

- 3) Approved List of Taxes for Collection by Local Government Authorities: Taxes and levies approved for collection by local government areas include:
- Shops and kiosks rates,
 - Tenement rates,
 - On and off liquor licence fees,
 - Slaughter slab fees,
 - Marriage, birth and death registration fees,
 - Street naming registration fees for non urban area streets,
 - Right of occupancy fees on lands in rural areas,
 - Market taxes and levies excluding where the State used its finances to construct the market,
 - Motor parks levies,
 - Domestic animals license fees,
 - Religious places establishment permit fees,
 - Signboard and advertisement permit fees,
 - Wrong parking charges,
 - Vehicle radio licence fees to be imposed by the Local government where the vehicle is registered,
 - Merriment and road closure levy,
 - Cattle tax payable by cattle farmers only,
 - Customary burial ground permit fees.
 - Bicycle, truck, canoe, wheelbarrow and cart fees other than a mechanically propelled truck.

COLLECTION & OFFENCES

It is a mandatory provision of the Taxes and Levies Law that no person, other than the legally authorised tax authority of the Federal, State or Local Government Area, can access and collect any tax except as authorised under the Taxes and Levies Law. The unlawful mounting of road blocks on expressways in any part of Nigeria for the purpose of collecting any tax or levy with or without Policemen or other law enforcement agents is against the law and punishable under the referenced Law. Any person in violation is liable to a fine of N500, 000 or three years imprisonment, or both.

BUSINESS PREMISES REGISTRATION/RENEWAL FEES & DEVELOPMENT LEVY

- Any business premises in an urban area of Nigeria is required to be registered on the payment of a N10,000 registration fee in the first year of registration, and N5,000 per annum as renewal of registration in subsequent years.
- For rural areas, the business premises registration fee is N2, 000 for the first year of registration, and N1, 000 per annum as renewal of registration in subsequent years.