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**LAW ESTABLISHING THE KOGI STATE BOARD OF INTERNAL REVENUE,  
ADMINISTRATION, HARMONIZATION OF TAXES, DUTIES, LEVIES, RATES,  
FEES AND CHARGES DUE TO THE STATE AND REVENUE APPEAL TRIBUNAL,  
LAW, 2017.**

**BE IT ENACTED BY THE KOGI STATE HOUSE OF ASSEMBLY AND BY THE** *Enactment*  
**AUTHORITY OF SAME AS FOLLOWS:**

1. This Law may be cited as the Kogi State Board Of *Citation and*  
Internal Revenue, Administration, Harmonization Of *Commencement*  
Taxes, Duties, Levies, Rates, Fees And Charges Due To The  
State And Revenue Appeal Tribunal Law and shall come into  
operation on the 27<sup>th</sup> day of January, 2017.
2. In this Law, unless the context otherwise requires- *Interpretation*  

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

**"Board"** means the Board of Internal Revenue  
established under section 3 of the Law;

**"Book"** means any register, document or other records of  
information and any account or accounting record however  
compiled, recorded, or stored, whether in written or printed  
form or micro-film, digital, magnetic or electronic form or  
otherwise;

**"Chairman"** means the Chairman of the Board appointed  
pursuant to section 4(a) of this Law; **"Commissioner"** includes  
the Commissioner charged with the responsibility for

matters relating to finance and  
Commissioners for a particular Ministry  
referred to in this Law;

**"Consultants"** include accountants, Legal  
Practitioners, or members of the Chartered  
Institute of Taxation of Nigeria, the Institute  
of Chartered Accountants of Nigeria,  
Association of National Accountant 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 meeting, however  
compiled, recorded or stored, whether in  
written or printed form or microfilm, digital,  
magnetic, electronic or optical form or  
otherwise and all types of information stored on  
computers and any other similar equipment;

**"Governor"** means the Governor of Kogi State;

**"Government"** means the Government of Kogi  
State and shall include a Local Government  
Council;

**"IRS/KGIRS"** means the Internal Revenue  
Service of the State

**"MDA"** means Ministry, Department or Agency  
of the State Government Service **"Member"**  
means a member of the Board and includes the  
Chairman;

"Officer" means any person employed in the Internal Revenue Service of the State and Local Government;

"person" includes an executor, trustee, companies of all status, partnership, community, family and individual;

"Revenue Collector" means a duly authorized officer of the Internal Revenue Service or of a Local Government Area Council;

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

"Tribunal" means the Kogi State Revenue  
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Appeal Tribunal established under this Law;

"State" means Kogi State of Nigeria;

"Tax" includes any duty, levy, rate, fee, charge or revenue accruable to the government in full or part under this Law, or any other enactment or Law; and

"Taxable person" includes, an individual or body of individuals (including a family, any corporation or sole proprietorship, trustee or executor) having income which is chargeable with tax under the provisions of this Law;

3. (1) There is established a body to be known as the Board Establishment of Internal Revenue (hereinafter referred to in this Law <sup>of the board of</sup> Internal as "the Board") whose operational arm shall be known as Revenue the Internal Revenue Service.

(2) The Board -

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

d) the common seal shall be authenticated by the signature of the Executive Chairman.

(3) The Board shall have powers and duties as are conferred on it by this Law or by any other Law, which may be enacted by the Kogi State House Assembly. (4) The Board shall comprise **Membership**

(a) the Chairman of the State internal revenue service as the Chairman of the State Board who a member of a

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relevant recognized professional body in the area of taxation, public administration, finance, law or management, appointed by the State Governor, shall be a person experienced in taxation and subject to confirmation by the State House of Assembly;

(b) Two Directors in the service of the State Internal Revenue Service;

(c) A Director from the State Ministry of Finance; a director from the State Ministry of Works;

(d) Six other persons appointed by the State Governor on their personal merit, two each representing a Senatorial District in the State; as members and

(e) The Secretary/Legal Adviser of the State Internal Revenue Service shall be the Secretary to the Board.

5.(1) The Chairman and members of the Board, shall hold **Tenure and office** for a period of five years in the first instance and may **remuneration** be eligible for reappointment for a further term of five years only.

2. The Chairman and members other than *ex-officio* members shall be paid such emoluments, allowances and benefits as may be determined by the Governor from time to time.

6. The Chairman of the Board shall - **Office and**  
Be the chief executive and accounting officer of the **Status of the Board Chairman**  
Internal Revenue Service;

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Be responsible for the execution of the tax policies of government and the day-to-day administration of the Internal Revenue Service; and

Hold office on such terms and conditions, as may be specified in his letter of appointment from the Governor of the State.

7. The Chairman as the chief accounting officer of the **Duty of internal revenue service** shall ensure that the Board - **Chairman**

(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  
(iii) all other revenues collected by the Internal Revenue Service, including income on investments;

(b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice; and

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

8. The Board shall report directly to the Governor of the state. **Reporting**  
**directly to the Governor**

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9.(1) There shall be a Secretary/Legal Adviser to the Board, **Secretary to**

**he Board** who shall be a legal Practitioner of not less than 15 and **qualification**  
years standing at the Bar

2. The Secretary/Legal Adviser shall - **Functions of**  
(a) issue notices of meetings of the Board; **The**  
**Secretary/**

- (b) keep the records of the proceedings of the Board; **Legal Adviser**  
and
- (c) carry out such duties, as the Chairman or the Board may from time to time direct.

10. (1) The Secretary shall summon the meetings of the **Meeting of Board**, whenever business requiring its attention **the Board** warrants at least once every quarter counting from the 1<sup>st</sup> of January.

(2) Two-Third of the members of the Board shall form a quorum for the purposes of the meetings of the board.

(3) The Chairman of the board or any member appointed by him shall preside the meetings of the board, provided that in the absence of the chairman, the members present may appoint any one from amongst them to so preside.

11. Notwithstanding the provisions of section 5 of this **Cessation of** Law, the Chairman or a member of the Board, shall cease **Office** to hold office if-

- (a) resigns his appointment as a member of the Board by notice, under his hand, addressed to the Governor; or
- (b) he becomes of unsound mind; or
- (c) he becomes, incapable of carrying out the functions of his office either arising from an infirmity of the mind or body; or
- (d) he is convicted of a felony or of any offence involving

- dishonesty or
- corruption; or
- (e) he becomes bankrupt or makes a compromise with his creditors; or

- (f) the Governor is satisfied, that it is not in the best interest of the Service or of the public, for the person to continue in office and the Governor shall remove him from office; or
- (g) he has been found guilty, of a breach of the code of conduct or other serious misconduct in relation to his duties; or
- (h) 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; or
- (i) in case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

12. The Board shall be responsible for: **Functions of the Board**

- (a) providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies; including the enumeration of taxable persons and properties.
- (b) formulating proposals, for expansion and increase in the internal revenue

- generation of the State;
- (c) ensuring, effectiveness and optimum collection of all revenues, including levies, all taxes and penalties due to the Government under the relevant Laws; to

the exclusion of any MDA of the government except otherwise authorized in this law, or delegated by the authority of the Board

- (d) doing all such things, as may be deemed necessary and expedient for the assessment and collection of the tax and accounting for all amounts so collected, in a manner to be prescribed by the Governor;
- (e) making recommendation where appropriate, to the Joint Tax Board on tax policy, tax reform; tax legislation, tax treaties and exemption as may be required from time to time;
- (f) making recommendations to the Governor, regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
- (g) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (h) generally, controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
- (i) doing such other things, as are in the opinion of the Board, necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

authorize any person within or outside Nigeria to receive any notice or other document 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

- (j) collecting all internally generated revenue in the State;

13(1) The Board shall be autonomous in the day-to-day **Autonomy of** running of the technical, professional and **the Board** administrative affairs of the Internal Revenue Service.

(2)The Board may appoint such other persons, to be employees of the Internal Revenue 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 or in writing,

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 or Chartered Accountants as monitoring agents to collect information, through audit and to monitor compliance with relevant tax laws, except as it relates to Assessment or Collection to do any act 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 the State Government.

14. (1) Subject to the provisions of this Law, the Board, may make staff 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, shall be applicable, with such modifications

**Staff  
Regulations**

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as may be necessary, to the employees of the Internal Revenue Service;

- (2) Staff regulations made under subsection (1) of this section, shall not have effect until approved by the Governor, and when so approved, shall be published in the 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 from time to time, determine.

- (3) If the Board thinks it expedient, that any vacancy in the 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 or transfer.
- (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 Internal Revenue Service, shall be entitled to pensions and other retirement benefits, as are prescribed under the relevant law.

- (i) without prejudice to the provision of section 14(4) herein, the Internal Revenue Service shall where the Board thinks it expedient and upon the written approval of the Governor published in the State Gazette, operate an independent pension scheme in line with the CONTRIBUTORY PENSION SCHEME established under the Pension Reform Act, 2014, for

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the purpose of payment of retirement benefits of employees to whom the scheme applies.

technical expertise and make recommendations to the Board;

- (ii) Where the Service elect to operate the Contributory (c) advise the Board, on all its powers and duties, Pension Scheme established under the Pension Reform specifically mentioned in sections 11 and 12 of this Act, 2014, the provisions of Pension Reform Act, 2014 Law; and shall apply to regulate the Pension scheme of the employees in the service of the Board.

(d) attend to such other matters, as may from time to time be referred to it by the Board.

- (iii) The terms and conditions of service, including remuneration, allowances, benefits and pensions of the 16. The Board, shall establish and maintain a fund, which Funds of employees of the Internal Revenue Service, shall be shall consist of and to which shall be credited - **the Board** determined by the Board, subject to the approval of the Governor.

(a) with "maximum" of Ten percent (10%) of all its own month's collection to finance salaries, allowances, bonuses, approved by the State House of Assembly.

overheads and capital projects, as may be 15 (1) There shall be a Technical Committee of the Board Establishment

Establishment of Technical Committee of the Board **Committee of of Technical** (b) all other monies, which may from time to time accrue (hereinafter referred to as "the Technical **the Board** to the Board, for other services including the Committee") disposal, lease or hire or any other dealing with, Which shall comprise- any property vested in or acquired by the Board;

- (a) The Chairman;
- (b) The Directors within the Internal Revenue Service;
- (c) The Legal Adviser/Secretary to the Internal Revenue Service;
- (d) Such monies, as may from time to time be granted to Internal Revenue Service and persons from the private the Board, by the State Government or donor sector who are experienced in revenue matters, as the agencies provided such grants are not intended Committee may consider necessary in the discharge of for purposes contrary to the objects and its duties; functions of the Board.
- (e) investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (f) all other costs, that may be necessary for the day to day operations of the Internal revenue Service;
- (g) any expenditure necessarily incurred by this Board in the discharge of it corporate social responsibility within the State to built up and sustain the good will of the Board in her inter relation with the public.
- (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.

17. The Board shall defray from the fund established pursuant to section 16 of this Law, all the amounts payable under or in pursuance of this Law, being sums representing -

- (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 committees set up by the Board, for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;
- (c) all remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) 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;

18. The Board, shall cause to be prepared, not later than the 30<sup>th</sup> day of September of each year, an estimate of its income and expenditure and proposed revenue retention rate for the succeeding year. 19.(1) The Board, shall cause proper accounts and records to be kept and such accounts shall, not later than six

and

Audits

months after the end of each year, be audited by auditors, appointed by the Board, from the approved list and in accordance with the guidelines supplied by the Auditor-General of the State.

- (2) The Auditor-General for the State shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House of Assembly of the State 20.(1) The Board, shall not later than the 30<sup>th</sup> of June, each Annual

**Report,**

year, submit to the Auditor-General of the State, a e.t.c.

provided that the acceptance of the gift shall not in any way compromise the objectivity and integrity of the board, and the overall interest of the State.

- (2)The Board shall not accept any gift if the acceptance of such gift or the condition attached to such gift will derogate, the efficiency, objectivity and integrity of the board in the performance of her function.
- (3)Such gifts as aforementioned in subsection (1) of this section, shall be brought to the notice of the Governor not later than three days after the receipt of the gift(s).
- (4)The Board, shall not accept any gift, if the condition attached to it are inconsistent with its functions.

22.(1) The Board, shall with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise, from any source, such sums as it may require

**Power to borrow**

report of its activities during the immediate preceding year and shall include in such report, the audited accounts of the Internal Revenue Service.

- (2) The Auditor-General, shall within thirty days of receipt of the report; present a copy of the report to-
- (a) the State Executive Council; and
  - (b) the State House of Assembly.

21.(1) The Board, 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**

- (d) to review, in collaboration with the relevant ministries and agencies, the tax regime and promote the application of tax revenue, to stimulate economic activities and development;
- (e) to carry out, in collaboration with the relevant law enforcement agencies, the examination and investigation of all cases of tax fraud or evasion, with a view to determining compliance with provisions of this or any other relevant enactment;
- (f) determine from time to time, the extent of financial loss and such other losses, by government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waivers and other related matters;

for the performance of its function and meeting its obligations under this law.

(2) In the absence of a constituted board, the Chairman of IRS shall continue to exercise the function and duties of the board until such time as the Governor may constitute a board as provided in this enactment.

23. The Internal Revenue Service shall have power to-

**Powers and  
functions of The  
Internal  
Revenue  
Service**

(a) assess, all persons chargeable with tax in the State;

(b) collect, recover and pay to the designated account; any tax or levy due to the Government under this or any other enactment;

(c) enforce payment of taxes due;

comparative experience and capacity building;

(l) establish and maintain, a system for monitoring international dynamics of taxation, in order to identify suspicious transactions and the persons involved;

(m) provide and maintain, access 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;

(n) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;

(o) 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

(g) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion, "having regard to the due process of the law".

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

(j) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax related matters;

(k) undertake, exchange of personnel or other experts, with complementary agencies for purposes of

government, for appropriate intervention and preventive measures;

(p) collect 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;

(q) maintain a liaison with the office of the Attorney- General, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;

(r) issue taxpayer identification number to every person taxable in the State;

(s) from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the power conferred on it by this Law or any other enactment;

(t) carry out and sustain public awareness and enlightenment campaigns, on the benefit 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. 24.(1)

There shall be established for each local government **Establishment**

**f** Local area of the State, a Committee to be known as the Local Government Government Revenue Committee (hereinafter referred Revenue

Committee to as "the Revenue Committee").

(2) The Revenue Committee, shall c o m p r i s e the following, that is to say -

- a) Supervisor for Finance as Chairman;
- b) Three (3) Local Government Chairman or ward heads from the Local Government area who must literate, to be appointed by any person acting in that behalf to served for an initial period of Two (2) years and thereafter renewable for a final term of Two (2) years.
- c) Two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.

25.(1) The Revenue Committee, shall be responsible for the **Functions of** assessment and collection of all taxes, fines, rates, **The Revenue**

**Committee**

charges or other revenue under its Jurisdiction and shall account for all amounts so collected, in a manner to be prescribed by the F & G PC of the Local Government, subject to Establishment of Local Government Revenue Committee.

The financial memorandum and guidelines on local government administration, and other relevant state laws relating to same.

(2) The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel which forms its operational arm.

26. There is hereby established, a Joint State Revenue **Establishment** Committee (hereinafter in this law, referred to as "the Joint **And** Composition of Joint State Revenue Committee") which shall comprise - **Revenue Committee**

- (a) the Chairman of the State Internal Revenue Service as the Chairman;
- (b) the Chairman of the Local Government Revenue Committee;
- (c) a representative of the Ministry for Local Government and Chieftaincy Affairs not below the rank of Director;
- (d) the Secretary/Legal Adviser of the State Internal Revenue Service of the Committee who shall be a staff of the State Internal Revenue Service. (e) A representative from the ministries of: i. Lands, Housing

- and Urban Development; ii. Agriculture;
- iii. Environment and Natural Resources;
- iv. Commerce and Industry; and

v. Finance and Economic Development not below the rank of a Director 27. The functions of the Joint Revenue Committee, shall **Functions of**

be to - **Joint Revenue Committee**

- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern, to the State and Local Government Authorities;
- (c) enlighten members of the public generally, on State and Local Government revenue matters;
- (d) implement decisions of the Joint Tax Board and State Executive Council;
- (e) advise the Joint Tax Board and the State and Local

(a) issued by and having printed thereon, the office of the of the taxation or any other field so assigned. relevant revenue authority;

(b) Setting out his full names, and stating that he is, (3) The payment of taxes, and fees listed in the schedule authorized to exercise the functions of a Revenue to this law payable by mosques and churches are Collector, shall be sufficient, that the revenue hereby exempted in accordance with the provisions of Collector, is duly authorized for the purposes of this the Kogi State land use charge now in force or herein Law.

30. Except as otherwise provided in any Law, all revenue due **Mode of** (4) Any provision in any other law, of being an enactment to any authority in the State, shall be payable by cash, **payment** of the Kogi State House of Assembly, giving power to **of Revenue** bank draft, electronic debit or credit card; or money any MDA or any authority for the collection of any transfer, into any of the banks designated by the Board revenue due to the State, is hereby repealed", and or the Chairman of the relevant Local Government "Sub-section (5) Subject to the approval of the Kogi

- Government, on revenue matters; and (f) review of taxes, rates, levies, fees and charges;
- (g) resolve any disagreement on revenue arising between Ministries, Departments and Agencies and Local Government Area Councils;
- (h) report taxpayers complaint to the Internal Revenue Service; and
- (i) carry out such other functions, as may be assigned to it by the Joint Tax Board and the State Executive Council.

28. The Chief Judge, pursuant to the provision of section 5 **Designation** (1) KGS Revenue law 2004 shall designate in each Local **of Courts** to **Adjudicate** Government Area a Revenue Court including Mobile **on Revenue** Revenue Courts which shall give priority to matters **Matters** affecting the revenue of the State and of the relevant Local Government Council.

29.(1) The production, by a revenue collector, of an **Revenue** identity card and certificate of warrant - **Collector** State or a consultant or agents specialized in the area

after to come into force

Council entitled to receive such revenue. State House of Assembly, the IRS after consultation with the relevant MDA. May at any time review the 31.(1) From the commencement of this law , no tax shall be Taxes payable tax, fees, levies or any other charges payable under payable to in the State the schedule of Taxes to this law".

the State except those contained in the schedule hereto or contained in any subsisting enactment made

by the Kogi State House of Assembly, provided that if 32.(1) All taxes shall be assessed by the IRS of the State. Assessment any tax or fee payable to the State is in conflict with

the tax or fee levied in the schedule to this law, the (2) Each IRS shall establish a complaint and later shall prevail. information office to provide relevant

information to taxpayer and listen to their

complaint. (2) From the date when this enactment shall come into

force the Board of Internal Revenue Service of the (3) No person including IRS or the Local Government State shall be the sole authority responsible for issuing Authority shall mount a road block in any part of the notice of tax assessment and collection of all taxes, State for the purpose of collecting any tax Assessment rates, fees, levies and revenue charges of the State to

the exclusion of any Ministry, Department and Agency, (4) No person other than the appropriate tax authority provided however that the Board may in it's discretion shall access or collect on behalf of IRS, any tax listed in delegate such power in writing in part to any MDA of the the schedule to this law, except otherwise delegated

under the authority of the Chairman

34.(1)As from the commencement of this Law, the Internal **Power to collect**

Revenue Service shall be responsible for the

st

5.(a) The IRS shall allow until 31 day of January for taxpayers

other person chargeable with payment of any tax after 31<sup>st</sup> January.

(b) Notwithstanding the provisions of this Section, the IRS shall assess and serve notice of assessment before 31<sup>st</sup> day of January if the IRS considers the assessment to be necessary.

6. Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to IRS all taxes as prescribed in the First Schedule to this Law:

(a) within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;

(b) within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly.

33.(1) In the case of taxes that require assessments, the IRS Demand shall serve notices of assessment by hand at the relevant notice address or sent by registered post or email to each person in whose name the assessment is made.

(2) (a) IRS shall issue notice(s) in respect of taxes as listed in the First Schedule to this Law.

(b) Where a person is liable to two or more of the Scheduled taxes in any year of assessment, the IRS shall serve a single demand notice indicating the amount due on each of the revenue items.

to pay voluntarily. The IRS shall proceed to assess every

collection of all categories of haulage fee payable at Fee the points of loading or discharge in the State.

(2) Any provision in any other law giving power to any MDA for the collection of Haulage fees is hereby repealed.

35. The IRS shall prepare a list of taxable persons List of assessed and served with notices. The notice shall Persons Assessed contain the name and address of the taxpayer, type and amount of levy assessed, date of service and any other relevant information.

36.(1) If any person, disputes an assessment, he may apply to Revision of the IRS by notice of objection in writing to review and case of objection

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

(2) On receipt of a notice of objection, the IRS 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 Division on oath or otherwise.

(3) If a person, who has objected to an assessment,

Haulage

agrees with the IRS as to the correct amount of the tax chargeable, the assessment, shall be amended accordingly and notice of the tax chargeable shall be (ii) Every two years and may receive advice, inputs from

served upon such person:

MDAs in the State in that regard, provided however that if the Joint State Revenue Committee think it

Provided that, if an applicant, for revision under the expedient to review the taxes in the schedule either provisions of this section, fails to agree with the IRS on wholly or in part before the expiry of the two (2) years the amount of the tax chargeable, the IRS shall give stated, it shall through the Chairman of the Board of notice of refusal to amend the assessment as desired the IRS bring a request for consideration and approval by such person and may revise the assessment, to such of the House of Assembly. amount as the relevant IRS may, according to the best of its judgment, determined and give notice of the revised assessment and of the tax payable together

with notice of refusal to amend the revised assessment be reviewed in accordance with the Payment System. 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

40. (1) After proper auditing, the Internal Revenue **Refund to Tax Payer**

additional assessment as revised under the provisions

Service on the approval of the Chairman, shall refund

of this Law. to a taxpayer, such overpayment of tax as is due.

37. The Board of Internal Revenue Service shall be the sole **Payment**

(2) The Internal Revenue Service, shall decide on who is

authority to make all necessary arrangements for the **System** eligible for refund subject to such rules and collection and accounting for all taxes received by her conditions as may be approved by the Board. through the Internal Revenue Service's PAYDIRECT platform and e-payment system.

(3) The refund, shall be made within ninety days of the decision of the Internal Revenue Service, made

38. All revenue generating MDA shall receive not more than **MDA** pursuant of subsection (2) of this section, with the three percent (3%) of their previous month total **Revenue**

revenue collection to cover cost of assessments, Retention option of setting off the amount due against future tax at the discretion of the tax payer services of notices, incentives to staff, sensitization and other logistics.

39. (1) The Joint State Revenue Committee may, subject **Review of**

days. to the approval of the House of Assembly, review taxes **Taxes** in the schedule to this Law.

(i) If the House of Assembly finds it expedient to do so,

or default of (1) above every two (2) years.

deemed to be void or voidable by want of form, mistake, defect or omission, if the same in substance is in conformity with this law or other applicable laws and if the person charged or intended to be charged or affected by it, has a common intent and understanding designated therefrom.

42. (1) The Internal Revenue Service shall consist of the following Departments, that is to say-

- (a) Administration and Finance;
- (b) Collection and Accounts;
- (c) Road Taxes;
- (d) Audit and Compliance;
- (e) Personal Income Tax;
- (f) Other Revenue;
- (g) Monitoring and Enforcement;
- (h) Legal;
- (i) PAYE and Direct Assessment;
- (j) Business Development. Planning, Research and Statistics.

(2) The Internal Revenue Service shall have power, to administer any law on taxation in respect

(4) Upon a complaint by a taxpayer of overpayment of tax, if found to be genuine, a refund shall be approved by the

Chairman within 30

(41) No assessment, warrant, notice or other proceedings, **Errors and Defects in**

made in accordance with the provisions of this law or any

**assessment**

other revenue law in force in the State, shall be quashed or **and notice**

of which the State House of Assembly or the National Assembly may confer power on it.

(3) The Internal Revenue Service may, with the approval of the Governor, by instrument appoint, any MDA to collect revenue pursuant to its powers under subsection (2) of this section.

43. (1) For the purpose of obtaining full information in respect of the profits or income of any person, the Internal Revenue Service, may give notice to the person requiring him within the time specified by the notice to-

**Departments of Internal Revenue Service, e.t.c.**

**Call for returns, books, documents and information**

(a) Complete and deliver to the Internal Revenue Service, any return specified in the 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

or investigating any matter, relating to any returns or bond or otherwise, it shall be paid on demand made by entries in any book, document or accounts including the Internal Revenue Service, either on that person those stored on a computer, or digital or magnetic or personally or by delivering the demand in writing, to his optical electronic media as may, from time to time be place of abode or business, and if it is not paid on specified by the Internal Revenue Service. demand, the person in default, shall in addition to the

amount of tax due and payable, also be liable to a fine

(5) Any person, may apply in writing to the Board, for an equal to the amount of tax due and payable.

extension of time, within which to comply with the provisions of this section and section 35 of this Law, 45.(1) Without prejudice to section 34 of this Law, every **Information**

provided that the person -

person, engaged in banking, shall prepare and deliver to <sup>to be</sup> **delivered** the Internal Revenue Service, quarterly returns **by bankers**

(a) makes the application before the expiration of the specifying - time, stipulated in the section for making the returns; and

(a) In the case of an individual, all transactions involving the sum of one million naira and above; or

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shall not be less than seven days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of taxes or its equivalent, may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1) of this section, without giving any of the required notices set out in this section.

(3) Any person, who contravenes the provisions of this section, in respect of each offence, shall be liable on conviction, to a fine equivalent to one hundred 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

(b) shows good cause, for his inability to comply with this (b) In the case of partnership or unincorporated business provision. names, all transactions, involving the sum of three million naira and above; and

(6) If, the Board is satisfied, with the cause shown in the (c) The names and addresses of all customers of the bank application under paragraph (b) of the above connected with the transaction. subsection, it may in writing, grant the extension of the time or limit the time as it may consider appropriate. (2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service, may give notice to any

44. (1) The Internal Revenue Service, may give notice in Calls for person including a person engaged in banking business Further writing to any person it considers necessary, requiring Returns and in the State, and to carry on business within the State such person to deliver within a reasonable time Payment of to provide within the time stipulated in the notice, Tax due specified in such notice, fuller or further returns, in information including the name and address of any respect of any matter relating to the functions of the person specified in the notice: Internal Revenue Service under this Law.

Provided, that a person engaged in banking business in the State, shall not be required, to disclose any

(2) Where tax is not paid, when it falls due under any additional information about his customer or his bank enactment, by any person from whom it is due, whether under this section, unless such additional disclosure, is or not the payment of that tax, has been secured by a required by a notice signed by the Chairman of the Internal Revenue Service, on the advice of the Technical Committee of the Board.

(c) the person, is not liable to tax for any of those three (7) finally.

(3) Any person, who having been engaged in banking in the State, contravenes the provision of this section, commits an offence and shall, in respect of each contravention, be liable on conviction, to a fine of five hundred thousand Naira in the case of a body corporate and in the case of an individual, to a fine of fifty thousand Naira or imprisonment for a term of two years or to both such fine and imprisonment.

(4)

A 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 compliance status is required.

(5)

46. (1) The Internal Revenue Service may issue a tax Issuance clearance certificate to any person within two weeks of of Tax Clearance receipt of an application, if the Internal Revenue Certificate Service is of the opinion that -

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 deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.

- (a) taxes assessed on the income of the person for the three years immediately preceding the current year (6) of assessment has been fully paid;
- (b) no tax is due on the income of that person; or

The Internal Revenue Service may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application give reason for the denial.

years;

(2) Where a person, is able to produce evidence, that he paid withholding tax by 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, the person shall not be denied a tax clearance certificate;

(3) The payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State

body, statutory authority or person empowered in that regard by this Law, any other Law, shall demand a tax clearance certificate for the three 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 for land and 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. application relating to the establishment or conduct of business;

viii. application for Government loan for housing, business or any other purpose;

ix. registration of motor vehicles;

x. registration for distributorship under the State; xi. confirmation of appointment by Government as Chairman or

(a) An MDA of the Government, or any corporate

Member of any public board, institution, commission, company or to any other similar position made by the government;

xii. application for allocation of market stalls;

xiii. appointment or election into public office;

and xiv. any other applications or process, for which tax clearance certificate is required under the provisions of this Law and section 85 of the Personal Income Tax Act as amended.

(b) Without prejudice to the provisions of the Stamp Cap P8 LFN.

Duties Act and the Registration of Titles Law,

ap 58 LFN. appropriate Authority, shall demand for tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be. C

(c) The Board may prescribe by notice in the Gazette, other purposes for which a tax clearance certificate may be required.

(8) A tax clearance certificate, shall contain the following information relating to each of the three years immediately preceding the current year of assessment, that is to say -

(a) the chargeable income of the holder;

(b) the tax payable;

(c) the tax paid; and

(d) the tax outstanding, but where no tax is due from the holder or on his income or property, the certificate shall contain a statement to that effect.

(9) Any person(s) who breaches the provision of this Section shall upon conviction attract penalty:

(a) in respect of organization N500,000.00 or imprisonment of five (5) years.

(b) in respect of individual N50,000.00 or imprisonment of three (3) years.

(10) The Internal Revenue Service shall be the sole authority to issue a tax clearance certificate under this Law, but it may exercise its powers, by employing the services of any person or company:

Provided that -

(a) the information which the 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 Internal Revenue Service, shall request from the taxpayer, all details that are necessary to keep the data accurate and up to date;

© the Internal Revenue Service 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 secured 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 purpose of verifying his tax clearance status;

(f) the Internal Revenue Service, shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;

(g) the Internal Revenue Service shall ensure, that the taxpayer's data on the card, are kept confidential to the same extent as their ordinary tax records;

(h) every person, having any official duty or being employed in the administration of this law, shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and

(i) the Board, shall not be liable for damages or any loss incurred by the card holder as a result of inaccuracies in data supplied by him.

(j) (11) The Card holder, 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.

(12) The Chairman of the Board shall have power from time, to time to make such other regulations as he may consider necessary, for effective

implementation of the electronic tax certificate scheme in the State.

47. (1) An authorized officer, of the Internal Revenue Service, shall between the hours of 7:00am and 6:00pm, have free access to all lands, buildings and **Lands, buildings,** places, and to all books and documents, whether in the **books,** custody or under the control of a public officer, **documents,**

**e.t.c.** institution or any other documents including those stored or maintained on computers, or on digital, magnetic, optical, or Power to access lands, buildings, books, documents, etc. electronic media, and any property, process or matter which the officer considers necessary or relevant, for the purpose of collecting any tax under any of the relevant enactments or laws or for the purpose of carrying out any other functions lawfully conferred or likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any of such books or documents.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section, are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service, may take immediate possession of such removable media and the related removable equipment or computer used to access the

stored documents on 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 of criminal proceedings.

(3) Where, the Internal Revenue Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the 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 -

(a) provide the officer, with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law; and

(b) answer questions relating to the effective exercise of the powers orally or if required by the officer, in writing or by statutory declaration.

(5) Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer, shall not enter any

private dwelling, except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.

- (6) If the Chairman of the Internal Revenue Service, on written application is satisfied, that the exercise by an authorized officer of his functions under this section, requires physical access to a private dwelling, he may issue to the officer, a written authorization to enter that private dwelling.
- (7) Every authorization issued under subsection (6) of this section shall -
- (a) be in the form prescribed by the Chairman;
  - (b) be directed to a named officer of the Internal Revenue Service;
  - (c) be valid, for a period of three months from the date of its issue or such lesser period, as the Chairman considers appropriate; and
  - (d) notwithstanding paragraphs (b) and (c) of this subsection, be renewable by the Chairman on application.
- (8) Every officer, exercising the power of entry conferred by an authorization issued under subsection of this section, shall produce t h e written authorization and evidence of identity -
- (a) on first entering the private dwelling; and (b) subsequently, when he is reasonably required to do so.

48. (1) An officer, of the Internal Revenue Service **Power to** authorized by the Chairman, may remove books or **remove** **Books and** documents accessed under section 43 of this Law, to **Documents** make copies.

- (2) After copies have been made, the books and documents so removed, shall be returned within 14 days.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman, shall be admissible in evidence in court as if it were the original.
- (4) The owner of a book or document, that is removed under this section, may at his expense, inspect and obtain a copy of the book or document -
  - (a) at the time the book or document is removed to the premises; and
  - (b) at reasonable times subsequently.

49. (1) The Internal Revenue Service, may by notice in **Power** to writing, appoint a person to be the agent of another **appoint** **gent** person and the person so declared as agent, shall be the agent of that person for the purpose of this Law, and may be required, to pay tax which is or will be payable by the person from any money which may be held by him for, or due by or to become due by him to the person whose agent he has been **A**

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

- (2) For the purpose of this Law, the Internal Revenue Service, may require any person to give information as to any money, fund or other asset which may be held by him for, or any money due from him to any person.
- (3) The provisions of this Law, with respect to objections and appeals, shall apply to any notice given under this section, as though that notice were an assessment.

**Penalty for**

50. (1) Subject to the provisions of this Law, if any tax **non-Payment of tax** is not paid, within the period prescribed, a sum equal to ten percent of the amount of the tax payable, shall be added and the provisions of the law relating to the collection and recovery of tax, all apply to the collection and recovery of such sum and -
- (a) The tax due from a taxable person, shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid;
  - (b) the provisions of the law relating to collection and recovery of tax, shall apply to the collection and recovery of the interest;
  - (c) a penalty imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

- (2) Any person, who without lawful justification or excuse, the proof of which shall lie on the person, fails to pay any tax imposed within the prescribed period, commits an offence under this law.
- (3) The Internal Revenue Service shall have the power to remit any part or the whole of the penalty due under subsection (1) of this section.

**Power to**

51. (1) Without prejudice to any other power conferred **distrain** on the relevant tax authority for the enforcement of payment of tax due from a taxable person that has been properly served with an assessment which has become final and conclusive and a demand notice has been served upon the person in accordance with the Power to distrain. provisions of this Law, or has been served upon the person, then, if payment of tax is not made within the time specified by the demand notice, the relevant tax authority may, in the prescribed form, for the purpose of enforcing payment of tax due-
- (a) Distrain the taxpayer by his goods, other chattels, bond or other securities; or
  - (b) Distrain upon any land, premises or places in respect of which the taxpayer is the owner and, subject to the provisions of this section, recover the amount of tax due by sale of anything so distrained.

- (2) The authority to distrain under this section shall be in the form prescribed by the relevant tax authority.
- (3) For the purpose of levying any distress under this section, an officer duly authorized by the relevant tax authority shall apply to a Judge of a High Court sitting in Chambers, under oath for the issue of a warrant under this section.
- (4) The Judge may, on application made *ex-parte*, authorize such officer referred to in subsection (3) of this section in writing to execute 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) The distress taken pursuant to this section may, at the cost of the owner, be kept for 14 days at the end of which time, if the amount due in respect of tax and the cost and charges incidental to the distress are not paid, the same may be sold.
- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or charges incidental to the sale and keeping of the distress and the residue, if any, after the recovery of the tax liability, shall be payable to

the owner of the things distrained or to the appropriate court where the owner cannot be traced, within 30 days of such sale.

- (7) In exercise of the powers of distress conferred by this section, the person to whom the authority is granted under subsection (3) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.
- (8) Nothing in this section shall be construed as authorizing the sale of any immovable property without an order of a court of competent jurisdiction.
- (9) Where an owner of a property that is distrained apply to the High Court to set aside its order to distraint the property of the owner, the Court, if satisfied that the assessment of the Board is *prima facie* sustainable order the owner of the distrained property to deposit either in part or fully the assessed tax to the coffers of the Government subject to refund if the later were unable to provide or substantiate his case or to the registry of the Court which shall deposit same in accounts dedicated by the Court.

**Recovery**

- 52. (1) Notwithstanding the provisions of this law or any <sup>of Tax</sup> 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.

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

**Power to**

54. (1) The Internal Revenue Service, may co-opt the **Co-opt.** assistance and cooperation of a law enforcement agency, in the discharge of its duties under this law.

(2) Every law enforcement officer, shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.

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**ower to** 55. (1) Any tax officer, armed with the warrant issued by **enter,**

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**nspect** a Judge of the State High Court and accompanied by a **and seize** number of law enforcement officers as shall be determined by the Chairman may -

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article, used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of or take extracts, including digital copies from any book, record, document or computer, regardless of

the medium used for their storage or maintenance;

- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises; and
- (f) remove by reasonable force, any obstruction to such entry, search, seize or remove as he is empowered to effect.
- (g) Enter any premises other than the one listed in the search warrant with a view to executing the authority conveyed by the search warrant, if the tax officer/law enforcement officers are convinced that the location or custody of the contemplated books/documents have been moved to the adjoining room property or premises or any mobile machine, or motor vehicle or upon active intelligence received or upon physical observation of the activities of the person or institution against whom the warrant is meant to execute.

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

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wer to 56. (1) The Internal Revenue Service, may with the approval

**pay reward** 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.

- (2) The identity of the person, who gave information to the Internal Revenue Service, shall be kept confidential unless the person providing the information desire otherwise and any current or former member of the Internal Revenue Service or Board, who discloses the identity of such person, shall be dealt with in accordance with the provisions of section 49 of this Law, with regards to confidential information.

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57. No officer of the Internal Revenue Service or of any **from action** other tax authority in the State, shall be liable in any civil action or proceeding, for any act or omission done by him in the performance of his duties or in the exercise of the powers conferred upon him under this or any other Law.

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58. (1) All information and documents supplied or **and Documents** produced in pursuance of any requirement

of this law to be or any other legislation being implemented by the confidential Internal Revenue Service, shall be treated as 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 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 or to imprisonment for three years or to both such fine and imprisonment.

**Establis  
hment**

59. There shall be established a Public Private Dialogue Of Public Private Dialogue Committee (herein referred to as PPDC).

**Committee  
Member  
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60. The Public Private Dialogue Committee shall comprise Dialogue one of each of the following: Committee
- (a) the Executive Chairman of the Board of Internal Revenue Service as the Chairman;
  - (b) representative of the Nigeria Bar Association;
  - (c) Chartered Institute of Taxation of Nigeria;
  - (d) Institute of Chartered Accountants of Nigeria;
  - (e) Association of National Accountants of Nigeria;
  - (f) Kogi Chamber of Commerce, Industries, Mines and

Agriculture;

- (g) Manufacturers Association of Nigeria;
- (h) Market Traders Association;
- (i) Transport Association;
- (j) Market Women Association of Nigeria;
- (k) Establishment of Public Private Dialogue Committee (l) Civil Society Organizations.

**Functions of**

61. The Functions of the Public Private Dialogue Committee the Public Private shall be: Dialogue Committee

- (a) enlightenment;
- (b) to serve as alternative dispute resolution
- (c) to advise the Internal Revenue Service on tax policy.

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62. The Governor may by notice in the Gazette establish the Appeal Revenue Appeal Tribunal. Tribunal

**Members**

63. (1) The Revenue Appeal Tribunal shall consist of a **of**  
**Revenue**

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ppéal Chairman and five other members none of whom shall be a **Tribunal** public officer provided that two members shall be so appointed from each Senatorial District of the State.

(2) A member of the Revenue Appeal Tribunal shall -

- (a) be appointed by the Governor from among persons, appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation in the State,
- (b) subject to the provisions of this section, hold office for a period of four years from the date of his appointment;
- (c) at any time, resign his appointment by notice in writing addressed to the Governor, except Establishment of Revenue Appeal Tribunal that on the requests of the Governor, he may continue to act as an Appeal Tribunal member after the date of his resignation and sit at any further hearing in a case in which he has already sat, before the date to hear an appeal, until a final decision has been given with respect to that appeal;
- (d) Cease to be a member of the Appeal Tribunal if the Governor determined, that

his office be vacant and on notice of the determination being published in the Gazette or on his acceptance of a political appointment.

(3) The Governor shall designate a public officer, to be the Secretary to the Appeal Tribunal and the office address of the Secretary shall be published in the Gazette.

(4) Subject to the provision of this section, the members of the Appeal Tribunal shall remain in office until a  
new body is sworn-in.

Time limit for

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ppéal. Cap 64. A taxable person, being aggrieved by an assessment to **PS LFN 2004** 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, on giving notice as provided in section 65 of this Law, within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

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65. (1) A notice of appeal to be given under the provisions of Internal section 64 of this Law, shall be given in writing to the Revenue Service Internal Revenue Service and shall set out -

- (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 or other documents to be given to the appellant; and
- (f) the date on which the appellant was served with the notice of refusal by the Board to amend the assessment as desired.

(2) As soon as may be possible after receipt of the notice of Appeal, the Secretary to the Appeal Tribunal shall have regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy thereof, to the Board and the appeal shall thereupon be listed by the Secretary for hearing accordingly.

(3) A notice or other document to be given to the Appeal Tribunal, shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.

(4) A taxpayer, may discontinue an appeal by him under this section on given notice to the Secretary in writing, any time before the hearing of the Appeal.

(5) Notwithstanding, that a notice of appeal against an assessment has been given by a taxpayer under this section, the Board, may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing of the appeal, the appeal shall be treated as

being discontinued.

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(6) 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, between the tax authority and the taxpayer under the provisions of subsection (3) of section 58 of the Personal Income Tax Act.

Procedure 66. (1) The Appeal Tribunal members shall, as often as before

Appeal may be necessary, meet to hear appeals in any town, Tribunal where an office of the Board is

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- situated and subject to the provisions of subsection (2) of this section, at any such meeting -
- (a) Any three or more Appeal Tribunal members, may hear and decide an appeal; and
  - (b) The Appeal Tribunal members present shall elect one of them to be the Chairman for the meeting.
- (2) An Appeal Tribunal member who has a direct or indirect financial interest in taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Appeal Tribunal, declare such interest to the other members 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) of this section, shall also apply, where a member of the Appeal Tribunal is a legal practitioner or an Accountant, and the taxpayer is or has been a client of that member.
  - (4) The Secretary, shall give seven 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 Tribunal has fixed a date at their previous hearing.
  - (5) All notices, precepts and documents, other than decisions of the Appeal Tribunal, may be signed under the hand of the Secretary.
  - (6) All appeals before the Appeal Tribunal shall be held in Public.

- (7) A taxpayer, who appeals against an assessment, shall be entitled to be represented at the hearing of the appeal: Provided that, if the person intended by the taxpayer to be his representative in an appeal, is unable for good cause to attend the hearing, the Appeal Tribunal may adjourn the hearing for 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 proving, that the assessment complained of is excessive, shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Tribunal or the court hearing the appeal in the first instance, that -
  - (a) the appellant has, 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 Tribunal 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 lesser.

- (10) If the appellant, fails to comply with an order under subsection (9) of this section, the assessment against which he has appealed, shall be confirmed and the appellant, shall have no further right to appeal whatsoever with respect to that assessment.
- (11) The Appeal Tribunal may confirm, reduce, increase or annul the assessment or make such order thereon, as they see fit.
- (12) A decision of the Appeal Tribunal shall be recorded in writing by their 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 the 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 Tribunal 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 Tribunal without showing any 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 Tribunal without showing any reasonable cause;

The Chairman of the Appeal Tribunal, 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 appeals before the Appeal Tribunal. **Procedure of**

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67. (1) Notice of the amount of the tax chargeable under **Appeal** the assessment as determined by the Appeal Tribunal **Commissioners** shall be served by the Board, on the taxpayer or on the person in whose name taxpayer is chargeable.
- (2) Where, the tax chargeable on a taxpayer, for a year of assessment in accordance with a decision of the Appeal Tribunal does not exceed twenty thousand Naira, 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 Tribunal within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provision of this Law.

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**gainst decision 68.** (1) Subject to the provisions of section 64 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Tribunal under the provisions of section 65 of this Law, 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. **Cap P8**

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- (2) Where, no Appeal Tribunal has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer, who is aggrieved by the assessment and has 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 to the High Court of the State, 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 Tribunal, it may appeal against the decision to the High Court of the State, on 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' notice of the date fixed for the hearing of the appeal, shall unless rules made hereunder otherwise provide, be given to all parties thereto.
- (5) The provisions of subsections (7), (8) and (9) of section 66 and that of subsection (1) of section 65 of this Law, shall apply to an appeal under this section with any necessary modifications.
- (6) An appeal 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 Tribunal given under the provisions of section 66 of this Law, 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 subsection (13) of section 66 of this law, the High Court shall dismiss the appeal; or

- (b) paragraph (b) of subsection (13) of section 66 of this Law, 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 subsection (13) of section 66 of this Law, the High Court shall dismiss the appeal unless it considers, that the cause of the neglect or refusal was reasonable.
- (8) If, in a particular case, the judge, from information given at the hearing of the appeal, is of the opinion, that the tax may not be recovered, 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 shall be a sum fixed by he 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 and thereafter to the Supreme Court -

- (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;
- (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 Internal Revenue Service under this subsection, unless the decision of the Judge, was to the effect mentioned in paragraph (a) of this subsection.

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69. (1) Where, no valid objection or appeal has been lodged within the time limited by section 36 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Tribunal or a Assessment to be final and conclusive Judge, as the case may be, an assessment as made or agreed to under the provisions of subsection (3) of section 36 of this Law, determined under the proviso to that subsection or on 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 or periods, prescribed by the provisions of this Law, the provisions thereof, relating to the recovery of tax, and to any penalty under section 50 of this Law, shall apply to the collection and recovery of the tax or penalty, subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this law, which has been agreed to by the Internal Revenue Service or determined on an appeal against a refusal to admit that claim:

Provided that -

(a) where, an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Board on account of

the tax charged by the assessment, shall be paid; and **Cap P8**

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(b) nothing in section 56 of the Personal Income Tax Act, shall prevent the Board, from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that

section or on appeal.

**Penalty for failure to deduct Tax**

70. Any person, obliged to deduct any tax under this Law or any other applicable law, who fails to deduct or having deducted, fails to pay to the Internal Revenue Service, within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and on conviction shall be liable to pay the tax withheld or not remitted in addition to a penalty of ten percent of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

**Failure to pay Taxes**

71. Unless otherwise provided on this Law or any other **in full** revenue law applicable in the State, any person, who fails to pay in full, any tax or other revenue due to the State or a Local Government authority, shall be guilty of an offence and liable upon conviction to -
- (a) a fine of one percent of the total amount of revenue which was due and payable, for each day of default; and
  - (b) imprisonment for twelve months.      **Obstruction**

72. Any person who -
- (a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
  - (b) does anything, which impedes or is intended to impede, the carrying out of any search, seizure, removal or distress;
  - (c) rescues, damages or destroys anything so liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or
  - (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested;
  - (e) Commits an offence and shall be liable on conviction, to a fine not exceeding two hundred

thousand Naira or imprisonment for a term not exceeding three years or both.

**Untrue or false  
declaration**

73. (1) Any person, who -
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or
  - (b) makes any statement, in answer to any question or enquiry 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 and one hundred percent of the amount of tax unpaid or overpayment made in respect of

any repayment or to imprisonment for a term of three years or to both such, fine and imprisonment.

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74. Any person, who -

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

**Penalties of  
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75. A person, who -

- (a) being a person, appointed for the due administration of this Law or employed in connection with the assessment and for collection of the tax who;
- (b) demands from a person, an amount in excess of the authorized assessment of the tax; or
- (c) withholds for his own use or otherwise, a portion of the amount of tax collected; or
- (d) renders a false return, whether orally or in writing, of the amount of tax collected or received by him; or
- (e) defrauds a person, embezzles any money, or otherwise uses his position to deal wrongly with the Internal Revenue Service; or
- (f) steals or misuses service documents; or
- (g) compromises on the assessment or collection of any taxes:

Commits an offence and shall be liable on conviction, to a fine equivalent to two hundred percent of the Penalties for offences by

authorized and unauthorized persons or imprisonment for a term of three years or to both such fine and imprisonment.

Penalties where Offender

76. (1) Any person, who in commission of any offence <sup>is armed</sup> under this Law, is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of four years.

(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 and shall be liable on conviction to imprisonment for a term of ten years.

Connivance to Contravene any Provisions

77. Any person, who connives with one or more persons, of this Law 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 year.

Impersonating a Revenue Collector

78. (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 a Local Government Council, shall be guilty of an offence and be liable on conviction, to a fine of two hundred and fifty thousand Naira or imprisonment for a term of three years or to both such fine and imprisonment and any amount collected by him, shall be forfeited to the State Government or relevant Local Government Authority.

(2) If, for the purpose of obtaining admission to any building or other place or doing or procuring to be done, any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of one hundred thousand Naira or to imprisonment for a term of two years.

Prosecution of Offence

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

(2) Notwithstanding that the Secretary/Legal Adviser is a member of the Board, he may appear for and represent the Board or Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party:

Provided that, the Legal Adviser shall not in such circumstances, give evidence on behalf of the Board or Internal Revenue Service.

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**Compound offences** 80. (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.

(2) The Internal Revenue Service, shall issue a treasury receipt for any money received under subsection (1) of this section.

**Penalty**

81. (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 or imprisonment for a term not exceeding two years or to both such fine and imprisonment.

(2) Where, an offence under this Law, is committed by a body corporate or firm or other 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 prove, that the act or omission constituting the offence took place without his knowledge, consent or connivance.

(e) any person, Ministry, Department or Agency or Local Government Council who mounts a road block for the purpose of collecting any tax, levy, fee, charge or rate has committed an offence and shall be liable on conviction to a fine of N50,000.00 or three (3) years imprisonment.

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82. (1) Every person, having any official duty or being employed in the administration of this Law, shall regard and deal with documents, returns of assessment list and copies of such list relating to the profits or items of profits of any individual or company, as secret and confidential.
- (2) Every persons, having possession of or control over any document, information, returns of assessment list or copies of such list relating to 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 of copies to any other person -
- (a) other than a person to whom he is authorized by the Chairman to communicate it; or
- (b) otherwise than for the purpose of this Law or of any other enactment; commits an offence under this Law.
- (3) No person, appointed or employed under this Law, shall be required to produce any return, document or assessment, or to divulge or communicate any information, that comes into his possession in the performance of his duties, except as may be necessary in order to institute a prosecution, or in the course of a Official secrecy and confidentiality. prosecution for any offence committed in relation to any tax in Nigeria.

- (4) Where, under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section, shall not prevent the disclosure to the authorized officers of the Government of that country of such facts, as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where, an agreement or arrangement with any other country with respect of 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 of such information to the authorized officers of the Government of such country.

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83. (1) The Board, shall in the exercise of its powers ~~direction of the~~ Governor 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 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.

84. (1) Any power, conferred and any duty imposed upon the Internal Revenue Service, may without prejudice to the provision of section 88(4) of the Personal Income Tax Act, be exercised or performed by the Internal Revenue

**Delegation of Powers of the Board**

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Service or by an officer authorized generally or specifically in that behalf by the Internal Revenue Service.

(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 office 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.

**Signature of the Chairman**

85. 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 so do.

**Imposition of Surcharge**

86. (1) The Internal Revenue Service, may surcharge an officer for such sum as it deems fit where such officer has - been responsible for any -

(a)  
i. improper payment of money, from the fund of the Internal Revenue Service for any payment not duly documented; or

4) ii. deficiency in or for the destruction of any money, securities, stores or other property of the Internal Revenue Service; or

(b) failed to -

i. keep proper accounts or records; or

ii. make any payment or is responsible for any delay, in the payment of money for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into

7. between that person and the Internal Revenue Service, and a satisfactory explanation, is not furnished to the Internal Revenue Service, within a period specified by the Board, with regard to such failure, improper payment or collection, not duly documented, deficiency

2) or destruction or failure to keep proper accounts or

( records or failure to make payment in or delay in making payment.

(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.

(a)

8 (3) The Board, may at any time, withdraw any surcharge in

( b) 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

3) Board shall at once inform the Chairman of such withdrawal.

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 sued 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.

**Limitations of Suits against the Internal Revenue Service** (1) Subject to the provisions of this Law, the provision of the Public Officers Protection Law shall apply, in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.

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 -

within three months after the act, neglect or default complained of; or

in the case of a continuation of damage or injury, within six months next after the ceasing thereof.

**Pre-action Notice**

( No suit shall be commenced against 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 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.

**Service of**

**Documents**

88. 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.

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89. (1) In any action or suit against the Internal Revenue ~~property~~ of the Service, no execution or attachment of process in the Internal

Revenue nature thereof, shall be issued against the Internal Service Revenue Service unless, not less than three months notice of the intention to execute or attach has been given to the Internal Revenue Service.

(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.

90. A member of the Board or Chairman or any officer or employee of the Internal Revenue Service, shall be indemnified out of the 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 the Chairman or member of the Board or officer or other employees of the Internal Revenue Service.

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91. The Governor, may give to the Chairman such ~~e.t.c.~~ directives of a general nature or relating generally to matters of policy with regards to the exercise by him of 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.

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

(a) prescribing the forms for returns and other information required under this law or any other law;

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

(c) for any other incidental matters.

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93. (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who, immediately before the commencement of this Law held virtue of subsection (1) of this section, shall notify the office in the State Board of Internal Revenue Service established under this Law (hereinafter referred to as "the former Board") or in writing, within sixty days after the commencement of this Law and has been offered an appointment from the new Board (whichever is later) deemed to have been transferred to the Internal Revenue Service, established under this Law on terms or conditions not less favourable, than those obtaining in the former Board. Any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer. immediately before the commencement of this Law;

(3) Any director, employee, staff or officer referred to

- (a) Provided that accrued gratuities and pension rights of such transferred employee shall remain with the former employer or Board as the case may be. this Law comes into force and ending on the expiry of the period of grace under subsection (2) of this section.
- (b) And service or employment in the former Board, section or on the day of his written refusal and the shall be deemed to be service or employment in Internal Revenue Service established under this Law the Internal Revenue Service established under shall be deemed to be his employer for all purposes this Law for purpose of pension. during that period.

- (c) The accrued pension and gratuity rights of all transferred employees of the defunct Board the transfer or a job offer, made by the Board including other transferred employees from the established under this Law, as specified in State Civil Service to the Board created by this subsection of this section, shall be transferred to the Law remains with the MDA's from where they office of the Head of Civil Service of the State for were transferred. And the Board created by this redeployment in the civil service within the time enactment shall bear no responsibility in respect specified in subsection (2) of this section. Existing

of such accrued pension and gratuity rights of

**Properties and assets**

the transferred staff, save from the date when 94. (1) There shall be vested in the Board, all assets, they became the staff of the Board created by funds, resources and other immovable property which the Law". immediately before the commencement of this Law, were vested in the former Board of Internal Revenue Service established under this Law and shall be enforceable as if, the Board established under this law had been named therein or had been a party thereto.

- (2) All rights, interests, obligations and liabilities of the former Board of Internal Revenue, existing immediately before the commencement of this Law, under any contract or instrument, whether 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.

- (4) The Board, shall be subject to all obligations and liabilities to which the former Board of Internal Revenue 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 the former Board of Internal Revenue.

- (3) Any contract or instrument referred to in subsection (2) of this section, shall be of the same force and

(5) Any proceeding, pending or existing immediately before the commencement of this Law against the former Board of Internal Revenue, in respect of any rights, interests, obligations or liability of the former Board of Internal Revenue, may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board of Internal Revenue.

(6) Any regulations, order, bye-laws or notice made or issued or deemed to be made or issued by or for the purposes of the former Board of Internal Revenue, existing immediately before the commencement of the Law, shall be deemed to have been made or issued by or for the purposes of the Board and continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this Law.

**Continuation of  
Board Members**

95. As from the commencement of this Law, the Chairman and members of the Board of Internal Revenue, shall be Continuation of Board members. Deemed to have been transferred to the Board established under this Law in the same capacity.

**Continuation and  
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96. (1) As from the commencement of this Law, any **Proceedings** disciplinary proceeding pending or existing against any employee of the State Government, who has opted into the service of the Board of Internal revenue shall be continued and completed by the Board established under this Law.

(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.

**Transfer of  
Rights and  
Obligations**

97. (1) The administration and control of all rights, obligations and liabilities, excluding obligation, rights and liabilities in relation to matters of gratuities and pensions that were under the administration and control of the former Board of Internal Revenue, or the Civil Service of the State as the case may be, are hereby transferred to the Board established under this Law.

(2) The administration of any real property, that were immediately before the coming into force of this law, under the administration or administration 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, registrations, decisions, directions, licenses, authorizations, certificates of 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, Executive Chairman of the former Board of Internal Revenue 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 Executive Chairman of the Board, Chairman, or an employee of the Board established under this Law, as the case may be.

- (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 shall have 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.

98. (1) Notwithstanding the provisions of this Law, the <sup>of other</sup> Laws, PITA relevant provisions of all laws to be administered by the <sup>cap</sup> PS LFN. Internal Revenue Service shall be read with such

modifications as to bring them into conformity with the provisions of the Personal Income Tax Act.

- (2) If the provisions of any other State law for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law, shall prevail and the provisions of that Law,

shall, to the extent of its inconsistency, be void.

- (3) The Board is hereby exempted from payment of Court filing fees, penalty or charges in any proceeding in which the Board is a party.

Repeal and

99. (1) The Kogi State Revenue Administration Law <sup>saving</sup> 2013 is hereby repealed.

- 2) All valid appointments of staff made by the Board before coming into force of this law shall be deemed to have been made pursuant to this Law and the existing rights of fresh staff if any, to pension and gratuities by virtue of this section be preserved.

#### **SCHEDULE (Section 32(4))**

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

#### **(1) Personal Income Tax – Collectible by Internal Revenue Services**

#### **a. Direct Tax (Self-Assessment)**

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

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

- i. Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the State Board of Internal Revenue that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a)

above – Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

**(2) Withholding Tax (Individuals Only)**  
**– Collectible by Internal Revenue Services**

**a. Withholding Tax on Rents**

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

**b. Withholding Tax on Interest**

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

**c. Withholding Tax on Royalties**

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

**d. Withholding Tax on Dividends**

- i. Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of  
**annually as follows:**

the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

**e. Withholding Tax on Director's Fees**

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

**f. Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions**

- i. Payable on certain payments under the Personal Income Tax (Rate, etc, of Tax Deducted at Source (Withholding Tax) Regulations 1997

**(3) Capital Gains Tax (Individuals Only) – Collectible by Internal Revenue Service**

- a. Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act 1967.

**(4) Stamp Duties on Instruments Executed by Individuals – Collectible by Internal Revenue Service**

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

**(5) Social Services Contributions Levy in part-discharge of Corporate Social Responsibility (CSR) to the State Payable**

**III ORGANIZE PRIVATE SECTOR EMPLOYEES**

**I PUBLIC SERVANTS**

	<b>GL 02-06</b>	<b>GL 07 -12</b>	<b>GL 13 -14</b>	<b>GL 15 -16</b>
<b>STATE (MDAs)</b>	600	1,200	3,000	6,000
	<b>GL 02-06</b>	<b>GL 07 -12</b>	<b>GL 13 -14</b>	<b>GL 15 -16</b>
<b>FEDERAL (MDAs)</b>	1,200	2,400	6,000	12,000

II

(a) Individuals

<b>DESIGNATION</b>	<b>AMOUNT</b>
BRANCH MANAGERS/ACCOUNTANTS	15,000
SNR STAFF	10,000
INTERMEDIATE STAFF	5,000
JUNIOR STAFF	3,000

**IV. DEVELOPMENT LEVY**

POLITICAL/PUBLIC OFFICE HOLDERS

SELF EMPLOYMENT

<b>INCOME</b>	<b>AMOUNT</b>
15,000 - 50,000	1,000
51,000 - 100,000	2,000
101,000 - 150,000	4,000
151,000 - 200,000	5,000
201,000 - 250,000	6,000
251,000 - 300,000	7,500
301,000 - 350,000	8,500
351,000 - 500,000	10,000
501,000 - 1000,000	15,000
ABOVE 1,000,000	20,000

(b) Companies

<b>EXECUTIVE</b>	<b>EXECUTIVE GOVERNOR</b>	<b>DEPUTY GOVERNOR</b>	<b>SSG/COS</b>	<b>HOS</b>
	500,000	200,000	162,000	145,800
	<b>HON. COMM./SA</b>	<b>P/SECRETARY</b>	<b>PERM. COMM.</b>	<b>CHAIRMAN BOARD</b>
	145,800	145,800	145,800	84,000
	<b>BOARD MEMBERS</b>	<b>ACCOUNTANT GENERAL</b>	<b>DEPUTY ACCT. GENERAL</b>	<b>EX. SECRETARY</b>
	60,000	145,800	120,000	145,800
	<b>AUDITOR GENERAL (STATE/LG)</b>	<b>SNR. SP. ASST.</b>		
	145,800	100,000		
		<b>SPECIAL ASST.</b>		
		30,000		
	<b>HEAD TERTIARY INST. (STATE)</b>	<b>HEAD OF FEDERAL INSTITUTIONS</b>	<b>DEPUTY HEAD TERTIARY INST. (STATE)</b>	<b>DEPUTY HEAD, FEDERAL INSTITUTIONS</b>
	145,800	145,800	120,000	120,000
	<b>REGISTRARS ,STATE INST.</b>	<b>REGISTRARS FEDERAL INST.</b>		

- Deposit Money Banks ₦3.0m
- Official Bankers to the State Government ₦6.0m
- Collection Banks to the State Internal Revenue Service ₦12.0m
- Other Financial Institutions ₦0.5m

Cement manufacturers ₦50.0m

<b>LEGISLATURE</b>	<b>HON. SPEAKER</b>	<b>HON. D/SPEAKER</b>	<b>HON. MEMBER H/A</b>	<b>CLERK HA</b>
	150,000	130,000	100,000	10 0,000
		<b>SP. ASST.</b>		<b>DEPUTY CLERK</b>
		30,000		50,000
<b>JUDICIARY</b>	<b>CJ/G, KHADI</b>	<b>JUDGES/KHADIS</b>	<b>CHIEF REGISTRARS</b>	
	170,000	120,000	100,000	
<b>LGC</b>	<b>CHAIRMAN LGA</b>	<b>VICE CHAIRMAN-LGA</b>	<b>SECRETARY / SUPERVISORS LGA</b>	<b>COUNCILLOR LGA</b>
	145,800	120,000	80,000	60,000

- Telecommunications ₦60.0m
- N.N.P.C/Subsidiaries ₦10.0m
- Major Oil & Gas Companies ₦5.0m
- Independent Oil & Gas Companies ₦2.0m
- Manufacturing (Others) ₦2.0m
- Construction ₦3.0m
- Mining, Iron and Steel Companies ₦10.0m
- Quarrying Companies ₦

2.0m

- Hospitality Services N=0.2m - N 0.2m
- Private Health care service providers 0.10m
- Professional services Firms ₦0.10m
- General Merchandise ₦= 1.0m to
- For the purpose of payment of development levies, it shall be due

st on the 1 day of January of every year; payable on or before the

28<sup>th</sup> of February, of the tax year.

**(6) Infrastructure Maintenance Levy payable as follows:**

Infrastructure maintenance levy is payable by the following road user: i Commercial vehicle of ten tyre above plying within the state ₦1,000.00 per day ii Commercial vehicle of six tyre but less than ten tyre ₦500.00 per day iii. Commercial Bus of four tyre ₦200.00 per day iv. Commercial Cars and tricycle (Keke NAPEP) ₦100.00 per day v. Commercial Motorcycle (Okada) ₦50.00 per day

**(7) Economic Development Levy payable by as follows:**

i. ₦50 Per 50kg. Industrial

**(8) 2% Infrastructure Maintenance levy - on every Kogi State**

**Government contract - collectible by Internal Revenue 64(iv)**

**PRECIOUS MINERALS NEW HAULAGE TEMPLATE/DATA PLAN**

**(9) Hotel, Restaurant or Event Centre Consumption Revenue Services.**

PRECIOUS MINERAL	GRAM(N)	KILOGRAM(N)	TONAGE(N)
GOLD/NUGGET/BULLION	1, 690.23	1, 690, 230.00	1, 690, 230, 000.00
TOURMALINE	2, 000.00	2, 000, 000.00	2, 000, 000, 000.00
AGATE/ZIRCON/GARNET	500.00	500, 000.00	500, 000, 000.00
SEPHIRE	2, 200.00	2, 000, 000.00	2, 200, 000, 000.00
AQUAMARINE	132.00	1, 328.00	1, 328, 000.00
PLANTINUM	1, 293.00	1, 293, 453.00	1, 293, 453.00
BISMUTH	200	20, 000.00	2, 000, 000.00
BERYL	250	25, 000.00	2, 500.000
ZIRCON	420	42, 000.00	4, 200, 000.00
KYAMITE	300	30, 000.00	3, 000, 000.00

SOLID MINERAL SMALL TRUCK/SHORT TRUCK			
SOLID MINERAL	SMALL TRUCK	SHORT TRUCK ABOVE 9 – 29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
BRINE	1, 300.00	2, 600.00	5, 200.00
CHROMESAND	500	1000.00	2, 000.00
CLAY	500	1000.00	2, 000.00
MICA	5, 000.00	10, 000.00	20, 000.00
PRECIOUS QUANT	6, 000.00	12, 000.00	24, 000.00
RADIO ACTIVE	15, 000.00	30, 000.00	60, 000.00
AMETHYST	2, 500.00	5, 000.00	10, 000.00

**Services**

**at 5% excluding those liable to Sales Tax - collectible b**

**(10) Water Rates as Board Lokoja -**

**contained in the Tariff for Kogi State Water Revenue Services.**

**(11) Haulage fee discharge in**

**payable at the point of loading or at the point of the state as follows:**

ii. 12 tyres =

iii. 10 tyres =

=

iv. 8 tyres =

v. 6 tyres and below =

S/No	GOODS	HEAVY TRUCK		
		LONG 30 TONS & ABOVE	MEDIUM	SMALL 14 TONS BELOW
1	BUILDING MATERIALS INCLUDING CEMENT	N12,800.00	N9,800.00	N5,800.00
2	Processed/Raw Food Items	N8,000.00	N4,500.00	N2,500.00

i. 16 tyres and above = N8,000.00

N3,000.00

N2,000.00

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RIVER SHARP SAND	500.00	1, 000.00	2, 000.00
LATERITE SAND	500.00	1, 000.00	2, 000.00
GRANITE STONE	1, 000.00	2, 000.00	3, 000.00
LIME STONE	1, 000.00	2, 000.00	4, 000.00
CEMENT	3, 000.00	5, 000.00	10, 000.00
MARBLE	1, 500.00	3, 000.00	6, 000.00
BILLET	4, 000.00	7, 000.00	15, 000.00
COAL	4, 000.00	7, 500.00	15, 000.00
CASSITERITE	10, 000.00	20, 000.00	40, 000.00
TANTILITE	15, 000.00	30, 000.00	60, 000.00

10,000 PS /PA

#### DUCTION OF NEW HAULAGE

SOLID MINERAL	SMALL TRUCK	SHORT TRUCK ABOVE 9 – 29 TON (N)	LONG TRUCK ABOVE 29 TON (N)	
KAOLIN	2, 000.00	4, 000.00	8, 000.00	
FELDSPAR	2, 500.00	5, 000.00	10, 000.00	
FERTILIZER	3, 000.00	6, 000.00	10, 000.00	N6,000.00
IRON PIPE	3, 000.00	5, 000.00	12, 000.00	N5,000.00
IRON PLATE	4, 000.00	7, 000.00	15, 000.00	
IRON ROD	4, 000.00	10, 000.00	20, 000.00	
IRON ORE	2, 500.00	5, 000.00	10, 000.00	

#### SIGNAGE IN CATEGORY B

Kogi State Capital	-	50,000 PS/ PA
Other LG Capital	-	30,000 PS/ PA
Other Towns and Villages	-	10,000 PS /PA

#### SIGNAGE IN CATEGORY C

Kogi Capital	-	40,000 PS/ PA
Other LG Capital	-	25,000 PS/ PA
Other Towns and Villages	-	

#### SECOND PARTY RATE FOR SECOND PARTY SIGNAGE

**TYPES:** Temporary Boards, Display, Crusades, Branded Wears, Admission

wall, Drapes, Promotion, Road shows, Balloons, Construction boards, Political Parties, Boards / posters, Canopies with Signage, Mobile Adverts, such as:

#### (12) Signages and Mobile Advertisement as follows:

-state, Bus advertising,

Stickers on Vehicles, Full Luxurious interBeautification projects.

#### ADVERT RATES

**FIRST PARTY SIGNAGE ADVERT RATES**

3 Stars Hotels	-	150,000 PA
Banks (Lok oja, the State Capital )	-	150,000 PA
Banks (Other Town)	-	100,000 PA
Branded Building	-	100,000 PA
Billboard	-	100,000 per face/PA
Branded wears	-	50,000 PA
❖ Branded building at Lokoja State Capital	-	100,000 PA
❖ Branded building at other LG Capital	-	50,000 PA
❖ Other Towns and Villages	-	50,000 PA
Insurance Company	-	50,000 PA
Insurance Broker	-	30,000 PA

**OTHER SIGNAGES IN CATEGORY A**

**ADVERTISEMENT**

1	MOBILE Adverts (Full Branding of Motorcycles)	5,000 P/A
2	Tricycle Branding	8,000 P/A
3	Mobile Advert ( Full Branding Cars / Taxi)	15,000 P/A
4	Mobile Adverts (Bus pick up)	25,000 P/A
5	Mobile Adverts (Trailers)	40,000 P/A

2 Stars Hotel

Kogi State Capital

Other LG Capital

Other Towns and Villages

- 50,000 PA

- 20,000 PS/PA

6	Mobile Adverts (Luxurious Bus)	40,000 P/A
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CATEGORY A - Kogi Capital and Abuja via Kogi

B - Other LG Capital

C - Other Towns and Villages

S/N	WALL OR ROOF SIGNS	SIZE	CATEGORY A (A vii)	CATEGORY B	CATEGORY C
1	1 sq meter		10,000 P/A	5,000 P/A	2,000 P/A
2	5 sq meter		15,000 P/A	10,000 P/A	5,000 P/A
3	10 sq meter		20,000 P/A	15,000 P/A	10,000 P/A
4	10-20sq meter		30,000 P/A	20,000 P/A	15,000 P/A
5	20-30sq meter		40,000 P/A	30,000 P/A	20,000 P/A
6	Banners Large		5,000 P/A	3,500 P/A	2,500 P/A
7	Wall Drapes		200,000 P/A	100,000 P/A	20,000 P/A
8	Shows-Balloons Branded Wears Vehicle Support		5,000 / day	3,000/day	2,000/day
9	House Branding		20,000	10,000 P/A	5,000
10	Multinational Company		100,000 P/A		
11	Canopy with signage (Kogi Capital)		50,000	30,000	10,000
12	Brick Signage		5,000	3,000	2,500

**MOBILE**

- 100,000 PA

- 100,000 PA

**THIRD PARTY**

S/N		APPROVED
1	16 Sheets	50,000 PF /PA
2	40 Sheets	80,000 PF /PA

3	48 Sheets	100,000 PF /PA
4	Super 48 Sheet	150,000 PF /PA
5	Roof top	250,000 PF /PA
6	96 sheet	200,000 PF /PA
7	Backlit	350,000 PF /PA
8	Portrait	300,000 PF /PA
9	Unipole (two sides)	300,000 PF/ PA
10	Unipole (three sides)	300,000 PF/ PA
11	Ultra wave	450,000 PF/ PA
12	Wall Drapes	250,000 PF /PA
13	Bridge Panel	200,000 PF /PA
14	Bus stop shelter	50,000 PF/PA
15	Light Emitting Diode (LED screen)	1,000,000 PF /PA
16	Gantry (one lane) 64(viii)	450,000 PF/ PA
17	Gantry Span across (two lanes)	1,000,000 PF/ PA
18	Street Furniture (lamp post)	30,000 Per Pole P/A
19	Floats (Mobile)	50,000 Per Permit
20	Posters (Public Information Panels)	50,000 Per Campaign P/A
21	Branded Building (Multinational Company)	100,000 per Building P/A

**MANDATORY REQUIREMENTS**

S/N	DESCRIPTION	APPROVED
1	Expression of interest (OAAN) members)	20,000
2	Expression of interest Consultants	100,000
3	Registration per 40 sheet & 48 sheets & 98 sheet	2,000,000
4	Registration per Portrait /Backlit	20,000
5	Registration per Unipole	50,000
6	Registration per Gantry	100,000

**Our processes are simplified as follow:**

- a. Complete your expression of interest

- b. Pick application for your site location

- c. Pay your advert fees.

**SIGNAGE AND ADVERTISEMENT RATES FOR VARIOUS CATEGORIES**

**ADVERT SPACE:**

**RATE**

1. Lamp-post display 10 ,000 per site/PA
2. 6x2 /3x6 /4x6 15 ,000 per site /PA
3. 16 sheets 30 ,000 per site /PA
4. 40 sheets 50 ,000 per site /PA
5. 48 sheets 100,000 per site /PA

6. Telecommunication Company

**Point of Sales**

- Umbrella 5,000 per ward /PA
- Kiosk 5,000 per ward /PA
- Shops (Logo & display) 5 ,000 per ward /PA
- Branded Building 100,000 per building /PA

All are subject to negotiation

**7. Canopies**

**Rental services**

- ❖ Category A 200,000 /PA
- ❖ Category B 100,000 /PA

- ❖ Category C 70,000 /PA

8. Portrait 300,000 per site /PA

9. Wall Space 350,000 per site /PA

10. Uni-Pole 800,000 per site /PA

11. Posters/Pamphleteering/Han dbills 5,000 per ward /PA

12. Branded Vehicles 20,000 per Vehicle /PA

13. Branded Building 100,000 per site /PA

14. Application form for all categories  
5,000

**(13) KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD**

		<b>N</b>
1	Naming and Maintenance of Street Fee (in state Capital)	
	Close	20,000.00
	Street	30,000.00
2	Building planning registration fee	2,000.00

3	Site and building inspection fee	2,000.00
4	Building plan processing fee	60 % of Approval fees
5		30% of Approval
6	Penalty for Building without approval	60% of Approval
7	Betterment fee	2000
8	Sign Board/Bill Board Planted on the Ground Control fee	

S/NO	ITEMS	LOKOJA	LGHQS & MAJOR TOWN	OTHER SETTLEMENT
1.	Bungalow (Res) 2bedroom extra room	N4,000 N500=	N3,500 N500	N 3,300 N 500
2.	3 Bedroom Res	N 5,800= Bedroom (flat)	N 5,300=	N 5,100=
3.	4 Bedrooms	N10,630 N500	N 9,380= N500	8,880= N500
4.	a. Commercial bank(Bungalow)	N150,000	N150,000=	N150,000=
5.	b. Commercial Bank (storey) floor.	N100,000.	N100,000	N100,000
6	Petrol filling station	N125,000=	N125,000=	N125,000=
7.	Dept.stores.	N 150/sqm Subject to a minimum of N50,000=	N 150/sqm Subject to a minimum of N40,000=	N 100 /sqm Subject to a minimum of N60,000=
8.	supermarket Approval	N125/sqm Subject to minimum N16,000=	N100/sqm subject to minimum of N10,000.00	N75/sqm subject to minimum of N6,000.00
9.	Shops	N5,000	N3,750=	N3,250=
10.	Liquefied Natural Gas	N100,000 (flat rate through i.e in addition To PFS fees if attached	N100,000. PFS fees tenable if attached.	N100 ,000. PSF fee if attached
11.	Industrial Industrial small -scale	.N25.0/sqm subject to minimum of N 30,000.	N20.0/sqm subject to minimum N20,000.00	N12.5/sqm subject to minimum N8,000.00
12.	Medium (between 10 to 25 regular staff)	N62.50/sqm for the 1 <sup>st</sup> 5 hectares N10/meter squareofthe subsequent hectars subject to minimum of N100,000.00	N50.0 per sqm for the 1 <sup>st</sup> 5 hectares N10/meter square for subsequent hectares subject to minimum of N75,000.00	N40.0 sqm for the 1 <sup>st</sup> 5 hectares N10/meter square for subsequent hectares subject to minimum N62,500.00

Medium Size 2.01m - 3.00m	70,000.00
Large Size (Sheet 48) 3.01m - 4.0m2	100,000.00
Extra Large Size (UNIPOLE) 4.01m - 6.00M and Above	150,000.00

## 9. Building plan approval fee

15.	a. Educational	1 <sup>st</sup> 10 classroom N20,000.00 subsequentl	Flat rate throughout the state	Flat rate throughout the state
16	b. Library& Museum	yN3,000=	N3,000.00	N3,000.00
17.	GSM Mast	N132,000.	N132 ,000=	N132 ,000=
18.	Kerosene	N50,000.	N50,000=	N50,000=
19.	Hotel /chalet/guest Inn	N5000 per room subjected to minimum of N50,000=  Old N60,000 per sqm subject to minimum of N20	N3000 per room subjected to minimum of N20,000= Old N50,000 per sqm subject to minimum of N14,000	N1000 per room subjected to minimum of N20,000= Old N50,000 per sqm subject to minimum of N14,000
21.	Holliday Resort (Area)	1 <sup>st</sup> One Hectares N12.50 per sq metre subsequent hectare: N1.00 per sqm. New 5 hectare 3 per sq metre subseque	Flat rate 12.50 Flat rate	Flat rate N12.50  Flat rate
22.	Holliday resort (lodging room)	N2000 per room subject to a minimum of N18,750=	Flat rate to a subject of minimum N15,000=	Flat rate subject to a minimum of N11,250=
23.	Hospital and clinic	N50.00 per sqm  subject to a minimum of N25,000=	N45.00 per sqm subject to minimum N20,000= a of	N37.50.00 per sqm subject to a minimum of N15,000=

13.	Heavy Industrial	N75/sqm. for the 1 <sup>st</sup> 5 hectares and N12.5/m2 for subsequent hectares subject to minimum of N100,000	N60/sqm for the 1 <sup>st</sup> 5 hectares N10.00/sqm subsequent hectares subject to minimum of N150,000.00	N50/sqm for the 1 <sup>st</sup> 5 hectares N7.50/sqm subsequent hectares subject to minimum of N125,000.00
14.	Warehouse	N37.50/m3 subject to a minimum of N37,500=	N30/m3 subject to minimum of N30,000=	

24.	Bar and Restaurant	N250.00 per subject to a minimum of N10,000=	N200.00 to a minimum of N8,750=
25.	Dispensary	Same as Hospital	
26.	Pharmacy and Medicine store	N250.00 per sqm subject to a minimum of N10,250=	200.00 per subject to of N8,750=
27.	a .Cinema Theater, Gymnasium, Museum	N1000.00 per seat subject to a minimum of N50,000=	N500.00 subject to of N30,000=
28.	Town Hall (see community projects)		
29.	Office	N250.00 per sqm subject to a minimum of N12,250=	N200.00 subject to of N11,250=
30.	Markets	N2,500.00 for 10 stalls subject to minimum	Same
		N10,000=(flat rate through the state)	

38.	Stalls (outside market)	N25.00 per cubic metre	(flat rate through out the state)N25.00	(flat rate through out the state)N25.00
39.	Conference halls	N25.00 per cubic metre	(flat rate through out the state)N25.00	(flat rate throughout the state) N25.0
40.	Community-based projects	N750.00 per sqm subject to a minimum of N7,500	N750.00 per sqm subject to a minimum of N6,250=	N750.00 per sqm subject to a minimum of N5,000
41.	Betterment	Zone: 1-GRA/Estates N1,000 per m2 3community N500 per m2	N 1000 per m2 (flat rate throughout the state)	N500 per m2 (flat rate throughout the state)
42.	Alteration (of approved plan)	50 % charges excluding site inspection(No registration fees )	(flat rate tendable for valid approval	(flat rate tendable for
43.	Change of use d. (Residential to	N105% of normal	Flat rate	valid approval) Flat rate

31.	Open Air production e.g block-making	N37.00 per sqm subject to minimum of N30,000=	N30.00 per sqm subject to minimum of N25,000	N25.00 per sqm subject to minimum of N20,000	Commercial e.	Approval Fee EIA R		
32.	Workshop	N150.00 per sqm subject to minimum of N7,000=	N125.00 per sqm subject to minimum N7,000=	N75.00 per sqm subject to minimum N5,500=	Commercial/Residential f. Residential to Cottage Industry	Normal fees  N150% of Normal fee plus/followed by EIA	Normal fees  N140% of Normal fee plus/followed by EIA	Normal fees  N140% of Normal fee plus/followed by EIA
33.	Commercial	N1.00 m2 (10,000 per hectre)	Flat rate	Flat rate				
	Farming Building	N50.00 per m2	Flat rate	Flat rate	44. Alteration: Commercial to Commercial	Normal fee plus site Analysis /E.I.A.R	Normal fees plus site E.I.A.R	Normal fees plus site E.I.A.R
	B. Temporary	N3,500	N3,500	N3,500				
34.	Religious  Building cium, museum	N125/ sqm per subject to a minimum of N12,500=	N20.00 per sqm subject to minimum N6,250=	N15.00 per sqm subject to minimum N3,750=	45. Alteration to Industrial	N12,500 plus Normal fees subject to EIAR	N9,280 plus Normal fees subject to EIAR	N6,250 plus Normal fees subject to EIAR
35.	Generator House	N1200.00 per m3 subject to a minimum of N3,000=	(Flat rate through out state)	Flat rate through state)	46. Sale of prototype designs	N5,000/shop (others to be determined)		(flat rate thorough out the state)
36.	Stadium	N1000 per seat subject to a minimum N50,000	N500 per seat subject to a minimum N30,000	N200 per seat subject to a minimum N25,000	47. Certificate of fitness for Habitation	10% of Normal fees	Flat rate	Flat rate
37.	Motor packs	N10.00per sqm subject a minimum of 10,000  N1,250.00 per stall	As in a subject to a minimum of 7,500 N1,000.00 per Stall	As in a subject to a minimum of N6,250 750.00 per stall				

48.	Miscellaneous						
	a. Palace	N12,500.00			N12,500.00		N12,500.00
	i. Fence residential new						
Road Taxes – Collectible by Board of Internal Revenue Services							
	N2.00 per linear meter				Flat rate		
PRIVATE VEHICLE							
	ii. Comm. N3.00/m2				Flat rate		
	iii. Industry				New		
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount	
	iv. Other uses (as for residential).	(N)	(N)	(N)	(N)	(N)	
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00	
B	Town planning	12,500.00	3,125.00	2,500.00	1,250.00	19,375.00	
C	consultancy services	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00	
	a. Size 0.25m2				Flat rate		
D	Other Vehicle 1.2cc – 1.6cc less.	N1,000.00	3,125.00	1,250.00	Flat rate	18,125.00	
	b. Size 0.51m2 - 0.5	N1,500.00			Flat rate		
	c. Size 0.51	N2,500.00			Flat rate		
	d. Size 1.0M2-1.0M2-	N3,000.00			Flat rate		
OUT-OF-SERIES NUMBER PLATES							
	e. Size 10M2- and above				Flat rate		
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount	
		(N)	(N)	(N)	(N)	(N)	
	Above 3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
A							
B	Between 2.1 – 3.00cc	40,000.00	3,125.00	2,500.00	1,250.00	46,875.00	
C	Vehicle up to 1.7cc – 2.00cc	40,000.00	3,125.00	1,875.00	1,250.00	46,250.00	
D	Other Vehicle 1.2cc – 1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00	

FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B		80,000.00	3,125.00	2,500.00	1,250.00	86,875.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

#### REVALIDATION OF OLD NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	3,125.00	2,500.00	1,250.00	16,875.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	15,625.00

#### COMMERCIAL VEHICLE

Category	Capacity of Range	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost of Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000	6,250.00	6,250.00	1,250.00	1,500.00	30,250.00
C	Tipper and Lorry	10,000	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick	10,000	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000	3,125.00	1,250.00	1,250.00	500	21,125.00

COMMERCIAL VEHICLE NUMBER							
Category	Capacity of Range	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost of Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick Up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500	16,125.00

GOVERNMENT/OFFICIAL					
Category		Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
A	12,500.00	6,250.00	NIL	1,250.00	22,500.00
B	12,500.00	3,125.00	NIL	1,250.00	19,375.00
Bus	12,500.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	2,500.00	1,250	NIL	1,250.00	5,500.00

GOVERNMENT FANCY					
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.00

MOTORCYCLE								
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Sticker	Reflective	Amount	
	(N)	(N)	(N)	(N)	(N)	(N)	(N)	(N)
Private/	2,500.00	1,250.00	625.00	500.00	100.00	250.00	750.00	7,225.00
Commercial	2,500.00							

MOTOR DEALERS NUMBER PLATES				
Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
(N)	(N)	(N)	(N)	(N)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES		
	Category	Cost of Replacement of Plate Number
		(N)
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	12,500.00
D	Commercial	12,500.00
E	Motorcycle	2,500.00

CHANGE OF OWNERSHIP		
Type of Vehicle	Amount (N)	
Motor Vehicle	2,500.00	64(xvi)
Motorcycle	625	
	250	

DRIVER'S LICENCES		
Type of Vehicle	Amount (N)	
Motor Vehicle	6,350.00	
Motorcycle	3,000.00	

**MINISTRY OF COMMERCE AND INDUSTRIES**

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
5.	Hotels between 1-20 Rooms	20,000	40,000	20,000
	21-50 Rooms	50,000	100,000	50,000
	51 Rooms and above	100,000	120,000	60,000
6.	Five Star Hotels	100,000	300,000	150,000
7.		30,000 40,000 80,000 100,000	40,000 50,000 100,000 140,000	20,000 25,000 50,000 70,000
8.	Motor Spare part Dealer	10,000	20,000	10,000
9.	Motorcycle Spare Part Dealer	10,000	20,000	10,000
10.	SAW Mills	40,000	100,000	50,000
11.	Bench Saw Millers	20,000	30,000	15,000
12.	Plank Seller/Dealer	10,000	15,000	7,500
13.	Building Material dealer/Seller	20,000	40,000	20,000
14.	Cement Company	10,000,000	12,000,000	6,000,000
15.	Cement dealer/Seller	20,000	40,000	20,000
16.	Motor Dealer/Seller	100,000	200,000	100,000
	Motorcycle dealer/Seller	50,000	100,000	50,000
17.				
18.	Private Nursery/Primary Schools	10,000	20,000	10,000
19.	Private Secondary Schools	20,000	40,000	20,000
20.	Higher Institutions (Private)	500,000	1,000,000	500,000
21.	Commercial Banks	100,000	200,000	100,000
22.	Micro Finance Bank	40,000	80,000	40,000
23.	Surface Tank Kerosene Dealers	20,000	30,000	15,000
24.	Limited Liability Company (Medium)	50,000	100,000	50,000
25.	Limited Liability Company (big) 1	70,000	140,000	70,000

64( iii)  
XV

**PART I**  
**CATEGORIES OF TOWNS**

26.	Limited Liability Company (big 2)	100,000	200,000	100,000
27.	Partnership/Distributorship	30,000	60,000	30,000
28.	Sole Proprietorship	10,000	15,000	7,500

For the purpose of determining the registration of business premises, pool betting's Game of Chance, Trade Fair, Registration of Cooperative and Auditing to the state is categorized into the following three zones.

**Zone A:-** This shall comprise jurisdiction of the following towns:-

- i. Lokoja , Kabba & Isanlu
- ii. Okene, Ogori/Magongo, and Ajaokuta
- iii. Ankpa, Idah & Anyigba

**Zone B:-** This shall include Dekina, Oguma, Egbe, Aiyetoro-Gbede, Adavi, Mopa and all other Local Government Headquarters except those town falling under Zone A.

**Zone C:-** This shall include all Rural Areas in the State not mentioned in Zone A &

B above.

**MINISTRY OF COMMERCE AND INDUSTRY, KOGI STATE**

**2017 REVIEW REVENUE RATE ON REGISTRATION OF BUSINESS PREMISES, POOL BETTING, GAME OF CHANCE, TRADE FAIR, CO-OPERATIVE REGISTRATION AND AUDITING SUBJECTS TO BE REVIEW UPWARD FROM TIME TO TIME TO MEET UP INTERNALLY GENERATED REVENUE (IGR).**

**Part II**

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE N	RENEWAL ₦
1.	PRIVATE Hospitals	20,000	30,000	15,000
2	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology and Ex-Ray	20,000	30,000	15,000
3.	Pharmacy Shops	10,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	5,000	10,000	5,000

**REGISTRATION/RENEWAL FEES OF BUSINESS PREMISES**

**ZONE A**

S/NO	BUSINESS NAMES	OLD RATE ₦
29	Solid Mineral Miners	-
30	Private Radio TV station	100,000
31	Pooling centre/Game of Chance	10,000
32	Package Water Producer	20,000
33	Traveling Agency	10,000
34	Restaurant (a) Small	12,000
	(b) Big	24,000
35	Fast Food/Confectioneries	5,000
	(a) Small	12,000
	(b) Big	24,000
36.	Bakery	10,000
37.	Block Industry	10,000
38.	Tailor/Fashion Design	2,000
39.	Welding/Fabrication	5,000
40.	Insurance investment	50,000
41.	Security Agency (private)	10,000
42.	Interior Decorators	10,000
43	Clearing agents	10,000
44	Beer/Spirit Sale (Big)	30,000
	(b) Small	20,000
45	Bookshops/Stationeries stores	7,000
46.	Supermarkets	50,000
47.	Physiotherapy	64(xix) 7,00
48	Rental services	7,00

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
55	Lawyers/Architect/Accountants	50,000	70,000	35,000
56	Refrigerator/Radio/Electronics Repairs	3,000	6,000	3,000
57	Nutritional Food supplement food	10,000	15,000	7,500
58	Health, Firms/Fitness Centre	10,000	20,000	10,000
59	Embalmmnt Centres	7,000	14,000	7,000
60	Acupuncture Clinics (inpatients)	4,000	8,000	4,000
61	Cinema/Night club (Big)	20,000	30,000	15,000
62	Cinema/Night Club (Medium)	10,000	15,000	7,500
63	Cinema/Night Club (Small)	7,000	10,000	5,000
64	Record stores, Video and Club Photograph	6,000	10,000	5,000
65	GSM friendship centres (MTN, GLO, AIRTEL etc)	20,000	30,000	15,000
66	Colour Labs/Processing centre colour	10,000	20,000	10,000
67	Sales of Aluminium profile	10,000	20,000	10,000
68	GSM Phone Accessories	2,000	4,000	2,000
69	Livestock Feed/Vet Services	10,000	20,000	10,000
70	Vocational Centre/Secretariat Institute	10,000	20,000	10,000
71.	Telecommunication Mask Location	100,000	100,000	50,000
72.	Telecommunication distribution	200,000	200,000	100,000
73	Network service provider office	500,000	500,000	250,000
74	Ceramic Company	5,000,000	5,000,000	2,500,000
75	Steel Company	5,000,000	5,000,000	2,500,000
76	Electricity Company	64(xx) 5,000,000	5,000,000	2,500,000
77	Gas Station	500,000	500,000	250,000
78	Quarries	500,000	500,000	250,000
79	Construction Company	5,000,000	5,000,000	2,500,000

49.	Agro Service/Chemical	5,000	10,000	5,000		300,000		
				80	Borehole Company		300,000	150,000
50.	Boutique A. (Small)	10,000	20,000	10,000		500,000		
	B. (Big)	20,000	40,000	81	Heavy Duty Generator sellers		500,000	250,000
51.	Launder/Dry cleaners	10,000	15,000	7,500		5,000,000		
				82	Coal mining		5,000,000	2,500,000
52.	Printers (Large)	12,000	24,000	12,000		500,000		
53.	Printer (Medium)	10,000	20,000	10,000	83	Aluminium Company	500,000	250,000
54.	Printer (Small)	5,000	10,000	5,000				

9.	Saw Mills	30,000	45,000	22,5 00
10.	Bench Saw Millers	20,000	30,000	15,000
11.	Plank Seller	10,000	10,000	5,000
12.	Building Material Dealer/Sellers	20,000	30,000	15,000
13.	Cement Dealer/Sellers	20,000	30,000	15,000
14.	Motor Dealer/Sellers	80,000	120,000	60,000
15.	Motorcycle Dealer/Seller	40,000	60,000	30,000
16.	Private Nursery/Primary Schools	8,000	12,000	6,000
17.	Private Secondary Schools	16,000	24,000	12,000
18.	Higher Institutions (Private)	100,000	150,000	75,000
19.	Commercial Banks	100,000	15 0,000	75,000
20.	Micro Finance Bank	40,000	60,000	30,000
21.	Limited Liability Company (Medium)	40,000	60,000	30,000
22.	Limited Liability Company ( Big)	90,000	100,000	187,000
23.	Distributorship/Partnership	20,000	30,000	15,000
24.	Sole Proprietorship	8,000	10,000	5,000
25.	Surface Tank Kerosine/Fuel	16,000	24,000	12,000
26.	Private Radio TV station	100,000	150,000	75,000
27.	Package Water Producer	10,000	15,000	7,500
28.	Travelling Agencies	6,000	8,000	4,500
29.	Pooling House	10,000	15,000	7,500
30.	Restaurant (a) Small	5,000	10,000	5,000
	(b) Big	10,000	15,000	7,500
31.	Fast Food/Confectioneries (a) Small	3,000	20,000	10,000
	(b) Big	3,000	4,000	2,500
32.	Bakery	10,000	15,000	7,500
33.	Block Industry	10,000	15,000	7,500
34.	Tailor/Fashion Design	2,000	3,000	1,500
35.	Welding/Fabrication	5,000	7,000	3,500
36.	Insurance investment	50,000	70,000	35,000

**TRADE FAIR LEVIES AT THE STATE HEADQUARTERS**

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
84	Participation/Certificate Fee:			
	(a) International Trade Fair	1,000,000		
	(b) Domestic Trade Fair	200,000		
85	Pavilion Fee:			
	(a) International Trade Fair	20,000		
	(b) Domestic Trade Fair	15,000		
86	Gate Fee:			
	(a) International Trade Fair	500		
	(b) Domestic Trade Fair	200		
87	Social Amenities Fee			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		
88	Labour Dues			
	(a) International Trade Fair	10,000		
	(b) Domestic Trade Fair	10,000		
89	Security			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		

37.	Security Agency (private)	10,000	15,000	7,500
38.	Decorators Interior	10,000	15,000	7,500
39.	Clearing Agents	10,000	15,000	7,500

**ZONE B**

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE N	RENEWAL ₦
1.	Private Hospitals	15,000	20,000	10,000
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology	15,000	20,000	10,000
3.	Pharmacy Shops	20,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	10,000	10,000	5,000
5.	Hotels between 1 -19 Rooms	20,000	30,000	15,000
	21-50 Rooms	30,000	40,000	20,000
	51 Rooms and above	40,000	60,000	30,000
6.	Petrol 1 – 2 pumps	20,000	30,000	15,000
	1 – 5 pumps	30,000	45,000	22,500
	6 & above pumps	40,000	60,000	30,000
7.	Motor Spare part Dealer	7,000	10,000	5,000
8.	Motorcycle Spare Part Dealer	10,000	10,000	5,000

13.	Cement Dealer/Sellers		20,000	10,000
14.	Motor Dealer/Sellers		80,000	40,000
15.	Motorcycle Dealer/Seller		40,000	20,000
16.	Private Nursery/Primary Schools		8,000	4,000
17.	Private Secondary Schools		16,000	8,000
18.	Higher Institutions (Private)		100,000	50,000
19.	Commercial Banks		100,000	50,000
20.	Micro Finance Bank		40,000	20,000
21.	Limited Liability Company (Medium)		40,000	20,000
22.	Limited Liability Company (Big)		60,000	30,000
23.	Distributorship/Partnership		20,000	10,000
24.	Sole Proprietorship		8,000	4,000
25.	Surface Tank Kerosine/Fuel		16,000	8,000
26.	Private Radio TV station		100,000	50,000
27.	Package Water Producer		10,000	5,000
28.	Travelling Agencies		6,000	3,000
29.	Pooling House		10,000	5,000
30.	Restaurant (a) Small		5,000	2,500
	(b) Big		10,000	5,000
31.	Fast Food/Confectioneries		20,000	10,000
32.	Bakery		10,000	5,000
33.	Block Industry		10,000	5,000
34.	Tailor/Fashion Design		2,000	1,000
35.	Welding/Fabrication		5,000	2,500
36.	Insurance investment		50,000	25,000
37.	Security Agency (private)		10,000	5,000
38.	Interior Decorators		10,000	5,000
39.	Clearing Agents		10,000	5,000
40.	Beer/Spirit Sale A (Big)		20,000	10,000
41.	Beer/Spirit B (Small)		15,000	7,500

40.	Beer/Spirit Sale A (Big)	20,000	30,000	15,000
41.	Beer/Spirit B (Small)	15,000	20,000	10,000
42.	Bookshops/Stationeries stores	7,000	10,000	5,000
43.	Supermarkets	40,000	60,000	30,000
44.	Physiotherapy	7,000	10,000	5,000
45.	Rental Services	7,000	10,000	5,000
46.	Agro Service/Chemical	5,000	8,000	4,000
47.	Boutique A. (Small)	3,000	8,000	4,000
48.	Boutique B (Big)	3,000	10,000	5,000
49.	Laundry/Dry Cleaners (Large)	10,000	10,000	5,000
50.	Laundry/Dry Cleaners (Medium)	7,000	8,000	4,000
51.	Laundry/Dry Cleaners (Small)	4,000	5,000	2,500
52.	Printers (Large)	10,000	15,000	7,500
53.	Printer (Medium)	10,000	10,000	5,000
54.	Printer (Small)	4,000	5,000	5,000
55.	Lawyers/Architect/Accountants	20,000	25,000	12,500
56.	Cinema/Night Club	10,000	15,000	7,500

**ZONE C**

42.	Bookshops/Stationeries stores	7,000	3,500
43.	Supermarkets	40,000	20,000
44.	Physiotherapy	7,000	3,500
45.	Rental Services	7,000	3,500
46.	Agro Service/Chemical	5,000	2,500
47.	Boutique A. (Small)	6,000	3,000
48.	Boutique B (Big)	8,000	4,000

xxiii)  
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S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	Private Hospitals		15,000	7,500
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology		15,000	7,500
3.	Pharmacy Shops		10,000	5,000
4.	Patent/Proprietary Medicine Vendor License		8,000	4,000
5.	Hotels between 1-19 Rooms		20,000	10,000
	20-49 Rooms		30,000	15,000
	50 Rooms and above		40,000	20,000
6.	Petrol 1 – 2 pumps		20,000	10,000
	1 – 4 pumps		30,000	15,000
	5 & above pumps		40,000	20,000
7.	Motor cycle Spare part Dealer		10,000	5,000
8.	Motor Spare Part Dealers		15,000	7,500
9.	Saw Mills		30,000	15,0 00
10.	Bench Saw Millers		15,000	7,5 00
11.	Plank Seller		8,000	4,000
12.	Building Material Dealer/Sellers		20,000	10,000



	Registration & Licensing Fee ₦	Renewal ₦	Weekly Tax ₦	Process Fee ₦	Operati on fee Per Week ₦	Registration of Business Premises ₦	Renewal of Business Premises ₦
Promoters	150,000	75,000	4,000	5,000	1,000	30,000	15,000
Agents	10,000	5,000	-	-	-	20,000	20,000
Collectors	6,000	3,000	-	-	-	-	-

**RATE PAYABLE BY GAME OF CHANCE (BETNAJA, LOTTO ETC)**

	Registration & Licensing Fee ₦	Renewal of Licensing ₦	Quarterly ₦	Administrative Charges and Documentation ₦	Business Premises Registration ₦	Renewal of Business Premises ₦
<b>Promoters</b>	1,500,000	750,000	100,000	100,000	30,000	15,000

**AGENTS FEE ON GAME OF CHANCE**

	N	Business Premises Registration	Renewal of Business Premises
1 - 20		50,000	20,000
21 - 50		75,000	20,000
51 - 100		100,000	20,000
101 – 200		150,000	20,000
200 and above		200,000	20,000

**FEES FOR REGISTRATION/SUPERVISION COOPERATIVE**

**SOCIETIES**

		Old fee	New fee	Annual Subscription to KGSG	
		₦	₦	Old	New
<b>Registration</b>	Primary Societies	600	2,000	500	1,000
	Secondary Societies (Unions)	500	5,000	500	1,500
	Tertiary Society	-	20,000	500	3,000
<b>Supervision</b>	Primary Societies	500	1,000	500	
	Secondary Societies (Unions)	500	1,500	500	
	Tertiary Society	-	3,000		
<b>Auditing</b>	Primary Societies	500	1,000		
	Secondary Societies (Unions)	500	1,500		
	Tertiary Society	-	1,500		

<b>Ministry of Land Housing and Urban development</b>		
<b>A. APPLICATION FORM FEE (Non Refundable)</b>		
(a)	Residential	N5,000.00
(b)	Commercial	N10,000.00
(c)	Industrial	N15,000.00
(d)	Educational	N7,000.00
(e)	Agricultural	N5,000.00
(f)	Recreational	N15,000.00
(e)	Subsequent transaction	N5,000.00
(e)	Change of Land Use form	N20,000.00
<b>Valuation Processing Fees</b>		
(a)	Probate valuation (flat rate)	N5,000.00
(b)	Valuation for assignment	N10,000.00
(c)	Assessment of compensation on request	N5,000.00

**B. GROUND RENT (Per Annum)/ RE-CERTIFICATIONFEES**

**AND AUDITING OF**

(a)	Residential : (i) Towns	N10.00/m <sup>2</sup>
	(ii) Villages	N5.00/m <sup>2</sup>
(b)	Commercial	N55.00/m <sup>2</sup>
(c) i	Industrial (Small and Medium scale)	N10.00/m <sup>2</sup>
ii	Industrial (Heavy Duty)	N20.00/m <sup>2</sup>
(d)	Educational	N3.00/m <sup>2</sup>
(e)	Religious	N2.00/m <sup>2</sup>
(f)	Recreational	N5.00/m <sup>2</sup>
(g)	Agricultural	N2.00/m <sup>2</sup>
(h)	Recertification Fee	N20,000.00
(h)	Quarry Site	N50.00/m <sup>2</sup>
(i)	Mast Site (Internet/GSM )	N50.00/m <sup>2</sup>
(j)	Fibre Optic (GSM)	500/linear mete
(k)	Petrol Station	55/ m <sup>2</sup>
(l)	Office	55/ m <sup>2</sup>
(m)	Power substation	100/ m <sup>2</sup>
(n)	substation Distribution	50/ m <sup>2</sup>

NOTE: Minimum Annual Ground Rent payable is

**C SURVEY FEES**

(a)	Survey Bill (at least 450 SqM)	N10,000.00
(b)	Charting of Minning Lease (at Least 1000SqM)	N15,000.00
(c)	Lodgment (at least 450SqM) for private	N10,000.00
(d)	Processing of R of O (at least 450SqM)	N2,500.00

D DOCUMENT REGISTRATION AND SEARCH FEE			
(i)	Deed of Mortgage		2% of Consideration
(ii)	Deed of Assignment		3% of Consideration
(iii)	Deed of Release		N5,000.00
(iv)	Irrevocable power of Attorney		3% of Consideration
<b>G CONSENT FEE</b>			
(v)	Preparation of C of O		N5,000.00
(vi)	Registration of C of O		N5,000.00
(vii)	Search Fee		N5,000.00
<b>(i) Administrative Charges for Conversion of Title from Local Government Documents to State Government Documents</b>			
(ii)	Assignment Sub-Lease		4% Open Market Value
(iii)	Mortgage		3% conseqration from Bank Not Less than N5million (bare land old GRA)
(i)	Residential		N12.00/m <sup>2</sup>
(ii)	Commercial		N16.00/m <sup>2</sup>
(iii)	Industrial		Not Less than N5million (bare land in GRA)
(iv)	Educational less than 1 hectare		N10.00/m <sup>2</sup>
(v)	Educational more than 1hectare		Not Less than N1.5mil lion (Outside GRA)
(vi)	Religious		N6.00/m <sup>2</sup>
(vii)	Recreational		N8.00/m <sup>2</sup>
<b>H GIS Processing</b>			
(viii)	Agricultural less than 1 hectare		N10.00/m <sup>2</sup>
(ix)	Agricultural 1 <sup>st</sup> 10hectare		N8.00/m <sup>2</sup>
(x)	Agricultural next 10hectare		N6.00/m <sup>2</sup>
(i)	Residential		N35,000.00
(ii)	Commercial		N70,000.00
<b>F Premium on State Government Allocation</b>			
(iii)	Industrial		N250,000.00
(iv)	B. On the State's strategic minerals like Iron and Coal (annual per mining title in sq.km/acre)		N50,000.00
	C. Construction Companies engaged in quarrying sands, gravel, laterite and associated minerals (annually per mining title in sq. km/acre)		N167.00/m <sup>2</sup>
	Category(B)		N133.40/m <sup>2</sup>
	D. For precious minerals like Gold, Tantalite, Cassiterite, Collumbite and other precious minerals title in sq.km/acre)		N87.00/m <sup>2</sup>
(ii)	Commercial		
	Category (A)		N300.00/m <sup>2</sup>
	Category(B)		N200.00/m <sup>2</sup>
	Category(C)		N150.00/m <sup>2</sup>
(iii)	Industrial		N10.00/m <sup>2</sup>
(iv)	Outside StateCapital		
	Okene,Ankpa, Kabba and Idaharea offices		N66.70/m
	Other AreaOffice		N33.35/m <sup>2</sup>

**FEEs FOR AIR EMISSIONS**

Ministry of Health Issuance of Certified TrueCopy							
(i)	C of O/R of O						N20,000.00
(ii)	Other land documents						N5,000.00
(iii)	Re - Grant of Title						2% of Open Market Value
(iv)	Verification of Title						N10,000.00
<b>J CHANGE OF USE</b>							
REGISTRATION		30,000.00	100,000.00	20,000.00	20,000.00	60,000.00	15,000.00
RENEWAL		20,000.00	60,000.00	15,000.00	15,000.00	40,000.00	20,000.00
(i)	Residential and other use to Bank						N250,000.00
(ii)	Residential and other use to Hotel						N150,000.00
(iii)	Residential and other use to						N100,000.00
Shop/store/gallery							N60,000.00
REGISTRATION		15,000.00	40,000.00	15,000.00	10,000.00	25,000.00	7,500.00
RENEWAL		10,000.00	30,000.00	10,000.00	7,500.00	20,000.00	5,000.00
<b>K OTHER TOWNS OTHERS CHARGES</b>							
<b>VILLAGES</b>							
(i)	Private Land and Adoption fee						N20,000.00
(ii)	Ammonia						N213.00
(iii)	Carbon Dioxide						N2,000.00
(iv)	Asbestos						N213,000.00
RENEWAL	Carbon Monoxide						N110.00
	Chlorine & Chlorine Oxides						N110.00
4.							
5.	Fluorides						N453.600

MINISTRY OF ENVIRONMENT AND NATURE RESOURCES.			
S/no.	TITLE OF REVENUE HEAD	REGISTRATION FEE (N)	PROCESSING FEE (N)
1	Any Solid Mineral Title holders and Investors operating in the State	50,000.00	
2	A). <b>Exclusive Prospective License (EPL)</b> :- For all mineral types occurring in the State.	0	10,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		30,000.00
	B). <b>Mining and Lease/Quarry Lease</b> : For all mineral Tyes occurring in the State		50,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		100,000.00
3	Land Compensation (Surface Rent ) for mining/Quarry Operators in the State		
	A). Such mineral as Kolin, Marble, Dolomite, Tale Clay, Mica,Feldspar, Quartz and Other Related Industrial Items Occurring in the State (annually per mining title in sq. km/acre as applicable)		50,000.00

**CONTAMINANTS**

FORESTRY TARIFFS SPECIES		GIRTH(M)	NEWSTUMPAGE RATES (N)
S/NO	Afromosia elata, Afexlia Africana, Alibizia SPP, Alstonia boonei, Amphomias pterocarpoides, Antairis Africana, Aubrevillea kerstingii, Anogeissus Leiocarpus, Bombax SP, Berlinia SP, Boarassus aethiopicum, Canarium Schweinfurhi, Ceiba Pentandra	1.82	1,200.00
1			
2	Alibizia SPP	1.82	1,100.00
3	Brachystegia eurycoma	2.13	50,000.00
4	Melicia Excels, Celtis SP, Gmelina arborea (transmission pole), Entandrophragma angloensis, Mansonia altissima, Khaya grandifoliola, Khaya senegalensis, Lova trichiloides, Tecon grandis (Poles), Terminalia superb, Terminalia ivorensis, Elaeis guinensis.	2.4	1,250.00
6	Cylicodiscus gabonensis, Chrsophyllum albidum, Cola gigantean, Daniela Oliverii, Detarium SP, Diospyros SP, Drythrophleum SP, Ficus SPP, Guarea cedrata, Holoptelia grandis, Manikara multinervis, Mitragyna ciliate, Nesogordonia papaverifera, Nauclea diderichii, Pterocarpus osun, Piptadeniastrum Africana, Pterygota macrocarpa, Pycnanthus angloensis, Ricindendron heudelotii, Sterculia oblonga, Triplochiton scleroxylon, Uapaca togoensis, Syzygium guineensis, Butyrospermum parki, Others not specified.	1.82	1,200.00
7	Gmelina arborea (logs)	1.2	1,500.00
8	Isoberlinia doka, Bamboo		1,000.00
9	Parkia biglobosa	1.52	6,250.00
10	Pterocarpus mildbreadii (madrin)	1.52	7,500.00
11	Prosopis Africana, Magnifera indica, Vitx doniana,		10,000.00
12	Tectona grandis (timber)	1.5	2,500.00

- (viii) Glass Industries
- (ix) Industrial Machinery Manufacturing Industries
- (x) Marbles, Terrazzo and Non-Metallic Industries
- (xi) Brewery Industries
- (xii) Gas bottling Companies
- (xiii) Fertilizer/Ammonia/Urea Manufacturing companies
- (xiv) Large construction companies with own quarry plant.

**Category "C" – (N20,000 – N25,000 per annum)**

- (i) Textile Industries

**ENVIRONMENTAL LEVY**  
**Category 'A' – (N100,000 – annum)**

S/N	POLLUTANT	RANGE/TON
1.	SO	N300.00
2.	NO	N688.00
3.	YOC	N118.00

**N250,000 per**

- (i) Ajaokuta Iron & Steel Company
- (ii) National Iron – Ore Mining Company
- (iii) Cement Industries
- (iv) Petroleum Refineries and Petroleum Producing Companies.

**Category "B" – (N25,000 – N50,000 per annum)**

- (i) Asbestos producing industries
- (ii) Rubber tyre Manufacturing Industries
- (iii) Iron, Steel, other metal industries
- (iv) Battery manufacturing Industries

**POLLUTION TAX**

CONTAMINANT FEES FOR EFFLUENTS	
S/N	CONTAMINANT
1.	Ammonia
2.	AOX
3.	Arsenic
4.	BOD
5.	Chlorine
6.	Cyanide
7.	Fluoride
8.	Metals
9.	Nitrogen & Nitrates
10.	Oil & Grease
11.	Other petroleum products
12.	Other Solids
13.	Phenols
14.	Phosphorus & Phosphates
15.	Sulphates
16.	Suphides
17.	Suspended Solids
18.	Other Contaminants

- (v) Asphalt and Bitumen Producing Industries
- (vi) Aluminum products industries
- (vii) Cables, Electronic Manufacturing Industries.

N300.00

N600.00

N600.00

N600.00

N600.00

N600.00

N693.00

N600.00

N300.00

N70.00

N70.00

N120.00

N600.00

N120.00

N600.00

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N120.00

- (ii) Food Processing Canning Industries including Dairy Products
- (iii) Beverage Industries
- (iv) Soft Drinks Manufacturing Industries
- (v) Pharmaceutical Industries
- (vi) Paint Industries
- (vii) Petroleum Products Marketing Company
- (viii) Chemical Industries
- (ix) Paper and Pump Industries
- (x) Flour Mills
- (xi) Medium Scale Construction Companies

**Category "D" – (N1,000 – N10,000 per annum)**

- (i) Photographic industries including marketing, servicing, processing etc.
- (ii) Mechanized Laundries
- (iii) Plastic Manufacturing Industries
- (iv) Mechanical and Welding Workshops
- (v) Machine Tools Marketing/Service and Assembling Industries
- (vi) Large Mechanic Workshops
- (vii) Vegetable Oils Producing Companies
- (viii) Oil Products Containing Companies
- (ix) Abattoirs and Laniaries
- (x) Printing/Publishing Industries of Companies (including State or Federal Government owned).
- (xi) Wood and Furnishing and Allied Companies
- (xii) Candle and other wax products industries and factories (xiii) Match Manufacturing Industries or Factories.
- (xiv) Dyes and Inks ball-pen Manufacturing Industries and Factories
- (xv) Animal Feed Mills
- (xvi) Preserving, Processing and Marketing of Fish Companies.
- (xvii) Packaging Industries
- (xviii) Carpet and Rug Manufacturing Companies
- (xix) Hotels as defined under the Hotel Licensing Law with more than ten beds.
- (xx) Sewage Treatment Industries discharging acceptable sewage.
- (xxi) Companies already categorized but having treatment facilities discharging acceptable effluent (gaseous liquid).
- (xxii) Batteries

- (xxiii) Laboratories (medical or Hospital or Photographic Laboratories where chemicals and waters are used in considerable quantities).
- (xxiv) Poultry farms with 1000 Birds and above.
- (xxv) Piggery Farms with 100 pigs and above.

**PRESCRIBED FEES FOR SERVICES  
CATEGORY OF INDUSTRIES**

Fees (N)	A	B	C	D
EIA Processing and Certificate	200,000	150,000	100,000	50,000
Inspection	100,000	20,000	15,000	5,000
Registration of Industries	200,000			
Registration of Consultants	50,000	-	-	-

MINISTRY OF YOUTH AND SPORTS			
DETAILS		RATES (N)	
1	Fees and Registration of Youth Club.	3,000.00	
2	Fees on Application and Renewal of Youth Organisation	1,500.00	
New Confluence Stadium Complex :			
3	Indoor Sport Hall	10,000.00	
4	Stadium Arena	70,000.00	
5	Maintenance	5,000.00	
6	Organized Athletes Gate Fees/ Share	5% Usage of Collection	

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LOCAL GOVERNMENT SERVICE COMMISSION		
		<b>N</b>
1	Sale of APER form set Per Annum	100.0
2	64(xxxiv) Consultancy Registration Fees	20,000.00
OFFICE OF THE STATE AUDITOR- GENERAL.		
		<b>N</b>
1	Registration of Accounting Firms	5,000.0
2	Renewal by Accounting Firms	3,000.0

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E.O	<p><b>PUBLIC INSTITUTIONS</b></p> <p>1. Office Premises (Ministries with water system facilities e.g flush toilet</p> <p>2. Government Hospitals</p> <p>3. Federal Medical Centre (FMC)</p> <p>4. Parastatals e.g. PHCN, NIPOST</p> <p>5. Government House</p> <p>6. Government Lodge (P. Lodge)</p> <p>7. Schools/Colleges</p> <p>8. Enclosed Motor parks/markets/garages</p> <p>9. Churches/Mosque</p> <p>10. Commissioners/ Legislators Quarters</p> <p>11. Permanent Secretaries Quarters in GRA</p> <p>12. Other Government Official Quarters in GRA</p> <p>13. Monthly water rate deduction at source on civil servants living in owner-occupiers quarters</p> <p>14. Private Buildings in GRA: Two/Three Bedroom</p> <p>15. Government Estates: Two/Three Bedroom Flat</p> <p>16. Chiefs' palaces: 1<sup>st</sup> and 2<sup>nd</sup> Class Chiefs</p> <p>17. Barracks (Police, Air Force, Warders etc) Two/Three Bedroom</p> <p>Flat</p>	<p>N2,000.00</p> <p>N200.00/bed</p> <p>N8,000.00</p> <p>N5,000.00</p> <p>N5,000.00</p> <p>N10,000.00</p> <p>N1,000.00</p> <p>N2,000.00</p> <p>N1,000.00</p> <p>N3,000.00</p> <p>N2,000.00</p> <p>N1,000.00</p> <p>N2,000.00</p> <p>N2,000.00</p> <p>N1,000.00</p> <p>N2,000.00</p> <p>N1,000.00</p> <p>N2,000.00</p>
F.O	<p><b>METERED WATER CONNECTION</b></p> <p>1. Commercial Consumers</p> <p>2. Domestic</p>	<p>N60.00 per m3</p> <p>N15.00 per m3</p>
G.O	<p><b>WATER CONNECTION CHARGES</b></p> <p>1. Application form for water connection</p> <p>i. Domestic Connection ii. Commercial Connection</p> <p>2. Water Connection Survey/Inspection</p> <p>3. SERVICE CONNECTION CHARGE SIZE</p> <p>20mm (1/2) – 25mm (1")</p> <p>30mm (1 1/4)-50mm (2")</p> <p>NOTE</p> <p>Application to:</p> <p>1. Supply all necessary materials for the connection</p> <p>2. Pay necessary fees to the Ministry of Works for cutting the road</p> <p>3. Service connection advanced deposit 4. Penalty for illegal connection 5. Service connection Alternation.</p>	<p>N1,000.00</p> <p>N3,000.00</p> <p>N1,000.00</p> <p>Without Road Crossing</p> <p>N1,000.00</p> <p>N1,500.00</p> <p>3 months deposit</p> <p>N5,000.00</p> <p>N3,000.00</p> <p>N5,000.00</p>

OFFICE OF THE AUDITOR GENERAL FOR LG.		
		N
1	Registration of Accounting and Auditing Firms	10,000.00
2	Renewal of Accounting and Auditing Firms	5,000.00
<b>KOGI STATE CIVIL SERVICE COMMISSION</b>		
		N
1	Sales of Application for Employment Form	1,000.0
2	Transfer of Service Form	2,500.0
3	Sales of Gazette and CSC Annual Evaluation Form	1,000.0

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0

	i. Domestic ii. Commercial  6. Re-connection fees after disconnection for non-settlement	N2,000.00
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S/NO	DESCRIPTION OF CONSUMERS	TARIFF PER MONTH
A.OA.1	DOMESTIC CONSUMERS ROOM APARTMENT 1. Room apartment with outside stand pipe 2. Room apartment with pip/water system facilities	N100 per room N150 per room
A.2	FLAT APARTMENT Two/Three Bedroom Flat	N1,000.00
A.3		N2,000.00
A.4	DUPLX 1. Duplex without Boys' Quarters 2. Duplex with Boys' Quarters	N2,000.00 N2,500.00
B.O	HOTELS 1. 1 <sup>st</sup> Class Hotels e.g 5 Star 2. 2 <sup>nd</sup> Class Hotels e.g Below 5Star	N800.00 per room N500.00 per room
C.O	COMMERCIAL ESTABLISHMENTS	
	1. construction Sites	N5,000.00
	2. Block Making Industries	N10,000.00
		N5,000.00
	3. Car Washing Industries	
	4. Financial Institutions e.g Bank	N5,000.00
	5. Resturant/Canteen	N3,000.00
	6. Petrol Stations	N1,500.00
	7. Licensed Liquor Houses	N1,000.00

**KOGI STATE WATER BOARD LOKOJA**

	8. Pure Water Manufacturing Companies	N10,000.00
	9. Clubs	N1,500.00
	10. Dry Cleaning/Laundry	N2,000.00
	11. Private Hospitals	N200.00 per bed
	12. Private Schools	N1,000.00
D.O	WATER SUPPLY BY TANKERR	N1,000.00 per load/tanker
	1. Sales of Water by Private Tanker	N1,000.00
	2. Water Vendors' Registration	N1,000.00
	3. Fetching by Truck	N50.00/truck

3. Registration of water Tankers	N2,000.00/annum
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KOGI STATE FIREAGENCY		
	PROGRAMME	N
1	Initial inspector of filling station	20,000.00
2	Issuance of fire safety certificate	20,000.00
3	Annual renewal of fire safety certificate	20,000.00
4	Private school and yearly renewal	5,000.00
5	Inspection of warehouse or big commercial house	10,000.00
6	Registration of petrol surface tank	5,000.00
7	Registration of welder's workshop and yearly renewal	2,000.00
8	Registration of mechanic workshop	2,000.00
9	Registration of private hospital and yearly renewal	5,000.00
10	Inspection of factory premises of staff strength from one to fifty	5,000.00
11	Registration and inspection of factory with strength of 50-100	10,000.00
12	Registration and inspection of factory premises with of above 100	20,000.00
13	Registration and inspection of cinema house	5,000.00
14	Fire prevention lecture and demonstration by personnel	20,000.00
15	Issuing fire report form on any fire incident	1,000.00
16	For initial inspection of bank premises	20,000.00
17	Issuance of fire safety certificate	20,000.00
18	Annual renewal of fire safety certificate	20,000.00
19	For initial inspection of standard eatery, fast food and bakery premises.	10,000.00
20	For initial inspection/registration of super market and Annual renewal	10,000.00
21	For initial inspection of hotels of international standard and annual renewa of fire safety certificate of such hotel	20,000.00

**MINISTRY OF JUSTICE**

**Legal fees, drafting and processing of legal agreements, Memorandum of Understanding (MOU) and contractual agreement between the State Government, MDAs and contractors**

(i)	For drafting and processing of Memorandum of Understanding(MOU), and agreements whose total financial contract value is expressed and ascertainable	0.50% of total contract value
(ii)	For drafting and processing of Memorandum of Understanding(MOU), and agreements whose total financial contract value is not expressed or ascertained	To be assessed by the Kogi State Internal Revenue Service (KGSIRS) at a fee not being more than 0.50% of the assessment of the financial value

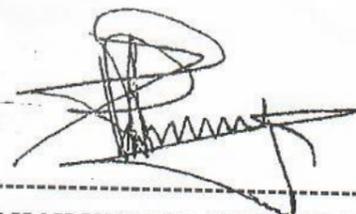
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This printed Impression has been carefully compared by me with the Bill which passed through the House of Assembly and same found by me to be a true and correctly printed copy of the said Bill.



TSEJA A. SHEIDU  
Clerk of the House

I Assent/Withhold Assent this----- day of----- 2017.



ALHAJI YAHAYA ADOZA BELLO  
GOVERNOR OF KOGI STATE

