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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.

"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 Board established under section 3 of this Law.

"Book" includes any register, ledger, account, or other records of information and any account or accounting record, whether 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 4 (a) of this Law.

"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 Accountants of Nigeria or other

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BENUE STATE OF NIGERIA

No. 3, of 2022

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.(21st day of February, 2022)*Date of
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 (Amended) Law 2022**, and shall come into force on the 21st day of February, 2022

*Title and
Commencement.*

2.. In this Law-

Definition.

"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 4 (a) of this Law;

"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 Government;

"**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.

PART II:

ESTABLISHMENT, APPOINTMENT, COMPOSITION AND FUNCTIONS.

*Establishment
of the Internal
Revenue Board.*

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

- (2) **The Board:-** Internal Revenue Board

- (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.

(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;

(g) making recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Internal Revenue Service;

(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;

(j) 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.

7. The Chairman of the Board shall:-

(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; and

(c) hold office on such terms and conditions as specified in section 5 and in his letter of appointment.

8. The Chairman, as the Chief Executive and Accounting Officer of the Internal Revenue Service, shall:-

(a) keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:-

(i) all revenue and expenditure of the Internal Revenue Service;

(ii) all its assets, liabilities and other financial transactions; and

*Office of the
Chairman.*

*Functions of
The Chairman.*

- (iii) all other revenue collected by the Internal Revenue Service, including income on investment of the State,
- (b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and best practices; and
- (c) ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulation and prepared by a qualified personnel, who must be a member of a recognized professional body.
9. (1) The Secretary to the Board shall be appointed by the Board in accordance with section 4(1)(f) of this Law; *Secretary to the Board.*
- (2) The Secretary shall:
- (a) issue notices of meetings of the Board;
- (b) keep the records of the proceedings of the Board and
- (c) carry out such duties as the Chairman or the Board may direct.
10. (1) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants, or on the request of the Chairman or any three members. *Meetings of the Board.*
- (2) Any five members of the Board, one of who shall be the Chairman or a Director from the Board of Internal Revenue shall constitute a quorum. *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.
11. Notwithstanding the provisions of Section 5 of this Law, the Chairman or a member of the Board shall cease to hold office if:- *Removal of members.*
- (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 compromise 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.

12. (1) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service. *Powers of the Board.*

(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.

(3) The Board may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to:-

- (a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
- (b) receive any notice or other documents to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.

(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.

(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;

(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 to give incentive to all Ministries, Departments and Agencies who collect Revenue in excess of the amount budgeted and such incentive shall not exceed 10% of excess Revenue collected and reconciled. *Incentives to Revenue collecting agents.*

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

(b) 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.

(2) 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 determine.

(3) If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment, transfer or transfer of Service.

(4) 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.

(5) The terms and conditions of service including remuneration, 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.

- 14 (1) There shall be a Technical Committee of the Board referred to in this Law as "the Technical Committee" which comprises:- *Establishment of technical committee of the board.*
- (a) the Chairman of the Board;
 - (b) two (2) Directors appointed to the Board from within the Internal Revenue Service;
 - (c) the Legal Adviser to the Board;
 - (d) the representative of Ministry of Finance on the Board.
- (2) 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;
 - (b) **consider all matters that require professional and technical expertise and make recommendations to the Board;**
 - (c) **advise the Board on all its powers and duties as specified in this law**
 - (d) **attend to such other matters as may be referred to it by the Board.**
- 15(1) There shall be a Revenue Reconciliation Committee which comprises of the following: *Establishment of revenue reconciliation committee.*
- (a) ~~Honourable Commissioner of Finance who is also the~~ **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.**
- (2) 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)**
- (3) The Reconciliation Committee shall be funded by the Board.

- (4) 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.
16. The Board shall establish and maintain a fund which shall consist of and to which shall be credited:- *Funds of the Board.*
- (a) 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."
 - (b) all other monies which may, accrue to the Board for other services including the disposal, lease or hire of or any other dealing with, any property vested in or acquired by the Board;
 - (c) 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
 - (d) such monies as may be granted to the Board by the State Government or Donor Agencies provided such grants are not intended for purposes contrary to the objectives and functions of the Board.
17. The Board shall defray from the funds established pursuant to Section 16 of this Law all the amounts payable under or in pursuance of this Law being sums representing:- *Expenditure of the Board.*
- (a) any allowance or other payments due to the Chairman and other members of the Board;
 - (b) reimbursements to members of the Board or any committee set up by the Board for such expenses as may be expressly authorized by the Board of Internal Revenue Service;
 - (c) all remunerations, allowance or other costs of employment of the staff of the Internal revenue Service;
 - (d) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
 - (e) 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;
 - (f) investments, maintenance of utilities, staff promotion, training, research and similar activities;
 - (g) all other cost that may be necessary for the day to day operations of the Internal Revenue Service; and
 - (h) any other payment for anything incidental to the foregoing

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, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year. *Estimates.*
19. The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than three (3) months after 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. *Accounts and audit.*
- 20(1) The Internal Revenue Service shall, not later than 30th of June in each year, submit to the Auditor-General of the state, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Internal Revenue Service. *Annual reports etc.*
- (2) The Auditor-General shall within thirty (30) days on receipt of the report, present a copy of the report to the State House of Assembly.
- 21(1) The Internal Revenue Service may accept gifts of land, Money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift. *Power to accept gifts.*
- (2) The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.
22. The Internal Revenue Service may, with the approval of the Governor, borrow by way of loan, overdraft or otherwise from any source such sum 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". *Power to borrow.*
- 23.(1) After proper auditing, the Internal Revenue Service shall refund to tax payer such overpayment of tax as is due. *Refunds to Tax payers.*
- (2) The Internal Revenue Service shall decide on who is eligible for refund, subject to such rules and conditions as may be approved by the Board.
- (3) 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:- *Powers and functions of the Internal Revenue Service.*
- assess all persons chargeable with tax in Benue State;
 - 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;
 - enforce payment of due taxes;
 - in collaboration with the relevant **Ministries, Department and Agencies**, review the tax regime and promote the application of

- tax revenues to stimulate economic activities and development;
- (e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of 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;
 - (I) collaborate and facilitate rapid exchange of scientific and technical 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;
 - (l) 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; and
- (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
Revenue
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-

*Establishment of Joint
State Revenue
Committee.*

- (a) the Chairman of the State internal Revenue Service as the Chairman;

- (b) The Chairman of each Local Government Revenue Committee in the State;
- (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-
- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern to the State and Local Government Councils;
- (c) enlighten members of the public generally on State and Local Government revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in Benue State; and
- (e) advise the Joint Tax Board and the State and Local Governments on revenue matters;
- (f) hold a joint monthly Revenue reconciliation meeting between the state and all Local Governments.
- 29(1) Jurisdiction arising from the provisions of this law and other revenue related matters is hereby conferred on the State High court. *Jurisdiction.*
- (2) 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.
- (3) 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.
30. The production by a revenue collector of an identity card, certificate or warrant-
- (a) issued by and having printed thereon the office of the relevant *Identification of Revenue collector.*

revenue authority;

- (b) setting out his full names, and stating that he is, authorized, to exercise the functions of a Revenue Collector, shall be sufficient evidence of authority for the purpose of this Law.

31. Except as otherwise provided in any Law, revenue due to any 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.*

32(1) 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 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.*

(2) 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 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.

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

(4) 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 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.**

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

*Errors and
Defects in
Assessment and
Notice.*

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
Books,
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.

36(1) 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
 - (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;
- (a) tax payable;
- (c) tax paid; and

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

- (7) 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 inaccuracies in data supplied by him.

- (8) The cardholder shall upon application, be advised as to-

- (a) confidentiality of the information supplied;
- (b) fees or charges for reissuing a lost card;

- (c) complaint handling procedure; and
 - (d) procedure for review of personal data.
- (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.
- 37.(1) 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-

*Power to
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.

(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 under this Law.

Tax investigation.

(2) 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 may-

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
 - (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - (c) search any person who is in or on such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
 - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- (2) No person shall be bodily searched under this Section except by a person of the same gender.

46 (1) The Internal Revenue Service may, with the approval of the Board, 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.

Power to pay reward.

- (2) The identity of the person who gave information to the Internal Revenue 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.

47. An officer of the Internal Revenue Service or of any other tax authority 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.

48 (1). 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.

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

PART IV: OFFENCES AND PENALTIES

50. 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. (2)*
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-
- (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)*
- (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 *(b)*

- (d) **prevent the arrest of any person duly engaged or acting 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:

- (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 (N200,000.00) 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

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-
- Penalties for offenses by authorized and unauthorized persons.*
- (a) demands from any company an amount in excess of the authorized assessment of the tax;
 - (b) withholds for his own use or otherwise any person of the amount of tax, collected;
 - (c) renders a false return, whether orally or in writing of the amount of tax collected or received by him;
 - (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service;
 - (e) steals or misuses service documents;
 - (f) compromises on the assessment or collection of any taxes, 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 armed.*
- (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 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. *Connivance to 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 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. *Penalty*
- (2) Where an offence under this Law is committed by a body corporate firm or other association of individuals-
- (a) every Director, manager, secretary or other similar officer of the body corporate; or
 - (b) every partner of the firm; or
 - (c) every 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 and 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;
- (b) otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.
- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment or to divulge or communicate any information that comes into his possession in the performance of his duties except as 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.
- (4) Where under any Law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as 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.
- (2) 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

*Board to be
subject to
general direction
of the Governor*

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.

64. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specified in that behalf by the Board. *Delegation of powers of the Board*
- (2) Notwithstanding the provisions of subsection (1) of this Section, the 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.
- (3) An order, ruling or directive made or given by an Approved committee of the Board pursuant to this Section; shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.
65. Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other Law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so. *signature of the Chairman*
66. (1) If any officer of the Internal Revenue Service whether still or not in its employment- *Imposition of 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;
- (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

accounts of records, or failure to make payment, or delay in 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.

67 (1) The provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.

*Limitation of suit
against the
Internal
Revenue, etc.*

- (2) No suit against the Chairman or a member of the Board or any employee 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.

- (3) 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-

- (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.
 - (6) 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.
 - (7) "all Revenue/funds generated of Ministries, Departments and Agencies (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"
68. A notice, summons or other document required or authorized to be served 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*
69. (1) In any action or suit against the Internal Revenue Service, no execution 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.
70. A member of the Board, the chairman or any officer or employee of the 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.
- Indemnity*

PART V: MISCELLANEOUS

71. 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

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 other movable property which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law. *Existing properties and Assets*
- (2) 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 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.
- (4) 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.
- (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 Internal Revenue.
- (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 modifications and may be applicable to the Board established under this Law.
75. As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in same capacity. *Continuation of Service of Chairman*

76.(1) 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

(2) 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.

77 (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law.

Transfer of Rights and Obligations

(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.

(3) All orders, rules, regulations, decisions, directions, licenses, 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.

(4) 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 day.

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.

Relevance of other Laws. No.20 of 2011

(2) If the provisions of any other state law for the charging and collection 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.

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

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

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

**Sections of Local
Government Law
2007**

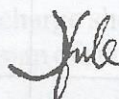
- 80 Notwithstanding the provision of section 79 of this law, all actions or things done pursuant to the provisions of the repealed Internal Revenue Service Law are hereby saved.

Savings

75. From the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in same capacity.

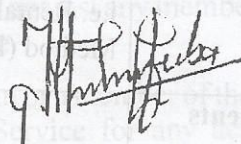
**Continuation
of Service of
Chairman**

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 ^{21st} day of ^{FEB} 2022.



SAMUEL ORTOM
Governor

Benue State of Nigeria.

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

SCHEDULE I
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
	ii. Kiosk	500.00	1,000.00	Per year
	iii. Open Store	500.00	1,000.00	Per year
	iv. Lock up Store/Shop	700.00	1,400.00	Per year
	v. 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	The rating valuation is calculated using two methods i.e. Rental Method or Depreciated Replacement Cost Method (DRC).		
	1. Residential Properties Rents Per Annum	RANGE		Per Annum
	i. 5 Bedroom Bungalow	250,000.00 - 300,000.00		-do-
	ii. 4 Bedroom Bungalow	200,000.00 - 250,000.00		-do-
	iii. 3 Bedroom Bungalow	150,000.00 - 200,000.00		-do-
	iv. 2 Bedroom Bungalow	100,000.00 - 150,000.00		-do-
	v. 1 Bedroom Bungalow	50,000.00 - 80,000.00		-do-
	vi. 1 Room Tenement	6,000.00 - 18,000.00		-do-
	vii. Shops/Offices	7,000.00 - 9,000.00		Per m ²
	viii. Maisonnets/Duplex	45,000.00 - 65,000.00		-do-
	2. Schools	20,000.00 - 60,000.00		-do-
	3. Industries/Companies	50,000.00 - 80,000.00		-do-
	4. Hospitals	25,000.00 - 65,000.00		-do-
	5. Banks	50,000.00 - 70,000.00		-do-
	6. Hotels	45,000.00 - 65,000.00		-do-
	7. Motor Parks			

	a. Paved Area	2,500.00 – 4,500.00	-do-
	b. Buildings	20,000.00 – 65,000.00	-do-
	8. Filling Stations	To be determined by number of service pumps, tanks, etc.	
	9. Other Urban Areas	50% of No.1 then 75% of No. 2-8.	
3.	On and Off Liquor License Fees:		
	i. On and off License	500.00	1,000.00
	ii. Wholesale Liquor License	3,000.00	6,000.00
	iii. Native Wine and Spirit	300.00	600.00
4.	Slaughter Slab Fees:		
	i. Cow	150.00	300.00
	ii. Camel	150.00	300.00
	iii. Goats/Sheep/Pigs	100.00	200.00
	iv. Abattoir License Fee	5,000.00	10,000.00
5.	Marriage Birth and Death Registration Fee:		
	i. Marriage – Customary	500.00	1,000.00
	ii. Marriage – Registry	500.00	1,000.00
	iii. Registration of Birth	200.00	400.00
	iv. Registration of Death	200.00	400.00
6.	Naming Street Registration Fees:	7,000.00	14,000.00
7.	Motor Park Levies:	100.00	200.00
8.	Domestic Animal License Fees;		
	i. Dogs (Per head)	100.00	200.00
	ii. Cats (Per head)	100.00	200.00
	iii. Camel (Per head)	200.00	400.00
	iv. Horse (Per head)	200.00	400.00
	v. Goats/Sheep & Pigs	100.00	200.00
9.	Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees, other than a mechanically propelled truck:		
	i. Wheelbarrow	200.00	400.00
	ii. Bicycle	200.00	400.00
	iii. Manual Trucks/Carts	200.00	400.00
	iv. Mini Canoe-Manual	700.00	1,400.00
	v. Passenger Canoe	700.00	1,400.00
	vi. Goods Canoe	700.00	1,400.00

vi.	Bill Board	100.00	200.00	Per year
vii.	Outdoor	100.00	200.00	Per year

NB: (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.
2. In addition to the markets, all designated control posts along the High Ways and Livestock Departments in the State shall be Inspection Stations.
3. For the purpose of this Law, the following are designated inspection points for the purpose of checking Tax evaders.
 - a. Z/Biam Inspection Point – Ukum LGA
 - b. K/Ala Head Bridge Inspection Point – Katsina-Ala LGA
 - c. Branch-Atser Inspection Point – Vandeikya LGA
 - d. North-Bank Inspection Point – Makurdi LGA
 - e. Ade-Igwu, Ogbadibo Inspection Point – Ogbadibo LGA
 - f. Achoho Inspection Point – Konshisha LGA
 - g. Adoka Inspection Point – Otukpo LGA
 - h. Ogobia Inspection Point – Otukpo LGA
 - i. Tyogbema Msa Inspection Point – Ushongo LGA
 - j. Naka Inspection Point – Gwer-West LGA

SCHEDULE III

DESIGNATED BENUE STATE INTERNAL REVENUE SERVICE MONITORING POINTS

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

SCHEDULE IV**COURT FEES****THE AREA COURT LAW CAP II OF 1976 THEN AREA COURT (CRIMINAL AND CIVIL JURISDICTION 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 substitution 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
1	Matrimonial causes and matters between persons married under customary law or arising from or connected with a union contracted by customary law other than those arising from or connected with a Christian marriage.	Unlimited	Unlimited	Approval based on Chief Judges order 2, 3, 4.
2	Suits relating to the custody of children under customary law.	Unlimited	Unlimited	
3	Civil actions in which the debt, demand or damages do not exceed the amounts specified in the respective columns hereof.	—	₦500,000.00	Approval based on Chief Judges order 2, 3, 4.
4	Causes and matters relating to the succession to property and	—	Unlimited	

5	administration of estates under customary law where the value of the property does not exceed the amounts specified in the respective columns hereof. Causes and matters concerning the ownership, possession or occupation of land in which the value of the subject matter does not exceed the amount specified in the column hereof.	Unlimited Where the court is of competent jurisdiction under section 19.	Unlimited	Approval based on Chief Judges order 2, 3, 4.
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JUSTICE I. HWANDE.
CHIEF 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 thereof of a new second schedule as follows:

SCHEDULE II

PART I-FEES: GENERAL

Item	Matter		REMARKS
1.	For the recovery of a specific sum;	500.00	Approved based on Chief Judges orders
	(a) Not Exceeding ₦20,000	1,000.00	2, 3, 4
	(b) Exceeding ₦20,000 but not ₦50,000	2,000.00	
	(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	20.00	
	(ii) In the case of unliquidated subject to a maximum of ₦500,000.00	10.00	
2	For possession of property, as between landlord and tenant; at the rates under Item 1 reckoned on the annual rent or value		Approval based on Chief Judges orders 2, 3, 4
3	For the appointment of a guardian <i>ad item</i>	100.00	Approved based on Chief Judges orders 2, 3, 4
4	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	500.00	
5	For any other relief or assistant not specifically provided for	500.00	Approved based on Chief Judges order 2, 3, 4

	Notes on Items 1-5		Approved based on Chief Judges order 2, 3, 4
	(a) Item 1 - The sum claimed as debt damages shall be specified.		
	(b) 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; and 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 direct that proceedings shall not continue until the balance and penalty (if any) are paid.		
	(c) General:		
	i. Where two or more claims are joined the highest fee under relevant item shall be charged and in addition, three-fifths of the fee under any other; provided however that no reduction shall be made on the fee chargeable under Item 4;		
	ii. A set-off counterclaim shall be charged as if any action therefore where taken;		
	iii. If before the hearing begins the claims are admitted or settled, the court Item 1-5 to be refunded;		
	iv. 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, Security Bonds Warrants and Writs		
6	On application for warrant to arrest an absconding defendant for interim attachment of property	500.00	Approved based on Chief Judges orders 2, 3, 4.
7	On filing any other application	300.00	Approved based on Chief Judges orders 2, 3, 4

8	On filing a security bond	300.00	Approved based on Chief Judges orders
9	On filing any other paper	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			
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	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 Or 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	
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 Law or the Marriage Act or one required by the regulation of a Government Department) per deponent	500.00	Approved based on Chief Judges orders 2, 3, 4
25	For making any paper annexed to an affidavit declaration	300.00	Approved based on Chief Judges orders 2, 3, 4
26	For sealing any document not in a proceeding	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 thereof	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	200.00 500.00	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 b) If beyond one mile but not beyond five i. For the first mile ii. For every subsequent or part thereof (one way) c) If beyond five miles: per day thereof of the time needed for the travelling	200.00 200.00 200.00 100.00 500.00	Approved based on Chief Judges orders 2, 3, 4

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*

		REMARKS
Professional men, mercantile, agents, bank managers, chiefs, surveyors, and any officer of the public service whose salary is not less than ₦1,000.00 a year	₦700.00	Approved based on Chief Judges order 2, 3, 4
Merchants, mercantile assistants and officers in the public service whose salary is ₦500.00 but less than ₦1,000.00 From... To...	₦200.00 ₦100.00	Approved based on Chief Judges order 2, 3, 4
Auctioneers, master tradesmen, pilots, clerks and the like From ... To...	₦200.00 ₦200.00	Approved based on Chief Judges order 2, 3, 4
Officers of employees in the public service whose salary is less than ₦500.00 From... To...	₦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: The travelling expenses of witnesses shall be allowed according to the sum reasonably and actually paid. No allowances, other than those authorized by the General Orders, are made to an officer of the public service who is summoned as a witness by the state or by any department of the Government. In all other cases he is allowed costs and travelling expenses as if he 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.		Approved based on Chief Judges order 2, 3, 4

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 section 73 of the law or on filing a notice of appeal the same fee as is chargeable on the summons on commencement of the suit to which the application or appeal relates.	
2.	In respect of any other matter or service the following fees shall be paid- a) Where the matter or service is to be done or rendered in the district court the same fees as would be payable if the case were still pending before that court; b) Where the matter or service is to be done or rendered in the High Court the same fees are payable in a case pending before this court subject to this qualification, namely, that where various fees are provided for the same matter or service the lowest rate shall be charged.	

SCHEDULE V**Decree No. 21**(30th September, 1998)

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follow:		Commencement	REMARKS
1.	Notwithstanding 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.		Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
3	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.	Offence	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 Board" means the Joint Tax Board established under the provisions of Personal Income Tax Decree 1993. "Levy" include fee and charge "Tax Authority" means a) The Federal Board of Inland Revenue, the State Board of Internal Revenue or the Local Government Revenue Committee; or b) A Ministry, Government Department or any other Government body charged with responsibility for assessing or collecting the particular tax.	Interpretation 1993 No. 104	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
5	This Decree may be cited as the Taxes and Levies (Approved List Collection) Decree 1998.	Citation	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.

SCHEDULE (Section I)

	REMARKS
PART I – TAXES TO BE COLLECTED BY THE FEDERAL GOVERNMENT 1) Companies Income Tax 2) Withholding Tax on Companies 3) Petroleum Profit Tax 4) Value Added Tax 5) Education Tax 6) Capital Gains Tax – Abuja and Corporate bodies. 7) Stamp Duties of Corporate Entities 8) Personal Income Tax in respect of: i. Members of the Armed Forces of the Federation; ii. Members of Nigeria Police Force iii. Residents of the Federal Capital Territory, Abuja and Staff of the Ministry of Foreign Affairs and non -resident individuals	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
PART II – TAXES TO BE COLLECTED BY THE STATE GOVERNMENT 1) Personal Income Tax in respect of: a) Pay-As-You Earn (PAYE) b) Direct Taxation (Self Assessment) 2) Withholding tax (individuals only) 3) Capital Gains Tax (individuals only) 4) Stamp Duties of instruments executed by individuals 5) Pools betting and lotteries, gaming and casino taxes 6) Road taxes 7) Business premises registration in respect of: Urban areas are defined by each State, maximum of ₦10,000.00 for registration and ₦5,000.00 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. 8) Development levy (individuals only) not more than ₦100.00 per annum on all taxable individuals. 9) Naming of street registration fees in the State Capital 10) Right or Occupancy fees on lands owned by the State Government in urban of the State. 11) Market taxes and levies where State Finance is involved.	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
PART III – TAXES TO BE COLLECTED BY THE LOCAL GOVERNMENT 1. Shops and Kiosks Rates 2. Tenements Rates	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country

3. On and Off Liquor License Fees	
4. Slaughter Slab Fees	
5. Marriage Birth and Death Registration Fees	
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. Motor Part levies	
10. Domestic Animal License fees	
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

2nd April, 1997

HMF/FMF/001

Lt. Co. Aminu Isa Kontagora,

Military Administrator,

Government House,

Makurdi, Benue State.

Your Excellency,

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.

1. 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
- 2) Withholding Tax on Companies
- 3) Petroleum Profit Tax
- 4) Value Added Tax
- 5) Education Tax
- 6) Capital Gains Tax – Abuja and Corporate bodies.
- 7) Stamp Duties of Corporate Entities
- 8) Personal Income Tax in respect of:
 - i. Members of the Armed Forces of the Federation;
 - ii. Members of Nigeria Police Force
 - iii. Residents of the Federal Capital Territory, Abuja and
 - iv. Staff of the Ministry of Foreign Affairs and non-resident individuals

(B) State Government Taxes:

1. Personal Income Tax in respect of:
 - a. Pay-As-You Earn (PAYE)
 - b. Direct Taxation (Self Assessment)
 - c. Withholding tax (individuals only)
2. Capital Gains Tax (individuals only)
3. Stamp Duties of instruments executed by individuals
4. Pools betting and lotteries, gaming and casino taxes
5. Road taxes
6. Business premises registration in respect of:
 - a. Urban areas are defined by each State, maximum of ₦10,000.00 for registration and ₦5,000.00 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 of Occupancy fees on lands owned by the State Government in urban of the State.
10. Market taxes and levies where State Finance is involved.

(C) Local Government Taxes:

1. Shops and Kiosks Rates
2. Tenements Rates
3. On and Off Liquor License Fees
4. Slaughter Slab Fees
5. Marriage Birth and Death Registration Fees
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 propelled truck.

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
 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 distrained for the purpose of recovering Personal Income Tax without approval of the courts as stipulated by the Law. Such practice should also be discontinued.
5. 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.
6. 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.
7. 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 non-compliance with the above directives.
8. 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) ANTHONYA. ANIMON

Hon. Minister of Finance

SCHEDULE VII

ESTABLISHMENT, JURSDICTION AND PROCEDURE OF THE TAX APPEAL TRIBUNAL

1 ESTABLISHMENT OF THE TAX APPEAL TRIBUNAL

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.

2 COMPOSITION OF THE TRIBUNAL

1 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.

2 The Chairman shall preside at every sitting of the Tribunal and in his absence the members shall appoint one of them to be Chairman.

3 The Chairman of the Tribunal shall be a legal practitioner who has been so qualified to practice for a period of not less than fifteen years with cognate experience in tax legislation and tax matters.

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

5 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.

6 The Chairman and members shall be paid emoluments, allowances and benefits as the Governor may approve.

3 TERMS OF OFFICE

(1) A tax Appeal Commissioner shall hold office for a term of three years, renewable 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.

4 RESIGNATION AND REMOVAL

(1) 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.

(2) 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.

5 SECRETARY TO THE TRIBUNAL

(1) The Governor shall designate a public officer to be the Secretary to the Tax Appeal Tribunal and the official address of the Secretary shall be published in the State Gazette. The Secretary shall be responsible for;

(a) Keeping records of the proceedings of the Tribunal;

(b) be the head of the secretariat, responsible for;

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

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

6 OTHER STAFF OF THE TRIBUNAL

- (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

- (1) 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;
 - (c) the amount of the assessable, total or chargeable income and of the tax 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 in 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.
 - (4) 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.
 - (5) A tax payer may discontinue an appeal by him under this section upon giving notice to the secretary in writing any time before the hearing of the Appeal.
 - (6) 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 discontinued.
 - (7) 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.
- 8 (1)** 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
 - (b) the Appeal Commissioners present shall elect one of t h e i r

- 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 any 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 annul the assessment or make such order thereon as they see fit.
 - (12) 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

- (b) 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
 - (c) the appellant or his representative at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal commissioners without showing reasonable excuse; or
 - (d) 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.
- 9 (1) 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.
- (2) 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.
- (3) 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.
- 10 (1) 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 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.
- (2) 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 section 58(3) of Personal Income Tax Act, such taxpayer may appeal against the 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.
- (3) If the Board is dissatisfied with a decision of the appeal Commissioners, it may appeal 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.
- (4) 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.
- (5) 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.
- (6) All appeals shall be heard in chambers unless the judge shall, on the application of the 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
 - (b) paragraph (b) of section 8 (13) of this Schedule, the High court may dismiss the 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
 - (c) 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.
- (8) 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.
 - (9) 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.
 - (a) 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
 - (b) 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 this 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.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this 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.
 - (3) 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 re-opening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section of an appeal.

SCHEDULE VIII**ESSENTIAL SERVICE PROVIDERS**

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.

- (a) Akawe Torkula Polytechnic, Makurdi.
- (b) Akperan Orshi Polytechnic, Yandev, Gboko.
- (c) Benue State Environmental Sanitation Authority (BENSESA).
- (d) Benue State Examination Board.
- (e) Benue State Polytechnic, Ugbokolo.
- (f) Benue State Sports Council.
- (g) Benue State University, Makurdi.
- (h) Benue State University Teaching Hospital, Makurdi.
- (i) Benue State Water Board.
- (j) College of Education, K/Ala.
- (k) College of Education, Oju.
- (l) College of Health Sciences, Makurdi.
- (m) Ministry of Health and Human Services, Makurdi.
- (n) Radio Benue, Makurdi.
- (o) Urban Development Board.

SCHEDULE IX

(Sections 24 and 34)

ADDITIONAL REVENUE ITEMS**(1) SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST FOR COLLECTION (AMENDMENT) ORDER 2015. {S.1. NO 25 OF 2015}**

1. Information Technology Development Levy.
2. Business premises registration fees for urban and rural areas.
3. Land use charge.
4. Hotel, Restaurant and Event centre consumption tax.
5. Entertainment tax.
6. Environmental levy or fee.
7. Mining, milling and Quarrying fee.
8. Animal Trade tax.
9. Produce sales tax.
10. Slaughter or Abattoir fees where state finance is involved.
11. Infrastructure maintenance charge or levy.
12. Fire service charge.
13. Property tax.

14. Economic development levy.
15. Signage and mobile Advertisement fee jointly collected by State and Local Governments.

HARMONISED TAXES AND LEVIES

1. A single inter- state Road Taxes sticker fee.
 2. 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.
- (2). The State Internal Revenue Service shall collect the fees & taxes on these items and give 40% to the Local Government Councils where applicable, while the Benue Government returns 60%.

PROJECT MANAGEMENT FEE (15%)	PERMIT RENEWAL ON EPE (10%)	CONSTRUCTION INSTALLATION FEE	UTILITY APPLICATION FEE	DESCRIPTION OF INFRASTRUCTURE
N 8,750/- installation	N 20,000/- installation	N 200,000/- installation	N 20,000/- installation	Infrastructure Installation with Ground-based Mast or Tower (> 150 meters in height)
N 25,500/- installation	N 60,000/- installation	N 600,000/- installation	N 20,000/- installation	Infrastructure Installation with Ground-based Mast or Tower (10-150 meters in height)
N 25,500/- installation	N 20,000/- installation	N 200,000/- installation	N 20,000/- installation	Infrastructure Installation with Ground-based Mast or Tower (5-10 meters in height)
N 116,875/- installation	N 27,000/- installation	N 880,000/- installation	N 20,000/- installation	Infrastructure Installation with Ground-based Mast or Tower (> 150 meters in height)
N 137,500/- installation	N 100,000/- installation	N 1,000,000/- installation	N 20,000/- installation	Infrastructure Installation with Ground-based Mast or Tower (> 150 meters in height)

ARTICLE I. RIGHT-OF-WAY INFRASTRUCTURE DEPLOYMENTS

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	RIGHT-OF-WAY PERMIT	ANNUAL MAINTENANCE FEE
1.	Underground Cable Network Infrastructure (e.g., Fibre Optic Cable networks, Fixed Line Cable network, etc.)	(Telecoms); (Broadcast / Communications)	---	₦ 2,500 / linear metre	₦ 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	₦ 250 / linear metre
3.	Underground Cable Network Infrastructure (e.g., Electric Power Cables network, etc.)	(Electricity Distribution)	₦ 20,000	₦ 2,500 / linear metre	₦ 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	₦ 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

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	CONSTRUCTION / INSTALLATION PERMIT	PERMIT REVALIDATION FEE (10%)	PROJECT MANAGEMENT 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
11.	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						
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)	₦ 10,000	₦ 95,000 / installation	₦ 9,500 / installation	₦ 13,063 / installation
TV / RADIO ANTENNAS						
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	₦ 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

S/NO	DESCRIPTION OF INFRASTRUCTURE	UTILITY SECTOR	APPLICATION FEE	CONSTRUCTION / INSTALLATION PERMIT	PERMIT REVALIDATION FEE (10%)	PROJECT MANAGEMENT FEE (12.5%)
UTILITY STORAGE TANKS						
22.	Underground Petroleum Products Storage Tank	(Oil/Gas)	₦ 10,000	₦ 250,000 / installation	₦ 25,000 / installation	₦ 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	₦ 13,000 / installation	₦ 17,875 / installation

25.	Above-Ground Water Storage Tank (for Commercial Distribution)	(Water / Waste Water)	₦ 10,000	₦ 130,000 / installation	₦ 13,000 / installation	₦ 17,875 / installation
UTILITY STATIONS						
26.	Water/Waste Water Booster Pump Station	(Water / Waste Water)	₦ 20,000	*	*	*
27.	Water/Waste Water Treatment Plant - for Commercial Distribution	(Water / Waste Water)	₦ 20,000	*	*	*
28.	Oil & Gas Terminal / Tank Farm	(Oil/Gas)	₦ 20,000	*	*	*
29.	Electric Distribution Substation	(Electricity Distribution)	₦ 20,000	*	*	*

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)
35.	Contravention Charge	15% of assessed value of defective network segment
36.	Contravention Penalty Fine	20,000 per day (until contravention is remedied)
37.	Late Payment Surcharge	25% per annum
38.	Environmental Development Charges	₦ 30,000 per installation
39.	Modification / Improvement Permit	*
40.	Colocation Permit	*
41.	Decommissioning / De-rigging Permit	*
42.	Reinstatement of Roadways and Pavements	*
43.	Repair of Damaged Infrastructure & Street Furniture	*
44.	Compensation for Damages to Existing Infrastructure	*
45.	Compensation for Damage to Private Property	*
46.	Compensation for Physical Injury or Loss of Life	*
47.	Registration of Utility Infrastructure Developer	
47a	Class A: (for Developers of all Telecoms/Broadcasting Infrastructure, all Network Cable/Pipeline Infrastructure, all Substations)	₦ 250,000 per Infrastructure Developer

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	
48a	Class A:	₦ 50,000 per Infrastructure Developer
48b	Class B:	₦ 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.
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.

SCHEDULE XI**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.

1. Imposition of Property and Land Use Charge

- (1) Subject to the provisions of this Schedule, there is hereby imposed a Property and Land Use Charge which shall be payable on all real property situate in the State and assessed for the purpose under this Schedule.
- (2) 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.

2. 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.
- (3) The persons so appointed pursuant to subsection (2) may on any day between the hours of 7.00am and 5.00pm:
 - a. enter, inspect, survey and assess the property
 - b. request documents or other information to be produced to the identification officer or assessor.
 - c. take photographs; and
 - d. make copies of documents necessary for the inspection.

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

4. Persons Liable to Pay Charge

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

5. Valuation and Assessment

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.

6. 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.

7. 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

(f) 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.

(3) 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.

(2) 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.

- (5) 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

- (1) For the purpose of the implementation of this Schedule, the Benue State Internal 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.
- (3) 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.
- (5) 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.

11. 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) a decision that his property that his property is chargeable under this Law;
- (b) the classification of his property;
- (c) 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.
- (4) 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.
- (6) 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**
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.
- 17. Property and Land Use Charge Collections Fund**
 - (1) 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.
 - (4) 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.
 - (5) 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.
- 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 or 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.

23. 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;
- (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;

SCHEDULE XII

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.

1 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.

2 AUTHORITY TO COLLECT RADIO AND TELEVISION LICENCE RATES

- (1) 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.
- (2) Each collecting authority shall delegate to the State its functions with respect to the collection and assessment of the Radio and Television Licence Rates as may be prescribed under this Schedule.

3 PERSONS LIABLE TO PAY RADIO AND TELEVISION LICENCE RATES

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 RATES

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 Internal Revenue Service.

5 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.

6. MODE OF PAYMENT

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
2. 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.
3. Payments processed on motor vehicle registration/licensing platform shall be by a one-off payment at the point of registration or renewal of vehicle licence.

7 SPECIALISED SERVICE PROVIDERS

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.

8 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.

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

- (1) The Benue State Internal Revenue Service through its agent shall issue and serve a 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.
- (3) The Demand Notice may be requested by any person liable to pay the Radio and Television Licence Rates.

10 DEMAND NOTICE TO SPECIALIZED SERVICE PROVIDERS

- 1) The Benue State Internal Revenue Service through its agent shall issue and serve a Demand Notice on Specialised Service Provider setting out the details of the amount of money deducted on its payment processing channels.
- 2) A specialised service provider shall remit the sum of money specified on the demand notice to the designated Radio and Television Rate collection account specified in the notice within 14 days of the delivery of the demand notice
- 3) Demand Notice issued under subsection 1 shall be served by physical delivery or via electronic means.

11 OFFENCES AND PENALTIES**(1) FAILURE TO PAY RADIO AND TELEVISION LICENCE RATES**

- (a) 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.
- (b) 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:
 - i. 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.

(2) FAILURE TO REMIT DEDUCTED RADIO AND TELEVISION LICENCE RATES

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 oath 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
 - (c) 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.

13

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:

- (a) fixing the Radio and Television Licence Rates;
- (b) for the purposes of carrying out or giving full effect to the provisions of this Law;
- (c) for other incidental matters.

15 REPEAL

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 amended);

“**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 Law;

“**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 content;

“**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;

“State” means Benue State of Nigeria;

“Television” means any device or equipment capable of receiving television broadcast content;

“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.

Motor Vehicles

N1,200

A TV/Radio @homes

N2,400

TV sets @commercial

N3,600

Handset devices (phones, laptops,

N1,200

Desktops Computers)

SCHEDULE XIII

INTERNAL REVENUE RATES, TAXES AND LEVIES OF STATE MINISTRIES, DEPARTMENTS AND AGENCIES

1. MINISTRY OF AGRICULTURE & NATURAL RESOURCES FORESTRY, LIVESTOCK AND FISHERIES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES	PROPOSED NEW RATES	REMARKS
	120207	12	Palm produce (Palm Oil and Palm Kernel)	200/tonne	200/tonne	N20/30 per 25 Litres
	120207	14	Produce Merchant Registration: Traded produce such as Oil seed, Cashew nuts, Soya bean, Cowpea, Groundnuts, Bennisseed Yam tuber and tubers Derivatives (fermented cassava-chips & Potatoes etc)	10,000.00	20,000.00	Yearly Renewal 50% of cost of Registration
	120207	15	Perishable Produce e.g produce Merchant Registration for Perishable produce such as Fruits, Tomatoes, Oranges, Pepper, banana, cola nut, garden eggs and other vegetables	6,000.00	12,000.00	Yearly Renewal 50% of cost of Registration
	120207	16	Irrigation Service Water Rate	3,000.00	5,000.00	Per season payable by all irrigation farmers

120201	35	Registration of private Nursery	5,000.00	7,000.00	Yearly Renewal 50% of cost of Registration
120201	22	Produce/Buyer's License	3,000.00	9,000.00	
120206	08	Seed Multiplication/ Tree Crops seedling nursery	1,000.00	2,000.00	
120206	09	Sales from home economy products and canteen	1,000.00	2,000.00	
120207	12	Palm Wine Tapping	3,000.00	6,000.00	
120207	17	Sponge (Soso)	1,000.00	2,000.00	Yearly Renewal 50% of cost of Registration

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

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120101		Animal Trade Tax			
	120101	10	Cattle	200.00	400.00	This is to be paid per Head of animal per transaction.
	120101	11	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	50.00	300.00	-do-
	120101	16	Others	10.00	100.00	-do-
	120204	92	Pest Control	Varies	Varies	-do-
	120204		Meat Inspection Charges			
	120204	46	Cattle	200.00	500.00	
	120204	46	Horse		300	Horse and Donkey are not charged because they are not traded in our markets
	120204	46	Donkey	100.00	300.00	
	120204	46	Sheep	50.00	300.00	Per animal
	120204	46	Goat	50.00	300.00	-do-
	120204	46	Pig	50.00	300.00	-do-
	120208	20	Others	10.00	100.00	-do-
	120207		Gate fees for Zoological Garden	100.00	200.00	Per Pupil
	120208	20	Gate fees for Aketa Fishing Festival	100.00	200.00	Per person
	120201	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	94	Registration of poultry farm	3,000.00	5,000.00	From 500 Chicks

120204	95	Registration of private Vet Clinics	10,000.00	15,000.00	Renewal is 50% of cost of registration.
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	100,000.00	-do-
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-
120204	99	Long Lines of more than 100 hooks	1,500.00	3,000.00	-do-
120204		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	44	Traps capable of holding more than 10 fishes	500.00	1,000.00	-do-
120201	45	Traps capable of holding more than 10 fishes at a time	1,000.00	2,000.00	-do-
120201	17	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.
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

120206	22	Firewood/Charcoal	3,000.00	6,000.00	Domestic head load of firewood stacked by the roadside yearly /N200/bag of charcoal
120204	51	Non hammered timber in transit.	5,000.00	10,000.00	Per Lorry
120204	51	Non hammered transmission poles in transit across the state	700.00	2,000.00	Per cm to 10m in diameter or 8m to 123m length.
120204	100	Pass-hammered fee	100.00	500.00	Per log to be paid by Saw miller.
120204	100	Pass-hammered fee	20.00	200.00	Per plank splitted at the saw miller to be paid by the buyer.
120204	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	Per trailer
120204	100	Pass-hammering fee	12,000.00	24,000.00	Per lorry
120201	38	Hides and skins buyer		5,000.00	
120204	101	Drifts or set of gill net up to 100m	200.00	400.00	
120204	101	Clarias	200.00	500.00	Per one kg in govt hatcheries/pond
120204		Heterobranchus	250.00	500.00	-do-
120206	21	Sale of fish fingerlings (feed seeds)		120206	21
120206	21	1 No. <i>Heterobranchus</i>	1,000.00/1,000.00	11,000.00/10,000.00	#10.00 per fingerling
120206	21	1 No. Tilapia	500.00/1000	1,000.00/2000	N5.00 per Tilapia
120206	21	1 No. <i>Clarias</i>	1,000.00/1000		N10.00 per one
120201	46	License to operate Ornamental Gardens	5,000.00	10,000.00	
120201	47	Fishing in prescribed areas e.g BerAgbum	6,000.00	12,000.00	Per Annum
		Cord firewood	5,000.00	10,000.00	Commercial sales and industries, bakeries, rice mill per cord (4x4x12).

120204	102	Mortars & Pestles	20.00/50.00	50.00/100.00	Per unit of one small and big pestle/mortals.
120204	103	Transmission Poles			
120204	103	Transmission Poles 8m Length	550.00	1,100.00	
120204	103	Transmission Poles 8.5m Length	600.00	1,200.00	
120204	103	Transmission Poles 9.5m Length	650.00	1,300.00	
120204	103	Transmission Poles 10.5m Length	700.00	1,400.00	
120204	103	Transmission Poles 11.5m Length	750.00	1,500.00	
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	150/70	150/70	Per tree fell in-fore plantation and ₦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			
120204	53	Non-Refundable Application Fee			
120201	75	Permits relating to harvesting of Teak in Private Plantation			
120204	51	Registration fee with the forest Dept.	27,000.00	27,000.00	
120204	100	Pass hammering fee per Trailer load	12,000.00	12,000.00	
120204	100	Pass hammering fee per lorry load	12,000.00	12,000.00	
120204	106	Livestock Registration of meat shop and other related livestock ventures	7,000.00	7,000.00	
120207	01	Consultancy Services	2,000.00 5,000.00	2,000.00 5,000.00	
120204	10	Inspection of Livestock at our local market against diseases	50.00/ animal	200.00 100.00	Cattle Sheep/Goats/Pigs
120101	08	Taxes/Tariff of Makurdi International Cattle Market			

120104		Individual applicants			
120204	53	Application for stores	500.00	1,000.00	Per form
120209	31	Ground Rent	3,000.00	6,000.00	On allocation
120209	32	Monthly Rent	300.00	500.00	Per month
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-	500.00	1,000.00	Per lorry
120201	16	Cattle dealers license	3,000.00	6,000.00	Per annum
120204		Transporters Registration			
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
120201	07	Pick-up Van/Truck	1,000/500	2,000/1000	Registration/ Renewal
120201	17	Sales Tax (Cow)	10.00	100.00	L.G Responsibility
120201	18	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
		Registration of Associations			
120204	109	Cattle Dealers Association	7,000.00	14,000.00	Renewal is 50%
120204	110	Sheep/Goat Dealers Association	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/Renewal
120207	18	Abattoir	15,000/ 7,500	30,000/ 15,000	Registration/ 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
120201	23	Animal Health/ Para-veterinary worker	1,000.00	2,000.00	License/ Renewal
120201	70	Butcher License	2,000 /1,000	4,000/ 2,000	-do-

3. FISHERIES DEPT.

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES	REMARKS
	120204	113	Registration of Fish farms with Fishery Dept.	5,000.00	10,000.00	Renewal is 50%
	120204	114	Inspection of Fishes at our local markets against diseases.	100.00		
			Smoke Fish	50.00	200.00	Per carton/table
			Fresh Fish		100.00	Per kg/day

4. PRODUCE INSPECTION

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	12	Palm produce (Palm Kernel)	10.00/20.00	20.00/30.00	Per bag
	120207	12	Palm produce (Palm Oil)	20.00	50.00	Per 25 Litres
	120207	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
	120207	15	Tuber Derivatives (fermented cassava chips, Yam chips & Potatoes etc.)	200.00	400.00	Per bag
	120204	16	Perishable produce e.g fruits, tomatoes, oranges, pepper, banana, cola nut, garden eggs and other vegetables	100.00	200.00	Per bag
	120204	115	Produce inspection & certification by produce inspection staff of the ministry.	500	1,000.00	Per 3 -9 Tonnes
				1,000	2,000.00	Per 10 Tonnes and above

5. LIVESTOCK INSPECTION

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	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	119	Sheep	50.00	100.00	Per head
	120204	120	Pig	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 REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	18	Motor Grader/Day	50,000.00	50,000.00	
	120207	19	Lowbed/Day	50,000.00	50,000.00	
	120207	20	Water tanker/Day	5,000.00	5,000.00	
	120207	21	Fork lift/Day	5,000.00	5,000.00	
	120207	22	Payloader/Day	30,000.00	30,000.00	
	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	
	120201	26	Harrowing/ha	7,600.00	7,600.00	
	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	

8. AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			School Fees:			
	120204	52	Indigenes-RS, PND, NDI, PHND & HNDI	25,000.00	40,000.00	
	120204	52	Non-Indigenes-RS, PND, NDI, PHND & HNDI	45,000.00	70,000.00	
	120204	52	Indigenes-NDII & HNDII	25,000.00	35,000.00	
	120204	52	Non-Indigenes-NDII & HNDII	42,000.00	65,000.00	
	120204	123	Hostel Accommodation (Flat rate)	2,000.00	4,000.00	
	120204	52	Post-Graduate Diploma in Management (PGD)	80,000.00	120,000.00	
			Application Fees			
	120204	52	RS, PND & NDI	3,000.00	4,000.00	
	120204	52	PHND & HNDI	4,000.00	5,000.00	
	120204	52	Post-Graduate Diploma in Management (PGD)	6,000.00	10,000.00	
			Sale of Farm Produce:			
	120206	23	Mangoes/Stand	300.00	300.00	
	120206	24	Citrus/Stand	300.00	300.00	
	120206	25	Palm Oil Seedlings/Stand	350.00	350.00	
	120201	21	Tractor Hiring Services /Day	15,000.00	15,000.00	
			Miscellaneous Income:			
	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 Result	1,500.00	2,000.00	

120204	127	Academic Transcript	2,500.00 5,000.00	3,000.00 6,000.00	Local International
120204	129	Testimonial	500.00	1,000.00	
120204	129	Change of Course	1,000.00	2,000.00	
120206	26	Examination Admit Card	100.00	200.00	
120204	130	Deferment of Admission	1,500.00	2,000.00	
120204	45	Change of Name	5,000.00	5,000.00	
120204	131	Certificate Verification	1,500.00	2,000.00	
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		1% of Contract sum	
120209	01	Rent	1,500.00 - 3,000.00	3,000.00- 5,000.00	Per month depending on the type of quarters.

APPOINTMENT & PUBLIC SERVICE

1. OFFICE OF THE GOVERNOR II CIVIL SERVICE SECRETARIAT

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	01	Rent of Senior Quarters			15% basic salary to a maximum of 900 to be forgone by the occupant of Government Quarters.
	120208	01	Rent on Junior Staff Quarters			6% to maximum 50
	120206	14	Sale of Government Houses			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
			Admission Form		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	
	120204	134	Refresher Courses Fees			Fees to be determined

3. BUREAU OF ESTABLISHMENTS AND MANAGEMENT SERVICES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	133	Course Fee			
	120204	133	9 Months Course	1,000.00	1,000.00	Per candidate
	120204	133	18 Months Course	2,000.00	2,000.00	-do-
	120204	52	Civil service exams	500.00	500.00	-do-
	120206	06	Admission Form	100.00	100.00	Per candidate
	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% cost of the course to be retrained by the school for refreshments and lecture materials.

CABINET OFFICE**1. BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120201	37	Auctioneers License	10,000.00	20,000.00	Renewal is 50%
	120204	28	Fire Lin. Cert.	5,000.00	10,000.00	Renewal is 50%
	120204	39	Cert. of State Origin	1,000.00	1,500.00	

FIRE SERVICE CHARGE

S/N	NAME	URBAN REG	RURAL REG	URBAN 50% (RENEWAL)	RURAL 50% (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
11	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	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	5,000.00	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

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
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

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
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
63	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	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
87	Cement Dealers	5,000.00	5,000.00	2,500.00	2,500.00

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	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	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 ₦	NEW RATES ₦	REMARKS
	120207	24	Earning from Kaduna Liaison office (Plaza)			
	120207	25	Earning from Lagos Liaison office (Plaza)			
	120207	26	Earning from Abuja Liaison office (Plaza)			Rent to be fixed based on economic and Environmental circumstances of the FCT when the building is completed.
	120206	03	Issuance of identity cards	400.00	1,000.00	Per Civil Servant replacement is ₦800.00

CHRISTIAN PILGRIMS WELFARE BOARD

S/No	REVENUE 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
	120204	20	Miscellaneous revenue			

MUSLIM PILGRIMS WELFARE BOARD

S/No	REVENUE 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
	120204	20	Miscellaneous revenue			

1. BENUE STATE LIAISON OFFICE, KADUNA

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204	39	Certificate of Benue State Origin	1,000.00	1,500.00	

2. BENUE STATE LIAISON OFFICE, ABUJA

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204	39	Certificate of Origin	1,000.00	1,500.00	

3. BENUE STATE LIAISON OFFICE, LAGOS

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204	39	Certificate of Origin	1,000.00	1,500.00	

**TRADE &
INDUSTRIES
MINISTRY OF TRADE
AND INDUSTRIES**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES	PROPOSED NEW RATES	REMARKS
	120201	21	Gaming Machine License	5,000.00	10,000.00	Per machine renewal is 50% of cost of Registration.
	120201	29	Pool License	1,000.00/ 5,000.00	10,000.00/2 0,000.00	Per agent/ promoter yearly respectively. Renewal fees is 100% because turnover is quick.
	120204	49	Registration of Business Premises			
	120204	49	Plc Business Premises	10,000.00	100,000.00	Renewal is 50% of cost of registration.
	120207	27	Limited Liability Business Premises	6,000.00	50,000.00	Per annum 50% renewal for rural areas.
	120207	28	Participation in trade fairs			Promotional.
						Exhibitors charge to vary.

120208	29	Hosting of Trade Fairs	Revenue is to be expected when Benue State is hosting.		
			300.00 /M ²	500.00 /M ²	Per Head
			200.00 / M ²	300.00 / M ²	
			100.00/M ²	200.00/M ²	
120208	20	Gate takings	50	100.00	
			600	1,000.00	
120208	21	Rent on Makurdi Modern Market			
120211	3	Benue Hotels return on Investment			
120208	3	Rent on government Ware Houses	25,000.00	500,000.00	Per annum per Govt agency, Para/Private persons respectively.
120212	1	Small Scale Industry credit scheme repayment and interest charges	10% interest		Resolving subhead to be maintained pending Govt policy on it.
		Industrial Plot allocation			
120209	35	Large scale Industries	200,000.00	500,000.00	Per Plot
120209	34	Medium scale Industries	100,000.00	250,000.00	Per Plot
120209	33	Small scale Industries	50,000.00	100,000.00	Per Plot
120204	135	Registration of Business name premises	2,000.00	10,000.00	Per annum 50% renewal of areas.

120204	136	Registration of Local Bam	300,000-10,000,000	5,000.00 - 50,000.00	A law to be enacted to categorize Bam according to membership/collections.
120204	137	Registration of Commercial union	5,000.00-10,000.00	10,000.00 - 50,000.00	-do-
120208	4	Hiring of Conference Hall	500	5,000.00	
HAULAGE FEE	120204	Trailer	1,000.00	2,000.00	Per Trip
	120204	Lorry	500	1,000.00	Per Trip
	120204	Pick-ups, Buses and others	200	500.00	Per Trip
HAULAGE FEES ON CEMENT	120204	Trailer	2,000.00	10,000.00	Per Trip
	120204	Lorry	1,500.00	5,000.00	Per Trip
	120204	Other Vehicles	1,000.00	3,000.00	Per Trip

NEW RATES	OLD RATES	PROPOSED	REMARKS
10,000.00	5,000.00	10,000.00	
20,000.00	10,000.00	20,000.00	
50,000.00	25,000.00	50,000.00	
100,000.00	50,000.00	100,000.00	
200,000.00	100,000.00	200,000.00	
500,000.00	250,000.00	500,000.00	
1,000,000.00	500,000.00	1,000,000.00	
2,000,000.00	1,000,000.00	2,000,000.00	
5,000,000.00	2,500,000.00	5,000,000.00	
10,000,000.00	5,000,000.00	10,000,000.00	

BUSINESS REGISTRATION ZONE A

S/No	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE A	OLD RATES		PROPOSED NEW RATES		REMARKS
				₦	₦	₦	₦	
	120204	70	Hospitals, Clinics, Dispensaries, Optical and Dental centres, laboratories, X-ray	₦Registration	Renewal ₦	₦Registration	₦Renewal	
	120204	176	Eye clinics, Physiotherapy centres, etc	20,000.00	10,000.00	60,000.00	30,000.00	
	120201	29	Pools Promoters	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	263	Filling stations	20,000.00	20,000.00	40,000.00	20,000.00	
	120204	193	Surface Tank	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	586	Super Markets	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	57	Pharmacy Stores	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	72	Patent Medicine stores	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	36	Traditional Medicine stores	2,000.00	1,000.00	4,000.00	2,000.00	
				1,000.00	500	2,000.00	1,000.00	
	120204	56	Computer/Business Centre	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	235	Five Star Hotels	30,000.00	15,000.00	60,000.00	30,000.00	
	120204	235	Four Star Hotels	20,000.00	5,000.00	40,000.00	20,000.00	
	120204	235	Three Star Hotels	10,000.00	5,000.00	20,000.00	10,000.00	

120204	235	Two Star Hotels	10,000.00	5,000.00	20,000.00	10,000.00	
120204	588	Restaurants	5,000.00	2,500.00	10,000.00	5,000.00	
120201	29	Private Commercial Motor parks	20,000.00	10,000.00	40,000.00	20,000.00	
120201	29	Aluminium Works	5,000.00	2,500.00	10,000.00	5,000.00	
120201	29	Aluminium Shops			5,000.00	2,500.00	
120201	29	GSM Mask	50,000.00	25,000.00	200,000.00		Yearly
120201	29	Product Promoters	5,000.00	2,500.00	10,000.00	5,000.00	
120201	29	Food Hotels	2,000.00	1,000.00	4,000.00	2,000.00	
120201	29	Fast Foods	2,000.00	1,000.00	4,000.00	2,000.00	
120201	29	Money Lenders	20,000.00	10,000.00	50,000.00	25,000.00	
120204	259	Beer Parlours	2,000.00	1,000.00	4,000.00	2,000.00	
120204	267	Barbing/Hair Saloons	2,000.00	1,000.00	4,000.00	2,000.00	
120204	571	Tailoring Services	2,000.00	1,000.00	4,000.00	2,000.00	
120204	586	Provision stores	2,000.00	1,000.00	4,000.00	2,000.00	
120204	571	Boutique/fancy stores	5,000.00	2,500.00	10,000.00	5,000.00	
120204	527	Brothels	5,000.00	2,500.00	10,000.00	5,000.00	
120204	329	Motor Vehicle Spare parts	10,000.00	5,000.00	20,000.00	10,000.00	
120204	341	Motorcycle Spare parts	5,000.00	2,500.00	10,000.00	5,000.00	
120204	340	Motorcycle Dealers	10,000.00	5,000.00	20,000.00	10,000.00	
120201	12	Bicycle Spare parts sellers	1,000.00	500	2,000.00	1,000.00	
120204	202	Vehicle dealers	20,000.00	10,000.00	50,000.00	25,000.00	
120204	237	Private Schools (N&P)	10,000.00	5,000.00	20,000.00	10,000.00	
120204	238	Post Primary Schools	20,000.00	10,000.00	40,000.00	20,000.00	
120204	240	Tertiary Institutions	20,000.00	10,000.00	40,000.00	20,000.00	
120204	266	Dry Cleaners	2,000.00	1,000.00	4,000.00	2,000.00	
120201	5	Pools Agents	5,000.00	2,500.00	10,000.00	5,000.00	
120201	21	Gaming machines	5,000.00	2,500.00	10,000.00	5,000.00	
120201	17	Frozen foods/cold rooms	5,000.00	2,500.00	10,000.00	5,000.00	
120204	594	Gift shops	5,000.00	2,500.00	10,000.00	5,000.00	
120204	306	Industrial Spare parts	5,000.00	2,500.00	10,000.00	5,000.00	
120207	14	Co-operative societies	5,000.00	2,500.00	10,000.00	5,000.00	
120204	4	Co-operative Union	10,000.00	5,000.00	20,000.00	10,000.00	
120204	304	Electrical/Electronics shop	5,000.00	2,500.00	10,000.00	5,000.00	

120204	329	Mechanical Motor workshop	2,000.00	1,000.00	4,000.00	2,000.00
120204	595	Handset Dealers	5,000.00	1,000.00	10,000.00	5,000.00
120204	595	Handset Accessories	2,000.00	1,000.00	4,000.00	2,000.00
120204	293	Agric-chemical stores	2,000.00	1,000.00	4,000.00	2,000.00
120201	2	Blacksmith	2,000.00	1,000.00	4,000.00	2,000.00
120204	340	Motorcycle workshop	2,000.00	1,000.00	4,000.00	2,000.00
120204	596	Vulcanizers	2,000.00	1,000.00	4,000.00	2,000.00
120204	265	Burukutu Joint/ Palmwine Joint	2,000.00	1,000.00	4,000.00	2,000.00
120204	265	Liquor Joint	5,000.00	2,500.00	10,000.00	5,000.00
120204	323	Flour/Vegetable oil Distributors	5,000.00	2,500.00	10,000.00	5,000.00
120204	584	Commercial Banks	50,000.00	25,000.00	100,000.00	yearly
120204	584	Micro-Finance Banks			50,000.00	yearly
120204	62	Car wash	1,000.00	500	2,000.00	1,000.00
120204	597	Petty traders	500	250	1,000.00	500.00
120204	308	Textile Materials dealers	5,000.00	2,500.00	10,000.00	5,000.00
120204	330	Upholstery	5,000.00	2,500.00	10,000.00	5,000.00
120201	21	Carpentry Workshop	5,000.00	2,500.00	10,000.00	5,000.00
120201	21	Furniture showrooms	10,000.00	5,000.00	20,000.00	10,000.00
120204	63	Timber sheds	10,000.00	5,000.00	20,000.00	10,000.00
120201	41	Saw Mills	20,000.00	10,000.00	40,000.00	20,000.00
120204	334	Rice Mills	5,000.00	2,500.00	10,000.00	5,000.00
120204	233	Grinding Mills	1,000.00	500	2,000.00	1,000.00
120204	623	Casket Dealers	5,000.00	2,500.00	10,000.00	5,000.00
120207	12	Wine and Spirit Shops	2,000.00	1,000.00	4,000.00	2,000.00
120204	599	Flower Plants	2,000.00	1,000.00	4,000.00	2,000.00
120204	193	Kerosene tanks	2,000.00	1,000.00	4,000.00	2,000.00
120204	177	Photographers	2,000.00	1,000.00	4,000.00	2,000.00
120204	212	Building materials stores	10,000.00	5,000.00	20,000.00	10,000.00
120204	94	Cement dealers	5,000.00	2,500.00	10,000.00	5,000.00
120204	600	Private Carriers/Speed post services	5,000.00	2,500.00	10,000.00	5,000.00
120201	11	Bakeries	20,000.00	10,000.00	40,000.00	20,000.00
120204	601	Heavy duty vehicles	2,000.00	1,000.00	4,000.00	2,000.00

120204	112	Livestock shops	10,000.00	5,000.00	20,000.00	10,000.00	Yearly
120207	12	Palm oil Dealers	5,000.00	2,500.00	10,000.00	5,000.00	Yearly
120204	334	Rice Millers Association	30,000.00	30,000.00	60,000.00		Yearly
120204	619	Rice sellers Association	30,000.00	30,000.00	60,000.00		Yearly
120207	12	Grain/Garri/Palm Oil stores	2,000.00	1,000.00	4,000.00	2,000.00	
120209	33	Small Scale Industries	2,000.00	1,000.00	4,000.00	2,000.00	
120204	616	Mini Market Shops	5,000.00	2,500.00	10,000.00	5,000.00	
120204	135	Haulage Fees	50,000.00		100,000.00		
120204	621	Expected UTC	5,000,000.00	Yearly	5,000,000.00	Yearly	
120204	585	Warehouse	100,000.00	Yearly	200,000.00	Yearly	
120201	30	Agro-chemical Distributors	50,000.00		50,000.00	25,000.00	
120201	32	Private Radio/TV Stations			30,000.00	15,000.00	
120201	33	Private Transponders			20,000.00	10,000.00	
120201	35	Events Rentals Shop			5,000.00	2,500.00	
120201	35	Events Centres			20,000.00	10,000.00	
120201	36	Gas Plants			20,000.00	10,000.00	
120201	37	Rice Mill Factory			20,000.00	10,000.00	
120201	38	Lotto House			10,000.00	5,000.00	
120201	39	Power Holding Company			100,000.00		Per Unit Yearly
120201	40	Point of Sales (POS)			5,000.00	2,500.00	
120201	41	Bottle/Sachet Water Factory			20,000.00	10,000.00	
120201	42	Borehole Drilling Company			100,000.00	50,000.00	
120201	43	Local Markets			Same as rates of similar business situated outside the market	Same as rates of similar business situated outside the market	

BUSINESS REGISTRATION ZONE B

S/N	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE B	OLD RATES #		PROPOSED NEW RATES		REMARKS
				#	Registration	Renewal #	Registration #	Renewal #
120204		70	Hospitals, Clinics, Dispensaries, Optical and Dental Centres, laboratories, X-ray,	20,000.00		10,000.00	40,000.00	20,000.00
120204		176	Eye clinics, Physiotherapy centres, etc	5,000.00		2,500.00	10,000.00	5,000.00
120204		29	Pools Promoters	20,000.00		20,000.00	40,000.00	20,000.00
120204		263	Filling stations	10,000.00		5,000.00	20,000.00	10,000.00
120204		193	Surface Tank	5,000.00		25,000.00	10,000.00	5,000.00
120204		586	Super Markets	3,000.00		25,000.00	10,000.00	5,000.00
120207		57	Pharmacy Stores	3,000.00		25,000.00	10,000.00	5,000.00
120207		72	Patent Medicine stores	3,000.00		25,000.00	10,000.00	5,000.00
120201		36	Traditional Medicine stores	2,500.00		1,500.00	5,000.00	2,500.00
120204		56	Computer/Business Centre	1,000.00		500.00	2,000.00	1,000.00
120204		235	Five Star Hotels	2,500.00		2,500.00	5,000.00	2,500.00
120204		235	Four Star Hotels	15,000.00		7,500.00	30,000.00	15,000.00
120204		235	Three Star Hotels	10,000.00		5,000.00	20,000.00	10,000.00
120204		235	Two Star Hotels	5,000.00		2,500.00	10,000.00	5,000.00
120204		588	Restaurants	2,500.00		1,500.00	5,000.00	2,500.00
120204		259	Beer Parlours	2,500.00		1,500.00	5,000.00	2,500.00
120204		267	Barbing/Hair Saloons	1,000.00		500.00	2,000.00	1,000.00
120204		571	Tailoring Services	1,000.00		500.00	2,000.00	1,000.00
120204		586	Provision stores	1,000.00		500.00	2,000.00	1,000.00
120204		571	Boutique/fancy stores,	1,000.00		500.00	2,000.00	1,000.00
120204		527	Brothels	3,000.00		1,500.00	6,000.00	3,000.00
120204		329	Motor Vehicle Spare parts	2,500.00		1,500.00	5,000.00	2,500.00
120204		341	Motorcycle Spare parts	5,000.00		2,500.00	10,000.00	5,000.00
120204		340	Motorcycle Dealers	2,500.00		1,500.00	5,000.00	2,500.00
120204		214	Motorcycle Hiners	5,000.00		2,500.00	10,000.00	5,000.00
120204		12	Bicycle Spareparts Sellers	3,000.00		1,500.00	6,000.00	3,000.00
120204		202	Vehicle Dealers	500		250.00	1,000.00	500.00
120204		234	Private Schools (NGB)	10,000.00		5,000.00	20,000.00	10,000.00

120204	237	Private Schools (N&P)	5,000.00	2,500.00	10,000.00	5,000.00
120204	238	Post Primary Schools	10,000.00	5,000.00	20,000.00	10,000.00
120204	240	Tertiary Institutions	10,000.00	5,000.00	20,000.00	10,000.00
120204	266	Dry Cleaners	1,000.00	500.00	2,000.00	1,000.00
120201	5	Pools Agents	5,000.00	5,000-100%	10,000.00	5,000.00
120201	21	Gaming machines	2,500.00	1,500.00	5,000.00	2,500.00
120201	17	Frozen foods/cold rooms	2,500.00	1,500.00	5,000.00	2,500.00
120204	594	Gift shops	2,500.00	1,500.00	5,000.00	2,500.00
120204	306	Industrial Spare parts	2,500.00	1,500.00	5,000.00	2,500.00
120207	14	Co-operative societies	2,500.00	1,500.00	5,000.00	2,500.00
120204	4	Co-operative Union	5,000.00	2,500.00	10,000.00	5,000.00
120204	304	Electrical/Electronics shop	1,000.00	500.00	2,000.00	1,000.00
120204	329	Mechanical Motor workshop	2,500.00	1,500.00	5,000.00	2,500.00
120204	595	Handset Dealers	000.00	2,500.00	10,000.00	5,000.00
120204	595	Handset Accessories	2,500.00	1,500.00	5,000.00	2,500.00
120204	293	Agro-Chemical stores	1,000.00	500.00	2,000.00	1,000.00
120201	2	Blacksmith	1,000.00	500.00	2,000.00	1,000.00
120204	340	Motor cycle Workshop	1,000.00	500.00	2,000.00	1,000.00
120204	596	Vulcanizers	1,000.00	500.00	2,000.00	1,000.00
120204	265	Burukutu Joint /Palmwine Joint	2,500.00	1,500.00	5,000.00	2,500.00
120204	265	Liquor Joint	2,500.00	1,500.00	5,000.00	2,500.00
120204	323	Flour/Vegetable Oil Distribution	25,000.00	15,000.00		
120204	584	Banks	300.00	250.00	600.00	300.00
120204	62	Car Wash	250.00	150.00	500.00	250.00
120204	597	Petty Traders(LG)	2,500.00	1,500.00	5,000.00	2,500.00
120204	308	Textile Materials Dealers	2,500.00	1,500.00	5,000.00	2,500.00
120204	330	Uphosistery	2,500.00	1,500.00	5,000.00	2,500.00
120201	21	Carpentry Workshop	4,000.00	2,000.00	8,000.00	4,000.00
120201	21	Furniture Showroom	5,000.00	2,500.00	10,000.00	5,000.00
120204	63	Timber Sheds	10,000.00	5,000.00	20,000.00	10,000.00
120204	41	Saw Mills	2,500.00	1,500.00	5,000.00	2,500.00
120204	334	Rice Mills	500.00	250.00	1,000.00	500.00
120204	233	Grinding Mills	2,500.00	2,500.00	5,000.00	2,500.00
120204	623	Casket Dealers	1,000.00	500.00	2,000.00	1,000.00
120201	12	Wine and Spirit Shops	1,000.00	500.00	2,000.00	1,000.00
120204	599	Flower Plants	1,000.00	500.00	2,000.00	1,000.00
120204	193	Kerosene Tanks	1,000.00	500.00	2,000.00	1,000.00
120204	177	Photographers	1,000.00	500.00	2,000.00	1,000.00
120204	212	Building Materials Stores	5,000.00	2,500.00	10,000.00	5,000.00

120204	294	Cement Dealers	2,500.00	1,500.00	5,000.00	2,500.00	Yearly
120204	600	Private Carriers/Speed Post	2,500.00	1,500.00	5,000.00	2,500.00	
120204	622	Private Motor Parks	1,000.00		10,000.00		
120201	11	Bakeries	2,500.00	1,500.00	5,000.00	2,500.00	
120204	601	Heavy Duty Vehicles	2,000.00	1,000.00	4,000.00	2,000.00	
120204	571	Tailoring Material	1,000.00	500	2,000.00	1,000.00	
120204	611	Shoe Makers	250	150	500.00	250.00	
120207	27	Public Limited Companies	25,000.00	12,500.00	50,000.00	25,000.00	
120204	182	Law Chambers	2,000.00	1,500.00	4,000.00	2,000.00	
120204	309	Beer Wholesalers	2,500.00	1,500.00	5,000.00	2,500.00	
120204	312	Minerals (soft drinks) Wholesalers	1,500.00	1,000.00	3,000.00	1,500.00	
120204	612	Second hand clothes (okrika) dealers	2,500.00	1,500.00	5,000.00	2,500.00	
120204	34	Electrical/Steel Welders	1,000.00	500	2,000.00	1,000.00	
120204	34	Gas Welders	1,000.00	500	2,000.00	1,000.00	
120204	602	Road Construction Companies	3,000.00	Yearly	100,000.00		Yearly
120201	13	Cement Blocks industries	10,000.00	5,000.00	20,000.00	10,000.00	
120201	13	Burnt bricks industries	2,500.00	1,500.00	5,000.00	2,500.00	
120204	609	Bookshops	2,500.00	1,500.00	5,000.00	2,500.00	
120204	56	Photocopiers Machines	1300/650	2000/100	2,000.00	1,000.00	
120204	613	Musical studios	1,000.00	500	2,000.00	1,000.00	
120207	12	Grains stores	2,500.00	2,500.00	5,000.00	2,500.00	
120204	610	Plastics materials	2,500.00	1,500.00	5,000.00	2,500.00	
120204	614	Rental services	1,000.00	500	2,000.00	1,000.00	
120201	30	Video/ clubs cassettes	1,000.00	500	2,000.00	1,000.00	
120204	604	Jewellery stores	1,000.00	500	2,000.00	1,000.00	
120204	56	Typing schools	2,500.00	1,500.00	5,000.00	2,500.00	
120204	56	Computer schools	5,000.00	2,500.00	10,000.00		
120204	617	Foam Distributors	5,000.00	2,500.00	10,000.00	5,000.00	
120204	618	Foam Sellers	2,500.00	1,500.00	5,000.00	2,500.00	
120204	606	Watch repairs	500	250	1,000.00	500.00	
120204	605	Clock/ watch sellers	1,500.00	1,000.00	3,000.00	1,500.00	
120204	607	Art studios	1,500.00	1,500.00	3,000.00	1,500.00	
120204	620	Porters premises	5,000.00	2,500.00	10,000.00	5,000.00	

120204	603	Motorcycles Hirers Association	1,000.00	Yearly	20,000	Yearly
120204	608	Printing Houses	5,000.00	2,500.00	10,000.00	5,000.00
120204	56	Photocopiers Machines	1300/650	2000/100	2,000.00	1,000.00
120201	30	Cinema Houses	2,500.00	1,500.00	5,000.00	2,500.00
120201	30	Video Viewing Centres	2,500.00	1,500.00	5,000.00	2,500.00
120201	14	Yam Sellers Association	1,500.00	Yearly	20,000.00	Yearly
120201	70	Butchers Association	1,500.00	Yearly	20,000.00	Yearly
120201	17	Fish Sellers Association	1,500.00	Yearly	20,000.00	Yearly
120204	109	Cattle Dealers Association	2,500.00	Yearly	30,000.00	Yearly
120204	110	Goatsheep and Pig Dealers Association	15,000.00	Yearly	20,000.00	Yearly
120204	112	Livestock Shop	8,000.00	4,000.00	16,000.00	8,000.00
120207	12	Palm Oil Dealers	2,500.00	1,500.00	5,000.00	2,500.00
120207	13	Rice Dealers Association	1,500.00	1,500.00	3,000.00	1,500.00
120207	12	Grain/Garri /Pal Oil stores	2,500.00	1,500.00	5,000.00	2,500.00
120209	33	Small Scale Industries	1,000.00	500	2,000.00	1,000.00
120204	616	Mini Market Shop	2,500.00	1,500.00	5,000.00	2,500.00
120201	29	Private Commercial Motor Parks	10,000.00	5,000.00	20,000.00	10,000.00
120201	29	Aluminium Works	2,500.00	1,250.00	5,000.00	2,500.00
120201	29	GSM Mask	50,000.00	25,000.00	100,000.00	Yearly
120201	30	Agrochemical Distributors			30,000.00	15,000.00
120201	32	Private Radio/TV Stations			30,000.00	15,000.00
120201	33	Private Transpoters			20,000.00	10,000.00
120201	35	Events Rentals Shop			5,000.00	2,500.00
120201	35	Events Centres			10,000.00	5,000.00
120201	36	Gas Plants			10,000.00	5,000.00
120201	37	Rice Mill Factory			20,000.00	10,000.00
120201	38	Lotto House			10,000.00	5,000.00
120201	39	Power Holding Company			100,000.00	Per Unit Yearly
120201	40	Point of Sales (POS)			3,000.00	1,500.00
120201	41	Bottle/Sachet Water Factory			10,000.00	5,000.00
120201	42	Borehole Drilling Company			100,000.00	50,000.00
120201	43	Local Markets			Same as rates of similar business situated outside the market	Same as rates of similar business situated outside the market

MINISTRY OF TRADE AND INVESTMENT

TABLE CONTAINING DETAILS ON REGISTRATION OF BUSINESS

PREMISES IN BENUE STATE

Categories of Towns

1) Zone A – Shall comprise all local government Headquarters including Makurdi the state capital and the following urban areas.

- a) Ihugh
- b) Ugbokolo
- c) Zaki-Biam
- d) Ushongo Town
- e) Adoka
- f) Daudu

2) Zone B – shall comprise all other towns

PART III. RATES AND RENT FOR MAKURDI MODERN MARKET

S/No	DESCRIPTION OF REVENUE SOURCE	NO. OF SHOPS	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	Rent on Makurdi Modern Market Stalls				
	Single Bay Stall	1665	28,800.00	50,000.00	
	Double Bay Stall	293	57,600.00	100,000.00	
	Four Bay Stall	63	115,200.00	180,000.00	
	Executive Shops	64	114,000.00	180,000.00	
	Ware House	24	114,000.00	200,000.00	
	Banks		995,000.00	1,500,000.00	Ground Floor
			1,226,400.00	2,000,000.00	Upper Floor
	Grinding Engines	24	14,400.00	30,000.00	
	Zain Tower	1			
	Collections from Abattoir				Per Day
	Cow		300	1,000.00	Per one
	Pig		200	700.00	Per one
	Goat		100	500.00	Per one

Toll Gate/Security Pass Per Day					Per Head Per Year
Private Cars	100				
Commercial Buses	100				
Taxis	100				
Lorries (911, etc)	2000				
Articulated Vehicles (Trailers)	3,000.00				
Motorcycles (Bikes)	50				
Tippers	1000				
Semi Trucks/Pick-Ups	400				
Table Collection sales	12,000.00				
Oneya Shopping Complex	6,000.00	275			Rent/Service charge
Open Spaces	705,000.00	705			Per year

PART III (C) OTHER REVENUE ITEMS FOR MINISTRY OF TRADE AND INVESTMENT

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	RATES	
	120208	20	Gate takings at Makurdi Zoological Garden and hire of Facilities	500 Per Adult 100 per child	
	120209	5	Lease Fee From Benue Hotel Makurdi	Lease agreement is subsisting but could be reviewed if the Lease Agreement is extended for another lease	
	120221	10	Sacks	250.00 per sack	
	120221	10	Modules	1,000.00 per module	
	120221	10	Tins	3,500.00 per tin	

PART III (D) COOPERATIVE REVENUES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES PER YEAR ₦	REMARKS
	120207	14	Reg. of a cooperative society	5,000.00	10,000.00	
	120207	14	Renewal of cert.	1,500.00	5,000.00	Old rate retained
	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
	120207	13	Audit and Supervision fees of Cooperative societies.	2,000.00	5,000.00	Per Audit

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	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES PER YEAR ₦	REMARKS
	120204	140	WAEC/NECO Centre Recognition Fee	60,000.00	100,000.00	Remitted to Govt treasury.
	120204	27	Tender fees		1% of Contract sum	
	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.
120201	59	Nursery/primary establishment Fees	100,000.00	200,000.00	Remitted to Govt treasury.
120204	53	Annual Renewal of Registration (Private Schools only)	50,000.00	50,000.00	To Govt Treasury through BIRS
120204	142	Office Equipment Stationary & Exams	600.00	600.00	Retained by Schools
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 inspection/ monitoring of schools.
120204	62	Proprietor's maintenance fee	150.00	150.00	Retained by Proprietors
120206	146	School badge	100.00	250.00	Retained by Schools
120206	28	Dossier	150.00	500.00	Once in 3 years
120204	147	Games	600.00	600.00	360.00 retained by School 240.00 to TSB for Sporting Activities

120207	30	PTA dues	600.00	600.00	
120204	148	PTA Registration	50.00	50.00	Once in 6 years for Schools' PTA
120206	03	Identity Cards	170.00	500.00	Retained by Schools
120206	29	School File	100.00	100.00	Retained by Schools
120206	30	Prospectus	200.00	500.00	Once in 6 years for new intakes.
120204		Boarding fees	14,000.00	21,000.00	Per term. Retained by Schools for feeding @ ₦200 per day.
120204	53	ICT	1,500.00	1,500.00	1,000.00 Per Student retained by School and 500 to MOE ICT Project.
120204	53	Workshop Fee	30.00	30.00 Per Term/ Per Student	15,000 Per Term/ Per School paid to TSB. 30,000 to MOE. The rest Retained by Schools for capacity building.
		Admission Register		6,000.00	Retained by MOE for continuous production and issuance to schools
		Attendance Register		400.00	-do-
		Scheme of Work/Dairies		600.00	-do-
		Log Book		500.00	-do-

		Lesson Monitoring Book	500.00	-do-
		Time Book	600.00	-do-
		National Policy On Education	1,600.00	-do-
		Staff Movement book	600.00	-do-
		Conduct Book	600.00	-do-
		Visitors Book	600.00	-do-
		Student/Pupil's dossier on Rev. Head A57 no.120206 Sub 28 should be increased from 500 to 1,000	1,000 (Once in 6 Years)	-do-
		Piece Meal (Periodic)	10,000.00	-do-
		Single Author (more than 2 books)	20,000.00	-do-
		Publishers	50,000.00	-do-
		School Establishment Form	10,000.00	-do-

2. ALFRED AKAWA TORKULA POLYTECHNIC MAKURDI

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	06	Sale of Admission Forms	3,750.00 5,000.00	3,750.00 5,000.00	IJMBE ND
			School Fees			
	120204	52	Indigenes -ND	37,500.00	45,000.00	
	120204	52	Non-Indigenes -ND	56,850.00	60,000.00	
	120204	52	Indigenes -IJMBE	31,800.00	40,000.00	
	120204	52	Non-Indigenes - IJMBE	61,800.00	70,000.00	
	120204	132	Screening Fees	1,500.00	2,500.00	ND & IJMBE
	120204	132	Processing Fees	250.00 500.00	500.00 1,000.00	IJMBE ND
	120204	132	Processing of Results	1,500.00 2,000.00	2,500.00 3,000.00	IJMBE ND
	120204	150	Resit Exams Fees	1,500.00	2,500.00	IJMBE & ND
	120204	151	Aptitude test fees	1,500.00 2,500.00	2,500.00 3,500.00	IJMBE ND
	120204	132	Students Handbook	1,000.00	2,000.00	ND & IJMBE
	120204	126	Processing of Certificate	2,000.00 5,000.00	3,500.00 6,000.00	IJMBE ND

120204	48	Development Levy	5,000.00	6,000.00	Per Session
120208	152	Accommodation	5,000.00	7,500.00	Optional
120204	153	Library Development	2,000.00	5,000.00	ND & IJMBE
120207	154	Medical Insurance (HMO)	2,500.00	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	
120204	48	Internet Levy	2,000.00	3,000.00	
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	62	Sports Levy	2,000.00	3,000.00	Per Session

3. COLLEGE OF EDUCATION, KATSINA -ALA

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦		PROPOSED NEW RATES ₦		REMARKS
				ON	OFF	ON	OFF	
	120204		REGULAR SCHOOL FEES					
	120204		INDEGENE					
			NCE I					
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00	
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00	
			NCE II					
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00	
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00	
			NCE III					
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00	
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00	
			NON INDEGENE					
			NCE I					
	120204	52	School of science/voc.& Tech	32,000.00			56,000.00	
	120204	52	School of Arts Languages	32,000.00			56,000.00	
			NCE II					
	120204	52	School of science/voc.& Tech	32,000.00			56,000.00	
	120204	52	School of Arts Languages	32,000.00			56,000.00	
			NCE III					
	120204	52	School of science/voc.& Tech	32,000.00			56,000.00	
	120204	52	School of Arts Languages	32,000.00			56,000.00	
			INDEGENE					
	120204	52	School of science/voc.& Tech	20,000.00			35,000.00	
	120204	52	School of Arts Languages	20,000.00			35,000.00	
			PART TIME					
	120204	52	NCE Contact I -IV	10,000.00			20,000.00	
	120204	52	NCE Contact V	10,000.00			20,000.00	
			NON - INDEGENE					
	120204	52	School of science/voc.& Tech	22,200.00			40,000.00	
	120204	52	School of Arts Languages	22,100.00			40,000.00	
			PART TIME					
	120204	52	NCE/Contact I -IV	10,300.00	10,900.00	10,300.00	40,000.00	
	120204	52	NCE/Contact V	10,300.00	9,700.00	10,300.00	40,000.00	
	120204	52	PDE	25,000.00		25,000.00	45,000.00	
			SALE OF FORMS					
	120206	06	PRE NCE		2,700.00		5,000.00	

120206	06	PART TIME	1,500.00	3,000.00
120206	06	PDE	2,000.00	5,000.00
120206	06	Demonstration School Fees	12,000.00	20,000.00
120206	06	Practicing School Fees	6,000.00	10,000.00
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 2,000.00
120204	130	Deferment Fee	500.00	2,000.00
120204		Surcharge for loss of receipt	500.00	1,000.00
120204	124	Admission/Acceptance fee	2,000.00	4,000.00
120204	163	Lamination	70.00/Copy	70.00/Copy
120204	164	Photocopying	10.00/Copy	10.00/Copy
120204	161	Internet Service		
120204	161	Browsing	150.00/Hour	150.00/Hour
120204	161	Browsing	80.00/30mins	80.00/30mins
120204	161	Printing	30.00/Copy	30.00/Copy
120204	161	Scanning	150.00/Copy	150.00/Copy
120204	48	Development Levy		5,000.00
120204	132	Screening Fees		2,500.00
120206	03	Id Card		1,000.00
120204	27	Tenders Fee		1% of Contract sum

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
	120204	52	School Fees Non-Indigenes	24,000.00	39,000.00	All Depts
	120204	152	Hostel Accommodation	5,000.00	5,000.00	Optional
			SALE OF FORMS			
	120206	06	PRE NCE	2,700.00	5,000.00	
	120206	06	-	1,500.00	3,000.00	
	120206	06	PDE	2,000.00	5,000.00	
	120206	06	Demonstration School Fees	12,000.00	20,000.00	
	120206	06	Practicing School Fees	6,000.00	10,000.00	
	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
	120204	130	Deferment Fee	500.00	2,000.00	
	120204		Surcharge for loss of receipt	500.00	1,000.00	
	120204	124	Admission/Acceptance fee	2,000.00	4,000.00	
	120204	163	Lamination	70.00/Copy	70.00/Copy	
	120204	164	Photocopying	10.00/Copy	10.00/Copy	
	120204	161	Internet Service			
	120204	161	Browsing	150.00/Hour	150.00/Hour	
	120204	161	Browsing	80.00/30mins	80.00/30mins	
	120204	161	Printing	30.00/Copy	30.00/Copy	
	120204	161	Scanning	150.00/Copy	150.00/Copy	
	120204	48	Development Levy		5,000.00	Per Session
	120204	132	Screening Fees		2,500.00	New Students
	120206	03	Id Card		1,000.00	
	120204	27	Tenders Fee		1% of Contract sum	

1. BENUE STATE POLYTECHNIC, UGBOKOLO

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	Indigene ₦	Non-indigene ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	52	School Fees	10,400.00	18,200.00	Indigene ₦ 15,600.00 Non-indigene ₦ 28,000.00	Pre-ND financial studies, Business, Maths/statistics
	120204	52	School Fees	15,600.00	27,700.00	Indigene ₦ 23,500.00 Non-indigene ₦ 41,500.00	Pre-ND science Tech, Engineering Science, FAA, Secretarial Admin HCM Statistics
	120204	52	School Fees	13,500.00	24,000.00	Indigene ₦ 20,500.00 Non-indigene ₦ 36,000.00	ND I Financial Studies, Business & Marketing
	120204	52	School Fees	19,500.00	36,000.00	Indigene ₦ 29,500.00 Non-indigene ₦ 54,000.00	ND I science Tech, Engineering, SLT secretarial studies, DIP I HCM, ND I Serv.
	120204	52	School Fees	8,500.00	16,000.00	Indigene ₦ 12,750.00 Non-indigene ₦ 24,000.00	Geoinformatic NDII Business, financial studies, Engineering SLT, FAA, HCM Engineering
	120204	52	School Fees	14,520.00	26,040.00	Indigene ₦ 22,000.00 Non-indigene ₦ 39,500.00	HND Business, Accounting, Marketing, Statistics
	120204	52	School Fees	25,000.00	56,400.00	Indigene ₦ 37,500.00 Non-indigene ₦ 84,600.00	HND I SLT, FAA, HCM, Engineering
	120204	52	School fees	9,680.00	17,360.00	Indigene ₦ 15,000.00 Non-indigene ₦ 27,000.00	HND II Business, Accounting, Marketing, Statistics

120204	52	School Fees	20,400.00	34,500.00	30,600.00	51,750.00	HND II SLT, FAA, HCM, Engineering
120204	52	School Fees	20,400.00	34,500.00	30,600.00	51,750.00	CCC, HCC, Fashion, BTCH, TCL, ACLS, Other Engineering Courses
120204	52	School Fees	13,000.00	24,000.00	19,500.00	36,000.00	TC II in Engineering BTCII, ACLS
120204	52	School Fees	19,200.00	34,500.00	28,800.00	51,750.00	Dip in Law, Dip in Local Govt., Dip in Ex. Grade ASO CPA, CPM, CCD, CBH
120204	52	School Fees	11,000.00	20,000.00	16,500.00	30,000.00	Dip II Law, Dip II Local Govt
120204	52	School Fees	19,200.00	34,500.00	28,800.00	51,750.00	ADIA, HDLG, DPA L, DPAAL, DPMIL, DCDL, BFI, MASS COMM, Dip in Library Sc. I
120204	52	School Fees	13,000.00	20,000.00	19,500.00	30,000.00	Dip in lib. SCH. Dip II, HDGL, DPAAL, DPAAL, DPMIL, DCDL, BFI, MASS COMM, Dip in Library Sc. I
120204	52	School Fees	25,200.00	46,400.00	37,800.00	69,600.00	Cert. in Computer, Cert. in Printing
120204	52	School Fees	28,200.00	52,500.00	42,500.00	78,750.00	NDI Computer, Printing, printing Dipl Corutesy/ Fashion Designl
120204	52	School Fees	17,000.00	32,000.00	25,500.00	48,000.00	ND II Computer, printing.

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
	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
	120204	52	Exam fees	3,000.00	4,500.00	All students
	120204	152	Accommodation	3,000.00	5,000.00	Only students given accommodation.
	120204	62	Maintenance fees	4,000.00	5,000.00	All students
	120204		Sports levy	2,000.00	3,000.00	All students
	120204	163	Dept. Fees	300.00	500.00	All students
	120204	163	Deans fees	200.00	300.00	All students
	120204	126	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
	120204	48	Security levy	2,000.00	3,000.00	Per Session
	120204	124	Acceptance fees	1,500.00	3,000.00	New students
	120204	48	Internet levy	3,000.00	4,000.00	Online reg. and payment of school fees.
	120204	48	Development Levy		5,000.00	Per Session
	120204	130	Deferment of Admission		2,000.00	
	120204		Transcript		3,000.00 6,000.00	Local International
	120204	27	Tenders fee		1% of Contract sum	
	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
	120206	32	Scholarship Form	1,000.00	1,000.00	
	120206	33	Students File Jacket	200.00	200.00	
	120206	34	PAY Record Card	200.00	200.00	

8. BENUE STATE EXAMINATIONS BOARD

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204	52	MOCK	2,000.00	4,500.00	Registration per child
	120204	52	JSSCE	1,500.00	2,000.00	
	120204	52	FCCE	2,000.00	5,000.00	
	120204	52	EJSCE	2,000.00	5,000.00	
	120204	52	BNS Entrance Exams	200.00	500.00	Per pupil
	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 Fees/School Board			
	120204	52	Nursery/Primary School	50.00	50.00	Per pupil
	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
	120204	62	Maintenance fees	1,000.00	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	Section 6, CAP 15 of the Benue State University, Laws of Benue State, 2004 applies.			As approved by the University Council/State Government.

ENVIRONMENT AND PUBLIC UTILITIES**1. MINISTRY OF ENVIRONMENT**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	91	Fees from construction services	2,000.00	2,000.00 minimum	>1,000,000 is processed by MOF
	120204	51	Logging permit		500.00 minimum	Will vary according to specie
	120201	22	License permit		10,000.00	Renewable at 50% yearly.
	120206	37	Fees from geophysical reports			Depends on the scope.
	120209	05	Fees from lease of equipment			
	120201	62	Issuance of Carwash license		5,000.00	

2. BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)

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

	120207	34	Biological analysis	600/plate	700/plate	Max 1,000.00
	120207	35	Air quality monitoring	1,000.00	1,000.00	Max 2,000.00
			SANITATION FEES			
	120205	20	Illegal erection of sign posts	10,000.00	20,000.00	
	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	
	120205	23	Failure to clean drain and gutter area	3,500.00	7,000.00	
	120205	24	Littering throw out, non provision of liter bin in commercial vehicles	3,000.00	6,000.00	
	120204		Carwash inspection/Registration fee		7,000.00	
	120204		Sweep out	3,000.00	6,000.00	
	120205	05	Improper placement of dustbin	1,500.00	3,000.00	
	120205	06	Failure to use covered dust bin		10,000.00	
	120205	07	Street obstruction	7,000.00	14,000.00	
	120205	08	Dumping of refuse on vacant land and overgrown weeds on vacant land	12,000.00	15,000.00	
	120205	09	Failure to clean premises, backyards and courtyards	2,500.00	5,000.00	
	120205	10	Failure to maintain clean toilets in restaurants, hotels, shops and schools	3,000.00	6,000.00	
	120205	11	Discharge of sewage into public place	12,000.00	24,000.00	
	120205	12	Structure on road setback and drainage alignment (fines, including demolition of the structure)	12,000.00	50,000.00	
	120205	13	Failure of registered private refuse operator to service clients	20,000.00	40,000.00	

120205	14	Failure to pay for services rendered by private refuse collectors	1,000.00	2,000.00	
120205	15	Digging across the road by an individual without approval (or 3 imprisonment)	5,000.00	10,000.00	
120205	16	Failure to participate on the monthly environmental exercise	3,000.00	6,000.00	
120205	17	Littering throw out (uncovered vehicles conveying sand, gravel and waste)	10,000.00	20,000.00	
		ENVIRONMENTAL DEVELOPMENT CHARGES			
120204	293	Fertilizer/Ammonia/Urea Manufacturing companies	30,000.00	30,000.00	
120204	294	Cement/Asbestos Manufacturing Company	30,000.00	30,000.00	
120204	295	Iron/Steel and other metal fabricating companies	30,000.00	30,000.00	
120204	296	Battery manufacturing companies	30,000.00	30,000.00	
120204	297	Rubber/tyre manufacturing companies	30,000.00	30,000.00	
120204	298	Motor assembling /manufacturing companies	30,000.00	30,000.00	
120204	299	Asphalt and Bitumen production companies	30,000.00	30,000.00	
120204	300	Petroleum refining and production companies and petroleum produce manufacturing companies	30,000.00	30,000.00	
120204	301	Petro-chemical companies/ synthetic fibre companies	30,000.00	30,000.00	
120204	302	Gas production companies	30,000.00	30,000.00	

120204	302	Aluminium production companies	30,000.00	30,000.00	
120204	304	Cables, Electricity/Electronic companies	30,000.00	30,000.00	
120204	305	Glass companies	30,000.00	30,000.00	
120204	306	Industrial machinery manufacturing companies	30,000.00	30,000.00	
120204	307	Marble, Terrazzo manufacturing company	30,000.00	30,000.00	
		CATEGORY B			
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	Sewage processing companies	20,000.00	20,000.00	
120204	312	Soft drinks manufacturing companies	20,000.00	20,000.00	
120204	313	Paint manufacturing companies	20,000.00	20,000.00	
120204	314	Match manufacturing companies	20,000.00	20,000.00	
120204	315	Petroleum product marketing companies	25,000.00	25,000.00	
120204	316	Chemical manufacturing companies	25,000.00	25,000.00	
120204	317	Detergent and soap manufacturing companies	25,000.00	25,000.00	
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	
120204	320	Pharmaceutical manufacturing companies	25,000.00	25,000.00	
120204	321	Flour mills/feed mills	25,000.00	25,000.00	
120204	322	Plastic manufacturing companies	25,000.00	25,000.00	
120204	323	Vegetable oils producing companies	25,000.00	25,000.00	
120204	324	Saw mills	25,000.00	25,000.00	
120204	325	Miners	25,000.00	25,000.00	

			CATEGORY C		
120204	13		Photographic processing companies including film serving and processing company	10,000.00	10,000.00
120204	326		Sewage collection and treatment agencies including septic tank emptier	10,000.00	10,000.00
120204	327		Oil product containerizing companies	10,000.00	10,000.00
			CATEGORY D		
120204	328		Mechanized laundries	5,000.00	5,000.00
120204	329		Motor tools and spare parts	5,000.00	5,000.00
120204	330		Leather manufacturing and tannic companies	5,000.00	5,000.00
120204	331		Block making industries	5,000.00	5,000.00
120204	332		Welding and fabrication companies	5,000.00	5,000.00
120204	333		Packaging companies	5,000.00	5,000.00
120204	334		Rice milling machine owners	5,000.00	5,000.00
120204	335		Carpet and rug manufacturing companies	5,000.00	5,000.00
			CATEGORY E		
120204	336		Fish marketing, preserving and processing	3,000.00	3,000.00
120204	337		Candle and wax producing companies	3,000.00	3,000.00
120204	338		Laboratories (large scale)	3,000.00	3,000.00
120204	339		Piggeries with more than 10000 pigs diary produce	3,000.00	3,000.00
120204	340		Motor cycle machine workshops	3,000.00	3,000.00
120204	341		Machine tools spare parts	3,000.00	3,000.00
			CATEGORY F		
120204	342		Hair dressing saloons	1,000.00	1,000.00
120204	343		Barbing saloons	1,000.00	1,000.00

			REGISTRATION OF REGULATED PREMISES			
	120204	214	Bakeries	5,000.00	10,000.00	
	120204	215	Diaries	1,000.00	2,000.00	
	120204	216	Unstandardized restaurant	1,000.00	2,000.00- 5,000.00	
	120204	217	Standard restaurant	3,000.00	5,000.00- 8,000.00	
	120204	218	Cold rooms	5,000.00	10,000.00	
	120204	219	Meat shops	2,000.00	4,000.00- 7,000.00	
	120204	230	Portable water factories	5,000.00	10,000.00	
	120204	231	Aerated factories	5,000.00	10,000.00	
	120204	232	Juice factories	5,000.00	10,000.00	
	120204	233	Grinding mills e.g. corn	2,000.00	4,000.00	
	120204	234	Brewery industries	5,000.00	10,000.00- 50,000.00	
	120204	235	Hotels 1-10 rooms	5,000.00	10,000.00	
	120204	235	Hotels 10-30 rooms	10,000.00	20,000.00	
	120204	235	Hotels 30 rooms and above	30,000.00	40,000.00	
	120204	236	Private mortuaries	20,000.00	30,000.00	
	120204	237	Nursery/Primary schools	10,000.00	10,000.00	
	120204	238	Secondary schools	20,000.00	20,000.00	
	120204	239	Vocational schools	10,000.00	10,000.00	
	120204	240	Tertiary institutions	50,000.00	50,000.00	
	120204	241	Private service providers (Waste management)	100,000.00	150,000.00	
	120204	242	Grinding mills factories	50,000.00	100,000.00	
	120204	243	Government mortuaries	50,000.00	50,000.00	
			FUMIGATION SERVICES			
	120204	244	Rendering the service to customers			The amount determine by the category of premises.
	120204	245	Registration of fumigation services	25,000.00	25,000.00	Annual renewal is ₦10,000.00

			PUBLIC TOILETS			
	120204	246	Excreting	100.00	200.00	The amount determine by the category of premises.
	120204	247	Urinating	50.00	100.00	Annual renewal is ₦10,000.00
	120207	01	Environmental consultancy services	50,000.00	50,000.00	
	120204	313	Environmental Impact Assessment fee	60,000.00	60,000.00	
	120204	20	Miscellaneous			No Fixed Rate

REFUSE RATES TARIFF

S/N0.	Item(s)	Old rate ₦	Proposed rate ₦	Remarks
	Residential buildings			
1.	Single flat ≤3 bedrooms ≥ 3 bedrooms	500.00-1000.00	1,000.00 1,500.00	
2.	Multiple household In one compound ≤ 10 hds ≥ 10 hds	500.00 1,000.00	2,000.00 3,000.00	
3.	Undeveloped plots ≤ 30x30m >30x30m	300.00	3,000.00 5,000.00	
4.	Temporary structure Kiosk Container	200.00 500.00	500.00 1,000.00	
5.	Super markets	1,000.00	2,000.00	
6.	Provision store	500.00	1,000.00	
7.	Beer palour	800.00	1,000.00	
8.	Internet service providers	3,000.00	5,000.00	
9.	Barbing/Hair dressing saloon	500.00	1,000.00	
10.	Food vendor	500.00	1,000.00	
11.	Food canteen	1,000.00	2,000.00	
12.	Food/snacks joints	10,000.00	10,000.00	
13.	Hotels of 1-20 rooms	4,000.00	5,000.00	
	„ 10-20rooms	10,000.00	15,000.00	
	„ 20-30rooms	20,000.00	20,000.00	
	Hotels more than 30 rooms	30,000.00	30,000.00	
14.	Filling station	10,000.00	10,000.00	

15.	Hospitals/clinics ≤10 beds	5,000 10,000 15,000	5,000 10,000 15,000	
16.	Dispensaries		5,000	
17.	Parks/resorts	4,000	5,000	
18.	Maternity homes	3,000	5,000	
19.	Furniture makers	4,000	5,000	
20.	Pharmacy	4,000	5,000	
21.	Medicine store	1,000	1,000	
22.	Block Industries	1,000	1,000	
23.	ware house	2,000	5,000	
24.	Public liability Multi-National companies not being banks	15,000	15,000	
25.	Printing press	1,000	2,000	
26.	Timber dealers	5,000	5,000	
27.	Schools/college Primary without residential Secondary without residential Secondary with residential Tertiary	5,000 7,000 15,000 30,000	5,000 7,000 15,000 40,000 per one Refuse bucket	
28.	Banks	10,000	20,000	
29.	Club House e.g. wine bar, Makurdi club etc.	4,000	10,000	
30.	Mechanic workshops	500	1,000	
31.	Poultry farm	2,000	2,000	
32.	Native liquor houses e.g BKT house	5,000	5,000	
33.	Bakeries	1,500	5,000	
34.	Bookshops	500	2,000	
35.	Computer business centre	1,000	2,000	
36.	---	2,000	2,000	
37.	Telecom service providers	8,000	10,000	
38.	Abattoirs	5,000	10,000	
39.	Shoe making	500	1,000	
40.	Cobblers	100	500	
41.	Tailoring/carpentry shades	500	1,000	
42.	Local Govt. Secretariat	20,000	30,000	
43.	Govt. Min./Par/Depts.	10,000	20,000	
44.	Guest House	4,000	10,000	
45.	Government House	100,000	200,000	
46.	Deputy Gov. Office	50,000	100,000	
47.	Federal Medical Centre	100,000	150,000	
48.	Benue State House of Assembly	50,000	50,000	

49.	Lockup shops in motor parks or Market.	500	500	
50.	Tin/welder	1,000	2,000	
51.	State Judicial Headquarters	30,000	30,000	
52.	Recreational parks	5,000	5,000	
53.	Motor parks	10,000	10,000	
	Places of worships			
	≤500	500	1,000	
	≥500	500	2,000	
54.	Private office	1,000	1,000	
55.	Factories			Subject to negotiation
56.	Alumina/Glass work	5,000	5,000	
		10,000 per mast	20,000 per mast	
57.	Mast			
58.	Mable/Tarazo Tiles	5,000	5,000	
59.	Iron sheet/metalfabrication shops	5,000	5,000	
60.	Auto Electrical shops	3,000	5,000	
61.	Vulcanizers	500	1,000	
62.	Motor Mechanic	2,000	2,000	
63.	Petro Chemical/Synthetic fiber companies	5,000	5,000	
64.	Cooking Gas retailing outfits	2,000	2,000	
65.	Cooking Gas plants	7,000	10,000	
66.	Cable/electricity companies	10,000	10,000	
67.	Electrical/Electronic retail shops	2,000	2,000	
68.	Tailoring shops			
	Tailoring/Fashion design	1,000	2,000	
69.	Event Management venue e.g. IBB Square, J.S. Tarkar Foundation			Subject to negotiation
70.	Water/water treatment plants	5,000	5,000	
71.	Paint (Whale house)	10,000	10,000	
72.	Paint (Retail)	1,000	2,000	
73.	Lubricants retails	500	1,000	
74.	Chemical (wholesales) out fit	10,000	10,000	
75.	Chemical (Retail)out fit	2,000	2,000	
76.	Provision store/shop	1,000	1,000	
77.	Corner shops	5,000	5,000	
78.	Lockup shop	2,000	2,000	
79.	Timber/sawmill processing outfits	2,000 per shop	2,000 per shop	
80.	Rice millers (mini-processing plant)	2,000	2,000	
81.	Mining			Graded according to capacity
82.	Paper processing outfit	5,000	5,000	
83.	Photographic/processing studios	2,000	2,000	

84.	Private Service Providers (PSP) <ul style="list-style-type: none"> • Domestic wastes • Chemical wastes • Industrial wastes • Health care wastes • Sewage 			Subject to Negotiation
85.	Motor tools/spare parts	2,000	2,000	
86.	Motorcycle/tricycle spare parts	2,000	2,000	
87.	Laundry/dry cleaning, <ul style="list-style-type: none"> • Mechanized • Manual 	3,000 1,000	3,000 1,000	
88.	Sand/Gravel dealers	2,000	2,000	
89.	Packaging companies	2,000	2,000	
90.	Carpet/Rug marketing outfit	2,000	2,000	
91.	Fish processing/marketing outfit	1,000	2,000	
92.	Liquid wastes		20,000 per septic charge	
93.	Fish farms	5,000	5,000	
94.	Livestock farm	5,000	5,000	
95.	Candle and Wax producing outfits	2,000	2,000	
96.	Chalk producing outfit	2,000	2,000	
97.	Laboratories	5,000	5,000	
98.	Machine Tools/spare parts	2,000	2,000	
99.	Building materials	2,000	3,000	
100.	Cold rooms	5,000	5,000	
101.	Open shop	2,000	2,000	
102.	Multinational Organizations (UNICEF, WHO, USAID)	2,000	2,000	
103.	Car stands		2,000	
104.	Cement shops		2,000	
105.	Printing Materials Accessories		2,000	
106.	Boutique/fashion shops		2,000	
107.	Agro chemical shop		5,000	
108.	Foam retail shop		2,000	
109.	Optical serviceshop		2,000	
110.	Battery charging out fits		1,000	
110.	Car wash out fits		2,000	
111.	Table sales (inside Market)		500	
	„ (outside Market)		500	
B.	Fumigation services Registration of fumigation services	25,000	50,000	
C.	Environmental Development Charges			

8.	Improper placement of dustbin	3,000	5,000	
9.	Failure to use covered dustbin	10,000	10,000	
10.	Street obstruction	14,000	20,000	
11.	Dumping of refuse on vacant lands and overgrown weeds on vacant land	15,000	20,000	
12.	Failure to clean premises, backyards and courtyards	6,000	10,000	
13.	Failure to maintain toilets in clean restaurants, hotels, shop and schools	6,000	10,000	
14.	Discharge of sewage into public place	24,000	30,000	
15.	Structures on road setback and drainage alignment (Fine include demolition of structure)	50,000	50,000	
16.	Failure of registered private refuse operator to service clients	40,000	100,000	
17.	Failure to pay service rendered by private refuse collector	2,000	5,000	
18.	Digging across the road by individual without approval	10,000	20,000	
19.	Digging across the road by Companies	-	100,000	
20.	Littering throw (out uncovered vehicles conveying sand, gravel and wastes)	20,000	50,000	
21.	Failure to participation on monthly environmental sanitation exercise by individual.	6,000	10,000	
22.	Failure to participate on monthly environmental sanitation exercise by Companies, corporate organization.	-	50,000	
23.	Carrying out trade on the street, road setback	-	10,000	
24.	Dumping of refuse in the drain, traffic island, walkway.	-	20,000	
25.	Failure to provide and put into use sanitary dustbin on premises	-	5,000	
26.	Burial of corpse outside Government cemetery	-	Fees to be negotiated	
27.	Use of unwholesome material to roast meat for human consumption	-	100,000	

3. BENUE STATE WATER BOARD

S/No.	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	PRESENT RATE ₦	PROPOSED RATE ₦
	120204	248	Domestic Family units housing not more than six (6) persons per household	1,000.00	1,500.00
	120204	248	Domestic Family units housing more than six (6) persons per household	1,000.00	2,000.00
	120204	248	Office block (per floor)	3,000.00	4,000.00
	120204	248	Slaughter slab/Abattoir	15,000.00	15,000.00
	120204	249	Enclosed motor park	10,000.00	15,000.00
	120204	250	In-patient Dispensaries/Maternity homes	5,000.00	5,000.00
	120204	251	Hospitals (per ward)	5,000.00	7,000.00
	120204	252	Club house	5,000.00	10,000.00
	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
	120204	255	Guest House	6,000.00	10,000.00
	120204	256	Chief's Palace	5,000.00	5,000.00
	120204	257	Restaurants/Canteens/Pubs	2,500.00	5,000.00
	120204	258	Boarding school (per student)	50.00	100.00
	120204	259	Day schools (per student)	25.00	50.00
	120204	260	Churches/Mosques	2,500.00	5,000.00
	120204	261	Filling Station	5,000.00	5,000.00
	120204	262	Car Wash	10,000.00	10,000.00
	120204	263	Water Retailers	10,000.00	15,000.00
	120204	264	Packaged water producers (Bottle and sachets)	10,000.00	20,000.00
	120204	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	272	Public squares/Recreational parks/Stadiums Foundations	25,000.00	25,000.00
120204	273	Correctional facilities (per inmate)	50.00	100.00
120204	274	Military, Paramilitary/Police (per family unit)	1,000.00	1,500.00
		CONNECTION, CONSTRUCTION AND RECONNECTION FEES		
		Residential		
120204	275	Residential		
120204	276	Connection fees	5,000.00	5,000.00
120204	277	Construction fees	2,500.00	2,500.00
120204	278	Reconnection fees	5,000.00	5,000.00
120204	279	Industrial		
120204	280	Connection fees	50,000.00	50,000.00
120204	281	Construction fees	25,000.00	25,000.00
120204	282	Reconnection fees	25,000.00	25,000.00
		Commercial		
120204	283	Connection fees	50,000.00	50,000.00
120204	284	Construction fees	25,000.00	25,000.00
120204	285	Reconnection fees	25,000.00	25,000.00
		SEMI-URBAN WATER SUPPLY WITH PUBLIC STAND TAPS		
120204	286	Semi-urban water supply with stand taps	150,000.00	150,000.00
120204	287	Scheme located in Local Govt. Headquarters	200,000.00	200,000.00
120204		BOREHOLES, PRIVATE & COMMERCIAL		
120204	286	Borehole in Rural Areas: Registration	25,000.00	25,000.00
120204	287	Annual Renewal	10,000.00	10,000.00
120204	288	Borehole in Urban Areas: Registration (Private)	50,000.00	50,000.00
120204	288	Renewal (Private)	25,000.00	25,000.00
120204	289	Registration (Commercial)	100,000.00	100,000.00
120204	289	Renewal (Commercial)	50,000.00	50,000.00

			FINES		
	120204	288	Illegal Connection	25,000.00	25,000.00
	120204	289	Illegal Reconnection	25,000.00	25,000.00
			METERED CONNECTIONS (PER M³)		
	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
(BERWASSA)**

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	03	Hire of Plant	100,000.00	100,000.00	DFID Rig
	120204	89	Processing Fee	10,000.00	10,000.00	B/H Browsing cost
	120204	90	Drilling Operations	450,000.00	450,000.00	B/H Drilling cost

BENUE STATE URBAN DEVELOPMENT BOARD (UDB)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			Approval of Building Plan (RESIDENTIAL)			
	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-
	120204	189	Flats	3000.00/room	3000.00/room	-do-
	120204	189	Duplex	5000.00/room	5000.00/room	-do-
	120204	189	Fence	50.00/ linear M	100.00/ linear M	-do-
	120205	05	Dev. Before approval	300.00/M ²	1,000.00/M ²	Twice the original amount.

			COMMERCIAL			
	120204	584	Bank/Finance houses	300.00/M ²	500.00/M ²	Subject to minimum of 500,000.00
	120204	585	Warehouses	300.00/M ²	500.00/M ²	Subject to minimum of ₦100,000.00
	120204	586	Supermarkets/stores/shops	300.00/M ²	500.00/M ²	Subject to minimum of ₦100,000.00
	120204	587	Petrol Filling Stations	2,000.00/pump	50,000.00/pump	Subject to minimum of ₦200,000.00
	120204	588	Restaurants/bar	200.00/M ²	300.00/M ²	Subject to minimum of ₦50,000.00
	120204	589	Hostels/Motels	300.00/M ²	500.00/M ²	Subject to minimum of ₦100,000.00
	120204	590	Holiday resort	200.00/M ²	300.00/M ²	Subject to minimum of ₦100,000.00
	120204	591	Cinema/film halls	250.00/M ²	300.00/M ²	Subject to minimum of ₦100,000.00
	120204	592	Offices	300.00/M ²	500.00/M ²	Subject to minimum of ₦50,000.00
	120204	593	Fence	100.00/Linear M	200.00/Linear M	
			MEDICAL ESTABLISHMENTS			
	120207	57	Pharmacy/ Chemist			Subject to minimum of ₦100,000.00
	120207	58	Hospitals/Health			
	120207	59	Mortuary			-do-
	120204		Fencing			-do-
			EDUCATIONAL ESTABLISHMENTS			
	120204		Nursery/Primary Schools	200.00/M ²	500.00/M ²	Subject to minimum of ₦200,000.00

120204	50	Secondary schools	200.00/M ²	500.00/M ²	₦200,000.00
120204	50	Tertiary institutions	250.00/M ²	750.00/M ²	Subject to minimum of ₦500,000.00
120204	50	Fencing	20.00/Linear M ²	100.00/Linear M ²	-do-
		INDUSTRIAL ESTABLISHMENTS			
120204	191	Small Scale	50.00/M ²	100.00/M ²	Subject to minimum of ₦50,000.00
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 ₦500,000.00
		RELIGIOUS ESTABLISHMENTS			
120204	192	Churches	100.00/M ²	200.00/M ²	Subject to minimum of ₦100,000.00
120204	193	Mosques	100.00/M ²	200.00/M ²	-do-
120204		Fencing	20.00/Linear M ²	20.00/Linear M ²	-do-
		TEMPORARY PLANNING PERMIT			
120204	193	Kiosk/sheds/ workshop	5,000.00	20,000.00	Subject to renewal
120204	193	Containers	10,000.00	25,000.00	-do-
120204	193	Kerosene tanks	10,000.00	25,000.00	-do-
120204	193	Canopy	20,000.00	30,000.00	-do-
120204	193	Petrol engine	1,000.00	5,000.00	-do-
120204	193	Generators	1,000.00	5,000.00	-do-
120204	193	Welding & fabrication	5,000.00	15,000.00	-do-
		MISCELLANEOUS			
		RENOVATION (RESIDENTIAL)			
120204	194	Rooming houses	10,000.00	20,000.00	
120204	194	Flats	20,000.00	40,000.00	
120204	194	Duplexes	25,000.00	50,000.00	
		RENOVATION (COMMERCIAL)			
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	-do-
120204	195	Motor Parks	100,000.00	200,000.00	-do-
		APPROVAL OF EXTRA COPIES			
120204	196	New amended plans submitted in place of earlier approved ones			Full processing fees to be paid ₦5,000.00 per copy
120204	196	Extra copies in excess of the recommended number			₦5,000.00
120204		CHANGE OF USE			
120204	197	Residential to commercial	30000/room	30000/room	
120204	197	Residential to industrial	30000/room	30000/room	
120204	199	Commercial to residential	2500/room	2500/room	
120204	199	Mixed use residential	40000/room	40000/room	
120204	198	Residential to religious	30000/room	30000/room	
120204		CERTIFICATE OF FITNESS			
120204	200	Residential	5,000.00	5,000.00	
120204	200	Commercial	2,000.00	2,000.00	
120204	200	Industrial	50,000.00	50,000.00	
		SALE OF PROTOTYPE DESIGNS			
120206	72	One Bedroom	30,0500.00	30,000.00	Complete drawings with professional seals

				per toilet	per toilet	
			HOUSE NUMBERING			
			GRA		5,000.00	
			High Brow Areas		5,000.00	
			Commercial Buildings		10,000.00	
			Medium and High Density Areas		3,000.00	
			ADVERTISEMEN T LOCATION APPROVAL FEE			
120204	36		Bill board	20,000.00	20,000.00	Per Year
120204	36		Banners	1,000.00	2,000.00	Per Day
120204	36		Sign post	2,000.00	5,000.00	Per Year
120204	36		Posting Bills	5,000.00	10,000.00	Per Year
120204	36		Unipole Advert Boards	100,000.00	100,000.00	Per Year
120204	36		Lamp post	10000.00 /pole	10,000.00 /pole	Per Year
120204	36		Bridge panel	1,000,000/ face	1,000,000 /face	Per Year
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
120204	36		Roundabout dev/Beautification	500,000.00	500,000.00	Per Year
120207	36		City gate	200,000.00	200,000.00	Per Year
			Signage's			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

FINANCE

1. MINISTRY OF FINANCE

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	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	
	120206	04	Sale of Written-off Equipment and Motor Vehicle			To be determined by the Board of Survey based on the cost of production.
	120207	11	25% earnings of Revenue Turnover Of Parastatals/State Owned Companies			
	120206	04	Sale of condemn Stores			-do-
	120206	18	Sale of Tractors			-do-
	120206	04	Sale of Equipment			-do-
	120204		Works Registration	30,000.00	50,000.00	
	120204	164	Renewal of Works Registration	5,000.00	10,000.00	
	120204	165	Contract Jobs Through Attorney	15,000.00	25,000.00	
	120204	166	Change of Company To obtain a Contract	25,000.00	50,000.00	
	120204	167	Issuance of a new Award Letter		5,000.00	
	120204	168	Registration of Financial/Tax Consultant Analysis	10,000.00	50,000.00	
	120204	17	Contract Registration Fees	30,000.00	50,000.00	
	120206	20	Sale of Budget Handbook		1,000.00	
	120206	38	Sale of Accountant General's Financial Statement of Account	500.00	1,000.00	

2. BOARD OF INTERNAL REVENUE (BIRS)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120101	01	Personal Income Tax Pay-As-You-Earn			Direct deduction based on existing law
	120101	04	Personal Income Tax Direct Assessment			-do-
	120101	04	Direct Assessment (Computer)			-do-
	120101	06	With-Holding Tax			-do-
	120101	05	Pools Betting Tax			-do-
	120101	08	Entertainment Tax			
	120204	34	Motor Vehicle Registration			Centrally controlled by Federal Joint Tax Board.
	120204	66	Cert of Road Worthiness			-do-
	120205	02	Miscellaneous Road Traffic Regulation			-do-
	120204	67	Stamp Duties			-do-
	120205	03	Penalty for Offences			
	120212	04	Interest on Tax Defaulters			Based on existing law.
	120201	32	Motor Vehicle License			Controlled by Joint Tax Board (JTB).
	120201	33	Drivers License and Learners Permit			-do-
	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/ Person
	120204	33	Motor Cycle Hackney Permit	500.00	500.00	Per Annum
	120204	27	Tenders Fee		1% of Contract sum	
	120206	36	Sale of Revenue Law	2,500.00	5,000.00	Per copy

120204	48	Development Levy	1,000.00	Per taxable adult.
120204	48	Development Levy	50,000.00	Per Year by Public Ltd Liability Companies.
120204	48	Development Levy	25,000.00	Per Year by Private Ltd Liability Companies.
120101	08	Entertainment Tax	5%	
		INTERSTATE PASS		
120204	49	J5	1,000.00	
120204	49	Parker	3,000.00	
120204	49	911	10,000.00	
120204	49	12 Tyres	12,000.00	

**SOCIAL SERVICE CONTRIBUTORY LEVY
POLITICAL/PUBLIC OFFICE HOLDERS**

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		Hon. Member H/D 20,000	SSG/Chief of Staff 40,000	HOS 40,000	Hon. Comm/SA 20,000	-do-
120204	48		Hon. Member H/D 20,000	SSG/Chief of Staff 40,000	HOS 40,000	Hon. Comm/SA 20,000	-do-
120204	48		Chairman Board 20,000	P/Secretary 20,000	Permanent Comm. 20,000	PT/T.Me Member 15,000	-do-
120204	48		Board Members 15,000	Snr. Sp. Asst. 10,000	Sp. Asst 5,000	Directo Genera 15,000	-do-
120204	48		Chief Registrars 20,000	Judges 30,000	C.J 50,000	Clerk H/A 20,000	-do-
120204	48		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		Auditor Gen State/LG 30,000	Acct. Gen 30,000	Dep. Clerk 15,000	Dep. Acct Gen 15,000	-do-

120204	48		Ex. Sec 15,000	Head of Tertiary State 15,000	Head Tertiary Institution (Fed) 30,000	Dep. Head Tertiary State 10,000	-do-
120204	48		Dep. Head Tertiary (Fed) 20,000	Registrars State 10,000	Registrars Fed Institution 15,000	1 st Class Chief 20,000	-do-
120204	48		2 nd Class Chief 5,000	District Head 5,000	Kindred Head 4,000	Village Head 2,000	-do-

CIVIL SERVANTS/ LG EMPLOYEES

II	SOCIAL SERVICE CONTRIBUTORY LEVY	GL 1-06	GL 7-12	GL 13-14	GL 15-16	COE/MDA	REMARKS
			₦1,000.00	₦2,000.00	₦5000.00	₦10,000.00	-do-

PUBLIC SERVANTS (FEDERAL CIVIL SERVANTS)

III	SOCIAL SERVICE CONTRIBUTORY LEVY	GL 01-06	GL 06-08	GL 09-12	GL 13-15	GL 16-17	REMARKS
		₦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	-do-
	201,000-250,000	3,000.00	-do-
	251,000-300,000	3,500.00	-do-
	301,000-350,000	4,000.00	-do-
	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 CONTRIBUTORY LEVY	Bank Managers/Accountants	₦12,000.00	Per Anum
	Assistant Managers/Officers	₦10,000.00	-do-
	Others	₦5,000.00	-do-
	Contract Workers	₦2,000.00	-do-

ECONOMIC DEVELOPMENT LEVY

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

44	Haulage Companies	150,000.00	100,000.00
45	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
64	Boutique and Fancy Stores	20,000.00	10,000.00
65	Brothels	5,000.00	5,000.00
66	Importers of tractors and farm machineries	700,000.00	400,000.00
67	Tertiary Institution	150,000.00	150,000.00
68	Pool Agents	10,000.00	5,000.00
69	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
72	Major Labs and Scanning Centres	100,000.00	50,000.00
73	Other Labs and Scanning Centres	40,000.00	20,000.00
74	Electrical and Electronic Shops	30,000.00	20,000.00
75	Major Distributors (Electronic Accessories)	50,000.00	30,000.00
76	Fruit Concentrates Processing Companies	500,000.00	200,000.00
77	Tomatoes and Pepper Processing Industries	500,000.00	200,000.00
78	Aluminum Rolling Companies	150,000.00	100,000.00
79	Importer of General Goods	200,000.00	100,000.00
80	Flour and Vegetable Oil Distributors	30,000.00	20,000.00
81	Textile Material Dealers	20,000.00	20,000.00
82	Marketing Companies	30,000.00	30,000.00
83	Carpentry workshops, Upholsteries, Furniture	20,000.00	15,000.00
84	Saw Mills	30,000.00	20,000.00
85	Kerosene Tanks	10,000.00	5,000.00
86	Photographers/Video Coverage	10,000.00	5,000.00
87	Cement Dealers	5,000.00	5,000.00
88	Private Courier Services	120,000.00	800,000.00

89	Road Construction Companies	9,000.00	400,000.00
90	Heavy Duty Vehicle Spare Parts	20,000.00	10,000.00
91	Mineral (Soft Drinks) Whole Salers	40,000.00	20,000.00
92	Musical Studios	20,000.00	10,000.00
93	Rental Services	10,000.00	10,000.00
94	Foams Distributors/Sellers	20,000.00	10,000.00
95	Cyber Café	10,000.00	5,000.00
96	Arts Studio	15,000.00	10,000.00
97	Printing Houses	50,000.00	50,000.00
98	Vegetable and Soya Beans processing Industries	200,000.00	200,000.00
99	Tanks Construction Companies	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
102	Network provider's Agents	100,000.00	60,000.00
103	Network Providers like MTN, GLO, Airtel, Etisalat	800,000.00	500,000.00
104	Plastic Tanks Sellers	20,000.00	20,000.00
105	Daycare Schools	20,000.00	20,000.00
106	Borehole Drilling Companies	80,000.00	40,000.00
107	Warehouses	120,000.00	100,000.00
108	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
113	Telecommunication Companies (Core Agents)	100,000.00	100,000.00
114	Telecommunication (Other Agents)	40,000.00	20,000.00
115	Telecommunication Companies like Multichoice and Startimes	200,000.00	200,000.00
116	Unclassified Enterprises	50,000.00	20,000.00
118	Unclassified Limited Liability Company	60,000.00	30,000.00

SNo	REVENUE	SUB	DESCRIPTION OF	NEW	REMARKS
			REVENUE SOURCE	RATES	
120204	00.0000	LABORATORY			
120204	00.0000	HIV Test (Screening)			
120204	00.0000	Malaria Parasite			
120204	00.0000	Widal Screening Test			
120204	00.0000	ESR			
120204	00.0000	Sputum AFB			
120204	00.0000	Pregnancy Test (Urine)			

HEALTH**1. MINISTRY OF HEALTH**

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	69	Entrance Examination Fees (SON, SOM, SHT)	1,500.00	5,000.00	Per form in each school.
	120204	52	Registration of Private Medical Institutions	50,000.00	50,000.00	Renewal is 5% yearly.
	120201	36	Traditional Medicine Practitioner License	5,000.00	5,000.00	Renewal is 50% .
	120208	04	Hire of Conference Hall	5,000.00	5,000.00	Per day
	120204	169	Registration of Dental/ Optical/Paramedical and Medical Practitioner	50,000.00	50,000.00	Renewal is 50% yearly.
	120204	170	Registration of Schools of Health Technology	300,000.00	300,000.00	Fees based on capacity of institution.
	120204	171	Renewal			5% of registration fee yearly
	120204	172	Registration of Private Hospitals, Specialist Hospitals	300,000.00	300,000.00	Fees based on capacity of institution.
	120204	173	Renewal Fees			5% of registration fee yearly

2. BENUE STATE HOSPITAL MANAGEMENT BOARD

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204		LABORATORY			
	120204	345	HIV Test (Screening)	Free	Free	
	120204	346	Malaria Parasite	300.00	500.00	
	120204	347	Widal Screening Test	500.00	800.00	
	120204	348	ESR	200.00	500.00	
	120204	349	Sputum AFB	Free		
	120204	350	Pregnancy Test (Urine)	300.00	500.00	

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	
		INTERMEDIATE SURGERIES			
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	Suprapubic 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		MAJOR SURGERIES			
120204	417	Removal/UCD/Lap	25,000.00	25,000.00	
120204	418	Prostratotomy/Nephrectomy	40,000.00	80,000.00	
120204	419	Cholecystectomy	25,000.00	50,000.00	

120204	420	TAHS	30,000.00	45,000.00	
120204	421	Myomectomy	25,000.00	25,000.00	
120204	422	Heamorrhoidectomy	15,000.00	35,000.00	
120204	423	Caesarean Section (C/S)	25,000.00	80,000.00	
120204	424	BUR Hole/Craniotomy	35,000.00	80,000.00	
120204	425	Thyroidectomy	35,000.00	80,000.00	
120204	426	Gastrectomy	35,000.00	35,000.00	
120204	427	Ovarian Cystectomy	25,000.00	35,000.00	
120204	428	Wedge Resection/ Tuboprosty	20,000.00/ 25,000.00	35,000.00	
120204	429	Salphingo-Orphrectomy	20,000.00	35,000.00	
120204	430	Diagnostic Laparotomy	25,000.00	35,000.00	
120204	431	WF/RVF	20,000.00	50,000.00	
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	
120204	435	Manchester Repairs	20,000.00	50,000.00	
120204	436	Pelvic/Vaginal Hysterectomy	25,000.00	40,000.00	
120204	437	Splenectomy	30,000.00	50,000.00	
120204	438	Colostomy	25,000.00	40,000.00	
120204	439	High Selective Vagotomy	35,000.00	40,000.00	
120204	440	Gastro-Jejunostomy	35,000.00	50,000.00	
120204	441	Ramsfed's Operation	35,000.00	25,000.00	
120204	442	Ventro-Suspension	25,000.00	80,000.00	
120204	443	All Plastic Surgeries	40,000.00	50,000.00	
		EYE CLINIC			
		MAJOR SURGERIES			
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	15,000.00	25,000.00	
120204	450	Enucleation	15,000.00	25,000.00	
120204	451	Nasolacrimal duct Problem/Irrigation	5,000.00	20,000.00	
120204	452	Pterygium excision	5,000.00	10,000.00	

120204	453	Chalazion Style	5,000.00	10,000.00	
		Major Clinic Procedure			
120204	454	Refraction	1,000.00	1,500.00	
120204	455	Visual Field Chart/Pernetry	1,500.00/ 5,000.00	1,500.00	Fixing only
120204	456	Contact Lens Fixations	12,000.00	25,000.00	
120204	457	Tonometry	500.00	1,500.00	
120204	458	Foreign Body Removal	1,500.00	1,500.00	
120204	459	Dressing and Treatment	1,000.00	1,500.00	
120204	460	Epilation	1,000.00	500.00	
120204	461	Staining	500.00	1,500.00	
120204	462	Flushing	500.00	1,500.00	
120204	463	Maintenance Fee	200.00	1,500.00	
120204	464	Dilation	250.00	500.00	Per Eye
		MCH			
120204	465	Urine Test	300.00	500.00	
120204	466	Booking	150.00	500.00	
120204	467	Palpation	-		
120204	468	Weighing	-		
120204		BP	-		
120204	469	Antenatal Visit	-	500.00	
		DENTAL UNIT			
120204	470	Extraction	700.00	1,500.00	
120204	471	Extraction with Anaesthesia	500.00	1,000.00	
120204	472	Surgical Extraction	3,000.00	4,000.00	
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	
120204	477	Temporary Filling	1,000.00	3,000.00	
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	
120204	481	Scaling and Polishing (Smoker)	2,000.00	40,000.00	
120204	482	Jaws Fractures (IMF)	25,000.00	30,000.00	
120204	483	Anterior Filling (Silicate)	2,500.00	4,000.00	
120204	484	Anterior Filling (Composite)	3,000.00	5,000.00	

120204	485	Anterior Jacket Crown	5,000.00	10,000.00
120204	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
		PHYSIOTHERAPY		
120204	490	Infrared Lamp 10 Units	500.00	1,500.00
120204	491	Radiant Heat 10 Units	500.00	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 10Units	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 21Units	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	500.00	500.00
		PROSTHETIC/ OATHIOTIC		
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	5,000.00	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		
120204		Chest	1,000.00	1,000.00

	120204		Abdomen	1,000.00	1,000.00	
	120204		Pelvic	1,000.00	1,000.00	
	120204		Prostatic	1,000.00	1,000.00	
			NURSING PROCEDURE			
	120204		Enema	400.00	400.00	
	120204		Vulva Toileting	200.00	200.00	
	120204		Catheterization	300.00	300.00	
	120204		Naso Gastric Tubing	200.00	200.00	
	120204		Setting Infusion/Blood	200.00	200.00	
	120204		Removal of Stitches	200.00	200.00	
	120204		Minor Dressing Procedure	200.00	200.00	
	120204		Major Dressing Procedure	500.00	500.00	
	120204		Removal of Impacted Feaces	1,000.00	1,000.00	
	120204		Daily Injection Procedure	50.00	100.00	
	120204		Oral Hygiene Procedure	200.00	200.00	
	120204		Vaginal examination Procedure	200.00	200.00	
			AMENITY WARD			
	120204	516	Admission Deposits (General Rooms)	1,000.00	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	
			MATERNITY WARD			
	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	
			WARDS			
	120204	526	Admission Fee	500.00	500.00	
		24	Bed fee/day	150.00	200.00	
			MORTUARY SERVICES		300.00	
	120204	527	Embalmmment		6,000.00	
	120204	528	Fee/Corpse per day		100.00	

120204	529	Daily dressing		100.00	
		MEDICAL RECORD			
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	500.00	
120204	536	Maternity Leave Certificate	500.00	500.00	
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	
		(Payable to doctor for post-mortem)	2,000.00	Negotiable	
	13	ANC Appointment card		100.00	
		X-ray			
	1	C & R		1,500.00	
	2	HSG		15,000.00	
	3	IVU		10,000.00	
	4	Bariumed		10,000.00	
	5	Bariumedswallow		8,000.00	
	6	Plain X-ray		1,500.00	
		MAINTENANCE			
	1	Repair/servicing of blood pressure apparatus		1,000.00	
	2	Repair/servicing of weighing scale		1,000.00	
	3	Repair/servicing of drip stand		500.00	
	4	Repair/servicing of screen (patient cover)		500.00	
	5	Repair/servicing of microscope (Binocular)		1,500.00	
	6	Repair/servicing of Microscope (Monocular)		1,000.00	
	7	Repair/servicing of Sterilizer		500.00	
	8	Repair/servicing of Autoclave		1,500.00	

	9	Repair/servicing of Urine centrifuge	1,000.00	
	10	Repair/servicing of Haematocrit centrifuge	1,500.00	
	11	Repair/servicing of theatre table	5,000.00	
	12	Repair/servicing of dental chair	4,000.00	
	13	Repair/servicing of x-ray equipment	10,000.00	
	14	Repair/servicing of theatre lamp	1,000.00	
	15	Repair/servicing of scanning machine	3,000.00	
	16	Repair/servicing of audio speaker	500.00	
	17	Repair/servicing of blender	500.00	
	18	Repair/servicing of trolley	500.00	
	19	Repair/servicing of examination couch	1,000.00	
	20	Repair/servicing of wheel chair	1,000.00	
	21	Repair/servicing of lab/incubator	500.00	
	22	Repair/servicing of oxygen concentrator	2,500.00	
	23	Repair/servicing of hospital bed	1,500.00	
	24	Calibration of low systems	500.00	
	25	Calibration of heavy duty systems	1,500.00	
	26	Roofing/ceiling networking 4-bedroom flat	200,000.00	
	27	Roofing without ceiling networking 4-bedroom flat	150,000.00	
	28	Roofing/ceiling networking 3-bedroom flat	180,000.00	
	29	Roofing without ceiling networking 3-bedroom flat	100,000.00	
	30	Roofing/ceiling networking 2-bedroom flat	80,000.00	
	31	Roofing without ceiling networking 2-bedroom flat	60,000.00	
	32	Construction of senior executive table	250,000.00	

	33	Construction of junior executive table	200,000.00
	34	Construction of armchair	15,000.00
	35	Construction of armless chair	10,000.00
	36	Construction of full upholstery chairs set	20,000.00
	37	Construction of half upholstery chairs set	15,000.00
	38	Servicing of vehicle seats-cars	15,000.00
	39	Servicing of vehicle seats-bus	25,000.00
	40	Motorcycle machine seats	1,000.00
	41	Plastering in & out and flooring 1 room	80,000.00
	42	Cracking and repair of building	3,000.00
	43	Fixing of a single door frames	1,000.00
	44	Fixing of a single window frame	500.00
	45	Repair and servicing ceiling fan	1,000.00
	46	Repair and servicing standing fan	1,000.00
	47	Repair and servicing wall/table fan	800.00
	48	Repair and servicing pressing iron/kettle	500.00
	49	Repair and servicing Imersion heater	500.00
	50	Tracing and tracking fault & point surface	1,000.00
	51	Tracing and tracking ½ conduit wiring	1,500.00
	52	Wiring a point of light (surface)	1,500.00
	53	Wiring a point of light (½conduit)	2,000.00
	54	Wiring a full conceived conduit	2,500.00
	55	Wiring a single room surface	20,000.00
	56	Wiring single bed room ½ conduit	25,000.00
	57	Wiring single bed room full conduit	30,000.00
	58	Vehicle alignment car	300.00
	59	Vehicle alignment bus	500.00

60	Wheel balancing	1,200.00
61	Man hour (labour charge)	1,000.00
62	Piping a 3bed room without installation	40,000.00
63	Piping a 3bed room with installation	70,000.00
64	Fixing a WC & square	2,000.00
65	Construction of normal door without design	2,500.00
66	Construction of normal door with design	3,000.00
67	Construction of normal door with design and burglary proof	5,000.00
68	Iron gate without design	25,000.00
69	Iron gate with rollers	45,000.00
70	Construction of reading table	1,500.00

3. BENUE STATE UNIVERSITY TEACHING HOSPITAL

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	345	Registration Card OPD	500.00	500.00	
	120204	345	Registration Card A/E (Accident/Emergency)	1,000.00	1,000.00	
	120204	345	Registration Card Clinic (File)	1,000.00	1,000.00	
	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	
	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	
120204	527	Local Anaesthesia	2,000.00	2,000.00	
120204	528	General Anaesthesia:			
120204	529	Minor Surgery	10,000.00	10,000.00	
		Intermediate Surgery	20,000.00	20,000.00	
		Major Surgery	30,000.00	30,000.00	

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

Wards	Feeding	Accommodation	Nursing	Total Daily	Hospital Deposit
a. Amenity Ward (VIP) Renal & Labour	At cost	7,000.00 Per day	1,000.00	8,000.00	50,000.00
b. ICU	As per diet	1,000.00	3,000.00	4,000.00	20,000.00
c. A & E Ward	At cost	1,000.00	2,000.00	3,000.00	10,000.00
d. Renal Ward (IPD/CAPD cases)	At cost	1,000.00	1,000.00	2,000.00	15,000.00
e. Dormitory Ward	At cost	1,000.00	1,000.00	2,000.00	15,000.00
f. Children	At cost	500.00	500.00	1,000.00	10,000.00
g. Emergency Paediatric Unit	At cost	500.00	1,000.00	1,500.00	10,000.00
h. Side room	At cost	2,000.00	1,000.00	3,000.00	20,000.00

ii. Patients Admitted For Less than 24-Hours

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

iii. 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.

iv. Charges for Maternity Cases

a. Booked Cases

For a booked case, a maternity fee shall be paid in the following stages:

₦1,000.00 at booking, subsequent visits ₦500.00

Urine test shall attract a fee of ₦500.00 per visit.

₦1,000.00 for normal delivery, plus payment for tests.

b. Un-booked Cases (Booking and Delivery)

For un-blocked cases, a fee of ₦10,000.00 shall be paid at once for normal delivery.

v. Charges for Special Appliances

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

vi. Other Charges

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

PART II: OUT-PATIENTS**1. Charges for Registration and Consultation**

S/No	Initial Registration	
1.	G.O.P.D case note	1,000.00
2.	A& E / C.O.P.D	2,000.00
3.	Subsequent consultation fees	
	i. GOPD	500.00
	ii. Specialist clinics	1,000.00

2. Charges for Medical Examination**Fees Payable**

a. Physical examination for admission into higher educational institution	5,000.00
b. History and Examination for employment	5,000.00
c. History and Examination for travel certificate	10,000.00
d. Medical examination and report for insurance purposes	10,000.00
e. Medical examination and report for legal purposes	20,000.00
f. Issuance of Death Certificate	Free for 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
i. Medical report local (excluding police and court)	5,000.00
j. Maternity leave certificate	2,000.00

NOTE: Patients shall pay the cost of special examinations/tests separately.

PART III:**Charges Applicable to In-Patients and Out-Patients****RADIOLOGY SERVICES**

S/No	Type of Investigation	₦
1.	Skull	1,000.00
2.	Facial Bones	1,000.00
3.	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 Spondylosis	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
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 + 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
32.	Invertogram	3,000.00
33.	Skeletal Survey (4 Exp.) (i.e. CXR, Pevis Lat Skill & Lat Spine)	1,000.00
34.	Shoulder Joint	1,000.00
35.	Acromio-Clavicular Joint	1,000.00
36.	Clavicle	1,000.00
37.	Scapula	1,000.00
38.	Acromion Process	1,000.00
39.	Humerus of Upper Arm	1,000.00

PART III:**Charges Applicable to In-Patients and Out-Patients****RADIOLOGY SERVICES**

S/No	Type of Investigation	₦
1.	Skull	1,000.00
2.	Facial Bones	1,000.00
3.	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 Spondylosis	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
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 + 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
32.	Invertogram	3,000.00
33.	Skeletal Survey (4 Exp.) (i.e. CXR, Pevis Lat Skill & Lat Spine)	1,000.00
34.	Shoulder Joint	1,000.00
35.	Acromio-Clavicular Joint	1,000.00
36.	Clavicle	1,000.00
37.	Scapula	1,000.00
38.	Acromion Process	1,000.00
39.	Humerus 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
	Minor Investigations	
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	3,500.00
67.	Intravenous Urogram	7,500.00
68.	Micturating cystourethrogram	3,500.00
69.	Intravenous Cholangiography	3,500.00
70.	Percutaneous Transphepatic Cholangiography	3,000.00
71.	HSG Hysterosalpingogram	7,000.00
	Major Investigations	
72.	Barium swallow	3,500.00
73.	Barium Meal	8,500.00
74.	Barium Enema	8,500.00
75.	Lymphangiogram	2,600.00
76.	Venography	3,500.00
77.	Myelogram	5,500.00
78.	Angio studies	10,100.00
79.	Ultrasound studies (Adult)	1,500.00
80.	Ultrasound studies (Child)	750.00

81.	Prostate	2,000.00
82.	Ultrasound of joints	2,000.00
83.	Doppler studies	3,000.00
84.	Ultrasound Guided Biopsy	3,000.00
85.	Nasal Bones	1,500.00
86.	Optic Foramen	1,500.00
87.	Reporting of Outside film	1,000.00
88.	Reporting of C.T. Scan	2,000.00
89.	C.T Scan	In-patient Out-patient
	Brain	35,000.00 40,000.00
	Abdomen	50,000.00 55,000.00
	Sinuses Mastoid & T.M.J	35,000.00 40,000.00
	Thorax	35,000.00 40,000.00
	Cervical Thoracic & Lumbar	40,000.00 35,000.00
	Angio	40,000.00 45,000.00

NOTE:

- The above charges do not include cost of contrast media or other materials that may be needed for the special studies.
- 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	
1.	Registration, initial and referral consultation (from outside agencies)	1,000.00
2.	Registration for specialized consultation	1,000.00
3.	Initial deposit before any treatment commences	5,000.00
4.	Minimum treatment charges	500.00
	Charges for Treatment Modality	
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

Exercise Therapy		
1	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 session (one visit)	1, 000.00
b.	Back pain	1, 000.00
c.	Patients consultation and examination (patients from outside)	1, 000.00
Treatment Chart		
a.	Nowugarian Technique – per visit	1,000.00
b.	Mckenzie Technique – per visit	1,000.00
c.	Exercise with gadgets shall attract additional charges of ₦100.00 with the initial deposit.	500.00
	Cardio-Pulmonary Cases (Medical Cases) per treatment session	1,000.00
	Dental Cases	1,000.00
	Initial deposit for treatments	

Accident and Emergency Unit

- a. Orthopaedic adaptors 1,000.00/week
If beyond 4 weeks 1,000.00
- b. Thomas' Splint 500.00
- c. Consumables 2,000.00

d. SOPD (Orthopaedic)

- i. POP application
- | | | | |
|---|--|------------|----------|
| 1 | Paediatric | Unilateral | 1,000.00 |
| | | Bilateral | 2,000.00 |
| 2 | Adults | Unilateral | 2,000.00 |
| | | Bilateral | 4,000.00 |
| 3 | Minerva Jacket, thoracolumbar jacket and Hip spica | | 5,000.00 |

NOTE:

The above charges are for the adults, the children are expected to pay half adult's charges.

ASSISTIVE DEVICE

Test /Investigations	₦
Cock-up splint	1,000.00
Spasticity reduction splint	1,000.00
Night splint	1,000.00
Abduction splint	1,000.00
Cervical collar	1,000.00
Back slab	1,000.00
Hip spica	1,000.00
Plaster of Paris Cylinder	1,000.00

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

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

		Charges ₦
1	Adults Special Procedure	100,000.00
	Major Operations	60,000.00
	Intermediate Operations	35,000.00
	Minor Operations	20,000.00
2	Paediatrics - Special	50,000.00
	Major Operations	30,000.00
	Intermediate Operations	20,000.00
	Minor Operations	10,000.00
3	Wound Dressing (Adults) per week without materials	2,000.00
	Wound Dressing (Children) per week without materials	1,000.00
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

	Charges ₦
Laparoscopy	25,000.00
Diagnostic dilatation & curettage	20,000.00
Minor Gynaecology Operation	20,000.00
Intermediate Gynaecology Operation	35,000.00
Major Gynaecology Operation	60,000.00
Examination under Anaesthesia	20,000.00
b – Gynae Ward	
1. Consumables –at cost	1,000.00
2. VE (Spectrum)	5,000.00
3. MVA	1,500.00
4. Scanning	2,000.00
c – Post Natal Consumables –at cost	
d – Labour Ward:	
1. Vacuum/Forceps	
2. Mama Kits at cost	

5 Paediatrics Services

	Charges ₦
EBT	1,000.00
Phototherapy care	300.00/day
Incubator Care (per day)	300.00
Oxygen –High Usage	2,000.00
Low usage	1,000.00
Anaesthesia	1,000.00

4. BENUE STATE UNIVERSITY TEACHING HOSPITAL, MAKURDI

Internal Medicine - 511	S/No	Source	Item Description	OLD		PROPOSED NEW	
				Rate (N)		Retainership	
1		EEG and ECG Investigation	Echo Doppler Fast Track	15,000		18,750	
			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		6,250	
			Holter (excluding refundable deposit of N10,000) Out/In Patients	7,000		8,750	
2		Endoscopy	ECG In/Out Patients	5,000		6,250	
			Endoscopy (gastrointestinal)	15,000		18,750	
			Endoscopy with intervention (gastro)	20,000		25,000	
			Colonoscopy with intervention	20,000		25,000	
			Flexible Sigmoidoscopy	15,000		18,750	
			Proctoscopy	3,000		3,750	
			Non-research procedure in medicine: these attract the tabled plus cost of materials.				
3		Nephrology	Liver Biopsy	10,000		12,500	
			Lumbar Puncture	3,000		3,750	
			Bone Marrow Biopsy	5,000		6,250	
			Pleural Biopsy	10,000		12,500	
			Kidney Biopsy	10,000		12,500	
			Haemo-Dialysis (MTN)	15,000		18,750	
			Haemo-Dialysis (BSUTH)	25,000		31,250	

Psychiatry - 512				-
1	Mental Health			-
		Psychological testing depending on the type of test	3,000	3,750
		Electro-convulsion therapy (per course)	10,000	12,500
		Aversion therapy	3,000	3,750
		Drug assisted interview/abreaction	4,000	5,000
		Cognitive Behavioural Therapy (CBT)	5,000	6,250
Physiotherapy - 513				-
1	Physiotherapy Treatment			-
		Shortwave dia-therapy - per visit	1,000	1,250
		Electrical stimulation/ ultrasound TENS(per visit)	700	875
		Electrical diagnosis(E.D)	2,000	2,500
		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
		Hemiplegia, paraplegia and quadriplegia per treatment session (One visit)	1,500	1,875
		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
		Orthopedic adaptors per week (Additional N1000 if beyond 4 weeks)	1,000	1,250
		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, Thoracolumbar Jacket and Hip Spica	5,000	6,250
2	Physio Assistive Devices			-
		Cock-up Splint	7,000	8,750
		Spasticity Reduction Splint	2,000	2,500
		Night Splint	1,000	1,250
		Abduction Splint	8,000	10,000
		Cervical collar	10,000	12,500
		Back Slab	1,000	1,250
		Hip Spica	1,000	1,250
		Plaster of Paris cylinder	1,000	1,250
		Crutches (Pair)	8,000	10,000
		Crutch-walk training	2,000	2,500
	Physio Special Cases			-
		Gen. Med. Condt: Tetanus, Meningitis, Diabetic etc	1,500	1,875
		Orthopedic case (per visit)	1,500	1,875
		Orthopedic case (per visit)	1,500	1,875
		Neurological Case (per visit)	1,500	1,875
		Neurological Case (per visit)	1,500	1,875
		Gen Surg. Cases _ Burns (1st visit)	1,500	1,875
		Gen Surg. Cases _ Burns (next 5wks)	1,500	1,875
		Gen Surg. Cases _ Chest and other conditions e.g. cellulites, pyomyocitis, etc (5wkly)	1,500	1,875
		Gen Surg. Cases _ Chest and other conditions e.g. cellulites, pyomyocitis, etc (next 5wks)	1,500	1,875
		Gynae Case _ CS (per week)	1,500	1,875
		Obst.palsy	2,000	2,500
		VVF _Physical Treatment (1st visit)	5,000	6,250
		P.I.D. (1st visit)	5,000	6,250
		Uterine Prolapse	3,000	3,750
		Prenatal Care	1,500	1,875
		Postnatal Slimming (1st visit)	2,000	2,500

Community Health - 514				-
	Community Health - 01			-
	Community Health - 02			-
Obstetrics and Gynecology - 515				-
1	maternity cases			-
		Maternity booking	1,000	1,250
		Maternity visits	500	625
		Urine test	500	625
		Normal delivery	10,000	12,500
		Charges for special appliances including artificial limbs	Cost plus 10%	Cost plus 35%
2	Gynae Operation			
		Laparoscopy	300,000	375,000
		Diagnostic dilation & curettage	20,000	25,000
		Gynae Operation Minor	30,000	37,500
		Gynae Operation Intermediate	50,000	62,500
		Gynae Operation Major	1,000,000	1,250,000
		Gynae Exam under Anaesthesia	20,000	25,000
3	Gynae Ward Services			
		Gynae consumables	at cost	at cost plus 25%
		VE(Speculum)	1,000	1,250
		MVA	5,000	6,250
		Scanning	10,000	12,500
		Post-natal Consumables (at Cost)	at cost	
		Vacuum/Forceps	2,000	2,500
		Mama Kits (at cost)	at cost	at cost plus 25%
Pediatrics - 516				
		EBT	5,000	6,250
		Phototherapy care (per day)	1,000	1,250
		Incubator care (per day)	1,000	1,250
		Pediatrics Oxygen_high usage (Big Cylinder)	10,000	12,500

		Pediatrics Oxygen _ Low usage(Small Cylinder)	5,000	6,250
		Pediatrics Anesthesia	5,000	6,250
		Incubation Services	2000 per day	
Family Medicine				
	Family Medicine			
	Family Medicine			
	Family Medicine			
		Adult Oxygen _ high usage (Big Cylinder)	10,000	12,500
		Adult Oxygen _ Low usage(Small Cylinder)	5,000	6,250
Surgery - 518				
1	Surgery Operations			
		Special procedure _ Adult	140,000	175,000
		Major Procedure _ Adult	100,000	125,000
		Medium Procedures _ Adult	50,000	62,500
		Minor Procedure _ Adult	30,000	37,500
		Appendectomy	90,000	112,500
		Cholecystectomy	160,000	200,000
		Special Procedure _ Paediatrics	100,000	125,000
		Major Procedure _ Paediatrics	60,000	75,000
		Medium Procedure _ Paediatrics	40,000	50,000
		Minor Procedure _ Paediatrics	15,000	18,750
2	Surgery Related Services			
		Wound Dressing _ Adults- Per week –excluding materials	3,500	4,375
		Wound Dressing _ Children – Per week- excluding cost of materials	2,000	2,500
		Cut down	10,000	12,500
		Chest tube Inspection	15,000	18,750
Dentistry - 519				
1	Dental _ General			
		Adult periapical X-ray film	1,000	1,250
		Occlusal film	1,500	1,875
		Paedo periapical X-ray film	1,000	1,250
		Adult scaling and polishing (minimum charge depending on oral hygiene)	4,500	5,625

		Paedo scaling and polishing	4,500	5,625
		Topical fluoride application	5,000	6,250
		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
		Gingivectomy (per quadrant)	5,000	6,250
		Temporary Dressing per Tooth	3,000	3,750
		Opening up of abscessed tooth	5,000	6,250
		Composite restoration	5,500	6,875
		Composite and acid etching	5,500	6,875
		Stainless steel crowns	5,500	6,875
		Aluminium crown (performed)	15,000	18,750
		Orthodontic appliance (removable)	35,000	43,750
		Tooth extraction_ 1st Tooth	4,500	5,625
		Tooth extraction_ Additional (per Tooth)	4,500	5,625
		Tooth canal therapy	15,000	18,750
		Apicectomy and retrograde RCT	15,000	18,750
		Apexification.	10,000	12,500
		Anterior jacket crown acrylic per tooth	15,000	18,750
		Anterior porcelain crowns per tooth	45,000	56,250
		Post retained crown per tooth	50,000	62,500
		Impression for study models	5,000	6,250
2	Endodontic treatment			-
		Anterior tooth (single canal)	15,000	18,750
		Posterior tooth multiple canals	20,000	25,000
		Apicectomy and retrograde RCT	15,000	18,750
	Note: Fees for gold and other metallic restorations			-
3	Oral and maxillofacial surgery			-
		Surgical extraction/minor oral surgery	15,000	18,750
		Mandibular fractions requiring IMF	50,000	62,500
		Mandibular fractions not requiring IMF	3,000	3,750

		Zinc Oxide/Eugenol dressing for dry sockets	3,000	3,750
		Apicectomy	15,000	18,750
		Biopsy under LA	7,000	8,750
		Re-Implantation of one tooth	5,500	6,875
		Incision and drainage	10,000	12,500
		Daily dressing	1,000	1,250
4	Restorative density prosthetic services			-
		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
		Acrylic lower denture	35,000	43,750
		Denture repair	5,000	6,250
		Debasing	5,000	6,250
		Relining	4,500	5,625
		Impression for study models	5,000	6,250
	Note:			-
	i. For all immediate dentures, add N 300 to the calculated cost above	Immediate dentures add 5000 to the calculated cost above		-
	ii. For full, upper and lower denture, add N300 to the calculated cost			-
	iii. Cobalt-chromium – based denture s will depend on prevailing market prices of the materials			-
	iv. Obturators: – double the cost of normal dentures			-
5	Conservation services			-
		Composite restoration per tooth	5,500	6,875
		Amalgam restoration per tooth	4,500	5,625
		Additional capsule per tooth	4,500	5,625
		Temporary dressing	3,000	3,750
		Porcelain used to metal bridges per (unit)	45,000	56,250
		Post-retained crown +cost of crown	50,000	62,500
		Anterior jacket crown: acrylic per tooth	15,000	18,750
		Anterior porcelain crowns per tooth	45,000	56,250

		Non-precious metal crown (for posterior tooth) chrome cobalt full metal crown (posterior)	20,000	25,000
		Porcelain fused to metal (anterior)	45,000	56,250
Anesthesiology - 520				-
	Anaesthesia Services			-
1	General Anaesthesia (GA)			-
2	Regional Anaesthesia (RA)			-
3	Local Anaesthesia (LA)			-
Ophthalmology - 521				-
1	Elective major operation			-
		ECCE + PCIOL	60,000	75,000
		ECCE + PCIOL + TRABEC	60,000	75,000
		TRABEC + MMC	60,000	75,000
		Dacryo Cystorhinstomy	60,000	75,000
		Squint surgery	60,000	75,000
2	Elective minor operation			-
		Excision biopsy of conj. Lesion at cost	25,000	31,250
		Pterygium Excision at cost	25,000	31,250
		Chalazion I & C	25,000	31,250
		LID DEFORITIES REPAIR(Ectropian, Entropion etc)	25,000	31,250
		MMC: at cost	5,000	
3	Elective destructive operation		50,000	
		Evisceration		
		Evisceration	50,000	62,500
		Enucleation	50,000	62,500
		Exenteration	50,000	62,500
4	Emergency operation		35,000	43,750
		Lid Laceration Repair	35,000	43,750
		Corneal/Corneoscleral Repair	35,000	43,750
		Paranthesis + AC wash out	35,000	43,750
5	Clinic procedures			-
		Saline irrigation	2,000	2,500

		Conjunctival FB removal	2,000	2,500
		Corneal FB removal	2,000	2,500
		Epilation	2,000	2,500
		Glass rodding	2,000	2,500
		Intensive Eye Medication	2,000	2,500
		IOP/Dilation/Staining	2,000	2,500
6	Optometry services			-
		Refraction	2,000	2,500
		Visual Field Test	7,500	9,375
		Frames and Lenses	25,000	
ENT Otorhinolaryngology - 522				
1	Clinic Procedures			
		Ear syringing	2,500	3,125
		Removal of foreign body in the ear, nose and throat	5,000	6,250
		Post Operative Consumables	At cost	
		Nasal packing for epistaxis	1,500	1,875
		Antrum washout	5,000	6,250
		Incision and drainage	5,000	6,250
		Minor surturing	20,000	25,000
		Biopsy	35,000	43,750
		Tracheostomy tube	35,000	43,750
		Tympanometry	10,000	12,500
Radiology - 523				
1	Investigations - General			-
		Skull	3,500	4,375
		Facial bones	2,500	3,125
		Sinuses	5,000	6,250
		Mandibles	5,000	6,250
		T.M.J	4,000	5,000
		Orbit	4,000	5,000
		Cervical views for spondylosis	5,000	6,250

	Cervical spine AP/Lat	5,000	6,250
	Thoracic Inlet	3,500	4,375
	Goiter views	5,000	6,250
	Chest PA	3,000	3,750
	Chest PA & Lateral	6,000	7,500
	CXR for PTB	3,000	3,750
	Chest for ribs	3,000	3,750
	Thoracic spine	5,000	6,250
	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
	S.I.J	5,000	6,250
	Coccyx	3,500	4,375
	S.C.J	3,000	3,750
	Abdomen- Erect And Supine	5,000	6,250
	Abdomen-Lateral Decubitus	3,000	3,750
	Acute Abdomen i.e. Chest + Abd/Erect Supine	8,000	10,000
	Pregnancy (abdomen)	3,000	3,750
	Pelvic	3,000	3,750
	Hip Joint	4,000	5,000
	Lateral Pelvimetry	3,000	3,750
	L/S + Hip Joint	6,500	8,125
	Invertogram	2,500	3,125
	Skeletal survey (4 Exp.) (i.e. CXR, Pelvis Lat skill & Lat spine)	8,500	10,625
	Shoulder Joint	5,000	6,250
	Acromio- Clavicular Joint	5,000	6,250
	Clavicle	2,500	3,125
	Scapula	3,000	3,750
	Acromion Process	3,000	3,750
	Humerus of Upper Arm	3,000	3,750

	Elbow Joint	3,000	3,750
	Radius and Ulna forearm	3,000	3,750
	Wrist Joint	3,000	3,750
	Carpal Joint i.e. Hand	3,000	3,750
	Scaphoid series	3,000	3,750
	Finger(s)	3,000	3,750
	Femur or Thigh	5,000	6,250
	Knee Joint	3,000	3,750
	Knee Joint + Oblique view	5,000	6,250
	Both Femora or Thigh	6,500	8,125
	Knee Joint Supplementary Technique	3,000	3,750
	Tibia and Fibula of knee	3,000	3,750
	Ankle Joint	3,000	3,750
	Ankle joint + Oblique views	5,000	6,250
	Tarsal bones or foot	3,000	3,750
	Toe(s)	3,000	3,750

2	Minor Investigations			cost plus 25%
	Fistulography (Depending on number of sinography of films used)	12,000		15,000
	Sialography	12,000		15,000
	Oral Cholecystogram	12,000		15,000
	Arthrography	12,000		15,000
	T Tube	18,000		22,500
	Bronchography	15,000		18,750
	Discography	15,000		18,750
	Gynaecography	15,000		18,750
	Operative Cholangiography	20,000		25,000
	Urethrography	12,000		15,000
	Loopogram	12,000		15,000
	Intravenous Urogram	20,000		25,000
	Micturating Cystourathrogram	15,000		18,750
	Intravenous Cholangiography	15,000		18,750
	HSG Hysterosalpingogram	20,000		25,000

		Percutaneous Transhepatic Cholangiography	15,000	18,750
3	Major Investigations			-
		Barium Swallow	12,000	15,000
		Barium meal	15,000	18,750
		Barium Enema	15,000	18,750
		Lymphangiogram	12,000	15,000
		Venography	12,000	15,000
		Myelogram	15,000	18,750
		Angio Studies	25,000	31,250
		Ultra Sound (Adult)	4,000	5,000
		Ultra Sound (Child)	2,000	2,500
		Prostate	4,000	5,000
		Ultra Sound of Joints	5,000	6,250
		Doppler Studies	10,000	12,500
		Ultra sound Guided Biospy	10,000	12,500
		Nasal Bones	4,000	5,000
		Optic Foramen	4,000	5,000
		Reporting of outside Film	3,000	3,750
		Reporting of C T Scan	5,000	6,250
		CT Scan - Brain: Inpatient	45,000	56,250
		CT Scan - Brain: Outpatient	50,000	62,500
		CT Scan - Abdomen: Inpatient	60,000	75,000
		CT Scan - Abdomen: Outpatient	65,000	81,250
		CT Scan - Sinuses, Mastoid and TMJ: Inpatient	35,000	43,750
		CT Scan - Sinuses, Mastoid and TMJ: Outpatient	45,000	56,250
		CT Scan - Thorax: Inpatient	60,000	75,000
		CT Scan - Thorax Outpatient	65,000	81,250
		CT Scan - Cervical Thoracic & Lumber: Inpatient	65,000	81,250
		CT Scan - Cervical Thoracic & Lumber: Outpatient	70,000	87,500
		CT Scan - Angio Studies: Inpatient	80,000	100,000
		CT Scan - Angio Studies: Outpatient	85,000	106,250

	<i>Note:</i>			
<i>I. The charges above do not include cost of contrast media or other materials that may be needed for the special studies.</i>				
	II.			
	III.	<i>Request from outside agencies shall attract 50% above the normal hospital charges</i>		
Optics - 524				
Optometry - 525				
Orthotics /prosthetics- 526				
Accidents and emergency (A&E) - 527				
1	Ambulance services	Hire of ambulance /undertaker vehicle	Assessed according to distance and period of engagement	
2	Orthopaedics and Trauma	Adults:		
		i. Special Operations	150,000	187,500
		ii. Major Operations	100,000	125,000
		iii. Intermediate Operations	50,000	62,500
		iv. Minor Operations	30,000	37,500
		Pediatrics:		-
		i. Special Operations	100,000	125,000
		ii. Major Operations	50,000	62,500
		iii. Intermediate Operations	35,000	43,750
		iv. Minor Operations	20,000	25,000
		Debridement:		-
		i. Minor	10,000	12,500
		ii. Medium	15,000	18,750

		iii. Major	25,000	31,250
		Dressing:		-
		i. Minor	1,000	1,250
		ii. Medium	1,500	1,875
		iii. Major	2,000	2,500
3	POP Applications	Pediatrics:		-
		i. Unilateral	2,500	3,125
		ii. Bilateral	5,000	6,250
		Adults:		-
		i. Unilateral	2,500	3,125
		ii. Bilateral	5,000	6,250
		Removal Of POP	1,500	1,875
		Osteotomy	1,700	2,125
4		Total Hip Replacement Without Cost of Implant	2,500 + additional fee	
	GOPD - 528			
	Endoscopy - 529			
	Cardio therapy - 530			
	Pulmonology - 531			
	LABORATORY SERVICES - 540			
	Microbiology and Parasitology - 541			
1	Microscopy, culture and sensitivity			
		Urine	1,500	1,875
		Swabs (Nasal, Throat and Vaginal)	1,500	1,875
		Sputum (Excluding T.B.)	1,500	1,875
		Stool for culture	2,000	2,500
		CSF examination (Excluding TB)	2,000	2,500
		Blood culture	5,000	6,250
		Pus and exudates (excluding T.B.)	1,500	1,875
		Aspirate M/C/S	1,500	1,875
2	Serological Examinations (RPR)			-

		VDRL Test /RPR/TPHA	600	750
		Widal Test	1,000	1,250
		Brucella Agglutination	1,000	1,250
		Weil-Felix Test	1,000	1,250
		A.S.O Titres	3,000	3,750
		Latex Agglutination Test	2,000	2,500
		Gonorrhea Test	2,000	2,500
3	T.B. Examinations			-
		Sputum Exudates etc for microscopy	600	750
		Sputum M/C/S	1,500	1,875
		Urine, sputum for culture, AFB sensitivity	600	750
4	Seminal Analysis			-
		Semen M/C/S	2,000	2,500
		Semen Analysis	2,000	2,500
5	Parasitology tests			-
		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
		Anaerobic culture	2,000	2,500
7	Microscopy			-
		Urine deposit (Microscopy)	600	750
		Peritoneal Exudates	500	625
8	Special Investigations			-
		Complement fixation test, including RPC FT	2,000	2,500
		Fluorescent antibody test, including FTA-20	At cost	
		Mycological sample for culture	2,000	2,500
		Identification of bacterial culture sent from outside source	Usual cost x 1.5	
		Water/Food, Public Health Sampling	5,000	6,250

Hematology/Blood Transfusion (Bank) - 542				-
1	Test/investigation			-
		PVC only	700	875
		FBC (PVC, WBC and Platelets	2,500	3,125
		Platelets	700	875
		ESR	700	875
		Retics	700	875
		Eosinophil count	700	875
		Prothrombin time	3,000	3,750
		Bleeding time	700	875
		Clothing time	700	875
		L.E. Cells	700	875
		HB Electrophoresis	700	875
		PTTK	2,500	3,125
		G6PD screening	1,000	1,250
		Bone marrow:		-
		i. Aspiration	5,000	6,250
		ii. Trephine	5,000	6,250
		iii. FNMA	3,000	3,750
		Peripheral blood film	1,500	1,875
		Special stain	4,000	5,000
2	Blood transfusion			-
		ABO and RH grouping	700	875
		Cross matching per unit	700	875
		Antibody screening	700	875
		Hb Sg Hb Sag	700	875
		Hepatitis C	700	875
		HIV:		-
		i. Inpatients	700	875
		ii. Outpatients	700	875
		Blood service:		-

		i. Adults	7,000	8,750
		ii. Children	3,200	4,000
		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
		Paternity test /blood group	5,000	6,250
		CD4	3,000	3,750
		VDRL	700	875
Chemical pathology - 543				-
1	Blood			-
		Total Bilirubin	1,000	1,250
		Conjugated Bilirubin	1,000	1,250
		Calcium	1,000	1,250
		Cholesterol	1,000	1,250
		Creatinine	1,000	1,250
		Bicarbonate	750	938
		Potassium	750	938
		Sodium	750	938
		Lithium	1,000	1,250
		Amylase	1,000	1,250
		Alkaline Phosphate	1,000	1,250
		Acid Phosphate (Total)	1,000	1,250
		Prostatic Acid Phosphate	1,000	1,250
		SGOT	1,000	1,250
		SGPT	1,000	1,250
		Liver Function Tests - Bilirubin ACP Phosphates/ AGCT, SGPT & Protein	5,000	6,250
		Glucose	1,000	1,250

		Inorganic phosphate	1,000	1,250
		Total protein	1,000	1,250
		Albumin	1,000	1,250
		Urea	1,000	1,250
		Uric acid	3,000	3,750
		Glucose tolerance	1,000	1,250
		Occult blood test	1,000	1,250
2	Urine			-
		Pregnancy test (neat)	750	938
		Pregnancy test (dilutions)	3,750	4,688
		Urinary proteins	750	938
		Urinary glucose	750	938
		GGT	1,000	1,250
3	Urine Bile Pigment	Magnesium	1,000	1,250
		Bilirubin	750	938
		Bile salts	750	938
		Ketenes	750	938
		Ph	750	938
		Specify gravity	750	938
		E&U	3,000	3,750
		E & U & Cr	4,000	5,000
		E & U + Chol.	4,000	5,000
		E & U	4,000	5,000
		Fasting & 2 hrs	2,000	2,500
		PSA	6,500	8,125
		T.G.	1,000	1,250
		HD chol.	1,000	1,250
		Urinalysis	750	938
		Lipid profile	4,000	5,000
	Note:	Urine substance abuse screening	7,000	8,750
	1. Children are to pay the same adult rate.			-

	2. Government hospitals – the same price			-
	3. Private Hospitals x 2.			-
	4. Non-Hospital Patients/Samples x 2.			-
3	Hormonal Assay			-
	T3	5,000		6,250
	T4	5,000		6,250
	TSH	5,000		6,250
	FSH	5,000		6,250
	LH	5,000		6,250
	Prolactin	5,000		6,250
	Progesterone	5,000		6,250
	Estrogen	5,000		6,250
	Testosterone	5,000		6,250
	SHBG	7,500		9,375
Histopathology - 544				
1	Small specimen			-
	Endometrial Curetting	6,000		7,500
	Cervical Biopsy	6,000		7,500
	Breast Biopsy	6,000		7,500
	Appendix	6,000		7,500
	Fallopian Tubes	6,000		7,500
	Lymph Node Biopsy	6,000		7,500
	Soft Tissue Biopsy	6,000		7,500
	Clitoris Biopsy	6,000		7,500
	Testicular Biopsy	6,000		7,500
	Vagus Nerves	6,000		7,500
	Tru-Cut Biopsy	6,000		7,500
	Skin Biopsy	6,000		7,500
2	Intermediate specimens			-
	Gastric And Duodenal Biopsies	6,000		7,500
	Bone Marrow Biopsy	6,000		7,500
	Bony Specimen	6,000		7,500
	Uterine Fibroids	6,000		7,500

		Prostate Gland	6,000	7,500
		Liver Biopsy	6,000	7,500
		Renal Biopsy	6,000	7,500
3	Big specimens			-
		Spleen	6,000	7,500
		Mastectomy	6,000	7,500
		Hysterectomy	6,000	7,500
		Stomach/intestine	6,000	7,500
		Thyroid gland	6,000	7,500
		Ovarian cyst/masses	6,000	7,500
		Note that all specimens from outside attract N8000	6,000	7,500
Anatomic-pathology - 545				-
1	Morbid Anatomy			-
		Surgical biopsies		-
		i. (inpatients/outpatients)	6,000	7,500
		ii. (Private hospitals)	6,000	7,500
		Cytology investigations:		-
		i. (inpatients/outpatients)	5,000	6,250
		ii. (private hospitals)	5,000	6,250
		Pap Smear	5,000	6,250
		Embalmmnt	10,000	12,500
		Washing and dressing of body	3,000	3,750
2	Autopsy pathology services			-
		Mortuary charges (Storage of corpse) - Inpatients:		-
		i. 1st three days	Free	
		ii. There after (day 4 and after)	1,500	1,875
				-
		Mortuary charges (Storage of corpse) - Outpatients:		-
		i. First three days	1,500	1,875
		ii. Thereafter (day 4 & above)	1,000	1,250

		Medical Reports:		-
		i. Overseas/Embassies	10,000	12,500
		ii. Local (excluding police and court)	5,000	6,250
<i>Note: patients shall pay the cost of special investigations/tests separately.</i>				
Hospital Accommodation - 563				-
1	Wards			-
		Amenity ward- VIP (per day)	7,500	9,375
		standard(per day)	5,500	6,875
		ICU (per day)	1,500	1,875
		A&E Ward	800	1,000
		Renal Ward (IPD/CAPD cases)	800	1,000
		Dormitory ward	800	1,000
		Children	700	875
		Emergency pediatrics unit	1,000	1,250
		Side room	2,000	2,500
Dietetics and Nutrition - 564				
1	Provision of feeding to Inpatients	Place:		
		Amenity ward - VIP	At cost	

4. BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	04	Hire of Auditorium	200,000.00	300,000.00	Per day
	120204	152	Hostel Accommodation	2,500.00	25,000.00	Per session
	120204	52	School Fees	31,500.00	254,800.00	Per session
	120204	154	Ambulance Services	50,000.00	50,000.00	Per day
	120204	152	Shop Rent	-	250,000.00	
	120204	153	Contract Registration	-	10,000.00	
	120204	153	Contract Acceptance	-	10,000.00	

BENUE STATE HOUSE OF ASSEMBLY

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120206	37	Sale of Handcars	500.00	1,000.00	Per copy
	120206	38	Sale of Votes & Proceedings	250.00	500.00	Per copy
	120204	161	Internet Services			When functional, rates will be determined.
	120204	144	Library Services			-do-

INFORMATION & CULTURE**1. MINISTRY OF INFORMATION AND CULTURE**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	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.

120208	04	Conference Hall	500/day	1,000/day	Per day
120204		Video Coverage	2,500/day	2,500/day	Per coverage
120206	41	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	11	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	30	Registration of Firms of Public Relation Consultant/Freelance Journalist	10,000.00	10,000.00	Yearly renewal is 50%.

2. BENUE STATE COUNCIL FOR ARTS & CULTURE MAKURDI

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	42	Sale of Arts and Crafts	200.00	200.00/300.00	Depending on item
	120204		Registration of Artist		3,000.00	Per a group of Artist.
	120207	38	Box Collection during production		30,000.00 50,000.00	Within the State Outside the State
	120207	05	Hire of Theatre & Public Address System		40,000.00 (Open Air) 50,000.00 (Indoor)	Per Program
	120204	20	Miscellaneous			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 ₦	REMARKS
	120206	01	Government Gazettes			Varies
	120206	43	Apper Forms	50.00	200.00	
	120206	44	Leave Forms	40.00	150.00	
	120206	45	File Jackets (OP)	50.00	150.00	

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	
120206	49	Govt. White Paper			Varies
120206	50	Analysis Forms	20.00	30.00	
120206	51	DVEA Books	1,500.00	3,500.00	
120206	52	Cash Book	1,500.00	2,500.00	
120206	53	Log Book	1,000.00	2,500.00	
120206	54	Tally Card	20.00	70.00	
120206	55	Stores Requisition	300.00	700.00	
120206	56	Cash Book Receipt	350.00	1,000.00	
120206	57	Calendars (full cls)	1,000.00	1,500.00	
120206	58	Almanacs (full cls)	250.00	700.00	
120206	59	Memo Sheets	150.00	300.00	
120206	60	Fin. Regulation	2,000.00	3,500.00	
120206	61	Civil Service Rules	3,000.00	5,000.00	
120206	62	VO Booklet	500.00	800.00	
120206	63	Adj. Vouchers	30.00	800.00	
120206	64	Imprest Waarr Booklet	500.00	800.00	
120206	65	BNT 44 Forms	10.00	150.00	
120206	66	Record of Service	50.00	200.00	
120206	66	Travelling Claims Form	50.00	100.00	
120206	68	1 Night Allowance	300.00	700.00	
120206	69	Overtime Forms	30.00	100.00	

4. PRINTING DEPARTMENT

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
	120204	82	Printing Charges	At 33% profit margin	At 35% profit margin	Price to depend on the cost of production of jobs.
	120204	179	Servicing of Manual Typewriters	500.00	2,000.00	This does not include spare parts which clients are to provide.
	120204	180	Servicing of Duplicators/Photocopiers	1,000.00	2,500.00	-do-

5. BENUE PRINTING AND PUBLISHING CORPORATION

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES			
	120206	01	Sale of the Voice	50 old rate	200.00			
			ADVERTISEMENT (EFFECTIVE JANUARY 2020)					
			SIZE	Old Rates ₦ (Colour)	Old Rates (Black & White)	NEW RATES ₦ (Colour)	New Rates Black & White	Special Positions
	120204	561	Center Spread full page			700,000.00	500,000.00	Front Page ₦3m
	120204	562	Center Spread half page			450,000.00	300,000.00	Half Page ₦ 1.5M
	120204	563	Full Page	60,000.00	40,000.00	250,000.00	180,000.00	
	120204	564	Half Page	40,000.00	25,000.00	180,000.00	150,000.00	Front page 5X6 ₦300,000.00
	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			200,000.00	170,000.00	Under Masthead 2X6 ₦ 150,000.00
	120204	567	10X5			200,000.00	160,000.00	Front Page Strip 6X2 ₦ 120,000.00
	120204	567	10x4			180,000.00	130,000.00	
	120204	567	10x3			150,000.00	100,000.00	Back Page Strip ₦ 100,000.00
	120204	567	9X6			190,000.00	170,000.00	
	120204	567	9X5			160,000.00	130,000.00	Front Page Ear Piece 2X2 ₦ 35,000.00
	120204	567	9X4			150,000.00	90,000.00	Back Page Ear Piece (2x2) ₦ 20,000.00
	120204	567	9X3			90,000.00	60,000.00	
	120204	567	8X6			160,000.00	140,000.00	LOOSE INSERTS

120204	567	8X5			110,000.00	90,000.00	Magazine 100 Copies ₦ 30,000.00
120204	567	7X6			160,000.00	90,000.00	Handbills/Le aflets ₦ 25,000.00
120204	567	7X4			130,000.00	80,000.00	Handling Charges
120204	567	6X5			90,000.00	60,000.00	5-10 Insertions
120204	567	6X3			50,000.00	30,000.00	11-29 Insertions
120204	567	6X2			45,000.00	28,500.00	21 and Above
120204	567	5X2			27,500.00	20,000.00	
120204	567	4X2			15,000.00	10,000.00	
120204	567	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	
120204	567	2X1	1,000.00	1,000.00	5,200.00	4,500.00	
120204	567	1X1			3,500.00	3,000.00	
120204	569	Change of Name	2,500.00	2,500.00			

6. RADIO BENUE

S/ No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	545	Sports Announcements/Jingles (Sale of Commercial) 1 - 60 Words 61 - 90 Words 91 - 120 Words	1,200.00 1,800.00 2,200.00	1,200.00 1,800.00 2,200.00	For Companies, Govt. Ministries, Local Govt. and Financial Institutions, FM Channel
	120204	546	Personal Paid Announcement 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	AM Channel
	120204	547	Political Adverts and Jingles 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	Political Adverts/Jingles, FM Channel

120204	556	Commercial News (Classified News) -Political Conference -Press Briefing -Sponsored News Commentary, Goodwill messages	5,000.00 7,000.00 10,000.00 7,500.00	5,000.00 7,000.00 10,000.00 7,500.00	
120204	557	Musical Programmes			Sponsorship of all Musical Programmes is not negotiable.
120204	558	PHONE-IN PROGRAMME 30 minutes 45 minutes 60 minutes 30 minutes 45 minutes 60 minutes		50,000.00 60,000.00 75,000.00 55,000.00 65,000.00 75,000.00	AM CHANNEL FM CHANNEL
120204	559	COMMERCIAL NEWS Classified News Political News News Coverage News Coverage Sponsored News Commentary Congratulatory News		5,000.00 7,500.00 15,000.00 20,000.00 50,000.00 7,500.00	Combined Service Within Makurdi Outside Makurdi Airtime Only
120204	560	MESSAGE BROADCAST Non-Political 1 Minute 2 Minutes 3 Minutes 5 Minutes		3,000.00 5,000.00 8,000.00 12,000.00	AM/FM CHANNEL
		SPONSORSHIP OF ALL MUSICAL PROGRAMMES			RATES ARE NEGOTIABLE BASED ON DURATION.
120204	561	HYPES 1 Minute 2 Minutes 3 Minutes		7,500.00 10,000.00 12,000.00	AM/FM CHANNEL
120204	562	MISSING ITEMS 1-60 Words/30 Seconds 61-90 Words/45 Seconds 91-120 Words/60 seconds		750.00 800.00 900.00	

120204	181	Administration of Estate of Deceased persons	10%	10%	
120205	01	Fines	10%	10%	Commission on recovered rent to Tribunal.
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	
120206	70	Auction of Claimed and Under Claimed Property	10%	10%	The registrar of rent Tribunal should liaise with Board of Survey to properly value the items to be disposed off in line with the prevailing depreciable market value of such items.

2. THE JUDICIARY

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
120204		01	Court Fees			See second schedule part 1 page 194 of the High Court of Benue State (Civil Procedure) Rules 2021
120205		01	Court Fines			-do-
120204		26	Probate Fees			-do-
120204		01	Fees Payable in High Court			-do-
120204		01	Court Fees	2,500.00	2,500.00	
			1. Recovery of specific sum			
			(a.) Not exceeding ₦250,000.00			
			(b.) Exceeding ₦250,000.00, ₦10.00 per cash additional ₦250,000.00 or part thereof		30,000.00	
			(c.) Maximum Fee	30,000.00		

120205	01	Matrimonial Causes Court Fees Filling an application under section 30 of the Matrimonial Causes act (Cap 220) for leave of institute proceedings Maximum Fee			See second schedule part 1 page 194 of the High Court of Benue State (Civil Procedure) Rules 2021
120204	26	Legitimacy Cases	2,500.00	2,500.00	

3. CUSTOMARY COURT OF APPEAL

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

PUBLIC ACCOUNTS

1. AUDIT DEPARTMENT (STATE)

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Registration of Firms of Accountants and Auditors	10,000.00	50,000.00	Renewal is 50% Yearly
	120204	183	Fees on Review of Final Account of Parastatals			10% of Audit fee
	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	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Registration of Firms of Chartered Accountants	15,000.00	40,000.00	
	120204	30	Renewal	10,000.00	20,000.00	

MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	42	Registration/Renewal of Association Fees	4,000.00	10,000.00	Renewal is 50% of cost of registration.
	120204	42	Registration of Non-Governmental organizations	10,000.00 3,000.00	20,000.00 5,000.00	-do-
			Social/Religious Organizations, Humanitarian/Philanthropic			
	120204	30	Registration/Renewal of Cinematography License Cinema Theatre	15,000.00	20,000.00	
	120204		Video Centre	5,000.00	7,000.00	Per annum
	120207	83	Revenue from Day Care Centre	300.00	500.00	Fee per child for month.
	120207	39	Training and Development	500.00	1,000.00	Per month
	120207	40	Business Unit	1,000.00	1,500.00	Per month
	120208	13	Rent on IBB Main Square	7,000.00	10,000.00	Per day
	120207	41	Commercial Functions	20,000.00	30,000.00	-do-
	120208	04	Rent on Conference Hall	2,000.00	5,000.00	-do-
	120207	10	Earnings from M. Kontagora Hostel			
	120207	10	Double Room	1,200.00	2,000.00	Per Night
	120207	10	Double Suite	2,000.00	3,000.00	-do-
	120206	71	Sale of Public Collection Receipt			
	120208	13	Rent on IBB Square Shopping Centre			
	120208	14	Annual Rent on IBB Flat	30,000.00	50,000.00	-do-
	120204	12	Registration Fee at Pauline Maka's Day Care Centre	300.00	500.00	Fee per child for month.
	120208	04	Hire of Hall	100.00	1,000.00	Per day
	120204	15	Open Space	2,000.00	2,500.00	Per day
	120207	83	Day Care Centre	1,000.00	2,000.00	Monthly
	120207	54	Children Amusement park	10,000.00	20,000.00	Per event
	120207	10	Maimuna Kontagora Hostel	2,500.00 5,000.00	5,000.00 7,000.00	Minimum Maximum
	120204	42	Registration of ASSOC	4,000.00	10,000.00	Renewal is 50% cost of Reg.
	120204	09	Registration of NGO	10,000.00	20,000.00	

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

WORKS AND HOUSING

1. MINISTRY OF WORKS

S/ No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	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
	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
			SERVICING OF MOTOR VEHICLE			
	120207	83	Motor Car	500.00	500.00	Materials/Accesso- ries 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-
	120207		Advert on Street Light Poles	6,000.00	6,000.00	
	120207	87	Fire Service Fee			
	120204	28	Issuance of Means of Escape and Fire protection Cert. to Private Building Converted for	1000.00/ 5000.00	1000.00/ 5000.00	Issuance/Yearly Renewal respectively
	120207	88	Services Requiring Use of Special Equipment		1,000.00	Per tool
	120207	89	Turn-out	50.00	150.00	

120207	90	Pumping	30.00	30.00	
120204	133	Basic Fire Fighting Course	500.00	1,000.00	Per Course per trainee
120204	133	Training Using Breathing Apparatus	500.00	500.00	Per Week Per trainee
120204	133	Industrial Course	1,000.00	2,000.00	-do-
120204	133	Instructors Course	1,000.00	2,000.00	-do-
120209	09	Lease Equipment			
120207	45	Hire of Ladder	100.00	200.00	Per day
120207	91	One Length of Hose	100.00	200.00	Per day
120208	17	Rent on Other Equipment	50.00	100.00	Per Hour per Equipment
120204	133	Induction Course on Fire Protection/Prevention	500.00	1,000.00	Per Participant per Course
120204	28	Cultivation Fee on Service Rendered other than Fire Fighting	100.00	100.00	
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	3,000.00	-do-
120204	28	Issuance of Means of Escape and Fire protection Cert. to Hotels with more than 10 Chalets of International Standard	3,000.00	3,000.00	
120204	28	Issuance of Means of Escape and Fire Protection Cert. to Hotels with less than 10 Chalets of medium Standard & Restaurants	3,000.00	3,000.00	-do-
120209	10	Lease of Petrol Pump	10,000.00	10,000.00	Monthly
120207	46	WORKSHOP ACCOUNT Valuation of Vehicle	1,000.00	1,000.00	Per Vehicle
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	Servicing of Motor Vehicle			

120207	50	Motor Car	300.00	350.00	Materials/Accessories 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	
120207	54	Strengthening of Shaft	500.00	500.00	
120207	55	Reboiling of engine Block		3,000.00	
120207	56	Motor Cycle	150.00/300.00	300.00/500.00	Per engine Block
120207	56	Motor Cycle	300.00/300.00	300.00/300.00	-do-
120207	56	Fixing of Motor Cycle Connecting rod	150.00	300.00	
120204	10	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	14,000.00	Per Inspection

2. MINISTRY OF HOUSING

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	18	Rent on J. S. Tarka Foundation Hall	5,000.00	15,000.00	
	120208	19	Rent on J. S. Tarka	20,000.00	30,000.00	
	120204	10	Electrical Design			
	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 (Residential)	5,000.00	10,000.00	Per Building
			(Commercial)	8,000.00	15,000.00	
	120204	544	Filling Station (4 Pumps)	5,000.00	10,000.00	Per Station
			(6 Pumps)	10,000.00	15,000.00	
			NOTE: Each Air Conditioner Attracts Additional ₦500.00			

INFRASTRUCTURE MAINTENANCE CHARGE

120204	545		INFRASTRUTURE MAINTENANCE CHARGES (INDIVIDUALS)			
			Living House (Room and Parlour) Non Commercial	-	250.00	Per month
			Living House (Room and Parlour) Commercial	-	250.00	Per month
			Living House (Bungalow Flat) Non Commercial	-	300.00	Per month
			Living House (Bungalow Flat) Commercial	-	500.00	Per month
			Living House (Storey Building) Non-Commercial	-	500.00	Per month
			Living House (Storey Building) Commercial	-	500.00	Per month
			Living House (Storey Building) Commercial Single Shops	-	1,000.00	Per month
			Living House (Storey Building) Commercial Plaza	-	2,500.00	Per month
			Industries and Industrial Building	-	3,500.00	Per month
			Clinics and Hospitals	-	3,500.00	Per month
			Petrol Filling Stations	-	3,500.00	Per month
			Banks and Financial Houses	-	5,000.00	Per month
			OTHER COPERATE BUILDINGS			
			Schools and Colleges	-	1,000.00	Per month
			Markets	-	1,000.00	Per month
			Water Treatment Plants/Factories	-	1,000.00	Per month
			Motor Pack and garages	-	1,000.00	Per month
			Hotels and Event Centres	-	1,000.00	Per month
			Betting Centres and Casinos	-	1,000.00	Per month

INFRASTRUCTURE MAINTENANCE LEVY RATE

S/NO	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		
A	Large scale	240,000.00	120,000.00
B	Medium scale	120,000.00	60,000.00
C	Small scale	60,000.00	30,000.00
D	Others	36,000.00	18,000.00
4	Construction companies		
A	Major	240,000.00	120,000.00
B	Minor	120,000.00	60,000.00
C	Others	60,000.00	30,000.00
5	Banks		
A	Commercial/merchant	120,000.00	60,000.00
B	Community	60,000.00	30,000.00
C	Others	36,000.00	18,000.00
6	Supermarket		
A	Departmental stores	36,000.00	18,000.00
B	Shopping mall	24,000.00	12,000.00
C	Others	12,000.00	6,000.00
7	Hotel		
A	5 star hotel	36,000.00	18,000.00
B	4 star hotel	24,000.00	12,000.00
C	3 star hotel	12,000.00	6,000.00
D	Motels	6,000.00	3,000.00
8	Restaurants		
A	Major	12,000.00	6,000.00
B	Others	6,000.00	3,000.00
9	Hospitals/clinic/maternity homes	12,000.00	6,000.00
10	Law firms	12,000.00	6,000.00
11	Consulting firms	12,000.00	6,000.00
12	Petrol station	24,000.00	12,000.00
13	Block-making industrial	12,000.00	6,000.00
14	Heavy industrial equipment dealers	24,000.00	12,000.00
15	Office equipment electronic dealers	24,000.00	12,000.00
16	Private school and institution	12,000.00	6,000.00
17	Laundry	6,000.00	3,000.00
18	Communication/Computer Shops		

120204	45	Consent to Sub-lease	3,000.00	3,000.00	
120204	45	Consent to part surrender	3,000.00	3,000.00	
120204	45	Power of Attorney			
		(d) Revocable	3,000.00	3,000.00	
		(e) Irrevocable	3,000.00	3,000.00	
120204	45	Request for revocation order	3,000.00	3,000.00	
		SEARCH FEES			
120204	45	Consent to Assign	5,000.00	5,000.00	
120204	45	Consent to Mortgage	5,000.00	5,000.00	
120204	45	Consent to Sub-lease	5,000.00	5,000.00	
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	
120209		Accumulation of Ground Rent: Penal rent	½ of annual rent	½ of annual rent	
120204	38	Survey Fees	50.00/M ² 1 st ½ hectre thereafter 25.00 per M ²		
120204	580	Court appearance at the instance of the plaintiff	1,000.00/day	1,000.00/day	
		DOCUMENT REGISTRATION:			
120204	37	Deed of Assignment	3% of consideration or 1% assessed value whichever is higher	3% of consideration or 1% assessed value whichever is higher	
120204	37	Deed of Mortgage	2.5% of consideration	2.5% of consideration	

120204		Deed of Release	5,000.00	5,000.00	
120204	37	Deed of Sub-lease	2.5% of consideration	2.5% of consideration	
120207	60	Power of Attorney	5,000.00	10,000.00	
120205	27	Late Submission of Documents for Registration	200.00/day	200.00/day	
120204	47	Deed of Surrender/Registration thereof	2,000.00	2,000.00	
120204	47	Confirmation of Title	5,000.00	10,000.00	

APPLICATION FOR PLOT/AND ALLOCATION

		Govrt. Layout 1no plot		
		Residential		10,000.00
		Commercial		
		Industrial		50,000.00
		Agric/Missionary		10,000.00
		Plot Extension		
		Residential		10,000.00
		Commercial		30,000.00
		Industrial		100,000.00
		Agric/Missionary		10,000.00
		Change of Use		
		Residential		20,000.00
		Commercial		35,000.00
		Industrial		50,000.00
		Agric/Missionary		20,000.00

PREMIUM PAYMENT FOR STATE GOVERNMENT PLOT ALLOCATION

		Residential		
		Makurdi Urban		120/m ²
		Local Government Headquarter		120/m ²
		Rural Area		120/m ²
		Commercial		
		Makurdi		200/m ²
		Local Government Headquarter		150/m ²
		Rural Area		100/m ²
		Industrial		

		Makurdi Urban	350/m ²	
		Local Government Headquarter	250/m ²	
		Rural Area	150/m ²	
		Agric/Mission/Voluntary agencies,		
		Makurdi	80/m ²	
		Local Government Headquarter	50/m ²	
		Rural Area	30/m ²	
		C O F O FEES		
36		Residential		
		(a)High Brows Areas	100.00 M2	
		(b)Other Areas	50,000.00	
37		Commercial Land	150.00/M2	
38		Industrial Plots	10.00M2	
39		Missions, Voluntary agencies and Agric land	50,00/M2	
581		Registration of cert. Of Consent	2,000.00	
		Auction property by Court Order	5,000.00	
37		Preparation fee	200.00	
37		Supplementary C of O Preparation Fee	10,000.00	
38		Re-Establishment of beacons	2,500 per beacon	
37		Regularization	5% of assessed Value	
28		Contravention	5% of assessed Value	

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

I	Residential	₦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	C of O	₦ 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	
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

			GROUND RENT: MAKURDI URBAN AREA PER M² PER ANNUM		
	120209	11	Residential Land	10.00/ M ² /ANN	10.00/ M ² /ANN
	120209	12	Trade with Residence	20.00/ M ² /ANN	30.00/ M ² /ANN
	120209	13	Commercial land	15.00/ M ² /ANN	20.00/ M ² /ANN
	120209	14	Industrial Land	15.00/ M ² /ANN	15.00/ M ² /ANN
	120209	15	Wholesale shop, Motor shop, Bookshop, Med- Services, Hotels and Restaurants	15.00/ M ² /ANN	15.00/ M ² /ANN
	120209	16	Petrol Filling Stations	25.00/ M ² /ANN	50.00/ M ² /ANN
	120209	17	Voluntary Agencies and Missions	5.00/M ² / ANN	15.00/M ² / ANN

120209	18	Other Urban Areas	50 % of Makurdi Urban Areas	50% Of Makurdi Urban Area	
120209	19	Rural Area	25% of Rate of other Urban Areas	25% of Rate of other Urban Areas	
		AGRIC FARM LANDS AND AGRO INDUSTRIES			
120209	20	Animal Husbandry-Rural Area	5.00/M ² /ANN	10.00/M ² /ANN	
120209	21	Animal Husbandry-Rural Area	5.00/M ² /ANN	5.00/M ² /ANN	
120209	22	Agro Industrial (Rural Areas Only)	5.00/M ² /ANN	10.00/M ² /ANN Rural 15.00 M ² Urban	
		RESIDENTIAL/VOLUNTARY/AGENCIES MISSION:			
120209	36	High Brows Areas	100.00M ²	100.00M ²	
120209	37	Other Areas	50.00M ²	50.00M ²	
120209	38	Commercial Land	150.00M ²	150.00M ²	
120209	39	Industrial Plots	100.00M ²	100.00M ²	
120209	40	Conversions			
120209	41	Residents, Missions & Voluntary	30.00M ²	30.00M ²	
120209	42	Commercial	50.00/M2	50.00/M2	

2. MINISTRY OF LANDS AND SURVEY

S/NO	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	03	Hire of Vehicles			Details in App. B
	120204	581	Registration of Cert of Consent Auction Property by Court Order	2,000.00 5,000.00	2,000.00 5,000.00	
	120204	37	Preparation fee	200.00	200.00	
	120204	37	Supplementary 'C' of 'O' preparation fees	500.00	10,000.00	
	120204	38	Re-Establishment of beacons		2,500 per beacon	New Item
	120204	37	Regularization		5% of assessed value	New Item
	120205	28	Contravention		5% of assessed value	New Item

APPENDIX B:**SCHEDULE OF LAND RENTS AND CHARGES IN BENUE STATE**

1. Valuation Fees	
Reviewed Rates	₦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	
All such applications that have gone to title should be converted to certificate of occupancy.	
All other chargeable fees been applicable.	
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	10% of land value
(d) Mission/religious	2% of land value
(e) Farming	2.5% of land value
4. Regularization/development in unplanned area	
(a) Residential	₦80-120/m ²
(b) Commercial	₦100-150/m ²
(c) Educational	₦50-250/m ²
(d) Farming	₦25-70/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	MAKURDI/GBOKO/ OTUKPO	OUTSIDE MAKURDI/GBOKO/ OTUKPO
	RESIDENTIAL		
1	NATIVE COMPOUND(HUTS)	1,000.00	500.00
2	TENEMENT BUILDINGS		
	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		
	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		
i. 1 No. duplex	20,000.00	10,000.00
ii. Twin duplex with B/qtr	25,000.00	12,500.00
iii. Block of duplex	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
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
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	10,000.00

12 FILLING STATION		
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 FACILITIES		
i. Restaurant/catering/fast food	20,000.00	10,000.00
ii. Hotel-15 No. Chalets	20,000.00	10,000.00
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		
i. Private dispensary/clinic/maternity	5,000.00	3,000.00
ii. Cottage hospital/clinic	10,000.00	5,000.00
iii. Secondary hospital (referral)	30,000.00	15,000.00
iv. Tertiary hospital (teaching hospital standard)	100,000.00	50,000.00
15 INDUSTRY/MANUFACTURING FACILITY		
i. Processing/milling factory	10,000.00	5,000.00
ii. Cottage industry	15,000.00	7,500.00
iii. Manufacturing industry	150,000.00	100,000.00
iv. Industry-multi-national	500,000.00	100,000.00
16 FINANCIAL INSTITUTION		
i. Microfinance bank	50,000.00	50,000.00
ii. Commercial bank	500,000.00	300,000.00
iii. Mortgage bank	150,000.00	100,000.00
iv. Other financial institutions	100,000.00	50,000.00
17 COMMUNICATION FACILITY		
a. Radio station	100,000.00	60,000.00
ii. T.V station	120,000.00	80,000.00
iii. Satellite facility	50,000.00	50,000.00
iv. Others	50,000.00	50,000.00
18 MISCELLANEOUS USES		
i. Private motor park	20,000.00	10,000.00
ii. Market/warehouse	10,000.00	8,000.00
iii. Private abattoir	5,000.00	3,000.00
iv. Quarry/mines	500,000.00	500,000.00
v. Event centre	15,000.00	10,000.00

vi. Sand excavation site	5,000.00	3,000.00
vii. Mortuary/burial ground.	5,000.00	5,000.00
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 paved courtyard	2.5%	
iii. private transformer	3%	
iv. additional accommodation than is prescribed.	10%	
v. private security	2.5%	

SCIENCE & TECHNOLOGY**1. MINISTRY OF SCIENCE AND TECHNOLOGY**

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Annual subscription of indigenous technology	1,500.00	2,500.00	Per annum
	120204	90	Annual subscription of all artisans/craftsmen	1,500.00	2,400.00	-do-
	120204	55	Cyber cafes	5,000.00	7,000.00	-do-
	120204	56	Computer business centre	3,000.00	5,000.00	-do-
	120204	56	Computer training institute	10,000.00	10,000.00	-do-
	120201	67	Establishments of computer institutions	20,000.00	20,000.00	
	120207	01	Consultancy Services on IT solutions and installations	10,000.00	10,000.00	Charges depend on submission of clients.
	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 communication masts	200,000.00	300,000.00	
120204	574	TV satellite communication	20,000.00	20,000.00	Yearly payment
		Vendors			-do-
120204	575	Satellite Disk TV users (cable TV)	2,000.00	2,000.00	-do-
120204	576	Scratch card certified vendors	5,000.00	5,000.00	-do-
120204	577	Establishment of Led Electronic Bill Board	100,000.00	100,000.00	-do-
120204	578	Annual subscription on Led Electronic Board	50,000.00	50,000.00	-do-
120209	23	Surface rents on sharp sand/plaster sand and laterite	500.00	1,000.00	Per Tipper Load
			300.00	500.00	-30 Tonnes and above
			100.00	300.00	- Below 30 Tonnes but more than 10
					-10 Tonnes and below
120209	24	Surface rents on collection of gravel	1,000.00	1,500.00	Per Tipper Load
			500.00	1,000.00	-30 Tonnes and above
			200.00	500.00	- Below 30 Tonnes but more than 10
					-10 Tonnes and below
120209	27	Surface rents on mining of limestone	60,000,000.00	90,000,000.00	Per annum/site
120204	28	Collection of sand	300.00	500.00	Per cubic metre
120204	29	Gravel	500.00	700.00	-do-
120204	30	Earth	250.00	500.00	-do-
120207	60	Remittance from Science and Technical colleges	300.00	500.00	-do-

120204		Quality control	30.00	50.00	Per student/ term
120204	48	Development levy	660.00	1,000.00	-do-
120204	48	Sports levy	80.00	100.00	-do-
120207	61	Application for establishment of Science/Technical Colleges related Science and Technical establishment	100,000.00	200,000.00	
120204	583	Registration of generators	1,000.00	1,000.00	
120201	66	Burnt bricks sites	5,000.00	5,000.00	
120204	579	Science and technology competition fees	100.00	100.00	Per student
130101	04	Grants from 23 Local Govt. Council for development of science education in the state	50,000.00	100,000.00	Per month/ LGA
120204	53	Toxic emission from (generators/lorries/exhaust etc	25,000.00	25,000.00	
120201	22	Licence permit for Burn Bricks operators		15,000.00	For every year of operation

2. SOLID MINERAL REVENUES

(a) RATE OF CHARGES FOR SURFACE RENT MINING LEASE, QUARRY LEASE AND WATER-USE PERMIT

S/No.	Mineral Commodity	Per Cadastre Unit/Per Annum	Chargeable Rate(₦)
1	Coal	"	50,000.00
2	Barite	"	250,000.00
3	Marble	"	200,000.00
4	Iron Ore	"	350,000.00
5	Casiterite (TIN)	"	500,000.00
6	Tantalite	"	1,000,000.00
7	Columbite	"	500,000.00
8	Brine (Salt)	"	50,000.00

9	Lead			300,000.00
10	Mica			50,000.00
11	Wolframite			1,000,000.00
12	Lithium			50,000.00
13	Feldspar			50,000.00
14	Gypsum			50,000.00
15	Laterite			50,000.00
16	Sand			2,000,000.00
17	Stone Aggregate (for large scale (construction companies)			100,000.00
18	Stone Aggregate (for small scale)			1,000,000.00
19	Tourmaline			1,000,000.00
20	Ruby			1,000,000.00
21	Aquamarine			600,000.00
22	Topaz			600,000.00
23	Beryllium Ore			2,000,000.00
24	Gold			50,000.00
25	Kaoline			50,000.00
26	Zircon Sand			2,000,000.00
27	Sapphire			50,000.00
28	Phosphate			500,000.00
29	Amethyst			20,000.00
30	Clay			20,000.00
31	Shale			100,000.00
32	Bentonite			100,000.00
33	Crystal Quartz			30,000.00
34	Diatomite			500,000.00
35	Garnets			20,000.00
36	Industrial Quartz			100,000.00
37	Silica Sand			100,000.00
38	Soda Ash/Trona			

39	Talc	"	50,000.00
40	Zinc	"	300,000.00
41	Ilmenite	"	100,000.00
42	Bauzite	"	100,000.00
43	Bitumen/Tar Sand	"	100,000.00
44	Magnesite	"	100,000.00
45	Pyrite/Chalcopryrite	"	500,000.00
46	Rutile	"	100,000.00
47	Copper	"	300,000.00
48	Molybdenum	"	1,000,000.00
49	Bismuth	"	30,000.00
50	Manganese	"	30,000.00

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

S/No.	Mineral Commodity	Per Trailer/Tipper Load	Rate (₦)
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	500.00
8	Laterite, 7-Ton Tipper	Per Day	1,000.00
9	Laterite, 3-Ton Tipper	Per Day	500.00
10	Lead/Zinc (i.e ₦500.00 per bag X 20 bags = ₦10,000.00 per ton X 30 tones)	Per Trailer Load	300,000.00
11	Pyrite/Chalcopryrite (₦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 = ₦300,000)	Per Trailer Load	300,000.00

13	Tin (i.e ₦500 per bag X 20 bags = ₦10,000 per ton X 30 tons = ₦120,000)	Per Trailer Load	300,000.00
14	Tantalite (i.e ₦1,000 per bag X 20 bags = ₦20,000 per ton X 30 tons)	Per Trailer Load	600,000.00
15	Wolframite (i.e ₦200 per bag X 20 bags = ₦4,000 per ton X 30 tons)	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

MINISTRY OF RURAL DEVELOPMENT

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF SOURCES OF REVENUE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	14	Reg. of Community development association	10,000.00	15,000.00	
	120207	14	Renewal of Community development association.	1,500.00	1,500.00	
	120204	04	Renewal of cert.	1,500.00	3,000.00	

2. BERDA

S/ No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	PROPOSED NEW RATES ₦	REMARKS
	120201	03	Hire of construction equipment			
	120201	03	Bulldozers	20,000/30,000	20,000/30,000	Within/outside the state per day.
	120201	03	Pay Loader	10,000/15,000	10,000/15,000	-do-
	120201	03	Low Loader	15,000/20,000	15,000/20,000	-do-
	120201	03	Grade	15,000/20,000	15,000/20,000	-do-
	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.
	120201	03	Compressors	7,000/10,000	7,000/10,000	Within/outside the State daily.
	120201	03	Roller Vibrator	10,000/15,000	10,000/15,000	-do-
	120201	03	H-cranes	7,000/10,000	7,000/10,000	-do-
	120201	03	Tippers	7,000/10,000	7,000/10,000	-do-
	120201	03	Trucks	7,000/10,000	7,000/10,000	-do-
	120201	03	Tractors	8,000/12,000	8,000/12,000	-do-
	120201	03	Power Saw	7,000/10,000	7,000/10,000	-do-
	120201	03	Water Tanker	7,000/10,000	7,000/10,000	-do-
	120201	03	Motorized sprayer	10,000.00	10,000.00	Per day
	120201	03	Fuel			To be determined at Economic cost.
	120204	214	Receipts from Execution of projects/ contractors			Cost depends on nature and scope of job to be done.
	120207	01	Consultancy			-do-

LOCAL AFFAIRS

BENUE STATE INDEPENDENT ELECTORAL COMMISSION

S/NO	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	27	Election deposits			15% upward review of existing rates.
	120206	27	Fees from sales of forms			

MINISTRY OF CULTURE & TOURISM

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	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
	120201	65	Game License	10,000.00	10,000.00	Yearly Renewal is 100%
	120204	49	National Registration of Hospitality & other Tourism Enterprise			
	120204	570	Motels	200.00	500.00	Per annum per room
	120207	09	Tourism Enterprises	5,000.00	5,000.00	Regulated by Federal law
	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
	120204	54	Parks and Gardens			As stipulated in lease agreement
	120201	64	Picnics and License		30,000.00	Renewal is 50%.
	120204	571	Beauty Registration		50,000.00	Renewal is 50%.
	120204	49	Registration of Hospitality			
	120204	572	Hotels and Motels		3 Star & Above 200,000.00	Renewal is 50%.
					1 & 2 Stars 100,000.00	Renewal is 50%.
					Motels, ETC 50,000.00	Renewal is 50%.
	120207	09	Tourism Establishment			
	120204	573	Restaurants, Fast Foods		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		20,000.00	=do=
	120201	62	Night Clubs/Casinos & Conference Centres		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		5%	Per Charged Rate

HEAD OF SERVICE

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	10	Rent from Govt guest house i. Standard Rooms (3) ii. Presidential suite (1)		10,000.00 15,000.00	Per Night Per Night

MINERAL REVENUES

RATE OF CHARGES FOR SURFACE RENT MINERAL LEASE, QUARRY LEASE AND WATER-USE PERMIT

Mineral Commodity	Per Cubic Metre (m³) or Per Tonne (t) or Per Hectare (ha) or Per Day
Coal	20,000.00
Bauxite	250,000.00
Alumina	200,000.00
Iron Ore	150,000.00
Crude Oil	1,000,000.00
Gasoline	500,000.00
Crude Oil	1,000,000.00
Brine	50,000.00

- (3) The Board shall have such powers and duties as are conferred on it by this Law and any other Laws under this Law.

4(1) the State Board shall comprise :-

*Membership of
the Board.*

- (a) a Chairman who shall be a person experienced 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.
- (b) six (6) Ex-Officio Members not below the rank of Director from:
 - (i) Ministry of Finance;
 - (ii) Ministry of Industry Trade and Investment
 - (iii) Office of the Accountant General of the State;
 - (iv) Ministry of Lands, Survey and Solid Minerals;;
 - (v) Ministry of Agriculture
 - (vi) Ministry of Water Resources and Environment
- (c) two (2) Directors from the Internal Revenue Service;
- (d) three (3) persons appointed by the Governor on their personal merits one each from the three Senatorial Districts of the State;
- (e) the Legal Adviser to the State Internal Revenue Service; and
- (f) the Secretary of the State Internal Revenue Service who shall be an ex-officio member, shall be appointed by the Board from within the State Internal Revenue Service.

(3) Notwithstanding 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.

5 (1) Members of the Board shall hold office for a period of 4 years in the first instance and may be eligible for reappointment for another term and thereafter no more.

*Tenure and
remuneration
of members.*

(2) The Chairman and members of the Board excluding ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may determine.

(3) The Board may for the purpose of exercising its powers meet at least four (4) times in a year: **PROVIDED**, that the Chairman 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.

6 The Board shall be responsible for:-

*Functions of
the Board.*