



KOGI STATE OF NIGERIA

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Kogi State Legal Notice No 1 of 2017

**A LAW ESTABLISHING
THE KOGI STATE BOARD OF INTERNAL REVENUE ADMINISTRATION,
HARMONIZATION OF TAXES, DUTIES,
LEVIES, RATES, FEES AND CHARGES DUE TO THE STATE AND
REVENUE APPEAL TRIBUNAL LAW, 2017.**



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A LAW

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LEVIES, RATES, FEES AND CHARGES DUE TO THE STATE AND
REVENUE APPEAL TRIBUNAL LAW, 2017.**

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LAW ESTABLISHING THE KOGI STATE BOARD OF INTERNAL REVENUE, ADMINISTRATION, HARMONIZATION OF TAXES, DUTIES, LEVIES, RATES, FEES AND CHARGES DUE TO THE STATE AND REVENUE APPEAL TRIBUNAL, LAW, 2017.

BE IT ENACTED BY THE KOGI STATE HOUSE OF ASSEMBLY AND BY THE AUTHORITY OF SAME AS FOLLOWS:

Enactment

1. This Law may be cited as the Kogi State Board Of Internal Revenue, Administration, Harmonization Of Taxes, Duties, Levies, Rates, Fees And Charges Due To The State And Revenue Appeal Tribunal Law and shall come into operation on the 27th day of January, 2017.

Citation and Commencement

2. In this Law, unless the context otherwise requires-
"**Authorized Officer**" means any person employed in the Kogi State Internal Revenue Service or for the time being, performing duties in relation to taxation who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law;
"**Board**" means the Board of Internal Revenue established under section 3 of the Law;
"**Book**" means any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise;
"**Chairman**" means the Chairman of the Board appointed pursuant to section 4(a) of this Law;
"**Commissioner**" includes the Commissioner charged with the responsibility for matters relating to finance and Commissioners for a particular Ministry referred to in this Law;
"**Consultants**" include accountants, Legal Practitioners, or members of the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria, Association of National Accountant or other relevant professional bodies in Nigeria as the case may be;

interpretation

"Document" includes any record of information supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or otherwise and all types of information stored on computers and any other similar equipment;

"Governor" means the Governor of Kogi State;

"Government" means the Government of Kogi State and shall include a Local Government Council; **"IRS/KGIRS"** means the Internal Revenue Service of the State.

"MDA" means Ministry, Department or Agency of the State Government Service

"Member" means a member of the Board and includes the Chairman; **"Officer"** means any person employed in the Internal Revenue Service of the State and Local Government;

"person" includes an executor, trustee, companies of all status, partnership, community, family and individual;

"Revenue Collector" means a duly authorized officer of the Internal Revenue Service or of a Local Government Area Council;

"Secretary" means the Secretary of the Board of Internal Revenue Service;

"Tribunal" means the Kogi State Revenue Appeal Tribunal established under this Law;

"State" means Kogi State of Nigeria;

"Tax" includes any duty, levy, rate, fee, charge or revenue accruable to the government in full or part under this Law, or any other enactment or Law; and

"Taxable person" includes, an individual or body of individuals (including a family, any corporation or sole proprietorship, trustee or executor) having income which is chargeable with tax under the provisions of this Law;

3. (1) There is established a body to be known as the Board Internal Revenue (hereinafter referred to in this Law as "the Board") whose operational arm shall be known as the Internal Revenue Service.

(2) The Board –

- a) shall be a body corporate with perpetual

**Establishment
of the board of
Internal Revenue**

- succession and a common seal;
- b) may sue or be sued in its own name; and
 - c) may acquire, hold and dispose of any property or interest in property, movable or immovable for the purpose of carrying out its functions under this Law;
 - d) the common seal shall be authenticated by the signature of the Executive Chairman.
- (3) The Board shall have powers and duties as are conferred on it by this Law or by any other Law, which may be enacted by the Kogi State House Assembly.
- (4) The Board shall comprise –
- a) The Chairman of the State internal revenue service as the Chairman of the State Board who a member of a relevant recognized professional body in the area of taxation, public administration, finance, law or management, appointed by the State Governor, shall be a person experienced in taxation and subject to confirmation by the State House of Assembly;
 - (b) Two Directors in the service of the State Internal Revenue Service;
 - (c) A Director from the State Ministry of Finance; a director from the State Ministry of Works;
 - (d) Six other persons appointed by the State Governor on their personal merit, two each representing a Senatorial District in the State; as members and
 - (e) The Secretary/Legal Adviser of the State Internal Revenue Service shall be the Secretary to the Board.

Membership

5. (1) The Chairman and members of the Board, shall hold office for a period of five years in the first instance and may be eligible for reappointment for a further term of five years only.
- (2) The Chairman and members other than ex-officio members shall be paid such emoluments, allowances and benefits as may be determined by the Governor from time to time.

Tenure and remuneration

6. The Chairman of the Board shall –
- Be the chief executive and accounting officer of the Internal Revenue Service;
- Be responsible for the execution of the tax policies of government and the day-to-day administration of the Internal Revenue Service; and
- Hold office on such terms and conditions, as may be specified in his letter of appointment from the Governor of the State.
7. The Chairman as the chief accounting officer of the internal revenue service shall ensure that the Board –
- (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of –
- (i) all revenue and expenditure of the Internal Revenue Service;
- (ii) all its assets, liabilities and other financial transactions; and
- (iii) all other revenues collected by the Internal Revenue Service, including income on investments;
- (b) prepare an annual report, including financial Statement, in accordance with generally accepted accounting principles and practice; and
- (c) To ensure, that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by a qualified personnel, who shall be a member of a recognized professional body.
8. The Board shall report directly to the Governor of the State.
9. (1) There shall be a Secretary/Legal Adviser to the Board, who shall be a legal Practitioner of not less than 15 years standing at the Bar
- (2) The Secretary/Legal Adviser shall –
- (a) issue notices of meetings of the Board;
- (b) keep the records of the proceedings of the Board;
- Office and Status of the Board Chairman**
- Duty of Chairman**
- Reporting directly to the Governor**
- Secretary to the Board and qualification**
- Functions of the secretary/Legal Adviser**

and

- (c) carry out such duties, as the Chairman or the Board may from time to time direct.

10. (1) The Secretary shall summon the meetings of the Board, whenever business requiring its attention warrants at least once every quarter counting from the 1st of January.
- (2) Two-Third of the members of the Board shall form a quorum for the purposes of the meetings of the board.
- (3) The Chairman of the board or any member appointed by him shall preside the meetings of the board, provided that in the absence of the chairman, the members present may appoint any one from amongst them to so preside.

**Meeting of
the Board**

11. Notwithstanding the provisions of section 5 of this Law, the Chairman or a member of the Board, shall cease to hold if-
- (a) resigns his appointment as a member of the Board by notice, under his hand, addressed to the Governor; or
- (b) he becomes of unsound mind; or
- (c) he becomes, incapable of carrying out the functions of his office either arising from an infirmity of the mind or body; or
- (d) he is convicted of a felony or of any offence involving dishonesty or corruption; or
- (e) he becomes bankrupt or makes a compromise with his creditors; or
- (f) the Governor is satisfied, that it is not in the best interest of the Service or of the public, for the person to continue in office and the Governor shall remove him from office; or
- (g) he has been found guilty, of a breach of the code of conduct or other serious misconduct in relation to his duties; or
- (h) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession, in any part of the world by an order of a competent authority; or
- (i) in case of a person who becomes a member by virtue of

**Cessation of
Office**

the office he occupies, he ceases to hold that office.

**Functions of
the Board**

12. The Board shall be responsible for:
- (a) providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies; including the enumeration of taxable persons and properties.
 - (b) formulating proposals, for expansion and increase in the internal revenue generation of the State;
 - (c) ensuring, effectiveness and optimum collection of all revenues, including levies, all taxes and penalties due to the Government under the relevant Laws; to the exclusion of any MDA of the government except otherwise authorized in this law, or delegated by the authority of the Board
 - (d) doing all such things, as may be deemed necessary and expedient for the assessment and collection of the tax and accounting for all amounts so collected, in a manner to be prescribed by the Governor;
 - (e) making recommendation where appropriate, to the Joint Tax Board on tax policy, tax reform; tax legislation, tax treaties and exemption as may be required from time to time;
 - (f) making recommendations to the Governor, regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
 - (g) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
 - (h) generally, controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
 - (i) doing such other things, as are in the opinion of the Board, necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.
 - (j) collecting all internally generated revenue in the State.

**Autonomy of
the Board**

- 13 (1) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service.
- (2) The Board may appoint such other persons, to be employees of the Internal Revenue Service, in positions created by the Board and on such terms and conditions, as shall be laid down by the Board subject to the provisions of this Law or any other enactment.
- (3) The Board, may by notice in the Gazette or in writing, authorize any person within or outside Nigeria to receive any notice or other document to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.
- (4) Whenever the Board, shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due, in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.
- (5) The Board may, subject to such conditions as it may determine, appoint and employ practicing Tax Practitioners or Chartered Accountants as monitoring agents to collect information, through audit and to monitor compliance with relevant tax laws, except as it relates to Assessment or Collection to do any act required to be done by it, in the execution of its functions, under this Law with the aim of achieving the internally generated revenue target of the State Government.

14. (1) Subject to the provisions of this Law, the Board, may make staff regulations, relating generally to the conditions of service of the staff and, in particular, such regulations may provide for –
- (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Internal Revenue Service; and
- (b) appeals by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument, relating to

**Staff
Regulations**

conditions of service in the public service of the State, shall be applicable, with such modifications as may be necessary, to the employees of the Internal Revenue Service;

- (2) Staff regulations made under subsection (1) of this section, shall not have effect until approved by the Governor, and when so approved, shall be published in the Gazette, but the Internal Revenue Service shall cause a notice of the staff regulations, to be issued to all affected staff, in such manner as the Internal Revenue Service may from time to time, determine.
- (3) If the Board thinks it expedient, that any vacancy in the Revenue Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.
- (4) Employment in the Internal Revenue Service, shall be subject to the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Internal Revenue Service, shall be entitled to pensions and other retirement benefits, as are prescribed under the relevant law.
 - (i) without prejudice to the provision of section 14(4) herein, the Internal Revenue Service shall where the Board thinks it expedient and upon the written approval of the Governor published in the State Gazette, operate an independent pension scheme in line with the CONTRIBUTORY PENSION SCHEME established under the Pension Reform Act, 2014, for the purpose of payment of retirement benefits of employees to whom the scheme applies.
 - (ii) Where the Service elect to operate the Contributory Pension Scheme established under the Pension Reform Act, 2014, the provisions of Pension Reform Act, 2014 shall apply to regulate the Pension scheme of the employees in the service of the Board.
 - (iii) The terms and conditions of service, including remuneration, allowances, benefits and pensions

of the employees of the Internal Revenue Service, shall be determined by the Board, subject to the approval of the Governor.

- 15 (1) There shall be a Technical Committee of the Board (hereinafter referred to as "the Technical the Board Committee")

**Establishment
of Technical
Committee of
the Board**

Which shall comprise-

- (a) The Chairman;
- (b) The Directors within the Internal Revenue Service;
- (c) The Legal Adviser/Secretary to the Internal Revenue Service;

- (2) The Technical Committee shall -

- (a) have powers, to co-opt additional staff from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters, as the Committee may consider necessary in the discharge of its duties;
- (b) consider all matters that require professional and technical expertise and make recommendations to the Board;
- (c) advise the Board, on all its powers and duties, specifically mentioned in sections 11 and 12 of this Law; and
- (d) attend to such other matters, as may from time to time be referred to it by the Board.

16. The Board, shall establish and maintain a fund, which Funds of shall consist of and to which shall be credited -

- (a) with "maximum" of Ten percent (10%) of all its own month's collection to finance salaries, allowances, bonuses, overheads and capital projects, as may be approved by the State House of Assembly.
- (b) all other monies, which may from time to time accrue to the Board, for other services including the disposal, lease or hire or any other dealing with, any property vested in or acquired by the Board;
- (c) all sums of money, accruing to the Board or the Internal Revenue Service, by way of grants-in-aids, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and

**Funds of
the Board**

- (d) Such monies, as may from time to time be granted to the Board, by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.
17. The Board shall defray from the fund established pursuant to section 16 of this Law, all the amounts payable under or in pursuance of this Law, being sums representing –
- Expenditure
of the Board**
- (a) any allowance or other payments, due to the Chairman and other members of the Board;
 - (b) reimbursements to members of the Board or any committees set up by the Board, for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;
 - (c) all remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
 - (d) cost of acquisition and upkeep of premises, belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
 - (e) investments, maintenance of utilities, staff promotion, training, research and similar activities;
 - (f) all other costs, that may be necessary for the day to day operations of the Internal revenue Service;
 - (g) any expenditure necessarily incurred by this Board in the discharge of it corporate social responsibility within the State to build up and sustain the good will of the Board in her inter relation with the public.
 - (h) any other payment, for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.
18. The Board, shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure and proposed revenue retention rate for the succeeding year.
- Annual
Estimates**
19. (1) The Board, shall cause proper accounts and records to

kept and such accounts shall, not later than six Audits months after the end of each year, be audited by auditors, appointed by the Board, from the approved list and in accordance with the guidelines supplied by the Auditor-General of the State.

- (2) The Auditor-general for the State shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House of Assembly of the State.

20. (1) The Board, shall not later than the 30th of June, each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report, the audited accounts of the Internal Revenue Service.

Annual
Reports, e.t.c.

- (2) The Auditor-General, shall within thirty days of receipt of the report; present a copy of the report to-
- (a) the State Executive Council; and
 - (b) the State House of Assembly.

21. (1) The Board, may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift provided that the acceptance of the gift shall not in any way compromise the objectivity and integrity of the board, and the overall interest of the State.

Power of
accept gifts

- (2) The Board shall not accept any gift if the acceptance of such gift or the condition attached to such gift will derogate, the efficiency, objectivity and integrity of the board in the performance of her function.

- (3) Such gifts as aforementioned in subsection (1) of this section, shall be brought to the notice of the Governor not later than three days after the receipt of the gift(s).

- (4) The Board, shall not accept any gift, if the condition attached to it are inconsistent with its functions.

22. (1) The Board, shall with the approval of the State House of

**Power to
borrow**

Assembly, borrow by way of loan, overdraft or otherwise, from any source, such sums as it may require for the performance of its function and meeting its obligations under this law.

- (2) In the absence of a constituted board, the Chairman of IRS shall continue to exercise the function and duties of the board until such time as the Governor may constitute a board as provided in this enactment.

23. The Internal Revenue Service shall have power to-

- (a) assess, all persons chargeable with tax in the State;
- (b) collect, recover and pay to the designated account; any tax or levy due to the Government under this or any other enactment;
- (c) enforce payment of taxes due;
- (d) to review, in collaboration with the relevant ministries and agencies, the tax regime and promote the application of tax revenue, to stimulate economic activities and development;
- (e) to carry out, in collaboration with the relevant law enforcement agencies, the examination and investigation of a cases of tax fraud or evasion, with a view to determining compliance with provisions of this or any other relevant enactment;
- (f) determine from time to time, the extent of financial loss and such other losses, by government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waivers and other related matters;
- (g) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion, "having regard to the due process of the law".
- (i) adopt measures which include compliance, enforcement and regulatory actions, as well as introduction and maintenance of investigative and control techniques, for detection and prevention of non-compliance;
- (j) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax related matters;
- (k) undertake, exchange of personnel or other experts, with

**Powers and
functions of The
Internal Revenue
Service**

- complementary agencies for purposes of comparative experience and capacity building;
- (l) establish and maintain, a system for monitoring international dynamics of taxation, in order to identify suspicious transactions and the persons involved;
 - (m) provide and maintain, access up-to-date and adequate data and information, on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
 - (n) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
 - (o) undertake research and similar measures, with a view to stimulating economic development and determining, the extent and effects of tax fraud or evasion and make recommendations to the government, for appropriate intervention and preventive measures;
 - (p) collect and keep under review, all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
 - (q) maintain a liaison with the office of the Attorney-general, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
 - (r) issue taxpayer identification number to every person taxable in the State;
 - (s) from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the power conferred on it by this Law or any other enactment;
 - (t) carry out and sustain public awareness and enlightenment campaigns, on the benefit of tax compliance within the State; and
 - (u) carry out such other activities, as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.

24. (1) There shall be established for each local government area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as the Revenue Committee).

**Establishment of
Local Government
Revenue
Committee**

(2) The Revenue Committee, shall comprise the following, that is to say –

- a) Supervisor for Finance as Chairman;
- b) Three (3) Local Government Chairman or ward heads from the Local Government area who must be literate, to be appointed by any person acting in that behalf to served for an initial period of Two (2) years and thereafter renewable for a final term of Two (2) years.
- (c) Two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.

25. (1) The Revenue Committee, shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its Jurisdiction and shall account for all amounts so collected, in a manner to be prescribed by the FAGPC of the Local Government, subject to Establishment of Local Government Revenue Committee.

**Functions of
The Revenue
Committee**

The financial memorandum and guidelines on local government administration, and other relevant state laws relating to same.

(2) The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel which forms its operational arm.

26. There is hereby established, a Joint State Revenue Committee (hereinafter in this law, referred to as "the Joint Revenue Committee") which shall comprise-

- (a) the Chairman of the State Internal Revenue Service as the Chairman;
- (b) the Chairman of the Local Government Revenue Committee;
- (c) a representative of the Ministry for Local Government

**Establishment
and Composition
of Joint State
Revenue
Committee**

- and Chieftaincy Affairs not below the rank of Director;
- (d) the Secretary/Legal Adviser of the State Internal Revenue Service of the Committee who shall be a staff of the State Internal Revenue Service,
- (e) A representative from the ministries of:
- i. Lands, Housing and Urban Development;
 - ii. Agriculture;
 - iii. Environment and Natural Resources;
 - iv. Commerce and Industry; and
 - v. Finance and Economic Development not below the rank of a Director

27. The functions of the Joint Revenue Committee, shall to be-

- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern, to the State and Local Government Authorities;
- (c) enlighten members of the public generally, on State and Local Government revenue matters;
- (d) implement decisions of the Joint Tax Board and State Executive Council;
- (e) advise the Joint Tax Board and the State and Local Government, on revenue matters; and
- (f) review of taxes, rates, levies, fees and charges;
- (g) resolve any disagreement on revenue arising between Ministries, Departments and Agencies and Local Government Area Councils;
- (h) report taxpayers complaint to the Internal Revenue Service; and
- (i) carry out such other functions, as may be assigned to it by the Joint Tax Board and the State Executive Council.

**Functions of Joint
Revenue
Committee**

28. The Chief Judge, pursuant to the provision of section 5 (1) KGS Revenue law 2004 shall designate in each Local Government Area a Revenue Court including Mobile Revenue Courts which shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council.

**Designation of
Courts to
Adjudicate on
Revenue
Matters**

29. (1) The production, by a revenue collector, of an identity card

and certificate of warrant -

**Revenue
Collector**

- (a) issued by and having printed thereon, the office of the relevant revenue authority;
- (b) Setting out his full names, and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient, that the revenue Collector, is duly authorized for the purposes of this Law.

30. Except as otherwise provided in any Law, all revenue due to any authority in the State, shall be payable by cash, bank draft, electronic debit or credit card; or money transfer, into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenue.

**Mode of payment
of Revenue**

31. (1) From the commencement of this law, no tax shall be payable to the State except those contained in the schedule hereto or contained in any subsisting enactment made by the Kogi State House of Assembly, provided that if any tax or fee payable to the State is in conflict with the tax or fee levied in the schedule to this law, the later shall prevail.

**Taxes payable
in the State**

(2) From the date when this enactment shall come into force the Board of Internal Revenue Service of the State shall be the sole authority responsible for issuing notice of tax assessment and collection of all taxes, rates, fees, levies and revenue charges of the State to the exclusion of any Ministry, Department and Agency, provided however that the Board may in its discretion delegate such power in writing in part to any MD A of the State or a consultant or agents specialized in the area of the taxation or any other field so assigned.

(3) The payment of taxes, and fees listed in the schedule to this law payable by mosques and churches are hereby exempted in accordance with the provisions of the Kogi State land use charge now in force or herein after to come into force

(4) Any provision in any other law, of being an enactment of

- and Chieftaincy Affairs not below the rank of Director;
- (d) the Secretary/Legal Adviser of the State Internal Revenue Service of the Committee who shall be a staff of the State Internal Revenue Service,
- (e) A representative from the ministries of:
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 - ii. Agriculture;
 - iii. Environment and Natural Resources;
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Designation of Courts to Adjudicate on Revenue Matters

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(4) Any provision in any other law, of being an enactment of

the Kogi State House of Assembly, giving power to any MDA or any authority for the collection of any revenue due to the State, is hereby repealed", and "Sub-section (5) Subject to the approval of the Kogi State House of Assembly, the IRS after consultation with the relevant MDA. May at any time review the tax, fees, levies or any other charges payable under the schedule of Taxes to this law".

32. (1) All taxes shall be assessed by the IRS of the State.
- (2) Each IRS shall establish a complaint and information office to provide relevant information to taxpayer and listen to their complaint.
- (3) No person including IRS or the Local Government Authority shall mount a road block in any part of the State for the purpose of collecting any tax Assessment
- (4) No person other than the appropriate tax authority shall access or collect on behalf of IRS, any tax listed in the schedule to this law, except otherwise delegated under the authority of the Chairman
- (5) (a) The IRS shall allow until 31st day of January for taxpayers to pay voluntarily. The IRS shall proceed to assess every other person chargeable payment of any tax after 31st January.
- (b) Notwithstanding the provisions of this Section, the IRS shall assess and serve notice of assessment before 31st day of January if the IRS considers the assessment to be necessary.
6. Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to IRS all taxes as prescribed in the First Schedule to this Law:
- (a) within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
- (b) within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly.

Assessment

33. (1) In the case of taxes that require assessments, the IRS shall serve notices of assessment by hand at the relevant address or sent by registered post or email to each person in whose name the assessment is made. (2)

**Demand
notice**

(a) IRS shall issue notice(s) in respect of taxes as listed in the First Schedule to this Law.

(b) Where a person is liable to two or more of the Scheduled taxes in any year of assessment, the IRS shall serve a single demand notice indicating the amount due on each of the revenue items.

34. (1) As from the commencement of this Law, the Internal Revenue Service shall be responsible for the collection of all categories of haulage fee payable at the points of loading or discharge in the State.

**Power to collect
Haulage fee**

(2) Any provision in any other law giving power to any MDA for the collection of Haulage fees is hereby repealed.

35. The IRS shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxpayer, type and amount of levy assessed, date of service and any other relevant information.

**List of Persons
Assessed**

36. (1) If any person, disputes an assessment, he may apply to Revision of the IRS by notice of objection in writing to review and to revise the assessment and such application, shall state precisely, the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

**Revision of
case of objection**

(2) On receipt of a notice of objection, the IRS may require the person giving that notice, to furnish such particulars and to produce such books or other documents, as the Board may deem necessary, and may summon any person, who may be able to give information which is material to the determination of the objection, to attend for examination, by an officer of the Internal Revenue Division on oath or otherwise.

- (3) If a person, who has objected to an assessment, agrees with the IRS as to the correct amount of the tax chargeable, the assessment, shall be amended accordingly and notice of the tax chargeable shall be served upon such person:

Provided that, if an applicant, for revision under the provisions of this section, fails to agree with the IRS on the amount of the tax chargeable, the IRS shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment, to such amount as the relevant IRS may, according to the best of its judgment, determined and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this law, to an assessment or to an additional assessment shall be treated, as a reference to an assessment or to an additional assessment as revised under the provisions of this Law.

37. The Board of Internal Revenue Service shall be the sole authority to make all necessary arrangements for the collection and accounting for all taxes received by her through the Internal Revenue Service's PAY DIRECT platform and e-payment system.

**Payment of
System**

38. All revenue generating MDA shall receive not more than three percent (3%) of their previous month total revenue collection to cover cost of assessments, services of notices, incentives to staff, sensitization and other logistics.

**MDA Revenue
Retention**

39. (1) The Joint State Revenue Committee may, subject of to the approval of the House of Assembly, review taxes in the schedule to this Law.

Review of Taxes

(i) If the House of Assembly finds it expedient to do so, or default of (1) above every two (2) years.

(ii) Every two years and may receive advice, inputs from MDAs in the Stats in that regard, provided however that if the Joint State Revenue Committee think it expedient to review the taxes in the schedule either wholly or in part before the expiry

of the two (2) years stated, it shall through the Chairman of the Board of the IRS bring a request for consideration and approval of the House of Assembly.

- (2) The rates of court fees and fines shall however, be reviewed in accordance with the Payment System.
40. (1) After proper auditing, the Internal Revenue Service on the approval of the Chairman, shall refund to a taxpayer, such overpayment of tax as is due. **Refund to Tax Payer**
- (2) The Internal Revenue Service, shall decide on who is eligible for refund subject to such rules and conditions as may be approved by the Board.
- (3) The refund, shall be made within ninety days of the decision of the Internal Revenue Service, made pursuant of subsection (2) of this section, with the option of setting off the amount due against future tax at the discretion of the tax payer
- (4) Upon a complaint by a taxpayer of overpayment of tax, if found to be genuine, a refund shall be approved by the Chairman within 30 days.
41. No assessment, warrant, notice or other proceedings, and made in accordance with the provisions of this law or any other revenue law in force in the State, shall be quashed deemed to be void or voidable by want of form, mistake, defect or omission, if the same in substance is in conformity with this law or other applicable laws and if the person charged or intended to be charged or affected by it, has a common intent and understanding designated there from. **Errors and Defects in assessment and notice**
42. (1) The Internal Revenue Service shall consist of the following Departments, that is to say- **Departments of Internal Revenue Service e.t.c**
- (a) Administration and Finance;
- (b) Collection and Accounts;
- (c) Road Taxes;
- (d) Audit and Compliance;
- (e) Personal Income Tax;
- (f) Other Revenue;
- (g) Monitoring and Enforcement;

- (h) Legal;
 - (I) PAYE and Direct Assessment;
 - (j) Business Development. Planning, Research and Statistics.
- (2) The Internal Revenue Service shall have power, to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (3) The Internal Revenue Service may, with the approval of the Governor, by instrument appoint, any MDA to collect revenue pursuant to its powers under subsection (2) of this section.
43. (1) For the purpose of obtaining full information in respect of the profits or income of any person, the Internal Revenue Service, may give notice to the person requiring him within the time specified by the notice to-
- (a) Complete and deliver to the Internal Revenue Service, any return specified in the notice;
 - (b) Appear personally, before an officer of the Internal Revenue Service, for examination with respect to any matter relating to such profits or income;
 - (c) Produce or cause to be produced for examination, books, documents and any other information, at the place and time stated in the notice, which may be from day to day for such period as the Internal Revenue Service may deem necessary; or
 - (d) Give orally or in writing, any other information including a name and address specified in such notice.
- (2) For the purpose of paragraphs (a) to (d) of subsection (1) of this section, the time specified by such notice, shall not be less than seven days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of taxes or its equivalent, may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1) of this section, without giving any of the required notices set out in this section.

**Call for returns,
books,
documents and
information**

- (3) Any person, who contravenes the provisions of this section, in respect of each offence, shall be liable on conviction, to a fine equivalent to one hundred percent of his actual tax liability.
- (4) The provision of this section or any other provision of this Law, shall not be construed, as precluding the Internal Revenue Service, from verifying by tax audit or investigating any matter, relating to any returns or entries in any book, document or accounts including those stored on a computer, or digital or magnetic or optical electronic media as may, from time to time be specified by the Internal Revenue Service.
- (5) Any person, may apply in writing to the Board, for an extension of time, within which to comply with the provisions of this section and section 35 of this Law, provided that the person.
- (a) makes the application before, the expiration of the time, stipulated in the section for making the returns; and
- (b) shows good cause, for his inability to comply with this provision.
- (6) If, the Board is satisfied, with the cause shown in the application under paragraph (b) of the above subsection, it may in writing, grant the extension of the time or limit the time as it may consider appropriate.
44. (1) The Internal Revenue Service, may give notice in writing to any person it considers necessary, requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns, in respect of any matter relating to the functions of the Internal Revenue Service under this Law.
- (2) Where tax is not paid, when it falls due under any enactment, by any person from whom it is due, whether or not the payment of that tax, has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service, either on that person personally or by delivering the demand in writing, to his place of abode or business, and if it is not paid on

**Calls for Further
Returns and
Payment of
Tax due**

amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

45. (1) Without prejudice to section 34 of this Law, every person, engaged in banking, shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying-
- (a) In the case of an individual, all transactions involving the sum of one million naira and above; or
 - (b) In the case of partnership or unincorporated business names, all transactions, involving the sum of three million naira and above; and
 - (c) The names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service, may give notice to any person including a person engaged in banking business in the State, and to carry on business within the State to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice:

**Information to
be delivered by
bankers**

Provided, that a person engaged in banking business in the State, shall not be required, to disclose any additional information about his customer or his bank under this section, unless such additional disclosure, is required by a notice signed by the Chairman of the Internal Revenue Service, on the advice of the Technical Committee of the Board.

- (3) Any person, who having been engaged in banking in the State, contravenes the provision of this section, commits an offence and shall, in respect of each contravention, be liable on conviction, to a fine of five hundred thousand Naira in the case of a body corporate and in the case of an individual, to a fine of fifty thousand Naira or imprisonment for a term of two years or to both such fine and imprisonment.

46. (1) The Internal Revenue Service may issue a tax clearance certificate to any person within two weeks receipt of an application, the Internal Revenue Service is of the opinion that –
- (a) taxes assessed on the income of the person for the three years immediately preceding the current year of assessment has been fully paid;
 - (b) no tax is due on the income of that person; or
 - (c) the person, is not liable to tax for any of those three years;
- (2) Where a person, is able to produce evidence, that he paid withholding tax by deduction at source and that the assessment year to which the tax relates, falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted, the person shall not be denied a tax clearance certificate;
- (3) The payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.
- (4) A tax Clearance Certificate, may be issued in paper form or stored in an electronic format on a machine readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which, shall be presented for checking by the holder whenever his tax compliance status is required.
- (5) Where a person, who has applied for a tax Clearance Certificate, has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.
- (6) The Internal Revenue Service may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application give reason for the denial.
- (7) (a) An MDA of the Government, or any corporate body, statutory authority or person empowered in that regard by this Law, any other Law, shall demand a tax clearance

current year of assessment as precondition for transacting any business, including but not limited to the following.

- i. application for Governor's consent for land and real property transaction;
- ii. application for certificate of occupancy;
- iii. application for registration as a contractor;
- iv. application for award of contracts by government, its agencies, and registered companies;
- v. application for approval of building plans;
- vi. application for any government license or permit;
- vii. application relating to the establishment or conduct of business;
- viii. application for Government loan for housing, business or any other purpose;
- ix. registration of motor vehicles;
- x. registration for distributorship under the State;
- xi. confirmation of appointment by Government as Chairman or Member of any public board, institution, commission, company or to any other similar position made by the government;
- xii. application for allocation of market stalls;
- xiii. appointment or election into public office; and
- xiv. any other applications or process, for which tax clearance certificate is required under the provisions of this Law and section 85 of the Personal Income Tax Act as amended.

(b) Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate Authority, shall demand for tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.

(c) The Board may prescribe by notice in the Gazette, other purposes for which a tax clearance certificate may be required.

(8) A tax clearance certificate, shall contain the following information relating to each of the three years immediately preceding the current year of assessment

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that is to say –

- (a) the chargeable income of the holder;
- (b) the tax payable;
- (c) the tax paid; and
- (d) the tax outstanding, but where no tax is due from the holder or on his income or property, the certificate shall contain a statement to that effect.

(9) Any person(s) who breaches the provision of this Section shall upon conviction attract penalty:

- (a) In respect of organization N500,000.00 or imprisonment of five (5) years.
- (b) in respect of individual N50,000.00 or imprisonment of three (3) years.

(10) The Internal Revenue Service shall be the sole authority to issue a tax clearance certificate under this Law, but it may exercise its powers, by employing the services of any person or company:

Provided that –

- (a) The information which the Board requires the taxpayer to provide (the data), shall not be excessive in relation to the purposes for which the tax clearance certificate is to be issued;
- (b) The Internal Revenue Service, shall request from the taxpayer, all details that are necessary to keep the data accurate and up to date;
- (c) The Internal Revenue Service shall make available to the taxpayer at a price to be determined at its discretion, a smart card with taxpayer identity number, names, signature and photograph embossed on the front side;
- (d) the card, shall hold data, in respect of a particular taxpayer, in a secured format that can be accessed for authentication;
- (e) the data, shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purpose of verifying his tax clearance status;
- (f) the Internal Revenue Service, shall provide terminals free of charge to all persons or authorities empowered

- by this or any other legislation to demand tax clearance certificate from any person;
- (g) the Internal Revenue Service shall ensure, that the taxpayer's data on the card, are kept confidential to the same extent as their ordinary tax records;
 - (h) every person, having any official duty or being employed in the administration of this law, shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - (i) the Board, shall not be liable for damages or any loss incurred by the card holder as a result of inaccuracies in data supplied by him.
- (11) The Card holder, shall upon application, be advised as to-
- (a) confidentiality of the information supplied;
 - (b) fees or charges for reissuing a lost card;
 - (c) complaint handling procedure; and
 - (d) procedure for review of personal data.
- (12) The Chairman of the Board shall have power from time, to time to make such other regulations as he may consider necessary, for effective; implementation of the electronic tax certificate scheme in the State.
47. (1) An authorized officer, of the Internal Revenue Service, shall between the hours of 7:00am and 6:00pm, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the, control of a public officer, institution or any other documents including those stored or maintained on computers, or on digital, magnetic, optical, or Power to access lands, buildings, books, documents, etc. electronic media, and any property, process or matter which the officer considers necessary or relevant, for the purpose of collecting any tax under any of the relevant enactments or laws or for the purpose of carrying out any other functions lawfully conferred or likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any of such books or documents.

**Power to
Access Lands,
Buildings,
books
documents,
e.t.c**

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section, are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service, may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media, in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.
- (3) Where, the Internal Revenue Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Internal Revenue Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall
 - (a) provide the officer, with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law; and
 - (b) answer questions relating to the effective exercise of the powers orally or if required by the officer, in writing or by statutory declaration.
- (5) Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer, shall not enter any private dwelling, except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.
- (6) If the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an

authorized officer of his functions under this section, requires physical access to a private dwelling, he may issue to the officer, a written authorization to enter that private dwelling.

(7) Every authorization issued under subsection (6) of this section shall –

- (a) be in the form prescribed by the Chairman;
- (b) be directed to a named officer of the Internal Revenue Service;
- (c) be valid, for a period of three months from the date of its issue or such lesser period, as the Chairman considers appropriate; and
- (d) notwithstanding paragraphs (b) and (c) of this subsection, be renewable by the Chairman on application.

(8) Every officer, exercising the power of entry conferred by an authorization issued under subsection of this section, shall produce the written authorization and evidence of identity –

- (a) on first entering the private dwelling; and
- (b) subsequently, when he is reasonably required to do so.

48. (1) An officer, of the Internal Revenue Service authorized by the Chairman, may remove books or documents accessed under section 43 of this Law, to make copies.

(2) After copies have been made, the books and documents so removed, shall be returned within 14 days.

(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman, shall be admissible in evidence in court as if it were the original.

(4) The owner of a book or document, that is removed under this section, may at his expense, inspect and obtain a copy of the book or document –

- (a) at the time the book or document is removed to the premises; and
- (b) at reasonable times subsequently.

**Power to
remove Books
and Documents**

49. (1) The Internal Revenue Service, may by notice in writing, appoint a person to be the agent of another person and the person so declared as agent, shall be the agent of that person for the purpose of this Law, and may be required, to pay tax which is or will be payable by the person from any money which may be held by him for, or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment, the tax shall be recoverable from him.
- (2) For the purpose of this Law, the Internal Revenue Service, may require any person to give information as to any money, fund or other asset which may be held by him for, or any money due from him to any person.
- (3) The provisions of this Law, with respect to objections and appeals, shall apply to any notice given under this section, as though that notice were an assessment.

**Power to
appoint
Agent**

50. (1) Subject to the provisions of this Law, if any tax is not paid, within the period prescribed, a sum equal to ten non-Payment percent of the amount of the tax payable, shall be added and of tax the provisions of the law relating to the collection and recovery of tax, all apply to the collection and recovery of such sum and
- (a) The tax due from a taxable person, shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid;
- (b) the provisions of the law relating to collection and recovery of tax, shall apply to the collection and recovery of the interest;
- (c) a penalty imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (2) Any person, who without lawful justification or excuse, the proof of which shall lie on the person, fails to pay any tax imposed within the prescribed period, commits an offence under this law.

**Penalty for
non-Payment
of Tax**

- (3) The Internal Revenue Service shall have the power to remit any part or the whole of the penalty due under subsection (1) of this section.

51. (1) Without prejudice to any other power conferred on the relevant tax authority for the enforcement of payment of tax due from a taxable person that has been properly served with an assessment which has become final and conclusive and a demand notice has been served upon the person in accordance with the Power to distraint provisions of this Law, or has been served upon the person, then, if payment of tax is not made within the time specified by the demand notice, the relevant tax authority may, in the prescribed form, for the purpose of enforcing payment of tax due-

**Power to
distrain**

- (a) Distrain the taxpayer by his goods, other chattels, bond or other securities; or
- (b) Distrain upon any land, premises or places in respect of which the taxpayer is the owner and, subject to the provisions of this section, recover the amount of tax due by sale of anything so distrained.
- (2) The authority to distraint under this section shall be in the form prescribed by the relevant tax authority.
- (3) For the purpose of levying any distress under this section, an officer duly authorized by the relevant tax authority shall apply to a Judge of a High Court sitting in Chambers, under oath for the issue of a warrant under this section.
- (4) The Judge may, on application made ex-parte, authorize such officer referred to in sub-section (3) of this section in writing to execute any warrant of distress and, if necessary, break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.
- (5) The distress taken pursuant to this section may, at the cost of the owner, be kept for 14 days at the end of which time, if the amount due in respect of tax and the cost and charges incidental to the distress are not paid, the same

may be sold.

- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or charges incidental to the sale and keeping of the distress and the residue, if any, after the recovery of the tax liability, shall be payable to the owner of the things distrained or to the appropriate court where the owner cannot be traced, within 30 days of such sale.
- (7) In exercise of the powers of distress conferred by this section, the person to whom the authority is granted under sub-section (3) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.
- (8) Nothing in this section shall be construed as authorizing the sale of any immovable property without an order of a court of competent jurisdiction.
- (9) Where an owner of a property that is distrained apply to the High Court to set aside its order to distrain the property of the owner, the Court, if satisfied that the assessment of the Board is prima facie sustainable order the owner of the distrained property to deposit either in part or fully the assessed tax to the coffers of the Government subject to refund if the later were unable to provide or substantiate his case or to the registry of the Court which shall deposit same in accounts dedicated by the Court.

52. (1) Notwithstanding the provisions of this law or any Recovery other relevant laws, any amount due by way of tax, shall constitute a debt due to the State and may be recovered by a civil action, brought by the Board.

**Recovery
of Tax**

- (2) Where, any tax has been under assessed or erroneously repaid, the person who should have paid the amount under assessed or to whom the repayment has erroneously been made, shall on demand by the proper officer, pay the amount under assessed or erroneously repaid, as the case may be, and any such amount, may be recovered as if it were to which a person to whom the amount was so short levied or erroneously repaid were liable.

- Tax investigations**
53. (1) The Internal Revenue Service, shall take all necessary measures to assist any relevant law enforcement agency, in the investigation of any offence under this Law.
- (2) The Internal Revenue Service, shall have the power, to investigate or cause investigation to be conducted, to ascertain the violation of any tax law, whether or not, such violation has been reported to the Internal Revenue Service.
- (3) In conducting any investigation under sub section (2) of this section, the Internal Revenue Service, may cause investigation to be conducted, into the properties of any person, if it appears to the Internal Revenue Service, that the lifestyle of the person and extent of his properties, are not justified by his declared source of income and returns made to the Board.
- (4) Where, any investigation under this section reveals, the commission of any offence or an attempt to commit any offence, the Internal Revenue Service, shall submit its findings to the relevant law enforcement agency and the Attorney-General of the State for purposes of further investigation or prosecution.
- Power to Co-opt.**
54. (1) The Internal Revenue Service, may co-opt the assistance and cooperation of a law enforcement agency, in the discharge of its duties under this law.
- (2) Every law enforcement officer, shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.
- Power to enter, Inspect and seize**
55. (1) Any tax officer, armed with the warrant issued by to a Judge of the State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may -
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article, used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of or take extracts, including digital copies from any book, record, document or

- computer, regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises; and
 - (f) remove by reasonable force, any obstruction to such entry, search, seize or remove as he is empowered to effect.
 - (g) Enter any premises other than the one listed in the search warrant with a view to executing the authority conveyed by the search warrant, if the tax officer/law enforcement officers are convinced that the location or custody of the contemplated books/documents have been moved to the adjoining room property or premises or any mobile machine, or motor vehicle or upon active intelligence received or upon physical observation of the activities of the person or institution against whom the warrant is meant to execute.

(2) No person, shall be bodily searched under this section, except by a person of the same gender.

56. (1) The Internal Revenue Service, may with the approval of the Board, reward any person, not employed in the Internal Revenue Service, in respect of any information, that may be of assistance to the Internal Revenue Service, in the performance of its duties under this law, upon meeting such conditions as may be determined by the Board and the amount of such reward, shall also be at the discretion of the Board.

(2) The identity of the person, who gave information to the Internal Revenue Service, shall be kept confidential unless the person providing the information desire otherwise and any current or former member of the Internal Revenue Service or Board, who discloses the identity of such person, shall be dealt with in accordance

**Power to pay
reward**

with the provisions of section 58 of this Law, with regards to confidential information.

57. No officer of the Internal Revenue Service or of any other tax authority in the State, shall be liable in civil action or proceeding, for any act or omission done by him in the performance of his duties or in the exercise of the powers conferred upon him under this or any other Law. **Immunity from action**
58. (1) All information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Internal Revenue Service, shall be treated as confidential. **Information and Documents to be confidential**
- (2) Except as otherwise provided under this law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the Government, who communicates or attempts to communicate, any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction, to a fine of two hundred thousand Naira or to imprisonment for three years or to both such fine and imprisonment.
59. There shall be established a Public Private Dialogue Committee (herein referred to as PPDC). **Establishment of Public Private Dialogue Committee**
60. The Public Private Dialogue Committee shall comprise one of each of the following: **Members of Public Private Dialogue**
- (a) the Executive Chairman of the Board of Internal Revenue Service as the Chairman;
 - (b) representative of the Nigeria Bar Association;
 - (c) Chartered Institute of Taxation of Nigeria;
 - (d) Institute of Chartered Accountants of Nigeria;
 - (e) Association of National Accountants of Nigeria;
 - (f) Kogi Chamber of Commerce, Industries, Mines and Agriculture;
 - (g) Manufacturers Association of Nigeria;
 - (h) Market Traders Association;
 - (i) Transport Association;

- (j) Market Women Association of Nigeria;
- (k) Establishment of Public Private Dialogue Committee
- (l) Civil Society Organizations.

61. The Functions of the Public Private Dialogue Committee of shall be: **Functions of the Public Private Dialogue Committee**
- (a) enlightenment;
 - (b) to serve as alternative dispute resolution
 - (c) to advise the Internal Revenue Service on tax policy.
62. The Governor may by notice in the Gazette establish the Revenue Appeal Tribunal. **Establishment of Revenue Tribunal**
63. (1) The Revenue Appeal Tribunal shall consist of a Chairman and five other members none of whom shall be a public officer provided that two members shall be so appointed from each Senatorial District of the State. **Members of Revenue Appeal Tribunal**
- (2) A member of the Revenue Appeal Tribunal shall –
- (a) be appointed by the Governor from among persons, appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation in the State,
 - (b) subject to the provisions of this section, hold office for a period of four years from the date of his appointment;
 - (c) at any time, resign his appointment by notice in writing addressed to the Governor, except Establishment of Revenue Appeal Tribunal that on the requests of the Governor, he may continue to act as an Appeal Tribunal member after the date of his resignation and sit at any/further hearing in a case in which he has already sat, before the date to hear an appeal, until a final decision has been given with respect to that appeal;
 - (d) Cease to be a member of the Appeal Tribunal if the Governor determined, that his office be vacant and on notice of the determination being published in the Gazette or on his acceptance of a political

appointment.

- (3) The Governor shall designate a public officer, to be the Secretary to the Appeal Tribunal and the office address of the Secretary shall be published in the Gazette.
- (4) Subject to the provision of this section, the members of the Appeal Tribunal shall remain in office until a new body is sworn-in.

64. A taxable person, being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in section 58(3) of the Personal Income Tax Act, may appeal against the assessment, on giving notice as provided in section 65 of this Law, within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

**Time limit for
Appeal. Cap
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65. (1) A notice of appeal to be given under the provisions of section 64 of this Law, shall be given in writing to the Internal Revenue Service and shall set out -

**Notice to be
given to the
Internal
Revenue Service**

- (a) the name and address of the appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other documents to be given to the appellant; and
- (f) the date on which the appellant was served with the notice of refusal by the Board to amend the assessment as desired.

(2) As soon as may be possible after receipt of the notice of Appeal, the Secretary to the Appeal Tribunal shall have regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy thereof, to the Board and the appeal shall thereupon be listed by the Secretary for hearing accordingly.

(3) A notice or other document to be given to the Appeal Tribunal, shall be addressed to the Secretary and be

- delivered at or sent by registered post to his official address.
- (4) A taxpayer, may discontinue an appeal made by him under this section on given notice to the Secretary in writing, any time before the hearing of the Appeal.
- (5) Notwithstanding, that a notice of appeal against an assessment has been given by a taxpayer under this section, the Board, may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing of the appeal, the appeal shall be treated as being discontinued.
- (6) On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed, between the tax authority and the taxpayer under the provisions of subsection (3) of section 58 of the Personal Income Tax Act.
66. (1) The Appeal Tribunal members shall, as often as may be necessary, meet to hear appeals in any town, where an office of the Board is situated and subject to the provisions of subsection (2) of this section, at any such meeting-
- (a) Any three or more Appeal Tribunal members, may hear and decide an appeal; and
- (b) The Appeal Tribunal members present shall elect one of them to be the Chairman for the meeting.
- (2) An Appeal Tribunal member who has a direct or indirect financial interest in taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Appeal Tribunal, declare such interest to the other members and give notice to the Board in writing, of such interest or relationship and he shall not sit at any meeting for the hearing of that Appeal.
- (3) The provisions of subsection (2) of this section, shall also apply, where a member of the Appeal Tribunal is a legal practitioner or an Accountant, and the taxpayer is or has been a client of that member.

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**Procedure
before Appeal
Tribunal**

- (4) The Secretary, shall give seven clear working days' notice to the Board and to the applicant, of the date and place fixed for the hearing of an appeal, except in respect of an adjourned hearing for which the Appeal Tribunal has fixed a date at their previous hearing.
- (5) All notices, precepts and documents, other than decisions of the Appeal Tribunal, may be signed under the hand of the Secretary.
- (6) All appeals before the Appeal Tribunal shall be held in Public.
- (7) A taxpayer, who appeals against an assessment, shall be entitled to be represented at the hearing of the appeal: Provided that, if the person intended by the taxpayer to be his representative in an appeal, is unable for good cause to attend the hearing, the Appeal Tribunal may adjourn the hearing for such reasonable time as they think fit or admit the appeal, to be made by some other person or by way of written statement.
- (8) The onus of proving, that the assessment complained of is excessive, shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Tribunal or the court hearing the appeal in the first instance, that -
 - (a) the appellant has, for the year of assessment concerned, failed to prepare and deliver to the Board, the statement mentioned in that subsection; or
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant, to pay an amount as security for processing the appeal;

the Appeal Tribunal or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day, and order the appellant, to deposit with the Board, before the day of the adjourned hearing, an amount on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is lesser.

- (10) If the appellant, fails to comply with an order under subsection (9) of this section, the assessment against which he has appealed, shall be confirmed and the appellant, shall have no further right to appeal whatsoever with respect to that assessment.
- (11) The Appeal Tribunal may confirm, reduce, increase or annul the assessment or make such order thereon, as they see fit.
- (12) A decision of the Appeal Tribunal shall be recorded in writing by their Chairman and a certified copy of the decision, shall be supplied to the appellant and the Board by the Secretary, on a request made within three months of the decision.
- (13) Where, on the hearing of an appeal –
- (a) no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
 - (b) those accounts, books or records, were so produced but the Appeal Tribunal rejected the same on the ground that it has been shown to their satisfaction, that they were incomplete or unsatisfactory; or
 - (c) the Appellant or his representative, at the hearing of the appeal, has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal Tribunal without showing any reasonable excuse; or
 - (d) the Appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent, has refused to answer any question put to him by the Appeal Tribunal without showing any reasonable cause;

The Chairman of the Appeal Tribunal, shall record particulars of the same in his written decision.

- (14) The Governor, may make rules, prescribing the procedure to be followed, in the conduct of appeals before the Appeal Tribunal.

67. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Tribunal shall be served by the Board, on the taxpayer or on the person in whose name taxpayer is chargeable.
- (2) Where, the tax chargeable on a taxpayer, for a year of assessment in accordance with a decision of the Appeal Tribunal does not exceed twenty thousand Naira, no further appeal by the taxpayer, shall lie from that decision, except with the consent of the Board.
- (3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Tribunal within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provision of this Law.

**Procedure of
allowing decision
of Appeal
commissioners**

68. (1) Subject to the provisions of section 64 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Tribunal under the provisions of section 65 of this Law, is aggrieved by the decision of the Appeal Commissioners, may appeal, against the assessment and the decision to the High Court of the State, upon giving notice in writing to the Board within thirty days after the date on which the decision was given.

**Appeal
against decision**

- (2) Where, no Appeal Tribunal has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer, who is aggrieved by the assessment and has failed to agree with the Board, in the manner provided in section 58(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State, upon giving notice in writing to the Board, within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

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- (3) If, the Board is dissatisfied, with a decision of the Appeal Tribunal, it may appeal against the decision to the High Court of the State, on giving notice in writing to the other party to the appeal within thirty days after the date on

which decision was given.

- (4) Seven clear working days' notice of the date fixed for the hearing of the appeal, shall unless rules made hereunder otherwise provide, be given to all parties thereto.
- (5) The provisions of subsections (7), (8) and (9) of section 66 and that of subsection (1) of section 65 of this Law, shall apply to an appeal under this section with any necessary modifications.
- (6) An appeal shall be heard in Chambers, unless the judge shall, on the application of the taxpayer, otherwise direct.
- (7) If, on the hearing of an appeal, from a decision of the Appeal Tribunal given under the provisions of section 66 of this Law, a certified copy of that decision is produced before the High Court and the decision contains a record by reference to –
 - (a) paragraph (a) of subsection (13) of section 66 of this law, the High Court shall dismiss the appeal; or
 - (b) paragraph (b) of subsection (13) of section 66 of this Law, the High Court may dismiss the appeal on prima facie evidence with respect to the accounts, books or records having been incomplete or unsatisfactory as the court may seem sufficient; or
 - (c) paragraph (c) or (d) of subsection (13) of section 66 of this Law, the High Court shall dismiss the appeal unless it considers, that the cause of the neglect or refusal was reasonable.
- (8) If, in a particular case, the judge, from information given at the hearing of the appeal, is of the opinion, that the tax may not be recovered, he may, on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given, within the time specified, the tax assessed shall immediately become payable and recoverable.
- (9) The cost of the appeal, shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by he Judge.

(10) The Chief Judge of the State, may make rules, providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

(11) An appeal, against the decision of a Judge, shall lie to the Court of Appeal and thereafter to the Supreme Court-

(a) at the instance of the taxpayer, where the decision of the Judge is to the effect, that the tax chargeable on the taxpayer for the relevant year of assessment exceeds Fifty Thousand Naira;

(b) at the instance of or with the consent of the Board, in any other case:

Provided, that no cost shall be awarded against the taxpayer, in an appeal instituted by the Internal Revenue Service under this subsection, unless the decision of the Judge, was to the effect mentioned in paragraph (a) of this subsection.

69. (1) Where, no valid objection or appeal has been lodged within the time limited by section 36 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Tribunal or a Assessment to be final and conclusive Judge, as the case may be, an assessment as made or agreed to under the provisions of subsection (3) of section 36 of this Law, determined under the proviso to that subsection or on appeal, as the case may be, shall be final and conclusive for all purposes of this Law, as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period or periods, prescribed by the provisions of this Law, the provisions thereof, relating to the recovery of tax, and to any penalty under section 50 of this Law, shall apply to the collection and recovery of the tax or penalty, subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this

**Assessment to
be Final and
conclusive**

law, which has been agreed to by the Internal Revenue Service or determined on an appeal against a refusal to admit that claim: Provided that –

- (a) where, an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Board on account of the tax charged by the assessment, shall be paid; and
- (b) nothing in section 56 of the Personal Income Tax Act, shall prevent the Board, from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section or on appeal.

70. Any person, obliged to deduct any tax under this Law Penalty for or any other applicable law, who fails to deduct or deduct having deducted, fails to pay to the Internal Revenue Service, within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and on conviction shall be liable to pay the tax withheld or not remitted in addition to a penalty of ten percent of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

Penalty for failure to deduct Tax

71. Unless otherwise provided on this Law or any other revenue law applicable in the State, any person, who fails to pay in full, any tax or other revenue due to the State or a Local Government authority, shall be guilty of an offence and liable upon conviction to –

Failure to Pay Taxes in full

- (a) a fine of one percent of the total amount of revenue which was due and payable, for each day of default; and
- (b) imprisonment for twelve months.

72. Any person who

Obstruction

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
- (b) does anything, which impedes or is intended to impede,

- the carrying out of any search, seizure, removal or distress;
- (c) rescues, damages or destroys anything so liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or
 - (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested;
 - (e) Commits an offence and shall be liable on conviction, to a fine not exceeding two hundred thousand Naira or imprisonment for a term not exceeding three years or both.
73. (1) Any person, who-
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or makes any statement, in answer to any question or enquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement, produced or made for any purpose of tax, which is untrue in any material particular commits an offence.
 - (2) Where, by reason of any such document or statement, required to be produced under subsection (1) of this section, the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment, shall be recoverable as a debt due to the Internal Revenue Service.
 - (3) Any person, who commits an offence under this section, shall be liable on conviction to a fine of two hundred thousand Naira and one hundred percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three years or to both such, fine and imprisonment.

Untrue or
false
declaration

74. An person, who-

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any law being administered by the Board or the Internal Revenue Service; or
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or counterfeits any seal, signature, initials or other mark of or used by any officer for the verification of such a purpose to tax; or
- (d) being an employee of the Internal Revenue Service, initiates, connives, or participates in the commission of any of the offences in paragraphs (a) to (d) of this section,

**Counterfeiting
Document,
e.t.c**

75. A person. Who-

- (a) being a person, appointed for the due administration of unauthorized this Law or employed in connection with the assessment and for collection of the tax who;
- (b) demands from a person, an amount in excess of the authorized assessment of the tax; or
- (c) withholds for his own use or otherwise, a portion of the amount of tax collected; or
- (d) renders a false return, whether orally or in writing, of the amount of tax collected or received by him; or
- (e) defrauds a person, embezzles any money, or otherwise uses his position to deal wrongly with the Internal Revenue Service; or
- (f) steals or misuses service documents; or
- (g) compromises on the assessment or collection of any taxes:

**Penalties of
offences by
authorized and
unauthorized
persons**

Commits an offence and shall be liable on conviction, to a fine equivalent to two hundred percent of the Penalties for offences by authorized and unauthorized persons or imprisonment for a term of three years or to both such fine and imprisonment.

76. (1) Any person, who in commission of any offence under this Law, is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of four years. **Penalties where offender is armed**
- (2) Any person, who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law commits an offence and shall be liable on conviction to imprisonment for a term of ten years.
77. Any person, who connives with one or more persons, for the purpose of contravening any of the provisions any provisions of this Law, commits an offence and shall be liable on conviction to imprisonment for a term of one year. **Connivance to Contravene any Provisions of this Law**
78. (1) Any person, who not being a Revenue Collector, holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council, shall be guilty of an offence and be liable on conviction, to a fine of two hundred and fifty thousand Naira or imprisonment for a term of three years or to both such fine and imprisonment and any amount collected by him, shall be forfeited to the State Government or relevant Local Government Authority. **Impersonating a Revenue Collector**
- (2) If, for the purpose of obtaining admission to any building or other place or doing or procuring to be done, any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of one hundred thousand Naira or to imprisonment for a term of two years.
79. (1) Any criminal proceedings for an offence under this Law, shall be instituted by or with the consent of the Attorney-General. **Prosecution of Offence**

- (2) Notwithstanding that the Secretary/Legal Adviser is a member of the Board, he may appear for and represent the Board or Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party:
- Provided that, the Legal Adviser shall not in such circumstances, give evidence on behalf of the Board or Internal Revenue Service.
80. (1) The Internal Revenue Service may with the approval of the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence. **Power to Compound Offences**
- (2) The Internal Revenue Service, shall issue a treasury receipt for any money received under subsection (1) of this section.
81. (1) Any person, who contravenes any provisions of Penalty this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction, to a fine of fifty thousand Naira or imprisonment for a term not exceeding two years or to both such fine and imprisonment. **Penalty**
- (2) Where, an offence under this Law, is committed by a body corporate or firm or other association of individuals –
- (a) every director, manager, secretary or other similar officer of the body corporate; or
 - (b) every partner of the firm; or
 - (c) every person concerned in the management of the association; or
 - (d) every person, purporting to act in any capacity as aforesaid:
- commits an offence and shall be liable to be proceeded against and punished for the offence in like manner, as if he had himself committed the offence, unless he prove, that the act or omission constituting the offence took place without his

knowledge, consent or connivance.

- (e) any person. Ministry, Department or Agency or Local Government Council who mounts a road block for the purpose of collecting any tax, levy, fee, charge or rate has committed an offence and shall be liable on conviction to a fine of N50,000.00 or three (3) years imprisonment.

82. (1) Every person, having any official duty or being official employed in the administration of this Law, shall regard and deal with documents, returns of assessment list and copies of such list relating to the profits or items of profits of any individual or company, as secret and confidential.
- (2) Every person, having possession of or control over any document, information, returns of assessment list or copies of such list relating to income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list of copies to any other person -
- (a) other than a person to whom he is authorized by the Chairman to communicate it; or
- (b) otherwise than for the purpose of this Law or of any other enactment;

**Official Secrecy
and
confidentially**

commits an offence under this Law.

- (3) No person, appointed or employed under this Law, shall be required to produce any return, document or assessment, or to divulge or communicate any information, that comes into his possession in the performance of his duties, except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
- (4) Where, under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in respect of the

secrecy imposed by this section, shall not prevent the disclosure to the authorized officers of the Government of that country of such facts, as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.

- (5) Where, an agreement or arrangement with any other country with respect of relief for double taxation of income or profits includes provisions for the exchange of information with that country, for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this section, shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

83. (1) The Board, shall in the exercise of its powers and duties under this Law, be the general subject to directives of the Governor and such should be direction of complied with in so far as it does not interfere with the day to day administration of the Internal Revenue Service:

**Board to be
Subject to
general
direction of the
Governor**

Provided that, the Governor shall not give any direction, order or instruction in respect of any particular person, which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.

- (2) In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Board any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of the said laws, shall not be subject to challenge, on the ground, that such act, matter or thing was not or was not proved to be in accordance with any direction, given by the Governor.

84. (1) Any power, conferred and any duty imposed upon the Internal Revenue Service, may without prejudice to the provision of section 88(4) of the Personal Income Tax Act, be exercised or performed by the Internal Revenue Service or by an officer authorized generally or specifically in that behalf by the Internal Revenue Service.
- (2) Notwithstanding the provisions of subsection (1) of this section, the Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this section, shall not be treated as an order, ruling or directive of the Board until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.

**Delegation of
Powers of the
Board**

**Cap P8
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85. Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other law, may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so.

**Signature of the
Chairman**

86. (1) The Internal Revenue Service, may surcharge an imposition officer for such sum as it deems fit where such officer has -

**Imposition of
Surcharge**

- (a) been responsible for any -
- i. improper payment of money, from the fund of the Internal Revenue Service for any payment not duly documented;

- ii. deficiency in or for the destruction of any money, securities, stores or other property of the Internal Revenue Service; or
 - (b) failed to –
 - i. keep proper accounts or records; or
 - ii. make any payment or is responsible for any delay, in the payment of money for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue Service, and a satisfactory explanation, is not furnished to the Internal Revenue Service, within a period specified by the Board, with regard to such failure, improper payment or collection, not duly documented, deficiency or destruction or failure to keep proper accounts or records or failure to make payment in or delay in making payment.
- (2) Any action, taken under subsection (1) of this section, shall be subject to the approval of the Board and when such approval is obtained, the Chairman, shall notify the person surcharged under this section.
- (3) The Board, may at any time, withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Chairman of such withdrawal.
- (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section, shall be a debt due to the Internal Revenue Service from-the person against whom the surcharge is imposed and may be sued for and recovered, in any court in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered, by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

**Limitations of
Suits against
the Internal
Revenue Services**

87. (1) Subject to the provisions of this Law, the provision of the Public Officers Protection Law shall apply, in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.
- (2) No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duties, or authority, shall lie or be instituted in any court unless it is commenced.
- (a) within three months after the act, neglect or default complained of; or
- (b) in the case of a continuation of damage or injury, within six months next after the ceasing thereof.
- (3) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue, before the expiration of a period of one month after written notice of the intention to commence the suit, shall have been served on the Internal Revenue Service by the intending plaintiff or his agent.
- (4) The notice referred to in subsection (3) of this section, shall clearly and explicitly state –
- (a) the cause of action;
- (b) the particulars of the claim;
- (c) the name and place of abode of the intending plaintiff; and
- (d) the relief which he claims.

**Pre-action
Notice**

88. A notice, summons or other document, required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other law, may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.

**Service of
Documents**

89. (1) In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof, shall be issued against the Internal Revenue Service unless, not less than three months notice of the intention to execute or attach has been service given to the Internal Revenue Service.
- (2) Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service, shall subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Internal Revenue Service.
90. A member of the Board or Chairman or any officer or employee of the Internal Revenue Service, shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding whether civil or criminal, if the proceeding is brought against him in his capacity as the Chairman or member of the Board or officer or other employees of the Internal Revenue Service.
91. The Governor, may give to the Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise by him of his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman, to comply with the directives or cause them to be complied with.
92. The Board, may with the approval of the Governor, make regulations for carrying into effect the provisions of this law and for the due administration of its provisions and may in particular, make regulations-
- (a) prescribing the forms for returns and other information required under this law or any other law;
- (b) prescribing the procedure for obtaining any information required under this law or any other law; and
- (c) for any other incidental matters.

Restriction on execution against property of the Internal Revenue Service

Indemnity

Directives by the Governor, e.t.c.

Power to make Regulations

**Savings and
Transitional
Provisions
relating to Staff
or Employee**

93. (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who, immediately before the commencement of this Law relating to held office in the State Board of Internal Revenue Service (hereinafter referred to as "the former Board") or in the Civil Service of Kogi State and has been offered an employment by the Internal Revenue Service, shall be deemed to have been transferred to the Internal Revenue Service, established under this Law on terms and conditions not less favourable, than those obtaining immediately before the commencement of this Law;

(a) Provided that accrued gratuities and pension rights of such transferred employee shall remain with the former employer or Board as the case may be.

(b) And service or employment in the former Board, shall be deemed to be service or employment in the Internal Revenue Service established under this Law for purpose of pension.

(c) The accrued pension and gratuity rights of all transferred employees of the defunct Board including other transferred employees from the State Civil Service to the Board created by this Law remains with the MDA's from where they were transferred. And the Board created by this enactment shall bear no responsibility in respect of such accrued pension and gratuity rights of the transferred staff, save from the date when they became the staff of the Board created by the Law".

(2) Every director, employee, staff or officer transferred into the Internal Revenue Service by virtue of subsection (1) of this section, shall notify the Internal Revenue Service established under this Law in writing, within sixty days after the commencement of this Law or after the receipts of an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employees, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.

- (3) Any director, employee, staff or officer referred to in subsection (2) of this section shall be deemed to be an employee of the Internal Revenue Service, established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) of this section or on that day of his written refusal and the Internal Revenue Service established under this Law shall be deemed to be his employer for all purposes during that period.
- (4) An employee, who is not transferred or who refuses the transfer or a job offer, made by the Board established under this Law, as specified in subsection of this section, shall be transferred to the office of the Head of Civil Service of the State for redeployment in the civil service within the time specified in subsection (2) of this section.
94. (1) There shall be vested in the Board, all assets, funds, resources and other immovable property which immediately before the commencement of this Law, were vested in the former Board of Internal Revenue existing immediately before the commencement of this Law.
- (2) All rights, interests, obligations and liabilities of the former Board of Internal Revenue, existing immediately before the commencement of this Law, under any contract or instrument, whether in law or in equity, apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.
- (3) Any contract or instrument referred to in subsection (2) of this section, shall be of the same force and effect, as the Board of Internal Revenue or the Internal Revenue Service established under this Law and shall be enforceable as if, the Board established under this law had been named therein or had been a party thereto.
- (4) The Board, shall be subject to all obligations and liabilities to which the former Board of Internal Revenue existing immediately before the commencement of this Law, and all other persons, shall as from the commencement of this Law have the same rights,

**Existing
Properties
and assets**

powers and remedies against the Board as they had the former Board of Internal Revenue.

- (5) Any proceeding, pending or existing immediately before the commencement of this Law against the former Board of Internal Revenue, in respect of any rights, interests, obligations or liability of the former Board of Internal Revenue, may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board of Internal Revenue.
- (6) Any regulations, order, bye-laws or notice made or issued or deemed to be made or issued by or for the purposes of the former Board of Internal Revenue, existing immediately before the commencement of the Law, shall be deemed to have been made or issued by or for the purposes of the Board and continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this Law.

95. As from the commencement of this Law, the Chairman and members of the Board of Internal Revenue, shall be Members Continuation of Board members. Deemed to have been transferred to the Board established under this Law in the same capacity.

**Continuation
of Board
Members**

96. (1) As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government, who has opted into the service of the Board of Internal revenue shall be continued and completed by the Board established under this Law.
- (2) An appeal or grievance already filed, but which has not been finally disposed of, on the coming into force of this Law, shall be dealt with and disposed of, in accordance with the Civil Service Rules as if this Law, had not come into force.

**Continuation and
completion of
Disciplinary
Proceedings**

97. (1) The administration and control of all rights, obligations and liabilities, excluding obligation, rights and liabilities in relation to matters of gratuities and pensions that were under the administration and control of the former

**Transfer of Rights
and Obligations**

- Board of Internal Revenue, or the Civil Service of the State as the case may be, are hereby transferred to the Board established under this Law.
- (2) The administration of any real property, that were immediately before the coming into force of this law, under the administration or administration responsibility of the former Board or its agencies or bodies for the purposes of that former Board, are hereby transferred to the Board established under this Law.
- (3) All orders, rules, registrations, decisions, directions, licenses, authorizations, certificates of consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Executive Chairman of the former Board of Internal Revenue or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Executive Chairman of the Board, Chairman, or an employee of the Board established under this Law, as the case may be.
- (4) Every affidavit sworn to or document duly certified by an officer of the former Internal Revenue Service, before the day on which this section comes into force shall have the same probative value, as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that day.
98. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act.
- (2) If the provisions of any other State law for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law, shall prevail and the provisions of that Law, shall, to the extent of its inconsistency, be void.

(3) The Board is hereby exempted from payment of Court filing fees, penalty or charges in any proceeding in which the Board is a party.

99. (1) The Kogi State Revenue Administration Law 2013 is hereby repealed.
- (2) All valid appointments of staff-made by the Board before coming into force of this law shall be deemed to have been made pursuant to this Law and the existing rights of fresh staff if any, to pension and gratuities by virtue of this section be preserved.

Repeal and saving

NIGERIA GOVERNMENT FORUM

SCHEDULE (Section 32(4))

Taxes, Levies, Fees, Charges and Rates to be collected by the State Government

(1) Personal Income Tax-Collectible by Internal Revenue Services

a. Direct Tax (Self-Assessment)

i. Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule of the Personal Income Tax Act 1993.

b. PAYE (Pay-As-You-Earn)

i. Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the State Board of Internal Revenue that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above-Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

(2) Withholding Tax (Individuals Only) - Collectible by Internal Revenue Services

a. Withholding Tax on Rents

i. Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.

b. Withholding Tax on Interest

i. Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

c. Withholding Tax on Royalties

i. Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this, being

the final liability for personal income tax on that income,

d. Withholding Tax on Dividends

- i. Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

e. Withholding Tax on Director's Fees

- i. Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993

f. Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions

- I. Payable on certain payments under the Personal Income Tax (Rate, etc, of Tax Deducted at Source (Withholding Tax) Regulations 1997

(3) Capital Gains Tax (Individuals Only) - Collectible by Internal Revenue Service

- a. Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act 1967.

(4) Stamp Duties on Instruments Executed by Individuals - Collectible by Internal Revenue Service

- a. Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.

(5) Social Services Contributions Levy in part-discharge of Corporate Social Responsibility (CSR) to the State Payable annually as follows:

NIGERIA GOVERNMENT FORUM

(a) Individuals**I. PUBLIC SERVANTS**

	GL 02-06	GL 07-12	GL 13-14	GL 15-16
STATE (MDAs)	600	1,200	3,000	6,000
	GL 02-06	GL 07-12	GL 13-14	GL 15-16
FEDERAL (MDAs)	1,200	2,400	6,000	12,000

II. POLITICAL/PUBLIC OFFICE HOLDERS

EXECUTIVE	EXECUTIVE GOVERNOR DEPUTY GOVERNOR	SSG/COS	HOS
	500,000	200,000	145,800
	HON. COMM./SA	P/SECRETARY	PERM. COMM. CHAIRMAN BOARD
	145,800	145,800	145,800
	BOARD MEMBERS	ACCOUNTANT GENERAL	DEPUTY ACCT. GENERAL EX. SECRETARY
	60,000	145,800	120,000
	AUDITOR GENERAL (STATE/LG)	SNR. SP. ASST.	
	145,800	100,000	
		SPECIAL ASST.	
		30,000	
	HEAD TERTIARY INST. (STATE)	HEAD OF FEDERAL INSTITUTIONS	DEPUTY HEAD TERTIARY INST. (STATE) DEPUTY HEAD, FEDERAL INSTITUTIONS
	145,800	145,800	120,000
	REGISTRARS, STATE INST.	REGISTRARS FEDERAL INST.	
LEGISLATURE	HON. SPEAKER	HON. D/SPEAKER	HON. MEMBER H/A CLERK HA
	150,000	130,000	100,000
		SP. ASST.	DEPUTY CLERK
		30,000	50,000
JUDICIARY	a/G, KHADI	JUDGES/KHADIS	CHIEF REGISTRARS
	170,000	120,000	100,000
LGC	CHAIRMAN LGA	VICE CHAIRMAN-LGA	SECRETARY / SUPERVISORS LGA COUNCILLOR LGA
	145,800	120,000	80,000
			60,000

III. ORGANIZE PRIVATE SECTOR EMPLOYEES

DESIGNATION	AMOUNT
BRANCH MANAGERS/ACCOUNTANTS	15,000
SNR STAFF	10,000
INTERMEDIATE STAFF	5,000
JUNIOR STAFF	3,000

IV. DEVELOPMENT LEVY SELF EMPLOYMENT

INCOME	AMOUNT
15,000 - 50,000	1,000
51,000 - 100,000	2,000
101,000 - 150,000	4,000
151,000 - 200,000	5,000
201,000 - 250,000	6,000
251,000 - 300,000	7,500
301,000 - 350,000	8,500
351,000 - 500,000	10,000
501,000 - 1000,000	15,000
ABOVE 1,000,000	20,000

(b) Companies	
• Deposit Money Banks	N3.0m
• Official Bankers to the State Government	N6.0m
• Collection Banks to the State Internal Revenue Service	N 12.0m
• Other Financial Institutions	N0.5m
• Cement manufacturers	N 50.0m
• Telecommunications	N 60.0m
• N.N.P.C/Subsidiaries	N 10.0m
• Major Oil & Gas Companies	N5.0m
• Independent Oil & Gas Companies	N2.0m
• Manufacturing others}	N2.0m
• Construction	N3.0m
• Mining, Iron and Steel Companies	N 10.0m
• Quarrying Companies	N2.0m
• Hospitality Services	N 0.2m –N0.2n 2m
• Private Health care service providers	N0. 10m
• Professional services Firms	N 0.10m
• General Merchandise	N 1.0m to
For the purpose of payment of development levies, it shall be due on the 1 st day of January of every year; payable on or before the 28 th of February, of the tax year	

- (6) **Infrastructure Maintenance Levy payable as follows:**
Infrastructure maintenance levy is payable by the following road user:
- i. Commercial vehicle of ten tyre above plying within the state N1,000.00 per day
 - ii. Commercial vehicle of six tyre but less than ten tyre N 500.00 per day
 - iii. Commercial Bus of four tyre N 200.00 per day
 - iv. Commercial Cars and tricycle (Keke NAPEP) N 100.00 per day
 - v. Commercial Motorcycle (Okada) N 50.00 per day
- (7) **Economic Development Levy payable by as follows:**
- i. Manufacturing Industrial N50 Per 50kg.
- (8) **2% Infrastructure Maintenance levy - on every Kogi State Government contract - collectible by Internal Revenue Services**
- (9) **Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax - collectible by Internal Revenue Services.**
- (10) **Water Rates as contained in the Tariff for Kogi State Water Board Lokoja - Water Revenue Services.**
- (11) **Haulage fee payable at the point of loading or at the point of discharge in the state as follows:**

S/No	HEAVY TRUCKS			
	GOODS	LONG 30 TONS & ABOVE	MEDIUM 29-15 TONS	SMALL 14 TONS BELOW
1	BUILDING MATERIALS INCLUDING CEMENT	N12,800.00	N9,800.00	N5,800.00
2	Processed/Raw Food Items	N8,000.00	N4,500.00	N2,500.00

- i. 16 tyres and above = N8,000.00
- ii. 12 tyres = N6,000.00
- iii. 10 tyres = N5,000.00
- iv. 8 tyres = N3,000.00
- v. 6 tyres and below = N2,000.00

SOLID MINERAL SMALL TRUCK/SHORT TRUCK

SOLID MINERAL	SMALL TRUCK 5 - 9TON(N)	SHORT TRUCK ABOVE 9-29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
BRINE	1, 300.00	2,600.00	5, 200.00
CHROMESAND	500	1000.00	2, 000.00
CLAY	500	1000.00	2, 000.00
MICA	5, 000.00	10, 000.00	20, 000.00
PRECIOUS QUANT	6, 000.00	12, 000.00	24, 000.00
RADIO ACTIVE	15, 000.00	30, 000.00	60, 000.00
AMETHYST	2, 500.00	5, 000.00	10, 000.00

PRECIOUS MINERALS NEW HAULAGE TEMPLATE/DATA PLAN

PRECIOUS MINERAL	GRAM(N)	KILOGRAM(N)	TONAGE(N)
GOLD/NUGGET/BULLION	1, 690.23	1, 690, 230.00	1, 690, 230, 000,00
TOURMALINE	2, 000.00	2, 000, 000.00	2, 000, 000, 000.00
AGATE/ZIRCON/GARNET	500.00	500, 000.00	500, 000, 000.00
SEPHIRE	2, 200.00	2, 000, 000.00	2, 200, 000, 000.00
AQUAMARINE	132.00	1, 328.00	1, 328, 000.00
PLANTINUM	1, 293.00	1, 293, 453.00	1, 293, 453.00
BISMUTH	200	20, 000.00	2, 000, 000.00
BERYL	250	25, 000.00	2, 500.000
ZIRCON	420	42, 000.00	4, 200, 000.00
KYAMITE	300	30, 000.00	3, 000, 000.00

INTRODUCTION OF NEW HAULAGE

SOLID MINERAL	SMALL TRUCK 5-9 TON (N)	SHORT TRUCK ABOVE 9-29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
KAOLIN	2, 000.00	4, 000.00	8,000.00
FELDSPAR	2, 500.00	5, 000.00	10, 000.00
FERTILIZER	3, 000.00	6, 000.00	10, 000.00
IRON PIPE	3, 000.00	5, 000.00	12, 000.00
IRON PLATE	4, 000.00	7, 000.00	15, 000.00
IRON ROD	4, 000.00	10, 000.00	20, 000.00
IRON ORE	2, 500.00	5, 000.00	10, 000.00
RIVER SHARP SAND	500.00	1, 000.00	2, 000.00

INTRODUCTION OF NEW HAULAGE

SOLID MINERAL	SMALL TRUCK 5-9 TON (N)	SHORT TRUCK ABOVE 9-29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
LATERITE SAND	500.00	1, 000.00	2, 000.00
GRANITE STONE	1, 000.00	2, 000.00	3, 000.00
LIME STONE	1, 000.00	2, 000.00	4, 000.00
CEMENT	3, 000.00	5, 000.00	10, 000.00
MARBLE	1, 500.00	3, 000.00	6, 000.00
BILLET	4, 000.00	1 7, 000.00	15, 000.00
COAL	4, 000.00	7, 500.00	15, 000.00
CASSITERITE	10, 000.00	20, 000.00	40, 000.00
TANTILITE	15, 000.00	30,000.00	60,000.00

(12) Signages and Mobile Advertisement as follows:**FIRST PARTY SIGNAGE ADVERT RATES**

3 Stars Hotels	-	150,000 PA
Banks (Lokoja, the State Capital)	-	150,000 PA
Banks (Other Town)	-	100,000 PA
Branded Building	-	100,000 PA
Billboard	-	100,000 PA per face/PA
Branded wears	-	50,000 PA
❖ Branded building at Lokoja State Capital	-	100,000 PA
❖ Branded building at other LG Capital	-	50,000 PA
❖ Other Towns and Villages	-	50,000 PA
Insurance Company	-	50,000 PA
Insurance Broker	-	30,000 PA

OTHER SIGNAGES IN CATEGORY A

2 Stars Hotel	-	100,000 PA
Kogi State Capital	-	100,000 PA
Other LG Capital	-	50,000 PA
Other Towns and Villages	-	20,000 PS/PA

SIGNAGE IN CATEGORY B

Kogi State Capital	-	50,000 PS/ PA
Other LG Capital	-	30,000 PS/ PA
Other Towns and Villages	-	10,000 PS/PA

SIGNAGE IN CATEGORY C

Kogi Capital	-	40,000 PS/ PA
Other LG Capital	-	25,000 PS/ PA
Other Towns and Villages	-	10,000 PS/PA

SECOND PARTY**RATE FOR SECOND PARTY SIGNAGE**

TYPES: Temporary Boards, Display, Crusades, Branded Wears, Admission wall, Drapes, Promotion, Road shows, Balloons, Construction boards, Political Parties, Boards /posters, Canopies with Signage, Mobile Adverts, such as: Stickers on Vehicles, Full Luxurious inter-state, Bus advertising, Beautification projects.

ADVERT RATES

S/N	WALL OR ROOF SIGNS	SIZE	CATEGORY A	CATEGORY B	CATEGORY C
1	1 sq meter		10,000P/A	5,000 P/A	2,000 P/A
2	5 sq meter		15,000 P/A	10,000 P/A	5,000 P/A
3	10sq meter		20,000 P/A	15,000 P/A	10,000 P/A
4	10-20sq meter		30,000 P/A	20,000P/A	15,000 P/A
5	20-30sq meter		40,000 P/A	30,000 P/A	20,000 P/A
6	Banners Large		5,000 P/A	3,500 P/A	2,500 P/A
7	Wall Drapes		200,000 P/A	100,000 P/A	20,000P/A
8	Shows-Balloons Branded Wears Vehicle Support		5,000 / day	3,000/day	2,000/day
9	House Branding		20,000	10,000 P/A	5,000
10	Multinational Company		100,000 P/A		
11	Canopy with signage (Kogi Capital)		50,000	30,000	10,000
12	Brick Signage		5,000	3,000	2,500

MOBILE ADVERTISEMENT

1	MOBILE Adverts (Full Branding of Motorcycles)	5,000 P/A
2	Tricycle Branding	8,000 P/A
3	Mobile Advert (Full Branding Cars / Taxi)	15,000 P/A
4	Mobile Adverts (Bus pick up)	25,000 P/A
5	Mobile Adverts (Trailers)	40,000 P/A
6	Mobile Adverts (Luxurious Bus)	40,000 P/A

CATEGORY A - Kogi Capital and Abuja via Kogi
 B - Other LG Capital
 C - Other Towns and Villages

THIRD PARTY

S/N		APPROVED
1	16 Sheets	50,000 PF /PA
2	40 Sheets	80,000 PF /PA
3	48 Sheets	1 00,000 PF /PA
4	Super 48 Sheet	1 50,000 PF /PA
5	Roof top	250,000 PF/PA
6	96 sheet	200,000 PF /PA
7	Backlit	350,000 PF/PA
8	Portrait	300,000 PF /PA
9	Unipole (two sides)	300,000 PF/ PA
10	Unipole (three sides)	300,000 PF/ PA
11	Ultra wave	450,000 PF/ PA
12	Wall Drapes	250,000 PF /PA
13	Bridge Panel	200,000 PF /PA
14	Bus stop shelter	50,000 PF/PA
15	Light Emitting Diode (LED screen)	1, 000,000 PF /PA
16	Gantry (one lane)	450,000 PF/ PA
17	Gantry Span across (two lanes)	1,000,000 PF/PA
18	Street Furniture (lamp post)	30,000 Per Pole P/A
19	Floats (Mobile)	50,000 Per Permit
20	Posters (Public Information Panels)	50,000 Per Campaign P/A
21	Branded Building (Multinational Company)	100,000 per Building P/A

MANDATORY REQUIREMENTS

S/N	DESCRIPTION	APPROVED
1	Expression of interest (OAAN) members)	20,0000
2	Expression of interest Consultants	100,000
3	Registration per 40 sheet & 48 sheets & 98 sheet	2,000,000
4	Registration per Portrait /Backlit	20,000
5	Registration per Unipole	50,000
6	Registration per Gantry	100,000

Our processes are simplified as follow:

- a. Complete your expression of interest
- b. Pick application for your site location
- c. Pay your advert fees.

SIGNAGE AND ADVERTISEMENT RATES FOR VARIOUS CATEGORIES

ADVERT SPACE:

	RATE
1. Lamp-post display	10,000 per site/ PA
2. 6x2 73x6 /4x6	15,000 per site/ PA
3. 16 sheets	30,000 per site/ PA
4. 40 sheets	50,000 per site/ PA
5. 48 sheets	100,000 per site/ PA
6. Telecommunication Company	

Point of Sales

• Umbrella	5,000 per ward/ PA
• Kiosk	5,000 per ward/ PA
• Shops (Logo & display)	5,000 per ward/ PA
• Branded Building	100,000 per building/ PA
All are subject to negotiation	

7. Canopies

Rental services

❖ Category A	200,000 /PA
❖ Category B	100,000/PA
❖ Category C	70,000 /PA
8. Portrait	300,000 per site /PA
9. Wall Space	350,000 per site /PA
10. Uni-Pole	800,000 per site /PA
11. Posters/Pamphleteering/Handbills	5,000 per ward /PA
12. Branded Vehicles	20,000 per Vehicle /PA
13. Branded Building	100,000 per site/PA

(13) KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD

	N
1 Naming and Maintenance of Street Fee (in state Capital)	
Close	20,000.00
Street	30,000.00
2 Building planning registration fee	2,000.00
3 Site and building inspection fee	2,000.00
4 Building plan processing fee	60% of Approval fees
5 Building plan Post approval fee - High Rising building	30% of Approval
6 Penalty for Building without approval	60% of Approval
7 Betterment fee	2000
8 Sign Board/Bill Board Planted on the Ground Control fee	
Medium Size 2.01m- 3.00m	70,000.00
Large Size (Sheet 48) 3.01m - 4.0m2	100,000.00

KOGI STATE GOVERNMENT FORUM

9. Building plan approval fee

S/No	ITEMS	LOKOJA	LGHQS & MAJOR TOWN	OTHER SETTLEMENT
1.	Bungalow (Res) 2bedroom extra room	N4,000 N500=	N3,500 N500	N 3,300 N500
2.	3 Bedroom Res	N 5,800= Bedroom (flat)	N 5,300=	N5,100=
3.	4 Bedrooms	N10.630 N500	N 9,380= N500	8,880= N500
4.	a. Commercial bank(Bungalow)	N150.000	N150,000=	N150,000=
5.	b. Commercial Bank (storey) floor.	N100.000.	N100.000	N1 00,000
6.	Petrol filling station	N 125,000=	N125,000=	N 125,000=
7.	Dept. stores.	N 150/sqm Subject to a minimum of N50,000=	N 150/sqm Subject to a minimum of N40,000=	N 100/sqm Subject to a minimum of N60,000=
8.	supermarket Approval	N125/sqm Subject to minimum N16,000=	N100/sqm subject to minimum of N10,000.00	N75/sqm subject to minimum of N6,000.00
9.	Shops	N5,000	N3,750=	N3,250=
10.	Liquefied Natural Gas	N1 00,000 (flat rate through i.e in addition To PFS fees if attached	N100, 000. PFS fees tenable if attached.	N100,000. PSF fee if attached
12.	Medium (between 10 to 25 regular staff)	N62.50/sqm for the 1 st 5 hectares N10/meter square of the subsequent hectare subject to minimum of N100.000.00	N50.0 per sqm for the 1 st 5 hectares 10 / meter square for subsequent hectares subject to minimum of N75.000.00	N40.0sqm for the 1 st 5 hectares N10/meter square for subsequent hectares subject to minimum N62,500.00
13.	Heavy Industrial	N75/sqm. for the 1 st 5 hectares and N12.5/m ² for subsequent hectares subject to minimum of N100,000	N60/sqrmforthe 1 st 5 hectares N10.00/sqm subsequent hectares subject to minimum of N 150,000.00	N50/sqm for the 1 st 5 hectares N7.50/sqm Subsequent hectares subject to minimum of N125,000.00
14.	Warehouse	N37.50/m ³ subject to a minimum of N37,500=	N30/m ³ subject to minimum of N30,000=	
15.	a. Educational	1 st 10 classroom N20,000.00 subsequent	Flat rate throughout the state	Flat rate throughout the state
16.	b. Library & Museum	N 3,000=	N3,000.00	N3,000.00
17.	GSM Mast	N132, 000.	N132 ,000=	N132 ,000=
18.	Kerosene	N50, 000.	N50,000=	N50,000=
19.	Hotel /chalet/guest Inn	N5000 per room subjected to minimum of N50,000= Old N 60,000 per sqm subject to minimum of N 20	N3000 per room subjected to minimum of N 20,000= Old N50,000 per sqm subject to minimum of N 14,000.00= Old	N1000 per room subjected to minimum of N20,000= Old N50,000 per sqm subject to minimum of N 14,000

KOGI STATE OF NIGERIA GAZETTE

S/No	ITEMS	LOKOJA	LGHQ & MAJOR TOWN	OTHER SETTLEMENT
21.	Holliday Resort (Area)	1 st One Hectares N12.50 per sq metre subsequent N1.00per sqm. New 5 hectare 3 per sq metre subseque	Flat rate 12.50 Flat rate	Flat rate N12.50 Flat rate
22.	Holliday resort (lodging room)	N2000 per room subject to a minimum of N18,750=	Flat rate subject to a minimum of N15,000=	Flat rate subject to a minimum of N11,250=
23.	Hospital and clinic	N50.00 per sqm subject to a minimum of N25,000=	N45.00 per sqm subject to a minimum of N20,000=	N37.50.00 per sqm subject to a minimum of N15,000=
24.	Bar and Restaurant	N250.00 per subject to a minimum of N10,000=	N200.00 per subject to a minimum of N8,750=	N150.00 per subject to a minimum of N7,500
25.	Dispensary	Same as Hospital		
26.	Pharmacy and Medicine store	N250.00per sqm subject to a minimum of N10,250=	200.00 per sqm subject to a minimum of N8,750=	1.500per sqm subject to a minimum of N8,500=
27.	a .Cinema Theater, Gymnasium, Museum	N1000.00 per seat subject to a minimum of N50,000=	N500.00 per sqm subject to a minimum of N30,000=	N250.00per sqm subject to a minimum of 25,000=
28.	Town Hall (see community projects)			
29.	Office	N250.00 per sqm subject to a minimum of N12,250=	N200.00 per sqm subject to a minimum of N11,250=	N 150.00 per sqm subject to a minimum of N 10,000=
30.	Markets	N2,500.00 for 10 stalls subject to minimum N10,000=(flat rate through the state)	Same	Same
31.	Open Air production e.g block-making	N37.00 per sqm subject to minimum of N30,000=	N30.00 per sqm subject to minimum of N25,000	N25.00 per sqm subject to minimum of N20,000
32.	Workshop	N150.00 per sqm subject to minimum of N7,000=	N 125.00 per sqm subject to minimum of N7,000=	N75.00 per sqm subject to minimum of N5,500=
33.	Comme rcial	N1.00 m2 (10,000 per hectre)	Flat rate	Rat rate
	Farming Building	N50.00 per m2	Flat rate	Rat rate
	B. Temporary	N3,500	N3,500	N3,500
34.	Religious Building cium, museum	N125/ sqm per subject to a minimum of N12,500=	N20.00 per sqm subject to a minimum of N6,250=	N 15.00 per sqm subject to a minimum of N3,750=
35.	Generator House	N 1200.00 per m3 subject to a minimum of N3,000=	(Flat rate throughout state)	Flat rate throughout state)
36.	Stadium	N1000 per seat subject to a minimum N50,000	N500 per seat subject to a minimum N30,000	N200 per seat subject to a minimum N25,000
37.	Motor packs	N10.00 per sqm subject a minimum of 10,000 N1,250.00 per stall	As in a subject to a minimum of 7,500 N 1,000.00 per Stall	As in a subject to a minimum of N6,250 750.00 per stall

NIGERIA GOVERNORS FORUM

S/No	ITEMS	LOKOJA	LGHQ & MAJOR TOWN	OTHER SETTLEMENT
38.	Stalls (outside market)	N25.00 per cubic metre	(flat rate throughout the state)N25.00	(flat rate throughout the state)N25.00
39.	Conference halls	N25.00 per cubic metre	(flat rate throughout the state)N25.00	(flat rate throughout the state) N25.0
40.	Community-based projects	N750.00 per sqm subject to a minimum of N7,500	N750.00 per sqm subject to a minimum of N6,250=	N750.00 per sqm subject to a minimum of N5,000
41.	Betterment	Zone: 1-GRA/Estates N2,000per m2 2 TIPS -N 1,000 per m2 3-community N500 per m2	N 1000 per m2 (flat rate throughout the state)	N500 per m2 (flat rate throughout the state)
42.	Alteration (of approved plan)	50% charges excluding site inspection(No registration fees)	(flat rate tendable for valid approval	(flat rate tendable for
43.	Change of use d. (Residential to Commercial e. Commercial/Residential f. Residential to Cottage Industry	N105% of normal Approval Fee EIAR Normal fees N150% of Normal fee plus/followed by EIA	Flat rate Normal fees N140% of Norma fee plus/followed by EIA	valid approval) Flat rate Normal fees N140% of Norma fee plus/followed by EIA
44.	Alteration: Commercial to Commercial	Normal fee plus site Analysis /E.IAR	Normal fees plus site E.I.A.R	Normal fees plus site E.IAR
45.	Alteration to Industrial	N12,500 plus Normal fees subject to EIAR	N9,280 plus Normal fees subject to EIAR	N6,250 plus Normal fees subject to EIAR
46.	Sale of prototype designs	N5,000/shop (others to be determined)	(flat rate thorough out the state)	(flat rate thorough out the state)
47.	Certificate of fitness for Habitation	10% of Normal fees	Flat rate	Flat rate
48.	Miscellaneous			
	a. Palace	N12,500.00	N12,500.00	N12,500.00
	i. Fence Residential new N2.00 per linear meter		Flat rate	Flat rate
	ii. Comm. N3.00/m2			
	iii. Industry N2.00/m2			
	iv. Other uses (as for residential).			
	Town planning consultancy services.			
	a. Size 0.25m2 or less.	N1,000.00	Flat rate	Flat rate
	b. Size 0.51m2 - 0.5	N1,500.00	Flat rate	Flat rate
	c. Size 0.51 M2 - 1.0M2	N2,500.00	Flat rate	Flat rate
	d. Size 01M2 - 5M2	N3,000.00	Flat rate	Flat rate
	e. Size 10M2 - and	N3,500.00	Flat rate	Flat rate

Road Taxes - Collectible by Board of Internal Revenue Services						
PRIVATE VEHICLE						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	12,500.00	5,250.00	3,125.00	1,250.00	23,125.00
B	Between 2.1 - 3.00cc	12,500.00	3,125.00	2,500.00	1,250.00	19,375.00
C	Vehicle up to 1.7cc - 2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00
D	Other Vehicle 1.2cc - 1.6cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00
OUT- OF- SERIES NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate	vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 5.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	Between 2.1 - 5.00cc	40,000.00	3,125.00	2,500.00	1,250.00	46,875.00
c	Vehicle up to 1.7cc - 2.00cc	40,000.00	3,125.00	1,875.00	1,250.00	46,250.00
E	Other Vehicle 1.2cc - 1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00
FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B		80,000.00	3,125.00	2,500.00	1,250.00	86,875.00
C	Vehicle up to 1.7cc-2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc - 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00
REVALIDATION OF OLD NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 - 3.00cc	10,000.00	3,125.00	2,500.00	1,250.00	16,875.00
C	Vehicle up to 1.7cc - 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc - 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	15,625.00

COMMERCIAL VEHICLE							
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost OF Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	30,750.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick Up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500	21,125.00

COMMERCIAL VEHICLE NUMBER							
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost OF Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick Up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500	16,125.00

GOVERNMENT/OFFICIAL					
Category	Capacity of Vehicle	Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
A	12,500.00	6,250.00	NIL	1,250.00	22,500.00
B	12,500.00	3,125.00	NIL	1,250.00	19,375.00
Bus	12,500.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	2,500.00	1,250	NIL	1,250.00	5,500.00

GOVERNMENT FANCY					
Category	Capacity of Vehicle	Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.0
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.0
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.0

MOTORCYCLE

Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Sticker	Learner's	Reflective	Amount
	(N)	(N)	(N)	(N)		Permit	Jacket	
					(N)	(N)	(N)	(N)
Private/	2,500.00	1,250.00	625.00	500.00	100.00	250.00	750.00	7,225.00
Commercial	2,500.00							

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
(N)	(N)	(N)	(N)	(N)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES

	Category	Cost of Replacement of Plate Number
		(N)
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	12,500.00
D	Commercial	12,500.00
E	Motorcycle	2,500.00

NIGERIA GOVERNMENT FORUM

CHANGE OF OWNERSHIP	
Type of Vehicle	Amount
	(₦)
Motor Vehicle	2,500.00
Motorcycle	625
Learner's Permit	250
DRIVER'S LICENCES	
Type of Vehicle	Amount
	(₦)
Motor Vehicle	6,350.00
Motorcycle	3,000.00

14. Application form for all categories 5,000

MINISTRY OF COMMERCE AND INDUSTRIES

PART I

CATEGORIES OF TOWNS

For the purpose of determining the registration of business premises, pool betting's Game of Chance, Trade Fair, Registration of Cooperative and Auditing to the state is categorized into the following three zones.

Zone A:- This shall comprise jurisdiction of the following towns:-

- i. Lokoja, Kabba & Isanlu
- ii. Okene, Ogori/Magongo, and Ajaokuta
- iii. Ankpa, Idah & Anyigba

Zone B:- This shall include Dekina, Oguma, Egbe, Aiyetoro-Gbede, Adavi, Mopa and all other Local Government Headquarters except those town falling under Zone A.

Zone C:- This shall include all Rural Areas in the State not mentioned in Zone A & B above.

MINISTRY OF COMMERCE AND INDUSTRY, KOGI STATE

**2017 REVIEW REVENUE RATE ON REGISTRATION OF BUSINESS PREMISES,
POOL BETTING, GAME OF CHANCE, TRADE FAIR, CO-OPERATIVE REGISTRATION
AND AUDITING SUBJECTS TO BE REVIEW UPWARD FROM TIME TO TIME TO
MEET UP INTERNALLY GENERATED REVENUE (IGR).**

**Part II
REGISTRATION/RENEWAL FEES OF BUSINESS PREMISES**

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	PRIVATE Hospitals	20,000	30,000	15,000
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology and Ex-Ray	20,000	30,000	15,000
3.	Pharmacy Shops	10,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	5,000	10,000	5,000
5.	Hotels between 1-20 Rooms	20,000	40,000	20,000
	21-50 Rooms	50,000	100,000	50,000
	51 Rooms and above	100,000	, 120,000	60,000
6.	Five Star Hotels	100,000	300,000	150,000
7.	Petrol 1- 2 pumps	30,000	40,000	20,000
	1-4 pumps	40,000	50,000	25,000
	1-5 pumps	80,000	100,000	50,000
	6 & above pumps	100,000	140,000	70,000
8.	Motor Spare part Dealer	10,000	20,000	10,000
9.	Motorcycle Spare Part Dealer	10,000	20,000	10,000
10.	SAW Mills	40,000	100,000	50,000
11.	Bench Saw Millers	20,000	30,000	15,000
12.	Plank Seller/Dealer	10,000	15,000	7,500
13.	Building Material dealer/Seller	20,000	40,000	20,000
14.	Cement Company			

NIGERIA GOVERNMENT FORUM

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
15.	Cement dealer/Seller	20,000	40,000	20,000
16.	Motor Dealer/Seller	100,000	200,000	100,000
17.	Motorcycle dealer/Seller	50,000	100,000	50,000
18.	Private Nursery/Primary Schools	10,000	20,000	10,000
19.	Private Secondary Schools	20,000	40,000	20,000
20.	Higher Institutions (Private)	500,000	1,000,000	500,000
21.	Commercial Banks	100,000	200,000	100,000
22.	Micro Finance Bank	40,000	80,000	40,000
23.	Surface Tank Kerosene Dealers	20,000	30,000	15,000
24.	Limited Liability Company (Medium)	50,000	100,000	50,000
25.	Limited Liability Company (big) 1	70,000	140,000	70,000
26.	Limited Liability Company (big) 2	100,000	200,000	100,000
27.	Partnership/Distributorship	30,000	60,000	30,000
28.	Sole Proprietorship	10,000	15,000	7,500
29.	Solid Mineral Miners	-	50,000	25,000
30.	Private Radio TV station	100,000	200,000	100,000
31.	Pooling centre/Game of Chance	10,000	30,000	15,000
32.	Package Water Producer	20,000	20,000	10,000
33.	Traveling Agency	10,000	10,000	5,000
34.	Restaurant (a) Small	12,000	24,000	12,000
	(b) Big	24,000	48,000	24,000
35.	Fast Food/Confectioneries (a) Small	5,000	10,000	5,000
	(b) Big	12,000	24,000	12,000
36.	Bakery	10,000	20,000	10,000
37.	Block Industry	10,000	20,000	10,000
38.	Tailor/Fashion Design	2,000	4,000	2,000
39.	Welding/Fabrication	5,000	10,000	5,000
40.	Insurance investment	50,000	100,000	50,000

KOGI STATE OF NIGERIA GAZETTE

S/NO	BUSINESS NAMES	OLD RATE N	NEW RATE N	RENEWAL N
41.	Security Agency (private)	10,000	20,000	10,000
42.	Interior Decorators	10,000	20,000	10,000
43	Clearing agents	10,000	20,000	10,000
44	Beer/Spirit Sale (Big)	30,000	60,000	30,000
	(b) Small	20,000	40,000	20,000
45	Bookshops/Stationeries stores	7,000	14,000	7,000
46.	Supermarkets	50,000	80,000	40,000
47.	Physiotherapy	7,000	14,000	7,000
48	Rental services	7,000	14,000	7,000
49.	Agro Service/Chemical	5,000	10,000	5,000
50.	Boutique A. (Small) B. (Big)	10,000	20,000	10,000
		20,000	40,000	20,000
51.	Launder/Dry cleaners	10,000	15,000	7,500
52	Printers (Large)	12,000	24,000	12,000
53	Printer (Medium)	10,000	20,000	10,000
54	Printer (Small)	5,000	10,000	5,000
55	Lawyers/Architect/Accountants	50,000	70,000	35,000
56	Refrigerator/Radio/Electronics Repairs	3,000	6,000	3,000
57	Nutritional Food supplement food	"10-000	15,000	7,500
58	Health, Firms/Fitness Centre	10,000	20,000	10,000
59	Embalmmment Centres	7,000	14,000	7,000
60	Acupuncture Clinics (inpatients)	4,000	8,000	4,000
61	Cinema/Night club (Big)	20,000	30,000	15,000
62	Cinema/Night Club (Medium)	10,000	15,000	7,500
63	Cinema/Night Club (Small)	7,000	10,000	5,000
64	Record stores, Video and Club Photograph	6,000	10,000	5,000
65	GSM friendship centres (MTN, GLO,	20,000	30,000	15,000

NIGERIA GOVERNMENT FORUM

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
66	Colour Labs/Processing centre colour	10,000	20,000	10,000
67	Sales of Aluminum profile	10,000	20,000	10,000
68	GSM Phone Accessories	2,000	4,000	2,000
69	Livestock Feed/Vet Services	10,000	20,000	10,000
70	Vocational Centre/Secretariat Institute	10,000	20,000	10,000
71.	Telecommunication Mask Location	100,000	100,000	50,000
72.	Telecommunication distribution	200,000	200,000	100,000
73	Network service provider office	500,000	500,000	250,000
74	Ceramic Company	5,000,000	5,000,000	2,500,000
75	Steel Company	5,000,000	5,000,000	2,500,000
76	Electricity Company	5,000,000	5,000,000	2,500,000
77	Gas Station	500,000	500,000	250,000
78	Quarries	500,000	500,000	250,000
79	Construction Company	5,000,000	5,000,000	2,500,000
80	Borehole Company	300,000	300,000	150,000
81	Heavy Duty Generator sellers	500,000	500,000	250,000
82	Coal mining	5,000,000	5,000,000	2,500,000
83	Aluminium Company	500,000	500,000	250,000

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
TRADE FAIR LEVIES AT THE STATH HEADQUARTERS				
S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
84	Participation/Certificate Fee :			
	(a) International Trade Fair	1,000,000		
	(b) Domestic Trade Fair	200,000		

S/NO	BUSINESS NAMES	OLD RATE N	NEW RATE N	RENEWAL N
85	Pavilion Fee:			
	(a) International Trade Fair	20,000		
	(b) Domestic Trade Fair	15,000		
86	Gate Fee:			
	(a) International Trade Fair	500		
	(b) Domestic Trade Fair	200		
87	Social Amenities Fee			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		
88	Labour Dues			
	(a) International Trade Fair	10,000		
	(b) Domestic Trade Fair	10,000		
89	Security			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		

NIGERIA OVERSICRE FORUM
 0800 123 4567

ZONE B

S/NO	BUSINESS NAMES	OLD RATE N	NEW RATE N	RENEWAL N
1.	Private Hospitals	15,000	20,000	10,000
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology	15,000	20,000	10,000
3.	Pharmacy Shops	20,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	10,000	10,000	5,000
5.	Hotels between 1-19 Rooms	20,000	30,000	15,000
	21-50 Rooms	30,000	40,000	20,000
	51 Rooms and above	40,000	60,000	30,000
6.	Petrol 1-2 pumps 1-5 pumps 6 & above pumps	20,000 30,000 40,000	30,000 45,000 60,000	15,000 22,500 30,000
7.	Motor Spare part Dealer	7,000	10,000	5,000
8.	Motorcycle Spare Part Dealer	10,000	10,000	5,000
9.	Saw Mills	30,000	45,000	22,500
10.	Bench Saw Millers	20,000	30,000	15,000
11.	Plank Seller	10,000	10,000	5,000
12.	Building Material Dealer/Sellers	20,000	30,000	15,000
13.	Cement Dealer/Sellers	20,000	30,000	15,000
14.	Motor Dealer/Sellers	80,000	120,000	60,000
15.	Motorcycle Dealer/Seller	40,000	60,000	30,000
16.	Private Nursery/Primary Schools	8,000	12,000	6,000
17.	Private Secondary Schools	16,000	24,000	12,000
18.	Higher Institutions (Private)	100,000	150,000	75,000
19.	Commercial Banks	100,000	150,000	75,000
20.	Micro Finance Bank	40,000	60,000	30,000

S/NO	BUSINESS NAMES	OLD RATE N	NEW RATE N	RENEWAL N
21.	Limited Liability Company (Medium)	40,000	60,000	30,000
22.	Limited Liability Company (Big)	90,000	100,000	187,000
23.	Distributorship/Partnership	20,000	30,000	15,000
24.	Sole Proprietorship	8,000	10,000	5,000
25.	Surface Tank Kerosine/ Fuel	16,000	24,000	12,000
26.	Private Radio TV station	100,000	150,000	75,000
27.	Package Water Producer	10,000	15,000	7,500
28.	Travelling Agencies	6,000	8,000	4,500
29.	Pooling House	10,000	15,000	7,500
30.	Restaurant (a) Small	5,000	10,000	5,000
	(b) Big	10,000	15,000	7,500
31.	Fast Food/Confectioneries	3,000	20,000	10,000
	(a) Small			
	(b) Big	3,000	4,000	2,500
32.	Bakery	10,000	15,000	7,500
33.	Block Industry	10,000	15,000	7,500
34.	Tailor/Fashion Design	2,000	3,000	1,500
35.	Welding/Fabrication	5,000	7,000	3,500
36.	Insurance investment	50,000	70,000	35,000
37.	Security Agency (private)	10,000	15,000	7,500
38.	Interior Decorators	10,000	15,000	7,500
39.	Clearing Agents	10,000	15,000	7,500
40.	Beer/Spirit Sale A (Big)	20,000	30,000	15,000
41.	Beer/Spirit B (Small)	15,000	20,000	10,000
42.	Bookshops/Stationeries stores	7,000	10,000	5,000
43.	Supermarkets	40,000	60,000	30,000
44.	Physiotherapy	7,000	10,000	5,000
45.	Rental Services	7,000	10,000	5,000

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
46.	Agro Service/Chemical	5,000	8,000	4,000
47.	Boutique A. (Small)	3,000	8,000	4,000
48.	Boutique B (Big)	3,000	10,000	5,000
49.	Launder/Dry Cleaners (Large)	10,000	10,000	5,000
50.	Launder/Dry Cleaners (Medium)	7,000	8,000	4,000
51.	Launder/Dry Cleaners (Small)	4,000	5,000	2,500
52	Printers (Large)	10,000	15,000	7,500
53	Printer (Medium)	10,000	10,000	5,000
54	Printer (Small)	4,000	5,000	5,000
55	Lawyers/Architect/Accountants	20,000	25,000	12,500
56	Cinema/Night Club	10,000	15,000	7,500
57	Record Store/Video and Club photograph	6,000	8,000	4,000
58	GSM Friendship Centres (MTN, GLO, AIRTEL etc)	20,000	25,000	12,500
59	Colour Labs/Processing centre colour	10,000	12,000	6,000
60	Sales of Aluminium profile	10,000	12,000	6,000
61	Livestock/Fishery Feed and Vet service	10,000	12,000	6,000
TRADE FAIR LEVIES/FEEES AT LOCAL LEVEL				
62	Participation/Certificate fee		150,000	
63.	Pavilion fee		10,000	
64	Gate fee		100	
65	Social Amenities		15,000	
66	Labour dues		5,000	
67	Security levy		10,000	

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	Private Hospitals		15,000	7,500
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology		15,000	7,500
3.	Pharmacy Shops		10,000	5,000
4.	Patent/Proprietary Medicine Vendor License		8,000	4,000
5.	Hotels between 1-19 Rooms		20,000	10,000
	20-49 Rooms		30,000	15,000
	50 Rooms and above		40,000	20,000
6.	Petrol 1 - 2 pumps		20,000	10,000
	1 - 4 pumps		30,000	15,000
	5 & above pumps		40,000	20,000
7.	Motorcycle Spare part Dealer		10,000	5,000
8.	Motor Spare Part Dealers		15,000	7,500
9.	Saw Mills		30,000	15,000
10.	Bench Saw Millers		15,000	7,500
11.	Plank Seller		8,000	4,000
12.	Building Material Dealer/Sellers		20,000	10,000
13.	Cement Dealer/Sellers		20,000	10,000
14.	Motor Dealer/Sellers		80,000	40,000
15.	Motorcycle Dealer/Seller		40,000	20,000
16.	Private Nursery/Primary Schools		8,000	4,000
17.	Private Secondary Schools		16,000	8,000
18.	Higher Institutions (Private)		100,000	50,000
19.	Commercial Banks		100,000	50,000
20.	Micro Finance Bank		40,000	20,000
21.	Limited Liability Company (Medium)		40,000	20,000
22.	Limited Liability Company (Big)		60,000	30,000
23.	Distributorship/Partnership		20,000	10,000

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
24.	Sole Proprietorship		8,000	4,000
25.	Surface Tank Kerosine/Fuel		16,000	8,000
26.	Private Radio TV station		100,000	50,000
27.	Package Water Producer		10,000	5,000
28.	Travelling Agencies		6,000	3,000
29.	Pooling House		10,000	5,000
30	Restaurant (a) Small		5,000	2,500
	(b) Big		10,000	5,000
31.	Fast Food/Confectioneries		20,000	10,000
32.	Bakery		10,000	5,000
33.	Block Industry		10,000	5,000
34.	Tailor/Fashion Design		2,000	1,000
35.	Welding/Fabrication		5,000	2,500
36.	Insurance investment		50,000	25,000
37.	Security Agency (private)		10,000	5,000
38.	Interior Decorators		10,000	5,000
39.	Clearing Agents		10,000	5,000
40.	Beer/Spirit Sale A (Big)		20,000	10,000
41.	Beer/Spirit B (Small)		15,000	7,500
42.	Bookshops/Stationeries stores		7,000	3,500
43.	Supermarkets		40,000	20,000
44.	Physiotherapy		7,000	3,500
45.	Rental Services		7,000	3,500
46.	Agra Service/Chemical		5,000	2,500
47.	Boutique A. (Small)		6,000	3,000
48.	Boutique B (Big)		8,000	4,000
49.	Laundry/Dry Cleaners (Large)		10,000	5,000
50.	Laundry/Dry Cleaners (Medium)		6,000	3,000
51.	Laundry/Dry Cleaners (Small)		3,000	1,500

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
52	Printers (Large)		10,000	5,000
53	Printer (Medium)		6,000	3,000
54	Printer (Small)		4,000	2,000

RATE PAYABLE BY PROMOTERS, AGENTS AND COLLECTORS OF POOL BETTINGS

	Registration & Licensing Fee ₦	Renewal ₦	Weekly Tax ₦	Process Fee ₦	Operation fee Per Week ₦	Registration of Business Premises ₦	Renewal of Business Premises ₦
Promoters	150,000	75,000	4,000	5,000	1,000	30,000	15,000
Agents	10,000	5,000	-	-	-	20,000	20,000
Collectors	6,000	3,000	-	-	-	-	-

RATE PAYABLE BY GAME OF CHANCE & BETTING, LOTTO ETC

	Registration & Licensing Fee ₦	Renewal Of Licensing ₦	Quarterly ₦	Administrative Charges and Documentation ₦	Business Premises Registration ₦	Renewal of Business Premises ₦
Promoters	1,500,000	750,000	100,000	100,000	30,000	15,000

AGENTS FEE ON GAME OF CHANCE

	₦	Business Premises Registration	Renewal of Business Premises
1 - 20	50,000	20,000	10,000
24 - 50	75,000	20,000	10,000
51 - 100	100,000	20,000	10,000
101 - 200	150,000	20,000	10,000
200 and above	200,000	20,000	10,000

NIGERIA GOVERNORS FORUM

FEEES FOR REGISTRATION/SUPERVISION AND AUDITING
OF COOPERATIVE SOCIETIES

		Old fee N	New fee N	Annual Subscription to KGSG	
				Old	New
Registration	Primary Societies	600	2,000	500	1,000
	Secondary Societies (Unions)	500	5,000	500	1,500
	Tertiary Society	-	20,000	500	3,000
Supervision	Primary Societies	500	1,000	500	
	Secondary Societies (Unions)	500	1,500	500	
	Tertiary Society	-	3,000		
Auditing	Primary Societies	500	1,000		
	Secondary Societies (Unions)	500	1,500		
	Tertiary Society	-	1,500		

Ministry of Education		
		N
1	Establishment of School fee	10,000.00
2.	Registration and Operation Certification	
	Secondary/Primary and Nursery	75,000.00
	Primary and Nursery	25,000.00
3	Renewal of Registration	10,000.00

MINISTRY OF LAND HOUSING AND URBAN DEVELOPMENT

A. APPLICATION FORM FEE (Non Refundable)

(a)	Residential	N5,000.00
(b)	Commercial	N10,000.00
(c)	Industrial	N15,000.00
(d)	Educational	N7,000.00
(e)	Agricultural	N5,000.00
(f)	Recreational	N15,000.00
(g)	Subsequent transaction	N5,000.00
(h)	Change of Land Use form	N20,000.00
Valuation Processing Fees		
(a)	Probate valuation (flat rate)	
(b)	Valuation for assignment	
(c)	Assessment of compensation on request	

Ministry of Health

STATE CAPITAL	Hospitals Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	30,000.00	100,000.00	20,000.00	20,000.00	60,000.00	15,000.00	30,000.00
RENEWAL	20,000.00	60,000.00	15,000.00	15,000.00	40,000.00	-	20,000.00
LOCAL GOVERNMENT	Hospitals, Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	15,000.00	40,000.00	15,000.00	10,000.00	25,000.00	7,500.00	20,000.00
RENEWAL	10,000.00	30,000.00	10,000.00	7,500.00	20,000.00	5,000.00	15,000.00

NIGERIA GOVERNMENT FORUM

OTHER TOWNS VILLAGES	Hospitals, Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	10,000.00	30,000.00	10,000.00	7,500.00	20,000.00	5,000.00	15,000.00
RENEWAL	7,500.00	15,000.00	4,000.00	5,000.00	15,000.00	5,000.00	10,000.00

MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

S/No	TITLE OF REVENUE HEAD	REGISTRATION FEE N	PROCESSING FEE N
1	Any Solid Mineral Title holders and Investors operating in the State	50,000.0	
2	A). Exclusive Prospective license (EPU): For all mineral types occurring in the State.	0	10,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		30,000.00
	B). Mining and Lease/Quarry lease: For all mineral Types occurring in the State		50,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		100,000.00
3	Land Compensation (Surface Rent) for mining/Quarry Operators in the State		
	A). Such mineral as Kolin, Marble, Dolomite, Tale Clay, Mica, Feldspar, Quartz and Other Related Industrial Items Occurring in the State (annually per mining title in sq. km/acre as applicable)		50,000.00
	B). For the State's strategic minerals like Iron and Coal (annual per mining title in sq. km/acre).		100,000.00
	C). Construction Companies engaged in quarrying sands, gravel, laterite and associated minerals (annually per mining title in sq. km/acre)		100,000.00
	D). For precious minerals like Gold, Tantalite, Cassiterite, Collumbite and other precious minerals title in sq. km/acre)		20,000.00

S/No	FORESTRY TARIFFS SPECIES	GIRTH (M)	NEW STUMPAGE RATES (N)
	Afromosia elata, Afexlia Africana, Alibizia SPP, Alstonia boonei,		
	Amphlomis pterocarpoides, Antairis Africana, Aubrevillea kerstingii,	1.82	1,200 00
	Anogeissus Leiocarpus, BombaxSP, Berlinia SP, Boarassus aethiopium,		
1	Canarium Schweinfruhi, Ceib'a Pentandra		
2	Alibizia SPP	1.82	1,100.00
3	Brachystegia eurycoma	2.13	50,000.0
	Melicia Excels, Celtis SP, Gmelina arborea (transmission pole),		
	Entandrophragma anglonesis, Mansonia altissima, Khaya grandifoliola,		
	Khaya senega!ensis, Lova trichiloidesjecon grandis (Poles), Terminalia		
4	superb, Terminalia ivorensis, Elaeis guinensis.		
	Cyicodiscus gabonesis, Chrsophyllumalbidum, Cola gigantean, Daniela		
	Oliverii, Detarium SP, DiospyrosSP, Drythroph'eum SP, FicusSPP,		
	Guareacedrata, Holoptelia grandis, Manikara multinervis, Mitragyna		
	cilate, Nesogordonia papaverifera, Nauclea diderichii, Pterocarpus osun,	1.82	1,200.00
	Piptadeniastrum Africana, Pterygota marcrocarpa, Pycnanthusanglonesis,		
	Ricindendron heudelotii, Sterculia oblonga, Triplochiton		
	scleroxylon, Uapaca togoensis, Syzygium guineensis, Butyrospermum		
6	parki, Others not specified.		
7	Gmelina arbrea (logs)	1.2	1,500.00

S/No	FORESTRY TARIFFS SPECIES	GIRTH (M)	NEW STUMPAGE RATES (₦)
8	Isoberinia doka, Bamboo		1,000.00
9	Parkia biglobosa	1.52	6,250.00
10	Pterocarpus mildbreadii (madrin)	1.52	7,500.00
11	Prosopis Africana, Magnifera indica, Vitx doniana,		10,000.0
12	Tectona grandis (timber)	1.5	2,500.00

POLLUTION TAX

CONTAMINANT FEES FOR EFFLUENTS		
S/N	CONTAMINANT	FEE PER TON DISCHARGED
1.	Ammonia	N300.00
2.	AOX	N600.00
3.	Arsenic	N600.00
4.	BOD	N600.00
5.	Chlorine	N4600.00
6.	Cyanide	N600.00
7.	Fluoride	N693.00
8.	Metals	N600.00
9.	Nitrogen & Nitrates	N300.00
10	Oil & Grease	N70.00
11.	Other petroleum products	N70.00
12,	Other Solids	N120.00
13.	Phenols	N600.00
14.	Phosphorus & Phosphates	N600.00
15.	Sulphates	N120.00
16.	Suphides	N600.00
17.	Suspended Solids	N120.00
18.	Other Contaminants	N120.00

CONTAMINANTS FEES FOR AIR EMISSIONS

S/N	CONTAMINANT	FEE PER TON DISCHARGED
1.	Ammonia	N213.00
2.	Asbestos	N213.00
3.	Carbon Monoxide	N110.00
4.	Chlorine & Chlorine Oxides	N110.00
5.	Fluorides	N453.600
S/N	POLLUTANT	RANGE/TON
1.	SO	N300.00
2.	NO	N688.00
3.	YOC	N118.00

ENVIRONMENTAL LEVY**Category 'A' - (N100.000 - N250.000 per annum)**

- (i) Ajaokuta Iron & Steel Company
- (ii) National Iron-Ore Mining Company
- (iii) Cement Industries
- (iv) Petroleum Refineries and Petroleum Producing Companies.

Category "B" - (N25.000 - N50.000 per annum)

- (i) Asbestos producing industries
- (ii) Rubber tyre Manufacturing Industries
- (iii) Iron, Steel, other metal industries
- (iv) Battery manufacturing Industries
- (v) Asphalt and Bitumen Producing Industries
- (vi) Aluminum products industries
- (vii) Cables, Electronic Manufacturing Industries.
- (viii) Glass industries
- (ix) Industrial Machinery Manufacturing Industries
- (x) Marbles, Terrazzo and Non-Metallic Industries

- (xi) Brewery Industries
- (xii) Gas bottling Companies
- (xiii) Fertilizer/Ammonia/Urea Manufacturing companies
- (xiv) Large construction companies with own quarry plant.

Category "C" - (N20.000 - N25.000 per annum)

- (i) Textile Industries
- (ii) Food Processing Canning Industries including Dairy Products
- (iii) Beverage Industries
- (iv) Soft Drinks Manufacturing Industries
- (v) Pharmaceutical Industries
- (vi) Paint Industries
- (vii) Petroleum Products Marketing Company
- (viii) Chemical Industries
- (ix) Paper and Pump Industries
- (x) Flour Mills
- (xi) Medium Scale Construction Companies

Category "D"-(N1.000 - N10,000 per annum)

- (i) Photographic industries including marketing, servicing, processing etc.
- (ii) Mechanized Laundries
- (iii) Plastic Manufacturing Industries
- (iv) Mechanical and Welding Workshops
- (v) Machine Tools Marketing/Servicing and Assembling Industries
- (vi) Large Mechanic Workshops
- (vii) Vegetable Oils Producing Companies
- (viii) Oil Products Containing Companies
- (ix) Abattoirs and Laniaries
- (x) Printing/Publishing Industries of Companies (including State or Federal Government owned).
- (xi) Wood and Furnishing and Allied Companies
- (xii) Candle and other wax products industries and factories
- (xiii) Match Manufacturing Industries or Factories.
- (xiv) Dyes and Inks ball-pen Manufacturing Industries and Factories
- (xv) Animal Feed Mills
- (xvi) Preserving, Processing and Marketing of Fish Companies.
- (xvii) Packaging Industries

- (xviii) Carpet and Rug Manufacturing Companies
- (xix) Hotels as defined under the Hotel Licensing Law with more than ten beds.
- (xx) Sewage Treatment Industries discharging acceptable sewage,
- (xxi) Companies already categorized but having treatment facilities discharging acceptable effluent (gaseous liquid),
- (xxii) Batteries
- (xxiii) Laboratories (medical or Hospital or Photographic Laboratories where chemicals and waters are used in considerable quantities),
- (xxiv) Poultry farms with 1000 Birds and above,
- (xxv) Piggery Farms with 100 pigs and above.

PRESCRIBED FEES FOR SERVICES

CATEGORY OF INDUSTRIES

Fees (N)	A	B	C	D
EIA Processing and Certificate	200,000	150,000	100,000	50,000
Inspection	100,000	20,000	15,000	5,000
Registration of Industries	200,000	20,000	10,000	2,000
Registration of Consultants	50,000	-	-	-

MINISTRY OF YOUTH AND SPORTS

	DETAILS	RATES (N)
1	Fees and Registration of Youth Club.	3,000.00
2	Fees on Application and Renewal of Youth Organisation	1,500.00
	New Confluence Stadium Complex :	
3	Indoor Sport Hall	10,000.00
4	Stadium Arena	70,000.00
5	Maintenance	5,000.00
6	Organized Athletes Gate Fees/ Share	5% Usage of Collection

NIGERIA GOVERNMENT FORUM

LOCAL GOVERNMENT SERVICE COMMISSION.

		N
1	Sale of APER form set Per Annum	100.00
2	Consultancy Registration Fees	20,000.00
OFFICE OF THE STATE AUDITOR - GENERAL		
		N
1	Registration of Accounting Firms	5,000.00
2	Renewal by Accounting Firms	3,000.00

OFFICE OF THE AUDITOR GENERAL FOR LG.

		N
1	Registration of Accounting and Auditing Firms	10,000.00
2	Renewal of Accounting and Auditing Firms	5,000.00
KOGI STATE CIVIL SERVICE COMMISSION		
		N
1	Sales of Application for Employment Form	1,000.00
2	Transfer of Service Form	2,500.00
3	Sales of Gazette and CSC Annual Evaluation Form	1,000.00

KOGI STATE WATER BOARD LOKOJA.

S/NO	DESCRIPTION OF CONSUMERS	TARIFF PER MONTH
A.0	DOMESTIC CONSUMERS	
A.1	ROOM APARTMENT	
	1. Room apartment with outside stand pipe	N100 per room
	2. Room apartment with pip/water system facilities	N150 per room
A.2	FLAT APARTMENT	N1,000.00
	Two/Three Bedroom Flat	
A.3	FLAT WITH BOYS' QUARTERS	N2,000.00
	Two/Three Bedroom Flat	
A.4	DUPLX	
	1. Duplex without Boys' Quarters	N2,000.00
	2. Duplex with Boys' Quarters	N2,500.00

S/NO	DESCRIPTION OF CONSUMERS	TARIFF PER MONTH
B.O	HOTELS 1. 1 st Class Hotels e.g 5 Star 2. 2 nd Class Hotels e.g Below 5 Star	N800.00 per room N500.00 per room
C.O	COMMERCIAL ESTABLISHMENTS	
	1. construction Sites	N5,000.00
	2. Block Making Industries	N10,000.00
	3. Car Washing Industries	N5,000.00
	4. Financial Institutions e.g Bank	N5,000.00
	5. Resturant/Canteen	N3,000.00
	6. Petrol Stations	N1,500.00
	7. Licensed Liquor Houses	N1,000.00
	8. Pure Water Manufacturing Companies	N10,000.00
	9. Clubs	N1,500.00
	10. Dry Cleaning/Laundry	N2,000.00
	11. Private Hospitals	N200.00 per bed
	12. Private Schools	N1,000.00
D.O	WATER SUPPLY BY TANKER	N1,000.00 per load/tanker
	1. Sales of Water by Private Tanker	N1,000.00
	2. Water Vendors' Registration	N1,000.00
	3. Fetching by Truck	N50.00/track
	3. Registration of water Tankers	N2,000.00/annum
E.O	PUBLIC INSTITUTIONS 1. Office Premises (Ministries with water system facilities e.g flu sh toilet 2. Government Hospitals 3. Federal Medical Centre (FMC) 4. Parastatals e.g. PHCN, NIPOST 5. Government House 6. Government Lodge (P. Lodge)	N2,000.00 N200.00/bed N8,000.00 N5,000.00 N5,000.00 N10,000.00

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S/NO	DESCRIPTION OF CONSUMERS	TARIFF PER MONTH
	7. Schools/Colleges	N1,000.00
	8. Enclosed Motor parks/markets/garages	N2,000.00
	9. Churches/Mosque	N1,000.00
	10. Commissioners/ Legislators Quarters	N3,000.00
	11. Permanent Secretaries Quarters in GRA	N2,000.00
	12. Other Government Official Quarters in GRA	N1,000.00
	13. Monthly water rate deduction at source on civil servants living in owner-occupiers quarters	N2,000.00
	14. Private Buildings in GRA: Two/Three Bedroom	N2,000.00
	15. Government Estates: Two/Three Bedroom Flat	N2,000.00
	16. Chiefs' palaces: 1 st and 2 nd Class Chiefs	N1,000.00
	17. Barracks (Police, Air Force, Warders etc) Two/Three Bedroom Flat	N2,000.00
F.O	METERED WATER CONNECTION	
	1. Commercial Consumers	N60.00 per m3
	2. Domestic	N15.00 per m3
G.O	WATER CONNECTION CHARGES	
	1. Application form for water connection	
	i. Domestic Connection	N1,000.00
	ii. Commercial Connection	N3,000.00
	2. Water Connection Survey/Inspection	N1,000.00
	3. SERVICE CONNECTION CHARGE SIZE	Without Road Crossing
	20mm (1/2)-25mm (1")	N1,000.00
	30mm(1 1/4)-50mm(2")	N1,500.00
	NOTE	
	Application to:	
	1. Supply all necessary materials for the connection	
	2. Pay necessary fees to the Ministry of Works for cutting the road	
	3. Service connection advanced deposit	
	4. Penalty for illegal connection	3 months deposit
	5. Service connection Alternation,	N5,000.00
	i. Domestic	N3,000.00
	ii. Commercial	N5,000.00
	6. Re-connection fees after disconnection for non-settlement	N2,000.00

B. GROUND RENT (Par Annum)/RE-CERTIFICATION FEES

(a)	Residential: (i) Towns	10.00/m ²
	(ii) Villages	N5.00/m ²
(b)	Commercial	N55.00/m ²
(c) i	Industrial (Small and Medium scale)	N10.00/m ²
ii	Industrial (Heavy Duty)	N20.no/rn ²
(d)	Educational	N5.00/m ²
(e)	Religious	N2.00/m ²
(f)	Recreational	N5.00/m ²
(g)	Agricultural	N2.00/m ²
(h)	Recertification Fee	N20,000.00
(h)	Quarry Site	N50.00/m ²
(i)	Mast Site (Internet/GSM)	N50.00/m ²
(j)	Fibre Optic (GSM)	500/linear meter
(k)	Petrol Station	55/m ²
(D)	Office	55/m ²
(m)	Power substation	100/ m ²
(n)	Distribution substation	50/m ²
NOTE: Minimum Annual Ground Rent payable is		

C SURVEY FEES

(a)	Survey Bill (at least 450SqM)	N10,000.00
(b)	Charting of Minning Lease (at Least 1000SqM)	N15,000.00
(c)	Lodgment(at least 450SqM) for private	N10,000.00
(d)	Processing of R of O (at least 450SqM)	N2,500.00

D DOCUMENT REGISTRATION AND SEARCH FEE

(i)	Deed of Mortgage	2% of Consideration
(i)	Deed of Assignment	3% of Consideration
(iii)	Deed of Release	N5,000.00
(iv)	Irrevocable power of Attorney	3% of Consideration
(v)	Preparation of C of O	N5,000.00
(vi)	Registration of C of O	N5,000.00
(vii)	Search Fee	N5,000.00

E Administrative Charges for Conversion of Title from Local Government Documents to State Government Documents

(i)	Residential	N12.00/m ²
(ii)	Commercial	N16.00/m ²
(iii)	Industrial	N20.00/ m ²
(iv)	Educational less than 1 hectare	N10.00/m ²
(v)	Educational more than 1 hectare	N5.00/m ²
(vi)	Religious	N8.00/m ²
(vii)	Recreational	N6.00/m ²
(viii)	Agricultural less than 1 hectare	N10.00/ m ²
(ix)	Agricultural 1 st 10 hectare	N8.00/m ²
(x)	Agricultural next 10 hectare	N6.00/m ²

F Premium on State Government Allocation

(i)	Residential	
	Category (A)	N167.00/m ²
	Category (B)	N133.40/ m ²
	Category (C)	N87.00/ m ²
(ii)	Commercial	
	Category (A)	N300.00/ m ²
	Category (B)	N200.00/ m ²
	Category (C)	N150.00/ m ²

(iii)	Industrial	N10.00/ m ²
(iv)	Outside State Capital	
	Okene, Ankpa, Kabba and Idah area offices	N66.70/ m ²
	Other Area Office	N33.35/m ²

G	CONSENT FEE		
(i)	Assignment	4% Open Market Value	
(ii)	Sub-Lease	5% Open Market Value	
(iii)	Mortgage	3% conseqration from Bank	
	Note: Zone A	Not Less than N5 million (bare land old GRA)	
	Zone B	Not Less than N5 million (bare land in GRA)	
	Zone C	Not Less than N1.5million (Outside Lokoja Town)	
H	CIS Processing		
(i)	Residential	N35,000.00	
(ii)	Commercial	N70,000.00	
(iii)	Industrial	N250,000.00	
(iv)	Others	N50,000.00	

Issuance of Certified True Copy		
(i)	C of O/R of O	N20,000.00
(ii)	Other land documents	N5,000.00
(iii)	Re - Grant of Title	2% of Open Market Value
(IV)	Verification of Title	N10,000.00
J	CHANGE OF USE	
(i)	Residential and other use to Bank	N250,000.00
(ii)	Residential and other use to Hotel	N150,000.00
(iii)	Residential and other use to Shop/store/gallery	N100,000.00
	Other land uses to other land users	N60,000.00

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 ABUJA

K	Other Charges	
(i)	Private Layout Adoption fee	N30,000.00
(ii)	SLTR CofO fee	N2,000.00

KOGI STATE FIRE AGENCY

	PROGRAMME	₦
1	Initial inspector of filling station	20,000.00
2	Issuance of fire safety certificate	20,000.00
3	Annual renewal of fire safety certificate	20,000.00
4	Private school and yearly renewal	5,000.00
5	Inspection of warehouse or big commercial house	10,000.00
6	Registration of petrol surface tank	5,000.00
7	Registration of welder's workshop and yearly renewal	2,000.00
8	Registration of mechanic workshop	2,000.00
9	Registration of private hospital and yearly renewal	5,000.00
10	Inspection of factory premises of staff strength from one to fifty	5,000.00
11	Registration and inspection of factory with strength of 50-100	10,000.00
12	Registration and inspection of factory premises with strength of above 100	20,000.00
13	Registration and inspection of cinema house	5,000.00
14	Fire prevention lecture and demonstration by personnel	20,000.00
15	Issuing fire report form on any fire incident	1,000.00
16	For initial inspection of bank premises	20,000.00
17	Issuance of fire safety certificate	20,000.00
18	Annual renewal of fire safety certificate	20,000.00
19	For initial inspection of standard eatery, fast food and bakery premises.	10,000.00
20	For initial inspection/registration of super market and Annual renewal	10,000.00
21	For initial inspection of hotels of international standard and annual renewal of fire safety certificate of such hotel	20,000.00

MINISTRY OF JUSTICE

Legal fees, drafting and processing of legal agreements. Memorandum of Understanding (MOU) and contractual agreement between the State Government, MDAs and contractors

(i)	For drafting and processing of Memorandum of Understanding(MOU), and agreements whose total financial contract value is expressed and ascertainable	0.50% of total contract value
(ii)	For drafting and processing of Memorandum of Understanding (MOU), and agreements whose total financial contract value is not expressed or ascertained	To be assessed by the Kogi State Internal Revenue Service (KGSIRS) at a fee not being more than 0.50% of the assessment of the financial value

KOGI STATE GOVERNMENT FORUM

This printed Impression has been carefully compared by me with the Bill which passed through the House of Assembly and same found by me to be a true and correctly printed copy of the said Bill.



TSEJA A. SHEIDU
Clerk of the House

I Assent/Withhold Assent this----- day of----- 2017.



ALHAJI YAHAYA ADOZA BELLO
GOVERNOR OF KOGI STATE