,000.00	25,000.00
V.10	120204	100	287		Annal Renewal	10,000.00	10,000.00
	120204	900	288		Bor .iole in Urban notsi2 pulli?	50,000.00	50,000.00
3/10	10,00	00.4	10,00	- PACE	Area: Registration (Private)	262	120204
_	120204	VV.1	288		Renewal (Private)	25,000.00	25,000.00
510	120204	00.0	0/289	achets)	Registration 1900borg 1915w happahas (Commercial)	100,000.00	100,000.00
	120204	20010	289	TUGIE SIA	Renewal (Commercial)	50,000.00	50,000.00
	0,0		AU,C	alkara	OUGUIT. doal Beverage Breweries (burukutu)	002	A0X0X1
-	10,0		100,a		Drycleaning shops see one are	267	120204
.08	3,0	.00.0	2,50		mises snools visit Saloons	268	120204
.00	25,0	00,00	10,00	e ontox	Central Bank of Nigeria Branch office	269	120204
	0.01 10.0	00.00	The second second		Other Financial institutions, mortgage b	100	1-0-90-71

		FINES	1 200	05055
120204	288	Illegal Connection	25,000.00	25,000.00
120204	289	Illegal Reconnection	25,000.00	25,000.00
Tot topinus IS	Min ant	METERED CONNECTIONS (PER M³)	292	12020
120204	290	Industrial/Commercial	250.00	1,250.00
120204	291	Government Institutions	250.00	1,250.00
120204	292	Private/Commercial	250.00	1,250.00

4. BENUE RURAL WATER SUPPLY AND SANITATION AGENCY

S/No	(BERWA REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₩	PROPOSED NEW RATES ₩	REMARKS
30 u	120207 120204	03	Hire of Plant Processing Fee	100,000.00	100,000.00	DFID Rig B/H Browsing
o etc. n oft: 0.00	120204	90	Drilling Operations	450,000.00	450,000.00	cost

BENUE STATE URBAN DEVELOPMENT BOARD (UDB)

S/N₀ REVENUE REVENUE DESCRIPTION OF RATES NEW RATES NEW RATES NEW RATES

S/N0	HEAD	SUBHEAD	REVENUE SOURCE	RATES ₦	NEW RATES	Hener
10 mu 600.00	miologi O Osser Arma	annan denga Jement venus	Approval of Building Plan (RESIDENTIAL)		Landist Subject	to neg justion
	120204	189	1-5 Rooms	2,000.00/ room	3,000.00/room	Bedrooms only
	120204	189	Additional room	1,000.00/ room	2,000.00/room	-do-
A.	120204	189	Flats	3000.00/ room	3000.00/room	-do-
9 mu 0.000	120204	189	Duplex	5000.00/ room	5000.00/room	-do-
	120204	189	Fence -	50.00/ linear M	100.00/ linear M	05021-do-
loi	120205	05	Dev. Before approval	300.00/M ²	1,000.00/M ²	Twice the original
	4		shop	Fencing		amount.

	Private her	RECEIVED IN	COMMERCIAL	ENES		
00.00	120204	584	Bank/Finance houses	300.00/M ²	888 uhieet l	Subject to minimum of 500,000.00
00.00	120204	585	Warehouses 102HHO	300.00/M ²	000	Subject to minimum of №100,000.00
00.0	120204	586	Supermarkets/stores/ shops	300.00/M ²	500.00/M ²	Subject to minimum of №100,000.00
RKS	120204	587	Petrol Filling Stations	2,000.00/pu mp	50,000.00/pum p	Subject to minimum of №200,000.00
al	120204	588	Restaurants/bar	200.00/M ²	300.00/M ²	Subject to minimum of №50,000.00
gnilli	120204	589	Hostels/Motels	300.00/M ²	500.00/M ²	Subject to minimum of N100,000.00
	120204	590	Holiday resort	200.00/M ²	300.00/M ²	Subject to minimum of №100,000.00
SHN	120204	591	Cinema/film halls	250.00/M ²	300.00/M ²	Subject to minimum of №100,000.00
	120204	592	Offices By Gribhue To	300.00/M ²	500.00/M ²	Subject to minimum of N50,000.00
13, 8	m pothski i mje	3,000.00 га	\$ 2,000.00/	1003 840	200.00/	100001
15.	120204	593	Fence	100.00/ Linear M		120204
16-	Boutieus/	fa literashos or 10:000 &	MEDICAL ESTABLISHMENTS	2,600 \$16(40	189	Subject to
18	120207	57	Pharmacy/ Chemist	2,000 xətqu(G)	189	minimum of №100,000.00
	120207	58	Hospitals/Health	obenee	681	120204
	120207	59	Mortuary Symags on	Dey Belo	05	-ob-12020
	120204	on services	Fencing	50,000		-do-
	Environs		EDUCATIONAL ESTABLISHMENTS		2 500 00/04	Subject to
	120204		Nursery/Primary Schools	200.00/M	² 500.00/M	minimum of

	120204	50	Secondary schools	200.00/M ²		₩200,000.00
-0	120204	50	Tertiary institutions	250.00/M ²		Subject to minimum of N500,000.00
-0	120204	50	Fencing	20.00/- Linear M ²	100.00/ Linear M ²	-do-
	6.500 no.	0.00	INDUSTRIAL ESTABLISHMENTS		A Soyalar	nene (
	120204	191	Small Scale	50.00/M ²	100.00/M ²	Subject to minimum of №50,000.00
*0	120204	191	Medium Scale	75.00/M ²	150.00/M ²	Subject to minimum of №200,000.00
	120204	191	Heavy	100.00/M ²	200.00/M ²	Subject to minimum of N500,000.00
bd.	NA SERVE	205	RELIGIOUS ESTABLISHMENTS	intended do oo		Perclaye
00;	120204	192	Churches	100.00/M ²	200.00/M ²	Subject to minimum of N100,000.00
	120204	193	Mosques	100.00/M	200.00/M	-do- /
00,00	120204	1,200	Fencing behavior	20.00/ Linear M ²	20.00/Linear M ²	-do-
	±2020 kmc	n30000/m	TEMPORARY PLANNING PERMIT	CHAN Sesider	101	12020
	120204	193	Kiosk/sheds/ workshop	5,000.00	701 1	Subject to renewal
	120204	193	Containers	10,000.00		
	120204		Kerosene tanks	10,000.00		
	120204	193	Canopy	20,000.00		
	120204	193	Petrol engine	1,000.00	5,000.00	
	120204 120204	193	Generators Welding &fabrication MISCELLANEOUS	1,000.00 5,000.00		
	00	000 2	RENOVATION (RESIDENTIAL)	OFFICE		outes
,	120204	194	Rooming houses	10,000.00		
	120204	194	Flats	20,000.00		
	120204	194	Duplexes RENOVATION (COMMERCIAL)	25,000.00		
ete	120204	195	Banks/finance houses	100,000.00	200,000.00) Flat rate

120204	195	Filling stations	100,000.00	200,000.00	-do-
120204	195	Warehouses/shops offices/restaurants	20,000.00	40,000.00	-do-
120204	195	Hotels of all categories	50,000.00	50,000.00	-do-
120204	195	Cinema/community halls/religious	30,000.00	50,000.00	-do-
120204	195	Schools	50,000.00	100,000.00	-do-
120204	195	Medical	50,000.00	100,000.00	-do-
120204	195	Industrials	100,000.00	200,000.00	osos-do-
120204	195	Motor Parks	100,000.00	200,000.00	-do-
ot seldos 12 ou analos	100 200 INT	APPROVAL OF EXTRA COPIES	yvioH6 16	CCION DA	05057485
120204	196	New amended plans submitted in place of earlier approved ones	Churche	19 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Full processing fees to be paid N5,000.00 per copy
120204	196	Extra copies in excess of the recommended number	Fenoing 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	W10,000.00	₩5,000.00
120204		CHANGE OF USE	606 A Yet 1		1
120204	197	Residential to commercial	30000/room	30000/room	2000
120204	197	Residential to industrial	30000/room	30000/room	12026
120204	199	Commercial to residential	2500/room	2500/room	12026
120204	199	Mixed use residential	40000/room	40000/room	1202(
120204	198	Residential to religious	30000/room	30000/room	12021
120204	g lo inflate	CERTIFICATE OF FITNESS	RENO		
120204	200	Residential	5,000.00	5,000.00	
120204	200	Commercial	2,000.00	2,000.00	2021
120204	200	Industrial	50,000.00	50,000.00	0001
VILLANDTUR NEW OF OF STREET	geheld Y saftes 10 pg v/200,00	SALE OF PROTOTYPE DESIGNS	RENO (CON	391 14	COE 2
120206	72	One Bedroom	30,0500.00	30,000.00	Complete drawings with professional sea

	66. ***********************************			had bontings.	PLYEDEL	
0 1	00-10"	10.00	7.00.05 anio	per toilet	per toilet	120206
	ob- +00.	0 11 20001	HOUSE NUMBERING	Pence	10 #	120206
			GRA	MISCELL	5,000.00	erebedication t
				olod askil	5,000.00	Description 12
	1 20	00 001 108	High Brow Areas	Sion Sied	10,000.00	120204
		100,001	Commercial Buildings	. Display/se vehicle	10,000.00	-dos
		(F) 20C	Medium and High	Sdorts are	3,000.00	120204
		Diameter in the	Density Areas	including	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	FUZUKI .
	earet 0	Di	ADVERTISEMEN	pools, gyr	9	
		160	T LOCATION	etc.		
		(01 - 10)	APPROVAL FEE	- Construct	- 204 -	120304
	120204	.36	Bill board	20,000.00	20,000.00	Per Year
	120204	36	Banners	1,000.00	2,000.00	Per Day
Territ.	120204	36	Sign post	2,000.00	5,000.00	Per Year
		36	Posting Bills	5,000.00	10,000.00	Per Year
	120204	36	Unipole Advert	100,000.00	100,000.00	Per Year
	120204	30 .	Boards	100,000.00	ane literature	120203
	120204	36	Lamp post	10000.00	10,000.00	Per Year
	120204	30	Damp pose	/pole	/pole	
	120204	36	Bridge panel	1,000,000/	1,000,000 /face	Per Year
	120201	to the property of the		face		12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
- 83	120204	36	Pedestrian Bridge panel	200,000.00	200,000.00	Per Year
-	120204	36	Gantry	200,000.00	200,000.00	Per Year
	120204	36	Information panels	100,000.00	100,000.00	Per Year
FIFA .	120204	16	dev/Beautification	500,000.00	500,000,00	Per Year
	120207	36	City gate	200,000.00	200,000.00	Per Year
	120207	30	Signage's	a same in	93 1 361	Per Year
	120204	36	1. School	500,000.00	500,000.00	Per Year
	120204	36	2. Police	200,000.00	200,000.00	Per Year
	120204	36	3. Hospitals	100,000.00	100,000.00	Per Year
	120204	36	4. Other business	200,000.00	200,000.00	Per Year
	120204	36	Rooftop	200,000.00	200,000.00	Per Year
	120204	36	Portraits, mini unipole	200,000.00	200,000.00	Per Year
	120204	36	Wall drapes	300,000.00	300,000.00	Per Year
	120204	36	Bush shelter	50,000.00	50,000.00	Per Year

VETTING OF BUILDING PLAN

FINANCE THE MANAGEMENT OF THE PROPERTY OF THE

1. MINISTRY OF FINANCE

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES ₦	REMARKS
gaine	120204	17	Contract Registration Forms	1,000.00	3,000.00	Per form
	120204	89	Contract Processing	10,000.00/M	1% of Contract sum	120101
	120206	04	Sale of Written-off Equipment and Motor Vehicle	(Computer)	40	To be determined by the Board of Survey
	-do-		ng Yax et anned se		. 26. 3 ay i	based on the cost of production.
	120207	11	25% earnings of Revenue Turnover Of Parastatals/State Owned Companies	Registration 00 00 00 00 Cert of Rot	90,839 -50,666,06 -66	ob
	120206	04	Sale of condemn Stores	Worthings Miscellane	1 03.080, 308 1 1 02	-do-
¥	120206	18	Sale of Tractors	gast piliter true		-do-
A. 184	120206	04	Sale of Equipment	Telegrapie		-do-
	120204		Works Registration	30,000.00	50,000.00	120206
	120204	164	Renewal of Works Registration	5,000.00	10,000.00	
- biso	120204	165	Contract Jobs Through Attorney	15,000.00	25,000.00	12/30/378
	120204	166	Change of Company To obtain a Contract	25,000.00	50,000.00	120201
	120204	167	Issuance of a new Award Letter	Ancome Ra	5,000.00	• 120204
	120204	168	Registration of Financial/Tax Consultant Analysis	10,000.00	50,000.00	120204
	120204	17	Contract Registration Fees	30,000.00	50,000.00	PULUSI
	120206	20 00000	Sale of Budget Handbook	Tenders/Fe	1,000.00	120204
	120206	38,00	Sale of Accountant General's Financial Statement of Account	500.00	1,000.00	120206

2. BOARD OF INTERNAL REVENUE (BIRS)

S/No	REVENUE	REVENUE	DESCRIPTION	OLD	PROPOSED	REMARKS
	HEAD	SUBHEAD	OF	RATES N	NEW RATES	elfilm 1
GALE	Panan -	RATES	REVENUE SOURCE	DESCRIPT REVEN	GASAN UZ	NO REVENUE HEAD
	120101	01	Personal Income	SOUR	15,000.00	Direct deduction
	mol may 0	3,000.0	Tax	Contraét	5,000[4]	based on existing
			Pay-As-You-Earn	Registration	10,000 ki	law
	120101	04	Personal Income	Contract	- 68	AOC-do-
	um	Contract s	Tax	Processing ri	3,000.00	
	sd of		Direct Assessment	Sale of Writte	104	anener
	120101	04	Direct Assessment	Equipmental		-do-
J 180	By the B		(Computer)	Motor Vehicl		
Y	120101	06	With-Holding Tax	T IF		-do-
od)	120101	05	Pools Betting Tax	= 1 - 20.	60.00 20.00	-do-
	120101	08	Entertainment Tax		20.00 2個	I DD Per Day
,fio	120204	34	Motor Vehicle	F # 2,	00.00 5.40	Centrally
	11.000	36	Registration	25% edmines	00.00 19.00	controlled by
	12000	10 + 1	Uninole Adiessor		00.00 100.30	Federal Joint Tax
			/State state!	Of Parastatal		Board.
	120204	66	Cert of Road		00.00 10.00	-do-
	obdo		Worthiness	Sale of conde	75016 NO 7	Clexiponer
	120205	02	Miscellaneous Road		1 L000, day	-do-
	sb		Traffic Regulation	rom Thomas	91 3	Ancacri -
	120204	67	Stamp Duties			-do-
	120205	03	Penalty for Offences	Limete Daniel	ENS.	LOCOCT LA
	120212	04	Interest on Tax	7 To John Marine	A CAMPLE	Based on
			Defaulters	noticetoras Q	, sylves	existing law.
	120201	32	Motor Vehicle	dol method	ou la respons	Controlled by
			License		CUI	Joint Tax Board
	1 12020i A	กลักเรื่อ	no non er support	are ususeur		(JTB).
	120201	33	Drivers License and		00 2875 [.0	-do-
	Harris Al	AAA HIII II	Learners Permit	> a minder trans	00 1 100.00 0.00	L. Per Year
	120204		Income Rate	150.00	10,000.00	Per Annum
	120204	126	Tax Clearance Cert.	1,000.00	2,500.00	Per Cert issued
	120204	33	Motor Cyclist Apron	500.00	500.00	Per Apron/
	12020		Prantujujus 1	BI VEORBERS	State	Person
	120204	33	Motor Cycle	500.00	500.00	Per Annum
	- Y	.000,00	Hackney		W.	120204
		San	Permit	Registration		
	120204	27	Tenders Fee	Sale of Budg	1% of Contract	120200
				Handbook	sum	
	120206	36	Sale of Revenue	2,500.00	5,000.00	Per copy
			Law			

	120204	48	Development Levy		1,000.00	Per taxable adult.
	120204	48	Development Levy	15,000	50,000.00	Per Year by Public Ltd Liability Companies.
* 11	120204	48	Development Levy	Dop. Head Northly V(fed)	25,000.00	Per Year by Private Ltd Liability Companies.
	120101	08	Entertainment Tax	1 2000	5%	STATE CAND VALUE IN
	12,000 00	Seff COS A	INTERSTATE PASS	A CHIEF 2,000	150 00/M	120204 Programs
	120204	49	J5		1,000.00	PARISHER VI
	120204	49	Parker		3,000.00	CIVAL SERVANTS/ L
CARE	120204	49	911	21-7-19	10,000.00	II - LSÖCIÁÚSÉRVIG
	120204	49	12 Tyres		12,000.00	CONTRIBUTOR

SOCIAL SERVICE CONTRIBUTORY LEVY

120204	48	SOCIAL SERVICE CONTRIBUTORY LEVY	Ex. Gov 100,000	D/Gov 60,000	Hon. Speaker 50,000	Hon. D/Speaker 40,000	Per Anum
120204	48	N5,099,00 M10 R3 E N19	Hon. Member ¹ H/D 20,000	SSG/Chief of Staff 40,000	HOS 40,000	Hon. Comm/SA 20,000	-do-
120204	48	69 Kills ob- 500 ob- 500	Hon. Member H/D 20,000	SSG/Chief of Staff 40,000	HOS 40,000	Hon. Comm/SA 20,000	-do-
120204	48	96-	Chairman Board 20,000	P/Secretary 20,000	Permanent Comm. 20,000	PT/T.Me Member 15,000	-do-
120204	48	ob	Board Members 15,000	Snr. Sp. Asst. 10,000	Sp. Asst 5,000	Directo Genera	-do-
120204	.48	ob RE	Chief Registrars 20,000	Judges 30,000	C.J 50,000	Clerk H,'A 20,000	-do-
120204	48	100	Chairman C.G.C 30,000	Vice Chairman L.G.A 20,000	Sec. L.G.A 15,000	Council L.G.A 10,000	-do-
120204	48	130 130 100 100	Auditor Gen State/LG 30,000	Acct. Gen 30,000	Dep. Clerk 15,000	Dep. Acct Gen 15,000	-do-

7th April, 2022

SOCIAL SERVICE CONTRIBUTORY LEVY

120204	48	0.100,1	Ex. Sec	Head of	Head	Dep. Head	-do-
		OWNER	15,000	Tertiary	Tertiary	Tertiary	1051 Judo- 1
		195	- Warehous	State	Institution	State	-46.4
	LINE CONTRACTOR		offices/res	15,000	(Fed)	10,000	
		ANSO I	- Administration		30,000	Francis.	
120204	48		Dep. Head	Registrars	Registrars	1 st Class	-do-
1		1645	Tertiary	State last	Fed Park	Chief	10.18
	1000		(Fed)	10,000	Institution	.20,000	
	10111	3634	20,000	voT Internal	15,000	The Taylors	Sec. 130.57
120204	48	195	2 nd Class	District	Kindred	Village	-do-
		Ties	Chief 5,000	Head 5,000	Head 4,000	Head 2,000	

CIVIL SERVANTS/ LG EMPLOYEES

11	SOCIAL SERVICE	GL 1-06	GL 7-12	GL 13-14	GL 15-16	COE/MDA	REMARKS
	CONTRIBUTORY	12,000,0	Niew would	lad plane 89	ri 2 Iv	49	1202
	LEVY		The state of	le seleme sel l			
			₩1,000.00	₩2,000.00	₩5000.00	₩10,000.00	-do-

PUBLIC SERVANTS (FEDERAL CIVIL SERVANTS)

SOCIAL SERVICE CONTRIBUTORY	GL 01-06	GL 06-08	GL 09-12	GL 13-15	GL 16-17	REMARKS
LEVY	50,000,02	Extra copie	n excess		V31	R5.000.0
1 W 1 2 Y 2 Y 2 Y 2 Y 2 Y 2 Y 2 Y 2 Y 2 Y 2	₩1,000.00	₩2,000.00	₩3,000.00	₩5,000.00	₩10,000.00	-do-

SELF EMPLOYMENT

IV	NET TAX PAY (AMOUNT (₩)	REMARK
	15,000-50,000	1,000.00	Per Anum
	51,000-100,000	1,500.00	-do-
	101,000-150,000	2,000.00	-do-
	151,000-200,000	2,500.00 6611840	120204 48 -ob-
	201,000-250,000	3,000.00 bisoti	-do-
7	251,000-300,000	3,500.00	-do-
	301,000-350,000	4,000.00	120204 48 -ob-
	351,000-400,000	4,500.00	-do-
	401,000-450,000	5,000.00	-do-
	50,000 difference to infinity	500 additional	-do-

PRIVATE SECTOR EMPLOYEES

SOCIAL SERVICE	Bank	₩12,000.00	Per Anum
CONTRIBUTORY LEVY	Managers/Accountants	000,05	
Dep. Acct -do-	Assistant Managers/Officers	₩10,000.00	120204 48 -ob-
15,000,001	Others	₩5,000.00	-do-
1	Contract Workers	₩2,000.00	-do-

SCONOMIC DEVELOPMENT LEVY

/N	OMIC DEVELOPMENT LEVY NAME	0112111	RURAL REG
IA	Airlines and Carrier Service Travel Agents	50,000.00	50,000.00
	Banks (Commercial & Merchant)	500,000.00	200,000.00
	Micro Finance Banks	300,000.00	200,000.00
	Finance, Insurance & Investment Companies	100,000.00	50,000.00
		800,000.00	800,000:00
	CBN Major Bakeries	50,000.00	30,000.00
	Major Bakeries/Restaurants/Confectioneries	100,000.00	50,000.00
	Other Bakeries/Restaurants/Confectioneries	50,000.00	30,000.00
3	Other Bakeries	30,000.00	20,000.00
)	Building Materials Dealers	20,000.00	10,000.00
LO	Beer & Spirit (Wholesalers)	100,000.00	30,000.00
11	Bookshop & Stationary Stores	10,000.00	5,000.00
12	Business Centre and Secretarial Institutes	12,000.00	10,000.00
13		30,000.00	20,000.00
14	Cinemas & Night Clubs	10,000.00	10,000.00
15	Electronic Dealers	10,000.00	10,000.00
16	Fashion Designers/Tailors/Saloons	70,000.00	30,000.00
17	Gaming, Casino & Pool Companies	100,000.00	100,000.00
18	Hotels (More than 50 rooms)	20,000.00	20,000.00
19	Hotels (Less than 20 rooms)	50,000.00	50,000.00
20	Hotels (20-50 rooms)	500,000.00	300,000.00
21	Major Construction Companies	300,000.00	200,000.00
22	Other Construction Companies	3,000,000.09	2,000,000.00
23	Major Manufacturing Companies	200,000.00	100,000.00
24	Other Manufacturing Companies	10,000.00	10,000.00
25	Vehicle Spare Part Dealers O	200,000.00	100,000.00
26	Motor Dealers (New Cars)	50,000.00	30,000.00
27	Motor Dealers (Second Hand Cars)	30,000.00	20,000.00
28	Interior Decorators and Furniture Companies	100,000.00	50,000.00
29	General Merchant and Distributors 1	20,000.00	10,000.00
30	Pharmaceutical Chemist 0.04	30,000.00	20,000.00
31	Dispensaries, Optical and Dental Centers	40,000.00	30,000.00
32	Private Clinics, Hospitals and Maternities	20,000.00	10,000.00
33	Patent Medicine and Provision		20,000.00
34	Professionals Such as Lawyers, Accountants and	30,000	HOMES SOURCE
	Architects 00.000,021	60,000.00	40,000.00
35	Publishers and Printers 0000	50,000.00	20,000.00
36	Sachet and Bottle Water Packaging Companies	30,000.00	20,000.00
37	Sachet Water Packaging Companies	50,000.00	20,000.00
38	Gas Plants 00.000.08	30,000.00	20,000.00
39	Cooking Gas Dealers OOOS Supplies	40,000.00	3,000.00
40	Security Agencies and Cleaning Companies	50,000.00	30,000.00
41	Mechanised Farms	30,000.00	20,000.00
42	Super Markets and Stores	30,000.00	20,000.00
43	I D - trouvents	30,000.00	Crange Degreto

0.0	Tu Pin Saus Laurens	7th April, 2022	Par
44	Haulage Companies	150,000.00	100,000.00
	School with population from 1-20	10,000.00	10,000.00
46	School with population from 21-80	30,000.00	30,000.00
47	School with population from 81-150	50,000.00	50,000.00
48	School above 150	150,000.00	150,000.00
49	Transport Companies	150,000.00	100,000.00
50	Private Radio and Television Stations	100,000.00	50,000.00
51	Major Fertilizer Distribution Companies	150,000.00	100,000.00
52	Other Fertilizer Distribution Companies	100,000.00	80,000.00
53	Major Agrochemical and Allied Companies	200,000.00	100,000.00
54	Other Agrochemical and Allied Companies	100,000.00	50,000.00
55	Event Centres	30,000.00	20,000.00
56	Motor-Cycle Dealers	20,000.00	20,000.00
57	Cold Rooms	10,000.00	8,000.00
58	Private Mortuaries	150,000.00	100,000.00
59	Asphalt plant yards	400,000.00	300,000.00
60	Physiotherapy Centres	200,000.00	100,000.00
61	Petrol Stations Less Than 6 Pumps	50,000.00	20,000.00
	Petrol Stations from 6 pumps and above	100,000.00	70,000.00
62	Telecommunication Agents/Dealers	50,000.00	30,000.00
63	Provision Stores	10,000.00	5,000.00
54	Boutique and Fancy Stores	20,000.00	10,000.00
55	Brothels	5,000.00	5,000.00
56	Importers of tractors and farm machineries	700,000.00	400,000.00
57	Tertiary Institution	150,000.00	150,000.00
58	Pool Agents	10,000.00	5,000.00
59	Mining Companies	800,000.00	800,000.00
70	Gift Shops	10,000.00	10,000.00
71	Industrial Spare parts	100,000.00	50,000.00
2	Major Labs and Scanning Centres	100,000.00	50,000.00
'3	Other Labs and Scanning Centres	40,000.00	20,000,00
4	Electrical and Electronic Shops	30,000.00	20,000.00
5	Major Distributors (Electronic Accessories)	50,000.00	30,000.00
6	Fruit Concentrates Processing Companies	500,000.00	200 000 00
7	Tomatoes and Pepper Processing Industries	500,000.00	200,000,00
8	Aluminum Rolling Companies	150,000.00	100,000.00
9	Importer of General Goods	200,000.00	100,000.00
0	Flour and Vegetable Oil Distributors	30,000.00	20,000,00
1	Textile Material Dealers	20,000.00	20,000.00
2	Marketing Companies	30,000.00	30,000,00
3	Carpentry workshops, Upholsteries, Furniture	20,000.00	15 000 00
4	Saw Mills 40.000.04 Page 1990 Samples	30,000.00	20,000,00
5	Kerosene Tanks	10,000.00	E 000 00
6	Photographers/Video Coverage	10,000.00	E 000 00
7	Cement Dealers	5,000.00	5,000,00
3	Private Courier Services	120,000.00	800,000.00

89	Road Construction Companies	1 9,000.00	400,000.00
	Heavy Duty Vehicle Spare Parts	20,000.00	10,000.00
90	Mineral (Soft Drinks) Whole Salers	40,000.00	20,000.00
91	Musical Studios	20,000.00	10,000.00
92 93	Rental Services	10,000.00	10,000.00
93	Foams Distributors/Sellers	20,000.00	10,000.00
95	Cyber Café	10,000.00	5,000.00
	Arts Studio	15,000.00	10,000.00
96.6	Printing Houses - TH2 MOE	50,000.00	50,000.00
97	Vegetable and Soya Beans processing Industries	200,000.00	200,000.00
98	Tanks Construction Companies Incided	40,000.00	20,000.00
100	Rice, Yam, Beans, Cassava Processing Companies	300,000.00	200,000.00
101	Timber Dealers	30,000.00	30,000.00
101	Network provider's Agents	100,000.00	60,000.00
102	Network Providers like MTN, GLO, Airtel, Etisalat	800,000.00	500,000.00
104	Plastic Tanks Sellers 00.000.03 10 nout	20,000.00	20,000.00
104	Daycare Schools	20,000.00	20,000.00
105	Borehole Drilling Companies	80,000.00	40,000.00
107	Warehouses	120,000.00	100,000.00
107	Food Supplements and Networking Companies	150,000.00	100,000.00
109	Real Estate	150,000.00	150,000.00
110	Leasing Companies.	150,000.00	150,000.00
111	Blocking Making Industries	20,000.00	10,000.00
112	Logistics and Services Companies	50,000.00	20,000.00
1	Telecommunication Companies (Core Agents)	100,000.00	100,000.00
113		40,000.00	20,000.00
114 115	Telecommunication Companies like Multichoice and Startimes	200,000.00	200,000.00
116	(A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	50,000.00	20,000.00
118		60,000.00	30,000.00

	380	RendSIAO8	HOSRIFAL MANAGEMENT		REVENUE	-TAV 2
		BoddO	DESCRIPTION OF		BUYBAYAN	
	RATES N		OREXENUE SOURCE			
			LABORATORY			
				3 0316.0	120204 = 0	
			Malarita Parasite	TURKO		
					120204 on r	
			ESR		120204	
				1850		
		E001008: C/	Pregnancy Test (Urine):oitausav	8791		

HEALTH

1. MINISTRY OF HEALTH

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF . REVENUE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
	120204	60.0	SOURCE	3 3 4 50 210	stributors/Sel	F. Foanist
	120204	69	Entrance Examination Fees (SON, SOM, SHT)	1,500.00	5,000.00	Per form in each school.
	120204	52 00.00 0. 00.00	Registration of Private Medical Institutions	50,000.00	50,000.00	Renewal is 5% yearly.
t)	120201	36 00.0	Traditional Medicine Practitioner License	5,000.00	5,000.00	Renewal is 50%.
	120208	04 00.00	Hire of Conference Hall	5,000.00	5,000.00	Per day
- 1	120204	169	Registration of Dental/ Optical/Paramedical and Medical Practitioner	50,000.00	50,000.00	Renewal is 50% yearly.
	120204	170 00.00	Registration of Schools of Health Technology	300,000.00	300,000.00	Fees based or capacity of institution.
	120204	01 00.00	Renewal (21119)	ompanies npanies (Cor	ond Services Control C	5% of registration fee yearly
	120204	172	Registration of Private Hospitals, Specialist Hospitals	300,000.00	300,000.00	Fees based or capacity of institution.
	120204	173	Renewal Fees	offity Compar	ed Emiter prine led Limited Lia 1,00	5% of registration fee yearly

2. BENUE STATE HOSPIT AL MANAGEMENT BOARD

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES N	REMARKS
	120204		LABORATORY			
	120204	345	HIV Test (Screening)	Free	Free	
	120204	346	Malaria Parasite	300.00	500.00	
83	120204	347	Widal Screening Test	500.00	800.00	
86	120204	348	ESR	200.00	500.00	1 1 1 1
87	120204	349	Sputum AFB	Free	1.5,000.0	3
Na 1	120204	350	Pregnancy Test (Urine)	300.00	500.00	.00

120204	387	Batholin's Abscess	5,000.00	5,000.00
120204	388	Urethral Dilation	10,000.00	6,000.00
120204	389	I&D (Incision & Drainage)	5,000.00	3,000.00
120204	390	Colepectectomy/ Polypectomy	5,000.00	5,000.00
120204	391	Vulva Watts	5,000.00	5,000.00
120204	392	Chest Tube Drainage	5,000.00	6,000.00
120204	393	Huge Debridement	5,000.00	6,000.00
120204	394	BTL/Vasectomy	8,000.00	12,000.00
120204	395	Cautery & Perforated Hymen	2,000.00	4,000.00
120204	396	Tonisillectomy	10,000.00	5,000.00
120204	397	Circumcision	1,000.00	3,000.00
120204	398	Shirodicar Stitch (Silk)	5,000.00	5,000.00
120204	399	Strepping of Varicose Veins	10,000.00	5,000.00
120204	401	Laparoscopy	10,000.00	10,000.00
120204	402	Removal of In-growing Nails	2,000.00	3,000.00
	500.00	INTERMEDIATE Hoge SURGERIES	Thin Blood Film	120204 368
120204	402	Simple Herniorrhaphy	12,000.00	18,000.00
120204	403	Epigastric Lumber Herniorrhaphy	12,000.00	18,000.00
120204	404	Umbilical Hernia Repair	12,000.00	18,000.00
120204	405	Incisional Hernia Repair	15,000.00	18,000.00
120204	406	Bilateral Simple Hernia	18,000.00	27,000.00
120204	407	Simple Hydrocelectomy	12,000.00	18,000.00
120204	408	Bilateral Hydroceletomy	18,000.00	27,000.00
120204	409	Appendicectomy	12,000.00	18,000.00
120204	410	Tracheostomy (Major)	12,000.00	20,000.00
120204	411	Suprapublic Cystostomy	12,000.00	18,000.00
120204	412	Strangulated Hernia (No gangrene)/Resection	15,000.00	10,000.00
120204	413	Strangulated Hernia with gangrene /Resection	20,000.00	25,000.00
120204	414	Destructive Operation	10,000.00	12,000.00
120204	415	Reduction POP Under GA	10,000.00	12,000.00
120204	no opt	MAJOR SURGERIES	ก็ดีก็เล้าว	5 0 00 lb
120204	417	Removal/UCD/Lap	25,000.00	25,000.00
120204	418	Prostratectomy/Nephrectomy	40,000.00	80,000.00
120204	419	Cholecystectomy	25,000.00	50,000.00

	JE STATE OF NIC		GEOGO Z	7th April, 2022	1 120204 man453m to	art /
	120204	420	TAHS	30,000.00	45,000.00	-
	120204	421	Myomectomy	25,000.00	25,000.00	
D	120204	422	Heamorrhoidectomy	15,000.00	35,000.00	
'n	120204	423	Caesarean Section (C/S)	25,000.00	80,000.00	
CF	120204	424	BUR Hole/Craniotomy	35,000.00	80,000.00	
M	120204	425	Thyroidectomy	35,000.00	80,000.00	
M	120204	426	Gastectomy	35,000.00	35,000.00	
	120204	427	Ovarian Cystectomy	25,000.00	35,000.00	
	120204	428	Wedged Resection/ Tuboprasty	20,000.00/	35,000.00	
	120204	429	Salphingo-Orphrectomy	20,000.00	35,000.00	
	120204	430	Diagnostic Laparatomy	25,000.00	35,000.00	
5 Y	120204	431	WF/RVF	20,000.00	50,000.00	H
LE	120204	432	Sequestrectomy	20,000.00	25,000.00	-
	120204	433	Mastectomy	20,000.00	40,000.00	
	120204	434	Skin Grafting	20,000.00	40,000.00	
Ħ	120204	435	Manchester Repairs	20,000.00	50,000.00	
	120204	436	Pelvic/Vaginal Hysterectomy	25,000.00	40,000.00	Ī
	120204	437	Spleenectomy	30,000.00	50,000.00	r
Ħ	120204	438	Colostomy	25,000.00	40,000.00	
	120204	439	High Selective Vagotomy	35,000.00	40,000.00	1
1	120204	440	Gastro-Jejunostomy	35,000.00	50,000.00	Ī
	120204	441	Ramsfed's Operation	35,000.00	25,000.00	1
	120204	442	Ventro-Suspension	25,000.00	80,000.00	Ì
Ħ	120204	443	All Plastic Surgeries	40,000.00	50,000.00	
1	Denostralia		EYE CLINIC 1	ody in the Ear	STEER OF THE STEER	1
	P Wat 00.000	Amp	MAJOR SURGERIES	THE THOMSON	120204 00 470	
	120204	444	LID Repair	10,000.00	25,000.00	
	120204	445	Cornea Repair	15,000.00	25,000.00	
	120204	446	Cataract Surgeries (ECCE)	15,000.00	25,000.00	
	120204	447	Trabeculectomy	15,000.00	25,000.00	
	120204	448	Evisceration	15,000.00	25,000.00	
	120204	449	Extenteration (A)	15,000.00	25,000.00	
	120204	450	Enucleation	15,000.00	25,000.00	
	120204	451	Nasolacrimal duct	5,000.00	20,000.00	
	120204	450	Problem/Irrigation	5,000,00		
	120204	452	Pterygium excision	5,000.00	10,000.00	

		A, GAZETTE No. 14 Vol. 47,	7th April, 2022	NG TOW TO BY	Par
120204	453	Chalazion Style	5,000.00	10,000.00	es I
10000	VIDA UU CE	Major Clinic Procedure	SPRIATE TO	21 10 10 10 10 10	
120204		Refraction	1,000.00	1,500.00	
120204	455	Visual Field Chart/Pernetry	1,500.00/	1,500.00	Fixing
120204	456	Contact I was First	5,000.00	AF 100 PUA	only
120204		Contact Lens Fixations	12,000.00	25,000.00	
	THE RESERVE	Tonometry	500.00	1,500.00	01
120204		Foreign Body Removal	1,500.00	1,500.00	ep
120204	BAULANTI	Dressing and Treatment	1,000.00	1,500.00	<u> </u>
120204	00 100 77	Epilation	1,000.00	500.00	cr -
120204	2.265	Staining	500.00	1,500.00	
120204		Flushing and symptom of	500.00	1,500.00	
120204	3. HEICHT 2135-43	Maintenance Fee	200.00	1,500.00	120
120204	464	Dilation	250.00	500.00	Per Eye
	60 406 51	MCH '	200 G F 60	DELLETT ENG	replier.
120204	465	Urine Test	300.00	500.00	
120204	466	Booking	150.00	500.00	
120204	467	Palpation	Simulatoralistic Str.		TEL .
120204	468	Weighing	A STREET NOTE IN	C.C.P.	
120204	00,000,04	Bb 00.000°C7 Automotion Al	PURSEA CHAILE L	OCF - BUS	
120204	469	Antenatal Visit	C Spicencomy	500.00	
	40,000,01	DENTAL UNIT	vmosola4 o	BCF Jan HA	028
120204	470	Extraction	700.00	1,500.00	Jan .
- 120204	471	Extraction with Anaesthesia	500.00	1,000.00	
120204	472	Surgical Extraction	3,000.00	4,000.00	201
120204	473	Denture One Tooth	3,000.00	5,000.00	
120204	474	ENT Examination	400.00	1,000.00	
120204	475	Removal of Foreign Body in the Ear	1,000.00	1,500.00	
120204	476	Permanent Filling	2,000.00	4,000.00	10
120204	477	Temporary Filling	1,000.00	3,000.00	23.2 1 1 1 1 1 1 1 1 1
120204	478	Full-full Denture	25,000.00	40,000.00	
120204	479	Excision of Epulis	3,500.00	10,000.00	
120204	480	Scaling and Polishing (Routine)	1,000.00	2,500.00	10.
120204	481	Scaling and Polishing (Smoker)	2,000.00	40,000.00	02.]
120204	482	Jaws Fractures (IMF)	25,000.00	30,000.00	0XEL
120204	483	Anterior Filling (Silicate)	2,500.00	4,000.00	051
120204	484	Anterior Filling (Composite)	3,000.00	5,000.00	nei -

7 MESSE 00.	000 1	GAZETTE No. 14 Vol. 47,	- 18669	La abalaa IMCOCI
120204	485	Anterior Jacket Crown	5,000.00	10,000.00
120204 00	486	Splinting of Displaced Teeth	3,500.00	10,000.00
120204	487	Enucleation of Cyatz (Giampla)	3,500.00	10,000.00
120204	488	Enucleation of Cyatz (Larger)	6,500.00	15,000.00
120204	489	Denture Repair	3,000.00	5,000.00
100	002	PHYSIOTHERAPY	Vaso Gastric Tubing	120204
120204	490	Infrared Lamp 10 Units	ooold\noi2\500.00	1,500.00
120204	491	Radiant Heat 10 Units	ker 00.002 i Stitches	1,500.00
120204	492	TENS Therapy 10 Units	1,500.00	5,000.00
120204	493	Ergometer (Static) 10 Units	1,500.00	5,000.00
120204	494	Reciprocal Pulley 10 Units	500.00	1,500.00
120204	495	Shoulder Wheel 10m Units	500.00	1,500.00
120204	496	Walking Re-Education 10Units	500.00	500.00
120204	497	Traction Management	500.00	500.00
120204	498	Mat Exercise 10Units	500.00	500.00
120204	499	Massage Therapy	500.00	500.00
120204	500	Weight Reduction 21 Units	2,000.00	2,000.00
120204	501	Rehabilitation box 10Units	400.00	400.00
120204	502	Springs Exs. 10Units	400.00	400.00
120204	503	Exercise Therapy 10Units	A 00.002 n Deposits	500.00
00.0	300	PROSTHETIC/ OATHIOTIC	(Private) Bed Fee/Day (Private	120204 66 519.8
120204	504	Above Knee Limb Need	25,000.00	25,000.00
120204	505	Below Knee Limb Need	20,000.00	20,000.00
120204	506	Joint Caliper One	99 5,000.00 A	5,000.00
120204	507	Limb Coraset	5,000.00	5,000.00
120204	508	Spinal Coraset	10,000.00	10,000.00
120204	509	Neck Collar Soft	2,000.00	2,000.00
120204	510	Neck Collar hard	2,500.00	2,500.00
120204	511	Hands Splint New	2,000.00	2,000.00
120204	512	Drop Feet Repairs	1,500.00	1,500.00
120204	513	H/K Repairs	2,000.00	2,000.00
120204	514	B/K Repairs	2,000.00	2,000.00
120204	515	Caliper Repairs	1,500.00	1,500.00
		SCANNING	SERVICES	
+90.0	00,0	SERVICES	Embalmment	120 MH - 125/-

120204	nnanr	Abdomen	1,000.00	1,000.00
120204	naka:	Pelvic	1,000.00	1,000.00
120204		Prostatic	1,000.00	1,000.00
1100	100:01	NURSING PROCEDURE	Loucleation of Cyatz)204 487
120204	YOU TE	Enema	400.00	400.00
120204		Vulva Toileting	200.00	200.00
20204	5,000	Catheterization	300.00	300.00
120204		Naso Gastric Tubing	200.00	200.00
120204	1.50(Setting Infusion/Blood	200.00	200.00
120204	102.5	Removal of Stitches	200.00	200.00
120204	5,000	Minor Dressing Procedure	01 ygm 200.00	200.00
120204	1,500	Major Dressing Procedure	500.00 Cooppoon Pulley 10	500.00
120204	102.1	Removal of Impacted Feaces	1,000.00	1,000.00
120204	5 50	Daily Injection Procedure	0 00.00 Traction Management	100.00
120204		Oral Hygiene Procedure	200.00	200.00
120204	50	Vaginal examination Procedure	M 00.002 ise fütting Malegge Therapy	200.00
00.0	00,5	AMENITY WARD	Weight Reduction 21	1 008 Anco
120204	516	Admission Deposits (General Rooms)	1,000.00 gr	1,000.00
120204	517	Admission Deposits (Private)	2,000.00	2,000.00
120204	519	Bed Fee/Day (Private)	500.00	300.00
120204	518	Bed Fee/Day (General)	300.00	500.00
120201	20.00	MATERNITY WARD	O along Massach Vision O	FW 500
120204	520	Admission Fee	500.00	500.00
120204	521	Bed Fee/Day	300.00	300.00
120204	522	Delivery	2,000.00	3,500.00
120204	523	Episiotomy	1,000.00	1,000.00
120204	524	Vacuum Extraction	2,000.00	2,000.00
120204	525	Manual Removal	2,500.00	2,500.00
120204	323	WARDS	Visus mudd abnait	110.1 . 40 .00
120204	526	Admission Fee	500.00	500.00
120204	24	Bed fee/day	150.00	200.00
00.00		MORTUARY SERVICES	D/K Repairs Caliper Repairs	300.00
120204	527	Embalmment	SCANNING	6,000.00
120204	528	Fee/Corpse per day	- + SSOIVAGE	100.00

	120204	529	Daily dressing	pair/servieing of Urin	100.00	
			MEDICAL RECORD	uninge	99 5 000 000	
	120204	530	OPD Card	200.00	300.00	
	120204	531	Case File	300.00	300.00	
	120204	532	ANC Card	200.00	300.00	
	120204	533	Ophthalmic Card	300.00	300.00	
	120204	534	Dental Card	300.00	300.00	
	120204	535	Medical Certificate of Fitness	500.00 gm 500.00	500.00	
	120204	536	Maternity Leave Certificate	soli 10 gri 500.00 sq	500.00	
4.8.5	120204	537	Excuse Duty Certificate	300.00	300.00	
	120204	538	Medical Reports	1,000.00	1,000.00	
	120204	43	Certificate of Death within the hospital	2,000.00	2,000.00	
	120204	43	Certificate of death outside the hospital	2,500.00	2,500.00	
	120204	539	Post-mortem	3,000.00	3,000.00	
	10	1,000 0	(Payable to doctor for post- mortem)	2,000.00	Negotiable	
		13	ANC Appointment card	116	100.00	
	1-1-0	0 OOG	X-ray	paintservicing of	21 R	
		1	C&R	TORRODON W	1,500.00	
		2	HSG	contraction	15,000.00	
	Table in	317 :	IVU , lette	neiviservicing of hos	10,000.00	
	1 I ž	4	Bariumed		10,000.00	
	1 0	0 5 3	Bariumedswallow	liberation of low sy	8,000.00	
	1.0	6	Plain X-ray	liberation of heavy of	1,500.00	
			MAINTENANCE	i i i i i i i i i i i i i i i i i i i	2	
	0	100	Repair/servicing of blood pressure apparatus	ofing/ceiling network froom flat	1,000.00	
		2	Repair/servicing of weighing scale	mnoo madhw gnito mootbad-A gribhgwi	1,000.00	
		3	Repair/servicing of drip stand	oung gmiles/gmio	500.00	
	0	0 400	Repair/servicing of screen (patient cover)	oring without celling	500.00	
	0	0. 50.0	Repair/servicing of microscope (Binocular)	oling/ceiling network	1,500.00	
	0	0.0	Repair/servicing of Microscope (Monocular)	gnilieo tuedhw gnifo	1,000.00	
	i i i i	700	Repair/servicing of Sterilizer	* journal to monthly design	500.00	
		8	Repair/servicing of Autoclave	eldisi evitupe	1,500.00	

	9	Repair/servicing of Urine	guizseth viii	1,000.00	120204
		centrifuge	EDICAL RECORD	M SERVICE	
	10	Repair/servicing of Haematocrit centrifuge	PD Card	1,500.00	120204
	300.00	Repair/servicing of theatre table	NC Card	5,000.00	120204
	12	Repair/servicing of dental chair	shthalimic Card antai Card	4,000.00	120204
	13	Repair/servicing of x-ray equipment	edical Certificate of	10,000.00	120204
	14) 8	Repair/servicing of theatre lamp	atemity Leave	1,000.00	120204
	0.1508	Repair/servicing of scanning machine	ccuse Duty Certificate	3,000.00	120204
	16	Repair/servicing of audio speaker	artificate of Death	500.00	120204
	17	Repair/servicing of blender	erificate of death	500.00	MCOCL
	18	Repair/servicing of trolley	itside the hospital	500.00	, veVai
	19	Repair/servicing of examination couch	ost-mortem.	1,000.00	120204
	20	The state of the s	syable to doctor for p	1,000.00	
	20	Repair/servicing of wheel chair	Old RATE (LIO	1,000.00	LMAR
	21	Repair/servicing of lab/incubator	NC Appointment care -ray	500.00	
	22	Repair/servicing of oxygen concentrator	02	2,500.00	
	23	Repair/servicing of hospital bed	/U aniumed	1,500.00	
	24 0.8	Caliberation of low systems	ariumedswallow	500.00	
1 12020	25	Caliberation of heavy duty systems	lain X-ray sa enternance	1,500.00	
	26	Roofing/ceiling networking 4- bedroom flat	epair/servicing of blo	200,000.00	
120284	27,0,1	Doofing without cailing	epair/servicing of we	150,000.00	
13004	28	Roofing/ceiling networking 3- bedroom flat	epair/servicing of drip	180,000.00	
	29	Roofing without ceiling networking 3-bedroom flat	epan/servicing of scienation cover)	100,000.00	
	30	Roofing/ceiling networking 2- bedroom flat	cpain/servicing of nicroscope (Binocular)	80,000.00	
Imal	31	Roofing without ceiling networking 2-bedroom flat	epair/servicing or ficroscope (Monocular	60,000.00	
	32	Construction of senior	epair/servicing of Ster epair/servicing of Auto	250,000.00	

7th April, 2022

	33	Construction of junior executive table	P1.071 2113.5	200,000.00	ainie aur
0	34	Construction of armchair	reel balancing	15,000.00	
0	35	Construction of armless chair	n hour (labour charg	10,000.00	
	00000	Construction of full	ing a sped room wid	20,000.00	
1128204	36		tallation	20,000.00	
17////02/04 0	27	upholstery chairs set Construction of half	ing a 3bed room with	15,000.00	
120204	37	upholstery chairs set	allation	13,000.00	
130304 0	20	Servicing of vehicle seats-cars	ing a WC & square	15,000.00	
11200017	38		estruction of normal	25,000.00	
"	39	Servicing of vehicle seats-bus	hour design	1,000.00	
F 170000 A	40	Motorcycle machine seats	Terrora la abilibrita		
120201	41	Plastering in & out and flooring Iroom	h design	80,000.00	
120204	42	Cracking and repair of building	isnuction of normal h design and burglar		
	43	Fixing of a single door frames	2,3/80,000	1,000.00	
- 0	44	Fixing of a single window	gate without design	500.00	
1120204 0	5,000,0	frame	gate with rollers	igal 2,5 (23.10)	
0	45	Repair and servicing ceiling fan	nstruction of reading	1,000.00	
	46	Repair and servicing standing	INIVERSITY TEA	1,000.00	51 E
REMARKS	10320		DESCRIPTIO	ans anno	V99 o
128828818112672	47	10.1	REVENUE SO	800.00	H
	40	Repair and servicing pressing	Registration Card	500.00	12020
	48	iron/kettle	ODD	00000	07071
	49	Repair and servicing	Registration Card	500.00	12020
	49		(Accident/Emeri		02021
	50.00		Registration Carl	1,000.00	12020
	30	point surface	Clinic (File)	2,000,00	32021
	615.00			1,500.00	10000
	51.00		Consultation OP	1,500.00	12021
	52	Wiring a point of light	Consultation	1,500.00	L.Call
	32	(surface)	Specialist Clinics	2,000,00	Negoti -
	52		Committee Indian	2,000.00	12021
	53	(½conduit)	Surgery (Intermed	8 2,000.00	12020
	54	W' C.II compained	Surgony (Major)	2,500.00	15031
	54.00	conduit	Orthopaedic surge	07.0300.084	8/2/02/1
	55	Wiring a single room surface	Inglant	20,000.00	
	56	Wiring single bed room ½ conduit	Bed Charges A/E	25,000.00	12021
	57	Wiring single bed room full conduit	Maternity Ward	30,000.00	12020
	58	Vehicle alignment car	DIGH E HOIDING	300.00	2021
	59	Vehicle alignment bus	Conormi Wards	500.00	

	60	Wheel balancing	etantion of analysis	1,200.00	
T (M	61	Man hour (labour charge)	and man ha mailtainten	1,000.00	
0(62	Piping a 3bed room without installation	Ilul'io noiteurs cet	40,000.00	
00	63	Piping a 3bed room with installation	enstruction of half	70,000.00	
	64	Fixing a WC & square	evicing of vehicle sea	2,000.00	
9 0	65,0,6	Construction of normal door without design	rvicing of vehicle sea	2,500.00	
00	66,0,0	Construction of normal door with design	astering in & out and	3,000.00	
00	67,0,8	Construction of normal door with design and burglary proof	racking and repair of	5,000.00	
100	68	Iron gate without design	halor stants at a Smite	25,000.00	
	69	Iron gate with rollers	State	45,000.00	
100	700.1	Construction of reading table	mair and servicing co	1,500.00	

3. BENUE STATE UNIVERSITY TEACHING HOSPITAL

S/No	REVENUE	SUB	DESCRIPTION OF	OLD RATES	PROPOSED	REMARKS
	HEAD 00	HEAD	REVENUE SOURCE	and se. 4 cing — ble fan	NEW RATES ₩	0
	120204	345	Registration Card OPD	500.00	500.00	0
	120204	345	Registration Card A/E (Accident/Emergency)	00.000,1 ng	00.000,1 cepai	
	120204	345	Registration Card Clinic (File)	1,000.00	1,000.00	6
	120207	01	Consultation OPD	1,000.00	1,000.00	
	120207	01	Consultation Specialist Clinics	2,000.00	2,000.00	
	120204	517	Surgery (Minor)	10,000.00	10,000.00	
	120204	518	Surgery (Intermediate)	20,000.00	20,000.00	
	120204	519	Surgery (Major)	40,000.00	40,000.00	
	120204	520	Orthopaedic surgery with Implant	100,000.00	100,000.00	
	120204	521	Bed Charges A/E (Accident/Emergency)	1,000.00 per day	1,000.00 per day	0
	120204	522	Maternity Ward	Free	Free	
	120204	523	Children's Ward	Free	Free	
	120204	524	General Wards	500.00	500.00	
	120204	525	Amenity Wards	3,000.00 per day	3,000.00 per day	

	120204	526	ICU (Intensive Care Unit)	5,000.00 per day	5,000.00 per day	ENUE STATE OF
erl	120204	527	Local Anaesthesia	2,000.00	2,000.00	O'RA I
	120204	528	General Anaesthesia:	NBO 1	10,000.00	nasou
	120204	529	Minor Surgery Intermediate Surgery Major Surgery	10,000.00 20,000.00 30,000.00	20,000.00	vi. Other

BENUE STATE UNIVERSITY TEACHING HOSPITAL, MAKURDI HOSPITAL FEES REGULATION SCHEDULE 1

NV3-	Feeding	Accommodation	Nursing	Total Daily	Hospital Deposit
Wards			1,000.00	8,000.00	50,000.00
a. Amenity Ward (VIP) Renal	At cost	7,000.00 Per day	1,000.00		S/M/8 (48.66)
& Labour	00.000.121		2 000 00	4,000.00	20,000.00
b. ICU	As per diet	1,000.00	3,000.00		
c. A&E	At cost	1,000.00	2,000.00	3,000.00	10,000.00
Ward		1 000 00	1,000.00	2,000.00	15,000.00
d. Renal Ward (IPD/CAPD	At cost	1,000.00	1,000.00	2,000.00	500.00
cases)	00.000 tasta	1 000 00	1,000.00	2,000.00	15,000.00
e. Dormitory	At cost	1,000.00	1,000.00	2,000.00	ann an L
Ward .	85 S S S S S S S S S S S S S S S S S S S	500.00	500.00	1,000.00	10,000.00
f. Children	At cost	CALL THURSDAY		-	10,000.00
g. Emergency	At cost	500.00	1,000.00	1,500.00	Actail d
Paediatric Unit h. Side room	At cost	2,000.00	1,000.00	3,000.00	20,000.00

Patients Admitted For Less than 24-Hours 00,00dii.

Patients admitted for less than 24-hours shall be charged a day's bill for maintenance, nursing care and feeding (if they eat).

Charges for Drugs

Charges for drugs to be at cost price plus 30% surcharge.

Drugs for Children (0-16 years) Charges for drugs shall be like that of adults.

Charges for Maternity Cases (109 2016/1029) Issael more Insulation 00.00 iv.

Booked Cases a.

For a booked case, a maternity fee shall be paid in the following stages: N1,000.00 at booking, subsequent visits №500.00 Urine test shall attract a fee of N500.00 per visit. N1,000.00 for normal delivery, plus payment for tests.

Un-booked Cases (Booking and Delivery) b. For un-blocked cases, a fee of №10,000.00 shall be paid at once for normal delivery.

A157

Charges for Special Appliances V.

Charges for special appliances including artificial limbs supplied to any patient by the hospital shall be at cost plus 10%.

Internediate Surgery

Other Charges vi.

All other charges applicable to out-patients shall apply to in-patients.

ATE UNIVERSITY TEACHING HOSPITAL MAKURDI

PART II: OUT-PATIENTS

1. Charges for Registration and Consultation

a -a consideran	france amount Buternary BO	REPUBLICA	9110994	- SDYBW
S/No	Initial Registrat	7,000,00.Pnoi	At cos	a. Amenity Ward Wind - Ward - Wind -
000 1.	G.O.P.D case note	1,000	1,000.00	& Labour
0. 2.	Charles and the same of the sa	1,000	2,000.00	b. ICU 00.0
0. 3. 3. 0. 1	Subsequent consultation fees i. GOPD ii. Specialist clinics	000,1 20 20 000,1	500.00	Ward OO C d. Renal OO C Ward (IPD/CAPD cuses)
a trail		100		Foot Dayah

2	Charges for Medical Examination 00.002	Fees Payable
00.0	a. Physical examination for admission into higher educational institution	5,000.00
	b. History and Examination for employment	5,000.00
00:0	c. History and Examination for travel certificate	10,000.00
	d. Medical examination and report for insurance purposes	10,000.00
	Medical examination and report for legal purposes	20,000.00
	f. Issuance of Death Certificate mines has a great great from Free f	or in-patient
	Brought Dead	5,000.00
	g. Re-issue of Death Certificate	10,000.00
	h. Medical report Overseas and Embassies	10,000.00
	h. Medical report Overseas and Embassies	5,000.00
	i. Medical report local (excluding police and court)	2,000.00
	j. Maternity leave certificate	2,000.00

on our Urine test shall attract a fee of 14500.00 per visit.

r a booked case, a maternity fee shall be paid in the following NOTE: Patients shall pay the cost of special examinations/tests separately. 0

PART III: Charges Applicable to In-Patients and Out-Patients

RADIOLOGY SERVICES S/No Type of Investigation		1,000.00	
1.	Skull	1,000.00	
2.000.	Facial Bones	1,000.00	
3.000	Sinuses	1,000.00	
4.	Mandibles	1,000.00	
5.000.	T.M.J	1,000.00	
6.	Orbit	1,500.00	
7.008.	Cervical Views for Sopondylosis	1,500.00	
8.	Cervical Spine AP/Lat	1,000.00	
9.	Thoracic Inlet	2,000.00	
10.	Goitre Views	1,000.00	
11.	Chest –P.A.	1,500.00	
12.	Chest –P.A. & Lateral	1,000.00	
13.	CXR for PTB	1,000.00	
14.	Chest for ribs	1,000.00	
15.	Thoracic spine	1,000.00	
16.	Thoracic spine oblique view	1,000.00	
17.	Lumbar spine	1,500.00	
	Lumbar spine oblique view	1,000.00	
18.	Lumbar spine joint	1,000.00	
19.	Sacral bones	1,000.00	
20.	S.I.J	1,000.00	
21.	Coccyx	1,000.00	
22.	S.C.J	1,500.00	
23.	Abdomen –Erect & Supine	1,500.00	
24.	Abdomen – Lateral decubitus	2,000.00	
25.	Acute abdomen i.e Chest +	1812014 25015 78361	
26.	Abd/Erect supine	1,500.00	
07	Pregnancy (abdomen)	1,000.00	
27.	Pelvics 1	1,000.00	
28.	Hip Joint	1,000.00	
29.	Lateral pelvimetry	1,500.00	
30.	L/S + Hip Joint	700.0	
31.	Invertogram	3,000.0	
32.	Skeletal Survey (4 Exp.) (i.e. CXR,	Bartum Meet	
33.	Pevis Lat Skill & Lat Spine)	1,000.0	
24	Shoulder Joint	1,000.0	
34.	Acromio-Clavicular Joint	1,000.0	
35.	Clavicle	1,000.0	
36.	Scapula	1,000.0	
37.	Acromion Process	1,000.0	
38.	Huerus of Upper Arm	1,000.0	

PART III: Charges Applicable to In-Patients and Out-Patients

	LOGY SERVICES The of Investigation	HIGH N	
S/No	Type of Investigation	1,000.00	
1.000	Skull	1,000.00	
2.000	Facial Bones	1,000.00	
3.000	Sinuses	1,000.00	
4.	Mandibles	1,000.00	
5.	T.M.J	1,000.00	
6.	Orbit	1,500.00	
7.	Cervical Views for Sopondylosis	1,500.00	
8.	Cervical Spine AP/Lat	1,000.00	
9.	Thoracic Inlet	2,000.00	
10.	Goitre Views	1,000.00	
11.00	Chest –P.A.	1,500.00	
12.	Chest –P.A. & Lateral	1,000.00	
13.	CXR for PTB	1,000.00	
14.	Chest for ribs	1,000.00	
15.	Thoracic spine	1,000.00	
16.	Thoracic spine oblique view	1,000.00	
17.	Lumbar spine	1,500.00	
18.	Lumbar spine oblique view	1,000.00	
19.	Lumbar spine joint	1,000.00	
20.	Sacral bones	1,000.00	
21.	S.I.J	1,000.00	
22.	Coccyx	1,000.00	
23.	S.C.J	1,500.00	
24.	Abdomen –Erect & Supine	1,500.00	
25.	Abdomen – Lateral decubitus	2,000.00	
26.	Acute abdomen i.e Chest +	2,000.00	
20.	Abd/Erect supine	1,500.00	
27.	Pregnancy (abdomen)	1,000.00	
28.	Pelvics	1,000.00	
29.	Hip Joint	1,000.00	
30.	Lateral pelvimetry	1,500.00	
31.	L/S + Hip Joint	700.00	
	Invertogram	3,000.00	
32.	Skeletal Survey (4 Exp.) (i.e. CXR,	3,000.00	
33.	Pevis Lat Skill & Lat Spine)	1,000.00	
24	Shoulder Joint	1,000.00	
34.	Acromio-Clavicular Joint	1,000.00	
35.	Clavicle	the state of the s	
36.	Scapula	1,000.00	
37.	Acromion Process	1,000.00	
38.	Huerus of Upper Arm	1,000.00	

40.	Elbow Joint	1,000.00
41.	Radius & Ulna or forearm	1,000.00
42	Wrist Joint	1,000.00
43	Carpal Bones i.e Hand	1,000.00
44	Scaphoid series	1,000.00
45.	Finger(s)	1,000.00
46.	Femur or Thigh	1,000.00
47.	Knee Joint	1,000.00
48.	Knee Joint + Oblique views	1,000.00
49.	Both Femora or thighs	2,000.00
50	Knee Joint supplementary technique	1,500.00
51.	Tibia & Fibula or leg	1,000.00
52.	Ankle Joint	1,000.00
53.	Ankle Joint+ Oblique views	1,000.00
54.	Tarsal Bones or Foot	1,000.00
55.	Toe(s)	1,000.00
55.	Minor Investigations	TALL IS CYR FOR PUB.
56.	Fistulography (depending on No. of sinography of films used)	1,000.00-3,000.00
57.	Sialography	3,000.00
58.	Oral Cholecystogram	3,000.00
59.	Arthrography	5,000.00
60.	T. Tube	2,000.00
61.	Bronchography	2,000.00
62.	Discography	2,000.00
63.	Gynaecographhy	2,000.00
64.	Operative Cholangiography	3,000.00
65.	Urethrography	3,000.00
66.	Loopogram amid pab lerat	3,500.00
67.	Intravenous Urogram	7,500.00
68.	Micturating cystourethrogram	3,500.00
69.		3,500.00
70.	Percutaneous Transphepatic Cholangiography	3,000.00
71.		7,000.00
71.		uint nitt - 2 1 - 1 - 1 c
72.	Barium swallow	3,500.00
73.		8,500.00
74.		8,500.00
75.		2,600.00
76	Venography	2 500 00
77.	Myelogram	5,500.00
78.	Angio studies	10,100.00
79.	1 1 (4 1 1/2)	1,500.00
80.		750.00

81.	Prostate		2,000.00
82.	Ultrasound of joints	Servise Linerality	2,000.00
83.	Doppler studies	Shiftming exercise pus et a	3,000.00
84.	Ultrasound Guided Biopsy	Similaring exercise with el	3,000.00
850.00	Nasal Bones	DESIGNATION PRINTED TO SECURE	1,500.00
86	Optic Foramen	1,500.00	
87	Reporting of Outside film	1,000.00	
88	Reporting of C.T. Scan	hne portetheron are \$120	2,000.00
89	C.T Scan	In-patient	Out-patient
	Brain	35,000.00	40,000.00
00.000	Abdomen	50,000.00	55,000.00
00.000	Sinuses Mastoid & T.M.J	35,000.00	40,000.00
00,002	Thorax 10 2021 and is no tibber 10 and if	da aloube 35,000.00	40,000.00
	Cervical Thoracic & Lumbar	40,000.00	35,000.00
-00.000	Angio Manufactura (2528) Institution (40,000.00	45,000.00

NOTE:

i. The above charges do not include cost of contrast media or other materials that may be needed for the special studies.

ii. Children are to pay half adult charges.

Request from outside agencies shall attract 50% above the norm

2. PHYSIOTHERAPY SERVICES

S/No.	Charges for Out-Patients	L. J.
1. 00 00	Registration, initial and referral consultation (from outside agencies)	1,000.00
2. 00 00	Registration for specialized consultation	1,000.00
3.	Initial deposit before any treatment commences	5,000.00
4.	Minimum treatment charges	500.00
THE PARTY OF THE	Charges for Treatment Modality	The above o
1	Short Wave Diathermy – (per-visit)	500.00
2	Electrical stimulation/ultrasound TENS (per visit)	500.00
3	Electrical Diagnosis (E.D)	500.00
4	Infra-red Radiation/ Waxbath – (Per visit)	500.00
5	Cryotherapy – (per visit)	500.00
6	Microwave – per visit	500.00
7	Interferventray Therapy	500.00

tonio or	Exercise Therapy	acuta ta
SONE, UUI	Slimming exercise pus ergo-meter bicycle – per visit	1,500.00
2	Slimming exercise with ergo-meter bicycle on once	1,500.00
3	Exercise for pathological conditions a. Hemiplegia, paraplegia and quadriplegia –per treatment	1, 000.00
00.000	session (one visit)	1,000.00
	b. Back pain	1,000.00
	c. Patients consultation and examination (patients from outside)	г(п),(п) — — — — — — — — — — — — — — — — — — —
00.000	a. Nowugarian Technique – per visit b. Mckenzie Technique – per visit c. Exercise with gadgets shall attract additional charges of N100.00 with the initial deposit.	1,000.00 1,000.00 500.00
00,00	Cardio-Pulmonary Cases (Medical Cases) per treatment	1,000.00
Childre D	session Dental Cases Initial deposit for treatments	1,000.00

Accident and Emergency Unit

a. Orthopaedic adaptors

1,000.00/week

If beyond 4 weeks 1,000.00 Request from outside agencies shall attrac 00.005 th

Microwave - per visit 00,000,

b. Thomas' Splint

c. Consumables

2,000.00

d. SOI	PD (Orthopaedic) POP application	ERARY SERVICES	1,000.00
	1 Paediatric	Unilateral Bilateral	2,000.00
	2 Adults	Unilateral	2,000.00
	Sed coursellous	Dilattial	4,000.00
	3 Minerva Jacket, thoracolur	nbar jacket and Hip sp	ica 5,000.00
NOTE:	charges are for the adults, the children	are expected to pay ha	alf adult's charg
	traceind TENS (per visit) variable	Sectrical stimulation/ull	
		Rectrical Diagnosis (E.I	

Part A

ASSISTIVE DEVICE

Test /Investigations	N	
Cock-up splint	1,000.00	
Spasticity reduction splint	1,000.00	
Night splint	1,000.00	
Abduction splint	1,000.00	
Cercival collar	1,000.00	
Back slab	1,000.00	
Hip spica	1,000.00	
Plaster of Paris Cylinder	1,000.00	
Flaster of Faris Cylinder	D1 ' (1ict T)	

No. 14 Vol. 47,

All the above charges are for the service rendered by Physiotherapist. The patients have to purchase the materials required for each respective device.

00.0 B	Clutches	1,000,00
i.	A Pair of clutches	1,000.00
00.00ii.	Crutch—walking training charges	500.00
00.000.0	Charges for In-Patients	45,000'00
1	175 11 1 0 111 200	children unde 4 Departmen
2	Orthopaedic Cases i. For the first 10 weeks of admission ii. For the next 10 weeks of admission	3,000.00 2,500.00
3	Neurological Cases i. For the first 5 weeks of admission ii. For the next 5 weeks of admission	3,000.00 2,500.00
4	General Surgical Cases i. Burns (initial deposit) ii. Chest and other conditions e.g cellulites, pyomyositis etc (initial deposit) iii. For the next 5 weeks for both i & ii	3,000.00 2,500.00 1,500.00
5	a. Caesarian section b. Obstetric Palsy –initial deposit c. Vesico vaginal fistula (needing physical treatment) initial deposit. d. Pelvic Inflammatory Disease (P.I.D) Initial deposit	2,000.00 2,000.00 2,000.00 5,000.00 2,000.00
6	e. Uterine Prolapse Ante-Natal Care - Pre-Natal Care to be paid twice. - Post-Natal Slimming exercise (initial deposit)	1,000.00 5,000.00

NOTE: Children are expected to pay half of adults' charges where applicable.

SURGERY DEPARTMENT

The Department will draw up list of what constitutes the surgery

1.	An and a reserve se pus ergo-meter orcycle - partic	Charges N
1 2	Adults Special Procedure	100,000.00
	Major Operations	60,000.00
	Intermediate Operations	35,000.00
	Minor Operations 1	20,000.00
2	Paediatrics - Special	50,000.00
	Major Operations	30,000.00
	Intermediate Operations	20,000.00
allents	Minor Operations	10,000.00
3	Wound Dressing (Adults) per week without	2,000.00
14	materials	chave to purchase
00.000	Wound Dressing (Children) per week	1,000.00
00.002	without materials	i
4	Cut down	5,000.00
	Chest tube insertion	10,000.00

NB: Children under 16 years of age shall pay half of the above charges.

4 Department of Obstetrics and Gynaecology Day Case/Surgery

		96	Charges ₩
DON, E	Liber	Laparoscopy	25,000.00
2,500		Diagnostic dilatation & curettage	20,000.00
		Minor Gynaecology Operation	20,000.00
1,00¢		Intermediate Gynaecology Operation	35,000.00
2.500		Major Gynaecology Operation	60,000.00
		Examination under Anaesthesia	20,000.00
1,00	1.	b – Gynae Ward Consumables –at cost	1,000.00
00	2.	VE (Spectrum)	5,000.00
VC.	3.	MVA	1,500.00
00 4	4.	Scanning c – Post Natal Consumables –at cost	2,000.00
00,3	1.	d – Labour Ward: Vacuum/Forceps	esarian section
00.5	2.	Mama Kits at cost	A large a substitution

5 Paediatrics Services

000/80/182	ase (P.I.D) Initial	-Charges ₦
1918-9803	EBT	1,000.00
	Phototherapy care	300.00/day
300,1	Incubator Care (per day)	7 Diag 20 300.00
AUV.L	Oxygen –High Usage	2,000.00
applicable.	Low usage	1,000.00
	Anaesthesia	1,000.00

7.00		070	070	PROPOSED NEW
N.No	Source	Item Description	Rate (V)	Retainershin
	EEG and ECG Investigation	design		The lambage
		Echo/Doppler_Fast Track	15.000	18 750
604 108 108 100 1	04 00 00 00 00 00	Stress ECG Fast Track	15,000	18.750
		Holter (excluding refundable deposit of N10,000) Fast Track	15,000	18.750
		ECG_Fast Track	7,000	8.750
		Echo/Doppler_In/Out Patients	5,000	6.250
		Stress ECG_In /Out Patients	5,000	0509
	1011	Holter (excluding refundable deposit of N10,000) _ Out/In		Ocario
yed'		Patients	7,000	8,750
		ECG In/Out Patients	5,000	6.250
	Endoscopy	(light)		18
		Endoscopy (gastroduodenal)	15,000	18,750
nhA) a		Endoscopy with intervention (gastro)	20,000	25,000
99W	arp b ary n ary n	Colonoscopy with intervention	20,000	25,000
ogshi og en ball i	ith er win di que p se p ets	Flexible Signoidoscopy	15,000	18,750
athal dqebi da da ethol	ener lecha Secha shaie	Proctoscopy	3,000	3,750
entel cesse elimpedic lonne Spi dampend lopp enpi	Non-research procedure in medicine: these attract the tabled plus cost of materials.	wave din- rical stim rical diag red ential rowave-(1 ricases	convultured to the convultured in the Relia fi	NA HOMO
0	Side like like like like like like like lik	Liver Biopsy	10,000	12,500
		Lumber Puncture	3,000	3,750
		Bone Marrow Biopsy	2,000	6,250
		Pleural Biopsy	10,000	12,500
		Kidney Biopsy	10,000	12,500
	Nephrology	90 90 90 90 90 90 90 90 90 90 90 90 90 9		
		Haemo -Dialysis (MTN)	15,000	18.750
		II Dill (BOITMI)		

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7th

April, 2022

BENUE STATE OF NIGERIA, GAZETTE

Psychiatry 512	Wrist I	pini Perject Librat E E E E E E E E E	18 8 8	di poni
2 4 4 E	Mental Health	Abstrict The R R R R S R R R R	3,000	3,750
16	The state of the s	Psychological testing depending on the type of test	10,000	12,500
17	kne t	Electro-convulsion therapy (per course)	3,000	3,750
		Aversion therapy	4,000	5,000
	Ji neb 4	Drug assisted interview/abreaction	5,000	6,250
	国 阿 英	Cognitive Behavioural Therapy (CBT)	5,000	0,230
Physiotherapy	Ankled	int Oblique views		1
-513		ones or 1000		-1.0
	Physiotherapy Treatment	Shortwave dia-therapy – per visit	1,000	1,250
	2 12 2 2 2 3	Electrical stimulation/ ultrasound TENS(per visit)	700	875
	Statutes	Electrical diagnosis(E.D)	2,000	2,500
	Achte	Infrared radiation/ wax bath – (per visit)	700	875
		Cryo- therapy-(Per visit)	500	625
		Microwave-(Per visit)	1,000	1,250
		Inter fervent tray therapy	700	875
		Slimming exercise plus ergo meter bicycle- per visit	2,000	2,500
		Slimming exercise with ergo meter	1,500	1,875
	I District	Hemiplegia, paraplegia and quadriplegia per treatment session (One visit)	1,500	1,875
	Distriction	Back Pain	1,000	1,250
		Nawugarian Technique per visit	1,000	1,250
		Mackenzie Technique- per visit	1,000	1,250
		Exercise with gadgets	600	750
		Cardio-pulmonary cases (medical cases) per treatment session	1,000	1,250
		Dental cases Initial deposit for treatment	1,000	1,250
The supplier of	L Juniono	Orthopedic adaptors per week (Additional N1000 if beyond 4 weeks)	1,000	1,250
7	N yeldon	Thomas Splint	500	625
		Consumables	1,000	1,250
		SOPD application Pediatric Unilateral	1,000	1,250
		SOPD application Pediatric Bilateral	2,000	2,500

		SOPD application _Adult Unilateral	5,000	6,250
		SOPD application _Adult Bilateral	10,000	12,500
		Minerva jacket, Thoracolumnar Jacket and Hip Spica	5,000	6,250
	Physio Assistive Device	es	E6 Alasti (HEM	
	Realth adequate	Cock-up Splint	7,000	8,750
	Facilia Medicine	Spasticity Reduction Splint	2,000	2,500
	ri grady Mediciae	Night Splint	1,000	1,250
1,250	- 000,1	Abduction Splint	8,000	10,000
-625-	500	Cervical collar	10,000	12,500
0.05		Back Slab	1,000	1,250
1,500	Suggers floor mass	Hip Spica	1,000	1,250
n plas 35 %	Cost plus 10% Ca	Plaster of Paris cylinder	1,000	1,250
		Crutches (Pair)	8,000	10,000
25,000	300.000	Crutch-walk training	2,000	2,500
25,000	Physio Special Cases	Minus Precedent Attall (gostoria) a	302	A10
37,500	10000	Gen. Med. Condtn:Tetanus, Meningitis, Diabetic etc	1,500	1,875
008,50	50,000	Orthopedic case (per visit)	1,500	1,875
000.00	1 7600,000 1	Orthopedic case (per visit)	1,500	1,875
25,000	ann ne	Neurological Case (per visit)	1,500	1,875
		Neurological Case (per visit)	1,500	1,875
APPC sulle to	in te lans to	Gen Surg. Cases Burns (1st visit)	1,500	1,875
ARC I	800.1	Gen Surg. Cases Burns (next 5wks)	1,500	1,875
	5,000	Gen Surg. Cases _Chest and other conditions e.g. cellulites, pyomyocitis, etc (5wkly)	1,500	1,875
000,s.)	210,000	Gen Surg. Cases _Chest and other conditions e.g. cellulites, pyomyocitis, etc (next 5wks)	1,500	1,875
Mylars 2	OW,	Gynae Case _CS (per week)	1,500	1,875
ow entit tents t	E Ben a William	Obst.palsy	2,000	2,500
0.75		VVF_Physical Treatment (Ist visit)	5,000	. 6,250
0070	089,6	P.I.D. (1st visit)	5,000	6,250
961,1	000,1	Uterine Prolapse	3,000	3,750
962,1 ==	900,1	Prenatal Care	1,500	1,875
MEST	000,01	Postnatal Slimming (1st visit)	2,000	2,500

Community Health	Though hite 000,01	OPD application Adult Uniterest OPD application Adult Bilateral		1315
-514	Community Health - 01	finerva Jülket, Thoracolomnar Jacket and Hip Spica		(34)
	Community Health - 02	3,000	Assistive Devices	jedi -
N. 150	Community Health 62	ock-up Splint		(9)
Obstetrics and Gynecology - 515	2,000	sparticity Reduction Splint		923
1,250	maternity cases	Vight SplidPDL		<u>- </u>
10,000	000,8	Maternity booking	1,000	1,250
12,500	00,01	Maternity visits Assistance Assistance Maternity visits	500	625
1,250	-000,1	Urine test	500	625
1,230	100,1	Normal delivery	10,000	12,500
085.1	000,1	Charges for special appliances including artificial limbs	Cost plus 10%	Cost plus 35%
2 030.01	Gynae Operation	Crutches (Pair) .		18
THE WAY	2,000	Laparoscopy - consider allow-dates.	300,000	375,000
		Diagnostic dilation & curettage	20,000	25,000
6(8,1)	002,1	Gynae Operation _ Minor	20,000	37,500
1767	008,111	Gynae Operation Intermediate The Selection of the Control of the C	50,000	62,500
518,1	+ - <u>(418,1 = </u>	Gynae Operation Major	1,000,000	1,250,000
510.1	1000,1	Gynae Exam under Anaesthesia	20,000	25,000
2 510(2)	Gynae Ward Services	veurological (mestper visit)	1	
3 510rl	Office Hard Services	Gynae consumables	attost	at cost plus 25%
3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1000	VE(Spegulum)	1,000	1,250
	C. H. L.	MVA (video) no africamenta assistinte	- 000	6,250
359 F	A THE WAY	Scanning	10,000	12,500
180	NAME OF TAXABLE PARTY.	Post-natal Consumables (at Cost)	at cost	
878 PA	10 20 20 20 20 20 20 20 20 20 20 20 20 20	Vacuum/Forcens	2,000	2,500
pro \$10	1980 Ja Clavice la Anat	Mama Kits (at cost)	at cost	at cost plus 2
Pediatrics - 516		THE DAY	1 129	
	1985 000.3 1984 000.3	EBT (activity) meaning of mineral 14	5,000	6,250
03(3)	res RRA Loid Pares MAJ	Phototherapy care (per day)	1,000	1,250
37.60		Incubator care (per day)	1,000	1,250
25875	SULT THE STREET STREET	Pediatrics Oxygen high usage (Big Cylinder)	10,000	12,500

		Pediatrics Oxygen _Low usage(Small Cylinder)	5,000	6,250
5,625	HIGH I	Pediatrics Anesthesia	5,000	6,250
0,250	0007	Incubation Services	2000 per day	12/69
11 11 11 11	000,01	Arguoti servicis	7,001	3/9
mily Medicine	Family Madiaina	Subsemental coreitage, per anatran)	3.800	
3,625	Family Medicine	Amalgam Restorations (Perforth)	10,000 1	17.50
0,250	Family Medicine	Gingivectomy (perquiding)	1.081	1080
3.750	Family Medicine	Adult Oxygen high usage (Big Cylinder)	10,000	12,500
6,250	5,000	Adult Oxygen Low usage(Small Cylinder)	5,000	6,250
218.0	5,500	Adult Oxygen Low usage(oman cymaet)	1,000	3750.
rgery - 518	0 0 0	Composite and and delenge A	35,000 1	43,79
6.875	Surgery Operations	Special procedure _Adult 11,1910.00000000000000000000000000000000	140,000	175,000
8.750	15,000	Major Procedure Adult	100,000	125,000
3,759	35,000	Medium Procedures Adult ilags anachodro	50,000	62,500
5,625	4,500	Minor Procedure Adult Minor Procedure Adult	30,000	37,500
5,625	130	Appendectomy	90,000	112,500
1,750		6.4	160,000	200,000
927,5		EN MAN S MAN	100,000	125,000
300	The standard of the standard o	Special Procedure Paediatrics	60,000	75,000
	AL FOR DELEGENMENT OF	Major Procedure Paediatrics - 40140011794A	40,000	50,000
,750	L Constitution of	Medium Procedure Paediatrics And ports 14	15,000	18,750
, 150	000,58	Minor Procedure Paediatrics of some soft state.	15,000	
,500	Surgery Related Services		3,500	4,375
,250) resort our childrane	Wound Dressing Adults- Per week -excluding materials	2,000	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Wound Dressing Children - Per week- excluding cost of materials	10,000	12,500
(8)		Cut down (fares signiz) disult sortale.	15,000	18,750
7 000		Chest tube Inspection	13,000	10,750
Dentistry - 519	15,000 18,	Ankeetmay and retrograde RCT Addition metallic shoet leg shoetas branchish	ote: Flictor gold o	V. 5,625
	Dental_General	1 Tananata se alpusidos	1,000	1,250
		Adult periapical X-ray film	Antablymen bus 197	1,875
62	130 3 900,61	Occlusal film	1,500	1,075
90		Paedo periapical X-ray film	1,000	1,230
	3,000 3,75	Adult scaling and polishing (minimum charge depending on oral hygiene)	4,500	5,625

	025,8	1000	Paedo scaling and polishing	4,500	5,625
	VUAIN	Tall Parl Marks	Topical fluoride application	5,000	6,250
		(80 rd 600)	Pulp treatment (per tooth)	10,000	12,500
			Sub-gingival curettage(per quadrant)	2,000	2,500
			Amalgam Restorations (Per Tooth)	4,500	5,625
		ENGLANCED BASE	Gingivectomy (per quadrant)	5,000	6,250
	102.21	0000000	Temporary Dressing per Tooth	3,000	3,750
	002.0	SA PLANT CHARGOST CONTRACTOR	Opening up of abscessed tooth	5,000	6,250
		LA RUI A DRESI RECOVERS	Composite restoration	5,500	6,875
			Composite and acid etching	5,500	6,875
	175,080	800.01	Stainless steel crowns	5,500	6,875
	000,201	ana na z	Aluminium crown (performed)	15,000	18,750
	(42 ta	80.02	Orthodontic appliance (removable)	35,000	43,750
	002.04	non as 1 %	Tooth extraction_1st Tooth	4,500	5,625
	005.211	Homos de la companya	Tooth extraction_Additional (per Tooth)	4,500	5,625
	700,007	081,041	Tooth canal therapy	15,000	18,750
	125,000	000.001	Apicectomy and retrograde RCT	15,000	18,750
	00025	000.08	Apexification.	10,000	12,500
	50,000	000,06	Anterior jacket crown acrylic per tooth	15,000	18,750
	185.81	1 000,21	Anterior porcelain crowns per tooth	45,000	56,250
		The state of the s	Post retained crown per tooth	50,000	62,500
	4,373	aterials J.500	Impression for study models	5,000	6,250
	2,500	Endodontic treatment	Wound Oressing Children - Per week- excluding		
	12,500	000,01	Anterior tooth (single canal)	15,000	18,750
	18,750	15,000	Posterior tooth multiple canals	20,000	25,000
			Apicectomy and retrograde RCT	15,000	18,750
		Note: Fees for gold and other metallic	. , ,	Coneral.	stred 43,750
_	025,1	restorations	Adult pertugued X-ray film	28.03	45.759
	Elgi	Oral and maxillofacial surgery	termination (base in the hard 200)	15.000	437.50
	1000	000,1	Surgical extraction/minor oral surgery	15,000	18,750
		120	Mandibula r fractions requiring IMF	3,,000	62,500
	559.5	To Chine a third like	Mandibular fractions not requiring IMF	2,,000	3,750

		Zinc Oxide/Eugenol dressing for dry sockets	3,000	3,750
000	12.5 - 10.00,05 - 12.50 (2.00)	Apicectomy	15,000	18,750
193	000.24	Biopsy under LA	7,000	8,750
		Re-Implantation of one tooth	5,500	6,875
	(384) (884-9)	Incision and drainage	10,000	12,500
		Daily dressing	1,000	1,250
4	Restorative density prosthetic services	710	latina kilonom	g 12.50°
		Acrylic partial denture_1st Tooth	4,500	5,625
		Acrylic partial denture _ Additional (per Tooth)	3,000	3,750
		Acrylic full upper denture	35,000	43,750
1000	8 1 00,00	Aclrylic lower denture	35,000	43,750
000	8 100.00 T part per 15	Denture repair	5,000	6,250
000,	d* 000,00 w.a	Debasing HAMA YARRANT	5,000	6,250
000,	6 00,00 Linear road	Relining Value of the latest and the	4,500	5,625
. 600,	000,00 Lamoutic-scen	Impression for study models	5,000	6,250 -
	Note:	TV modes		10000
(25)	i. For all immediate dentures, add N 300 to the calculated cost above	diate dentures add 5000 to the calculated cost above	100,780	125,000
1966) 1944	ii. For full, upper and lower denture, add N300 to the calculated cost	Particular teor is increased uning rated	40,000	50,090
	iii. Cobalt-chromium – based denture s will depend on prevailing market prices of the materials	LID DEFORTITES REPARKITATION OF THE LANGUAGE	15,000	13, 50
	iv. Obturators: - double the cost of normal dentures	ng Adulta-Perwick -excluding material - materiage a	non Collection	4,375
; •	Conservation services	of Control of the second of th		11.00
UUG).	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Composite restoration per tooth	5,500	6,875
100.1	Care took to	Amalgam restoration per tooth	4,500	5,625
ns rataga	0.000	Additional capsule per tooth	4,500	5,625
	THE STATE ST	Temporary dressing	3,000	3,750
Hethe	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Porcelain used to metal bridges per (unit)	45,000	56,250
(16/4	0.00,00	Post-retained crown +cost of crown	50,000	62,500
103,6		Anterior jacket crown: acrylic per tooth	15,000	18,750
	dia se inte	Anterior porcelain crowns per tooth	45,000	56,250

M127	00020 - 4 (20)	Non-precious metal crown (for posterior tooth) chrome cobalt full metal crown (posterior)	20,000	25,000
873	L = 000 Y	Porcelain fused to metal (anterior)	45,000	56,250
589 X	0022	Hope and to mean (unterest)		7.3%
nesthesiology - 520	Anaesthesia Services	Amaig againstb bas poisionly	4,508	3.61
1,250	General Anaesthesia (GA)	Gingivectomy (pnizagibylisti	5,000	/25
	Regional Anaestheia (RA)	Trappirary Bresging per Tauti, 2929792 2thethe	scative details; pro	179
5,625	Local Anaesthsia (LA)	Acrylic partial dentured Ast Godh	3,000	6.298
050.0	Local Allaesthsia (LA)	Acrylic nartial-dentureocadditional (per	3,800	6813
phthalmology - 521	Elective major operation	Communication (in a particular description)	3,500	6275
43,730	Elective major operation	ECCE + PCIOL Paulosh sowed silvydoA	60,000	75,000
6.250	1 0002 00 317	ECCE + PCIOL +TRABEC	60,000	75,000
6250	U. 000.8 / 145	TRABEC+MMC	60,000	75,000
1.4.2002	The state of the s	Dacryo Cystorhinstomy	60,000	75,000
1 (20)	900 8 1 1 2 1 2 1	Squint surgery and analysis and an area and a square and	60,000	75,000
	FI di markina	Took card therapy	Kara :	doller ten •
2	Elective minor operation	Excision biopsy of conj. Lesion at cost	25,000	31,250
+	Avede lan	Pterygium Excision at cost	25,000	31,250
		Chalazion I & C	1 1 1 10 10000	31,250
		LID DEFORITIES REPAIR(Ectropian, Entropion etc)	25,000	31,250
		MMC: at cost	5,000	
	Plut 1 4 di matin	MINIC: at cost		0 11 158
3	Elective destructive operation		29191800 IR	191
		Evisceration	50,000	62,500
279.3	\$115. Z Millary	Evisceration	50,000	62,500
303.3	0024	Enucleation	50,000	62,500
5,625	1 000 Mary and a strong to	Exenteration	35,000	43,750
4 037,6	Emergency operation	guizes the control of T	35,000	43,750
030 73	Chat spiggariff has historic	Lid Laceration Repair	35,000	43,750
908.03	000,03	Corneal/Corneoscleral Repair	35,000	43,750
(ST 6)		Parenthesis + AC wash out	33,000	73,130
5 6800	Clinic procedures	haar nij nivet aldsrepalental inte	2,000	2 500
		Saline irrigation	2,000	2,500

	-6,250	SOPO apriliging	Conjunctival FB removal	2,000	2,500
	475	Surbantage	Corneal FB removal	2,000	2,500
	- 6,250	There help	Epolation	2,000	2,500
	No.	- New 3 000	Glass rodding	2,000	2,500
	7,500	- Colsosippi	Intensive Eye Medication	2,000	2,500
	3,750	Special Religi	IOP/Dilation/Staining	2,000	2,500
6	3,750	Optometry services	100	adigual bad	
	6259	A STATE OF S	Refraction	2,000	2,500
	(25,0	Cover ser one	Visual Field Test	7,500	9,375
	- (MS.A)		Frames and Lenses	25,000	
ENT Otorhin - 522	ologyngolog	000	By By Walk William Wil	il amber spine of	
1	62.2	Clinic Procedures	NAME OF THE PROPERTY OF THE PR	sound level 80	
	-APCA	Creat Alexand	Ear syringing	2,500	3,125
		10 A03	Removal of foreign body in the ear, nose and throat	5,000	6,250
	43n (Test Marit Supp	Post Operative Consumables	At cost	
	05(.)	Orthopeus (193	Nasal packing for epistaxis	1,500	1,875
		Orthogasis emg. p	Antrum washout	5,000	6,250
	Test in	A GRAND AND CARE	Incision and drainage	5,000	6,250
	127 1		Minor surturing	20,000	25,000
	030.5	040,0 14 (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Biopsy	35,000	43,750
	MAN	The Surger A	Tracheostomy tube	35,000	43,750
	nar ir	100000000000000000000000000000000000000	Tympanometry	10,000	12,500
Radiology -	Muchaly	Parking the Mark	(0) (1) (1)	ANNIET TETEL	-
1	281.5	Investigations - General	of the other conditioning.	mor dul + s/7	
	2010	API,	Skull ~	3,500	4,375
	GLORES	Toruse Case 1 Vine	Facial bones	2,500	3,125
	020.7	Circle Sept.	Sinuses	5,000	6,250
	501.5	WWW. and the state of the state	Mandibles	5,000	6,250
	027.0	The series of the series	T.M.J	4,000	5,000
	1900	000,8	Orbit	4,000	5,000
	nan e	000,0	Cervical views for sopondylosis	5,000	6,250

1 (R) CA 1 CA CINCON	Cervical spine AP/Lat	5,000	6,250
00342	Thoracic Inlet	3,500	4,375
2,500	Goiter views	5,000	6,250
2,300	Chest PA	3,000	3,750
Olf & reio	Chest PA & Lateral	6,000	7,500
WE THE	CXR for PTB	3,000	3,750
	Chest for ribs	3,000	15mol (0 * 3,750
00 65	Thoracic spine Thoracic spine	5,000	6,250
31,15	Thoracic spine oblique view	5,000	6,250
	Lumber spine	5,000	6,250
	Lumber spine oblique view	5,000	6,250
	lumbar sacral joint	5,000	6,250
	Sacral bones	5,000	6,250
FALL Y	S.I.J	5,000	6,250
Mary Air	Coccyx	3,500	4,375
ard I	S.C.J	3,000	3,750
Abe S	Abdomen- Erect And Supine	5,000	6,250
100 A	Abdomen-Lateral Decubitus	3,000	3,750
nor an	Acute Abdomen i.e. Chest + Abd/Erect Supine	8,000	10,000
D 027 54	Pregnancy (abdomen)	3,000	3,750
ASS CL	Pelvic	3,000	3,750
00108	Hip Joint	4,000	5,000
Violes	Lateral Pelvimetry	3,000	3,750
	L/S + Hip Joint	6,500	8,125
361	Invertogram	2,500	3,125
381	Skeletal survey (4 Exp.) (i.e. CXR, Pelvis Lat skill & Lat spine)	8,500	10,625
aur III	Shoulder Joint	5,000	6,250
The States	Acromio- Clavicular Joint	5,000	6,250
000	Clavicle	2,500	3,125
000,	Scapula	3,000	3,750
0583	Acromion Process	3,000	3,750
V-Si	Huerus of Upper Arm	3,000	3,750

3,750	3,750	3,750	3,750	3,750	3,750	6,250	3,750	6,250	8,125	3,750	3,750	3,750	6,250	3,750	3,750
3,000	3,000	3,000	3,000	3,000	3,000	2,000	3,000	5,000	6,500	3,000	3,000	3,000	5,000	3,000	3,000
Elbow Joint	Radius and Ulna forearm	Wrist Joint	Carpal Joint i.e. Hand	Scaphoid series	Finger(s)	Femur or Thigh	Knee Joint	Knee Joint + Oblique view	Both Femora or Thigh	Knee Joint Supplementary Technique	Tibia and Fibula of knee	Ankle Joint	Ankle joint + Oblique views	Tarsal bones or foot	Tools
						can February Complete	no G no Per nosa P nosa Pari	ne de la companya de		ionical sopulati					

		Percutaneous Transphepatic Cholangiography	15,000	18,750
	Major Investigations		Akere: 000.5	11.79
201 H 3	Major Investigations	Barium Swallow	12,000	15,000
		Barium meal	15,000	18,750
		Barium Enema	15,000	18,750
		Lymphagiogram	12,000	15,000
- 10 mm		Venography	12,000	15,000
		Myelogram	15,000	18,750
Ž.		Angio Studies	25,000	31,250
		Ultra Sound (Adult)	4,000	5,000
		Ultra Sound (Child)	2,000	2,500
		Prostate Prostate	4,000	5,000
01 46	Albanian sacrata	Ultra Sound of Joints	5,000	6,250
10.ba	and purious the	Doppler Studies	10,000	12,500
		Ultra sound Guided Biospy	10,000	12,500
		Nasal Bones	4,000	5,000
mis e		Sunitation (1 Nichon 2	4,000	5,000
Landers	m = [7]	Optic Foramen Reporting of outside Film	3,000	3,750
	AL DIA WIL		5,000	6,250
PHOR	a days	Reporting of C T Scan	45,000	56,250
	A CRY SECTION OF	CT Scan – Brain: Inpatient	50,000	62,500
	(1.5)	CT Scan - Brain: Outpatient	60,000	75,000
		CT Scan – Abdomen: Inpatient	65,000	81,250
000,3	151 000.01	CT Scan - Abdomen: Outpatient CT Scan - Sinuses, Mastoid and TMJ: Inpatient	35,000	43,750
		CT Scan - Sinuses, Mastoid and TMJ: Outpatient	45,000	56,250
196	\$6 (00),4 5		60,000	75,000
750	51, 000.20	CT Scan - Thorax: Inpatient	65,000	81,250
	7. PRO 6	CT Scan - Thorax Outpatient	65,000	81,250
180.	2.5 1000.0	CT Scan - Cervical Thoracic & Lumber: Inpatient	70,000	87,500
		CT Scan - Cervical Thoracic & Lumber: Outpatient	80,000	100,000
JAA.	24 90001	CT Scan - Angio Studies: Inpatient	85,000	106,250
	IWA GOOD	CT Scan - Angio Studies: Outpatient	03,000	100,800

7th April, 2022

	Note:	Tempolycisconol.) orangularisal enosciology Test (Kristella	1:-	
I. The charg	ges above do not in	clude cost of contrast media or other mater	ials that may be n	needed fo
ne special survivos	II.	in in the second		. 1350
00021	III.	Request from outside agencies shall attract 50% above the normal hospital charges	(00)	3.750 2.508
Optics - 524	nest General	Venugraphy 200 kodo		2,80
Optometry - 525	rig (Table	Myelogram		
Orthotics /prosthetics-526	90 J. Nissa	enthal aga A F	_ S/A	
Accidents and emergency (A&E) 527	00 L Special	Cilina Sound (Child).		1861.
1 0250 Senior	Ambulance services	Hire of ambulance /undertaker vehicle	Assessed accordistance and pengagem	period of
2	Orthopaedics and Trauma	Adults: Yeard behind home grill	8.8	
9942	900 Jan 8	i. Special Operations	150,000	187,500
37.50	000	ii. Major Operations	100,000	125,000
eriya Ortion	0002 886 P. Houl	iii. Intermediate Operations	50,000	62,500
(82,0)	000.12	iv. Minor Operations	30,000	37,500
75,060	(MC)	Pediatrics:		- 13
9833	(60 ₂)	i. Special Operations	100,000	125,000
	000,2	ii. Major Operations	50,000	62,500
620.18	en a Yelle	iii. Intermediate Operations	35,000	43,750
23 (REC.) 18 (19) 002,78 (19)	oda observa jas	lulie (Alexandra academy service)	20,000	25,000
	interior in the signature of the signatu	Debridement:		-
	08.72	i. Minor	10,000	12,500
	,	ii.Medium	15,000	18,750

BENUE STATE OF NIGERIA, GAZETTE No. 14 Vol. 47, 7th April, 2022

	100 Perconsumo a	iii.Major	25,000	31,250
1,250	er majorians	Dressing:	New Land	Turen - /
1,250	000,1	i. Minor mallandudge A sh	1,000	1,250
08.0	000,1 KATER PER	ii.Medium	1,500	1,875
3,750	000 £ 1000 £ 000	iii. Major	2,000	2,500
3 002.5	POP Applications	Pediatrics: 1207 and assumption A	Sign as Lafe	15.850
2,500	OOLS Yesography	i. Unilateral	2,500	3,125
	Mirrogram	ii. Bilateral	5,000	6,250
. 881	00A Jase Sucia	Adults: 2003/m vol. 515 2016/m Z. Lini	tog8	1 600
1,815.	(02,) 153ca Secold (7	i. Unilateral	2,500	3,125
750	000 1 Uby Septil IX	ii.Bilateral	5,000	6,250
	Protein	Removal Of POP	1,500	1,875
2,500	. 000,5 3 15 15 15 15 15 15 15 15 15 15 15 15 15	Osteotomy	1,700	2,125
4 902.5	000 Employ Studi	Total Hip Replacement Without Cost of Implant	2,500 + additional fee	11.90
GOPD - 528	im land hats	TM sall since	and a second	
Endoscopy - 529	000 Cptic Forms	9 SM vol i	0.00	
Cardio therapy - 530	Reporting of	optede Store SM set 6	on the	
Pulmonology - 531	690 Reparting of	T Seed . Approximate	nelf .	
LABORATORY SERVICES - 540	60a CT Scw - B	son Impollent solizanag vol vist Ostralicat		10,50
Microbiology and Parasitology – 541	900 CT Seas - A	Gloriani Challestian	091	25,69
1 00%	Microscopy, culture and sensitivity	erble caliare	RDA	2078
	The second	Urine	1,500	1,875
M	900	Swabs (Nasal, Throat and Vaginal)	1,500	1,875
- 610	1002	Sputum (Excluding T.B.)	1,500	1,875
	VI CENT	Stool for culture	2,000	2,500
2,500	Tec 13 2000	CSF examination (Excluding TB)	2,000	2,500
	to IA Clacation	Blood culture	5,000	6,250
2.500	Other T Seas-	Pus and exudates (excluding T.B.)	1,500	1,875
	A Lythochanii	Aspirate M/C/S	1,500	1,875
2 maca	Serological Examinations (RPR)	The state of the s		

11,150	15.610 Laure 168.75	VDRL Test /RPR/TPHA	600	750
		Widal Test	1,000	1,250
ese (201)	Facel (A00.1	Brucella Agglutination	1,000	1,250
E178.3	002.1	Weil-Felix Test	1,000	1,250
992.5	2,000	A.S.O Titres	3,000	3,750
		Latex Agglutination Test	2,000	2,500
rate (SIE) 4	2,500	Gonorrhea Test	2,000	2,500
137.10	T.B. Examinations	is Pflatorel		
Nacytes 2		Sputum Exudates etc for microscopy	600	750
	1,500	Sputum M/C/S	1,500	1,875.
10000000000000000000000000000000000000	A 6.0 P 60.2	Urine, sputum for culture, AFB sensitivity	600	750
278.1	Seminal Analysis	Renoval Of POP		enr lagi
- 1125 -	LAmeric	Semen M/C/S	2,000	2,500
	el landida.	Semen Analysis	2,000	2,500
5	Parasitology tests	Without Cost of Implests, A		
	OV.	Skin snip for MF	600	750
		Blood for MF	600	750
		Blood for MP	600	750
		Blood for Tryps	600	750
		Stool for parasites	600	750
		Urine for parasites	600	750
		Peritoneal Exudates	600	750
		Anaerbic culture	2,000	2,500
7	Microscopy	4.4	non rywad niz (22).	
2001		Urine deposit (Microscopy)	600	750
P[%]	100.1	Peritoneal Exudates	500	625
8 112.5	Special Investigations	Slool for culture		•
1599	100.5	Compliment fixation test, including RPC FT	2,000	2,500
195,6	1671,2	Fluorescent antibody test, including FTA-20	At cost	
318/	1,500	Mycological sample for culture	2,000	2,500
2/8/1	100.5	Identification of bacterial culture sent from outside source	Usual cost x 1.5	
		Water/Food, Public Health Sampling	5,000	6,250

ematology/Blood Transfusion Bank) – 542	000,1	ell his		
	Test/investigation		The it	
18 Th 12		PVC only	700	875
881 1.1		FBC (PVC, WBC and Platelets	2,500	3,125
WE ST.		Platelets	700	875
20 2 · 2 ·		ESR	700	875
#4 T T T T		Retics	700	875
		Eosinophil count	700	875
SWICE I	198.0	Prothrombin time	3,000	3,750
40.2	Batta i	Bleeding time	700	875
	00%	Clothing time	700	875
		L.E. Cells	700	875
		HB Electrophoresis	700	875
		PTTK	2,500	3,125
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		G6PD screening	1,000	1,250
TOTAL TOTAL	36	Bone marrow:	Tare to have	
		i. Aspiration	5,000	6,250
100 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1		ii. Trephine	5,000	6,250
(B)(1 (E) E		iii. FNMA	3,000	3,750
	16. Car. 1. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	Peripheral blood film	1,500	1,875
	OCT SI	Special stain	4,000	5,000
860 1-32	Blood transfusion		10000000	Alaka P.
2	Diood (Tansiusion	ABO and RH grouping	700	875
VSP 1 1 2 2	18 0,4	Cross matching per unit	optimit. 700	875
1877	BU -	Antibody screening	d and All 700	875
100 L	011	Hb Sg Hb Sag	M MAN 700	875
022	(III)	Hepatitis C 45500000	offered 700:	875
9/4/	(h.),1	HIV:	100%	
9613		i. Inpatients	700	875
		ii. Outpatients	700	875
8510	W C	Blood service:	DCD JUK	

		i. Adults	7,000	8,750
		ii. Children	3,200	4,000
1 208		Coombs test	700	875
		Blood products	1,500	1,875
		FNAC	3,000	3,750
		Viral screening for travellers	1,500	1,875
		HIV screening for outside Laboratories	7,000	8,750
		Bleeding screening and X matching for outside Laboratories	12,500	15,625
1 28		Paternity test /blood group	5,000	6,250
1 88		CD4	3,000	3,750
T T SAN		VDRL	700	875
hemical pathology – 543		Tienednament IIII		
	Blood	(022 st 250)		
1 1000		Total Bilirubin	1,000	1,250
		Conjugated Bilirubin	1,000	1,250
		Calcium	1,000	1,250
1 15%		Cholesterol	1,000	1,250
L JW		Creatinine	1,000	1,250
894		Bicarbonate	750	938
	***	Potassium	750	938
123		Sodium	750	938
1 8 5		Lithium Salaka Ha Karana Ca	1,000	1,250
		Amylase	1,000	1,250
1.15.31		Alkaline Phosphate	1,000	1,250
1 15 km		Acid Phosphate (Total)	1,000	1,250
1 2 83		Prostatic Acid Phosphate	1,000	1,250
		SGOT	1,000	1,250
1 1 2 112		SGPT	1,000	1,250
10 10 10 10 10 10 10 10 10 10 10 10 10 1	0	Liver Function Tests – Bilirubin ACP Phosphates/ AGCT, SGPT & Protein	5,000	6,250
17/4		Glucose	1,000	1,250

	Property Comments of the Comme	Inorganic phosphate	1,000	1,250
	LINV BIRTY	Total protein	1,000	1,250
	Resil Bloke	Albumin 17 x 28 q muzicano de 4 1	1,000	1,250
	- I PROPOSITION	Urea	1,000	1,250
0,130	0002 50000	Uric acid	3,000	3,750
0,250	6005 ENERGERS	Glucose tolerance	1,000	1,250
1827.0	0002 (gradevian) e	Occult blood test	1,000	1,250
062,0	Urine USO 2 SEPTEMBRICATION OF THE LEGISLATION OF T	TST	BARN.	7,000
0679	0002 L116 may glad	Pregnancy test (neat)	750	938
0679	BOOR Thanks ensured	Pregnancy test (dilutions)	3,750	4,688
000,0	and september 1998 September 1998	Urinary proteins	750	938
markollavisti.	5 J VIII,6	Urinary glucose	750	938
VA.jo	1 1990 988 9 1	GGT	1,000	1,250
- 61 E/C	Urine Bile Pigment	Magnesium	1,000	1,250
	LL (Una CRESPORTE	Bilirubin	750	938
906,1	UNIO 10 (Prival garatestic)	Bile salts	750	938
UNE ₄ V	U.O. Chaing in the chaight	Ketenes	750	938
touc _t t	0.00,0 (1.) implicationique	Ph Takyrill	750	938
400,1	. Caronic Hospitals	Specify gravity	750	938
.9004	900 ₁ 0 [Fig. Shear 890	É&U	3,000	3,750
001 ₁₁ 1	Notice of the property of the	E & U & Cr	4,000	5,000
DUCAL .	WANTE STATE OF THE	E & U + Chol.	4,000	5,000
Ultra I	AND SAMAGES	E&U	4,000	5,000
605 F	000/g 2800	Fasting & 2 hrs	2,000	2,500
005 F	0000	PSA	6,500	8,125
Ann is	man will the matter days	T.G.	1,000	1,250
000,	800,0	HD chol.	1,000	1,250
003.8	200	Urinalysis	750	938
002/1	ovoja Garajoja Bili doma	Lipid profile	4,000	5,000
000 ₍₁	Note:	Urine substance abuse screening	7,000	8,750
9/6/	1. Children are to pay the same adult rate.	n sele ento		•

	2. Government hospitals - the same price	distinguoul NEW RACYS		
1.250 1.250	3. Private Hospitals x 2.	A CATAR Total profein		
12020	4. Non-Hospital Patients/Samples x 2.	relation 200.00		
1.250	Hormonal Assay	Trea		
3,750	and yan (SARV 2020)	T3	5,000	6,250
1,250	- 000 I some	T4 Append Cold Rates	5,000	6,250
020.1	(6)0.1	TSH	5,000	6,250
Parket 1 Table Op	561 Center Spread full	FSH	5,000	6,250
111/850	Annal S	LH	5,000	6,250
4,688	AZE BOSCO (ancientist) t	Prolactin	5,000	6,250
	103 Pull Page	Progesterone	5,000	6,250
200	02T 02T	Estrogen	5,000	6,250
989	74	Testosterone	5,000	6,250
Histopathology - 544	197 Asires page	SHBG	7,500	9,375
	Small specimen	norman a	lavingi i shid sii	10 10 51
1 970		Endometrial Curetting	6,000	7,500
810	100	Cervical Biopsy	6,000	7,500
250	Qab .	Breast Biopsy	6,000	7,500
950	055	Appendix	6,000	7,500
850	020	Fallopian Tubes	6,000	7,500
3,750	3,000	Lymph Node Biopsy	6,000	7,500
17 666.2	000%	Soft Tissue Biopsy	6,000	7,500
5,002	600,3	NETTUDO:	6,000	7,500
5,000	000%	Clitoris Biopsy Testionles Biopsy	6,000	7,500
2,500	117 00035	Testicular Biopsy	6,000	7,500
3018	005,0	Vagus Nerves	6,000	7,500
650,1	000,1	Tru-Cut Biopsy	6,000	7,500
1707656 t	000,2	Skin Biopsy	0,000	7,500
2 800	Intermediate specimens	Meganari I	(000	7,500
5,000	4,000	Gastric And Duodenal Biopsies	6,000	
100000	ce abuse screening v./7,000	Bone Marrow Biopsy	6,000	7,500
Tipepa	1974	Bony Specimen	6,000	7,500
		Uterine Fibroids	6,000	7,500

THE REAL PROPERTY.	E E E E E	Prostate Gland	6,000	7,500
12,500	10,000	Liver Biopsy	6,000	7,500
6,250	5,000	Renal Biopsy	6,000	7,500
1120208	Big specimens	he: patients shall pay the cost of special investigations/tests separat	N. 7.00 F Pe	day
120204		Spleen	6,000	7,500
		Mastectomy	6,000	7,500
870.6	7,500	Hysterectomy - Hysterectomy -	6,000	7,500
6,875	5,500	Stomach/intestine (VRb 199) brebuste	6,000	7,500
1878/2019	1,5002,1	Thyroid gland (Y65 139) UNI	6,000	7,500
1,000	, 008	Ovarian cyst/masses	6,000	7,500
1000,004	1 5008	Note that all specimens from outside attract N8000	6,000	7,500
Anatomic-pathology - 545	008	occeptance brew rotimo 1		-
1	Morbid Anatomy	Children V. 1116-118		
NA PROPERTY	0.01	Surgical biopsies	2 V	
CLAG 2(500	1000,04.00	i. (inpatients/outpatients)	6,000	7,500
		ii. (Private hospitals)	6,000	7,500
120200 = 1	137	Cytology investigations:	WELL WILDO I Pe	Geory-
120200 1	1200 tA	i. (inpatients/outpatients)	5,000	6,250
Lonna	1161	ii. (private hospitals)	5,000	6,250
		Pap Smear	5,000	6,250
		Embalmment	10,000	12,500
120204	1.4.4	Washing and dressing of body	3,000	3,750
2	Autopsy pathology services	FORMATION & CULTURE		-
Y MIN	PERVINEN	Mortuary charges (Storage of corpse) - Inpatients:		
Ne REVENUE	SUB DI	i. 1st three days	Free	ARK
HEAD.	HEAD	ii.There after (day 4 and after)	1,500	1,875
420000	10 50 041	of National Flag 355 no 355		
		Mortuary charges (Storage of corpse) - Outpatients:	00 to size	e Har
= [120207]	36 Ear	i. First three days	1,500	1,875
		ii.Thereafter (day 4 & above)	1,000	1,250

	incon the law a	e de Canteres	Medical Reports:	ki waw aay	-Perday-
	amenda ma		i. Overseas/Embassies	10,000	12,500
	ame I ama x		ii. Local (excluding police and court)	5,000	6,250
		Note: patients shall pay	the cost of special investigations/tests separatel	y	-1201/2834
Hospit	al Accommodation - 563	from Ad	Varia turboyat	himoves-	adventise:
1	TANDET ON A	Wards	venue, Per day	Perday	Lamings
	ABY Ann X	Kontaga	Amenity ward- VIP (per day)	7,500	9,375
	AND T AND A	Comple	standard(per day)	5,500	6,875
	are profits and a f		ICU (per day)	1,500	1,875
	1,02 H 101 1	F Registra	A&E Ward	800	1,000
	200 T 000 A	2 (2 to 6000)	Renal Ward (IPD/CAPD cases)	800	1,000
		Joannali	Dormitory ward	800	1,000
	2 0530	D C E / T E / C (1)	Children	700	875
	REVENUE	SUB DESC	Emergency pediatrics unit	1,000	1,250
	mar mai	TAD TO RE	Side room	2,000	2,500
Dieteti	es and Nutrition - 564	1 Salu of	A is and their substitution of		Deparding
1		Provision of feeding to Inpatients	Place:	70700	Hera Per a genen
			Amenity ward - VIP	At cost	Addist.

margory 5.4 (a) 0.00 (b) Pap Smear Sarah Howall Science 10,000 (12,500 Embalmment searbook original 10,000 (12,500 Embalmment searbook original 10,000 (12,500 Embalmment Sarah Original 10,000 (12,500 Embalmment search Original 10,000 (12,500 Embalmment search Original 10,000 (12,500 Embalmment Sarah Original 10,000 (12,500 Embalmment Embalment Embalment

4. BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES

S/No	REVENUE	SUB	DESCRIPTION	OLD	PROPOSED	REMARKS
	HEAD	HEAD	OF	RATES N	NEW	120204
	0 Per standari	1,500.0	REVENUE	e of Banner	RATES N	- 4220206
	panner		SOURCE			1 9 600
-me	120208	04	Hire of	200,000.00	300,000.00	Per day
1.5	Radio Benu	Revenue	Auditorium	19	/0	
1 .ein	120204	152	Hostel	2,500.00	25,000.00	Per session
mit	ri sammas in	Por day	Accommodation	A Kevenue,	C2	120207
1 210	120204	52	School Fees	31,500.00	254,800.00	Per session
	120204	154	Ambulance	50,000.00	50,000.00	Per day
	APRILITIO C	0.001	Services	iipiox		KOCO CHI
	.120204	152	Shop Rent	mooralise(I To a	250,000.00	Lacocan L
lev	120204	153	Contract	eistration of Fir	10,000.00	L120204
	19.50%		Registration '	Public Relation	30	
	120204	153	Contract	anloorel\tm#ff##	10,000.00	1 2.00
			Acceptance		iot	

BENUE STATE HOUSE OF ASSEMBLY

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES ₦	REMARKS
4	120206	37	Sale of Handcars	500.00	1,000.00	Per copy
	120206	38	Sale of Votes &	250.00	500.00	Per copy
510	Within the St	30,000.08	Proceedings	Box Collection		120207
tate	120204	1610,02	Internet Services	production Hire of Theatre	0.5	When functional,
		(Open Air) 50,000.00	anhalmment .	Public Address System		rates will be determined.
	120204	144	Library Services	11	00	-do-

INFORMATION & CULTURE

1. MINISTRY OF INFORMATION AND CULTURE

S/No	REVENUE HEAD			OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS	
	120206	49	Sale of National Flag	250.00- 1,000.00	250.00- 1,000.00	Depending on size of flag.	
	120207	36	Earnings from PAS	1500.00/day	1500.00/day	Per day. The rate includes cost of battery.	

T 23	120208	04	Conference Hall	500/day	1,000/day	Per day
	120204	NEW	Video Coverage	2,500/day	2,500/day	Per coverage
	120206	411TA	Sale of Banner	1,500.00	1,500.00	Per standard banner
	120207	37	25% Revenue Turn- Over from Adverts	25% of Revenue turnover	25% of Revenue turnover	Earnings from Radio Benue advertisements.
	120207 Per sessio	S4,800.00 50,000.00	25% Revenue, Turnover from A.I. Kontagora Theatre Complex	Per day	Per day	Earnings from A.I. Kontagora Theatre Complex
	120204	177	Use of Camera	100.00	100.00	
	120204	178	Use of Darkroom	100.00	100.00	Per day
	120204	(0.000,01	Registration of Firms of Public Relation Consultant/Freelance	10,000.00	10,000.00	Yearly renewal is 50%.
			Journalist	Acceptance		LUNES

2	RENUE STATE COUNCIL	FOD	ADTS	& CI	HTHRE	MAKURDI
7	IN THE STATE OF THE RESIDENCE OF THE		AK	CV. U. U	THANK IN	

S/No	REVENUE SUB HEAD HEAD		DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES ₩	REMARKS	
Dett	120206	42	Sale of Arts and Crafts	200.00	200.00/300.00	Depending on item	
	120204	ne.fe0000.0t 500.00	Registration of Artist	sale of Hand Sale of Votes	3,000.00	Per a group of Artist.	
	120207	38	Box Collection during production	Proceedings* nternet Serv	30,000.00 50,000.00	Within the State Outside the State	
be d.	rates will determine	05	Hire of Theatre & Public Address System	inno 2 march	40,000.00 (Open Air) 50,000.00 (Indoor)	Per Program	
li,	120204	20	Miscellaneous	17796 (Harvay		No Fixed Rate	

3 GOVERNMENT PRINTING DEPARTMENT, MAKURDI PRINTING OF OFFICIAL DOCUMENTS RATES

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES №	NEW RATES NEW RATES	REMARKS
- no	120206	01	Government Gazettes	t of National I is	49 Sai	Varies
	120206	43	Apper Forms	50.00	200.00	120207
	120206	44	Leave Forms	40.00	150.00	
	120206	45	File Jackets (OP)	50.00	150.00	The state of the s

120206	46	File Jackets (Secret)	60.00	200.00	
120206	47	Letter Headed (OP)	7.00	20.00	
120206	48	Letter Headed (Secret)	10.00	25.00	HEAD
120206	49	Govt. White Paper	of he Voice 50	101 sale	Varies
120206	50	Analysis Forms	20.00	30.00	
120206	51	DVEA Books	1,500.00	3,500.00	1,199
120206	52	Cash Book	1,500.00	2,500.00	170
120206	53	Log Book 1	1,000.00	2,500.00	2.000
120206	54	Tally Card	20.00	70.00	
120206	55	Stores Requisition	300.00	700.00	1,29
120206	56 .	Cash Book Receipt	350.00	1,000.00	120204
120206	57	Calendars (full cls)	1,000.00	1,500.00	
120206	58	Almanacs (full cls)	250.00	700.00	12(189)4
120206	59	Memo Sheets	150.00	300.00	4383 =
120206	60	Fin. Regulation	2,000.00	3.500.00	+07071
120206	61	Civil Service Rules	3,000.00	5,000.00	PUEUEI
120206	62	VO Booklet	500.00	800.00	350
120206	63	Adj. Vouchers	30.00	800.00	1268
120206	64	Imprest Waarr	500.00	800.00	1350
120206	65	Booklet BNT 44 Forms	10.00	150.00	7.88
120206	66	Record of Service	50.00	200.00	
120206	66	Travelling Claims Form	50.00	100.00	938
120206	68	1 Night Allowance	300.00	700.00	10000011
120206	69	Overtime Forms	30.00	100.00	938

4. PRINTING DEPARTMENT

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES	NEW RATES N	REMARKS
00.000	120204	82	Printing Charges	At 33% profit	At 35% profit margin	Price to depend on the
t Page lece 2X	10,000.00 From	00.000	.00118A	margin	\$67 9X8	cost of production of jobs.
ann nn Page Tiece No.00	(2x2)	179	Servicing of Manual Typewriters	500.00	2,000.00	This does not include spare parts which clients are to provide.
40.00	120204	180	Servicing of	1,000.00	2,500.00	+02-do-
38	0.000.0	1 00,000	Duplicators/Photocopiers		567 8X6	120204

S/No	REVENUE HEAD	SUB HEAD	DESCI	RIPTION OF EVENUE OURCE	OLD RATES N	G CORPORA NEW RATES		16 42	12020
	120206	01		the Voice	50 old rate	200.00	o l	DK I A	Y MET
		30.01 3,300.01 2,500.01	(EFECT JANUA	TISEMENT TIVE RY 2020)	1 8	nalysis Form VEA Books seb Book	A 3 5 5 5 5 5 5 5 5 5)6 50)6 51	120 0
		2,500.00 70.00 700.00	SIZE	1,000.00	Old Rates N (Colour)	Old Rates (Black & White)	NEW RATES N (Colour)	New Rates Black & White	Special Positions
	120204	561	Center page	Spresd full	In Cal-	ush Book Re	700,000.00	500,000.00	Front Page
	120204	562	Center page	Spresd half	ha (sla	mentaris (rus lmanaes (ful	450,000.00	300,000.00	Half Page ₩ 1.5M
	120204	563	Full Pag	ge	60,000.00	40,000.00	250,000.00	180,000.00	UX
	120204	564	Half Pa		40,000.00	25,000.00	180,000.00	150,000.00	Front page 5X6 4300,000.00
	120204	567	Quarter	page	13, 500.00	13, 500.00	100,000.00	60,000.00	Front Page 4x6 ₦ 25,000.00
	120204	567	10X6	50.00	Cervain Sort Cervain Breat Si	ecord of Ser ravelling Cit orm	200,000.00	170,000.00	Under Masthead 2X6 ₦ 150,000.00
	120204	567	10X5	30.00	Applica 38 081 081goliki	vertime For	200,000.00	160,000.03	Front Page Strip 6X2 ₩ 120,000.00
PKE	120204	567	10x4	-0.10	7 7 16	de Doday CAAVI	180,000.00	130,000.00	220,000.00
	120204	567	10x3	RATES N 33%	Cliter's I	VENUESC	150,000.00	100,000.03	Back Page Strip ₩ 100,000.00
orli i	120204	567	9X6	profit	1538080	Display	190,000.00	170,000.00	
lon La	120204	567	9X5	nargin	Ten-Cut	Ves linpsy	160,000.00	130,000.00	Front Page Ear Piece 2X2
	120204 10 20 20 20 20 20 20 20 20 20 20 20 20 20	567	9X4	BER	Gastric A	ewriters ewil lended to gold lended to	150,000.00	90,000.00	Back Page Ear Piece (2x2) ¥ 20,000.00
	120204	567	9X3	1,000.00		reicing of	90,000.00	60,000.00	104
	120204	567	8X6		Steripe	phicators/Pho	160,000.00	140,000.00	LOOSE INSERTS



BENUE STATE OF NIGERIA, GAZETTE No. 14 Vol. 47, 7th April, 2022

120204	567	8X5	90ns 5.0	dverts and	110,000.00	90,000.00	Magazine 100 Copies № 30,000.00
120204	567	7X6	8. \ 2.85. will	indention (chi dention (chi decumentarie)	160,000.00	90,000.00	Handbills/Le aflets N 25,000.00
120204	567	7X4 ·	nnes som	ight Program	130,000.00	80,000.00	Handling Charges
120204	567	6X5	55.0		90,000.00	60,000.00	5-10 Insertions
120204	567	6X3	0.28	ocumentarie	50,000.00	30,000.00	11-29 Insertions
120204	567	6X2	mes	ight Program s	45,000.00	28,500.00	21 and Above
120204	567	5X2	J,GE	8 - 10 - 18	27,500.00	20,000.00	LANNEL
120204	567	4X2	A A A	1 - 2	15,000.00	10,000.00	1
120204	567 00	3X2	3,500.00	3,500.00	13,000.00	10,500.00	
120204	567	2X2	2,500.00	2,500.00	5,500.00	6,500.00	opaci
120204	567	2X1	1,000.00	1,000.00	5,200.00	4,500.00	
120204	567	1X1		Tes Est	3,500.00	3,000.00	
120204	569	Change of Name	2,500.00	2,500.00	ing in CL Tynim QC OLD		

6. RADIO BENUE

S/ No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
	120204	545	Sports Announcements/Jingles	ed to the maries/Spotti	Spensor Clara Docume	For Companies, Govt. Ministries, Local Govt. and
	M Channel	00.00	(Sale of Commercial) 1 60 Words	1,200.00	1,200.00	Financial
		00.00	61 . 90 Words 91 . 120 Words	1,800.00 2,200.00	1,800.00 2,200.00	Institutions, FM Channel
	120204	546	Personal Paid Announcement	tes ene as above)	54 AM (\$1	AM Channel
8	Pholitical	00.00	1 – 60 words 61 – 90 words 91 – 120 words	1,150.00 1,300.00 1,500.00	1,150.00 1,300.00 1,500.00	AMFM (1)
paib:	120204	547	Political Adverts and Jingles	Jesobson A	doizino 288	Political Adverts/Jingles,
	Both Chann AM/FM	302	1 – 60 words 61 – 90 words 91 – 120 words	5,700.00 7,500.00 8,000.00	5,700.00 7,500.00 8,000.00	FM Channel

	120204		556	Commercial News	roxon vo	L STS	STATE LI	THE REPUTE
Sil	REMA	di	OPOS	(Classified News) -Political Conference	5,000.00	I	5,000.00	No REVENUE
A STATE		-	YAUA-	-Press Briefing	7,000.00	21	7,000.00	
			ALLS	-Sponsored News	10,000.00		10,000.00	
			300€	Commentary, Goodwill	7,500.00	Saic	7,500.00	
		100	500	messages			्रा ११०५११वम	120206
	120204		557	Musical Programmes	ings nioni Co vities (ICT)	do A	based no	Sponsorship of all Musical
02/4		00,	200	n Jending	all genelty fro	anii ditg	producit	Programmes is not negotiable.
	120204		558	PHONE-IN				
n and	120204		330	PROGRAMME '	HECES-	M	TRSOUT	
				20 minutes			50,000.00	AM CHANNEL
SMI	REMAI			45 minutes	DIPHIDS		60,000.00	No REVENUE
		3		60 minutes	NEVENU		75,000.00	WOLGEN
				20 minutes	SOURCE		55,000.00	FM CHANNEL
		0		45 minutes	nt on Tribun	N.	65,000.00	
				60 minutes	20		75,000.00	Anhalie
	120204	136	559	COMMERCIAL NEWS	ting of som			Harris Carlot 1
	120204			Classified News			The state of the	
		-00		Political News	tice to Tenah		5,000.00	Combined Service
				News Coverage	eser's Intentio	3	7,500.00	
				News Coverage	dver possest	ine .	15,000.00	Within Makurdi
				Sponsored News	(Q mac		20,000.00	Outside Makurdi
MI A		100		Commentary	s triniq 10.11		Hara Hara	1205031
				Congratulatory News	Street or June		50,000.00	
High a				Congratulatory News	rkodida taki	S D	7,500.00	Airtime Only
	120201	-00	500	MESSAGE	101 chomi	10	ज्या अवस्थित	Epart FROUGH
	120204		560	BROADCAST	go Kasko:	7	3,000.00	wofther P.
				Non-Political 1 Minute	10 (10)88738		5,000.00	AM/FM
					nanis (Form	÷.	8,000.00	CHANNEL
			1.000.1	2 Minutes	apl Jasmi	1	12,000.00	like) Kellek (011
				3 Minutes	lo imissoss		.2,000	
	191	- 2,014	1.0	5 Minutes	nessil) sasisas			RATES ARE
			sq\00.0	SPONSORSHIP OF ALL	cord of proce			NEGOTIABLE
			150	MUSICAL	stody of attro	10.		BASED ON
				PROGRAMMES	print/Wrigg			DURATION.
		00	021	**************************************	A Nozemi Aprille		900	703031
	120204		561	HYPES	Insport	-	7,500.00	
	-Varriage		10,000	1 Minute	gistration of		10,000.00	
Di	conduct			2 Minutes	irriages	N	12,000.00	
1	1 midniw			3 Minutes			12,000.00	
931	days not		1	PARCOLLIO ECCUARO	100000000000000000000000000000000000000			I wont I
- 85	12020.		562	MISSING ITEMS	to nomental:		750.00	1 120204
- bs				1-60 Words/30 Seconds	riages	B.A	800.00	
	niditive			61-90 Words/45 Seconds				
\$1017	days no			91-120 Words/60 seconds	S		900.00	4

	120204	181	Administration of Estate of Deceased persons	10%	10%	120205 00 000 2
ivil	120205	01	Fines	10% Silven in the control of the con	10%	Commission on recovered rent to Tribunal.
168	120206	36	Sale of Laws of Benue State	At profit margin of 10%	At profit margin of 10%	Cost to be determined based on cost of production.
	120204	182	Registration of Legal practitioners	10,000.00	10,000.00	26 26 26 26 26 26 26 26
KS	120206	70	Auction of Claimed and Under Claimed Property	10%	10%	The registrar of rent Tribunal should liase with Board of Survey
VI	See Schedule	500.00	00.008 unuto 3 45 minutes	nt Fees	Con	to properly value the items to be disposed off in line with the
		500.00	1559 COMMERCE Classified New Pulitical News	esso Talac AL NEWs	Pro	prevailing depreciable market value of such items.

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES	REMARKS
310	SWeneya UU	600,06	100.000,01-1-1-1-2mil	eistration of	IRO H	1203081
	120204	01	Court Fees brus	Accountants	lo l	See second
		157	MESSAGE	ditors -	IA.	schedule part 1
	10% of		BROADCASTIO	es on Review	F183 Fe	page 194 of the High Court of
	Audit fe		Non-Political 1 Mi	outropa A lea	iii	Benue State (Civil
			2 Minutes	rastatals		Procedure) Rules
	To depe	litong 8001	tiloid \$204-5	dit Report		2021
30	120205	margin 10	Court Fines 1	A Section Line		-do-
26	120204	26	Probate Fees	FALL		-do-
Pi	120204	01	Fees Payable in High			-do-
			Court			BANEDI
	120204	01	Court Fees	.2,500.00	2,500.00	DURATE
	11100		1. Recovery of	MT (LOCAL	T DEPARTME	2, AUD
CNN	ED REMA	PROPOSI	specific sum	ESCRIPTE	I SUB	ANO REVENUE
		NEW	(a.) Not exceeding	EVENUE SC	HEAD R	MATHAM/FM
	¥	RATES	¥250,000.00			000.00 CHANN
			(b.)Exceeding ₩ 250,000.00, ₩	gistration of	30,000.00	120204
			10.00 per cash	Chartered 2	lo la	
			additional N	countantsros		750.00
	. 002		250,000.00 or	econd-lawers		120204002
			part thereof	reconds		MODEL TO
			(c.) Maximum Fee	30,000.00		

2573	120205	01	Matrimonial Causes Court Fees	on of Estate- persons - s	Administrati of Deceased	See second schedule part 1
2020	mission on vered rent to		Filling an application under section 30 of the Matrimonial Causes act	200.00	RAT /89/HII 200 (0) 300 (0)	Page 194 of the High Court of Benue State (Civil
boni	to be determ d on cost of		(Cap 220) for leave of institute proceedings	of Benue	Salc of Laws	Procedure) Rules 2021
2020	120204	26	Maximum Fee Legitimacy Cases	2,500.00	2,500.00	181 100001

3. CUSTOMARY COURT OF APPEAL

S/No		SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
30 H85	120204	01	Court Fees	200.00	500.00	See Schedule IV
71774	120204	26	Probate Fees	200.00	500.00	

PUBLIC ACCOUNTS

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES №	PROPOSED NEW RATES ₩	REMARKS
07.04	120204	30	Registration of Firms of Accountants and Auditors	10,000.00	50,000.00	Renewal is 50% Yearly
or Civil- iles (1)	120204	183	Fees on Review of Final Account of Parastatals	1.00		10% of Audit fee
0264	120213	02	Audit Report	10% profit margin	10% profit margin	To depend on cost of producing the report.

2. AUDIT DEPARTMENT (LOCAL GOVERNMENT)

S/No			DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
	120204	30,000,08	Registration of Firms	15,000.00	40,000.00	Ce .
	18	Registra	of Chartered Accountants	g(00:0) 1 oldibba	EAX 001 Mediay	
	120204	30	Renewal 10 00.1	10,000.00	20,000.00	

Per day

Monthly

Per event

Minimum

Maximum

Renewal is

50% cost of

Reg.

2,500.00

2,000.00

20,000.00

5,000.00

7,000.00

10,000.00

20,000.00

2,000.00

1,000.00

10,000.00

2,500.00

5,000.00

4,000.00

10,000.00

120208

120204

120207

120207

120207

120204

120204

15

83

54

10

42

09

MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT REMARKS PROPOSED DESCRIPTION OF OLD SUB S/No REVENUE NEW RATES REVENUE SOURCE HEAD HEAD N RATES N Renewal is 10,000.00 4.000.00 42 Registration/Renewal of 120204 50% of cost Association Fees Rent of Shop of registration. 20,000.00 -do-10,000.00 Registration of Non-42 120204 5,000.00 3,000.00 Governmental 'MARM organizations VISTRY OF WORKS Social/Religious POSED DESCRIPTIC Organizations, REVENUE SC Humanitarian/Philanthropic 20,000.00 Registration/Renewal of 15,000.00 120204 30000 Cinematography License Cinema Theatre Per annum 5,000.00 7.000.00 Video Centre 120204 Fee per child 500.00 Revenue from Day Care 300.00 120207 83 for month. Centre 1,000.00 Per month 500.00 Training and Development 39 120207 1,500.00 Per month 1,000.00 **Business Unit** 120207 40 Per day 10,000.00 7,000.00 Rent on IBB Main Square 13 120208 -do-30,000.00 20,000.00 Commercial Functions 120207 41 2,000.00 5,000.00 -do-Rent on Conference Hall 04 120208 Earnings from M. 10 120207 Kontagora Hostel Per Night 2,000.00 Double Room 1,200.00 120207 10 -do-3,000.00 2,000.00 Double Suite 120207 10 Sale of Public Collection 71 120206 Receipt VULUE Ellevi Rent on IBB Square 13 120208 **Shopping Centre** -do-30,000.00 50,000.00 Annual Rent on IBB Flat 14 120208 Fee per child 500.00 Registration Fee at Pauline 300.00 12 120204 for month. Maka's Day Care Centre Per day 1,000.00 Hire of Hall 100.00 04

Open Space

Hostel

Day Care Centre

Maimuna Kontagora

Registration of ASSOC

Registration of NGO

Children Amusement park

397	120204	09	Renewal of Certificate	2,000.00	5,000.00	MINISTRY
	120208	12	Use of IBB Square	15,000.00	30,000.00	Per event (private/ commercial)
ist.	120208	16	Rent of Shop Big Rent of Shop Small	50,000.00 30,000.00	70,000.00 50,000.00	Annually

WORKS AND HOUSING

S/ No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
	120209	07	Lease of Petrol Dump	240,000.00	240,000.00	Annually
	120209	08	Lease of Petrol Dump in Local Government	96,000.00	96,000.00	Per Annum
blin 1301	120207	42	WORKSHOP ACCOUNT Valuation of Vehicle	500.00	500.00	Per Vehicle
	120207	43	Reconditioning of Safe	3,000.00	3,000.00	Per Safe
	120207	44	Production of Key	50.00	50.00	Per Key
	120207 -00 UI	30,000.	SERVICING OF MOTOR VEHICLE	merclatif ungti on Conference	41 00 00 00 00 00 00 00 00 00 00 00 00 0	120207
120	120207	83	Motor Car	500.00	500.00	Materials/Accessories to be produced by clients
	120207	83	Lorry	1,000.00	1,000.00	Per work piece
	120207	84	Mild Steel Welding	100.00	250.00	-do-
	120207	85	Machinery Work-piece	500.00	500.00	-do-
	120207	86	Straightening of Shaft	500.00	500.00	-do-
blid 1	120207	n &500¢ n U∂	Advert on Street Light Poles	6,000.00	6,000.00	120204-
112	120207	87	Fire Service Fee	of Hall	1 04F Litte	120208
17/	120204	28	Issuance of Means of Escape and Fire protection Cert. to Private Building Converted for	1000.00/	1000.00/	Issuance/Yearly Renewal respectively
To	120207	88	Services Requiring Use of Special Equipment	straften of A.S.	1,000.00	Per tool
	120207	89	Turn-out	50:00	150.00	I IVI

	120207	90	Pumping	30.00	30.00	
028	120204	133	Basic Fire Fighting Course	500.00	1,000.00	Per Course per trainee
200	120204	133	Training Using	500.00	500.00	Per Week Per trainee
	-00-	122	Breathing Apparatus	1,000.00	2,000.00	-do-
	120204	133	Industrial Course	1,000.00	2,000.00	-do-
	120204	133	Instructors Course	1,000.00	2,000.00	-40-
	120209	09	Lease Equipment	100.00	200.00	Per day
	120207	45	Hire of Ladder		200.00	Per day
	120207	91	One Length of Hose	100.00	100.00	Per Hour per
	120208	17	Rent on Other Equipment	50.00	6 Notor (Equipment
	120204	133	Induction Course on Fire Protection/Prevention	500.00	1,000.00	Per Participant pe Course
	120204	28	Cultivation Fee on Service Rendered other than Fire Fighting	100.00	100.00 opnice	120207 5
110	120204	28	Issuance of Fire Safety Cert. for Petrol Station	5,000.00	5,000.00	Renewal is 50% Annually
	120204	28	Issuance of Fire Protection Cert. for Small Scale industries Ware-House and other Commercial Buildings		3,000.00	-do-
KS	120204	28	Issuance of Means of Escape and Fire protection Cert. to Hotels with more than 10 Chalets of	3,000.00	3,000.00	HEAD OF THE PROPERTY OF THE PR
			International Standard	Foundation III	- 3,00R	The Let Bross
	120204	0.002	Issuance of Means of Escape and Fire Protection Cert. to Hotels with less than 10 Chalets of medium Standard & Restaurants	3,000.00 Bedfinonbed moonbed moonbed moonbed	3,000.00	20 -do-
ani	120209	10	Lease of Petrol Pump	10,000.00	10,000.00	Monthly
	120207	46	WORKSHOP ACCOUNT	1,000.00	1,000.00	Per Vehicle
	Per Station		Valuation of Vehicle	Territoria estatori	EPC]	PULUS I
	120207	47	Reconditioning of Safe	3,000.00/ 5,000.00	5,000.00/ 10,000.00	Per Safe
	120207	48	Production of Key	200.00	200.00	Per Key
	120207	49		tional \$500,00	Attracts Add	

	120207	50	Motor Car	300.00	350.00	Materials/Accessor ies to be procured by clients
	120207	51	Lorry	500.00	1,000.00	-do-
	120207	52	Mild Steel Welding	150.00	250.00	Per work piece
	120207	53	Machinery Work-Piece	500.00	500.00	120204
	120207	54	Strengthening of Shaft	500.00	500.00	120209 - 120
	120207	55	Reboiling of engine Block	edigo Alose	3,000.00	. 120207 6
heh.	120207	56	Motor Cycle	150.00/300.00	300.00/ 500.00	Per engine Block
	120207	56	Motor Cycle	300.00/300.00	300.00/	-do-
	120207	56	Fixing of Motor Cycle Connecting rod	n 150.00	300.00	120204 2
. 6	120204	10 4 00.00	Inspection Fee for Electrical Installation , for Petrol Station	5,000.00	10,000.00	Per Petrol Station
	120204	540	Site Inspection for Construction of new Petrol Station	7,000.00	14,000.90	Per Inspection

2. MINISTRY OF HOUSING

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE	OLD RATES ₩	PROPOSED NEW	REMARKS
			SOURCE	dt more th	RATES N	
	120208	18	Rent on J. S. Tarka	5,000.00	15,000.00	
			Foundation Hall	national Stands	Inte	
2FMII	120208	19	Rent on J. S. Tarka	20,000.00	30,000.00	120204
	120204	10	Electrical Design	pe and Fire	Esca	
	120204	542	1-2 Bedroom	1,000.00	1,500.00	Per Building
	120204	542	3 Bedroom .	1,500.00	2,000.00	Per Building
	120204	542	4 Bedroom	2,000.00	2,500.00	Per Building
	120204	543	Storey Building	Part Detroi Pura	2070 01	Per Building
	Per Vehicle	00.000,01	(Residential)	5,000.00	10,000.00	
	9701104 101		(Commercial)	8,000.00	15,000.00	104041
	120204	544	Filling Station	ation of Vehicle	and the state of t	Per Station
	Per Safe	5,000.00/	(4 Pumps)	5,000.00	10,000.00	120207
		10.000.00	(6 Pumps)	10,000.00	15,000.00	
	Per Key	NOTE: Each	Air Conditioner	uction of Key	MH 84	120207
		Attracts Addi	tional №500.00	icing of Motor	49 Serv	120207

120204	545	INFRASTRUTURE	ULLAGIAN	(2)(()	UNIS
120201	Others !	MAINTENANCE	oducing co	rge scale all pr	J 13000
00.000,0	91 Phote/A	CHARGES	panies	servicing com	2 0
	i idali kal	(INDIVIDUALS)		anufacturing c	M 12000
00.000		240.000.00	11	250.00	Per month
00.000,	00 Ing si	Living House (Room and		230.00	M 8,000
00.000	of the last	Parlour) Non Commercial		250.00	Per month
00.000,		Living House (Room and	10	230.00	6.000
		Parlour) Commercial	esimagi	300.00	Per month
	her Miller	Living House (Bungalow	- eastmile	300.00	2 2 2000
	A Sewing	Flat)Non Commercial		500.00	Per month
UU,UUU,	Vo Night C	Living House (Bungalow		100	B Mi
00.000.	It Main-	Flat)Commercial	12	500.00	Per month
	CTAine	Living House (Storey		300.00	100 S In
	() - Factor	Building) Non-		mmercial/mend	ob A
00.000		Commercial	7.1	500.00	Per month
00.000.	8 I.	Living House (Storey		300.00	1 1 2 not
	I Mito	Building)Commercial		1,000.00	Per month
00.000		Living House (Storey		1,000.00	5.00
		Building) Commercial		a of a feet a counted	3,000
URLUMU.		Single Shops	T/A	2,500.00	Per month
TATABADA		Living House (Storey	-	2,300.00	19 2000
		Building) Commercial		1910	N V. Och
00,000	S WILLIAM	00 00 Plaza		3,500.00	Per month
00,000.	C Utilier	Industries and Industrial		3,300.00	
00,000	S Frivale	Building		3,500.00	Per month
00.000.7		Clinics and Hospitals	- 24	3,500.00	Per month
	The Market	Petrol Filling Stations	-	5,000.00	Per month
na nan	1244	Banks and Financial	-	3,000.00	121 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
0,000,00		Houses Houses		- 1000 - 1000 - 1000	14 A 666
OU.UUU.C	100	OTHER COPERATE		Total Liston	
00.000,		BUILDINGS	a ginasii	1,000.00	Per month
00.000.8		Schools and Colleges	- 01	1,000.00	Per month
6,909,00) a single	00:000 Markets	-		Per month
00.000,	12	00 000 Water Treatment	-	1,000.00	T CI IIIOIIII
0.000.0		Plants/Factories	instrial	1,000,00	Per month
00,000		Motor Pack and garages		1,000.00	Per month
WAY AND T		Hotels and Event Centres	ir aiddi fiba		
ON AND	HEAD	Betting Centres and	o neglicolo	-,	Per month
(0.000,6		Casinos	d institutio	ivate school an	ri ol i

3,000.00

12,000.00

6,000.00

S/NO	RASTRUCTURE MAINTENANCE LEVY I ORGANISATION	URBAN₩	RURAL₩
1	Large scale oil producing companies	1,000,000.00	500,000.00
2	Oil servicing companies	240,000.00	120,000.00
3	Manufacturing companies	LADGLY/IGNI) 2.00E.	Monthly per
	Large scale .	240,000.00	120,000.00
A	Medium scale	120,000.00	60,000.00
B	Small scale	60,000.00	30,000.00
C		36,000.00	18,000.00
D	Others Island	DEMOCRAÇÃO DE LA COMPE	
4	Construction companies Major	240,000.00	120,000.00
A	Iviajoi an an	120,000.00	60,000.00
В	Minor	60,000.00	30,000.00
C	Others	00,000.00	1 1 1
5	Banks	120,000.00	60,000.00
A	Commercial/merchant	60,000.00	30,000.00
В	Community	36,000.00	18,000.00
C	Others	30,000.00	10,000100
6	Supermarket	36,000.00	18,000.00
Α	Departmental stores	ELVER (SERIESHANDER)	12,000.00
В	Shopping moll	24,000.00	6,000.00
C	Others	12,000.00	0,000.00
7	Hotel	LUDANGE BUILDING	18,000.00
m A	5 star hotel	36,000.00	
В	4 star hotel	24,000.00	12,000.00
C	3 star hotel	12,000.00	6,000.00
D	Motels Management	6,000.00	3,000.00
8	Restaurants	Banks and Em	- 000 O
Α	Major	12,000.00	6,000.00
В	Others Parm and TANK	6,000.00	3,000.00
. 9	Hospitals/clinic/maternity homes	12,000.00	6,000.0
10	Law firms	12,000.00	6,000.0
11	Consulting firms	12,000.00	6,000.0
12	Petrol station	24,000.00	12,000.00
mo-13	Block-making industrial	12,000.00	6,000.0
14	Heavy industrial equipment dealers	24,000.00	12,000.00
	Office equipment electronic dealers	24,000.00	12,000.00
15	omes equipment of the second o	12,000,00	6,000.0

Private school and institution

Communication/Computer Shops

Laundry

16

17

18

120204	45	Consent to Sub-lease	3,000.00	3,000.00	
120204	45	Consent to part surrender	3,000.00	3,000.00	1202021
120204	45	Power of Attoney (d) Revocable (e) Irrevocable	3,000.00 3,000.00	3,000.00 3,000.00	Per 502001 202001
120204	45	Request for revocation order	3,000.00	3,000.00	120204
128263 106	1.000.01 One I	SEARCH FEES	Howard L	100,00 54r day	
120204	45	Consent to Assign	5,000.00	5,000.00	PUZDZI
120204	45	Consent to Mortgage	5,000.00	5,000.00	
120204	45	Consent to Sub-lease	5,000.00	5,000.00	OULAN
120204	45	Deed of release	5,000.00	5,000.00	
120204	37	Valuation Fees	5,000.00	5,000.00	
120204	37	Certified True Copy	10,000.00	10,000.00	
120204	531	Request for Withdrawal of revocation order	5,000.00	5,000.00	
120205	25	Late collection of C of O 6 months after notice of collection	100.00/ day	200.00/day	18 5094
	00,000,001 ^{all} 00,000,01 ^{all}	Accumulation of Ground Rent: Penal rent	½ of annual rent	1/2 of annual rent	
	38 00 00 00 00 00 00 00 00 00 00 00 00 00	Survey Fees 98.0 M	50.00/M ² 1st ½ heactre thereafter 25.00 per	00.86	
120204	580 017	Court appearance at the instance of the plaintiff DOCUMENT REGISTRATION:	1,000.00/ day	1,000.00/day	énuim:
120204	37 Smooth (1970)	reial TVUI	3% of consideration or 1% assessed value whichever is higher	3% of consideration or 1% assessed value whichever is higher	cle
120204	37	Deed of Mortgage	2.5% of consideration	2.5% of consideration	

120204	OU GRID F	Deed of Release	5,000.00	5,000.00	
120204	37	Deed of Sub-lease	2.5% of consideration	2.5% of consideration	Herials Acc
120207	60	Power of Attorney	5,000.00	10,000.00	plants
120207	270.8	Late Submission of	200.00/day	200.00/day	
120207	122	Documents for	150.00	250 00 Pe	work plece
120207	53	Registration	2,000,00	2,000.00	Apopt
120204	47	Deed of Surrender/ Registration thereof	2,000.00	300/100	02021
120204	47	Confirmation of Title	5,000.00	10,000.00	MCOCI.

APPLICATION FOR PLOT/AND ALLOCATION

00	5,000	Govrt. Layout 1no	leV 300 on	120204
no no	10,000	Plot Residential	10,000.00	120204
	0.000	Commercial	W TO SO SO SO	102041
**************************************	10 10	Industrial 4 nebro rotteco	50,000.00	tes Fetzel State
oay	100,002	Agric/Missionary	10,000.00	70cner
		Plot Extension		
	JHU III	Residential	10,000.00	er less action
		Commercial	30,000.00	
1811	ing to Attach	Industrial	100,000.00	507071
		Agric/Missionary	10,000.00	
Z. MINN	51361.48	Change of Use		120204
CENTERE	NI BINA	Residential	20,000.00	O PEMAR
HEAD	SUBB	Commercial	35,000.00	
		Industrial	50,000.00	
20.08	118	Agric/Missionary	20,000.00	MISSE

PREMIUN PAYMENT FOR STATE GOVERNMENT PLOT ALLOCATION

TUNTATUIL	10	Residential	Mimislg		
120204	1 549	Makurdi Urban	Carrenters	120/m ²	U PER BY
1120204	10 885	Local Government Headquater	A lo bed Of A	120/m ²	040£0£ Ph
1120746 targ	delive della	Rural Area		120/m ²	Per Bu
- I feulov b	STORY STATE	Commercial	8,114	0 (5.00)	
2 1 11 188 199	A CONTRACTOR	Makurdi	5.0(8)	200/m ²	ar Free suit
		Local Government Headquater	10,000	04 1 3 450	
1	300 6	Rural Area	Allo bood	100/m ²	120204
cration	hisnos Inon	Industrial			

	TANKE IK	Makurdi Urban	350/m ²
,	T14/00 M	Local Government	250/m ²
	THE STATE OF THE	Headquater	273.00 A 7 S S S S S S S S S S S S S S S S S S
		Rural Area	150/m ²
			THE RESERVE OF THE PARTY OF THE
		Agric/Mission/Volunt	THE CHANGE AS THE PRINCE OF
	TARK #	ary agencies,	X Agric three next 10 hactare
		Makurdi Makurdi	80/m ²
		Local Government	50/m ²
	0.000.01.4		1000
	0 000 9 14	Headquater	30/m ²
		Rural Area	30/111
26.29		C OF O FEES	WAS AND THE PROPERTY OF THE PARTY OF THE PAR
36	ULUUU,GL #4 TI	Residential	100.00 M2
	01:000,05 ¥	(a)High Brows Areas	100.00 WIZ
	00 000,0E 14	(b)Other Areas	50,000,00
			50,000.00
37		Commercial Land	150.00/M2
38	J PL 250,000 0	Industrial Plots	10.00M2
39	9 000 024 4 1	Missions, Voluntary	50,00/M2
	0,000,001 44	agencies and Agric	Total Industrial Southern Specific
	A PRODUCE LE	land	
581		Registration of cert. Of	2,000.00
301		Consent	12 1 1 10 10 10 10 10 10 10 10 10 10 10 10
		Auction property by	
20209		Court Order	5,000.00
37		Preparation fee	200.00
37		Supplementary C of O	10,000.00
3/	ynn y	Preparation Fee	er gering
20	73 /7 10 10 10 10 10 10	Re-Establishment of	2,500 per
38	TO VENTION	beacons	beacon
27	CT WEST REAL		5% of
37		Regularization	assessed
		Commercial landestande 1 a a 15	Value
E MAA			5% of
28	a 100	Contravention	assessed
I EVE	The NA	A Marchael Composition	Value
16.03 Mg 2	A VOOL	Ad an in the exelp bloom satisfic	value

C OF O CHARGES FOR CONVERSION OF TITLE FROM LOCAL GOVERNMENT TO STATE GOVERNMENT

1	Residential WALCE MODER 20	₩30/M ²
Ii.	Commercial	№ 50/M ²
Iii	Industrial	₩ 750/M ²
Iv	Education less than 1 hectare	₩ 30/M ²

V	Educational more than 1 hectare	№ 25/M ²
Vi	Religious	№ 20/M ²
Vii	Recreational	№ 20/M ²
Viii	Agriculture less than 1 hectare	№ 20/M ²
Ix	Agriculture 1 st 10 hectare	№ 20/M ²
X	Agriculture next 10 hectare	№ 25/M ²

ISSUANCE OF CERTIFIED TRUE COPY

I	CofO	№ 10,000.00
Ii	Other land documents	№ 8,000.00
Iii	Re-grant of Title	2% of Market Value
Iv	CTC of layout	№ 15,000.00
	A4 paper size	№ 20,000.00
	A3 paper size	№ 30,000.00
	A2 paper size	
	CHANGE OF USE	TE TO SECURE
I	Residential and other use to bank	№ 250,000.00
Ii	Residential and other use to Hotel	№ 150,000.00
Iii	Residential and other use to Shop/Store/Gallery	№ 100,000.00
Iv	Other land uses to other land users	№ 60,000.00

	5 000.10	GROUND RENT: MAKURDI URBAN AREA PER M ² PER ANNUM	Auct Cour Prepa		Torner but incre than I vio It has and helow
12020	9 11	Residential Land	10.00/ M ² /ANN	10.00/ M ² /ANN	Pel Tuper
12020	9 12	Trade with Residence	20.00/ M ² /ANN	30.00/ M ² /ANN	1 - 30 Tunaes Les Quinnes
12020	9 13 25	Commercial land	15.00/ M ² /ANN	20.00/ M²/ANN	La Holow 34) Labora 1970
12020	9 14	Industrial Land	15.00/ M ² /ANN	15.00/ M ² /ANN	STATE OF THE STATE
12020	9 `15	Wholesale shop, Motor shop,	15.00/ M ² /ANN	15.00/ M ² /ANN	Par deniar
OTIN	L COVE ENAME.	Bookshop, Med- Services, Hotels and Restaurants	ONVERSIO	ARCES FOR CYTENT	DO TIATA
12020	9 16	Petrol Filling Stations	25.00/ M ² /ANN	50.00/ M ² /ANN	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -
12020	9 17	Voluntary Agencies and Missions	5.00/M ² / ANN	15.00/M ² / ANN	bal iii

2 TB(s)	120209	18	Other Urban Areas	50 % of Makurdi	50% 0f Makurdi	a magaza
			HARGES IN BENUE	Urban Areas	Urban Area	
A Bio	120209	19	Rural Area	25% of Rate of other Urban Areas	25% of Rate of other Urban Areas	Vehicle van Vehielen fa Vehielen fa
	*Ne two bed 2 No. three ?	ley later to a	AGRIC FARM LANDS AND AGRO INDUSTRIES	s no notical	compensation compared to the compensation of t	our en or - orional punt senson 3 C
	120209	20	Animal Husbandry- Rural Area	5.00/M ² / ANN	10.00/M ² / ANN	riside his and
	120209	21	Animal Husbandry- Rural Area	5.00/M ² / ANN	5.00/M ² / ANN	insquoto iorita NACU
7 PP	120209	22	Agro Industrial (Rural Areas Only)	5.00/M ² / ANN	10.00/M ² / ANN Rural 15.00 M ² Urban	
	and value and value inne value	10% of 2% of 112896 o	RESIDENTIAL/ VOLUNTARY/ AGENCIES MISSION:	20. 25.	rerotat dryrehgrous ry	zally (b) ^{eq} mxs-i-(b) ⁰⁰
	120209	36	High Brows Areas	100.00M ²	100.00M ²	TAMES IN THE
TALES.	120209	37	Other Areas	50.00M ²	50.00M ²	nizski (n) stesio
	120209	38	Commercial Land	150.00M ²	150.00M ²	imo siedes
	120209	39	Industrial Plots	100.00M ²	100.00M ²	
	120209	40	Conversions			
	120209	41	Residents, Missions & Voluntary	30.00M ²	30.00M ²	teal (4 (3)
	120209	42	Commercial	50.00/M2	50.00/M2	piteul-Y d

2. MINISTRY OF LANDS AND SURVEY

S/N0	REVENU E HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSE D NEW RATES N	REMARKS
0	120207	03	Hire of Vehicles	756,		Details in App. B
AG I	120204	581	Registration of Cert of Consent Auction Property by Court Order	2,000.00 5,000.00	2,000.00 5,000.00	rechestals.
	120204	37	Preparation fee	200.00	200.00	
- 70.0	120204	37	Supplementary 'C' of 'O' preparation fees	500.00	10,000.00	
00.0	120204	38	Re-Establishment of beacons		2,500 per beacon	New Item
00.1	120204	37	Regularization	bed	5% of assessed value	New Item
00.1	120205	28	Contravention	bedental •	5% of assessed value	New Item

APPENDIX B:

SCHEDULE OF LAND RENTS AND CHARGES IN BENUE STATE

1. Valuation Fees	30,000,60
Reviewed Rates N	№ 5,000.00
Probate valuation of Property	№ 5,000.00
Valuation for Mortgage	№ 5,000.00
Rental valuation for Compensation on Normal Plot	№ 5,000.00
Private valuation for compensation on abnormal plot	5% of total value
Valuation for compensation	5% of total value
2. Government (G) Items	KIPE COSERVAL DOCUMENT
All such applications that have gone to title should be	e converted to certificate of
occupancy.	
All other chargeable fees been applicable.	cost of the contract of Rural
3. Contravention Levy/acquisition on planned areas	
(a) Educational and industrial	5% of Land Value
(b) Residential	6% of sale of land value
(c) Commercial , MATTAGO	10% of land value
(d) Mission/religious	2% of land value
(e) Farming	2.5% of land value
4. Regularization/development in unplanned area	HgiH 1141.000.0% - 200050.600
(a) Residential	₩80-120/m ²
(b) Commercial	№100-150/m ²
(c) Educational	₹50-250/m²
(d) Farming	$\mathbb{N}25-70/\text{m}^2$
(e) Mission/religion	₩25-120/m ²
5. Valuation for other purposes	5% of total value

BENUE STATE LAND USE CHARGE FEES

S/N	DESCRIPTION	OURCE:	MAKURDI/GBOKO/ OTUKPO		OUTSIDE MAKURDI/GBO KO/OTUKPO	
	RESIDENTIAL	I R	Consent Auction			
1	NATIVE COMPOUND(HUTS)			1,000.00	500.00	
2	TENEMENT BUILDINGS	la the	ess inventation 2.1	•	- not-120204 37	
	i 3-6 No. rooms			2,000.00	1,000.00	
	ii 6-12 No. rooms			3,000.00	1,500.00	
3	TERRACE BUILDING		Regularization	20,000.0	1000 (20204 17	
	i. One bedroom semi-detached			2,000.00	1,000.00	
	ii. Two bedroom semi-detached			4,000.00	2,000.00	
	iii .Three bedroom semi-detached			5,000.00	2,500.00	

4 Bungalow		
i. Two bedroom bungalow	3,000.00	2,000.00
ii Three bedroom bungalow	4,000.00	2,500.00
iii Four bedroom bungalow	10,000.00	5,000.00
iv Five bedroom bungalow	15,000.00	7,500.00
5 Block of flats(Two floors)		
i. 4 No two bedroom flats	20,000.00	10,000.00
ii 2 No. three bedroom flats	25,000.00	12,000.00
iii. 4 No.bed room flats	30,000.00	15,000.00
6 THREE STOREY BUILDING		
i. 6 No.two bedroom flats	30,000.00	10,000.00
ii. 6No. Three bedroom flats	50,000.00	25,000.00
7 FOUR-TEN STOREY BUILDING	100,000.00	50,000.00
8 DUPLEX	Condition of the	
Gaori. 1 No. duplex	20,000.00	10,000.00
00.0 ii. Twin duplex with B/qtr	25,000.00	12,500.00
000 iii. Block of duplex 1000 001	30,000.00	15,000.00
9 PRIVATE HOSTEL		
i. Hostel with public facility	10,000.00	6,000.00
ii.Self contain hostel(10-20 room)	15,000.00	10,000.00
90 90 iii. Self contain hostel(20-Above)	20,000.00	15,000.00
10 COMMERCIAL PROPERTIES		
i. Combined residential/commercial	10,000.00	6,000.00
ii. Block of offices/shops(5-10s hops)	10,000.00	6,000.00
iii. Shoping mall(5-10 shops)	15,000.00	10,000.00
iv. Shoping mal(10-above shops)	20,000.00	15,000.00
v. 2 storey building-shop/office	50,000.00	15,000.00
vi. 3 storey building-shop/office	70,000.00	20,000.00
vii. 4 storey building.	100,000.00	50,000.00
11 EDUCATIONAL INSTITUTION		
i. Kindergarten/crèche	10,000.00	5,000.00
ii. Nursery/primary school(6-7 classes)	30,000.00	10,000.00
iii.Nursery/primary school(7-above)(classes)	45,000.00	15,000.00
iv.Secondary school(6-above)(classes)	50,000.00	20,000.00
of on v. Secondary school (6-above) classes	60,000.00	25,000.00
vi. Professional certificate Institution.	50,000.00	20,000.00
viii. University/Tertiary(Voluntary/Religious)	10,000.00	10,000.0

ENUE STATE OF NIGERIA, GAZETTE No. 14 Vol. 47,	7th April, 2022	Part
12 FILLING STATION	N BENEE STATE	To a company
i. 3-5 Pumps	50,000.00	30,000.00
ii.5-Above pumps	100,000.00	60,000.00
iii.Gas refilling station	30,000.00	20,000.00
iv.Combined gas/fuel station	120,000.00	80,000.00
13 HOTEL/CATERING FACILIIES		
i.Restaurant/catering/fast food	20,000.00	10,000.00
ii.Hotel-15No. Chalets	20,000.00	10,000.0
iii.Hotel-15 No. 20 chalets	25,000.00	12,500.00
iv.Hotel-21-40 chalets	50,000.00	25,000.00
v.Hotel/catering-3 star	80,000.00	40,000.00
vi.Hotel/catering-4 star	120,000.00	60,000.00
14 PRIVATE HOSPITALS	TOKEY BUILDING	
i .Private dispensary/clinic/maternity	5,000.00	3,000.00
ii.Cottage hospital/clinic	10,000.00	5,000.00
iii.Secondaryhospital(referral)	30,000.00	15,000.00
iv.Tertiary hospital(teaching hospital standard)	100,000.00	50,000.0
15 INDUSTRY/MANUFACTURING FACILITY	as a filtra	
i.Processing/milling factory	10,000.00	5,000.0
ii.Cottage industry	15,000.00	7,500.0
iii.Manufacturing industry	150,000.00	100,000.0
iv.Industry-multi-national	500,000.00	100,000.0
16 FINANCIAL INSTITUTION	ed residential/commercial	i. Combin
i.Microfinance bank	50,000.00	50,000.0
ii.Commercial bank	500,000.00	300,000.0
iii.Mortgage bank	150,000.00	100,000.0
iv.Other financial institutions	100,000.00	50,000.0
17 COMMUNICATION FACILITY	bell they show of fice	ruthis E liv
a. Radio station	100,000.00	60,000.0
ii.T.V station	120,000.00	80,000.0
iii.Satellite facility	50,000.00	50,000.0
00.00 iv.Others 00.000.06	50,000.00	50,000.0
18 MISCELLANEOUS USES	Seen Surface Table 1-shower classe	rushil All Of
i.Private motor park	20,000.00	10,000.0
ii.Market/warehouse	10,000.09	8.000.0
iii.Private abattoir	5,000.00	3,000.0
in Onem /min as	500,000,00	500,000.0
v.Event centre	15,000.00	10,000.0

vi.Sand excavation site	5,000.0 5,000.0	
vii.Mortruary/burial ground.	2 3C	- MANAGA
19 ADDENDUM addition shall be made to any property which		
furnishes more accommodation/special facilities		
than is conceived/approved in the rate schedule		
above in the following proportions:-		
i. bore hole/over head tank	5%	
ii. concrete pared courtyard	2.5%	
iii. private transformer	3%	
iv. additional accommodation than is prescribed.	10%	
v. private security	2.5%	120204

SCIENCE & TECHNOLOGY

1 MINISTRY OF SCIENCE AND TECHNOLOGY

S/N o	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSE D NEW RATES ₩	REMARKS
070 070	120204	30 00.002	Annual subscription of indigenous technology	1,500.00	2,500.00	Per anuum
nad land	120204	90	Annual subscription of all artisans/craftsmen	1,500.00	2,400.00	-do-
WO!	120204	55	Cyber cafes	5,000.00	7,000.00	-do-
1300	120204	56 00.000	Computer business centre	3,000.00	5,000.00	027 -do-
SVOII OF '42	120204	56 00,002	Computer training institute	10,000.00	10,000.00	-do-
had a Refu	120201	67	Establishments of computer institutions	20,000.00	20,000.00	
vinois Mois Muni	120207	01	Consultancy Services on IT solutions and installations	10,000.00	10,000.00	Charges depend on submission of clients.
616 616	120204	573	Placement of advertisement on state website	20,000.00	20,000.00	Placement per month.
	120204	90	Annual subscription on GSM communication masts	100,000.00	200,000.00	Per mast/ annum

	120204	58		Installation of new GSM	200,000.00	300,000.00	160 A 01
				communication daily	vitegory die dies	tioned livis	citible
LI A	120204	574		TV satellite communication	20,000.00		Yearly payment
1-534	7728 1 7 5 5 4 1		(F2)41E	Vendors		HALLER TOWNER	: -do-
	120204	575	342 6	Satellite Disk TV users (cable TV)	2,000.00	2,000.00	-do-
	120204	576	396	Scratch card certified vendors	5,000.00	5,000.00	-do-
	120204	577	200 A	Establishment of Led Electronic Bill Board	100,000.00	100,000.00	-do-
i Nuki	120204	578		Annual subscription on Led Electronic Board	50,000.00	50,000.00	-do-
TOMES	120209	23		Surface rents on sharp sand/plaster sand and laterite	500.00	1,000.00	Per Tipper Load -30 Tonnes
			en er	Sand and raterite	300.00	500.00	and above - Below 30 Tonnes but
S + OB-	100.004		\$00.00	AKUPDEGEGEGEGEGE REAPERM PER Setulishen	100.00 Bank	300.00	rnore than 10 -10 Tonnes and below
	120209	24	OO OOO	Surface rents on		65 (11) (10.34)	Per Tipper
				collection of gravel	1,000.00	1,500.00	Load -30 Tonnes
	00.000			gamian astronical	500.00	1,000.00	end above - Below 30
ao br	00.000, 00.000,			simments of 2 ner institutions 1 11ancy 1 cs on TF 1	-00.00	500.00	Tonnes but rore than 10 -10 Tonnes εnd below
12	120209	27	i N	Surface rents on mining of limestone	60,000,000.00	90,000,000.	Per annum/site
	120204	28	00.000(0) Si	Collection of sand	300.00	500.00	Per cubic metre
	120204	29		Gravel	500.00	700.00	
	120204	30	(#0.000)P)	Earth Company of the Land	250.00	500.00	
	120207	60		Remittance from Science and Technical colleges	300.00	500.00	-do-

1001	120204		Quality control	30.00	50.00	Per student/ term
33.44	120204	48	Development levy	660.00	1,000.00	-do-
400.0	120204	48	Sports levy	80.00	100.00	-do-
400.6	120207	61	Application for establishment of Science/Technical	100,000.00	200,000.00	
	10.02 rhe/s	Лацарун	Colleges related Science and		TRS REI	
	0.0811118		Technical establishment		1,000,00	45.000 obater
00.00	120204	583	Registration of generators	1,000.00	1,000.00	bungdoon eb
	120201	66	Burnt bricks sites	5,000.00	5,000.00	ATT TO THE TOTAL THE TANK THE
00.00	120204	579	Science and technology competition fees	100.00	100.00	Per student
00.00 00.00	130101	04	Grants from 23 Local Govt. Council for development of	50,000.00	100,000.00	Per month/ LGA
	100		science education in the state	id Trailer Land	\$0	21 Aqui
0.000	120204	53	Toxic emission from (generators/lorries/ exhaust etc	25,000.00	25,000.00	Table Reg
0.000	120201	22	Licence permit for Burn Bricks operators	Day a Day	15,000.00	For every year of operation

2. SOLID MINERAL REVENUES

(a) RATE OF CHARGES FOR SURFACE RENT MINING LEASE, QUARRY LEASE AND

S/No.	ATER-USE PERMIT Mineral Commodity	Per Cadastre Unit/Per Annum	Chargeable Rate(₦)
1	Coal		50,000.00
2	Barite	29	250,000.00
3	Marble	erio P." traffer Mili	200,000.00
4	Iron Ore	39	350,000.00
20.00		66 13 14 14 14 14 14 14 14 14 14 14 14 14 14	* 500,000.00
5	Casiterite (TIN) Tantalite	32 15 19 G	1,000,000.00
7 .	Columbite	66	500,000.00
8	Brine (Salt)	66 11180	50,000.00

y unabi	Lead	30,00		Quality control		300,000.00
10	91			66		50,000.00
10 -0	Mica	00.000	T W	Sports lev	0 h	1,000,000.00
11	Wolfromite	00.000,001		Application for	10	50,000.00
12	Lithium		3	establishment of		50,000.00
13	Feldspar		144	Science/Schnic		50,000.00
14	Gypsum			Science and		50,000.00
15	Laterite			Technical,		50,000.00
16	Sand 00.0001	1,000.00		Registration of	583	2,000,000.00
17	Stone Aggregate	(for large scal	e	generators Burnt bricks situ	99	100001
dent	(construction cor Stone Aggregate	(for small scal	le)	Science 331d	579	100,000.00
18		(101 Sman sea)		eempeti ³ on fee		1,000,000.00
19 dan	Tourmaline	50,000.00		CZ HICZ SINBTO	104	1,000,000.00
20	Ruby		uncil	Local Govt. Co		1,000,000.00
21	Aquamarine		t of nine	remore concern		600,000.00
22	Topaz			the state		600,000.00
23	Beryllium Ore	25,000.00	from .	Toxic enission	53	2,000,000.0
24	Gold		1621	(generators/ton		50,000.00
25	Kaoline		for	1. Icenc 20 permit	2.2	50,000.0
26	Zircon Sand			Burn Diicks		2,000,000.00
27	Sapphire			66 STOREGO		
28	Phosphate		1	66 Saltanara	ICI I ASSOCIA	50,000.00
29	Amethyst	MINING LEA	RENT	S FOR SUBFACE	CHARGE	500,000.00
30	Clay	dastre Unit/Per A	Perfa	66	ISE PERM	20,000.00
31.0		The state of the s	WC 15 4	66	USISIEIU-7 IS	20,000.00
32	Bentonite			66		100,000.00
33			12	66		100,000.0
34	Diatomite			66		30,000.0 500,000.0
35	Garnets		46	66	918	20,000.0
36	Industrial Qua	rtz		66		S Casife
37	Silica Sand	22			osidi	100,000.0
38	Soda Ash/Tron	The second secon		66	(Salt)	100,000.0

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39	Talc	Was a series of the series of	50,000.00
40	Zinc	66 (000 A 280 12 1	300,000.00
41	IImenite Deall when Tag	66	100,000.00
42	Bauzite	r on X 30 tones) 33	100,000.00
43	Bitumen/Tar Sand	 (1.000 - 1.000 -	100,000.00
44	Magnesite	ton X 30 tones) »	100,000.00
45	Pyrite/Chalcopyrite	10.0	500,000.00
46	Rutile	" DUUMENAN ETU	100,000.00
47	Copper	66 Managara (1910 A. 1920	300,000.00
48	Molybdenum	(mrig r. q	1,000,000.00
49 .	Bismuth	ж. и рег угину	30,000.00
50	Manganese	DESCRIPTION AND SECUL	30,000.00

RATE OF CHARGES FOR NON-CONVENTIONAL MINING (OPERATORS AND BUYERS)

S/No.	Mineral Commodity	Per Trailer/Tipper Load	Rate (N)
1	Barite	Per Trailer Load	5,000.00
2	Marble Lumps	Per Trailer Load	3,000.00
3	Marble Chippings	Per Trailer Load	5,000.00
4	Sand, 7-Ton Tipper	Per Day	1,000.00
5	Sand, 3-Ton Tipper	Per Day	500.00
6	Granite Quarry, 7-Ton Tipper	Per Day	1,000.00
7	Granite Quarry, 3-Ton Tipper	Per Day	500.0
8	Laterite, 7-Ton Tipper	Per Day	1,000.00
9	Laterite, 3-Ton Tipper	Per Day	500.0
10	Lead/Zinc(i.e N500.00 per bag X 20 ba = N10,000.00 per ton X 30 tones	g&er Trailer Load	300,000.00
11	Pyrite/Chalcopyrite (№1,000 per to X 30)	Per trailer	30,000.00
12	Columbite (i.e №500 per bag X 20 bags = №10,000 per ton X 30 tones = №300,0	Per Trailer Load	300,000.00

13 000	Tin (i.e N500 per bag X 20 bags -N10,000 Per ton X 30 tons=N120,000)	Per Trailer Load	300,000.00
14	Tantalite (i.e №1,000 per bag X 20 bags = №20,000 per ton X 30 tones)	Per Trailer Load	42 Bankine
15	Wolfromite (i.e N200 per bag X 20 bags =N4,000 per ton X 30 tones)	Per Trailer Load	120,000.00
16	Fluarite	Per Trailer Load	60,000.00
17	Lithium	Per Trailer Load	60,000.00
18	Gold (№500 per gram)	Per Kilogram	500,000.00
19	Gemstone (№20 per gram)	Per Kilogram	200,000.00

E RURAL DEVELOPMENT

S/No	REVENU E HEAD	REVENUE SUBHEAD	DESCRIPTION OF SOURCES OF REVENUE	OLD RATES ₦	PROPOSE D NEW RATES N	REMARKS
on one	120207	14 1940 1	Reg. of Community development association	10,000.00	15,000.00	hith Pully Ageral
0.000	120207	14 550.1	Renewal of Community	1,500.00	1,500.00	Perda,
		Load	development association.		2,000,00	3 Jenny War
VALUE	120204	04	Renewal of cert.	1,500.00	3,000.00	de2

Preite/Chaleopyrite (%1,000 per to Per trailer

	2. BERD		4	OLD DATE M	PROPOSED	REMARKS
S/ No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATES N	REWIAKKS
	120201	03	Hire of construction equipment	REVEN	31 406	100.500.00
44	120201	03	Bulldozers	20,000/30,000	20,000/ 30,000	Within/outside the state per day.
	00.1 Yearly	000	Pay Loader	10,000/15,000	10,000/15,000	-do-
21	120201	03	Low Loader	15,000/20,000	15,000/20,000	-do-
	120201	03	Grade	15,00/20,000	15,00/20,000	-do-
	120201 120201	03	Scrappers	20,000/25,000	20,000/ 25,000	-do-
	120201	03	Drilling Ring	150,000/200,000	150,000/ 200,000	Per Bore hole within/outside the State.
74	120201	03	Compressors	7,000/ 10,000	7,000/ 10,000	Within/outside the State daily.
	100001	03	Roller Vibrator	10,000/15,000	10,000/15,000	-do-
	120201	03	H-cranes 1	7,000/10,000	7,000/10,000	-do-
	120201	03	Tippers	7,000/10,000	7,000/10,000	-do-
16	120201	03	Trucks	7,000/10,000	7,000/10,000	-do-
	120201	03	Tractors	8,000/12,000	8,000/12,000	-do-
7	120201	03	Power Saw	7,000/10,000	7,000/10,000	-do-
41.1	120201	03	Water Tanker	7,000/10,000	7,000/10,000	
Rept.	120201	03	Motorized sprayer	10,000.00	10,000.00	
	120201	03	Fuel	Per Day		To be
	120201	10 10,00 mg/s	icense	Pidilosiand	40	determined at Economic cos
81 18	120204	214	Receipts from Execution of projects/ contractors	Beauty Registration of Registr	571 0.00(P)	Cost depends on nature and scope of job to be done.
	120207	01	Consultancy	THE TENT		-do-

LOCAL AFFAIRS
DEPENDENT ELECTORAL COMMISSION

S/NO		REVENUE		OLD	PROPOSED NEW RATES ₩	REMARKS
.01	120206	27	Election deposits	J0T-	¥0	15% upward review of
	Columbas	GLE AL YOU DE	hag X 20 hagoridedd	rediler (*)	300,000	existing rates.
i euswoai isk	120206	27	Fees from sales of forms	Foot	9,0	PULUA1

S/No	REVENUE HEAD	REVENUE SUB HEAD	INISTRY OF CULTU DESCRIPTION OF REVENUE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	Keep 281000	100000 2 30 t	SOURCE	construction		
objeju 18. voq	120207	09	Revenue from Tourism, K/Ala and other Picnics	10,000.00 5,000.00	10,000.00 5,000.00	Per day Per day
16, 4	120201	65	Game License	10,000.00	10,000.00	Yearly Renewal is 100%
alori	120204	49	National Registration of Hospitality & other Tourism Enterprise	Scargelly Scargelly Delting/Ri	03	0.01 120201 0.01 120201 0.04420201
Shiri	120204	570	Motels	200.00	500.00	Per annum per room
sojem ghab -b	120207	09	Tourism Enterprises	5,000.00	5,000.00	Regulated by Federal law
10	120207	09	Establishment of Bukaterials	1,000.00	1,000.00	Regulated by Federal law
	120207		Staging of Picnics	3,000.00	5,000.00	Per day
n 1,7 f	120204	54	Parks and Gardens	Power Sav Water Tan Motorized	03	As stipulated in lease agreement
izoa bii	120201	64	Picnics and License		30,000.00	Renewal is 50%.
Bane Sane	120204	57.1	Beauty Registration	Receipts 1 Execution	50,000.00	Renewal is 50%.
	120204	49	Registration of Hospitality	projects/		
	120204	572	Hotels and Motels	. Consukat	3 Star & Above 200,000.00	Renewal is 50%.
RKS	ED REMA	D PROPOS	NT ELECTORAL CONCRETED NOT	INDEPENDE	1& 2 Stars 100,000.00	Renewal is 50%.
bass	. e	EN KATES	ENUE SOURCE NAT	IEAD KEV	Motels, ETC 50,000.00	Renewal is 50%.
7010-	120207	09	Tourism Establishment	TOPICE EXPECT	206 27	12.
	120204	573	Restaurants, Fast Foods	Fees	30,000.00	Renewal is 50%.
	120204		Others		20,000.00	=do=

	120207	09	Tourism Enterprises Promoters License		30,000.00	=do=
	120201	63	Tour Operators License	6.014	20,000.00	=do=
	120201	62	Night Clubs/Casinos & Conference Centres	80,00h.0x	20,000.00	=do=
	120204	54	Registration of Recreational Parks/Garden		50,000.00 - 150,000.00	=do=
· ·	120101	07	Hotels, Restaurants and Event centre Consumption Tax	Likke	5%	Per Charged Rate

HEAD OF SERVICE

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES ₩	REMARKS
	120207	10	Rent from Govt guest house i. Standard Rooms (3) ii. Presidential suite	21,000	10,000.00 15,000.00	Per Night Per Night

- The Bo ave such powers and duties as are conferred on it by this La other Law.ns under this Law. providing general policy guideling regarding the functions of
- 4(1) the State Board shall comprise:-

oqidersame Revenue Service and supervising

- ecounting for all amount so collected by it or any persons or bod (a) a Chairman who shall be a person experience in taxation and revenue matters; be a member of a recognised professional body in the country to be appointed by the Governor and confirmed by the House of Assembly, real entering the unity bedreamed necessary and expediently defined assembly and expediently and expediently as a second control of the control of
- (b) six (6) Ex-Officio Members not below the rank of Director from:
 - (I) Ministry of Finance:
 - (ii) Ministry of Industry Trade and Investment assume more improved
 - (iii) Office of the Accountant General of the State; joing business and sense (2)
 - (iv) Ministry of Lands, Survey and Solid Minerals;;
 - (v) Ministry of Agriculture
 - (vi) Ministry of Water Resources and Environment and Environment and Environment (vi)
- (c) two (2) Directors from the Internal Revenue Service; and the 299 volume
- (d) three (3) persons appointed by the Governor on their personal merits one each from the three Senatorial Districts of the State; que to anombroo
- (e) the Legal Adviser to the State Internal Revenue Service; and Adviser to the State Internal Revenue Service Servi
- (f) the Secretary of the State Internal Revenue Service who shall be an ex-squared officio member, shall be appointed by the Board from within the State Internal Revenue Service. ezing and transferring femas from any Reventue accounts optined
- (3) Not withstanding that the Legal Adviser is member of the Board, he may appear for and represent the Board or the State Internal Revenue Service in any proceedings the Board or the State Internal Revenue Service is a party and the Legal Adviser shall not in such circumstances give evidence on behalf of the Board or the State Internal Revenue Service.
- (1) Members of the Board shall hold office for a period of 4 years in the first Tenure and instance and may be eligible for reappointment for another term and remuneration thereafter no more.

of members.

- (b) he responsible for the exerction of the tax policies of Government The Chairman and members of the Board excluding ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may determine notice on such terms and conditions as specified in section such terms and conditions as specified in section such terms and conditions as specified in section such terms and conditions are specified in sections.
- The Board may for the purpose of exercising its powers meet at least four (4) times in a year: PROVIDED, that the Chairman (1) of may call an extraordinary meeting of the Board, if requested in writing by not less than one-third (1/3) of the members of the Board.
- The Board shall be responsible for:all revenue and expenditure of the Internal Revenue Service