



KOGI STATE OF NIGERIA

A LAW

TO REPEAL

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

TO RE-ENACT

**THE REVENUE ADMINISTRATION AND
OTHER MATTERS CONNECTED THEREWITH,
2024.**

KOGI STATE REVENUE ADMINISTRATION LAW, 2024

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A LAW TO REPEAL THE KOGI STATE INTERNAL REVENUE ADMINISTRATION, HARMONIZATION OF TAXES, DUTIES, LEVIES, RATES, FEES, AND CHARGES DUE TO THE STATE AND REVENUE APPEAL TRIBUNAL LAW 2017, AND TO RE-ENACT THE REVENUE ADMINISTRATION AND OTHER MATTERS CONNECTED THEREWITH, 2024.

ENACTED BY THE KOGI STATE HOUSE OF ASSEMBLY AND BY THE AUTHORITY OF SAME AS FOLLOWS:

Enactment

1. This Law may be cited as the Kogi State Revenue Administration Law, 2024 and shall come into operation on the 24th day of January 2024.

Citation and commencement

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

"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 hard or soft/ electronic copy or otherwise;

"Chairman" means the Chairman of the Board appointed pursuant to section 4(a) of this Law;

"Commercial vehicle" means a hackney carriage, stage carriage, tractor, lorry, trailer, mechanical or manual conveyor or other motor propelled conveyance designed primarily or adapted for the transportation of commercial goods (raw or processed) sand, granite, laterite, limestone, clay gypsum, shale, kaolin or such other minerals and their products;

"Commissioner" a government official or representative in charge of a Ministry includes the Commissioner charged with the responsibility for matters relating to finance and Commissioners for specific Ministries referred to in this Law;

Interpretation

"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 Accountants or other relevant professional bodies in Nigeria as the case may be;

"Corporate" includes Private Sector Companies, Federal and State Government Ministries, Departments and Agencies.

"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 hard or soft/electronic format or otherwise and all types of information stored on computers and any other similar equipment;

"Fee" means any payment chargeable by Kogi State Government;

"Goods" means Merchandise; including but not limited to raw materials, finished products and agricultural produce;

"Governor" means the Governor of Kogi State;

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

"Haulage" is the business of transporting goods and solid minerals by road, railway, waterways and conveyor either by vehicle or conveyor system;

"Haulage fee" is the fee payable by the owner of the vehicle, conveyor or other means of transportation at the point of loading or at the point of discharge in the State.

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

"MDA" means Ministry, Department or Agency of the State Government;

"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;

"Owner of vehicle" includes a person in immediate charge or control of the vehicle;

"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;

"Roads" means road within Kogi State;

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

"Tribunal" means the Kogi State Revenue 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 State 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) earning income which is chargeable to tax under the provisions of this Law;

3. (1) There is hereby established a body to be known as the Kogi Board of Internal Revenue (hereinafter referred to in this Law as "the Board") whose operational arm shall be known as the Internal Revenue Service.

**Establishment
of the Board of
Internal
Revenue**

(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 or on its behalf by the Internal Revenue Service;
- 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 or the Board Secretary.

(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 of-

- a) the Chairman of the State Internal Revenue service as the Chairman of the Board and shall be a member of a relevant and 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;

Membership

- b) 2 Directors in the employment of the State Internal Revenue Service from senatorial districts different from that of the Executive Chairman;
 - c) a Director each from the State Ministry of Finance and the State Ministry of Justice;
 - d) Six other persons appointed by the State Governor on their personal merit, two each from a Senatorial District in the State as part time members; and
 - e) The Board Secretary
5. (1) The Chairman and members of the Board, shall hold office for a period of five years in the first instance and may 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.
6. The Chairman of the Board shall -
- (a) Be the chief executive and accounting officer of the Internal Revenue Service;
 - (b) Be responsible for the execution of the tax policies of Government and the day-to-day administration of the Internal Revenue Service; and
 - (c) Hold office on such terms and conditions, as may be specified in his letter of appointment.
7. The Chairman as the Chief Accounting Officer of the Internal Revenue Service shall ensure that the Board -
- (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;

Tenure and Remuneration

Office and Status of the Board Chairman

Duty of Chairman

- (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 accounting body.
8. (1) There shall be a Board Secretary who shall also be the Legal Adviser to the Board. The Secretary shall be a legal Practitioner of not less than 15 years standing at the Bar **Secretary to the Board and qualification**
- (2) The Board Secretary shall - **Functions of the Board Secretary**
- a) issue notices of meetings of the Board;
 - b) keep the records of the proceedings of the Board; and
 - c) carry out such duties, as the Chairman or the Board may from time to time direct.
9. (1) The Secretary shall in consultation with the Chairman convene the meetings of the Board, whenever business requiring its attention warrants at least once every quarter counting from the 1st of January. **Meeting of the Board**
- (2) Two-Third of the members of the Board shall form a quorum for the purposes of the meetings of the Board.
10. Notwithstanding the provisions of section 5 of this Law, the Chairman or a member of the Board, shall cease 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.

11. The Board shall be responsible for:
- a) formulating general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies;
 - b) formulating proposals, for expansion and increase in the internal revenue generation of the State;
 - c) ensuring effectiveness and efficiency in the collection and accounting 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 by the Service;
 - 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;

**Functions of
the Board**

- 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 which in the opinion of the Board are necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law;
- j) collecting all internally generated revenue in the State.

12. (1). The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service.
- (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, 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 property and the proceeds of sale thereof in a manner to be prescribed by the Governor.

**Autonomy of
the Board**

- (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 and 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.
- (6). All tax shall be collected only by Tax Administrators who are employees of the Internal Revenue Service and not by adhoc consultants/agents.
13. (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 discipline 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 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.

**Staff
Regulations**

(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.

ii. The terms and conditions of service, including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service, shall be determined by the Board, subject to the approval of the Governor.

14. (1) There shall be established a Technical Committee of the Board (hereinafter referred to as "the Technical Committee")
Which shall comprise of-

- (a) The Chairman;
- (b) The Board Secretary;
- (c) Other Directors and HODs of the Internal Revenue Service;

(2) The Technical Committee shall -

**Establishment
of Technical
Committee of
the Board**

- (a) have powers, to co-opt additional staff from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters, as the Committee may consider necessary in the discharge of its duties;
- (b) consider all matters that require professional and technical expertise and make recommendations to the Board;
- (c) advise the Board, on all its powers and duties, specifically mentioned in sections 11 and 12 of this Law; and
- (d) attend to such other matters, as may from time to time be referred to it by the Board.

15. The Board, shall establish and maintain a fund, which shall consist of, and to which shall be credited -

Funds of the Board

- (a) An amount not less than Fifteen percent (15%) of the total monthly IGR of the State to finance its capital and recurrent expenditure as may be approved by the State House of Assembly.
- (b) all other monies, which may from time to time accrue to the Board, for other services including the disposal, lease or hire or any other dealing with, any property vested in or acquired by the Board;
- (c) all sums of money, accruing to the Board or the Internal Revenue Service, by way of grants-in- aids, gifts, testamentary dispositions and endowments and contributions from any source whatsoever;
- (d) Such monies, as may be from time to time be granted to the Board, by the State Government in respect of revenue generation;

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

Expenditure of the Board

- (a) any allowance or other payments, due to the Chairman and other members of the Board;
- (b) reimbursements to members of the Board or any 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;
- (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 build 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 not later than the 30th day of September of each year, prepare and present to the State House of Assembly for appropriation, its annual budget for the succeeding year through the Governor.

**Annual
Budget**

18. (1) The Board shall cause proper accounts and records to be maintained and such accounts shall, not later than six months after the end of each year, be audited by External Auditors, appointed by the Board, from the approved list and in accordance

**Accounts
and
Audits**

with the guidelines provided 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

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

Annual Report, e.t.c.

(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.

20. 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, provided that the gift shall be reasonable and shall not in any way be intended to compromise the objectivity and integrity of the Board, and the overall interest of the State.

Power to accept gifts

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

Power to borrow

(2) In the absence of a constituted board, the Chairman of the Kogi State 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.

22. The Internal Revenue Service shall have power to-
- (a) assess all persons chargeable to tax in the State;
 - (b) collect, recover and pay to the designated account; any tax, levy, charge, fee etc due to the Government under this or any other enactment;
 - (c) enforce payment of assessments, tax, levy, charges and demand notices raised;
 - (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 carry out enforcement in 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;
 - (g) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion, "having regard to rule of law and due process".
 - (h) 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;

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

- (p) 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;
 - (q) issue taxpayer identification number to every person taxable in the State;
 - (r) 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;
 - (s) carry out and sustain public awareness and enlightenment campaigns, on the benefit of tax compliance within the State; and
 - (t) carry out such other activities, as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.
23. (1) There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as "the Revenue Committee").
- (2) The Revenue Committee, shall comprise the following-
- a) Supervisor for Finance as Chairman;
 - b) Three (3) Local Government councilors or any person acting in that capacity.
 - c) Two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.
24. (1) The Revenue Committee, shall be responsible for the assessment and collection of all taxes, fines, rates, charges or

**Establishment
Of Local
Government
Revenue
Committee**

other revenue under its Jurisdiction and shall account for all amounts so collected, in a manner to be prescribed by the Chairman of the Local Government or any person acting in that capacity.

**Functions of
The Revenue
Committee**

- (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.
- (3) The Finance and General Purpose Committee (FGPC) shall perform the function of the Revenue Committee, subject to the establishment of the Local Government Revenue Committee.

25. There is hereby established, a Joint State Revenue Committee (hereinafter in this law, referred to as "the Joint Revenue Committee") which shall comprise -

**Establishment
and Composition
of Joint State
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 of Local Government and Chieftaincy Affairs not below the rank of a Director;
- (d) the Secretary to the Board/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

26. The functions of the Joint Revenue Committee, shall be to -

**Functions of
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 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.

27. The Chief Judge, pursuant to the provision of Section 5 (1) of the Kogi State Revenue Court Law 2004 shall designate in each Local Government Area a Revenue Court including Mobile Revenue Courts which shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council.

**Designation
of Courts to
Adjudicate
on Revenue
Matters**

28. (1) The production, by a revenue collector, of an identity card and certificate of warrant -

**Revenue
Collector**

(a) issued by and having printed thereon, the office of the State revenue authority;

(b) Setting out his full names, and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient, that the revenue Collector, is duly authorized for the purposes of this Law.

29. Except as otherwise provided in any Law, all revenue due to any authority in the State, shall be payable into the IGR account by direct lodgment by the taxpayer through cash deposit, electronic debit, credit card, electronic transfer; or money transfer, into

any of the banks as may be designated by the Chairman of the KGIRS.

**Mode of
payment
of Revenue**

(a) All cash collection of revenue is hereby prohibited.

30. (1) From the commencement of this law, no tax shall be payable to 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 any tax or fee payable to the State is in conflict with the tax or fee levied in the schedule to this law, the latter shall prevail.

**Taxes payable
in the State**

(2) From the date when this enactment shall come into force the Board of Internal Revenue Service of the State shall be the sole authority responsible for issuing notice of tax assessment and collection of all taxes, rates, fees, levies and revenue charges of the State to the exclusion of any Ministry, Department and Agency, provided however that the Board may in its discretion delegate such power in writing in part to any MDA of the State or a consultant or agents specialized in the area of the taxation or any other field so assigned.

(3) The payment of taxes, and fees listed in the schedule to this law payable by mosques and churches are hereby exempted in accordance with the provisions of the Kogi State land use charge now in force or herein after to come into force.

(4) Any provision in any other law, being an enactment of the Kogi State House of Assembly, giving power to any MDA or any authority for the collection of any revenue due to the State, is hereby repealed".

(5) Subject to the approval of the Kogi State House of Assembly, the Kogi State IRS after consultation with the relevant MDA, may at any time review the tax, fees, levies or any other charges payable under the schedule of Taxes to this Law".

- (6) Subject to the provision of sub-section (5), such review of taxes, fees, levies, rates and charges shall form part of the schedule in this Law.
31. (1) All taxes shall be assessed by the IRS of the State.
- (2) The IRS shall establish a complaint and information office to provide relevant information to tax payers and listen to their complaint.
- (3) No person including the IRS or the Local Government Authority shall mount a road block in any part of the State for the purpose of collecting any tax assessment.
- (4) Any person or group of persons who contravene the provisions of Section 31(3) above shall be arrested, prosecuted and shall be liable upon conviction to pay a fine of N500,000.00 for individuals or to imprisonment for 3 years or both fine and imprisonment, and N2,000,000.00 for a body corporate or to imprisonment for 3 years or both fine and imprisonment.
- (5) Any Consultant engaged by the IRS or the State Government who contravene the provisions of Section 31(3) above shall have such engagement terminated immediately.
- (6) No person other than the tax authority shall assess or collect on behalf of the KGIRS, any tax, levies, charges and fees listed in the schedule to this law, except otherwise delegated under the authority of the Chairman.
- (7). (a) The KGIRS shall allow until 31st day of January for taxpayers to pay voluntarily. The IRS shall proceed to assess every other person chargeable with payment of any tax after 31st January.
- (b) Notwithstanding the provisions of this Section, the IRS shall assess and serve notice of assessment

before 31st day of January if the IRS considers the assessment to be necessary.

- (8). 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 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.

32. (1) The KGIRS shall serve notices of assessment, demand notices and other correspondences of the Service to Taxpayers by hand or electronic mail.
- (2) where it appears to the KGIRS (either after or without an attempt at personal service) that for any reason personal service cannot be conveniently effected but that there is a reasonable probability that the notice of assessment or other relevant documents of the IRS will come to the knowledge of the person to be served or whom the notice or document is addressed, the IRS shall cause to be served:
- (a) by registered post or Courier Service or Electronic Mail to the person to be served; or
 - (b) by delivery to an adult at the usual or last known place of abode or business of the person to be served; or
 - (c) by delivery to a person being an agent, employee or representative of the person to be served, on it being proved that there is reasonable probability that the document would in the ordinary course, through that agent, employee, representative or other person come to the knowledge of the person to be served;
 - (d) by pasting same on the door, wall or any conspicuous place at the usual or last known place of abode or business of the person to be served.

**Demand
Notice**

- (3) where a person to be served a notice of assessment, demand notices and other correspondences of the Service refuses to collect the document or where such person to be served turns hostile or un-cooperative; the document shall be dropped at the usual or last known place of abode or business of the person to be served; and the Officer who served the document shall depose to an affidavit before a Commissioner for oath in the Registry of the Court stating that the person to be served refused to peacefully receive the documents as stated in Form A in the Schedule to this Law.

Service as stated in subsection 2 (a) to (d) and subsection (3) of this section shall be deemed sufficient service.

- (4) The KGIRS shall issue notice (s) in respect of the taxes, levies, charges and fees as listed in the Schedule to this Law.

- (a) 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.

33. (1) As from the commencement of this Law, the IRS shall be solely responsible for the collection of all categories of haulage fee payable at the points of loading or discharge in the State to the exclusion of all other MDAs.

**Power to
Collect
Haulage
Fee**

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

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

**List of
Persons
Assessed**

35. (1) If any person, disputes an assessment, he may apply to the IRS by notice of objection in writing to review and to revise the assessment and such application, shall state precisely, the grounds of objection to the assessment and shall be made within thirty 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, agrees with the KGIRS as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person:

Provided that, if an applicant, for revision under the provisions of this section, fails to agree with the KGIRS on the amount of the tax chargeable, the KGIRS shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment, to such amount as it 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 and wherever requisite, any reference in this law, to an assessment or to an additional assessment shall be treated, as a reference to an assessment or to an additional assessment as revised under the provisions of this Law.

36. The Board of Internal Revenue Service shall be the sole authority to make all necessary arrangements for the collection and accounting for all taxes received by her through the Internal Revenue Service's e-payment system.

37. (1) All revenue generating MDA shall receive not more than three percent (3%) of their previous month total revenue collection to cover cost of assessments, service of notices, incentives to staff, sensitization and other logistics. **MDA Revenue Retention**
- (2) Notwithstanding the provision of section 37(1) above, the Governor, shall reserve the power to vary and approve the retention percentage to any Ministry or Agency as the situation demands based on the exigencies and demand of such Agency.
38. (1) The Joint State Revenue Committee may, subject to the approval of the House of Assembly, review taxes in the schedule to this Law- **Review of Taxes**
- (i) If the House of Assembly finds it expedient to do so, or default of (1) above, every two (2) years.
- (ii) and may receive advice, inputs from MDAs in the State in that regard, provided however that if the Joint State Revenue Committee think it expedient to review the taxes in the schedule either wholly or in part before the expiry of the two (2) years stated, it shall through the Chairman of the Board of the IRS bring a request for consideration and approval of the House of Assembly.
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the Payment System.
39. (1) After proper auditing, the Internal Revenue Service on the approval of the Chairman, shall make a refund or grant tax credit to a taxpayer of any such overpayment of tax that may have been verified through the tax audit or other verification process. **Refund to Tax Payer**
- (2) The Internal Revenue Service shall decide on who is eligible for refund subject to such rules and conditions as may be approved by the Board.

- (3) The refund, shall be made within ninety days of the decision of the Internal Revenue Service, made pursuant to subsection (2) of this section, with the option of setting off the amount due against future tax at the discretion of the tax payer.
- (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 days.
40. No assessment, warrant, notice or other proceedings, made in accordance with the provisions of this law or any other revenue law in force in the State, shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission, if the same 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.
41. (1) The Internal Revenue Service shall have power to administer any law on taxation and revenue in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (2) The Internal Revenue Service may create more departments or restructure the departments created under this Law from time to time as the need arises.
42. (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-
- (a) Complete and deliver to the Internal Revenue Service, any return specified in the notice;

Errors and Defects in assessment and notice

Administration of tax Law

Call for returns, books, documents and information

- (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) Given orally or in writing, any other information including a name and address specified in such notice.
- (2) For the purpose of paragraphs (a) to (d) of subsection (1) of this section, the time specified by such notice, shall not be less than seven days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Senior Manager or Grade level 14 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 Bank who contravenes the provisions of this section is liable to a penalty of ₦1,000,000 for each of the returns or information not provided or incorrect returns or information provided.
- (a) For the purpose of subsection (3), the penalty shall be payable in respect of each quarterly return not filed by the bank
- (4) The provision of this section or any other provision of this Law, shall not be construed, as precluding the Internal Revenue Service, from verifying by tax audit or investigating any matter, relating to any returns or entries in any book, document or accounts including those stored on a computer, or digital or magnetic or optical electronic

media as may, from time to time be specified by the Internal Revenue Service.

- (5) Any person, may apply in writing to the Board, for an extension of time, within which to comply with the provisions of this section and section 44 of this Law, provided that the person -
 - (a) makes the application before the expiration of the time, stipulated in the section for making the returns; and
 - (b) shows good cause, for his inability to comply with this provision.
- (6) If, the Board is satisfied, with the cause shown in the application under paragraph (b) of the above subsection, it may in writing, grant the extension of the time or limit the time as it may consider appropriate.

- 43. (1) The Internal Revenue Service, may give notice in writing to any person it considers necessary, requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns, in respect of any matter relating to the functions of the Internal Revenue Service under this Law.
- (2) Where tax is not paid, when it falls due under any enactment, by any person from whom it is due, whether or not the payment of that tax, has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default, shall in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

**Calls for
Further
Returns and
Payment of
Tax due**

44. (1) Without prejudice to section 43 of this Law, every person, engaged in banking, shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying -

- (a) In the case of an individual, all transactions involving the sum of one million naira and above; or
- (b) In the case of partnership or unincorporated business names, all transactions, involving the sum of three million naira and above; and
- (c) The names and addresses of all customers of the bank connected with the transaction.

(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 person including a person engaged in banking business in the State, and carrying on banking business within the State to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice:

Provided, that a person engaged in banking business in the State, shall not be required to disclose any additional information about his customer or his bank under this section, unless such additional disclosure, is required by a notice signed by the Chairman of the Internal Revenue Service, on the advice of the Technical Committee of the Board.

(3) Any bank that contravenes the provisions of this section is liable to a penalty of ₦1,000,000 for each of the returns not provided or incorrect returns provided. For the purpose of subsection (3), the penalty shall be payable in respect of each quarterly return not filed by the bank.

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

- (a) taxes assessed on the income of the person for the three years immediately preceding the current year of assessment has been fully paid;
 - (b) no tax is due on the income of that person; or
 - (c) the person, is not liable to tax for any of those three 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 finally.
- (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) 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.
- (6) 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.
- (7) (1) An MDA of the Government, or any corporate body, statutory authority or person empowered in that

regard by this Law or 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 -

- a) application for Governor's consent for land and real property transaction;
 - b) application for certificate of occupancy;
 - c) application for registration as a contractor;
 - d) application for award of contracts by government, its agencies, and registered companies;
 - e) application for approval of building plans;
 - f) application for any government license or permit;
 - g) application relating to the establishment or conduct of business;
 - h) application for Government loan for housing, business or any other purpose;
 - i) registration of motor vehicles;
 - j) registration for distributorship under the State;
 - k) confirmation of appointment by Government as Chairman or Member of any public board, institution, commission, company or to any other similar position made by the Government;
 - l) application for allocation of market stalls;
 - m) appointment or election into public office;
 - n) and 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.
- (2) Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, the 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.

- (3) 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 an organization ₦500, 000.00 or imprisonment of five (5) years.
 - (b) In respect an of individual ₦50, 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;
 - (c) 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.
- (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.

46. (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 places, and to all books and documents, whether in the custody or under the control of a public officer, institution or any other documents including those stored or maintained on computers, or on digital, magnetic, optical, 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.

**Power to
Access Lands,
Buildings,
Books,
Documents,
e.t.c.**

(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 IRS 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 IRS, 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 Z of this section, shall produce the written authorization and evidence of identity -
 - (a) on first entering the private dwelling; and
 - (b) subsequently, when he is reasonably required to do so.
- (9). For the purpose of this section, an officer authorized by the Internal Revenue Service may call to his assistance a Law enforcement officer and it shall be the duty of the law enforcement officer when so required to aid and assist for the purpose of collecting any tax under the any of the relevant enactments or Laws or for the purpose of carrying out any other functions lawfully conferred on him.
- (10). Where an entry to a private dwelling has been made under this section and the officer making the entry has seized anything under the written authorization issued to him, he shall immediately before the seizure, if required by any person appearing to be the custodian of those things seized, provide that person with the list of items seized or surrendered.

A person who refuses to cooperate with the authorized officer in the discharge of his duty in this section or engaged in an act or acts resulting in abuse, physical assault or similar behavior is guilty of an offence and shall be liable on conviction to a fine of ₦ 500,000.00 or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

47. (1) An officer, of the Internal Revenue Service authorized by the Chairman, may remove books or documents accessed under section 47 of this Law, to make copies.

**Power to
remove
Books and
Documents**

(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.

48. (1) The Internal Revenue Service, may by notice in writing, appoint a person to be the agent of another person and the person so declared as agent, shall be the agent of that person for the purpose of this 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 declared to be, and in default of that payment, the tax shall be recoverable from him.

**Power to
appoint
an Agent**

(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.

49. (1) Subject to the provisions of this Law, if any 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

**Penalty for
non-Payment
of Tax**

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.

50. (1) Without prejudice to any other power conferred on the IRS 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 provisions of this Law, or has been served upon the taxable person, then, if payment of tax is not made within the time specified by the demand notice, the IRS, may in the prescribed form, for the purpose of enforcing payment of tax due-

**Power to
distrain**

- (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 IRS.
- (3) For the purpose of levying any distress under this section, an officer duly authorized by the Kogi State Internal Revenue Service 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 sub-section (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 shall, at the cost of the owner (cost of distrain), 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 (cost of distrain) 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 registry of the High 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 sub-section (4) 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 immoveable property without an order of a court of competent jurisdiction.
- (9) An Owner whose property is distrained, may upon the payment of 50% of the amount assessed against him/her into the account of the State Government, apply to the High Court to set aside the order of distraint not later than 14 days after the grant of the Order stating the grounds upon which the application is brought.
- (10) An application to set aside shall be by a motion on notice supported by an affidavit and a written address. Provided that service and hearing of the application shall be in accordance with the rules of the High Court.

51. (1) Notwithstanding the provisions of this law or any other relevant laws on recovery, 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 or the Internal Revenue Service.
- (2) For the purposes of this section, any amount due by way of tax may be sued for and recovered in a court of competent jurisdiction; a court of competent jurisdiction shall include the Revenue Court.
- (3) in an action brought under subsection (1) of this section, the production of a certificate signed by a person duly authorized by the Chairman of the Internal Revenue Service giving the name and address of the defendant and the amount due, shall be sufficient evidence of the amount so due and sufficient authority for the Court to give judgment for the said amount.

**Recovery
of Tax**

- (4) 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 a person to whom the amount was so short levied or erroneously repaid were liable.

52. (1) The Internal Revenue Service, shall take all necessary measures to assist any relevant law enforcement agency, in the investigation of any offence under this Law.

**Tax
investigation**

- (2) The Internal Revenue Service, shall have the power, to investigate or cause investigation to be conducted, to ascertain the violation of any tax law, whether or not, such violation has been reported to the Internal Revenue Service.

- (3) In conducting any investigation under subsection (2) of this section, the Internal Revenue Service, may cause investigation to be conducted, into the properties of any person, if it appears to the IRS, 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 for further investigation and at the conclusion of such further investigation, the IRS shall pursuant to Section 80 of this Law undertake the prosecution of the offences.

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

**Power to
Co-opt.**

- (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.
- (3) For the purpose of carrying out enforcement under Subsection (2) of this law; the IRS in collaboration with the relevant security agencies which shall include the Nigerian Police Force; the Nigeria Security and Civil Defence Corps and Department of State Security Service to set up a joint task enforcement unit "JTEU" to carry out court ordered enforcement on revenue matters provided that, the operational structure of the JTEU shall be in conformity with the constitution and all extant laws.

54. (1) Any tax officer, armed with the warrant issued by a Judge of the State High Court and accompanied by a number of law enforcement officers 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

**Power to
Enter, Inspect
and Seize**

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.

55. (1) The Internal Revenue Service, may with the approval of the Board, reward any person, not employed in the IRS, in respect of any information, that may be of assistance to the IRS, in the performance of its duties under this law, upon meeting such conditions as may be determined by the Board and the amount of such reward, shall also be at the discretion of the Board.

**Power to
pay reward**

(2) The identity of the person, who gave information to the Internal Revenue Service, shall be kept confidential 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 58 of this Law, with regards to confidential information.

56. No officer of the Internal Revenue Service or of any 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.

**Immunity
from action**

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

**Information
and
Documents
to be
confidential**

(2) Except as otherwise provided under this law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of

the 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 ₦200,000.00 or to imprisonment for three years or to both such fine and imprisonment.

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

59. The Public Private Dialogue Committee shall comprise one of each of the following:

**Members of
Public Private
Dialogue
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) Bankers Committee;
- (l) Civil Society Organizations.
- (m) Any other association as nominated by the Service

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

**Functions of the
Public Private
Dialogue
Committee**

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

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

**Establishment
of Revenue
Appeal
Tribunal**

62. (1) The Revenue Appeal Tribunal shall consist of a Chairman and five other members none of whom shall be a 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 that on the request 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.

63. A taxable person, being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in section 58(3) of the Personal Income Tax Act, may appeal against the assessment, on giving notice as provided in section 64 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.

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

**Notice to be
given to the
Internal
Revenue
Service**

- (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.
 - (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.
65. (1) The Appeal Tribunal members shall, as often as may be necessary, meet to hear appeals in any town, where an office of the Board is situated and subject to the provisions of subsection (2) of this section, at any such meeting -
- (a) Any three or more Appeal 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.

66. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Tribunal shall be served by the Board, on the taxpayer or on the person in whose name taxpayer is chargeable.

**Procedure of
allowing
decision of
Appeal
Commissione**

- (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.

67. (1) Subject to the provisions of section 63 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Tribunal under the provisions of section 64 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.

(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 65 and that of subsection (1) of section 64 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 65 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 65 of this law, the High Court shall dismiss the appeal; or
 - (b) paragraph (b) of subsection (13) of section 65 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 65 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 maybe 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 the Judge.
- (10) The Chief Judge of the State may make rules, providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
- (11) An appeal, against the decision of a Judge, shall lie to the Court of Appeal 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 ₦ 50,000,00;
- (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.

68. (1) Where, no valid objection or appeal has been lodged within the time limited by section 35 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Tribunal or a Judge, as the case may be, an assessment as made or agreed to under the provisions of subsection (3) of section 35 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.

**Assessment to
be Final and
conclusive**

- (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 49 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

(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.

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69. 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.

**Penalty for
failure to
deduct Tax**

70. Unless otherwise provided on this Law or any other 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 -

**Failure to pay
Taxes in full**

(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.

71. Any person who -

Obstruction

- (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 of any notice, distraint or restriction on the premises or place of carrying on business of such persons;
- (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 ₦200,000.00 or imprisonment for a term not exceeding three years or both.

72. (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.

**Untrue or
false
declaration**

(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 ₦200,000.00 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.

73. Any person, who -

Counterfeiting

- (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, commits an offence and shall be liable on conviction, to a fine of ~~₦~~500,000.00 or to imprisonment for a term of three years or to both such fine and imprisonment.

74. A person, who -

Penalties for offences by authorized and unauthorized persons

- (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 200 percent of the sum in question or to imprisonment for a term of not exceeding three years or to both fine and imprisonment.

75. (1) Any person, who in commission of any offence 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.

Penalty where Offender is armed

(2) Any person, who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law commits an offence and shall be liable on conviction to imprisonment for a term of ten years.

76. Any person, who connives with one or more persons, for the purpose of contravening any of the provisions of this Law, commits an offence and shall be liable on conviction to imprisonment for a term of one year.

Connivance to contravene any Provision of this Law

77. (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, shall be guilty of an offence and be liable

Impersonating a Revenue Collector

on conviction, to a fine of ₦250,000.00 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.

(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 ₦100,000.00 or to imprisonment for a term of two years.

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

**Prosecution of
Offences**

(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.

79. (1) The Internal Revenue Service may compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.

**Power to
Compound
Offences**

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

80. (1) Any person, who contravenes any provisions of this Law for which no specific penalty is provided, commits an offence and shall be

Penalty

liable on conviction, to a fine of ~~N~~50,000.00 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 ~~N~~50,000.00 or three (3) years imprisonment.

81. (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.

**Official secrecy
and
confidentiality**

(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 and shall be liable on conviction to a fine not exceeding ₦200,000.00 or imprisonment for a term not exceeding 3 years or to both such fine and imprisonment

(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 an 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.

82. (1) The Board, shall in the exercise of its powers and duties under this Law, be subject to the general directives of the *Governor* and such should be complied with in so far as it does not interfere with the day to day administration of the *Internal Revenue Service*:

Board to be subject to general direction of the Governor

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 directive given by the *Governor*.

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

Delegation of Powers of the Board

- (2) Notwithstanding the provisions of subsection (1) of this section, the Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the 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.

84. 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.

**Signature of the
Chairman**

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

**Imposition
of surcharge**

(a). been responsible for any -

- i. improper payment of money, from the fund of the Internal Revenue Service for any payment not duly documented; or
- 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 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 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.
- (3) The Board, may at any time, withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Chairman of such withdrawal.
- (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section, shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be 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.

86. (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 the Internal Revenue Service or any member, officer or employee of the Internal Revenue Service.

- (2) No suit against the Internal Revenue Service, the Chairman or a member of the Board or any employee of

Limitations of suits against the Internal Revenue Service

the Internal Revenue Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duties, or authority, shall lie or be instituted in any court unless it is commenced -

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

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

(3) No suit shall be commenced against the Internal Revenue Service, 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, stating the grounds for the claim.

**Pre-action
Notice**

(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.

87. A notice, summons or other document required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other law, may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.

**Service of
Documents**

88. (1) In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof, shall be

**Restriction on
execution
against
property of
the Internal
Revenue**

issued against the IRS, unless, not less than three months' notice of the intention to execute or attach has been given to the IRS.

- (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.

89. 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.

Indemnity

90. The Governor, may give to the Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise 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.

**Directives
by the
Governor**

91. 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 -

**Power to
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;
- (c) Prescribing the mode of assessment and service of demand notices for the payment of any rates, fees, levies and charges listed in the schedule to this Law or any other legislation passed by the Kogi State House of Assembly being revenue due to the State.

- (d) Prescribing the procedure for obtaining waivers to taxpayers, provided that anyone seeking a waiver shall first pay the undisputed liability of any rates, fees, levies and charges as contained in the assessment notice; and
- (e) for any other incidental matters.

92. (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who, immediately before the commencement of this Law, held office in the State Board of Internal Revenue Service (hereinafter referred to as "the former Board") or in the Civil Service of Kogi State and has been offered an employment by the Internal Revenue Service, shall be deemed to have been transferred to the Internal Revenue Service, established under this Law on terms and conditions not less favourable, than those obtaining immediately before the commencement of this Law;

**Savings and
Transitional
Provisions
relating to
Staff or
Employees**

- (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.
- (b) And service or employment in the former Board, shall be deemed to be service or employment in the Internal Revenue Service established under this Law for purpose of pension.
- (c) The accrued pension and gratuity rights of all transferred employees of the defunct Board including other transferred to the Board created by this Law remains with the MDA's from where they were transferred. And the Board created by this enactment shall bear no responsibility in respect of such accrued pension and gratuity rights of the transferred staff, save from the date when they became the staff of the Board created by the Law".

(2) Every director, employee, staff or officer transferred into the Internal Revenue Service by virtue of subsection (1) of this section, shall notify the Internal Revenue

Service established under this Law in writing, within sixty days after the commencement of this Law or after the receipts of an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employees, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.

- (3) Any director, employee, staff or officer referred to in subsection (2) of this section shall be deemed to be an employee of the Internal Revenue Service, established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) of this section or on the day of his written refusal and the Internal Revenue Service established under this Law shall be deemed to be his employer for all purposes during that period.
- (4) An employee, who is not transferred or who refuses the transfer or a job offer, made by the Board established under this Law, as specified in subsection of this section, shall be transferred to the office of the Head of Civil Service of the State for redeployment in the civil service within the time specified in subsection (2) of this section.

93. (1) There shall be vested in the Board, all assets, funds, resources and other immovable property which immediately before the commencement of this Law, were vested in the former Board of Internal Revenue existing immediately before the commencement of this Law.
- (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.
- (3) Any contract or instrument referred to in subsection (2) of this section, shall be of the same force and effect, as

**Existing
Properties
and Assets**

the Board of Internal Revenue or the 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.

(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.

(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.

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

Continuation of Board Members

95. (1) As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government, who has opted into the service of the Board of

Continuation and completion of Disciplinary Proceedings

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.

96. (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.

**Transfer of
Rights and
Obligations**

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

- (3) All orders, rules, registrations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, 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, 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.

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

**Relevance
of other
Laws, PITA
Cap P8 LFN.**

(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) Where a supposed tax payer's name, title or description is or are not contained in this Law whether private or corporate, the provisions of this Law shall apply to such omitted names, title, whether private, public or corporate in a form prescribed by the service.

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

98. (1) 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 is hereby repealed.

**Repeal and
Saving**

(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.

99. The institution of proceedings for the collection of taxes, fees, rates, imposition of a penalty, fine or term of imprisonment under this Law shall not relieve a person from liability to payment of any tax for which he is or may become liable.

**Tax to be
payable
notwithstanding
proceedings**

100. SCHEDULE OF TAXES, LEVIES & FEES ETC. PAYABLE

TAXES, LEVIES, FEES, CHARGES AND RATES TO BE COLLECTED BY THE STATE GOVERNMENT

All taxes collectible under the provisions of the Personal Income Tax Act, the Land use Act, Capital Gains Tax and the Stamp Duties Act as they relate to individuals, Enterprises and Partnerships and the various Ministries Departments and Agencies (MDAs) of Kogi State Government

1. Personal Income Tax - Collectible by the Internal Revenue Service

a. Direct Tax (Self-Assessment)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule of the Personal Income Tax Act 2011 and the amendments therein

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

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 2011 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

2. Withholding Tax (Individuals, Enterprise and Partners) - Collectible by Internal Revenue Services

a. Withholding Tax on Rent (including hire of chattel, aeroplane, transport, ship, etc)

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 2011.

b. Withholding Tax on Interest

Payable by organizations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 2011, this being the final liability for personal income tax on that income.

c. Withholding Tax on Royalties

Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 2011, this being the final liability for personal income tax on that income.

d. Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 2011, this being the final liability for personal income tax on that income.

e. Withholding Tax on Director's Fees

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 2011

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

Payable on certain payments under the Personal Income Tax (Rate, etc, of Tax

Deducted at Source (Withholding Tax)
Regulations 1997

3. Capital Gains Tax (Individuals, Enterprises and Partnership Only) at 10%- collectible by Internal Revenue Service.

Payable by individuals, enterprises and partnerships 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, Enterprises and Partnerships- collectibles by Internal Revenue Service

Payable on selected instruments listed and using the rates shown in the schedule of this law and the Stamp Duties Act 2004 as amended.

5. Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax- Collectible by Internal Revenue Services.

Every Owner, Operator, Manager of any Hotel, Hotel facility, Restaurant or Event Centre or Supplier of any goods and services affected by this law shall within Thirty (30) days of commencement of such business or services cause to be registered with KGIRS as specified in Section 10 of the Consumption Tax Law.

6. EMPLOYEES DEVELOPMENT LEVY (INDIVIDUAL) EDL

Payable annually by employers in respect of deductions from emoluments paid to employees at rates specified by the State Internal Revenue Service.

6.1 PUBLIC SERVANTS

STATE (MDAs)	<i>GL 02-06</i>	<i>GL 07-12</i>	<i>GL 13-14</i>	<i>GL 15-16</i>
	600	1,200	3,000	6,000
FEDERAL (MDAs)	<i>GL 02-06</i>	<i>GL 07-12</i>	<i>GL 13-14</i>	<i>GL 15-16</i>
	1,200	2,400	6,000	12,000
LGA (MDAs)	<i>GL 02-06</i>	<i>GL 07-12</i>	<i>GL 13-14</i>	<i>GL 15-16</i>
	300	600	1500	3000

6.2 POLITICAL/PUBLIC OFFICE HOLDERS

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

	145,800	145,800	120,000	120,000
	REGISTRARS STATE INST.	REGISTRARS FEDERAL INST.		
LEGISLATURE	HON. SPEAKER	HON. D/SPEAKER	HON. MEMBER H/A	CLERK HA
	150,000	130,000	100,000	100,000
		SP. ASST.		DEPUTY CLERK
		<u>80,000</u>		<u>100,000</u>
NATIONAL ASSEMBLY	SENATORS			
	<u>300,000</u>			
	HOUSE OF REPS MEMBERS			
	<u>200,000</u>			
JUDICIARY	CJ/G, KHADI	JUDGES/KHADIS	CHIEF REGISTRARS	
	170,000	120,000	100,000	
FEDERAL POLITICAL APPOINTEES	<u>200,000</u>			
LGC	CHAIRMAN LGA	VICE CHAIRMAN- LGA	SECRETARY LGA	COUNCILLOR LGA

	145,800	120,000	80,000	60,000
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6.3 BANKS, OTHER PRIVATE SECTOR EMPLOYEES AND MDAs OPERATING OUTSIDE GOVERNMENT PAY STRUCTURE

a) BRANCH MANAGER/ACCOUNTANTS	15,000
b) SNR STAFF	10,000
c) INTERMEDIATE STAFF	5,000
d) JUNIOR STAFF	3,000
e) <u>CLERICAL STAFF/CASUAL STAFF</u>	1,000
f) <u>₦500 PER HEAD FOR THOSE EMPLOYING MORE THAN 1,000 STAFF</u>	

6.4 SELF EMPLOYMENT

INCOME	AMOUNT
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

6.5 RESIDENT HIGH NETWORTH INDIVIDUALS- ~~₦~~10.0million

6.6 NON-RESIDENT HIGH NETWORTH INDIGENES-~~₦~~5.0million

**7. ECONOMIC DEVELOPMENT LEVY PAYABLE BY
MANUFACTURING COMPANIES/INDUSTRIES**

Manufacturing companies. =~~₦~~30.0 per 50 kg

Manufacturing companies =~~₦~~600.0 per ton

8. SOCIAL SERVICE CONTRIBUTION LEVY:

shall be paid in part-discharge of Corporate Social Responsibility (CSR) to the State payable annually as follows:

- i. Financial Services Sector**
 - a. Deposit money banks
N3.0m
 - b. Official bankers to the state Government N6.0m
 - c. Collection banks to the state internal revenue service----- N12.0m

- ii. Other Financial Institutions** N0.2m

- iii. Telecommunications Sector**
 - Telecom service providers N30.0m

- iv. Power Sector Operators**
 - a. Generation companies- ~~₦~~3.0 m
 - b. Transmission company ~~₦~~3.0m
 - c. Distribution companies ~~₦~~2.0m

- v. Information Sector**
 - a. Television Stations ~~₦~~0.1m
 - b. Radio ~~₦~~0.1m
 - c. Others ~~₦~~0.1m

- vi. **Oil and Gas Companies**
 - a. Major Marketer and Distributing Companies
N2.0million
 - b. Independent Oil & Gas Companies
 - 1) Lokoja & environs (16km radius) - N0.25m
 - 2) Local Government H/qtrs, other major town N0.1m
 - 3) Others outside (1) & (2) N0.05m

- vii. **Manufacturing Companies** ~~N~~2.0 Million

- viii. **Cement manufacturers**
 - a. Large Scale ~~N~~50.0 Million
 - b. Medium Scale ~~N~~25.0 Million
 - c. Small Scale ~~N~~10.0 Million

- ix. **Estate Developers** ~~N~~2.0 Million

- x. **Construction** ~~N~~3.0 Million

- xi. **Mining, Iron and Steel Companies** ~~N~~5.0 Million

- xii. **Quarrying Companies** ~~N~~2.0 Million

- xiii. **Agricultural produce processing Companies** ~~N~~0.2 Million

- xiv. **Hospitality Services**
 - a. Hotels & Guest Houses
 - a. 51 rooms -above ~~N~~0.3 Million
 - b. 21-50 rooms ~~N~~0.2 Million
 - c. 1-20 rooms ~~N~~0.1 Million
 - b. Resturance, Event Centers and others N0.05 Million

- xv. **General Merchandise** ~~N~~0.2 Million
- xvi. **Professional Service Firms- Lawyers, Tax Practitioners, Accountants, Quantity Surveyors, Estate Surveyors, Builders, Civil Engineers etc**
~~=~~N0.1 Million

For the purpose of payment of development and social service contribution levies, it shall be due on the 1st day of January of every year; payable on or before the 28th of February of the taxyear.

- 9. 2% ECONOMIC DEVELOPMENT LEVY- on contracts awarded by the Kogi State Government or her Ministries, Departments and Agencies.**
- 10. INFRASTRUCTURE MAINTENANCE LEVY (Commercial Vehicle only)**
- i. Commercial vehicle of ten tyres & above plying within the ~~₦~~2,000.00 per day
 - ii. Commercial vehicle of six tyres but less than ten tyres ~~₦~~1000.00 per day
 - iii. Commercial Bus of four tyres ₦300.00 per day
 - iv. Commercial Car ₦200.00 per day
 - v. Tricycle (Keke NAPE) ₦200.00 per day
 - vi. Commercial Motorcycle (Okada) ₦100.00 per day
- 11. WATER RATES AS CONTAINED IN THE TARIFF FOR KOGI STATE WATER BOARD LOKOJA WATER REVENUE SERVICES**
- 12. HAULAGE FEE PAYABLE AT THE POINT OF LOADING AND AT THE POINT OF DISCHARGE IN THE STATE AS FOLLOWS:**

12.1 FINISHED GOODS & RAW MATERIALS HAULAGE FEES

S/No	ITEMS	HEAVY TRUCKS		
		SMALL 14 TONS BELOW	MEDIUM 15 - 29 TONS	LONG 30 TONS & ABOVE
1	Building Material including Cement, Gypsum, Tile, Marble etc. and Spare Parts	N5,800.00	N9,800.00	N12,800.00
2.	Processed/Raw Food Items, Drinks & Beverages	N5,800.00	N9,800.00	N12,800.00
3.	Other Finished Goods & Raw Materials on Heavy Trucks Per Number Of Tyres <ul style="list-style-type: none"> • 6 tyres and below - N3,000.00 • 8 tyres - N4,000.00 • 10 tyres - N5,800.00 • 12 tyres - N9,800.00 • 16 tyres and above - N12,800.00 			

12.2 PRECIOUS MINERALS HAULAGE FEES

S/N	PRECIOUS MINERAL	GRAM(N)	KILOGRAM(N)	TONAGE(N)
1.	GOLD/NUGGET/BULLION	1,690.23	1,690,230	1,690,230,000

2.	TOURMALINE	2, 000	2,000,000	2,000,000,000
3.	AGATE/ZIRCON/GARNET	500	500,000	500,000,000
4.	SEPHIRE	2, 200	2,200,000	2,200,000,000
5.	AQUAMARINE	132.80	132,800	132,800,000
6.	PLANTINUM	1, 293.45	1,293,453	1,293,453,000
7.	BISMUTH	200	200,000	200,000,000
8.	BERYL	250	250,000	250,000,000
9.	ZIRCON	420	420,00	4,200,000
10.	KYAMITE	300	300,000	300, 000, 000

12.3 SOLID MINERALS HAULAGE FEES

S/NO	SOLID MINERAL	SMALL TRUCK 5 - 9 TON (N)	SHORT TRUCK ABOVE 9 - 29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
1.	KAOLIN	5,800 .00	9,800.00	12, 800.00
2.	FELOSPAR	5,800.00	9,800.00	12, 800.00
3.	FRTILIZER	5,800.00	9,800.00	12, 800.00
4.	IRON PIPE	5, 800.00	12, 800.00	20, 000.00
5.	IRON PLATE	10, 000.00	15, 000.00	20, 000.00
6.	IRON ROD	10, 000.00	15, 000.00	20, 000.00
7.	IRON ORE	5, 800.00	9, 800.00	12, 800.00
8.	RIVER SHARP SAND	1, 000.00	2, 000.00	3, 000.00
9.	LATERITE	1,000.00	2,000.00	3, 000.00
10.	GRANITE STONE	2,000.00	3,000.00	4, 000.00

11.	LIME STONE	3,000.00	3,000.00	5,000.00
12.	BILLET	5,000.00	15,000.00	17,000.00
13.	COAL	50,000.00	75,000.00	100,000.00
14.	CASSITERITE	15,000.00	25,000.00	50,000.00
15.	TANTILITE	20,000.00	50,000.00	80,000.00
16.	BRINE	2,600.00	5,200.00	8,200.00
17.	CHROMESAND	1,000.00	3,000.00	5,000.00
18.	CLAY	1,000.00	3,000.00	5,000.00
19.	MICA	10,000.00	15,000.00	25,000.00
20.	PRECIOUS QUANT	12,000.00	24,000.00	30,000.00
21.	RADIO ACTIVE	15,000.00	30,000.00	60,000.00
22.	AMETHYST	5,000.00	10,000.00	15,000.00

12.4 SOLID MINERALS IN LIQUID/GASEOUS FORMS HAULAGE FEES

S/No	SOLID MINERAL	BELOW 33000 LITRES(N)	33000 TO 40000 LITRES (N)	ABOVE 40000 (N)
1.	COAL SLURRY	50,000.00	75,000.00	100,000
2.	ETHANOL	5,800.00	12,800.00	20,000.00
3.	PETROLEUM PRODUCT (PMS, AGO, DPK etc) delivered to non-retail outlet	4,000.00	5,800.00	6,000.00

12.5 HAULAGE VIA CONVEYOR BELT

S/N	SOLID MINERAL	RATE PER TON (N)
1.	LATERITE	100.00
2.	GRANITE STONE	100.00
3.	LIME STONE	500.00
4.	BILLET	500.00
5.	COAL	500.00
6.	CASSITERITE	500.00
7.	TANTIITE	500.00

This applies to the movement of any solid mineral from source to the point of usage via a conveyor belt system (Covering 100meters and above)

13. SIGNAGE AND ADVERTISEMENT

13.1 Annual Advert/Signage Fee

1. Every person wishing to put out an outdoor structure for signage and advertisement shall do so in accordance with the provisions of the laws and guidelines prescribed from time to time by the Agency.
 - (1) Every outdoor practitioner shall pay a sum of One Hundred Thousand (N100, 000.00) only as Expression of interest fee, to practice in Kogi State.
2. Application/Permit fee per-site for the location of any billboard structure (including Electronic Billboard) is Thirty Thousand Naira (N30, 000.00) only.
 - (2) Permit fees shall be paid by owners of commercial and private billboards/structures. This does not apply to federal or state government billboards/structures or structures for diplomatic humanitarian missions.
3. (1) There shall be paid a registration and processing fee of Three Hundred and Fifty Thousand Naira (N350,000.00) only for

electronic/digital billboard structures. A certificate of registration shall be issued.

(2) The certificate of registration for electronic bill boards shall be renewed annually for One Hundred and Fifty Thousand Naira (N 150, 000.00) only.

(3) The certificate of registration for bill boards other than electronic bill boards shall be renewed annually for 50% of the cost of registration.

4. Setting out/inspection fee per site for the supervision and regulation of any billboard installation is Thirty Thousand Naira only (N30,000.00). Inspection/setting out of multiple sites may be discounted by Thirty per cent (30%).

5. For the purpose of determining rates on signage and advertisement in the state, categorization shall be made into the following three zones;

Zone A:- Shall comprise of the following Local Government Headquarters recognise as major urban towns:-

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

Zone B:- Shall include Dekina, Oguma, Egbe, Aiyetoro-Gbede, Adavi, Mopa and all other Local Government Headquarters as semi-urban towns except those towns falling under Zone A.

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

13.2. FIRST PARTY SIGNAGE

(1) First party signage is applicable to individual entrepreneurs that implore the use of signage, signpost to create awareness, publicity and

information for the existence of their business in other to attract patronage.

(2) That the rate is applicable only to a single outdoor advertising structure for such business, whereas the application of multiple signage by any business enterprise will attract individual advert tax based on the nature, and type of the structure.

(3) A charge of additional fifty per cent (50%) will be incurred for the use of digital or electronic signage at any given location or business premises.

(3) Rates for first Party Signage are:.

i. ANNUAL ADVERTISEMENT TAX RATE WALL/CANNOPY/ROOFTOP

MAXIMUM AREA IN SQUARE METRES	ZONE A	ZONE B	ZONE C
0.0-0.9.9	N8,500.00	N7,500.00	N3,600.00
1.1-2.9	N10,120.00	N8,100.00	N4,900.00
3.0-4.9	N12,350.00	N9,200.00	N5,300.00
5.0-6.9	N13,500.00	N11,320.00	N6,250.00
7.0-9.9	N15,850.00	N13,250.00	N7,230.00
10.0-12.9	N18,400.00	N15,220.00	N8,960.00
13.0-14.9	N25,250.00	N18,500.00	N11,580.00
15.0-24.9	N52,500.00	N35,800.00	N25,000.00
Above 25 m ²	N25.00/m ²	N20.00/m ²	N15.00/m ²

ii. ANNUAL ADVERTISEMENT TAX RATE PER FACEFREE STANDING

MAXIMUM AREA IN SQUARE METRES	ZONE A	ZONE B	ZONE C
0.0-0.9.9	N15,600.00	N10,600.00	N8,360.00
1.1-2.9	N18,720.00	N14,430.00	N9,750.00
3.0-4.9	N25,920.00	N15,600.00	N11,200.00
5.0-6.9	N29,250.00	N17,320.00	N14,350.00
7.0-9.9	N33,300.00	N24,180.00	N17,430.00
10.0-12.9	N45,470.00	N36,420.00	N25,699.00
13.0-14.9	N51,500.00	N42,672.00	N28,699.00

15.0-19.9	N63,669.00	N55,260.00	N34,888.00
Above 20 m ²	N400,000.00 per face	N200,000.00 per face	N150,000.00 per face

iii. WALL DRAPES

MAXIMUM AREA IN SQUARE METRES	ZONE A	ZONE B	ZONE C
	N25/m ²	N20 m ²	N15.00/ m ²

iv. PROJECTING SIGNS PER FACE

MAXIMUM AREA IN SQUARE METRES	ZONE A	ZONE B	ZONE C
0.0-0.9.9	N6,000.00	N2,500.00	N2,080.00
1.0-4.9	N10,000.00	N3,900.00	N7,000.00
5.0-9.9	N15,000.00	N11,440.00	N10,000.00
10.0-14.9	N22,000.00	N18,200.00	N15,000.00
Above 15/m ²	N35,000.00	N25,000.00	N16,500.00

v. CONSTRUCTION SIGN

MAXIMUM AREA IN SQUARE METRES	COST OF DISPLAY
1.0-4.9	N25,500.00
5.0-9.9	N30,440.00
10.0-14.9	N52,110.00
15.0-4.0	N80,000.00
Above 20/m ²	N150,000.00

vi. VEHICLE BRANDING

CATEGORY OF VEHICLE	FULL BRANDING/WRAP AROUND	PATIAL BRANDING
Truck and Trailer	N20,000.00	N15,000.00
Coaster, and Civilian Buses	N20,000.00	N15,000.00
Saloon car/Taxi	N10,000.00	N10,000.00
Bus/Pickup/SUV	N15,000.00	N10,000.00
Luxurious	N20,000.00	N15,000.00
Motorcycle/Tricycle/bicycle	N5,000.00	N5,000.00

Where a vehicle has paid advert tax for its branding outside Kogi State, such vehicle shall be allowed a maximum of 24 hours to remain in the state on transit, after this period and if the vehicle remains within the State the Owner/Driver of such vehicle will pay equivalent amount of advert tax applicable to the type of vehicle and nature of branding.

13.3 SPECIAL ADVERTISEMENT RATE/SECOND PARTY SIGNAGE

- i. **(1) 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: Stickers on Vehicles, Full Luxurious inter-state, Bus advertising, Beautification projects.
- (2) Rates for Second Party Signage:**

DESCRIPTION/MAXIMUM AREA IN SQUARE METRES	N
Flags	230.00 per per-day
Small Shops (front view)	10,000.00 per annum
Wrap Around (for construction site only)	150,000.00 annually
Kiosk (permanent) up to 10.0sqm	25,000.00 per annum
Small Kiosk (permanent) up to 5.0sqm	15,000.00 per annum
Multiple Application of more than 50 number of Kiosks	Less 33% discount of amount payable for the permanent kiosk
Branded Container over 5sqm	70,000.00 per annum
Branded Container less than 5sqm	35,000.00
Multiple Application of more than 50 of containers	Less 33% discount of amount payable for the permanent kiosk
Traffic Warden Booth	35,667.00 per annum

Traffic Light branding	15,000.00 per annum
Street Lamp post	5,000.00 per pole/per month
Product display advertisement other than those for which Tax has been paid previously (less than 10sqm)	30,000.00 per annum
Product display less than 6sqm	20,000.00 per annum
Parasols	200.00 per day
Buntings	200.00 per shop/per day
Feathers	200.00 per day
T-shirt	250.00 per day
City Walkers	600.00 per day
Floor mat in commercial places	50.00 per/sqm/week
Trolley	250.00 per troll/per day
Road Show (Bulk Application for State)	1,500,000.00 per annum
Road Show (Bulk Application) + POS	2,500,000.00 per annum

13.4 OTHER SPECIAL ADVERTISEMENT STRUCTURES

DESIGNATION	N
Wall Mural/Branded buildings (Normal)	400,000.00 per annum
Wall Mural/Branded buildings (from high-rise)	1,200,000.00 per annum
Tank Farm	70,000.00 per tank/per annum
Wall Drapes Temporary	200.00 per week/per sqm
Shows-Balloons Branded Wears Vehicle Support Blimp intractable	5,000.00 per day
Gantry (one lane)	450,000 per face/ per annum
Gantry Span across (two lanes)	1,000,000 face/ per annum

13.5 DESIGNATION

Light Box Cab (Commercial	50,000.00 per annum
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Branding)	
Light Box Doors Cab (Commercial Branding)	60,000.00 per annum
Promotional Advert Vehicle (PAV Commercial Branding)	350,000.00
Inter-State Luxurious Bus Advertising (Conference/BUS) Commercial Branding	120,000.00
Tricycle (Commercial Branding)	10,000.00

13.6 POLITICAL CAMPAIGN POSTER RATES

CAMPAIGN	N
Presidential	10,000,000.00 per campaign period
Governorship	5,000,000.00 per campaign period
Senatorial	2,000,000.00 per campaign period
House of Representative	1,000,000.00 per campaign period
Chairmanship	500,000.00 per campaign period
House of Assembly	500,000.00 per campaign period
Councillorship	50,000.00 per campaign period

14. STAMP DUTY RATES AND ITEMS, INSTRUMENTS CHARGEABLE

14.1 FLAT RATE CHARGES

S/N	TYPE OF INSTRUMENT	ABBREVIATION	RATE/AMOUNT PER ORIGINAL COPY(₦)	EXTRA COPY(₦)
1	Affidavit, Declaration of Ownership of Property Etc	AFF	1000	200
2	Memorandum of Report, Deed of Appointment, Ordinary Receipt, Protest of Will, Devident Warrant, Proxy Card	MEMO	1000	200

3	Certificate Of Occupancy Nominal	C OF ON	1000	200
4	Ordinary Receipts	OR	1000	200
5	Agreement (Under Seal)	AUS	1000	200
6	Agreement (Memo any Agreement)	MOA	1000	200
7	Oath And Other Affiliate Bodies Relating to Above	OATH	1000	200
8	Bond (Ordinary)	BOND	1000	200
9	Gift (Land), Gift(Other Land)	GIFT	1000	200
10	Collateral Security	CS	1000	200
11	Certificate(Other Than C Of O)	CERT	1000	200
12	Legacy (Movable Property)	LEG	1000	200
13	Proxy Forms or Cards	PF	1000	200
14	Partnership	PSP	1000	200
15	Bank Guarantee	BG	1000	200
16	Appointment of Trustee or Attorney	AOT/A	1000	200
17	Warrants of Attorney of any kind	WOA	1000	200
18	Notice Of Act	NA	1000	200
19	Will	WILL	1000	200
20	Deed of Indemnity	DOI	1000	200
21	Nominal	NOM	1000	200
22	Deed of Assent	DOA	1000	200
23	Vesting Deed	VD	1000	200

All receipted transaction of ₦ 10,000.00 and upward attracts a Flat Rate Stamp Duty of N50.00 in line with the Finance Act 2019.

14.2 AD VALOREM CHARGES (VARY ACCORDING TO VALUE)

S/N	LIST OF INSTRUMENT	ABBREVIATION	NEW RATE(%)	EXTRA COPY(₦)
1	Certificate of Occupancy	C OF O	3%	500
2	Deed of Assignment	DASS	3%	500
3	Deed of Conveyance	DOC	3%	500
4	Deed of Sublease	DOS	1%	500
5	Deed of Mortgage	DOM	2%	500
6	Deed of Gift	DOG	0.50%	500
7	Release On Mortgage	ROM	1%	500
8	Rectification	REC	0.50%	500
9	Contract Agreement	CA	1%	500
10	Lease Agreement	LA	3%	500
11	Tenancy/Rent Agreement	T/RA	3%	500
12	Land Agreement	LA	2%	500
13	Promissory Note	PN	1%	500

15. ROAD TAXES- COLLECTIBLES

15.1 PRIVATE VEHICLE

		1	2	3	
Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
		(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	21,875.00
B	Between 2.1-3.00cc	12,500.00	3,125.00	2,500.00	18,125.00
C	Vehicle up to 1.7cc-2.00cc	12,500.00	3,125.00	1,875.00	17,500.00
D	Other vehicle	12,500.00	3,125.00	1,250.00	16,875.00

	1.2cc-1.6cc			
NOTE:				
1	1-3 APPLY TO NEW/FRESH REGISTRATION			
2	3 APPLIES TO RENEWAL ONLY			

15.2 COMMERCIAL VEHICLE

		1	2	3	4	5	
Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Hackney Permit	Cost of sticker	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)	(₦)
A	Trailer	12,500.00	6,250.00	8,750.00	2,800.00	1,500.00	31,800.00
B	Tanker and Truck	12,500.00	6,250.00	6,250.00	2,800.00	1,500.00	29,300.00
C	Tipper and Lorry	12,500.00	6,250.00	3,750.00	2,800.00	1,000.00	26,300.00
D	Canter, Bus & Pickup	12,500.00	6,250.00	3,125.00	2,000.00	1,000.00	24,875.00
E	Taxi	12,500.00	3,125.00	1,250.00	1,500.00	500.00	18,875.00
NOTE:							
1	1-5 Apply to fresh Registration						
2	3-5 Apply to Renewal only						

15.3 OUT- OF - SERIES NUMBER PLATE

		1	2	3	
Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
		(₦)	(₦)	(₦)	(₦)
A	Above 5.00cc	40,000.00	6,250.00	3,125.00	<u>49,375.00</u>
B	Between 2.1-5.00cc	40,000.00	3,125.00	2,500.00	<u>45,625.00</u>
C	Vehicle up to 1.7cc-2.00cc	40,000.00	3,125.00	1,875.00	<u>45,000.00</u>
D	Other vehicle 1.2cc-1.6cc	40,000.00	3,125.00	1,250.00	<u>44,375.00</u>

15.4 FANCY NUMBER PLATE

		1	2	3	
Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
		(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	<u>89,375.00</u>
B	Between 2.1-3.00cc	80,000.00	3,125.00	2,500.00	<u>85,625.00</u>
C	Vehicle up to 1.7cc-2.00cc	80,000.00	3,125.00	1,875.00	<u>85,000.00</u>
D	Other vehicle 1.2cc-1.6cc	80,000.00	3,125.00	1,250.00	<u>84,375.00</u>

15.5 GOVERNMENT/OFFICIAL

		1	2	3	
Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
		(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	21,875.00
B	Between 2.1-3.00cc	12,500.00	3,125.00	2,500.00	18,125.00
BUS		12,500.00	6,250.00	2,500.00	21,250.00
Motorcycle	Other vehicle 1.2cc-1.6cc	2,500.00	1,250.00	625.00	4,375.00

15.6 GOVERNMENT FANCY

Category	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
		(₦)	(₦)	(₦)	(₦)
BUS	Above3.00cc	40,000.00	6,250	3,125.00	49,375.00
CAR A	Between 2.00 - 3.0 cc	40,000.00	6,250	2,500.00	48,750.00
CAR B	Between 1.6cc - 2.0 cc	40,000.00	3,125	1,875.00	45,000.00

15.7 MOTORCYCLE

Category	Cost of Number Plate	Vehicle Registration	Vehicle License	Hackney Permit	Sticker	Learner's Permit	Reflective jacket	Amount
	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)
Private	2,500.00	1,250.00	625.00	NIL	100.00	500.00	1,500.00	6,475.00
Commercial	2,500.00	1,250.00	625.00	500.00	100.00	500.00	1,500.00	6,975.00

15.8 TRICYCLE

Category	Cost of Number Plate	Vehicle Registration	Vehicle License	Hackney Permit	Sticker	Learner's Permit	Reflective jacket	Amount
	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)	(₦)
Private	2,500.00	1,250.00	1,250.00	NIL	100.00	500.00	1,500.00	7,100.00
Commercial	2,500.00	1,250.00	1,250.00	1,000.00	100.00	500.00	1,500.00	8,100.00

15.9 MOTOR DEALERS NUMBER PLATE

Cost of Number Plate	Vehicle Registration	Vehicle License	Amount
(₦)	(₦)	(₦)	(₦)
30,000.00	5,000.00	12,500.00	47,500.00

15.10 REPLACEMENT OF MISSING/MUTILATED NUMBER PLATE

	Category	Cost of Replacement of Plate Number
		(₦)
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

15.11 CHANGE OF OWNERSHIP

Category	Amount (₦)
Motor Vehicle	2,500.00

Motorcycle	625.00
Learner's Permit	<u>500.00</u>

15.12 DRIVER'S LICENSE

TYPE OF VEHICLE	CATEGORY/AMOUNT	
	<u>3Years (₦)</u>	<u>5Years (₦)</u>
Motor Vehicle	<u>6,000.00</u>	<u>10,000.00</u>
Motorcycle	<u>3,000.00</u>	<u>5,000.00</u>
<u>Tricycle</u>	<u>3,000.00</u>	<u>5,000.00</u>

15.13 DRIVING SCHOOL

- i. Registration ~~₦~~ 30,000.00,
- ii. Annual Renewal ~~₦~~15,000.00

16. BUREAU OF LAND AND URBAN DEVELOPMENT

16.1 Zones Categorization

ZONE A	ZONE B	ZONE C
GRA (Old and New) A¹ - C B D¹ <ul style="list-style-type: none"> - Obasanjo Square to Ibrahim Taiwo Road-NTA Roundabout - Junction - Adankolo Junction - Revenue House Area - Wharf Road to Kpata Market - Kulama street neighbourhood C B D² <ul style="list-style-type: none"> - Zenith Bank Junction - Ganaja Junction to Lokongoma Phase I & II - Zone 8 Road about - Hassan Katsina Road - Crusher Junction 	B¹ <ul style="list-style-type: none"> - Okene Town - Kabba Town - Ayingba Town - Idah Town - Ajokuta Town - Obajana Town - Ankpa Town - Ogaminana Town 	Au C¹ <ul style="list-style-type: none"> - Other Villages/Communities not mentioned in the categories above
A² <ul style="list-style-type: none"> - NATACO Area 	B² <ul style="list-style-type: none"> - Kabba Junction 	C² <ul style="list-style-type: none"> - Other Village/

<ul style="list-style-type: none"> - Adankolo New layout - Marine Quarters - Federal University Lokoja Area (Mini Campus) - Dunamis Church - Gadumo-Ganaja Road - All Government Layout - Fehintolu Area - Army Signal - Secretariat Axis - Shettima - Otokiti area 	<ul style="list-style-type: none"> - Zariagi, Banda - Mopa, Ajaka - Okegnwe - Ejule, Ugwalawo - Dekina, Adogo - Ogori, Isanlu - Iyara, Ayetoro - Gbede - Gegu, Koton Kargi - Abejukolo, Okpo - Oguma, Aboloko e.t.c 	Community outside L.G Headquarters
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<p>A³</p> <ul style="list-style-type: none"> - Karaworo - Conatoment - Palace area - Angwa Rimi - Angwa Pawa - Angwa Yashi - Angwa Kura - Sarkin Numa - Felele - Crusher - 	<p>B³</p> <ul style="list-style-type: none"> - Old market to International Market. - Adankolo Settlement 	
<p>A⁴</p> <ul style="list-style-type: none"> - CBN Area - TPS 33 - Gadumo Village - Ganaja Village - Zango Village - Felele village 	<p>B⁴</p> <ul style="list-style-type: none"> - Other L.G.A Headquarters - Isanlu Town - Ogorimagongo Town e.t.c - Itakpe, Abobo, Osara 	

16.2 Fees

i. Application form fee (non-refundable):

1. Residential	-	N25,000.00
2. Commercial	-	N50,000.00
3. Industrial	-	N60,000.00
4. Petrol Filling Station	-	N250,000.00
5. Agriculture	-	N25,000.00
6. Religious	-	N50,000.00
7. Recreational	-	N60,000.00
8. Education	-	N35,000.00
9. Subsequent Transaction	-	N20,000.00
10. Change of Use Form	-	N100,000.00
11. Hospital	-	N50,000.00
12. Offices	-	N50,000.00

ii. Consent Fees:

- | | | |
|--------------------|---|----------------------------|
| a. Application fee | - | N25,000.00 |
| b. Assignment | - | 4% Open Market Value |
| c. Sublease | - | 5% Open Market Value |
| d. Mortgage | - | 3% consideration from Bank |

Note: Zone A -Not less than N5Million (Bare Land in Old and New GRA)

Zone for Consent

- Zone A** -Not less than N5m (Old and New GRA).
- Zone B** -Not less than N3m (Phase I, II and all Government Housing Estates).
- Zone C** -Not less than N8m (any property facing the road).
- Zone D** -Not less than N2m (which includes all landed properties within the town) excluding A, B, and C above.
- Zone E** -Not less N1.5m (which is the minimum irrespective of location of the landed property in Kogi State).

iii. Registration Fees:

- Deed of Mortgage 2% of Consideration
- Deed of Assignment 3% of Consideration

- c. Deed of Release @ N10,000.00
- d. Irrevocable Power of Attorney @ 3% of Consideration
- e. Search Fees - - - N10,000.00
- f. Registration of C of O - - - N10,000.00
- g. Preparation of C of O - - - N10,000.00

iv. GIS Processing

- a. Residential - N35,000.00
- b. Commercial - N70,000.00
- c. Industrial - N250,000.00
- d. Petrol and Gas Station - N140,000.00
- e. Others - N50,000.00

v. (ii) Issuance of Certified True Copy:

- a. C of O/R of O - N40,000.00
- b. Other Land Documents - N10,000.00
- c. Re-Grant of Title - 2% of OMV
- d. Verification of Title - N20,000.00

16.3 APPROVAL FEES FOR CHANGE OF USE

S/N	PURPOSE CLAUSE	ZONE A	ZONE B	ZONE C
		N : K	N : K	N : K
1.	Residential to Bank	600,000.00	300,000.00	250,000.00
2.	Residential and other Uses to Hotel	400,000.00	250,000.00	150,000.00
3.	Residential to shopping Mall	150,000.00	120,000.00	100,000.00
4.	Residential to School	250,000.00	150,000.00	100,000.00
5.	Residential to Recreation	200,000.00	100,000.00	80,000.00
6.	Residential to Office/Store/Shops	100,000.00	80,000.00	60,000.00
7.	Residential to Oil & Gas	500,000.00	400,000.00	250,000.00
8.	Residential to Clinic/Hospital	200,000.00	150,000.00	100,000.00
9.	Residential to Commercial	100,000.00	80,000.00	60,000.00
10.	Other Land Uses to other Land Uses	200,000.00	150,000.00	10,000.00

ZONE A - NEW & OLD GRA

ZONE B - LOKOJA TOWN

ZONE C - FRINGE OF LOKOJA TOWN

16.4 PREMIUM BASED ON LAND USES/ZONES

RESIDENTIAL		
ZONE A	ZONE B	ZONE C

A ¹ - N167/m ² A ² - N167/m ² A ³ - N87/m ² A ⁴ - N87/m ²	B ¹ - N84/m ²	- N42/m ²
COMMERCIAL		
A ¹ - CBD - N300/m ² A ² - CBD - N250/m ² A ³ - N200/m ² A ⁴ - N120/m ²	N150/m ² Flat rate	
EDUCATION		
CATEGORY A CATEGORY B CATEGORY C	N50/m ² N45/m ² N30/m ²	TPS with all facilities TPS with all facilities Community layout
RELIGIOUS		
CATEGORY A CATEGORY B CATEGORY C	N20/m ² N15/m ² N10/m ²	TPS with all facilities TPS with all facilities Community layout
OIL AND GAS		
CATEGORY A CATEGORY B CATEGORY C	N300/m ² N250/m ² N200/m ²	TPS with all facilities TPS with all facilities Community layout
HEALTH (CLINIC & HOSPITAL)		
A ¹ - CBD - N200/m ² A ² - CDB - N200/m ² A ³ - N200/m ² A ⁴ - N200/m ²	B ¹ - N150/m ² B ² - N125/m ² B ³ - N125/m ² B ⁴ - N100/m ²	
RECREATION		
A ¹ - CBD - N200/m ² A ² - N100/m ² A ³ - N80/m ²	B ¹ - N120/m ² B ² - N70/m ² B ³ - N75/m ² B ⁴ - N70/m ²	N40/m ²
INDUSTRIAL		
N100/m ² Flat rate		

16.5 CONVERSION OF THE LAND OUTSIDE GOVERNMENT LAYOUT

CONVERSION FEE BASED ON ZONE AREA

Zone A	Zone B	Zone C
Lokoja L.G.A Okene Ankpa Kabba Idah Obajana	All L.G.A Headquarters except those mentioned in Zone A	All hinterlands to the Headquarters
A. RESIDENTIAL		
ZONE A (MAJOR TOWN)	ZONE B	ZONE C
N16/m ²	N12/m ²	N6/m ²
B. COMMERCIAL		
N20/m ²	N16/m ²	N8/m ²
C. EDUCATION		
A ¹ - CDB - N12/m ² A ² - CDB - N12/m ² A ³ - N12/m ² A ⁴ - N12/m ²	B ¹ - N8/m ² B ² - N8/m ² B ³ - N8/m ²	1 st Hectares N12.00/m ² 1 Hectare and above N5.00/m ²
D. PETROL AND GAS STATION		
A ¹ - CDB - N300/m ² A ² - CDB - N300/m ² A ³ - N300/m ² A ⁴ - N300/m ²	B ¹ - N300/m ² B ² - N250/m ² B ³ - N300/m ² B ⁴ - N200/m ²	N150/m ²
E. INDUSTRIAL		
N100/m ² Flat rate		
HEALTH (CLINIC & HOSPITAL)		
A ¹ - CBD - N60/m ² A ² - CBD - N60/m ² A ³ - N60/m ² A ⁴ - N60/m ²	B ¹ - N45/m ² B ² - N30/m ² B ³ - N60/m ² B ⁴ - N30/m ²	N20/m ²
F. RELIGIOUS		
A ¹ - CBD - N10/m ² A ² - CBD - N10/m ² A ³ - N10/m ² A ⁴ - N10/m ²	B ¹ - N6/m ² B ² - N6/m ² B ³ - N6/m ² B ⁴ - N6/m ²	N4/m ²

G. RECREATION		
A ¹ - CBD - N10/m ²	B ¹ - N8/m ²	N4/m ²
A ² - CBD - N10/m ²	B ² - N8/m ²	
A ³ - N10/m ²	B ³ - N10/m ²	
A ⁴ - N10/m ²	B ⁴ - N6/m ²	
H. AGRICULTURE		
ZONE A	ZONE B	ZONE C
N1/m ² Flat Rate		

16.6 GROUND RENT BASED ON LAND USES AND ZONE

A.RESIDENTIAL BUILDING				
S/N	ZONE A	ZONE B	ZONE C (hinterlands)	
	N12/m ²	N10/m ²	N6/m ²	
B.COMMERCIAL				
	ZONE A	ZONE B	ZONE C	
	N71.5/m ²	N55/m ²	N30/m ²	
C.HOTEL AND HOSPITALITY				
	ZONE A	ZONE B	ZONE C	
	A ¹ - N71.5/m ² A ² - N71.5/m ² A ³ - N71.5/m ² A ⁴ - N71.5/m ² A ⁵ - N71.5/m ²	B ¹ - N55/m ² B ² - N55/m ² B ³ - N55/m ² B ⁴ - N55/m ²	C ¹ - N30/m ² C ² - N30/m ²	
D. SHOPS AND OFFICES				
	A ¹ - N71.5/m ² A ² - N71.5/m ² A ³ - N71.5/m ² A ⁴ - N71.5/m ² A ⁵ - N71.5/m ²	B ¹ - N55/m ² B ² - N 55/m ² B ³ - N 55/m ² B ⁴ - N 55/m ²		
E. PETROL AND GAS STATION				
	N100/m ² flat rate			
	PURPOSES	HEAVY	SMALL	AGRO-ALLED
F	Industries	N26/m ² flat rate		

G. OTHERS (flat rates)		
Education		N6/m ²
Religious		N4/m ²
Recreation		N10/m ²
Health/Clinic/Hospital		N10/m ²
Mast		N70/m ²
Quarry		N70/m ²
Power Substation		N140/m ²
Distribution Substation		N70/m ²
Agriculture		N1/m ²

16.7 URBAN AND REGIONAL PLANNING BILLS AND CHARGES

1. Approval fee for private layout:

a.	Up to 50 plots	-	-	-	-	N50,000.00
b.	51 to 100 plots	-	-	-	-	N100,000.00
c.	101 to 150 plots		-	-	-	N150,000.00
d.	151 to 200 plots	-	-	-	-	N200,000.00
e.	Above 200 plots	-N200,000 plus additional N10,000 per plot				

2a. Site Analysis - - - - - N10,000.00

b. Environmental Impact Assessment Report:

i.	Commercial	-	-	-	-	N25,000.00
ii.	Petrol Filling Station	-	-	-	-	N50,000.00
iii.	Agriculture	-	-	-	-	N10,000.00
iv.	Small Industry	-	-	-	-	N50,000.00
vi.	Heavy Industry	-	-	-	-	N100,000.00

16.8 SURVEY BILLS AND CHARGES

i.	Survey charting	-	-	-		N20,000.00
ii.	Survey lodgment/deposit	-	-	-		N20,000.00
iii.	Survey verification	-	-	-		N20,000.00
iv.	GIS Processing	-	-	-		N35,000.00
v.	Recertification fee					-
	N20,000.00					

16.9 Administrative Charges- 10%

17. KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD. DEVELOPMENT PERMIT FEES.

17.1 Approval Fee

Application fees	- N5,000
Inspection fees	- N5,000
Processing fees	- 60% of Assessment fee
Post Approval Inspection fees	- 30% of Assessment fee

17.2 Renewal fees

- 60% of approval fee

17.3 Penalty

- 60% of cost of approval

17.4 CATEGORIZATION

S/No	CATEGORIES	DESCRIPTION
1	A	Lokoja and its environs (16Km Radius)
2	B	All Local Govt. Head/Qtrs, Anyigba, Iyale, Egume, Itobe, Ejule, Enjema, Ofugo, Gboloko, Ogugu, Emani, Ayetoro, Egbe, Iyamoye, Ifeolukotun, Ekinrin-Ade, Obajana, Obehira, Okegnwa, Ageva, Esomi, Agassa, Upogoro, Inizomi, Kuroko, Adavi-eba, Na-gazi, Ehima, Otife, Eikadagu, Eika, Abobo, Osara, Eganyi
3	C	Other settlements not in 'A' & 'B'

17.5 ASSESSMENT FEES

S/N	ITEMS	CATEGORY A N	CATEGORY C N	CATEGORY N
1	Bungalow (Res) 1 Bedroom Ensuite to 2 bedroom Flat	6,000	5,250	5,250
2	3 Bedroom Flat (Res)	8,700	7,950	7,650
3	4 Bedroom Flat (Res)	12,750	12,450	12,150
4	3 Bedroom Duplex (Res)	21,400	19,000	18,000
5	4 Bedroom Duplex (Res)	25,400	23,000	22,000
6	Extra Rooms/Separate Dining room/Boys Quarters	4,000 Each	4,000 each	4,000 Each
7	a) Commercial Bank (1 Floor)	300,000	300,000	300,000

	b) Extra Floor	200,000	200,000	200,000
	c) ATM per Machine	18,750	18,750	18,750
8	a) Petrol Filling Station with 4 Pumps, Lube, Store, Lube Bay Office and Convenience	375,000	375,000	375,000
	b) Additional Mini mart	60,000	60,000	60,000
	c) Extra Pump	90,000	90,000	90,000
	d) Additional Shopping Mall	90,000	22,500	22,500
	e) Additional LNG Station	120,000	120,000	120,000
9	a) Liquefied Natural Gas (LNG) Station	300,000	300,000	300,000
	b) Mini Gas Station	120,000	120,000	120,000
10	Kerosine Station (2 Pumps)	200,000	200,000	200,000
11	Diesel Station (2 Pumps)	200,000	200,000	200,000
12	Departmental Store	300.00/sqm Subject to a minimum of 100,000	300.00/sqm Subject to a Minimum of 80,000	200.00/sqm Subject to a minimum of 60,000
13	Supermarket	250.00/sqm Subject to a minimum of 32,000	200.00/sqm Subject to a minimum of 20,000	150.00/sqm Subject to a minimum of 12,000
14	Shops Store	10,000/Shops 5,000/Store	7,000/Shops 4,000/Store	6,500/Shops 3,000/Store
15	Industrial;			
	a) Small Scale	500.00/sqm Subject to a minimum of 60,000	400.00/sqm Subject to a minimum of 50,000	300.00/sqm Subject to a minimum of 40,000
	b) Medium Scale	700.00/sqm Subject to a minimum of 200,000	600.00/sqm Subject to a minimum of 170,000	500.00/sqm Subject to a minimum of 150,000

	c)Large Scale	1,000/sqm Subject to a minimum of 400,000	900.00/sqm Subject to a minimum of 350,000	800.00/sqm Subject to a minimum of 300,000
	d)Warehouse	150.00/sqm Subject to a minimum of 80,000	130.00/sqm Subject to a minimum of 70,200	100.00/sqm Subject to a minimum of 54,000`
16	Education a)1 st 10 Classes, Offices, Library and Laboratory	Subject to a minimum of 50,000	Subject to a minimum of 50,000	Subject to a minimum of 50,000
	b)Additional Classroom	3,000/Room	3,000/Room	3,000/Room
	c)Hostel Room	4,000/Room for 4 Bed Space	4,000/Room for 4 Bed Space	4,000/Room for 4 Bed Space
	d)Hostel Hall	250.00/sqm	250.00/sqm	250.00/sqm
17	Library and Museum	200,00/sqm	150,00/sqm	100,00/sqm
18	GSm Mast a)Ground Site	900,000 from 1-12sqm Extra sqm (90,000/sqm)	900,000 from 1-12sqm Extra sqm (90,000/sqm)	900,000 from 1-12sqm Extra sqm (90,000/sqm)
	b)On building Tops	800,000 from 1-8sqm	800,000 from 1-8sqm	800,000 from 1-8sqm
19	HOTEL a)Chalet and Guest Inn including Offices, reception and stores	1 st 8 rooms. 10,000/room Subject to a minimum 100,000	1 st 8 rooms. 8,000/room Subject to a minimum of 80,000	1 st 8 rooms. 6,000/room Subject to a minimum of 60,000
	b)Swimming Pool	200.00/sqm	160.00/sqm	140.00/sqm

	c)GYM.....Additional Bar	20,000/Bar	20,000/Bar	20,000/Bar
Additional Restaurant	Maximum of 20sqm 20,000/Bar	10,000/Bar	10,000/Bar
Additional Night Club	60,000/4000 for Extra Room	60,000/4000 for Extra Room	60,000/4000 for Extra Room
20	Holiday Resort (Area)	1 st Hectare 25.00/sqm Next 5 Hectares 6.00/sqm. Subsequently hectare 2.00/sqm	1 st Hectare 25.00/sqm Next 5 Hectares 6.00/sqm. Subsequently hectare 2.00/sqm	1 st Hectare 25.00/sqm Next 5 Hectares 6.00/sqm. Subsequently hectare 2.00/sqm
21	Holiday Resort (Lodging Room)	4.00/room Subject to minimum of 37,500	Flat Rate Subject to minimum of 31,000	Flat Rate Subject to minimum of 22,500
22	Hospital/Clinic/Dispensary	150.00/sqm Subject to a minimum of 75,000	135.00/sqm Subject to a minimum of 60,000	112.50/sqm Subject to a minimum of 145,000
23	Bar and Restaurant	500.00/sqm Subject to a minimum of 20,000	400.00/sqm Subject to a minimum of 17,500	300.00/sqm Subject to a minimum of 15,000`
24	Pharmacy and Medicine Store	500.00/sqm Subject to a minimum of 20,000	400.00/sqm Subject to a minimum of 17,500	300.00/sqm Subject to a minimum of 17,000
25	Cinema; Theatre/Gymnasium/Museum	2000/seat Subject to a minimum of 100,000	1000/seat Subject to a minimum of 60,000	500.00/seat Subject to a minimum of 500.000

26	Event Hall	500.00/seat Subject to a minimum of 50,000	400.00/seat Subject to a minimum of 40,000	300.00/seat Subject to a minimum of 30,000
27	Town Hall	300.00/sqm subject to 25,000	300,00/sqm subject to 22,500	300.00/sqm subject to 20,000
28	Offices	75.00/sqm Subject to a minimum of 60,000	60.00/sqm subject to a minimum of 50,000	50.00/sqm Subject to a minimum of 40,000
29	Market	300.00/sqm Subject to a minimum of 14,000	250.00/sqm Subject to a minimum of 14,000	150.00/sqm Subject to a minimum of 11,000
30	Open Air production e.g block Making	200.00/sqm (20,000/Hectare)	Flat Rate	Flat Rate
31	Workshop	100/sqm	Flat Rate	Flat Rate
32	Commercial agriculture a)Farm Building b)Temporary structure c)Farm Land	100.00/sqm 7000 2.00/sqm	100.00/sqm 3500 1.00/sqm	50.00/sqm 3500 1.00/sqm
33	Religious Building	250.00/sqm Subject to a minimum of 25,000	240.00/sqm Subject to a minimum of 12,500	230.00/sqm Subject to a minimum of 7,500
34	Generator House and Gate House	600.00 maximum of 12sqm	600.00 maximum of 12sqm	600.00 maximum of 12sqm
35	Stadium	2000/Seat Subject to a minimum of 100,000	1000/Seat Subject to a minimum of 60,000	400.00/Seat Subject to a minimum of 50,000

	Swimming Pool	200/sqm	160.00/sqm	140.00/sqm
36	Motor Parks	20.00/sqm Subject to a minimum of 20,000	14.00/sqm Subject to a minimum Of 15,000	12.50/sqm Subject to a minimum of 12,500
37	Conference Halls	300.00/sqm	240.00/sqm	200.00/sqm
38	Community-Based Projects	75.00/sqm Subject to a minimum of 7,500	75.00/sqm Subject to a minimum of 7,500	75.00/sqm Subject to a minimum of 7,500
39	Betterment	500.00/sqm	500.00/sqm	500.00/sqm
40	Alteration/Renewal of approved plan	60% Approval Fees excluding registration fee	60% Approval Fees excluding registration fee	60% Approval Fees excluding registration fee
41	CHANGE OF USE (a) Residential to Commercial (b) Commercial to Residential (c) Residential to cottage Industry	150% of normal approval fees with EIAR. Normal Approval fees 250% of normal fees plus EIAR	150% of normal approval fees with EIAR Normal Approval fees 240% of normal fees plus EIAR	150% of normal approval fees with EIAR Normal Approval fees 230% of normal fees plus EIAR
42	ALTERATION (a) Commercial to Commercial (b) Any Alteration to Industry	Normal approval fees plus SAR/EIAR 50,000 plus normal approval	Normal approval fees plus SAR/EIAR. 30,000 plus normal	Normal approval fees plus SAR/EIAR 20,000 plus normal approval

		fees subject to E.I.A.R	approval fees subject to E.I.A.R	fees subject to E.I.A.R
43	Sale of Prototype design	40,000/shop (others to be determined)	40,000/shop (others to be determined)	40,000/shop (others to be determined)
44	Certificate of Structural Fitness for habitation	20% Of assessment fees	20% Of assessment fees	20% Of assessment fees
45	MISCELLANEOUS			
	(a)Palace Fence	5.00/sqm	5.00/sqm	5.00/sqm
	(b)Residential Fence	5.00/sqm	5.00/sqm	5.00/sqm
	(c)Commercial Fence	15.00/sqm	15.00/sqm	15.00/sqm
	(d)Industrial Fence	25.00/sqm	25.00/sqm	25.00/sqm
	(e) Farm Fence	2.00/sqm	1.00/sqm	1.00/sqm
	(f)Other uses	10.00/sqm	10.00/sqm	10.00/sqm

17.6 STREET NAMING AND HOUSE NUMBERING

1. Street/Boulevard/Avenue (Maximum Distance) 250 meter- ~~₦~~200,000.00
2. Close (Maximum Distance 120 metres) - ~~₦~~100,000.00
3. House Numbering - ~~₦~~5,000 per house
4. Plate Production - ~~₦~~10,000.00
5. Installation - ~~₦~~5,000 per plate

The will be done based on the 16km radius in the State Capital and in collaboration with other Local Government Authorities across the State.

17.7 Administrative Charges- 10%

18. KOGI STATE MINISTRY OF COMMERCE AND INDUSTRY

18.1 REGISTRATION/RENEWAL OF BUSINESS PREMISES

(FOURTH SCHEDULED REGISTRATION OF BUSINESS PREMISES 2007)

Zone A

S/NO	BUSINESS NAMES	RATE (₦)	RENEWAL (₦)
1	Private Hospitals	30,000	15,000
2	Dispensary, Maternity Home, Nursing Clinics, Optical/Pathology And Ex-Ray	30,000	15,000
3	Pharmacy Shops	20,000	10,000
4	Patent/Proprietary Medicine Vendor License	10,000	5,000
5	Hotels between 1-20 Rooms	40,000	20,000
	21-50 Rooms	100,000	50,000
	51 Rooms and Above	120,000	60,000
6	Five Star Hotels	300,000	150,000
7	Petrol 1-2 Pumps	40,000	20,000
	1-4 Pumps	50,000	25,000
	1-5 Pumps	100,000	50,000
	6 and Above	140,000	70,000
8	Motor Spare Part Dealer	20,000	10,000
9	Motorcycle Spare Part Dealer	10,000	5,000
10	Saw Mills	100,000	50,000
11	Bench Saw Millers	20,000	10,000
12	Plank Seller/Dealer	10,000	5,000
13	Carpentry/Furniture Workshop	10,000	5,000
14	Building Material Sellers	40,000	20,000
15	Building Material Dealers	70,000	35,000
16	Engine Oil Dealer	10,000	5,000
17	Engine Oil Sales Point	2,000	1,000
18	Cement Seller	20,000	10,000

19	Cement Dealer	40,000	20,000
20	Motor Dealer/Seller	100,000	50,000
21	Motorcycle Dealer/Seller	50,000	25,000
22	Day Care/Pre Nursery/Creche	10,000	5,000
23	Private Nursery/Primary Schools	20,000	10,000
24	Private Secondary Schools	40,000	20,000
25	Higher Institutions	200,000	100,000
26	Commercial Banks	200,000	100,000
27	Micro Finance Banks	80,000	40,000
28	Insurance Investment Company	100,000	50,000
29	Pension Fund Company	50,000	25,000
30	Warehouses	50,000	25,000
31	Surface Tank Kerosene Dealers	10,000	5,000
32	Limited Liability Company	400,000	200,000
33	Distributorship	60,000	30,000
34	Partnership	60,000	30,000
35	Sole Proprietorship	10,000	5,000
36	Private Radio/TV Station	50,000	25,000
37	Package Water Producer	20,000	10,000
38	Traveling Agency	10,000	5,000
39	Restaurant [Small]	24,000	12,000
40	Restaurant [Big]	30,000	15,000
41	Fast Food/Confectioneries Small	10,000	5,000
42	Fast Food/Confectioneries Big	24,000	12,000
43	Bakery	20,000	10,000
44	Block Industry	10,000	5,000
45	Tailor/Fashion Design(Big)	15,000	7,500
46	Tailor/Fashion Design (Small)	10,000	5,000
47	Welding/Fabrication	10,000	5,000
48	Security Agency (Private)	20,000	10,000
49	Interior Decorator	20,000	10,000
50	Clearing Agents	20,000	10,000
51	Spirit Sales	30,000	15,000
52	Beer/Gin Shops	10,000	5,000
53	Bookshop/Stationeries	14,000	7,000
54	Supermarkets	50,000	25,000
55	Physiotherapy	14,000	7,000
56	Rental Services	14,000	7,000

57	Agro Chemical Services	10,000	5,000
58	Boutique (Small)	20,000	10,000
59	Boutique (Big)	40,000	20,000
60	Shopping Mall	120,000	60,000
61	Laundry/Dry Cleaner	10,000	5,000
62	Printers (Large)	20,000	10,000
63	Printers (Small)	10,000	5,000
64	Lawyers/Architects/Accountants Surveyors/Estate Valuers	40,000	20,000
65	Refrigerator/Radio/Electronics/ Air-condition Repairs	10,000	5,000
66	Nutritional Food/Supplements Food	10,000	5,000
67	Health, Firms/Fitness Centre	20,000	10,000
68	Embalment Centers	14,000	7,000
69	Commercial Farm Centers	50,000	25,000
70	Cinema/Night Club	40,000	20,000
71	Record Stores, Video and Club Photograph	10,000	5,000
72	GSM Dealers	250,000	125,000
73	Color Lab/ Processing Center	20,000	10,000
74	Aluminum Fabrication	20,000	10,000
75	GSM Accessories	10,000	5,000
76	GSM Phones	20,000	10,000
77	Livestock Feeds/Vet Services	20,000	10,000
78	Vocational Centers/Secretariat Institute	20,000	10,000
79	Electricity Generating Company	7,000,000	3,500,000
80	Network Service Provider	250,000	125,000
81	Ceramic Companies	5,000,000	2,500,000
82	Steel Company	5,000,000	2,500,000
83	Electricity Distribution Company Main Offices	5,000,000	2,500,000
84	Electricity Distribution Company Pay Outlets	200,000	100,000
85	Construction Companies	5,000,000	2,500,000
86	Borehole Company	300,000	150,000
87	Heavy Duty Generator Sellers	200,000	100,000
88	Cement Company: Small- Below 1m Tons per annum Medium- 1M-4M Tons per annum Large- 5M Tons and Above	3,000,000 8,000,000 12,000,000	1,500,000 4,000,000 6,000,000

89	Aluminum Company	300,000	150,000
90	Marble Companies	500,000	250,000
91	Promoter (Online Gaming)	60,000	30,000
92	Agents (Online Gaming)	20,000	10,000
93	Pools Betting (Agent)	20,000	10,000
94	Tricycle Dealers	100,000	50,000
95	Electrical/ Electronic Dealers	200,000	100,000
96	Electrical/Electronic Shops	40,000	20,000
97	Event Centers	100,000	50,000
98	Satellite Service Provider (Dstv, Star time etc)	60,000	30,000
99	Wood Processing Plants	400,000	200,000
100	Agricultural Produce Processing Plants (Cassava, Cashew, etc)	2,000,000	1,000,000
101	Cold Rooms	20,000	10,000
102	Janitor Services	100,000	50,000
103	Musical Instrument Shops	60,000	30,000
104	Gas Stations(Main Office)	200,000	100,000
105	Gas Stations(Outlets)	100,000	50,000
106	Telecommunication Mast	100,000	50,000

107. SOLID MINERALS

S/N	Class of Mineral	Small Scale (Below 5km ²)		Medium Scale (5-10 km ²)		Large Scale (Above 10 km ²)	
		Registration (N)	Renewal (N)	Registration (N)	Renewal (N)	Registration (N)	Renewal (N)
i.	Industrial Minerals	1,500,000	750,000	3,000,000	1,500,000	6,000,000	3,000,000
ii.	Metallic Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000
iii.	Precious Stones	1,000,000	500,000	2,000,000	1,000,000	4,000,000	2,000,000
iv.	Carbonaceous Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000

v.	Other Minerals	875,000	437,500	1,750,000	875,000	3,500,000	1,750,000
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Zone B

S/NO	BUSINESS NAMES	RATE (₦)	RENEWAL (₦)
1	Private Hospitals	20,000	10,000
2	Dispensary, Maternity Home, Nursing Clinics, Optical/Pathology And Ex-Ray	20,000	10,000
3	Pharmacy Shops	20,000	10,000
4	Patent/Proprietary Medicine Vendor License	10,000	5,000
5	Hotels between 1-20 Rooms	30,000	15,000
	21-50 Rooms	40,000	20,000
	51 Rooms and Above	60,000	30,000
6	Five Star Hotels	100,000	50,000
7	Petrol 1-2 Pumps	30,000	15,000
	1-4 Pumps	40,000	20,500
	1-5 Pumps	60,000	30,000
	6 and Above	100,000	50,000
8	Motor Spare Part Dealer	10,000	5,000
9	Motorcycle Spare Part Dealer	10,000	5,000
10	Saw Mills	40,000	20,500
11	Bench Saw Millers	10,000	5,000
12	Plank Seller/Dealer	5,000	2,500
13	Carpentry/Furniture Workshop	5,000	2,500
14	Building Material Sellers	30,000	15,000
15	Building Material Dealers	40,000	20,000
16	Engine Oil Dealer	5,000	2,500
17	Engine Oil Sales Point	2,000	1,000
18	Cement Dealer	20,000	10,000
19	Cement Seller	5,000	2,500
20	Motor Dealer/Seller	100,000	50,000
21	Motorcycle Dealer/Seller	30,000	15s,000
22	Day Care/Pre Nursery	7,000	3,500
23	Private Nursery/Primary Schools	12,000	6,000
24	Private Secondary Schools	24,000	12,000
25	Higher Institutions	200,000	100,000

26	Commercial Banks	200,000	100,000
27	Micro Finance Banks	80,000	40,000
28	Insurance Investment Company	100,000	50,000
29	Pension Fund Company	50,000	25,000
30	Warehouses	40,000	20,000
31	Surface Tank Kerosene Dealers	5,000	2,500
32	Limited Liability Company	400,000	200,000
33	Distributorship	30,000	15,000
34	Partnership	30,000	15,000
35	Sole Proprietorship	5,000	2,500
36	Private Radio/TV Station	50,000	25,000
37	Package Water Producer	15,000	7,500
38	Traveling Agency	8,000	4,000
39	Restaurant [Small]	10,000	5,000
40	Restaurant [Big]	15,000	7,500
41	Fast Food/Confectioneries Small	8,000	4,000
42	Fast Food/Confectioneries Big	15,000	7,500
43	Bakery	10,000	5,000
44	Block Industry	5,000	2,500
45	Tailor/Fashion Design Big	10,000	5,000
46	Tailor/Fashion Design Small	5,000	2,500
47	Welding/Fabrication	7,000	3,500
48	Security Agency (Private)	15,000	7,500
49	Interior Decorator	15,000	7,500
50	Clearing Agents	15,000	7,500
51	Spirit Sales	20,000	10,000
52	Beer/Gin Shops	5,000	2,500
53	Bookshop/Stationeries	10,000	5,000
54	Supermarkets	30,000	15,000
55	Physiotherapy	10,000	5,000
56	Rental Services	10,000	5,000
57	Agro Chemical Services	8,000	4,000
58	Boutique (Small)	8,000	4,000
59	Boutique (Big)	10,000	5,000
60	Shopping Mall	80,000	40,000
61	Laundry/Dry Cleaner	5,000	2,500
62	Printers (Large)	15,000	7,500
63	Printers (Small)	10,000	5,000

64	Lawyers/Architects/Accountants Surveyors/Estate Valueres	20,000	10,000
65	Refrigerator/Radio/Electronics Air-condition Repairs	5,000	2,500
66	Nutritional Food/Supplements Food	5,000	2,500
67	Health, Firms/Fitness Centre	10,000	5,000
68	Embalmmment Centers	10,000	5,000
69	Commercial Farm Centers	50,000	25,000
70	Cinema/Night Club	30,000	15,000
71	Record Stores, Video and Club Photograph	5,000	2,500
72	GSM Dealers	250,000	125,000
73	Color Labs/ Processing Centers	12,000	6,000
74	Aluminum Fabrication	12,000	6,000
75	GSM Phone	10,000	5,000
76	GSM Accessories	5,000	2,500
77	Livestock Feeds/Vet Services	10,000	5,000
78	Vocational Centers/Secretariat Institute	10,000	5,000
79	Electricity Generating Company	7,000,000	3,500,000
80	Network Service Provider Office	250,000	125,000
81	Ceramic Companies	5,000,000	2,500,000
82	Steel Company	5,000,000	2,500,000
83	Electricity Distribution Company Main Offices	5,000,000	2,500,000
84	Electricity Distribution Company Pay Outlets	200,000	100,000
85	Construction Companies	5,000,000	2,500,000
86	Borehole Company	300,000	150,000
87	Heavy Duty Generator Sellers	200,000	100,000
88	Cement Company: Small- Below 1M Tons per annum Medium- 1M-4M Tons per annum Large- 5M Tons per annum	3,000,000 8,000,000 12,000,000	1,500,000 4,000,000 6,000,000
89	Aluminum Company	300,000	150,000
90	Marble Companies	500,000	250,000
91	Promoter (Online Gaming)	60,000	30,000
92	Agents (Online Gaming)	20,000	10,000
93	Pools Betting (Agent)	20,000	10,000
94	Tricycle Dealers	50,000	25,000
95	Electrical/ Electronic Dealers	100,000	50,000
96	Electrical/Electronic Shops	20,000	10,000

97	Event Centers	80,000	40,000
98	Satellite Service Provider (Dstv ,Star time etc)	60,000	30,000
99	Wood Processing Plants	400,000	200,000
100	Agricultural Produce Processing Plants (Cassava Cashew etc)	2,000,000	1,000,000
101	Cold Room	20,000	10,000
102	Janitor Services	50,000	20,000
103	Musical Instrument Shops	15,000	7,500
104	Gas Stations Main Office	100,000	50,000
105	Gas Stations Outlets	50,000	25,000
106	Telecommunication Mast	100,000	50,000

107. SOLID MINERALS

Serial No	Class of Mineral	Small Scale (Below 5km ²)		Medium Scale (5-10 km ²)		Large Scale(Above 10 km ²)	
		Registration (N)	Renewal (N)	Registration (N)	Renewal (N)	Registration (N)	Renewal (N)
i.	Industrial Minerals	1,500,000	750,000	3,000,000	1,500,000	6,000,000	3,000,000
ii.	Metallic Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000
iii.	Precious Stones	1,000,000	500,000	2,000,000	1,000,000	4,000,000	2,000,000
iv.	Carbonaceous Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000
v.	Other Minerals	875,000	437,500	1,750,000	875,000	3,500,000	1,750,000

Zone C

/NO	BUSINESS NAMES	RATE (N)	RENEWAL (N)
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1	Private Hospitals	10,000	5,000
2	Dispensary, Maternity Home, Nursing Clinics, Optical/Pathology And Ex-Ray	10,000	5,000
3	Pharmacy Shops	10,000	5,000
4	Patent/Proprietary Medicine Vendor License	6,000	3,000
5	Hotels between 1-20 Rooms	15,000	7,500
	21-50 Rooms	20,000	10,000
	51 Rooms and Above	30,000	15,000
6	Five Star Hotels	80,000	40,000
7	Petrol 1-2 Pumps	20,000	10,000
	1-4 Pumps	30,000	15,000
	1-5 Pumps	40,000	20,000
	6 and Above	80,000	40,000
8	Motor Spare Part Dealer	10,000	5,000
9	Motorcycle Spare Part Dealer	10,000	5,000
10	Saw Mills	30,000	15,000
11	Bench Saw Millers	10,000	5,000
12	Plank Seller/Dealer	6,000	3,000
13	Carpentry/Furniture Workshop	5,000	2,500
14	Building Material Sellers	15,000	7,500
15	Building Material Dealers	30,000	15,000
16	Engine Oil Dealer	4,000	2,000
17	Engine Oil Sales Point	1,000	1,000
18	Cement Dealer	10,000	5,000
19	Cement Seller	5,000	2,500
20	Motor Dealer/Seller	50,000	25,000
21	Motorcycle Dealer/Seller	20,000	10,000
22	Day Care/Pre Nursery/crèche	5,000	2,500
23	Private Nursery/Primary Schools	8,000	4,000
24	Private Secondary Schools	16,000	8,000
25	Higher Institutions	200,000	100,000
26	Commercial Banks	200,000	100,000
27	Micro Finance Banks	80,000	40,000
28	Insurance Investment Company	100,000	50,000
29	Pension Fund Company	50,000	25,000
30	Warehouses	30,000	15,000
31	Surface Tank Kerosene Dealers	3,000	1,500
32	Limited Liability Company	400,000	200,000
33	Distributorship	20,000	10,000

34	Partnership	20,000	10,000
35	Sole Proprietorship	4,000	2,000
36	Private Radio/TV Station	100,000	50,000
37	Package Water Producer	10,000	5,000
38	Traveling Agency	6,000	3,000
39	Restaurant [Small]	5,000	2,500
40	Restaurant [Big]	10,000	5,000
41	Fast Food/Confectioneries Small	5,000	2,500
42	Fast Food/Confectioneries Big	10,000	5,500
43	Bakery	5,000	2,500
44	Block Industry	4,000	2,000
45	Tailor/Fashion Design	3,000	1,500
46	Tailor/Fashion Design (Big)	5,000	2,500
47	Welding/Fabrication	5,000	2,500
48	Security Agency (Private)	10,000	5,000
49	Interior Decorator	10,000	5,000
50	Clearing Agents	10,000	5,000
51	Spirit Sales	15,000	7,500
52	Beer/Gin Shops	4,000	2,000
53	Bookshop/Stationeries	6,000	3,000
54	Supermarkets	10,000	5,000
55	Physiotherapy	10,000	5,000
56	Rental Services	10,000	5,000
57	Agro Chemical Services	5,000	2,500
58	Boutique (Small)	5,000	2,500
59	Boutique (Big)	8,000	4,000
60	Shopping Mall	50,000	25,000
61	Laundry/Dry Cleaner	3,000	1,500
62	Printers (Large)	10,000	5,000
63	Printers (Small)	5,000	2,500
64	Lawyers/Architects/Accountants Surveyors/Estate Valueres	20,000	10,000
65	Refrigerator/Radio/Electronics Repairs	3,000	1,500
66	Nutritional Food/Supplements Food	3,000	1,500
67	Health, Firms/Fitness Centre	5,000	2,500
68	Embalment Centers	5,000	2,500
69	Cinema/Night Club	20,000	10,000
70	Record Stores, Video and Club Photograph	3,000	1,500

71	GSM Dealers	250,000	125,000
72	Color Labs/ Processing Centers	10,000	5,000
73	Aluminum Fabricators	10,000	5,000
74	GSM Accessories	3,000	1,500
75	GSM Phones	5,000	2,500
76	Livestock Feeds/Vet Services	5,000	1,500
77	Vocational Centers/Secretariat Institute	10,000	5,000
78	Electricity Generating Company	7,000,000	3,500,000
79	Network Service Provider Office	250,000	125,000
80	Ceramic Companies	5,000,000	2,500,000
81	Steel Company	5,000,000	2,500,000
82	Electricity Distribution Company Main Offices	5,000,000	2,500,000
83	Electricity Distribution Company Pay Outlets	200,000	100,000
84	Construction Companies	5,000,000	2,500,000
85	Borehole Company	300,000	150,000
86	Heavy Duty Generator Sellers	100,000	50,000
87	Cement Company: Small-Below 1M Per Tons per annum Medium-1M-4M Tons per annum Large- 5M and above per annum	3,000,000 8,000,000 12,000,000	1,500,000 4,000,000 6,000,000
88	Aluminum Company	300,000	150,000
89	Marble Companies	500,000	250,000
90	Promoter (Online Gaming)	60,000	30,000
91	Agents (Online Gaming)	20,000	10,000
92	Pools Betting (Agent)	20,000	10,000
93	Tricycle Dealers	30,000	15,000
94	Electrical/ Electronic Dealers	50,000	25,000
95	Electrical/Electronic Shops	10,000	5,000
96	Event Centers	50,000	25,000
97	Satellite Service Provider (Dstv Star time etc)	60,000	30,000
98	Wood Processing Plants	400,000	200,000
99	Agricultural Produce Processing Plants (Cassava Cashew etc)	2,000,000	1,500,000
100	Cold Room	10,000	5,000
101	Janitor Services	20,000	10,000
102	Musical Instrument Shop	10,000	5,000
103	Gas Station(Main Office)	50,000	25,000
104	Gas Station(Outlet)	25,000	12,500

105	Telecommunication Mast	100,000	50,000
106			

107. SOLID MINERALS

Serial No	Class of Mineral	Small Scale (Below 5km ²)		Medium Scale (5-10 km ²)		Large Scale (Above 10 km ²)	
		Registration (₦)	Renewal (₦)	Registration (₦)	Renewal (₦)	Registration (₦)	Renewal (₦)
i.	Industrial Minerals	1,500,000	750,000	3,000,000	1,500,000	6,000,000	3,000,000
ii.	Metallic Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000
iii.	Precious Stones	1,000,000	500,000	2,000,000	1,000,000	4,000,000	2,000,000
iv.	Carbonaceous Minerals	1,250,000	625,000	2,500,000	1,250,000	5,000,000	2,500,000
v.	Other Minerals	875,000	437,500	1,750,000	875,000	3,500,000	1,750,000

18.2 COOPERATIVE SOCIETY REVENUE

TERMS OF FEES	PRIMARY SOCIETY ₦	SECONDARY SOCIETY {UNION} ₦	TERTIARY SOCIETY {KCF} ₦
REGISTRATION	3,500	5,000	10,000
AUDITING	4,000	5,000	5,000
SUPERVISION	2,5000	3,000	5,000

18.3 TRADE FAIRS /TRADE EXHIBITIONS REVENUE

S/NO	ITEMS	STATE HEADQUARTER	OTHER LGAS
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1	Trade fair	250,000	150,000
2	Trade Exhibition	100,000	60,000
3	Herbal Exhibition	80,000	60,000
4	Sales Promotion	40,000	30,000

18.4 Pool Betting, Lotto and Gaming Machine (Control and Levies) Regulations

Fifth Schedule Control and Levies Rates

A. Lotto/ On-Line Betting

	Application fees	Renewal	Application Processing fees	Monthly Gaming Levy
Promoters	4,500,000	2,250,000 per game	5,000	2% on total stake
Super Agents/ Principal Agents	200,000	100,000	1,000	
Agents	20,000	5,000	500	

B. Pool Betting

	Application fees	Renewal	Application Processing fees	Monthly Gaming Levy
Promoters	1,000,000	500,000	3,000	2% on total stake
Principal Agents	25,000	12,500	1,500	
Agents	5,000	2,500	1,000	
Collectors	3,000	1,500	500	

C. Casino

Application	Renewal	Processing fees	Monthly
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fees			Gaming Levy
2,000,000	1,000,000	5,000	2% on total stake

D. Promotional Competition

Application	Renewal	Processing
500,000	250,000	3,000

Non-filing of returns attracts a fine of ~~N~~100,000

False filing of returns attracts a fine of ~~N~~100,000

ONLINE GAMING BUSINESS

1. Betting (Football)
2. Lotto
3. Casino
4. Darts
5. Motor sport
6. Table Tennis
7. Basket ball
8. Base ball
9. Rugby
10. Volley ball
11. Ice
12. Hockey
13. Cycling
14. Boxing
15. Cricket
16. Politics
17. Spinning
18. Tennis
19. Car racing
20. Horse racing
21. Snooker. et cetera

19. MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY

S/NO	MINISTRY OF EDUCATION	AMOUNT (N)	AMOUNT
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			(N)
1	Establishment of School Fee	100,000.00	
2	Assessment Fee	40,000.00	
3	Approval Fee		
	Categories	REGISTRATION	RENEWAL
a.	Nursery And Primary	30,000.00	20,000.00
b.	Basic School	60,000.00	30,000.00
c.	Secondary School	80,000.00	40,000.00

20. KOGI STATE ENVIRONMENTAL PROTECTION BOARD (KOSEPB)

20.1_ ENVIRONMENTAL LEVY CATEGORY

Category A	₦10,000,000.00 Per Annum
	<ul style="list-style-type: none"> - Iron & Steel Companies - Iron-Ore Mining Company - Cement Manufacturing Industries - Oil Refineries Companies - Petroleum Refineries/Petroleum Producing Companies - Fertilizer Manufacturing Companies - Steel Rolling Companies - Gold and Other Metals Exploitation/Exploration (Large/Medium Scale) - Coal Other Non-Metals Exploitation/Exploration and Processing companies (Large Scale). - GSM/CDMA Telecommunication Companies (<i>Communication Industries</i>) - Other similar collectables so categorized by the board herein.
Category A2	₦5,000,000.00 Per Annum
	<ul style="list-style-type: none"> - Industrial Brewing or Breweries - Industrial wood processing companies - Gold and Other Metals Exploitation/Exploration (Small Scale) - Road Construction Companies with Own Quarry Plant - Road Construction Companies - Cable Electrical/Electronic manufacturing Industries - Power and Energy Generation, transmission and distribution

	Companies Other similar collectables so categorized by the board herein.
Category B	₦3,500,000.00 Per Annum
	Coal and Other Non-Metals Exploitation/Exploration and Processing companies (Small Scale) Plastic Manufacturing Industries Asphalt Plant Ceramics & None Metallic Industries Cyber Companies and Internet Providers Chemical Companies Telecommunication CDMA/GSM Companies Tarpaulin Industries Auto mechanized Waste Management Companies Aluminum Production Industries Dredging/Quarrying Companies for Sand, Gravels, Granites, Coal, Gold and other Solid Minerals Other Solid Minerals Quarrying Companies i.e. Limestone, Granites, Sand etc. Paint Industries Other similar collectables so categorized by the board herein.
Category C	₦1,000,000.00 Per Annum
	Flour Mills Pulp & Paper Industries Petroleum Storage Facilities (Tank Farms) Food Processing, Canning & Dairy Industries Other similar collectables so categorized by the Board Herein.
Category D	(Major Depots) ₦300,000.00 Per Annum
	Soft Drinks Bottling Companies (Major Depots) Pharmaceutical Manufacturing industries Detergent & soap Manufacturing industries Battery Manufacturing Industries Media Communication Companies (Prints/Electronic Media) Other similar collectables so categorized by the Board Herein.
Category D2	(Small Depots) ₦200,000.00 Per Annum
	Soft Drinks Bottling Companies (Mini Depots) Pharmaceutical Manufacturing Industries Detergent & soap Manufacturing Industries Battery Manufacturing Industries

	<p>Media Communication Companies (Prints/Electronic media) Other similar collectables so categorized by the Board herein.</p>
Category E	₦300,000.00 Per Annum
	<p>Commercial Banks (Each Branch) Industrial/Development Banks Other Financial Institutions Other similar collectables so categorized by the Board herein.</p>
Category F	₦200,000.00 Per Annum
	<p>Registration of Mast (Electromagnetic Field Radiation) sources: Telecommunication, Microwaves, Antennas, V-Sats shall be renewed every year. Satellite TV. subscription companies Micro Finance Banks, Financial Companies/Houses, Insurance Companies. Permit, Pollution from outdoor marketing/promotional activities (payment before commencing the activity). Mortgage Banks Private and Public Tertiary institutions (universities, colleges, poly & mono-technics, etc.) Insurance Brokers Hotels and Towers (51 Rooms and above) Liquidized Petroleum Gas Refilling Companies (Domestic gas refilling station) Commercial Transport Companies (Trailer, Tipper) Parks Interior Decorators and Furniture Show Rooms Cargo hauling/Docking and Chandelling Companies Branding Companies Water transport companies with ferries and speed boats. Other similar collectables so categorized by the Board herein.</p>
Category G	₦50,000.00 Per Annum
	<p>Betting and Lottery Companies Hospitals Cinema Halls/Entertainment Centres Printing press Commercial Transport Companies (Private Parks) Brothels Event Centres Building Materials (Warehouse) Electronics/Electrical Showrooms</p>

	<ul style="list-style-type: none"> - Transformers (Per Transformer Installation Per Annum) - Chemical Marketers - Airline Ticketing Offices - Saw Mills - Domestic Gas Filling (Mini Plants) - Table Water Production Companies (Bottle and Sachet) - Eateries and Fast Food Outlets - Interior Decoration and Furniture Showrooms - Departmental Stores - Marketing, Advertising and Branding Companies - Vehicle Sales Outlets - Outdoor Caterers - Newspaper Houses - Drinks (Alcoholic & Non-alcoholic) i.e Liquor and Beverages - Fish Farm (Large) - Cold Room (Large) - Borehole Drilling Companies - Dumpsites for Sand, Gravels, Chippings etc. - Mortuary/Morgues - Plumbing and other Accessories Shops - Commercial Transport Companies, Tipper, Trailers, Trucks - Parks - Haulage Companies - Other Similar Collectables so Categorized by the Board Herein.
Category H	₦ 25,000.00 Per Annum
	<ul style="list-style-type: none"> - Pharmaceutical Stores - Bureau De Change - Cement Shops & Roadside Retailers - Bet 9ja Shops and Pool Agents - Plumbing and Fitting Accessories - Safety Equipment Shops - Eye, Dental, ENT, Laboratories & Veterinary Clinics - Private and Public Nursery, Primary and Secondary Schools - Physiotherapy & Massage Clinics - Restaurants - Cold room Storage Shops - Metal Fabrication Workshops - Metal Fabricators

	<ul style="list-style-type: none"> - Laundry Services - Food depots - Aluminium Fabricators - Vehicle Maintenance Workshops - Concrete Tiles, Poles & Block Moulding Shops - Forestry Products: (Logs, Woods & Timbers etc. Per Truck Per Passage) - Vegetable Oil Depots - Engine Oil Depots - Medical Equipment's Shops - Motor Tyres Shops - Casket/Funeral Parlour - Plastic Water Tank Dealers - Livestock Farm with Over 100 Animals - Agro-Allied and Feed Mill Shops - Motorcycles/Tricycles Assembly Shops - Bakeries/Confectionaries - Motor Spare Part Shops - Medical Laboratories - Home/Kitchen Utensils & Other Gifts/Sanitary Ware Shops - Clothing & Garment Making Companies - Hotels & Tower Less Than 50 Rooms - Petrol Service Station - Natural Resources Service Use Charge, Burrow pit (Per Month) - Other Similar Collectables So Categorized by the Board Herein.
Category I	₦20,000.00 Per Annum
	<ul style="list-style-type: none"> - Electrical/Electronic Shops - Ceramic Ware Shops - Raw Food (Grocery) Shops - Liquor Bars - Phone Sales Shops - Patent Medicine Stores - Wood/Plank Shops (Saw Mills) - Generator and Spare Part Shops - Motorcycle & Tricycle Mechanics - Suya/Fish Barbecue Stands - Hair Saloons & Hair Sales Shops/Barbing Saloons - Gold Smiths - Frozen Food Shops

	<ul style="list-style-type: none"> - Roadside Welders - Goods Produced in/Supplied to the State (Raw Materials, Finish Goods) Per Trip. - Panel beaters - Business Centre/Cyber Cafes - Provision Shops - Cosmetic Shops - Photography/Accessories Shops - Vehicle Accessories Shops - Textile Shops - Corporate Offices- Law, Accounting, Management Consultants, Surveyors, Real Estate, Architects etc. - Mechanical Workshop - Other Similar Collectables So Categorized by the Board Herein.
Category J	₦5,000.00 Per Annum
	<ul style="list-style-type: none"> - Book Shops - Electronic Repair Shops - Food Vendors - Roadside Petty Traders - Bread Vending Vans - Wheel Balancing/Alignment Workshops - Horticulturist Flower Plants Sales Outlets - Washer Men - Fruit Market Stands - Furniture/Upholstery Makers - Tailors/Seamstress - Plastic Shops - Phone Accessories Shops - Electricians - Electrical Poles (Per Stand) - Animals and Livestock Feed Shops - POS Kiosks - Movement of Goods Produced in/Supplied to the State Per Trip. - Vehicle waste basket per vehicle (company/commercial) - Other similar collectables so categorized by the Board herein.
Category K	₦3,000.00 Per Annum
	<ul style="list-style-type: none"> - Engine Oil Stalls - Carpenters - Vulcanizers

	<ul style="list-style-type: none"> - Battery Chargers - Vehicle Electricians - CD Rental Carts/Vendors - Tea/Beverage and Noodles Outlets - Chicken Barbecue & chips stand - Movement of goods produced in/supplied to the State per trip. - Other similar collectables so categorized by the Board herein.
Category L	₦2,000.00 Per Metre
	<ul style="list-style-type: none"> - Defacing of Environment during Optic Fibre Cable Laying in the State. - Other similar collectables so categorized by the Board herein.
Category M	₦3,000.00 Per Load
	<ul style="list-style-type: none"> - Environmental Impact Levy on Quarry Chippings, Excavation of Laterites, Sand, Gravel, Charcoal, Coal, Gold, Cement etc. - Other similar collectables so categorized by the Board herein.
Category N	₦200.00 per slaughter
	<ul style="list-style-type: none"> - Abattoirs & Slaughter Houses - Other similar collectables so categorized by the Board herein.

20.2 ENVIRONMENTAL FEES FOR GASEOUS EMISSION

S/NO	ENGINE DESCRIPTION	CHARGE FEES (₦)	REMARKS
1	0 - 5 KVA	1,000.00	Annually
2	6 - 20 KVA	4,000.00	Annually
3	21 - 50 KVA	7,000.00	Annually
4	51 - 100 KVA	25,000.00	Annually
5	101 - 200 KVA	30,000.00	Annually
6	201 - 1000 KVA	40,000.00	Annually
7	1001 - 2000 KVA	50,000.00	Annually

8	2001 - 5000 KVA	100,000.00	Annually
9	5001 KVA - Above	200,000.00	Annually

VEHICLE/MOTORCYCLES

10	Motorcycles	3,000.00	Annually
11	Tricycles	4,000.00	Annually
12	Taxis	4,500.00	Annually
13	Mini Busses	5,000.00	Annually
14	Luxury Busses	5,000.00	Annually
15	Delivery Vans	5,000.00	Annually
16	Delivery Trucks	6,000.00	Annually
17	Cool Storage Trucks/Lories/Tippers/Trucks	3,600.00	Annually
18	Articulated Trailers/Tankers	7,000.00	Annually
19	Company Motorcycles	2,000.00	Annually
20	Company Tricycles	3,000.00	Annually
21	Company Cars	4,000.00	Annually
22	Company Hilux Trucks, Delivery Vans & Others	4,500.00	Annually
23	Company Cold Storage Trucks/Tippers/Tankers/Articulated Trailers/Heavy Equipment for Road Construction	6,000.00	Annually
24	Company Mini Staff Buses/Coasters Luxury Buses or Couches	4,500.00	Annually

20.3 ENVIRONMENTAL IMPACT ASSESSMENT

I. DESCRIPTION NOTES

An Environmental Impact Assessment Report shall include at least the following minimum guidelines or requirement for the preparation of Standard EIA report:

- (a) A description of the proposal activities.
- (b) Base-line ecology data of the site.
- (c) A description of the potential of the affected environment including specific information necessary to identify and assess the environmental effect of the proposed activity.
- (d) A description of the practical activities as appropriate
- (e) An identification of the likely or potential environmental impacts of the proposed activity and the alternatives, including the direct or indirect cumulative short term and long term effects.
- (f) An identification and description of measures available to mitigate adverse environmental impacts of proposed activity and assessment of those measures
- (g) An indication of gaps in knowledge and uncertainty which may be encountered in computing the required information.
- (h) An indication of whether the environment of any other State or Local Government Area or an area outside the borders of Nigeria is likely to be affected by the proposed activities or its alternatives.
- (i) A brief and non-technical summary of the information provided under paragraphs (a) to (b) above.

II. CATEGORY OF PROJECTS REQUIRING EIA FOR STATE CERTIFICATION

Category 'A'	
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	<p>Land Development Scheme Covering and Areas of 50 Hectares or More to bring Forest Land into Agricultural Production.</p> <p>Wood/Timber Processing Companies</p> <p>Conservation of Hill Forest use Covering an Area of 10 Hectares</p> <p>Conservation of Forest Land to other use within the Catchment Areas of Reservoirs</p> <p>Logging Covering an Area of 50 Hectares or More</p> <p>Any Development along the Bank of River Niger</p> <p>Quarry Sites for Aggregate, Marble, Limestone and other Natural Solid Minerals.</p> <p>Manufacturing or Processing Industries (i.e. Small, Medium and Large Scales) Companies.</p> <p>Road Development Through a Virgin Land</p> <p>Industries and Telecommunication Mast Infrastructure</p> <p>Burrow Pit and Land Excavation for any Purpose (30m x 30m and Above)</p> <p>Digging of Trenches for Fibre Cables Pipelines, Water Reticulation and Distribution.</p>
<p>Category 'B'</p>	
	<p>Estate Development Requiring the Acquisition of Land of 5 Hectares and Above</p> <p>Abattoirs, Larriages and Cattle Ranches.</p> <p>Land Development Scheme for Agricultural Purposes</p>

	<p>Covering 5 Hectares or More</p> <p>Small and Medium Scales Manufacturing/Processing Industries.</p>
Category 'C'	
	<p>Petrol Filling Station, Service Stations and Liquefied Natural Gas Plants/Petroleum Gas Stations Including Mobile Trucks Filling Units.</p> <p>Bitumen/Asphalt Processing Plants/Company.</p> <p>Public/Corporate Institutions Building Development E.g. Banks, Schools, Supermarkets, Hospitals Vehicles Parks, Restaurants etc.</p> <p>Power Transmission Substation Construction.</p> <p>Propylene Fibre and Sacks Manufacturing Industries.</p> <p>Land Reclamation.</p> <p>Non-Ferrous Smelting/Non-Metals Processing Industries.</p>
Category 'D'	
	<p>Saw Milling Industries with 3 - 5 Power Saw Machine.</p> <p>Construction of Large Fish Pond (30m x 30m and Above).</p> <p>A 3 and Above Storey Buildings.</p> <p>Hotels of 20 Rooms and Above.</p> <p>Swimming Pools of any Size.</p> <p>Poultry Farms (500 Birds and Above)</p> <p>Sewage Treatment/Waste Recycling Plants.</p> <p>Recreational Centres.</p>

	<p>Metal Works Industries.</p> <p>Market Place Construction.</p> <p>Municipal Motorized Borehole with Reservoir.</p> <p>Engine Oil/Lubricant Depots.</p> <p>Large Scale Garment Making/Tying and Dyeing Industries.</p>
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20.4 SETBACKS TO ROADS, POWER LINES AND RIVERS/STREAMS

I. ROADS

(a) Trunk "A" Roads (Federal)	45 meters
(b) Trunk "B" Roads (State)	30 meters
(c) Trunk "C" Roads (Layout and other small roads)	15 meters

II. SET BACK TO RIVER/STREAM AND BROOKS

(a) Category "A" e.g Niger & Benue Rivers	100meters
(b) Category "B" Stream	30 meters
(c) Category "C" e.g others	15 meters

III. POWERLINE SETBACK

(a) Category "A" (330KV)	45 Meters
(b) Category "B" (132KV)	30 Meters
(c) Category "C" (33KV)	15 Meters

IV. TELE COMMUNICATION MASTS

Telecommunication masts installation and construction must be submitted for approval before construction, adequately supervised and

certified by competent personnel. 25% of height from road, residents, power lines and other public area shall be maintained.

20.5 PRESCRIBED FEES FOR SERVICES

CATEGORY OF INDUSTRIES

FEES (N)	A	B	C	D
EIA Processing and Certificate	₦300, 000	₦ 200, 000	₦ 150, 000	₦ 100, 000
Inspection	₦ 300, 000	₦ 150, 000	₦ 100, 000	₦ 30, 000
Registration of Industries	₦ 200, 000	₦ 100, 000	₦ 50, 000	₦ 30, 000
Registration of Consultant	₦ 50, 000	₦ 50, 000	₦ 50, 000	₦ 50, 000

21.KOGI STATE SANITATION AND WASTE MANAGEMENT BOARD TARIFF

21. 1. Explanatory notes

A. Zone A

This shall cover the following:

Lokoja, Kabba, Isanlu, Okene, Ogori-magongo, Ajaokuta, Ankpa, Idah, and Anyigba.

B. Zone B

This shall include the following:

Dekina, Oguma, Egbe, Aiyetoro-Gbede, Adavi, Mopa, and all other Local Government Headquarters except those town falling under zone A

C. Zone C

This shall include all rural areas in the State not mention in the Zone A and B above.

D. Other - Zone D

Where in the opinion of the Board a tenement or Premises does not appropriately fall into any of the Above classification, it shall

be lawful for the Board to Carry out an inspection and assessment of same and bill

It shall be illegal for any private refuse collector and other Private Service providers in sanitation services to Operate in Kogi State without the Kogi State Sanitation and Waste Management Board's license or permit.

21.2 (FUMIGATION FEES)

Low and High Density Living/Commercial House and places

S/N	Type of house, fumigation & sanitation fees	Fumigation Fees	Sanitation Fees	Remark
1	Multiple bedroom house	N 10,000	N 3,600	Annually
2	1 Bedroom Flat/Bungalows	N 10,000	N 2,200	Annually
3	2 Bedroom Flat/Bungalows	N 10,000	N 2,400	Annually
4	3 Bedroom Flat/Bungalows	N 10,000	N 3,600	Annually
5	Twin Bungalows	N 20,000	N 4,800	Annually
6	Twin Duplex	N 30,000	N 10,000	Annually
7	Semidetached Duplex	N 30,000	N 10,000	Annually
8	Detached Duplex	N 35,000	N10, 000	Annually
9	Hostels	N 40,000	N 10,000	Annually
10	Country houses	N 30,000	N 10,000	Annually
11	Warehouses	N 10,000	N 5,000	Annually
12	Office complexes	N 20,000	N 5,000	Annually
13	Abattoirs / Slaughter	N 25,000	N 10,000	Annually
14	Makeshift / shanty cluster houses	N 10,000	N 2500 Annual Rate for Sanitation	Annually

21.3 Waste Basket fees for company vehicles

	Waste basket for Company Vehicles	Annual Rate For Sanitation	Remark
15	Company motorcycles	N 1,200	Annually
16	Company tricycles	N 2,400	Annually
17	Company car	N 6,000	Annually
18	Company Hilux trucks & others	N 9,000	Annually
19	Company delivery vans	N 9,000	Annually
20	Company delivery truck	N 12,000	Annually
21	Company cold storage vans	N 9,000	Annually
22	Company cold storage trucks	N 12,000	Annually
23	Company trucks/tippers	N 12,000	Annually
24	Company tankers	N 12,000	Annually
25	Company articulated trailers	N 12,000	Annually
26	Company heavy equipment	N 12,000	Annually

27	Company mini staff buses	N 9,000	Annually
28	Company coaster / luxury buses or couches	N 12,000	Annually
29	Bulk cement trucks	N 9, 000	Annually

21.4 Waste Basket & Emission fees for Marine transports vessels

		Sanitation Rate	Remark
35	Flying boats	N 3,600	Annually
36	Speed motor boats	N 6,000	Annually
37	Ferries	N 24,000	Annually
38	Swamp buggies	N 60,000	Annually

21.5 SANITARY INSPECTION OF PREMISES

1. Certification of all premises for habitation	5,000	5,000	5,000	5,000
2. Certification of all premises for continued habitation	5,000	5,000	5,000	5,000
3. Application fees for official conversion of residential premises to commercial premises	5,000	5,000	5,000	5,000
COMMERCIAL PREMISES	A	B	C	D
	Advertising/Marketing & Branding Companies Plastic Manufacturing companies Petrol stations Quarry/Dredging Sites	Newspaper Factories Saw Mills Veg/Palm Oil Mills Warehouses Eateries Hotels Brothels Guest Houses Gas Refilling Station Paint Industries	Shopping Malls Abattoir/Slaughter s Commercial Vehicles Parks Printing press Vegetable Oil storage depots Water production companies Bakery Restaurant Motels Water Tank stacking unit	Drink Depot

COMMERCIAL PREMISES	A	B	C	D
	Industries - Cement - Ceramics - Glass - Steel			
	Asphalt Plants Night Clubs Cinemas Entertainment Centers Cattle/Goat Centers Piggeries	Car Dealers/Stand	Poultry farms Silos	
TYPES OF CERTIFICATION	FEEES FOR CATEGORY A	FEEES FOR CATEGORY B	FEEES FOR CATEGORY C	FEEES FOR CATEGORY D
Certification of fitness of premises for use	5,000	5,000	5,000	5,000
Certification of fitness of premises for continued use	5,000	5,000	5,000	5,000
REGISTRATION OF ENVIRONMENTAL / SANITATION SERVICE PROVIDERS		REGISTRATION/OPERATIONAL PERMIT	ANNUAL RENEWAL OF REGISTRATION	
Sewage/Excreta Collectors		45,000	25,000	
Pest Control Services		25,000	15,000	
Cleaning Services (Janitorial)		200,000	100,000	
Waste Collector contractor		40,000	10,000	
Medical waste services		50,000	30,000	
CORPORATE PREMISES	CATEGORY A	CATEGORY B	CATEGORY C	CATEGORY D
	Banks Insurance Corporations	Office Complexes		
TYPES OF CERTIFICATION	FEEES FOR CATEGORY A	FEEES FOR CATEGORY B	FEEES FOR CATEGORY C	FEEES FOR CATEGORY D

Certification of fitness of premises for use	20,000	20,000	20,000	15,000
Certification of fitness of premises for continued use	20,000	20,000		
HEALTH CARE PREMISES	CATEGORY A	CATEGORY B	CATEGORY C	CATEGORY D
1	Hospitals /Clinic	Pharmacies	Opticians	Chemist/Patent Medicine Store
2	Dentist	Physiotherapist & Gyms	Vet Clinics	
3	Medical Diagnostic Centers			
Certification of fitness of premises for use	20,000	20,000	10,000	5,000
Certification of fitness of premises for continued use	20,000	15,000	10,000	5,000
INSTITUTIONAL PREMISES	CATEGORY A	CATEGORY B	CATEGORY C	CATEGORY D
	Secondary Schools Training /Vocational Schools Boarding Schools	Nursery Primary	Crèche Baby /Child care	
Certification of fitness of premises for use	20,000	20,000	20,000	
Certification of fitness of premises for continued use	20,000	20,000	15,000	
INSPECTION FEES / OTHER CHARGES				
HEALTH	INSPECTION FEES/OTHER HEALTH INSPECTION/PR	CHARGE FUMIGATION CERTIFICATE FEES	FUMIGATION CERTIFICATE FEES INCORPORATE	FUMIGATION CERTIFICATE FEES CORPORATE

	EMSE REGISTRATION (HIP) FEE			
Inspection/ Registration	2,500	2,500/5000	2,500	N 10,000
CHARGES FOR GENERAL SERVICES	COMPLAINT FORM	SERVING OF NOTICE	ARREST OF OFFENDER	ENFORCEMENT FEE
GENERAL FEES FOR ENVIRONMENTA L COMPLAINS	1,000	2,000	5,000	15,000

21.5 REGISTRATION DOCUMENTATION/ RENEWAL OF REGULATED PREMISES

CODE	SOURCE/DETAIL OF REVENUE (REGISTRATION DOCUMENTATION/ RENEWAL OF REGULATED PREMISES)		
	S/N	NAME OF BUSINESS	AMOUNT(₦)
	1	CARPENTRY & JOINERY/ FURNITURE SHOP	5,000
	2	RICE MILLING SHOP	5,000
	3	SALOONIST SHOP (BARBING & HAIRDRESSING)	5,000
	4	GARRI PROCESSING INDUSTRIES	5,000
	5	SAW MILL (FULL)	7,000
	6	MINI SAWMILL	5,000
	7	NYLON PROCESSING FACTORIES	5,000
	8	CLUB HOUSE	20,000
	9	BIG SUPPER MARKET	10,000
	10	MINI SUPER MARKET	5,000
	11	MEAT SHOP	3,000
	12	BEER PARLOUR AND LIQUOR DRINK	5,000
	13	ROAD SIDE FRUIT SELLERS	2,000
	14	DEEP FRIED FOODS (FRIED BEANS CAKE SELLERS, FRIED FISH SELLER & PUFF PUFF SELLERS)	2,000
	15	COLD ROOM	3,000
	16	STREET TRADING	2,000
	17	ALUMINUM PROFILE SHOP	5,000
	18	EDUCATIONAL INSTITUTIONS	10,000
	19	OTHERS	5,000

22. MINISTRY OF YOUTH AND SPORTS

A	Youth Development	Current Rate (₦)	Caution Deposit (₦)	Remark
1	Fees on Registration of Youth Clubs and Associations	10,000.00	-	
2.	Fees on Renewal of Youth Clubs and Associations.	5,000.00	-	
B.	LOKOJA CONFLUENCE STADIUM			
	Lokoja Confluence Stadium Maintenance Fees.	Current Rate (₦)	Caution Deposit (₦)	Remark
1	Stadium Gate Fee	100.00	-	
2	Ministries/Parastatals	25,000.00	10,000.00	
3	NGO	50,000.00	20,000.00	
4	Primary Schools	20,000.00	10,000.00	
5	Secondary Schools	30,000.00	10,000.00	
6	Tertiary Institutions	50,000.00	20,000.00	
7	Religions Organization	500,000.00	100,000.00	
8	Political Parties	1,000,000.00	200,000.00	
9	N.F.F. Matches	25,000.00	10,000.00	

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C. USE OF INDOOR SPORTS HALL				
	Indoor Sports Hall Maintenance Fees.	Current Rate (₦)	Caution Deposit (₦)	Remark
1	Seminars/Workshop	25,000.00	5,000.00	
2	Sports Competitions per a day.	25,000.00	5,000.00	
3	Wedding Receptions	30,000.00	10,000.00	
4	Milo Competition (2 weeks)	100,000.00	50,000.00	

23. KOGI HOTELS AND TOURISM BOARD

23.1 FEES FOR REGISTRATIONS /RENEWAL OF HOTELS AND TOURISM RELATED OUTFITS IN URBAN AREAS

S/N	No of Rooms	Registration fees	Renewal fees
1.	1-20 Rooms	20,000	10,000
2.	21-50 Rooms	50,000	25,000
3.	51-100 Rooms	100,000	50,000
4.	101-and Above	150,000	75,000

23.2 RESTAURANTS / EATERIES/EVENTS CENTRES

S/N	DESCRIPTION	Registration fees	Renewal fees
1.	Big Restaurants/ Eateries	20,000	10,000
2.	Small Restaurants /Eateries	15,000	7,500
3.	Event Centers	80,000	30,000

**23.3 FEES FOR REGISTRATION / RENEWAL OF HOTELS AND TOURISM
RELATED OUTFITS IN OTHER AREAS**

S/N	No of Rooms	Registration fees	Renewal fees
5.	1-20 Rooms	10,000	5000
6.	21-50 Rooms	30,000	15,000
7.	51-100 Rooms	50,000	25,000
8.	101-and above Rooms	70,000	35,000

23.4 RESTAURANTS/EATERIES/EVENT CENTRES

S/N	Description	Registration fees	Renewal fees
9.	Big Restaurants /Eateries	10,000	5,000
10.	Small Restaurant /Eateries	5,000	2,000
11.	Event Centers	50,000	20,000

24. FIRE SERVICE AGENCY CHARGES/FEES

1. Inspection of petrol/gas station
 - a. Initial inspection of petrol/gas station - N20,000.00
 - b. Issuance of fire safety certificate per annum per branch- N20,000.00
 - c. Inspection and training of staff of petrol/gas station per branch - N20,000.00
2. Inspection and training of private Nursery, Primary, & Sec. Schools and Yearly renewal - N5,000.00
3. Annual Inspection and training of Tertiary Institutions - N25,000.00
4. Annual Inspection of warehouse - N20,000.00
5. Registration of welders workshop and yearly renewal - N5000.00
6. Registration of mechanic workshop and yearly renewal - N2,000.00
7. Inspection of private Hospital/Clinic premises
 - a. Registration of private Hospital/Clinic - N5,000.00
 - b. yearly renewal of fire safety certificate of private Hospital/Clinic per annum per premises - N5000.00
8. Registration/Yearly inspection of factory premises of staff strength ranging from
 - i) 1-10 - N5,000.00
 - ii) 11-20 - N10,000.00

iii)	21-50	-	N20,000.00
iv)	51 -100	-	N30,000.00
v)	101- 200	-	N50,000.00
vi)	201 and above	-	N200,000.00
9.	Registration and yearly renewal of viewing /cinema centres - N5,000.00		
10.	Fire prevention and demonstration by personnel per year. - N20, 000.00		
11.	Annual issuing of fire certificate on incidence.	-	N1,000.00
12.	Bank premises		
	a. Initial inspection of bank premises per branch.	-	N20,000.00
	b. Issuance of fire safety certificate to bank & yearly renewal-	-	N20,000.00
	c. Training of bank staff on fire safety prevention	-	N20,000.00
13.	Annual inspection of barbers shop, saloon beauty shops etc. - N1,000.00		
14.	Annual inspection of Blacksmith and panel beaters	-	N1,000.00
15.	Annual inspection of quarries		N100,000.00
16.	Annual inspection of carpentry/ furniture makers.	-	N1,000.00
17.	Annual inspection of aluminium artisans	-	N1,000.00
18.	Annual inspection of Law chambers	-	N2,000.00
19.	Annual inspection of cold stores	-	N2,000.00
20.	Annual inspection of print media & electronic media houses	-	N20,000.00
21.	Annual inspection of market stores	-	N1,000.00
22.	Annual inspection of stadium	-	N20,000.00
23.	Annual inspection of mining companies	-	N100,000.00
24.	Major gas depot		
	a. Initial inspection of major gas depot	-	N100,000.00
	b. Issuance of certificate	-	N30,000.00
25.	Annual Inspection of eateries/ fast food, beer parlour and restaurants- N10,000'00		
26.	Hotels and events centres:		
	a. Initial inspection of hotels (minimum)	-	N20,000.00
	b. Renewal of hotel certificate	-	N20,000.00

25. KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY

25.1 Underground Infrastructure (GSM/Oil & Gas/DISCO/Water/Waste Water Infrastructure)

S/N	Details	Application & Processing Fee (NGN)	Permit Rate (NGN)	Annual Safety and Maintenance Inspection Rate (10% Permit Rate) (NGN)
A	Fibre Optic Cable (GSM)	20,000.00	5,000.00/linear meter	500.00/linear meter
B	Power Cable (DISCO)	20,000.00	5,000.00/linear meter	500.00/linear meter
C	Oil & Gas (Pipeline)	20,000.00	10,000.00/linear meter	1,000.00/linear meter
D	Water Infrastructure	20,000.00	8,000.00/linear meter	800.00/linear meter
E	Waste Water Infrastructure	20,000.00	8,000.00/linear meter	800.00/linear meter

Excluding water pipeline for domestic use.

25.2 Underground Infrastructure (GSM/Oil & Gas/DISCO/Water/Waste Water Infrastructure)- Reinstatement of Road Surface after cutting/excavation

	Details	Fiber Optic Cable (GSM) (NGN)	Power Cable (DISCO) (NGN)	Oil & Gas (Pipeline) (NGN)	Water Infrastructure (NGN)	Waste Water Infrastructure (NGN)
A	Asphalt	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price
B	Concrete	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price
C	Paving Stone	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price
D	Lawn	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price	To be determined by prevailing market price
E	Restoration of	1,500.00/linear meter	1,500.00/linear meter	3,500.00/linear meter	2,500.00/linear meter	3,000.00/linear meter

	Road Surface (soil)					
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25.3 Surface Infrastructure (GSM/Oil & Gas)-Tower/Mast Height Category

	Tower/Mast Category	Application & Processing Fee (NGN)	Permit Rate (NGN)	Annual Safety and Maintenance Inspection Rate (10% Permit Rate) (NGN)
A	Rooftop (1 to 9m)	20,000.00	250,000.00	25,000.00
B	10 meters to 45 meters (FGL)	20,000.00	850,000.00	85,000.00
C	46 Meters & above (FGL)	20,000.00	1,000,000.00	100,000.00

25.4 Surface Utility Infrastructure (Bank/MFI/ISP/DISCOS/Satellite and Digital TV Provider & Others)

	Structure Category	Application & Processing Fee (NGN)	Permit Rate (NGN)	Annual Safety and Maintenance Inspection Rate (10% Permit Rate) (NGN)
A	Rooftop	20,000.00	250,000.00	25,000.00
B	10 meters and above (FGL)	20,000.00	500,000.00	50,000.00
C	Transformer & its appurtenances	20,000.00	100,000.00	10,000.00
D	Parabolic Antennae for Cable /Satellite TV and VSAT	N/A	2,000.00 per Antenna/VSAT	200.00 per Antenna/VSAT

25.5. PENALTIES

a.) Penalty for non-payment of applicable fees/charges shall be 50% of the prevailing applicable fees/charges

b) Penalty for general non-compliance with existing laws, rules and regulations with regard to technical standard, approved drawings and other processes and/or procedures stipulated by the Agency in line with the provisions of the law

shall be ~~₦~~100,000.00 per day for each day the infringement continues.

25.6 GENERAL NOTE

a) Please note that Annual Renewal Fee as contained in the Schedule of Kogi State Utility Infrastructure Management and Compliance Agency Law has been replaced with "Annual Safety and Maintenance Inspection Fee". This is due to the recent unreported case of IHS Nigeria Limited VS Attorney General of the Federation & 4ors, the court held that States have power to legislate on the modalities for the grant of permits to install or operate telecommunication facilities and impose one-off fees for the grants of such permits. In view of the above Court ruling, the Annual Renewal Fee for Permits/Licenses has been replaced with **Annual Safety and Maintenance Inspection Rate**.

26 MINISTRY OF SOLID MINERAL RESOURCES

S/N	DESCRIPTION	RATE (₦)		RENEWAL (₦)
1	Registration of Mining Companies with Ministry of Solid Minerals	A	2,000,000.00	₦500,000.00
		B	500,000.00	₦100,000.00
		c	100,000.00	₦50,000.00
2	Surface Rent	₦ 2,500.00 per square km per annum (ML, EL, SSML, QL)		
3	Mining, Milling and Quarrying fee	₦ 50.00 per tonnage		
4	Mineral Processing Fees	₦ 5,000.00 per tonnage		
5	Access fees on Solid Minerals and Natural Resources	₦ 2,500.00 per truck per passage		

Categories

A: Companies involved in Industrial Minerals

B: Companies Mining Gems (Gold, Precious Stones, etc.)

C: Artisanal Miners

27 MINISTRY OF TRANSPORT

27.1 VEHICLE INSPECTION OFFICE (V.I.O) RATES FOR TRAFFIC OFFENCES

1	Assaulting officer on duty	₦10,000.00
2	Dangerous Driving	₦5,000.00
3	Expired Roadworthiness Certificate	₦3,000.00
4	Expired Vehicle License	₦3,000.00
5	Other expired vehicle particulars	₦4,000.00
6	Driver without driver license	₦10,000.00
7	Driver without vehicle particulars	₦5,000.00
8	Driving with expired driver license	₦3,000.00
9	Under age driving violation	₦5,000.00
10	Driving under Alcohol/drug influence	₦10,000.00
11	Driving without spare tyre	₦2,000.00
12	Driving without tool box	₦2,000.00
13	Driving without vehicle jack	₦2,000.00
14	Driving without wheel spanner	₦2,000.00
15	Driving without fire extinguisher	₦5,000.00
16	Driving with worn-out tyre(s)	₦3,000.00
17	Driving with bad rims	₦2,000.00
18	Driving with incomplete wheel nut	₦2,000.00

19	Defective or no windscreen wipers	₦2,000.00
20	Defective or no headlight	₦5,000.00
21	Defective or no trafficator	₦2,000.00
22	Defective or no reverse light	₦2,000.00
23	Defective or no brake light	₦2,000.00
24	Defective or no packing light	₦2,000.00
25	Failure to fix C-Caution or Reflective sign	₦3,000.00
26	Failure to fix red flag on projected load	₦5,000.00
27	Failure to cover unstable material	₦5,000.00
28	Crack / expired wind screens	₦3,000.00
29	Defective or no horn	₦3,000.00
30	Defective clutching system	₦3,000.00
31	Excessive smoke emission (light duty)	₦2,000.00
32	Excessive smoke emission (heavy duty)	₦5,000.00
33	Other mechanical defects	₦3,000.00
34	Other electrical defects	₦3,000.00
35	Over loading violation	₦5,000.00
36	Failure to report accident	₦5,000.00
37	Wrong parking / Road obstruction	₦5,000.00
38	Using phone while driving	₦10,000.00
39	Seat belt violation	₦2,000.00
40	Speed limit violation	₦2,000.00
41	Road marking violation	₦2,000.00
42	Driving without plate Number	₦3,000.00
43	Using faded plate Number	₦2,000.00
44	Using imitation plate Number	₦5,000.00
45	Giving wrong signal before turning	₦2,000.00
46	Operating with forge documents	₦5,000.00

47	Using private as commercial Vehicle	₦3,000.00
48	Failure to possess driver / conductor barge	₦3,000.00
49	Off Road	₦2,000.00
50	Lane indiscipline	₦3,000.00
51	Failure to report accident	₦5,000.00
52	Learner permit violation	₦3,000.00
53	Pregnant woman on front seat	₦2,000.00
54	Minor on front seat	₦2,000.00
55	Driving and smoking	₦3,000.00
56	Driving and Eat	₦3,000.00
57	Clamping	₦5,000.00

**27.2 VEHICLE INSPECTION OFFICE (V.I.O)
TABLE OF FEES, CHARGES AND INSPECTION TARIFF**

LIGHT VEHICLES AND BUSES (LVB)

VEHICLE CATEGORY	LICENSE TYPE	VEHICLE INSPECTION FEE (N)	ROAD WORTHINESS FEE (N)	PROCESSING FEE (N)	TOTAL TEST FEE (N)
MOV & LOR VEHICLES UP TO 2000CC	PRIVATE	2,500.00	1,250.00	300.00	4,050.00
MOV & LOR VEHICLES UP TO 2000CC	COMMERCIAL	1,850.00	1,250.00	300.00	3,400.00
MOV & LOR VEHICLES MORETHAN 2000CC	PRIVATE	3,250.00	1,250.00	300.00	3,800.00
MOV & LOR VEHICLES MORETHAN 2000CC	COMMERCIAL	2,250.00	1,250.00	300.00	3,800.00
TRICYCLE (KEKE)	COMMERCIAL	1,000.00	400.00	300.00	1,700.00

HEAVY GOODS VEHICLE (HGV)

BUSES & COACHES	PRIVATE & COMMERCIAL	3,750.00	2,500.00	300.00	6,550.00
RIGID CARGO TRUCKS LESS THAN 16 TONS	COMMERCIAL	4,250.00	3,750.00	300.00	8,300.00
RIGID CARGO TRUCKS BETWEEN 16-22 TONS	COMMERCIAL	6,750.00	3,750.00	300.00	10,800.00
RIGID CARGO TRUCKS BETWEEN 16-22 TONS	COMMERCIAL	4,750.00	3,750.00	300.00	8,800.00
ARTICULATED TRUCKS LESS THAN 24 TONS	COMMERCIAL	6,750.00	3,750.00	300.00	10,800.00
ARTICULATED TRUCKS BETWEEN 24-32 TONS	COMMERCIAL	7,250.00	3,750.00	300.00	11,300.00
ARTICULATED TUCKS MORETHAN 32 TONS	COMMERCIAL	7,750.00	3,750.00	300.00	11,800.00

27.3 DRIVERS TESTING FEES CHARGEABLE

Description	Amount	Processing fee	Total
Driver's theory	1,600.00	300.00	1,900.00

27.4 KOTRAMA FINE

1	Driving without driver's license in possession	2	5000
2	Driving with expired driving license	2	5000
3	Driving with wrong category license	3	5000
4	Driving without driver's license	4	10000
5	Driving without valid vehicle license	3	5000
6	Driving without valid vehicle insurance	3	10000
7	Driving with fake plate number	4	10000
8	Driving with faded plate number	3	5000
9	Driving without prove of ownership	3	10000
10	Driving without vehicle roadworthiness certificate	2	5000
11	Failure to notify authority for change of ownership	4	10000
12	Underage driving (18yrs)	2	15000
13	Towing an impounded vehicle, jeep and min bus	1	10000
14	Towing a commercial vehicle, excluding trailer, mini buses	1	10000
15	Towing a Trailer or Tanker empty	1	25000

16	Towing a Trailer or Tanker Loaded	2	50000
17	Towing tipper or lorry loaded	2	25000
18	Towing luxurious buses	2	25000
19	Towing overnight brake down trailer	2	50000
20	Towing tricycle	1	1000
21	Towing motorcycle	1	500
22	Hire of heavy duty recovery equipment	2	At hire cost
23	Vehicle left on the highway for unreasonable length of time	2	15000
24	Min bus vehicle left on the highway for unreasonable length of time, which the VIO had clamp the tyres	2	25000
25	Tipper, 911 lorry left on the highway for unreasonable length of time, which the VIO clamp the tyres	2	40000
26	Trailer, articulated Vehicle left on the highway for unreasonable length of time, which the VIO had clamp the tyres	2	50000
27	Parking on yellow line, public highways, illegal parking trailer	4	15000
28	Staying within yellow junction box, offside rule	3	10000
29	Vehicle crossing double yellow line	4	15000
30	Parking within 7 meters of entrance to an emergency outfit	3	5000
31	Parking within 10 meters upon approach to a traffic control outfit	3	5000
32	Parking to drop passenger alongside carriage way	1	10000
	<u>LICENSE CONDITIONS COMMERCIAL</u>		
33	Driving a taxi without valid hackney carriage	4	10000
34	Carrying a passenger or goods for reward of higher Vehicle with delivery number	4	15000
35	Driving a vehicle with delivered plate on Sunday and public holiday or between 6pm any other days	4	10000

36	Using a right steering to carry goods or passenger	4	25000
37	Driving a commercial Vehicle without a driver's badge	3	500
38	Failure to position a conductor badge	3	3000
39	Failure to maintain a passengers manifest in a taxi or bus	3	5000
40	Putting a commercial bus or taxi on the road without regulation color or plate	1	15000
	<u>IMPORTING PARKING</u>		
41	Storage charge for impound jeep and mini bus per day	2	2000
42	Storage charge for tricycle or motorcycle per day	2	500
43	Storage charge for impound 6 wheelers per day	2	2000

<u>SAFETY DEVICES</u>			
44	Driving with defective tyres	4	10000
45	Driving without a spare tyre	3	5000
46	Driving without jack or tools to effect a change	3	5000
47	Driving without regulation fire extinguisher	3	10000
48	Driving without emergency reflective warning signs	3	10000
49	Failure to display danger sign or label when conveying dangerous substance	4	15000
50	Driving without strap of seat belt	2	10000
<u>EXCESSIVE LOADING</u>			
51	Carrying passengers excess of the stipulated number	2	10000
52	Carrying passengers and goods in excess of axle capacity of the vehicle	3	10000
53	Carrying projected load without adequate warning	3	10000
54	Carrying projected load in excess of 3.115 meters in height	4	15000
55	Carrying addition load on top of tanker	4	15000
56	Carrying passenger outside the Vehicle compartments	4	5000
<u>ALCOHOL AND DRUGS</u>			
57	Driving under the influence of alcohol	4	15000
58	Smoking while driving	2	5000
59	Parking on pedestrian way	4	10000
<u>VEHICLE DEFECT</u>			

60	Defective brake light	3	5000
61	Defective pointer light	2	5000
62	Driving a company Vehicle with nonfunctional lamp	4	25000
63	Driving a commercial Vehicle with nonfunctional lamp	3	15000
64	Driving trailer, tipper and Tanker with nonfunctional lamp	2	10000
65	Driving with defective revers lamp	2	5000
66	Driving with defective horn	2	2000
67	Defective brake system	4	15000
68	Defective exhaust system	3	5000
69	Defective or non-availability of windscreen	2	10000
70	Defective or non-availability of windscreen wiper	2	5000
71	Defective or no installed side mirror	2	5000
72	Motorcycle operating using horn design for motor Vehicle	1	10000
73	Operating a motorcycle in an area restricted or prohibited	3	10000
74	Motorcycle operating without number plate	2	10000

75	Installation of musical gadget on motorcycle	2	10000
	<u>TRICYCLE RIDERS</u>		
77	Ridding against traffic	2	10000
78	Carrying more than 4 passengers	2	10000
79	Operating without number plate	2	10000
80	Operating without particulars	2	10000
	<u>TRAFFIC SIGN AND ROAD MARKING</u>		
81	Disregarding official traffic control personnel or device	3	10000
82	Disregarding steady red light	3	15000
83	Disregarding lane control sign or marking	3	10000
84	Changing lane when unsafe	2	5000
85	Disregarding NOU turn sign	2	10000
86	Disregarding signal at level crossing	4	10000
87	Disregarding signal sat pedestrian crossing	4	15000
88	Turning right from wrong lane	2	5000
89	Turning left from wrong lane	4	5000
90	Turning across diving section	4	5000
91	Turning right to wide	1	2000
92	Cutting corner left turn	1	2000
93	Failing to sound horn	1	5000
94	Failing to signal before turning	2	5000
95	Giving wrong signal before turning	2	5000
96	Driving under the influence of psycho topic substance	4	25000
97	Driving with alcohol in the blood in excess of 80mg/100ml	4	25000
98	Assaulting a road traffic officer	4	15000

	<u>MOTORCYCLE RIDERS</u>		
99	Ridding against traffic	3	10000
100	Carrying more than one passenger	3	10000
101	Failure to give traffic on the left roundabout	2	10000
102	Operating motorcycle without side mirror, trafficator light, brake light, rear light.	2	10000
103	Motorcycle rider resisting arrest	2	10000
104	Failure for rider and passengers to put on protective helmet	2	10000
105	Under age person (under 18 yrs.) ridding motorcycle	2	10000
	<u>PEDESTRIAN OFFENCE</u>		
106	Leading animal through a prohibited route	3	10000

107	Trading within 7 meters of rail line	4	15000
108	Road side trading	3	5000
109	Stood in carriage to solicit business, street hawking	3	5000
	<u>DAMAGE TO PUBLIC PRESENCE</u>		
110	Spilling of vehicle content on the carriage way	3	10000
111	Damage of public utilities or road infrastructure	3	10000
	<u>OVERTAKING</u>		
112	Cutting before safe overtaking of vehicle	4	15000
113	Overtaking vehicle on the right	4	15000
114	Overtaking vehicle on the left pavement	4	15000
115	Overtaking vehicle on the right pavement	4	15000
116	Overtaking where prohibited	4	15000
117	Failing to give when overtaking	4	15000
	<u>CONSTRUCTION AREA VIOLATION</u>		
118	Inadequate construction warning sign	4	250000
119	Disregarding warning sign at road construction zone	3	10000
	<u>THINGS THAT DISTRACT ATTENTION</u>		
120	Eating while driving	1	2000
121	Using of mobile phone while driving	2	5000

27.5 CONFLUENCE EXPRESS

Earnings from Mass Transit Buses / Intercity Bus Services

Routes and Rates to be determined and fixed accordingly; by the Ministry in conjunction with Kogi State Internal Revenue Service.

28 MINISTRY OF WORKS AND HOUSING

28.1 REGISTRATION AND RENEWAL FEES

S/N	CATEGORIES OF REGISTRATION	BASIC REGISTRATION FEES (₦)	ANNUAL RENEWAL FEES (₦)	RANGE OF JOBS TO BE HANDLED
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1.	A	5,000.00	2,500.00	100,000 & Below
2.	B	15,000.00	7,500.00	300,000 & Below
3.	C	20,000.00	10,000.00	500.00 & Below
4.	D	25,000.00	12,500.00	1,000,000 & Below
5.	E	30,000.00	15,000.00	5,000,000 & Below
6.	F	50,000.00	25,000.00	Any job

28.2 DEDUCTIBLES

1. Trade test charge for grade II & III = ₦8000.00 Flat rate.
2. Contract identity card = ₦200.00 Flat rate.
3. Tender fees = ₦50,000.00 Flat.
4. Statutory Deductions fees below;
 - i. Withholding Tax (WHT)
 - ii. Value Added Tax (VAT)
 - iii. Development Levy (DL)
 - iv. Stamp Duty (SD)
 - v. Kogi State Security Trust Fund (KSSTF)
 - vi. Kogi State University Trust Fund (KSUTF)
 - vii. Project Monitoring Fund (PMF)
 - viii. Chairman Project Monitoring Fund (PMF)

Rate as contained in the respective principal acts and approved lists.

29 LOCAL GOVERNMENT SERVICE COMMISSION

S/N	DETAILS	RATES ₦
1	Sale of APER form Per Annum	100.00
2	Consultancy Registration Fees	20,000.00

30 OFFICE OF THE STATE AUDITOR GENERAL

S/N	DETAILS	RATES ₦
1	Registration of Accounting Firms	5,000.00

2	Renewal by Accounting Firms	3,000.00
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31 OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

S/N	DETAILS	RATES ₦
1	Registration of Accounting and Auditing Firms	10,000.00
2	Renewal of Accounting and Auditing Firms	5,000.00

32 KOGI STATE CIVIL SERVICE COMMISSION

S/N	DETAILS	RATES ₦
1	Sales of Application for Employment Form	1,000.00
2	Transfer of Service Form	2,500.00
3	Sales of Gazette and CSC Annual Evaluation Form	1,000.00

33 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.

S/N	DETAILS	RATES ₦
1	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
2	For drafting and processing of Memorandum of Understanding (MOU) , and agreements whose total financial contract value is	To be assessed by the Kogi State Internal Revenue Service (KGIRS) at

	not expressed or ascertained.	a fee not being more than 0.50% of the assessment of the financial value.
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34 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

34.1 FORESTRY TARIFF

i. STUMPAGE RATE

S/N	SPECIES	YORUBA	IGALA	EGBIRA	GIRTH (M)	STUMP RATE (₦)
1	<i>Afromosia alata</i>	-	Agama	-	1.82	3,600.00
2	<i>Azelia africana</i>	Apa	Anwa	Okpakpanchi	1.82	6,750.00
3	<i>Albizia spp</i>	Ayinre	Anwa	Ahanache	1.82	3,600.00
4	<i>Aistonai boonei</i>	Ahun	Ano	-	1.82	3,600.00
5	<i>Amphiomias pterocarpoides</i>	Koleaga	-	-	1.82	3,600.00
6	<i>Antiaris africana</i>	Oriro	Abo	Okurugba	1.82	3,600.00
7	<i>Aubrevillea kerstingii</i>	-	Udu	-	1.82	3,600.00
8	<i>Anogeissus leiocarpus</i>	Ayin	-	-	1.82	3,600.00
9	<i>Bombax spp</i>	-	-	-	1.82	3,600.00
10	<i>Berlinia spp</i>	-	-	-	1.82	3,600.00
11	<i>Borassus aethiopicum</i>	Agbori	Odo	Agiga	1.82	3,600.00
12	<i>Brachystegia eurycoma</i>	Ekua	-	-	2.13	50,000.00
13	<i>Canarium schweinfurllii</i>	Agbabubu	Oda	-	2.13	3,600.00
14	<i>Ceiba pentandra</i>	Egun/araba	Agugu	Uchegba	2.13	3,600.00
15	<i>Melicia excelsa</i>	Itoko	Uloko	Uroko	2.4	6,750.00
16	<i>Celtis spp</i>	Ita	Ufia	-	1.12	3,750.00
17	<i>Cylicodiscus gabonesis</i>	-	-	-	1.82	3,600.00
18	<i>Chrosophyllum albidum</i>	Osan	Ute	-	1.82	3,600.00
19	<i>Cola gigantean</i>	-	Ugo	-	1.82	3,600.00
20	<i>Daniella oliverii</i>	Iya	Agba	Usechi	1.82	3,600.00
21	<i>Daterium spp</i>	Ogbega	Ofo	-	1.82	3,600.00
22	<i>Diospyros spp</i>	Igududu	Obidudu	Opkachi	1.21	4,600.00
23	<i>Entandrophragma</i>	Ijebu	Olimama	-	1.82	3,600.00

	angolensis					
24	Drythrophenium spp	-	Orachi	-	1.82	3,600.00
25	Ficus spp	-	-	-	1.82	3,600.00
26	Guarea cedrata	Olofun	-	-	1.90	4,600.00
27	Gmelina arborea (pole)	Igiola	Melina	-		3,750.00
28	Gmelina arborea (logs)	Igiola	Melina	-		6,500.00
29	Holoptelia grandis	-	-	-	1.82	3,600.00
30	Isoberlinia doka	-	-	-	1.82	3,000.00

S/N	SPECIES	YORUBA	IGALA	EBIRA	GIRTH (M)	I[(STUMP RATE] (₦)
31	Khaya grandifoliola	Oganwo igbo	Ago oko	-	1.13	4,750.00
32	Khaya senegalensis	Oganwo odan	Ago egbili	-	1.13	4,750.00
33	Lovoa trichiloides	-	-	-	1.13	4,750.00
34	Manilkara multinervis	Enudo	-	-	1.13	3,600.00
35	Mansonia altissima	Ofun	-	-	1.82	6,750.00
36	Mitragyna cilate	Aburu	-	Otochi	1.82	3,600.00
37	Nesogordonia papaverifera	Apake	-	Olutu	1.2	3,600.00
38	Nauclea diderichii	Opepe	Ogbai oko	-	1.52	3,600.00
39	Parkia biglobosa	Igba	Ugba	Unechi	1.52	3,600.00
40	Pterocarpus mildbreedii	Sigini	Ache oko	Ache	1.25	20,000.00/trailer 150,000.00
41	Prosopis Africana	-	Okpechie	-		50,000.00
42	Pterocarpus osun	Osun	Ohioru	-	1.52	3,600.00
43	Piptadeniastrum africanum	Agboyin	Agbako	-	1.82	3,600.00
44	Pterygota macrocarpa	Oporoporo	Ugo oko	-	1.82	3,600.00
45	Pycnanthus angolensis	Akomu	-	-	1.21	3,600.00
46	Ricinodendron	Erin mado	Obeda	-	1.21	3,600.00

	heudelotii		odudu			
47	Sterculia oblonga	Orodo	-	-	1.52	3,600.00
48	Tectonia grandis (timber)	Igioba	Teak		1.50	7,500.00
49	Tectonia grandis (poles)	Igioba	-	-	Pole	4,750.00
50	Terminalia superba	Afara	Uji	-	1.82	3,750.00
51	Terminalia ivorensis	Idi igbo	Uji oko	-	1.82	3,750.00
52	Triplochiton scleroxylon	Arere	Uwewe	-	1.81	6,750.00
53	Uapaca togonensis	Ajegbe	Apo	-	1.21	3,600.00
54	Vitex doniana	Oriri	Ejiji	Ezu	1.82	30,000.00
55	Syzygium guinensis	-	Ugoko	-	1.13	50,00.00
56	Vitaralia paeadoxa	Emi	Okpe	Okume		3,600.00
57	Elaeis guinensis	Ope	Okpe	Okume		3,750.00
58	Magnifera indica	Mango	Mangoro	Mangoro		30,000.00
59	Bambo	Oparu	Otacho	Oparu		3,000.00
60	Others not specified					3,600.00

NOTE: All illegal activities attract a fine of 1.5M naira only

ii. OVER TURN VOLUME [OTV]

S/N	SPECIES	YORUBA	IGALA	EGBIRA	GIRTH (M)	[OTV] (₦)
1	Afzelia africana	Apa	Anwa	Okpakpanchi	1.82	6,250.00
2	Albizia spp	Ayinre	Anwa	Ahanache	1.82	3,000.00
3	Aistonai boonei	Ahun	Ano	-	1.82	2,700.00
4	Antiaris africana	Oriro	Abo	Okurugba	1.82	2,400.00
5	Anogeissus leiocarpus	Ayin	-	-	1.82	4,200.00
6	Bombax spp	-	-	-	1.82	2,500.00
7	Brachystegia eurycoma	Eku	-	-	2.13	7,000.00

8	Melicia excelsa	Itoko	Uloko	Uroko	2.4	5,500.00
9	Celtis spp	Ita	Ufia	-	1.12	3,500.00
10	Daniella oliverii	Iya	Agba	Usechi	1.82	3,000.00
11	Diospyros spp	Igududu	Obidudu	Opkachi	1.21	7,200.00
12	Entandrophragma angolensis	Ijebu	Olimama	-	1.82	3,560.00
13	Guarea cedrata	Olofun	-	-	1.90	3,400.00
14	Gmelina arborea (logs)	Igiola	Melina	-		10,000.00

S/N	SPECIES	YORUBA	IGALA	EBIRA	GIRTH (M)	[OTV] (₦)
15	Khaya grandifoliola	Oganwo igbo	Ago oko	-	1.13	5,000.00
16	Khaya senegalensis	Oganwo odan	Ago egbili	-	1.13	5,000.00
17	Lovoa trichiloides	-	-	-	1.13	4,075.00
18	Mansonia altissima	Ofun	-	-	1.82	7,200.00
19	Mitragyna cilate	Aburu	-	Otochi	1.82	3,800.00
20	Nesogordonia papaverifera	Apake	-	Olutu	1.2	3,800.00
21	Nauclea diderichii	Opepe	Ogbai oko	-	1.52	3,700.00
22	Parkia biglobosa	Igba	Ugba	Unechi	1.52	6,000.00
23	Piptadeniastrum africanum	Agboyin	Agbako	-	1.82	3,400.00
24	Pterygota macrocarpa	Oporoporo	Ugo oko	-	1.82	3,400.00
25	Sterculia oblonga	Orodo	-	-	1.52	4,500.00
26	Tectonia grandis (timber)	Igioba	Teak		1.50	15,000.00
27	Terminalia superba	Afara	Uji	-	1.82	3,800.00
28	Terminalia ivorensis	Idi igbo	Uji oko	-	1.82	3,600.00
29	Triplochiton scleroxylon	Arere	Uwewe	-	1.81	5,400.00
30	Vitex doniana	Oriri	Ejiji	Ezu	1.82	5,000.00
31	Vitaraliapaeadoxa	Emi	Okpe	Okume		5,600.00

NOTE: All illegal activities attract a fine of 1.5M naira only

34.2 REGISTRATION OF FOREST PRODUCE

Industries/Machinery

S/N	Nature of Industry	Non-refundable Application fees (₦)	Registration fee (₦)	Annual Renewal fee
1	Sawmill	5,000.00	55,000.00	25,000.00
2	Bench Saw/Circular	5,000.00	35,000.00	10,000.00
3	Timber Contractor	5,000.00	30,000.00	10,000.00
4	Power Saw	5,000.00	10,000.00	5,000.00

NOTE: All licences are for a period of one year ending in December. Renewal of licences shall at the beginning of the year, and any renewal not made by March of every year shall attract a penalty of 25% of renewal

34.3 OTHER FORESTRY CHARGES

S/N	Registration Permit	Registration Fees (₦)
1	Registration of Timber Trucks	2,500.00/ year
2	Registration of Commercial ornamental gardens	2,500.00/ year
3	Pass Hammering Fees and Certificate	2,000.00/ stumps
4	Registration to exploit Timber from Private Plantation	2,000/ year
5	Permit for Timber shed	15,000.00/ year

34.4 WOOD PROCESSING PLANTS AND MACHINES

N/S	DAILY OUTPUT	SAW BLADE WIDTH	REGISTRATION RATE		RENEWAL RATE	
1	Below 14m ³	Below 100m saw blade	Nil	500,000.00	Nil	30,000.00
2	14-20m ³	100-150mm saw blade	Nil	1,000,000.00	Nil	40,000.00
3	Above 20m ³	Above 150mm saw	Nil	1,500,000.00	Nil	50,000.00
4	(OMKAR)		Nil	1,000,000.00	Nil	50,000.00
5	LT 10-15		Nil	500,000.00	Nil	30,000.00

6	LT 20-40	Nil	1,000,000.00	Nil	40,000.00
7	LT 50-90	Nil	1,500,00.00	Nil	50,000.00

34.5 HUNTING PERMIT/ LICENCE

S/N	Hunting Permit	Permit /License fees (₦)
1	Hunting licence (general)	10,000.00
2	Hunting Permit (local)	5,000.00
3	Hunting Permit (immigrants)	30,000.00
4	Permit to Kill Protected animal e.g. Elephant, Hippo	50,000.00
5	Permit to sell bush meat	5,000.00
6	Hunting in prescribe area	20,000.00

34.6 PERMIT IN PRESCRIBED AREAS

S/N	Permit in Prescribed Area	Permit fee (₦)
1	Permit to reside in prescribed area (corporate) not permanent	500,000.00
2	Permit to reside in Forest Reserved (not permanent)	200,000.00
3	Permit to farm in Forest reserve	10,000.00
4	Collection of leaves, ropes	1,000.00/year
5	Collection of chewing stick	1,000.00/year
6	Palm wine tapping permit	10,000.00/year
7	Collection of fruits	2,000.00/year
8	Permit for mortal/pestle production	10,000.00/year
9	Collection of fire wood	5,000.00/year

34.7 OTHER FORESTRY REGULATIONS

- (a). Feeling of under girth trees shall be treated as illegal felling and shall attract a fine of Fifty-thousand (₦50,000.00) naira only
- (b). Splitting, Flitching/ Felling of wood at stump is prohibited. A breach of this regulation shall attract a fine of One hundred thousand (₦100,000.00) naira only
- (c). Permission to split wood at stump on concessional ground shall attract 100% extra charge over the normal stumpage rate. A breach of this regulation shall attract a penalty of twenty thousand (₦20,000.00) naira per stump
- (d). Wood obtained from private plantation shall require pass hammering by Kogi State Forestry Department at rate equivalent to 25%of the official tariff rate#
- (e). Movement of unprocessed logs of indigenous tree species to other states is prohibited. However on concessional ground, approval for such attract 200% extra charge of the tariff for such species.
- (f). Movement of logs at night between the hour of 7.00pm and 6.00am is prohibited. Any contravention of this regulation will attract a fine of Fifty thousand (₦50,000.00) naira per truck
- (g). Every Sawmill shall keep a log book containing records of logs received and planks sawn (production) and shall be available for inspection by forest officers at all time. Any contravention of this shall attract a penalty of ten thousand (₦10,000.00) for the first offence and for withdrawal of licence
- (h). Sawing Arrow - marked wood is prohibited. Any contravention shall attract one hundred thousand (₦100,000.00) naira only
- (i). Any officer of government who lost government instruction shall pay a sum of fifty thousand (₦50,000.00) per hammer and also sanction administratively
- (j). Any private consultant on forestry matters and contractor who caused the loss of forestry legal instruments i.e. hammer etc. shall be

attract two hundred and fifty thousand (and contractor 250,000.00) Naira per hammer and may be sanctioned

(k). Any person who forges or fraudulently aid or abet any person to forge or fraudulently use any registered hammer or hammer mark shall attract a sum of (₦100,000.00) one hundred thousand naira only and may also be sanctioned.

(I). Community consent must be granted & confirmed prior to logging in free areas.

(J) Hunting of wildlife by immigrants and hunting of endangered / protected animal species as declare by the ministry e.g. elephants, hippopotamus etc is prohibited in the state. Offenders are liable on conviction to pay a fine of N1,000,000.00 only:

ix. Other Provisions of the Tariff Regulation

1. Hammers. Hammers in operation in forestry: there shall be 3 types of hammers in operation in the states namely: stump hammer, pass hammer and property hammer.
 - a. Issuance of non-transferable Property Hammers to timber contractors. Each timber contractor shall have a property hammer for which he pays the government a non refundable fee of N..... (this was not in place in the past administration in Kogi State).
 - b. Government owned pass hammer fee shall be handled by Forest guards. For each tree inspected and approved for logging.
 - c. Different tariff as approved by government in the scheduled attached shall for trees in areas owned by communities and those in the government reserves and estate respectively.
 - d. Each community leader is expected to write a consent letter to the Ministry approving logging in his community and this is prerequisite to logging in free areas. It is important to note that such areas have to be demarcated, differentiated from state gazette forest areas and registered with the Ministry for effective control.
 - e. Each timber contractor pays a non-refundable license fee of N300,000 (individual) -N500,000 (corporate) following which property hammer is given; and annual license renewal fee shall be N32,500 for individuals and N50, cooperate.

2. Licensing of timber contractors is contingent on the following requirements:
 - a. Letter of application;
 - b. Provision of 2 referees and monetary deposit as noted in (d) above;
 - c. The following tariff applies before they go into forest:
 - i. For given a particular portion of forest to operate (forest allocation) down payment- N150,000;
 - ii. Non-refundable deposit of N50,000;
 - iii. Signing of agreement N20,000;
 - iv. Demarcation for contractor- N240,000
 - v. Deductions are made from the down payment for each trip to the forest and when near depleted, the contractor makes more deposit. By this system the state is never owed of post -paid for forest transactions.
 - d. For each concession,
 - i. An MOU shall be signed with the government;
 - ii. A down payment of one hundred million naira signature bonus is paid to the government from which deductions and based on consumption, an afforestation agreement of 2-5 years is signed before the company can operate- indicating hectares to be planted by the company.
 - iii. Afforestation shall be managed and/ monitored by the government;
 - iv. Ground rent as determined shall be paid to the government.
 - v. In the event of breach or default, the company is sealed up and severely penalized.
 - e. Charges for stickers and instruments allowable to the forest and for forest operations i.e. trailers, lorries, power saws etc (6-13,000) and renewable on annual basis;
 - f. Protected species, endangered tree species shall be proactively protected and may not be harvested at all until otherwise deemed not endangered. Penalties shall be served on defaulters.
 - g. Infrastructure within forest reserves: Each forest estate shall have forest campus (accommodation for forest guards and office areas). Such shall for the use of forest officers only and not leasable to the public or non-foresters.

- h. Strong & effective monitoring & Enforcement system. Provisions of the regulation shall be enforced on accordance with the provisions of extant laws. Forestry task force as constituted from time to time by the Ministry or the Governor shall also have powers to patrol and enforce the provisions of extant laws and policies/ regulations and shall be remunerated as approved from time to time.
- i. Private sector participation. Government incentivizes private sector participation by:
 - i. Collection only 10% administrative charges (tariff) from private individual investors in forestry plantations,
 - ii. Provision of free and quality tree seedlings to forest farmers; and
 - iii. Other incentives as deemed necessary from time to time.

35. MINISTRY OF AGRICULTURE

35.1 FISHERIES FEES & RATES

S/NO	ITEMS	REGISTRATION RATE (₦)	RENEWAL
1.	Fish hawkers permit	500 P/A	-
2.	Fish Permit (Fishermen)	2,000	-
3.	Fish Farming Permit	5,000	1,500
4.	Lakes/Natural Ponds fishing permit	4,000	-
5.	Fish Dealers Permit	10,000	-
6.	Cold Room Permit	10,000	2,000 P/A

35.2 PRODUCE TARIFF ON

A. REGISTRATION

S/NO	ITEMS	REGISTRATION RATE (₦)	REMARK
1.	Store/Warehouse Annual Payment	5,000	P/A
2.	Produce Merchants (a) Indigenes (b) Non-Indigenes	50,000 150,000	P/A

3.	Produce License Buying Agents (LBA)	10,000	P/A
4.	Produce Sub-Buying Agents	1,000	P/A

B. GRADING FEES (₦)

CROPS	FEES PER TON
1. Cocoa	5,000
2. Coffee.....	1,500
3. Cashew Nut	1,000
4. Groundnut.....	350
5. Cotton	500
6. Palm Kernel.....	600
7. Grains.....	100
8. Sesame Seed (Beniseed).....	350
9. Soya Bean.....	350

35.3 VETERINARY DEPARTMENT

S/NO	ITEM	CATEGORY (A, B & C) RATE (₦)	RENEWAL
1.	Clinical Treatment		
	a. Consultancy Fees	A= 200 B= 150 C= 100	
	b. Helminthiasis	A=500 B=300 C= 200	
	c. Vaccination	A=500	
	d. Ectoparasites	200	
	e. Automobile/Wound	200	
	f. Castration	A=500 B=200	
	g. Parvoviral entaitis	500	
2.	Meat Inspection	100.00	
3.	Registration of	10,000	5,000

	slaughter Slabs and meat shops		
4.	Hides and Skin Buyers	500	

N.B: Roasting of food animals with tyres, chemicals and fuel (kerosene, petrol) is hereby prohibited; anyone found guilty shall be liable to a fine not less than ₦ 200,000.00 or to imprisonment for a term of 3 years or both.

35.4 COST OF DISTRAIN

Category	Rate ₦
A	250,000.00/ per site/per day
B	200,000.00/per site/per day
C	150,000.00/per site/per day
D	100,000.00/per site/per day
E	50,000.00/per site/per day

36. MINISTRY OF WOMEN AFFAIRS

S/N	ITEMS	RATE ₦
1	Registration of Community Base Organization	6,000
2	Registration of Non-Governmental Organization	12,000
3	Renewal of Community Base Organization	3,000
4	Renewal of Non-Governmental Organization	6,000

5	Registration of Day care/Crèche (Grade A) 21 Pupils & above	12,000
6	Registration of Day care/Crèche (Grade B) 11-20 Pupils	9,000
7	Registration of Day care/Crèche (Grade C) 1-10 Pupils	7,000
8	Renewal of Day care/Crèche	6,000
9	Marriage Notification (clearance)	5,000
10	Marriage Notice (week days)	5,000
11	Marriage Notice (weekends)	8,000
12	Church license	20,000
13	Sales of Marriage certificate booklet	8,000
14	Registration of Orphanages	6,000
15	Renewal of Orphanages	3,000
16	Adoption form (Local)	10,000
17	Adoption Form (International)	20,000
18	Adoption Order (Internal)	20,000
19	Adoption Order (External)	50,000
20	Amusement Park (Hall)	30,000
21	Amusement Park (Outside)	20,000
22	Amusement Park (Shop)	-
23	Ministry of Women Affairs Nursery/Primary School (Development Levy)	2,500 per term

