



CROSS RIVER STATE HOUSE OF ASSEMBLY

**RESOLUTION NO.70 OF WEDNESDAY 16TH SEPTEMBER. 2020 APPROVING THE
REVISED CONSOLIDATED STATE (MISCELLANEOUS) FEES AND CHARGES
REGULATIONS - 2020**

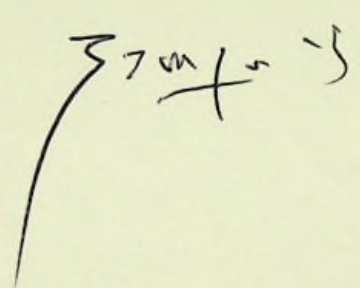
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The Revised Regulations are pursuant to:

- (i) The Cross River State Imposition of Fees and Charges Law (No. 5, 2012).
- (ii) The Cross River State Revenue Administration Law (No. 9, 2011) as (amended) 2015.

And

- (iii) Cross River State Harmonized Levies, Fees and Charges (Collectable by Local Government) Law, 2015.

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1. Definition

In this regulations, unless it is otherwise expressly provided or the context otherwise requires –

“Attorney-General” means Attorney-General of the State;

“CSO” means Civil Society Organization;

“NGO” Non-Governmental Organisation;

“Service” means Cross River Internal Revenue Service;

“State” means Cross River State;

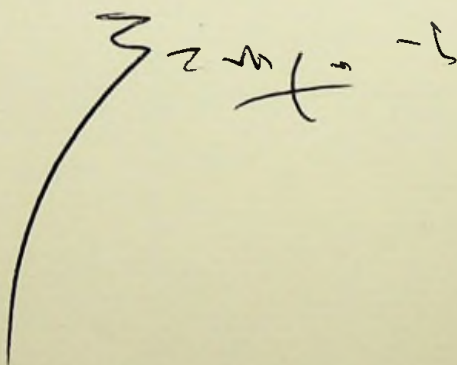
“WDC” means Women Development Centre;

2. Applicable Taxes, Fees and Charges of Services

Upon the commencement of these Regulations, taxes, fees, fines, rates and charges for the various services rendered to the public by respective State Ministries, Department and Agencies as well as Local Government Councils in the State are as prescribed on the column corresponding with the specific services. Applicable statutory rates for all taxes (administered by the Cross River Internal Revenue Service).

It is hereby further prescribed that upon the commencement of these Regulations, no Agreement or Memorandum of Understanding which contains consideration of value shall be presented for payment or relied upon unless that same is duly registered at the Agreements Registry domiciled in the Chambers of the Attorney-General of the State.

The provisions of this Regulation shall generally be applicable to all revenue generating Ministries, Departments and Agencies (MDAs) in the State.

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5. Powers to Enforce Tax Laws

(1) The Service shall have the powers to administer, execute and enforce any Law relating to taxation in the State.

(2) Notwithstanding the provision of any other Law in force in the State, the Service shall be the SOLE AGENCY RESPONSIBLE FOR THE COLLECTION AND ACCOUNTING OF ALL REVENUES (TAXES AND NON TAXES) in Cross River State and shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State in line with rates herein approved by the State House of Assembly.

(3) In furtherance of the provision of subsection (2) of this Regulation and subject to the provisions of PART 1, SECTION 2 of the Cross River State Revenue Administration Law, 2011 (as amended) The Service shall have responsibility for supervising, coordinating and accounting for, invoicing / revenue receipts and aggregation of all revenue reports

(4) In carrying into effect the provisions of this Resolution, all taxes, fines, levies, Fees and rates collectible by Local Governments and all Ministries, Departments and Agencies of Government in the State are delegated to the Service. The Service shall, in exercise of its functions, work in concert and collaboration with the Joint State Revenue (Committee established under section 12 of the Cross River State Revenue Administration Law 2011 (as Amended 2015).)

6.0 MDAs / Services / Revenue Items and Their Applicable Rates

Table 6.1. Ministry charged with Responsibility for Women Affairs

N/O	Item	Rate
1.	Earnings from use of the Women Development Centre per event	N60,000.00
2.	Earnings from rent of hair dressing saloon - per month	N4,000.00
3.	Earnings from the Centre's Nursery School per month	N55,000.00

Table 6.2. Department charged with Responsibility for Civil Societies and Non-Governmental Organizations

N/O	Item	Rate
2.	Validation of NGO in the State:	
	(a) State registered NGO	N5,000.00
	(b) Corporate Affairs registered NGO	N10,000.00
	(c) Local Government registered NGO	N3,000.00
2.	Registration of new CSO, NGO	20,000.00
3.	Renewal of Certificate	N10,000.00

Table 6.3. Department or Office charged with responsibility for Special Services

N/O	Item	Rate
1.	Impounding of unauthorized use of motorcycle	N7,000.00
2.	Interdicted trucks in illegal bunkering of petroleum product	N500,000.00
3.	Issuance of Permit to courier service provider	N5,000.00
4.	Issuance of security plate number	N5,000.00

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Table 6.4. Cross River Broadcasting Corporation

N/O	Item		Rate
1.	Credit Sales (RADIO) - per slot	(a) 15 seconds jingles	N3,250.00 .00
		(b) 30 seconds jingles	N3,900.00.00
		(c) 45 seconds jingles	N4,160.00.00
		(d) 60 seconds jingles	N4,550.00.00
	Credit Sales (TELEVISION) - per slot	(a) 15 seconds jingles	N4550.00.00
		(b) 30 seconds jingles	N5460.00.00
		(c) 45 seconds jingles	N6500.00 .00
		(d) 60 seconds jingles	N7800.00.00
2.	Sponsored Programmes (RADIO) - per Quarterly	(a) 15 minutes	N143,000 .00
		(b) 30 minutes	N169,000 .00
		(c) 45 minutes	N202,800 .00
		(d) 60minutes	N253,500.00
3.	Trading & Trucking (RADIO) - per script		N1,000.00
4.	News promotion & coverage (RADIO/ TELEVISION) - per coverage		N30,000.00
5.	Outside broadcast coverage (RADIO/TELEVISION) per coverage		N200,000.00
6.	Request programme – per card		N500.00
7.	Personal Paid Announcement (RADIO) per slot	(a) 1-50 words	N1,300.00
		(b) 51-100 words	N2,300.00
		(c) 101-150 words	N2,730.00
		(d) 151-200 words	N3,270.00
8.	Sales of programmes (RADIO/TELEVISION) per slot		N3,000.00
9.	Social diaries or seasonal greetings (RADIO/TELEVISION) - per script		N2,000.00
10.	Retainership or Consultancy (RADIO/TV) – per quarterly		N300,000.00
11.	Spot Announcement (Television) per slot	(a) 1-50 words	N5,200.00
		(b) 51-100 words	N5,850.00
		(c) 101-150 words	N6,500.00
		(d) 151-200 words	N7,150.00
12.	Sponsored programmes (Television) quarterly - per script	(a) 15 minutes	N156,000.00
		(b) 30 minutes	N230,334.00
		(c) 45 minutes	N287,917.00
		(d) 60minutes	N359,895.00
13.	Seasonal greetings/ congratulatory message (RADIO/TV) - per script		N15,000.00

Table 6.5. Department charged with responsible for Events Management

N/O	Item	Rate
1.	Lighting equipment hire (average charges)	N50,000.00
2.	Sound system equipment hire (average charges)	N60,000.00
3.	Stage – small	N550,000.00
4.	Stage- big	N1,800,000.00

Table 6.6. Sports Commission

N/O	Item	Rate
1.	Hire of stadium per day	N300,000.00
2.	Football engagement - Gate taking	5% of total value
3.	Swimming pooling – Gate taking - per person	N300.00
4.	Rent from shops - per annum	N50,000.00

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Table 6.7. Ministry charged with responsibility for Youth and Sports

N/O	Item	Rate
1.	Registration of Youth Clubs	N20,000.00
2.	Renewal of Youth Clubs	N10,000.00

Table 6.8. Ministry charged with responsibility for Social Welfare and Community Development

N/O	Item	Rate
1.	Sales of adoption form, processing and documentation (a) Category 1 (State indigene) (b) Category 2 (other State) (c) Category 3 (international)	N130,000.00 N180,000.00 N230,000.00
2.	Registration and Certification of voluntary Organization and Association	N20,000.00
3.	Renewal or Revalidation of voluntary Organization and Association	N10,000.00

Table 6.9. Signage and Advertisement Agency (CRISSA)

N/O	Item	Rate
1.	Sales of registration form	N20,000.00
2.	Registration	N80,000.00
3.	Advertisement fee – 48 sheet (for others see 4, 5, and 6 below)	N100,000.00
4.	Mobile advertisement	N50,000.00
5.	Fee from banner	N1,000.00
6.	Fee from signboard	N20,000.00

Table 6.10. Office of the Head of Service

N/O	Item	Rate
1.	Fee for compulsory Administrative examination	N3,500
2.	Rent on Government Property	
	(a) Canteen in Old Secretariat	N180,000.00 per annum
	(b) Canteen in New Secretariat	N180,000.00 per annum
	(c) Business Centre in Old Secretariat	N90,000.00 per annum
	(d) Business Centre in New Secretariat	N90,000.00 per annum

Table 6.11. Department of Mineral Resources

N/O	Item	Rate
1.	Sand, dredged sand, Gravel and laterite	
	(a) Trucks built on 4-6 tyres – per trip	N1,000.00
	(b) Trucks built on 8-10 tyres – per trip	N2,000.00
	(c) Trucks built on 12 tyres & above – per trip	N3,000.00
2.	Gypsum, clinker and iron ore on all trucks – per trip	N1,000,00
3.	Registration of persons engaged in mining activities:	
	(a) Category A (quarry, limestone, granite)	N500,000.00
	(b) Category B (barite, kaolin, iron ore)	N300,000.00
	(c) Category C (industrial dredged sand and sand mining)	N2000,000.00
4.	Renewal of Registration persons engaged in mining activities:	

	(a) Category A (quarry, limestone, granite)	N250,000.00
	(b) Category B (barite, kaolin, iron ore)	N1500,000.00
	(c) Category C (industrial dredged sand and sand mining)	N1000,000.00
5.	Annual stickers for trucks, trailers, tippers, motor van conveying mining products:	
	(a) 6 tyres and below	N5,000.00
	(b) 8 -10 tyres	N10,000.00
	(c) 12 tyres and above	N15,000.00

Table 6.12. Office of the Secretary to the State Government

N/O	Item	Rate
1.	Issuance of certificate of indigeneship	N1,000.00
2.	Document search fee	N1,000.00
3.	Issuance of Note Verbal	N5,000.00

Table 6.13. Office of the Auditor-General for Local Government

N/O	Item	Rate
1.	Statutory Audit of Local Government Council	N750,000 .00

Table 6.14. Office or Unit responsible Projects and Programme Monitoring and Evaluation

N/O	Item	Rate
1.	Project Inspection fees:	0.50% of contract value
	(a) 1m to 100M contract.	0.25% of contracts value
	(b) 100M to N250M	
2.	(c) Above N250	0.20% of contract value
3.	Project directory per unit	N3,000.00

Table 6.15. Department charged with responsibility for Orientation and Public Affairs

N/O	Item	Rate
1.	Sales of portrait – Governor & President	N7,000.00
2.	Sales of flags – State Colours & National flag	N8,000.00
3.	Sales of Coat of Arms	To be determined as relevant
4.	State Broach and any other similar objects or ornament	To be determined as relevant

Table 6.16. Department charged with responsibility for Culture and Heritage

N/O	Item	Rate
1	Arts and Crafts	N650.00 - N15,500.00
2	Performing Troupe	N20,500.00 - N105,000.00

Table 6.17. Tourism Development Agency

(1) (a) Cable Car:

N/O	Number of passenger	Discount	Price	
			One way	Return
1.	Adults	Nil	N1,000.00	N1,500.00
2.	Groups – adults (10 or more)	20%	N800.00	N1,200.00
3.	Children 5-12 years	50%	N500.00	N750.00
4.	Students	50%	N500.00	N750.00
5.	Groups – children (10 or more)	60%	N400.00	N600.00
6.	Groups – students (10 or more)	60%	N400.00	N600.00
7.	Children below 5 years	100%	Free	Free

(b) Water Park:

N/O	Visitors	Discount	Price
1.	Adults	Nil	N1,100.00
2.	Groups – adults (10 or more)	20%	N880.00
3.	Children 5-12 years	50%	N550.00
4.	Students	50%	N550.00
5.	Groups – children (10 or more)	60%	N440.00
6.	Groups – students (10 or more)	60%	N440.00
7.	Sightseeing	Nil	N100.00
8.	Children below 5 years	100%	Free

(2) For the avoidance of doubt, the rebate or discount shall only avail a student upon presentation of his institution's identification card and nothing more.

Table 6.18. Tourism Bureau

(a) Schedule of Fees for Licensing:

N/O	Types of Establishment	Capacity	Rate
1.	Hotels	1-20 rooms	N10,000.00
		21-60 rooms	N20,000.00
		61-100 rooms	N40,000.00
		101 and above	N60,000.00
2.	B and B		N10,000.00
3.	Restaurants		N30,000.00
4.	Bars, Pubs and Nightclubs		N40,000.00
5.	Tour Operators		N30,000.00
6.	Tour Guides		N5,000.00
7.	Conference Centres:	1- 500	N50,000.00
		501-1,000	N100,000.00
		1,000 and above	N150,000.00

(b) Schedule of fees for Grading of Hotels:

N/O	Star Rating	Rate
1.	1 Star Rating	N20,000.00
2.	2 Star Rating	N40,000.00
3.	3 Star Rating	N60,000.00
4.	4 Star Rating	N80,000.00
5.	5 Star Rating	N100,000.00

Table 6.19. Carnival Commission

N/O	Item	Rate
1.	Sales of ticket:	
	(a) V.V.I.P. viewing booth per seat	N30,000.00
	(b) V.I.P viewing booth	N25,000.00
	(c) Covered stand per seat - stadium	N15,000.00
2.	Sales of T-shirt:	
	(a) Shirt	N3,500.00-N5,000.00
	(b) Collar	N2,000.00-N2,500.00
	(c) Collarless	N1,500.00-N2,000.00
3.	Franchise	Negotiable

Table 16.20. Micro-Finance and Enterprise Development Agency (MEDA)

Location of business	Nature of business	Activity	Rate
Calabar	Petroleum and gas prospecting company	Application	N25,000.00
		Registration	N75,000.00
		Renewal	N50,000.00

Table 6.21. State Planning Commission

N/O	Description	Period	Price
1.	State Economic Blueprint	2007-2011	N1,000
2.	State Medium Term Action Plan	2009-2012	N1,000
3.	RS Economic Empowerment and Development Strategy 2 (CR-SEEDS 2)	2009-2012	N5,000
4.	State CR-Vision 2020	2009-2020	N5,000
5.	State Community Scorecard	2008	N2,000
6.	State Socio-Economic Survey	2008	N5,000
7.	State Economic Performance Review Vol.1	2007-2008	N1,500
8.	State Economic Performance Review Vol.2	@June 2009	N1,500
9.	State Economic Performance Review Vol.3	@Dec. 2009	N1,500
10.	State Economic Performance Review Vol.4	@June 2010	N1,500
11.	State Economic Performance Review Vol.5	@Dec. 2010	N1,500
12.	State Statistical Year Book	2005	N3,000
13.	State Statistical Year Book	2006	N3,000
14.	State Statistical Year Book	2007	N3,000
15.	State Statistical Year Book	2008	N3,000
16.	State Statistical Year Book	2010	N3,000
17.	State Statistical Digest	1998-2007	N10,000
18.	State Development Status Report	2010	N2,000
19.	State Informal Sector Economic Activities	2009	N2,000
20.	State Harmonized Living Standard Survey	2009	N2,000
21.	State Manpower Stock/Employment Generation Survey	2008	N2,000
22.	State Core Welfare Indicators Survey	2006	N2,000
23.	State Socio-Economic Survey	2010	N2,000
24.	State Medium Term Fiscal Strategy Paper	2013-2016	N5,000
25.	Akpabuyo Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
26.	Abi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
27.	Biase Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
28.	Akamkpa Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
29.	Bekwara Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
30.	Boki Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
31.	Calabar South Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
32.	Calabar Municipality Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000

33.	Etung Local Economic Empowerment & Development Strategy LEEDS 2	2013-2016	N5,000
34.	Bakassi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
35.	Obanliku Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	5,000
36.	Obudu Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
37.	Ogoja Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
38.	Obubra Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
39.	Odukpani Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
40.	Yala Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
41.	Yakurr Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
42.	Ikrom Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000

Table 6.22. State Bureau of Statistics

N/O	Name of Publication	Year	Rate
1.	CRS Socio-Economic Survey	2008	N5,000
2.	CRS Socio-Economic Survey	2010	N5,000
3.	CRS Statistical Year Book	2007	N3,000.00
4.	CRS Statistical Year Book	2008	N3,000.00
5.	CRS Statistical Year Book	2009	N3,000.00
6.	CRS Statistical Year Book	2010	N3,000.00
7.	CRS Statistical Year Book	2011	N3,000.00
8.	CRS Statistical Year Book	2012	N3,000.00
9.	CRS Facts and Figures	2011	N1,500.00
10.	CRS Facts and Figures	2012	N1,500.00
11.	CRS Living Standard	2006	N2,000.00
12.	Digest of Statistics	1997-2012	N10,000.00
13.	Manpower Employment Survey	2006	N2,000.00
14.	CRS Price Watch	2012	N500.00

Table 6.23. Ministry charged with the responsibility for Health

(a) General charges:

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Outpatient cards (Yearly renewal) (a) Adult (b) Children	N700.00 N300.00	N500.00 N300.00	N500.00 N300.00
2.	Continuation Card	N2000.00	N100.00	N100.00
3.	Card retrieval per visit	N100.00	N100.00	N100.00

4.	Medical Reports	N2,000.00	N1,500.00	N1,500.00
5.	Medical Certificate of fitness (excluding laboratory Tests)	N500.00	N500.00	N500.00
6.	Stamp duty on reports (a) Police Report (b) Post Mortem	N2,000.00 N2,000.00	N1,500.00 N1,500.00	N1,500.00 N1,000.00
7.	Maternity Leave Certificate (a) Delivered Outside (b) Delivered in the Hospital	N1,500.00 N1,000.00	N1,500.00 N1,000.00	N1,500.00 N1,000.00
8.	Death Certificate: (a) Died Outside (b) Died in the Hospital	N4,000.00 N2,000.00	N3,000.00 N2,000.00	N3,000.00 N2,000.00
9.	Excuse duty/Sick leave	N1,000.00	N1,000.00	N1,000.00
10.	Theatre use	N1000.00	N1,000.00	N1,000.00
11.	Service Charge	10% total bill	10% total bill	10% of total bill
12.	Bed fee per night: (a) Adult (b) Children	N500.00 N200.00	N500.00 N200.00	N500.00 N200.00
13.	Amenity room per night	N5,000.00	N4,000.00	N3,000.00
14.	ANC Registration	N2,000.00	N1,500.00	N1,000.00

(b) Laboratory charges:

S/N	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Packed cell volume (PCV) or Haemoglobin estimation	N300.00	N300.00	N300.00
2.	Blood film	N500.00	N500.00	N1,000.00
3.	Hgb Electrophoresis	N1,000.00	N1,000.00	N1,000.00
4.	Full blood count	N1,000.00	N1,000.00	N1,000.00
5.	Blood grouping (A, B, O.) typing	N500.00	N55.00	N500.00
6.	White cell count			

	(a) Total alone	N500.00	N500.00	N500.00
	(b) With differential	N500.00	N500.00	N500.00
7.	HIV Screening	Free	Free	Free
8.	Widal test	N500.00	N500.00	N500.00
9.	Pregnancy test	N400.00	N400.00	N400.00
10.	Blood sugar	N500.00	N500.00	N500.00
11.	Hepatitis surface antigen			
	- HBs antigen	N1,000.00	N1,000.00	N1,000.00
	- HCV	N1,000.00	N1,000.00	N1,000.00
12.	Electrolyte, Urea and Creatinine	N2,000.00	N2,000.00	N2,000.00
13.	Liver function test	N2,000.00	N2,500.00	N2,500.00
14.	Lipid Profile	N3,500.00	N4,000.00	N4,000.00
15.	Amylases estimation	N1,000.00	N1,000.00	N1,000.00
16.	V.D.R.L	N700.00	N700.00	N700.00
17.	E.S.R.	N500.00	N500.00	N500.00
18.	Occult blood test	N500.00	N500.00	N500.00
19.	Blood transfusion services			
	(a) Using donor blood	N5,000.00	N5,000.00	N5,000.00
	(b) from cloth bank	N7,000.00	N7,000.00	N7,000.00
20.	Bleeding / Clotting time	N500.00	N500.00	N500.00
21.	Thromboplastin time/PTT	N1,000.00	N1,200.00	N1,200.00
22.	Coombs test	N500.00	N500.00	N500.00
23.	Malaria parasite	N400.00	N400.00	N400.00
24.	Urine Microscopy	N400.00	N400.00	N400.00
25..	Stool Microscopy	N400.00	N400.00	N400.00
26.	Urinalysis	N400.00	N400.00	N400.00
27.	Microscopy, culture, sensitivity:			
	(a) Urine	N1,200.00	N1,200.00	N1,200.00
	(b) Stool	N1,200.00	N1,500.00	N1,500.00
	(c) Semen	N1,500.00	N11,500.00	N1,500.00
	(d) Blood	N1,300.00	N1,500.00	N1,500.00
28.	Skin scrapping for fungus	N400.00	N400.00	N400.00
29.	Skin snip for oncho, worm	N400.00	N400.00	N400.00
30.	Blood film for Microfilaria	N4000.00	N4000.00	N400.00
31.	H.V.S.:			
	(a) Wet preparation	N400.00	N400.00	N400.00

	(b) Grams stain (c) M.C.S.	N400.00 N1,200.00	N400.00 N1,200.00	N400.00 N1,200.00
32.	Semen analysis	N1,500.00	N1,500.00	N1,500.00

(c) Radiology (x ray) charges:

S/N	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Plain X-ray Add per additional film	N1,500.00 N1,500.00	N1,500.00 N1,500.00	N1,500.00 N1,500.00
2.	Ultra sound scan	N3,500.00	N3,500.00	N3,500.00
3.	Mammography	NA	NA	NA
4.	Hysterosalpinography	NA	NA	NA
5.	Barium Studies (b) Barium Studies (b) Barium Swallow (c) Follow through	NA NA NA	NA NA NA	NA NA NA
6.	Intervenous Pyelogram			
7.	Abdomino pelvic	N3,500.00	N3,500.00	N3,500.00
8.	Pelvic	N3,000.00	N3,000.00	N3,000.00
9.	Obstetric	N2,500.00	N2,500.00	N2,500.00
10.	B-Scan	N3,000.00	N3,000.00	N3,000.00
11.	Breast/Thyroid Scan	N3,500.00	N3,500.00	N3,500.00
12.	Abdominal	N3,000.00	N3,000.00	N3,000.00
13.	Scrotal Scan	N3,500.00	N3,500.00	N3,500.00
14.	Abdomino-pelvic scrotal	N5,000.00	N5,000.00	N5,000.00
15.	Musculoskeletal Scan	N3,500.00	N3,500.00	N3,500.00
16.	Prostate Scan	N3,500.00	N3,500.00	N3,500.00
17.	Trans-vaginal Scan	N4,000.00	N4,000.00	N4,000.00

General Surgery Charges (Minimum Charges):

(a) General Procedures:

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala,	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Suturing of Lacerations	N5,000.00	N3,000.00	N3,000.00
2.	Daily wound dressing	N2,000.00	N1,500.00	N1,000.00
3.	Incision and Drainage	N4,000.00	N2,000.00	N2,000.00

4.	Urethral Catheterization	N1,500.00	N1,000.00	N1,000.00
5.	Abdominal Paracentesis (Therapeutic)	N2,500.00	N2,000.00	N1,500.00
6.	Removal of ear/nose F.B	N2,000.00	N1,500.00	N1,000.00
7.	Ear Syringing	N1,500.00	N1,000.00	N1,000.00
8.	Release of tongue tie	N1,000.00	N700.00	N700.00
9.	Urethral Bouginage	N5,000.00	N3,500.00	N3,000.00
10.	Proctoscopy / Sigmoidoscopy	N5,000.00	N3,500.00	N3,000.00
11.	Wound debridement	N5,000.00	N4,500.00	N4,000.00
12.	Suprapubic cystostomy	N7,000.00	N5,000.00	N4,000.00
13.	Circumcision			
	(a) Child	N3,500.00	N3,000.00	N3000.00
	(b) Adult	N7,500.00	N6,000.00	N5,000.00
14.	Vaginal/Rectal Examination	N1,000.00	N800.00	N700.00

(b) Orthopedic Procedures:

S/N	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Reduction of fracture / splinting	N6,500.00	N5,000.00	N4,000.00
2.	Application of P.O.P	N8,500.00	N7,000.00	N6,000.00
3.	Skin Traction	N11,000.00	N10,000.00	N10,000.00
4.	Congenital talipes repair	N25,000.00	N20,000.00	N20,000.00
5.	Sequestrectomy	N25,000.00	N20,000.00	N20,000.00
6.	Limb Amputation	N40,000.00	N35,000.00	N30,000.00
7.	Fracture reduction	N8,500.00	N7,000.00	N7,000.00
8.	Bone grafting			
9.	ORIF	N50,000.00	N45,000.00	N40,000.00

(c) Minor surgeries (local anaesthesia):

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Excision (Cysts, lumps, Lipomas)	N10,500.00	N9,000.00	N8,500.00

2.	Excision Biopsy	N8,000.00	N7,000.00	N7,000.00
3.	Cleft Lip repair	N14,000.00	N12,000.00	N10,000.00
4.	Tracheotomy	N11,000.00	N10,000.00	N10,000.00

(d) Intermediate surgeries (using local anaesthesia and general anaesthesia):

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Herniorrhaphy (add 5,000 if bilater)	N30,000.00	N25,000.00	N25,000.00
2.	Hydrocoelectomy	N25,000.00	N22,000.00	N20,000.00
3.	Orchidotomy/orch idectomy	N25,000.00	N22,000.00	N20,000.00
4.	Haemorrhoidectomy	N32,000.00	N30,000.00	N30,000.00
5.	Fissure/Fistula-in- ano	N35,000.00	N30,000.00	N30,000.00
6.	Vasectomy	N35,000.00	N30,000.00	N30,000.00
7.	Tonsillectomy	N35,000.00	N30,000.00	N30,000.00
8.	Cleft Palate repair	N40,000.00	N35,000.00	N35,000.00
9.	Colostomy	N25,000.00	N20,000.00	N20,000.00

(e) Major surgeries 1 (using general anaesthesia):

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Laparotomy (elective)	N40,000.00	N35,000.00	N35,000.00
2.	Appendicectomy	N30,000.00	N25,000.00	N25,000.00
3.	Obstructed hernia	N40,000.00	N35,000.00	N35,000.00
4.	Emergency/expl. Laparotomy	N40,000.00	N35,000.00	N35,000.00
5.	Varicocoelectomy	N35,000.00	N30,000.00	N30,000.00
6.	Ovarian Cystectomy	N35,000.00	N30,000.00	N30,000.00

(f) Major surgeries 2:

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Strangulated hernia with bowel repair	N55,000	N45,000	N45,000
2.	Prostatectomy	N65,000.00	N50,000.00	N50,000.00
3.	Splenectomy	N55,000.00	N45,000.00	N45,000.00
4.	Thyroidectomy	N50,000.00	N45,000.00	N45,000.00
5.	Mastectomy	N65,000.00	N50,000.00	N50,000.00
6.	Uretroplasty	N50,000.00	N45,000.00	N45,000.00
7.	Nephrectomy	N60,000.00	N50,000.00	N50,000.00

Obstetrics and Gynecology:

(a) Major procedure (using general anesthesia only):

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Dilatation and Curettage	N10,000.00	N7,000.00	N7,000.00
2.	Evacuation of products	N10,000.00	N7,000.00	N7,000.00
3.	Marsupialization	N7,000.00	N7,000.00	N7,000.00
4.	Excision of warts / septum	N7,000.00	N5,000.00	N5,000.00
5.	Manual removal of retained placenta	N5,000.00	N4,000.00	N4,000.00
6.	Repair of perineal tear	N8,000.00	N6,000.00	N6,000.00
7.	Bilateral tubal ligation	N10,000.00	N8,000.00	N67,000.00
8.	Labial Fusion	N5,000.00	N3,000.00	N3,000.00
9.	Episiotomy Repair	N5,000.00	N3,000.00	N3,000.00
10.	Normal Delivery (a) Booked (b) Unbooked	N6,000.00 N10,000.00	N5,000.00 N7,000.00	N5,000.00 N7,000.00
11.	Assisted Delivery (a) Booked (b) Unbooked	N8,000.00 N12,000.00	N6,000.00 N10,000.00	N6,000.00 N10,000.00
12.	Breached delivery (a) Booked (b) Unbooked	N10,000.00 N12,000.00	N8,000.00 N10,000.00	N8,000.00 N10,000.00
13.	Twin Delivery	N10,000.00		N8,000.00

	(a) Booked	N12,000.00	N8,000.00	N10,000.00
	(b) Unbooked		N10,000.00	
14.	Destructive Delivery	N20,000.00	N15,000.00	N15,000.00

(b) Intermediate procedures (local and general anaesthesia)

S/N	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Anterior Colporrhaphy	N30,000.00	N25,000.00	N25,000.00
2.	Posterior Colporrhaphy	N35,000.00	N30,000.00	N30,000.00
3.	Ovarian Cystectomy	N35,000.00	N30,000.00	N30,000.00
4.	Tubal Surgery	N35,000.00	N30,000.00	N30,000.00
5.	Wedge Resection of Ovary	N35,000.00	N30,000.00	N30,000.00

(c) Major procedure 1 (general anaesthesia only):

S/N	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Prices for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Laparotomy for Ruptured Ectopic	N45,000.00	N40,000.00	N40,000.00
2.	Exploratory Laparotomy	N45,000.00	N40,000.00	N40,000.00
3.	Caesarian Section- Booked	N40,000.00	N35,000.00	N35,000.00

(d) Major procedure 2 (general anaesthesia only):

S/N	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Prices for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	C/S for unbooked cases	N50,000.00	N40,000.00	N40,000.00
2.	Hysterectomy	N50,000.00	N40,000.00	N40,000.00

	(a) Abdominal	N55,000.00	N45,000.00	N45,000.00
	(b) Vaginal	N55,000.00	N45,000.00	N45,000.00
	(b) Sub-total			
3.	Ruptured uterus repair	N55,000.00	N45,000.00	N45,000.00
4.	Perforated Uterus repair	N50,000.00	N40,000.00	N40,000.00
5.	Myomectomy	N50,000.00	N40,000.00	N40,000.00
6.	V.V.F repair	N60,000.00	N50,000.00	N50,000.00

Government Dental Centre, Calabar Dental Fees:

S/N	Item	Price
1.	Tooth Extraction Deciduous teeth in children: (a) Ordinary Anterior teeth (b) Posterior teeth Adult: (a) Anterior teeth (b) Premolar (c) Molar (d) Surgical dis-impaction of third molar (e) Surgical extraction of teeth (f) Extraction of third mobility (g) Upper 3 rd Molar (h) Lower 3 rd Molar	 N2,000.00 N3,000.00 N3,500.00 N4,000.00 N5,000.00 N15,000.00 N10,000.00 N2,000.00 N5,000.00 N5,000.00
2.	Restorative Intervention: (a) Composite building up (b) Amalgam filling per tooth (c) Composite filling per tooth (d) Calac filling per tooth (f) Sandwich technique (g) Root canal therapy of single root (h) Root canal therapy of multiple root	 N7,000.00 N4,000.00 N5,000.00 N3,000.00 N7,000.00 N20,000.00 N30,000.00
3.	Opaculectomy	N3,000.00
4.	Incision	N2,000.00
5.	Excisional Bropsy	N15,000.00
6.	Cosmetic Interdental wiring	N10,000.00
7.	Scaling & Polishing (S/P): (a) S/P for children (b) Calculus +/- (c) Calculus +++ (d) Plaque	 N1,500.00 N3,000.00 N4,000.00 N2,000.00
8.	Curettage per quadrant	N3,000.00
9.	Closed reduction & fixation of simple fracture	N50,000.00
10.	Removal & Immobilization of compound fractures	N80,000.00
11.	Removable Dentures (partial dentures) per tooth (per unit)	N4,000.00

12.	Removable orthodontic appliance	N40,000.00
13.	Complete lower or upper denture	N50,000.00
14.	Repair of full denture	N5,000.00
15.	Repair of partial denture	N2,000.00
16.	Acrylic crown	N15,000.00
17.	Full-full denture	N100,000.00
18.	Alveolectomy	N3,500.00
19.	Periapical X-Ray (Dental) per films	N1,000.00

Cross River State Eye Care Programme Ophthalmology Charges:

(a) Out-patient Department examination and procedures:

S/N	Item	Price
1.	Topical Mydriatic - per drop	N150.00
2.	Topical fluorescein - per drop	N150.00
3.	Daily Swabbing	N100.00
4.	TBC dressing	N100.00
5.	Sub conjunctival injection with gentamicin	N500.00
6.	Eye pad	N100.00
7.	Intensive gentamicin therapy	N300.00
8.	Epilation	
	(a) Few	N150.00
	(b) many	N250.00
9.	Irrigation with normal saline	N150.00
10.	Cycloplegia with a tropine - per eye	N200.00

(b) Minor ophthalmology operations (using local anaesthesia):

A	Item	Price
1.	Foreign body removal	
	(a) Superficial	N500.00
	(b) Deep	N5,000.00
2.	Chalazion excision	
	(a) Small	N6,000.00
	(b) Large	N6,000.00
3.	Lid laceration suturing	
	(a) Small	N3,500.00
	(b) Large	N5,000.00
4.	Lid laceration suturing	
	(a) Small	N2,000.00
	(b) Medium	N3,000.00
	(c) Large	N5,000.00
5.	Excision of lid conjunctival-growth	N7,000.00
6.	Incision and drainage of lid abscess	N1,000.00
7.	Suture removal (outside patient)	N250.00
8.	Continuation Card	N200.00
9.	Follow-up appointment	N100.00
10.	Visual Field Test (CVF)	N2,500.00

11.	Consultation Fee (CF)	N300.00
12.	Excuse Duty	N1,000.00
13.	Cataract Documentation	N1,000.00
14.	B-Scan	N3,000.00

(c) Major operations: (General anaesthesia):

S/N	Item	Price
1.	Evisceration	N8,000
2.	Enucleation	N10,000
3.	Corneal Laceration	N8,000
4.	Corneo – Scleral laceration	N10,000

(d) Specialized Investigations:

S/N	Item	Price
1.	Visual field test	N2,500
2.	Auto refraction	N500
3.	Blood Sugar (FBS)	N500
4.	Corneal straining	N200
5.	Dilation	N300
6.	Manual Refraction	N500
7.	Intraocular pressure (IOP) Test: (a) Puff-air (b) Schiottz (c) Perkins	N500 N200 N300
8.	Visual exam for school entry / employment	N1,000
9.	Visual exam for firearms	N3,000
10.	Lens prescription	N500
11.	Commission on lens/frame	N500

Table 6.24. School of Nursing and Midwifery

S/N	Item	Charge
1.	Sale of admission form (School of Nursing)	N10,000.00
2.	Sale of admission form (School of Midwifery Post Basic Training)	N15,000.00
3.	Acceptance fee for admission (School of Midwifery)	N5,000.00
4.	Acceptance fee for admission (School of Nursing)	N3,000.00

Table 6.25. Mortgage Finance and Estate Development Department

S/N	Item	Charge:
1.	Processing Application fee for 1-2 hectares	N250,000.00
2.	Processing Application fee for 3-5 hectares	N500,000.00
3.	Processing Application fee for 6-10 hectares	N1,000,000.00
4.	Processing Application fee for 11-20 hectares	N1,500,000.00
5.	Processing Application fee for 21-25 hectares	N2,000,000.00

Table 6.26. Ministry charged with responsibility for Water Resources

S/N	Item	Charge
1.	Connection to:	

	(a) Private Individuals	N5,000.00
	(b) Industry	N5,000.00
2.	Supply of water:	
	(a) Private Individuals per m ³	N200.00
	(b) Industry per m ³	N300.00
	(c) Stand post and hydrant per m ³	N150.00
	(d) Kiosk per m ³	N160.00
3.	Reconnection of water:	
	(a) Private Individuals	N5,000.00
	(b) Industry	N55,000.00
	(c) Kiosk	N7,000.00
4.	Water meter relocation plus cost of materials and labour	N5,000.00
5.	Meter maintenance fee permonth	N200.00
6.	Penalties:	
	(a) Illegal connection	N100,000.00
	(b) By-pass water meter	N100,000.00
	(c) Meter damaged or loss	N100,000.00
	(d) Service line damage plus cost of works and materials	N200,000.00
	(e) Main line damage plus cost of works & materials	N500,000.00

Table 6.27. Ministry charged with the responsibility for Works

S/N	Item	Charge
1.	Training School	N60,000.00
2.	Parking Space	N600.00

Table 6.28. Department or office responsible for Communication and Information Technology Development

S/N	Item	Charge
1.	Fess from lease of Infrastructure and Value-added services	
	(a) Lease of service ducts per metre	N3,000.00
	(b) Lease of fibre cables per metre for 4 cores	N500.00
2.	Web Services:	
	(a) Hosting per annum	N30,000.00
	(b) Design per site	N150,000.00
	(c) Maintenance site per annum	N90,000.00
	(d) Advertising site per annum	N90,000.00
3.	Proceeds from Training Services per student	N5,000.00
4.	Value-added Services offered to various sectors:	
	(a) Fee per usage of service	N500.00
	(b) Bulk sms Services per sms	N1.00.00
5.	Miscellaneous revenues:	
	Rent of premises for events per day	N10,000.00

Table 6.29. Ministry charged with the responsibility for Local Government Affairs

S/N	Item	Charge
1.	Sales of Consolidated Local Government Council Budget to Local Government Council per booklet	N12,500.00
2.	Registration of Contractors per N100,000 value of contract awarded	N5,000.00
3.	Sales of Local Government Publications per copy	N5,000.00

Table 6.30. Civil Service Commission

S/N	Item	Charge
1.	Sale of score sheet	N1,000.00
2.	Sale of application form for employment	N1,000.00

Table 6.31. Local Government Service Commission

S/N	Item	Charge
1.	Annual Performance Evaluation forms- a pair	N700.00
2.	Score Sheet for promotion- a set	N1,500.00
3.	Application form for employment- a set	N1,500.00
4.	Score sheet for employment- a set	N1,500.00

Table 6.32. Department charged with the responsibility for Chieftaincy Affairs

S/N	Item	Charge
1.	Receipt of petition on chieftaincy related cases and settlement	N10,000.00
2.	Preparation & Issuance of Certificates of Recognition to Traditional Rulers:	
	(a) Paramount Ruler	N100,000.00
	(b) Clan Head	N40,000.00
	(c) Village Head	N20,000.00

Table 6.33. Due Process and Price Intelligence Bureau

S/N	Item	Current charge	Proposed charge
1.	Registration of contractors and renewal	Dependent on threshold	2% Increase across board
2.	Ensuring payment of tender fees	Dependent on threshold	2% Increase across board
3.	Processing of registration documents	N1,000.00	N2,000.00

Table 6.34. Ministry charged with the responsibility for Information

S/N	Item	Charge
1.	Advert in giant strides	N85,000.00
2.	Half page	N50,000.00
3.	Quarter page	N30,000.00
4.	Centre spread	N110,000.00
5.	Front page folio	N40,000.00
6.	Sales of Tenders Journal	N500.00
7.	Advert in Tenders Journal- full page	N50,000.00
8.	Advert in Tenders Journal- half page	N30,000.00
9.	Printing of Government and public document	Cost is determinable by Job content

Table 6.35. Agricultural Development Programme

S/N	Item	Charge
1.	Registration of farmers	N1,000.00

Table 6.36. State Secondary Education Board

S/N	Item	Charge
1.	School fee	
	(a)JSS 1	N3,600.00

(b)JSS 2	N3,250.00
(c)JSS 3	N3,850.00
(c)SS 1	N6,600.00
(c)SS 2	N7,550.00
(c)SS 3	N6,050.00

Table 6.37. Calabar Urban Development Authority

S/N	Item	Charge
1.	Kiosk rental per shop per annum	N75,000.00
2.	Suya Village per shop per annum	N32,000.00
3.	Sewage disposal	N25,000.00

Table 6.38. Chambers of the Attorney-General

S/N	Item	Charge
1.	Preparation of Agreement and Memorandum of Understanding which contains consideration or value.	1% of value
2.	Registration of prepared Agreement and Memorandum of Understanding based on Consideration or value:	
	(a) below N5,000,000.00	N5,000.00
	(b) N5,000,000.00 but not up to N10,000,000.00	N8,000.00
	(c) N10,000,000.00 but not up to N20,000,000.00	N15,000.00
	(d) N20,000,000.00 but not up to N35,000,000.00	N20,000.00
	(e) N35,000,000.00 but not up to N55,000,000.00	N25,000.00
	(f) N55,000,000.00 but not up to N75,000,000.00	N30,000.00
	(g) N75,000,000.00 but not up to N100,000,000.00	N35,000.00
	(h) N100,000,000.00 but not up to N150,000,000.00	N40,000.00
	(i) N150,000,000.00 but not up to N200,000,000.00	N45,000.00
	(j) N200,000,000.00 but not up to N250,000,000.00	N50,000.00
	(k) N250,000,000.00 but not up to N300,000,000.00	N55,000.00
	(l) N300,000,000.00 but not up to N400,000,000.00	N60,000.00
	(m) N400,000,000.00 but not up to N500,000,000.00	N65,000.00
	(n) N500,000,000.00 but not up to N600,000,000.00	N70,000.00
	(o) N600,000,000.00 but not up to N700,000,000.00	N75,000.00
	(p) N700,000,000.00 but not up to N800,000,000.00	N80,000.00
	(q) N800,000,000.00 but not up to N900,000,000.00	N85,000.00
	(r) N900,000,000.00 but not up to N1,000,000,000.00	N90,000.00
	(s) N1,000,000,000.00 but not up to N1,500,000,000.00	N100,000.00
	(t) N1,500,000,000.00 but not up to N2,000,000,000.00	N150,000.00
	(u) N2,000,000,000.00 and above	N200,000.00

Table 6.39. State Universal Basic Education

S/N	Item	Charge
1.	Bid processing fee	N10,000.00
2.	Hiring of School premises and halls for funeral, burial, church activity, etc.	N10,000.00

Table 6.40. Cross River Newspaper Corporation

S/N	Item	Price
1	Sales of Chronicle newspapers	N100.00
2	Sales of advertisement space:	
	(a) Full page colour	N200,000.00

25

3, 9, 11, 12, 13

(b) Full page black & white	N160,000.00
(c) ½ page colour	N120,000.00
(d) ½ page black & white	N100,000.00
(e) ¼ page colour	N80,000.00
(f) ¼ page black & white	N50,000.00
(g) Change of name	N3,400.00

Table 6.41. Scrap Regulatory Agency

S\N	Revenue activity	Rates
1.	Scrap clearance fee for business premises	N200.00/month per premises
2.	Tariff for second hand vehicle parts	N100.00/month per member
3.	Annual Registration/Certification fee for Scrap dealers	N5,000.00/member
4.	Daily scrap loading tariff (pick-ups and Dyna)	N1,000.00/loading per truck
5.	Daily scrap loading tariff (small trucks and Lorries)	N2,000.00/loading per truck
6.	Daily scrap loading tariff (trailers)	N3,000.00/loading per truck

Table 6.42. CROSS RIVER INTERNAL REVENUE SERVICE

i. SCHEDULE OF ROAD INFSTRUCURE MAINTENANCE LEVY

CEMENT IN BAGS HAULED VIA TRUCKS (₦)		
AVERAGE TRUCK	0 - 600 Bags of Cement	12,800.00
LARGE TRUCK	601 - 900 Bags of Cement	19,200.00
EXTRA LARGE TRUCK	901 - 1200 Bags of Cement	25,600.00
	Over 1,200 Bags of Cement	35,800.00

BULK CEMENT (₦)	
Up to 20MT capacity open trucks	8,523.00
21MT - 30MT capacity open trucks	10,006.50
Up to 20MT capacity ceiled tankers	8,523.00
21MT - 30MT capacity ceiled tankers	12,798.00
Bulk cement conveyed in ceiled tankers of more than 30MT capacity	20,000.00

PETROLUUM PRODUCTS	
Automotive Gas Oil (AGO)	Amount (₦)
1 - 14,000 LITRES	7,000
14,001-29,000 LITRES	14,500
29,001 – 32,000 LITRES	15,000
32,001 - 33,000 LITRES	16,500
33,001 - 36,000 LITRES	18,000
36,001 - 40,000 LITRES	20,000
40,001 - 45,000 LITRES	22,500
45,001 - 50,000 LITRES	25,000
50,001 - 60,000 LITRES	30,000
Above 60,000 LITRES	45,000
Dual Purpose Kero (DPK)	Amount (₦)
1 - 14,000 LITRES	7,000
14,001-29,000 LITRES	14,500
29,001 – 32,000 LITRES	15,000
32,001 - 33,000 LITRES	16,500

33,001 - 36,000 LITRES	18,000
36,001 - 40,000 LITRES	20,000
40,001 - 45,000 LITRES	22,500
45,001 - 50,000 LITRES	25,000
50,001 - 60,000 LITRES	30,000
Above 60,000 LITRES	45,000
Premium Motor Spirit (PMS)	Amount (N)
1 - 14,000 LITRES	7,000
14,001-29,000 LITRES	14,500
29,001 - 32,000 LITRES	15,000
32,001 - 33,000 LITRES	16,500
33,001 - 36,000 LITRES	18,000
36,001 - 40,000 LITRES	20,000
40,001 - 45,000 LITRES	22,500
45,001 - 50,000 LITRES	25,000
50,001 - 60,000 LITRES	30,000
Above 60,000 LITRES	45,000
Bitumen	Amount (N)
1 - 14,000 LITRES	7,000
14,001-29,000 LITRES	14,500
29,001 - 32,000 LITRES	15,000
32,001 - 33,000 LITRES	16,500
33,001 - 36,000 LITRES	18,000
36,001 - 40,000 LITRES	20,000
40,001 - 45,000 LITRES	22,500
45,001 - 50,000 LITRES	25,000
50,001 - 60,000 LITRES	30,000
Above 60,000 LITRES	45,000
High Pour Fuel Oil and Low Pour Fuel Oil (HPFO) & (LPFO)	Amount (N)
1 - 14,000 LITRES	7,000
14,001-29,000 LITRES	14,500
29,001 - 32,000 LITRES	15,000
32,001 - 33,000 LITRES	16,500
33,001 - 36,000 LITRES	18,000
36,001 - 40,000 LITRES	20,000
40,001 - 45,000 LITRES	22,500
45,001 - 50,000 LITRES	25,000
50,001 - 60,000 LITRES	30,000
Above 60,000 LITRES	45,000
Other Petroleum Products (Hauled in any vehicle whatsoever)	To be determined as applicable

QUARRY PRODUCTS	ABOVE 30 TONNES (N)	16-30 TONNES (N)	7-15 TONNES (N)	1-7 TONNES (N)
Quarry Products				
GRANITE	30,000.00	12,800.00	9,800.00	5,800.00
ASPHALT	20,000.00	8,000.00	4,500.00	2,500.00
STONE BASE	30,000.00	8,000.00	4,500.00	2,000.00

STONE DUST	18,000.00	7,000.00	3,000.00	2,500.00
HARDCORE	30,000.00	8,000.00	4,500.00	2,500.00
BLOCK/INTERLOCKING	18,000.00	7,000.00	3,000.00	2,000.00
OTHER QUARRY PRODUCTS	18,000.00	8,000.00	3,000.00	2,000.00

Locally manufactured goods, including (but not limited to) food items and other related goods, beverages, beer, soft drinks, wines and spirits.

S/N	ITEMS	LONG VEHICLES (25.10MT AND ABOVE)	MEDIUM VEHICLES (10.10MT-25MT)	SHORT VEHICLES (1-10MT)
i Items Conveyed in Lorries and Trucks (Per Trip)				
1.	MANUFACTURED GOODS	12,800.00	9,800.00	5,800.00
2.	PROCESSED/RAW	8,000.00	4,500.00	2,500.00
3.	LIVESTOCK (ALL TYPES)	8,000.00	4,500.00	2,500.00
4.	CONSTRUCTION / BUILDING MATERIALS	8,000.00	4,500.00	2,500.00
5.	TEXTILES	8,000.00	4,500.00	2,500.00
6.	TIMBER / WOOD PRODUCTS	8,000.00	4,500.00	2,500.00
7.	CERAMICS / BURNT BRICKS	8,000.00	4,500.00	2,500.00
S/N	VEHICLE CATEGORY	LONG VEHICLES (25.10MT AND ABOVE)	MEDIUM VEHICLES (10.10MT-25MT)	SHORT VEHICLES (1-10MT)
ii Items Conveyed in Other Categories of Vehicles (Per Trip)				
1.	SAND TIPPER	2,500.00	2,000.00	1500.00
2.	WATER TANKER	1,500.00	1,000.00	500.00
3.	DYNA	1,500.00	1,000.00	500.00
4.	PICK UPS	500.00 per trip	N/A	N/A

Feedstock, input, products and other allied derivatives of indigenous agricultural and agro-allied concerns operated both within and outside Cross River State

S/N	PROCESSED / RAW MATERIALS	LONG VEHICLES (25.10MT AND ABOVE)	MEDIUM VEHICLES (10.10MT-25MT)	SHORT VEHICLES (1-10MT)
1.	Palm Oil	8,000.00	4,500.00	2,500.00
2.	Oil Palm Seedlings	8,000.00	4,500.00	2,500.00
3.	Palm Kernel Oil	8,000.00	4,500.00	2,500.00
4.	Vegetables	8,000.00	4,500.00	2,500.00
5.	Plantain	8,000.00	4,500.00	2,500.00
6.	Banana	8,000.00	4,500.00	2,500.00
7.	Cashew Nuts	8,000.00	4,500.00	2,500.00
8.	Fresh Cashew Fruits	8,000.00	4,500.00	2,500.00
9.	Dried Cashew Fruits	8,000.00	4,500.00	2,500.00
10.	Maize	8,000.00	4,500.00	2,500.00
11.	Yam	8,000.00	4,500.00	2,500.00
12.	Cocoa Yam	8,000.00	4,500.00	2,500.00
13.	Rice	8,000.00	4,500.00	2,500.00
14.	Wheat	8,000.00	4,500.00	2,500.00
15.	Millet	8,000.00	4,500.00	2,500.00
16.	Sweet Potato	8,000.00	4,500.00	2,500.00

17	Irish Potato	8,000.00	4,500.00	2,500.00
18	Millet	8,000.00	4,500.00	2,500.00
19	Sorghum	8,000.00	4,500.00	2,500.00
20	Rubber Lump	8,000.00	4,500.00	2,500.00
21	Rubber Seedlings	8,000.00	4,500.00	2,500.00
22	Rubber Latex	8,000.00	4,500.00	2,500.00
23	Soybean	8,000.00	4,500.00	2,500.00
24	Dehusked Coconut	8,000.00	4,500.00	2,500.00
25	Unhusked Coconut	8,000.00	4,500.00	2,500.00
26	Coconut Husks	8,000.00	4,500.00	2,500.00
27	Onions	8,000.00	4,500.00	2,500.00
28	Beans	8,000.00	4,500.00	2,500.00
29	Tigger Nut	8,000.00	4,500.00	2,500.00
30	Sugar Cane	8,000.00	4,500.00	2,500.00
31	Date Fruits	8,000.00	4,500.00	2,500.00
32	Animal Hides	8,000.00	4,500.00	2,500.00
33	Gum Arabic	8,000.00	4,500.00	2,500.00
34	Guinea Corn	8,000.00	4,500.00	2,500.00
35	Cabbage	8,000.00	4,500.00	2,500.00
36	Egg Plant	8,000.00	4,500.00	2,500.00
37	Water Melon	8,000.00	4,500.00	2,500.00
38	Citrus Fruits	8,000.00	4,500.00	2,500.00
39	All Dairy Products	8,000.00	4,500.00	2,500.00

POOLS AND BETTING

The gaming and lottery categories recognized in Cross River State are;

Name	Description
<i>Lottery</i>	Any arrangement for the distribution of prizes by chance.
<i>Sports Betting/Virtual Gaming</i>	Sports' Betting is an aspect of gaming which involves predictions and betting on the outcome of sport activities and other events.
<i>Casino</i>	Any building or part of a building or facility used for the purpose among other things, of playing at prescribed games of chance
<i>Pools Betting</i>	This involves prediction on selected sporting events, whereby draw predictions are made on selected matches.
<i>Other Lotteries (Promotions and Raffle)</i>	Private lotteries, charitable lotteries, society lotteries and promotional competitions.
<i>State Lottery</i>	Lottery run by the State and carries the State brand. Can be outsourced to an operator
<i>Lucky Cards</i>	Gaming operations which include Scratch & win games which involve matching symbols, pictures or words or adaptation of popular (card) games for a chance to win a prize
<i>Interactive Games</i>	Interactive Games are electronic games that involve interaction with a user interface to generate visual feedback on a device.
<i>Emerging Online Games (Web Based, SMS based)</i>	This is any lottery or game of chance designed to be played on a computer or mobile phone for a chance to win cash prizes or gifts.

Gaming Arcade	An aspect of gaming, where slot machines snooker boards and other similar gaming boards are used.
Virtual Games/ Pools	Any computer simulated games/sports

1. Registration Form

The non-refundable application/renewal fee are;

S/N	Category of Operator	Rate
Promoters		
1.	Lottery	₦50,000.00
2.	Sports Betting/Virtual Gaming	₦50,000.00
3.	Casino	₦20,000.00
4.	Pools Betting	₦25,000.00
5.	Other Lotteries (Promotions and Raffle)	₦20,000.00
6.	Lucky Cards	₦10,000.00
7.	Interactive Games	₦5,000.00
8.	Emerging Online Games (Web Based, SMS based)	₦10,000.00
9.	Gaming Arcade	₦5,000.00
Agents		
10.	Lottery	₦10,000.00
11.	Sports Betting/Virtual gaming	₦10,000.00
12.	Pools Betting	₦10,000.00

2. License Fees

#	Category of Operator	Rate
Promoters		
1.	Lottery	₦500,000.00
2.	Sports Betting/Virtual gaming	₦500,000.00
3.	Casino	₦200,000.00
4.	Pools Betting	₦300,000.00
5.	Other Lotteries (Promotions and Raffle)	₦200,000.00
6.	Interactive Games	₦15,000.00
7.	Emerging Online Games (Web Based, SMS based)	₦100,000.00
8.	Gaming Arcade	₦15,000.00
Agents		
9.	Lottery	₦10,000.00
10.	Sports Betting/virtual gaming	₦50,000.00
11.	Pools Betting	₦5,000.00

3. Renewal of License Fees

#	Category of Operator	Rate
Promoters		
1.	Lottery	₦300,000.00
2.	Sports Betting	₦300,000.00
3.	Pools Betting	₦150,000.00
Agents		

Handwritten signature and scribbles

#	Category of Operator	Rate
4.	Lottery	₦5,000.00
5.	Sports Betting	₦40,000.00
6.	Pools Betting	₦15,000.00

4. Betting Tax

#	Category of Operator	Rate
Promoters		
1.	Lottery	5%
2.	Sports Betting/Virtual games	
	Small:	5%
	Medium:	5%
	Large:	5%
3.	Casino	5%
4.	Pools Betting	5%
5.	Other Lotteries (Promotions and Raffle)	5%

5. Winning Tax

Fees are a percentage of all the winner's earnings;

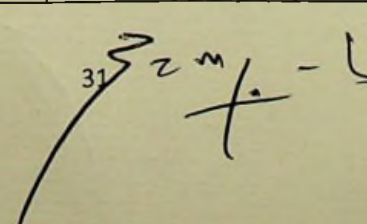
#	Category of Operator	Rate
Promoters		
1.	Lottery	5%
2.	Sports Betting	5%
3.	Casino	5%
4.	Pools Betting	5%
5.	Other Lotteries (Promotions and Raffle)	5%

6. Penalties

#	Category	Rate
1.	Operating without a license	₦100,000.00 multiplied by the number of weeks operated illegally
2.	Non-compliance to inspections and request for records	₦10,000.00 multiplied by the number of days non-compliance lasted
3.	Late payment of taxes	₦10,000.00 multiplied by the number of days the default lasted

Rates Applicable for Wharf Landing Fees

S/N	IDENTIFIED ITEMS	UNIT	APPROVED SCHEDULE OF FEES (₦)
1.	GENERAL GOODS		
i	Tubes		
a.	Tubes, pipes and hoses (for water)	Metric Ton	100.00
b.	Tubes, pipes and hoses (not for water)	Metric Ton	100.00
ii	Cereals		
a.	Maize (corn) starch, pharmaceutical grade	Metric Ton	50.00

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b.	Maize (corn) groats meal	Metric Ton	50.00
c.	Maize (corn) flour	Metric Ton	50.00
d.	Rice imported in bulk packages	Metric Ton	50.00
e.	Semi milled or wholly milled, whether polished or glazed in packing of 5kg and above	Kilogram	50.00
f.	Wheat imported in bulk packages	Metric Ton	50.00
g.	Wheat bran imported in bulk packages	Metric Ton	50.00
h.	Wheat offal imported in bulk packages	Metric Ton	50.00
iii	Rubber		
a.	Waste, paring and scrap rubber	Metric Ton	100.00
b.	Sheets and strip of cellular rubber used for making soles	Metric Ton	100.00
iv	Animal /vegetable fats, oils and their cleavage products		
a.	Fats of bovine animals, sheep and goats put up for wholesale / retail sales	Metric Ton	.50
b.	Poultry and poultry products	Metric Ton	.50
c.	All vegetable oils (not limited to Groundnut oil, Soya Bean oil , Olive oil) and their tractions	Metric Ton	.50
v	Building Materials		
a	Corrugated Iron Sheets of all gauges (Packaged in 1 Dozen bundles)	Bundle	.50
b	Aluminum Sheets (in Rolls)	Roll	200.00
c	Finished Aluminum Roofing Sheets of all gauges	Bundle	500.00
d	Sand Coated Steel Roofing Materials	Metric Ton	200.00
e	Ceramic Tiles (1Meter x 1Meter in size, packaged in Cartons / Crates)	Metric Ton	100.00
f	Ceramic Tiles (1Meter x .5Meter in size, packaged in Cartons / Crates)	Metric Ton	100.00
g	Ceramic Tiles (.5Meter x .5Meter in size of less, packaged in Cartons / Crates)	Metric Ton	100.00
2.	FOOD STUFFS		
a.	Meat and edible offal of all livestock certified fit for human consumption (howsoever preserved / presented – dried, cut in pieces, fresh or frozen)	Carton (or other packaging /presentation of not more than 50 kilogram	.50
b.	Fish fit for human consumptions, (notwithstanding its packaging and presentation;- smoked, dried, etc.)	Carton (or other packaging /presentation of not more than 50 kilogram	.50
c.	Lobsters, Shrimps & Prawns (notwithstanding its package and	Carton (or other packaging	.50

	presentation wether frozen or otherwise)	/presentation of not more than 50 kilogram	
3.	FRUITS		
a	All sorts/categories of fruits (fit for human consumption, howsoever presented either dry, frozen, etc.)	Crate/Carton (or other packaging /presentation of not more than 50 kilogram	.50
4.	VEGETABLES		
a	All sorts/categories of vegetables (fit for human consumption, howsoever presented either dry, frozen, whole, cut, sliced, broken or in powder etc.) including Potatoes, Peas, Sweet Corn, Spinach, mushrooms etc.)	Crate/Carton (or other packaging /presentation of not more than 50 kilogram	100.00
5.	MEAT AND MEAT PRODUCTS		
a.	Meat and Meat Products:- All sorts/categories of meat and meat products (fit for human consumption, howsoever presented either dry, frozen, whole, cut, sliced, broken, canned or in powder etc.)	Crate/Carton (or other packaging /presentation of not more than 50 kilogram	100.00
5.	BEVERAGES		
a.	Wines (Non-alcohol and non-alcohol)	Containers	100.00
b.	Wine Fermented with alcohol	Containers	100.00
c.	Spirits, Whiskies, Vodka, Gin, Rum, Brandy, Chanpaign etc.	Crate/carton	100.00
d.	Beer not made from malt	Crate/carton	100.00
6.	TOBACCO		
a	Cigarettes, Leaf	Crate/Carton (or other packaging /presentation of not more than 50 kilogram	1,000.00
7.	COFFEE		
a	Fit for human consulpction, howsoever presented (Crushed, uncrushed, decaffeinated, not decaffeinated, roasted coffee, etc.)	Crate/Carton (or other packaging /presentation of not more than 50 kilogram	1,000.00
8.	PETROLEUM PRODUCTS		
a.	LPG – Propane	Liter/ sef	.10
b.	Butane, Other liquefied petroleum gases and other gaseous hydrocarbons	Liter/ Sef	.10
c.	Bitumen – not calcined	Liter/ Sef	.10
d.	Calcined Bitumen	Liter/ Sef	.10
e.	Petroleum Bitumen	Liter/ Sef	.10

f.	Automobile Gas Oil (AGO)	Liter/ Sef	.10
g.	High Pour Fuel Oil (HPFO)	Liter/ Sef	.10
h.	Low Pour Fuel Oil (LPFO)	Liter/ Sef	.10
9.	OTHERS		
a	Chemical Elements	Kilograms	.10
b	Carbon blacks and other forms of carbon	Kilograms	.10
c	Sulphur, Sublimed or Precipitated, Collided Sulphur	Kilograms	.10
a.	Alkali or alkaline – earth metals, Rare earth metals	Kilograms	.10
b.	Mineral Products	Kilograms	.10
c.	Salt for human consumption	Kilograms	.10
e	Compresses salt used in animal feeding	Kilograms	.10
f.	Mobile and Travertine cut into blocks or slabs in square/rectangle shape	Metric ton	.10
g.	Granite cut into blocks or slabs	Metric ton	.10
h.	Other monumental or building stone	Metric ton	.10
i.	Clement Clinkers	Metric ton	.10
j.	Aluminous Cement	Metric ton	.10
k.	White cement whether or not artificially colored	Metric ton	.10
l.	Gypsum	Metric ton	.10
m	Uranium	Metric ton	.10
10.	METALS		
a.	Non agglomerated iron ores fines	Metric ton	.10
b.	Iron ores lumps	Metric ton	.10
c.	Pig Iron	Metric ton	.10
d.	Wrought Iron	Metric ton	.10
e.	Steel and steel products	Metric ton	.10
f	Aluminum ores and concentrates	Metric ton	.10
g	Zinc ores and concentrates	Metric ton	.10
h	Tin ores and concentrates	Metric ton	.10
i.	Manganese	Metric ton	.10
j	Other categories of metals (including precious stones)		
11.	WOODS		
a	Wooden frames for paintings photographs	Metric ton	.10
b	Packing cases of wood	Metric ton	.10
c	Cable – drums of wood	Metric ton	.10
d	Casks, barrels, vats, tubs and other copper	Metric ton	.10
e	Clothes hangers, match splints, toothpick	Metric ton	.10
f	Hoop wood- split poles, wooden sticks chip wood	Metric ton	.10

g	Wood wool	Metric ton	.10
h	Wood flour	Metric ton	.10
12.	ANIMAL MATERIALS (LEATHER)		
a	Suitcases, executive case, belt, handbags and similar items of leather	Metric ton	.10
b	Raw skin leather – whole hides skins, (Wet blue)	Metric ton	.10
c	Tanned or crust hides and skins of bovine (dry state)	Metric ton	.10
13.	CONTAINERIZED CARGO		
a	Imported SUV cars, pick up cabins	Per unit	3,000.00
b	Imported Saloon cars	Per unit	2,000.00
c	Pick up cabins	Per unit	3,000.00
d	Imported light trucks	Per unit	5,000.00
e	20 ft	Per unit	25,000.00
f	40 ft	Per unit	50,000.00
14.	NON-CONTAINERIZED CARGO		
a	Cargo carried on Trucks/Trailers		
	i- 18 tyres trailer and above	Per trailer	12,000.00
	ii- 16 tyres trailer	Per trailer	10,000.00
	iii- 12 tyres trailer	Per trailer	8,000.00
	iv- 10 tyres trailer	Per trailer	6,000.00
	v- 6 tyres truck	Per truck	3,000.00
b	Cargo carried on Cargo Lorries up to 15 Metric Tons	Per Lorry	2,500.00
c	Cargo carried on DYNA – long frame (up to 15 Metric Tons)	Per Vehicle	2,000.00
d	Cargo carried on DYNA – short frame (up to 10 Metric Tons)	Per Vehicle	2,000.00
e	Cargo carried on Buses J5/other vehicles up to 6 Metric Tons	Per Vehicle	1,500.00
f	Cargo carried on Long Buses (10 Metric Tons and above)	Per Vehicle	1,000.00
g	Cargo carried on Commercial Saloon Taxis (up to 5 Metric Tons)	Per Vehicle	600.00
h	Imported Heavy Trucks, Trailers, and all forms of Antiquated Vehicles	Per unit	100,000.00

Other Taxes and Revenues Directly Collected by CRIRS

S/N	TAX / REVENUE	RATE (N)
1	PAY-AS-YOU-EARN	As provided for in the Personal INCOME Tax Act 2004 (as Amended), 2011
2	Development Levy	100.00
3	DIRECT ASSESSMENT	As provided for in the Personal INCOME Tax Act 2004 (as Amended), 2011
4	WITHHOLDING TAX	As provided for in the Personal INCOME Tax Act 2004 (as Amended), 2011

5	Tourism Development Levy	As provided in the Cross River State Tourism Development Levy Law, 2007
6	Road Taxes (in Collaboration with the Traffic Management Agency)	See Rates for Traffic Management Agency's Services

3254.4

Table 6.43. Ministries and Department in Charge of Commerce and Industry

Business Premises Registration and Renewal

A. URBAN AREAS

S/NO	Description of Business .	Recommended	
		Registration	Renewal
		N	N
1	5 Star Hotels	500,000	250,000
2	3 Star Hotels	200,000	100,000
3	2 Star Hotels	100,000	50,000
4	Hotels (21-30 rooms)	50,000	25,000
5	Hotels (1-20 rooms)	30,000	20,000
6	Banks (commercial merchants) Headquarters/ Regional Headquarters	500,000	250,000
7	Banks (commercial merchants) Branch	250,000	150,060
8	Community Banks	50,000	25,000
9	Finance, Insurance, Investment Companies	100,000	50,000
10	Strategic/Multinational Company(Breweries et c)	1,000,000	500,000
11	Major Construction Companies	1,000,000	500,000
12	Other Construction Companies	250,000	100,000
13	Manufacturing Companies (Large)	300,000	150,000
14	Manufacturing Companies (Medium)	200,000	100,000
15	Manufacturing Companies (Small)	100,000	50,000
16	Oil Marketing Companies (Area and Branch)	500,000	250,000
17	Computer Company Firms (Big)	150,000	50,000
18	Computer Company Firms (Small)	25,000	15,000
19	Security Agencies,	60,000	30,000
20	Interior Decorators/Furniture Companies (Large)	50,000	25,000
21	Interior Decorators/Furniture Companies (Medium)	30,000	15,000
22	Interior Decorators/Furniture Companies (Small)	20,000	10,000
23	Airlines Operating through Calabar	500,000	250,000
24	Courier services/Travel Agents	100,000	50,000
25	Clearing agents,	30,000	15,000
26	Passenger Transport (Large)	100,000	50,000
27	Passenger Transport (Small)	60,000	30,000
28	Haulage Contractors/Trailers	100,000	50,000
29	Heavy Plant Hirers (Large)	150,000	100,000
30	Heavy Plant Hirers (Small)	50,000	20,000
31	New Motor Dealers (Large)	100,000	50,000
32	Motor Dealers Tokunbo (Small)	40,000	20,000
33	Filling Station (3 pumps and above)	50,000	25,000
34	Filling Station (1-2 Pumps)	60,000	20,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED		
		REGISTRATION	RENEWAL	
		N	N	
35	General Merchants/Distributors (Large)	60000	30,000	
36	General Merchants/Distributors (Small)	40000	20000	
37	Department Stores (Small)	40000	20000	
38	Major Distribution/Departmental Companies	100000	50000	
				25000
				10000
67.	Acupuncture clinic (outpatients)	6,000	3,000	50000
68.	Embalment Centres	20,000	10,000	5000
69.	Nutritional Unit/Food Supplement (retailers) small	10,000	5,000	2000
70.	Nutritional unit/Food Supplement and Chemical distributors	40,000	20,000	4,000
71	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,000	3,000
72.	Health farm/Food Supplement.			10,000
73.	Bakeries/Confectionaries (Large)	50,000	25,000	15,000
74.	Bakeries/Confectionaries (Small)	20,000	10,000	5,000
75.	Block Industries (Large)	30,000	15,000	15,000
76.	Block Industries (Small)	20,000	10,000	20,000
77	'Building Materials Dealers (Large)	60,000	25,000	30,000
78.	Building Materials Dealers (Medium)	50,000	20,000	30,000
79.	Building materials Dealers (Small)	20,000	10,000	20,000
80.	Beer/Spirit Wholesaler (Big)	30,000	15,000	10,000
81.	Beer/Spirit Wholesaler (Medium)	20,000	10,000	10,000
82	Beer/Spirit Wholesaler (Small)	10,000	5,000	10000
83	Beer/Spirit Retailer (Big)	7,000	3,500	20000
84	Beer/Spirit Retailer (Small)	4,000	2,000	10,000
85	Electronics/Gas Dealers (Large)	100,000	50,000	5,000
86	Electronics/Gas Dealers (Medium)	50,000	20,000	5,000
87	Electronics/Gas Dealers (Small)	25,000	10,000	5,000
88.	Vehicle spare parts dealers (Big)	25,000	10,000	10,000
89	Vehicle spare parts dealers (Medium)	20,000	10,000	10,000
90.	Vehicle spare parts dealers (Small)	10,000	5,000	25,000
91	Licensed Armed Dealers	50,000	25,000	10,000
92.	Sawmills/Timber Dealers	10,000	5,000	5,000
93.	Scrap Metal, Dealers	10,000	5,000	10,000
94.	Laundries /Dry Cleaners (Big)	20,000	10,000	5,000
95.	Laundries/Dry Cleaners (Medium)	10,000	5,000	10,000
96.	Laundries /Dry Cleaners (Small) I	5,000	2,000	7,500
97.	Mechanized/Plantation Farms (Big)	30,000	15,000	5000
98.	Mechanized/Plantation Farms (Small)	15,000	7,000	5,000
99.	Secondary/Primary Nursery Schools (Private)	50,000	25,000	5,000
100. -	Primary/Nursery Schools (Private)	30,000	15,000	
101.	Nursery Schools (Private)	10,000	5,000	
102.	Day care centres (Private)	10,000	5,000	
103.	Gaming/Casino/Pool Companies	100,000	50,000	
104.	Pool Agents (Medium)	10,000	5,000	
105.	Pool Agents (Small)	4,000	2,000	

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S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED REGISTRATION	RENEWAL
106	Mechanics/Welders/Auto Electrical/Artisans etc (Small)	5,000	2,500
107	Publishers	30,000	15,000
108	Printers (Large)	30,000	15,000
109	Printers (Medium)	20,000	10,000
110	Printers (Small)	10,000	5,000
111	Restaurant with International Menu	50,000	20,000
112	Restaurant (Large)	30,000	15,000
113	Restaurant (Small)	6,000	3,000
114	Canteen/Snacks Bar	5,000	2,000
115	Eating House/Shanty		
116	Cinema/Night club (Big)	30,000	15,000
117	Cinema/Night club (Medium)	20,000	15,000
118	Cinema/Night club (Small)	10,000	10,000
120	Professionals (Lawyers, Architect, Accountants, Engineers Etc Accountants, Engineers)		
	(a) Multi-Practitioners	30,000	15,000
	(b) Sole-Practitioners	20,000	10,000
121	Fashion Designers/Salon/Tailors (Large)	5,000	2,000
122	Fashion Designers/Salon/Tailors (Medium)	3,000	1,000
123	Fashion Designers/Salon/Tailors (Small)	2,000	1,000
124	Recording/Music Studio (Waxing Store)	20,000	10,000
125	Tailoring Materials (Big)	10,000	5,000
126	Tailoring Materials (Medium)	7,000	3,500
127	Fridge/Air Conditioner/Plumbing Accessories	20,000	10,000
128	Boutiques/shoes/Babies/Fancy (Large)	20,000	10,000
129	Boutiques/shoes/Babies/Fancy (Medium)	15,000	75,000
130	Boutiques/shoes/Babies/Fancy (Small)	10,000	5,000
131	Record stores/Video Clubs/ Photography (Large)	10,000	5,000
132	Record stores/Video Clubs/ Photography (Small)	6,000	3,000
133	Mechanical/Foundries tools/Sewage Disposal	40,000	20,000
134	Mechanical/Foundries tools/Sewage Disposal	20,000	10,000
135	Mechanical/Foundries tools/Sewage Disposal	10,000	5,000
136	Herbalist/Spiritualists/Traditionalist/Native Doctor etc.	10,000	5,000
137	Business/Vocation Centre /Secretarial institute (Large)	20,000	10,000
138	Business/Vocation Centre /Secretarial institute (Medium)	10,000	5,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
139.	Business/Vocation centre/Secretarial institute (Small)	7,000	3,500
140.	Petty Traders	3,000	1,500
141.	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	200,000	100,000
142.	Palm Kernel Mills'(Big)	20,000	10,000
143.	Palm Kernel Mills (Small)	10,000	5,000
144.	Refrigerator/TV Radio/Electrical Repairs	4,000	2,000
145.	GSM/Phone Accessory	4,000	2,000
146.	Rental Services	10,000	5,000
147.	Sale of Aluminium Profile	10,000	5,000
148.	Barbing Saloon	4,000	2,000
149.	Shoe making/Bag Repair	4,000	2,000
150.	Sale of Cosmetics/Attachment	6,000	3,000
151.	Textiles/Ladies Hat (Big)	20,000	10,000
152.	Textiles/Ladies Hat (Small)	4,000	2,000
153.	Phone Call	3,000	1,500
154.	Heavy Duty Equipment	200,000	100,000
155.	Livestock feeds/Vet Services	8,000	4,000
156.	Road hawking of Industrial products	3,000	1,500
157.	Art gallery/Workshop	10000	5,000
158.	Agro Services/Chemical	10000	5000
	Casket, Making Workshop	10,000	5000
159.	Vulcanizes/Battery chargers/Motorcycle/Bicycle repairs	4,000	2,000
160.	Motorcycle/Bicycle spare parts dealers	5,000	2500
161.	Colour Labs/Processing Centres	10,000	5,000
162.	Gari/Corn Processing Centres	10,000	5,000
163.	Builders of Motor Vehicles bodies	20,000	10,000
164.	Aluminium Fittings, Frames etc .	10,000	5,000
165.	Aluminium Fabrications (Big)	50,000	25,000
166.	Aluminium Fabrications (Small)	20,000	10,000
167.	Metal Fabrication and .Construction (Large)	100,000	50,000
168.	Metal fabrication and Construction [Medium]	80,000	40,000
169.	Plumbing/Fridge/Air Conditions Accessries	10,000	5,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	
		N	N
170.	Junkyard (bottle dealers)	5,000	2,500
171.	Borehole/Water Distributors to Tankers (Big)	100,000	50,000
172.	Borehole/Water Distributors to Tankers (Small)	60,000	30,000
173.	Cold Houses (Big)	100,000	50,000
174.	Cold Houses (Small)	60,000	30,000
175.	Cold room shop/meat shop (Large)	40,000	20,000
176.	Cold room shop/meat shop (Small with one fridge)	10,000	5,000
177.	Private Garage (Large)	60,000	30,000
178.	Private Garage (Small)	40,000	20,000
179.	Horticulture/sales of plants. Flowers/Seedlings (Large)	5,000	3,000
180.	Horticulture/sales of plants Flowers/Seedlings (Small)	5,000	2,500
181.	Motor License/emblem agent	5,000	2,500
182.	Sales of pipe borne/well water	5,000	25,000
183.	Car wash service provider (Large)	20,000	10,000
184.	Car wash service provider (Medium)	10,000	5,000
185.	Second hand Cloth/bags/shoes (Large)	10,000	5,000
186.	Second hand Cloth/bags/shoes (Medium)	7,000	3,500
187.	Second hand Cloth/bags/shoes (Small)	5,000	2,000
188.	Metal/Steel Fabrication (Underground tank construction)	40,000	20,000
189.	Pension Administrators/ Health Administrators	200,000	100,000
190.	Spiritualist/Sacramental Articles		
191.	Spiritualist/Sacramental Articles (Small)	5,000	2,500
192.	Surface tank kerosene sales	20,000	10,000
193.	Cyber Cafe ICT Internet outfits (above 10 computers)	20,000	10,000
194.	Cyber Cafe ICT internet outfits (6-10 computers)	7,000	3,000
195.	Cyber Cafe ICT internet outfits (less than 6 computers)	3,000	1,500
196.	Sales of Electrical Materials (Large)	40,000	20,000
197.	Sales of Electrical Materials (Medium)	20,000	10,000
198.	Sales of Electrical Materials (Small)	5,000	2,500

S/No	Description of Business	RECOMMENDED	
		Registration	Renewal
		N	N
199.	Pure water distributor/large wholesale	20000	10000
200.	Pure water distributor/small wholesale	10,000	5,000
201	Arch welding workshop/showroom	30,000	15,000
202.	Grinding mills for soft grains/fruits	4,000	2,000
203	Grinding mills (Large)	10,000	5000
204.	Gas Refining Plant/Gas Refilling plant	10000	50,000
205.	Exam Preparatory/Extra-moral Study centres	20,000	10000
206	Private Tertiary Institution	200000	100000
207	Water Boreholes (above 3 channels)	100,000	50,000
208.	Water Boreholes (1-3 channels)	60,000	30,000
209.	Carwash (Small)	3000	1,500
210.	Bush Bar (Large)	25000	15,000
211.	Bush Bar (Medium)		
212.	Bush Bar (Small)	20000	1000
213.	Bridals/Rentals.Services etc. (Big)	20,000	10,000
214.	'Bridal/Rental Services etc. (small)	10,000	5,000
215.	Sales of other Clothes (agbada etc)	7000	3,000
216.	Hiring of other equipment'	20000	10,00
217.	Phone/Network/ Communication Business outfit (Large)	100,000	50,000
218.	Phone/Network/ Communication Business outfit (Medium)	60,000	30,000
219.	Phone/Network/ Communication Business outfit (Small)	40,000	20,000

TARIFF B: RURAL

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
1	5 Star Hotels	40,000	20,000
2	2 Star Hotels	100,000	50,000
3	Hotels (21-30 rooms)	20,000	10,000
4	Hotels (1-20 rooms)	10,000	5,000
5	Banks (commercial merchants) Headquarters/Regional Headquarters	200,000	100,000
6	Banks (commercial merchants) Branch	100,000	50,000
7	Community Banks	50,000	25,000
8	Finance, Insurance, Investment Companies	20,000	10,000
9	Strategic/Multinational Company (Breweries etc)	400,000	200,000
10	Major Construction Companies	200,000	100,000
11	Other Construction Companies	100,000	50,000
12	Manufacturing Companies (Large)	200,000	100,000
13	Manufacturing Companies (Medium)	100,000	50,000
14	Manufacturing Companies (Small)	60,000	30,000
15	Oil marketing Companies (Area and Branch)	100,000	50,000
16	Computer Company Firms (Big)	30,000	15,000
17	Computer Company Firms (Small)	20,000	10,000
18	Security Agencies	10,000	5,000
19	Interior Decorators/Furniture Companies (Large)	20,000	20,000
20	Interior Decorators/Furniture Companies (Large)	10,000	5,000
21	Interior Decorators/Furniture Companies (Small)	7,000	3,500
22	Airlines Operating through Enugu	100,000	50,000
23	Courier services/Travel Agents	40,000	20,000
24	Clearing agents	10,000	5,000
25	Passenger Transport (Large)	40,000	20,000
26	Passenger Transport (Small)	20,000	10,000
27	Haulage Contractors/Trailers	50,000	25,000
28	Heavy Plant Hirers (Large)	20,000	10,000
29	Heavy Plant Hirers (Small)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
30.	New Motor Dealers (Large)	100,000	50,000
31.	Motor Dealers Tokunbo (Small)	50,000	25,000
32.	Filling Station (3 pumps and above)	60,000	30,000
33.	Filling Station (1 2 Pumps)	40,000	20,000
34.	General Merchants/Distributors (Large)	40000	20,000
35.	General Merchants/Distributors (Small)	20,000	10,000
36.	Department Stores (Small)	100000	50,000
37.	Major Distribution/Departmental Companies	200,000	100,000
38.	Supermarket/Stores (large)	10,000	5,000
39.	Supermarket/Stores (Small)	7,000	3,500
40.	Departmental Stores (Big)	50000	25000
41.	Bookshops/Stationery stores (Large)	7,000	3,500
42.	Bookshops/Stationery Stores (Small)	4,000	2,000
43.	Patent Medicine/Provision Store (Big)	5,000	2,500
44.	Patent Medicine/Provision Store (Medium)	6,000	3,000
45.	Patent Medicine/Provision Store (Small)	4,000	2,000
46.	Pharmacies/Chemist (Large)	10,000	5,000
47.	Pharmacies/Chemist (Medium)	6,000	3,000
48.	Pharmacies/Chemist (Small)	5,000	2,500
49.	Private Hospitals, Clinics/Maternities (above 50 beds)	40,000	20,000
50.	Private Hospitals, Clinics/Maternities (30-50 beds)	30,000	15,000
51.	Private Hospitals, Clinics/Maternities (10-30 beds)	20000	10,000
52.	Private Hospitals, Clinics/Maternities (1-10 beds)	10,000	5,000
53.	X-Ray Radio graphical service	10,000	5,000
54.	Optical Service (Large)	20,000	10,000
55.	Optical Service (Medium)	10,000	5,000
56.	Optical Service (Small)	4,000	2,000
57.	Ophthalmological Service	4,000	2,000
58.	Medical Clinic OPD (below 10 beds)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
59.	Medical Laboratory Service (Large)	10,000	5,000
60.	Medical Laboratory Service (Medium)	7,000	3,500
61.	Medical Laboratory Service (Small)	5000	2,500
62.	Dental Clinics (with inpatients)	7000	3,500
63.	Dental Clinics (with outpatients)	7,000	3,500
64.	Physiotherapy,	7,000	3500
65.	Acupuncture clinic (inpatients)	5000	2500
66.	Acupuncture clinic (outpatients)	3,000	1500
67.	Embalmmnt Centres	10000	5000
68.	Nutritional unit/Food		
	Supplement (retailers) small	6000	3000
69.	Nutritional unit/Food Supplement and chemical distributors	20000	10000
70.	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,000
71.	Health farm/Food Supplement	10000	5,000
72.	Bakeries/Confectionaries (Large)	20,000	10,000
73.	Bakeries/Confectionaries (Small)	10,000	5,000
74.	Block Industries (Large)	20,000	10,000
75.	Block Industries (Small)	10,000	5,000
76.	Building Materials Dealers (Large)	20,000	10000
77.	Building Materials Dealers (Medium)	15,000	7500
78.	Building materials Dealers (Small)	10000	5000
79.	Beer/Spirit: Wholesaler (Big)	20,000	10,000
80.	Beer/Spirit Wholesaler (Medium)	10,000	5,000
81.	Beer/Spirit Wholesaler (Small)	4000	2,000
82.	Beer/Spirit Retailer (Big)	4,000	2,000
83.	Beer/Spirit Retailer (Small)	2,000	1,000
84.	Electronics/Gas Dealers (Large)	100,000	50,000
85.	Electroniqs/Gas Dealers (Medium)	50,000	25000
86.	Electronics/Gas Dealers (Small)	50,000	15000
87.	Vehicle spare parts dealers (Big)	20,000	10,000
88.	Vehicle spare parts dealers (Medium)	10,000	5000
89.	Vehicle spare parts dealers (Small)	5,000	2,500

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TARIFF B: RURAL- continued

SINO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
90.	Licensed Armed Dealers	20,000	10,000
91.	Sawmills/Timber Dealers	4,000	2,000
92.	Scrap Metal Dealers	4,000	2,000
93.	Laundries /Dry Cleaners (Big)	10,000	5,000
94.	Laundries /Dry Cleaners (Medium)	6,000	3,000
95.	Laundries /Dry Cleaners (Small)	3,000	1,500
96.	Mechanized/Plantation Farms (Big)	20,000	10,000
97.	Mechanized/Plantation Farms (Small)	10,000	5,000
98.	Secondary/Primary Nursery Schools (Private)	40,000	20,000
99.	Primary/Nursery Schools (Private)	10,000	5,000
100.	Nursery Schools (Private)	5,000	2,000
101.	Day care centres (Private)	5,000	2,500
102.	Gaming/Casino/Pool Companies	20,000	10,000
103.	Pool Agents (Large)	5,000	2,500
104.	Pool Agents (Medium)	3,000	1,500
105.	Pool Agents (Small)	3,000	1,500
106.	Mechanics/Welders/Auto Electrical/ Artisans etc (Small)	4,000	2,000
107.	Publishers	20,000	10,000
108.	Printers (Large)	10,000	5,000
119.	Printers (Medium)	5,000	2,500
110.	Printers (Small)	4,000	2,000
111.	Restaurant with International Menu	20,000	10,000
112.	Restaurant (Large)	20,000	10,000
113.	Restaurant (Small)	4,000	2,000
114.	Canteen/Snacks Bar	4,000	2,000
115.	Eating Houses	2,000	1,000
116.	Cinema/Night Clubs (Big)	20,000	10,000
117.	Cinema/Night Clubs (Medium)	10,000	5,000
118.	Cinema/Night Clubs (Small)	7,000	3,500

TARIFF B: RURAL-continued

SjNO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
119.	Professionals (Lawyers, Architects, Accountants, Engineers etc.)		
	(a) Multi-Practitioners	20,000	10,000
	(b) Sole-Practitioners	10,000	5,000
120.	Fashion Designers/Salon/Tailors (Large)	5,000	2500
121	Fashion Designers/Salon/Tailors (Medium)	4,000	2,000
122	Fashion Designers/Salons/Tailors (Small)	4,000	2,000
123.	Recording/Music Studio (waxing Store)	10,000	5,000
124.	Tailoring Materials (Big)	5,000	2,500
125.	Tailoring Materials (Medium)	4,000	2,000
126.	Fridge/Air Conditioners/Plumbing Accessories	5,000	2,500
127.	Boutiques/Shoes/Babies/Fancy (Large)	4,000	2,000
128	Boutiques/Shoes/Babies/Fancy (Medlum)	3,000	1,500
129.	Boutiques/Shoes/Babies/Fancy (Small)	2,000	1,000
130.	Record stores/Video clubs/ Photography (Large)	6,000	3,000
131.	Record stores/Video clubs/Photography (Small)	4,000	2,000
132.	Mechanical/Foundries tools/Sewage Disposal	20,000	10,000
133.	Mechanical/Foundries tools/Sewage Disposal	10,000	5,000
134.	Mechanical/Foundries tools/Sewage Disposal	5,000	2,500
135	Herbalist/Spiritualist/ Traditionalist/Native Doctor etc.	5,000	2,500
136.	Business/Vocation centre/Secretarial institute (Large)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	Description of Business	Recommended	
		Registration N	Renewal N
137.	Business/Vocation centre/Secretarial institute (Medium)	5,000	2,500
138.	Business/Vocation centre/Secretarial institute (Small)	4000	2,000
139.	Petty Traders	2,000	1,000
140.	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	100,000	50,000
141.	Palm Kernel Mills (Big)	7,000	3,500
142.	Palm Kernel Mills (Small)	4,000	4,000
143.	Refrigerator/TV.Radio/Electrical Repairs	3,000	1,500
144.	GSM/Phone Accessory	2,000	1,000
145.	Rental Services	7,000	3500
146.	Sale of Aluminium Profile	6000	3,000
147.	Barbing Saloon	3,000	1,500
148.	Shoe making/Bag Repair	3,000	1,500
149.	Sale of cosmetics/Attachment	3,000	1,500
150.	Textiles/Ladies Hat (Big)	10,000	5,000
151.	Textiles/Ladies Hat (Small)	3,000	1,500
152.	Phone Call	2,000	1,000
153.	Heavy Duty Equipment	100,000	50,000
154.	Livestock feeds/Vet Services	4000	2,000
155.	Road hawking of Industrial products	2,000	1,000
156.	Art gallery/Workshop'	4000	2,000
157.	Agro Services/Chemical	6,000	3,000
159.	Vulcanizes/Battery chargers/ Motorcycle/Bicycle repairs	3,000	1,500
160.	Motorcycle/Bicycle spare parts dealers	3,000	1,500
161.	Colour' Labs/Processing Centres	7,000	3,500
162.	Gari/Com Processing Centres	7,000	3,500
163.	Builders of Motor Vehicles bodies	7,000	3,500
164.	Aluminium Fittings, Frames etc.	7,000	3,500
165.	Aluminium Fabrications (Big)	20,000	10,000
166.	Aluminium Fabrications (Small)	10,000	5,000
167.	- Metal Fabrication and Construction (Large)	50,000	25,000
168.	Metal fabrication and Construction (Medium)	20,000	10,000

TARIFF B: RURAL continued

S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
169.	Plumbing/Fridge/Air Conditions Accessories	10,000	5,000
170.	Junkyard (bottle dealers)	2,000	1,000
171.	Borehole/Water Distributors to Tankers (Big)	20,000	5,000
172.	Borehole/Water Distributors to Tankers (Small)	10,000	3,000
173.	Cold Houses (Big)	50,000	15000
174.	Cold Houses (Small)	40,000	20,000
175.	Coldroom shop/meat shop (Large)	10,000	5,000
176.	Cold room shop/meat shop (Small with one fridge)	6,000	3,000
177.	Private Garage (Large)	40,000	20,000
178.	Private Carage (Small)	20,000	10,000
179.	Horticulture/sales of plants Flowers/Seedlings (Large)	7,000	3,500
180.	Horticulture/sales of plants Flowers/Seedlings (Small)	4,000	2,000
181.	Motor License/emblem agent	3,000	1,500
182.	Sales of pipe borne/wellwater	3,000	1,500
183.	Car wash service provider (Large)	5,000	2,500
184.	Car wash service provider (Medium)	2,000	1000
185.	Second hand Cloth/bags/shoes (Large)	5,000	2,000
186.	Second hand Cloth/bags/shoes (Medium)	3,000	1,500
187.	Second hand Cloth/bags/shoes (Small)	4,000	2,000
188.	Metal/Steel Fabrication (Underground tank construction)	10,000	5,000
189.	Pension Administrators/ Health Administrators	100000	50,000
190.	Spiritualist/Sacramental Articles	2,000	1,000
191.	Spiritualist/Sacramental Religious Articles (Small)	3,000	1,500
192.	Surface tank kerosene sales'	5,000	2,500
193.	Cyber Cafe ICT internet outfits (above 10 computers)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
194.	Cyber cafe ICT internet outfits (6-10. computers)	5000	2500
195.	Cyber cafe ICT internet outfits(less than 6 computers)	4000	2000
196.	Sales of Electrical Materials (Large)	10000	5000
197.	Sales of Electrical Materials (Medium)	5000	2500
198.	Sales of Electrical Materials (Small)	3000	1500
199.	Pure water distributor/large wholesale	10000	5000
200.	Pure water distributor/small wholesale	3000	21500
201.	Arch welding workshop/showroom	10000	5000
202.	Grinding mills for soft grains/fruits	3000	1500
203.	Grinding mills (Large)	5000	2500
204.	Gas Refining Plant/Gas Refilling plant	20000	10000
205.	Exam Preparatory/Extra-moral Study centres	3000	1500
206.	Private Tertiary Institution	100000	50000
207.	Water Boreholes (above 4 channels)	10000	5000
208.	Water Boreholes (1-4 channels)	5000	2500
209.	Carwash (Small)	2000	1000
210.	Bush Bar (Large)	10000	5000
211.	Bush Bar (Medium)	5000	2500
212.	Bush Bar (Small)	3000	1500
213.	Bridals/Rentals Services etc. (Big)	10000	5000
214.	Bridal/Rental Services etc (Small)	10000	5000
215.	Sales of other Clothes (agbada etc)	3000	1500
216.	Hiring of equipment (heavy duty)	303000	15000
217.	- Hiring of other equipment	100000	5000
218.	Phone/Network/ Communication Business outfit (Large)	20000	10000
219.	Phone/Network/ Communication Business outfit (Medium)	10000	5000

5-20/2-5

TARIFF B: RURAL- continued

SINO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
220.	Phone/Network/ Communication Business outfit (Small)	5,000	2,500
221.	Bottled/Sachet water (Wholesale)	10,000	5,000
222.	Bottled/Sachet water (retailers)	2,000	1,000
223.	Private Cable TV dealers	30,000	15,000
224.	Private Cable Radio Stations	100,000	50,000
225.	Private Cable TV /Radio Stations	500,000	250,000
226.	Private Airlines Booking Office (Big)	50,000	25,000
208	Water Boreholes (1-4 channels)	40,000	20,000
209.	Carwash (Small)	2,000	1,000
210.	Bush Bar (Large)	30,000	15,000
211.	Bush Bar (Medium)	20,000	10,000
212.	Bush Bar (Small)	10,000	5,000
213.	Bridals/Rentals Services etc. (Big)	20,000	10,000
214.	Bridal/Rental Services etc (Small)	10,000	5,000
215.	Sales of other Clothes (agbada etc)	4,000	2,000
216.	Hiring of equipment (heavy duty)	30,000	15,000
217.	Hiring of other equipment	10,000	5,000
218.	Phone/Network/Communication Business outfit (Large)	50,000	25,000
219.	Phone/Network/ Communication Business outfit (Medium)	30,000	15,000
220	Phone/Network/ Communication Business outfit (Small)	20,000	10,000
221.	Bottled/Sachet water (retailers)	2,000	1,000
222.	Private Cable TV dealers	30,000	15,000
223.	Private Cable Radio Stations	100,000	50,000
224.	Private Cable TV/Radio Stations	500,000	250,000
225.	Private Airlines Booking Office (Big)	50,000	25,000
226	Private Airlines Booking Office (Small)	30,000	15,000
227.	Sales of Plastic materials (Big)	5,000	2,500
228.	Sales of Plastic Materials (Small)	3,000	1,500
229.	Foodstuff shop sales in bags (Large)	5,000	2,500

TARIFF B: RURAL - continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
231.	Foodstuff/plastic (Big)	4,000	2,000
232.	Foodstuff/plastic (Small)	2,000	1,000
233.	Consultancy service office (Big)	20,000	10,000
234.	Consultancy service office (Medium)	10,000	5,000
235.	Consultancy service office (Small)	5,000	2500
236.	Warehouse/Storage Stall (Large)	50,000	25,000
237.	Warehouse/Storage Stall (Medium)	30,000	15,000
238.	Warehouse/Storage Stall (Small)	15,000	7500
239.	Glass shop/Workshop (Big)	20,000	10,000
240.	Glass shop/Workshop (Small)	10,000	5,000
241.	Gift Shop (Big)	10,000	5000
242.	Gift Shop (Small)	5,000	2,500
243.	Amusement Park (Big)	50,000	25000
244.	Amusement Park (Small)	50,000	25,000
245.	Casket Showroom	30,000	15,000
246.	Fairly used Car dealers	30,000	15,000
247.	RoofingSheet Industry	200,000	100,000

ECONOMIC DEVELOPMENT LEVY

S/N	ITEM	UNIT	PROPOSED RATE (₦)
1	Finished Livestock feeds (Poultry)	Per 25 kg bag	25.00
2	Finished Livestock feeds (Piggery)	Per 25 kg bag	25.00
3	Finished Livestock feeds (Others)	Per 25 kg bag	25.00
a	Hay; dried grasses legumes dried for and bailed feed	Per Metric Ton	2,500.00
b	Haylage; Hay which is stored "wet" and fermented	Per Metric Ton	2,500.00
c	Bailage; Large wrapped bales of hay stored "wet" and fermented	Per Metric Ton	2,500.00
d	Shelled corn: Dry whole kernel corn	Per Metric Ton	2,500.00
e	Shelled corn and other cereals	Per Metric Ton	2,500.00
4	Burnt Bricks and other ceramic products	Per Metric Ton	2,500.00
5	Paper and paper products (from pulp and other recycled materials)	Per Metric Ton	2,500.00
6	Other stationeries products	Per Metric Ton	2,500.00
7	Biro Pens	Per Metric Ton	2,500.00
8	Finished electronic products		
a	Calculators and other adding machines (Excluding computer units)	Per Unit	50.00
b	Computer units including lap top computers	Per Unit	300.00
c	Electric power generators (less than 5HP)	Per Unit	50.00
d	Electric power generators (5HP – 25HP)	Per Unit	100.00
e	Electric power generators (25HP – 100HP)	Per Unit	300.00
f	Electric power generators (above 100HP)	Per Unit	1,000.00
g	Printers and photocopiers (non industrial)	Per Unit	300.00
h	Printers and photocopiers (industrial)	Per Unit	300.00
i	Electric power cables	Per Unit	300.00
j	Electric power transformers	Per Unit	300.00
k	Concrete electric power distribution poles (high tension)	Per Unit	300.00
l	Concrete electric power distribution poles (low tension)	Per Unit	300.00
m	Air conditioners	Per Unit	300.00
n	Refrigerators	Per Unit	300.00
o	Gas cookers	Per Unit	300.00
p	Plastic water pipes and hoses	Per roll	300.00
q	Plastic water tanks	Per Unit	300.00

r	Plastic cans	Per Unit	300.00
9	Agro Processing Plants		
a	Rubber Processing / Production		
i	Small scale plants	Annual Flat fee / Metric Ton of crumb / Latex & other similar derivatives	700,000.00 / 1,000.00
ii	Medium scale plants	Annual Flat fee / Metric Ton of crump / Latex & other similar derivatives	500,000.00 / 1,000.00
iii	Large scale plants	Annual Flat fee / Metric Ton of crump / Latex & other similar derivatives	300,000.00 / 1,000.00
b	Palm Produce		
i	Small scale plants	Annual Flat fee	700,000
ii	Medium scale plants	Annual Flat fee	500,000
iii	Large scale plants	Annual Flat fee	300,000
iv	Palm Fresh Fruit Bunches (PFFB)	Metric Ton	150.00
v	Palm Kernel	Metric Ton	100.00
vi	Palm Kernel Shell	Metric Ton	50.00
c	Rice Processing		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 150.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 150.00
d	Fruit Processing		
i	Small scale plants	Annual Flat fee	700,000.00
ii	Medium scale plants	Annual Flat fee	500,000.00
iii	Large scale plants	Annual Flat fee	300,000.00
e	Cocoa Processing		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 150.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 150.00
f	Cassava Processing		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 50.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 50.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 50.00
g	Yam / Cocoa Yam		
i	Small scale plants / processing /	Annual Flat fee /	700,000.00 / 50.00

	Marketers	100kg Bag	
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 50.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 50.00
h	Banana / Plantain		
i	Small scale plants / processing / Marketers	Annual Flat fee / Bunch	700,000.00 / 50.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / Bunch	500,000.00 / 50.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / Bunch	300,000.00 / 50.00
l	Sugar Cane		
i	Small scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	500,000.00 / 150.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	300,000.00 / 100.00
k	Soya Beans		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 100.00
l	Sesame Seeds, Sorghum / Millet		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 200.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 200.00
l	Cashew / Cashew Nut		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00
m	Coffee		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00

	Marketers	100kg Bag	
o	Gum Arabic		
i	Small scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00
p	Pepper and Other Spices		
i	Small scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 200.00
iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 200.00
10	Scrap Items		
a	Recycling plants (small)	Annual Flat fee	700,000.00
b	Recycling plants (medium)	Annual Flat fee	500,000.00
c	Recycling plants (large)	Annual Flat fee	300,000.00
d	Scrap clearance fee for business premises	Monthly Levy	200.00
e	Daily tariff for second hand vehicle parts	Monthly Levy	100.00
f	Annual Certification fees for scrap dealers	Monthly / Annual Levy	5,000.00 / 60,000.00
g	Daily scrap loading tariff (pick-ups and Dyana)	One off Loading	1,000.00
h	Daily scrap loading tariff (small trucks and lorries)	One off Loading	2,000.00
i	Daily scrap loading tariff (trailers)	One off Loading	3,000.00
11	Water Cane		
i	Small scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	500,000.00 / 200.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	300,000.00 / 200.00
12	Catering Flour Production and Wheat Processing		
i	Wheat production	Per 100kg of Finished product	.50
ii	Wheat Offal / Bran	Per 100kg of Finished product	.50
13	Livestock Feeds		
	All categories of plants and products	Per 100kg of Finished product	.50

Table 6.44.

Stamp Duties Office, Ministry of Justice

S/N	Type of Instrument	Stamp Duties Act 2004 Rate
1	Guarantor's forms, Scholarship Bond, Saaled Agreement, Partnership Agreement, Guarantee of Bank Facilities, Trust Deeds, Memorandum, Articles of Association, Admission Form in French, Articles of Clerkship, Trustee, Fidelity Bond, Sealed Declaration, Protest on Bill of Exchange, Maturity Claim, Forms for Insurance Company, Memorandum of Report, Deed of Appointment, Ordinary Receipts, Protest of Will, Dividend Warrants, Proxy Cards	N500 for original copy and N50 per counterpart
2	Ordinary or Open Agreement underhand Articles	N500 for original copy and N50 for extra copy
3	Appointment of Trustee or of Attorney	N500 for original copy and N50 for extra copy
4	Affidavit Affirmation, Statutory Declaration, Agreement (Memo) of Handwritten) Ordinary	N500 for original copy and N50 for extra copy
5	Oath and other affiliate bodies relating to above	N500 for original copy and N50 for extra copy
6	Certificate of Occupancy, Partnership	N1000 for original copy and N50 for extra copy
7	Will	N500 for original copy and N50 for extra copy
8	Notaries Act	N500 for original copy and N50 for extra copy
9	Bank Cheque Per leaflet	N1.00 per leaflet (Premium)
10	Letter or Power of Attorney (Revocable/Not Land Related)	N500 for original copy and N50 for extra copy

B	ADVALOREM CHARGES	Stamp Duties Act 2004 Rate	%	LFN Third Schedule
	ADVALOREM CHARGES			
1	Insurance Policy/Policies	N1.50k on every N2000	0.075%	S8 - 50
2	Share Capital and Share Capital Increase (TCC Required)	N1.50k on every N200	0.75%	S8 - 45
3	Mortgage or Insurance and or Debentures In-denture and their up stamping equitable Mortgage (e g Deposit)	Debenture 75k on every N200; L Mortgage 75k on every N200	Debenture: 0.375% L. Mortgage 0.375%	S8 - 49
4	Bill of Sale	75k on every N50	1.5%	S8 - 43 & 45
5	Assignment from Bank (Amount written on top corner) Discharge (from Insurance Company) Indemnity or lease of Mortgage	75k on every N50 on Transfer 75k on every N200 on mortgage	1.5% 0.375%	S8 - 42 & 49
6	Discharge or release	15k on every N200	0.075%	S8 - 50
7	Loan Capital/Agreement	25k on every N200	0.125%	S8 - 34
8	Surrender, Bills of Exchange	5k on every N50	0.1%	S8 - 42
9	Promissory notes of ordinary documents/I.O.U	5k on every N50	0.1%	S8 - 41 & 42
10	Lease agreement on plant and Machinery	39k on every N50	0.78%	S8 - 47
11	Goodwill Debenture, Settlements		0.375%	S8 - 52
12	Contract Agreement	N2.00 on every N200	1%	See S8 of STD Act
13	Deeds of Assignment, Confirmation	75k on every N50	1.5%	S8 - 46
14	Gifts (Land)	75k on every N50	1.5%	See 63 of STD Act
15	Deeds on Conveyance or Transfer on sale of property	75k on every N50	1.5%	S8 - 46

16	Lease Agreement or rent agreement i. If the term is less than one year ii. 1-7 Years iii. 7-21 years iv. 21 Year to 99 years	0-7 years 39k on every N50 1-7 Years 39k on every N50 7-21 years N1.50 on every N50 21 years above N6 on every N100	0-1Yr: 0.78% 1-7yrw: 0.78% 7-21yrs: 3% Above 21yrs: 6%	S8- 47
17	Marketable securities transferable by delivery	45k on every N20	2.25%	S8- 49
18	Contract notes	16k on every N200	0.08%	S8- 45
19	Settlement of any instrument	75k on every N200	0.375%	S8- 52
20	Appraisal or Valuation of Property	N3.00 on every N200	1.5%	S8- 41
21	Bonds (See Mortgage)	75k on every N200	0.375%	S8- 44
22	Power of Attorney (Irrevocable/Land Related)	75k on every N50	1.5%	S8- 46
C	NON-CHARGEABLE INSTRUMENTS			
1	Transfer of Shares (Government or Legislative Stock)	Free	N/A	
2	Shipping Agreement	Free	N/A	
3	Documents from Ministries and Parastatals (letter from Legal Adviser of the Ministry of Parastatals required)	Free	N/A	

Table 6.45. Development Control Agency

This fee covers the three (3) Senatorial Districts of Cross River State

S/NO	TYPE OF DEVELOPMENT	ZONE A(CALABAR)	ZONE B	ZONE C(OTHER TOWNS)
(OGOJA, IKOM, OBUDU, UGEP)				
1	Bungalow	50,000.00	30,000.00	25,000.00
2	Storey Building	120,000.00	100,000.00	50,000.00
3	Each additional floor	20,000.00	20,000.00	15,000.00
4	Petition/Complaint	10,000.00	10,000.00	10,000.00
5	Fencing	20,000.00	10,000.00	5,000.00
6	Banks Commercial/Financial Institutions	500,000.00	300,000.00	200,000.00
7	Schools(University)	2,000,000.00	1,000,000.00	500,000.00
8	Schools(Secondary)	500,000.00	300,000.00	200,000.00
9	Schools(Primary/Nursery)	200,000.00	150,000.00	100,000.00
10	Hospital	500,000.00	300,000.00	200,000.00
11	Petrol/Gas Station	1,500,000.00	1,000,000.00	1,000,000.00
12	Underground Building	3,000,000.00	300,000.00	200,000.00
13	Restaurant	150,000.00	100,000.00	50,000.00
14	Amusement/Recreational Park	150,000.00	100,000.00	50,000.00
15	Cementry	50,000.00	30,000.00	25,000.00
16	Market Stall	100,000.00	50,000.00	30,000.00
17	Poultry Farm Building	150,000.00	100,000.00	50,000.00
18	Church/Mosque(Worship Centres)	200,000.00	100,000.00	50,000.00
19	Super Market(Storey Building)	200,000.00	100,000.00	50,000.00
20	Super Market(Bungalow)	100,000.00	50,000.00	30,000.00
21	Shops (Storey Building)	150,000.00	120,000.00	100,000.00
22	Shops above 2 rooms(Bungalow)	80,000.00	50,000.00	30,000.00
23	Pharmacy (Storey Building)	120,000.00	100,000.00	70,000.00
24	Pharmacy (Bungalow)	60,000.00	50,000.00	30,000.00
25	Swimming Pool(Private)	250,000.00	150,000.00	100,000.00
26	Swimming Pool (Commercial)	500,000.00	300,000.00	200,000.00
27	Sport Stadium	1,000,000.00	300,000.00	100,000.00
28	Bakery	100,000.00	50,000.00	30,000.00
29	Hair/Barbing Saloon	50,000.00	30,000.00	20,000.00
30	Store above 2 rooms (Bungalow)	60,000.00	50,000.00	30,000.00
31	Store (Storey Building)	120,000.00	100,000.00	70,000.00
32	Garage	20,000.00	10,000.00	10,000.00
33	Workshops (Mechanic/Others)	50,000.00	30,000.00	20,000.00
34	Civic/Event Centres	100,000.00	50,000.00	30,000.00
35	Motor Park	150,000.00	100,000.00	50,000.00
36	Over Head Water Tank	50,000.00	30,000.00	20,000.00
37	Renovations of Buildings	100% of actual approval fee	100% of actual approval fee	100% of actual approval fee
38	Renewal of Temporary Structure	20,000.00	10,000.00	5,000.00

39	Water Boreholes	20,000.00	10,000.00	10,000.00
40	Pegging	20,000.00	10,000.00	5,000.00
41	Renewal of Building Plan	100% of actual approval fee	100% of actual approval fee	100% of actual approval fee
42	Small Industries	100,000.00	50,000.00	30,000.00
43	Medium Size Industries	500,000.00	300,000.00	20,000.00
44	Heavy Duties Industries	1,500,000.00	250,000.00	250,000.00
45	Attachment on an existing Building	50,000.00	25,000.00	20,000.00
46	Security Gates/General House	20,000.00	10,000.00	10,000.00
47	Boys Quarters Only	30,000.00	20,000.00	20,000.00
48	Mast	1,000,000.00	1,000,000.00	1,000,000.00
49	Car Stand	100,000.00	50,000.00	30,000.00
50	Abattoir	100,000.00	50,000.00	30,000.00
51	Mortuary	100,000.00	50,000.00	30,000.00
52	Timber Market	150,000.00	120,000.00	100,000.00
53	Moveable Kiosk	50,000.00	30,000.00	20,000.00
54	Jetties	1,500,000.00	1,000,000.00	500,000.00
55	Tank Farm	5,000,000.00	4,000,000.00	3,000,000.00

CERTIFICATE OF COMPLIANCE FEE

S/N/O	TYPE OF DEVELOPMENT	STAGES OF COMPLIANCE	ZONE A (CALABAR)	ZONE B (OGOJA, IKOM, OBUDU, UGEP)	ZONE C (OTHER TOWNS)
1	Bungalow (Residential) Stages 1-3				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC-Roofing	Stage 2	5,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	5,000.00	5,000.00	5,000.00
iv	Bungalow(Commercial)				
vi	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
Vii	DPC-Roofing	Stage 2	10,000.00	5,000.00	5,000.00
viii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
2	Storey Building (Residential)				
i	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	10,000.00
ii	DPC 1st Floor Casting	Stage 2	15,000.00	10,000.00	10,000.00
iii	1st Floor Casting - Roofing	State 3	15,000.00	10,000.00	10,000.00
iv	Roofing-Completion	Stage 4	15,000.00	10,000.00	10,000.00
3	Schools (University)				

i	Foundation -DPC Level	Stage 1	20,000.00	15,000.00	10,000.00
ii	DPC- 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
iii	1st Floor Casting - Roofing	Satge 3	20,000.00	15,000.00	10,000.00
iv	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
4	Schools (Secondary)				
i	Foundation -DPC Level	Stage 1	10,000.00	10,000.00	5,000.00
ii	DPC-1st floor Casting	Stage 2	10,000.00	10,000.00	5,000.00
iii	1st Floor Casting - Roofing	Stage 3	10,000.00	10,000.00	5,000.00
iv	Roofing-Completion	Stage 4	10,000.00	10,000.00	5,000.00
5	Schools (Primary/Nursery)				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC- 1st floor Casting	Stage 2	10,000.00	5,000.00	5,000.00
iii	1st Floor Casting - Roofing	Stage 3	10,000.00	5,000.00	5,000.00
iv	Roofing-Completion	Stage 4	10,000.00	5,000.00	5,000.00
6	Hospital (Storey Building)				
i	Foundation -DPC Level	Stage 1	25,000.00	20,000.00	15,000.00
ii	DPC 1st Floor Casting	Stage 2	25,000.00	20,000.00	15,000.00
iii	1st Floor Casting - Roofing	Stage 3	25,000.00	20,000.00	15,000.00
iv	Roofing-Completion	Stage 4	25,000.00	20,000.00	15,000.00
vi	Hospital(Bungalow)				
vii	Foundation -DPC Level	Stage 1	20,000	15,000.00	10,000.00
viii	DPC- Roofing	Stage 2	20,000.00	15,000.00	10,000.00
vix	Roofing-Completion	Stage 3	20,000.00	15,000.00	10,000.00
7	Petrol/Gas Staion				
i	Foundation -DPC Level	Stage 1	25,000.00	20,000.00	15,000.00
ii	DPC- 1st floor Casting	Stage 2	25,000.00	20,000.00	15,000.00
iii	1st Floor Casting - Roofing	Stage 3	25,000.00	20,000.00	15,000.00
iv	Roofing-Completion	Stage 4	25,000.00	20,000.00	15,000.00
v	Excavation for fuel tanks/Conc. Base	Stage 5	25,000.00	20,000.00	15,000.00
vi	Filling/casting of ext. ground floor	Stage 6	25,000.00	20,000.00	15,000.00

8	Underground Building				
i	Excavation-Substructure	Stage 1	300,000.00	250,000.00	200,000.00
9	Amusement/Recreational Park				
i	Foundation -DPC Level	Stage 1	20,000.00	10,000.00	5,000.00
ii	DPC- 1st floor Casting	Stage 2	20,000.00	10,000.00	5,000.00
iii	1st Floor Casting - Roofing	Stage 3	20,000.00	10,000.00	5,000.00
iv	Roofing-Completion	Stage 4	20,000.00	10,000.00	5,000.00
10	Banks Commercial/Financial Institutions				
i	Foundation -DPC Level	Stage 1	50,000.00	35,000.00	30,000.00
ii	DPC 1st Floor Casting	Stage 2	50,000.00	35,000.00	30,000.00
iii	1st Floor Casting - Roofing	Stage 3	50,000.00	35,000.00	30,000.00
iv	Roofing-Completion	Stage 3	50,000.00	35,000.00	30,000.00
11	Market Stall (Storey Building)				
i	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	10,000.00
ii	DPC- 1st floor Casting	Stage 2	15,000.00	10,000.00	10,000.00
iii	1st Floor Casting - Roofing	Stage 3	15,000.00	10,000.00	10,000.00
iv	Roofing-Completion	Stage 4	15,000.00	10,000.00	10,000.00
12	Market Stall (Bungalow)				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC-Roofing	Stage 2	10,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
13	Poultry Farm Building				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC- Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
14	Sport Stadium				
	Foundation -DPC Level	Stage 1	150,000.00	50,000.00	30,000.00
	DPC - 1st floor Casting	Stage 2	150,000.00	50,000.00	30,000.00
	1st Floor Casting - Roofing	Stage 3	150,000.00	50,000.00	30,000.00
	Roofing-Completion	Stage 4	150,000.00	50,000.00	30,000.00

15	Bakery				
	Foundation -DPC Level	Stage 1	10,000.00	10,000.00	5,000.00
	DPC - Casting	Stage 2	10,000.00	10,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	10,000.00	5,000.00
16	Church/Mosque (Worship Centres)				
	Foundation -DPC Level	Stage 1	20,000.00	15,000.00	10,000.00
	DPC - 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
	1st Floor Casting - Roofing	Stage 3	20,000.00	15,000.00	10,000.00
	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
17	Super Market (Storey Building)				
	Foundation -DPC Level	Stage 1	20,000	15,000.00	10,000.00
	DPC - 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
	1st Floor Casting - Roofing	Stage 3	20,000.00	15,000.00	10,000.00
	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
	Super Market (Bungalow)				
	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00
	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
18	Shops (Storey Building)				
	Foundation -DPC Level	Stage 1	20,000.00	15,000.00	10,000.00
	DPC - 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
	1st Floor Casting - Roofing	Stage 3	20,000.00	15,000.00	10,000.00
	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
	Shops above 2 rooms (Bungalow)				
	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00
	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
19	Pharmacies (Storey Building)				
	Foundation -DPC Level	Stage 1	20,000.00	15,000.00	10,000.00

	DPC - 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
	1st Floor Casting - Roofing	Stage 3	20,000.00	15,000.00	10,000.00
	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
Pharmacys (Bungalow)					
	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00
	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
20	Swimming Pool (Private)				
	Excavation - Substructure	Stage 1	50,000.00	30,000.00	20,000.00
Swimming Pool (Commercial)					
	Excavation - Substructure	Stage 1	100,000.00	50,000.00	30,000.00
21	Hair/Barbing Saloon				
	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
22	Stores above 2 rooms (Bungalow)				
	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00
	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
23	Store (Storey Building)				
	Foundation -DPC Level	Stage 1	20,000.00	15,000.00	10,000.00
	DPC - 1st floor Casting	Stage 2	20,000.00	15,000.00	10,000.00
	1st Floor Casting - Roofing	Stage 3	20,000.00	15,000.00	10,000.00
	Roofing-Completion	Stage 4	20,000.00	15,000.00	10,000.00
24	Garage				
	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
25	Workshops (Mechanic/Others)				
	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00

	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
26	Civic/Event Centres				
	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
27	Motor Park				
	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
28	Over Head Water Tank		20,000.00	15,000.00	10,000.00
29	Renovations of Buildings				
	Storey Building	Stage 1	20,000.00	15,000.00	10,000.00
	Bungalow	Stage 2	10,000.00	5,000.00	5,000.00
30	Renewal of Temporal Structure		10,000.00	5,000.00	5,000.00
31	Water Boreholes		20,000.00	15,000.00	10,000.00
32	Pegging		5,000.00	5,000.00	5,000.00
33	Small Industries				
i	Foundation -DPC Level	Stage 1	30,000.00	25,000.00	15,000.00
ii	DPC - 1st floor Casting	Stage 2	30,000.00	25,000.00	15,000.00
iii	1st Floor Casting - Roofing	Stage 3	30,000.00	25,000.00	15,000.00
iv	Roofing-Completion	Stage 4	30,000.00	25,000.00	15,000.00
34	Medium Size Industries				
i	Foundation -DPC Level	Stage 1	50,000.00	30,000.00	20,000.00
ii	DPC - 1st floor Casting	Stage 2	50,000.00	30,000.00	20,000.00
iii	1st Floor Casting - Roofing	Stage 3	50,000.00	30,000.00	20,000.00
iv	Roofing-Completion	Stage 4	50,000.00	30,000.00	20,000.00
35	Heavy Duties Industries				
i	Foundation -DPC Level	Stage 1	100,000.00	50,000.00	30,000.00
ii	DPC - 1st floor Casting	Stage 2	100,000.00	50,000.00	30,000.00

iii	1st Floor Casting - Roofing	Stage 3	100,000.00	50,000.00	30,000.00
iv	Roofing-Completion	Stage 4	100,000.00	50,000.00	30,000.00
36	Attachment on an existing Building				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
37	Security Gates/Generator House				
i	Foundation -DPC Level	Stage 1	10,000	5,000.00	5,000.00
ii	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
38	Boys Quarters Only				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
39	Mast				
i	Excavation -Conc. Base	Stage 1	100,000.00	50,000.00	30,000.00
ii	Installation of Steel braces	Stage 2	100,000.00	50,000.00	30,000.00
40	Car Stand				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
41	Abattoir				
i	Foundation -DPC Level	Stage 1	10,000.00	5,000.00	5,000.00
ii	DPC - Roofing	Stage 2	10,000.00	5,000.00	5,000.00
iii	Roofing-Completion	Stage 3	10,000.00	5,000.00	5,000.00
42	Mortuary				
i	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00
ii	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
iii	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
43	Timber Market				
i	Foundation -DPC Level	Stage 1	15,000.00	10,000.00	5,000.00

ii	DPC - Roofing	Stage 2	15,000.00	10,000.00	5,000.00
iii	Roofing-Completion	Stage 3	15,000.00	10,000.00	5,000.00
44	Tank Farm				
i	Foundation -DPC Level	Stage 1	100,000.00	50,000.00	30,000.00
ii	DPC - 1st floor Casting	Stage 2	100,000.00	50,000.00	30,000.00
iii	1st Floor Casting - Roofing	Stage 3	100,000.00	50,000.00	30,000.00
iv	Roofing-Completion	Stage 4	100,000.00	50,000.00	30,000.00
v	Excavation of tank base	Stage 5	500,000.00	300,000.00	200,000.00
vi	Installation of tanks/pipes	Stage 6	500,000.00	300,000.00	200,000.00

a. Charges for additional floors

- i. Residential Storey building- Zone A [20,000.00], ZONE B [20,000.00] & ZONE C [15,000.00]
- ii. Commercial Storey building - ZONE A [20,000.00] ZONE B [20,000.00]& ZONE C [15,000.00]

b. Compliance fee for additional floors (ANNEXURE 'B'):

- i. Residential Storey building- Zone A [5,000.00], ZONE B [3,000.00] & ZONE C [3,000.00]
- ii. Commercial Storey building - ZONE A [10,000.00] ZONE B [5,000.00]& ZONE C [5,000.00]

c. Compliance fee for multiple buildings on site (ANNEXURE 'B')

Where there are multiple buildings on site, compliance fee shall be charged per building

d. Fines for defaulters shall be 100% of the Actual Approval Fee

e. Major repairs or renovation shall be 100% of Actual Approval Fee

FENCE SERVICING FOR BOTH COMMERCIAL/ RESIDENTIAL

S/N	Activity	ZONE A	ZONE B	ZONE C
i	Fence for Residential Plots	20,000.00	10,000.00	5,000.00
ii	Commercial Plots	50,000.00	20,000.00	30,000.00
iii	Industrial Plots	100,000.00	50,000.00	30,000.00
iv	Public Building Plots	100,000.00	50,000.00	50,000.00
v	Open Space Fencing	50,000.00	30,000.00	20,000.00
vi	Timber Market Structure	50,000.00	30,000.00	20,000.00
vii	Cement Factory	100,000.00	50,000.00	30,000.00

CERTIFICATE OF FITNESS OF BUILDING FOR HABITATION FEE

S/N	TYPE OF DEVELOPMENT	ZONE A (CALABAR)	ZONE B (OGOJA, IKOM, OBUDU, UGEP)	ZONE C (OTHER TOWN)
1	Bungalow (Residential)	5,000.00	5,000.00	3,000.00
2	Bungalow (Commercial)	7,000.00	7,000.00	5,000.00
3	Storey Building (Residential)	10,000.00	10,000.00	7,000.00
4	Storey Building (Commercial)	15,000.00	10,000.00	5,000.00
5	Banks Commercial/Financial Institutions	50,000.00	35,000.00	30,000.00
6	Schools (University)	20,000.00	15,000.00	10,000.00
7	Schools (Secondary)	15,000.00	10,000.00	5,000.00
8	Schools (Primary/Nursery)	10,000.00	5,000.00	5,000.00
9	Hospital (Storey Building)	25,000.00	20,000.00	15,000.00
10	Hospital (Bungalow)	20,000.00	15,000.00	10,000.00
11	Petrol/Gas Staion	25,000.00	20,000.00	15,000.00
12	Underground Building	200,000.00	150,000.00	100,000.00
13	Restaurant	20,000.00	20,000.00	15,000.00
14	Amusement/Recreational Park	20,000.00	10,000.00	5,000.00
15	Cemetery	5,000.00	5,000.00	5,000.00
16	Market Stall (Storey Building)	15,000.00	10,000.00	5,000.00
17	Market Stall (Bungalow)	10,000.00	5,000.00	5,000.00
18	Poultry Farm Building	10,000.00	5,000.00	5,000.00
19	Church/Mosque(Worship Centers)	20,000.00	15,000.00	10,000.00
20	Super Market (Storey Building)	20,000.00	15,000.00	10,000.00
21	Super Market (Bungalow)	15,000.00	10,000.00	5,000.00
22	Shops	5,000.00	5,000.00	3,000.00
23	Pharmacy (Storey Building)	20,000.00	15,000.00	10,000.00

24	Pharmacy (Bungalow)	15,000.00	10,000.00	5,000.00
25	Swimming Pool (Private)	30,000.00	20,000.00	10,000
26	Swimming Pool (Commercial)	50,000.00	30,000.00	20,000.00
27	Sport Stadium	150,000.00	50,000.00	30,000.00
28	Bakery	10,000.00	10,000.00	5,000.00
29	Hair/Barbing Saloon	10,000.00	5,000.00	5,000.00
30	Stores above 2 rooms (Bungalow)	15,000.00	10,000.00	5,000.00
31	Store (Storey Building)	20,000.00	15,000.00	10,000.00
32	Garage	10,000.00	5,000.00	5,000.00
33	Workshops (Merchanic/Others)	10,000.00	5,000.00	3,000.00
34	Civic/Event Centres	10,000.00	5,000.00	5,000.00
35	Motor Park	10,000.00	5,000.00	5,000.00
36	Renovation of Buildings			
	i. Storey Buildings	20,000.00	15,000.00	10,000.00
37	ii. Bungalows	10,000.00	5,000.00	5,000.00
38	Renewal of Temporal Structure	10,000.00	5,000.00	5,000.00
39	Small Industries	30,000.00	25,000.00	15,000.00
40	Medium Size Industries	50,000.00	30,000.00	20,000.00
41	Heavy Duties Industries	100,000.00	50,000.00	30,000.00
42	Attachment on an existing Building	10,000.00	5,000.00	5,000.00
43	Security Gates/Generator House	10,000.00	5,000.00	5,000.00
44	Boys Quarters Only	10,000.00	5,000.00	5,000.00
45	Mast	100,000.00	50,000.00	30,000.00
46	Car Stand	10,000.00	5,000.00	5,000.00
47	Abattoir	10,000.00	5,000.00	5,000.00
48	Mortuary	15,000.00	10,000.00	5,000.00
49	Moveable Kiosk	5,000.00	5,000.00	5,000.00
50	Tnak Farm	300,000.00	200,000.00	150,000.00

Table 6.46

Ministry / Department / Agency Responsible for Lands, Surveying and Urban Renewal

S/N	SUBJECT	FEES/HECT
1.	Layout plans Registration and approved by Commissioner	₦100,000.00
2.	Site Analysis Plan/ Report	₦5,000.00
3.	Environmental Impact Statement	₦10,000.00

**ZONE A-CALABAR ZONE B-OGOJA ZONE C- OTHER TOWNS
DEVELOPMENT PERMIT FEES**

S/NO	TYPE OF STRUCTURE	ZONE A	ZONE B	ZONE C
		FEES FOR CALABAR	FEES FOR IKOM/OGOJA/OBUDU	FEES FOR OTHER TOWNS
1.	Ports, Sea or Air	500,000.00	500,000.00	250,000.00
2.	Banks (Commercial)	1,000,000.00	500,000.00	300,000.00
2b.	Banks (Commercial)	500,000.00	200,000.00	100,000.00
2c.	Banks(Financial Institution)	500,000.00	200,000.00	100,000.00
3.	Schools(Universi ty)	2,000,000.00	1,000,000.00	500,000.00
3b.	Schools(Seconda ry)	500,000.00	300,000.00	200,000.00
3c.	Schools(Primary /Nursery)	200,000.00	150,000.00	100,000.00
4.	Hospital	500,000.00	300,000.00	200,000.00
5.	Petrol/Gas Station	1,500,000.00	1,000,000.00	1,000,000.00
6.	Underground building	300,000.00	300,000.00	200,000.00
7.	Reataurant	150,000.00	1,000,000.00	1,000,000.00
8.	Amusement park	150,000.00	100,000.00	50,000.00
9.	Cemetary/Crem atorium	50,000.00	30,000.00	25,000.00
10.	Markets/Farms/ Poultry building	150,000.00	100,000.00	50,000.00
11.	Recreational Park	100,000.00	60,000.00	50,000.00
12.	Church/Mosque /Worship Centre	200,000.00	100,000.00	50,000.00
13.	Super Market/Shop/Ph armacy	200,000.00	100,000.00	50,000.00
14.	One-storey building	120,000.00	100,000.00	50,000.00
15.	Each additional	20,000.00	10,000.00	5,000.00

	floor to storey building			
16.	Swimming Pool	1000,000.00	50,000.00	30,000.00
17.	Sport stadium	1,000,000.00	300,000.00	100,000.00
18.	Bakery	150,000.00	50,000.00	30,000.00
19.	Office	50,000.00	30,000.00	35,000.00
20.	Bungalow	50,000.00	30,000.00	20,000.00
21.	Hair Dressing/Barbin g salon	50,000.00	30,000.00	20,000.00
22.	Canteen	50,000.00	30,000.00	25,000.00
23.	Stores	50,000.00	30,000.00	20,000.00
24.	Stores beyond five rooms	60,000.00	50,000.00	30,000.00
25.	Garage	20,000.00	10,000.00	10,000.00
26.	Workshops (Mech/other workshop)	20,000.00	10,000.00	10,000.00
27.	Novelty Building structure (civic/Events centre)	100,000.00	50,000.00	30,000.00
28.	Motor Park	150,000.00	100,000.00	50,000.00
29.	Overhead water tank	50,000.00	30,000.00	20,000.00
30.	Renewal of Temporary structure	20,000.00	10,000.00	5,000.00
31.	Water boreholes	20,000.00	10,000.00	10,000.00
32.	Pegging	20,000.00	10,000.00	5,000.00
33.	Petition and complaints	30,000.00	20,000.00	10,000.00
34.	Renewal of building plan	100%	100%	100%
35.	Light industries	500,000.00	330,000.00	200,000.00
36.	Medium industries	500,000.00	300,000.00	200,000.00
37.	Heavy industries	1,500,000.00	250,000.00	250,000.00
38.	Attachment of any kind of existing building	50,000.00	25,000.00	20,000.00
39.	Security gate house/generator house	20,000.00	10,000.00	10,000.00
40.	Boys quarters only	30,000.00	20,000.00	20,000.00
41.	Resubmission fee	10,000.00	5,000.00	5,000.00
42.	Mast	1,000,000.00	1,000,000.00	1,000,000.00
43.	Car Stand	100,000.00	50,000.00	30,000.00

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44.	Abattoir	100,000.00	50,000.00	30,000.00
45.	Mortuary	100,000.00	50,000.00	30,000.00
46.	Eatery	100,000.00	50,000.00	50,000.00
	FENCING SERVICE FEE			
47.	Residential Plots	20,000.00	10,000.00	5,000.00
48.	Residential/Commercial Plots	50,000.00	30,000.00	10,000.00
49.	Industrial Plots	100,000.00	50,000.00	30,000.00
50.	Public building plots	100,000.00	50,000.00	30,000.00
51.	Open spaces	50,000.00	30,000.00	20,000.00
52.	Building plan replacement	100%	100%	100%
53.	Moveable Kiosk	50,000.00	30,000.00	20,000.00
54.	Timber frame (shade/pavilion)	50,000.00	30,000.00	20,000.00
55.	Placement of containers (others)	50,000.00	30,000.00	20,000.00
56.	Jetties	1,000,000.00	500,000.00	300,000.00
57.	Environmental improvement fees (upgrade areas)	50,000.00	30,000.00	20,000.00
58.	Tank farm	5,000,000.00	-	-
59.	Hotel	150,000.00	-	-
60.	Ware House	100,000.00	-	-
61.	Bread Factory	150,000.00	50,000.00	30,000.00
62.	Town Hall	100,000.001		
63.	Cold room	100,000.00		
64.	Layout Registration and approval by Commissioner	100,000.00		
65.	Site Analysis Plan and Report	5,000.00		
66.	Environmental Impact Statement	10,000.00		

- Penalty of 100% of actual fee in default of approval
- Major repairs/renovation = 100% of submission fee for such new proposal

Table 6.49. Traffic Management Agency

S/N	OFFENCES / ITEMS	FINES (N)	
		SMALL	TRUCK / LARGE
1.	Driving with expired driving license	3,000.00	
2.	Driving without a driver's license	8,000.00	
3.	Driving an unregistered vehicle	10,000.00	
4.	Driving a commercial vehicle without Hackney/stage carriage license	5,000.00	10,000.00
5.	Being in possession of driver's license and driving of any vehicle by a person under 18 years of age	10,000.00	
6.	Driving a vehicle without a cover note or a certificate of insurance	10,000.00	
7.	Carrying a roof rack without permit	5,000.00	
8.	Not wearing a commercial conductor's badge	5,000.00	
9.	Not wearing a commercial drivers badge	5,000.00	
10.	Driving a vehicle with worn-out tyres	5,000.00	
11.	Not being in possession of a certificate of road worthiness	5,000.00	
12.	Exceeding prescribed number of passengers	5,000.00	
13.	Carrying animals with passengers in a vehicle	5,000.00	
14.	Goods above the authorized weight	5,000.00	10,000.00
15.	Driving a vehicle with single or no headlight	5,000.00	
16.	Driving a vehicle with defective headlight	3,000.00	
17.	Driving a vehicle with defective rear lights	3,000.00	
18.	Driving a vehicle with worn-out pedals	3,000.00	
19.	Driving a vehicle with defective brakes	5,000.00	
20.	Failure to display caution sign in case of broken down vehicle	5,000.00	
21.	Driving without caution sign	5,000.00	
22.	Driving without a functional fire extinguisher	3,000.00	
23.	Driving without fire extinguisher	5,000.00	
24.	Unauthorised parking	5,000.00 20,000.00	
25.	Driving a vehicle with defaced vehicle registration number	3,000.00	
26.	Driving a vehicle with obscure identification mark	3,000.00	
27.	Carrying good in a vehicle against the provision of the Road Traffic Regulations	5,000.00	10,000.00
28.	Driving vehicle with unsecured tailboard	5,000.00	20,000.00
29.	Carrying goods on the canopy of any vehicle	5,000.00	
30.	Driving a vehicle without flasher	5,000.00	

31.	Driving without rear/side view mirrors	3,000.00	
32.	Driving a vehicle with defective steering system	5,000.00	
33.	Reckless/Dangerous driving	20,000.00	50,000.00
34.	Ridding or carrying a passenger on motorcycle without approved helmet	5,000.00	
35.	Dangerous overtaking	10,000.00	20,000.00
36.	Driving a vehicle with obstructed rear view	5,000.00	
37.	Driving a vehicle without a horn or with a horn having more than one tone	5,000.00	
38.	Driving vehicle without dealers plate number (new vehicle)	5,000.00	
39.	Smoking /driving/eating while driving	5,000.00	10,000.00
40.	Driving with defective speedometer	3,000.00	
41.	Driving a vehicle under the influence of alcohol/drugs	20,000.00	50,000.00
42.	Driving a taxi or other commercial vehicle not painted with the authorized colour	10,000.00	
43.	Parking or stopping of commercial vehicle at unauthorized or prohibited places	5,000.00	20,000.00
44.	Failure to report accident by a driver	10,000.00	50,000.00
45.	Driving a 15 ton and above vehicle in unauthorized route	50,000.00	50,000.00
46.	Causing an obstruction on a public highway	5,000.00	50,000.00
47.	Driving without the learners (L) plate number	5,000.00	
48.	Driving without a learners permit and a professional driver	5,000.00	
49.	Driving against the terms of your learners permit	5,000.00	20,000.00
50.	Driving/parking a vehicle on a pavement or side walk	5,000.00	50,000.00
51.	Driving against traffic	10,000.00	
52.	Driving an unlicensed vehicle	5,000.00	
53.	Driving without vehicle license	3,000.00	
54.	Driving without a spare tyre or jack	10,000.00	20,000.00
55.	Disobeying traffic control	10,000.00	20,000.00
56.	Traffic light violation	5,000.00	
57.	Sale of goods of any sort on a public highway	5,000.00	
58.	Sale of goods of any sort on pedestrian walk ways	10,000.00	
59.	Covering or shading of number plate	10,000.00	
60.	Use of phone while driving	10,000.00	
61.	Misuse and unauthorized use of siren	10,000.00	
62.	Picking/dropping in an unauthorized area	10,000.00	
63.	Violation of U-Turn sign	10,000.00	

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64.	Attempt to corrupt a traffic officer	5,000.00	
65.	Exhaust emission (petrol)	5,000.00	
66.	Exhaust emission (diesel)	3,000.00	
67.	Defecting wiper/wash	20,000.00	
68.	Assaulting officers on duty	3,000.00	5,000.00 each
69.	Incomplete wheel nut	3,000.00	
70.	Absence of first aid box	3,000.00	
71.	Absence of seat belt	3,000.00	
72.	Absence /broken windscreen	10,000.00	
73.	Speed limit violation	10,000.00	
74.	Driving with an expired vehicle license	5,000.00	
75.	Driving without/expired heavy duty permit	10,000.00	10,000.00
76.	Failure to stop on order of a traffic officer	10,000.00	

Table 6.50. Cross River State Commercial Transport Regulatory Agency

1. Fees Payable On Fresh Licensing/Registration

S/N	ITEM	RATE (₦)
1	Taxi (State Colour)	14,000.00
2	Taxi (Off Colour)	36,500.00
3	Taxi (Off Colour for Security Personnel)	16,500.00
4	Passenger Bus	16,500.00
5	Tricycle	16,500.00
6	Delivery Bus	18,500.00
7	Delivery Tricycle	17,500.00
8	Pick-Up/Short Dyna	20,500.00
9	Long Dyna	23,500.00
10	Haulage Truck	35,000.00
11	Trailer	50,000.00
12	Taxi (State Colour)	8,500.00
13	Taxi (Off Colour)	20,500.00
14	Taxi (Off Colour for Security Personnel)	8,500.00

2. Fees Payable on Renewal of Licensing

S/N	ITEM	RATE (₦)
1	Passenger Bus	8,500.00
2	Tricycle	7,500.00
3	Delivery Bus	11,500.00
4	Delivery Tricycle	10,500.00
5	Pick-Up/Short Dyna	13,500.00
6	Long Dyna	13,500.00
7	Haulage Truck	20,000.00
8	Trailer	25,000.00

3. Fees Payable as Daily Operational Toll

S/N	ITEM	RATE (₦)
1	Intra-city Commercial Buses/Taxis	200.00
2	Inter-city/Outbound Commercial Buses/Taxis	300.00
3	Commercial Tricycle	200.00
4	Delivery Vehicle	300.00

4. Fines For Violation Of the provisions of this Regulation and the Cross River State Commercial Transportation (Regulatory & Monitoring) Agency Law

S/N	ITEM	RATE (₦)
1	Failure to register motor vehicle with the Agency	30,000.00
2	Agency staff aiding and abetting licensing without driver's licence	10,000.00
3	Members of Industrial Association/Trade Union harassing, assaulting, intimidating non-member	20,000.00
4	Officials/Leaders of Industrial Association/Trade Union aiding and abetting harassment, assault, Intimidation of non-member	100,000.00
5	Failure to renew licence with Agency	15,000.00
6	Transfer of Agency licence to another operator	15,000.00
7	Failure of motorcyclist (in areas where applicable) to wear reflector vest	5,000.00
8	Failure to display State Logo on conspicuous part of vehicle	10,000.00
9	Failure of motor cyclist & passenger to use Agency-approved crash helmet	10,000.00
10	Improper sitting of motorcycle passenger	5,000.00
11	Carrying more than approved number of passengers	10,000.00
12	Unlawful towing of motorcycle by operator of another motor cycle	5,000.00
13	Riding of motor cycle in all parts of Calabarexcept for essential duties	

Table 6.51. Cross River State Waterfront Infrastructure Maintenance Agency

S/N	Services rendered to the public	Schedule of Levies / Fees / Dues (₦)	
		Unit	Rates
a	Daily permit fee on Dredged Sand, Gravel & Laterite		
1	Trucks built on 4-6 tires	trip	1,000
2	Trucks built on 8-10 tires	trip	2,000
3	Trucks built on 12 tires & above	trip	3,000
b	Dredging Permit Fees - Category A Fees (for dredging firms)		
1	Application fee	Per annum	100,000
2	Consent fee for Hopper Dredge	Per annum	10,000,000
3	Cutter Suction Dredge (24" – 30")	Per annum	10,000,000
4	Cutter Suction Dredge (17" – 23")	Per annum	3,000,000
5	Cutter Suction Dredge (10" – 16")	Per annum	1,500,000
c	Dredging Permit Fees Category B Fees (for sand sellers only)		
1	Application fee	N / A	50,000
2	Consent fee	Per annum	1,000,000
d	Dredging Permit Fees Category C (for manual dredging)		
1	Application fee	N / A	50,000
e	Penalties		
1	Penalty for erecting illegal structures along waterfronts & embankments	N / A	500,000
2	Penalty for illegal encroachments on waterfronts & embankments	N / A	200,000
3	Corporate entities in contravention of any section of the law	N / A	2,500,000
F	Facility Charge for the vessels berthing at per Vessel the Portside.	Per Vessel	1,423,000.00

Table 6.52. Cross River State Inland Waterways Agency

S/N	DESCRIPTION	SCHEDULE OF LEVIES / FEES / DUES (N)	
		UNIT	RATE
1	BOAT LICENSING		
A	Fiberglass boat with outboard engine below 45HP	Per boat	5,000
B	Fiberglass boat with outboard engine between 46HP and 125HP	Per boat	8,000
C	Wooden boat without outboard engine	Per boat	1,500
D	Wooden boat with outboard engine of 45HP and below	Per boat	2,500
E	Wooden boat with outboard engine between 46 and 125HP	Per boat	2,500
F	Wooden boat with outboard engine of between 126HP and 250HP	Per boat	2,500
G	All Vessels with outboard engines above 250HP	Per boat	50,000
2	VESSEL LOADING PERMIT		
A	10 – 20 meter vessel	Per day	7,500
B	21 – 30 meter vessel	Per day	15,000
C	31 – 40 meter vessel	Per day	25,000
D	Above 41 meter vessel	Per day	35,000
3	VESSEL LANDING PERMIT		
A	10 – 20 meter vessel	Per day	7,500
B	21 – 30 meter vessel	Per day	15,000
C	31 – 40 meter vessel	Per day	25,000
D	Above 41 meter vessel	Per day	35,000
4	EXAMINATION FEES		
		---	5,000
5	CERTIFICATION FEES		
A	10 – 20 meter vessel	---	10,000
B	21 – 30 meter vessel	---	20,000
C	31 – 40 meter vessel	---	30,000
D	Above 41 meter vessel	---	100,000
6	RE - CERTIFICATION FEES (for vessels that have been dormant for up to 6 months)		
		---	50,000
7	OPERATOR'S LICENSE		
		---	50,000
8	VESSEL SURVEY FEES (pre & post)		
A	10 – 20 meter vessel	---	10,000
B	21 – 30 meter vessel	---	20,000

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C	31 – 40 meter vessel	---	30,000
D	Above 41 meter vessel	---	100,000
9	GUIDE / TOUR DUES	Daily	10,000
10	PROCESSING FEE FOR WATERFRONT LAND ALLOCATION	/ M ²	25,000

Table 6.53. CROSS RIVER STATE INFRASTRUCTURE SAFETY REGULATORY AGENCY

S\N	INFRASTRUCTURE	TARIFF
1.	Permit fee for Masts/Towers (Telecom Operators)	N1,000,000 per Mast/Tower
2.	Permit fees for Mast/Towers(others)	N650,000
3.	Permit fee for V-sat	N250,000
4.	Permit fee for Rooftop transmission single poles	N100,000.00
5.	Annual renewal fee for other Mast/Towers (10% of the permit fee)	N100,000.00
6.	Annual renewal fee for telecommunications operators' Mast/Towers (10% of the fee)	N65,000.00
7.	Annual renewal fees for V-Sat and Rooftop Poles (10% of the Permit fee)	N25,000 per V-Sat/Poles respectively
8.	Tenement Rate (Collected on behalf of relevant Local Government Councils for this specific Sector)	N70,000 per Mast/Tower site
9.	Pollution charge (Collected on behalf of Cross River State Ministry of Environment for this specific Sector)	120,000 per Mast/Site/Annum
10.	Environmental sanitation Charge (Collected on behalf of relevant local Government Councils for this specific Sector)	120,000 per Mast/Site/Annum
11.	Fire Service Charge (Collected un behalf of Cross River State Fire Service in this specific Sector)	N120,000 per Mast/Site/Annum
12.	Right of Way Permit fee (Fiber Optic Cable)	N5,000 per meter
13.	Right of Way Permit Fee (Fiber Optic Cable)	N 10,000 per meter
14.	Payment of Reinstatement of Road surface after cutting/Excavation for fiber optic works (per meter)	Asphalt N8,000 Concrete N6,000 Paving Stone N5,000 Lawn N5,000 Thrust-boring N5,000 Bridge attachment N3,000 Soft soil N3,000
15.	Payment of Reinstatement of Road surface after cutting/Excavation for Oil and Gas or Water Pipeline (per meter)	N10,000 per meter
16.	Duct Lease	N2,500 per meter
17.	Annual renewal of Right of Way Permit for fibre optic cables and gas pipelines	N10,000.00
18.	Right of Way Permit Fee for Power Distribution Cables (Surface/Aerial)	N2,000 per span
19.	Right of Way Permit Fee for Power Distribution Cables(underground)	N2,000 per span
20.	Annual Inspection of Infrastructure for Power Distribution Cables (Surface/Aerial & Underground Etc.)	N150 per meter

21.	Restoration of Road Surface after excavation for underground power cables	Asphalt N8,000 Concrete N6,000 Paving Stone N5,000 Lawn N5,000 Thrust-boring N5,000 Bridge attachment N3,000 Soft soil N3,000
22.	Right of Way permit fee for Power Distribution appurtenances (transformers, feeder pillars, Etc.) sited on Cross River State Right of Way	N50,000 per item
23.	Permit for Electric pole erection	N2,000 per pole
24.	Application/ Site verification fee for any permit	N100,000.00
25.	Annual Renewal for Right of Way permit fee for Power Distribution appurtenances (transformers, feeder pillars, Etc.) sited on Cross River State Right of Way	N2,500,000.00
26.	Penalty for non-payment of Application fees/charges	N2,500,000.00
27.	Penalty for general non-compliance with existing laws, rules and regulations with regards to technical standard, approved drawings and Specifications and other processes and/or procedures stipulated by the Agency	N100,000.00 per day for each day of infringement continues
28.	Regularization of existing infrastructure	Tariff to be onetime payment based on the number of infrastructures

Table 6.54. Ministry of Agriculture

REVENUE DESCRIPTION	RATE (₦)
Livestock Sales Tax	
Cattle	200.00
Sheep / Goat	100.00
Pigs	100.00
Dogs	100.00
Dried Fish and Meat Inspection / Licensing Fees	
Cattle	500.00
Sheep / Goats	200.00
Dogs	200.00
Veterinary Licenses / Butchers Registration	
Cattle	2,000.00
Sheep / Goats / Pigs	1,000.00
Capacity Building	500.00/ participant
Registration Of Farmers / Fisher folk	500.00
Milling Fee	500/MT (Oil Palmand its Derivatives)
	500/MT (Rice)
	500/MT (Maize)
Vaccination vet clinic treatment and consultancy fees	

Cattle	500.00
Sheep / Goats	200.00
Dogs	200.00

Table 6.55. Department of Cocoa Development

S/N	SERVICES	RATE
1	Inspection/Grading of Cocoa:	N5,000 per ton
	Inspection/Grading of Rubber	N1,000 per ton
	Inspection/Grading of Palm Produce	N1,000 per ton
	Inspection/Grading of others	N300 per ton
2	Registration	
	Cocoa Exporter	N250,000
	Cocoa Merchant	N60,000
	Palm Produce LBA	N20000
	Rubber Merchant	N20,000
	Rubber LBA	N12,000
3	Maize (hailed and unhailed)/Guinea Corn/Millet/Sorghum	N500 per pickup/bus load
		N3,000 per 10 tons truck
		N9,000 per 30 tons truck
4	Pineapple, Pear, Okor, Pepper, Mango and Apple	N800 per pickup/bus load
		N3,000 per 10 tons truck
		N9,000 per 30 tons truck
5	Rubber	
	Crumb or Sheet or Crepe	N1,000 per ton
	Lumps	N1,000 per ton
6	Palm Fruit FFB	N1,000 per pickup load
		N5,000 per 10 tons truck
		N15,000 per 30 tons truck
7	Palm Oil	N25 per 25 liters
		N3,000 per pickup
		N1,000 per ton; N10,000 per 10 tons truck
		N30,000 per 30 tons truck
8	Palm Oil Sludge	N500 per 10 tons truck; N1,000 per 20 tons truck; N15,000 per 30 tons truck

9	Palm Kernel Cracked and Un-cracked	N1,000 per ton; N10,000 per 30 tons truck; N2,000 per bus per pickup load; N30,000 per 30 tons truck
10	Palm Kernel Cake	N300 per ton; N3,000 per 10 tons N15,000 per 30 tons truck
11	Palm Kernel Shell	N300 per ton; N3,000 per 10 tons N15,000 per 30 tons truck
12	Kola Nut	N1,000 per bus/pick up; N3,000 per 10 tons truck; N9,000 per 30 tons truck
13	Groundnut	N300 per ton; N3,000 per 10 tons truck; N9,000 per 30 tons truck
14	Melon Shelled/Unshelled	N50 per 100kg bag; N1,000 per bus/truck-up; n3,000 per 10 tons truck
15	Maize Hauled/Un-hauled Maize, Miller, Guinea Corn and Sorghum	N50 per 100kg bag
		N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons N9,000 per 30 tons truck
16	Rice Milled-un-milled	N50 per 100kg bag
		N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons
		N9,000 per 30 tons truck
17	Garri	N50 per 100kg bag
		N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons
		N9,000 per 30 tons truck
18	Plantain/Banana	N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons
		N9,000 per 30 tons truck

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19	Yam/Coco-yam and Water yam	N3 per tuber
		N300 per ton
		N1,000 per bus/pickup
		N3,000 per 10 tons
		N9,000 per 30 tons truck
20	Cassava/Cassava Flour/Akpu	N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons truck
		N9,000 per 30 tons truck
21	Bush Mango	N200 per 100kg bag
		N2,500 per bus/pick-up
		N300 per ton
		N10,000 per ton truck
		N30,000 per 30 tons truck
22	Coconut/Copra	N1,000 per bus/pick-up
		N300 per ton
		N3,000 per 10 tons truck
		N9,000 per 30 tons truck

Table 6.56 Cross River State Geographic Information Agency

S/N	PAYMENT	PAY CODE	RATE (N)
1	Application Fee for Government Land	A_GL	10,000.00
2	Application Fee for C of O (Agricultural)	A_COA	30,000.00
3	Application Fees for C of O (Commercial/Industrial)	A_COC	50,000.00
4	Application Fee for C of O (Government)	A_COG	20,000.00
5	Application Fee for C of O (Non Government Organization)	A_CONG	20,000.00
6	Application Fees for C of O (Residential)	A_COR	20,000.00
7	Application Fee for Recertification (Agricultural)	A_CRA	10,000.00
8	Application Fee for C of O Recertification (Commercial/Industrial)	A_CRC	40,000.00
9	Application Fees for C of O Recertification (Government)	A_CRG	20,000.00
10	Application Fee for C of O Recertification (Non Govt. Organization)	A_CRNG	10,000.00
11	Application Fee for C of O Recertification (Others)	A_CRR	10,000.00
12	Application Fees for C of O Recertification (Residential)	A_CRR	10,000.00
13	Application Fee for Change of Purpose (Commercial/Industrial)	A_CPC	50,000.00
14	Application Fee for Change of Purpose (Others)	A_CPO	25,000.00
15	Application Fees for Change of Purpose (Residential)	A_CPR	25,000.00
16	Application Fee for Consent for Devolution Order	A_CDO	10,000.00
17	Application Fee for Consent (all Consent Types except	A_CDG	20,000.00

	Devolution)		
18	Application Fee for Deed of Cancellation	A_DCN	5,000.00
19	Application Fee for Deed of Conveyance	A_DCO	5,000.00
20	Application Fee for Deed of Grant	A_DG	5,000.00
21	Application Fee for Deed of Purchase	A_DP	20,000.00
22	Application Fee for Deed of Rectification	A_DRec	20,000.00
23	Application Fee for Deed of Sale	A_DS	20,000.00
24	Application Fee for Deed of Surrender	A_DSur	20,000.00
25	Application Fee for Deed of Variation	A_DVar	20,000.00
26	Application Fee for Deed of Vesting Assent	A_DVA	20,000.00
27	Application Fee for Exchange of Letter	A_EL	5,000.00
28	Application Fee for Extension of Land	A_Ext	10,000.00
29	Application Fee for Extension of Offer of R of O (Commercial/Industrial)	A_EROC	20,000.00
30	Application Fee for Extension of Offer of R of O (Residential)	A_EROR	10,000.00
31	Application Fee for Extension of Time to Perfect Document	A_ET	10,000.00
32	Application Fee for Lodgement of Court Judgement	A_LCI	10,000.00
33	Application Fee for Merger	A_Mer	10,000.00
34	Application Fee for Power of Attorney	A_PA	10,000.00
35	Application Fee for Revocation of Power of Attorney	A_RPA	10,000.00
36	Application Fee for Subdivision (Developed Land)	A_SDD	50,000.00
37	Application Fee for Subdivision (Undeveloped Land)	A_SDU	20,000.00
38	Application Fee for Supplementary Mortgage	A_SM	20,000.00
39	Application Fee for Tenancy Agreement	A_TA	10,000.00
40	Capital Gains Tax	CGT	10% Gain reached on Sale (FG Law)
41	Capital Gains Tax for Surrender	CGTS	10% Gain reached on Sale (FG Law)
42	Certified True Copy of Registered Documents	CTCR	500/Page
43	C of O Processing Fee for Certification	COPC	Refer to C of O Fees Matrix
44	C of O Processing Fee for Recertification/Reissuance	COPR	Refer to C of O Fees Matrix
45	C of O Processing Fee for Regularization	COPRg	Refer to C of O Fees Matrix
46	Conversion of Titles to C of O	CTCO	15,000.00
47	Development Levy (Agricultural)	DLA	Refer to Development Levy Matrix
48	Development Levy (Commercial)	DLC	Refer to Development Levy Matrix
49	Development Levy (Educational)	DLE	Refer to Development Levy Matrix
50	Development Levy (Parks and Others)	DLP	Refer to Development Levy Matrix
51	Development Levy (Religious)	DLREC	Refer to Development Levy Matrix
52	Development Levy (Residential)	DLR	Refer to Development Levy Matrix
53	Ground Rent	GR	Refer to Ground Rent Matrix

54	Penal Rent	PR	10% of Annual Ground Rent
55	Perfection of Extra Copies of Deeds	PECD	5,000.00
56	Power of Attorney	PAW	30,000.00
57	Premium Charge (Residential)	PCR	Refer to Premium Charges Matrix
58	Premium Charge (Agricultural)	PCA	Refer to Premium Charges Matrix
59	Premium Charge (Commercial)	PCC	Refer to premium charges Matrix
60	Premium Charge (Educational)	PCE	Refer to premium charges Matrix
61	Premium Charge (Parks and Others)	PCP	Refer to premium charges Matrix
62	Premium Charge (Religious)	PCREL	Refer to premium charges Matrix
63	Processing Fee for Building Lease	PBL	50,000.00
64	Processing Fee for change of purpose	PCPR	100,000.00
65	Processing Fee for consent for Devolution order	PCDO	20,000.00
66	Processing Fee for Consent Merger	PCM	50,000.00
67	Processing Fee for Consent of Deed of Gift	PCDG	20,000.00
68	Processing Fee for Consent to Assign	PCA	20,000.00
69	Processing Fee for Consent to Mortgage (Commercial)	PCM_C	1% of Mortgage Loan
70	Processing Fee for Consent to Mortgage (Residential)	PCM_R	1% of Mortgage Loan
71	Processing Fee for Consent to Sublease (Commercial)	PCM_C	150,000.00
72	Processing Fee for Consent to Sublease (Residential)	PCS_R	50,000.00
73	Processing Fee for Consent to Transfer	PCT	20,000.00
74	Processing Fee for Deed of Cancellation	PDCN	20,000.00
75	Processing Fee for Deed of Conveyance	PDCO	20,000.00
76	Processing fee for Deed of Grant	PDG	20,000.00
77	Processing Fee for Deed of Purchase	PDP	1% of Capital Value
78	Processing fee for Deed of Rectification	PDRec	20,000.00
79	Processing Fee for Deed of Sale	PDS	1% of Capital value
80	Processing Fee for Deed of Surrender	PDSur	20,000.00
81	Processing Fee for Deed of Variation	PDVar	20,000.00
82	Processing Fee for Deed of Vesting Assent	PDVA	20,000.00
83	Processing Fee for Exchange of Letter	PEL	20,000.00
84	Processing Fee for Extension of Land	PExt	10,000.00
85	Processing Fee for Lodgements of court Judgment	PLCJ	20,000.00
86	Processing Fee for Revocation of Power Attorney	PRPA	20,000.00
87	Processing Fee for Subdivision (Developed Land)	PSDD	1% of Capital Value
88	Processing Fee for Subdivision (Underdeveloped land)	PSDU	150,000.00
89	Processing Fee for Supplementary Mortgage	PSM	1% of Mortgage loan
90	Processing Fee for Tenancy Agreement	PTA	20,000.00
91	Registration of Deed of Release	RDR	10,000.00
92	Registration of Quarry Release	RQL_C	1,000,000.00
93	Relocation (Fees and Other Charges)	RFO	10,000.00
94	Search Fee (Remote Search via CRGIA Portal)	SF_C	10,000.00
95	Search Fee (Manual Search in CRGIA Office)	SF_R	15,000.00

96	Registration – Residential (All Land instruments except Deed of Release)	SR_I	20,000.00
97	Registration –Commercial (All Land instruments except Deed of Release)	SR_C	50,000.00
98	Surrender Fee	SF	5,000.00
99	Survey Fee (Commercial)	SURV_FC	80 per sq meter
100	Survey Fee (Industrial)	SURV_FI	120 per sq meter
101	Survey Fee (Residential)	SURV_FR	67 per sq meter
102	Survey Fee (Topo_Spot Height)	SURV_FT	5,000 per spot height
103	Surveys _Charting	SURV_CH	15,000.00
104	Surveys _Cost of Survey Plans	SURV_CP	250 per A4 size
105	Surveys _Issuance of Pillar Numbers (COVT)	SURV_PN G	Nil
106	Surveys _Issuance of Pillar Numbers (SURCON)	SURV_PN S	3,000 per pillar
107	Surveys_ Perimeter Survey and Demarcation	SURV_PS D	Apply Scale of Fees
108	Survey _Pillar Retracing	SURV_PR	75% of Perimeter Survey
109	Surveys _Printing of Maps	SURV_PM	250 per A4 size
110	Surveys _Re-establishment of Beacon/Pillar	SURV_RB	10,000/pillar
111	Survey_ Sale of Maps	SURV_SM	200 per A4 size
112	Surveys _Submission of Survey Plans	SURV_SP	3,000.00

Table 6.57. Cross River State Forestry Commission

S/N	SERVICES	FEES
	Permit to farm in a forest reserve (individual only that is no head farmer or community farmer)	No longer Applicable, if found guilty liable to a fine of N35,000/Ha.
	Land rent on existing Cocoa/Rubber/Oil Palm farm in forest reserve.	A-No longer Applicable for new ones. If found guilty liable to a fine of N100,000/ha
	Corporate farmers in forest reserve	B-No Longer Applicable, if found guilty liable to a fine of N250,000/ha
	Permit to collect gravel or stone in a forest reserve	N50,000.00/annum excluding major companies which must obtain a concession
	Permit to collect sand in a forest reserve	N50,000.00/annum excluding major companies which must obtain a concession
	permit to collect clay in a forest reserve	N25,000.00/annum excluding major companies which must obtain a concession
	Permit to collect raffia palm fronds in a forest reserve	2,000.00 Annum
	Permit to collect palm fruits in a forest reserve	500.00/Stand/Annum
	Permit to tap raffia palm or oil palm trees (standing in the forest reserve)	N500.00/tree/annum
	Permit to collect Irvingia fruits in a forest reserve	N10,000.00 annum

A-Permit to collect chewing stick (Garciniaspo and Homaluimspp)	N1,000.00/tree (up to 1.5m)
B-Fee for processed gacina & Homalium	N20,000.00/lorry load or N2,000.00/100kg bag
Permit to collect can (e.g. Laccosperma, Calamus etc)	Lacesperma and Calamus respectively N20,000.00 per lorry load
Permit to collect cotton fruits in a forest reserve	N50,000/Annum
Permit to collect transmission poles (GBH greater than 24cm but less than 35.6cm)	
(i) From established plantations	N5,000 each for opepe and teak classes and N2,000 for other
From natural forest areas where artificial forest species (e.g. obeche) plantations are anticipated	No Longer Applicable, if found guilty liable to a fine of N20,000.00 per pole
(ii) From Natural forests	
Permit to collect leaves	N500/month
(i) Wrapping leaves (e.g. teak, marantaceae etc)	N150/100kg bag
(ii) Thaumattooccus fruits	N1,000/month or N10,000/annum
(iii) Edible leaves (e.g. Netumafricaum or Heinsiapulchelater (Atama)	N1,000/month or N10,000/annum
Collection of fencing posts (GBH greater than 15cm but less than 24cm)	
(i) From established plantations	No longer applicable, if found guilty liable to a fine of N20,000
(ii) From Natural forest	
Collection of bamboo	N20,.00 each
Collection of yam stakes (Class A. Species must not be cut)	20.00 each
Firewood (Forestry extraction)	N2500.00/cord or 3.65m each
(i) Firewood (Extraction by purchaser)	N1,000.00/cord or 3.63m
(ii) Permit to collect mangrove firewood	No longer applicable ; fine N20,000 per annum
Permit to collect Sacoglosis bark	N20,000/lorry load
Space to installation of food/wood processing machineries, equipment or mechanical workshop in a forest reserve	N500/m/annum
Permit to collect randia spp (maximum length 1m)	N50.00/stick or N50,000/lorry and N200,000/trailer load
Permit to collect sponge	N1,000.00/annum
Permit to carve canoe (not from the reserve)	N20,000
A/B Class > 6.0m Length	N15,000
A/B class < 6.0m length	N12,000
Other Spp > 6.0m Length	N9,000
Other Spp < 6.0m length	No longer applicable, if found guilty liable to a fine of N20,000

Permit to fish (not chemical) within the reserves	N5,000/annum
Bush meat seller's permit (from wildlife domesticated farms)	N1,000/Annum
Machinery or structure Registration	
Re-saw bench mill in timber markets and wood based companies	N2,000
Sawmill (With Primary break down components)	
(i) Annual capacity (5,000 - 10,000)m ³	N10,000.00
(ii) Annual Capacity over 10,000m ³ pulp and paper mill	N15,000.00
Ply mill/Veneer Mill	N10,000.00
(i) Annual capacity (5,000 - 10,000)m ³	N15,000.00
(ii) Annual Capacity over 10,000m ³	N20,000.00
(iii) Annual capacity less than 50,000 tones of or less than 100,000 tonnes of green wood	N25,000.00
(iv) Annual capacity greater than 100,000 tones of green wood	100,000.00
Fiber Board mill	N20,000.00
Particle board factory	N30,000.00
Timber preservation and seasoning plants	N10,000.00
Planning machine	N2,000.00
Furniture manufacturing firms (including cane furniture)	N5,000.00
Other woods-based industries (e.g. agro Allied) industry	
(i) Annual Capacity 5,000 to 10,000m ³	N10,000.00
(ii) Annual Capacity greater than 10,000m ³	N15,000.00
(iii) Other cottage forest products based industries (e.g. cane, carpentry, chewing stick etc)	N2,000.00
Small	N5,000.00
Medium	N10,000.00
Larger	N20,000.00
Timber marketing hammer license (to operate in Cross River State)	N20,000.00
Power chain saw registration	N10,000.00

Any person convicted for non-registration of any of the above equipment shall be liable to a minimum fine in addition to paying requisite registration fee or imprisonment plus the payment of the appropriate registration	No longer applicable, if found guilty liable to a fine of N20,000
PROJECTED SPECIES: These species may not be fell within Cross River State	
Affromosiaelata Afromosia	N100,000.00
Funtumia (all species)- Eyak	N100,000.00
Garcinia koja -Bitter Kola	N100,000.00
Irvingia (all species) - bush Mango	N100,000.00
Mansonialtisma Mansonia	N100,000.00
Oukubakaaubrevelle	N100,000.00
Exploitable tree species	N25,000.00
Tariff rate based on stumpage	N20,000.00
Tariff rate based on stumpage	N12,000.00
Tariff rate based on stumpage	N15,000.00
Tariff rate based on stumpage	N13,000.00
TARIFF RATE BASED ON OUT TURN VOLUME (O.T.V) EXTRACTION FROMS	
CONCESSION AREAS AND BY ALL CONCESSIONAIRES	
All species in Group A schedule 4	N2,500.00
All species in Group B of schedule 4	N5,500.00
All species in Group of schedule 4	N2,500.00
All species in Group D	N1,600.00
All species in Group of schedule 4	N1,200.00
Registration of timber and non-timber forest produce dealers/markers/logger permit tees in Cross River State	
Timber markers/logger permits (Individual or Corporate)	200,000.00
Timber markers (Individual or Corporate)	50,000.00
Power Chain Saw Operators	No Longer Applicable
Registration of Farmers	No Longer Applicable
Registration of Agbege (Log trucks or vehicles)	50,000.00
Timber Transporters	50,000.00
Registration of non-timber forest product (NTFPs) exploiters/dealers:	
Randia, Capilobia, Homalium, Cane Rope and Garcina	50,000.00

Sponge, Wrapping leaves, Ciglo Tic Back, Bush Mangoes	25,000.00
Other Unspecified NTFP	30,000.00
Miscellaneous Charges	
Forest Regeneration Fee per tree in a natural forest	10,000.00
Forest Management Fee per tree in a plantation	1,000.00
Interstate Fee for the movement of woods to other State	150 per flitche
Pass-hammering Fee for Inter-State Wood i.e. retouching	100 per flitche
Interstate Fee for a lorry for Garcinia spp, canes, laccosperma	30,000.00
Interstate Fee for Capilobia and Re-diaper lorry load	30,000.00
Interstate Fee for lorry load for Ebong (Diospyros spp)	100,000.00
Salvage sawing (Authorized) per lorry load	60,000.00
Floating Timber (Log)	1,000.00
Floating Timber (Flitche)	200
Hiring of space in the Calabar Botanic Garden for ceremony	35,000.00
Hiring of the leisure park per annum	1,500,000.00
Mining of granite in the forest reserve per hectare/annum	1,000,000.00
Mining of limestone in the forest reserve per hectare/annum	2,500,000.00

Table 6.58. Ministry, Agency or Department Responsible for Environment, Ecology & Sanitization

1	Annum pollution Discharge fee	30% inverse from 2012 fees (schedule attached)	Closure/appropriate fine
2	Penalty for non-reclamation of abandoned open mining pit	---	₦2m per abandoned mining pit
3	Environmental impact Assessment (EIA) and Accreditation	Registration-₦50,000.00 Penalty fee ₦450,000.00- ₦1,000,000.00	Closure
4	Environmental Consultants/Contactors	200,000.00-500,000.00	---
5	Discharge of Industrial effluent into the Environment	₦250,000/Annum	₦50,000.00-₦10,000.00 Annum closure
6	Noise/gaseous emission and Telecommunication Mast	₦5,000.00-₦5,000,000.00	₦5,000.00-₦5,000,000.00
7	Environmental protection Landscaping and Beautification and Non fumigation of premises/Quarter	---	₦20,000.00-₦100,000.00 (See attached schedule 5 attached)

8 SCHEDULE 1- ANNUAL POLLUTION DISCHARGES FEES- CATEGORY A

9	Cement/Asbestos Manufacturing Companies	200,000.00 - 400,000.00	---
10	Petroleum refining and production companies: and petroleum product manufacturing companies	200,000.00 - 400,000.00	---
11	Aluminium producing companies	200,000.00 - 400,000.00	---
12	Asphalt/Bitumen Producing Companies	400,000.00	---
13	Rubber Tyre Manufacturing companies	200,000.00 - 400,000.00	---
14	Fertilizer/Ammonia/Urea Manufacturing companies	200,000.00 - 400,000.00	---
15	Petro-chemical/Synthetic fibre companies	200,000.00 - 400,000.00	---
16	Gas producing companies	200,000.00 - 400,000.00	---
17	Cable electrical and electronics manufacturing companies	200,000.00 - 400,000.00	---
18	Plans manufacturing companies	200,000.00 - 400,000.00	---
19	GSM Telecommunication Companies	1,500,000.00-2,500,000.00 Mast per annum	---
20	CATEGORY B		
a	Quarrying and mining companies	200,000.00 - 500,000.00	---
b	Fibre, Pulp and Wood processing companies	200,000.00 - 400,000.00	---
c	Battery Manufacturing companies	200,000.00 - 400,000.00	---
d	Cars/Motorcycles Assembly	200,000.00 - 400,000.00	---
e	Pharmaceutical Manufacturing companies	200,000.00 - 400,000.00	---
f	Industrial Machinery Manufacturing companies	200,000.00 - 400,000.00	---
g	Brewery companies	200,000.00 - 400,000.00	---
h	Waste Management and recycling companies	200,000.00 - 400,000.00	---
21	CATEGORY C		
a	Carpet and rug manufacturing companies	100,000.00 - 300,000.00	---
b	Petroleum product manufacturing companies(Depot and Tank farms)	100,000.00 - 300,000.00	---
c	Chemical manufacturing companies	100,000.00 - 300,000.00	---
d	Food processing/food canning companies	100,000.00 - 300,000.00	---
e	Beverage producing companies	100,000.00 - 300,000.00	---
f	Paint Manufacturing companies	100,000.00 - 300,000.00	---
g	Flour Mills	100,000.00 - 300,000.00	---
h	Palm Oil Mills	100,000.00 - 300,000.00	---
i	Rubber Processing Factories	100,000.00 - 300,000.00	---
j	Detergent and soap manufacturing companies	100,000.00 - 300,000.00	---
22	CATEGORY D		
a	Mechanical companies, Metal Fabrication and Welders	100,000.00 - 200,000.00	---
b	Solid Waste Disposal Companies	100,000.00 - 400,000.00	---
c	Abattoirs and Lair	100,000.00 - 200,000.00	---
d	Printing and publishing companies (including state and federal government owned)	100,000.00 - 200,000.00	---
e	Oil/Oil products contaminating companies	100,000.00 - 100,000.00	---
f	Match manufacturing companies	100,000.00 - 200,000.00	---
g	Sewage collecting agencies, including septic tanks	100,000.00 - 200,000.00	---
h	Shipping lines	100,000.00 - 200,000.00	---
23	CATEGORY E		
a	Saw Mills and Other medium scale wood/furniture	100,000.00 - 200,000.00	---

	works or factories		
b	Animal feeds mills	100,000.00 - 200,000.00	---
c	Wood and furniture companies	100,000.00 - 200,000.00	---
d	Photographic Industries, marketing and processing companies	100,000.00 - 200,000.00	---
e	Government owned hospitals, clinics, dispensaries, health centres etc with more than two beds	60,000.00 – 150,000.00	---
f	Match manufacturing companies	100,000.00 - 200,000.00	---
g	Poultry farms with 2,000 or more birds	60,000.00 – 150,000.00	---
24	CATEGORY F		
a	Hotels with over 10rooms	40,000.00 – 100,000.00	---
b	Petrol filling stations	40,000.00 – 100,000.00	---
c	Laboratories(Medical or photography where chemicals are used in considerable quantities)	40,000.00 – 100,000.00	---
d	Packaging companies and sachet water companies	40,000.00 – 100,000.00	---
e	Sewage treatment companies	40,000.00 – 100,000.00	---
f	Bakeries	40,000.00 – 100,000.00	---
g	Private hospitals and clinics with more than 2 beds	40,000.00 – 100,000.00	---
h	Mechanical tools marketing servicing companies	40,000.00 – 100,000.00	---
i	Eateries/Restaurants	40,000.00 – 100,000.00	---
j	Piggeries with 1,000 pigs and above	40,000.00 – 100,000.00	---
25	Consultancy service		
a	Schedule II- Consultancy service-Registration/accreditation of environmental consultants/contractors		
b	Drainage Contractors	Registration per annum ₦300,000.00-₦500,000.00	---
26	Sewage system contractors		
a	Industrial & Hazardous waste & contractor		
b	Oil spillage control contractors	Renewal ₦200,000.00	---
c	Waste management contractors		
d	Waste management contractors	Registration per annum ₦ 250,000.00-₦500,000.01	---
e	Refuse/sewage contractors(with conventional)	Renewal ₦150,000.01	---
	Environmental Consultants		
a	Horticultural contractors		
b	Environmental Laboratory &Technology Consultants/Companies	Registration per annum ₦100,000.00-₦200,000.01	---
		Renewal ₦80,000.01	---
c	Refuse collectors	Registration per annum ₦100,000.00-₦200,000.01	---
		Renewal ₦80,000.01	---
d	Fees for Deleasing of premises / drain lines	₦15,000.00 - ₦35,000.00/Sqm	---
e	Registration of fumigation contractors/consultants	₦35,000.00	---
f	Registration of EIA	₦35,000.00	---
g	Registration of Landscaping contractor	₦200,000.00-₦500,000.00	---
h	Processing fee for technical review of EIA report	₦450,000.00	---
i	Skip bin (per evacuation)	₦3,000.00 per evacuation	---

j	Dumpster bin	₦3,000.00 per evacuation	---
k	Sulo bin	₦3,000.00 per evacuation	---
l	Maintenance of green area(sq mtr)	₦ 22,per sq. mtr	---
m	Water quality analysis and certification	₦15,000 annually	---
n	EIA processing & certification fees	₦450,000	---
o	Desilting of drains (per cubic mtr)	(600 per cubic mtr)	---
p	Tipper load, below 15 tons	₦2,500 per trip	---
q	Tipper load above 15 tons	₦4,000 per trip	---
r	Pick-up load	₦1,500 per trip	---
s	Skip load	₦2,000.00 per trip	---
t	Hand cart/wheel barrow	₦1,000 per trip	---
u	Sewage truck	₦3,001	---
27	Discharge of Industrial effluent into the environment		
a	COMPANY PRODUCING INDUSTRIAL EFFLUENT A CATEGORY	PENALTY	---
b	Cement/Asbestos manufacturing companies	20,000,000.00	---
c	Petroleum refining and production; and petroleum products manufacturing companies	1,000,000.00	---
d	Aluminum producing companies	200,000.00	---
e	Asphalt Bitumen and quarrying producing companies	100,000.00	---
f	Rubber tyre manufacturing companies	100,000.00	---
g	Fertilizer/ammonia/urea manufacturing companies	200,000.00	---
h	Petro-chemical/synthetics fibre companies	200,000.00	---
i	Fibre, pulp, and wood processing companies	200,000.00	---
j	Gas producing companies	200,000.00	---
k	Battery manufacturing companies	200,000.00	---
l	Cable, electrical and electronics manufacturing companies	200,000.00	---
m	Cars/motorcycles assembly	200,000.00	---
n	Plants manufacturing companies	200,000.00	---
o	Pharmaceutical manufacturing companies	200,000.00	---
p	Industrial machinery manufacturing companies	200,000.00	---
q	Brewery companies	200,000.00	---
r	Waste management and recycling companies	200,000.00	---
s	Telecommunications companies	200,000.00	---
B			
a	Carpet and rug manufacturing companies	50,000.00	---
b	Petroleum product manufacturing companies (Depots/tank farms)	50,000.00	---
c	Chemical manufacturing companies	50,000.00	---
d	Food processing/food canning companies	50,000.00	---
e	Beverage producing companies	50,000.00	---
f	Paint manufacturing companies	50,000.00	---
h	Flour Mills	1,000,000.00	---
i	Palm Oil Mills	50,000.00	---
j	Rubber processing companies	50,000.00	---
k	Detergent and soap manufacturing companies	50,000.00	---

29 CATEGORY C			
a	Mechanical companies	30,000.00	---
b	Solid waste disposal companies	30,000.00	---
c	Abattoirs and Lairage	30,000.00	---
d	Printing and Publishing companies (including state and federal government owned)	30,000.00	---
e	Oil/Oil products contaminating companies	30,000.00	---
f	Saw Mills and other medium scale wood/ furniture works or factories.	30,000.00	---
g	Animal feed mill	30,000.00	---
h	Match manufacturing companies	30,000.00	---
i	Sewage collecting agencies including septic tanks	30,000.00	---
j	Wood and furniture companies	30,000.00	---
k	Photographic industries, marketing and processing companies	30,000.00	---
l	Shipping lines	30,000.00	---
m	Government owned hospitals, clinics, dispensaries, health centres etc with more than 2 beds	20,000.00	---
n	Poultry farms with 2,000 or more birds	15,000.00	---
o	Piggeries with 1,000 pigs and above	10,000.00	---
30 CATEGORY D			
a	Hotels with over 10 rooms	20,000.00	---
b	Petrol filling stations	20,000.00	---
c	Laboratories (medical or photography, where chemicals are used in considerable quantities)	20,000.00	---
d	Packaging companies	20,000.00	---
e	Sewage treatment companies	20,000.00	---
f	Bakeries	20,000.00	---
g	Private hospitals and clinics with more than 2 beds	20,000.00	---
h	Mechanical tools marketing servicing companies	20,000.00	---
i	Eateries/Restaurants	20,000.00	---
j	Filling Stations	20,000.00	---
31 Noise/Vibrations and Earth vibration limits			
a	VEHICLE SPECIFICATIONS		
b	Above 16tyres	20,000.00	---
c	12-16 tyres	15,000.00	---
d	A-10 tyres	12,000.00	---
e	6-8 tyres	10,000.00	---
f	Less than 6 tyres	5,000.00	---
32 INDUSTRIAL CHIMNEYS, GENERATING PLANTS/GENERATORS			
a	Industrial Chimney's	500,000.00	---
b	Above 500 KVA	250,000.00	---
c	250-500 KVA	150,000.00	---
d	100-250 KVA	100,000.00	---
e	50-100 KVA	75,000.00	---
f	25-50 KVA	50,000.00	---
g	10-25 KVA	25,000.00	---
h	5-10 KVA	10,000.00	---

i	Less than 5 LVA	5,000.00	---
33	INSTITUTION WITHIN RESIDENTIAL AREAS		
a	Public Rallies	100,000.00	---
b	Churches	10,000.00	---
c	Mosques	100,000.00	---
d	Noise from record marketers and recording studios	20,000.00	---
e	Industrial Noise Pollution	100,000.00	---
f	Noise from generating plants	10,000.00	---
g	Household Disturbances	2,000-5,000	---
34	GSM TELECOMMUNICATION INSTALLATION (MAST) VIBRATIONS AND RADIATION		
	POLLUTION FEES WITHIN RESIDENTIAL AREAS		
a	Effluent (waste oil, lubricants, over spilled fuel, hazardous and toxic substances) discharge to the environment	51,000,000.00	---
b	Vibrations above permissible limit	1,500,000.00	---
c	Absence of navigation light	2,500,000.00	---
d	EIA non-compliance on telecommunication facilities	5,000,000.00	---
e	Environmental degradation on erection of New mast	1,000,000.00	---
f	Radiation above permissible limit	2,000,000.00	---
35	ENVIRONMENT PROTECTION, LANDSCAPING AND BEAUTIFICATION		
a	Parking of cars on green verges and open spaces	20,000.00	---
b	Dropping of building material (sand, gravels, woods etc) on verges and open spaces	20,000.00/car 20,000.00/truck	---
c	Walking on the green verges and open spaces	20,000.00	---
d	Authorised pruning of urban trees	50,000.00	---
e	Causing of injury to urban tree	20,000.00	---
35	FUMIGATION OF BUSINESS PREMISES		
a	Bakeries	50,000.00	---
b	Hotels	100,000.00	---
c	Sachet water industries	50,000.00	---
d	Eateries	50,000.00	---
e	Warehouses	50,000.00	---
f	Toilet roll manufacturing companies	50,000.00	---
g	Poultry farm	50,000.00	---
h	Companies or individuals fumigating in the state without authority from CRSG (Ministry of Environment)	500,000.00	---
36	Compliance Monitoring Charges for Various Categories of Companies		
a	Cement/Asbestos manufacturing companies	1,500,000.00	---
b	Petroleum refining and production companies; and petroleum products manufacturing companies	500,000.00	---
c	Aluminium producing companies	500,000.00	---
d	Asphalt/Bitumen producing companies, Quarrying and mining	500,000.00	---
e	Rubber Tyre manufacturing companies	500,000.00	---
f	Fertilizer/Ammonia/Urea manufacturing companies	500,000.00	---
g	Petro/chemical/Synthetic Fibre companies	500,000.00	---
h	Fibre, Pulp and wood processing companies	500,000.00	---

i	Gas producing companies	500,000.00	---
j	Battery manufacturing companies	500,000.00	---
k	Cable, Electrical and Electronics Manufacturing Companies and GSM Telecommunication operators companies	500,000.00	---
l	Cars/Motorcycles Assembly	500,000.00	---
m	Plants manufacturing companies	500,000.00	---
n	Pharmaceuticals manufacturing companies	500,000.00	---
o	Industrial machinery manufacturing companies	500,000.00	---
p	Brewery companies	500,000.00	---
q	Waste Management and Recycling companies	500,000.00	---
37	CATEGORY B		
a	Carpet and rug manufacturing companies	350,000.00	---
b	Petroleum product marketing companies (Depots/Tank farms)	350,000.00	---
c	Chemical manufacturing companies	350,000.00	---
d	Food processing/ food canning companies	350,000.00	---
e	Beverage producing companies	350,000.00	---
f	Paint manufacturing companies	350,000.00	---
g	Flour Mills	350,000.00	---
h	Palm Oil Mills	350,000.00	---
i	Rubber processing factories	350,000.00	---
j	Detergent and soap manufacturing companies	350,000.00	---
k	Mechanical companies	300,000.00	---
l	Solid waste disposal companies	300,000.00	---
m	Abattoirs and Lairage	300,000.00	---
n	Printing and publishing companies (including state and federal government owned)	300,000.00	---
o	Oil/Oil product contaminating companies	300,000.00	---
p	Saw Mills and other medium scale wood/furniture works or factories	300,000.00	---
q	Animal feed mills	300,000.00	---
r	Match manufacturing companies	300,000.00	---
s	Sewage collecting agencies, including septic tanks	300,000.00	---
t	Wood and furniture companies	300,000.00	---
u	Photographic industries, marketing and processing companies	300,000.00	---
v	Shipping lines	300,000.00	---
38	CATEGORY D		
a	Government owned hospitals, clinics, dispensaries, health centres etc with more than 2 beds	250,000.00	---
b	Poultry farms with 2,000 or more birds	250,000.00	---
c	Piggeries with 1,000 pigs and above	250,000.00	---
d	Hotels with over 10 rooms	200,000.00	---
e	Petrol filling stations	200,000.00	---
f	Laboratories (medical or photography, where chemicals are used in considerable	200,000.00	---
g	Packaging companies	200,000.00	---

h	Sewage treatment companies	200,000.00	---
i	Bakeries	200,000.00	---
j	Private hospitals and clinics with more than two beds	200,000.00	---
k	Mechanical tools marketing servicing companies	200,000.00	---
l	Eateries/Restaurants	200,000.00	---
m	Filling stations (Gas)	200,000.00	---
39	CATEGORIZATION OF POLLUTION DISCHARGE CHARGES		
a	PER TONS FOR COMPANIES OPERATING IN CROSS RIVER STATE	AMOUNT	PENALTY
b	Above 100 Tons	10,000,000.00	20,000,000.00
c	51-100 Tons	7,500,000.00	15,000,000.00
d	50 Tons	5,000,000.00	10,000,000.00
40	PETROLEUM REFINING AND PRODUCTION COMPANIES, AND PETROLEUM PRODUCTS MANUFACTURING COMPANIES		
a	Above 100 Metric Litres	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Litres	7,500,000.00	15,000,000.00
c	Less than 50 Metric Litres	5,000,000.00	10,000,000.00
41	ASPHALT/BITUMEN, PRODUCING COMPANIES, QUARRYING AND MINING		
a	Above 100 Metric Letres	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Litres	7,500,000.00	15,000,000.00
c	Less Than 50 Metric Litres	5,000,000.00	10,000,000.00
42	RUBBER TYRE MANUFACTURING COMPANIES		
a	Above 100 Tons	10,000,000.00	20,000,000.00
b	51-100 Tons	75,000,000.00	15,000,000.00
c	50 Tons	5,000,000.00	10,000,000.00
43	FERTILIZER/AMMONIA/UREA MANUFACTURING COMPANIES		
a	Above 100 Metric Letres	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Litres	7,500,000.00	15,000,000.00
c	Less Than 50 Metric Litres	5,000,000.00	10,000,000.00
44	PETRO-CHEMICAL/SYNTHENTICS FIBRE COMPANIES		
a	Above 100 Metric Letres	7,500,000.00	15,000,000.00
b	Between 51-1000 Metric Litres	5,000,000.00	10,000,000.00
c	Less Than 50 Metric Litres	130,000.00	260,000.00
45	FIBRE, PULP AND WOOD PROCESSING COMPANIES		
a	Above 100 Metric Letres	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Litres	7,500,000.00	15,000,000.00
c	Less Than 50 Metric Litres	5,000,000.00	10,000,000.00
46	GAS PRODUCING COMPANIES		
a	Above 100 Metric Letres	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Litres	7,500,000.00	15,000,000.00
c	Less Than 50 Metric Litres	5,000,000.00	10,000,000.00
d	BATTERY MANUFACTURING COMPANIES		
e	Above 100 Tons	10,000,000.00	20,000,000.00
f	51 - 100 Tons	7,500,000.00	15,000,000.00
g	50 Tons	5,000,000.00	10,000,000.00
47	CABLES, ELECTRICAL AND ELECTONICS MANUFACTURING COMPANIES		
a	Above 100 Metric Liters	10,000,000.00	20,000,000.00
b	Between 51-1000 Metric Liters	7,500,000.00	15,000,000.00

c	Less Than 50 Metric Liters	5,000,000.00	10,000,000.00
48	CARS/MOTORCYCLES ASSEMBLY/TRICYCLES		
a	Above 100 Metric Liters	5,000,000.00	10,000,000.00
b	Between 51-1000 Metric Liters	2,500,000.00	5,000,000.00
c	Less Than 50 Metric Liters	1,000,000.00	2,000,000.00
49	VEHICLE DEALERS/WORKSHOP		
a	New vehicle dealer with workshop	48,000.00	96,000.00
b	New vehicle dealer without workshop	24,000.00	48,000.00
c	Used vehicle with workshop	24,000.00	48,000.00
d	Used vehicle without workshop	12,000.00	24,000.00
e	Motor mechanic workshop (Complete)	12,000.00	24,000.00
f	Motor mechanic workshop (Sections)	3,600.00	7,200.00
g	Motorcycle mechanic workshop	1,200.00	2,400.00
h	KeKe/Motorcycle Assembling outfit	24,000.00	48,000.00
50	PLANTS MANUFACTURING COMPANIES		
a	Above 1,000 Plants	10,000,000.00	20,000,000.00
b	Between 500 - 1000 Plants	7,500,000.00	15,000,000.00
c	Less Than 500 Plants	5,000,000.00	10,000,000.00
51	PHARMACEUTICAL MANUFACTURING COMPANIES		
a	Above 1,000 Tons	5,000,000.00	10,000,000.00
b	Between 51 - 1000 Tons	2,500,000.00	5,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
52	INDUSTRIAL MACHINERY MANUFACTURING COMPANIES		
a	Above 1,000 Tons	5,000,000.00	10,000,000.00
b	Between 51 - 1000 Tons	2,500,000.00	5,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
53	BREWERY COMPANIES		
a	Above 1,000 Tons	5,000,000.00	10,000,000.00
b	Between 51 - 1000 Tons	2,500,000.00	5,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
54	WASTE MANAGEMENT AND RECYCLING COMPANIES		
a	Above 1,000 Tons	5,000,000.00	10,000,000.00
b	Between 51 - 1000 Tons	2,500,000.00	5,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
55	CARPET AND RUG MANUFACTURING COMPANIES		
a	Above 1,000 Tons	3,000,000.00	6,000,000.00
b	Between 51 -100 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
56	PETROLEUM PRODUCT MARKETING COMPANIES (DEPOTS/TANK FARMS)		
a	Above 10,000 Metric Litres	3,000,000.00	6,000,000.00
b	Between 5000 - 10,000 Metric Litres	2,000,000.00	4,000,000.00
c	Less Than 5,000 Tons	1,000,000.00	2,000,000.00
57	CHEMICAL MANUFACTURING COMPANY		
a	Above 100 Cubic Litres	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Cubic Litres	1,000,000.00	2,000,000.00
58	FOOD PROCESSING/FOOD CANNING COMPANIES		
a	Above 100 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 100 Tons	2,000,000.00	4,000,000.00

c	Less Than 50 Tons	1,000,000.00	2,000,000.00
59	BEVERAGE PRODUCING COMPANIES		
a	Above 100 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 100 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
60	PAINT MANUFACTURING COMPANIES		
a	Above 100 Tons	2,000,000.00	4,000,000.00
b	Between 51 - 100 Tons	1,000,000.00	2,000,000.00
c	Less Than 50 Tons	3,000,000.00	6,000,000.00
61	FLOUR MILLS		
a	Above 100 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 100 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
62	PALM OIL MILLS		
a	Above 100 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 100 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
63	RUBBER PROCESSING FACTORIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
64	DETERGENT AND SOAP MANUFACTURING COMPANIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
65	MECHANICAL COMPANIES, METAL FABRICATORS AND WELDERS		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
66	SOLID WASTE DISPOSAL COMPANIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
67	ABATTOIRS AND LAIR		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
68	PRINTING AND PUBLISHING COMPANIES: (Including State and Federal Government Owned)		
a	Above 100,000 L ³	3,000,000.00	6,000,000.00
b	Between 51 - 100,000 L ³	2,000,000.00	4,000,000.00
c	Less Than 50,000 L ³	1,000,000.00	2,000,000.00
69	OIL/OIL PRODUCTS COMPANIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51 - 1000 Tons	2,000,000.00	4,000,000.00
c	Less Than 50 Tons	1,000,000.00	2,000,000.00
70	TIMBER/SAW MILLS AND OTHER MEDIUM SCALE WOOD/FURNITURE WORKS OR FACTORIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51-1000 Tons	2,000,000.00	4,000,000.00
c	Less than 50 Tons	1,000,000.00	2,000,000.00

71	ANIMAL FEED MILLS		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51-1000 Tons	2,000,000.00	4,000,000.00
c	Less than 50 Tons	1,000,000.00	2,000,000.00
72	MATCH MANUFACTURING COMPANIES		
a	Above 10 Tons	3,000,000.00	6,000,000.00
b	Between 51-1000 Tons	2,000,000.00	4,000,000.00
c	Less than 50 Tons	1,000,000.00	2,000,000.00
73	HOTELS AND GUEST HOUSES		
a	Above 100 Rooms	3,000,000.00	6,000,000.00
b	Between 51-100 Rooms	2,000,000.00	4,000,000.00
c	Less than 50 Rooms	1,000,000.00	2,000,000.00
74	RESTAURANTS		
a	Above 50 Seats	200,000.00	400,000.00
b	50-20 seats	300,000.00	600,000.00
c	20-10 Seats	200,000.00	400,000.00
d	Below 10 Seats	100,000.00	200,000.00
75	BEER PARLOUR/RECREATIONAL FACILITIES		
a	Gardens/ Parks	24,000.00	48,000.00
b	Event Process	60,000.00	120,000.00
c	Night Clubs(with catering services)	35,000.00	70,000.00
d	Night Clubs(without catering services)	24,000.00	48,000.00
76	SEWAGE COLLECTING AGENCIES INCLUDING SEPTIC TANKS		
a	Above 100 Tons	1,000,000.00	2,000,000.00
b	Between 51-100Tons	800,000.00	1,600,000.00
c	Less than 50 Tons	600,000.00	1,200,000.00
77	WOOD AND FURNITURE COMPANIES		
a	Above 100 Tons	500,000.00	1,000,000.00
b	Between 51-100 Tons	400,000.00	800,000.00
c	Less than 50 Tons	300,000.00	600,000.00
78	BLOCK INDUSTRIES/RICE MILLS		
a	Large	12,000.00	24,000.00
b	Medium	9,000.00	18,000.00
c	Small	6,000.00	12,000.00
79	PHOTOGRAPHIC INDUSTRIES, MARKETING AND PROCESSING COMPANY		
a	Above 100 Tons	500,000.00	1,000,000.00
b	Between 51-100 Tons	400,000.00	800,000.00
c	Less than 50 Tons	300,000.00	600,000.00
80	GOVERNMENT OWNED HOSPITAL		
a	Government owned hospital, Clinics, Dispensaries, Health Centers etc above one hundred (100)beds	500,000.00	1,000,000.00
b	Government owned hospital, Clinics, Dispensaries, Health Centers etc from 51-100 beds	400,000.00	800,000.00
c	Government owned hospital, Clinics, Dispensaries, Health Centers etc from 1-50 beds	300,000.00	600,000.00
81	DEPARTMENTAL STORES/SALOONS		
a	Departmental stores	48,000.00	96,000.00
b	Supermarkets	24,000.00	48,000.00
c	Normal provision stores	12,000.00	24,000.00

d	Kiosks	1,200.00	2,400.00
e	Saloon with 4 driers & above	4,800.00	9,600.00
f	Barbers with more than 4 seats	3,000.00	6,000.00
g	Barbers shop with 4 seats	1,200.00	2,400.00
82	COMMERCIAL HOUSES		
a	Airport	120,000.00	240,000.00
b	Airline Offices	36,000.00	72,000.00
c	Warehouses	36,000.00	72,000.00
d	Transport loading bay/ jetties	36,000.00	72,000.00
e	Courier service company	36,000.00	72,000.00
f	Professional service offices	6,000.00	12,000.00
g	Business Centre with over 8 equipments	18,000.00	36,000.00
h	Business Centre with over 4-7 equipments	6,000.00	12,000.00
i	Business Centre with over 1-3 equipments	2,400.00	4,800.00
j	Cyber Café	24,000.00	48,000.00
k	Printing press (big)	36,000.00	72,000.00
l	Printing press (medium)	12,000.00	24,000.00
m	Printing press (small)	24,000.00	48,000.00
n	Telecommunication/Internet providers	6,000.00	12,000.00
o	Communication Agencies	36,000.00	72,000.00
p	Electrical/Electronic shops	24,000.00	48,000.00
q	Mechanized Laundry Shops	24,000.00	48,000.00
r	Non-Mechanized Laundry Shops	6,000.00	12,000.00
s	Travel Agencies	12,000.00	24,000.00
t	Building Material Shops	12,000.00	24,000.00
u	Boutique (large)	18,000.00	34,000.00
v	Boutique (medium)	12,000.00	24,000.00
w	Boutique (small)	6,000.00	12,000.00
x	Video rental shop (large)	6,000.00	12,000.00
y	Video rental shop (medium)	4,000.00	8,000.00
z	Video rental shop (small)	2,400.00	4,800.00
aa	Vulcanizes	1,200.00	2,400.00
bb	Watch repairers	1,200.00	2,400.00
cc	Shoe menders	1,200.00	2,400.00
dd	Tailoring above 6 machines	6,000.00	12,000.00
ee	Tailoring above 4-6 machines	3,600.00	7,200.00
ff	Tailoring above 1-3 machines	1,200.00	2,400.00
83	POULTRY FARMS		
a	Poultry farms with 2,000 birds or more	500,000.00	1,000,000.00
b	Poultry farms with 1,000- 2,000 birds	400,000.00	800,000.00
c	Poultry farms with less than 1,000 birds	300,000.00	600,000.00
84	PIGGERIES FARMS		
a	Piggeries with 1,000 pigs and above	150,000.00	300,000.00
b	Piggeries with 500-1,000 pigs	100,000.00	200,000.00
c	Piggeries with 100-500 pigs	80,000.00	160,000.00
	Piggeries with less than 100 pigs	60,000.00	120,000.00
85	PETROL/FILING STATIONS		
a	Above 4 pumps	150,000.00	300,000.00
b	Between 2-4 pumps	100,000.00	200,000.00

c	Less than 2 pumps	80,000.00	160,000.00
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Table 6.59. Ministry of Education and Sundry MDAs under the Ministry

86	LABORATORIES WITH CHEMICAL (MEDICAL OR PHOTOGRAPHY)		
a	Above 1,000 Litre	150,000.00	300,000.00
b	Between 500-1000 Litre	100,000.00	200,000.00
c	Less than 500 litre	80,000.00	160,000.00
87	PACKAGING COMPANIES		
a	Above 100 Tons	150,000.00	300,000.00
b	Between 10-100 Tons	100,000.00	200,000.00
c	Less than 10 Tons	80,000.00	160,000.00
88	SEWAGE TREATMENT COMPANY		
a	Above 100,000 Litre	150,000.00	300,000.00
b	Between 100-100,000 Litre	100,000.00	200,000.00
c	Less than 100,000 Litre	80,000.00	160,000.00
89	BAKERIES		
a	Above 2,000 Bread	150,000.00	300,000.00
b	Between 1,000-2,000 Tons	100,000.00	200,000.00
c	Less than 1,000 Tons	80,000.00	160,000.00
90	PRIVATE HOSPITAL		
a	Above 2 beds	150,000.00	300,000.00
b	Less than 2 beds	100,000.00	200,000.00
91	EATERIES /RESTUARANTS :		
a	Above 50 customers per day	150,000.00	300,000.00
b	Between 20-50 customers per day	100,000.00	200,000.00
c	Less than 20 customers per day	80,000.00	160,000.00
92	MECHANICAL TOOLS /MARKETING AND SERVICING COMPANY		
a	Above 1,000 Tons	150,000.00	300,000.00
b	Less than 1,000Tons	100,000.00	200,000.00

1	Ministry of Education	
A	Searching fee for lost certificate	₦1,000.00
B	Fines on operation of illegal schools	₦50,000.00
C	Registration of Private Educational Institution	Nursery/Primary ₦100,000.00
D	Registration of Private Educational Institution	Secondary School ₦200,000.00
e	Renewal of operational license fees for Private Education Schools	Nursery/Primary ₦100,000 Secondary School ₦200,000.00
f	Teaching/Learning of French Language	₦1,500.00
g	Conduct of Junior School Certificate Examination	₦800.00 (per candidate/Session)
h	Conduct of Primary Six Examination	₦500.00 (Per candidate/Session)
2	Accreditation of Private Schools Certificate/Accreditation of Private Education Institution	
a	Full Accreditation	Primary:₦10,000.00 Secondary: 20,000.00
b	Certificate Accreditation	Primary:₦15,000.00 Secondary: 25,000.00
c	Concessional	Primary:₦5,000.00 Secondary: ₦5,000.00
d	Conduct of SSII Mock Examination	₦1,500.00 per candidate
e	Teachers Registration for Public/Secondary Schools	₦1,500.00 (Once)
f	Renewal of Registration for Teachers	₦500.00 (After 2 years)
g	Sale of Application form for opening new school	Nursery/Primary: ₦100,000.00
h		Secondary School ₦200,000.00
3	Sales of Government Textbooks for Primary Students	
a	Primary 1	623.00 (Per Student)
b	Primary 2	674.00 (Per Student)
c	Primary 3	695.00 (Per Student)
d	Primary 4	516.00 (Per Student)
e	Primary 5	550.00 (Per Student)
f	Primary 6	550.00 (Per Student)
4	Sales of Government Textbooks for Secondary Students	
a	Junior Secondary School 1	608.00 (Per Student/Session)
b	Junior Secondary School 2	642.00 (Per Student/Session)
c	Junior Secondary School 3	609.00 (Per Student/Session)
d	Senior Secondary 1	614.00 (Per Student/Session)
e	Senior Secondary 2	642.00 (Per Student/Session)
f	Senior Secondary 3	609.00 (Per Student/Session)
5	Sales of Government Textbook for Technical Students	
a	Junior Secondary School 1	608.00 (Per Student/Session)
b	Junior Secondary School 2	641.00 (Per Student/Session)
c	Junior Secondary School 3	609.00 (Per Student/Session)
d	Senior Secondary 1	876.00 (Per Student/Session)
e	Senior Secondary 2	1,100.00 (Per Student/Session)
F	Senior Secondary 3	892.00 (Per Student/Session)
6	Computerization of Results & Continuous Assessment for Primary & Secondary Schools	
A	Primary Computerization	50.00 (Per Student per Term)
b	Secondary Computerization	100.00 (Per Student per Term)
C	Sports Festival	100.00 (Per Student per Term)
d	Educational Services	100.00 (Per Student per Term)
E	Maintenance and Development of school Facilities	100.00 (Per Student per Term)
7	Technical Education Board	
a		School Fees
b	First Term	JSS 1 - 1,700.00

c		JSS 2 - 1,350.00
d		JSS 3 - 1,350.00
e		SS 1 - 2,700.00
f		SS 2 - 2,350.00
g		SS 3 - 1,350.00
h	Second Term	JSS 1 - 1,700.00
i		JSS 2 - 1,350.00
j		JSS 3 - 1,350.00
k		SS 1 - 2,700.00
l		SS 2 - 2,350.00
m		SS 3 - 1,350.00
n	Third Term	JSS 1 - 1,700.00
o		JSS 2 - 1,350.00
p		JSS 3 - 1,350.00
q		SS 1 - 2,700.00
r		SS 2 - 2,350.00
s		SS 3 - 1,350.00
8	State Secondary Basic Education	
a	Teaching	JSS 1 - 3,600.00
b		JSS 2 - 3,250.00
c		JSS 3 - 3,850.00
d		SS1 - 6,600.00
e		SS2 - 7,550.00
f		SS3 - 6,050.00
9	State Universal Basic Education	
a	Bid Processing Fee	5,000.00

Table 6.60: Waste Management Agency

A	RESIDENTIAL PREMISES	RATE(₦)
1	Large Detached Duplex	1,000.00
2	Small Detached Duplex	750.00
3	Semi Detached Duplex	500.00
4	Detached Bungalow	400.00
5	Detached Back House	350.00
6	3 - 4 Bedrooms Flat	300.00
7	1 - 2 Bedroom Flat	250.00
8	Mud and Thatched House	200.00
B	BUSINESS PREMISES	RATE(₦)
1	Hotels	
	Above 100 Rooms	5,000.00
	50 - 100 Rooms	4,000.00
	25 - 50 Rooms	3,000.00
	15 - 25 Rooms	2,500.00
	1 - 15 Rooms	2,000.00
2	RESTAURANTS AND LEISURE GARDENS	
	Above 30 Person Capacity	3,000.00
	1 - 29 Person Capacity	2,500.00

	25 - 50 Persons	3,000.00
	Night clubs	3,000.00
3	BANKS / FINANCIAL INSTITUTIONS	
	Central Bank Premises	5,000.00
	Commercial Bank	5,000.00
	Community Bank	3,000.00
4	CORPORATE OFFICE/FILLING STATIONS/STORES	
i	SPECIFICATION: MDAs (Inserted by BPPP)	10,000.00 - 15,000.00
ii	Corporate Office	3,000.00
iii	Filling Stations	3,000.00
iv	Super Markets/Departmental Stores	3,000.00 - 5,000.00
v	Workshops	2,000.00 - 3,000.00
vi	Others stores/shops	2,000.00 - 3,000.00
vii	Industrials Premises	25,000.00 - 50,000.00
5	EDUCATIONAL INSTITUTIONS	
i	Nursery/Primary Schools	5,000.00
ii	Secondary Schools	8,000.00
iii	Tertiary	10,000.00
6	HEALTH CARE INSTITUTIONS	
i	Clinic	5,000.00
ii	Pharmacy	2,500.00 - 5,000.00
iii	Hospital	10,000.00 - 15,000.00
7	DUMPING/LAND FEES (PER TRIP)	
i	Tipper Load (Above 15 Tons)	2,500.00
ii	Tipper load (Below 15 Tons)	1,500.00
iii	Pick up Load	1,000.00
iv	Skip Load	500.00
v	Hand Cart/Wheel barrow	100.00
vi	Sewage truck	1,000.00

Table 6.61: Fire Service

S/N	Fire Safety Inspection and Renewal Fees Schedule	Penalty
1	Commercial Banks	300,000.00
2	Microfinance Banks	100,000.00
3	Television Stations	100,000.00
4	Radio Stations	100,000.00
5	Telephone Exchange	200,000.00
Hazardous Premises		
6	Ammunitions, Explosives and fireworks Manufacturers	100,000.00
7	Armories	200,000.00
8	Oil Refineries	600,000.00
9	Petrol Filling Stations	400,000.00
10	Gas Stations - Filling & Storage	300,000.00
11	Distillers	400,000.00
12	Oil Depots	200,000.00
13	Match Manufacturer or Storage	200,000.00
14	Oil & Gas Pipeline	400,000.00

15	Cotton Dress making	-
16	Paint and vanishing manufacturer, plastic manufacturer	200,000.00
17	Fruit ripening process	100,000.00
18	Cereal, feed, flour and grist mill	400,000.00
19	Fertilizer manufacturer	200,000.00
20	Tar, pitch or resin processing	200,000.00
21	Tanneries with enamel ting or Japanning	-
Factory and Industrial Building		
22	Bakeries	100,000.00
23	Breweries	200,000.00
24	Millworks & Woodworks	100,000.00
25	Sugar Refineries	200,000.00
26	Steel Rolling Mills	200,000.00
27	Glass Plant	200,000.00
28	Canneries-Food Products	200,000.00
29	Research Libraries	100,000.00
30	Electricity Light Plants & Plant houses	200,000.00
31	Leather and Tanneries	100,000.00
32	Textile Mills	400,000.00
33	Mechanic Workshops	100,000.00
34	Foundries	200,000.00
Mercantile Building		
35	Supermarkets/Departmental Stores	200,000.00
36	Shopping Malls/Complex	400,000.00
37	Retail Stores	100,000.00
38	Slips and Sales Room	100,000.00
Storage Building		
39	Warehouses	200,000.00
40	Freight Depots	200,000.00
Hotels/Eateries		
41	Five Star Hotels	100,000.00
42	Four Star Hotels	100,000.00
43	Three Star Hotels	100,000.00
44	Two Star Hotels	70,000.00
45	One Star Hotels	50,000.00
46	Fast Foods/Restaurant & Bars	100,000.00
Halls		
47	Auditoria	200,000.00
48	Churches and Mosques	
49	Shrines	200,000.00
50	Broadcasting Stations	200,000.00
51	Studios	100,000.00
52	Hospitals	200,000.00
53	Dance Halls	100,000.00
54	Exhibition Rooms	100,000.00
55	Gymnasia	100,000.00
56	Lodge Rooms	100,000.00
57	Cinema or Pictures Theatres	100,000.00
58	Museums	100,000.00

59	Night Clubs	200,000.00
60	Libraries	100,000.00
61	Opera Houses	100,000.00
62	Bus Stations	100,000.00
63	Television Studios	100,000.00
Residential Building		
64	Apartments/Flats	50,000.00
65	Boarding Houses	50,000.00
66	Lodging Houses	50,000.00
67	Multi-Family Houses	50,000.00
68	High-rise Buildings (Above three floors)	100,000.00
Government Parastatals/Agencies		
69	Local Government Councils	0.5% monthly deduction from LG allocation to Fire Service Department
70	Ministries Department and Agencies (MDAs)	50,000.00

Table 6.62. Ministry Responsible for Solid Mineral Quarrying, Mining and Milling Activities

Derivatives of Mining Activities to be collected in collaboration with the Ministry of Solid Minerals Development			
S/No.	Mineral Commodity	Per Metric Ton	Rate (₦)
1.	Barite	Per 30MT Trailer Load	15,000.00
2.	Marble Lumps	Per 30MT Trailer Load	13,000.00
3.	Marble Chippings	Per 30MT Trailer Load	5,000.00
4.	Sand 7 Tones Tipper	Per Trip	1,000.00
5.	Sand 3 Tones Tipper	Per Trip	500.00
6.	Laterite, 7 Tones Tipper	Per Trip	1,000.00
7.	Laterite, 3 Tones Tipper	Per Trip	500.00
8.	Lead / Zinc	Per 30MT Trailer Load	60,000.00
9.	Pyrite / Chalcopryrite	Per 30MT Trailer Load	30,000.00
10.	Colombite	Per 30MT Trailer Load	120,000.00
11.	Tin	Per 30MT Trailer Load	320,000.00
12.	Tantalite	Per 30MT Trailer Load	1,800,000.00
13.	Wolframite	Per 30MT Trailer Load	200,000.00
14.	Gold	Per Kilogram	900,000.00
15.	Gemstone	Per Kilogram	200,000.00
16.	Limestone	Per Ton	50,000.00
17.	Amethyst	Per Ton	500,000.00
18.	Iron Ore	Per Ton	25,000.00
19.	Hydro sand wining	Per Cubic Meter	5,000.00
Derivatives of Milling Operations and Allied Activities			
1	Coal	Per Metric Ton	50.00
2	Barite	Per Metric Ton	50.00
3	Marble	Per Metric Ton	50.00
4	Iron Ore	Per Metric Ton	50.00

5	Casiterite (Tin)	Per Metric Ton	50.00
6.	Tantalite	Per Metric Ton	1,000,000.00
7.	Columbite	Per Metric Ton	500,000.00
8.	Brine (Salt)	Per Metric Ton	50,000.00
9.	Lead	Per Metric Ton	300,000.00
10.	Mica	Per Metric Ton	50,000.00
11.	Wolframite	Per Metric Ton	1,000,000.00
12.	Lithium	Per Metric Ton	50,000.00
13.	Feldspar	Per Metric Ton	50,000.00
14.	Gypsum	Per Metric Ton	50,000.00
15.	Laterite	Per Metric Ton	50,000.00
16.	Limestone	Per Metric Ton	100,000.00
17.	Sand	Per Metric Ton	50,000.00
18.	Stone Aggregate (for large scale (construction companies)	Per Metric Ton	2,000,000.00
19.	Stone Aggregate (for small scale)	Per Metric Ton	100,000.00
20.	Tourmaline	Per Metric Ton	1,000,000.00
21.	Ruby	Per Metric Ton	1,000,000
22.	Aquamarine	Per Metric Ton	1,000,000
23.	Topaz	Per Metric Ton	1,000,000
24.	Beryllium Ore	Per Metric Ton	1,000,000
25.	Gold	Per Metric Ton	2,000,000
26.	Kaolin	Per Metric Ton	50,000
27.	Zircon Sand	Per Metric Ton	50,000
28.	Sapphire	Per Metric Ton	2,000,000
29.	Phosphate	Per Metric Ton	50,000
30.	Amethyst	Per Metric Ton	1,000,000
31.	Clay	Per Metric Ton	20,000
32.	Shale	Per Metric Ton	20,000
33.	Bentonite	Per Metric Ton	250,000
34.	Crystal Quartz	Per Metric Ton	100,000
35.	Diatomite	Per Metric Ton	30,000
36.	Garnets	Per Metric Ton	500,000
37.	Industrial Quartz	Per Metric Ton	20,000

38.	Silica Sand	Per Metric Ton	100,000
39.	Soda Ash/Trona	Per Metric Ton	100,000
40.	Talc	Per Metric Ton	50,000
41.	Zinc	Per Metric Ton	500,000
42.	Ilmenite	Per Metric Ton	100,000
43.	Bauxite	Per Metric Ton	100,000
44.	Bitumen/Tar Sand	Per Metric Ton	100,000
45.	Magnesite	Per Metric Ton	100,000
46.	Pyrite / Chalcopyrite	Per Metric Ton	500,000
47.	Rutile	Per Metric Ton	100,000
48.	Copper	Per Metric Ton	500,000
49.	Molybdenum	Per Metric Ton	1,000,000
50.	Bismuth	Per Metric Ton	30,000
51.	Manganese	Per Metric Ton	30,000

→ 7.0 (a) →

7.0 APPLICABLE FEES AND CHARGES FOR SERVICES BY SPECIFIC LOCAL GOVERNMENT COUNCILS IN THE STATE

(In line with the Communique issued at the end of the 1-day stakeholders meeting on the review and harmonization of Local Government Council Revenues in Cross River State held at the Exhibition Hall, Tinapa Hotel and Resort, Calabar on Wednesday the 27th March, 2019 which was ratified at the Joint State Revenue Committee meeting of 3rd August, 2020 held at the King David Hall, Dannic Hotel, Ekorinim Calabar).

Table 7. 1. Abi Local Government Council

HARMONISED TAX SCHEDULE FOR YALA LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001806		
CODES	REVENUE ITEM	NATURE OF REVENUE	COLLECTION	RATE
			PERIOD	(N)
103000	SHOP & KIOSK;			
103097	SHOP:LARGE (A)	LEVY	YEARLY	10,000.00
103097	MEDIUM (B)	LEVY	YEARLY	5,000.00
103097	SMALL (C)	LEVY	YEARLY	1,000 - 3,000
103097	KIOSK	LEVY	YEARLY	1,000 - 3,000
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 - 3,000
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000 - 3,000
103000	ON AND OFF LIQUOR LICENCE FEES;			
103010	WHOLESALE	LEVY	YEARLY	3,000.00
103010	RETAIL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	15,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	500.00
103054	FAST FOODS	FEES	YEARLY	5,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	3,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00

103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	150,000.00
103000	MARKETS; (FOR PIVATELY BUILT MARKET STORES 20% OF RENT PAID BY OCCUPIERS IS PAID TO COUNCIL)			
103043	LOCKED UP STALLS	FEES	YEARLY	12,000.00
103030	BLOCK STALLS	FEES	YEARLY	6,000.00
103030	SHEDS	FEES	YEARLY	3,000.00
103043	MARKET HAWKERS	FEES	YEARLY	1,000 - 2,000
103030	MARKET TOLLS	FEES	DAILY	20.00
103019	SANITATION	FEES	DAILY	10.00
103000	MOTOR PARKS;			
103008	ENTRANCE FEES (GATE) For All commercial Vehicles only	FEES	PER ENTRANCE	50.00
103008	COMMISSION (All commissions to be shared 60% to Council and 40% to NURTW): TRAILER	FEES	PER TRUCK	12,000.00
103008	LORRIES	FEES	PER LORRY	6,000.00
103008	BUSES	FEES	PER BUS	2,000.00
103008	TAXI	FEES	PER TAXI	1,000.00
103008	LOAD FEES(formerly Haulage):TRAILERS	FEES	PER TRAILER	10,000 - 6,000
103008	LORRIES	FEES	PER LORRY	500 - 3,000
103008	BUSES	FEES	PER BUS	1,000.00
103008	TAXI	FEES	PER TAXI	500.00
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500.00
103000	BICYCLE, TRUCK, CANOE,WHEEL BARROW AND CART FEES (COMMERCIAL ONLY)			
103005	BICYCLE LICENCE	LEVY	YEARLY	100.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	200 - 400
103005	CANOE LICENCE FEES	LEVY	YEARLY	200.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	FEES	YEARLY	1,000 -10,000
103088	BILL BOARDS AND EYE CATCHER	FEES	YEARLY	1,000 -10,000
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	1,000 -10,000
103088	BANNERS (COMMERCIAL ONLY)	FEES	PER EVENT	1,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY: (COMMERCIAL HOUSES ONLY)			

102001	N1 - N5M	LEVY	YEARLY	500.00
102001	N5M - N10M	LEVY	YEARLY	1,000.00
102001	N10M - N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7. 2Akamkpa Local Government Council

HARMONIZED TAX SCHEDULE FOR AKAMKPA LOCAL GOVERNMENT AREA		LGA CODE: 101000206		
AKAMKPA PREFIX CODE FOR BANK REMITANCES - 02	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	TAX RATES
103000	SHOP & KIOSK;			
02 - 103097	SHOP; VERY LARGE	LEVY	YEARLY	50,000.00
103097	LARGE	LEVY	YEARLY	40,000.00
103097	MEDIUM	LEVY	YEARLY	5,000.00
103097	SMALL	LEVY	YEARLY	3,000.00
103097	VERY SMALL	LEVY	YEARLY	1,000.00
103020	KIOSK	LEVY	YEARLY	1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00
103000	ON AND OFF LIQUOR FEES, PALM WINE TAPPER /SELLER			
02 - 103011	REGISTRATION FEES	LEVY	YEARLY	500.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000 - 2,000
103010	ON LICENCE: LARGE	LEVY	YEARLY	2,000 - 3,000
103010	MEDIUM	LEVY	YEARLY	1,000 - 2,000
103010	SMALL	LEVY	YEARLY	2,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	10,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103013	CIGARATE LICENCE FEES WHOLESALE	LEVY	YEARLY	-
103013	RETAIL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	20,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	300.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	200.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	N/A*
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	N/A*
103099	HIRING OF COUNCIL HALL	FEES	PER EVENT	20,000.00
103099	HIRING OF COUNCIL OPEN PAVILION	FEES	PER EVENT	10,000.00

103000	FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES AND OTHER PLACE WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	5,000.00
103054	MEDIUM	FEES	YEARLY	7,000.00
103054	SMALL	FEES	YEARLY	2,000.00
103054	FAST FOODS	FEES	YEARLY	30,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	30,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	N/A*
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	12,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	N/A*
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,500.00
103000	NAMING OF STREET REGISTRATION			
103034	HONORARY	FEES	LUMP SUM	N/A*
103034	ON DEMAND	FEES	LUMP SUM	N/A*
103000	MARKETS;			
103020	LOCKED UP STALLS ; SINGLE	FEES	YEARLY	1,000.00
103020	DOUBLE	FEES	YEARLY	2,000.00
103020	SPECIAL LOCK UP	FEES	YEARLY	3,000.00
103007	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	2,000-1,000
103007	MARKET HAWKERS	FEES	YEARLY	1,000 - 3,000
103020	MARKET TOLLS	FEES	DAILY	50.00
103019	SANITATION (RURAL)	FEES	MONTHLY	50.00
103000	MOTOR PARKS;			
103008	GATE FEE : TRUCKS / TRAILERS	FEES	PER ENTRANCE	200.00
103008	LORRIES	FEES	PER ENTRANCE	200.00
103008	TANKERS	FEES	PER ENTRANCE	200.00
103008	BUSES	FEES	PER ENTRANCE	100.00

103008	PICK UP	FEE	PER ENTRANCE	100.00
103008	CARS	FEE	PER ENTRANCE	100.00
103008	LOADING FEES (FORMERLY LANDING FEES)	FEE	DAILY	10% of vehicle load
103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEE	DAILY	500.00 - 2,000.00
103008	DAILY PARKING FEE (TRAILERS, SHORT TRUCKS)	FEE	DAILY	100.00- 200.00
103008	CYCLIST DAILY FEE	FEE	DAILY	50.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	YEARLY	100,000.00
103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000 - 10,000
103008	WRONG PARKING CHARGES (TRAILERS, TRUCKS)	FINE	PER DEFAULT	20,000.00
103008	FINE FOR NON USE /PARTIAL USE OF TARPULIN (TRAILERS, TRUCKS)	FINE	PER DEFAULT	20,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEE	YEARLY	N/A*
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	3,000.00
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES			
103005	CART (COMMERCIAL ONLY) FEES	FEE	YEARLY	N/A*
103003	BICYCLE LICENCE	LEVY	YEARLY	200
103005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	N/A*
103005	CANOE LICENCE FEES	LEVY	YEARLY	N/A*
103015	CANOE LANDING FEES			
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	N/A*
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	N/A*
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	N/A*
102014	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	500 (ON %)
102001	N5M - N10M	LEVY	YEARLY	1,500.00
102001	N10M - N20	LEVY	YEARLY	2,000.00
102001	ABOVE N20M	LEVY	YEARLY	2,500.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00

102015	BASE TRANSMISSION SERVICE			
	BTS TENEMENT:			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
102016	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00
***	GENERAL RATE TICKET			500.00

Table 7.3. Akpabuyo Local Government Council

HARMONISED TAX SCHEDULE FOR AKPABUYO LOCAL GOVERNMENT COUNCIL			LGA CODE: 101000306		
AKPABUYO PREFIX CODE FOR BANK REMITANCES - 03	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATES(₦)	
103000	SHOP & KIOSK;				
103097	SHOP; VERY LARGE	LEVY	YEARLY	30,000-50,000.00	
103097	LARGE	LEVY	YEARLY	20,000-30000.00	
103097	MEDIUM	LEVY	YEARLY	10,000-20,000.00	
103097	SMALL	LEVY	YEARLY	1,000-10,000.00	
103097	VERY SMALL	LEVY	YEARLY	500-1,000.00	
103020	KIOSK	LEVY	YEARLY	1,000-2,000.00	
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	3000-5,000.00	
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	3,000-5,000.00	
103000	ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER				
103011	REGISTRATION FEES	LEVY	YEARLY	2,000.00	
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	2,000.00	
103010	ON LICENCE: LARGE	LEVY	YEARLY	2,000.00	
103010	MEDIUM	LEVY	YEARLY	2,000.00	
103010	SMALL	LEVY	YEARLY	2,000.00	
103010	OFF LICENCE: LARGE	LEVY	YEARLY	2,000.00	
103010	MEDIUM	LEVY	YEARLY	2,000.00	
103010	SMALL	LEVY	YEARLY	2,000.00	
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	2,000.00	
103013	RETAIL	LEVY	YEARLY	2,000.00	
103000	ABATTOIR AND SLAUGHTER				
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	MONTHLY	10,000.00	
103017	COW SLAUGHTER	FEES	PER HEAD	200.00	
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00	
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT				
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00	
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00	

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	RESTAURANT : MEDIUM	FEES	YEARLY	2,000.00
103054	RESTAURANT: SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS	FEES	YEARLY	10,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	5,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	5,000.00
103037	ON DEMAND	FEES	LUMP SUM	500,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	5,000.00
103020	BLOCK STALLS	FEES	YEARLY	1,000.00
103020	SHEDS	FEES	YEARLY	1,000.00
103007	MARKET HAWKERS	FEES	YEARLY	200.00-300.00
103007	MARKET TOLLS	FEES	DAILY	30.00
103019	SANITATION	FEES	DAILY	20.00
103000	MOTOR PARKS ENTRANCE FEE (GATE) FEE FOR			
103008	TRUCKS / TRAILERS	FEES	PER DAY	1,500.00
103008	LORRIES	FEES	PER DAY	1,000.00
103008	TANKERS	FEES	PER DAY	1,000.00
103008	BUSES	FEES	PER DAY	300.00
103008	PICK UP	FEES	PER DAY	200.00
103008	CARS	FEES	PER DAY	100.00

103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS)	FEES	DAILY	
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	NATIONAL DRIVERS EMBLEM	CHARGE	PER VEHICLE	5,500.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	YEARLY	150,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500.00
103000	BICYCLE, TRUCKS CANOE, WHEEL BARROW AND CART FEES (COMMERCIAL)			
103005	CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	200.00
103003	BICYCLE LICENCE	LEVY	YEARLY	150.00
103005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	200.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	200.00-500.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000 - 5000
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	50,000
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	10,000
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	500.00
102001	N5M - N10M	LEVY	YEARLY	1,000.00
102001	N10M - N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE , BTS TENEMENT			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00

103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.0
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000.00
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7. 4. Bakassi Local Government Council

HARMONISED TAX SCHEDULE FOR BAKASSI LOCAL GOVERNMENT COUNCIL		LGA CODE: 101000406		
BAKASSI PREFIX CODE FOR BANK REMITANCES – 04	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE	LEVY	YEARLY	3,000.00
103097	MEDIUM	LEVY	YEARLY	2,000.00
103097	SMALL	LEVY	YEARLY	1,000.00
103097	KIOSK	LEVY	YEARLY	2,000.00
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	2,000.00
103000	ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER			
103011	REGISTRATION FEES	LEVY	YEARLY	1,000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	2,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	5,000.00
103010	SMALL	LEVY	YEARLY	3,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	5,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	3,000.00
103013	RETAIL	LEVY	YEARLY	2,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	5,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500.00
103017	GOAT/SHEEP/PIGS/ SLAUGHTER	FEES	PER HEAD	200.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
103054	RESTAURANT: LARGE	FEES	YEARLY	10,000.00
103054	MEDIUM	FEES	YEARLY	5,000.00
103054	SMALL	FEES	YEARLY	3,000.00
103054	FAST FOODS	FEES	YEARLY	10,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	15,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103099	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	15,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,500.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	50,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	10,000.00
103020	BLOCK STALLS	FEES	YEARLY	6,000.00
103020	SHEDS	FEES	YEARLY	5,000.00
103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	200.00-500.00
103019	MARKET HAWKERS/SANITATION	FEES	DAILY	50.00
103019	MARKET TOLLS	FEES	DAILY	50.00
103000	MOTOR PARKS ENTRANCE FEES (GATE) FOR			
103008	TRUCKS	FEES	PER ENTRANCE	500.00
103008	LORRIES	FEES	PER ENTRANCE	500.00
103008	TANKERS	FEES	PER ENTRANCE	500.00
103008	BUSES	FEES	PER ENTRANCE	200.00
103008	PICK UP	FEES	PER ENTRANCE	200.00
103008	CARS	FEES	PER ENTRANCE	200.00
103008	LOADING FEES (DEPENDING ON THE DISTANCE)	FEES	DAILY	200.00 -3,000.00

103008	KEKE NAPEP	FEES	DAILY	700.00
103008	MOTORCYCLE	FEES	DAILY	50.00
103008	CANOE LICENCE	FEES	YEARLY/DAILY	1,000.00/200.00
	MOTORCYCLE EMBLEM	FEES		300.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103005	CART (COMMERCIAL ONLY) FEES	FEES	PER DAY OF OPERATION	100.00
103003	BICYCLE LICENCE	LEVY	YEARLY	1,000.00
103005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	1,000.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	N1,000 - N10,000
103088	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000.00
103088	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	N20,000 - N200,000
103088	DIGITALISED BOARDS	LEVY	YEARLY	N10,000 - 50,000
102000	TENEMENT RATE VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	5,000.00
102001	N5M - N10M	LEVY	YEARLY	10,000.00
102001	N10M - N20	LEVY	YEARLY	15,000.00
102001	ABOVE N20M	LEVY	YEARLY	20,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE BTS TENEMENT:			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000.00 - 100,000.00
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

Table 7. 5Bekwara Local Government Council

HARMONISED TAX SCHEDULE FOR BEKWARA LOCAL GOVERNMENT COUNCIL			LGA CODE: 101000506	
BEKWARA PREFIX CODE FOR BANK REMITANCES - 05	REVENUE ITEM	NATURE REVENUE	COLLECTION PERIOD	RATES (₦)
103000	SHOP & KIOSK LEVY;			
103097	SHOP; VERY LARGE (CORPORATES)	LEVY	YEARLY	30,000 - 40,000.00
103097	LARGE	LEVY	YEARLY	25,000 - 30,000.00
103097	MEDIUM	LEVY	YEARLY	10,000 - 15,000.00
103097	SMALL	LEVY	YEARLY	1,000.00 - 5,000.00
103097	VERY SMALL	LEVY	YEARLY	500.00
103020	KIOSK	LEVY	YEARLY	500.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	500.00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00
103000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE SELLER	LEVY	DAILY	50.00
103012	ON LICENCE	LEVY	YEARLY	5,000.00
103012	OFF LICENCE	LEVY	YEARLY	5,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	300.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	3,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
103054	RESTAURANT: LARGE	FEES	YEARLY	5,000.00
103054	MEDIUM	FEES	YEARLY	5,000.00
103054	SMALL	FEES	YEARLY	2,000.00
103054	FAST FOODS	FEES	YEARLY	10,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	10,000.00

103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	500.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	7,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	100,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS (GOVERNMENT SHOPS)	FEES	YEARLY	1,000.00
103020	PRIVATE SHOPS)	FEES	YEARLY	500.00
103020	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	500.00
103007	MARKET HAWKERS	FEES	YEARLY	500.00
103007	MARKET TOLLS	FEES	DAILY	50.00
103019	SANITATION	FEES	WEEKLY	20.00
103000	MOTOR PARKS;			
103008	GATE FEE : ALL VEHICLES	FEES	PER ENTRANCE	100.00
103008	LOADING COMMISSION FEES	FEES	DAILY	10% of vehicle load
103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEES	DAILY	200.00 - 1,500.00
103008	NATIONAL COVERAGE	LEVY	YEARLY	12,000 - 14,000.00
103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	5,000.00

103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEEES	YEARLY	500.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	3,000.00
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES			
103005	CART (COMMERCIAL ONLY) FEES	FEEES	YEARLY	500.00
103003	BICYCLE LICENCE	LEVY	YEARLY	100.00
103005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	500.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	500.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	15,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	10,000 - 20,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	500.00
102001	N5M - N10M	LEVY	YEARLY	1,000.00
102001	N10M - N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE , BTS TENEMENT:			
102001	CATEGORY A	LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000.00 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

Table 7. 6. Biase Local Government Council

HARMONISED TAX SCHEDULE FOR BIASE LOCAL GOVERNMENT COUNCIL		LGA CODE: 101000606		
BIASE PREFIX CODE FOR BANK REMITANCES - 06	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(N)
103000	SHOP & KIOSK;			
103097	SHOP: VERY LARGE	LEVY	YEARLY	3,000.00
103097	LARGE	LEVY	YEARLY	2,000.00
103097	MEDIUM	LEVY	YEARLY	1,000.00
103097	SMALL	LEVY	YEARLY	2,000.00
103097	VERY SMALL	LEVY	YEARLY	2,000.00
103020	KIOSK	LEVY	YEARLY	2,000.00
103020	CONTAINER/TEMPORARY SHOP	LEVY	YEARLY	2,000.00 – 1,000.00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000.00 – 1,000.00
103000	ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER			
103010	ON LICENSE: LARGE	LEVY	YEARLY	3,000.00 – 5,000.00
103010	SMALL	LEVY	YEARLY	2,000.00 – 3,000.00
103010	OFF LICENSE: MEDIUM	LEVY	YEARLY	1,000.00 – 3,000.00
103010	SMALL	LEVY	YEARLY	1,000.00 – 2,000.00
103013	CIGARETTE LICENSE FEES: WHOLESALE	LEVY	YEARLY	1,000.00 – 2,000.00
103013	RETAIL	LEVY	YEARLY	500.00 – 1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00 – 5,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500.00
103017	GOAT/SHEEP/PIGS/SLAUGHTER	FEES	PER HEAD	200.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	100,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
103054	RESTAURANT: LARGE	FEES	YEARLY	7,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS	FEES	YEARLY	3,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	10,000 – 5,000.00

103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	5,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,00.000
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	50,000.00
103037	ON DEMAND	FEES	LUMP SUM	200,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS: SINGLE	FEES	YEARLY	24,000.00
103020	DOUBLE	FEES	YEARLY	36,000.00
103020	SPECIAL LOCK UP	FEES	YEARLY	48,000.00
103020	SHEDS: OPEN SHEDS SINGLE	FEES	YEARLY	12,000.00
103007	MARKET HAWKERS	FEES	YEARLY	1,000.00
103007	MARKET TOLLS	FEES	DAILY	100.00
103019	SANITATION (RURAL)	FEES	MONTHLY	500.00
106010	MOTOR PARKS ENTRANCE FEES (GATE) FOR			
103008	GATE FEE: TRUCKS/TRAILERS	FEES	PER ENTRANCE	500.00 – 200.00
103008	LORRIES	FEES	PER ENTRANCE	200.00 – 150.00
103008	TANKERS	FEES	PER ENTRANCE	1,000 – 500
103008	BUSES	FEES	PER ENTRANCE	100.00
103008	PICK-UP	FEES	PER ENTRANCE	100.00
103008	CARS	FEES	PER ENTRANCE	30.00
103008	LOADING FEES (FORMERLY LANDING FEES)	FEES	DAILY	2,000.00 – 100.00
103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC.)	FEES	DAILY	10,000.00 – 200.00
103008	CYCLIST DAILY FEE	FEES	DAILY	20.00
103008	CYCLIST EMBLEM		YEARLY	300.00
103008	NATIONAL DRIVER'S EMBLEM	CHARGE	PER VEHICLE	1,50.000 – 500.00
103008	LICENSING AND	LEVY	MONTHLY	20,000.00

	OPERATION OF PRIVATE PARKS			
103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000.00 – 2,000.00
103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	3,000.00
103008	GENERAL RATE TICKET		YEARLY	500.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103005	BICYCLE LICENSE	LEVY	YEARLY	1,000.00
103003	WHEEL BARROW/CART LICENSE	LEVY	YEARLY	1,000.00
103005	CANOE LICENSE FEES	LEVY	YEARLY	1,000.00
103015	CANOE LANDING FEES	FEES	DAILY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	2,000.00
103088	BILL BOARD DS AND EYE CATCHER	LEVY	YEARLY	10,000.00 – 2,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	50,000.00
102000	TENEMENT RATE VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	5,000.00
102001	N5M - N10M	LEVY	YEARLY	10,000.00
102001	N10M - N20	LEVY	YEARLY	15,000.00
102001	ABOVE N20M	LEVY	YEARLY	20,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102001	CORPORTATE BODIES		YEARLY	20,000,000-500,000
102000	BASIC TRANSMISSION SERVICE BTS TENEMENT:			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

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Table 7.7. Boki Local Government Council

HARMONISED TAX SCHEDULE FOR BOKI LOCAL GOVERNMENT COUNCIL		LGA CODE: 101000706		
BOKI PREFIX CODE FOR BANK REMITANCES - 07	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP : VERY LARGE	LEVY	YEARLY	15,000.00
103097	LARGE	LEVY	YEARLY	10,000.00
103097	MEDIUM	LEVY	YEARLY	5,000.00
103097	SMALL	LEVY	YEARLY	3,000.00
103097	VERY SMALL	LEVY	YEARLY	1,000.00
103020	KIOSK	LEVY	YEARLY	1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00
103097	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000.00
103000	ON AND OFF LIQUOR FEES;			
103011	ON LICENCE: VERY LARGE	LEVY	YEARLY	10,000.00
103012	LARGE	LEVY	YEARLY	6,000.00
103010	MEDIUM	LEVY	YEARLY	4,000.00
103010	SMALL	LEVY	YEARLY	2,000.00
103010	VERY SMALL	LEVY	YEARLY	1,000.00
103010	OFF LICENCE: VERY LARGE	LEVY	YEARLY	10,000.00
103010	LARGE	LEVY	YEARLY	6,000.00
103010	MEDIUM	LEVY	YEARLY	4,000.00
103013	SMALL	LEVY	YEARLY	2,000.00
103013	VERY SMALL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	25,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	3,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: VERY LARGE	FEES	YEARLY	7,000.00
103054	LARGE	FEES	YEARLY	5,000.00
103054	MEDIUM	FEES	YEARLY	3,000.00
103054	SMALL	FEES	YEARLY	2,000.00
103054	VERY SMALL	FEES	YEARLY	1,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE ISREGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	500.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	100,000.00
103037	ON DEMAND	FEES	LUMP SUM	50,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	MONTHLY	500.00 - 1,000.00
103020	BLOCK STALLS	FEES	MONTHLY	500.00 - 1,000.00
103020	SHEDS	FEES	YEARLY	200.00 - 300.00
103007	MARKET HAWKERS PERMIT	FEES	YEARLY	500.00- 3,000.00
103007	MARKET TOLLS	FEES	DAILY	20.00 – 150.00
103019	SANITATION	FEES	DAILY	20.00 - 150.00
103000	MOTOR PARKS;			
103008	GATE FEE	FEES	PER ENTRANCE	50.00 - 100.00
103008	COMMISSIONS (BASED ON A FARE OF ONE PASSENGER)	FEES	PER PERSON	10% of Total Vehicle Load
103008	COMMISSION ON GOODS: LORRIES, BUSES,PICK UP	FEES	PER ENTRANCE	2,100.00 - 20,000.00
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	SANITATION EMBLEM	FEES		300.00
103008	CROSS RIVER STATE MOTORCYCLE EMBLEM	FEES		300.00

103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAY DOMESTIC ANIMAL	FINES	PER ANIMAL	1,000.00 - 5,000.00
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES			
103005	BICYCLE LICENCE	LEVY	YEARLY	500.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500.00
103005	CANOE LICENCE	LEVY	YEARLY	1,000.00
103015	CANOE LANDING FEES	LEVY	DAILY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000.00 - 5,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	10,000.00-30,000.00
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	20,000.00 - 50,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N1M	LEVY	YEARLY	1,000.00
102001	N1M + - N5M	LEVY	YEARLY	2, 500.00
102001	N5M+ - N10M	LEVY	YEARLY	4,000.00
102001	N10M + - N20	LEVY	YEARLY	6,000.00
102001	ABOVE N20M	LEVY	YEARLY	8,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT):			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7. 8. Calabar Municipality

HARMONISED TAX SCHEDULE FOR CALABAR MUNICIPALITY		LGA CODE: 101000806		
CALABAR MUNICIPALITY PREFIX CODE FOR BANK REMITANCES - 08	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103020	VERY LARGE (CORPORATES)	LEVY	YEARLY	130,000.00
103020	LARGE	LEVY	YEARLY	90,000.00
103020	MEDIUM	LEVY	YEARLY	20,000.00
103020	SMALL	LEVY	YEARLY	5,000.00
103020	OTHERS	LEVY	YEARLY	2,000.00
103000	BUSINESS RATES:			
103097	VERY LARGE (CORPORATES)	LEVY	YEARLY	30,000.00
103097	LARGE	LEVY	YEARLY	10,000.00
103097	MEDIUM	LEVY	YEARLY	7,000.00
103097	SMALL	LEVY	YEARLY	5,000.00
103097	KIOSK / LICENSE	LEVY	YEARLY	2,000.00
103097	GENERAL RATE	LEVY	YEARLY	200.00
103097	BAKERY HOUSE	LEVY	YEARLY	20,000.00
103097	PATENT			
103097	MEDICINE LICENCE	LEVY	YEARLY	10,000.00
103097	SAND DREDGING	LEVY	YEARLY	100,000.00
103097	SAND/GRAVEL			
103097	IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000.00
103097	SHOPPING CENTRE FEES	LEVY	YEARLY	20,000.00
103097	MOTOR MECHANIC / CAR WASH LICENCE FEES	LEVY	YEARLY	10,000.00
103000	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES			
103040	VERY LARGE (CORPORATES)	FEES	YEARLY	80,000
103040	LARGE	FEES	YEARLY	50,000
103040	MEDIUM	FEES	YEARLY	20,000
103040	SMALL	FEES	YEARLY	6,000

103000	HEALTH CERTIFICATE / CLUBS & ASSOCIATIONS REGISTRATION			
103098	VERY LARGE (CORPORATES)	FEES	YEARLY	30,000.00
103098	LARGE	FEES	YEARLY	20,000.00
103098	MEDIUM	FEES	YEARLY	10,000.00
103098	SMALL	FEES	YEARLY	5,000.00
103098	CLUBS AND ASSOCIATION REGISTRATION FEES	FEES	ONE - OFF (LUMPSUM)	10,000.00
103000	ON AND OFF LIQUOR FEES;			
103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	7,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	35,000.00
103010	MEDIUM	LEVY	YEARLY	25,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103000	ABATTOIR AND SLAUGHTER / FEES			
103018	LICENCE FOR PRIVATE ABBATTOIR; COW	FEES	ONE LUMP SUM	100,000.00
103018	OTHERS	FEES	ONE LUMP SUM	20,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500.00
103017	GOAT/SHEEP/PIGS/ SLAUGHTER	FEES	PER HEAD	200.00
103023	CATTLE DEALERS FEES	FEES	PER HEAD	500.00
103026	BUTCHERS LICENSE FEES	FEES	YEARLY	10,000.00
103096	LANDING FEES ON CATTLE	FEES	PER TRUCK	10,000.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES: INDIVIDUAL	FEES	PER EVENT	5,000.00
103032	CORPORATE	FEES	PER EVENT	30,000.00
103007	HAWKERS PERMIT CATEGORY A	FEES	YEARLY	5,000.00
103007	HAWKERS PERMIT CATEGORY B	FEES	YEARLY	10,000.00
103007	HAWKERS PERMIT CATEGORY C	FEES	YEARLY	20,000.00
103007	HAWKERS PERMIT CATEGORY D	FEES	YEARLY	50,000.00
103099	HIRING OF HALL	FEES	PER HEAD	500.00
103099	HIRING OF HALL CATEGORY A (PRIVATE)	FEES	YEARLY	30,000.00
103099	HIRING OF HALL CATEGORY B(CORPORATE)	FEES	YEARLY	50,000.00

103099	HIRING OF HALL CATEGORY C	FEES	YEARLY	60,000.00
103099	HIRING OF HALL CATEGORY D	FEES	YEARLY	100,000.00
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY A	FEES	PER EVENT	100,000.00
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY B	FEES	PER EVENT	70,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
108052	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	18,500.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000.00
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103044	HOME BURIAL	FEES	PER BODY	80,000.00
103000	NAMING OF STREET REGISTRATION			
103034	HONORARY	FEES	LUMP SUM	NIL
103034	ON DEMAND	FEES	LUMP SUM	250,000.00
103000s	MARKETS;			
103020	LOCKED UP STALLS	FEES	MONTHLY	450.00
103020	SEMI LOCKED UP	FEES	MONTHLY	350.00
103020	OPEN SHEDS	FEES	YEARLY	2,500.00
103055	MARKET TOLLS	FEES	DAILY	20.00
103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	20.00- 100.00
103048	MARKET SANITATION	FEES	DAILY	20.00
103000	MOTOR PARKS;			
103008	BUS/TAXI DAILY OPERATIONAL TICKET	FEES	DAILY	75.00
103099	PARK LABOUR CHARGE	FEES	DAILY	100.00
103099	PARK BOOKING FEE	FEES	DAILY	150.00
103099	PARKING FEES	FEES	PER PARKING	100.00
103099	PARK DEPOT FEE: TRAILERS	FEES	PER VEHICLE	7,000.00

103099	PARK DEPOT FEE: LORRIES	FEES	PER VEHICLE	3,000.00
103099	PARK DEPOT FEE: PICK UP	FEES	PER VEHICLE	2,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT:LARGE	FEES	YEARLY	200,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT: MEDIUM	FEES	YEARLY	150,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT: SMALL	FEES	YEARLY	100,000.00
103099	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50.00
103099	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	FEES	DAILY	200.00
103099	PARKING PERMIT	FEES	YEARLY	10,000.00
103099	WRONG PARKING	FINE	FINE	20,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500.00
103000	BICYCLE, CANOE,WHEEL BARROW AND CART FEES			
103005	WHEEL BARROW /CART LICENCE	LEVY	DAILY	100.00
103003	BICYCLE LICENCE	LEVY	YEARLY	1,000.00
103005	CANOE OPERATIONAL FEE	FEE	DAILY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT.			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000-10,000
103088	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000.00
103088	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000.00
103088	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000.00
103035	MOBILE ADVERT FEES: TRUCKS	FEES	YEARLY	20,000.00
103035	MOBILE ADVERT FEES: LORRIES	FEES	YEARLY	15,000.00
103035	MOBILE ADVERT FEES: TANKERS	FEES	YEARLY	10,000.00
103035	MOBILE ADVERT FEES: BUSES	FEES	YEARLY	5,000.00
103035	MOBILE ADVERT FEES: PICK UP	FEES	YEARLY	5,000.00

102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	5,000.00
102001	N5M - N10M	LEVY	YEARLY	10,000.00
102001	N10M - N20	LEVY	YEARLY	15,000.00
102001	ABOVE N20M	LEVY	YEARLY	20,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT):			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7.9. Calabar South Local Government Council

HARMONISED TAX SCHEDULE FOR CALABAR SOUTH LOCAL GOVERNMENT COUNCIL		LGA CODE: 101000906		
CALABAR MUNICIPALITY PREFIX CODE FOR BANK REMITANCES - 09	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103020	VERY LARGE (CORPORATES)	LEVY	YEARLY	130,000.00
103020	LARGE	LEVY	YEARLY	90,000.00
103020	MEDIUM	LEVY	YEARLY	20,000.00
103020	SMALL	LEVY	YEARLY	5,000.00
103020	OTHERS	LEVY	YEARLY	2,000.00
103000	BUSINESS RATES:			
103097	VERY LARGE (CORPORATES)	LEVY	YEARLY	30,000.00
103097	LARGE	LEVY	YEARLY	10,000.00
103097	MEDIUM	LEVY	YEARLY	7,000.00
103097	SMALL	LEVY	YEARLY	5,000.00
103097	KIOSK / LICENSE	LEVY	YEARLY	2,000.00
103097	GENERAL RATE	LEVY	YEARLY	200.00
103097	BAKERY HOUSE	LEVY	YEARLY	20,000.00
103097	PATENT MEDICINE LICENCE	LEVY	YEARLY	10,000.00
103097	SAND DREDGING	LEVY	YEARLY	100,000.00
103097	SAND/GRAVEL IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000.00
103097	SHOPPING CENTRE FEES	LEVY	YEARLY	20,000.00
103097	MOTOR MECHANIC / CAR WASH LICENCE FEES	LEVY	YEARLY	10,000.00
103000	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES			
103040	VERY LARGE (CORPORATES)	FEES	YEARLY	80,000.00
103040	LARGE	FEES	YEARLY	50,000.00
103040	MEDIUM	FEES	YEARLY	20,000.00
103040	SMALL	FEES	YEARLY	6,000.00

103000	HEALTH CERTIFICATE / CLUBS & ASSOCIATIONS REGISTRATION			
103098	VERY LARGE (CORPORATES)	FEES	YEARLY	30,000.00
103098	LARGE	FEES	YEARLY	20,000.00
103098	MEDIUM	FEES	YEARLY	10,000.00
103098	SMALL	FEES	YEARLY	5,000.00
103098	CLUBS AND ASSOCIATION REGISTRATION FEES	FEES	ONE - OFF (LUMPSUM)	10,000.00
103000	ON AND OFF LIQUOR FEES;			
103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	7,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	35,000.00
103010	MEDIUM	LEVY	YEARLY	25,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103000	ABATTOIR AND SLAUGHTER / FEES			
103018	LICENCE FOR PRIVATE ABBATTOIR; COW	FEES	ONE LUMP SUM	100,000.00
103018	OTHERS	FEES	ONE LUMP SUM	20,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500.00
103017	GOAT/SHEEP/PIGS/ SLAUGHTER	FEES	PER HEAD	200.00
103023	CATTLE DEALERS FEES	FEES	PER HEAD	500.00
103026	BUTCHERS LICENSE FEES	FEES	YEARLY	10,000.00
103096	LANDING FEES ON CATTLE	FEES	PER TRUCK	10,000.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES: INDIVIDUAL	FEES	PER EVENT	5,000.00
103032	CORPORATE	FEES	PER EVENT	30,000.00
103007	HAWKERS PERMIT CATEGORY A	FEES	YEARLY	5,000.00
103007	HAWKERS PERMIT CATEGORY B	FEES	YEARLY	10,000.00
103007	HAWKERS PERMIT CATEGORY C	FEES	YEARLY	20,000.00
103007	HAWKERS PERMIT CATEGORY D	FEES	YEARLY	50,000.00
103099	HIRING OF HALL	FEES	PER HEAD	500.00
103099	HIRING OF HALL CATEGORY A (PRIVATE)	FEES	YEARLY	30,000.00
103099	HIRING OF HALL CATEGORY B (CORPORATE)	FEES	YEARLY	50,000.00

103099	HIRING OF HALL CATEGORY C	FEES	YEARLY	60,000.00
103099	HIRING OF HALL CATEGORY D	FEES	YEARLY	100,000.00
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY A	FEES	PER EVENT	100,000.00
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY B	FEES	PER EVENT	70,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
108052	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	18,500.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000.00
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103044	HOME BURIAL	FEES	PER BODY	80,000.00
103000	NAMING OF STREET REGISTRATION			
103034	HONORARY	FEES	LUMP SUM	NIL
103034	ON DEMAND	FEES	LUMP SUM	250,000.00
103000s	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	15,000.00
103020	SEMI LOCKED UP	FEES	MONTHLY	8,000.00
103020	OPEN SHEDS	FEES	YEARLY	6,000.00
103055	MARKET TOLLS	FEES	DAILY	50.00
103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	20.00- 100.00
103048	MARKET SANITATION	FEES	DAILY	20.00
103000	MOTOR PARKS;			
103008	BUS/TAXI DAILY OPERATIONAL TICKET	FEES	DAILY	75.00
103099	PARK LABOUR CHARGE	FEES	DAILY	100.00
103099	PARK BOOKING FEE	FEES	DAILY	150.00
103099	PARKING FEES	FEES	PER PARKING	100.00
103099	PARK DEPOT FEE: TRAILERS	FEES	PER VEHICLE	7,000.00

103099	PARK DEPOT FEE: LORRIES	FEES	PER VEHICLE	3,000.00
103099	PARK DEPOT FEE: PICK UP	FEES	PER VEHICLE	2,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT:LARGE	FEES	YEARLY	200,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT: MEDIUM	FEES	YEARLY	150,000.00
103099	PRIVATE PARKS OPERATIONAL PERMIT: SMALL	FEES	YEARLY	100,000.00
103099	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50.00
103099	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	FEES	DAILY	200.00
103099	PARKING PERMIT (DOPT)	FEES	YEARLY	10,000.00
103099	WRONG PARKING	FINE	FINE	20,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500.00
103000	BICYCLE, CANOE,WHEEL BARROW AND CART FEES			
103005	WHEEL BARROW /CART LICENCE	LEVY	DAILY	100.00
103003	BICYCLE LICENCE	LEVY	YEARLY	1,000.00
103005	CANOE OPERATIONAL FEE	FEE	DAILY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000-10,000.00
103088	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000.00
103088	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000.00
103088	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000.00
103035	MOBILE ADVERT FEES: TRUCKS	FEES	YEARLY	20,000.00
103035	MOBILE ADVERT FEES: LORRIES	FEES	YEARLY	15,000.00
103035	MOBILE ADVERT FEES: TANKERS	FEES	YEARLY	10,000.00
103035	MOBILE ADVERT FEES: BUSES	FEES	YEARLY	5,000.00
103035	MOBILE ADVERT FEES: PICK UP	FEES	YEARLY	5,000.00

102000		TENEMENT RATE		
		VALUE OF PROPERTY:		
102001	N1 - N5M	LEVY	YEARLY	5,000.00
102001	N5M - N10M	LEVY	YEARLY	10,000.00
102001	N10M - N20	LEVY	YEARLY	15,000.00
102001	ABOVE N20M	LEVY	YEARLY	20,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00
102000		BASIC TRANSMISSION SERVICE (BTS TENEMENT):		
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000		CUSTOMARY RIGHT OF OCCUPANCY		
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7.10 Etung Local Government Council

HARMONISED TAX SCHEDULE FOR ETUNG LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001006		
ETUNG LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 010	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	VERY LARGE	LEVY	YEARLY	20,000 - 30,000.00
103097	LARGE	LEVY	YEARLY	10,000 - 12,000.00
103097	MEDIUM	LEVY	YEARLY	4,000.00- 6,000.00
103097	SMALL	LEVY	YEARLY	1,000.00-4,000.00
103097	KIOSK	LEVY	YEARLY	1,000.00-3,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00-3,000.00
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00-5,000.00
103000	ON AND OFF LIQUOR FEES, PALM WINE TAPPER /SELLER			
103011	REGISTRATION FEES	LEVY	YEARLY	1,000.00- 2000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000.00-3,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	2,000.00
103010	SMALL	LEVY	YEARLY	1,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	2,000.00
103010	SMALL	LEVY	YEARLY	2,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	10,000.00
103013	RETAIL	LEVY	YEARLY	1,000.00 - 2,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	1,000.00-5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000.00-5,000.00

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANTS: LARGE	FEES	YEARLY	3,000.00
103054	RESTAURANTS: MEDIUM	FEES	YEARLY	2,000.00
103054	RESTAURANTS: SMALL	FEES	YEARLY	2,000.00
103054	FAST FOODS	FEES	YEARLY	2,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	2,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE, BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	3,000.00
103030	MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES	FEES	PER CERTIFICATE	8,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	2,000.00
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	8,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103099	AGE DECLARATION CERTIFICATE	FEES	PER CERTIFICATE	500.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY (Acceptance Charge)	FEES	LUMPSUM	5,000.00
103037	ON DEMAND	FEES	LUMPSUM	100,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	3,600.00
103020	BLOCK STALLS / OPEN SHEDS	FEES	YEARLY	2,400.00
103020	SHEDS	FEES	YEARLY	1,200.00
103007	MARKET HAWKERS PER MARKET	FEES	YEARLY	500.00-1,000.00
103007	MARKET TOLLS	FEES	DAILY	50.00-100.00
103019	SANITATION	FEES	DAILY	50.00

103000	MOTOR PARKS;			
103008	GATE FEES ; (FOR ALL VEHICLES)			50.00
103008	LOADING FEES : TRUCKS / TRAILERS	FEES	PER DAY	1,000.00 - 2,000.00
103008	LORRIES/TRIP	FEES	PER TRIP	1,000.00- 3,000.00
103008	BUSES	FEES	PER DAY	500.00-1,000.00
103008	PICK UP	FEES	PER DAY	500.00 - 1,000.00
103008	CARS	FEES	PER DAY	200.00- 500.00
103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	10%
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	LICENCING AND OPERATIONAL LEVY FOR PRIVATE VEHICLES	LEVY	YEARLY	30,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000.00
103000	BICYCLE, CANOE,WHEEL BARROW AND CART FEES			
103003	CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	
103005	BICYCLE LICENCE	LEVY	YEARLY	500.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	500.00
103015	CANOE LANDING FEES	FEES	DAILY	200.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	500.00 -1,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	5,000.00 -15,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	20,000.00 - 30,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1-N5M	LEVY	YEARLY	500.00
102001	N5M-N10M	LEVY	YEARLY	1,000.00
102001	N10M-N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00

102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7. 11. Ikom Local Government Council

HARMONISED TAX SCHEDULE FOR IKOM LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001106		
IKOM LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 011	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE(A)	LEVY	YEARLY	5,000.00
103097	MEDIUM (B)	LEVY	YEARLY	2,000.00
103097	SMALL (C)	LEVY	YEARLY	1,000.00
103097	KIOSK	LEVY	YEARLY	1,000.00
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	2,000.00
103000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	1,000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	5,000.00
103010	MEDIUM	LEVY	YEARLY	3,000.00
103010	SMALL	LEVY	YEARLY	2,000.00
103010	OFF LICENCE:LARGE	LEVY	YEARLY	5,000.00
103010	MEDIUM	LEVY	YEARLY	3,000.00
103010	SMALL	LEVY	YEARLY	2,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE			30,000.00
103013	RETAIL			1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	350.00
103017	GOAT/SHEEP/PIGS		PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	5,000.00
103054	MEDIUM	FEES	YEARLY	3,000.00
103054	SMALL	FEES	YEARLY	2,000.00
103054	FAST FOODS	FEES	YEARLY	10,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00 - 10,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	5,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	100,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	3,500.00
103020	BLOCK STALLS	FEES	YEARLY	2,000.00
103020	SHEDS	FEES	YEARLY	500.00 - 2,000.00
103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	200.00 - 1,000.00
103007	MARKET HAWKERS	FEES	YEARLY	500.00 - 1,500.00
103007	MARKET TOLLS		DAILY	50.00
103019	SANITATION		MONTHLY	100.00
103000	MOTOR PARKS; ENTRANCE FEES (GATE)			
103008	TRUCKS	FEES	PER ENTRANCE	1,500.00
103008	LORRIES	FEES	PER ENTRANCE	1,000.00
103008	TANKERS	FEES	PER ENTRANCE	1,500.00
103008	BUSES	FEES	PER ENTRANCE	500.00
103008	PICK UP	FEES	PER ENTRANCE	500.00
103008	CARS	FEES	PER ENTRANCE	500.00
103008	LOADING FEES (DEPENDING ON THE DISTANCE)	FEES	DAILY	50.00 -3,000.00
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00

103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	100.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103003	BICYCLE, TRUCK, CANOE, WHEEL BARROW, CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	500.00
103005	BICYCLE LICENCE	LEVY	YEARLY	100.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	100.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	500.00
103015	CANOE LANDING FEES	LEVY	YEARLY	200.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	FEES	YEARLY	2,000.00-3,000.00
103088	BILL BOARDS AND EYE CATCHER	FEES	YEARLY	10,000.00-30,000.00
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	60,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	2,000.00
102001	N5M - N10M	LEVY	YEARLY	3,000.00
102001	N10M - N20	LEVY	YEARLY	5,000.00
102001	ABOVE N20M	LEVY	YEARLY	100,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

Table 7.12. Obanliku Local Government Council

HARMONISED TAX SCHEDULE FOR OBANLIKU LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001206		
OBANLIKU LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 012	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP: VERY LARGE	LEVY	YEARLY	10,000.00
103097	LARGE	LEVY	YEARLY	7,000.00
103097	MEDIUM	LEVY	YEARLY	5,000.00 - 8,000.00
103097	SMALL	LEVY	YEARLY	3,000.00
103097	VERY SMALL	LEVY	YEARLY	2,000.00
103020	KIOSK	LEVY	YEARLY	2,500.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,500.00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,500.00
103000	ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER			
103010	PALM WINE SELLER	LEVY	YEARLY	1,500.00
103010	OFF AND ON LICECNCE	LEVY	YEARLY	5,000.00
103010	ON LICENCE ; LARGE	LEVY	YEARLY	3,000.00
103010	OFF LICENCE ; LARGE	LEVY	YEARLY	5,500.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	2,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	300.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00- 200.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	3,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	SMALL	FEES	YEARLY	1,500.00
103054	FAST FOODS	FEES	YEARLY	3,000.00
103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00

103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	2,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	150,000.00
103000	MARKETS			
103043	LOCKED UP STALL; SINGLE	FEES	YEARLY	5,000.00
103044	DOUBLE	FEES	YEARLY	8,000.00
103030	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	2,000.00
103043	MARKET HAWKERS	FEES	DAILY	1,000.00
103030	MARKET TOLLS	FEES	DAILY	50.00
103030	SANITATION	FEES	DAILY /MONTHLY	50.00
103000	MOTOR PARKS			
103008	GATE FEE : ALL VEHICLES	FEES	PER ENTRANCE	200.00
103008	LOADING COMMISSION FEES ; BUS	FEES	PER LOAD	1,000.00
103008	CARS	FEES	PER LOAD	500.00
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	FEES	YEARLY	40,000.00
103008	NATIONAL COVERAGE	FEES	YEARLY	2,000.00 - 5,000.00
103008	WRONG PARKING CHARGES	FEES	PER DEFAULT	2,000.00

103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	2,000.00
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES			
103003	BICYCLE, TRUCK, CANOE, WHEEL BARROW CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	300.00
103005	BICYCLE LICENCE	LEVY	YEARLY	500.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	10,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	10,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	1,000.00
102001	N5M - N10M	LEVY	YEARLY	2,000.00
102001	N10M - N20	LEVY	YEARLY	3,000.00
102001	ABOVE N20M	LEVY	YEARLY	5,000.00
102001	TENEMENT RATE FROM GSM COMPANIES INSTALLING MAST	LEVY	YEARLY	200,000 - 400,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	2,000.00
102000	BASIC TRANSMISSION SERVICE BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000.00
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00
	GENERAL RATE		YEARLY	
	CATTLE TAX (PER COW)		YEARLY	200.00
	SAND MINING		PER TRIP	500.00

Table 7.13. Obubra Local Government Council

HARMONISED TAX SCHEDULE FOR OBUBRA LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001306		
OBUBRA LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 013	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	VERY LARGE	LEVY	YEARLY	3,000.00
103097	LARGE	LEVY	YEARLY	2,000.00
103097	MEDIUM	LEVY	YEARLY	1,000.00
103097	SMALL	LEVY	YEARLY	500.00
103097	KIOSK	LEVY	YEARLY	1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00-5,000.00
103000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	1,000.00– 2,000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000.00 – 3,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	2,000.00
103010	SMALL	LEVY	YEARLY	1,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	2,000.00
103010	SMALL	LEVY	YEARLY	2,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	10,000.00
103013	RETAIL	LEVY	YEARLY	1,000.00 - 2,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	1,000.00 -5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000.00 -5,000.00

103000 FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)				
103054	RESTAURANT: LARGE	FEES	YEARLY	2,000.00
103054	RESTAURANT: MEDIUM	FEES	YEARLY	1,000.00
103054	RESTAURANT: SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS	FEES	YEARLY	1,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	2,000.00
	RECREATIONAL PERMIT	FEES	YEARLY	2,000.00
103000 RADIO & TV LICENCE FEES				
103037	RADIO & TV	FEES	YEARLY	50.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	50.00
103000 MARRIAGE, BIRTH AND DEATH REGISTRATION				
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	3,000.00
103030	MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES	FEES	PER CERTIFICATE	8,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	2,000.00
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	8,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103099	AGE DECLARATION CERTIFICATE	FEES	PER CERTIFICATE	500.00
103000 NAMING OF STREET REGISTRATION				
103037	HONORARY (Acceptance Charge)	FEES	LUMPSUM	5,000
103037	ON DEMAND	FEES	LUMPSUM	100,000
103000 MARKETS;				
103043	LOCKED UP STALLS	FEES	YEARLY	3,600.00
103044	BLOCK STALLS / OPEN SHEDS	FEES	YEARLY	2,400.00
103030	SHEDS	FEES	YEARLY	1,200.00
103043	MARKET HAWKERS PER MARKET	FEES	YEARLY	500.00-1,000.00
103030	MARKET TOLLS	FEES	DAILY	50.00-100.00
103030	SANITATION	FEES	DAILY	50.00
103000 MOTOR PARKS;				
103008	GATE FEES ; (FOR ALL VEHICLES)			50.00
103008	LOADING FEES : TRUCKS / TRAILERS	FEES	PER DAY	1,000.00 - 2,000.00
103008	LORRIES/TRIP	FEES	PER TRIP	1,000.00- 3,000.00

103008	BUSES	FEES	PER DAY	500.00 -1,000.00
103008	PICK UP	FEES	PER DAY	500.00 - 1,000.00
103008	CARS	FEES	PER DAY	200.00- 500.00
103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS)	FEES	DAILY	10%
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	LICENCING AND OPERATIONAL PERMITS FOR PRIVATE PARKS	LEVY	YEARLY	30,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103005	BICYCLE LICENCE	LEVY	YEARLY	500.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	500.00
103015	CANOE LANDING FEES	FEES	DAILY	200.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	500.00 -1,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	5,000.00 -15,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	20,000.00 - 30,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1-N5M	LEVY	YEARLY	500.00
102001	N5M-N10M	LEVY	YEARLY	1,000.00
102001	N10M-N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
	COMPANY SAMITE		YEARLY	200,000-150,000.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

Table 7.14. Obudu Local Government Council

HARMONISED TAX SCHEDULE FOR OBUDU LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001406		
OBUDU LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 014	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP; VERY LARGE	LEVY	YEARLY	150,000 - 100,000.00
103097	LARGE	LEVY	YEARLY	50,000.00 - 40,000.00
103097	MEDIUM	LEVY	YEARLY	30,000.00 - 20,000.00
103097	SMALL	LEVY	YEARLY	20,000.00 - 10,000.00
103097	VERY SMALL	LEVY	YEARLY	2,000.00 - 5,000.00
103020	KIOSK	LEVY	YEARLY	2,000.00 - 1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00 - 1,000.00
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000.00 - 1,000.00
103000	ON AND OFF LIQUOR FEES;			
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00 - 5,000.00
103010	MEDIUM	LEVY	YEARLY	2,000.00 - 3,000.00
103010	SMALL	LEVY	YEARLY	1,000.00 - 3,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	20,000.00 - 10,000.00
103010	MEDIUM	LEVY	YEARLY	5,000.00 - 3,000.00
103010	SMALL	LEVY	YEARLY	1,000.00 - 2,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	1,000.00 - 2,000.00
103013	RETAIL	LEVY	YEARLY	500.00 - 1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00 - 5,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	100,000.00

103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	7,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS	FEES	YEARLY	3,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	10,000.00 - 5,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	5,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	50,000.00
103037	ON DEMAND	FEES	LUMP SUM	200,000.00
103000	MARKETS;			
103043	LOCKED UP STALLS ; SINGLE	FEES	YEARLY	2,400.00
103043	DOUBLE	FEES	YEARLY	3,600.00
103043	SPECIAL LOCK UP	FEES	YEARLY	4,800.00
103030	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	1,200.00
103043	MARKET HAWKERS	FEES	YEARLY	1,000.00
103030	MARKET TOLLS	FEES	DAILY	20.00
103030	SANITATION (RURAL)	FEES	MONTHLY	100.00
103000	MOTOR PARKS;			
103008	GATE FEE : TRUCKS / TRAILERS	FEES	PER ENTRANCE	500.00- 200.00
103008	LORRIES	FEES	PER ENTRANCE	200.00- 150.00
103008	TANKERS	FEES	PER ENTRANCE	1,000.00 - 500.00
103008	BUSES	FEES	PER ENTRANCE	100.00
103008	PICK UP	FEES	PER ENTRANCE	100.00
103008	CARS	FEES	PER ENTRANCE	30.00
103008	LOADING FEES (FORMERLY LANDING FEES)	FEES	DAILY	2,000.00 - 100.00

103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEES	DAILY	10,000.00- 200.00
103008	CYCLIST DAILY FEE	FEES	DAILY	20.00
103008	NATIONAL DRIVERS EMBLEM	CHARGE	PER VEHICLE	1,500.00- 500.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	MONTHLY	20,000.00
103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000.00 - 2,000.00
103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	3,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	100.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103003	BICYCLE , TRUCK, CANOE , WHEEL BARROW & CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	
103005	BICYCLE LICENCE	LEVY	YEARLY	50.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	100.00
103003	CANOE LICENCE FEES	LEVY	YEARLY	500.00
103015	CANOE LANDING FEES	FEES	DAILY	100.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	2,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	10,000.00 - 2,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	50,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	1,000.00
102001	N5M - N10M	LEVY	YEARLY	2,000.00
102001	N10M - N20	LEVY	YEARLY	3,000.00
102001	ABOVE N20M	LEVY	YEARLY	5,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00

103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000.00
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

37 m/s

Table 7.15. Odukpani Local Government Council

HARMONISED TAX SCHEDULE FOR ODUKPANI LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001505			
ODUKPANI LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 015	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)	
103000	SHOP & KIOSK;				
103097	SHOP; VERY LARGE	LEVY	YEARLY	30,000.00-50,000.00	
103097	LARGE	LEVY	YEARLY	20,000.00-30,000.00	
103097	MEDIUM	LEVY	YEARLY	10,000.00-20,000.00	
103097	SMALL	LEVY	YEARLY	1,000.00-10,000.00	
103097	VERY SMALL	LEVY	YEARLY	500.00-1,000.00	
103020	KIOSK	LEVY	YEARLY	2,000.00-3,000.00	
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00-3,000.00	
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000.00-3,000.00	
103000	ON AND OFF LIQUOR FEES;				
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	2,000.00	
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	2,000.00	
103010	ON LICENCE: LARGE	LEVY	YEARLY	2,000.00	
103010	MEDIUM	LEVY	YEARLY	2,000.00	
103010	SMALL	LEVY	YEARLY	2,000.00	
103010	OFF LICENCE: LARGE	LEVY	YEARLY	2,000.00	
103010	MEDIUM	LEVY	YEARLY	2,000.00	
103010	SMALL	LEVY	YEARLY	2,000.00	
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY		
103013	RETAIL	LEVY	YEARLY	2,000.00	
103000	ABATTOIR AND SLAUGHTER				
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00	
103017	COW SLAUGHTER	FEES	PER HEAD	500.00	
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	200.00	
103017	CATTLE DEALERS LICENCE	FEES	YEARLY	10,000.00	
103017	BATCHERS LICENSE	FEES	YEARLY	5,000.00	
103017	HAWKERS LICENSE	FEES	YEARLY	500.00	

103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00
	CORPORATE	FEES	PER EVENT	30,000.00 -20,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	RESTAURANT: MEDIUM	FEES	YEARLY	2,000.00
103054	RESTAURANT: SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS	FEES	YEARLY	10,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	10,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	5,000.00
103037	ON DEMAND	FEES	LUMP SUM	500,000.00
103000	MARKETS;			
103043	LOCKED UP STALLS	FEES	YEARLY	5,000.00
103044	BLOCK STALLS	FEES	YEARLY	1,000.00
103030	SHEDS	FEES	YEARLY	1,000.00
103043	MARKET HAWKERS	FEES	DAILY	50.00
103030	MARKET TOLLS	FEES	DAILY	50.00
103030	SANITATION	FEES	DAILY	50.00
	HAWKERS PERMIT	FEES	YEARLY	1,000.00
103000	MOTOR PARKS;			
103008	ENTRANCE FEE (GATE); TRUCKS / TRAILERS	FEES	PER DAY	1,500.00
103008	ENTRANCE FEE (GATE); LORRIES	FEES	PER DAY	1,000.00

103008	ENTRANCE FEE (GATE); TANKERS	FEES	PER DAY	1,000.00
103008	ENTRANCE FEE (GATE); BUSES	FEES	PER DAY	300.00
103008	ENTRANCE FEE (GATE); PICK UP	FEES	PER DAY	200.00
103008	ENTRANCE FEE (GATE); CARS	FEES	PER DAY	100.00
103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00
103008	NATIONAL DRIVERS EMBLEM	CHARGE	PER VEHICLE	2,500.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	YEARLY	150,000.00
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500.00
103000	BICYCLE, CANOE, WHEEL BARROW AND CART FEES			
103003	BICYCLE , TRUCK, CANOE , WHEEL BARROW & CART (COMMERCIAL ONLY) FEES	FEES	PER DAY	200.00
103005	BICYCLE LICENCE	LEVY	YEARLY	150.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	1,000.00
103003	CANOE LICENCE FEES	LEVY	YEARLY	200.00-500.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000.00- 5,000.00
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000.00
103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	10,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1 - N5M	LEVY	YEARLY	2,500.00
102001	N5M - N10M	LEVY	YEARLY	5,000.00
102001	N10M - N20	LEVY	YEARLY	7,500.00
102001	ABOVE N20M	LEVY	YEARLY	10,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00

102000		BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	150,000.00	
102001	CATEGORY B	LEVY	YEARLY	80,000.00	
102001	CATEGORY C	LEVY	YEARLY	60,000.00	
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00	
103000		CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000.00	
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00	
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	150,000-100,000.00	
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00	
**		GENERAL RATE		YEARLY	500.00
	SAND MINING	LEVY	PER TRIP	300.00- 500.00	

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Table 7.16. Ogoja Local Government Council

HARMONISED TAX SCHEDULE FOR OGOJA LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001606			
OGOJA LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 016	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)	
103000	SHOP & KIOSK;				
103097	SHOP; VERY LARGE	LEVY	YEARLY	40,000.00 - 50,000.00	
103097	LARGE	LEVY	YEARLY	20,000.00 - 30,000.00	
103097	MEDIUM	LEVY	YEARLY	10,000.00 - 20,000.00	
103097	SMALL	LEVY	YEARLY	2,000.00 - 5,000.00	
103097	VERY SMALL	LEVY	YEARLY	500.00 - 2,000.00	
103020	KIOSK	LEVY	YEARLY	1,000.00 - 2,000.00	
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00 - 3,000.00	
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00 - 4,000.00	
103020	COMMERCIAL BANKS	LEVY	YEARLY	150,000.00	
103020	MICRO BANK	LEVY	YEARLY	30,000.00	
103020	BANKS NATIONAL COVERAGE	LEVY	YEARLY	12,000.00	
103020	PETROL FILLING STATION CATEGORY - URBAN	LEVY	YEARLY	40,000.00	
103020	RURAL	LEVY	YEARLY	20,000.00	
103020	SURFACE RURAL	LEVY	YEARLY	1,000.00	
103097	HOTELS; LARGE	LEVY	YEARLY	100,000.00	
103097	MEDIUM	LEVY	YEARLY	50,000.00	
103097	SMALL	LEVY	YEARLY	20,000.00	
103000	ON AND OFF LIQUOR FEES;				
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	1,000.00	
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	5,000.00	
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00 - 5,000.00	
103010	MEDIUM	LEVY	YEARLY	2,000.00 - 4,000.00	
103010	SMALL	LEVY	YEARLY	500.00 - 3,000.00	
103010	OFF LICENCE: LARGE	LEVY	YEARLY	20,000.00 - 50,000.00	
103010	DEV. LEVY	LEVY	YEARLY	10,000.00 - 20,000.00	
103010	MEDIUM	LEVY	YEARLY	5,000.00 - 10,000.00	
103013	SMALL	LEVY	YEARLY	2,000.00 - 5,000.00	

103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	5,000.00 – 30,000.00
103013	RETAIL	LEVY	YEARLY	500.00 – 3,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	COUNCIL ABBATOIR	FEES	MONTHLY	20,000.00
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	MONTHLY	15,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103023	CATTLE DEALER LICENCE	FEES	PER YEAR	5,000.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00 – 20,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	10,000.00 – 15,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
103054	RESTAURANT: LARGE	FEES	YEARLY	2,000.00 – 5,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	1,000.00
103054	FAST FOODS			
103055	BAKERY LICENCE FEE	FEES	YEARLY	10,000.00
103000	RADIO & TV LICENCE FEES			
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
103037		FEES	YEARLY	500.00
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
	BIRTH REGISTRATION FEES			
103043	BURIAL GROUND PERMIT	FEES	PER CERTIFICATE	500.00
103044	MARRIAGE REGISTRATION ACTS FEES	FEES	PER BODY	1,000.00
103030	DEATH REGISTRATION FEES	FEES	PER MARRIAGE	5,000.00
103043	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	500.00
103030		FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
	HONORARY			
103037	RENUMBERING OF STREETS (OGOJA URBAN)	FEES	LUMP SUM	10,000.00
103037	ON DEMAND			
103037		FEES	LUMP SUM	150000

103000	MARKETS;			
	LOCKED UP STALLS (GOVT)			
103043	PRIVATE	FEES	YEARLY	9,600.00
103044	BLOCK STALLS	FEES	YEARLY	2,000.00
103030	SHEDS	FEES	YEARLY	1,800.00
103030	MARKET HAWKERS	FEES	YEARLY	1,800.00
103043	MARKET TOLLS	FEES	YEARLY	1,200.00
103030	SANITATION	FEES	DAILY	20.00
103019		FEES	DAILY	20.00
103000	MOTOR PARKS;			
	ENTRANCE FEE (GATE); TRUCKS / TRAILERS			
103008	ENTRANCE FEE (GATE); LORRIES	FEES	PER ENTRANCE	300.00- 1,000.00
103008	ENTRANCE FEE (GATE); TANKERS	FEES	PER ENTRANCE	300.00- 1,000.00
103008	ENTRANCE FEE (GATE); BUSES	FEES	PER ENTRANCE	300.00- 1,000.00
103008	ENTRANCE FEE (GATE); PICK UP	FEES	PER ENTRANCE	300.00- 500.00
103008	ENTRANCE FEE (GATE); CARS	FEES	PER ENTRANCE	300.00- 500.00
103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	PER ENTRANCE	50.00
103008	CYCLIST DAILY FEE	FEES	DAILY	10%
103008	NATIONAL DRIVERS EMBLEM: TRUCKS	FEES	DAILY	50.00
103008	NATIONAL DRIVERS EMBLEM: BUSES	LEVY	YEARLY	15,000.00
103008	NATIONAL DRIVERS EMBLEM: HILUX	LEVY	YEARLY	10,000.00
103008	NATIONAL DRIVERS EMBLEM: TAXI	LEVY	YEARLY	5,000.00
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	YEARLY	2,000.00
103008		LARGE	YEARLY	360,000.00
103008		MEDIUM	YEARLY	180,000.00
103000	DOMESTIC ANIMAL LICENCE			
	DOG LICENCE			
103004	FINES FOR STRAYING DOMESTIC ANIMAL	FEES	YEARLY	100.00
103041		FINE	PER ANIMAL	500.00

103000		BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES			
		BICYCLE LICENCE			
103005		WHEEL BARROW /CART LICENCE	LEVY	YEARLY	300.00
103003		CANOE LICENCE FEES	LEVY	YEARLY	500.00
103003			LEVY	YEARLY	100.00
103000		SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
		DIRECTIONAL SIGN BOARD			
103088		BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	1,000.00- 2,500.00
103088		TRADE FAIR EXHIBITION FEES	LEVY	YEARLY	5,000.00
103088		TENEMENT RATE ON COMMERCIAL PROPERTY	LEVY	PER EVENT	50,000.00
102000		VALUE OF PROPERTY:			
		N1 - N5M			
102001		N5M - N10M	LEVY	YEARLY	1,000.00 - 10,000.00
102001		N10M - N20	LEVY	YEARLY	10,000.00 - 30,000.00
102001		ABOVE N20M	LEVY	YEARLY	50,000.00 - 100,000
102001		ARREARS & PENALTIES	LEVY	YEARLY	50,000 - 100,000
102001		ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00
102000		BASIC TRANSMISSION SERVICE			
		CATEGORY A			
102001		CATEGORY B	LEVY	YEARLY	1,500,000.00
102001		CATEGORY C	LEVY	YEARLY	80,000.00
102001		ARREARS & PENALTIES	LEVY	YEARLY	60,000.00
102001		ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000		CUSTOMARY RIGHT OF OCCUPANCY			
103091		CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000.00
103091		CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000.00
103091		CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091		ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

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Table 7. 17. Yakurr Local Government Council

HARMONISED TAX SCHEDULE FOR YAKUR LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001706			
YAKURR LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES – 017	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)	
103000	SHOP & KIOSK;				
103097	SHOP : LARGE	LEVY	YEARLY	10,000 – 50000	
103097	MEDIUM	LEVY	YEARLY	3,000 – 4,000	
103097	SMALL	LEVY	YEARLY	1,000 - 2,000	
103097	VERY SMALL	LEVY	YEARLY	500	
103020	KIOSK	LEVY	YEARLY	500	
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 – 3,000	
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	600 – 1,200	
103000	ON AND OFF LIQUOR FEES;				
103011	PALMWINE TAPPER/SELLER REGISTRATION FEES	LEVY	YEARLY	500	
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	500	
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00	
103010	MEDIUM	LEVY	YEARLY	1,500.00	
103010	SMALL	LEVY	YEARLY	4,500.00	
103010	OFF LICENCE: LARGE	LEVY	YEARLY	5,000.00	
103010	MEDIUM	LEVY	YEARLY	3,000.00	
103010	SMALL	LEVY	YEARLY	3,000.00	
103013	CIGARETTE LICENCE FEES	LEVY	YEARLY	300.00	
103013	WHOLESALE	LEVY	YEARLY	300.00	
103000	ABATTOIR AND SLAUGHTER				
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	3,000.00	
103017	COW SLAUGHTER	FEES	PER HEAD	500	
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	200	
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT				
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,500.00	
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	3,000.00	
103000	FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)				

103054	RESTAURANT: LARGE	FEES	YEARLY	6,000.00
103054	MEDIUM	FEES	YEARLY	4,800.00
103054	SMALL	FEES	YEARLY	3,600.00
103054	FAST FOODS	FEES	YEARLY	5,000.00
103055	BAKERY LICENCE FEES	FEES	YEARLY	3,000 – 5,000
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500
103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	5,000.00
103037	ON DEMAND	FEES	LUMP SUM	50,000.00
103000	MARKETS;			
103043	LOCKED UP STALLS	FEES	YEARLY	15000.00
103030	BLOCK STALLS	FEES	MONTHLY	2,000- 6,000
103030	SHEDS	FEES	YEARLY	1800.00
103043	MARKET HAWKERS PERMIT	FEES	YEARLY	1000.00
103030	MARKET TOLLS	FEES	DAILY	50.00
103019	SANITATION	FEES	DAILY	50.00
103019	MARKET TOILETS	PER USE	DAILY	50.00
103000	MOTOR PARKS;			
103008	ENTERANCE/GATE FEE FOR: TRUCKS/TRAILERS	PER DAY	PER ENTRANCE	1,000
103008	TANKERS	PER DAY	PER ENTRANCE	1,000
103008	LORRIES	PER DAY	PER ENTERANCE	1,200.00
103008	PICK -UP	PER DAY	PER ENTERANCE	1,200
103008	LOADING FEES	DAILY	PER ENTERANCE	10% of Total Vehicle Load
103008	GATE /BOOKING FEES: BUSES	DAILY	PER ENTERANCE	800

103008	TRUCKS	DAILY	PER ENTERANCE	1,000
103008	CARS	DAILY	PER ENTERANCE	800
103008	CYCLIST DAILY FEES	DAILY	PER ENTERANCE	20
103008	NATIONAL DRIVERS' EMBLEM	PER VEHICLE	YEARLY	16,500
103008	COMMISSION ON GOODS: LORRIES, LICENCING/OPERATION OF PRIVATE PARKS	FEES	YEARLY	120,000
103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEES	YEARLY	500
103041	FINES FOR STRAY DOMESTIC ANIMAL	FINES	PER ANIMAL	2,000
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES (COMMERCIAL ONLY)			
103005	BICYCLE LICENCE	LEVY	YEARLY	500
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500
103005	CANOE LICENCE	LEVY	YEARLY	500
103015	CANOE LANDING FEES	LEVY	DAILY	100 - 500
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000 - 2,500
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	5,000
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	10,000
102000	TENEMENT RATE			
	VALUE OF PROPERTY:			
102001	N1M + - N5M	LEVY	YEARLY	500
102001	N5M+ - N10M	LEVY	YEARLY	250,000.00
102001	N10M + - N20	LEVY	YEARLY	300,000.00
102001	ABOVE N20M	LEVY	YEARLY	3000 ON PERCENTAGE
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000

103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

**	GENERAL RATE		YEARLY	500
**	SAND MINING		PER TRIP	500

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Table 7.18. Yala Local Government Council

HARMONISED TAX SCHEDULE FOR YALA LOCAL GOVERNMENT COUNCIL		LGA CODE: 1010001806		
YALA LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES – 018	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(₦)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE(A)	LEVY	YEARLY	10,000.00
103097	MEDIUM (B)	LEVY	YEARLY	5,000.00
103097	SMALL (C)	LEVY	YEARLY	1,000 - 3,000
103097	KIOSK	LEVY	YEARLY	1,000 - 3,000
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 - 3,000
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000 - 3,000
103000	ON AND OFF LIQUOR LICENCE FEES;			
103010	WHOLESALE	LEVY	YEARLY	3,000.00
103010	RETAIL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	15,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000.00
103000	FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD)			
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	500.00
103054	FAST FOODS	FEES	YEARLY	5,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	3,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	500.00
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500.00

103000	MARRIAGE BIRTH AND DEATH REGISTRATION			
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	150,000.00
103000	MARKETS; (FOR PRIVATELY BUILT MARKET STORES 20% OF RENT PAID BY OCCUPIERS IS PAID TO COUNCIL)			
103043	LOCKED UP STALLS	FEES	YEARLY	12,000.00
103030	BLOCK STALLS	FEES	YEARLY	6,000.00
103030	SHEDS	FEES	YEARLY	3,000.00
103043	MARKET HAWKERS	FEES	YEARLY	1,000.00 - 2,000.00
103030	MARKET TOLLS	FEES	DAILY	20.00
103019	SANITATION	FEES	DAILY	10.00
103000	MOTOR PARKS;			
103008	ENTRANCE FEES (GATE) For All commercial Vehicles only	FEES	PER ENTRANCE	50.00.00
103008	COMMISSION (All commissions to be shared 60% to Council and 40% to NURTW): TRAILER	FEES	PER TRUCK	12,000.00
103008	LORRIES	FEES	PER LORRY	6,000.00
103008	BUSES	FEES	PER BUS	2,000.00
103008	TAXI	FEES	PER TAXI	1,000.00
103008	LOAD FEES(formerly Haulage):TRAILERS	FEES	PER TRAILER	10,000 - 6,000
103008	LORRIES	FEES	PER LORRY	500 - 3,000
103008	BUSES	FEES	PER BUS	1,000.00
103008	TAXI	FEES	PER TAXI	500.00
103008	CYCLIST DAILY FEE	FEES	DAILY	50.00

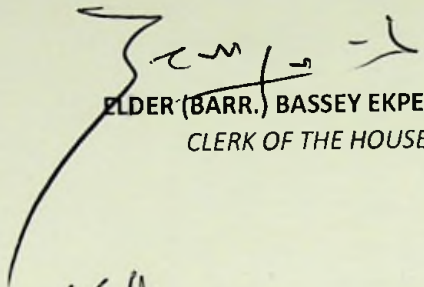
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103000	DOMESTIC ANIMAL LICENCE			
103004	DOG LICENCE	FEEES	YEARLY	500.00
103000	BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES (COMMERCIAL ONLY)			
103005	BICYCLE LICENCE	LEVY	YEARLY	100.00
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	200.00- 400.00
103005	CANOE LICENCE FEES	LEVY	YEARLY	200.00
103000	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103088	DIRECTIONAL SIGN BOARD	FEEES	YEARLY	1,000 -10,000
103088	BILL BOARDS AND EYE CATCHER	FEEES	YEARLY	1,000 -10,000
103088	TRADE FAIREXHIBITION FEES	FEEES	PER EVENT	1,000 -10,000
103088	BANNERS (COMMERCIAL ONLY)	FEEES	PER EVENT	1,000.00
102000	TENEMENT RATE			
	VALUE OF PROPERTY: (COMMERCIAL HOUSES ONLY)			
102001	N1 - N5M	LEVY	YEARLY	500.00
102001	N5M - N10M	LEVY	YEARLY	1,000.00
102001	N10M - N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500.00
102000	BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000.00
102001	CATEGORY B	LEVY	YEARLY	80,000.00
102001	CATEGORY C	LEVY	YEARLY	60,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000.00
103000	CUSTOMARY RIGHT OF OCCUPANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50,000.00 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000.00

Note:

- Tenement Rate Charges herein shall apply where provisions of Sections (5) & (6) of the Cross River State Tenement Rate Edict have not been met.
- In respect of some relevant services of the CRGIA for which charges apply, (See Table 6.65), Premium Charges Matrix published periodically by the MDA shall apply and approved by the Cross River State House of Assembly shall apply.

This printed impression has been carefully compared by me with the Legislation which has been passed by the Cross River State House of Assembly and found by me to be a true and correctly printed copy of the said Legislation.



ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

Made at Calabar this 16th day of Sept. 2020