

Federal Government Taxes

- 1 Companies income tax.
- 2 Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- 3 Petroleum profits tax.
- 4 Value added tax.
- 5 Education tax.
- 6 Capital gains tax on residents of the Federal Capital Territory, Abuja, bodies corporate and non-resident individuals.
- 7 Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- 8 Personal income tax in respect of –
 - (a) members of the Armed Forces of the Federation
 - (b) members of the Nigeria Police Force;
 - (c) residents of the Federal Capital Territory, Abuja; and
 - (d) staff of the Ministry of Foreign Affairs and non- resident individuals.

State Government Taxes and Levies

- 1 Personal Income Tax in respect of –
 - (a) Pay-As-You-Earn (PAYE); and
 - (b) direct taxation (Self Assessment).
- 2 Withholding tax (individuals only).
- 3 Capital gains tax (individuals only).
- 4 Stamp duties on instruments executed by individuals.
- 5 Pools betting and lotteries, gaming and casino taxes.
- 6 Road taxes.
- 7 Business premises registration fee in respect of –
 - (a) urban areas as defined by each State, maximum of –
 - (i) N 10,000 for registration, and
 - (ii) N5,000 per annum for renewal of registration; and
 - (b) rural areas –
 - (i) N2,000 for registration, and
 - (ii) N1,000 per annum for renewal of registration.
- 8 Development levy (individuals Only) not more than N 100 per annum on all taxable individuals.
- 9 Naming of street registration fees in the State Capital.
- 10 Right of Occupancy fees on lands owned by the State Government in urban areas of the State.
- 11 Market taxes and levies where State finance is involved.

Local Government Taxes and Levies

- 1 Shops and kiosks rates.
- 2 Tenement rates.
- 3 On and Off Liquor Licence fees.
- 4 Slaughter slab fees.
- 5 Marriage, birth and death registration fees.
- 6 Naming of street registration fee, excluding any street in the State Capital.
- 7 Right of Occupancy fees on lands in rural areas, excluding those collectable by the Federal and State Governments.
- 8 Market taxes and levies excluding any market where State finance is involved.
- 9 Motor park levies.
- 10 Domestic animal licence fees.

- 11 Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- 12 Cattle tax payable by cattle farmers only.
- 13 Merriment and road closure levy.
- 14 Radio and television licence fees (other than radio and television transmitter).
- 15 Vehicle radio licence fees (to be imposed by the Local Government of the State in which the car is registered).
- 16 Wrong parking charges.
- 17 Public convenience, sewage and refuse disposal fees.
- 18 Customary burial ground permit fees.
- 19 Religious places establishment permit fees.
- 20 Signboard and Advertisement permit fees.

Made at Abuja this 30th day of September 1998

General Abdulsalami Alhaji Abubakar
Head of State, Commander-in-Chief of the Armed Forces
Federal Republic of Nigeria