

Guide to Starting a Business in Anambra State

September 2023



Table of Contents

Overview of Ease of Doing Business in Anambra

Ease of Doing Business Stimulator/ priorities

Requirements for Starting a Business in Anambra

Processes of Relevant MDAs

Fees

Business Incentives



1

Overview of Ease of Doing Business in Anambra State

Anambra Ranks 7th position in Nigeria and 1st in Southern Nigeria for Sub-National Ease of Doing Business

<i>EoDB Indicators</i>		Infrastructure		Secure & Stable Environment		Accessibility of Inform.		Regulatory Environment		Skill and Labour		Economic Opportunity	
		2021	2023	2021	2023	2021	2023	2021	2023	2021	2023	2021	2023
1 st	Gombe	4 th	3 th	2 nd	1 st	1 st	2 nd	4 th	5 th	2 nd	9 th	-	13 th
2 nd	Gombe	13 th	6 th	22 nd	3 rd	2 nd	1 st	13 th	2 nd	5 th	2 nd	-	3 rd
3 rd	Sokoto	6 th	5 th	14 th	16 th	3 rd	6 th	1 st	3 rd	27 th	24 th	-	5 th
4 th	Kebbi	1 st	1 st	9 th	2 nd	6 th	3 rd	7 th	1 st	26 th	7 th	-	1 st
5 th	Katsina	28 th	11 th	29 th	29 th	15 th	10 th	3 rd	4 th	16 th	9 th	-	11 th
6 th	Bauchi	3 rd	4 th	6 th	7 th	5 th	7 th	19 th	13 th	12 th	8 th	-	6 th
7 th	Anambra	25 th	22 nd	25 th	34 th	14 th	14 th	6 th	19 th	9 th	20 th	-	24 th
8 th	Kaduna	8 th	10 th	17 th	14 th	20 th	8 th	8 th	7 th	28 th	14 th	-	8 th

Ease of Doing Business Context



The Ease of Doing Business project was launched in 2002, it looks at domestic small and medium-size companies and measures the regulations applying to them through their life cycle.

It provides quantitative indicators on regulation for starting a business, dealing with construction permits, getting electricity, registering property, getting credit, protecting minority investors, paying taxes, trading across borders, enforcing contracts and resolving insolvency, also measures features of employing workers.

Ease of Doing Business Objectives

- To act as umpire on investments matters thereby eliminating business and investment barriers and bottlenecks.
- To aid improvement of the business enabling environment by following up on steps towards enhancing land administration, regulatory framework for private investment in fiber optic infrastructure, PPP investment promotion framework and economic opportunity in the State.
- To move Anambra from No. 7 to No. 1 in EoDB ranking in the country for all indicators

Ease of Doing Business Council Members



Mr. Mark Okoye
MD/CEO, ANSIPPA
State Council Chairman



Mrs Chiamaka Nnake
Commissioner, Ministry of Budget
and Planning
State Reform Champion



Mr. Ifeatu Onejeme
Commissioner for Finance
Council Member



Prof Sylvia Ifemeje
Attorney General/
Commissioner, Ministry of Justice
Council Member



Prof Offornze Amucheazi
Commissioner for Lands
Council Member



Engr. Julius Chukwuemeka
Commissioner, Ministry of Power
& Water Resources
Council Member



Mr Christain Udechukwu
Commissioner, Ministry of
Industry
Council Member



Mr Paul Nwosu
Commissioner, Ministry of
Information
Council Member

Ease of Doing Business Council Members Cont'd



Barr. Patricia Igwebuiké
Commissioner, Ministry of
Transport
Council Member



Mr. Greg Ezeilo
Chairman, Anambra State
Internal Revenue Service Council
Member



Mr. Chukwumeka Fred Agbata
MD/CEO, ICT Agency
Council Member



Mr. Emma Oyilofo
DG, Strategy, Execution and
Evaluation (SEE)
Council Member



Dr. Chukwudi Okoli
Accountant General, Anambra
State
Council Member



Pharm. A. C Chukwudozie
Branch Manager, MAN, Anambra,
Enugu and Ebonyi
Council Member



Princess Caroline Nkechi Ajuora
President, Awka Chamber of
Commerce
Council Member



Mrs. Christy Akabua
Senior Planning Officer, Ministry of
Budget and Economic Planning
State Focal Person

EoDB Council Mandate

- Set reform targets and oversee the implementation of the reforms
- Resolve bottlenecks arising from the operations of government agencies
- Communicate the reform agenda to all stakeholders within government and in the business community
- Conduct monthly meetings to provide oversight on the activities of MDAs involved in the EoDB drive

For Complaints/Enquiries in investing in Anambra State
Contact: Anambra State EoDB Council- The State's Umpire on investment.
e-mail AnambrastateEoDB@gmail.com
Tel: 234-812 222 6472



2

**Ease of Doing Business
Stimulators/ Priorities**

Ease of Doing Business Stimulators

1

Improved planning and Accountability of Business enabling reforms

- Annual Business enabling reforms and action plan for the year approved by the State Executive Council and published online latest by 31st January of each year.
- Performance of the outgoing year, prepared with and including records of, private sector participation approved by State Executive Council and published online on 31st December of the outgoing year.

2

Continued Transparency of annual State Budget and audited financial statements and transparent debt management

- Publishing of State's audited financial statements of the previous year, prepared in accordance with International Public Sector Accounting Standards (IPSAS).
- Publishing of annual state debt sustainability analysis and Medium term debt management strategy
- Publishing of State's annual Budget

3

Improved efficiency in property registration and sustainability of the land-based investment process

- Publishing on the state official website information on:
 - i. the process for obtaining Certificate of Occupancy (C of O) including all relevant MDAs, time frames and costs; and
 - ii. the process for obtaining Construction Permits including all relevant MDAs, time frames and costs;
 - iii. Creation of a data centric digital archive of C of O's with a searchable index in accordance with international good standards
 - iv. Adopting the Framework for Responsible Investment in Land Intensive Agriculture (FRILIA).

4

Development of an effective PPP framework

- State-level technical PPP coordination unit/agency maintained;
- Published on state's official website:
 - i. the PPP Fiscal Commitment and Contingent Liability (FCCL) Management Framework;
 - ii. the PPP legal and institutional framework, including guidelines and manual;
 - iii. the PPP disclosure framework; AND Web-based disclosure portal/ website publishes pipeline PPP projects
- Existence of PPP Project Pipeline
- State Project Facilitation Fund is established with a minimum funding of 3% of the total pipeline estimated capital investment.
- Track record of Compliance with PPP Contract Agreements
- Quick resolution of disputes arising from PPP projects in accordance with global best practices

Ease of Doing Business Stimulators Cont'd

5

Improved Investment Promotion Environment

- Establishment of an Investment Promotion Agency/Unit (IPA)
- The Investment promotion agency (IPA) mandated as the lead organization promoting investment into the State
- Publishing on state official website: Inventory of all investment incentives (Federal and State) available in the State, including information on:
 - legal reference instrument,
 - sectors,
 - eligibility criteria,
 - description of benefits,
 - duration,
 - awarding and implementing agency, and
 - year when the incentive was introduced
- The IPA updates its website with information as per the verification protocols, including access to credit.
- The IPA organizes at least 2 information sessions for investors quarterly on access to credit and provided assistance to investors to link them to credit institutions.

6

Increased Transparency of official fees and procedures

- Publishing on state's official website: schedule of trade related fees and levies on inter-state movement of goods;
- Dispute Resolution Mechanism for traders established including SMS/hotline for reporting and redress.
- Publishing on state's official website: a state export strategy and guidelines

7

Security

Having a robust security architecture that is aimed at first preventing criminal activities and also responding swiftly wherever and whenever there is a breach of security attracts investment. Security can be expensive depending on the sector and size of business and as such not having to worry much about security is a huge turn-on for investments as this reduces their overall cost of doing business

8

Simplified state and local business tax regimes

- State amended existing legislation or passing new legislation to adopt presumptive turnover tax regime for small businesses;
- State subsumed business-related local government charges/fees/taxes into a consolidated demand notice
- Electronic platform established for the collection of taxes, levies, and fees from businesses and automated e- receipt generation (QR code or unique payment ID) for all business-enabling environment related MDAs.
- All State-level and local government taxes, levies, and fees from businesses can be paid electronically.

9

Improve infrastructure

There is a positive correlation between infrastructure development and attracting investments. Investing in physical infrastructure like transportation network, high speed internet connectivity (5G fiber optics), power supply, etc. attracts investments.



3

Requirements for Starting a Business in Anambra

Business Registration and Guideline

Starting a business in Anambra – Specific Processes

STEP 1

Reserve a Unique Company Name:

- A Government Agency - Corporate Affairs Commission that is saddled with the registration of business names, with a fee will search, find and reserve a name for your company/business.

STEP 2

Prepare the requisite incorporation documents and pay stamp duty:

- The Federal Inland Revenue Service is and agency of the government directly responsible for providing your business with this need. A memorandum and articles of association is provided.

STEP 3

Sign the declaration of compliance before a commissioner for oaths or notary public:

- The State High Court Is The Agency That Will Assist You With This Services

STEP 4

Pay incorporation fees to the corporate affairs commission at the bank:

- Any Commercial Bank as you may be directed by the CAC officials, will suffice. For companies whose nominal share capital is 1 million naira or less plus N5,000 for each subsequent 1M plus N3,000 for certified true copy of memorandum and articles of association plus N2000 for certified true copy of CAC form 1.1.

STEP 5

Register your company at the Corporate Affairs Commission (CAC):

- The registration of your company must be with the CAC.

STEP 6

Make a Company Seal:

- Any seal maker can get your company a seal while you pay for the services as negotiated.

STEP 7

Register for income tax and VAT:

- The Federal Inland Revenue Service is the agency that will provide this service to your company.

STEP 8

Register for Personal Income tax:

- Anambra State Internal Revenue Service, is the agency tasked with the responsibility to providing you with the service.

STEP 9

Receive an inspection for business premises registration:

- The state ministry of commerce and industry is the agency that will provide you with this services.

STEP 10

Pay registration fee for business premises into state government account:

The State ministry of Commerce and Industry that inspected your premises will direct you , the commercial bank where this payment shall be made.



4

Processes for Relevant MDAs

Five Frontline MDAs

1

Ministry of Land

2

Anambra Physical Planning Agency

3

Anambra State Signage and Advertisement Agency

4

Anambra State Investment Promotion and Protection Agency

5

Ministry of Power & Water Resources

Land Property Registration Guidelines (Individual)

Step	Process
Step 1	<p>In Accordance with the provisions of State Land Law, Cap 137 revised Laws of Anambra State 1991.</p> <ul style="list-style-type: none"> • Obtain the application and affidavit form for Certificate of Occupancy from: • Land Use Office (LUO) Ministry of Lands, Awka • All application forms cost #2,000 only. • Fill out the form completely and accurately, leave NO section empty or unanswered. • The applicant is expected to proceed to the court for sworn affidavit within the jurisdiction in the State.
Step 2	<p>Gather copies of all relevant land documents. Originals are preferred. You are advised to have photocopies made for safekeeping.</p> <ul style="list-style-type: none"> • Applicant may appoint someone to represent them at Land Use Office (LUO) and this appointment must be by filling an Authorized Representative Form which can be obtained from the land Use Office at the Ministry of Lands Office behind Government House Awka.
Step 3	<p>Applicants are required to come with the following Documents for Application of C of O:</p> <ul style="list-style-type: none"> • Two Passport-sized Photographs • Land Transfer Documents such as Sales Agreement or Deed of Transfer or Inheritance Document • 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 • All Payments are made with ANSSID number • Court Affidavit and Police Report for lost or stolen document • If Using an Authorized Representative, a signed letter/ form, and photo ID is required • Applicants should proceed to any Commercial Bank (within the State) with their ANSSID Number to make payment of a one-time non-refundable deposit of #50,000 Processing Fee. • Other fees such as the Premium will also be charged and will be given at the offer stage. All fees are payable through Anambra State Pay Direct (at any Bank) • All documents as in (3) above must be submitted to the LUO (Land Use Office) Ministry of Lands Head Quarters behind Government House Awka with evidence of payment of the non- refundable deposit. • Applicants whose documents have been cleared by the Vetting and Cadastral Units will receive an acknowledgement Letter, while • Applicants whose documents aren't cleared will be issued an Incomplete Application Notice telling them of the affected document(s) to be rectified.

Land Property Registration Guidelines (Individual)

Cont'd

Step	Process
Step 3	<ul style="list-style-type: none">• All successful applicants will be issued an application letter• Return your signed Acceptance Letter with evidence of payment of all fees to schedule officer in the Land Use Office, Ministry of Lands Awka. Please note that installment payments are acceptable and Applications cannot be further processed until full payments are paid (exclusively for State Lands)• Successful Applicants will be notified by phone and or by email when their Certificates of Occupancy is ready for collection.• All collections shall be made at the schedule officer's office in the Land Use Office, Ministry of Land Headquarters within the hours of 8 a.m. and 4 p.m., Monday to Friday (excluding public holidays).

Building Permit Processes and Guidelines

Step	Process
Step 1	<p>Start your application by using any of the channels below;</p> <ul style="list-style-type: none"> • Obtain appropriate building permit application form for free at ANSPPB Headquarters located at old government station Amawbia , • Awka Capital Territory or print the applicable form online via the links below: <p>New Building/Alteration/Renovation for Individual/Organisation</p> <ul style="list-style-type: none"> • Building Permit Individuals (BPI): https://apply.ansppb.an.gov.ng/download/building-permit-individual • Building Permit Organization (BPO): https://apply.ansppb.an.gov.ng/download/building-permit-organization/Alteration/Renovation • Building Permit Individuals (BPI): https://apply.ansppb.an.gov.ng/download/building-permit-individual • Building Permit Organizations (BPO): https://apply.ansppb.an.gov.ng/download/building-permit-organization
Step 2	<p>Prepare all relevant documents.</p> <p>Copies of the following documents are required to process your application for a Building Permit.</p> <ol style="list-style-type: none"> 1. Evidence of land ownership {Certificate of Occupancy (CofO), other title documents, deed, or sworn affidavit as the case may apply. Visit https://ansppb.an.gov.ng for guidelines. Note: Where Anambra state ministry of lands CofO has not been issued, a clearance letter from the ministry may be submitted. 2. Five copies of A3 size architectural working drawings & details sealed stamp and endorsed by the architect (for all developments). Note: ARCON Project Registration Number (APRN) should be placed on each sheet of the drawings and a copy of the Architect’s current professional practice license (for all developments). 3. Site analysis report prepared by consultants registered with TOPREC [https://toprecng.org] with a clear satellite image, sealed, stamped, and endorsed by a Town Planning Registration Council (TOPREC) registered town planner (for all developments). 4. One copy and softcopy(Compact Disk Five copies of A3 size mechanical/electrical working drawings & details, sealed, stamped, and endorsed by a Council for the Regulation of Engineering in Nigeria (COREN) registered mechanical and electrical engineer (for all developments). Visit /contact https://ww.coren.gov.ng to confirm engineering registration status. 5. Five copies of A3 sized structural working drawings & details, sealed, stamped, and endorsed by a COREN registered structural engineer (for storey buildings, warehouses, petrol/gas stations & others with special structural requirements). 6. Structural calculation sheets, letter of attestation of design, sealed, stamped, and endorsed by a COREN registered structural engineer (for developments listed in No.5 above). 7. Soil investigation report (for multi-storey developments that exceeds three floors). [link to the approved Consultants and Institutions will be inserted] Anambra state Environmental protection agency (ASEPA) ,Environmental Impact Assessment (EIA) approval certificate (for agricultural, petrol/gas stations, commercial, industrial, mass housing and other multi-storey Residential developments. Visit/contact https://anambra-state-environmental-protection-agency-33.html for ASEPA

Building Permit Processes and Guidelines Cont'd

Step	Process
Step 2	<p>8. Feasibility/Visibility Report prepared by consultants registered with TOPREC (for mass housing agricultural, petrol/gas stations, commercial, industrial, mass housing)– [link to list of registered consultants with TOPREC will be inserted]</p> <p>9. Tax Clearance Certificate (TCC) and Anambra State Identification Number [ASIN] (all developments).</p> <p>10. Service approvals including Fire and Police Reports (for petrol/gas stations, hotels and multi-storey developments that exceed four floors). Visit/contact any fire service department/police station nearest to you in Anambra State for a fire report/police report.</p> <p>11. Most recent passport sized photograph for individual application (BPI); and company seal or stamp on application form for organization (BPO).</p> <p>12. District head confirmation required for unplanned layout. – [link to list of government recognized district heads and their contact details if available will be inserted]</p> <p>13. Photo identification document: Accepted IDs include International Passport, National ID Card, Driver’s License; Voter Registration Card, or Tax Identification Card.</p> <p>14. Recent utility bill or bank statement (containing same address with contact address specified on form).</p> <p>15. Dully completed building permit application form.</p>
Step 3	<p>Submit Application form</p> <p>Manual Submission</p> <ul style="list-style-type: none"> • Pay the applicable processing fee (Individuals: N5000 and Companies/Organizations: N10,000) using any of the available payment channels: • Any commercial bank in the State using the ANSPPB PAYDIRECT account. • ANSPPB Customer Service located at old government station Amawbia Awka capital territory by POS using a debit card or credit card. • Submit the duly completed Application Form directly to ANSPPB Customer Service located at old government station Awka capital territory together with the following documents • Evidence/proof of payment of application processing fee • All applicable documents detailed in Step 2 above <p>Electronic Submission</p> <ul style="list-style-type: none"> • Make payment using ANSPPB Online payment platform via https://apply.ansppb.an.gov.ng/e-payment/ • Complete application form online and upload all relevant documents via https://apply.ansppb.an.gov.ng/create-application/ <p>Confirmation of Application:</p> <ul style="list-style-type: none"> • Upon Submission of your application form, applicants will be provided a unique Application Reference Number and an Acknowledgement Letter that carries the file number for the application. <p>Processing Timeline</p> <ul style="list-style-type: none"> • We aim to process submitted applications for building permits within 30 Working Days prior to the final stage for collection described in stage

Building Permit Processes and Guidelines Cont'd

Step	Process
Step 4	<p>Collection of Building Permit Certificates</p> <ul style="list-style-type: none">• Successful applicants are notified via text, call or email within 30 days to pay the assessed building plan processing fees• Planning and development permit fees are assessed based on the size, and use of the property as stipulated in Part III of the annexed schedule of Anambra Tax Classification and Consolidation https://ansppb.an.gov.ng/index.php/download/tax-classification-and-consolidation-law-2020• Payment can be made through any Commercial bank, into the ANSPPB PAY DIRECT account or through designated Point of Sale (POS) Machines at ANSPPB or online via ANSPPB website: https://ansppb.an.gov.ng/e-payment• Within 3 days upon making all relevant payments the applicant will be notified of successful processing and can visit https://ansppb.an.gov.ng customer center to collect the building permit certificate in person or issue an authorization letter duly signed by the applicant attaching ANSPPB acknowledgement letter, passport of applicant and valid identity card of the representative.• Where an applicant has not been notified of a successful application within the 3 days, he/she should please contact ANSPPB Customer Service at the ANSPPB Headquarters located at old government station Amawbia , Awka Capital Territory

Billboards Installation Approval Processes and Guidelines

Step	Process
<p>Step 1</p>	<p>In pursuant of Anambra State Signage and Advertisement Agency law 2010, all individuals, organizations and practitioners seeking to install any form outdoor advertisement in Anambra State can apply for approval through the following process:</p> <p>Application:</p> <ul style="list-style-type: none"> • Every person wishing to put up an outdoor structure for signage and advertisement shall collect an application form at ANSAA Head office, No. 8 Ekwulobia Street Adjacent St. Thomas Aquinas Catholic Church, Behind Govt. House Awka, Anambra State, upon the payment of the sum of Ten thousand naira (₦10,000.00). • Every practitioner wishing to register with the agency shall collect an application form from the Agency’s Head Office at the address above, upon the payment of Two hundred and fifty thousand registration fees
<p>Step 2</p>	<p>Verification and Payment:</p> <ul style="list-style-type: none"> • On return of the Application form to the Office or via the Agency’s e-mail address ansaaenquiries@yahoo.co.uk, the Agency will give 48 hours duration to verify the claims made in the form and if satisfied, will make the client pay a registration fee of Sixty thousand naira. A certificate is subsequently issued to the board owner which is renewable every year at an annual fee of ₦30,000.00 • In the case of a practitioner on the return of the application which must be accompanied with his company’s CAC, OAAAN and ARCON Certificates, a certificate is subsequently issued to the practitioner and the payment for his structure is renewable every year pending the size.
<p>Step 3</p>	<p>Inspection:</p> <ul style="list-style-type: none"> • After Registration, the Agency will order for an inspection of the Billboard site by a Technical Staff after the payment of ₦10,000 inspection fees. The inspecting officer will write a report on his findings.
<p>Step 4</p>	<p>Approval:</p> <ul style="list-style-type: none"> • If the location is found to be unencumbered, going by the report, the Agency will issue an Approval to the billboard owner with a Demand Notice bearing his Annual Rental fees. • The process of application, verification of Payment, Inspection and Approval takes 48 hours. • For more information, enquiry or complaints please contact ANSAA customer service located at No 8 Ekwulobia street Adjacent St. Thomas Aquinas Catholic Church Behind Govt. House, Awka Anambra State, or any of our offices at the following Local Government Secretariats, Oyi, Aguata, Ihiala, Idemili North, Onitsha North, Onitsha South, Njikoka and Nnewi North between 8:00 to 4pm (Mondays – Fridays excluding public holidays) or contact us at ansaaenquiries@yahoo.co.uk or +2349051878720

ANSIPPA

Step	Process		
Step 1	Receipt of investment proposal (hard/soft copy) from the prospective Investor to ANSIPPA Address: Block B Millennium Plaza, Enugu-Onitsha Expressway, Awka, Anambra State, Nigeria Email: ansippa@anambrastate.gov.ng	1 day	✓ ANSIPPA Clerical Officer
Step 2	Acknowledgment of initial documentation/proposal	1 day	✓ Relationship Officer ✓ Public Private Partnership (PPP) Team Leader
Step 3	Review of preliminary information received to check if it meets minimum requirements/ preliminary completeness	1 day	✓ Relationship Officer
Step 4	Phone calls/visits to the prospective Investor (where the Investor is in Nigeria and reachable physically) for discussions on the investment proposal to establish basic facts about the Investor, including physical address, track record, available equity, etc.	2 days	✓ Relationship Officer ✓ PPP Team Leader
Step 5	Forwarding of the ANSIPPA KYC checklist to the Investor. <u>Note:</u> The Investor should tick all the applicable boxes and at the point of returning the checklist, the Investor provides copies of all the information requested therein. Checklist enables gathering preliminary information for further analysis. Additional information may be required for a better understanding of the proposal.	1 day	✓ Relationship Officer
Step 6	Information received from the Investor is sent to relevant MDAs, additional documents can be forwarded later when received. <u>Note:</u> Where documents received are incomplete/insufficient, this should not stop ANSIPPA from forwarding to MDAs.	Expected delivery time from investor: 3 days max	✓ Relationship Officer
Step 7	Analysis of documents submitted by the Investor	1 day	✓ Relationship Officer
Step 8	Preliminary approval from management to proceed/ reject	1 day	✓ MD/CEO ✓ ED ANSIPPA

ANSIPPA Cont'd

Step	Process		
Step 9	Liaising with relevant Ministries to get their endorsement/recommendation in writing, signed by the Honourable Commissioner of the Ministry	1 day	✓ MD/CEO ANSIPPA
Step 10	Preparing the Investment Appraisal Memo (IAM) and inviting the investor for project presentation to ANSIPPA Governing Council (GC) Note: The Governing Council meets every last Friday of the month but emergency meeting can be called	1 day, subject to the next GC meeting	✓ Relationship Officer
Step 11	Upon endorsement by the ANSIPPA Governing Council, ANSIPPA prepares the EXCO memo and recommends the project to the Anambra State Executive Council for approval Note: EXCO meets every Monday	1 day, subject to the next EXCO meeting	✓ MD/CEO ✓ Relationship Officer
Step 12	A Memorandum of Understanding (MOU) is prepared by the ANSIPPA Legal Department and sent to the Investor for preview and comments. When ANSIPPA and the Investor have agreed on all the terms, the MOU draft is forwarded to the Attorney General for final vetting and signoff.	3 days	✓ Relationship Officer ✓ ANSIPPA Legal ✓ Investor ✓ Attorney General
Step 13	A date is fixed by the Office of the Governor for the signing of the MOU between the State and the Investor	Subject to Governor's availability	✓ MD/CEO ✓ Chief Protocol to Governor
Step 14	Ground breaking ceremony and project takeoff	Subject to the Governor's and Investor's availability	✓ His Excellency ✓ Investor
Step 15	A legal independent entity or Special Purpose Vehicle (SPV) is incorporated to drive the project	5 days	✓ ANSIPPA Legal ✓ Investor Legal
Step 16	A Joint Venture Agreement (JVA) is prepared by the ANSIPPA Legal Department and sent to the Investor for preview and comments. When ANSIPPA and the Investor have agreed on all the terms, the JVA draft is forwarded to the Attorney General for final vetting and signoff	3 days	✓ ANSIPPA Legal ✓ Investor ✓ Attorney General

Water Connection Processes and Guidelines

(For Domestic, Commercial, Government, Industrial And Institutional Use)

Step	Process																														
Step 1	Start your application by using the process below Write an Application letter addressed to: The Ministry of Power and Water Resources, Government House, Awka, Anambra State, Nigeria.(Endeavour to attach a functional email address in the application letter)																														
Step 2	A reply will be se to the applicant in the email address provided; Processing Timeline: We aim to process submitted applications for water connections within 21 Working Days																														
Step 3	The applicant is to pay the connection fee to the designated account according to the rates provided below: <table border="1"> <thead> <tr> <th></th> <th>Domestic</th> <th>Commercial</th> <th>Government</th> <th>Industrial</th> <th>Institutional</th> </tr> </thead> <tbody> <tr> <td>Price(₦/m³)</td> <td>170</td> <td>325</td> <td>300</td> <td>400</td> <td>350</td> </tr> <tr> <td>Price (₦/L)</td> <td>0.17</td> <td>0.33</td> <td>0.30</td> <td>0.40</td> <td>0.35</td> </tr> <tr> <td>Avg. Monthly Consumption (M³)</td> <td>16</td> <td>25</td> <td>35</td> <td>55</td> <td>70</td> </tr> <tr> <td>Avg. Monthly Charge (₦)</td> <td>2,720</td> <td>8,125</td> <td>10,500</td> <td>22,000</td> <td>24,500</td> </tr> </tbody> </table>		Domestic	Commercial	Government	Industrial	Institutional	Price(₦/m³)	170	325	300	400	350	Price (₦/L)	0.17	0.33	0.30	0.40	0.35	Avg. Monthly Consumption (M³)	16	25	35	55	70	Avg. Monthly Charge (₦)	2,720	8,125	10,500	22,000	24,500
	Domestic	Commercial	Government	Industrial	Institutional																										
Price(₦/m³)	170	325	300	400	350																										
Price (₦/L)	0.17	0.33	0.30	0.40	0.35																										
Avg. Monthly Consumption (M³)	16	25	35	55	70																										
Avg. Monthly Charge (₦)	2,720	8,125	10,500	22,000	24,500																										
Step 4	The applicant is to forward evidence of payment to the water supply service provider covering their jurisdiction whose office is situate at the Water Resources Department, Ministry of Power and Water Resources.																														
Step 5	The water supply service provider will reticulate a supply point within 100 metres of the applicant's property. Timeline: The reticulation timeline for applicants who have paid the water connection fee is within 42 Working Days																														
Step 6	The applicant is to make a connection from the reticulated supply point provided by the water supply service provider at their own discretion or in accordance with a private arrangement with the service provider.																														



5

Fees

Fees for Certificate of Occupancy (C of O) for State Lands

Awka and its Environs

S/N	LAYOUT/ESTATE	RESIDENTIAL	COMMERCIAL
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

Onitsha and its Environs

S/N	LAYOUT/ESTATE	RESIDENTIAL	COMMERCIAL
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	5,000M 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

Nnewi and its Environs

S/N	LAYOUT/ESTATE	RESIDENTIAL	COMMERCIAL
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

Fees for Certificate of Occupancy (C of O) for Non State Lands

Onitsha and its 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

Awka/ Nnewi and its 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

Fees for Agric (C of O) and other fees

State Lands

Premium	₦50/m ²
Deed Fees	₦45,000
Computer	₦10,000
Recertification	₦10,000
Ground Rent	20k/m ²

Non State Lands

Premium	₦25/m ²
Deed Fees	₦45,000
Computer	₦10,000
Recertification	₦10,000
Survey	₦50,000
Ground Rent	20k/m ²

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

Capital Gain Tax (CGT) for Agric Purpose

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

Cost of Obtaining Building Permits

S/N	Name	Amount
1	Bungalow	₦141,600.
2	Duplex	₦201,600
3	Block of Four flats	₦201,600
4	Block of Six Flats	₦261,000
5	Block of Eight Flats	₦453,600
6	Special Buildings (Hotels, Petrol / Gas Station, etc)	₦782,400
7	Telecommunication masts and towers ₦758,400	₦758,400

Registration / Renewal of Business Premises Fees

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₪	Annual Renewal fee ₪	Registration fee ₪	Annual Renewal fee ₪
REGISTRATION OF BUSINESS PREMISES				
<u>SPECIAL CATEGORY (PLCs)</u>				
Premises of Companies registered or deemed to be registered as Public Limited Companies (PLC) under the Companies and allied matters				
Act.....	200,000.00	150,000.00	150,000.00	100,000.00
Premises (excluding the premises of Public Limited Companies) of:				
a. Plaza.....	200,000.00	150,000.00	50,000.00	25,000.00
b. Banks.....	150,000.00	150,000.00	50,000.00	25,000.00
c. Breweries and Bottling Companies.....	150,000.00	100,000.00	50,000.00	25,000.00
d. Oil Companies.....	150,000.00	100,000.00	50,000.00	25,000.00
e. Insurance Companies.....	150,000.00	100,000.00	50,000.00	25,000.00
f. Communication company officers.....	150,000.00	100,000.00	50,000.00	25,000.00
g. Large sized construction companies.....	150,000.00	100,000.00	50,000.00	25,000.00
h. Large sized manufacturers or assembling industries and.....	150,000.00	100,000.00	50,000.00	25,000.00
i. Manufacturers or Assembling industries.....	150,000.00	100,000.00	50,000.00	25,000.00
j. Casino.....	100,000.00	100,000.00	50,000.00	25,000.00
k. Pool promoters.....	100,000.00	50,000.00	50,000.00	25,000.00
l. Electric Power distribution offices	100,000.00	50,000.00	50,000.00	25,000.00
m. other similar large-sized companies.....	100,000.00	50,000.00	50,000.00	25,000.00
n. such other business organization in the opinion of the registrar comes with this category	100,000.00	50,000.00	50,000.00	25,000.00

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₪	Annual Renewal fee ₪	Registration fee ₪	Annual Renewal fee ₪
<u>CATEGORY A:</u>				
a. Hotels having rooms exceeding fifty in number	50,000.00	25,000.00	30,000.00	15,000.00
b. Private Hospital with beds exceeding fifty	50,000.00	25,000.00	30,000.00	15,000.00
c. Large-sized publishing Houses	50,000.00	25,000.00	30,000.00	15,000.00
d. Community/Microfinance banks	50,000.00	25,000.00	30,000.00	15,000.00
e. Cinema Houses having a seating capacity of one thousand	50,000.00	25,000.00	30,000.00	15,000.00
f. Large-sized drug manufacturing companies	50,000.00	25,000.00	30,000.00	15,000.00
g. Communication mast building	50,000.00	25,000.00	30,000.00	15,000.00
h. Drug manufacturing companies	50,000.00	25,000.00	30,000.00	15,000.00
i. Gaming houses with four gaming machine or more	50,000.00	25,000.00	30,000.00	15,000.00
j. Shopping mall	50,000.00	25,000.00	30,000.00	15,000.00
k. Such other business organization in the opinion of the registrar comes within this category	50,000.00	25,000.00	30,000.00	15,000.00
<u>CATEGORY B:</u>				
a. hotels having rooms not exceeding fifty in number	40,000.00	20,000.00	30,000.00	15,000.00
b. medium-sized water packaging companies	40,000.00	20,000.00	30,000.00	15,000.00
c. petrol filling stations with one pit	40,000.00	20,000.00	30,000.00	15,000.00
d. large-sized bakeries and confectioneries	40,000.00	20,000.00	30,000.00	15,000.00
e. building of motor vehicles bodies	40,000.00	20,000.00	30,000.00	15,000.00
f. motor vehicles sales	40,000.00	20,000.00	30,000.00	15,000.00
g. private school having more than one thousand pupils	40,000.00	20,000.00	30,000.00	15,000.00
h. correspondence schools having more than two thousand students	40,000.00	20,000.00	30,000.00	15,000.00
i. filling stations with seven pumps and above	40,000.00	20,000.00	30,000.00	15,000.00
j. such other business organizations in the opinion of the registrar comes within this category				
<u>CATEGORY C:</u>				
a. Large-sized pharmacies	30,000.00	15,000.00	20,000.00	10,000.00
b. Wholesale distribution	30,000.00	15,000.00	20,000.00	10,000.00
c. Travel agencies	30,000.00	15,000.00	20,000.00	10,000.00
d. Large-sized hardware stores	30,000.00	15,000.00	20,000.00	10,000.00
e. Large-sized supermarkets	30,000.00	15,000.00	20,000.00	10,000.00

Registration / Renewal of Business Premises Fees Cont'd

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₦	Annual Renewal fee ₦	Registration fee ₦	Annual Renewal fee ₦
f. Large-sized pre-stressed concrete industries	30,000.00	15,000.00	20,000.00	10,000.00
g. Transporters having in their fleet vehicles exceeding ten in numbers	30,000.00	15,000.00	20,000.00	10,000.00
h. Heavy equipment and plant hirers	30,000.00		20,000.00	10,000.00
i. Large-sized tourism industries	30,000.00	15,000.00	20,000.00	10,000.00
j. Filling station with five or six pumps	30,000.00			
k. Private hospitals with beds exceeding ten but not exceeding twenty	30,000.00	15,000.00	20,000.00	10,000.00
l. Hotels having rooms exceeding ten but exceeding twenty in number	30,000.00			
m. Such other business organization in the opinion of the registrar comes within this category				
CATEGORY D:				
a. Cinema house having a seating capacity exceeding five hundred but not exceeding one thousand	20,000.00	10,000.00	16,000.00	8,000.00
b. Large-sized cold stores	20,000.00	10,000.00	16,000.00	8,000.00
c. Night clubs with resident band	20,000.00	10,000.00	16,000.00	8,000.00
d. Hotels having five rooms or less that ten in number	20,000.00	10,000.00	16,000.00	8,000.00
e. Medium-sized pharmacies	20,000.00	10,000.00	16,000.00	8,000.00
f. Medium-sized furniture companies	20,000.00	10,000.00	16,000.00	8,000.00
g. Garage operators	20,000.00	10,000.00	16,000.00	8,000.00
h. Transporters having in their fleet vehicles exceeding five but not exceeding ten in number	20,000.00	10,000.00	16,000.00	8,000.00
i. Medium-sized bakeries and confectioneries	20,000.00	10,000.00	16,000.00	8,000.00
j. Large-sized furniture companies	20,000.00	10,000.00	16,000.00	8,000.00
k. Large-sized block-making industries	20,000.00	10,000.00	16,000.00	8,000.00
l. Petroleum products dealers and distributors		10,000.00	16,000.00	8,000.00
m. Correspondence schools having students exceeding two thousand in number	20,000.00	10,000.00	16,000.00	8,000.00
n. Filling stations with four pumps or less.	20,000.00	10,000.00	16,000.00	8,000.00
o. Medium-sized printing press	20,000.00	10,000.00	16,000.00	8,000.00
p. Small-sized bakeries and confectioneries	20,000.00	10,000.00	16,000.00	8,000.00
q. Medium-sized distributors of goods and products	20,000.00	10,000.00	16,000.00	8,000.00
r. Officers of major insurance agencies and brokers.	20,000.00	10,000.00	16,000.00	8,000.00
s. Gas plants	20,000.00	10,000.00	16,000.00	8,000.00
t. Large-sized laundry business (mechanized)	20,000.00	10,000.00	16,000.00	8,000.00
u. Such other business as in the opinion of the registrar comes within this category.		10,000.00	16,000.00	8,000.00

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₦	Annual Renewal fee ₦	Registration fee ₦	Annual Renewal fee ₦
CATEGORY E:				
Premise of:				
a. Medium-sized block making industries	10,000.00	5,000.00	8,000.00	4,000.00
b. Private hospitals with less than ten beds	10,000.00	5,000.00	8,000.00	4,000.00
c. Small-sized block making industries	10,000.00	5,000.00	8,000.00	4,000.00
d. Licensed arms dealers	10,000.00	5,000.00	8,000.00	4,000.00
e. Small-sized supermarkets and hardware stores	10,000.00	5,000.00	8,000.00	4,000.00
f. Cinema houses having a seating capacity exceeding three hundred but not exceeding five hundred	10,000.00	5,000.00	8,000.00	4,000.00
g. Offices of mail couriers	10,000.00	5,000.00	8,000.00	4,000.00
h. Hotels having room exceeding five but not exceeding ten in number	10,000.00	5,000.00	8,000.00	4,000.00
i. Commercial water borehole	10,000.00	5,000.00	8,000.00	4,000.00
j. Medium-sized dealers in machine and vehicle spare parts, building materials and vehicles tyres	10,000.00	5,000.00	8,000.00	4,000.00
k. Correspondence schools having students exceeding five hundred but not exceeding one thousand in number	10,000.00	5,000.00	8,000.00	4,000.00
l. Small-sized buildings of motor vehicle bodies	10,000.00	5,000.00	8,000.00	4,000.00
m. Small-scaled distributors of goods and products	10,000.00	5,000.00	8,000.00	4,000.00
n. Maternity homes with beds exceeding five	10,000.00	5,000.00	8,000.00	4,000.00
o. Private schools with pupils exceeding five hundred but not exceeding one thousand in number	10,000.00	5,000.00	8,000.00	4,000.00
p. Medium-sized plantations and farms	10,000.00	5,000.00	8,000.00	4,000.00
q. Medium-sized printing press.	10,000.00	5,000.00	8,000.00	4,000.00
r. Firm Of Consultant/ Professional Bodies				
s. Legal Practitioners Chamber				
t. Small-Sized Stock Brokerage Offices				
u. Cyber Café				
v. Ice Cream Stores				
w. Small-Sized Motorcycle Dealers				
x. Surface Tank Kerosene Sellers				
y. Rice Milk				
z. Palm Oil Processing Mill				
aa. Canopy/Chair Rentals				
bb. Transporters Having In Their Vehicles Exceeding Three But Not Exceeding Five				

Registration / Renewal of Business Premises Fees Cont'd

	Registration fee	Annual Renewal fee	Registration fee	Annual Renewal fee	NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	₦	₦	₦	₦		Registration fee	Annual Renewal fee	Registration fee	Annual Renewal fee
						₦	₦	₦	₦
CATEGORY E:									
Premise of:									
a. Medium-sized block making industries	10,000.00	5,000.00	8,000.00	4,000.00	r. Firm Of Consultant/ Professional Bodies	10,000.00	5,000.00	8,000.00	4,000.00
b. Private hospitals with less than ten beds	10,000.00	5,000.00	8,000.00	4,000.00	s. Legal Practitioners Chamber	10,000.00	5,000.00	8,000.00	4,000.00
c. Small-sized block making industries	10,000.00	5,000.00	8,000.00	4,000.00	t. Small-Sized Stock Brokerage Offices	10,000.00	5,000.00	8,000.00	4,000.00
d. Licensed arms dealers	10,000.00	5,000.00	8,000.00	4,000.00	u. Cyber Café	10,000.00	5,000.00	8,000.00	4,000.00
e. Small-sized supermarkets and hardware stores	10,000.00	5,000.00	8,000.00	4,000.00	v. Ice Cream Stores	10,000.00	5,000.00	8,000.00	4,000.00
f. Cinema houses having a seating capacity exceeding three hundred but not exceeding five hundred	10,000.00	5,000.00	8,000.00	4,000.00	w. Small-Sized Motorcycle Dealers	10,000.00	5,000.00	8,000.00	4,000.00
g. Offices of mail couriers	10,000.00	5,000.00	8,000.00	4,000.00	x. Surface Tank Kerosene Sellers	10,000.00	5,000.00	8,000.00	4,000.00
h. Hotels having room exceeding five but not exceeding ten in number	10,000.00	5,000.00	8,000.00	4,000.00	y. Rice Mill	10,000.00	5,000.00	8,000.00	4,000.00
i. Commercial water borehole	10,000.00	5,000.00	8,000.00	4,000.00	z. Palm Oil Processing Mill	10,000.00	5,000.00	8,000.00	4,000.00
j. Medium-sized dealers in machine and vehicle spare parts, building materials and vehicles tyres	10,000.00	5,000.00	8,000.00	4,000.00	aa. Corn/cassava processing mill	10,000.00	5,000.00	8,000.00	4,000.00
k. Correspondence schools having students exceeding five hundred but not exceeding one thousand in number	10,000.00	5,000.00	8,000.00	4,000.00	bb. Canopy/Chair Rentals	10,000.00	5,000.00	8,000.00	4,000.00
l. Small-sized buildings of motor vehicle bodies	10,000.00	5,000.00	8,000.00	4,000.00	cc. Transporters Having In Their Vehicles Exceeding Three But Not Exceeding Five	10,000.00	5,000.00	8,000.00	4,000.00
m. Small-scaled distributors of goods and products	10,000.00	5,000.00	8,000.00	4,000.00	dd. Such Other Business As In The Option Of the Registrar Comes Within This Category				
n. Maternity homes with beds exceeding five	10,000.00	5,000.00	8,000.00	4,000.00	CATEGORY F:				
o. Private schools with pupils exceeding five hundred but not exceeding one thousand in number	10,000.00	5,000.00	8,000.00	4,000.00	a. Small- Scale Consulting Clinics	8,000.00	4,000.00	6,000.00	3,000.00
p. Medium-sized plantations and farms	10,000.00	5,000.00	8,000.00	4,000.00	b. Correspondence School Having Five Or Less Students	8,000.00	4,000.00	6,000.00	3,000.00
q. Medium-sized printing press.	10,000.00	5,000.00	8,000.00	4,000.00	c. Office Of The Professional Group	8,000.00	4,000.00	6,000.00	3,000.00
					d. Gas Distributors And Dealers On Gas Cookers	8,000.00	4,000.00	6,000.00	3,000.00
					e. Small-Scale Dealer In Machine And Vehicle Spare Parts, Building Material And Vehicle Tyres.	8,000.00	4,000.00	6,000.00	3,000.00
					f. Dealers In Electronic Goods	8,000.00	4,000.00	6,000.00	3,000.00
					g. Dealers In Telephone And It Accessories	8,000.00	4,000.00	6,000.00	3,000.00
					h. Night Club Without Resident Band	8,000.00	4,000.00	6,000.00	3,000.00
					i. Small-Scale Travel Agencies	8,000.00	4,000.00	6,000.00	3,000.00
					j. Transporter Having In Their Fleets Three Vehicles Or Less	8,000.00	4,000.00	6,000.00	3,000.00
					k. Small-Scale Furniture Companies.	8,000.00	4,000.00	6,000.00	3,000.00

Registration / Renewal of Business Premises Fees Cont'd

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₦	Annual Renewal fee ₦	Registration fee ₦	Annual Renewal fee ₦
l. Small-sizes plantation and farms	8,000.00	4,000.00	6,000.00	3,000.00
m. Dealers in rugs and carpets	8,000.00	4,000.00	6,000.00	3,000.00
n. Electrical part dealers	8,000.00	4,000.00	6,000.00	3,000.00
o. Medium-sized cement dealers	8,000.00	4,000.00	6,000.00	3,000.00
p. Such other business in the opinion of the registrar comes within this category				
CATEGORY G:				
a. Large-sized mechanic and allied workshops	6,000.00	3,000.00	4,000.00	2,000.00
b. Medium-sized patent medicine store	6,000.00	3,000.00	4,000.00	2,000.00
c. Medium-sized panel beaters	6,000.00	3,000.00	4,000.00	2,000.00
d. Pool spring centers	6,000.00	3,000.00	4,000.00	2,000.00
e. Laundry collection centers	6,000.00	3,000.00	4,000.00	2,000.00
f. Mobile kitchens	6,000.00	3,000.00	4,000.00	2,000.00
g. Snacks marker/center	6,000.00	3,000.00	4,000.00	2,000.00
h. Bicycle repairs	6,000.00	3,000.00	4,000.00	2,000.00
i. Video and film rental stores	6,000.00	3,000.00	4,000.00	2,000.00
j. Medium-sized tailoring workshop/fashion designing	6,000.00	3,000.00	4,000.00	2,000.00
k. Thrift unit {saving/loan offices}	6,000.00	3,000.00	4,000.00	2,000.00
l. Timber dealers	6,000.00	3,000.00	4,000.00	2,000.00
m. Medium-sizes feeds shop	6,000.00	3,000.00	4,000.00	2,000.00
n. Medium-sized hair dressing salon	6,000.00	3,000.00	4,000.00	2,000.00
o. Sewage operators	6,000.00	3,000.00	4,000.00	2,000.00
p. Medium-sized feeds shop	6,000.00	3,000.00	4,000.00	2,000.00
q. Interior decorators	6,000.00	3,000.00	4,000.00	2,000.00
r. Such other business as in the opinion of the registrar come within this category.				

NAME OF ITEM	URBAN TOWN		RURAL TOWN	
	Registration fee ₦	Annual Renewal fee ₦	Registration fee ₦	Annual Renewal fee ₦
CATEGORY H:				
a. Small-scale plantation and farms	4,000.00	2,000.00	2,000.00	1,000.00
b. Lubricant dealers	4,000.00	2,000.00	2,000.00	1,000.00
c. Machine tools workshops	4,000.00	2,000.00	2,000.00	1,000.00
d. Grinding tools workshops	4,000.00	2,000.00	2,000.00	1,000.00
e. Book binder	4,000.00	2,000.00	2,000.00	1,000.00
f. Small-sized mechanic/ailed workshop	4,000.00	2,000.00	2,000.00	1,000.00
g. Small-sized business center	4,000.00	2,000.00	2,000.00	1,000.00
h. Small-sized patent medicine stores	4,000.00	2,000.00	2,000.00	1,000.00
i. Small-sized meat shops	4,000.00	2,000.00	2,000.00	1,000.00
j. Small-scale retailers of goods and products	4,000.00	2,000.00	2,000.00	1,000.00
k. Shops of records dealers	4,000.00	2,000.00	2,000.00	1,000.00
l. Dealers in scrap metals	4,000.00	2,000.00	2,000.00	1,000.00
m. Eating houses	4,000.00	2,000.00	2,000.00	1,000.00
n. Beer parlors	4,000.00	2,000.00	2,000.00	1,000.00
o. Provision stores	4,000.00	2,000.00	2,000.00	1,000.00
p. Provision sales	4,000.00	2,000.00	2,000.00	1,000.00
q. Snacks bars	4,000.00	2,000.00	2,000.00	1,000.00
r. Vulcanizing workshop	4,000.00	2,000.00	2,000.00	1,000.00
s. Such other business as in the opinion of the registration comes within this category.				



6

Business Incentives

Anambra State Business Incentives

S/N	Name	Start Year	Duration	Sector	Policy Level	Implementing Agency	Criteria for Eligibility	Key Benefits of incentives
1	Anambra State Government (ANSO) granted a waiver of 2% Stamp Duties payable for the registration of Deed of Legal Mortgage for ASBA/CBN SME Loan beneficiaries to reduce cost of operations	13/02/2016	<i>Throughout the duration of the loan scheme.</i>	All Sectors	State	Anambra State Small Business Agency (ASBA)	An SME in the State: Subject to obtaining loan from ASBA during administration of Gov Willie Obiano	An Economic Stimulus package for SMEs to enable the SMEs to reduce their cost of business operations.
2	The State Government policy on single-digit interest lending rate to MSMEs across key sectors in the state.	2015	<i>Throughout the duration of the loan scheme.</i>	All Sectors	State	Anambra State Small Business Agency (ASBA)	An SME in the State: Subject to approval of ASBA Board of Directors during the administration of Gov. Willie Obiano	An Economic Stimulus package to ease the pain of recession and enhance economic development for MSMEs in the state. To facilitate easier access to resources required by MSMEs in Anambra State.
3	FGN/ANSO commissioned a One-Stop-Shop Shared facility at Ogbunike/Nkwelle Ezunaka by the Vice President of Nigeria	24/07/2021	<i>Throughout the life span of the facility.</i>	Industry, Trade & Commerce	Federal	Anambra State Small Business Agency (ASBA)	Any SME.	The One-Stop-Shared facility will reduce the cost of operations in the Shoe, leather, and other businesses as various high-tech equipment for shoe and leather production, and also brings various relevant Federal Regulatory Agencies under one roof. Agencies like, CAC, SON, ITF, BOI, SMEDAN etc. thereby reducing cost and valuable time for MSMEs that require such services.
4	Handhold and guide investors in the State to ensure that the process of doing business is streamlined and managed efficiently.	2014	From Project conceptualization to implementation	All sectors	ANSIPPA Law (2014)	ANSIPPA	PPP and JV with Anambra State, subject to Governing Council discretion	Handhold and guide investors in the State to ensure that the process of doing business is streamlined and managed efficiently.

Anambra State Business Incentives

S/N	Name	Start Year	Duration	Sector	Policy Level	Implementing Agency	Criteria for Eligibility	Key Benefits of incentives
5	Facilitate Business Registration for investors through the ANSIPPA One Stop Service Center (OSSC)	2014	During business registration	All sectors requiring business registration	ANSIPPA Law (2014)	ANSIPPA OSSC	Public Private Partnership with Anambra State	Facilitate Business Registration for investors through the ANSIPPA One Stop Service Center (OSSC)
6	Provide primary infrastructure including project land, land acquisition, comprehensive survey plan of the allocated land and corresponding co-ordinates and Land titles	2014	During project implementation	All sectors that require land	ANSIPPA LAW	Ministry of Lands	PPP and JV with Anambra State, subject to Governing Council discretion	Provide primary infrastructure including project land, land acquisition, comprehensive survey plan of the allocated land and corresponding co-ordinates and Land titles
7	Facilitate statutory permits, tax reliefs, waivers, concessions	2014	Throughout the partnership with the State	Industries	AIRS Law	Anambra Internal Revenue Service (AIRS)	PPP and JV with Anambra State, subject to Governing Council discretion	Facilitate statutory permits, tax reliefs, waivers, concessions
8	Provide aftercare investment protection and support services	2014	Throughout the partnership with the State	All sectors	ANSIPPA Law (2014)	ANSIPPA	Public Private Partnership and JV with Anambra State	Provide aftercare investment protection and support services
9	Pioneer status incentive	2011	Tax Holiday for three years	Industrial	Industrial Development Act.	Nigerian Investment Promotion Council	Public Private Partnership and JV with Anambra State	Pioneer status incentive

