



**Anambra State Internal Revenue Service (AIRS)
SCHEDULE OF TRADE RELATED FEES IN ANAMBRA STATE**

In pursuant of Anambra State Revenue Administration Law 2010, find below the schedule of Trade related fees.

The schedule can be downloaded at <https://anambrastate.gov.ng/wp-content/uploads/Ministry-of-Industry-Schedule-of-Trade-Related-Fees-and-Levies-on-Inter-State-Movement-of-Goods.pdf>

FIRST SCHEDULE

1. Anambra State Clear Drainage and Forest Preservation Agency

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy (₦)
1.	35001003/12040017	Registration of Contractors	
		Up to 100 Million	N50,000.00
		Above 100 Million -500 Million	N100,000.00
		Above 500 Million -1 Billion	N200,000.00
		Above 1 Billion -2 Billion	N250,000.00
		Above 2 Billion -5 Billion	N300,000.00
		Above 5 Billion	N500,000.00
2.	35001003/12040027	Tender Fees	
		Less than 10 Million	N20,000.00
		Above 10 Million -50 Million	N50,000.00
		Above 50 Million -100,000,000	N75,000.00
		Above 100 Million -500 Million	N200,000
		Above 500 Million -1 Billion	N500,000
		Above 1 Billion -2 Billion	N1,000,000
		Above 2 Billion -5 Billion	N2,000,000
		Above 5 Billion	N3,000,000
3.	35001003/12040318	Pollution Charges/Sanitation Fees	
		Drainage Pollution	
		Public Liability Companies	50,000
		Medium Scale Enterprise	30,000
		Small Scale Enterprise	20,000
		Residential	10,000
		Individuals	5,000
		Drainage Blockage	
		Companies	50,000
		Medium and Small-Scale Enterprises	25,000
		Individuals/Small Scale Businesses	10,000
4.	35001003/120400319	Waste Collection Fees	Refer to Waste Collection Fees under ASWAMA

2. ANAMBRA STATE HEALTH INSURANCE AGENCY (ASHIA)

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy
	21002001/12040024	Hospital Accreditation Fee	20,000
	21002001/2050003	Penalty Fee for Health Care Providers	
		False Claims	Denial of two months Capitation
		Surcharging of ASHIA Enrollers	Deduction of the amount from the HCPs Capitation
		Denial of Health Care Servicers to Enrollees e tc.	Delisting of the HCP from the ASHIA list
	21002001/12070128	Insurance Premium	
		Informal Sector	12,000
		Formal Sector	5% of Basic Salaries)
	21002001/12110003	Investment income	1,000,000.00

3. ANAMBRA STATE HOUSING CORPORATION

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy
1.	53010001/12060014	Sales of Government Property	
2.		Application Fees	40,000.00
3.		Building Approval Fee	200,000.00
4.		Fencing/BQ Approval Fees	100,000.00
5.		Consent to Transfer Fee	300,000.00
6.		Sublease Fee	300,000.00
7.		Verification Fee	10,000.00
8.		Street Naming Fee	300,000.00
9.		Regularization Fee	100,000.00
10.		Certified True Copy Fee	50,000.00
11.		Estate Maintenance Fee/ Ground Rent	30,000.00
12.		Search Fee	30,000.00

4. ANAMBRA STATE INTERNAL REVENUE SERVICE

S/N	Revenue Code	Revenue Items	Unit price/Amount
1.	20008001/12040011	Insurance	The rate fixed by the Insurance Company
2.	20008001/12040017	Contractor's registration fee	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
3.	20008001/12040045	Change of Ownership Certificate	
		Motor Vehicle	2,500.00
		Motorcycle	625.00
4.	20008001/12040055	Identification of Motor Vehicles Fees	Refer to the table below
5.	20008001/12040057	Motor Vehicle New Number Plates	Refer to the table below
6.	20008001/12040116	Proof of Ownership Certificates	N5,000.00
7.	20008001/12040135	Drivers License Test fees	N1,000.00
8.	20008001/12040151	Renewal of Registration of Contractors	
		Up to 100 Million	20,000.00
		Above 100 Million -500 Million	50,000.00
		Above 500 Million -1 Billion	100,000.00
		Above 1 Billion -2 Billion	150,000.00
		Above 2 Billion -5 Billion	200,000.00
		Above 5 Billion	300,000.00
9.	20008001/12040396	Registration of Commercial Vehicles	Refer to the table below
10.	20008001/12040453	Okada Identification	N1,250.00
11.	20008001/12040549	Registration of New Vehicle fee (Plate Number)	Refer to the table below
12.	20008001/12040552	Roadworthiness/Computerized Vehicle Fee	Refer to the table below
13.	20008001/12040578	Auto Alert Fee	Refer to CBN Bank Based lending rate
14.	20008001/12020032	Motor Vehicle Licenses	Refer to the table below
15.	20008001/12020033	Drivers' Licenses	Refer to the table below
16.	20008001/12020071	Learners Permit	250
17.	20008001/12120012	Interest on Late Remittance of PAYE deductions	Refer to CBN Bank Based lending rate
18.	20008001/12120013	Interest on Late Remittance of WHT deductions	Refer to CBN Bank Based lending rate
19.	20008001/12120014	Interest on Failure to Deduct Statutory Taxes	Refer to CBN Bank Based lending rate
20.	20008001-12010012	Withholding Tax on Bank Interests	10%
21.	20008001-12010015	Withholding Tax on Directors Fees	10%
22.	20008001-12010011	Withholding Tax on Dividends	10%
23.	20008001-12010016	Withholding Tax on Hire of Movable /Immovable Plant /Equipment	10%
24.	20008001-12010013	Withholding Tax on Rents and Lease	10%
25.	20008001-12010014	Withholding Tax on Royalties	10%
26.	20008001-12010030	Withholding Tax on Commission	5%

27.	20008001-12010010	Withholding Tax on Payment to Contractors	5%
28.	20008001-12010028	Withholding Tax on Professional Fees	5%
29.		Withholding Tax on Technical services	5%
30.		Withholding Tax on Supply	5%
31.	20008001-12010041	Backduty - Development Levy	N500 per individual
32.	20008001-12010042	Backduty - Interest Received	Refer to CBN Bank Based lending rate
33.	20008001-12010039	Backduty - PAYE	Refer to Personal Income Tax (Amendment) Act, 2011
34.	20008001-12010043	Backduty - Penalties	10% for each year under review
35.	20008001-12010040	Backduty - WHT	Refer to the column for Withholding Tax
36.	20008001-12010001	Capital Gains Tax	10% of Asset value
37.	20008001-12010023	Commercial Road User Tax	
		Cars	100
		SUVs, Jeep & Trucks	150
		Shuttle Buses	100
		Buses (10–18 Seater)	150
		Buses (18–32 Seater)	200
		Mini Van & Mini Trucks	150
		Luxury Buses and Trucks	500
38.	20008001-12010036	Container Levy	3000
39.	20008001-12040676	Development Fees (Infrastructural facilities levy)	500 per individual
40.	20008001-12010017	Development Levy	500 per individual
41.	20008001-12010003	Direct Assessment Tax (Arrears/Late)	Refer to Personal Income Tax (Amendment) Act, 2011
42.	20008001-12010002	Direct Assessment Tax	Refer to Personal Income Tax (Amendment) Act, 2011
43.	20008001-12040135	Driver's License Test fees	1,000.00
44.	20008001-12040677	Gaming Commission Pool Proprietor Form Fee	50,000
45.	20008001-12020044	Gaming Licenses (Arrears)	5,000,000
46.	20008001-12020043	Gaming Licenses (Current)	5,000,000
47.	20008001-12020032	Motor Vehicle Licenses	Refer to the table below
48.	20008001-12010018	Pay As You Earn (PAYE) Cash	Refer to Personal Income Tax (Amendment) Act, 2011
49.	20008001-12010007	PAYE – Companies	Refer to Personal Income Tax (Amendment) Act, 2011
50.	20008001-12010004	PAYE – Federal	Refer to Personal Income Tax (Amendment) Act, 2011
51.	20008001-12010006	PAYE - Local Government	Refer to Personal Income Tax (Amendment) Act, 2011

52.	20008001-12010005	PAYE - State	Refer to Personal Income Tax (Amendment) Act, 2011
53.	20008001-12020029	Pool Betting and Casino Licenses	10,000,000
54.	20008001-12020045	Pools Agents Licenses (Current)	10,000
55.	20008001-12010009	Pools Betting Tax (Arrears)	10,000
56.	20008001-12010008	Pools Betting Tax (Current)	10,000
57.	20008001-12040549	Registration of New Vehicle fee	Refer to the table below
58.	20008001-12060149	Sale of Casino Form	50,000
59.	20008001-12060145	Sale of Form for Gaming Commission Pool Proprietor	50,000
60.	20008001-12060147	Sale of Gaming House Form	50,000
61.	20008001-12060055	Sale of Pool Agents Application Form	50,000
62.	20008001-12010038	Social Function Tax/Education Tax	2% of annual profit
63.	20008001-12010019	Stamp Duty Tax	See Table Below
64.		Value Added Tax	7.5% of the cost of good or service

Stamp Duty Fees

A	Type of instrument	Stamp Duties
1.	Guarantor's form Scholarship Bond, Sales Agreement, Partnership Agreement, Guarantee of Bank Facilities, Trust Deeds, Memorandum, Articles of Association, Admission 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	N2500 for original copy and N50 for extra copy
4.	Affidavit Affirmation, Statutory Declaration, Agreement (Memo of Handwritten) Ordinary	N2500 for original copy and N50 for extra copy
5.	Oath and other affiliate bodies relating to above	N2500 for original copy and N50 for extra copy

6.	Certificate of Occupancy, Partnership	N2500 for original copy and N50 for extra copy
7.	Will	N2500 for original copy and N50 for extra copy
8.	Notaries Act	N2500 for original copy and N50 for extra copy
9.	Bank Cheque Per leaflet	N100 per leaflet (Premium)
10.	Letter or Power of Attorney (Revocable/Not Land Related	N2500 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 N2000	0.75%	S8- 45
3.	Mortgage or Insurance and or Debentures In-denture and their up stamping equitable Mortgage (eg Deposit)	Debenture 75k on every N200L Mortgage 75k on every N200	Debenture 0.375% L Mortgage 03756%	S8- 49
4.	Bill of Sale	75k on every N50	2%	S8 - 43 & 45
5.	Assignment from Bank	75k on every N50	2%	S8 - 42 &

B	ADVALOREM CHARGES ADVALOREM CHARGES	Stamp Duties Act 2004 Rate	%	LFN Third Schedule
	(Amount written on top comer) Discharge (from Insurance Company) Indemnity or lease of Mortgage	on Transfer 75k on every N200 on mortgage	0375%	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	01%	S8 – 42
9.	Promissory notes of ordinary documents I.O.U	5k on every N50	01%	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 Very N200	1%	See s8 of STD Act
13.	Deeds of Assignment, Confirmation	75k on every N50	2%	S8-46
14.	Gifts (Land)	75k on every N50	2%	See 63 of STD Act
15.	Deeds of Conveyance or Transfer on sale of property	75k on every N50	2%	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. 21-99 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% 17yrw: 0.78% 7-21yr 3% Above 21yrs: 6%	S8-47
17.	Marketable securities transferable by delivery	45k on every N20	2.25%	SS- 49
18.	Contract notes	16k on every N200	1%	SS-45
19.	Settlement of any instrument	75k on every N200	0.375%	SS- 52
20.	Appraisal or Valuation of Property	N3.00 on every N200	2%	S8- 41
21.	Bonds (See Mortgage)	75k on every N200	0.375%	S8-44
22.	Power of Attorney Irrevocable/Land Related)	75k on every NS0	2%	S8-46

C	NON-CHARGEABLE INSTRUMENTS			
	Transfer of Shares (Government or Legislative Stock)	Free	N/A	
	Shipping Agreement	Free	N/A	
	Documents from Ministries and Parastatals (letter from Legal Adviser of the Ministry of Parastatals required)	Free	N/A	

Schedule for Presumptive Tax

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1.	Boutiques and other cloth sellers – Adult and Children wear	2,500.00	25,000.00	30,000.00
2.	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	20,000.00
3.	Confectioneries and Bakeries	2,500.00	30,000.00	30,000.00
4.	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	20,000.00
5.	Service Providers – Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	30,000.00
6.	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Café Operators	5,000.00	25,000.00	30,000.00
7.	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	30,000.00
8.	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	30,000.00
9.	Artisans – Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	30,000.00
10.	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	50,000.00
11.	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	30,000.00
12.	Transport Workers – Taxi, Bus, lorry, etc.	2,500.00	20,000.00	50,000.00
13.	General Trading/Enterprises – Retail and Wholesale, Raw Food	2,500.00	10,000.00	30,000.00
14.	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings	2,500.00	40,000.00	70,000.00
15.	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	2,500.00	20,000.00	30,000.00
16.	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	30,000.00	50,000.00
17.	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	30,000.00	50,000.00

S/N	Trade/Business	Micro Business	Small Business	Medium Business
18.	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	30,000.00
19.	Financial Services – Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
20.	Mobile money Agents	5,000.00	20,000.00	50,000.00
21.	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
22.	Restaurant and Food Sellers	2,500.00	35,000.00	50,000.00
23.	Property – Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	50,000.00
24.	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	20,000.00
25.	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	30,000.00
26.	Professional Services – Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	50,000.00
27.	Entertainment Service, Musicians	10,000.00	15,000.00	20,000.00
28.	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	30,000.00
29.	Aluminum Fabrication and Products	2,500.00	30,000.00	50,000.00
30.	Processors, Producers and Manufacturers – Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	50,000.00
31.	Transport Owners	2,500.00	30,000.00	50,000.00
32.	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	50,000.00

ROAD TAXES

Private Vehicles

Category	Capacity of Vehicle	Number Plate (N)	Vehicle Registration (N)	Vehicle License (N)	Amount (N)
A	Above 3.00cc	18,750.00	3,125.00	3,125.00	25,000.00
B	Between 2.1 and 3.00cc	18,750.00	3,125.00	2,500.00	24,375.00
C	From 1.7cc -2.00cc	18,750.00	3,125.00	1,875.00	23,750.00
D	Vehicle from 0.1cc -1.6cc	18,750.00	3,125.00	1,250.00	23,125.00
E	Motorcycle	5,000.00	1,250.00	1,250.00	7,500.00

OUT – OF – SERIES NUMBER PLATES:

(A) Govt. Fancy Number Plate

Category	Capacity of Vehicle	Number Plate (N)	Vehicle Registration (N)	Vehicle License (N)	Amount (N)
A	Above 3.00cc	50,000.00	3,125.00	3,125.00	56,250.00
B	Between 2.1 and 3.00cc	50,000.00	3,125.00	2,500.00	55,625.00
C	From 1.7cc -2.00cc	50,000.00	3,125.00	1,875.00	55,000.00
D	Vehicle from 0.1cc - 1.6cc	50,000.00	3,125.00	1,250.00	54,375.00
E	Motorcycle	10,000.00	1,250.00	1,250.00	12,500.00

(B) Fancy Number Plates Private

Category	Capacity of Vehicle	Number Plate (N)	Vehicle Registration (N)	Vehicle License (N)	Amount (N)
A	Above 12.00cc	200,000.00	6,250.00	3,750.00	210,000.00
B	Between 3.1 and 12.00cc	200,000.00	3,125.00	3,125.00	206,250.00
C	Up to 2.1cc and below 3.1cc	200,000.00	3,125.00	2,500.00	205,625.00
D	Up to 1.7cc and below 2.1cc	200,000.00	3,125.00	1,875.00	205,000.00
E	Vehicle from 0.1cc- 1.6cc	200,000.00	3,125.00	1,250.00	204,375.00

(C) Dealers Number Plates

Cost of Number Plate (N)	Vehicle License (N)	Amount (N)
30,000.00	12,500.00	42,500.00

Commercial Vehicles

Category	Capacity of Range	Number Plate (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Hackney Permit (N)	Amount (N)
A	Trailer, Tanker, Truck, Tipper & Lorry	18,750.00	6,250.00	3,750.00	3,000.00	25,500.00
B	Canter, & Pick Up	18,750.00	3,125.00	3,125.00	2,500.00	21,250.00
C	Bus up to 2.00cc and below 3.1cc	18,750.00	3,125.00	2,500.00	1,500.00	19,625.00
D	Taxi up to 1.7cc	18,750.00	3,125.00	1,875.00	1,500.00	19,000.00
E	Taxi up to 1.6cc	18,750.00	3,125.00	1,250.00	1,500.00	18,375.00

Motorcycle

Category	Number Plate (N)	Vehicle Registration (N)	Vehicle License (N)	Amount (N)
Private/Commercial	5,000.00	1,250.00	1,250.00	7,500.00

Driver's License

Type of Vehicle	Amount	
	5years	3years
Motor Vehicle	15,450.00	10,350.00
Motorcycle/Tricycle	8,450.00	5,350.00

ROADSIDE PARKING FEES

	Urban (₦)	Semi-Urban (₦)	Rural (₦)
1 st Hour	50.00	20.00	Free
2 – 4 Hours	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00
A day	300.00	200.00	200.00

4. ANAMBRA STATE OXYGEN PRODUCTION PLANT

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy (₦)
1.	20127033-120700011	Sale of Oxygen	600 per cubic meter

ANAMBRA STATE PARKS AND GARDENS AGENCY

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy (₦)
1.	35001002/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500Million -1 Billion	500,000
		Above 1 Million -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
2.	35001002/12040047	Land Use Fees	10,000 per day
3.	35001002/	Use of public toilet	
		Defecation	100 (per individual)
		Urinary	50 (per individual)
		Use of bathroom	100 (per individual)

6. ANAMBRA STATE PHYSICAL PLANNING BOARD

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy (₦)
1.	60055001/122040053	Application Fees	6,000
2.	60055001/12040050	Inspection Fees	N15 per M ² or N13,800 (whichever is higher)
3.	60055001/12040185	Revalidation Fees	36,000
4.	60055001/12040264	Registration Fees	9,600
5.	60055001/12040266	Approval Fees for Building Plan	12,000
6.	60055001/12040268	Planning/Development Rate	N30 per M ² or N21,600 (Whichever is higher)
7.	60055001/12040271	Pegging Fees	14,400
8.	60055001/12040270	Fencing Fees	19,800
9.	60055001/12040311	Folder Fees/File	600
10.	60055001/12060099	Sales of Capital Development Manual	5,000
11.	60055001/12050013	Contravention Fines	50,000
12.	60055001/12050022	Penalty for Late Payment of Development Fee:	
		Individual	20,000
		Corporate Body	100,000

7. ANAMBRA STATE SIGNAGE AND ADVERTISEMENT AGENCY (ANSAA)

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy (₦)
1.	23001002/12040675	Fees from Numbering all Building	5,000 per building
2.	23001001/12040036	Billboard/Advertisement Fee	See table below

a) RETAIL BRANDING (ANNUAL)

Vehicle Type	Partial ₦	Full/wrap around (₦)
Truck/Trailer	9,900	49,900
Bus/Pick-Up	7,900	39,900
SUV	7,900	39,900
Car	3,900	19,900
Motor Cycle	1,900	19,000
Tricycle	1,900	19,000
Bicycle	1,900	19,000
Push-Cart	1,900	19,000

ANNUAL PERMIT FEES FOR FIRST PARTY SIGNS

Wall/ Canopy/Roof Signs				
Maximum Area in Square Meters	Rural Zone ₦	Normal Zone ₦	Restrictive Zone ₦	High street ₦
Up to 1.0	3,960.000	10,560.00	17,280.00	26,400.00
Up to 3.0	5,544.00	14,784.00	24,192.00	33,960.00
Up to 5.0	6,120.00	16,320.00	26,880.00	40,800.00
Up to 7.0	9,180.00	24,480.00	40,320.00	61,200.00
Up to 10.0	13,440.00	26,880.00	45,120.00	67,200.00
Up to 13.0	20,160.00	40,320.00	67,680.00	100,800.00
Up to 15.0	26,400.00	42,240.00	71,040.00	105,600.00
Up to 25.0	60,000.00	120,000.00	280,000.00	600,000.00
Above 25.0	320/sqm/week	320/sqm/week	450/sqm/week	550/sqm/week

COSTS PER SQUARE METER

Maximum Area in Square Meters	Rural Zone ₦	Normal Zone ₦	Restrictive Zone ₦	High street ₦
Up to 1.0	1,800.00	2,400.00	5,600.00	19,200.00
Up to 5.0	4,680.00	6,240.00	7,680.00	57,600.00
*** 5SQM MAXIMUM SIZE FOR PROJECTING SIGN APPLICATIONS				
*** Rates Above 5sqm to 20sqm To Be Used For Previously Existing Projecting Signs Only				
Up to 10.0	8,856.00	11,808.00	16,320.00	88,800.00
Up to 15.0	12,240.00	16,320.00	26,880.00	136,800.00
Up to 20.0	20,160.00	26,880.00	43,200.00	211,200.00

Maximum Area in Square Meters (M²)	Rural Zone ₦	Normal Zone ₦	Restrictive Zone ₦	High street ₦	Encroachment ₦
Up to 1.0	21,840.00	28,080.00	46,800.00	64,800.00	90,000.00
Up to 3.0	26,208.00	33,696.00	56,160.00	77,760.00	108,000.00
Up to 5.0	33,670.00	43,290.00	72,540.00	99,900.00	135,000.00
Up to 7.0	40,404.00	51,948.00	87,048.00	119,880.00	162,000.00
Up to 10.0	51,870.00	66,690.00	112,320.00	153,900.00	180,000.00
Up to 13.0	67,431.00	86,697.00	146,016.00	200,070.00	216,000.00
Up to 15.0	80,080.00	102,960.00	174,330.00	237,600.00	225,000.00
Up to 20.0	121,940.00	156,780.00	265,590.00	361,800.00	270,000.00
Above 20.0 to 36.0	500,000.00	800,000.00	1,200,000.00	1,600,000.00	405,000.00

DEVELOPMENT BOARDS (placed on construction sites indicating project partners)	
Maximum Area in Square Meters	₱
up to 5.0	72,540.00
Up to 10.0	112,320.00
Up to 15.0	174,330.00
Up to 20.0	265,590.00
Up to 25.0	500,000.00

MOBILE ADVERTISEMENT	
DESIGNATION	RATE ₱
Full Branding Trailer/Truck	50,000.00 per annum
Full Branding Bus/Pickup	20,000.00 per annum
Full Branding Car	20,000.00 per annum
Full Branding Motorcycle/Tricycle	10,000.00 per annum
Semi Branding Motorcycle/Tricycle	5,000.00 per annum
Semi Branding Car	10,000.00 per annum
Semi Branding Bus/Pickup	10,000.00 per annum
Semi Branding Trucks	10,000.00 per annum
Semi Branding Trailers	25,000.00 per annum

SPECIAL ADVERTISEMENT RATES	
Description/Max Area in Square meters	₱
Flags	₱ 40,000 per annum
Small shops (frontal area only)	₱ 20,000 per annum
Wrap Around (for construction sites only)	₱ 500,000 bi-annually
Kiosks (permanent) above 5.0 Sqm up to 10.0Sqm	₱ 150,000 per annum
Small Kiosks (permanent) up to 5.0 Sqm	₱ 80,000 per annum
Kiosks-Multiple applications (100 & above)	10% discount on the rate for kiosks

TEMPORARY SIGNS

	PER WEEK	ABOVE 4.5 Sqm	Road Show
Wall Drapes/Banners	5,000	N1,050 per sqm/week	₦5,000 Daily per side of vehicle
Parasols	5,000		
Flags	5,000		
Kiosks	10,000		
Gazebos	5,000		
Feathers	5,000		
T-Shirts			₦ 500 per promoter/Day
City Walker		2,000 per day	
Floor Mat		₦ 1,050 per sqm per week	
Trolley	5,000		
Road show shows (Bulk Applications)		N5m per annum/N1.5m per quarter	
Road show shows (bulk Application + POS)		₦ 10m per annum/N3m per quarter	
Containers			₦ 200,000 per annum
Containers – Multiple Applications (50 & above)			10% discount on the rate for Containers
Traffic Warden Booth			₦ 50,000 per annum
Traffic Light Branding			₦ 25,000 per annum
Product Display Advertisement			Attract additional 50% of the 1 st Party listed fees
On-premise 3 rd Party signs			Attract additional 15% of the 1 st Party listed fees

DESIGNATION	Maximum Advertisement Area in Square meters	Normal Zone ₦	Restrictive Zone ₦	High Zone ₦	Local & Airport ₦
16 Sheet	6.0	32,000.00	64,000.00	80,000.00	200,000.00
48 Sheet	18.0	120,000.00	280,000.00	400,000.00	1,000,000.00
96 Sheet	36.0	240,000.00	560,000.00	1,600,000.00	4,000,000.00
Rooftop	36.0	800,000.00	1,200,000.00	1,600,000.00	4,000,000.00
Unipole	108.0	2,000,000.00	2,400,000.00	3,200,000.00	8,000,000.00
All front/back lit structures	18.0	800,000.00	1,200,000.00	1,600,000.00	4,000,000.00
48 Sheet Ultra wave	18.0	180,000.00	420,000.00	600,000.00	1,500,000.00
Wall Panel Ultra wave	18.0	1,200,000.00	1,800,000.00	2,400,000.00	6,000,000.00
96 Sheet Ultra wave	36.0	360,000.00	840,000.00	2,400,000.00	6,000,000.00
Rooftop Ultra wave	36.0	1,200,000.00	1,800,000.00	2,400,000.00	6,000,000.00
Unipole Ultra wave	108.0	2,600,000.00	3,120,000.00	4,160,000.00	10,400,000.00
Portraits	36.0	250,000	500,000	1,000,000	5,000,000

ANNUAL PERMIT FEES FOR THIRD SIGNS CHARGES PER SIDE PANEL STREET

Streetlamp Poles	Normal Zone ₦	Restrictive Zone ₦	High Street ₦		
Permit fee	25,000.00	50,000.00	100,000.00		
Administration fee	50,000.00	50,000.00	50,000.00		
Permit fee (less than 6 months)	5,000.00/month/pole	10,000/month/pole	15,000/month/pole		
Administrative fee (less than 6 months)	25,000.00	25,000.00	25,000.00		
Small format					
Street furniture	Normal ₦	Restrictive ₦	High ₦	Iconic ₦	
0-5	120,000.00	180,000.00	300,000.00	1,600,000.00	
Above 5-10sqm	225,000.00	240,000.00	400,000.00	1,600,000.00	
Small Format Iconic (Cube)	1,600,000.00 per annum	Not permitted for this zone	Not permitted for this zone		
Building Branding (Maximum 4 floors)					
Full branding one storey building				500,000 per annum	
Full branding two storey building				750,000 per annum	
Full branding three storey building				1,000,000.00 per annum	
Full branding four storey building				1,500,000.00 per annum	
Semi branding one storey building				300,000.00 per annum	
Semi branding two storey building				500,000 per annum	
Semi branding three storey building				750,000 per annum	
Semi branding four storey building				1,000,000 per annum	
Adverts on kiosks (kiosk branding)					
Up to 5sqm					
Up to 10 sqm	150,000 per annum				
Bus shelters					
Bus shelter (Rural)	100,000 per annum				
Bus shelter (Non-rural)	160,000 per annum				
LED Structures	Square meters	Normal ₦	Airport/Business District ₦	Highways ₦	
	0-40	4,000,000.00	5,000,000.00	6,000,000.00	
	41-80	7,500,000.00	9,500,000.00	11,000,000.00	
	81-100	10,500,000.00	13,500,000.00	16,000,000.00	
	Above 100	16,000,000.00	20,000,000.00	24,000,000.00	

SPECIAL ADVERTISEMENT STRUCTURES

Designation	Rate ₦	Rate (₦) L.E.D/Ultra wave	Local Airport Rate (₦)
Iconic Structure (billboard)	20,000,000.00 per face		
Tank Farm	100,000.00 per tank		
Wall Drape (Temporary)	750/sqm/week		
Water tank (attracts 25% discount in water corporation)	480/sqm/week		720/sqm/week
Blimp/inflatable	4,000,000.00		
Overhead gantries/directional signs (category A)	400,000.00	600,000.00	1,000,000.00
Overhead gantries/directional signs (category B)	1,200,000.00	1,800,000.00	3,000,000.00
Overhead gantries/directional signs (category C)	8,000,000.00	12,000,000.00	20,000,000.00
Bridge panel (pedestrian/Vehicular)	1,600,000.00	2,400,000.00	4,000,000.00
Advert on bridge built on private sector initiative	800,000.00	1,200,000.00	2,000,000.00
Theater, Stadium etc	3 rd Party Restrictive Rates Apply		

Designation	Rate ₦
Light box cab (Commercial branding)	100,000.00 per annum
Light box plus doors cab (commercial branding)	150,000.00 per annum
Promotional Advert Vehicles (PAV) (commercial branding)	1,043,000.00 per annum
Intra-State Luxurious Bus Advertising (ANABUS/AAMATA) (commercial branding)	360,000.00 per annum
Tricycle (commercial branding)	25,000.00 per annum

SPECIAL STRUCTURES FOR POLITICAL ADVERTISEMENT

Designation	Rate ₦
48 sheets structure Adverts	300,000.00 per annum
Portrait	1,000,000.00 per annum
Unipole	2,000,000.00 per annum
LED	4,000,000.00 per annum
Posters per L.G.A.	1,000,000.00 per annum
Lamp poles	20,000 per pole per annum
Mobile Advert	50,000.00 per vehicle per annum

C.A: Overhead Gantries/Directional Signs built on Private Sector Initiative.

C.B: Overhead Gantries/Directional Signs built by the Government.

C.C: Overhead Gantries/Directional Signs which span across the road

8. ANAMBRA STATE SPORTS COUNCIL

S/N	Revenue. Code	Revenue Line-Item Description	Approved Fee /Levy
1.	39051001/12040017	Contractors Registration Fees	
		Up to 100 Million	N50,000.00
		Above 100 Million -500 Million	N100,000.00
		Above 500 Million -1 Billion	N200,000.00
		Above 1 Billion -2 Billion	N250,000.00
		Above 2 Billion -5 Billion	N300,000.00
		Above 5 Billion	N500,000.00
2.	39051001/12040151	Renewal of Contractors Registration Fees	
		Up to 100 Million	N20,000.00
		Above 100 Million -500 Million	N50,000.00
		Above 500 Million -1 Billion	N100,000.00
		Above 1 Billion -2 Billion	N150,000.00
		Above 2 Billion -5 Billion	N200,000.00
		Above 5 Billion	N300,000.00
3.	39051001/12040027	Tender Fees	
		Less than 10 Million	N20,000.00
		Above 10 Million -50 Million	N50,000.00
		Above 50 Million -100,000,000	N75,000.00
		Above 100 Million -500 Million	N200,000
		Above 500Million -1 Billion	N500,000
		Above 1 Billion -2 Billion	N1,000,000
		Above 2 Billion -5 Billion	N2,000,000
		Above 5 Billion	N3,000,000

9. ANAMBRA STATE UNIVERSAL BASIC EDUCATION BOARD (ASUBEB)

S/N	Revenue. Code	Revenue Line-Item Description	Approved Fee /Levy
1.	17003001/12040017	Contractors Registration Fees	
		Up to 100 Million	N50,000.00
		Above 100 Million -500 Million	N100,000.00
		Above 500 Million -1 Billion	N200,000.00
		Above 1 Billion -2 Billion	N250,000.00
		Above 2 Billion -5 Billion	N300,000.00
		Above 5 Billion	N500,000.00
2.	17003001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000.00
		Above 500Million -1 Billion	500,000.00
		Above 1 Billion -2 Billion	1,000,000.00
		Above 2 Billion -5 Billion	2,000,000.00
		Above 5 Billion	3,000,000.00
4.	17003001/12040078	School Equipment Fees	650 per student each term
5.	17003001/12040081	Exam Fees – Primary School	100

10. ANAMBRA STATE WASTE MANAGEMENT AUTHORITY (ASWAMA)

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy (₦)
1.	35016001-12040320	Dust Bin Fees	5000
2.	35016001-12040318	Pollution Charges / Sanitation Fees	See Table below
3.	35016001-12040031	Environmental Impact Assessment	100,000
4.	35001001/12040318	Sanitation Levy	3,000 per Household
5.	35016001-12040319	Waste Collection Fees	See Table below

WASTE COLLECTION FEES AND POLLUTION CHARGES / SANITATION FEES

1. RESIDENTIAL CATEGORY FOR URBAN CITIES ONLY.

Duplex	₦12,000 per annum
Detached bungalow	₦6,000 per annum
Flat (2-4 bedrooms)	₦3,600 per annum
1-bedroom flat	₦2,400 per annum
One room	₦1,200 per annum

2. COMMERCIAL CATEGORY

a) Banks

Central bank	₦600,000 per annum
Commercial bank	₦240,000 per annum
Micro finance bank	₦60,000 per annum
Bureau de change bank	₦60,000 per annum
Insurance company/other	₦60,000 per annum

b) Hospitality

200 rooms and above	₦480,000 per annum
100-199 rooms	₦300,000 per annum
50-99 rooms	₦240,000 per annum
40-49 rooms	₦180,000 per annum
30-39 rooms	₦160,000 per annum

20-29 rooms	₦144,000 per annum
10-19 rooms	₦120,000 per annum
Hotels with 1-9 rooms	₦60,000 per annum
Video rentals stores	₦3,600 per annum
Recreation, sport, park and leisure (big)	₦24,000 per annum
Recreation, sport, park and leisure (small)	₦12,000 per annum
Gaming house/pool agency	₦4,800 per annum
Restaurant/ drinking palours large	₦60,000 per annum
Restaurant/drinking palours small	₦24,000 per annum
Fast food outfits	₦180,000 per annum
Night clubs	₦60,000 per annum
Others in this category	₦24,000 per annum

c) Hospitals/clinics/pharmacy shops/lab

Government hospitals above 100 beds	₦280,000 per annum
Government hospitals 50-99 beds	₦144,000 per annum
Government 10-19 beds	₦72,000 per annum
Government health centre	₦48,000 per annum
Private hospitals above 50 beds	₦120,000 per annum
Private hospitals 10-49 beds	₦60,000 per annum
Private hospitals 1-9 beds	₦30,000 per annum
Clinics	₦12,000 per annum
Nursing home/maternity centres	₦12,000 per annum
Private mortuaries/undertakes centres	₦120,000 per annum
Large manufacturing pharmacies	₦600,000 per annum
Distribution/whole pharmacies	₦240,000 per annum
Retail pharmacies	₦60,000 per annum
Patent medicines shops	₦24,000 per annum

Large medical lab	₦36,000 per annum
Medium medical lab	₦24,000 per annum
Small medical lab	₦12,000 per annum
Others in this category	₦24,000 per annum

a. Stores/Supermarkets/Salon

Supermarkets (big)	₦60,000 per annum
Supermarkets (small)	₦24,000 per annum
Provision stores (big)	₦12,000 per annum
Provision stores (small)	₦6,000 per annum
Kiosks containerized shops	₦2,400 per annum
Florist and horticultural shop	₦6,000 per annum
Others in this category	₦24,000 per annum

b. Commercial House

Airport	₦240,000 per annum
Airline offices	₦120,000 per annum
Transport loading bay	₦120,000 per annum
Bonded Terminals	₦240,000 per annum
Courier services company	₦60,000 per annum
Professional services company	₦60,000 per annum
Government Offices or Establishments located outside the Secretariat and Government House	₦60,000 per annum
Seaport	₦4,200,000 per annum
Dryport	₦2,400,000 per annum
Motor parks (large)	₦600,000 per annum
Motor parks (medium)	₦300,000 per annum
Motor park (small)	₦240,00 per annum
Government house	₦1,200,000 per annum

Government lodge	₦600,000 per annum
State secretariat	₦600,000 per annum
Federal secretariat	₦240,000 per annum
Others in this category	₦120,000 per annum

c. Schools

Primary/nursery school class and above	₦24,000 per annum
Primary/nursery school 10-14 class	₦18,000 per annum
Primary/nursery school 5-9 classes	₦12,000 per annum
Primary/nursery school 1-4 class	₦3,600 per annum
Secondary school with boarding category A	₦36,000 per annum
Secondary school without boarding category B	₦24,000 per annum
Higher institution	₦480,000 per annum

d. Communications Outfit

Bookshop Stationeries	₦3,600 per annum
Business centre with over 8 equip	₦18,400 per annum
Business center with 4-7 equip	₦8,000 per annum
Business centre with 1-3 equip	₦6,000 per annum
Cybercafé with 20 computers and above	₦18,000 per annum
Cybercafé with less than 20 computers	₦9,000 per annum
Radio Stations	₦240,000 per annum
Printing press (big)	₦120,000 per annum
Printing press (medium)	₦84,000 per annum
Printing press (small)	₦48,000 per annum
TV Stations	₦240,000 per annum
Telecommunication main office	₦240,000 per annum
Telecommunication branch office (big)	₦120,000 per annum

Telecommunication branch office (medium)	₦60,000 per annum
Telecommunication branch office (small)	₦24,000 per annum
Telecommunication Base Station	₦60,000 per annum
Internet Service providers	₦240,000 per annum
Communication agencies	₦300,000 per annum
GSM phone, accessories and card retailers	₦12,000 per annum
Others in this category	₦60,000 per annum

e. Specialized Shops

1.	Tailoring shops 3 and above	₦6,000 per annum
2.	Tailoring shops 1-3 equips	₦3,600 per annum
3.	Boutique (big)	₦12,000 per annum
4.	Boutique (small)	₦6,000 per annum
5.	Laundry (mechanized)	₦24,000 per annum
6.	Laundry (non-mechanized)	₦6,000 per annum
7.	Watch repairers	₦1,200 per annum
8.	Shoe makers	₦1,200 per annum
9.	Party events retail (big)	₦24,000 per annum
10.	Party events retail (small)	₦12,000 per annum
11.	Travelling agencies	₦12,000 per annum
12.	Vehicles dealer without workshop	₦24,000 per annum
13.	Vehicle dealer with workshop	₦60,000 per annum
14.	Motor mechanic workshop (complete)	₦60,000 per annum
15.	Motor mechanic workshop (section)	₦6,000 per annum
16.	Electrical/Electronic shops out of the market	₦24,000 per annum
17.	Electrical/Electronic shops in the market	₦12,000 per annum
18.	Aluminium	₦60,000 per annum
19.	Iron metal shops	₦120,000 per annum

20.	Plastics scraps	₦120,000 per annum
21.	Scrap metal shops (large)	₦360,000 per annum
22.	Scrap metal shops (medium)	₦240,000 per annum
23.	Scrap metal shops (small)	₦180,000 per annum
24.	Chemical dealer shops	₦12,000 per annum
25.	Furniture (carpentry shops)	₦6,000 per annum
26.	Metal fabrication (big)	₦24,000 per annum
27.	Metal fabrication (small)	₦12,000 per annum
28.	Cold rooms (big)	₦24,000 per annum
29.	Cold rooms (small)	₦12,000 per annum
30.	Metal shops	₦60,000 per annum
31.	Building materials shops out of the market	₦24,000 per annum
32.	Building materials in the market	₦12,000 per annum
33.	Tyre/rubber depot	₦1,200 per annum
34.	Volcanizes	₦2,400 per annum
35.	Daily tolls hawkers	₦4,800 per annum
36.	Salon with 4 drier and above	₦2,400 per annum
37.	Salon with 1-3 drier	₦4,800 per annum
38.	Barbers Shop (4 seats and above)	₦2,400 per annum
39.	Barbers Shop (1-3 seats)	₦1,200 per annum
40.	Others in this category	₦3,600 per annum

f. Industries

1.	Photographic processing industries	₦96,000 per annum
2.	Packaging industries	₦24,000 per annum
3.	Water packaging (large)	₦240,000 per annum
4.	Water package (medium)	₦120, 000 per annum
5.	Water package (small)	₦60,000 per annum
6.	Detergent	₦24,000 per annum
7.	Sewage disposal companies	₦24,000 per annum
8.	Glass companies	₦60,000 per annum
9.	Gas filling plant	₦36,000 per annum
10.	Marble terrazzo processing	₦120,000 per annum
11.	Bakeries (large)	₦60,000 per annum
12.	Bakeries (small)	₦36,000 per annum
13.	Block industries (big)	₦60,000 per annum
14.	Block industries (medium)	₦24,000 per annum
15.	Block industries (small)	₦6,000 per annum
16.	Construction companies (large)	₦1,200, 000 per annum
17.	Construction companies (medium)	₦600,000 per annum
18.	Construction companies (small)	₦240,000 per annum
19.	Large scale industries	₦240,000 per annum
20.	Medium scale industries	₦120,000 per annum
21.	Small scale industries	₦60,000 per annum
22.	Breweries/bottling companies (large)	₦2,400,000 per annum
23.	Breweries/bottling companies (medium)	₦1,200,000 per annum
24.	Breweries/bottling companies (small)	₦960,000 per annum
25.	Pharmaceutical industries (large)	₦240,000 per annum
26.	Filling stations (with 1-3 dispensing pumps)	₦36,000 per annum
27.	Filling stations (with 4-5 dispensing pumps)	₦48,000 per annum

28.	Filling stations (with 6-9 dispensing pumps)	₦60,000 per annum
29.	Filling station (with 10 and above)	₦84,000 per annum
30.	Poultry farms (with 1-499 birds)	₦12,000 per annum
31.	Poultry farms (with 500-699 birds)	₦24,000 per annum
32.	Poultry farms (with 1000 birds)	₦36,000 per annum
33.	Poultry farms (with 2,000-4,000 birds)	₦48,000 per annum
34.	Poultry farms (with more than 5,000 birds)	₦72,000 per annum
35.	Piggery farms (with 1-499 pigs)	₦12,000 per annum
36.	Piggery farms (with 500-999 pigs)	₦24,000 per annum
37.	Piggery farms (with 1000-1999 pigs)	₦60,000 per annum
38.	Piggery farms (with more than 2000 pigs)	₦120,000 per annum

g. Market

Open shops	₦1,200 per annum
Lock-up shops	₦3,600 per annum
Abattoirs (big)	₦120,000 per annum
Abattoirs (small)	₦36,000 per annum
Warehouses	₦120,000 per annum
Depots (big)	₦90,000 per annum
Depot (small)	₦60,000 per annum

11. AWKA CAPITAL TERRITORY DEVELOPMENT AUTHORITY (ACTDA)

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy
3.	11184003/122040053	Application Fees	6,000
4.	11184003/12040050	Inspection Fees	N15 per M ² or N13,800 (whichever is higher)
5.	11184003/12040185	Revalidation Fees	36,000
6.	11184003/12040264	Registration Fees	9,600
7.	11184003/12040266	Approval Fees for Building Plan	12,000
8.	11184003/12040268	Planning/Development Rate	N30 per M ² or N21,600 (whichever is higher)
9.	11184003/12040271	Pegging Fees	14,400
10.	11184003/12040270	Fencing Fees	N19,800
11.	11184003/12040311	Folder Fees/File	600
12.	11184003/12060099	Sales of Capital Development Manual	5,000
13.	11184003/12050013	Contravention Fines	50,000
14.	11184003/12050022	Penalty for Late Payment of Development Fee:	
		Individual	20,000
		Corporate Body	100,000

12. CHUKWUEMEKA ODUMEGWU OJUKWU UNIVERSITY IGBARIAM

13. COMMUNITY EDUCATION RESOURCE CENTER

S/N	Revenue Code	Revenue item	Approved Levy/Fees
1	17064002/12050592	Library Registration Fees	N1,000.00

14. EXAMINATIONS DEVELOPMENT CENTRE

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy
1.	17009001/12040052	Tuition Fee	3500 per term
2.	17009001/12040300	Tracing Fee: Statement of Result (Basic Ed)	750
3.	17009001/12040316	Examination Fees: Post Literacy Adult & Non-Formal	1900
4.	17009001/12040407	BECE Resist Exam fee	750
5.	17009001/12040479	Common Entrance Examination Fees (JSS)	1335
6.	17009001/12040480	Examination Fees: Teachers Grade II Certificate	5,000
7.	17009001/12040481	Examination Fees: First School Leaving Certificate	1910
8.	17009001/12040483	Examination Fees: Junior Secondary Schools	3480
9.	17009001/12040485	Examination Fees: Other Issue of Referred Candidates	3,000
10.	17009001/12040501	BECE Retention of Centre Fee	12,000
11.	17009001/12040503	BECE Retention of Centre Fee	12,000
12.	17009001/12040515	Tracing Fee: Statement of Result (Teacher's Grade II)	750
13.	17009001/12040560	Examination Fees: Technical Schools	3000
14.	17009001/12040561	Exam Ethics	90
15.	17009001/12040582	BECE Retention of Centre Fee	12,000
16.	17009001/12040663	Common Entrance Examination Fees (SSS) (Exam Development Centre)	1850
17.	17009001/12040664	Tracing Fee: Statement of Result (Basic Ed) (Exam Development Centre)	750
18.	17009001/12040666	BECE Resit Exam fee (Exam Development Centre)	750
19.	17009001/12040667	BECE Retention of Centre Fee (Exam Development Centre)	12,000
20.	17009001/12060108	Sale of Common Entrance Exam Questions/Ans GCE/JSS	65
21.	17009001/12060109	Sale of Junior Sec Previous Certificate Exam Questions	120
22.	17009001/12060122	Sales of Admission Form	2000
23.	17009001/12060157	Sale of School of Nursing Exam (Question/Ans)	200
24.	17009001/12060158	Continuous Assessment Report Book	500

15. FORESTRY DEPARTMENT

S/N	Revenue Code	Revenue Line	Approved Levy/Fees (N)
1.	35109001/12050024	Forest Offences Fines	5000
2.	35109001/12020038	Forestry Licenses (Roller Saws Sawmills Hammer)	3,000
3.	35109001/12040348	Forestry Zoo Fees	1,000
4.	35109001/12040656	Others-Forestry Fees	1,000
5.	35109001/12060066	Sale of Forest Produce	5,000
6.	35109001/12020021	Hunting License	5,000

16. GOVERNMENT PRINTING PRESS

S/N	Revenue Code	Revenue Item	Approved Levy/Fees (N)
1.	23013001/12060150	Sale of retirement Form	
		Records of Service	100
		Pension Forms	100
		Dossier	30
2.	23013001/12060031	Sales of Forms for promotion, conversion and confirmation.	
		Aper Form	40
		Ledger	3000
		Store 30	3000
		Gen 35	150
		Form 18	1500
		Pay slip	30
3.	23013001/12060136	Sale of employment forms	
		Acceptance of offer	80
		Notification form	50
		Medical certificate	30
		Statement of first Appointment	30
		Offer of Appointment	150
4.	23013001/12060018	Sale of Diaries & Calendar	300
5.	23013001/12060071	Sale of white paper	2000
6.	23013001/12060001	Sale of other publication	
		1991 gazette bound volume	2,300
		1992 gazette bound volume	2,000
		1994 gazette bound volume	4,100
		1995 gazette bound volume	2,300
		1996 gazette bound volume	1,100
		1997 gazette bound volume	1,700
		1998 gazette bound volume	1,400
		1999 gazette bound volume	3,200
		2000 gazette bound volume	3,300
		2001 gazette bound volume	1,700
		2003 gazette bound volume	1,100
		2004 gazette bound volume	1,700
		2005 gazette bound volume	3,000
		2006 gazette bound volume	2,300
		2007 gazette bound volume	2,900
		2008 gazette bound volume	2,800
		2009 gazette bound volume	2,400
		2010 gazette bound volume	3,000
		2011 gazette bound volume	4,000
		2012 gazette bound volume	5,000
		2013 gazette bound volume	11,250
		2014 gazette bound volume	10,750

	2015 gazette bound volume	15,500
	2016 gazette bound volume	11,500
	2017- Gazette	
	No 1 – Single	1,000
	No 4 of 2017 - Single	1,000
	No 6 of 2017 - Single	2,000
	No 9 of 2017 - Single	2,000
	2018 – Gazette	
	No 1 of 2018 - Single	1,000
	No 2 of 2018 - Single	1,000
	No 3 of 2018 - Single	2,000
	No 6 of 2018 - Single	2,000

17. HIGH COURT OF JUSTICE

S/No.	Revenue Code	Revenue Line Item Description	Approved Fee /Levy
1.	26051001/12050001	Court Fines	As Determined by the Judge
2.	26051001/12050003	General Fine	As Determined by the Judge
3.	26051001/12050030	Court Fines on Traffic Offences	See table below

Court Fines on Traffic Offences

S/N	OFFENCE	VEHICLE CATEGORIES							
		Cars	Bus/pick up Shuttle	Mini bus	Luxury Bus	Trailer	Lorry	Keke Napep	Motorcycle
1.	Road Obstruction	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
2.	Route Violation	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
3.	Caution Sign Violation	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
4.	Dangerous Driving	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
5.	Drunk Driving	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
6.	Trading on the Road	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
7.	Driving without Seatbelt	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
8.	Other Violations/Offences	10,000	10,000	20,000	60,000	60,000	40,000	7,000	5,000
9.	Towing	10,000	15,000	20,000	20,000	100,000	50,000	8,000	6,000
10.	Assaulting Officers	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
11.	Attempt to Corrupt Officers	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
12.	Demurrage/Day After 24hrs	1,000	1,000	1,000	2,000	2,000	2,000	500	500

18. INDIGENOUS MEDICINE AND HERBAL PRACTICE

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy (₦)
1.	35001003/12040017	Earnings from Indigenous Medicine and Herbal Practice	
		Trad Medicine Fare	5,000,000
		Registration of Traditional Medicine Practitioners	10,000
		Renewal of Traditional Medicine Practitioners	5,000

19. JUDICIAL SERVICE COMMISSION

S/No.	Revenue Code	Revenue Line Item Description	Approved Fee /Levy
1.	18011001/12040026	Court Fees (High Court and Magistrate Court)	See table below
2.	18011001/12040283	Probate Fees	See table below

Court Fees & Probate Fees

1.	Civil Summons		
		For the recovery of specified sum	
		100,001-250,000	1,000
		250,001-500,000	2,000
		500,001-1,000,000	2,500
		1,000,001-5,000,000	7,500
		Above 5,000,000	10,000
		For the recovery of an unspecified sum:	
		Each Declaration	500
		Each Order	100
		Maximum Fees	2,000
		For an account to be taken and payment of the sum found due:	
		Initial fee	200
		Second fee payable before setting down for judgment per 1,000 or part there of found due in excess of 2,000	100
		Maximum to the fee	500
Summons for Possession			
		For Possession of property as between landlord and tenant	1,500
		For Possession of property other than as between Landlord and tenant	

			1,500
3.	Declaration of Title		
		Declaration affecting land	2,000
		For other relief of assistance e.g Specified performance	1,500
4.	Pleadings		
		Filing of Statement of Claim	200
		Filing of Statement of Defence	200
		Filing Terms of settlement per signatory	100
5.	Administration Summons		
		Where the gross value of the property is 1,000-1,000	1,000
		Where the gross value of the property is 100,001-250,000	1500
		Where the gross value of the property is 250,001-500,000	2,000
		Where the gross value of the property is 500,001- million	2,500
		Above 1 million or not specified	4,000
		Where the gross value of the property of the deceased or the property under trust does not exceed 100,000	1,500
		Where it exceeds 100,000 plus 50,00 per 1000 or part thereof up to a maximum of 500,000	200
		Where no gross value can be specified	7,500
6.	Service and Mileage		

		Service (per party)	300
		Mileage (per kilometre)	50
7.	Motion	Motion	150
		Oath	100
		Sealing Order	150
		Exhibit (if any) per exhibit	50
	Originating Summons		
		Originating Summons	2,000
		If for the enforcement of Fundamental Human Rights	50
		Sealing Order	150
		Oath	50
		Filing	50
		Exhibit (if any)	50
		Originating Summons based on title	3,000
	Filing		
		On an application for writ of Habeas Corpus	100
		On filing any other application-	
		If alone	200
		If accompanied by other papers	300
		On filing any Affidavit (counter or Further)	200
		On filing any other papers (Statement of Claim or Statement of Defence)	200
		On justification of surety	100

		` Attestation to signature of an instrument not otherwise provided for 50	100
		On filing any affidavit to be sworn to by one deponent	200
	Warrants	For the issue of a Warrant to detain an absconding debtor/defendant or a writ of Habeas Corpus	350
		Execution	750
	Drawing Up of Order		
		For the drawing up of any order or judgment (where sealed copy Of same is required)	200
		Cost of Folio	50
	Searching Archives		
		For searching archives for each period of 12 months or part thereof	100
	Copies of Judgments, Orders, Proceedings Etc.		
		Certified true copy of judgment, proceedings, etc	200
		Per folio	30
	Subpoenas		
		For every subpoena (Civil or Criminal)	200
		Service and mileage must be charged in accordance with item 6 supra.	
	Appearance		
		Entering appearance including requisition	200

	Productive Warrant		
		On issues of a warrant to prisoner to give evidence	200
		Execution mileage	(as in item 6)
	Swearing to Affidavit or Declaration		
		For each deponent or declarant making paper annexed to an affidavit or	200
		Declaration (Exhibit)	50
	Letter of Request		
		For sealing a letter of request filing	100
		Filing	100
	Petition		
		On every petition to the chief judge (not being an application otherwise provided for) unless waived by a judge or the chief registrar	1000
	Attachment		
		Writ of attachment	1000
		Storage of goods per day	100
		Storage of vehicles per day	200
		Inter-Pleader	500
		Where the amount of the judgment debt or the value of the property to be recovered or the sum of such amount and value:	
		Does not exceed 25,000	350

		Exceeds 25,000 but not 100,000	500
		Exceeds 100,000 but not 250,000	1500
		Exceeds 250,000	2,000
		Mileage	(as in item 6)
	For a Warrant for Possession of Premises		
		Where the annual rental value does not exceed 250,000-500,000	2,000
		Exceeds 500,000	7,500
		Mileage (as in item 6)	
	Judgement Summons and Garnishee Order		
		Where the judgement debt or the amount to be garnished does not exceed 100,000	200
		Exceeds 100,000 but not 100,000	300
		Exceeds 500,000	750
	Warrant of Committal/Notice to Show Cause		
		On the issue of every Order or warrant of committal Arrest/Detention of a judgement debtor	500
		For every personal arrest	1000
		For every arrest of a ship	2,000
		Execution	1,000
		For the issue of the notice of the show cause for disobedience of an Order of court (From 48)	200

		Summons under form 49	350
		Service and mileage	(as in item 6)
	Matrimonial Causes		
		Petition	3,000
		Citation (if one person is named)	300
		For each other person (s) cited	300
		Filing the marriage certificate	300
		Filing affidavit	300
		Oath	300
		Service (on each respondent)	(see item 6)
	Registrars Directors for Trial		
		Setting down for hearing	200
		Sealing the Directors	100
		Searching fee	100
	Decree Nisi to Be Made Absolute		
		Application	200
		Sealing the Decree Absolute	300
		Searching	100
		Copy of the Decree Absolute	200
	Legitimacy Cases		
		For the petition	1,500
		For a sealed decree or copy thereof	250
	Nigerian Register of Judgment		
		Registration of the certificate	1,000
		Oath per Deponent	100
		Filing Affidavit	100

	Election Petitions		
		On filing petition against L.G.C.(Result)	5,000
		On filing petition against parliamentary Results	10,000
		Hearing Deposit	20,000
		Oath and filing	200
		Service and mileage	(as in item 6)
	Appeals		1,000
		On filing Notice of Appeal to Court of Appeal	1,000
		On filing Notice of motion for leave to appeal to Court of Appeal	200
		On filing a Notice of Appeal to Court of Appeal Leave having been obtained or granted	750
		On filing a Notice of Appeal against an Interlocutory Order	750
		On filing a Notice of Appeal against above order Leave having been granted	300
		On filing a Notice of Appeal of intention to contend that the decision of the court below be varied or affirmed.	500
		On filing Bond for costs on Appeal	200
		Justification (per Surety)	100
		On filing attestation (per signature)	100

		On filing amended or additional Notice of Appeal from Magistrates' Court.	200
		On filing a Notice of Appeal from the Land Registry	200
		On filing a Notice of Appeal from the Valuation Court	200
		On filing a Notice of Appeal from Inland Revenue	200
	General		
		Application to conduct a search	100
		Swearing of Affidavit/Declaration	100
		Marking any paper annexed to an Affidavit/declaration as exhibit	100
		Defendant (s) setting up a counter-claim	500
		Reply to counter-claim	200
		To inspect or produce for inspection documents referred to in pleading notice order- order 28 Rule 14	200
		Notice of preliminary objection	200
		To obtain consent of next friend to sue in his name or of a guardian ad item to act	200

B-FEES PAYABLE IN CIVIL APPEALS FROM THE MAGISTRATES' COURTS

1. Magistrate's Court Law on filing a notice of appeal: the same fee as is chargeable on the summons on commencement of the suit to which the application or appeal relates
2. In respect of any other matter or service the following fees shall be paid:
 - a) Where the matter or service is to be done or rendered in the Magistrates Court; the same fees as would be payable if the case were still pending before that court;
 - b) Where the matter or service is to be done or rendered in the High Court, subject to this qualification, namely, that where various fees are provided for the same matter or service, the lowest rate shall be charged

PART 11- ALLOWANCE TO WITNESSES

Professional men, recognised and traditional rulers, pilots,
mercantile agents, bank managers, surveyors, and officer in the
public service whose net income is not less than 100 per a year..... 1,000 per day

Merchants, captains of ships, mercantile assistants and any officer in the
public service whose income is N50,000 or more but less than N100,00.... N500 per day

Auctioneers, master tradesmen, clerks and the like..... N350 per day

Officers in the public service whose income is less than N50,000 a year... N350 per day

Any other person whose annual income is below N50,000 per year..... N350 per day

A married woman who is not gainfully employed shall be paid fifty percent of the allowance that would be payable to her husband as specified in the Part....

- a) Transport allowance per kilometre for use of private car N100
- b) Transport allowance per kilometre for use of private motorcycle ... N50

Note:

The travelling expenses of witnesses shall be allowed according to the sums reasonably and actually paid...

No allowance is payable personally to an officer of the public service who is summoned as a witness by the state or by any Department of the Government.

Allowances payable to an officer in the public service shall be paid into revenue unless otherwise ordered.

SCHEDULE OF FEES FOR GRANT OF PROBATE

ITEM	N
Filing of Will.....	2,000
Filing of Codicil.....	1,000
Withdrawal of Will	500
Application fee.....	200
Swearing and filing Inventory.....	200
Swearing and filing Oath for Executors.....	200
Swearing and filing Affidavit of attesting witness of Will.....	200
Swearing and filing Affidavit of attesting witness of Codicil.....	200
Filing of Caveat	2,000
Filing Renunciation (S)	200
Application for Search	1,000
Filing death certificate	500
Ceiling copy of Will	200
Ceiling copy of Codicil	200
Marking Will	500
Marking Codicil	500
Copying and satisfying folio/pages of Will	100
Swearing and filing Affidavit of Alliance (difference in Deceased name) ...	200
Swearing and filing Affidavit of Identity of Executors	200
Filing schedule of death and funeral expense	200
Filing particulars of Realty	200
Drawing up order for grant	200
Filing Power of Attorney	200
Estate fee	10% of real and personal properties

SCHEDULE C

SCHEDULE OF FEES FOR GRANT OF LETTERS OF ADMINISTRATION

Legal Notice (deposit) Fees (to be determined by the publisher)

ITEM	N
Application fee	500
Swearing and filing Inventory	200
Swearing and filing next- of- Kin- Form	200
Swearing and filing administration Oath	200
Filing administration bond	200
Attesting signatures on bond	200
Justification of surety/sureties	200
Swearing deponents on justification of sureties	200
Filing schedule of death and funeral expense	200
Filing particulars of Realty	200
Filing death certificates	500
Swearing and filing Affidavit in lieu of death certificate	200
Filing of Caveat	1,000
Filing Renunciation (s)	200
Filing nomination of two (2) administrators	200
Filing Election guidance to take grants	200
Filing Power of Attorney	200
Application for search	1,000
Swearing and filing Affidavit of Lead order for Assignments	200
Re-ceiling grants	200
Re-ceiling a grant so as to bring it into force in Anambra State	1,000
Copy and certify of letter of administration	200
Drawing up order for grant	200
Drawing up order for Assignment of guardianship	200
Swearing and filing Affidavit of Alliance	200

Estate fee 10% of Real and personal properties on Application to Search index to grant of Wills or to inspect a grant or Will	300
On deposit of Will for safe custody	1,000.

IAISON OFFICE – ABUJA

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
	11021003/12040 006	Identification letter - Fees	2000

LIAISON OFFICE – LAGOS

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
	11021002/12040 006	Identification letter - Fees	2000

20. MINISTRY OF DIASPORA AFFAIRS, CULTURE & TOURISM

S/N	Revenue Code	Revenue Items	Approved Leve/Fees (N)
1.	36001001/12040245	Registration of Hotels/Hospitality Outfits	
		Hotels	
		National	150,000
		Urban	100,000
		Sub-Urban	80,000
		Rural	50,000
		Restaurant, Bars, Night Clubs & Relaxation Centres	
		National	50,000
		Urban	30,000
		Sub-Urban	20,000
		Rural	15,000
		Arts, Crafts and Cultures	
		Art Gallery and Art Shops	5,000
		Barbing/Hair Salons	5,000
		Cultural Shows/Festivals	10,000
		Tourism Enterprises/Travel Agencies	50,000
2.	36001001/12040399	Renewal of Registration of Hotels/Hospitality Outfits	
		Hotels	
		National	120,000
		Urban	80,000
		Sub-Urban	50,000
		Rural	30,000
		Restaurant, Bars, Night Clubs & Relaxation Centres	

		National	30,000
		Urban	20,000
		Sub-Urban	15,000
		Rural	5,000
		Arts, Crafts and Cultures	
		Art Gallery and Art Shops	3,000
		Barbing/Hair Salons	3,000
-		Cultural Shows/Festivals	5,000
		Tourism Enterprises/Travel Agencies	30,000
3.	36001001/12040397	Registration of Cultural Groups	5,000
4.	36001001/12040402	Renewal of Cultural Groups	3,000
5.	36001001/12060053	Sales of Registration Forms (all)	2,000
6.	36001001/12070088	Earnings on Cultural Shows/Festival	30% of the Profit realized
7.	36001001/12040331	Registration and Renewal of Social Clubs, Night Clubs, Service Clubs Houses	
		Social clubs	20,000
		Service Club Houses	10,000
8.	36001001/12070069	Hiring of Park, Building Structure and Civic Centre	
		Urban	50,000
		Rural	30,000
9.	36001001/12070036	Hiring Services (Recreation Centre, Entertainment Centre)	
		Urban	50,000
		Rural	30,000
10.	36001001/12040007	Registration Fees for Artist Group, Art Galleries, Art shops, Arts Vending and Art Markets	
		Urban	5,000

		Rural	3,000
11.	36001001/12020090	Operation Permit	5,000
12.	36001001/12020090	Renewal of Operation Permit	3,000
13.	36001001/12040669	Travel Agency Fee-Tourism	30,000
14.	36001001/12040668	Tourism Development Fee-Hotel	2,000

21. MINISTRY OF AGRICULTURE

S/N	Revenue Code	Revenue Item	Approved Leve/Fees (N)
1.	15001001/12020001	Veterinary Licenses	
		Small Holding (clinics & small pharmacies)	5,000
		Medium Holding (hospitals & large pharmacies)	20,000
		Large Holding (wholesalers & importers)	50,000
		Laboratory	15,000
		Renewal of Veterinary Licenses	
		Small Holding (clinics & small pharmacies)	2,000
		Medium Holding (hospitals & large pharmacies)	5,000
		Large Holding (wholesalers & importers)	20,000
		Laboratory	10,000
2.	15001001/12040107	Vet Health Certification Fees	5000
3.	15001001/12040525	Produce Inspection Fees	500 per tonne
		30 Tonnes	7000
		20 Tonnes	6000
		10 Tonnes	3500
4.	15001001/12060012	Sales of Drugs (Consultancy Fee)	2,000 per month
5.	15001001/12060033	Sales of Fish & Hire of Fishing Equipment	1200 per kg
6.	15001001/12060035	Land Rent on State Land	2,000 per hectare
7.	15001001/12070021	Hire of Fisheries Equipment	
		Fish pond	20,000 per year
8.	15001001/12070059	Earning from Hire of Government Vehicle, Plant & Equip	25,000 per day
9.	15001001/12070086	Rice Project	50,000 per Hectare
10	15001001/12010001	Cattle Tax	500 per Cattle
11		Ranchers' registration fee	20,000
12		Annual ranching permit fee	
		1-50 Livestock	20,000
		Above 50 Livestock	50,000
13	15001001/12060034	Sale & Market Garden Produce	200 per seedling

22. MINISTRY OF BASIC EDUCATION

S/N	Revenue Code	Revenue Line Item	Approved Fee/Levy
1.	17001001/12040199	Inter-state transfer of students	
		Public to public	1,000
		Private to public	1,500
2.	17001001/12040017	Contractors registration fee	50,000
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
3.	17001001/12040027	Tender fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100 Million	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500Million -1 Billion	500,000
		Above 1 Million -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
4.	17001001/12040048	Sports Levy: Per child (Primary)	150
		Per child (Secondary)	300
5.	17001001/12040052	Registration of vocational training centre	100,000
6.	17001001/12040080	Processing fee for certificate evaluation:	
		Anambra Indigene	1,000

		Non-Indigenes	3,000
7.	17001001/12040079	Transfer from private to public schools	
		Public to public	500
8.		Private to public	1,000
9.	17001001/12040100	Renewal of registration of private primary school	15,000
10.	17001001/12040099	Renewal of registration of private Nursery school	10,000
11.	17001001/12040101	Renewal of registration of private secondary school	30,000
12.	17001001/12040232	Registration of consultants	50,000
13.	17001001/12040294	Book Review	50,000
14.	17001001/12040475	Registration of Private schools: (WAE & NECO accreditation/ approval)	50,000
15.	17001001/12040070	Nursery schools	20,000
16.	17001001/12040071	Primary schools	30,000
17.	17001001/12040072	Secondary schools	50,000
18.	17001001/12040074	Vocational school	30,000
19.	17001001/12040103	Renewal of Registration of Vocational Training centres	15,000
20.	17001001/12040476	Renewal of registration of private schools:	
21.		Private school per student	500
22.		Public school per student	500
23.		Change of school name:	
24.		Nursery school	5,000
25.		Primary school	7,000
26.		Secondary school	10,000
27.		Fees for school upgrading	
28.		Primary school	10,000
29.		Secondary school	30,000

30.		Issuance of eligibility letter	
31.		Indigenes	2,000
32.		Non indigenes	5,000
33.	17001001/12040194	Fees for approval of new nursery school	50,000
34.	17001001/12040195	Fees for approval of new primary school	150,000
35.	17001001/12040196	Fees for approval of new secondary school	250,000
36.	17001001/12050014	Fine for illegal operation of school (s)	25,000

**23. MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT
PARTNERS.**

S/No.	Econ. Code	Revenue Line Item Description	Approved Fee /Levy
1.	38001001/12040017	Registration of contractors for SDGs	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
2.	38001001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100 Million	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500Million -1 Billion	500,000
		Above 1 Billion -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000

24. MINISTRY OF ENVIRONMENT

S/N	Revenue Code	Revenue Item	Approved Fee /Levy (N)
1	35001001/12040017	Annual Registration of contractors/consultants	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
2	35001001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500 Million -1 Billion	500,000
		Above 1 Billion -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
3	35001001/12040031	Environmental Impact Assessment	
		Private buildings	100,000
		Commercial buildings	150,000
		Industries	200,000
		Communication Mast/base stations	200,000
		Power stations (Generation)	500,000
		Power Stations (Transmission and Distribution)	300,000

4	35001001/12040151	Renewal of Registration of contractors/Consultants	
		Up to 100 Million	20,000.00
		Above 100 Million -500 Million	50,000.00
		Above 500 Million -1 Billion	100,000.00
		Above 1 Billion -2 Billion	150,000.00
		Above 2 Billion -5 Billion	200,000.00
		Above 5 Billion	300,000.00
5	35001001/12040318	Sanitation levy (Awka & Environ)	Refer to Waste Collection Fees under ASWAMA
6	35001001/12040376	Environmental Pollution & Effluent Discharge fees	50,000
7	35001001/12040460	Environmental Decoration	20,000
8	35001001/12040471	Sanitation levy (Nnewi & Environs)	Refer to Waste Collection Fees under ASWAMA
9	35001001/12040544	Sand Beach Tolls/Environmental Remediation	20,000 per month
10	35001001/12040566	Sanitation levy (Onitsha & Environs)	Refer to Sanitation Levy under ASWAMA
11	35001001/12040668	Sanitation levy (Idemili & Environs)	Refer to Sanitation Levy under ASWAMA
12	35001001/12040669	Sanitation levy (Ogbaru & Environs)	Refer to Sanitation Levy under ASWAMA
13	35001001/12040670	Sanitation Fees	Refer to Sanitation Levy under ASWAMA
14	35001001/12040672	Sanitation Fees from Local Govt-Other	Refer to Sanitation Levy under ASWAMA
15	35001001/12040674	Laterite & Sharp Sand Excavation	2000 per tonne
16	35001001/12050026	Sanitation Fines	
		Individual	5,000
		Corporate body	20,000
17	35001001/12070029	Sanitation from Markets	

		Open shop	1,200 per annum
		Lock-up shops	3,600 per annum
		Abattoirs (big)	120,000 per annum
		Abattoirs (small)	36,000 per annum
		Warehouse	120,000 per annum
		Depots (big)	90,000 per annum
		Depots (Small)	6,000 per annum
18	35001001/12070042	Earning from Disinfection/ Fumigation Services	20,000 per building

25. MINISTRY OF FINANCE

S/N	Revenue Code	Revenue item	Approved Levy/Fees
1	20001001/12040152	Registration of Auctioneer	15,000
2	20001001/12070059	Hire of Government vehicle	
		Bus (16-18seaters)	30,000
		Coaster Bus	50,000
3	20001001/1211003	Divided Received	No fix amount
4	20001001/1211003	Investment Disposal Eurobond sales Receipts	No fix amount
6	20001001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500Million -1 Billion	500,000
		Above 1 Billion -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000

26. MINISTRY OF HEALTH

S/N	REVENUE CODE	REVENUE ITEM	Approved Levy/Fees	
1.	21001001/12040017	Registration of Contractors		
		Up to 100 Million		50,000.00
		Above 100 Million -500 Million		100,000.00
		Above 500 Million -1 Billion		200,000.00
		Above 1 Billion -2 Billion		250,000.00
		Above 2 Billion -5 Billion		300,000.00
		Above 5 Billion		500,000.00
2.	21001001/12040027	Tender Fees		
		Less than 10 Million		20,000.00
		Above 10 Million -50 Million		50,000.00
		Above 50 Million -100,000,000		75,000.00
		Above 100 Million -500 Million		200,000
		Above 500 Million -1 Billion		500,000
		Above 1 Billion -2 Billion		1,000,000
		Above 2 Billion -5 Billion		2,000,000
		Above 5 Billion		3,000,000
			AMOUNT (URBAN)	AMOUNT (RURAL)
3.	21001001/12040204	Registration of Traditional Medicine Practitioners	20000	15000
4.	21001001/12040487	Registration of Hospital and Maternity		
		Hospital and Maternity		
		Ten beds or less	12,500	11,250
		Eleven to twenty-five beds	18,750	12,500
		Above twenty- five beds	31,250	18,750
		Hospital Registration		
		Ten beds or less	12,500	11,250
		Eleven to twenty-five beds	18,750	12,500
		Above twenty- five beds	31,250	18,750
		Medical Laboratory		
		With Blood Bank	12,500	11,250
		Without Blood Bank	11,500	7,500
		Maternity		
		Ten beds or less	7,500	4,500
		Above Ten Beds	11,500	7,500
		Nursing Home		
		Ten beds or less	7,500	4,500

		Above Ten Beds	11,500	7,500
		Eye Clinic	12,500	7,500
		General out-Patient Clinic with One or more Beds	11,250	7500
		Homeopathic Hospitals	20,000	15,000
		Mortuary Registration		
		Mortuaries in General Hospital (Category A)	100,000	70,000
		Mortuaries in General Hospital (Category B)	70,000	40,000
		Mortuaries in General Hospital (Category C)	40,000	20,000
		Mortuaries in General Hospital (Category D)	20,000	15,000
		Patent and Proprietary Medicine Licenses	20,000	15,000
		Pharmacist Licenses	30,000	20,000
5.	21001001/12040200	Renewal of Hospital and Maternity		
		Hospital and Maternity		
		Ten beds or less	4,500	3,750
		Eleven to twenty-five beds	7,500	4,500
		Above twenty- five beds	12,250	11,250
		Renewal of Hospital Registration		
		Ten beds or less	3,750	3,750
		Eleven to twenty-five beds	7,500	4,500
		Above twenty- five beds	11,250	11,250
		Renewal of Medical Laboratory		
		With Blood Bank	4,500	3,750
		Without Blood Bank	3,750	2,250
		Renewal of Maternity		
		Ten beds or less	2,250	1,500
		Above Ten Beds	3,750	2,250
		Renewal of Nursing Home		
		Ten beds or less	4,500	3,000
		Above Ten Beds	6,500	4,500
		Renewal of Eye Clinic	4,500	3000
		General Out-Patient Clinic with One Or more Beds	3,750	2,250
		Homeopathic Hospitals	7500	5,000
		Mortuary Registration		
		Mortuaries in General Hospital (Category A)	50,000	30,000
		Mortuaries in General Hospital (Category B)	30,000	20,000
		Mortuaries in General Hospital (Category C)	20,000	15,000
		Mortuaries in General Hospital (Category D)	10,000	7,500
		Patent and Proprietary Medicine Licenses	10,000	7,500
		Pharmacist Licenses	20,000	15,000
6.	21001001/12040017	Renewal of Registration of Contractors		
		Up to 100 Million		20,000.00
		Above 100 Million -500 Million		50,000.00
		Above 500 Million -1 Billion		100,000.00
		Above 1 Billion -2 Billion		150,000.00
		Above 2 Billion -5 Billion		200,000.00

		Above 5 Billion	300,000.00	
7.		Nursing/Midwifery Entrance Examination Fees	10,000	10,000
8.		Tuition Fees for School of Nursing Nkpor	80,000	80,000

27. MINISTRY OF HOUSING & URBAN DEVELOPMENT

S/No.	Revenue Code	Revenue Line-Item Description	Approved Fee /Levy
1.	53001001/12040017	Registration of contractors	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
2.	53001001/1204027	Tenders fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500 Million -1 Billion	500,000
		Above 1 Billion -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
3.	53001001/1204151	Renewal of registration of contractors	
		Up to 100 Million	20,000.00
		Above 100 Million -500 Million	50,000.00
		Above 500 Million -1 Billion	100,000.00
		Above 1 Billion -2 Billion	150,000.00
		Above 2 Billion -5 Billion	200,000.00
		Above 5 Billion	300,000.00
4.	53001001/12060132	Sale of Hydro form	
		Low-Cost Bricks (Per brick)	120
		High quality (Per Brick)	350
5.	53001001/12040029	Business Expatriate Quota/Renewal Fees	100,000

28. MINISTRY OF INFORMATION & COMMUNICATION STRATEGY

S/No.	Revenue Code	Revenue Line Item Description	Approved Fee /Levy
1.	23001001/120040036	Billboard/Advertisement Fees	Refer to the Table under Anambra State Signage and Advertisement Agency
2.	23001001/12043101	Radio and TV advert sales	
		TV Jingle	5,000
		Radio Jingle	3,000
		Programme Sponsorship (TV)	40,000
		Programme Sponsorship (Radio)	18,000
		Purchase of Airtime (TV)	50,000
		Purchase of Airtime (Radio)	38,000
		Commercial News	30,000
		Commercial Commentary	45,000
3.	23001001/12040523	Printing fees	
4.	23001001/12060136	Sales of Employment forms	
		Acceptance of Offer	100
		Notification Forms	100
		Medical Certificate	30
		Statement of First Acceptance	80
		Offer of Appointment	50
5.	23001001/12060150	Sales of Retirement forms	
		Record of Service	100
		Pension Forms	100
		Dossier	30
6.	23001001/12060031	Sales of forms for promotion conversion and confirmation	
		Aper form	40
		Ledger	3000
		Store 30	3000
		Gen 35	150
		Form 18	1500
		Pay Slip	30
7.	23001001/12060001	Sales of publications	
		1991 Gazette bound volume	2,300
		1992 Gazette bound volume	2,000
		1994 Gazette bound volume	4,100
		1995 Gazette bound volume	2,300
		1996 Gazette bound volume	1,100
		1997 Gazette bound volume	1,700
		1998 Gazette bound volume	1,400
		1999 Gazette bound volume	3,200
		2000 Gazette bound volume	3,300
		2001 Gazette bound volume	1,700
		2003 Gazette bound volume	1,100
		2004 Gazette bound volume	1,700
		2005 Gazette bound volume	3,000
		2006 Gazette bound volume	2,300

		2008 Gazette bound volume	2,800
		2009 Gazette bound volume	2,400
		2010 Gazette bound volume	3,000
		2011 Gazette bound volume	4,000
		2012 Gazette bound volume	5,000
		2013 Gazette bound volume	11,250
		2014 Gazette bound volume	10,750
		2015 Gazette bound volume	15,500
		2016 Gazette bound volume	11,500
		2017 Gazette	
		No. 1-Single	1,000
		No. 4 of 2017- Single	1,000
		No. 6 of 2017- Single	2,000
		No. 9 of 2017- Single	2,000
		2018 Gazette	
		No. 1 of 2018- Single	1,000
		No. 2 of 2018- Single	1,000
		No. 3 of 2018- Single	2,000
		No. 6 of 2018- Single	2,000
8.	23001001/12060018	Sales of Diaries and calendar	300
9.	23001001/12060071	Sales of White Paper	2,000
10.	23001001/1206001	Sales of Newspaper	100
11.	23001001/1207119	Newspaper Advertisement	
		Black and White (Full page)	150,000
		Black and White (Half page)	80,000
		Black and White (Quarter page)	35,000
		Colour (Full page)	250,000
		Colour (Half page)	150,000
		Colour (Quarter page)	85,000
		Change of Name	4,500
12.	23001001/12070015	Hire of public Address System	20,000
13.	23001001/12070001	Hire of Films	5, 000
14.	23001001/12070086	Equipment Repair	10,000
15.	23001001/12070088	Cultural Shows	50,000
	23001001/12040455	Mobile Promotion Advert Fees	20,000
16.		Registration of Readers (Adult)	300
17.		Registration of Readers (Children)	150

29. MINISTRY OF JUSTICE

S/N	Revenue Code	Revenue Item	Approved Fee /Levy
1	26001001/12040089	Oath Fees	100
2	26001001/12040090	Administrative Fees	12.5% of total rent collected
3	26001001/12040091	Fiat Fees	5,000
4	26001001/12040092	Justice of Peace (JP) Fees	10,000
5	26001001/12040282	Trust Fees	9% of total sum released by the bank
6	26001001/12040409	Certification Fees	200 per page
7	26001001/12060001	Sales of law Report and Legal publications	
		Law reports	2000 per volume
		Revised Laws of Anambra State	2000 per volume
8	26001001/12120001	Interest on Call Deposit	5% of the total interest on the deposited sum
9	2600101/12040027	Tender Fee	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 10 Million -500 Million	200,000
		Above 50Million -1 Billion	500,000
		Above 1 Million -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
11	26001001/12040027	1% VETTING FEE	1% of the contract sum

30. MINISTRY OF LANDS

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1	60001001/12010022	Anambra State Property and Land Use Tax (APLUC)	See Table Below
2	60001001/12010040	Temporary Occupation Licenses	50,000
3	60001001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 10 Million -500 Million	200,000
		Above 50Million -1 Billion	500,000
		Above 1 Million -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000
4	60001001/12040030	Registration of Professionals	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
5	60001001/12040037	Deed Fees	
		State land: Inspection, Registration, preparation	25,000
		Non-State land: Inspection, Registration, preparation, publication, charting and approval	45,000
6	60001001/12040038	Survey Fees	
		Per Plot (465sq/M) (Non-State land)	50,000
		State land	100,000
7	60001001/12040047	Land Development Fee	-
8	60001001/12040052	Survey School Fee (Exam Fee)	120,000
9	60001001/12040053	Application Fee- Greenwood Layout	50,000
10	60001001/12040058	Fees for Stamp Duties Document	Refer to Stamp Duty schedule Under Anambra State Internal Revenue Service
11	60001001/12040090	Administration Fees	2,000
13	60001001/12040156	Application Fee for Certificate of Occupancy	2,000
14	60001001/12040157	Charting Fees for Certificate of Occupancy	5,000
15	60001001/12040158	Search Fees (Survey)	10,000
16	60001001/12040159	Fees for Plan Deposited by Licensed Surveyors (Survey Cloth Copy)	2,000
17	60001001/12040160	Fees for Valuation Property	
		Consent Fee or Approval Fee	2% of the total assessed value (for category iii, iii)

		Assignment	1% for Government property and 5% for non-state land (for category iv)
		Renewal of Lease	1% for Government property and 5% for non-state land
		Change of purpose/sub-division	10,000
18	60001001/12040161	Re-establishment of Boundary Beacon Fees	10,000 Per Beacon
19	60001001/12040162	Consent Fee	2,000
		Deed of Assignment	2% of total value
		Deed of mortgage	1% of total value
		Renewal	2% of total value
20	60001001/12040163	Special Fees for Certificate of Occupancy	10,000
21	60001001/12040164	Certified True Copy of Reg. Instructions	
		For Survey	10,000
		For Registry	5,000
22	60001001/12040165	Inspection Fees for Building Plan	
		Fencing	₦15 per m2 or ₦13,800 (whichever is higher)
		Bungalow Private Land/30 per m2	₦30 per m2 or ₦41,400 (whichever is higher)
		Bungalow Government Land	87,000
		Ground and First Floor Government Land	100,800
		Block of Four (4) Floors Private	101,400
		Block of four (4) flats Government Land	147,000
		Block of five (5) flats	151,200
23	60001001/12040167	Survey Description Fees	5,000
24	60001001/12040168	Non-Refundable Application Fee for Allocation of State Lands	2,000
25	60001001/12040169	Computer Fee	
		Residential	10,000
		Commercial	20,000
26	60001001/12040170	Deed of Mortgage on Certificate of Occupancy	1% of the total value
27	60001001/12040171	Change of Use/Change of Purpose Fees	
		State land	1% of the total value
		Non state land	5% of the total value
28	60001001/12040172	Renewal of Leases	2% of the total value
29	60001001/12040173	Verification fee for Certificate of Occupancy	10,000
30	60001001/12040174	Release of Perfected Document	10,000
31	60001001/12040175	Anambra State Land Information Management System (ALIMS)	10,000
32	60001001/12040176	Application Fee-Akpaka Layout	50,000.00

34	60001001/12040180	Renewal of Registration of Professionals	
		Up to 100 Million	20,000
		Above 100 Million -500 Million	50,000
		Above 500 Million -1 Billion	100,000
		Above 1 Billion -2 Billion	150,000
		Above 2 Billion -5 Billion	200,000
		Above 5 Billion	300,000
35	60001001/12040181	Plot Development Charge	
		State land	
		Non-State Land	
36	60001001/12040242	Sub-Division Fee	
		State land	
		Non-State Land	
37	60001001/12040254	Private Layout Approval Fees	
38	60001001/12040266	Layout Approval Fees	
39	60001001/12040268	Plan Layout Approval Fees	
		Area less than one Hectare	₦36,000 Per hectare
		Area between one (1) hectare and ten (10) hectares	₦20,000 per hectare or ₦120,000 whichever is greater
		Area above ten (10) hectares but not exceeding twenty (20) hectares	₦15,000 per hectare or ₦240,000 whichever is greater
		Area above twenty (20) hectares but not exceeding fifty (50) hectares	₦10,000 per hectare or ₦360,000 whichever is greater
		Areas above fifty (50) per hectare	₦8,000 per hectares or ₦480,000
40	60001001/12040279	Caution Fee (for 3 months)	
41	60001001/12040280	Re-Certification of Certificate of Occupancy	
		i) Old Certificate of Occupancy	15,000
		ii) New Certificate of Occupancy	10,000
42	60001001/12040405	Variation Approval Fee	
43	60001001/12040409	Certification Fees	5,000 per page
45	60001001/12050028	Penalty On Late Payment on Rent	20% of value
46	60001001/12060059	Sales Of Maps	
47	60001001/12060060	Sales of Layout Plan	
48	60001001/12080009	Anambra Guest House, Abuja	
49	60001001/12080012	Rent on Public Building	
50	60001001/12090003	Ground Rent (Miscellaneous)	
51	60001001/12090007	Current (Ground Rent)	
52	60001001/12090008	Arrears (Ground Rent)	
53	60001001/12090009	Penalties (Ground Rent)	
54	60001001/12070035	Premium on Lands	See table below

PREMIUM ON LANDS

ONITSHA AND ENVIRONS					
S/N		URBAN		RURAL	
	PREMIUM	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.	1,501-5,000/M ²	₦850,000.00	₦1,350,000.00	₦250,000.00	₦450,000.00

AWKA/NNEWI AND ENVIRONS					
S/N		URBAN		RURAL	
	PREMIUM	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.	1,501-5,000/M ²	₦850,000.00	₦1,250,000.00	₦250,000.00	₦450,000.00

ANAMBRA STATE PROPERTY AND LAND USE CHARGE (APLUC) TAX

The following formula shall be used to determine the annual amount of the Land Use Charge payable under the Law:

$$\text{Land Use Charge} = (\text{Land Value} + \text{Building Developments Value}) \times \text{Charge Rate} - \text{Relief Rate}$$

Interpreted as,

$$\text{LUC} = [(\text{LA} \times \text{LR}) + (\text{BA} \times \text{BV})] \times \text{CR} - \text{RR}$$

Where:

LUC = Annual amount of Land Use Charge in Naira

LA = The area of the land parcel in square metres.

LR = The average Market Value of a land parcel in the neighbourhood, on a per square metre basis in Naira.

BA = The total developed floor area of building on the plot of land in square metres, or the total floor area of apartment unit in a building where the apartment has a separate ownership title.

BV = The average construction value of medium quality buildings and improvements in the neighbourhood, on a per square metre basis in Naira based on the market value of the property.

CR = The annual charge rate expressed as a percentage of the assessed Market value of the Property as stipulated in Appendix 1.

RR = The rate of relief from the Land Use Charge which is the general relief in addition to any of the qualified specific relief that may be granted by the Chairman Anambra State Internal Revenue Service upon application by an eligible property owner as stipulated in Appendix 11.

APPENDIX 1

LAND USE CHARGE ANNUAL RELIEF RATE

S/N	ITEM	ANNUAL RELIEF RATE	REMARKS
1.	General Relief	20%	Applicable to all properties liable to pay Land Use Charge
2.	Specific Reliefs: (Applicable to Property Owners and Lease of 10 years and above.)		
	I. Persons with disability	10%	Owner occupied
	II. Aged Persons	10%	Owner occupied - 70 years & above
	III. Age of Property	10%	25 years and above
	IV. Long occupation by Owners	5%	15 years and above
	V. Federal and other State Government Properties	20%	None Revenue Generating
	VI. Partial Relief under the Land Use Charge Law	20%	None Profit Making
2b.	The onus is on a person seeking a Specific Relief to provide relevant documents in proof thereof		
3.	Payment within 15 days of receipt of Demand Notice	10%	Timely payment Discount
4.	Mode of Application for relief	All applications for relief must be made to the Chairman/Chief Executive; Anambra State Internal Revenue Service for approval supported with relevant documents	
5.	Minimum Land Use Charge	₦5,000.00	No property liable to the Charge shall pay a sum less than ₦5,000.00 (Five Thousand Naira) irrespectively of any relief granted.

APPENDIX 11

LAND USE CHARGE ANNUAL RATE

1. Annual Charge Rate on Property.

The Annual Land Use Charge Rates to be applied to eligible Properties in Anambra State shall be as follows:

A. Owner-Occupied Residential Property	0.075% per annum of the Assessed Property Value
B. Anambra State Government Properties	Exempted from Land Use Charge
C. Industrial Premises of Manufacturing Concerns	0.25% per annum of the Assessed Property Value
D. Residential Property (Owner and 3rd Party)	0.20% per annum of the Assessed Property Value;
E. Residential Property (without owner in residence)	0.50% per annum of the Assessed Value;
F. Telecom Base Station	0.70% per annum of the Assessed Value
G. Commercial property (Used by occupier for Business Purposes)	0.70% of the Assessed Value;
Vacant Properties and Open empty Land	0.075% per annum of the Assessed Value.

31. MINISTRY OF LOCAL GOVERNMENT, CHIEFTANCY & COMMUNITY AFFAIRS

S/N	Revenue Code	Revenue Item	Approved Fee /Levy
1.	51001001/12040017	Annual Registration of Contractors	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
2.	51001001/12040189	Renewal of Registration of Social Clubs	10,000
3.	51001001/12040190	Registration of Social Club	20,000
4.	51001001/12040222	Registration of Town Union	50,000
5.	51001001/12040548	Renewal of Registration of Town Unions	10,000
6.	51001001/12040567	Election Fees from Town Unions	100,000
7.	510011001/12040151	Fees for Annual Renewal of contractors	20,000
8.	51001001/12949321	Renewal of Registration of Town Unions / Penalty	15,000
9.	51001001/12040027	Tender Fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500 Million -1 Billion	500,000
		Above 1 Million -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000

32. MINISTRY OF POWER & DOMESTIC WATER DEVELOPMENT

S/No.	REVENUE CODE	Revenue Line Item Description	Approved Fee /Levy
1.	61001001/12040017	Registration of contractors	50,000
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
2.	61001001/12040151	Renewal of Registration of Contractors Fee	20,000
		Up to 100 Million	20,000.00
		Above 100 Million -500 Million	50,000.00
		Above 500 Million -1 Billion	100,000.00
		Above 1 Billion -2 Billion	150,000.00
		Above 2 Billion -5 Billion	200,000.00
		Above 5 Billion	300,000.00
3.	61001001/12040465	Fire Service fees	Refer to the table below
4.	61001001/12040027	Tender fees	
		Less than 10 Million	20,000.00
		Above 10 Million -50 Million	50,000.00
		Above 50 Million -100,000,000	75,000.00
		Above 100 Million -500 Million	200,000
		Above 500 Million -1 Billion	500,000
		Above 1 Billion -2 Billion	1,000,000
		Above 2 Billion -5 Billion	2,000,000
		Above 5 Billion	3,000,000

Fire service fees:

S/N	Business Premises	Fee for Issuance of Certificate (N)	Annual Renewal of Certificate (N)	Fee for Issuance of Certificate (N)	Annual Renewal of Certificate (N)
		URBAN		RURAL	
1	Liquefied Petroleum Gas Transfer Plant (LPG) Station	20,000.00	15,000.00	15,000.00	10,000.00
2	Premise for Storage and sale of Liquefied Petroleum and allied products	5,000.00	2,000.00	3,000.00	2,000.00
3	Hotel with Less Than Five Room	7,000.00	4,000.00	4,000.00	2,000.00
4	Hotel with more than five rooms	10,000.00	7,000.00	7,000.00	3,000.00
5	Bakery House	10,000.00	7,000.00	7,000.00	3,000.00
6	Sachet Water Industry	10,000.00	5,000.00	5,000.00	2,500.00
7	Commercial Bank	25,000.00	20,000.00	20,000.00	15,000.00
8	Micro-Finance Bank	10,000.00	5,000.00	7,000.00	3,000.00
9	Insurance Company	10,000.00	5,000.00	7,000.00	3,000.00
10	Courier Company	5,000.00	3,000.00	4,000.00	2,000.00
11	Large Scale Furniture Workshop	5,000.00	2,000.00	4,000.00	2,000.00
12	Small Scale Furniture Workshop	2,000.00	1,000.00	1,000.00	500.00
13	Large Scale Mechanic Workshop	5,000.00	2,000.00	4,000.00	1,000.00
14	Small Scale Mechanic Workshop	2,000.00	1,000.00	1,000.00	500.00
15	Chemical and Plastic Industry	20,000.00	10,000.00	10,000.00	5,000.00
16	Brewery	25,000.00	15,000.00	15,000.00	10,000.00

17	Bottling Company Depot	15,000.00	10,000.00	10,000.00	5,000.00
18	Vegetable Oil Company	15,000.00	10,000.00	15,000.00	10,000.00
19	Lubricant Manufacturing Industry	20,000.00	15,000.00	15,000.00	10,000.00
20	Large Size Warehouse	5,000.00	2,000.00	3,000.00	1,500.00
21	Small Size Warehouse	2,000.00	1,000.00	1,000.00	500.00
22	Shoe Maker Small Scalea Industry	2,000.00	1,000.00	3,000.00	1,500.00
23	Beverage Industry	20,000.00	15,000.00	15,000.00	10,000.00
24	School	5,000.00	2,500.00	3,000.00	1,500.00
25	Hospital	5,000.00	3,000.00	3,000.00	1,500.00
26	Restaurant or Bar	3,000.00	1,500.00	2,000.00	1,000.00
27	Large Scale Super Market	5,000.00	2,000.00	3,000.00	2,000.00
28	Medium Scale Super Market	3,000.00	1,500.00	2,000.00	1,500.00
29	Large-Scale Fast-Food Industry	10,000.00	5,000.00	5,000.00	3,000.00
30	Medium Scale Fast Food Industry	5,000.00	2,000.00	3,000.00	2,000.00
31	Motor Transport Company	20,000.00	15,000.00	15,000.00	10,000.00
32	Motor Vehicle Dealer	10,000.00	5,000.00	7,000.00	4,000.00
33	Pharmacy/Chemist Shop	5,000.00	2,500.00	3,000.00	1,500.00
34	Laboratory & Diagnostic Office	5,000.00	2,000.00	4,000.00	1,500.00
35	Vehicle Assembly Plant	20,000.00	15,000.00	10,000.00	5,000.00
36	Motorcycle Assembly Plant	15,000.00	10,000.00	7,000.00	3,000.00
37	Carpet/Rug Industry	15,000.00	10,000.00	10,000.00	5,000.00
38	Carpet/Rug Shop	3,000.00	1,000.00	2,000.00	1,000.00
39	Steel/Metal Industry	15,000.00	10,000.00	10,000.00	5,000.00

40	Welder Workshop	5,000.00	2,000.00	10,000.00	5,000.00
41	Textile Industry	20,000.00	15,000.00	15,000.00	10,000.00
42	Textile/Tailoring	3,000.00	1,000.00	2,000.00	1,000.00
43	Nail Industry	10,000.00	5,000.00	5,000.00	2,000.00
44	Commercial Bungalow	1,000.00	500.00	4,000.00	1,500.00
45	Commercial Story Building	5,000.00	2,000.00	2,000.00	1,000.00
46	Cyber café	5,000.00	2,000.00	3,000.00	1,000.00
47	Computer Office	2,000.00	1,000.00	1,000.00	500.00
48	Saw Mill	5,000.00	2,000.00	3,000.00	1000.00
49	Rice Mill	5,000.00	2,000.00	3,000.00	1,000.00
50	Oil Mill	5,000.00	2,000.00	3,000.00	1,000.00
51	Pharmaceutical Industry	20,000.00	15,000.00	10,000.00	5,000.00
52	Photo Lab/Studio	5,000.00	2,000.00	3,000.00	1,500.00
53	Mobil Phone Accessories Shop	1,000.00	500.00	1,000.00	500.00
54	Electrical/Electronic Shop	2,000.00	1,000.00	1,000.00	500.00
55	Electrical/Electronic Industry	5,000.00	2,000.00	3,000.00	15,000.00
56	Aluminum House hold Industry	15,000.00	10,000.00	10,000.00	5,000.00
57	Aluminum Fabricator Shop	5,000.00	3,000.00	3,000.00	1,500.00
58	Video/film Sellers Shop	3,000.00	1,000.00	2,000.00	500.00
59	Petrol Filling Station	20,000.00	15,000.00	15,000.00	10,000.00
60	Paint/Chemical Shop	5,000.00	2,000.00	3,000.00	1,500.00
61	Panel Beating/Spraying Shop	1,000.00	500.00	1,000.00	500.00
62	Printing Press	5,000.00	2,000.00	5,000.00	2,000.00
63	Travel Agency	10,000.00	5,000.00	7,000.00	4,000.00

64	Mechanized Laundry Service Shop	3,000.00	2,000.00	2,000.00	1,000.00
65	Boutique/Fashion House	2,000.00	1,000.00	1,000.00	500.00
66	Barbing and Hair Saloon Shop	1,000.00	500.00	500.00	2,500.00

33. MINISTRY OF SOCIAL WELFARE, CHILDREN AND WOMEN AFFAIRS

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1.	14001001/12040155	Renewal of Voluntary Organization & NGOs	20,000
2.	14001001/12040188	Renewal of Day Care Centers	20,000
3.	14001001/12040189	Registration of Voluntary Organization & NGOs	30,000
4.	14001001/12040192	Registration of Adoption Homes	55,000
5.	14001001/12040192	Renewal of Motherless Babies Centers	20,000
6.	14001001/12010449	Registration of Day Care	50,000
7.	14001001/12070074	Hire of Women Development Center	150,000

34. MINISTRY OF TERTIARY AND SCIENCE EDUCATION

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1.	66001001/12040444	VSAT Installation Permit	240,000 per month
2.	66001001/12040544	Sand Beach Tolls/Environmental Remediation Fees	20,000 per month
3.	66001001/12040562	Metal Scarps and Welder Fabrication Fees	30,000 per month
4.	66001001/12040611	Registration of Mechanic Workshop Fees	5,000 per annum
5.	66001001/12040080	Processing fees for Certificate Evaluation	

35. MINISTRY OF TRADE AND COMMERCE

S/N	Revenue Code	Revenue item	Approved Levy/Fees
1.	22001001/12040005	Replacement of Lost Certificate/byelaws	2,000
2.	22001001/12070027	Stallage from Shopping Centre	10,000 per Square Meter
3.	22001001/12040017	Contractor Registration Fees	
		Up to 100 Million	50,000.00
		Above 100 Million -500 Million	100,000.00
		Above 500 Million -1 Billion	200,000.00
		Above 1 Billion -2 Billion	250,000.00
		Above 2 Billion -5 Billion	300,000.00
		Above 5 Billion	500,000.00
4.	22001001/12040049	Haulage tax	
		Small Truck (Pick up)	1,000
		Truck with 6 Tyres (Dyna)	1,500
		Truck with 6 Tyres (911)	3,000
		Truck with 10-12 Tyres	4,000
		Trailers	4,000
5.	22001001/12040128	Market Stallage Fees	4,800
6.	22001001/12040151	Renewal of Registration of Contractors	
		Up to 100 Million	20,000.00
		Above 100 Million -500 Million	50,000.00
		Above 500 Million -1 Billion	100,000.00
		Above 1 Billion -2 Billion	150,000.00
		Above 2 Billion -5 Billion	200,000.00
		Above 5 Billion	300,000.00
7.	22001001/12040131	Other Markets Fees	5,000
8.	22001001/12040220	Registration Fees of Cooperative Societies	
		Primary Societies	2,000
		Secondary/Financial/Industrial Societies	5,000
		Apex Societies	10,000
		Other Big Societies	20,000
9.	22001001/12040250	Cooperatives Audit Fees	
		Primary Societies	1,000
		Secondary/Financial/Industrial Societies	5,000
		Apex Societies	10,000
		Other Big Societies	20,000
10	22001001/12040394	Anambra Manifest and Insurance Scheme	2,000
11	22001001/12040541	Market Development Fees	2,000
12	22001001/12040542	Market Traders Fees	3,000
13	22001001/12040543	Tourism Registration Fees	NA
14	22001001/12040676	Development Fees (Infrastructural facilities levy) (Anambra	30,000
15	22001001/12040126	Registration of Business Premises (Arrears)	The business will pay the amount assigned to it under Registration of Business Premises (Current)

16	22001001/12040125	Registration of Business Premises (Current)	See Below	
			Urban (N)	Rural (N)
		SPECIAL CATEGORY(PLCs): Premises of Companies registered or deemed to be registered as Public Limited Liability under the Companies and Allied Matters Act.	200,000	150,000
		Premises (excluding the premises of PLC):		
		Plaza	200,000	50,000
		Bank	150,000	50,000
		Breweries and Bottling com.	150,000	50,000
		Oil Companies	150,000	50,000
		Insurance Companies	150,000	50,000
		Communication Company office	150,000	50,000
		Large sized com	150,000	50,000
		Large sized manufacturers	150,000	50,000
		Manufacturing or assembling industry	150,000	50,000
		Casino	100,000	50,000
		Pool promoters	100,000	50,000
		Electric Power distribution offices	100,000	50,000
		Other similar large-sized companies.	100,000	50,000
		Other business org. in the opinion of registrar in this category.	100,000	50,000
		CATEGORY A:		
		Hotels of more than 50 rooms in number	50,000	30,000
		Private hospital with beds exceeding 50	50,000	30,000
		Large sized publishing houses	50,000	30,000
		Community/microfinance banks	50,000	30,000
		Cinema houses with seating capacity of one thousand.	50,000	30,000
		Large-sized drug manufacturing comp.	50,000	30,000
		Communication mast building	50,000	30,000
		Drug manufacturing com	50,000	30,000
		Gaming houses with 4 machines or more	50,000	30,000
		Shopping Mall	50,000	30,000
		Other business org in opinion of registrar within this category.	50,000	30,000
		CATEGORY B:		
		Hotels with rooms not exceeding 50 in number	50,000	30,000
		Medium sized water packaging comp.	40,000	30,000
		Petrol filling station with one pit.	40,000	30,000
		Large-sized bakeries/confectioneries	40,000	30,000
		Building of motor vehicle bodies	40,000	30,000
		Motor vehicle sales	40,000	30,000
		Private school with more than one thousand pupils	40,000	30,000
		Correspondence school with more than two thousand students	40,000	30,000
		Filling stations with 7 pumps and above	40,000	30,000
		Other business org in opinion of registrar within this category.	40,000	30,000
		CATEGORY C:		
			30,000	20,000

		Large-sized pharmacies		
		Wholesale distribution	30,000	20,000
		Travel agencies	30,000	20,000
		Large-sized hardware stores	30,000	20,000
		Large-sized supermarkets	30,000	20,000
		Large-sized pre-stressed concrete industries	30,000	20,000
		Transporters having in their fleet vehicles exceeding ten numbers	30,000	20,000
		Heavy equipment and plant hirers	30,000	20,000
		Large-sized tourism ind.	30,000	20,000
		Filling stations with five or six pumps	30,000	20,000
		Private hospitals with beds exceeding ten but not exceeding twenty	30,000	20,000
		Hotels with rooms exceeding 10 but not exceeding 15 in number	30,000	20,000
		Other business org in opinion of registrar within this category.	30,000	20,000
		CATEGORY D:		
		Cinema house with seat capacity exceeding 500 but not exceeding 1000	20,000	16,000
		Large-sized cold stores	20,000	16,000
		Night clubs with resident band	20,000	16,000
		Hotels having 5 rooms or less than 10 in number	20,000	16,000
		Medium-sized pharmacies	20,000	16,000
		Medium-sized furniture companies	20,000	16,000
		Garage operators	20,000	16,000
		Transporters having in their fleet vehicles exceeding 5 but not exceeding 10 in number	20,000	16,000
		Medium-sized bakeries/confectioneries	20,000	16,000
		Large-sized furniture companies	20,000	16,000
		Large-sized block-making industries	20,000	16,000
		Petroleum products dealers and distributors	20,000	16,000
		Correspondence schools with students exceeding two thousand in number	20,000	16,000
		Filling stations with four pumps or less	20,000	16,000
		Medium-sized printing press	20,000	16,000
		Small-sized bakeries/confectioneries	20,000	16,000
		Medium-sized distributors of goods and products	20,000	16,000
		Offices of major insurance agencies and brokers	20,000	16,000
		Gas plants	20,000	16,000
		Large-sized laundry business(mechanized)	20,000	16,000
		Other business in the opinion of registrar within this category.	20,000	16,000
		CATEGORY E:		
		Medium-sized block making industries	10,000	8,000
		Private hospitals with less than ten beds	10,000	8,000
		Small-sized block making industries	10,000	8,000
		Licensed arm dealers	10,000	8,000
		Small-sized supermarkets and hardware stores	10,000	8,000

		Cinema houses with seat capacity exceeding 300 but not exceeding 500	10,000	8,000
		Offices of mail couriers	10,000	8,000
		Hotels having room exceeding 5 but not exceeding 10 in number	10,000	8,000
		Commercial water borehole	10,000	8,000
		Medium-sized dealers in machine and vehicle spare parts, building materials and vehicle tyres.	10,000	8,000
		Correspondence schools having students exceeding 500 but not exceeding 1,000 in number	10,000	8,000
		Small-sized buildings of motor vehicle bodies	10,000	8,000
		Small-scaled distributors of goods and products	10,000	8,000
		Maternity homes with beds exceeding five	10,000	8,000
		Private schools with pupils exceeding 500 but not exceeding 1,000 in number.	10,000	8,000
		Medium-sized plantations and farms	10,000	8,000
		Medium-sized printing press	10,000	8,000
		Firm of consultants/professional bodies	10,000	8,000
		Legal practitioners chambers	10,000	8,000
		Small-sized stock brokerage offices	10,000	8,000
		Cyber café	10,000	8,000
		Ice cream stores	10,000	8,000
		Small-sized motorcycle dealers	10,000	8,000
		Surface tank kerosene sellers	10,000	8,000
		Rice mill	10,000	8,000
		Palm oil processing mill	10,000	8,000
		Corn/cassava processing mill	10,000	8,000
		Canopy/chair rentals	10,000	8,000
		Transporters having in their fleet vehicles exceeding 3 but not 5	10,000	8,000
		Other business in the opinion of registrar within this category.	10,000	8,000
		CATEGORY F:		
		Small-scale consulting clinics	8,000	6,000
		Correspondence schools having 500 or less students	8,000	6,000
		Office of other professional groups	8,000	6,000
		Gas distributors and dealers on gas cookers	8,000	6,000
		Small-scale dealer in machine and vehicle spare parts, building materials and vehicle tyres	8,000	6,000
		Dealers in electronic goods	8,000	6,000
		Dealers in telephone and its accessories	8,000	6,000
		Night clubs without resident band	8,000	6,000
		Small-scale travel agencies	8,000	6,000
		Transporters having in their fleets three vehicles or less	8,000	6,000
		Small-scale furniture companies	8,000	6,000
		Small-sized plantation and farms	8,000	6,000
		Dealers in rugs and carpets	8,000	6,000
		Electrical parts dealers	8,000	6,000
		Medium-sized cement dealers	8,000	6,000

		Other business in opinion of the registrar within this category.	8,000	6,000
		CATEGORY G:		
		Large-sized mechanic and allied workshops	6,000	4,000
		Medium-sized patent medicine stores.	6,000	4,000
		Medium-sized panel beaters	6,000	4,000
		Pool spring centre	6,000	4,000
		Laundry collection centers	6,000	4,000
		Mobile kitchens	6,000	4,000
		Snacks makers/centers	6,000	4,000
		Bicycle repairers	6,000	4,000
		Video and film rental stores	6,000	4,000
		Medium-sized tailoring workshop/fashion designing.	6,000	4,000
		Thrift units(saving/loan offices)	6,000	4,000
		Timber dealers	6,000	4,000
		Medium-sized hair dressing salon	6,000	4,000
		Medium-sized meat shop	6,000	4,000
		Sewage operators	6,000	4,000
		Medium-sized feeds shop	6,000	4,000
		Interior decorators	6,000	4,000
		Other business in opinion of the registrar in this category.	6,000	4,000
		CATEGORY H:		
		Small-scale plantation and farms	4,000	2,000
		Lubricant dealers	4,000	2,000
		Machine tools workshop	4,000	2,000
		Grinding/milling machine	4,000	2,000
		Book binders	4,000	2,000
		Small-sized mechanic/allied workshop	4,000	2,000
		Small-sized business centre	4,000	2,000
		Small-sized patent medicine stores	4,000	2,000
		Small-sized meat shop	4,000	2,000
		Small-scale retailers of goods and products	4,000	2,000
		Shops of record dealers	4,000	2,000
		Dealers in scrap metals	4,000	2,000
		Eating houses	4,000	2,000
		Beer parlors	4,000	2,000
		Provision stores	4,000	2,000
		Provision sales	4,000	2,000
		Snacks, bars	4,000	2,000
		Vulcanizing workshop	4,000	2,000
		Other business in opinion of registrar within this category.	4,000	2,000
17	22001001/12040127	Renewal of Business Premises	URBAN	RURAL
		SPECIAL CATEGORY(PLCs): Premises of Companies registered or deemed to be registered as Public Limited Liability under the Companies and Allied Matters Act.	150,000	100,000
		Premises (excluding the premises of PLC):	150,000	25,000

		Plaza		
		Bank	150,000	25,000
		Breweries and Bottling com.	100,000	25,000
		Oil Companies	100,000	25,000
		Insurance Companies	100,000	25,000
		Communication Company office	100,000	25,000
		Large sized com	100,000	25,000
		Large sized manufacturers	100,000	25,000
		Manufacturing or assembling industry	100,000	25,000
		Casino	100,000	25,000
		Pool promoters	50,000	25,000
		Electric Power distribution offices	50,000	25,000
		Other similar large-sized companies.	50,000	25,000
		Other business org. in the opinion of registrar in this category.	50,000	25,000
		CATEGORY A: Hotels of more than 50 in number	25,000	15,000
		Private hospital with beds exceeding 50	25,000	15,000
		Large sized publishing houses	25,000	15,000
		Community/microfinance banks	25,000	15,000
		Cinema houses with seating capacity of one thousand.	25,000	15,000
		Large-sized drug manufacturing comp.	25,000	15,000
		Communication mast building	25,000	15,000
		Drug manufacturing com	25,000	15,000
		Gaming houses with 4 machines or more	25,000	15,000
		Shopping Mall	25,000	15,000
		Other business org in opinion of registrar within this category.	25,000	15,000
		CATEGORY B: Hotels with rooms not exceeding 50 in number	25,000	15,000
		Medium sized water packaging comp.	20,000	15,000
		Petrol filling station with one pit.	20,000	15,000
		Large-sized bakeries/confectioneries	20,000	15,000
		Building of motor vehicle bodies	20,000	15,000
		Motor vehicle sales	20,000	15,000
		Private school with more than one thousand pupils	20,000	15,000
		Correspondence school with more than two thousand students	20,000	15,000
		Filling stations with 7 pumps and above	20,000	15,000
		Other business org in opinion of registrar within this category.	20,000	15,000
		CATEGORY C: Large-sized pharmacies	15,000	10,000
		Wholesale distribution	15,000	10,000
		Travel agencies	15,000	10,000
		Large-sized hardware stores	15,000	10,000
		Large-sized supermarkets	15,000	10,000
		Large-sized pre-stressed concrete industries	15,000	10,000
		Transporters having in their fleet vehicles exceeding ten numbers	15,000	10,000

		Heavy equipment and plant hirers	15,000	10,000
		Large-sized tourism ind.	15,000	10,000
		Filling stations with five or six pumps	15,000	10,000
		Private hospitals with beds exceeding ten but not exceeding twenty	15,000	10,000
		Hotels with rooms exceeding 10 but not exceeding 15 in number	15,000	10,000
		Other business org in opinion of registrar within this category.	15,000	10,000
		CATEGORY D: Cinema house with seat capacity exceeding 500 but not exceeding 1000	10,000	8,000
		Large-sized cold stores	10,000	8,000
		Night clubs with resident band	10,000	8,000
		Hotels having 5 rooms or less than 10 in number	10,000	8,000
		Medium-sized pharmacies	10,000	8,000
		Medium-sized furniture companies	10,000	8,000
		Garage operators	10,000	8,000
		Transporters having in their fleet vehicles exceeding 5 but not exceeding 10 in number	10,000	8,000
		Medium-sized bakeries/confectioneries	10,000	8,000
		Large-sized furniture companies	10,000	8,000
		Large-sized block-making industries	10,000	8,000
		Petroleum products dealers and distributors	10,000	8,000
		Correspondence schools with students exceeding two thousand in number	10,000	8,000
		Filling stations with four pumps or less	10,000	8,000
		Medium-sized printing press	10,000	8,000
		Small-sized bakeries/confectioneries	10,000	8,000
		Medium-sized distributors of goods and products	10,000	8,000
		Offices of major insurance agencies and brokers	10,000	8,000
		Gas plants	10,000	8,000
		Large-sized laundry business(mechanized)	10,000	8,000
		Other business in the opinion of registrar within this category.	10,000	8,000
		CATEGORY E: Medium-sized block making industries	5,000	4,000
		Private hospitals with less than ten beds	5,000	4,000
		Small-sized block making industries	5,000	4,000
		Licensed arm dealers	5,000	4,000
		Small-sized supermarkets and hardware stores	5,000	4,000
		Cinema houses with seat capacity exceeding 300 but not exceeding 500	5,000	4,000
		Offices of mail couriers	5000	4,000
		Hotels having room exceeding 5 but not exceeding 10 in number	5,000	4,000
		Commercial water borehole	5,000	4,000
		Medium-sized dealers in machine and vehicle spare parts, building materials and vehicle tyres.	5,000	4,000
		Correspondence schools having students exceeding 500 but not exceeding 1,000 in number	5,000	4,000
		Small-sized buildings of motor vehicle bodies	5,000	4,000

		Small-scaled distributors of goods and products	5,000	4,000
		Maternity homes with beds exceeding five	5,000	4,000
		Private schools with pupils exceeding 500 but not exceeding 1,000 in number.	5,000	4,000
		Medium-sized plantations and farms	5,000	4,000
		Medium-sized printing press	5,000	4,000
		Firm of consultants/professional bodies	5,000	4,000
		Legal practitioners chambers	5,000	4,000
		Small-sized stock brokerage offices	5,000	4,000
		Cyber café	5,000	4,000
		Ice cream stores	5,000	4,000
		Small-sized motorcycle dealers	5,000	4,000
		Surface tank kerosene sellers	5,000	4,000
		Rice mill	5,000	4,000
		Palm oil processing mill	5,000	4,000
		Corn/cassava processing mill	5,000	4,000
		Canopy/chair rentals	5,000	4,000
		Transporters having in their fleet vehicles exceeding 3 but not 5	5,000	4,000
		Other business in the opinion of registrar within this category.	5,000	4,000
		CATEGORY F: Small-scale consulting clinics	4,000	3,000
		Correspondence schools having 500 or less students	4,000	3,000
		Office of other professional groups	4,000	3,000
		Gas distributors and dealers on gas cookers	4,000	3,000
		Small-scale dealer in machine and vehicle spare parts, building materials and vehicle tyres	4,000	3,000
		Dealers in electronic goods	4,000	3,000
		Dealers in telephone and its accessories	4,000	3,000
		Night clubs without resident band	4,000	3,000
		Small-scale travel agencies	4,000	3,000
		Transporters having in their fleets three vehicles or less	4,000	3,000
		Small-scale furniture companies	4,000	3,000
		Small-sized plantation and farms	4,000	3,000
		Dealers in rugs and carpets	4,000	3,000
		Electrical parts dealers	4,000	3,000
		Medium-sized cement dealers	4,000	3,000
		Other business in opinion of the registrar within this category.	4,000	3,000
		CATEGORY G: Large-sized mechanic and allied workshops	3,000	2,000
		Medium-sized patent medicine stores.	3,000	2,000
		Medium-sized panel beaters	3,000	2,000
		Pool spring centre	3,000	2,000
		Laundry collection centers	3,000	2,000
		Mobile kitchens	3,000	2,000
		Snacks makers/centers	3,000	2,000
		Bicycle repairers	3,000	2,000
		Video and film rental stores	3,000	2,000

		Medium-sized tailoring workshop/fashion designing.	3,000	2,000
		Thrift units (saving/loan offices)	3,000	2,000
		Timber dealers	3,000	2,000
		Medium-sized hair dressing salon	3,000	2,000
		Medium-sized meat shop	3,000	2,000
		Sewage operators	3,000	2,000
		Medium-sized feeds shop	3,000	2,000
		Interior decorators	3,000	2,000
		Other business in opinion of the registrar in this category.	3,000	2,000
		CATEGORY H: Small-scale plantation and farms	2,000	1,000
		Lubricant dealers	2,000	1,000
		Machine tools workshop	2,000	1,000
		Grinding/milling machine	2,000	1,000
		Book binders	2,000	1,000
		Small-sized mechanic/allied workshop	2,000	1,000
		Small-sized business centre	2,000	1,000
		Small-sized patent medicine stores	2,000	1,000
		Small-sized meat shop	2,000	1,000
		Small-scale retailers of goods and products	2,000	1,000
		Shops of record dealers	2,000	1,000
		Dealers in scrap metals	2,000	1,000
		Eating houses	2,000	1,000
		Beer parlors	2,000	1,000
		Provision stores	2,000	1,000
		Provision sales	2,000	1,000
		Snacks, bars	2,000	1,000
		Vulcanizing workshop	2,000	1,000
		Other business in opinion of registrar within this category.	2,000	1,000
	22001001/12040027	Tender Fees		
		Less than N10,000,000	N20,000.00	
		N10,000,000 -N50,000,000	N50,000.00	
		N51,000,000 -N100,000,000	N75,000.00	
		N101,000,000 -N500,000,000	N200,000	
		N501,000,000 -N1,000,000,000	N500,000	
		N1,001,000,000 -N2,000,000,000	N1,000,000	
		N2,001,000,000 -N5,000,000,000	N2,000,000	
		Above N5,000,000,000	N3,000,000	

36. MINISTRY OF TRANSPORT

S/N	REVENUE CODE	REVENUE ITEM	AMOUNT
1.	29001001/12040145	Decongestion loading and offloading permit to tanker driver	500
2.	29001001/12040000	Registration fee	15,000
3.	29001001/12040318	Operation clean and healthy Anambra-OCHA BRIGADE sanitation fees	See table below
4.	29001001/12040393	VIO Functions/duties	See table below
5.	29001001/12040396	Registration of commercial vehicles	5,000
6.	29001001/12040415	Container fees	5,000
7.	29001001/12040447	Petroleum product fees	100,000
8.	29001001/12040545	Motor park fees	
		Bus/Shuttle	100
		Heavy Vehicle	200
		Tricycle/Motocycle	50
9.	29001001/12040552	Road worthiness	
		Coaches	7,500
		Commercial	3,100
		Light truck	8,500
		Motor cycle (Private and Commercial)	1,250
		Pick-up and Buses	4,750
		Private car up to 2000cc	3,750
		Private car above 2000cc	4,500
		Trailer/Truck	11,500
		Tricycle (Private and Commercial)	1,250
10.	29001001/12040558	Marine transport fees	2,000 per km
11.	29001001/12060052	Sales of consolidated emblem	5,500
12.	29001001/12070096	Passenger's manifest	500 per booklet
13.	29001001/12020067	Anambra state transport	
14.	29001001/12020037	Mobil Promotional Advert/Trading permit	20,000
15.	29001001/12020058	Okada permit/License	
		License	20,000 per bike
		Renewal of license	10,000 per bike
16.	29001001/12020083	Hackney permit	
		Canter/Bus	1,500
		Lorry/Tipper	3,000
		Tanker/Truck/Luxury Bus	3,000
		Taxis	1,500
		Trailers	3,500
		Pickup	2,500
17.	29001001/12020089	Bill Board erection/Installation Permit	10,000

**OPERATION CLEAN AND HEALTH ANAMBRA
(OCHA) BRIGADE**

Offences and their penalties

S/N	Offence	Penalty	Remarks
1.	Trucks carrying chippings/sand without cover	5,000	
2.	Caught outside during Sanitation		
	Private vehicle	3,000	
	Commercial vehicle	5,000	
	Tricycle	5,000	
	Motorcycle	2,000	
	Open shops	5,000	
3.	Mixing of sand, cement and concrete on the roadside	10,000	
	Tipping of sand, cement, stones, building materials on the roadside	10,000	First offender
	Tipping of sand, cement, stones, building materials on the roadside	50,000	Second offender
4.	Blocking of water ways/gutter	15,000	
5.	Trading on pedestrian walkway/roadside	5,000	
6.	Damaging Government beautifications	10,000	After replacement
7.	Defecating/urinating at unauthorized places	2,000	with community service
8.	Illegal structures on water ways	50,000	Including demolition
9.	Dumping of refuse on unauthorized place	5,000	With community service
10.	Vandalization of Government properties	15,000	After replacement of damaged property
11.	Pollution defaulters (using spoilt toilet system)	10,000	
12.	Vehicles blocking the road or walkways	20,000	
13.	Driving against traffic	30,000	
14.	Individual/group contributing to health nuisance	100,000	
15.	Failure to segregate waste from medical, pharmaceutical production industry	50,000	

Vehicle Inspection Offences (VIO) and Penalties

S/ N	VIOLATION	CODE	POINT	FINE	ADDITIONAL
1	Driving without valid driver's license	LPV-01	10	10,000	Place off road
2.	Driving without a valid vehicle's license	LPV-02	5	5,000	Place off road
3.	Driving with a forged driver's license	LPV-03	15	15,000	Place off road
4.	Commercial vehicle without valid hackney/stage carriage	LPV-05	5	5,000	Detain Vehicle
5.	Vehicle without a valid road worthiness certificate	LPV-07	8	8,000	Detain vehicle
6.	Driving without a valid vehicle insurance certificate	LPV-08	10	10,000	Detain vehicle
7.	Driving motorcycle without rider's permit	LPV-09	5	5,000	Impound vehicle
8.	Learner driver on highways	LPV-10	5	5,000	Impound vehicle
9	Learner driver without Permit/ L sign	LPV-11	10	10,000	Impound vehicle
10	Learner driver and unaccompanied by licensed driver	LPV-13	5	5,000	Impound Vehicle
11.	Driving and unlicensed vehicle	LPV-14	10	10,000	Impound Vehicle
12.	Driving with fake number plate	LPV-15	10	10,000	Impound Vehicle
13.	Vehicle with unauthorized or defective/defaced number plate	LPV-16	5	5,000	Impound Vehicle
14.	Not painting a commercial vehicle in approved colors	LPV-19	20	20,000	Impound Vehicle
15.	No car hire service permit	LPV-20	20	20,000	Impound Vehicle
16.	Disobeying traffic control personnel or device	RPV-1	5	5,000	Impound Vehicle
17.	Neglect of traffic directions	RPV-3	3	3,000	Detain Vehicle
18.	Smoking/drinking alcohol	RPV-4	5	5,000	Impound vehicle
19.	Driving under the influence of alcohol or drugs	RPV-5	5	5,000	Impound Vehicle
20.	Commuter or conductor hanging on tailboards of moving vehicle	RPV-7	2	2,000	Detain Vehicle
21.	Driving against traffic on ONE WAY street	RPV-10	20	20,000	Impound vehicle

22.	Double parking on carriageway	RPV-11	3	3,000	Tow away
23.	Parking on a bridge and flyover	RPV-12	5	5,000	Tow away
24.	Motorcyclist without crash helmet (rider & passenger)	SPV-1	3	3,000	Impound Vehicle
25.	Driving vehicle with a load not properly secured	SPV-10	3	3,000	Impound Vehicle
26.	Driving worn-out tyre	SPV-4	3	3,000	Detain Vehicle
27.	Driving without spare tyre	SPV-5	4	4,000	Detain Vehicle
28.	Driving without emergency reflective warning sign	SPV-6	2	2,000	Detain vehicle
29.	Broken windshield	VDT-01	5	5,000	Place off road
30.	No windshield	VDT-02	8	8,000	Place off road
31.	Defective brake lights	VDT-03	3	3,000	Detain Vehicle
32.	Defective signal lights	VDT-04	3	3,000	Detain Vehicle
33.	Defective taillights	VDT-05	3	3,000	Detain Vehicle
34.	Defective reverse lights	VDT-06	3	3,000	Detain Vehicle
35.	Defective headlights	VDT-07	5	5,000	Detain Vehicle
36.	Defective brake system	VDT-08	2	2,000	Place off road
37.	Defective horn	VDT-09	3	3,000	Detain Vehicle
38.	No horn	VDT-10	2	2,000	Detain Vehicle
39.	Defective/non-installed windshield wipers	VDT-11	2	2,000	Detain Vehicle
40.	Defective mirrors	VDT-12	5	5,000	Detain Vehicle
41.	Poor vehicle interior	VDT-13	5	5,000	Place off road
42.	Poor vehicle exterior(bodywork)	VDT-14	5	5,000	Place off road
43.	Carrying up to or more than 2 passengers on a motorcycle	OVV-2	2	2,000	Dislodge excess
44.	Projected load in excess of a third the length of the vehicle	OVV-4	4	4,000	Dislodge excess
45.	Projected load without adequate warning sign (red flag)	OVV-5	2	2,000	Detain Vehicle
46.	Projected load in excess of 3.5metres in height	OVV-6	4	4,000	Dislodge excess
47.	Physical assault on officer	ASO-01	100	100,000	Arrest assaulter
48.	Attempting to corrupt officer on duty	ASO-02	10	10,000	Impound Vehicle

49.	Mechanical Deficient Vehicle	MDV-1	2	2,000	MOT Test
50.	Forged vehicle license	LPV-21	50	50,000	Place off road
51.	Forged Roadworthiness certificate	LPV-22	50	50,000	Place off road
52.	Forged vehicle insurance certificate	LPV-23	50	50,000	Place off road
53.	Forged Hackney permit	LPV-24	50	50,000	Place off road
54.	Driving with fake number plate	LPV-25	50	50,000	Place off road
55.	Driving by underage driver 18years	SPV-15	30	30,000	Place off road
56.	Driving on walkway or kerb	SPV-16	10	10,000	Place off road
57.	Driving fastened seatbelt/defective seatbelt	SPV-20	5	10,000	Place off road
58.	Driving against traffic on DUAL CARRIAGE road	SPV-8	25	60,000	Community Service
59.	Illegal mechanical construction	SPV-11	10	10,000	Place off road
60.	Carrying a roof rack without permit	VDT-15	5	5,000	Place off road
61.	Expired Heavy Duty Permit	VDT-20	15	15,000	Place off road
62.	Absence of First Aid box/ tool box	MEP - 01	10	10,000	Place off road
63.	Failing to stop on order	ASO-02	15	15,000	Place off road
64.	Failure to install revolving/flasher (Heavy Duty vehicles)	MDV - 02	15	15,000	Place off road
65.	Excessive exhaust emission (petrol/diesel)	MDV - 03	15	15,000	Place off road
66.	Incomplete wheel nuts	MDV _04	5	5,000	Impound vehicle
67.	Driving vehicle with doors left open	MDV-05	30	30,000	Impound vehicle
68.	Driving a right hand vehicle	LPV-25		60,000	Impound vehicle
69.	Failure to report accident			30,000	Tow Away
70.	Misuse/unauthorized use of siren	MDV - 06	15	15,000	Impound vehicle
71.	Phoning while driving	ASO-04	10	10,000	Impound vehicle
72.	Driving unregistered new vehicle without dealer's plate number	LPV- 26	10	10,000	Impound vehicle
73.	Driving a commercial vehicle without passenger manifest	ASO-05	30	30,000	Impound vehicle

74	Driving a commercial vehicle without speed limiting device	MDV-07	10	10,000	Impound vehicle
75	Removal of OFF-THE-ROAD by drivers, unauthorized person	ASO-06	50	50,000	Arrest offender
76	Failure to produce vehicle papers and driver's license on demand	ASO-07	15	15,000	Impound vehicle
77	Vehicle storage fee per night			1,000	
79	Towing fee for cars, mini bus and SUV			10,000	
80	towing fee for heavy duty vehicles			50,000	

37. MINISTRY OF WORKS

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1.	34001001/12040015	Materials Testing Fees	See table below
2.	34001001/12040017	Registration of contractors	
		Up to 100 Million	N50,000.00
		Above 100 Million -500 Million	N100,000.00
		Above 500 Million -1 Billion	N200,000.00
		Above 1 Billion -2 Billion	N250,000.00
		Above 2 Billion -5 Billion	N300,000.00
		Above 5 Billion	N500,000.00
3.	34001001/12040027	Tender Fees	
		Less than 10 Million	N20,000.00
		Above 10 Million -50 Million	N50,000.00
		Above 50 Million -100,000,000	N75,000.00
		Above 100 Million -500 Million	N200,000
		Above 500 Million -1 Billion	N500,000
		Above 1 Billion -2 Billion	N1,000,000
		Above 2 Billion -5 Billion	N2,000,000
		Above 5 Billion	N3,000,000
4.	34001001/12040098	Right of Way Permit Fees	N2,000 per meter
5.	34001001/12050004	Fines for Illegal Cutting of Road	50,000 per SQM
6.	34001001/12040151	Renewal of contractor's registration	N20,000
7.	34001001/12070121	Damage to Public Utilities	Replacement and fine of 50,000
8.	34001001/12040099	Trade Test Fees	
		Trade I	N10,000
		Trade II	N6,000
		Trade III	N5,000

Material Testing Fees:

SCHEDULE OF LABORATORY TEST FEE SOIL MECHANIC GEOTECHNICAL SITE INVESTIGATION & CHEMICAL ANALYSIS TEST.

- | | |
|---|--------------|
| 1. 1No. Standard Penetration Test (SPT)
2No's Cone Penetration Test (CPT)
(Test report inclusive) | } 250,000.00 |
|---|--------------|

Note:

Test point determined cost implication: is required test
Point for a standard plot of land is 1 No. SPT and
2 No's CPT at above cost.

TRIAXIAL COMPRESSION TEST 35MM/38MM (1.5) DIA SPECIMEN

Minimum sample required for a particular test is two samples (i.e. 2 test per sample.

- | | |
|---|-----------|
| 2. Quick understand triaxial compression test on undisturbed Specimen including density and moisture content per sample | 5,500.00 |
| 3. Quick undrained test on set of 3 undisturbed specimen per sample. | 9,000.00 |
| 4. Multi-stage Quick undrained triaxial compression test on Undisturbed specimen per sample. | 5,500.00 |
| 5. Quick undisturbed triaxial compression test on undisturbed Specimen with 3 specimen samples per set. | 10,000.00 |
| 6. Consolidated (quick undrained triaxial compression test on Undisturbed Specimen 3 specimen? Samples including multi-stage techniques per sample. | 12,000.00 |

Note: 5% rebate may be granted to clients with many tests for any of items listed for No's 7-90

- | | |
|---|-----------|
| 7. Undisturbed Triaxial compression test with pure water pressure and volume change measurements on undisturbed specimen specimens/ samples per sheet including multi-stage system. | 18,000.00 |
| 8. Consolidated undrained triaxial compression test with pore Water pressure and volume change measurement on undisturbed Specimen 3 specimen/ sample per set. | 18,000.00 |
| 9. Consolidated triaxial drained triaxial compression test with on Undisturbed specimen 3 specimen/sample per set | 18,000.00 |

- | | |
|--|-----------|
| 10. Quick on undrained triaxial compression test on undisturbed Specimen including density and moisture content determination Per sample including per Multi-stage Techniques. | 13,000.00 |
| 11 Consolidated drained triaxial compression test on undisturbed Specimen per sample including per Multi-stage Techniques. | 21,000.00 |
| 12. Determination of permeability of the triaxial test specimen Prior to sharing per sample. | 8,000.00 |
| 13. Hand trimming of specimen from block sample Remolding And compaction specimen to a specimen moisture. | 5,500.00 |
| 14. Extra over charged for test occupying a triaxial frame for more than 24 hrs. per day | 3,500.00 |

TRIAXIAL TEST CONTINUE 50MM/100MM (4'') DIAMETER SPECIMEN
Minimum sample required is 2 for test. (i.e. 2 test per sample)

- | | |
|--|-----------|
| 15. Quick undrained triaxial compression test on undisturbed Specimen including density and moisture content determination Also by multi-stage technique per sample. | 10,000.00 |
| 16. Multi-stage quick undrained triaxial compression test on undisturbed Specimen with prior controlled wetting per sample. | 10,000.00 |
| 17. Undrained triaxial compression test with pure water pressure And volume change measurement on undisturbed specimen Including multi-stage technique per sample. | 18,000.00 |
| 18. Consolidated undrained triaxial compression test on undisturbed Specimen/sample. | 18,000.00 |
| 19. Consolidated undrained triaxial compression test with pure water Pressure and volume change measurement on undisturbed Specimen/sample. | 18,000.00 |
| 20. Consolidated drained triaxial compression test on undisturbed Specimen per sample including multi-stage techniques Per sample. | 18,000.00 |

SPECIAL TRIAXIAL TEST

- | | |
|--|---------|
| 21. Triaxial Extension test on undisturbed 38mm Diameter specimen subjected To constant triaxial stress and increasing horizontal stress 3 specimen Per set. | 30,000. |
|--|---------|

DISSIPATION AND PERMEABILITY
Minimum sample required is 2 for test (i.e. 2test per sample)

24. Determination of permeability by measuring the rate of dissipation Of por pressure and volume change 35mm to 100mm diameter undisturbed Specimen under an all-round pressure per one dissipation state.	18,000.00
25. Direct measurement of permeability on undisturbed sample of 38mm (1.5 per sample,	13,000.00
26. Constant or failing head permeability test on undisturbed 100mm (4'') diameter sample per sample.	13,000.00
27. Extra over change for test occupying a triaxial cell for more than 5 days.	8,000.00
28. Remolding and compacting a specimen to specific density and moisture Content per sample.	3,500.00

CONSOLIDATION TEST OEDOMETER
Minimum sample required is 2 for a test (i.e. 2 test per sample)

29. Consolidated test in oedometer on 75mm/100mm (3*4'') Diameter undisturbed specimen including determination of consolidation And characteristics preparation of void ration/log of effective pressure Curve.6Nos. Loading stage per test.	18,000.00
30. Determination of swelling potential and or swelling pressure Using an oedometer and disturbed specimen including preparation Of void ratio/log affecting pressure curve per sample.	13,000.00
31. Extra change for test occupying the oedometer for more than 5days per day.	4,000.00
32. Remolding and compacting of specimen per sample	5,000.00

DIRECT SHEAR TEST
Minimum sample required 2 for test (i.e 2 tests per sample)

33. Quick undrained shear box test on 60mm/100mm (4'') diameter Undisturbed specified including density and moisture Content determination 3 specimen per sample,	18,000.00
34. Consolidated shear box test on 60mm/100mm (4'') diameter Undisturbed specimen 3 specimen per sample	18,000.00
35. Extra charge for test occupying the direct shear apparatus for More than 2hrs per hr.	2,500.00

WATER ANALYSIS TEST

Minimum sample required is 2 for a test (i.e. 2 test per sample)

37. Combine PH and sulphate Analysis of ground water per test	10,000.00
38. Determination of PH per sample	10,000.00
39. Determination of either sulphate, chloride or other chemical content Per sample.	7,000.00
40. Determination of suspended dissolved solids per sample	10,000.00
41. Determination of acidity or alkalinity per sample	10,000.00
42. Determination of portability of water per sample	30,000.00
43. Bacteriology examination of water per sample	20,000.00
44. Determination of suitability of water for use in concrete Per sample.	18,000.00

CHEMICAL TEST (SOIL)

Minimum sample required is 2 for a test (i.e. 2 tests per sample)

45. Pretreatment of soil before Hydrometer analysis per sample	5,000.00
46. Combined PH and alpha analysis of soil per sample	10,000.00
47. Determination of PH value of soil water per sample	5,000.00
48. Determination of any other chemical constituent of soils (e.g Nitrogen, Phosphate, lead, potassium, calcium, iron etc.)	10,000.00 each
49. Organic content determination per sample	25,000.00

SOIL CLASSIFICATION AND COMPARTMENT

Minimum sample required is 2 for a test (i.e. 2 test per sample)

50. Determination of natural moisture content per sample	10,000.00
51. Determination of dry density in the laboratory per sample	5,000.00
52. Attar berg limit/liquids & plastic limit per sample	20,000.00
53. Shrinkage limit or shrinkage factor.	5,500.00
54. Determination of linear shrinking.	5,500.00
55. Determination of free swell	3,500.00
56. Sieve analysis per sample	10,000.00

57. Particle size distribution by hydrometer analysis per sample	12,000.00
58. Classification per sample	3,500.00
59. Specific gravity test per sample	10,000.00
60. Maximum and minimum density test.	7,000.00
61. Standard proctor compaction test per sample	25,000.00
62. Modified proctor compaction test per sample	25,000.00
63. Insitu Density Determination (per point)	25,000.00

SOIL BEARING TEST

Minimum sample required is 2 for a test (i.e. 2 test per sample)

64. CRB test on undisturbed sample obtained from site including soften And measuring of swelling characteristic per sample.	25,000.00
65. CRB test on undisturbed sample compacted to a specific moisture Content and density per sample.	25,000.00
66. Compacting/CRB test including soaking and measurement of swelling Characteristic per sample (5nos. point per sample)	50,000.00
67. Organic impurities determination (By colorimetric method) per sample	4,000.00

SOIL STABILIZATION TEST

Minimum sample required is 3 for a test (i.e tests per sample)

67. Preparation, curing and testing of 50mm (2'')	
Diameter cement on lime stabilized soil specimen per sample.	7,000.00
68. Preparation, curing and testing of cement or lime stabilizer soil 100mm (4'') diameter Cement on lime stabilized soil specimen per sample	8,000.00
69. Preparation, curing and testing of cement or lime stabilizer CBR specimen per sample.	9,000.00
70. Preparation, Curing or making of cement stabilizer soil 100mm (4'') or 150mm (6'') cube per sample	10,000.00

SAND CEMENT AND AGGREGATE/ROCK TEST

Minimum sample required is 3 for a test (i.e. 3 tests per sample)

71. Sulphate soundness test (ASMTL) per sample.	25,000.00
72. Aggregate crushing test on 10% fitness test per sample	20,000.00
73. Los Angeles Abrassin test per sample.	20,000.00
74. Aggregate impact test per sample	20,000.00
75. Specific gravity on aggregate per sample.	10,000.00
76. Water absorption test per sample.	10,000.00
77. Bulk density determination per sample.	10,000.00
78. Grading Analysis/Sieve analysis per sample	10,000.00
79. Clay, silt & dust content (By decantation method) Per sample.	25,000.00
80. Flakiness or Elongation indices (Shape Determination & shape index) per sample.	10,000.00
81. Determination of Angularity number per sample	10,000.00
82. Group classification of aggregation Determination of shell Content per sample.	10,000.00
83. Organic impurities determination (By colorimetric method) Per sample.	4,000.00
84. Determination of alkalinity or acid insolubility test per sample	7,000.00
85. Break up holder to suitable size for an aggregate test per sample Alkali-silica potential per sample (Sample Test)	5,000.00

TEST FOR CEMENT

Minimum sample required is 2 for a test (i.e. test per sample)

86. Initial final setting time by vicat needle per sample	10,000.00
87. Soundness (Le chaltelier test/Fitness per sample	25,000.00
88. Fitness per sample	5,000.00
89. Specific surface area determination per sample	5,000.00

90. Comprehensive strength test using concrete cube per sample	20,000.00
91. Determination of chemical constituents details by name per sample	50,000.00
92. Loss of ignition per sample.	50,000.00

TEST ON CONCRETE

93. Making and curing on standard 150mm (6'') or 100mm (4'') Cube at site for completed set of 9 No's for 7 days and 28 Days compression test.	4,100.00
94. Compression test and standard 150mm (6'') or 100mm (4'') Cube Set of 3 No's each for 7 days, 14 days and 28days	2,000.00 x 4 = 8,000.00
95. Making up and curing standard beam per sample	4,100.00
96. Flexural test on standard beam sample	3,000.00
97. Making up and curing on standard cylindrical mould at the site Per set.	5,100.00
98. Compression test on standard cylindrical cube per sample	4,000.00
99. Curing of cubes/paring stones	2,000.00
100. Compression test on sand concrete block/bricks including capping Interlocking/paving stone per set.	2,000.00
101. Compression test on rock or concrete curve including cutting to Suitable size and capping per unit	6,000.00
102. Absorption test on brick/block per set (3 No's)	20,000.00
103. Slump test on concrete mix on site (min 3mix – max 4mix)	2,500.00
104. Compaction factor test on laboratory trial mix per sample.	3,000.00
105. Cement content of hardened concrete (Chemical Analysis) per Sample.	25,000.00
106. Chloride, Sulphate and other chemical constituents of hardened Concrete per sample.	35,000.00
107. Concrete/clay flexural strength on refractory products like:	
(a) Concrete and clay tiles per set (3)	5,000.00
(b) 113.Hallow tiles & blocks per set (3)	5,000.00

(c) Clay blocks for flooring per set	(3)	5,000.00
(d) Asbestos roofing sheet per set	(3)	5,000.00
(e) Ceiling Board etc. per set	(3)	5,000.00
(f) Clay roofing tale per set	(3)	5,000.00

108. Concrete mix design on any of the above test from 30,000.00

109. Core drilling at site per point (150mm max) 25,000.00

NON-DESTRUCTIVE INTEGRITY TEST ON CIVIL STRUCTURES AND MATERIALS
(OLD/ON-GOING)

S/N	DESCRIPTION	STATUS	RATE
1.	<u>Residential Development</u> Building (OLD &NEW) Including Bungalow	General	=N=25,000 per Floor
2.	<u>Commercial/Industrial Development</u> Business Centers and Office Outlets, plaza, hotel, eatery.	Low, medium & high density populated	From =N=50,000 per floor
A			
B.	Bank, schools, private hospitals, filling stations, factories, ware house, club house etc.	Low, medium and high density populated	From =N=50,000 per floor
C.	High way/bridges	-----	Negotiable
3.	<u>Place of Worship</u>	All areas	From=N=50,000 per floor

LIGHTENING ARRESTORS

Certificate of installed lightening/thunder arrestors on structures and all
Telecommunication mask C/w test result and recommendation per unit.

(a) Industrial

25,000.00

(b) Residential

15,000.00

TEST ON ASPHATIC CONCRETE

Minimum sample required 2 for a complete test

116. Bitumen penetration test per sample	20,000.00
117. Determination of Binder content by hot extraction per sample	12,000.00
118. Preparation, curing and testing of 100mm (4'') diameter specimen for marshal stability and low test per sample	9,000.00
119. Marshal stability and floor test on cured or site compacted Specimen per sample	12,000.00
120. Bulk density of Asphalt specimen per sample	7,000.00
121. Bitumen coating and striping per sample	7,000.00
122. Specific gravity of bitumen per sample	15,000.00
123. Asphaltic concrete mix design to any above	30,000.00
124. Viscosity test per sample	7,000.00
125. Softening point per sample	7,000.00
126. Ductility test per sample	10,000.00
127. Water content test per sample	7,000.00
128. Loss on heating test per sample	7,000.00
129. Ash content test per sample	7,000.00
130. Quantity extraction of bitumen per sample	15,000.00
131. Flash and fire point test per sample	45,000.00
132. Core Drilling at site per point (150mm max)	25,000.00
133. Determination of density and compaction of Asphalt per sample	10,000.00
134. Void Test.	7,000.00

5% rebate may be granted to client with many sample tests for any of items listed for.

Nos, 116-134

38. MINISTRY OF YOUTH EMPOWERMENT AND CREATIVE ECONOMY

S/N	REVENUE CODE	REVENUE ITEM	APPROVED LEVY/FEES
1.	13001001/12040183	Registration of Youth Organization	N5,000
2.	13001001/12040184	Renewal of Youth Organization	N10,000
3.	13001001/12040283	Registration of Contractors	
		Up to 100 Million	N50,000.00
		Above 100 Million -500 Million	N100,000.00
		Above 500 Million -1 Billion	N200,000.00
		Above 1 Billion -2 Billion	N250,000.00
		Above 2 Billion -5 Billion	N300,000.00
		Above 5 Billion	N500,000.00

39. OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1	47001002/12040233	LG Audit Fees	50,000 per annum
2	47001002/12040234	Arrears of LG Audit Fees	50,000 per annum
3	47001002/12040235	Registration of External Auditors	50,000 per firm

40. OFFICE OF THE AUDITOR GENERAL (STATE)

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1	40001001/12040235	Registration of External Auditor	50, 000 per firm
2	40001001/12040340	Renewal of Registration of External Auditor	20,000 per firm

41. OFFICE OF THE DEPUTY GOVERNOR

S/N	Revenue Code	Revenue Item	Approved Fee /Levy
1.	11001002/12060182	Pilgrimage forms (Muslim)	3,500
2.	11001002/12060181	Pilgrimage forms (Christian)	3,500

42. OFFICE OF THE EXECUTIVE GOVERNOR

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1.	2010006/4010101	Sales of clinic card	
		Children	100
		Adult	200

43. OFFICE OF THE HEAD OF SERVICE

S/N	REVENUE CODE	REVENUE ITEM	AMOUNT
1	25001001/120208006	Rent on Senior Staff Quarters 4Bedroom	N4,000 per month
2	25001001/12070077	Hire of Head of Service Conference Hall & Committee Room.	
		Committee Room.	N25,000 per day
		Conference Hall	N50,000 per day
3	25001001/12080003	Rent on Secretariat Building	
		UBA PLC	N480,000 annually
		Niger Bond Canteen	N48,000 annually
		Mr Dash	N60,000 annually
4	25001001/12080020	Rent on Real Estate at Iyiagu Staff Quarters.	
		2 Bedroom,	N3,000 per month
		3Bedroom,	N4,000 per month
		4Bedroom,	N5,000 per month

44. OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

S/N.	Revenue Code	Revenue Item	Approved Levy/ Fee
1	11013001/12060001	Anambra state I.D. Card	1,000
2	11013001/12070009	Hiring of Ekwueme Square	1,000,000
3.	11013001/12070077	Hiring of SSG's Conference Hall	25,000

45. POST PRIMARY SCHOOL SERVICE COMMISSION

S/N	Revenue Code	Revenue Item	Approved Levy/Fees
1.	17051001/12040048	Sport Levy Secondary	30
2.	17051001/12040052	Tuition Fees (Secondary/ Vocational Centre)	2,970
3.	17051001/12040083	Sports levy	30
4.	17051001/12040478	School equipment fees	560
5.	17051001/12040582	Earnings from Community Education Resource Center	2000
6.	17051001/12060020	Sales of Magazine, Record Folder for Guidance and Counseling	90
7.	17051001/12060118	Sales of Workshop Product; Trade Centre And Trade School	500

46. STATE HOSPITALS MANAGEMENT BOARD

S/No	Econ. Code	Revenue Line Item Description	Unit	Approved Levy/Fee
1.	21102001/12040041	Laboratory Fees		
		...Laboratory Investigation		
		PVC		300
		MP		300
		WBC		500
		Widal Test		400
		ESR		300
		Stool Analysis		500
		Occult Blood		500
		Skin Snip		500
		PT		500
		VDRL		500
		MCS		750
		Mantoux		500
		Blood Group		500
		Sickling Test		100
		Genotype		500
		Cross Matching		500
		LFT		1,000
		UE&C		1,500
		MF		500
		Electrolyte		1,000
		A.F.B. (per test)		500
		Cholesterol 500		700
		Serum Protein		500

		HIV Screening free		free
		Calcium 500		500
		Uric Acid		1,000
		Bleeding Time & clotting		300
		Platelet Count		300
		F.B.C.		500
		Seminalysis, Culture & sensitivity		1,500
		R.B.S.& F.B.S.		500
2.	21102001/12040310	Drugs and dressing material Fees		
		Pharmacy 30% mark up for all drugs and sundries		
		I..Syringe 5ml		50
		ii..Syringe 2ml		50
		iii..Syringe 10ml		50
		iv..Scalp Vein		50
		Anesthesia		
		I.Major		10,000
		ii..Intermediate		5,000
		iii..Minor LA		2,000
		General Surgery		
		I. All Major Operation		50,000
		ii.. All Intermediate Surgery		30,000
3.	21102001/12040316	Medical Examination Fees		
		Pre-employment and Pre-Admission		500
		Maternity Leave Flat Rate		500
		Death Certification Signed by a Doctor		500
		Passport Immunization for international travel		5,000

		Post Mortem Certificate	2,000
		Medical Report	1,000
		Excuse Duty	500
4.	21102001/12040317	Mortuary Fees	1001 daily
5.	21102001/12040409	Medical Certificate Fees	5,000
6.	21102001/12040427	Minor operation/surgery Fees	15000
7.	21102001/12040428	Major operation/surgery fees	50000
8.		Intermediate Operation	30000
9.	21102001/12040429	OBS/Antenatal/Gynecology/Maternity (Delivery) Fees	
		Obstetrics and Gynecology	
		Antenatal Booking	1000
		Post natal Examination	1000
		Pelvic Assessment	500
		Normal Delivery	
		Booked Case	5000
		Unbooked Case	8000
		Episiotomies	5000
		Assisted Delivery	
		booked case	5000
		unbooked case	8000
		Caesarean section	
		Booked Case	50000
		Un Booked Case	80000
10.	21102001/12040431	Dental Fees	
		a. Adult	2000
		b. Children	1000
		c. Temporary filling of teeth	1000
		d. Denture per tooth	3000
		e. Full denture (Upper and Lower)	50000
		f. Denture Repair	1500
		g. Fractured Mandible	20000
		h. Removal of Cyst	5000
		i. Surgical extraction	5000
		Post-extraction Follow up	
		Dental Surgery	
		Routine Dental Examination	1000
		Scaling and polishing of teeth	500
		Children	1000
		Adult	2000
		28. Deep Curettage	
		Adult	2000

		Partial Gingivectomy		2000
		Episiotomies		5000
		Gross Scaling and Gum treatment		2000
		Anterior Root Canal		2000
11.	21102001/12040433	Bed Fees		
		For Adult/Children		500
		Feeding of Patients per day (Ordinary diet)		
		For adult/Children		750
		Private Ward Per Night (Bed Fee)		
		a For Adult/Children (Amenity ward)		750
12.	21102001/12040436	Nursing care/Drug/Injection Fees		
		aB-Arteeter Inj. 150mg	Amp	350
		Adrenaline Inj. (Martindale)	Amp	437.5
		Adrenaline with Xylcaine Inj.	Vial	225
		Aminophyllin Inj.	Vial	50
		Amoxicillin Inj. 500mg	Vial	250
		Amoxicillin/Clavulanate Inj. 1.2g	Vial	1,000.00
		Ampicillin/Cloxacillin Inj. 500mg	Vial	100
		Artemether Inj. 20mg	Amp	70
		Artemether Inj. 40mg	Amp	70
		Artemether Inj. 80mg	Amp	125
		Atracurium Inj. 20mg	Amp	2,250.00
		Atropine Inj. 10mg/ml	Amp	20
		Benzyl penicillin Inj. 600mg	Amp ,	50
		Ceftazidime Inj. 1g (10tum) (Roche)	Vial	4,000.00
		Ceftazidime Inj. 1g	Vial	750
		Ceftriaxone Inj. 1g IM/IV (Roche, Rocephin)	Vial	4,050.00
		Cefuroxime Inj. 750mg	Vial	650
		Chlorpheniramine Inj. 10mg	Amp	30
		Ciprofloxacin IVF.	500ml	240
		Dexamethasone Inj.4mg	Amp	25
		Dextrose/Saline IVF. 4.3%	500ml	190
		Dextrose/Saline IVF. 5%	500ml	190
		Dextrose/Saline IVF. 8%	500ml	500
		Dextrose/Water IVF. 10%	500ml	190
		Dextrose/Water IVF. 5%	500ml	190
		Diazepam Inj. 10mg (Valium) (Roche)	Amp	500
		Frusemide Inj. 20mg	Amp	20
		Gentamycin Inj. 80mg	Amp	40
		Hydrallazine Inj. (Apresoline)	Amp	120
		Hydrocortisone Inj. 100mg	Vial	210
		Hyoscinebutyl Bromide Inj. 20mg	Amp	70
		I.V.F. Ringer's Lactate	500ml	190
		Insulin 70/30	10ml	3,500.00

		Insulin Soluble (Humulin R)	10ml	3,500.00
		Labetalol Inj. 50mg	Amp	1,190.00
		Magnesium Sulphate Inj.	Amp	175
		Metoclopramide Inj.	Amp	25
		Metronidazole IVF	100ml	175
		Neostigmine Inj.	Amp	500
		Normal Saline IVF	500ml	190
		Omeprazole Inj	Amp	475
		Oxytocin Inj. 10i.u/ml (Rotex)	Amp	500
		Paracetamol Inj. 300mg	Amp	40
		Pentazocine Inj.	Amp	160
		Promethazine Inj.	Amp	20
		Rabeprazole Inj.	Amp	940
		Salbutamol Inj	Amp	400
		Suxamethonium Inj. 100mg	Amp	475
		Tetanus Toxoid Inj. (0.5ml)	Amp	125
		Triamcinolone Inj. 40mg	Vial	450
		Vitamin B-Complex Inj.	Vial	165
		Water for Injection	10ml	35
		Xylocaine Inj. (Plain)2%	Vial	375
		Zinnat Injection 750mg	Vial	991
		IV Ciprofloxacin	Vial	240
		Inj konakion	Amp	820
		Inj thio pentone	Vial -	1,125.00
		Inj Ephedrine	Amp	1,940.00
		Inj Plain Marcaine		940
		Halothane	250mls	23,000.00
		Inj Propofol	Amp	1,200.00
		Inj Ketamine	Vial	940
13.	21102001/12040439	Service charge/Miscellaneous		
		1. Out Patient Department Fee		
		Card Fee		
		i. Adult		300
		ii. Children		200
		2 ...Card Fee after Work- Emergency-		
		i. Adult		500
		ii. Children		300
		3 ...Folder Fee		
		a For Adult/children		1000
		4 Ward Admission Bed fee		
		a- For Adult/Children		500
		5 Feeding of Patients per day		
		Ordinary diet		
		a For adult/Children		750
		6 Private Ward Per Night		
		Bed Fee		

		a For Adult/Children (Amenity ward)		500
		7 LAUNDRY		
		Where laundry is provided by the Government		
		A -for Adult/Children		300
		8 Sanitation		
		a For Adult/Children (per admission)		100
		9.... Utilities		
		i. For Adult/Children (per week)		100
		10.....Examination Gloves		
		I. Latex Type		100
		Ii. Selopin Type		50
		Iii. Seraph		300
		Iv..Jump Sets		200
		V..Blood Giving Set		200
		Vi..Uribag And Catheter		500
		Vii. Injection Administration (Service Charge)		
		vii Setting up Drip Pro Procedure		100
		11. Urinalysis/Urine Sugar		500
		12 ..Wound Dressing		
		Small		200
		Large		500
		13 Catheter Insertion		
		Female		1000
		Male		1000
		Supra pubic bladder tap/catheterization		10000
		Abdominal Paracentesis		10000
		Circumcision (children)		1500
		Circumcision (adult)		10000
		Pelvic Examination i.e. the Procedure		200
		14 Casualty/Injection		
		Minor Suturing		
		Adult		2000
		Children		2000
		15 Major Suturing with Anesthesia		
		Adult		5000
		Children		5000
		16 Removal of Sutures Done Outside the Hospital.		
		Large		300
		Small		300

		17. Blood Pressure check		100
		18.. Public Health Department (Utility)		
		O.R.T Sachet		free
		Vit A etc,		free
		Immunization (Cost of syringes)		free
		Family Planning (insertion of Loop)		free
		19.. Administration in General		
		Typing with plain sheet		200
		Typing with Letter Head		500
		20.. Pharmacy 30% mark up for all drugs and sundries		30% mark up for all drugs and sundries
		21. Other Services		
		a. X-Ray		2000
		b. Ultrasound		1500
		c. H.S.G.		7500
		d. Barium		
		Meal		7500
		e. I.V.P		7500
		f. Oral		
		Cholecystography		7500
14.	21102001/12040441	Concession Fees		3000
15.	21102001/12040442	Drug/ Injection Fees		
		Albendazole susp.	10ml	125
		Amino Acid + Iron + Multivitamine Syr.	200ml	820
		Amoxicillin susp.	ID 0ml	350
		Amoxicillin/Clavulanate Syr.	100ml	1,040.00
		Ampicillin/Cloxacillin Drop	10ml	300
		Antacid + Deflatulent Susp.	200ml	600
		Antazoline + Tetrastoline Gutt. (Spersallerg)	5ml	600
		Artemether/Lumenfantrine Susp.	60ml	360
		Benzyl Benzoate Lotion	30ml	280
		Blood tonic	200ml	420
		Brimonidine Gutt	10ml	1,775.00
		Cefuroxime susp.	100ml	1,370.00
		Chloramphenicol Eye Ointment	5g	100
		Chloramphenicol Eye /Ear Drop	10ml	125
		Chlorampheniramine Syr.	60ml	150
		Ciprofloxacin Eye Drop 5%	10ml	220
		Clotrimazole + Metronidazole Passeries	6's	950
		Clotrimazole cream (dermal)	30g	240
		Clotrimazolepasseries	6's	375
		Clotrimazole Virginal cream	30gm	300
		Cotrimaxazole susp	50ml	190
		Cough Syr. (Adult	100ml	225
		Cough syr. (child)	100ml	180

	Diclofenac eye drop	10ml	750
	Diclofenac gel	30g	475
	Dihydroartemesinine + pperequine	60ml	750
	Dorzolamide HCL + Timolol Maleate Eye Drop	10ml	3,100.00
	Erythromycin Susp.	100ml	250
	Eusol A & B	Pair	490
	Eyediten Eye Drop	5 ml	1,220.00
	Bioflor	20's	4,400.00
	Gentian Violet Solution	100ml	125
	Hydrocortisone Cream	30gm	360
	Hydrogen Peroxide	100ml	170
	Hyoscinebutyl Bromide Syr	100ml	440
	Ibuprofen Susp..	100ml	225
	Iodine Tincture	30ml	130
	Liquid Paraffin	200ml	520
	Liquid Quinine	200ml	630
	Maxitrol Eye Drop	10ml	1,020.00
	Methylated Spirit	100ml	185
	Methylated Spirit	200L	125,000.00
	Metronidazole Susp.	60ml	190
	Multivitamin Drops	10ml	220
	Mycostatin Oral Drop	10ml	550
	Mydriacyl Gutt.	15 ml	1,750.00
	Oral Rehydration Salt/Zinc Sulphate	2+1	190
	Orelox Susp.	100ml	3,300.00
	Paracetamol Drop	10ml	200
	Paracetamol Syr.	60ml	170
	Pennicilin Ointment (Skin)	30g	140
	Promethazine Syr.	100ml	520
	Saccharomyces Boulardii (Bioflor) 100mg	10's	4,400.00
	Salbutamol Syr.	100ml	320
	Sodium Hypochlorite 3.85% w/v (Jik Lotion)	1L	900
	Sulphadoxine/Pyrimethamine Syr.	10ml	240
	Timolol 0.5% Gutt.	5 ml	380
	Triple Action Cream	20g	330
	Tripolidene + Pseudoephedrine Syr.(Actifed)	100ml	620
	Vitamin B-Complex Syr.	100ml	150
	Vitamin C Syr.	100ml	180
	Upheat Plus	30gm	440
	Menthol Crystals	15gm	390
	Purit	4L	2,900.00
	Calamine Lotion	100ml	240
	Jik	1L	900
	Syr. Quinine	100ml	650

		Izal (gennicide)	4L	17,500.00
		Dettol	2L	9,880.00
		KY Jelly	50gm	850
16.	21102001/12040423	Ambulance fees		5000

ANAMBRA STATE LOCAL GOVERNMENT REVENUE ITEMS

4.0 ECONOMIC SEGMENT

4.01 RECURRENT REVENUE

11010000	Government Share of FAAC	Amount
11010001	Statutory Allocation	
11010002	Share of VAT	
11010003	Excess crude	
11010004	Ecological Fund from FAAC	
11010005	Budget Augmentation	
11010006	NNPC Refunds	
11010007	Special Reversed	
11010008	Stabilization fund receipt	
11010009	Refund from Paris Club	
11010011	SURE-P	
11010012	10% IGR State Contribution	
11010013	Sovereign Wealth Fund	
11010014	Exchange Rate Difference	
11010015	Share of Debt Relief and Recoveries	
11010016	Non-Oil Revenue	
12010000	Taxes	Amount
12010001	Community or Poll Tax	500 per adult
12010002	Arrears: Community or Poll Tax	500 per adult
12010003	Development Tax or Levy	₦500 per adult
12010004	Arrears: Development tax or Levy	₦500 per adult
12010005	Cattle Tax	₦500 per cow
12010006	Arrears: Cattle Tax	₦500 per adult

12020000	Licenses	
12020001	Bicycle License Fees	₦5,000.00 per annum
12020002	Canoe License Fees	₦20,000.00 “ “
12020003	Dog License fees	₦10,000.00 “ “
12020004	Cart/ Truck License	₦10,000.00 “ “
12020005	Motor Cycle License	₦10,000.00 “ “
12020006	Permit for Bus Commercial	₦50,000.00 “ “
12020007	Vehicle/Taxi Permit	₦,6000.00 “ “
12020008	Learning Driving Test Fees Liquor	₦10,000.00 “ “
12020009	License Fees Palm Wine	₦5,000.00 “ “
12020010	Tappers /Selling License	₦2,000.00 “ “
12020011	Native Liquor License	₦3,000.00 “ “
12020012	Bulk Cigarettes License	₦3,000.00 “ “
12020013	Squatters/ Hawkers Permit	₦12,000.00 “/₦100 daily
12020014	Bathing House License	₦12,000.00 “
12020015	Kiosk License	₦5,000.00 “ “
12020016	Bake House License	₦3,000.00 per annum
12020017	Cattle Dealers License	₦5,000.00 “ “
12020018	Dried Fish /Dried Meat License	₦3,000.00 “ “
12020019	Cold Rooms License	₦10,000.00 per annum
12020020	Butcher License	₦20,0000.00 “ “
12020021	Auctioneer License	₦5,000.00 “ “
12020022	Goldsmith and Gold Sellers License	₦5,000.00 “ “
12020023	Dane Gun License	₦20,000.00 Gws “ “
12020024	Hunting License	₦5,000.00 “ “
12020025	Drumming and Temporary Booth Permit	₦3,000.00 “ “
12020026	Control of Noise Permit	₦50,000.00 “ “

12020027	Cinematograph License	₦5,000.00	“	“
12020028	Mobile Sales Promotion License	₦100,000.00	“	“
12020029	Tent at Sea Beach Permit	₦5,000.00	“	“
12020030	Radio /Television Permit	₦5,000.00	“	“
12020031	Open Air Preaching Permit	₦5,000.00	“	“
12020032	Minor Industry License	₦20,000.00	“	“
12020033	Trade License Fees	₦5,000.00	“	“
12020034	Petty Traders License	₦3,000.00	“	“
12020035	Pit Sawing License	₦15,000.00	“	“
12020036	Sawmill License	₦50,000.00	“	“
12020037	Rice/Mill/Cassava Grinding	₦30,000. 00	“	“ “
12020038	Ingredients Grinding Mill License	₦10,000. 00	“	“ “
12020039	Com Grinding Mill License	₦20,000. 00	“	“ “
12020040	Brown Sugar Machine License	₦15,000.00	“	“
12020041	Workshop License	₦30,000. 00	“	“ “
12020042	Photo Studio License	₦10,000. 00	“	“ “
12020043	Welding Machine License	₦50,000. 00	“	“ “
12020044	Electronic (Radio/TV) Workshop License	₦5,000.00	“	“
12020045	Battery Chargers License	₦5,000. 00	per Annum	
12020046	Printing Press License			
	Small	₦10,000.00	“	“
	Medium	₦20,000.00	“	“
	Large	₦30,000.00	“	“
12020047	Panel Beater License	₦10,000.00	“	“ “
12020048	Vulcanizers License	₦4,000. 00	Per Annum	
12020049	Vehicle Spares Parts License	₦20,000.00	“	“
12020050	Clock/Watch Repairs License	₦2,000. 00	“	“
12020051	Cloth Dyers License	₦50,000.00	“	“

12020052	Building Materials License Fees	₦100,000.00 “ “
12020053	Surfacing Tank Kerosene License Fees	₦50,000. 00 “ “
12020054	Photostat Typing Institute License	₦100,000.00 “ “
12020055	Sewing Institute License Fees	₦100, 000.00 “ “
12020056	Hairdressing /Barbing /Salon License	₦5,000. 00 “ “
12020057	Local Hair Barbing /Plaiting License	₦5,000. 00 “ “
12020058	Liquor Hair (Off & On) License	₦3,500, 00 “ “

12040000	Fees	Amount
12040001	Wharf Landing Fees	
12040002	Tolling Gates Fees	200 per vehicle
12040003	Slaughter Fees	₦2,000.00 Per Annum
12040004	Abattoir Fees	₦50,000.00
12040005	Registration of meat Van fees	₦5,000.00 “ “
12040006	Marriage Registration Fees Entertainment	₦20,000.00
12040007	Naming of Street Registration Fees	₦100,000.00
12040008	Beggars Minstrel Fees	₦1,000.00 “ “
12040009	Dislodging License Fees	₦5,000.00 “ “
12040010	Night Soil Disposal /Deport Fees	₦10,000.00 “ “
12040011	Registration of Septic Tank	₦5,000.00 per tank
12040012	Dislodging License Fees	₦10,000.00 “ “
12040013	Registration of Night Soil Contractors	₦10,000.00 “ “
12040014	Impounding of Animal Fines	₦5,000.00 Per Animal
12040015	Pest Control and Disinfectant Charges	₦10,000.00 per acre
12040016	Birth and Death Registration Fees	₦1,000.00 Per Head
12040017	Burial Fees	₦1,000.00
12040018	Vault Fees	₦10,000.00 “ “

12040019	Dispensary Test Fees	₦2,000.00 per test
12040020	Laboratory Test Fees	Refer to SHMB prices
12040021	Environmental Sanitation Fees	₦2,000.00 per household
12040022	General Contractors Registration Fees	₦50,000.00 per annum
12040023	Tender Fees	₦5,000.00 “ “
12040024	Sand Dredges Fees	₦3,000.00 “ “
12040025	Sand Granite Iron Rod Sellers	₦5,000.00 “ “
12040026	Forestry and Fuel Exploitations Fees	₦10,000.00 “ “
12040027	Felling of Trees Fees	₦3,000.00 per tree
12040028	Produce Buying Fees	₦5,000.00
12040029	Painting Spraying and Sign Writing	₦10,000.00 per annum
12040030	Registration of Laundries and Drycleaner	₦10,000.00
12040031	Motor Mechanic and Car Wash Deport	₦10,000.00
12040032	Block Making Machine Fees	₦10,000.00
12040033	Survey Fees	Refer to Ministry of Lands fees table
12040034	Advertisement Fees	₦10,000.00
12040035	Approval of Building Plans Fees Mortgage	₦350,000.00
12040036	Customary Rights of Occupancy Fees	₦150,000.00
12040037	Sublease Approval Fees	₦100,000.00
12040038	Identification Fees	₦1500
12040039	Change of Ownership	₦20,000.00 Per size
12040040	Application Fess	₦5,000.00
12040041	Non-Refundable Fees	₦5,000.00
12040042	Development Levy Fees	₦1,000.00
12040043	Allocation Fees	₦20,000.00
12040044	Stallage Fees	₦12,200.00
12040045	Eating House Fees	₦5,000.00

12040046	Card Fees	₦500.00
12040047	Fees for Building Plan Approval	₦350,000.00
12040048	Maternity Cards Fees	₦500.00
12040049	Towing of Vehicles Fees	₦10,000.00
12050000	Fines	Amount
12050001	Towing of Vehicles	
	Shuttle/Tricycle	₦5,000.00
	Cars/SUVs/16-seater buses	₦10,000.00
	Empty Trucks/Trailers/Luxurious Buses	₦20,000.00
	Trucks/Trailers/Luxurious Buses with goods	₦30,000.00
12050002	Fines on Over dues Lost Library Books	₦1,000.00 per book
12050003	Fine on Obstruction	₦10,000.00
12050004	Environmental and Sanitation Fines	
	Individual	₦3,000.00
	Corporate body	₦5,000.00
12050005	Fines for Illegal Cutting of Road	₦50,000.00 per sqm
12060000	Sales	Amount
12060001	Sales of Unserviceable Stores	Based on market value of shops
12060002	Sales of Stores	Based on market value
12060003	Sales of Consolidated Emblems	₦5,000.00
12070000	EARNINGS	
12070001	Earnings from Market	30% of net collections from State Government
12070002	Earnings from Motor Park	30% of net collections from State Government

12070003	Earnings from Shops and Shopping Centers	30% of net collections from State Government
12070004	Earnings from Cattle Market	30% of net collections from State Government
12070005	Earning from Abattoir/Slaughter House	30% of net collections from State Government
12070006	Proceeds from Sales of Consumer Goods	30% of net collections from State Government
12070007	Earnings from Transport Service	30% of net collections from State Government
12070008	Earnings from Industrial Undertakings	30% of net collections from State Government
12070009	Earnings from Other Commercial Undertakings	30% of net collections from State Government
12070010	Tenement Rate	Refer to APLUC under Ministry of Lands
12070011	Penalty for Tenement Rate	₦10% of the charge
12070012	Arrears of Tenement Rate	Refer to APLUC under Ministry of Lands
12070013	Federal Government Grant In Lieu of Tenement Rate	
12070014	State Government Grant In Lieu of Tenement Rate	30% of net collections from State Government
12070015	Commission on Transfer of Plot	10% of the land value
12070016	Workshop Receipts	₦10,000.00
12070017	Earnings from Hire of Hall	₦10,000.00
12070018	Earnings from Agricultural Produce	₦50,000.00
12070019	Earnings from Hire of Plant and Equipment	
	Slashing Machine	7,000.00
	Ploughing Machine	8,000.00
	Harrowing Machine	6,000.00
	Ridging Machine	8,000.00
12070020	Earning from Hire Tractors	₦15,000.00 per day

12080000	Rent on Building	Amount
12080001	Rent on Local Government Quarters	₦5,000.00 per month
12080002	Rent on Local Government Building	₦50,000.00 per day
12090000	Rent on Lands	Amount
12090001	Rent on Other Local Government Landed Property	200 per SQM
12090002	Ground Rent	Refer to APLUC under Ministry of Lands
12100000	Repayments	Amount
12100001	Motor Vehicle Advances	
12100002	Bicycle Advances	
12110000	Investment Income	
12110001	Dividends Received	
12120000	Interest	Amount
12120001	Interest: Vehicle and Bicycle Advance	
12120002	Interest: Loans to other Local Government	
12120003	Interest: Loans to Parastatals and Limited Liability Company	
12120004	Interest on staff Housing and Others Loans	
12140000	Miscellaneous	Amount
12140001	Recovery of Loses and Overpayment	
12140002	Payment in Lieu Of Resignation Notice	
12140003	Unclaimed Deposit	

12140004	Mortuary Hearse and Cemetery	
12150000	Below the Line Receipt	Amount
12150001	Withholding Taxes Due to Firs	
12150002	VAT due to FIRS	
12150003	PAYE Taxes Due to State Board of Internal Revenue	
12150004	Union Deduction	
12150005	Deposits	
12150006	Loans deduction for Salary Other Deduction for payroll	
12150007	Monthly Net Total Salary Control Accounts	

SECOND SCHEDULE

FORM "A"

**ANAMBRA STATE REVENUE (CONSOLIDATION AND HARMONISATION) LAW, 2019 (Section 29)
SUMMONS**

**IN THE REVENUE COURT OF ANAMBRA STATE OF NIGERIA
IN THE REVENUE COURT OF _____MAGISTERIAL DISTRICT
HOLDEN AT _____**

SUIT NO:_____

BETWEEN:

ANAMBRA STATE BOARD OF INTERNAL REVENUEPLAINTIFF

AND

.....DEFENDANT

**CLAIM PURSUANT TO SECTIONS 33, 34 (1) (3) AND 35 (2) OF THE ANAMBRA STATE REVENUE
(CONSOLIDATION AND HARMONISATION) LAW, 2019.**

TAKE NOTICE that a complaint has been made this _____ day of _____ 20__, against you as follows

1)That you _____, a Tax Payer resident within the jurisdiction of Tax Office _____, failed without reasonable cause to pay the sum of _____ being Personal Income Tax/Tax on Rent/PAYE/ penalties and interest due from you to the State Government, for the year or years from _____ to _____, as contained in Sections 34 (3) and 35 (2) of the Anambra State Revenue (Consolidation and Harmonisation) Law, 2019.

You are hereby summoned to appear before the Revenue Court sitting at _____, on the _____ day of _____ 20__, to answer to this claim.

DATED AT _____, THIS _____ DAY OF _____ 20__.

REGISTRAR.

MAGISTRATE

FORM "B"

**ANAMBRA STATE REVENUE (CONSOLIDATION AND HARMONISATION) LAW, 2019 (Section 32)
INVITATION FOR INCOME TAX ASSESSMENT**

NAME: _____

ADDRESS OF TAX PAYER: _____

DATE: _____

DEAR SIR/MA

LETTER OF INVITATION FOR INCOME TAX ASSESSMENT

You are please required to appear in my office, on _____ day of _____, 20____, at 10:00 am for the purposes of your income tax assessment.

Please bring along with you, your previous year's tax receipts as well as your income statements for the years under review that is, _____, _____ and _____.

TAKE NOTE that where you fail to honour this invitation without any reason duly communicated to me, I shall proceed to assess you on Best of Judgement (BOJ) basis prosecute you in a court of law pursuant to Section 69 of Anambra State Revenue Administration Law, 2010 and Section 94 of the Personal Income Tax Act, 2011, as amended.

ZONAL TAX AUTHORITY

FOR: Executive Chairman, AIRS

FORM "C"

**ANAMBRA STATE REVENUE (CONSOLIDATION AND HARMONISATION) LAW, 2019 (Section 31[c])
DEMAND NOTICE**

NAME: _____

ADDRESS OF TAX PAYER: _____

DATE: _____

DEAR SIR/MA

DEMAND NOTICE FOR OUTSTANDING TAX LIABILITIES FOR PERIOD OF _____ TO _____.

After proper assessment of your sources of income and other information provided by you or as determined by the Service, it has been established that your outstanding liabilities on Direct tax/WHT on Rent/Development Levy/Any other tax/Levy covering the period of _____ to _____, amounted to N _____.

You are therefore expected to effect payment of the ascertained liability at any Commercial Bank through PayDirect Platform in favour of Anambra State Government, using your Tax Identification Number.

Any objection to this Demand Notice should be made within the stipulated time in accordance with the provisions of Section 58 (1) of Personal Income Tax (Amendment) Act, 2011.

As a good citizen, we expect you dutifully pay your tax. Anticipating your prompt response in this regard.

ZONAL TAX AUTHORITY
FOR: Executive Chairman, AIRS

FORM "D"

**ANAMBRA STATE REVENUE (CONSOLIDATION AND HARMONISATION) LAW, 2019 (Section 33 [2][b])
BEST OF JUDGEMENT (BOJ) DEMAND NOTICE**

NAME: _____

ADDRESS OF TAX PAYER: _____

DATE: _____

DEAR SIR/MA

BOJ DEMAND NOTICE FOR OUTSTANDING TAX LIABILITIES FOR PERIOD OF _____ TO _____

Sequel to your refusal to avail us with the records required for your Tax Assessment, your outstanding Tax Liabilities based on Best of Judgment assessment has been determined and amounts to N _____ for the period _____ to _____.

You are expected to pay the above stipulated outstanding tax liability into Anambra State Government account at any commercial Bank through the Pay Direct Platform using your Tax Identification (Tax ID), within 7 days of your receipt of this Demand Notice.

BE guided by the provisions of Section 58[1] of the Personal Income Tax Act, No 20, 2011 (as amended), as regards any objection to the assessment which must be made within 30 days from the date of service of this Demand Notice.

ZONAL TAX AUTHORITY

FOR: Executive Chairman, AIRS

FORM "E"

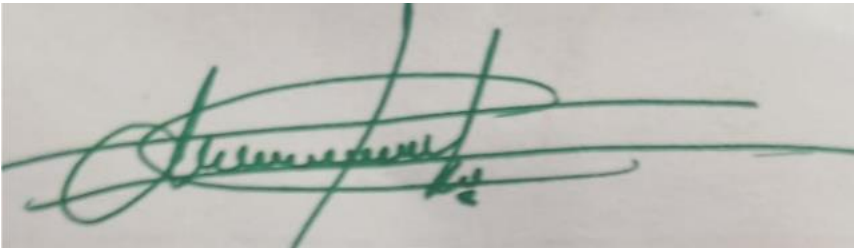
ANAMBRA STATE REVENUE (CONSOLIDATION AND HARMONISATION) LAW, 2019 (Section 45 [2]) AUTHORITY TO DISTRAIN

LETTER OF AUTHORITY

I, _____, the Executive Chairman of Anambra State Internal Revenue Service hereby authorizes _____ the Head, Back Duty Unit in Anambra State Internal Revenue Service to execute a warrant of distraint on _____

Pursuant to Section 42(3) of the Anambra State Revenue (Consolidation and Harmonisation) Law, 2019 and Section 104 (3) of the Personal Income Tax (Amendment) Act No. 20, 2011.

For more information, enquirers or complaints, please visit the Anambra State Internal Revenue Service office at No. 1 Esther Obiakor Street by Immigration Junction Agu Awka, awka Anambra State; call +2348033008104; +2347065929086; www.airs.an.gov.ng

A handwritten signature in green ink, appearing to read 'Greg Ezeilo', is written over a horizontal line. The signature is stylized and includes a large flourish.

Dr Greg Ezeilo

Chairman, Anambra State Internal Revenue Service

30th December, 2023