



ANAMBRA STATE MINISTRY OF LANDS
PROPERTY REGISTRATION GUIDELINE
(INDIVIDUAL/ORGANIZATION)

In Accordance with the provisions of State Land Law, Cap 137 revised Laws of Anambra State 1991.

1. Obtain the application and affidavit forms for Certificate of Occupancy from Land Use Office (LUO), Lands Department at Ministry of Lands, Ezennia Chike Okagbue Boulevard, Ahocol Phase 1, Agu-Awka, GRA, behind Government House, Awka, Anambra State.

All application forms cost #2,000 only. Fill out the form completely and accurately. Leave NO section empty or unanswered. Applicants are expected to proceed to the court for sworn affidavit within the jurisdiction of the State.

2. Gather copies of all relevant land documents. Originals are preferred. Applicants are advised to have photocopies made for safekeeping. The Applicant(s) may appoint someone to represent them at Land Use Office (LUO) with a valid letter of authority/ Power of attorney duly signed by the applicant.

3. Applicants are required to come with the following Documents for Application of C of O:

- Two Passport-sized Photographs
- Land Transfer Documents (Original copy) such as Sales Agreement or Deed of Transfer or Inheritance Document
- 2 Survey Plans (Original copy)
- Evidence of Current Tax Clearance Certificate. Applicants can visit the nearest Tax Office within their LGA of residence for Tax-related issues.
- For Organization; in addition to the above documents for application of C of O, it must avail registration particulars, at least Two members (Directors or Director & Secretary) must submit evidence of tax payment.
- All Payments are made with ANSSID/ASIN number; for applicants without ANSSID/ASIN number, obtain one by visiting the Anambra State Inland Revenue Office for capturing or send personal details (full name, date of birth, Contact, Email, State of Origin, LGA, State of Residence, Residential address and location) to desk officer in charge of tax payment at the Anambra State Inland Revenue Office, Awka.
- Also Note that Applicant without ASIN number can log on to <https://enumeration.services.an.gov.ng/auth/signup> to fill the form (Individual/Organization) for ASIN number or visit any of the State Internal Revenue Service Office; Headquarter is located at No 1 Esther Obiakor Avenue, Agu-Awka, Awka, or call 07066727750 09053234816 or email -<https://airs.an.gov.ng/contact-us/>.
- Court Affidavit and Police Report for lost or stolen documents
- If Using an Authorized Representative, a signed letter and photo ID of the authorized representative is required.

4. Applicants should proceed to any Commercial Bank with their ANSSID/ASIN Number to make payment of a one-off non-refundable deposit of **#50,000 Application Fee (applicable in State land only)**. Other fees such as the Premium will also be charged and will be given at the offer stage. Please refer to the appendix section of this process document for a detailed breakdown of other charges. All fees are payable through Anambra State **Pay Direct platform (at any Commercial Bank) and Payment is also made at the Pay office of the Ministry' via POS**

5. All documents as in (3) above **must be** submitted to the Lands department (Secretary land use unit) Ministry of Lands Head Quarters, Awka with evidence of payment of the non- refundable deposit.

6. Applicants whose documents have been cleared by the Vetting and Cadastral Units will receive A notification from the Land Use unit (Within 5(five) working days), while Applicants whose documents aren't cleared will be issued an Incomplete Application notice (Within 5(five) working days), informing them of the affected document(s) to be rectified.

7. All successful Applicants will be issued an allocation letter (Within 2(two) working days), thereafter an acceptance letter (Within 14(fourteen) working days), from the allottees (State Lands).

8. Payment is made at the Pay Office of the Ministry via POS or any commercial bank via Paydiecr Platform.

9. Of all fees (Premium, Capital Gain Tax (CGT), and Stamp Duty). The applicant pays for CGT and it is been paid for all purposes (residential, commercial, agricultural, industrial and religious (non-State land)). The schedule officer/secretary land use office will verify the payment to ensure that the appropriate fees are made.

Return your signed Acceptance Letter with evidence of payment. Applications cannot be further processed until full payments are made

(Duration: non-state lands =Twenty-one (21) working days, state lands: sixty (60) working days)

(Please refer to the appendix section of this process document for approved scale of fees for regular land size in the Ministry).

Please Note: Premium is paid into Pay Office (PO) lands while Capital Gain Tax (CGT) and stamp duty are payable via The Sub-Treasury account Awka

10. Successful Applicants will be notified by phone and/or by email within 2(two) working days, when their Certificates of Occupancy is ready for collection.

All collections shall be made at the schedule officer's office in the Ministry of Lands, Ezennia Chike Okagbue Boulevard, Ahocol Phase 1, Agu-Awka, GRA, behind Government House, Awka, Anambra State) within the hours of 8 a.m. - 4 p.m., Monday to Friday (excluding

public holidays).

We are committed to a sixty (60) working days processing period after all Fees and Charges are paid. Contact the Director for Lands if you have not received your collection notification after Sixty (60) working days.

For further information refer to the Director for Lands, Ministry of Lands, Awka. Telephone: 08033898885. Email: chinezeobih123@gmail.com

APPENDIX:

1. FEES FOR CERTIFICATE OF OCCUPANCY (C OF O) STATE LANDS (ANAMBRA STATE)

A. AWKA AND ENVIRONS

S/N	LAYOUT/ESTATE	RESIDENTIAL (₦/ M ²)	COMMERCIAL (₦/ M ²)
1.	EXECUTIVE BUSINESS DISTRICT	10,000/M ²	12,000/M ²
2.	AGU-AWKA	1,500/M ²	2,000/M ²
3.	IYIAGU	1,500/M ²	2,000/M ²
4.	IKENGA	1,500/M ²	2,000/M ²
5.	ODERA ESTATE (FORMER LAGOS ESTATE)	1,500/M ²	2,000/M ²
6.	ABUJA ESTATE	1,500/M ²	2,000/M ²
7.	EXPRESSWAY	1,500/M ²	2,000/M ²
8.	HILL TOP	1,500/M ²	2,000/M ²
9.	ISIAGU	1,000/M ²	1,500/M ²
10.	LOCKWOOD GARDEN	500/M ²	1,000/M ²
11.	MILLENNIUM CITY	10,000/M ²	12,000/M ²

B. ONITSHA AND ENVIRONS

S/N	LAYOUT/ESTATE	RESIDENTIAL (₦/ M ²)	COMMERCIAL (₦/ M ²)
1.	TRANS NKISSI I-II	1,500/M ²	3,000/M ²
2.	TRANS NKISSI III	1,000/M ²	2,000/M ²
3.	HABOUR INDUSTRIAL	1,500/M ²	2,000/M ²
4.	G.R.A	2,000/M ²	5,000/M ²
5.	NIGER BRIDGE HEAD	1,000/M ²	4,500/M ²
6.	UNITY LAYOUT (NKPOR)	1,000/M ²	2,500/M ²
7.	OBA AIRPORT	1,000/M ²	2,500/M ²

C. NNEWI AND ENVIRONS

S/N	LAYOUT/ESTATE	RESIDENTIAL (₦/ M ²)	COMMERCIAL (₦/ M ²)
1.	EME-COURT	1,000/M ²	2,000/M ²
2.	OTOLO UTUH	1,000/M ²	2,000/M ²
3.	INDUSTRIAL LAYOUT OZUBULU	1,000/M ²	2,000/M ²

2. FEES FOR CERTIFICATE OF OCCUPANCY (C OF O) (NON STATE LAND)

A. AWKA/NNEWI AND ENVIRONS

S/N	PREMIUM	URBAN		RURAL	
		RESIDENTIAL	COMMERCIAL	RESIDENTIAL	COMMERCIAL
1.	1-1,000/M ²	₦250,000.00	₦450,000.00	₦50,000.00	₦150,000.00
2.	1,001-2,500/M ²	₦450,000.00	₦750,000.00	₦150,000.00	₦300,000.00
3.	2,501-5,000/M ²	₦850,000.00	₦1,350,000.00	₦250,000.00	₦450,000.00

ONITSHA AND ENVIRONS

S/N	PREMIUM	URBAN		RURAL	
		RESIDENTIAL	COMMERCIAL	RESIDENTIAL	COMMERCIAL
1.	1-1,000/M ²	₦300,000.00	₦525,000.00	₦50,000.00	₦150,000.00
2.	1,001-2,500/M ²	₦500,000.00	₦825,000.00	₦150,000.00	₦300,000.00
3.	2,501-5,000/M ²	₦850,000.00	₦1,350,000.00	₦250,000.00	₦450,000.00

3. FEES FOR AGRICULTURE

S/N	STATE LANDS	
1.	Premium	₦50/m ²
2.	Deed Fees	₦45,000
3.	Computer	₦10,000
4.	Recertification	₦10,000
5.	Ground Rent	20k/m ²
NON STATE LANDS		
1.	Premium	₦25/m ²
2.	Deed Fees	₦45,000
3.	Computer	₦10,000
4.	Recertification	₦10,000
5.	Survey	₦50,000
6.	Ground Rent	20k/m ²

4. OTHER COSTS:

DIRECT TAX: ₦250,000
 STAMP DUTY: 0.03% OF PREMIUM PAID

CAPITAL GAIN TAX (CGT):

S/N	AREA (M ²)	RURAL	URBAN
1.	1-1000	₦50,000	₦80,000
2.	1001-2000	₦70,000	₦100,000
3.	2001-3000	₦90,000	₦120,000
4.	3001-4000	₦110,000	₦140,000
5.	4000-5000	₦130,000	₦160,000

Note: For any parcel of land above 5,000 sqm, the remainder should be calculated based on the prevailing scale of fees

CAPITAL GAIN TAX FOR AGRICULTURAL PURPOSES:

S/N	AREA (M ²)	AMOUNT PAYABLE
1.	1-1000	₦50,000
2.	1001-2000	₦70,000
3.	2001-3000	₦90,000
4.	3001-4000	₦110,000
5.	4001-5000	₦130,000
6.	5001- 1 hectare	₦150,000
7.	2 hectare – 10 hectares	₦200,000
8.	11 hectare – 20 hectares	₦300,000
9.	21 hectares – 30 hectares	₦500,000
10.	31 hectares – 40 hectares	₦1,000,000
11.	41 hectares – 50 hectares	₦1,500,000
12.	50 hectares – 100 hectares	₦2,000,000
13.	100 hectares & above	₦5,000,000

Note: Direct tax is ₦250,000 FLAT for individual and for two directors each in case of a company or partnership

2. OTHER FEES (STATE/NON STATES LAND)

A. FEES FOR DEED OF ASSIGNMENT

- 1. CONSENT FEE - @ 2% of value
- 2. INSPECTION - ₦10,000
- 3. REGISTRATION - ₦10,000
- 4. COMPUTER - ₦10,000/₦20,000
- 5. RECERTIFICATION - ₦15,000
- 6. GROUND RENT - @ ₦5/M²
- 7. CAPITAL GAINS TAX - As applicable for C of O
- 9. DIRECT TAX - ₦250,000

B. FEES FOR MORTGAGE

- 1. CONSENT FEE - @ 1% of Mortgage value
- 2. REGISTRATION - ₦10,000
- 3. COMPUTER - ₦10,000/₦20,000
- 4. RECERTIFICATION - ₦15,000
- 5. GROUND RENT - @ ₦5/M²
- 6. DIRECT TAX - ₦250,000

C. FEES FOR POWER OF ATTORNEY

- 1. REGISTRATION - ₦10,000 *He*
- 2. INSPECTION - ₦10,000
- 3. COMPUTER - ₦10,000
- 4. CAPITAL GAINS TAX - ₦50,000

D. FEES FOR SUBLEASE

- 1. REGISTRATION - ₦70,000
- 2. DIRECT TAX - ₦250,000

E. FEES FOR RENEWAL OF LEASE

SAME AS FOR DEED OF ASSIGNMENT.

LAND LAWS AND POLICIES

(<https://lawnigeria.com/2019/09/laws-governing-administration-of-land-in-anambra-state-nigeria/>)

Land Laws/Policies

- Land Use Acts
- State Lands law cap 137 revised laws of Anambra State 1991
- Town and Country planning Laws (Cap 126) of the laws of Eastern Nigeria, 1963.
- Urban and Regional Planning Law (Decree No. 88 of 1992)
- Edict No. 6 Of 1998 – Anambra State Legal Notice No. 25 of 1998.
- The Anambra State Urban Development Board (Building) Regulations 2003
- Anambra State Physical Planning Law 2013
- Anambra State Physical Planning Board/Local authority (Building) Regulation 2015
- Rules and Regulations for the control of Survey Practice (Pursuant to sections 4 and 16 of Surveyors Council Of Nigeria Act, Cap, 425 Laws Of The Federation Of Nigeria (1990)
- Cadastral Survey Regulations
- Code Of Ethics in the Survey Profession (Established by CAP 425, Laws Of The Federation Of Nigeria, 1990)