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**A LAW TO PROVIDE FOR THE ESTABLISHMENT OF THE PLATEAU STATE INTERNAL REVENUE SERVICE; A UNIFIED REVENUE ADMINISTRATION STRUCTURE FOR MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL GOVERNMENT COUNCILS; CONSOLIDATION OF LEVIES AND RATES AND OTHER MATTERS CONNECTED, 2020.**

**ENACTED** by the Plateau State House of Assembly as follows:

**PART I:  
PRELIMINARY**

**Citation and  
Commencement**

- 1 This Law may be cited as the "Plateau State Revenue (Consolidation) Law, 2020" and shall come into operation on the 20<sup>th</sup> day of November, 2020.

**Interpretation**

- 2 In this Law:  
"ACCA" means Association of Chartered Certified Accountants;  
"additional assessment" means an Assessment made by the Service where a taxable Person liable to Tax has been under assessed by the Service;  
"advance assessment" means an Assessment made before the end of a Tax period;  
"ANAN" means Association of National Accountants of Nigeria;  
"appraise" means to determine the Market Value of Real Estate Property either by entry and inspection or by use of an Adjustment Multiplier;  
"assess" means to determine the amount of Tax, Fee, Charge or Levy payable on Income, Value,



Revenue, Proceeds of Trade, Real Estate Property or any other Asset or Transaction;

“assessable income” means Chargeable Income on which Tax is computed;

“authorized officer” means any Person employed in the Service, and has been specifically authorized by the Governing Board or the Executive Chairman to perform or carry out specific functions under this Law;

“autonomous” means the Management of the Plateau State Internal Revenue Service has the freedom to control the day to day running of the Technical, Professional and Administrative affairs of the Service in accordance with the provisions of this Law and other applicable State and Federal Laws.

“board” means the Governing Board of the Plateau State Internal Revenue Service established under Section 5 of this Law;

“book” includes any Register, Document or other record 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 other wise and all types of information stored on

Computers and any other similar equipment;

“chairman” means Chairman of the Governing Board appointed under this Law;

“chargeable income” means the total Income of any Person or Body Corporate on which Tax is charged;

“collecting agent” means a Person stated and registered as a Collecting Agent under this Law and Sections 6 and 7 of the Plateau State Revenue Administration Code respectively;

“consultant” means a Person who is an expert in the field of Accounting, Legal Practice or Technology and who provides professional advice to the Service;

“consumer” means Persons under Section 61 of this Law;

“court” means the Revenue Court of Plateau State;

“demand notice” means a Demand Notice for any Revenue collectible by the Plateau State Internal Revenue Service;

“document” includes any record of information supporting accounts and accounting records including Reports or Correspondence or Memoranda 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 in Computer and any other similar equipment;

“due date” means the date by which a Tax obligation must be fulfilled under this Law;

“economic development” means any qualitative and quantitative improvement that will reduce the poverty, illiteracy, or mortality rate and increase the life expectancy rate in the State;

“event centre” includes Halls, Auditoriums, Open spaces and places designated for public use at a Fee;

“executive chairman” means the Executive Chairman of the Plateau Internal Revenue Service appointed under this Law;

“ex officio members” means the Executive Chairman of the Service and Secretary of the Service appointed by the Governor to occupy full term positions within the Plateau State Internal Revenue Service for a specified period and are members of the Governing Board by virtue of their offices;

“gaming” means any Game, Scheme, Arrangement, System, Plan, Promotional Competition or Device for the distribution of prizes by Lot or Chance, or as a result of the exercise of skill and chance or based on the outcome of sporting event or any other device which

shall be operated according to a License: Gaming includes but shall not be limited to all forms of Online or Offline Lottery, Betting, Gaming or Casino activities;

“gazette” means the Plateau State Government Official Gazette;

“government” means the Government of Plateau State and includes the Local Government Councils in the State;

“governor” means the Governor of Plateau State;

“serious misconduct” means a specific act of very serious wrong doing and improper behavior which is inimical to the image of the Service and the Governing Board and which can be investigated and proven;

“high-net-worth individual” means a Person whose investable Assets exceeds Five Million Naira (5,000,000.00) in Liquid Cash;

“hotel” means any Lodging and includes a Motel, Inn, Guest House and Apartment for short letting;

“ICAN” means Institute of Chartered Accountants of Nigeria;

“LGA” means Local Government Area;

“LGC” means Local Government Council;

“MDAs” means Ministries, Departments and Agencies;

“medium enterprise” means an Enterprise with 50-199

Employees with an Asset (excluding Land and Building) not less than Fifty Million (50,000,000.00) Naira but less than Five Hundred Million (500,000,000.00) Naira;

“micro-scale business” means an enterprise with less than 10 Employees with an Asset (excluding land and building) of less than Five Million (5,000,000.00) Naira;

“objection decision” means a decision made by the Service after considering an Objection made by a Taxpayer;

“person” includes a Company or Body Corporate, Partnership, Firm and Unincorporated Body of Persons;

“private dwelling” means any Building or part of a Building occupied as Residential Accommodation;

“procurement” means the acquisition of Services or moveable and immovable Assets;

“real estate property” includes:

- (a) a parcel of Land including Land surrounded by Water;
- (b) an improvement on Land;
- (c) a Parcel of Land and improvement thereon; or
- (d) a Mobile Home; and

does not include:

- (a) crops growing in or on Land;
- (b) all that part of a Mine below the surface of the Ground; or
- (c) Land used as a Public Right-of-way;

“record” includes:

- (a) a Book of Account, Document, Paper, Register, Bank Statement, Receipt, Invoice, Voucher, Contract, and Agreement, or Customs Declaration; or
- (b) any Information or Data stored on a Mechanical or Electronic Data Storage Device;

“restaurant” includes any Food Sale Outlet, Bar, Tavern, Inn or Café whether or not located within a Hotel;

“revenue” includes any Tax, Duty, Levy, Charges, Rates, Fines and Fees accruable to the Government under this Law or any other Law or Act;

“revenue agent” means a Person or company registered as a Revenue Agent under Section 8 of the Plateau State Revenue Administration Code;

“revenue officer” means the Director or an Officer of the Local Government Council Revenue

Department created under Section 41 of this Law;

“rural local government areas” includes Bassa, Barkin-Ladi, Bokkos, Jos East, Kanke, Kanam, Langtang North, Langtang South, Mikang, Qua’an-pan, Riyom and Wase;

“self-assessment” means an Assessment done by a Taxable Person without waiting for the Service to raise the Assessment;

“semi urban local government areas” includes Mangu, Shendam and Pankshin;

“service” means the Plateau State Internal Revenue Service established under Section 3 of this Law;

“services” means the rendering of time and effort by a Contractor or Professional and includes any object of procurement other than Goods, Works or Construction;

“small enterprise” means an enterprise with 10-49 Employees with an Asset (excluding land and building) of not less than Five Million (5,000,000.00) Naira but less than Fifty Million (50,000,000.00) Naira;

“statutory rate” in relation to a period, means the Central Bank of Nigeria Minimum Discount Rate at the commencement of that period;

“state” means Plateau State of Nigeria;

“state government” means Government of Plateau State;

“tax” includes any Duty, Levy and Charges accruable to the Government;

“tax assessment” means Self-Assessment, Default Assessment, Advance Assessment, or Additional Assessment;

“tax decision” means a:

- (a) Tax Assessment; or
- (b) Decision on any matter left to the discretion, judgment, direction, opinion, approval, satisfaction or determination of the Executive Chairman, other than a decision made in relation to a Tax Assessment;

“tax law” means a Law specified in the First Schedule to this Law;

“tax obligation” means any duty expected of a Taxpayer under a Tax Law and includes Registration, Filing and Payment of Tax Liability;

“tax officer” means the Executive Chairman appointed under this Law or any Officer employed in the Plateau State Internal Revenue Service;

“taxable person” includes an Individual or Body of Individuals, Firm, Partnership, Family, Corporations, Sole Trustee or



Executor or a Person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining Income by way of Trade or Business or Person or Agency of Government acting in that capacity;

“taxpayer representative” means an Individual or a Corporate Entity other than a registered Revenue Agent, employed by a Taxpayer and empowered to represent the Taxpayer in any Tax related activity with the Government;

“tax period” means a period for which the Tax is to be reported;

“urban local government areas” includes Jos-North and Jos-South;

“whistle-blower” means any individual who discloses any information to the Revenue Council about any Revenue Evasion, Fraud or Corruption that will lead to Revenue recovery;

“whistle-blowing” means the act of disclosing any information to the Revenue Council about any Revenue Evasion, Fraud or Corruption that will lead to Revenue recovery; and

“year of assessment” means a period between January and December of the year or such other period for which Tax is computed.

**PART II**  
**ESTABLISHMENT OF PLATEAU STATE INTERNAL**  
**REVENUE SERVICE**

- Establishment of Plateau State Internal Revenue Service**     3     (1) There is established the Plateau State Internal Revenue Service (referred to in this Law as "the Service").
- (2) The Service:
- (a) shall be a Body Corporate with Perpetual Succession and a Common Seal;
- (b) may sue or be sued in its corporate name; and
- (c) may acquire, hold and dispose of any Asset or interest in Property, moveable or immovable, for the purpose of carrying out its functions under this Law.
- (3) The Service shall have such power and duties as are conferred on it by this Law or by any other Enactment.
- Object of the Service**     4     The object of the Service shall be to control and administer the various Taxes, Non-Tax Revenues specified in this Law and other Laws made or to be made from time to time or other Regulations made there under and to account for all such Taxes and Revenues collected in the State.
- Establishment of the Governing Board and its Membership**     5     (1) There is established for the Service a Governing Board known as "Plateau State Internal Revenue Service Board" (in this Law referred to as "the

Governing Board”), which shall exercise overall supervision of the Service in accordance with the Provisions of this Law.

- (2) The Governing Board shall consist of:
- (a) a Chairman who shall be the Executive Chairman of the Service and an Ex-officio Member of the Governing Board;
  - (b) a Legal Adviser of the Governing Board who shall be the Attorney-General or a representative who shall be an Officer not below the rank of a Director;
  - (c) the Secretary to the Government of the State or a representative not below the rank of a Permanent Secretary;
  - (d) Three (3) Persons, at least one of whom shall be a Woman, who:
    - (i) are appointed by the Governor to represent each of the Three (3) Senatorial Zones;
    - (ii) have relevant professional qualifications and experience in Tax matters; and
    - (iii) have knowledge of ICT, possessing innovative ideas for Revenue generation; and
  - (e) the Secretary to the Service as the Secretary of the Governing

Board and an Ex-officio member of the Governing Board.

- (3) The Members of the Governing Board, other than the Executive Chairman and the Secretary of the Service who are Ex-officio members, shall function in a purely Non-executive and Part-time capacity.

**Proceedings of the Governing Board**

6

The Supplementary Provisions set out in the Third Schedule to this Law shall have effect with respect to the Proceedings of the Governing Board and other matters.

**Tenure of the Governing Board**

7

The Members of the Governing Board shall each hold Office:

- (a) for a Term of Four (4) years and may be renewed once only; and  
 (b) on such Terms and Conditions as may be specified by the Governor in their Letters of Appointment.

**Cessation of Membership of the Governing Board**

8

(1) Notwithstanding the Provisions of Section 7 of this Law, a Member of the Governing Board shall cease to hold Office if the Member:

- (a) resigns as a Member of the Governing Board by a written Notice in paper or digital format, addressed to the Governor;  
 (b) becomes of Unsound Mind;  
 (c) becomes Bankrupt or makes a compromise with Creditors;  
 (d) is convicted of a Felony or any Offence involving Dishonesty

- (c) or Corruption;  
becomes incapable of carrying on the functions of the Office arising from an Infirmary of Mind or Body;
  - (f) has been found, upon facts available to the Governing Board, to have committed acts of serious Misconduct in relation to the duties of the Member;
  - (g) possessing a professional qualification, is disqualified or suspended from practicing the profession by an Order of a competent Authority;
  - (h) had become a Member of the Governing Board by virtue of the Office the Member occupies, ceases to hold such Office;
  - (i) is removed from Office by the Governor, where the Governor is satisfied that it is not in the interest of the Service or the Public for the Member to continue in Office; or
  - (j) dies.
- (2) If any Member of the Governing Board ceases to hold Office under this Law, before the expiration of the Tenure for which the Member is appointed, another Person shall be appointed to the

Governing Board in the place of the Ex-member and the new Member shall complete the remaining Tenure.

**Emoluments of the Governing Board Members**

- 9 Members of the Governing Board shall be paid such Emoluments, Allowances and Benefits as may be approved by the Governor.

**Powers of the Governing Board**

- 10 (1) The Governing Board shall:
- (a) provide and supervise the implementation of general Policy Guidelines, Strategic Direction, Rules and Regulations regarding the functions of the Service;
  - (b) provide the following Instruments for the Service: a Scheme of Service, Terms and Conditions of Service, Human Resource Policies and Staff Regulations. The Instruments shall have no effect until approved by the Governor and published in the Gazette;
  - (c) from time to time, subject to the approval of the Governor, review the Policy Guidelines, Strategic Direction, Rules, Regulations and Instruments provided in paragraphs (a) and (b) of this sub-section;
  - (d) subject to the approval of the Governor, modify the Organogram of the Service by creating such Directorates, Units and Revenue Offices as recommended by the Service;

- (e) where there is a vacancy for employment in the Service, advertise in the Media specifying the relevant qualifications for such Post;
- (f) employ Staff of the Service in accordance with the Scheme of Service and the Terms and Conditions of Service provided in paragraph (b) of this sub-section;
- (g) make arrangements for the conduct of promotional examinations;
- (h) promote and transfer Employees of the Service;
- (i) impose discipline on erring Employees of the Service; and
- (j) do such other things as are in the opinion of the Governing Board necessary to ensure the efficient performance of the functions of the Service under this Law.

- (2) The Governing Board may, where it considers it expedient that any vacancy in the Service 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 Governing Board may, by arrangement with the Commission, cause such vacancy to be filled by way of Secondment or Transfer.

**Power of the  
Governor to**

- 11 In the absence of the Governing Board and until such time that it is constituted pursuant to

**delegate in the  
absence of a  
Governing  
Board .**

this Law, the Governor or any Person to whom the Governor has delegated the responsibility of the Governing Board, shall exercise or perform any of the powers of the Governing Board excluding the power to make Regulations, provided that such period shall not exceed Six (6) Months.

**Powers of the  
Service**

- 12 (1) The Service shall have power to:
- (a) administer any Law on Taxation or other forms of Revenue in respect of which the State House of Assembly or the National Assembly may confer power on it; and
  - (b) control, administer, impose, collect and account for the different Taxes, Levies, Fees, Charges, Rates and other forms of Revenue specified in the First and Second Schedules to this Law.

(2) The Service may:

- (a) through the Office of the Governor, accept any Gift on such Terms and Conditions as may be specified by the Person or Organization making the Gift: Provided that the Service shall not accept any Gift if the conditions attached by the Person or Organization offering the Gift are inconsistent with any Law in force or with the functions of the Service;



- (b) with the approval of the State House of Assembly, borrow by way of Loan, Overdraft or otherwise from legitimate source, such sums with the exception of Foreign Currency as it may require for the performance of its functions and meeting its obligations under this Law;
- (c) subject to the provisions of this Law and the conditions of any Trust created in respect of any Property, invest all or any of its funds in any Security or any other Fund as may, from time to time, be approved by the State Executive Council;
- (d) 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: Provided that the Service shall issue a Treasury Receipt for any Money received thereof;
- (e) subject to prevailing conditions as may be determined by the Governing Board and with the prior written approval of the Governor, employ the services of qualified Consultants, such as Accountants, Legal Practitioners and Technologists to provide information that will enable the Service execute its functions

under this Law. The Professional Fees payable shall be determined by the Governing Board subject to the approval of the Governor;

- (f) distrain upon the Good, Chattels or other Properties, movable or immovable of the Person liable to pay any outstanding Tax to Government subject to an Order of the High Court: Provided that the authority to Distrain shall be in such Form as contained in the Sixth Schedule to this Law; and
- (g) subject to a written authority in a Form prescribed in the Seventh Schedule to this Law, access Lands and Buildings or Books and Documents stored in hard or soft copies for the purpose of carrying out its functions under this Law.

**Functions of  
the Service**

13 The Service shall:

- (a) be autonomous in the day-to-day running of the Technical, Professional and Administrative affairs of the Service;
- (b) assess all Persons chargeable with any Tax payable to the State Government;
- (c) be the Sole Revenue Agency to collect and account for all Revenue accruable to Government in the manner prescribed by this Law;

- (d) ensure the use of Technology for the effective and optimum collection and accounting of all Revenue due to the State Government;
- (e) recover all Liabilities and pay into the designated Account, all Revenue due to Government under this Law or any other Law;
- (f) issue Guidelines and Practice Notes on Revenue Administration in the State;
- (g) be responsible for the Registration and Certification of all Agents in the State and issue on an annual basis, a Certificate of Compliance.
- (h) adopt measures to ensure the enforcement of payment of Revenue due to the State Government which include the Sealing of Business Premises upon an Ex-parte Order of a Court of competent jurisdiction;
- (i) in collaboration with MDAs, review the Tax Regime and promote the application of Tax Revenue to stimulate economic activities and development within the State;
- (j) establish for the State, a Cloud Data Center for the storage of Tax Payers Information, which shall be replicated real time on premise as a Back-up Storage;
- (k) ensure the security of its Cloud Storage Systems and ensure that access to Cloud controls are properly maintained;
- (l) provide and maintain access to an up-to-date adequate Data and Information on all taxable Persons, Individuals or Corporations and Real Estate Property

- for the purpose of efficient and effective Tax Administration;
- (m) carry out Forensic Tax Audit and Investigation Exercises of all cases of Revenue Fraud or Evasion with a view to ensuring compliance with the provisions of this Law or any other relevant Enactment;
  - (n) maintain Database, Statistics, Records and Reports on Persons, Organizations, Proceeds, Properties, Documents or other Items of Assets relating to Revenue Fraud, Evasion and Waivers;
  - (o) make a quarterly determination of the extent of Financial Loss by Government arising from Revenue Fraud, Evasion, Waivers and other related matters;
  - (p) adopt measures to identify, trace, freeze, confiscate or seize the Proceeds of Revenue Fraud or Evasion;
  - (q) undertake and support Research and similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of Revenue Fraud, Evasion and other matters that affect Revenue Administration and make recommendations to the Government on appropriate intervention and preventive Measures;
  - (r) adopt measures which include Compliance, Enforcement and Regulatory Actions as well as introduction and maintenance of Investigative and Control Techniques for the detection and prevention of Non-compliance;

- (s) collaborate and facilitate rapid exchange of Scientific and Technical Information with relevant National or International Agencies or Bodies on Revenue matters;
- (t) undertake exchange of Personnel or other Experts with complementary Agencies for purposes of comparative experience and capacity building;
- (u) establish and maintain a system for monitoring the dynamics of Taxation or other forms of Revenue generation in order to identify suspicious transactions and the Persons involved;
- (v) in collaboration with the Agency responsible for Information Communication Technology in the State, develop an Integrated Revenue Administration System with the aim of improving ease of doing business with the Service, enhancing voluntary compliance and boosting Revenue generation in the State.
- (w) collate and keep under review all Policies of the State Government relating to Taxation and other forms of Revenue generation and undertake a systematic and progressive implementation of such Policies;
- (x) maintain a liaison with the Office of the Attorney-General of the State, all Government's Security and Law Enforcement Agencies and such other Financial Supervisory Institutions in the enforcement and eradication of Tax and other Revenue related Offences;
- (y) register and issue in an Electronic Format a single Tax Identification

Number (in this Law referred to as "TIN") to every individual in the State and ensure measures that will avoid multiple issuance of TIN to an Individual.

- (z) be responsible for overseeing the deployment of Technology across the State for the purpose of Registration, Issuance of TIN, Assessment, Payment of Revenue and Reporting;
- (aa) setup collaborative Committees to identify and harmonize the administration of related Charges and Fees as maybe identified for the purpose of issuance of a Single Demand Notice and recommend to the Revenue Council for approval. The Service shall, upon approval provide Guidelines for its implementation;
- (bb) register Vehicles and issue Driver's License in collaboration with the relevant Federal and State Agencies;
- (cc) accredit, approve and appoint Taxpayer Representatives, for the purpose of representing the Taxpayer in any Tax related activity.
- (dd) ensure that all Revenue sources are harnessed by implementing the Unified Revenue Administration Structure established under Section 31 of this Law;
- (ee) from time to time specify the form and frequency of filing of Returns, Claims, Statements and Notices necessary for the due Administration of the powers conferred on it by this Law or any other Enactment;

- (ff) carry out and sustain Taxpayer Education and render Taxpayer Services for Revenue compliance within the State;
- (gg) provide Frequently Asked Questions (FAQs) in Pamphlets and Handbooks to be made available to the Public in major Languages within the State;
- (hh) make recommendations, where appropriate, to the Joint Tax Board (hereinafter referred to as the "JTB") on Tax Policy, Reform, Registration, Treaties and Exemptions and any other area incidental to the responsibilities of the JTB as may be required from time to time;
- (ii) compile and publish a List of Non-compliant Taxpayers for the purpose of ensuring that optimal compliance level in the State is maintained;
- (jj) in collaboration with the Office of the Auditor-General, carry out Audit and Investigation of MDAs;
- (kk) collaborate with Local Governments in the State to collect, account and remit into the Accounts of the respective Local Governments, all Revenue collected by the Service on their behalf;
- (ll) collaborate with Local Governments in the State to review the Rates accruable to the Local Governments and promote the application of Revenue to stimulate economic activities and development in the respective Local Government Area;
- (mm) by Notice in the Gazette, authorize any Person within or outside the State to perform or exercise on behalf of the

Service, any function, duty or power conferred on the Service and 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;

- (nn) where considered necessary with respect to any Revenue due to the State, acquire, hold and dispose of any Property taken as Security for or in satisfaction of the sum due or of any Judgment 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; and
- (oo) do all such things that may be deemed necessary and expedient for the full discharge of all or any of its functions prescribed under this Law.

**Scheme of Service for the Service**

**14 (1)** Subject to the approval of the Governor, there is provided for the Service by the Governing Board, a Scheme of Service specifying the Staff Cadre, Salary Grade Levels, Staff Job Description, Duties, Qualifications, Skills and Experience of Staff of the Service.

- (2) The Scheme of Service referred to in sub-section (1) of this Section shall be published in the State Gazette.

**Organizational Structure of the Service**

**15 (1)** The Organizational Structure of the Service shall consist of the following Offices, Directorates and Units:

1. Office of the Executive Chairman;



- (a) Internal Audit Unit;
- 2. Secretary to the Service and Legal Adviser of the Service;
  - (a) Governing Board Secretariat;
  - (b) Management Secretariat; and
  - (c) Legal Services Unit;
- 3. Compliance Directorate;
  - (a) Intelligence, Planning and Monitoring Unit;
  - (b) Risk Based Audit Unit;
  - (c) Investigation and Enforcement Unit;
  - (d) Taxpayers Services and Education Unit; and
  - (e) Tax Policy, Statistics and Research Unit;
- 4. Strategy and Digital Innovation Directorate;
  - (a) Strategic Human Resource Management Unit;
  - (b) Information and Communication Technology Unit;
  - (c) Corporate Branding and Communication Unit; and
  - (d) Modernization Unit;
- 5. Finance and Administration Directorate;
  - (a) Finance and Accounts Unit;

- (b) Revenue Collection Reporting Unit;
  - (c) Procurement Administration Unit;
  - (d) Personnel Administration Unit; and
  - (e) Facility Management Unit;
6. MDA Field Operations Directorates;
- (a) Administration and Justice Unit;
  - (b) Social Base Unit;
  - (c) Economic Base Unit; and
  - (d) Coordination Support Unit;
7. Tax and other Revenue Field Operations Directorate;
- (a) High Net Worth Individuals Unit;
  - (b) Formal Sector Individuals and Businesses Unit;
  - (c) Informal Sector Tax and LGC Revenue Operations Unit;
    - i. Jos-North/Headquarters Revenue Offices;
    - ii. Southern Senatorial Zone Revenue Offices;
    - iii. Central Senatorial Zone Revenue Offices; and
    - iv. Northern Senatorial Zone Revenue Offices;

- (2) The Organogram of the Service is as provided in the Fifth Schedule to this Law.
- (3) The Service may recommend to the Governing Board to modify the Organogram of the Service by creating additional Directorates, Units and Revenue Offices for the effective performance of its functions under this Law: Provided that in creating such Directorates, Units, and Revenue Offices, the dichotomy between the Head Office and Field Operations functions is retained for effective Checks and Balances.

**Executive  
Chairman of the  
Service**

16 (1)

There shall be an Executive Chairman for the Service, who shall be:

- (a) appointed by the Governor subject to confirmation by the State House of Assembly;
- (b) the Chief Executive and Accounting Officer of the Service;
- (c) a Person with professional membership such as ICAN, ANAN, ACCA or any other relevant professional qualification such as BL, possessing not less than Ten (10) years post-qualification experience in which at least Four (4) years of the Person's professional experience has been spent at a managerial level

in any Revenue Organization or professional practice in Tax matters;

- (d) a Member of Chartered Institute of Taxation in Nigeria; and
- (e) a Person who has knowledge of ICT and possesses innovative ideas for Revenue generation.

(2) The Executive Chairman shall hold Office:

- (a) for a Term of Four (4) years and may be renewed once only; and
- (b) on such Terms and Conditions as may be specified by the Governor in the Letter of Appointment.

**Accountability of the Executive Chairman**

17

The Executive Chairman of the Service shall:

- (a) be responsible for the implementation of the Fiscal Policies of Government, Policies and Decisions of the Governing Board, as well as General Administration of the Service;
- (b) keep proper accounting records, in accordance with Standard Accounting Practice and Financial Regulations of the State in respect of all:
  - i. Revenue and Expenditure of the Service;
  - ii. its Assets, Liabilities and other financial transactions; and

- iii. other Revenue collected by the Service, including Income on Investment;
  - (c) prepare an Annual Report, including Financial Statements, in accordance with generally accepted Accounting Principles and Practice;
  - (d) ensure that the available Accounting Records of the Service are adequate and used economically in the most effective and efficient manner and the Accounting and other Financial Records are properly safeguarded;
  - (e) ensure the effective implementation of the functions of the Service under Section 13 of this Law; and
  - (f) be accountable to the Governor.
- Directors of the Service** 18 Each Directorate established under Section 15 of this Law shall be headed by a Director with such qualifications provided in the Scheme of Service for the Service.
- Secretary of the Service** 19 (1) There shall be a Secretary and Legal Adviser of the Service who shall be:
- (a) appointed by the Governor on such Terms and Conditions as may be specified in the Letter of Appointment;
  - (b) a Legal Practitioner possessing not less than Ten (10) years post-call experience; and
  - (c) a Member of the Institute of Chartered Secretaries and

Administrators (ICSA) with  
experience in Tax matters.

(2) The Secretary of the Service shall:

- (a) hold Office for a Term of Five (5) years and shall be renewed once only; and
- (b) be paid on such Terms and Conditions as may be specified in the Letter of Appointment.

**Functions of the  
Secretary of the  
Service**

20 (1) The Secretary of the Service shall:

- (a) be accountable to the Executive Chairman;
- (b) be responsible to the Governing Board and Management Secretariat;
- (c) render Legal Services to the Service;
- (d) render legal advice in compliance with Laws, Rules and Regulations affecting the Service;
- (e) issue Notices of Meetings of the Service and the Governing Board;
- (f) organize and take Minutes of meetings of the Service and the Governing Board;
- (g) keep the Seal and maintain the Records of Proceedings of the Service and Governing Board;
- (h) communicate Policy decisions to Governing Board Members and Management of the Service and

ensure the Action Item is circulated after each of the respective meetings;

- (i) arrange for the payment of Fees and Allowances of meetings and all other matters affecting Members of the Governing Board;
- (j) keep custody of copies of Assets, Financial and Annual Reports; and
- (k) perform such duties as the Governing Board or Executive Chairman of the Service may from time to time direct.

(2) The Secretary of the Service shall summon meetings of the Service and of the Governing Board:

- (a) on the written instruction of the Executive Chairman of the Service in paper or digital format; or
- (b) on the requisition of One third (1/3) of Members of the Governing Board in writing, in paper or digital format:

Provided that no meeting of the Service or of the Governing Board shall be called without a Notice and Agenda of such meeting being duly given.

**Management of  
the Service and  
Technical  
Committee**

- 21 (1) The Management of the Service shall comprise of the:
- (a) Executive Chairman as Chief

Executive Officer;

- (b) Director, Compliance;
- (c) Director, Strategy and Digital Transformation;
- (d) Director, Finance and Administration;
- (e) Director, MDA Field Operations;
- (f) Director, Tax and other Revenue Operations; and
- (g) Secretary of the Service as Secretary.

(2) The Management as provided in subsection (1) of this Section shall:

- (a) advise the Governing Board on any aspect of the powers and functions of the Service under this Law;
- (b) make recommendations to the Governing Board in respect of Appointment, Promotion and Discipline of Senior Officers of the Service and any matter that may from time to time be referred to it by the Governing Board;
- (c) act as the Technical Committee of the Service saddled with the



responsibility of resolving Technical matters;

- (d) in accordance with sub-section 2 (c) of this Section consider all Tax and Non-Tax Revenue matters that require Professional and Technical expertise and make recommendations to the Executive Chairman, and the Governing Board, as may be required;
- (e) co-opt additional Staff from the Service and Persons from the Private Sector who are knowledgeable in Revenue matters for the effective discharge of their responsibilities under sub-section 2 (c) and (d) of this Section.

**Proceedings of Management and Technical Committee Meetings**

22 The Supplementary Provisions set out in the Third Schedule to this Law shall have effect with respect to the Proceedings of Management and Technical Committee Meetings and other matters mentioned therein.

**Establishment of Agent Registration Committee**

23 (1) There is established in the Service, Agent Registration Committee saddled with the responsibility of Registering, Renewing and Deregistration of Agents.

- (2) The Agent Registration Committee shall comprise of the Members of the Management of the Service and any other relevant Person in the Service as may be determined by the Executive Chairman.
- (3) The Agent Registration Committee shall:
- (a) handle Accreditation, Registration, renewal of Registrations and Deregistration of Agents;
  - (b) organize and coordinate Orientation Training and Industrial Programs for Accredited Revenue Agents; and
  - (c) be responsible for organizing Quarterly Training and Sensitization Programs for accredited Revenue Agents.
- (4) In considering Applications for Registration, the Committee shall:
- (a) refer to and comply with the provisions of the Code of Ethics of the Service provided by the Governing Board; and
  - (b) submit its Report to the Management of the Service.
- (5) Members of the Governing Board, Management and Staff of the Service shall not be registered either directly or

indirectly as Revenue Agents or Representatives of Taxpayers.

(6) The Service shall keep and maintain a Register of all Revenue Agents registered by the Service.

(7) The proceedings of the Committee is as provided in the Third Schedule to this Law:

**Employment  
into the Service**

24 Staff of the Service shall be employed in accordance with the Scheme of Service provided for by the Governing Board for the effective discharge of the functions of the Service.

**Terms and  
Conditions**

25 Subject to the approval of the Governor, there is provided by the Governing Board, Terms and Conditions of Service for Employees detailing the Terms and Conditions of Employment, including Remuneration, Allowances and Benefits of the Employees of the Service.

**Pension of  
Employees**

26 The Pension of Employees in the Service shall be subject to the provisions of the Pension Law for the time being in force in the State.

**Funds of the  
Service**

27 The Service shall establish and maintain such Bank Accounts to be applied towards the discharge of its functions which shall consist of and to which shall be credited as cost of Collection:

- (a) an amount not less than the Budgetary Allocation approved by the Governor and appropriated by the State House of Assembly, which

sum shall be deployed to fund the Personnel, Overhead and Capital Expenditure of the Service;

- (b) all other monies which may from time to time, accrue to the Service from other sources;
- (c) any Subvention or other Budgetary Allocation from the State; and
- (d) all monies accruing to the Service by way of Gifts, Grants-in-aid, Testamentary Dispositions, Endowments and Contributions from any source.

**Application of the Funds** 28 The Service may from time to time, apply the Funds under Section 27 of this Law to:

- (a) cost of Administration of the Service;
- (b) payment of Emoluments, Allowances and Benefits of Members of the Governing Board and for reimbursing Members of the Governing Board or of any Committee of the Governing Board for such expenses as may be expressly authorized by the Governing Board;
- (c) payment of Salaries, Fees or other Remuneration or Allowances and Legacy Gratuities, Pensions, Staff Life Insurance and other Benefits that may have accrued before the

commencement of this Law and payable to the Officers and other Employees of the Service;

- (d) payment of Monthly Incentive to deserving Staff of the Service for enhanced productivity. The amount to be paid as Incentive shall be specified in the Budgetary Allocation provided in Section 27 (a) of this Law. The Management of the Service shall from time to time prescribe such Performance Indicators to guide the payment of Incentives;
- (e) the development of any Property vested in or owned by the Service; and
- (f) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

**Annual  
Estimates and  
Accounts**

29 The Service shall, not later than 30th June in each Year submit to the Governor an estimate of its Expenditure and Income for the next succeeding year for the purpose of submission to the State House of Assembly for Appropriation.

**Books of  
Accounts Audit  
and Annual  
Reports**

30 (1) The Service shall keep proper Books of Accounts in respect of each year and proper Records in relation to those Accounts of each year and shall cause a

comprehensive Audit of all its Accounts to be undertaken and completed within Three (3) Months after the end of each Financial Year by Auditors appointed from the List provided and in accordance with Guidelines supplied by the Auditor-General of the State.

- (2) The Service shall, not later than the 30th day of June in 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 duly Audited Accounts of the Service.
- (3) The Auditor-General shall within 30 days of receipt of the Report present a copy to the:
  - (a) State Executive Council; and
  - (b) State House of Assembly.
- (4) The Service, where it fails to comply with the provision of sub-section (2) of this Section shall attract sanctions from the Auditor-General in line with the provisions of the Law governing the Office of the Auditor-General.

**PART III**  
**A UNIFIED REVENUE ADMINISTRATION STRUCTURE FOR**  
**MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL**  
**GOVERNMENT COUNCILS.**

- Unified Structure for Revenue Administration** 31
- (1) There is established for the State a Unified Structure for Revenue Assessment, Issuance of Demand Notice, Collection, Remittance, Reporting and Accounting of all Revenues collectible by MDAs and LGCs.
  - (2) In carrying out the provisions of this Law, any MDA which immediately before the commencement of this Law, is vested with the power, by virtue of any Law or Instrument, to administer or collect any Tax, Non-Tax Revenue or Levies imposed by and accruable to Government shall cease to exercise such power and the power to Administer and Collect the Taxes, Non- Tax Revenue and Levies shall vest exclusively in the Service.
  - (3) In carrying out the provision of sub-section (1) of this Law, all MDAs and LGCs, shall adopt the use of the Technology provided by the Service for Revenue Administration.

**Establishment of the  
Revenue Council**

32

(1)

There is established for the State, a Revenue Council (in this Law referred to as "the Council")

(2)

The Council shall comprise of:

(a) Executive Governor as Chairman;

(b) The Commissioners of the following Ministries:

(i) Justice;

(ii) Finance;

(iii) Agriculture and Rural Development;

(iv) Lands and Survey;

(v) Local Government and Chieftaincy Affairs;

(vi) Commerce and Industry;

(v) Physical Planning, Urban and Regional Development;

(vi) Tourism;

(vii) Transport;

(vii) Water Resources; and

(viii) Budget and Planning.

(c) Executive Chairman of the Service;



- (d) Chairman, Traditional Council;
  - (e) Two (2) Persons with relevant qualifications and expertise in Taxation and other Revenue matters appointed by the Governor from the Private Sector;
  - (f) one (1) Person each appointed by the Governor from the following:
    - (i) Civil Society Organization; and
    - (ii) Informal Sector; and
  - (g) Secretary to the Government of the State as Secretary.
- (3) The Governor may co-opt additional members as deemed necessary for the purpose of carrying out its functions under this Law.

**Functions of the Revenue Council**

- 33 The Council shall:
- (i) hold the Service accountable for the proper discharge of its functions under this Law;
  - (ii) on a Monthly basis, determine the status of Revenue performance in the State and provide solutions to challenges that affects performance;

- (iii) make Policies, Regulations and Guidelines on Revenue matters for approval;
- (iv) receive disclosure on any allegation of Non-compliance with the provision of this Law and the Revenue Administration Code;
- (v) set up Structures for effective Whistle-blowing in the State;
- (vi) upon the commencement of this Law, make Regulations for the effective administration of Parts III and IV of this Law;
- (vii) review the Rates contained in the Compendium of Revenue prescribed in the Second Schedule to this Law and harmonize similar Revenue titles for effective collection;
- (viii) work with Standing Committees on identified initiatives; and
- (ix) identify other sources of funding for the State such as Grants, Partnerships and Bonds.

**Sub-committees** 34  
**under**  
**the Council**

- (1) The Council shall have the following sub-committees:
  - (a) Whistle Blowing sub-committee to:
    - i. Receive disclosure on any allegation of non-compliance with the provisions of this Law;

- ii. make inquiry into such disclosure by a special Monitoring and Investigation Team of the Service to determine the veracity of such allegations;
- iii. receive information leading to the recovery of Revenue;
- iv. make provisions for Incentives or Rewards that will encourage the Whistle Blower to willingly bring such Information and the amount of such Incentive or Reward shall be at the discretion of the Council: Provided that while making provision for the Incentives or Rewards, cautiously consider Incentives or Rewards that can be defended and not abused;
- v. allow information to be channeled in writing, in Paper or Digital Format;
- vi. from time to time engage the Communities through the Traditional Rulers

for Intelligence gathering on Tax Matters;

vii. provide for Safeguards or Immunity against victimization of Whistle-Blowers; the Safeguards may include Statement of Anonymity and Witness Protection; and

viii. treat any current or former Member of the Council that discloses the identity of the Whistle Blower in accordance with the provisions in Section 119 of this Law.

(b) Revenue Performance sub-committee to assess the status of Revenue collected on a Monthly basis and provide solutions to challenges that affects performance; and

(c) Harmonization sub-committee to review, simplify and harmonize the Taxes, Levies, Fees, Rates and Charges accruable to Government contained in the

Compendium of Revenue to encourage Investment Flow, promote Economic development and for the interest of doing Business in the State.

- (2) The Council shall appoint representatives of MDAs and LGCs as Members of the sub-Committee.
- (3) The Council may setup additional sub-committees for the purpose of carrying out specific functions of the Council under this Law.

**Proceedings of the Council** 35

The Supplementary provisions set out in the Third Schedule to this Law shall have effect with respect to the Proceedings of the Council.

**Establishment of a Revenue Assessment Review Committee and its membership** 36

- (1) There is established in the State a Revenue Assessment Review Committee (in this Law referred to as "RARC") to adjudicate on any Objection made by a Taxpayer against a Final and Conclusive Assessment made by the Service.
- (2) The RARC shall consist of:
  - (a) A Chairman who shall be a Legal Practitioner with not less than Fifteen (15) years

- Post-call experience with cognate experience in Tax Legislation and Tax matters, appointed by the Governor;
- (b) The Commissioner responsible for Finance;
  - (c) Three (3) Persons, at least one of whom shall be a Woman, appointed by the Governor who:
    - (i) are Persons with professional membership such as ICAN, ANAN or ACCA;
    - (ii) are members of Chartered Institute of Taxation in Nigeria;
    - (iii) are knowledgeable about Tax Laws, Regulations, Norms, Practices and operations of Taxation in Nigeria; and
    - (iv) have shown capacity in management of Trade, Business or a Retired Public Servant in Tax Administration; and
  - (d) A Legal Practitioner or Accountant with not less than Five (5) years experience in Tax matters

appointed by the Governor  
as Secretary.

**Proceedings of the  
Revenue Assessment  
Review Committee**

37 The Supplementary Provisions set out in the Third Schedule to this Law shall have effect with respect to Proceedings of the Revenue Assessment Review Committee.

**Compendium of  
Revenue Collectible  
by MDAs and LGCs**

- 38
- (1) There is provided a Compendium of Revenue collectible by MDAs and LGCs contained in the Second Schedule to this Law.
  - (2) The Taxes, Levies, Fees, Rates and Charges contained in the Compendium of Revenue shall be reviewed from time to time by the Revenue Council subject to the approval of the Governor, upon confirmation by the House of Assembly.
  - (3) Upon confirmation by the House of Assembly, the Executive Chairman shall publish a revised Compendium of Revenue in the Gazette and produce copies for circulation.
  - (4) Where a Law by the House of Assembly creates a Department or Agency and provides new categories of Taxes, Levies, Fees, Rates and Charges, such Revenue shall be deemed Incorporated in the Compendium of Revenue.

- (5) Any Revenue due to Government shall be payable, only if contained in the Compendium of Revenue.
- (6) Every Revenue generating MDA and LGC shall display at a conspicuous place within their Premises and on their respective Websites, a Chart showing the approved Collectable Revenue, Payment Account, Procedure for Payment, Channels for Payment and the expected time of Payment.

**Categorization of  
MDAs and Local  
Government Areas**

- 39
- (1) For the Purpose of this Law, MDAs are categorized into Administration and Justice, Economic Base and Social Base.
  - (2) For the purpose of this Law, Local Government Areas in the State are categorized into Urban, Semi-Urban and Rural Areas.
  - (3) The Rates and Fees due to each Local Government is consolidated in accordance with the categorization in sub-section (2) of this Section and are provided for in the Second Schedule of this Law.

**Revenue  
Administration  
Procedure Code**

- 40
- (1) There is provided a Revenue Administration Procedure Code (referred to in this Law as Revenue Code) to guide the process of Revenue Administration in the State.



- (2) The Revenue Administration Procedure Code may be reviewed from time to time with the approval of the Revenue Council, subject to confirmation by the House of Assembly.
- (3) Upon confirmation by the House of Assembly, the Executive Chairman shall publish a revised Revenue Code in the Gazette and produce copies for circulation.
- (4) The Revenue Code is provided in the Fourth Schedule to this Law.
- Establishment of LGC Revenue Departments** 41 There is established in every Local Government Council a Revenue Department which shall be headed by a Director from the Local Government Service Commission.
- Functions of the Revenue Department** 42 The Revenue Department shall in collaboration with the Service:
- (a) implement the Revenue Code in its area of Jurisdiction;
- (b) carry out a periodic review of Rates and Charges contained in the Second Schedule to this Law in its area of jurisdiction and make recommendations to the Revenue Council for its review; and

- (c) promote the application of Revenue to stimulate economic activities and development in the respective Local Government Areas as applicable.

**Establishment of  
Revenue Units and  
Deployment of  
Revenue Desk  
Officers**

43

- (1) There is established a Revenue Unit in every Revenue generating MDA to be manned by a Staff of the Service.
- (2) The Service shall deploy a competent Staff to every Revenue Unit established under sub-section (1) of this Section and Revenue Department established under Section 41 of this Law, as Revenue Desk Officers.
- (3) The Revenue Desk Officer in sub-section (2) of this Section shall operate under the general direction and supervision of the Service and shall be responsible for the Registration of Taxpayers, Issuance of TIN, Automated Demand Notices, Collection of Revenue into the Single Revenue collection Account established under Section 44 of this Law, Issuance of Automated Receipts and any other function as may be determined by the Service.
- (4) For the purpose of effective Revenue Administration in the State, the Service shall deploy the Technology

adopted by the State to all Revenue Units and Revenue Departments.

- (5) The Revenue Desk Officers deployed by the Service to all Revenue Units and Revenue Departments shall be responsible for the Technology deployed for effective Revenue Administration.

**Establishment of a  
Single Revenue  
Collection Account**

- 44 (1) There is established for the State a Single Revenue Collection Account to be managed by the Service to which shall be paid all Revenue due to the State Government.

- (2) Any Bank Account which was operated for the purpose of collection of Revenue due to the State Government before the coming into force of this Law ceases to operate.

- (3) Payment of any Revenue due to Government into any Account other than the Account established under sub-section (1) of this Law is prohibited.

- (4) Each Revenue Generating MDA shall with the approval of the Accountant-General of the State, maintain an Account for the purpose of sub-section (5) of this Section.

(5) The Bank shall upon a written instruction from the Service, credit the Bank Account of each Revenue generating MDA, with a percentage approved by the Governor as Cost of Operation.

(6) The Bank shall upon a Standing Instruction from the Service, credit the Bank Accounts of each LGC with all Revenue due to the respective LGCs.

**Power of the  
Accountant-General  
to Deduct and Remit**

45 The Accountant-General shall have the power to deduct at source, from the Budgetary Allocation, established Unremitted Revenue due to the State from any MDA and shall upon deduction, transfer such deductions to the Single Revenue Collection Account established under Section 44 of this Law.

**PART IV  
OTHER REVENUES CHARGEABLE**

**Presumptive  
Income Tax**

- 46 (1) There is imposed a Presumptive Income Tax payable under this Law to be administered by the Service;
- (2) Presumptive Income Tax shall be chargeable where for all practical purposes the Income of the Taxpayer cannot be ascertained or Financial Records are not kept in such manner as would enable proper Assessment;

**Exit Rules under  
Presumptive  
Income Tax  
Regulation**

- (3) A Taxpayer chargeable under Presumptive Income Tax shall be assessed having regards to the following Bands: Micro, Small or Medium Enterprises based on their level of activities.
- (4) The Presumptive Income Tax payable shall be in accordance with the category of Trade, Business, Vocation and Profession as contained in the Administrative Table in the First Schedule to this Law;
- 47 (1) The Service shall encourage Taxable Persons to keep some Form of Records for the purpose of determining their Income, in order to exit from the Presumptive Income Tax Regime and be assessed under the Personal Income Tax Act;
- (2) A Taxable Person under the Presumptive Income Tax Regime may voluntarily exit and file the requisite Tax Returns and be assessed accordingly under the Revenue Code.
- (3) Where the Service discovers, based on available records or any other valid record or information that the Taxable Person ought to have been assessed other than under the Presumptive Income Tax Regime,

**Consumption Tax 48**

such Taxable Person shall be Assessed as appropriate.

- (1) A Consumption Tax is imposed on any Person (in this Law referred to as "the Consumer") who purchases consumable Goods or Services in any Restaurant, Hotel, Hotel Facility, Bar or Event Centre in the State.
- (2) The rate of Tax imposed is as specified in the First Schedule to this Law and shall be administered by the Service.
- (3) The rate to which this Tax applies shall be the total cost of consumables or personal services supplied to a Consumer.

**Entertainment Tax 49**

- (1) There is imposed an Entertainment Tax which shall be payable by users of:
  - (a) Viewing Centers or Cinemas;
  - (b) Products produced by Compact Disc Plate Producers; or
  - (c) other similar Entertainment activities.
- (2) The rate of Tax imposed is as specified in the First Schedule to this Law and shall be administered by the Service.

- Gaming Due** 50
- (1) There is imposed a Gaming Due on every Stake Money earned in, or derived from the State for good cause.
  - (2) The rate is as specified in the First Schedule to this Law and shall be administered by the Service.
- License to Operate a Gaming Business** 51
- (1) A Person operating or seeking to operate a Gaming Business in the State shall apply to the MDA responsible for Gaming for a License to operate.
  - (2) The Application for a License to operate shall be at a Fee prescribed in the Second Schedule to this Law
  - (3) The Application shall be in writing and shall contain such Information as deemed necessary to enable the MDA grant the License to operate.
  - (4) The MDA in considering an Application for the grant of a License to operate shall be satisfied that the:
    - (a) Applicant has sufficient knowledge and experience to conduct Gaming Business and shall conduct such Business strictly in accordance with this Law;
    - (b) Applicant has the necessary financial and other resources to conduct Gaming Business in the State;
    - (c) Applicant produces evidence of the payment of Tax for the

past Three (3) years immediately preceding the Application; and

(d) Person likely to manage the Gaming Business is a fit and proper Person to do so.

(5) The MDA shall, upon being satisfied of the Applicant fulfilling the requirements in subsection (4) (a)-(d) of this Section, grant the License.

(6) The License granted shall be renewed annually upon evidence of good conduct by the Licensee.

(7) The Fees chargeable under subsections (5) and (6) of this Section are as prescribed in the Second Schedule to this Law and administered by the MDA.

**Collecting Agent  
for Consumption  
Tax, Entertainment  
Tax and Gaming  
Due**

52 (1) A Person owning, managing or controlling any Business chargeable to Consumption Tax, Entertainment Tax or Gaming Due (in this Law referred to as "Collecting Agent") shall collect for and on behalf of the State, the Tax imposed in Sections 48 and 49 of this Law and the Due imposed in Section 50 of this Law;

(2) Every Collecting Agent shall within Thirty (30) days of the commencement of this Law or upon commencement of Business,



- whichever is earlier, register with the Service without a Fee;
- (3) Every Collecting Agent shall produce evidence of Business Premise Registration as a precondition to:
- (a) registration with the Service; and
  - (b) any contractual relationship with the State Government or any of its MDAs or LGCs.
- Development Levy payable by all Taxable Individuals and on all Contractors** 53
- (1) There is imposed a Development Levy payable annually by all Taxable Individuals in the State and on every Contract sum, payable by all Contractors doing Business in the State.
  - (2) The amount chargeable as Development Levy is as prescribed in the First Schedule to this Law and shall be administered by the Service.
- Development Levy Fund** 54
- (1) There is established a Fund known as "Development Levy Fund".
  - (2) The Accountant-General of the State shall open a dedicated Account into which shall be credited all Development Levies collected by the Service.
  - (3) For the purpose of physical infrastructural development in the State, the Development Levy Fund shall be administered by the Commissioner for Finance in conjunction with the Commissioners

- responsible for Works, Water and Energy.
- Economic Development Levy** 55
- (1) There is imposed an Economic Development Levy payable by Businesses operating in the State.
  - (2) The amount chargeable as Economic Development Levy is as prescribed in the First Schedule to this Law and shall be administered by the Service.
- Economic Development Levy Fund** 56
- (1) There is established a Fund known as Economic Development Levy Fund.
  - (2) The Accountant-General of the State shall open a dedicated Account into which shall be credited all Economic Development Levies collected by the Service.
  - (3) For the purpose of Economic Development in the State, the Economic Development Fund shall be administered by the Commissioner for Finance in conjunction with the Commissioner responsible for Budget and Economic Planning.
- Environmental Impact Assessment (Ecological) Fee** 57
- (1) There is imposed an Environmental Impact Assessment (Ecological) Fee payable by all Businesses whose operations may have potential impact on the Environment such as Industries, Factories, Energy Providers, Telecommunication Providers and other similar

- Businesses operating within the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
- Right of Way Fee** 58
- (1) There is imposed a Right of Way Fee payable for the placement of all underground Cables, Pipes and similar Equipment within the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
- Business Premises Registration and Renewal Fee** 59
- (1) There is imposed a Business Premises Registration and Renewal Fee payable by all Business Operators in the State.
- (2) All Businesses operating within the State are categorized based on their Type, Size and Location of Business.
- (3) The Fees chargeable are as prescribed in the Second Schedule to this Law.
- Indication of Presence Fee** 60
- (1) There is imposed an Indication of Presence Fee payable by all Persons operating in the Mining Sector within the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.

**Tin Shade and  
Buying Center  
Registration and  
Inspection Fee**

- 61 (1) All Operators of Tin Shades and Buying Centers shall register their operations with the Ministry responsible for Mineral Development at a Fee prescribed under the Second Schedule to this Law.
- (2) The Ministry responsible for Mineral Development shall conduct a Quarterly Inspection on Premises of all Tin Shades and Buying Centers operating within State at a Fee prescribed under the Second Schedule to this Law.
- (3) All Tin Shade and Buying Centers registered under sub-section (1) of this Section are exempted from registering under Section 59 of this Law.

**Registration of  
Mineral Traders,  
Artisanal Miners  
and Tipper  
Associations**

- 62 All Mineral Traders, Artisanal Miners and Tipper Associations are mandated to register their Operations with the Ministry responsible for Mineral Development at a Fee provided in the Second Schedule to this Law.

**Haulage Fee for  
Minerals and Earth  
Construction  
Materials.**

- 63 (1) There is imposed a Haulage Fee payable by all Tipper Operators, conveying Minerals and Earth Construction Materials at the point of Loading or Discharge in the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.

- Haulage Fee for Goods and Materials** 64
- (1) There is imposed a Haulage Fee payable by all Transporters of Finished Goods and Materials, at the point of Loading or Discharge in the State.
  - (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
- Establishment of Loading and Discharge Points** 65
- (1) There is established by the Service, Loading and Discharge Points for Finished Goods, Materials and other items for effective Revenue collection under this Law.
  - (2) The Points established in sub-section (1) of this Section shall be published in the Gazette.
  - (3) The Points established shall be manned by Staff of the Service and the Ministry responsible for Commerce and Industry.
  - (4) The Service shall, in conjunction with relevant MDAs and Federal Agencies, inspect the quality of goods discharged at the various Points in the State.
- Milling Fee** 66
- (1) There is imposed a Milling Fee on all Milling activities payable by Operators of Rice Mills, Feed Mills, Oil Mills and other related Businesses in the State.
  - (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.

- Animal Trade Fee** 67 (1) There is imposed an Animal Trade Fee on all Animal Traders at the point of entrance into all State Financed Abattoirs.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
- Produce Sales Tax** 68 (1) There is imposed a Produce Sales Tax on all Agricultural Produce in the State.
- (2) The rate of Tax imposed is as prescribed in the Second Schedule to this Law.
- Livestock and Farm Produce Inspection Station** 69 (1) There is established in every State Financed Market, a Livestock and Farm Produce Inspection Station for the purpose of carrying out Inspection of all Livestock and Farm Produce in the State.
- (2) The established Stations shall be manned by Staff of the Service and Ministry responsible for Agriculture and Rural Development.
- (3) The Inspection of the Livestock and Farm Produce shall be conducted by Veterinary Doctors and other Staff of the Ministry responsible for Agriculture and Rural Development.
- (4) The Inspection shall be for a Fee payable by Sellers of Livestock and Farm Produce at the Inspection

Station established under sub-section (1) of this Section.

(5) The Inspection Fee chargeable are prescribed in the Second Schedule to this Law.

**Control Post for  
Tax Evaders of  
Agricultural  
produce**

70

(1) The Service shall in conjunction with the Ministry responsible for Agriculture and Rural Development and the Revenue Departments of the LGCs, establish Control Posts in designated Areas of the State for the purpose of checking Tax Evaders of Agricultural Produce.

(2) The Control Posts established in sub-section (1) of this Section shall be published in the Gazette by the Service.

(3) The established Control Post shall be manned by Staff of the Service, Ministry responsible for Agriculture and Rural Development and the Revenue Departments of the LGCs.

**Parking Permit**

71

- (1) The Service shall in conjunction with the Ministry responsible for Physical Planning, Urban and Regional Development and the relevant LGCs, designate locations in the State as Parking Spaces to enable the parking of Vehicles by Motorists.
- (2) A Motorist shall, for the purpose of parking at the locations designated in sub-section (1) of this Section obtain from the Service a Parking Permit for a Fee prescribed in the Second Schedule to this Law.
- (3) The Parking Permit shall contain a Unique Code with Security Features and may be in form of a Car Sticker.
- (4) The Service shall be responsible for the production of the Parking Permit.
- (5) There shall be in every designated location, Payment Points for obtaining the Parking Permit.
- (6) The Payment Points shall be manned by Staff of the Service.



**Government Motor Parks** 72

- (1) The Service shall in conjunction with the Ministry responsible for Physical Planning, Urban and Regional Development and LGCs, designate Areas in the State as Government Motor Parks (in this Law referred to as "Motor Parks") for conveying Passengers within, to and from the State.
- (2) The Motor Parks shall be manned by Staff of the Service in conjunction with the LGCs.
- (3) All Commercial Vehicle Owners shall obtain a Motor Park Permit for the purpose of conveying Passengers.
- (4) The Conveying of Passengers by Commercial Vehicle Drivers without a Permit or from any point not designated as a Motor Park is prohibited.

**Signage and Mobile Advertisement Permit** 73

Upon the commencement of this Law, a Signage and Mobile Advertisement Permit shall be obtained from the Ministry responsible for Physical Planning, Urban and Regional Development for the placement of Outdoor Structures and Mobile Advertisements on Vehicles within the State for a Fee prescribed in the Second Schedule to this Law.

**Radio, Television and Electronic Signal Tax** 74

- (1) There is imposed a Radio, Television and Electronic Signal Tax on owners and Users of Devices or Equipment capable receiving Radio and

Television Broadcast Content in the State and shall include Mobile Phone Devices.

- (2) The Devices or Equipment capable of receiving Radio and Television Broadcast Content stated in subsection (1) of this Section includes:
  - a. Satellite Broadcast Platform;
  - b. Telecommunication/Internet Broadcast Platform;
  - c. Digital Set Box or similar Device;
  - d. Motor Vehicle or Tricycle with Broadcast Equipment; and
  - e. Mobile Phone Devices.
- (3) All Operators or Owners of Satellite, Internet, Telecommunication and Digital Set Box Broadcast Platforms, Electronic Equipment Sales and Service Providers, Motor Vehicle or Tricycle Registration and Licensing Platforms, shall act as Collecting Agents of the Service for the purpose of deducting and remitting to the Service, all Radio, Television and Electronic Signal Taxes at the point of Licensing, Subscription or Registration of their Services by Customers.
- (4) The Fees chargeable are as prescribed in the Second Schedule to this Law.

- L- Symbol Fee** 75 (1) All Learners approved to drive a Vehicle on any Street or Road in the State shall obtain an L-Symbol from the Service at a Fee prescribed under the First Schedule to this Law.
- (2) The purchase of the L-symbol by a Learner from any Vendor other than the Service is prohibited.

**PART V  
OFFENCES AND PENAL PROVISIONS**

- Failure to Register** 76 A Person who fails to:
- (a) register as required under the Revenue Code; or
- (b) notify the Service of a change in registration particulars or circumstances as required under the Revenue Code, commits an offence and is liable on Conviction:
- (i) if the failure or act is done knowingly or recklessly, to a Fine not exceeding ₦100,000.00 (One Hundred Thousand Naira) or Imprisonment not exceeding Two (2) years or both; or
- (ii) in any other case, a Fine not exceeding ₦10,000.00 (Ten Thousand Naira) or Imprisonment not exceeding Three (3) Months or both.
- Use of false Taxpayer Identification Number (TIN)** 77 (1) A Person who knowingly or recklessly uses a false Taxpayer Identification Number (TIN) on a Tax Return or other Document prescribed or used for

the purposes of this Law, commits an Offence and is liable on conviction to a Fine not exceeding ₦100,000.00 (One Hundred Thousand Naira) or to Imprisonment not exceeding One (1) year or both.

- (2) A Person who uses a TIN of another Person is treated as having used a false TIN, unless the TIN has been used in the circumstances specified in Section 3 (5) of the Revenue Code.

**Failure to keep  
proper Records** 78

A Person who fails to keep proper records as required under the Revenue Code commits an Offence and is liable on Conviction to a Fine not exceeding ₦200,000.00 (Two Hundred Thousand Naira) or to Imprisonment not exceeding 2 (Two) years or both.

**Failure to furnish  
a Tax Return** 79

Any Individual or Body Corporate Employer who fails to furnish a Tax Return as required by the Revenue Code shall be liable on Conviction to a Penalty of ₦50,000.00 (Fifty Thousand Naira) in the case of an Individual and ₦500,000.00 (Five Hundred Thousand Naira) in the case of a Body Corporate or Imprisonment for a Term of at least 6 (Six) Months or both.

**Making incorrect  
Returns.** 80

- (1) A Person who makes or gives:  
(a) an incorrect Return or Statement by omitting or understating any Income chargeable to Tax under this Law; or

(b) any incorrect information in relation to any matter or thing affecting the Liability to Tax of any Taxable Person: commits an Offence and is liable on Conviction to a Fine of ₦200,000.00 (Two Hundred Thousand Naira) and twice the amount of the Tax which has been undercharged in consequence of such incorrect Return or Information or would have been so undercharged if the Return or Information had been accepted as correct.

(2) Section 19 of the Revenue Code applies in determining whether a Person has made a false or misleading Statement to a Tax Officer.

**False Statements 81  
and Returns**

A Person who:

- (a) for the purpose of obtaining any Deduction, Set off, Relief or Repayment in respect of Tax for such Person or any other Person or who in any Statement or Returns, Account or Particulars made or furnished with reference to Tax, knowingly makes any false Statement or Representation; or
- (b) aids, abets, assists, counsels, incites or induces any other Person to:

- (i) make or deliver any false Statement or Returns under the Revenue Code;
- (ii) keep or prepare any false Accounts or Particulars concerning any Income on which Tax is payable under the Revenue Code; or
- (iii) unlawfully refuse or neglect to pay Tax; commits an Offence and is liable on Conviction to a Fine of ₦200,000.00 (Two Hundred Thousand Naira) and 100% of the amount of Tax unpaid or to Imprisonment for a Term not exceeding Five (5) Years or to both such Fine and Imprisonment.

**Falsification of Documents** 82

- A Person who:
- (a) counterfeits or falsifies any Document which is required by or for the transaction of any Business under the Revenue Code or any Law being administered by the Service;
  - (b) knowingly accepts, receives or uses any Document so counterfeited or falsified;
  - (c) alters any such Document after it is officially issued;

- (d) counterfeits any Seal, Signature, Initial or other mark used by any Officer for the verification of such a purpose relating to Tax; or
- (e) initiates, connives or participates in the commission of any of the Offences in paragraphs (a) to (d) of this Section: Commits an Offence and is liable on Conviction to a Fine of ₦500,000.00 (Five Hundred Thousand Naira) or to Imprisonment for a Term of Three (3) years or both.
- Failure to pay Liability** 83 Any Person or Organization who fails to pay a Levy due to Government under this Law commits an Offence and shall on Conviction be liable to pay a sum equal to 200% the amount for which the Person is in default.
- Failure to attend to a Notice** 84 A Person who:
- (a) fails to comply with a requirement or Notice served on the Person by the Service under the Revenue Code; or
- (b) without sufficient cause, fails to comply with any Notice or Summons served on the Person in respect of any proceeding of the Service or that of the Revenue Council in the State for considering a Notice of Objection or an Appeal by that Person, as the case may be; commits an Offence and is liable on conviction to a Fine

of ₦50,000.00 (Fifty Thousand Naira) or to a Term of Imprisonment not exceeding Three (3) Months or to both such Fine and Imprisonment.

**Failure to deduct 85  
and remit Tax,  
Fee, Levy or  
Charge**

If a Person obliged to deduct any Tax, Fee, Levy of Charge under this Law or any other applicable Law fails to deduct or having deducted, fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a Person, commits an Offence and shall on Conviction be liable to pay the Tax withheld or not remitted in addition to a Penalty of 10% of the Tax withheld or not remitted per annum and Interest at 5% above the prevailing Central Bank of Nigeria Monetary Policy Rate.

**Failure to pay 86  
full rate of  
Assessed Tax,  
Fee, Levy or  
Charge**

Unless otherwise provided in this Law, a Person who fails to pay in full any Tax, Levy, Rate or Charge or other Revenue due to the State or a Local Government Council, commits an Offence and is liable upon Conviction to a Fine of 50% of the total amount of Revenue which was due and payable or to Imprisonment for Eighteen (18) Months or to both such Fine and Imprisonment.

**Penalties for non- 87  
payment  
of Presumptive  
Tax**

A Taxable Person under Presumptive Tax Regime who fails or neglects to make payment of the Tax due shall be liable to pay the sum equal to 5% per annum.



**Offences relating 88  
to goods under  
Distress  
Proceedings**

A Person who:

- (1) rescues any goods that are the subject of a Distress Proceeding or that have been seized by virtue of a Distress Proceeding; or
- (2) before, during, or after any Distress Proceedings or seizure of goods by virtue of the Distress Proceedings, breaks or destroys any goods or documents relating to any goods, to prevent:
  - (i) the seizure or the securing of the Goods; or
  - (ii) the proof of an Offence; or
  - (iii) entry into the Premises to which is the subject of a Distress Proceeding without the permission of the Service, commits an Offence and is liable on Conviction to a Fine not exceeding ₦200,000.00 (Two Hundred Thousand Naira) or Imprisonment not exceeding Two (2) years.

**Failure to obtain 89  
a License**

Any Person who carries on Business in the State and fails to register the Business Premise or obtain an Operational License without making the necessary License Application and obtaining a License as required by this Law is guilty of an Offence and shall be liable on Conviction to a Fine of at least ₦1,000,000.00 (One Million Naira) or Imprisonment for a Term of at least Six (6) Months or both Fine and Imprisonment.

- Obstruction of Tax Officers, Revenue Officers or Staff of the Service in the performance of their Duty** 90 A Person who obstructs a Tax Officer, Revenue Officer or Staff of the Service in the performance of duties under a Tax Law, commits an Offence and is liable on Conviction to a Fine not exceeding ₦500,000.00 (Five Hundred Thousand Naira) or to Imprisonment not exceeding Two (2) years or both.
- Use of Weapon to cause injury to a Tax Officer, Revenue Officer or Staff of the Service** 91 (1) A Person who, in the commission of any Offence under this Law, is armed with any Offensive Weapon commits an Offence and is liable on Conviction to Imprisonment for a term of Three (3) Years.  
(2) A Person who while armed with an Offensive Weapon, causes Grievous Hurt to a Tax Officer, Revenue Officer or an authorized Staff of the Service in the performance of their function under this Law commits an Offence and is liable on Conviction to Imprisonment for a Term of not less than Five (5) years and shall also be liable to a Fine of not less than ₦100,000.00 (One Hundred Thousand) Naira or both.
- Impersonation** 92 (1) A Person who impersonates a Tax Officer, Revenue Officer or Staff of the Service and attempts to collect or collects any Revenue due to Government, commits an Offence and

is liable on Conviction to a Fine of ₦250,000.00 (Two Hundred and Fifty Thousand Naira) or Imprisonment for Three (3) Years or both and any amount collected shall be forfeited to the State or the relevant Local Government Council.

- (2) If for the purpose of obtaining admission to any Building or other place or for doing or procuring to be done any act which the Person would not be entitled to do or procure to be done of the Person's 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 such Person may be liable, be liable on Conviction to a Fine of ₦100,000.00 (One Hundred Thousand Naira) or to Imprisonment for a Term of Two (2) Years.

**Abuse of Power 93  
and  
Corruption**

A Person who:

- (a) being a Person appointed for the due Administration of this Law or employed in connection with the Assessment or Collection of Tax or any other Revenue who:

- (i) demands from any person an amount in excess of the authorized Assessment of the Tax or any other Revenue;
  - (ii) fails to remit Revenue collected as at when due;
  - (iii) withholds, for own use or otherwise, any portion of the amount of Tax or any other Revenue collected or received or any Money accruable to the State;
  - (iv) renders a false Return, whether orally or in writing, of the amount of Tax or any other Revenue collected or received; or
  - (v) defrauds any person, embezzles any Money or otherwise uses that position to deal wrongly with any Money accruable to the State;
- (b) collects or attempts to collect Tax or any other Revenue without being authorized under this Law;
- (c) steals or misuses Government Documents; or
- (d) compromises on the Assessment or

Collection of any Tax or any other Revenue: Commits an Offence and is liable on Conviction to a Fine equivalent to 200 percent of the sum in question or to Imprisonment for a Term of Three (3) Years or both.

**Offences by  
Government  
Officials**

94

(1) It is a Criminal Offence for any Government Official to issue Orders or Directives preventing the Assessment or Collecting of legitimate Revenue in any Part or Section of the State.

(2) Any Government Official who contravenes sub-section (1) of this Section shall be liable upon Conviction to a Fine equal to 500% of the sum in issue and Imprisonment for One (1) year.

**Offences in  
relation to a Tax  
Officer, Revenue  
Officer or Staff of  
the Service**

95

(1) Where a Tax Officer, Revenue Officer or Staff of the Service has derived pecuniary benefits in Cash or Kind as a result of an action or inaction in carrying out official duties, shall be regarded as an Inducement or Bribery.

(2) A Tax Officer, Revenue Officer or Staff of the Service who:

(a) directly or indirectly asks for, or takes in connection with any of the Officer's duties, a Payment or Reward, whether pecuniary or

otherwise, or a Promise or Security for any Payment or Reward, not being a Payment or Reward which the Officer is lawfully entitled to receive; or

- (b) enters into or acquiesces in any Agreement to do any act or thing, abstain from doing any act or thing, permit or connive in the doing of any act or thing, or conceal any act or thing whereby the Tax Revenue is or may be defrauded or which is contrary to the provisions of a Tax Law or to the proper execution of the Officer's Duty, commits an Offence and is liable on Conviction to a Fine not exceeding ₦500,000.00 (Five Hundred Thousand Naira) or Imprisonment not exceeding Two (2) years, or both.

(3) A Person who:

- (a) directly or indirectly offers or gives to a Tax Officer, Revenue Officer or Staff of the Service any Payment or Reward, whether Pecuniary or otherwise, or any Promise or security for any such Payment or Reward, not being a Payment or Reward which the Officer or Staff is lawfully entitled to receive; or
- (b) proposes or enters into any Agreement with a Tax Officer, Revenue Officer or Staff of the

Service in order to induce the Officer or Staff to do any act or thing, abstain from doing any act or thing, connive at the doing of any act or thing, or concealing any act or thing by which Tax Revenue is or may be defrauded or which is contrary to the provisions of a Tax Law or to the proper execution of the Officer's or Staff's duty, commits an Offence and is liable on Conviction to a Fine not exceeding ₦200,000.00 (Two Hundred Thousand Naira) or Imprisonment not exceeding Two (2) years, or both.

(4) A Tax Officer, Revenue Officer or Staff of the Service who commits an act specified in sub-section (1) and who volunteers information to the Chairman relating to that act is:

- (a) exonerated from Prosecution; but
- (b) is liable for Twenty Percent of the Fine that would be imposed on a Person Convicted of an Offence under subsection (1).

(5) A Person who commits an act specified in sub-section (2), and who volunteers information to the Service relating to that act is:

- (a) exonerated from prosecution; but

(b) is liable for the amount of Tax unpaid as a result of the Agreement with the Tax Officer, Revenue Officer or Staff of the Service referred to in sub-section (2).

(6) A Tax Officer, Revenue Officer or Staff of the Service convicted of an Offence under sub-section (1) is, in addition to any punishment imposed under that subsection, liable for the amount of Tax unpaid as a result of the Agreement with the Tax Officer, Revenue Officer or Staff of the Service referred to in sub-section (2).

(7) A Person who impersonates a Tax Officer, Revenue Officer or Staff of the Service commits an Offence and is liable on Conviction to a Fine not exceeding ₦500,000.00 or Imprisonment not exceeding Two years or both.

**Offences by  
Bodies of  
Persons** 96

(1) When an Offence under a Tax Law is committed by a Company, the Offence is treated as have been committed by a Person who, at the time the Offence was committed, was:

(a) the Chief Executive Officer, Managing Director, a Director, Company Secretary, Treasurer, or other similar Officer of the Company; or



- (b) acting or purporting to act in that capacity.
- 2 Where an Offence under a Tax Law is committed by a Partnership, every Partner at the time of the commission of the Offence is treated as having committed the Offence.
- 3 This Section does not apply to a Person if:
- (a) the Offence is committed without the consent or knowledge of a Person specified under sub-section (1), (2), or (3); and
  - (b) the Person specified under sub-section (1), (2), or (3) has exercised all diligence to prevent the commission of the Offence as ought to have been exercised having regard to the nature of the representative's functions and all other circumstances.
- 4 When an Offence under this Law is committed by an Unincorporated Association or Body of Persons, the Offence is treated as having been committed by a Person who, at the time the Offence was committed, was:
- (a) involved in the management of the Unincorporated Association or Body of Persons; or
  - (b) acting or purporting to act in that capacity.

- Aiding or abetting a Tax Offence** 97 A Person who aids, abets, counsels, or induces another Person to commit an Offence under a Tax Law, commits an Offence and is liable on conviction for the same punishment as imposed for the Principal Offender.
- Connivance** 98 A Person who connives with one or more Persons for the purpose of contravening any of the Provisions of this Law, commits an Offence and is liable on Conviction to a Fine equivalent to 400 per cent of the sum in question and Imprisonment for a Term of One (1) Year.
- Prohibition against mounting of Roadblocks** 99
- (1) No Person, MDA or LGC shall mount a Roadblock in any part of the State for the purpose of collecting any Revenue due to it.
  - (2) Notwithstanding the provisions of sub-section (1) of this Section, all Control Posts for Agricultural Products established under this Law shall not be considered as a Road Block.
  - (3) Any Person who mounts a Road Block or causes a Road Block to be mounted for the purpose of collecting any Tax or Levy under this Law is in contravention of sub-section (1) of this Section and is guilty of an Offence and shall be liable on Conviction to a Fine of ₦200,000.00 (Two Hundred Thousand Naira) or Imprisonment for Three (3) years or both.
- Discharge of Dangerous and** 100 Any Person or Company who causes the discharge of Dangerous or Sub-

**sub-standard  
Goods in the  
State**

**Failure to comply 101  
with Obligations  
under this Law**

standard Goods in the State is guilty of an Offence and shall be liable on Conviction to a Fine of ₦500,000.00 (Five Hundred Thousand Naira) or Imprisonment for Three (3) years or both.

- (1) A Person who does not:
- (a) provide reasonable facilities and assistance as required under Section 51 of the Revenue Code;
  - (b) comply with a Notice served on the Person under Sections 21 and 40 of the Revenue Code;
  - (c) get a Tax Clearance Certificate prior to performing an act specified in Section 53(5) of the Revenue Code;
- or
- (d) comply with Sections 15,16 or 64 of the Revenue Code:

Commits an Offence and shall be liable on Conviction to a Fine not exceeding ₦200,000.00 (Two Hundred Thousand Naira).

- (2) A Person who notifies the Service in writing under Section 40 (4) of the Revenue Code is considered to be in compliance with any Notice served on the Person under Section 40 (1) of the Revenue Code until the Service serves the Person with a Notice under Section 40 (5) of the Revenue Code amending the Notice served under Section 40 (1) of the Revenue Code or rejecting the Person's Notice Section 40 (4) of the Revenue Code.

**Penalty for  
General  
Offences**

102

- (1) A Person who contravenes any of the Provisions of this Law or any Regulation made thereunder commits an Offence and, where no specific Penalty is provided shall be liable on conviction to a Fine of not less than ₦50,000.00 (Fifty Thousand Naira) but not exceeding ₦10,000,000.00 (Ten Million Naira) or Imprisonment for a Term of not less than Six (6) Months but not exceeding Three (3) Years or to both such Fine and Imprisonment.
- (2) Where an Offence under this Law is committed by a Body Corporate or Firm or other Incorporated Trustees or other similar Association of Individuals, then every;
- (a) Director, Manager, Secretary or other similar Officer of the Body Corporate;
  - (b) Partner of the Firm;
  - (c) Trustee and Person concerned in the management of the registered Trustee; or
  - (d) Person purporting to act in any management capacity in such Body Corporate or Firm or Incorporated Trustee or similar Association of Individuals; shall be guilty of an Offence and shall be liable to be proceeded against and punished for

the Offence under sub-section (1) of this Section in like manner as if the Person had committed the Offence, unless the Person proves that the act or omission constituting the Offence took place without his knowledge, consent or connivance.

**PART VI**  
**LEGAL PROCEEDINGS**

- Jurisdiction** 103 (1) Jurisdiction arising from the provisions of this Law and other Revenue related matters is conferred on the Revenue Court in the State.
- (2) The hearing of matters arising from the provisions of this Law and other Revenue related matters shall be given accelerated hearing with a view to their expeditious determination.
- (3) The Chief Judge of the State may where necessary designate certain High Courts within the State as special Revenue Courts to expeditiously determine matters arising from the provisions of this Law and other related Revenue matters.
- Immunity of the Officers of the Service** 104 A Member of the Governing Board, Officer of the Service or of any other authority in the State shall not be liable in any Civil Action or Proceedings for any act or omission done by such Member or Officer in good faith in the performance of the duties or exercise of the Powers conferred upon the Member or Officer under this Law or any other Law.

- Legal Representation** 105 The Legal Adviser and any of the Legal Officers of the Service shall appear for and represent the Service in their professional capacity in any Proceeding in which the Service is a Party.
- Effect of institution of Proceedings** 106 The institution of Proceedings for or the imposition of a Penalty, Fine or Term of Imprisonment under this Law shall not relieve any Person from Liability to payment of any Tax for which the Person is or may become liable or chargeable.
- Limitation of Action** 107 Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any Suit instituted against any Member, Officer or Employee of the Service or Member of the Governing Board for anything done under the lawful authority of this Law.
- Pre-Action Notice** 108 No Suit shall be commenced against the Service, until one Month at least, after written Intention to Commence the same has been served on the Service, by the intending Plaintiff or the Agent and such Notice shall clearly and explicitly state the Cause of Action, the Particulars of the Claim, the Name and Address of abode of the intending Plaintiff and the Relief which is claimed.
- Service of Documents** 109 A Notice, Summons or other Documents required or authorized to be served on the Service under the provisions of this Law or any other Law may be served by delivering it to the Office of the Executive Chairman.

- Restriction on execution against Property of the State** 110 (1) Without prejudice to the provisions of the Sheriff and Civil Process Act, in any Action or Suit against the Service, no Execution or Attachment Process in the nature thereof shall be issued against the Service unless not less than Three (3) Months' Notice of the Intention to Execute or Attach has been given to the Service.
- (2) Any sum of Money which by the Judgment of any Court has been awarded against the Service shall be, subject to any Direction given by the Court where no Notice of Appeal against the Judgment has been given, be paid from the funds of the Service.
- Indemnity** 111 A Member of the Governing Board, the Executive Chairman or any Officer of the Service shall be indemnified out of the Assets of the Service against any Liability incurred by such Officer in defending any Proceeding, whether Civil or Criminal, if the Proceeding is brought against the Officer in the Officer's capacity as the Executive Chairman or Member of the Governing Board or Officer or other Employee of the Service.
- Application of Statute of Limitation** 112 Notwithstanding the provisions of any other State Law to the contrary, no Statute of Limitation shall apply to any matter brought before the Revenue Court in respect of Revenue matters.

**PART VII****MISCELLANEOUS**

- Conformity with Tax Laws** 113 Notwithstanding the provisions of this Law, the relevant provisions of all Laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax Act, Stamp Duties Act and other relevant Acts of the National Assembly.
- Compliance with Governor's Directives** 114 (1) The Governor may issue Directives of general or specific nature to the Governing Board or the Service as may be deemed necessary for the proper implementation of this Law and the Governing Board or Service, as the case may be, shall comply therewith, provided the Governors Directives do not conflict with any of the provisions of this Law.
- (2) The Governor shall not give any Directive, Order or Instruction in respect of any particular Person which would have the effect of requiring the Governing 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 proceeding whether Civil or Criminal relating either to the Recovery of any Tax or to any Offence under this Law or any other Tax Legislation.



- (3) In any Proceeding, whether Civil or Criminal under this Law or any Law administered by the Service; any act, matter or thing done by the Service or the Governing Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was or was not proved to be in accordance with any Directive given by the Governor.

**Tax Waiver**

115 (1) Except where a Tax Waiver:

- (a) offers Economic benefit to the State, no Taxable item of Revenue imposed by any Law applicable in the State shall be waived.
- (b) cannot be effectively recovered by the Service due to the conditions specified in Section 48 of the Revenue Code, no Taxable item of Revenue imposed by any Law applicable in the State shall be waived.

- (2) The Tax Waiver specified in sub-section (1)(a) above, shall be subject to the approval of the State House of Assembly upon Application by the Service made through the Revenue Council.

**Power to Review the Compendium of Revenue**

116 (1) The Revenue Council shall, subject to the prior approval of the House of Assembly, review the Revenue Compendium and may receive advice or, inputs from Ministries, Departments, Agencies and Local

Government Councils in the State in that regard.

- (2) The Rates of Court Fees and Fines shall, however, be reviewed in accordance with the provisions of the relevant Court Rules of Plateau State.

**Power to  
make  
Regulations**

117 (1) The Revenue Council established under Section 32 of this Law, shall 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 Fees under this Law;
- (b) prescribing the Forms for Returns and other information required under this Law or any other Law;
- (c) prescribing the Procedure for obtaining any information required under this Law or any other Law;
- (d) on the general procedure for Assessment, Issuance of Demand Notice, Collection and Remittance of any Tax or Levy in the State and other incidental matters; and
- (e) for carrying into effect the provisions of this Law.

- (2) Without prejudice to the general effect of sub-section (1) of this Section, Regulations made under sub-section (1) may:

- (a) contain provisions of a Saving or Transitional nature subsequent to the coming into force of this Law; or
- (b) prescribe in respect of a contravention of the Regulations:
  - (i) a Penalty not exceeding a Fine of ₦100,000.00 (One Hundred Thousand) Naira or Imprisonment not exceeding one year or both;
  - (ii) in the case of a second or subsequent Offence, a Penalty not exceeding a Fine of ₦200,000.00 (Two Hundred Thousand) Naira or Imprisonment not exceeding Two years or both;
  - (iii) in the case of a continuing Offence, an additional Fine not exceeding ₦10,000.00 (Ten Thousand) Naira in respect of each day on which the Offence continues; and
  - (iv) a requirement that the court must forfeit to the Service anything with which the offence was committed.

**Power to  
amend  
Schedules**

- 118 The Revenue Council Shall subject to the approval of the Governor:
- (1) and upon confirmation by the House of Assembly, amend the Second Schedule to this Law and publish the amendment in the Gazette.

- (2) amend the Third, Fourth, Fifth, Sixth and Seventh Schedules to this Law and publish the amendment in the Gazette.

**Official  
Secrecy and  
Confidentiality**

- 119 (1) Every Person having any Official Duty or being employed in the Administration of this Law shall regard and deal with all Documents, Information, Returns, Assessment List and Copies of such List relating to the Income, Profits or Items of Profits, Tax Matters, Assessments and Liabilities of any Individual or Company, as secret and treat them with the utmost confidentiality and good faith.
- (2) Every Person having possession of or control over any Document, Information, Returns of Assessment, Lists or Copies of such relating to the Tax Matters, Assessments and Liabilities, Income and Profits or Losses of any Person who at any time communicates or attempts to communicate such information or anything contained in such Documents, Returns, Lists or Copies to any other Person:
- (a) other than a Person to whom the Person is authorized by the Executive Chairman to communicate it; or
- (b) otherwise than for the purpose of this Law or of any other Enactment, 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 the Person's possession in

the performance of the Person's 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 Nigeria, the obligation as to 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 to relief for double Taxation of Income or Profits includes provisions for the exchange of information or 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.

**Procurement  
by the Service**

- 120 (1) In the exercise of its powers under this Law in the procurement of Services or Properties whether moveable or immovable, the Service shall ensure that the process of Procurement complies with the provisions of the Bureau for Public Procurement Law operating in the State.

- (2) All Contracts emanating from sub-section (1) of this Section shall be subject to payment of the Drafting and Vetting Fees prescribed in the Second Schedule to this Law, in compliance with the Drafting and Vetting Fees Law operating in the State.

**Delegation  
of Powers**

- 121
- (1) Any power conferred or duty imposed upon by the Governing Board or Service may be exercised or either performed by the Governing Board or Service or by an Officer authorized generally or specifically in that behalf by the Governing Board or the Service.
  - (2) Notwithstanding the provisions of sub-section (1) of this Section, the Governing Board or the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any Officer, affecting any Tax or Taxation Income, which is inconsistent with the provisions of this Law and the reversal or modification of the decision by the Governing Board or the Service shall have effect as if it were the original decision made in respect of the matter concerned.
  - (3) Any recommendation made or given by any approved Committee of the Governing Board or the Service shall be subject to ratification by the Governing Board or Service as the case may be

- Signature of the Chairman** 122 Anything done or required to be done by the Service or the Governing Board in pursuance of any of its powers or duties under this Law or any other Law may be signed under the hand of the Executive Chairman or an Officer who has been authorized by the Service or the Governing Board to do so.
- Imposition of Surcharge** 123 (1) If any Officer or former Officer of the Service:
- (a) is or was responsible for any improper payment of money from the funds of the Service or for any payment of such money which is not duly documented;
  - (b) is or was responsible for any deficiency in, or for the destruction of any Money, Security, Store or other Property of the Service;
  - (c) fails or has failed to keep proper Accounts or Records;
  - (d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any Person to whom such payment is due under any Contract, Agreement or Arrangement entered into between that Person and the Service; or
  - (e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper Accounts of Records, or failure to make payment or delay in making payment: the Service may surcharge the said Officer such sum as it deems fit.
- (2) Any action taken under sub-section (1) of 101

this Section shall be subject to the approval of the Governing Board and when such approval is obtained, the Executive Chairman shall notify the Person surcharged under this Section.

- (3) The Governing 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.
- (4) The amount of any Surcharge imposed under sub-section (1) of this Section and not withdrawn under sub-section (3) of this Section shall be a Debt due to the Service from the Person against whom the Surcharge is imposed and may be recovered in any Court by a Suit initiated by the Service for its Recovery and may also be recovered by deduction from the Salary or other Emoluments of the Person surcharged if the Governing Board so directs.

**Life Insurance  
Policy for Staff  
of the Service**

- 124
- (1) The Service shall maintain a Life Insurance Policy in favor of the Staff of the Service for a minimum of Three (3) times the annual total emolument of the Employee.
  - (2) The Service shall fully bear all costs in relation to procurement of the Life Insurance Policy, and this shall be in addition to, and separate from, the contributions to be made by the Service to each Employee's Retirement Savings Account, as required by the Pension Act.
  - (3) The Life Insurance Policy shall be effected through the purchase of a Life Policy issued



by a Nigerian registered Insurance Company licensed and authorized to conduct Life Insurance Business by National Insurance Commission under the Insurance Act 2003.

(4) The Policy shall provide cover to the Staff of the Service against Death.

**Savings and  
Transfer of  
Assets,  
Obligations,  
Liabilities, etc**

- 125 (1) All movable and immovable Assets or other Property, Transfers, Rights, Liabilities or Obligations of the former Plateau State Internal Revenue Service which were, by virtue of the Plateau State Revenue (Consolidation) Law, 2017 vested in the Government of the State shall without further assurance, be vested in the Service.
- (2) A Prosecution commenced before the commencement of this Law shall continue and be disposed of as if this Law had not come into force.
- (3) Where the period for making any Application, Appeal or Prosecution has expired before the commencement of this Law, nothing in this Law is to be construed as enabling the Application, Appeal, or Prosecution to be made under this Law by reason only of the fact that a longer period is specified in this Law.
- (4) A Tax Liability that arose before the commencement of this Law may be recovered under this Law, but without prejudice to any action already taken for the recovery of the Tax.
- (5) All Forms and Documents used under the Tax Laws specified in First Schedule to this Law may continue to be used until they are

revoked under this Law and all references in those Forms and Documents to the Tax Laws under that Schedule are taken to refer to the corresponding provisions in this Law.

**Repeal**

- 126 (1) The Plateau State Revenue (Consolidation) Law 2017 is repealed.

**FIRST SCHEDULE      SECTIONS 12, 46, 48, 49, 50,  
53, 55, 75 and 124**

**TAXES AND LEVIES COLLECTIBLE BY THE SERVICE**

**(1) Personal Income Tax**

**(a) Direct Assessment (Self-Employed)**

Payable annually on Chargeable Income (Total Income less Allowable Deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act CAP P8 LFN 2004.

<b>Income to be taxed</b>	<b>Rate of tax %</b>
First ₦300,000.00	7
Next ₦300,000.00	11
Next ₦500,000.00	15
Next ₦500,000.00	19
Next ₦1,600,00.00	21
Above ₦3,200,000.00	24

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

Payable by Employers in respect of deductions from Emoluments paid to Employees at rates specified by the Service 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 (Amendment) Act 2011 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

**(2) Withholding Tax (Individuals Only)**

**(a) Withholding Tax on Rents**

Payable by Organizations paying Rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act CAP P8 LFN 2004 currently 10% of Gross Ren.

**(b) Withholding Tax on Interest (Individuals and Enterprises)**

Payable by Organizations paying Interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act CAP P8 LFN

2004, this being the final liability for Personal Income Tax on that Income currently 10% of Gross Interest.

**(c) Withholding Tax on Royalties**

Payable by Organizations paying Royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act CAP P8 LFN 2004, this being the final liability for Personal Income Tax on that Income currently 5% of Gross Royalties.

**(d) Withholding Tax on Dividends**

Payable by Companies paying Dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act CAP P8 LFN 2004 this being the final liability for Personal Income Tax on that income currently 10% of gross dividends.

**(e) Withholding Tax on Director's Fees**

Payable by payers of Director's Fees at the rate specified in Section 72(2) of the Personal Income Tax Act CAP P8 LFN 2004 currently 10% of gross Director's Fees.

**(f) Withholding Tax on payments in relation to selected activities, services and commissions**

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

1. All aspects of Building, Construction and related activities-----  
2.5%
2. All types of Contract and Agency arrangements other than Sales in the ordinary course of Business-----5%
3. Consultancy and Professional Services---5%
4. Management Services-----5%
5. Technical Services-----5%
6. Commissions-----5%

**(3) Capital Gains Tax (Individuals Only)**

Payable on individuals making Chargeable Gains (after Allowable Deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act Cap 42 LFN 1990 currently 10%.

**(4) Stamp Duties on Instruments Executed by Individuals**

Payable on selected Instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act **Cap S8 LFN 2004**.

**NOTE:** The rates for the above Four (4) Revenue types are contained in the Federal Laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such Revenues under this Law shall be similarly amended.

**(5) Consumption Tax**

The rate of Tax imposed is 2.5% of the total bill issued to the Consumer, excluding Value Added Tax (VAT).

**(6) Entertainment Tax**

A rate of Tax imposed is 5% on all users of the Services or product of Cinemas, Viewing Centres, Entertainment CD Plates Producers and other similar Entertainment activities as may be determined by the Services from time to time.

**(7) Development Levy (Individuals)**

An Annual Development Levy of N300 is payable by all taxable individuals in the State.

**(8) Development Levy (Contractors)**

A Development Levy of 1% of the Contract sum is payable by all contractors operating within the State as provided under the Development Levy Edict operational in the State.

**(9) Economic Development Levy**

This Levy is payable annually by all Corporate or Business Organizations in the State including each branch of Banks (₦15,000), Insurances Companies (₦5,000), Telecommunication Companies (₦50,000) Manufacturing Companies (₦5,000 - ₦10,000) Oil and Gas Companies (₦10,000) Electricity, Electronics & Energy Companies (₦20,000) Small Construction Companies (₦5,000) & Big Construction Companies (₦25,000).

**(10) Road Taxes – assessable by the Service in conjunction with appropriate Agencies**

**(a) Road Worthiness Certificate Fee**

- i. Road Worthiness Certificate Fee is payable by all Vehicle owners operating in the State.
- ii. The Fee chargeable by the Service for Road Worthiness Certificate shall be ranging from N400- N3,750 annually for Private Vehicles, depending on the type of the Vehicle as specified by the Service.

**(b) Private Vehicles Registration**

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Tipper/Truck above 10 Tyres	12,500.00	6,250.00	6,250.00	1,250.00	26,250.00
B	Tipper/Truck above 10 Tyres	12,500.00	6,250.00	3,720.00	1,250.00	25,750.00
C	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00
D	Between 2.1B 3.00cc	12,500.00	6,250.00	2,500.00	1,250.00	22,500.00
E	Vehicle up to 1.6cc-2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00
F	Other Vehicle 1.0cc-1.5cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00

**(c) Out-Of-Series Number Plates**

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,365.00
C	1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00

**(d) Fancy Number Plate**

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1B 3.00cc	80,000.00	6,250.00	2,500.00	1,250.00	90,000.00
C	Vehicle up to 1.7ccB 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2ccB 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

**(e) Revalidation of Old Number Plates (Private Vehicle)**

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above .00cc	12,500.00	3,125.00	1,250.00	17,875.00
B	Between 2.1B 3.00cc	12,500.00	2,500.00	1,250.00	16,250.00
C	Vehicle up to 1.7ccB 2.00cc	12,500.00	1,875.00	1,250.00	15,625.00
D	Other Vehicle 1.2ccB 1.6cc	12,500.00	1,250.00	1,250.00	15,000.00

**(f) Revalidation of Old Number Plates (Commercial Vehicle)**

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Trailer	12,500	8,750.00	1,250.00	22,500.00
B	Tanker and Truck	12,500	6,250.00	1,250.00	20,000.00
C	Tipper and Lorry	12,500	3,750.00	1,250.00	17,500.00
D	Canter	12,500	3,125.00	1,250.00	16,875.00
E	Bus	12,500	3,125.00	1,250.00	16,875.00
F	Pick Up	12,500	3,125.00	1,250.00	16,875.00
G	Taxi (Painted)	12,500	1,250.00	1,250.00	15,000.00
H	Taxi (Unpainted))	12,500	1,250.00	1,250.00	15,000.00



(g) **Commercial Vehicle Number Plates Revalidation**

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	10,000.00	8,750.00	1,250.00	1,500.00	21,500.00
B	Tanker and Truck	10,000.00	6,250.00	1,250.00	1,500.00	19,000.00
C	Tipper and Lorry	10,000.00	3,750.00	1,250.00	1,000.00	16,000.00
D	Canter, Bu s& Pick Up	10,000.00	3,125.00	1,250.00	1,000.00	15,375.00
E	Taxi	10,000.00	1,250.00	1,250.00	500.00	13,000.00

(h) **Government Fancy Number Plates**

Category	Cost of Plate Number (₦)	New Registration fee (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.00

(i) **Government/Official Number Plates**

Category	Cost of Plate Number (₦)	New Registration fee (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	15,000.00	6,250.00	NIL	1,250.00	22,500.00
B	5,000.00	3,125.00	NIL	1,250.00	19,375.00
Bus	15,000.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	3,000.00	1,250	NIL	1,250.00	5,500.00

(j) **Motor Cycle**

Category	Cost of Plate Number	New Registration	Vehicle License (₦)	Cost of Regt. Book (₦)	Sticker (₦)	Learner's Permit (₦)	Reflective Jacket (₦)	Amount (₦)
Private	2,500.00	1,250.00	625.00	1,250.00	-	500.00	Nil	6,125.00
Commercial	2,500.00	1,250.00	1,250.00	1,250.00	750.00	500.00	750.00	8,250.00

(k) **Motor Dealers Number Plates**

Cost of Plate Number (₦)	Registration (₦)	Dealership Certificate (₦)	Cost of Regt. Book (₦)	Amount (₦)
30,000.00	5,000.00	12,500.00	NIL	47,500.00

**(l) Replacement of Missing Number Plates**

Category	Type	Cost of Replacement of Plate
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	12,500.00
D	Commercial	12,500.00
E	Motorcycle/Tricycle	2,500.00

**(m) Change of Ownership**

Type of Vehicle	Amount (₦)
Motor Vehicle	2,500.00
Motorcycle/Tricycles	625.00

**(n) Driver's License**

Classification	Duration	Amount (₦)
Motor Vehicle	3 years	6,350.00
	5 years	10,450.00
Motorcycle	3 years	3,350.00

**NOTE:** The rates for the above Road Taxes are contained in the Federal Laws and Regulations and if those Federal Laws and Regulations are amended, the authority for the Service to collect such Revenues under this Law shall also be similarly amended.

**(11) Radio, Television and Electronic Signal Tax**

The rate of Tax imposed is as may be determined by the Service and published in the Gazette.

**(12) Gaming Due**

The rate imposed is 1.5% on every Stake Money earned in, or derived from the State.

**(13) Presumptive Tax**

Presumptive Tax is applied to taxable Persons where for all practical purposes their Income cannot be ascertained or Records not kept in such manner as would enable proper assessment of Income. The Taxes payable are contained in the Administrative Tax Table below.

**ADMINISTRATIVE TABLE  
FOR THE GUIDANCE OF PRESUMPTIVE TAX**

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other Cloth sellers- Adult and Children Wear	2,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Café Operators	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	50,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00
10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment makers, Curtain makers, Seam Stress	2,500.00	15,000.00	50,000.00
12	Transport Workers- Taxi, Bus, lorry, etc	2,500.00	12,000.00	50,000.00

13	General Trading/Enterprises- Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine	2,500.00	15,000.00	50,000.00
18	Timber Dealers, Tyre, Wine and Beer License Operators, Yoghurt	2,500.00	15,000.00	50,000.00
19	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22	Property-Guesthouse, Lodging, Face to Face Building with not more than Ten (10) Rooms	2,500.00	50,000.00	90,000.00
23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman,	2,500.00	30,000.00	85,000.00

	Maternity Owners, Patent Medicine Store			
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28	Aluminum Fabrication and Products	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Saw Mill Proprietors	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other Trades/Services covered by the Law but not listed above	2,500.00	30,000.00	100,000.00

**NOTE: The rates contained in the Administrative Table above are contained in the Federal Laws and Regulations and if those Federal Laws and Regulations are amended, the authority for the Service to collect such Revenues under this Law shall also be similarly amended.**

**SECOND SCHEDULE SECTIONS 12, 33, 38, 39, 42, 51, 57,  
58, 59, 60, 61, 62, 63, 64, 66, 67,  
68, 69, 71, 73, 74, 118, 120**

COMPENDIUM OF FEES, RATES AND CHARGES FOR  
MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL  
GOVERNMENT COUNCILS ISSUED PURSUANT TO SECTION  
38 OF THE PLATEAU STATE REVENUE (CONSOLIDATION)  
LAW, 2020.

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**1. OFFICE OF THE HEAD OF CIVIL SERVICE**

S/N	REVENUE HEAD	FEES/RATES (₦)
1.	Hiring of Camp/Guest House/Hotel/Motel/Resort/Theatre	
2.	Rent from Canteens/Restaurants/Shops	1,000.00/Month/Shop
3.	Sales of Admission/Application Forms/Card/	500.00/Form
4.	Monctization of Official Vehicles Government Properties	

**2. CIVIL SERVICE COMMISSION**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Sales of Application Forms	500.00
2	Sales of Contract Application Forms	5,000.00
3	Sales of Transfer Forms	2,000.00

**3. PLATEAU STATE LOCAL GOVERNMENT SERVICE COMMISSION**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Sale of Employment Forms	500.00
2	Sale of Transfer/Conversion/Advancement	1,000.00
3	Consultants Registration	30,000.00
4	Renewal Of Consultant Registration Fee	20,000.00

**4. OFFICE OF THE STATE AUDITOR-GENERAL**

S/N	REVENUE HEAD	FEES/RATE (₦)
1	External Auditors Registration Fees	N10,000.00
2	Auditors Renewal Fees	N5,000.00

3	External Auditors	5% Charged Fee
4	Tender Fee	N10,000.00

**5. LOCAL GOVERNMENT AUDIT**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Audit Registration	20,000.00
2	Renewal of Registration	10,000.00

**6. PLATEAU STATE INDEPENDENT ELECTORAL COMMISSION**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Registration of Contract	15,000.00-20,000.00
2	Tender Fees	5,000.00
3	Renewal of Registration	10,000.00
4	Sales of Nomination Forms	280,000(Chairman and Deputy)80,000.00(Counselor)

**7. MINISTRY OF JUSTICE**

S/N	CONSIDERATION (₦)	VETTING FEES (₦)	DRAFTING FEES (₦)
1	Less Than 100,000	1,000.00	1,500.00
2	100,001-200,000	1,500.00	2,500.00
3	200,001-300,000	2,000.00	3,500.00
4	300,001-400,000	2,500.00	4,500.00
5	400,001-500,000	3,500.00	6,000.00
6	500,001-1Million	5,000.00	10,000.00
7	Above 1M-2M	7,500.00	15,000.00
8	Above 2M-5M	12,500.00	20,000.00
9	Above 5M-8M	18,000.00	25,000.00
10	Above 8M-12M	22,000.00	30,000.00
11	Above 12M-15M	25,000.00	35,000.00
12	Above 15M-25M	30,000.00	40,000.00
13	Above 25M-35M	35,000.00	45,000.00
14	Above 35M	500.00 for every additional 1M	1,000.00 for every additional 1M
<b>ADMINISTRATIVE CHARGES</b>			
S/N	CONSIDERATION (₦)		CHARGES(₦)
1	1,000,000.00		5,000.00
2	Above 1M-10M		8,000.00

3	10M-20M	10,000.00
4	20M-30M	15,000.00
5	30M-50M	20,000.00
6.	50M-80M	30,000.00
7.	80M-120M	40,000.00
8.	120M-180M	45,000.00
9.	180M-200M	50,000.00
10.	200M-500M	55,000.00
11.	Above 500M-1bn	60,000.00
12.	Above 1bn	Additional 1 Million as it falls in S/N 1-11.
<b>S/N</b>	<b>REVENUE HEAD</b>	<b>CHARGES(₦)</b>
1.	Certified True Copy	150:00 per page
2.	Gazettes	Depending on the cover price.

**8. JUDICIAL SERVICE COMMISSION**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	CONVERSION FORMS	1,500.00
2	DEGREE FORM	1,000.00
3	DIPLOMA FORM	500.00

**9. PLATEAU STATE JUDICIARY - HIGH COURT OF JUSTICE OF PLATEAU STATE**

S/N	CLAIM WORTH (₦)	COURT FEES (₦)
1	100.00	50.00
2	200.00	50.00
3	300.00	50.00
4	400.00	100.00
5	500.00	100.00
6	600.00	200.00
7	700.00	200.00
8	800.00	200.00
9	900.00	200.00
10	1,000.00	200.00
11	1,100.00	300.00
12	1,200.00	300.00
13	1,300.00	300.00
14	1,400.00	300.00
15	1,500.00	300.00
16	1,600.00	400.00

17	1,700.00	400.00
18	1,800.00	400.00
19	1,900.00	400.00
20	2,000.00	500.00
21	3,000.00	500.00
22	4,000.00	750.00
23	5,000.00	750.00
24	6,000.00	750.00
25	7,000.00	750.00
26	8,000.00	750.00
27	9,000.00	750.00
28	11,000.00	800.00
29	12,000	800.00
30	13,000	800.00
31	18,000	850.00
32	19,000.00 - 23,000.00	850.00
33	24,000.00 - 28,000.00	850.00
34	28,000.00 - 33,000.00	900.00
35	33,000.00 - 37,000.00	900.00
36	38,000.00 - 42,000.00	900.00
37	43,000.00 - 47,000.00	900.00
38	48,000.00 - 52,000.00	900.00
39	53,000.00 - 70,000.00	900.00
40	71,000.00 - 100,000.00	1000.00
41	101,000.00 - 120,000.00	1000.00
42	121,000.00 - 140,000.00	1,000.00
43	141,000.00 - 160,000.00	1,050.00
44	161,000.00 - 180,000.00	1,050.00
45	181,000.00 - 200,000.00	1,050.00
46	201,000.00 - 240,000.00	1,100.00
47	241,000.00 - 280,000.00	1,100.00
48	281,000.00 - 320,000.00	1,100.00
49	321,000.00 - 360,000.00	1,200.00
50	361,000.00 - 400,000.00	1,200.00
51	401,000.00 - 1,000,000.00	1,200.00
52	Each additional million up To 50,000,000.00	1,000.00
53	Each additional Million after 50,000,000.00	500.00
<b>S/N</b>	<b>HIGH COURT MISCELLANEOUS</b>	<b>COURT FEES (₦)</b>
1	For each Declaration	200.00
2	For each Order/Injunction	200.00
3	Motion Application s/c s/d	100.00

4	Affidavit per each Deponent	200.00
5	For drawing up a Court Order	400.00
6	Subpoena per each Person	400.00
7	For making an Exhibit or Annexure	50.00
8	Chieftaincy Cases (Filing)	3,000.00
9	Oath Fees	200.00
10	Registration of Judgment	3,000.00
11	Certificate of Document	Single folio N100, 2-50 folios N50 each, 51 and above folio N20 each
12	For Attestation of Document	200.00
13	Notice of Appeal to Court of Appeal	5,000.00
14	Notice of Appeal to High Court	1,000.00
15	Hearing Notice	200.00
16	For service	200.00
17	Demurrage	20.00 per day
18	Power of Attorney	4,000.00
19	Endorsement of Agreement, Decd of Assignment or Transfer of Property	4,000.00
20	Endorsement of Citizenship	3,000.00
21	Appointment of Guardian	3,000.00
22	Writ of Attachment	1,000.00
23	Warrant for Possession	1,000.00
24	Writ of Possession	1,000.00
25	Certificate of Judgment	300.00
26	Land Inspection	1,000.00
27	Petition for Dissolution of Marriage	2,000.00
28	Adoption of Children	2,000.00

**HIGH COURT PROBATE DIVISION**

S/NO	ITEMS	FEE (₦)
1.	Legal Notices (Deposit)	200.00
2.	Application Fee	200.00
3.	Filing Inventory	200.00
4.	Next of Kin Form	200.00
5.	Oath for Administration	200.00
6.	Administration of Bond	200.00
7.	Justification of Sureties	200.00
8.	Death Certificate	200.00
9.	Renunciation	
10	Nomination of 2 <sup>nd</sup> Administration	

11	Electing of Guardian	
12	Judiciary Seal	200.00
13	Registration/Making of Will	3,000.00
14	Affidavit to Lead Order to Assignment	
15	Sealing Copy of Will/Stamping	100.00
16	Reading of Will	2,000.00
17	Copying and Certificate Folios of Will	100.00 for each page
18	Drawing Up Order for Grant	200.00
19	Estate Fees	7%
20	Filing of Caveat	1,000.00
21	C. T. C of Letters of Administration	400.00 per copy

#### 10. PLATEAU STATE JUDICIARY: CUSTOMARY COURT OF APPEAL

S/NO	ITEM	COURT FEE (₦)
1	Motions	500.00
2	Appcals	1,105.00
3	Certified True Copy	200.00
4	Court Order	200.00
5	Annexure	100.00
6	Oath	100.00
7	Any Other Application	300.00

#### 11. PLATEAU STATE LIBRARY BOARD

SUB/HEAD	REVENUE HEAD (₦)	RATE (₦)
12020430	New Registration for Users per Year	500.00 per user
12020430	Renewal on yearly basis	300.00 per user
12020799	Miscellaneous (Public Toilet)	10.00 per Person

#### 12. PLATEAU STATE PRINTING PRESS

S/N	REVENUE HEAD	FEES/RATES (₦)
<b>A</b>	<b>INDUTRIAL PRINTERS</b>	
1.	Registration Fee	250,000.00
2.	Yearly Renewal	100,000.00
<b>B</b>	<b>COMMERCIAL PRINTERS</b>	
1.	Registration Fee	150,000.00
2.	Yearly Renewal	50,000.00

<b>C COTTAGE PRINTERS</b>		
1.	Registration Fee	50,000.00
2.	Yearly Renewal	25,000.00

**13. MINISTRY OF INFORMATION AND COMMUNICATION**

S/N	Types/Names of Business Organization	New Registration/ License (₦)	Renewal License (₦)	Charges/Levies (₦)
1	Studio Photographer	10,000.00	5,000.00	
2	Vendor Photographer	5,000.00	2,000.00	
3	Private/ TV Viewing Centre	10,000.00	5,000.00	
4	Cinema Operator	250,000.00	50,000.00	
5	Hiring of Public Address System	10,000.00	5,000.00	20,000.00 Non-Registration
6	Hiring of Cinema Rover Van			20,000.00 per Van
7	Private Television	500,000.00	150,000.00	
8	Radio (Private Station)	300,000.00	100,000.00	
9	Telecommunication Mast	5,000,000.00	2,000,000.00	
10A	Printing Press (Industrial A)	250,000.00	100,000.00	
B	Printing Press (Commercial B)	150,000.00	50,000.00	
C	Printing Press	50,000.00	25,000.00	

**GAMING**

S/N	CATEGORY	PERMIT FEE (₦)	MONTHLY FEE/ DUE (₦)	DURATION
1	Application Fee	50,000.00		1 year
2	Lotto / Lottery Existing Operators	3,000,000.00	10% GR	1 year
3	Sport Betting Existing Operator	3,000,000.00	1.5 % GR	1 year
4	Lotto /Lottery New Entrant	5,000,000.00	10% GR	1 Year
5	Sport Betting New Entrant	5,000,000.00	1.5% GR	1 Year
6	Promotions	500,000.00	N/A	6 Months



7	Scratch Cards	100,000.00	20% GR	1 Year
8	Casino Existing /New	3,000,000.00 /5,000,000.00	70,000.00 PM/M	1 Year
9	Slots	100,000.00	1,000.00 PM	1 Year
10	Pool Promoters Existing / New	70,000.00 / 100,000.00	N/A	1 Year
11	Terrible Chance	500,000.00	30,000.00 Weekly	1 Year
12	Pool Agents	5,000.00	N/A	1 Year
13	Raffle Draw / Raffle Printers	20,000.00 / 500,000.00	N/A	1 Year
14	Lotto / Sports Betting Agent and Machines	10,000.00	N/A	1 Year
15	Snooker / WHOT	10,000.00	N/A	1 Year
16	Forecasting	30,000.00	N/A	1 Year

N/A – Not Applicable, GR – Gross Revenue, PM/M – Per Month, Per Machine,  
PM – Per Month, 1 Year – Jan – December  
N/B: Approval in principle (API) will be issued while Applications are processed.

#### 14. PLATEAU STATE RADIO TELEVISION CORPORATION

PERSONNEL PAID ANNOUNCEMENT (PPAs) WEDDING, OBITUARY/REMEMBRANCES						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec. Obituary	3,500.00 4,500.00 5,000.00 4,500.00	3,000.00 4,500.00 5,000.00 4,500.00	3,000.00 3,500.00 4,000.00	500.00	1,000.00
2	Jingle Production = 30,000.00 per half session  Programme Production = 50,000 per half session  Video Editing = 10,000 per hour  Mid News 100% surcharge  Fixed Time 100% surcharge					
2	Press Release	20,000.00	30,000			
3	News Coverage	30,000.00	30,000	20,000		

4	Congratulatory Message 30" 45" 60"	9,000.00 12,000.00 15,000.00	9,000 12,000 15,000			
5	Social Diary	50,000.00				
<b>ASSOCIATION AND CLUB UNIONS</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec. Obituary	3,800 4,400 4,800 4,500	3,800 4,400 4,800 4,500	3,000 3,400 3,800	500	1,000
	Mid News 100% surcharge Fixed Time 100% surcharge					
2	Sponsorship 15 minutes 25 minutes 55 minutes	112,500 157,500 202,500	112,500 157,500 202,500	67,500 112,500 157,500		
3	Press Release	20,000	30,000			
4	News Coverage	30,000	30,000	20,000		
5	Congratulatory Message 30" 45" 60"	9,000.00 12,000.00 15,000.00	9,000 12,000 15,000			
5	Social Diary = 50,000					
6	Courtesy call = 8,000					
<b>NON-GOVERNMENTAL ORGANIZATIONS (NGOS)</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec. Obituary	4,000 5,000 6,000 4,500	4,000 5,000 6,000 4,500	3,500 4,000 4,500	500	1,000
	Surcharge for TV Tapes submitted N500 Mid News 100% surcharge					

	Fixed Time 100% surcharge					
2	Program Sponsorship (Packaged on Tape) 25 minutes 40 minutes 55 minutes	315,000 360,000 495,000	315,000 36,000 495,000	193,000 225,000 315,000		
3	Program Sponsorship (Unpackaged on Tape) 25 minutes 40 minutes 55 minutes	378,000 432,000 594,000	378,000 432,000 594,000	162,000 270,000 378,000		
4	Displacement 25 minutes 40 minutes 55 minutes	45,000 75,000 105,000	45,000 75,000 105,000	30,000 45,000 75,000		
5	Press Release	20,000	30,000			
6	News Coverage	30,000	30,000	20,000		
7	Congratulatory Message 30'' 45'' 60''	9,000 12,000 15,000	9,000 12,000 15,000			
8	Social Diary = 50,000					
9	Courtesy Call = 15,000					

**RELIGIOUS ORGANIZATION, MINISTRIES AND CHURCHES**

S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec. Obituary	4,000.00 5,000.00 6,000.00 4,500.00	4,000.00 5,000.00 6,000.00 4,500.00	3,500.00 4,000.00 4,500.00	500	1,000.00
2	Sponsorship 15 minutes 25 minutes 55 minutes	157,500 270,000 450,000	157,000 270,000 450,000	112,500 180,000 270,000		
3	Program Displacement 15 minutes 33,750 25 minutes 56,250 55 minutes 90,000					

	Mid News 100% surcharge					
	Fixed Time 100% surcharge					
4	Press Release	20,000.00	30,000.00			
5	News Coverage	30,000.00	30,000.00	20,000.00		
6	Congratulatory Message					
	30"	9,000.00	9,000.00			
	45"	12,000.00	12,000.00			
	60"	15,000.00	15,000.00			
7	Social Diary = 50,000.00					
8	Courtesy call = 15,000.00					
<b>STATE GOVERNMENT MINISTRIES, BOARD, PARASTATALS AND LOCAL GOVERNMENT</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTIO N (₦)	PRODUCTIO N (₦)
S/ N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTIO N (₦)	PRODUCTIO N (₦)
1	30 sec.	4,000.00	4,000.00	3,500.00	500.00	1,000.00
	45 sec.	5,000.00	5,000.00	4,000.00		
	60 sec	6,000.00	6,000.00	4,500.00		
2	Program Sponsorship					
	15 minutes	324,000.00	324,000	135,000		
	25 minutes	486,000.00	486,000	243,000		
	55 minutes	540,000.00	540,000	320,000		
3	Displacement					
	15 minutes	45,000.00	30,000.00			
	25 minutes	75,000.00	50,000.00			
	55 minutes	90,000.00	75,000.00			
4	Press Release	20,000.00	30,000.00			
5	News Coverage	30,000.00	30,000.00	20,000.00		
6	Congratulatory Message					
	30"	9,000.00	9,000.00			
	45"	12,000.00	12,000.00			
	60"	15,000.00	15,000.00			
7	Social Diary = 50,000.00					

8	Courtesy call – 20,000.00					
<b>SECONDARY SCHOOLS/COLLEGES STATE GOVERNMENT SCHOOL, PRIVATE/NURSERY SCHOOLS AND VOLUNTARY AGENCY SCHOOLS</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec. Obituary  Surcharge for TV Tapes submitted	4,000.00 4,500.00 5,000.00 4,500.00	4,000.00 4,500.00 5,000.00 4,500.00  1000	3,500.00 3,500.00 4,000.00	500	1,000.00
2	Press Release	20,000	30,000			
3	News Coverage	30,000	30,000	20,000		
4	Congratulatory Message 30'' 45'' 60''	9,000 12,000 15,000	9,000 12,000 15,000			
5	Social Diary = 50,000.00					
6	Courtesy call = 8,000.00					
<b>POLITICAL ADVERT</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec. 45 sec. 60 sec.	9,000.00 12,000.00 15,000.00			1000	1,000.00
2	Video Coverage 3 Camera Chain = 150,000 per hour News Coverage = 50,000 each arm  Mid News 100% surcharge  Fixed Time 100% surcharge  Production of Jingles Audio = 50,000.00  Production of Jingles Visuals = 100,000.00					

3	Program Sponsorship					
	25 minutes	750,000	750,000	750,000		
	40 minutes	850,000	850,000	850,000		
	55 minutes	1,000,000	1,000,000	1,000,000		
4	Displacement					
	25 minutes	225,000				
	40 minutes	315,000				
	55 minutes	405,000				
5	Press Release	30,000	40,000			
6	News Coverage	50,000.00	50,000.00	20,000.00		
7	Congratulatory Message					
	30''	10,000.00	10,000.00			
	45''	15,000.00	15,000.00			
	60''	20,000.00	15,000.00			
8	Social Diary = 50,000.00					

**FEDERAL MINISTRIES BOARD & PARASTATALS, CORPORATE BODIES AND FINANCIAL INSTITUTIONS**

S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	30 sec.	5,000.00	5,000.00	4,000.00	500	1,000.00
	45 sec.	6,000.00	6,000.00	4,500.00		
	60 sec.	7,000.00	7,000.00	5,000.00		
	Obituary	4,500.00	4,500.00			
2	FM/TV Hypes 100% surcharge for Mid News 100% surcharge for Fixed Time			25,000.00		
3	Program Sponsorship (Packaged on Tape)					
	25 minutes	337,000	337,000	157,500		
	40 minutes	450,000	450,000	270,000		
	60 minutes	562,500	562,500	315,000		
4	Program Sponsorship (Unpackaged on Tape)					
	30 minutes	405,000	405,000	189,000		
	40 minutes	450,000	540,000	324,000		
	55 minutes	675,000	675,000	378,000		
5	Displacement					
	25 minutes	75,000	75,000	45,000		
	40 minutes	120,000	120,000	750,000		
	55 minutes	165,000	165,000	120,000		
6	Press Release	20,000	30,000			

7	News Coverage	50,000	50,000	20,000		
8	Congratulatory Message					
	30''	9,000	9,000			
	45''	12,000	12,000			
	60''	15,000	15,000			
9	Social Diary = 50,000					
10	Courtesy call = 20,000					
<b>LIVE PROGRAMME</b>						
S/N	REVENUE ITEM	FM (₦)	TV (₦)	AM (₦)	CAPTION (₦)	PRODUCTION (₦)
1	15 minutes 25 minutes 55 minutes  50% surcharge for Political/Politicians on combined service FM/AM  35 minutes 55 minutes  OBI LIVE TRANSMISSION = 1,500,000 per hour	75,000.00 112,500.00 225,000.00   180,000.00 450,000.00	80,000 150,000 300,000   180,000 450,000			1,000.00
2	Hypes  30 seconds  45 seconds  60 seconds	5,000/per hype = 7500  8,000/ per hype = 12,000.00  1000/per hype = 15,000		25,000.00		
3	Press Release	20,000	30,000			
4	News Coverage	30,000	30,000	20,000		
5	Congratulatory Message					
	25 seconds	9,000	9,000			
	45 seconds	12,000	12,000			
	60 seconds	15,000	15,000			

**PART B**  
**ECONOMIC BASE**  
**MINISTRIES DEPARTMENTS AND AGENCIES**

**1. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT**

<b>DEPARTMENT OF HOME ECONOMICS</b>			
S/N	REVENUE HEAD		RATE (₦)
1	SALES OF ADMISSION FORM		500.00
2	TRAINING		4,000.00
3	FOOD CANTEENS		250.00
4	KNITTED SWEATERS		2,500.00
5	KNITTED BLANKETS		3,500.00
6	ADULT SWEATERS		5,000.00
7	MEDIUM SWEATERS		3,000.00
8	BABY SET		2,500.00
9	CROCHETTED CHAIR BACKS		2,500.00
10	FOOD COVES		2,000.00
11	BED SPREAD		3,500.00
12	QUITED BED SHEET		1,200.00
13	TABLE CLOTHS		6,000.00
<b>DEPARTMENT OF VERTINARY SERVICES</b>			
S/N	SECTIONS	REVENUE HEAD	RATE (₦)
1		A. LESS THAN 500 EGGS	1,000.00
2		B. BETWEEN 500-1000 EGGS	5,000.00
3		C. OVER 1000 EGGS	10,000.00
4		D. AGENT/DISTRIBUTION OUTSIDE PLATEAU	20,000.00
5		E. RENEWAL OF POULTRY HATCHERY LICENCES	25,000.00
6	<b>REGISTRATION OF VET CLINIC</b>	1. VETINARY CLINIC	15,000.00
		2. AMBULATORY CLINIC	10,000.00
		3. VETINARY CLINICS	20,000.00
		4. ABBATOIR	30,000.00
		5. SLAUGHTER HOUSES	20,000.00



		6. SLAUGHTER LAB	10,000.00
		7. IN-HOUSE TRAINING	20-30,000.00
7	<b>ABBATOIR</b>	Cattles /Camel	500.00/head
		Pigs	300.00/head
		Sheep	300.00/head
8	<b>VET. INSPECTORATE SERVICES</b>	Registration/Licensing of Poultry	
		Less Than 500 Birds Capacity	2,000.00
		Between 500-1000	5,000.00

**DEPARTMENT OF AGRIC SERVICES**

S/N	SECTIONS	REVENUE SERVICES	RATE (₦)	REMARKS
1	<b>AGRIC INFORMATION</b>	A. Cost Of Hiring Video	15,000.00	
			0	
		B. Cost Of Hiring Public Address System/Day	30,000.00	
			0	
		C. Coverage Of Activities Through Video/Still Picture	30,000.00	
			0	
2	<b>CROP PRODUCTION</b>	A. Land Rent Charges/Hoc/Year For Ministries Staff	5,000.00	
		B. Land Rent Charges/H0c/Year Of Year For Public	5,000.00	
3	<b>HORTICULTURE</b>	A. Sales Of Citrus Seedlings	150.00	150
		i. Sales Of Mango	250.00	250
		ii. Sales Of Cashew Seedlings	150.00	70
		iii. Sales Guava Seedlings	150.00	70
		iv. Sales Of Coconut Seedlings	250.00	300
		v. Sales Of Other Seedlings	150.00	70
		vi Sales of Oil Palm	300.00	
		Membership Of Agro-Chemical Dealers	1,500.00	
4	<b>PRODUCE</b>	<b>A. GRAINS/OTHERS</b>		
		Grains/bags	100/bag	20/bag
		Legume/bags	150/bag	40/bag
		Nuts/Oil Seeds/bag	100/bag	50/bag
		Fruits/bags	50	70/bag
		<b>B. TUBER</b>		
		Yam/10tubers	150/bag	50
		Irish Potatoes	50/bag	30
		Fertilizer	50/bag	

		Irish Potatoes/big bag	150/bag	10	
		Irish Potatoes/basket	50/basket	20	
		Irish Potatoes pick up	1000	180	
		Irish Potatoes Lorry	5000	200	
		<b>C. VEGETABLES</b>			
		vegetables/small basket	50/basket	10	
		vegetables/big basket	100/basket	20	
		vegetable/pick up	500	500	
		vegetable/Lorry	1500	1500	
		<b>D. OIL</b>			
		Oil Galloon	100	40	
		Oil Tin	200	100	
		Oil Drum	1000	1000	
		<b>E. FLOUR</b>			
		Cassava Flour/ Chips Medium Bag	150	20	
<b>S/N</b>	<b>SECTIONS</b>	<b>REVENUE HEAD</b>	<b>RATE (N)</b>	<b>REMARKS</b>	
<b>1</b>		Big Bag	150/bag	40	
		Yam Flour/Chips/Medium Bag	50/bag	40	
		Yam Flour/Chips/Big Bag	100/bag	80	
		Yam, Flour/Ton	2,000.00	4000	
		Cassava Flour/Ton	1,000.00	2000	
		Coffee Farms	500.00	1000	
		Orchards	500.00	1000	
		Gardens	500.00	1000	
		Jathropher Etc.	500.00	1000	
	<b>2</b>	<b>Agric. Training Schools</b> <b>i. GidanAdamu</b> <b>ii. Num</b>	Sale of Admission Forms	1,000.00	
School Fees			3,000.00		
<b>Sale of Farm Produce</b>					
i. Maize/Bag			100.00		
ii. Millet/Bag			100.00		
iii. Citrus Seedlings			100.00		
iv. Coconut Seedlings			250.00		
v. Cashew Seedlings			150.00		
vi. Oil Palm Seedlings	300.00				

		vii. Other Seedlings	150.00	
3	<b>Loan</b>	Sales of Loan Form	750.00	1,000.00
4	<b>Crop Protection</b>	A. Cost of Fumigation/Room	1,500.00/ appt.	500.00/1500/appt
		B. Hiring or Sprayer/Knapsack/Day Office/Hostel	500.00/sp rayer	800.00/hac
		C. Spraying of One Hac. Land (Farms)	3,000.00	300.00/sprayer
		D. Repair of One Unit Sprayer	300.00	
		E. Permit to Agro-Chemical Shops/Yr	2,000.00	
		F. Registration Fee - i. Retailers ii. Wholesalers	2,000.00 5,000.00	

**DEPARTMENT OF LIVESTOCK SERVICES**

S/N	SECTIONS	REVENUE HEAD	RATES (₦)
1	Feed Milling Activities	1. Grading/Mixing	1,000/=Ton
		2. Registration	
2	Grazing Reserve/stock route	1. Settlement Fees/Renewal	500.00/hac
	Hide & skin	Inspection Fees	50.00
		Trade License	100.00
		Penalties/Fines	10,000.00

**DEPARTMENT OF AQUACULTURE/FISHERIES SERVICES**

S/N	SECTIONS	REVENUE SOURCE	RATES (₦)
1	AQUACULTURE	i. Licensing of Fish Farmers	Small- 1,000.00 Medium- 5,000.00 Large - 20,000.00
		ii. Licensing for Fish Hatcheries	Small - 1,000.00
		iii. Smoked/Dry Fish Seller	Medium- 5,000.00
		iv. Fresh Fish seller	Large - 20,000.00
		v. Fish processors	3,000.00 3,000.00 1,000.00
2	ARTESENAL FISHERIES	Licensing of Fishermen	Small - 1,000.00 Medium- 5,000.00 Large - 20,000.00
3	COLD STORE	Licensing of frozen Fish Dealer	Small - 1,000.00 Medium- 5,000.00 Large -

			20,000.00
4	CONSULTANCY SERVICES	i. Consultancy	Small - 5,000.00 Medium - 10,000.00 Large - 100,000.00
		ii. Licensing/inspection of Fish Consultants	50,000.00
<b>ANIMAL TRADE TAX: MARKET (SLAUGHTER/MEAT INSPECTION)</b>			
S/N	REVENUE HEAD		RATES (₦)
1	Cattle		500.00/head
2	Pigs		300.00/head
3	Sheep/Goats		300.00/head
4	Fees/Levies-General: Registration/Renewal		Varies
5	Inspection/Re-Certification/Impoundment Fee		Varies
6	School/Tuition/Semester/Exam Fees		Varies
7	Veterinary Clinic/Hospital Fees		Varies
8	Sales of Citrus Seedlings		150.00
9	Sales of Mango Seedlings		200.00
10	Sales of Cashew Seedlings		70.00
11	Sales of Guava Seedlings		70.00
12	Sales of Palm Oil Seedlings		300.00
13	Sales of Coconut Seedlings		300.00
14	Sales of Other Seedlings		50.00
15	Rent on Land (Wet Season)		2,000.00/Hectar
16	Rent on Land (Dry Season)		3,000.00/Hectar
17	Registration of Coffee Farmers		1,000.00

18	Registration of Other Farmers	100.00
19	Registration of Gardens	1,000.00
20	Registration of Jathropher Farmers	1,000.00
21	Sales of Agric Farm Produce	Varies
22	Sales of Fish/Livestock Produce	Varies
23	Sales of Strategic Grains	Not Applicable
24	Catering/Home Economics Ventures	Varies
25	Workshop Services	Varies
26	Feed Mills Activities	Not Applicable
27	Hides And Skin	Varies

## 2. MINISTRY OF BUDGET AND ECONOMIC PLANNING

S/N	REVENUE HEAD	RATE (₦)
1	Rent on Abandoned Property	200.00/300.00/500.00 Per Month depending on Room size
2	Sales of Employment Form	500.00
3	Sales of Admission/Application Form	500.00

## 3. PLATEAU STATE BUREAU OF PUBLIC PROCUREMENT

CONTRACTORS REGISTRATION/ CLASIFICATION/CATEGORIZATION FEE					
CLASSIFICATION	CODE	VALUE OF WORK (₦)	REGISTRATION FEE (₦)	RENEWAL FEE (₦)	TENDER FEE (₦)
SMALL WORKS	SW 1	N1.00 to 10 Million	20,000.00	10,000.00	25,000.00
	SW 2	Above 10 Million but less than 50Million	40,000.00	20,000.00	35,000.00
MEDIUM WORK	MW 1	N50 Million but less than 10 Million	50,000.00	25,000.00	50,000.00
	MW 2	N100 Million	75,000.00	37,250.00	55,000.00

		but less than 500 Billion			
	MW 3	N250 Million but less than 500 Billion	100,000.00	50,000.00	100,000.00
LARGE WORK	LW 1	N500 Million but less than 1 Billion	120,000.00	75,000.00	150,000.00
	LW 2	N1 Billion and above	150,000.00	75,000.00	200,000.00
CONSULTANCY			80,000.00	40,000.00	150,000.00

#### 4. MINISTRY OF COMMERCE AND INDUSTRY

JOS MAIN MARKET AUTHORITY			
S/N	REVENUE HEAD	FEES/RATES(₦)	
1	Application/Registration	1,500.00	
2	Adverts	100,000.00	
3	Toilets	20,000.00	
4	Reallocation/Charge of Ownership	3,000.00	
5	Allocation of Space	400.00	
KABONG MARKET			
S/N	REVENUE HEAD	FEES/RATES (₦)	
1	Toll Gate	50.00	
2	Application/Registration	1,500.00	
3	Toilets	20,000.00	
4	Tenancy Agreement	500.00	
5	Wheel Borrows	20.00	
6	Re-allocation/Change of Ownership	3,000.00	
BUSINESS PREMISES REGISTRATION/ANNUAL RENEWAL FEE			
JOS/BUKURU METROPOLIS			
CATEGORY	DESCRIPTION OF BUSINESS	REGISTRATION FEE(₦)	ANNUAL RENEWAL FEES(₦)
A	Companies (Public and Limited Liability) Banking, Insurance, Civil Engineering Construction Companies - 3 Stars Hotels and above, Petroleum Filling Station, Motor Companies' Partnership or Ventures including Mining Industries, Big Poultries, Large Bakcries, Big Departmental Stores and Big Super Markets.	50,000.00	25,000.00

B	Medium size Hotels, Restaurants, Cinema Houses, Pharmaceutical Shops, Petrol Stations, Private Hospitals and Schools Partnership/Sole Proprietorship including Block Industries, Medium sized Poultrys, Medium sized Bakeries, Wholesale Houses, Provision and Liquor Stores	30,000.00	15,000.00
C	Provision Shop, Music/Video Center, Garage (Motor), Dry Cleaning, Bookshop, Cinema House, Patent Medicine Store, medium sized Stores and Beer Palours.	10,000.00	5,000.00
D	Petty Traders, Kiosk, Tables Traders, Tailor, Local Beer Palours etc.	2,000.00	1,000.00
<b>LOCAL GOVERNMENT AREAS</b>			
<b>CATEGORY</b>	<b>DESCRIPTION OF BUSINESS</b>	<b>REGISTRATION (₦)</b>	<b>ANNUAL RENEWAL (₦)</b>
A	Companies (Public and Limited Liability) Banking, Insurance, Civil Engineering Construction Companies - 3 Stars Hotels and above, Petroleum Filling Station, Motor Companies Partnership or Ventures	50,000.00	30,000.00
B	Medium size Hotels, Restaurants, Cinema Houses, Pharmaceutical Shops, Petrol Stations, Private Hospitals and Schools Partnership/Sole Proprietorship	20,000.00	10,000.00
C	Provision Shop, Music/Video Center, Garage (Motor), Dry cleaning, Bookshop and Cinema House.	10,000.00	5,000.00
D	Petty Traders, Kiosk, Tables Traders, Tailor etc.	2,000.00	1,000.00
<b>TOWNS/VILLAGES</b>			
<b>CATEGORY</b>	<b>DESCRIPTION OF BUSINESS</b>	<b>REGISTRATION (₦)</b>	<b>ANNUAL RENEWAL (₦)</b>
A	Large	1,000	1,000

B	Medium	500.00	250.00
C	Small	200.00	150.00

### 5. MINISTRY OF FINANCE

S/N	REVENUE TITLE	REGISTRATION FEE (N)	RENEWAL FEE (N)
1.	<b>Contractor Registration/Renewal Fee:</b>		
A	1-10,000,000.00	10,000.00	2,000.00
B	10,000,001-50,000.00	15,000.00	2,000.00
C	50,000,001-100,000.00	20,000.00	3,000.00
D	100,000,001-1,000,000,000.00	30,000.00	4,000.00
E	500,000,001-1,000,000,000.00	40,000.00	5,000.00
F	1,000,000,001-and above Consultancy Services	50,000.00	6,000.00
		50,000.00	6,000.00
2	<b>TENDER CONTRACTVALUE</b>	<b>TENDER FEES (N)</b>	
	1,000,000-10,000,000	30,000.00	
	10,000,001-50,000,000	50,000.00	
	50,000,001-100,000,000	100,000.00	
	100,000,001-500,000,000	150,000.00	
	500,000,001-1,000,000,000	200,000.00	
	1,000,000,001& Above	250,000.00	
	Consultancy services	150,000.00	
3	Sales of Unserviceable Machine/Vehicle	<b>RATE/FEES</b>	
4	Dividends/Premium	<b>RATE/FEES</b>	

### 6. MINISTRY OF HOUSING

<b>FIRE SERVICE SAFETY BUILDING PLAN APPROVAL AND CODE ENFORCEMENT (VETTING FEE)</b>		
S/N	REVENUE ITEM	RATE (N)
A.	<b>RESIDENTIAL (Max 4 Bedroom)</b>	
1.	Low Density	10,000.00
2.	Medium/High Density	6,000.00
3.	Extra Room	3,000.00
4.	Duplex (Max 5 bedroom)	20,000.00
5.	Maisonette	30,000.00
6.	Flat (Block of single/ multi Storey)	6,000.00 per flat
7.	Rooming House (with toilet/ Bathroom)	6,000.00
8.	Fence Wall Plan (s)	5,000.00



B.	COMMERCIAL.	
	1. Offices	400.00/m <sup>2</sup>
	2. Filling Station	15,000.00 pump
	3. Shop (Less than 16m <sup>2</sup> )	
	(i) Business District	8,000.00
	(ii) Other Areas	4,000.00
	4. Shop (More than 16m <sup>2</sup> )	
	(i) Business District	500.00/m <sup>2</sup>
	(ii) Other Areas	300.00/m <sup>2</sup>
	5. Hotel:	
	(i) Under 15 rooms	60,000.00
	(ii) 15-20 rooms	70,000.00
	(iii) Above 20 rooms	100,000.00
	6. Holiday Resort / Club	80,000.00
	7. Warehouse	300/m <sup>2</sup>
	8. Conference Hall	60,000.00
	9. Cinema Hall	60,000.00
	10. Multi-Purpose Hall	120,000.00
	11. Commercial Bank	200,000.00
	12. Community Bank	60,000.00
	13. Restaurant	
	(i) Small (Mama put)	8,000.00
	(ii) Medium (50-100m <sup>2</sup> )	15,000.00
	(iv) Large (100m <sup>2</sup> and above)	30,000.00
	14. Service Workshop Garage	30,000.00
	15. Cyber Café	10,000.00
	16. Civic:	20,000.00
	(i) Community Hall	10,000.00
	(ii) View Centre	
	17. Industrial	
	(i) Service Industry	60,000.00
	(ii) Medium Industry	80,000.00
	(iii) Heavy Industry	200,000.00
	18. Educational	
	i. Nursery School	30,000.00
	ii. Primary School	40,000.00
	iii. Secondary School	70,000.00
	iv. Tertiary Institution	100,000.00
	19. Religious	
	Church/ Mosque	20,000.00

	20. Medical	15,000.00
	i. Dispensary	40,000.00
	ii. Clinic	80,000.00
	iii. Hospital	50,000.00
	iv. Mortuary	40,000.00
	v. Maternity	40,000.00
	vi. Physio-therapy	10,000.00-30,000.00
	21. Temporary Structure	
<b>FIRE SERVICE SCALE OF CHARGES</b>		
S/N	FIRE SERVICE INSPECTION FEES	SCALE OF FEES (₦)
1	<b>HOTEL</b>	
	a. International Standard Hotels	10,000.00 initial 5,000.00 subsequent
	b. Ordinary Standard Hotel	5,000.00 initial 3,000.00 subsequent
	c. Restaurants	3,000.00 initial 2,000.00 subsequent
	d. Beer Parlour/Off and On License	2,000.00 initial 1,000.00 subsequent
2	<b>FACTORIES</b>	
	a. Staff strength 25 and above	50,000.00 initial 20,000.00 subsequent
	b. Staff strength of 1 – 25	30,000.00 initial 5,000.00 subsequent
3	<b>CINEMA HOUSES</b>	
	a. 200 and above Viewers	10,000.00 initial 5,000.00 subsequent
	b. Viewing Centre	2,000.00 initial 1,000.00 subsequent
4.	<b>PETROLEUM PRODUCTS</b>	
	a. Liquefied Petroleum Gas (LPG) Station	50,000.00 initial 30,000.00 subsequent
	b. Petroleum Stations	
	i. 4 Pumps and above	50,000.00 initial 30,000.00 subsequent
	ii. Less than 4 Pumps	25,000.00 initial 10,000.00 subsequent
	iii. Petroleum Dealer	20,000.00 initial 10,000.00 subsequent
	iv. Petroleum Distributor	20,000.00 initial 10,000.00 subsequent

5.	Roadside Mechanic, Welder, Car Wash, Panel Beater, Auto Electrician, Carpentry, Workshop and Vulcanizer	2,000.00 initial 1,000.00 subsequent
6.	<b>BAKERIES</b> a. Standard Bakery  b. Local Standard	10,000.00 initial 5,000.00 subsequent  5,000.00 initial 2,000.00 subsequent
7.	<b>PRIVATE INSTITUTIONS</b> a. University/Polytechnic  b. Post Primary / Secondary  c. Primary School & Nursery School	20,000.00 initial 5,000.00 subsequent  10,000.00 initial 3,000.00 subsequent 5,000.00 initial 2,000.00 subsequent
8.	<b>HOSPITALS</b> a. 21 and above Beds  b. 5 and 20 Beds  c. Clinic / Chemist	10,000.00 initial 5,000.00 subsequent  5,000.00 initial 2,000.00 subsequent  3,000.00 initial 1,000.00 subsequent
9.	<b>FIRE TRAINING/COURSE</b> a. Two – Six Months duration b. One Week – One Month duration	25,000.00 - 80,000.00 5,000.00 – 15,000.00
10.	<b>FIRE EQUIPMENT DEALERS</b> Registration	5,000.00 initial 2,000.00 renewal Yearly
11.	<b>FIRE REPORT</b> a. Industry b. Commercial House c. Dwelling House d. High Rise Building	5,000.00 2,000.00 1,000.00 5,000.00
12.	<b>WAREHOUSE</b> a. Big  b. Small	10,000.00 initial 5,000.00 subsequent  5,000.00 initial 2,000.00 subsequent
13.	Dry Cleaning Services (Standard)	2,000.00 initial 1,000.00 subsequent
14.	Dry Cleaning Services (Local Standard)	1,000 initial 500 subsequent

15.	Business Centres	1,000.00 initial 500.00 subsequent
16.	Vehicle Sales Stand	5,000.00 initial 2,000.00 subsequent
17.	<b>BANKS</b>	
	a. Commercial Bank	50,000.00 initial 20,000.00 subsequent
	b. Insurance Company	10,000.00 initial 5,000.00 subsequent
18.	Hair Dressing Salon	1,000.00 initial 500.00 subsequent
19.	<b>SUPERMARKET</b>	
	a. Standard Super Market	20,000.00 initial 10,000.00 subsequent
	b. Medium Super Market	10,000.00 initial 5,000.00 subsequent
20.	<b>PRINTING PRESS</b>	
	a. Large Printing Press	10,000.00 initial 5,000.00 subsequent
	b. Small Printing Press	5,000.00 initial 2,000.00 subsequent
21.	<b>STORES</b>	
	a. Building materials	2,000.00 initial 1,000.00 subsequent
	b. Electronic	2,000.00 initial 1,000.00 subsequent
	c. Furniture Show Room	2,000.00 initial 1,000.00 subsequent
22.	<b>COMMUNICATIONS</b>	
	a. Telecommunications	20,000.00 initial 10,000.00 subsequent
	b. Print and Electronic Media	10,000.00 initial 5,000.00 subsequent
23.	<b>OTHER CONSULTANCY SERVICES</b>	5,000.00 – 30,000.00
	All of the above Charges exclude Processing Fee which shall not be less than N5,000 and not more than N30,000 for both Schedules 1 and 2 of the Enforcement of the National Fire Safety Code and for the Fire Service Scale of Charges in Plateau State, 2018.	

## 7. MINISTRY OF LANDS AND SURVEY

S/N	REVENUE HEAD	RATE(₦)
1	Application Fee for Statutory Grant	10,000.00
2	Application Fee for Re-certification	10,000.00
3	Application Fee for Land extension (excluding survey fee)	1,000.00
4	Application Fee for Consent to Assign	5,000.00
5	Application Fee for Caveat Emptor	10,000.00
6	Application Fee for Certified True Copy(CTC)	1,000.00
7	Application Fee for Change of Name on Title	2,000.00
8	Application Fee for Change of Purpose Clause	2,000.00
9	Application Fee for Complaints	1,000.00
10	Application Fee for Consent to Assign	1,000.00
11	Application Fee for Consent to Mortgage	5,000.00
12	Application Fee for Devolution Order (Bequeath title)	1,000.00
13	Application Fee for Extension of Time to Perfect Document	1,000.00
14	Application Fee for Merger of Titles	2,000.00
15	Application Fee for Lifting of Caveat Emptor	1,000.00
16	Application Fee for Part surrender	8% of assessed value
17	Application Fee for Power of Attorney (Registration)	5,000.00
18	Application Fee for Re-Grant	1,000.00
19	Application Fee for Replacement of Title	5,000.00
20	Application Fee for Sub-Lease	3% of consideration
21	Application Fee for Sub-division	2,000.00
22	Application Fee for Variation	1,000.00
23	Application Fee for Revocation of Power of Attorney	1,000.00
24	Change of Purpose Clause Fee to Industries (Greater Jos Master Plan)	100,000.00
25	Change of Purpose Clause Fee to Commercial Banks (Greater Jos Master Plan)	400,000.00
26	Change of Purpose Clause Fee to Cottage Industries/Tin sheds Bakeries etc. (Greater Jos Master Plan)	100,000.00
27	Change of Purpose clause Fee to Education and Health Institutions (Greater Jos Master Plan)	100,000.00
28	Change of Purpose Clause Fee to Hotels (Greater Jos Master Plan)	200,000.00
29	Change of Purpose Clause Fee to Offices(Greater Jos Master Plan)	70,000.00
30	Change of Purpose clause Fee to Petrol/Filling Station (Greater Jos Master Plan)	500,000.00
31	Change of Purpose Clause Fee to Residential (Greater Jos Master Plan)	30,000.00
32	Change of Purpose Clause Fee to Shops (Greater Jos Master Plan)	70,000.00
33	Change of Purpose clause Fee to Supermarkets (Greater Jos Master Plan)	150,000.00
34	Change of Purpose Clause Fee to Voluntary Org/Rel. Bodies (Greater Jos Master Plan)	50,000.00
35	Contravention Fee	
36	Conversion of Titles	5,000.00
37	Environmental Impact Analysis Report (EIA)	0.00
38	Ground Rents Greater Jos Master Plan	Refer to matrix
39	Ground Rents Penalty	5% of Outstanding
40	Infrastructure provision Levy	Refer to matrix
41	Issuance Fee for C of O	2,500.00

42	Layout approval Fee Commercial / (SqM/A)	3.00
43	Layout approval Fee Industrial / (SqM/A)	4.00
44	Layout approval Fee Private Institution / (SqM/A)	0.80
45	Layout approval Fee Residential / (SqM/A)	2.00
46	Layout approval Fee Voluntary Org / (SqM/A)	0.20
47	Lifting of Caveat Emptor	5,000.00
48	Lodgment of Court Judgement	0.00
49	Map Sales (1:2000)	1,200.00
50	Map Sales (Administrative) / Copy Colour	5,000.00
51	Map Sales (Topographical Map scale:-1:50,000) / Copy Colour	3,000.00
52	Part Surrender Plan (PSP) / (SqM/A)	2.00
53	Penalty for late submission of documents for registration after expiration of 4 months / day	10.00
54	Penalty for loss of C of O	60,000.00
55	Premium for C of O Fee	Refer to matrix
56	Printing a set of large of TDP (A0)	15,000.00
57	Printing a set of large TDP (A3)	2,000.00
58	Printing a set of TDP (Prints) A4	1,000.00
59	Processing Fee for Application of Land Extension (excluding survey fee)	10,000.00
60	Processing Fee for Assignment by way of Gift	20,000.00
61	Processing Fee for C of O within Greater Jos Master Plan	Refer to Matrix
62	Processing Fee for Certified True Copy (CTC) / Page	500.00
63	Processing Fee for Change of Name of Title	10,000.00
64	Processing Fee for Change of Purpose Clause	20,000.00
65	Processing Fee for Complaints	5,000.00
66	Processing Fee for Consent to Assign	5,000.00
67	Processing Fee for Consent to Mortgage	5,000.00
68	Up stamping of Existing Mortgage	10,000.00
69	Processing Fee for Deed of Legal Mortgage	3% of Consideration
70	Processing Fee for Deed of Release (Mortgage)	5,000.00
71	Processing Fee for Deed of Release (Sub-Lease)	5,000.00
72	Processing Fee for Part Surrender	8% of Consideration
73	Processing Fee for Variation	20,000.00
74	Processing Fee for Devolution Order (Bequeath title)	5,000.00
75	Processing Fee for Extension of Time to Perfect Document	10,000.00
76	Processing Fee for Merger of Titles	10,000.00
77	Processing Fee for Loss of C of O	10,000.00
78	Processing Fee for Replacement of Title	10,000.00
79	Processing Fee for Sub-Lease	3% of Consideration
80	Processing Fee for Subdivision	10,000.00
81	Processing Fee for Variation	10,000.00
82	Revocation Order	0.00
83	Re-Allocation of Land	5000
84	Registration of Caveat Emptor	20,000.00
85	Registration of Assignment	3% of assessed value
86	Registration of Mortgage	3% of consideration
87	Registration of C of O	5,000.00

88	Registration of Power of Attorney	10,000.00
89	Search Fee (Manual Search in PLAGIS Office)	10,000.00
90	Search Fee (Remote Search via PLAGIS Portal)	5,000.00
91	Site Development Plan (SDP)	18,000.00
92	Site Inspection for Complaints etc.	5,000.00
93	Survey Fee	Refer to matrix
94	TDP Fee	5,000.00

**TRANSACTION TARIFFS (Outside Greater Jos)**

S/No	PAYMENT	RATE (₦)
1	Application Fee for Statutory Grant	5,000.00
2	Application Fee for Re-certification	5,000.00
3	Application Fee for Land Extension (excluding Survey Fee)	500.00
4	Application Fee to Assign	500.00
5	Application Fee for Caveat Emptor	500.00
6	Application Fee for Certified True Copy (CTC)	500.00
	Application Fee for Change of Name on Title	
7	Application Fee for Change of Name on Title	2,000.00
8	Application Fee for Change of Purpose Clause	2,000.00
9	Application Fee for Complaints	
10	Application Fee for Consent to Assign	1,000.00
11	Application Fee for Consent to Mortgage	5,000.00
12	Application Fee for Devolution Order (Bequeath title)	1,000.00
13	Application Fee for Extension of Time to Perfect Document	1,000.00
14	Application Fee for Merger of Titles	2,000.00
15	Application Fee for Lifting of Caveat Emptor	1,000.00
16	Application Fee for Part Surrender	2,000.00
17	Application Fee for Power of Attorney (Registration)	1,000.00
18	Application Fee for Re-Grant	1,000.00
19	Application Fee for Replacement of Title	5,000.00
20	Application Fee for Sub-Lease	2,000.00
21	Application Fee for Sub-division	1,000.00
22	Application Fee for Variation	1,000.00
23	Application Fee for Revocation of Power of Attorney	1,000.00
24	Building plan approval Fees outside Greater Jos Master Plan Agricultural (Large scale)	20,000.00
25	Building plan approval Fees outside Greater Jos Master Plan Agricultural (Small scale)	2,000.00
26	Building Plan approval Fees outside Greater Jos Master Plan Commercial(Filling Station) / Pump	15,000.00
27	Building Plan approval Fees outside Greater Jos Master Plan Commercial( Holiday resort(Club)/Each	50,000.00

28	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Cinema Hall and Community Hall)	10,000.00
29	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Community/Banks)	15,000.00
30	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Conference Hall)	20,000.00
31	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Hotels (Excluding Chalets))	20,000.00
32	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Merchant Banks)	50,000.00
33	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Offices and Ware House)	25,000.00
34	Building Plan approval Fees outside Greater Jos Master Plan Commercial (Shops)/Shop a space	5,000.00
35	Building Plan approval Fees outside Greater Jos Master Plan Contravention (Storey Building)/Floor	50,000.00
36	Building Plan approval Fees outside Greater Jos Master Plan Contravention (Completed )	75,000.00
37	Building Plan approval Fees outside Greater Jos Master Plan Contravention (Foundation level)	15,000.00
38	Building Plan approval Fees outside Greater Jos Master Plan Contravention (Lintel Level)	40,000.00
39	Building Plan approval Fees outside Greater Jos Master Plan Educational Institutions (Secondary Schools)	20,000.00
40	Building Plan approval Fees outside Greater Jos Master Plan Educational Institutions(Tertiary Institutions)	30,000.00
41	Building Plan approval Fees outside Greater Jos Master Plan Educational Institutions (Nursery Schools)	10,000.00
42	Building Plan approval Fees outside Greater Jos Master Plan Educational Institutions(Primary Schools)	15,000.00
33	Building Plan approval Fees outside Greater Jos Master Plan Industries (Medium Industry)	20,000.00
44	Building Plan approval Fees outside Greater Jos Master Plan Industries (Heavy Industry)	30,000.00
45	Building Plan approval Fees outside Greater Jos Master Plan Industries (Light Industry)	15,000.00
46	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments(Clinic Max 5 Beds)	20,000.00
47	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments (Hospital Above 5 Beds)	30,000.00
48	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments (Foundation Level)	15,000.00



	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments(Lintel Level)	40,000.00
50	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments(Completed)	75,000.00
51	Building Plan approval Fees outside Greater Jos Master Plan Medical Establishments(Storey Building)/floor	50,000.00
52	Building Plan approval fees outside Greater Jos Master Plan Religious (Churches/Mosques)	10,000.00
53	Building Plan approval Fees outside Greater Jos Master Plan Residential(Extra-Room) /Flat	1,000.00
54	Building Plan approval fees outside Greater Jos Master Plan Residential (Luxury Apartment)/Flat	8,000.00
55	Building Plan approval Fees outside Greater Jos Master Plan Residential (Bungalow/Duplex not more than 3B/Rooms)/Flat	5,000.00
56	Building Plan approval Fees outside Greater Jos Master Plan Residential (Fence)	2,000.00
57	Building Plan approval Fees outside Greater Jos Master Plan Residential (Room Houses)/Flat	3,000.00
58	Campus Plan approval Fees	20,000.00
59	Change of Purpose Clause Fee to Industries (Outside Greater Jos Master Plan)	30,000.00
60	Change of Purpose Clause Fee to Commercial Banks (Outside Greater Jos Master Plan)	150,000.00
61	Change of Purpose Clause Fee to Cottage Industries/Tin sheds Bakeries etc	30,000.00
62	Change of Purpose Clause Fee to Education and Health Institutions(Outside Greater Jos Master Plan)	40,000.00
63	Change of Purpose Clause Fee to Hotels (Outside Greater Jos Master Plan)	90,000.00
64	Change of Purpose Clause Fee to Orchard (Outside Greater Jos Master Plan)	20,000.00
65	Change of Purpose Clause Fee to Offices (Outside Greater Jos Master Plan)	25,000.00
66	Change of Purpose Clause Fee to Petrol/Filling Station (Outside Greater Jos Master Plan)	200,000.00
67	Change of Purpose Clause Fee to Poultry (Outside Greater Jos Master Plan)	25,000.00
68	Change of Purpose Clause Fee to Residential (Outside Greater Jos Master Plan)	10,000.00
69	Change of Purpose Clause Fee to Shops (Outside Greater Jos Master Plan)	30,000.00
70	Change of Purpose Clause Fee to Supermarkets (Outside Greater Jos Master Plan)	50,000.00

71	Change of Purpose Clause Fee to Voluntary Org/Rel. Bodies (Outside Greater Jos Master Plan)	20,000.00
72	Contravention Fee	30,000.00
73	Conversion of Titles	5,000.00
74	Environmental Impact Analysis Report (EIA)	25,000.00
75	Ground Rent -Annual-Others (Agriculture-Arable)/ (SqM/A) Outside Greater Jos	0.80
76	Ground Rent-Annual-Others (Agriculture-Poultry)/ (SqM/A) Outside Greater Jos	20.80
77	Ground Rent -Annual-Others (Mining-Quarries)/ (SqM/A) Outside Greater Jos	2.50
78	Ground Rents -Annual-Others (Vol. Organization/Mission)/ (SqM/A) Outside Greater Jos	0.80
79	Ground Rent Commercial (LGC Headquarters)/ (SqM/A)	4.20
80	Ground Rent Commercial (Rural Areas) / (SqM/A)	2.10
81	Ground Rent Industrial (LGC Headquarters)/ (SqM/A)	8.30
82	Ground Rent Industrial (Rural Areas) / (SqM/A)	4.20
83	Ground Rent Penalty	5% of Outstanding
84	Ground Rents Residential (L.G.C Headquarters)/ (SqM/A)	4.20
85	Ground Rents Residential (Rural Areas) / (SqM/A)	1.25
86	Infrastructure Provision Levy (Commercial)	7,000.00
87	Infrastructure Provision Levy (Industrial-Light/Heavy)	10,000.00
88	Infrastructure Provision Levy (Residential)	5,000.00
89	Issuance Fee for C of O	2,500.00
90	Issuance of Certified True Copy (CTC) / Page	500.00
91	Layout approval Fee Commercial/ (SqM/A)	3.00
92	Layout approval Fee Industrial/ (SqM/A)	4.00
93	Layout approval Fee Private Institution / (SqM/A)	0.80
94	Layout approval Fee Residential/ (SqM/A)	2.00
95	Layout approval Fee Voluntary Org/ (SqM/A)	0.20
96	Lifting of Caveat Emptor	5,000.00
97	Map Sales (1:2000)	1,200.00
98	Map Sales (Administrative) / Copy Colour	5,000.00
99	Map Sales (Topographical Map scale:-1:50,000) / Copy Colour	3,000.00
100	Part Surrender Plan (PSP) / (SqM/A)	2.00

101	Penalty for late submission of Documents for Registration after expiration of 4 months / day	10.00
102	Penalty for loss of C of O	60,000.00
103	Printing a set of large of TDP (A0)	15,000.00
104	Printing a set of large TDP (A3)	2,000.00
105	Printing a set of TDP (Prints)A4	1,000.00
106	Processing Fee for Application of Land Extension (excluding Survey Fee)	10,000.00
107	Processing Fee for Assignment by way of Gift	10,000.00
108	Processing Fee for C of O outside Greater Jos Master Plan (Commercial-Corporate bodies)	35,000.00
109	Processing Fee for C of O outside Greater Jos Master Plan (Commercial-Individual)	30,000.00
110	Processing Fee for C of O outside Greater Jos Master Plan (Industrial-Heavy)	55,000.00
111	Processing fee for C of O outside Greater Jos Master Plan (Industrial-Light)	45,000.00
112	Processing Fee for C of O outside Greater Jos Master Plan (Residential)	16,500.00
113	Processing Fee for Change of Name on Title	10,000.00
114	Processing Fee for Change of Purpose Clause	6,000.00
115	Processing Fee for Complaints	3,000.00
116	Processing Fee for Consent to Assign	5,000.00
117	Processing Fee for Consent to Mortgage	5,000.00
118	Processing Fee for Deed of Assignment	3% of Consideration
119	Processing Fee for Deed of Legal Mortgage	3% of Consideration
120	Processing Fee for Deed of Release (Mortgage)	5,000.00
121	Processing Fee for Deed of Release (Sub-Lease)	5,000.00
122	Processing Fee for Part Surrender	8% of consideration
123	Processing Fee for Deed of Variation	20,000.00
124	Processing Fee for Devolution Order (Bequeath title)	5,000.00
125	Processing Fee for Extension of Time to Perfect Document	10,000.00
126	Processing Fee for Merger of Titles	10,000.00
127	Processing Fee for Loss of C of O	10,000.00
128	Processing Fee for Replacement of Title	10,000.00
129	Processing Fee for Sub Lease	3% of Consideration
130	Processing Fee for Subdivision	10,000.00
131	Processing Fee for Variation	10,000.00
132	Revocation Order	0.00
133	Re-Allocation of Land	5000.00
134	Registration of Caveat Emptor	10,000.00

135	Registration of Assignment	3% of Assessed value
136	Registration of Mortgage	3% of Consideration
137	Registration of C of O	5,000.00
138	Registration of Power of Attorney	10,000.00
139	Search Fee (Manual Search in PLAGIS office)	10,000.00
140	Search Fee (Remote Search via PLAGIS Portal)	5,000.00
141	Site Development Plan (SDP)	18,000.00
142	Site Inspection for Complaints etc	5,000.00
143	Survey Fees	Refer to Matrix
144	TDP Fee	5,000.00
145	Up-stamping of existing Mortgage	10,000.00

**Property and Land Use Charge – Lands and Survey Conjunction with Ministry for Physical Planning, Urban and Regional Planning and each of the Local Government Authorities.**  
A Property and Land Use Charge is payable by any Owner of Real property situated in the State. The following Formula shall be used to determine the amount of the Property and Land Use Charge payable under this Law.

(Land Value + Building Developments Value) x Relief Rate x Charge Rate interpreted as:  
 $LUC = [(LA \times LR) + (BA \times BR \times Dr) \times PR \times CR]$

Where

LUC = Annual amount of Property and Land Use Charge in Naira

LA = The Area of the Land Parcel in Square Meter.

LR = The average Market Value of a Land parcel in the Neighborhood, on a per Square Meter basis in Naira based on the Market Value of the Property as determined by Assessors appointed by the Commissioner for that Apartment.

BA = The total development Floor Area of Building on the Plot of Land in square meters or the total Floor Area of Apartment until in a Building where the Apartment has a separate Ownership Title.

DR = The Depreciation Rate for the buildings and improvements of Land which accounts for the building being of higher or lower value than the average Buildings in the neighborhood and which also accounts for the degree of completion of construction of the Building.

RR = The rate of Relief from Tax (if any) applicable to the Owner Occupier in the circumstances shall be determined by the Commissioner and shall be published in the State Government Official Gazette and one or more Newspapers circulating within the State and reviewed by the Commissioner once every Five years.

CR = The Annual Charge Rate expressed as a percentage of the assessed Market Value of the Property and which may at the State Government discretion, vary between:

- Owner – occupied and other Property;
- Residential Property and Commercial (Revenue – generating) Property;
- Physically – challenged Persons; and
- Persons who have been resident at the same location for at least 12 years. Minor, and Retired Owners and Occupiers, on the one hand and other Owners and Occupiers on the other.

$[(LA \times LV) + (BA \times BV \times DR) \times RR]$  = the assessed value of the Property.

**8. MINISTRY OF MINERAL DEVELOPMENT**

S/N	BUSINESS	REGISTRATION (₦)	RENEWAL (₦)	REMARKS (₦)
1	Tin Sheds/Buying Centres	50,000.00	30,000.00	
2	Quarterly Premises Inspection	25,000.00		100,000.00/Annum
3	State Tipper Association	50,000.00	30,000.00	
4	Introductory Fee/Indication of Presence	50,000.00	30,000.00	
5	Daily Charge/Tipper	500.00/trip		
6	Mineral Traders	20,000.00	15,000.00	
7	Artisanal Miners	2,000.00/Member	1,000.00	
8	Annual Surface Rent	30,000.00/Ha		ML,SSML,QL:EL at half rate
9	EIA: mandatory for all Businesses	Min. Of Environment.		Liaise with Ministry of Environment
10	Haulage for all Minerals concern	17,000.00/ 30 Tones Truck		

**9. MINISTRY OF PHYSICAL PLANNING, URBAN AND REGIONAL DEVELOPMENT**

A: MINISTERIAL TENDER CHARGES		
S/N	CONTRACT VALUE (₦)	TENDER FEE (₦)
1	1.00 to Less than 10,000,000.00	25,000.00
2	10 million but less than 50,000,000.00	35,000.00
This is based on the maximum Ministerial approval of (20M) Contract that can be awarded.		
B: STREET NAMING (JOS MASTER PLAN AREA)		
S/N	ITEM	RATE (₦)
1.	Category 1	N100,000.00
2.	Category 2	N150,000.00
3.	Category 3	N250,000.00
C: HOUSE NUMBERING		
S/N	ITEM	RATE (₦)
1	Type A	5,000.00
2	Type B	10,000.00
D: REGISTRATION FEES FOR PLOT ALLOCATION (ZONAL OFFICES)		
S/N	ITEM	RATE (₦)
1.	Residential	10,000.00
2	Commercial	20,000.00

3	Industrial	30,000.00
4	Others	50,000.00
<b>E: BUILDING PLAN APPROVAL (ZONAL OFFICES)</b>		
S/N	ITEM	RATE (₦)
1	Residential	5,000.00
2	Commercial	10,000.00
3	Industrial	50,000.00
4	Educational	15,000.00
5	Others	25,000.00

C: Signage and Mobile Advertisement Permit Fee

### JOS METROPOLITAN DEVELOPMENT BOARD

S/N	REVENUE HEAD	CATEGORY	FEES/RATES (₦)
<b>A: RESIDENTIAL</b>			
1	Bungalow	A 1-2 Bedrooms	20,000.00
		B 3-4 Bedrooms	30,000.00
2	Duplex(Max. 5 Bedrooms)		60,000.00
3	Mansionette		100,000.00
4	Pent House (Top Room)		20,000.00
5	Flats (Block of Single/ Multiple Storey)	A 1 - 2 bed rooms	20,000.00
		B 3-4 Bed rooms	30,000.00
6	Rooming House (with Toilet/Bath)		20,000.00
7	Fence wall plans		10,000.00
8	Extra Room		10,000.00
<b>B: COMMERCIAL</b>			
1	Offices		N800.00/m <sup>2</sup>
2	Filling station		60,000.00/pump
3	Gas Plant		200,000.00
4	Shop	Business District(BD)	1,500.00/m <sup>2</sup>
		Other Areas	1,000.00/m <sup>2</sup>
5	Hotel	1-15 Chalets(rooms)	150,000.00
		16-25 Chalets	250,000.00
		26-50 Chalets	300,000.00
		Above 50 Chalets	500,000.00
6	Holiday Resort		250,000.00
7	Club House		150,000.00
8	Warehouse		1000.00/m <sup>2</sup>
9	Commercial Bank		500,000.00
10	Community Bank/ Micro Finance Bank		250,000.00

11	ATM Gallery		50,000.00/Machine
11	Restaurant		1,000.00/m <sup>2</sup>
12	Bakery		150,000.00
13	Service Workshop/Garage		100,000.00
14	Gymnasium		60,000.00
15	Cyber café		600.00/m <sup>2</sup>
16	Cold Room		150,000.00
<b>C: CIVIC</b>			
1	Community Centre		150,000.00
2	Multipurpose Hall/Event Centre		250,000.00
3	Viewing Centre		50,000.00
<b>D: INDUSTRIAL</b>			
1	Service Industry		160,000.00
2	Medium Industry		200,000.00
3	Heavy Industry		350,000.00
<b>E: EDUCATIONAL</b>			
1	Crèche/Day Care		50,000.00
2	Nursery School		100,000.00
3	Primary School		150,000.00
4	Secondary School		200,000.00
5	Tertiary School		400,000.00
<b>F: RELIGIOUS</b>			
1	Churches/Mosque		500.00/m <sup>2</sup>
<b>G: MEDICAL</b>			
1	Dispensary		50,000.00
2	Clinic		100,000.00
3	Hospital		200,000.00
4	Mortuary		150,000.00
5	Maternity		150,000.00
6	Physiotherapy Centre		100,000.00
<b>H: CONDONATION/PENALTY CHARGES</b>			
1	Foundation to Lintel Level		25% of processing fee
2	Completion Level		50% of processing fee
<b>I: TEMPORARY STRUCTURES</b>			
1	Temporary Structure		15,000.00
2	Canopy		10,000.00
3	Kiosk		30,000.00
4	Renewal of 1-3		10,000.00
5	Container		70,000.00
6	Renewal of 5		20,000.00
7	Base Station	Initial Fee	200,000.00

		Renewal-complete payment (5 Year Lease)	350,000.00
		Renewal-complete payment (10 Year Lease)	750,000.00
8	Placement Sign Board		10,000.00
9	Banner/A Board		5,000.00
10	Closure Diversion of Traffic		30,000.00
11	Outdoor Advert Boards	48 Sheet	100,000.00
		Portrait	250,000.00
		Roof Top	300,000.00
		Unit-Pole	800,000.00
		Gantries	800,000.00
		Lamp Post	10,000.00
12	Branding (Advert) on Public Facilities		Varies
13	Display and Sales of Vehicles		50,000.00
<b>J: OTHERS</b>			
1	Complain Forms		5,000.00
2	Set of extra copies of Plans		10,000.00
3	Cost Recovery of Demolition		50,000.00/Structure
4	Cost before release of seized Tools		N3,000.00
5	Copies of Plans/Maps		Varies
6	Tree cutting (Greater Jos Area)	Medium size tree	15,000.00
		Large Size Tree	20,000.00
7	Tree trimming		5,000.00
8	Penalty for illegal Tree felling		10,000.00
9	Search Fee		10,000.00
10	Certification of Documents		10,000.00
11	Car Wash	Registration	20,000.00
		Renewal	10,000.00
12	Use of Parks and Gardens	Temporary	30,000.00
13	Use of Parks and Gardens	Lease	20,000.00
14	Use of Open Space		30,000.00
15	Flower Sales/Ornamental Trees		30,000.00
16	Events parks (excluding Halls)		70,000.00
17	Street Naming Fee	Category 1	100,000.00
		Category 2	150,000.00



		Category 3	250,000.00	
18	House Number	Type A	5,000.00	
		Type B	10,000.00	
<b>JMDB ENGINEERING DEPARTMENT</b>				
S/NO	REVENUE HEAD	CATEGORY	FEE/RATES (₦)	REG. FEE
1	Parking Fees	Hourly Parking	100.00	
2	Wrong Parking	Category A Category B Category C	5,000.00 50,000.00 100,000.00	
3	Hire of Heavy Vehicles	Bull Dozer Pail Loader Low Bed Excavator Styer	100,000.00 80,000.00 100,000.00 30,000.00 30,000.00/m	
4	Miscellaneous	Zebra Crossing Sign No Parking Sign	5000.00/m <sup>2</sup> 5000.00/one	
5	Tender Fees	In event of award of Contract.	Depends on Contract Sum (50,000.00/ 100,000.00/ 150,000)	
<b>JMDB-DEPARTMENT OF ENGINEERING SERVICES</b>				
S/NO	DESCRIPTION	UNIT	RATE (₦)	
<b>A</b>	<b><u>SPEED BUMP</u></b>			
1	School	LM	10,000.00	
2	Church	LM	10,000.00	
3	Company	LM	10,000.00	
<b>B</b>	<b><u>ROAD CUTTING</u></b>			
4	50mm dia pipe	LM	5,000.00	
5	75mm dia pipe	LM	7,500.00	
6	100mm dia pipe	LM	10,000.00	
<b>C</b>	<b><u>KERBS CUTTING</u></b>			
7	Residential	LM	3,000.00	
8	Business Centre	LM	6,000.00	
9	Company	LM	10,000.00	
<b>D</b>	<b><u>MEDIAN CUTTING/REDESIGNING</u></b>			
10	Business Centre	LM	6,000.00	
11	Company	LM	12,000.00	
<b>E</b>	<b><u>CUTTING CONCRETE WALK WAY</u></b>			
12	Residential	LM	15,000.00	
13	Business Centre	LM	25,000.00	
14	Company	LM	35,000.00	

F	CUTTING OF DRAINAGE		
15	Residential	LM	5,000.00
16	Business Centre	LM	10,000.00
17	Company	LM	15,000.00

NOTE: Permission shall be obtained before commencement of any work, contravention of any of these Rules attracts Penalty of equivalent to amount of Permission Fee for such work.

## JMDB, ENVIROMENTAL HEALTH DEPARTMENT

S/ N	REVENUE HEAD	CATEGORY	RATE (₦)
1	Fumigation Services	a Large size	20,000.00
		b Medium size	10,000.00
		c Small size	5,000.00
2	Fumigation Certificate	a Category A	10,000.00
		b Category B	5,000.00
3a	Registration of Private Fumigators		20,000.00
3b	Renewal of Registration of Private Fumigators		8,000.00
4	Registration of Bakery		10,000.00
5	Bakery Permit		10,000.00
6	School Health Inspection Report	Nursery/ Creche	30,000.00
		Primary	30,000.00
		Secondary	50,000.00
		Tertiary	90,000.00
7	Renewal of 6 a-d above		10,000.00
8	Septic Tank Emptying/ Trip		15,000.00
9	Registration of Private Emptier	Registration	20,000.00
		Renewal	10,000.00
10	Registration of Saloon /Laundry Services	Registration	5,000.00
		Renewal	2,500.00
11	Restaurant and Eating House Permit	Category A	5,000.00
		Category B	2,000.00
		Category C	1,000.00
12	Registration Of Private Public Toilets	Registration	10,000.00
13	Street Trading Fine		5,000.00
<b>JMDB, ESTATE AND BUILDING DEPARTMENT</b>			
S/ N	REVENUE ITEM		RATE (₦)
1	Probate Fee		2% of Total value of Property
2	Tenancy Application Form		10,000.00

3	Rent on Shops	Varies
4	Land Use Charge (inclusive of Property Rate in conjunction with Local Governments within Greater Jos)	Check LUC table under Ministry of Lands and Survey

### 10. PLATEAU STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY

SN	Revenue Item	Description	Rate(₦)
1	Project Management Services (Large)	Companies (Public and Limited Liability), Banking, Insurance, Start-ups, Technology,	100,000.00
2	ICT Equipment Rentals & Services	Rental of Laptops and other related ICT Equipment	50,000.00
3	RFP (Request for Proposals)	Flat Fee for RFP's	50,000.00
4	Network Maintenance	Companies (Public and Limited Liability), Banking, Insurance, Start-ups, Technology.	100,000.00
5	Training Services	For Training Services for no more than 10.	100,000.00
6	Consultancy Services	Consultancy advice per Project	100,000.00
7	Server Hosting Services	Deployment of simple Webpages and Hosting	30,000.00
8	Certification Services	Certification issued after an inspection is carried out.	20,000.00
9	ICT Company Registration (Software)	Software Company Registration.	50,000.00
10	Clearance Fee		10,000.00
11	ICT Company Registration (Hardware)	Hardware Company Registration	30,000.00

### 11. PLATEAU AGRICULTURAL DEVELOPMENT PROGRAMME

S/N	REVENUE HEAD	FEES /RATE(N)
1.	Seed Sale	60/kg
2.	Agro Chemical (Liquid)	80/Litre
3.	Agro Chemicals (Powered)	50/kg
4.	Water Pumps	800/Unit
5.	Mangoes	100/Stand
6.	Guava	50/stand
7.	Cashew	150.00/Stand
8.	Oil Palm	200.00/Stand
9.	Citrus	100.00/Stand
10.	Other Seedlings	100.00/Stand
11.	Hiring of Plants	30,000/Pay
12.	Hiring of Camp Guest Houses	300.00/Day
13.	Drilling of Boreholes	90,000/Borehole
14.	Geophysical Survey	8,000/Site
15.	Road Reinstatement/ Maintenance	150,000/km
16.	Sundry Income	Various
17.	Storage Bins	500/Bin
18.	Beehives	100/Beehive
19.	Tender Fees	10,000.00

### 12. PLATEAU PUBLISHING CORPORATION

ADVERTISEMENT RATES	(N)
Full Page Coloured	1800,000.00
Full Page Black/White	130,000.00
Half Page Coloured	100,000.00
Half Page Black/White	78,000.00
Quarter Page Coloured	60,000.00
Quarter Page Black/White	50,000.00
COLUMNS - SPACE ADVERT.	(N)
8 x 2	27,000.00
6 x 2	17,000.00
4 x 2	8,000.00
2 x 3	6,000.00
2 x 2	4,500.00
Earpiece (Front page)	12,000.00
Earpiece (Back page)	15,000.00
Classified advert (Change of Name)	2,000.00
Probate Notice	2,500.00
SALES OF NEWSPAPER	
ITEM	(N)
1. Sunday Paper	150 per copy
2. Daily Paper	100 per copy
CACTUS STATIONARY	
ITEM	(N)
A4 (75gm) per Ream	1,200.00
A4 (80gm) per Ream	1,400.00

Foolscap (240 Sheets)		850.00
Duplicating paper (per Ream)		850.00
Higher Education (per Ream of 6)		1,200.00
NB: Please note that this is valid for just 14 days from the Date		
EXERCISE BOOKS	UNCOVERED(N)	COVERED(N)
20 LEAVES	23.00	40.00
40 LEAVES	45.00	62.00
60 LEAVES	67.50	84.50
80 LEAVES	90.00	107.00
HIGHER EDUCATION	170.00	200.00
RENT/SERVICE CHARGE ON J.D GOMWALK HOUSE AFTER RENOVATION		
S/N	ITEM/RATE	
1	GROUND FLOOR Lettable space - 114.19m <sup>2</sup> (N) a. Rent/Lettable Space = N5000/m <sup>2</sup> x 114-19m <sup>2</sup> = 685,140.00 b. Service Charge/m <sup>2</sup> = N2500/m <sup>2</sup> x 114.19m <sup>2</sup> = 285,475.00 = 970,615.00	
2	1 <sup>ST</sup> FLOOR Lettable Space - 231.61m <sup>2</sup> (N) a. Rent/Lettable Space - N5500/m <sup>2</sup> x 231.61m <sup>2</sup> = 1,273,855.00 b. Service Charge/m <sup>2</sup> - N2500/m <sup>2</sup> x 231.61m <sup>2</sup> = 579,025.00 = 1,852,880.00	
3	2 <sup>ND</sup> FLOOR Head Office (PPC) - 353.74m <sup>2</sup>	
4	3 <sup>RD</sup> FLOOR Lettable Space - 294.11m <sup>2</sup> (N) a. Rent/Lettable Space - 500/m <sup>2</sup> x 294.11m <sup>2</sup> = 1,470,550.00 b. Service Charge/m <sup>2</sup> - 2500/m <sup>2</sup> x 231.61m <sup>2</sup> = 735,275.00 = N2,205,825.00	
5.	4 <sup>TH</sup> FLOOR Lettable Space - 256.19m <sup>2</sup> (N) a. Rent/Lettable Space - 4500/m <sup>2</sup> x 256.19m <sup>2</sup> = 1,152,855.00 b. Service Charge/m <sup>2</sup> - 2500/m <sup>2</sup> x 231.61m <sup>2</sup> = 640,475.00 = 1,793,330.00	
6.	5 <sup>TH</sup> FLOOR Lettable Space - 325.65m <sup>2</sup> (N) a. Rent/Lettable Space - 4500/m <sup>2</sup> x 325.65m <sup>2</sup> = 1,465,425.00 b. Service Charge/m <sup>2</sup> - 2500/m <sup>2</sup> x 325.65m <sup>2</sup> = 814,125.00 = 2,279,550.00	
7.	6 <sup>TH</sup> FLOOR Lettable Space - 298.23 m <sup>2</sup> (N) a. Rent/Lettable Space - 4000/ m <sup>2</sup> x 298.48 m <sup>2</sup> = 1,193,920.00 b. Service Charge/ m <sup>2</sup> - 2500/ m <sup>2</sup> x 298.48 m <sup>2</sup> = 746,200.00 = 1,940,120.00	
8.	7 <sup>TH</sup> FLOOR Lettable Space - 316.23 m <sup>2</sup> (N) a. Rent/Lettable Space - N4000/ m <sup>2</sup> x 316.23 m <sup>2</sup> = 1,264,920.00 b. Service Charge - 2500/ m <sup>2</sup> x 239.84 m <sup>2</sup> = 790,575.00 = 2,055,495.00	
9.	8 <sup>TH</sup> FLOOR Lettable Space - 239.84 m <sup>2</sup> (N)	

	a. Rent/Lettable Space -N3800/ m <sup>2</sup> x 239.84 m <sup>2</sup>	= 911,392.00
	b. Service Charge/ m <sup>2</sup> m <sup>2</sup>	= 599,600.00
		=1,510,992.00
10.	9 <sup>TH</sup> FLOOR Lettable Space - 380.18 m <sup>2</sup> (₦)	
	a. Rent/Lettable Space N380/ m <sup>2</sup> x 380.18 m <sup>2</sup>	=1,444,684.00
	b. Service Charge/ m <sup>2</sup> - 2500/ m <sup>2</sup> x 380.18 m <sup>2</sup>	= 950,450.00
		=2,395,134.00
11.	(₦) PROPOSED RENT/ANNUM	=N10,862,741.00
	PROPOSED SERVICE CHARGE/ANNUM	= 6,141,200.00
		=17,003,941.00

NB

Service Charge is for Services commonly used such as Cleaning, Security, Gardening, Lift Services and changing of Bulbs in common places. This relief the Rent which shall be considered as a Rack Rent instead of treating it as Gross Rent where you include the two together.  
The Management of the Service Charge Account is by the Managing Surveyor/Property Manager which will account for it yearly to Tenants and Signatories.

STANDARD ADVERT RATE

S/No	Size	Product Adverts B/W (₦)	Public Notice B/W (₦)	Political Adverts B/W (₦)	Product Colour (₦)	Public Notice Colour (₦)
1	Full Page	120,000.00	130,000.00	150,000.00	160,000.00	180,000.00
2.	Half Page (Vertical)	72,000.00	78,000.00	86,000.00	98,000.00	100,000.00
3.	Half Page (Horizontal)	68,000.00	75,000.00	83,000.00	95,000.00	98,000.00
4.	Quarter Page	40,000.00	45,000.00	52,500.00	52,000.00	60,000.00
5.	10" x 6 cols	78,000.00	90,000.00	97,000.00	110,500.00	115,000.00
6.	10" x 5 cols	68,000.00	75,000.00		97,500.00	100,000.00
7.	9" x 6 cols	62,500.00	68,000.00		83,000.00	85,000.00
8.	9" x 5 cols	52,000.00	60,000.00		72,000.00	75,000.00
9.	8" x 6 cols	45,000.00	52,000.00		68,000.00	70,000.00
10.	8" x 5 cols	42,000.00	50,000.00		60,000.00	63,000.00
11.	7" x 6 cols	37,000.00	44,000.00		52,500.00	54,500.00
12.	7" x 5 cols	31,000.00	35,000.00		45,000.00	48,000.00
13.	6" x 5 cols	27,000.00	30,000.00		40,000.00	45,000.00
14.	6" x 3 cols	21,000.00	24,000.00		33,000.00	35,000.00
15.	6" x 2 cols	12,000.00	17,000.00		20,000.00	25,000.00
16.	5" x 2 cols	9,000.00	12,000.00		14,000.00	18,000.00
17.	5" x 2 cols	6,000.00	7,500.00			
18.	3" x 3 cols	5,250.00	6,750.00			
19.	3" x 2 cols	4,500.00	6,000.00			
20.	2" x 2 cols	3,500.00	4,500.00			
21.	1" x 1 col	2,250.00	3,200.00			
22.	Centre Spread	264,000.00	286,000.00		352,000.00	396,000.00
23.	Pullout Pages	254,000.00	275,000.00		340,000.00	382,000.00
24.	Face to Face Pages	250,000.00	273,000.00		336,000.00	378,000.00

25.	Back Page	140,000.00	150,000.00		184,000.00	207,000.00
26.	Supplement F/P	130,000.00	145,000.00		190,000.00	210,000.00
27.	Special Projects	140,000.00	160,000.00		230,000.00	250,000.00
Revenue Item						
Revenue Item		Special Positions	Black/White (₦)		Colour (₦)	
Front Page Solus		(6" x 2 cols)			42,000.00	
Back Page Solus		(6" x 2 cols)			35,000.00	
F/P Strip		(2" x 6cols)			50,000.00	
B/P Strip		(2" x 6cols)			35,000.00	
Strip Advert (ROP)			25,000.00		30,000.00	
Double Page Strip (ROP)			52,000.00		65,000.00	
Earpiece (Front Page)		(1" x 2 cols)			12,000.00	
Earpiece (Back Page)		(2" x 3cols)			15,000.00	
Classified Adverts						
Classified Adverts		Rate (₦)	Loose Insertions		Rate (₦)	
Change of Name		50.00 per word	per 1000 insertion		N15,000.00	
Probate Notice		3,000.00	Handling Charges		N30,000.00	

### 13. PLATEAU STATE ROAD MAINTENANCE

S/N	REVENUE HEAD	RATE (₦)
1	ROAD LATHERITING	1,800 MAX (HAULAGE)
2	DAMAGE TO ROAD INFRASTRUCTURE	STILL UNDER CONSIDERATION
3	HIRING OF VEHICLE/CAPITAL EQUIPMENT	25,000 - 80,000/DAY
4	PROCEEDS FROM CONSTRUCTION OF BRIDGES/CULVERTS	
Hiring of Equipment		
S/N	REVENUE ITEM	RATE (₦)
1	Hiring of Trucks	20,000.00 per day
2	Hiring of 14g Grader	50,000.00 per day
3	Hiring of D6 Dozer	60,000.00 per day
4	Hiring of D9 Dozer	80,000.00 per day
5	Hiring of Pail Loader	60,000.00 per day
6	Hiring of Low bed	350/1 km.

Construction of 1km (One Kilometer) of Laterite Road with 3 number cross culvert (N)
Clearing = $10m \times 100 = 10,000m^2 \times 600,000,00$
Filling = $7m \times 1000 \times 0.2 = 1400m \times 1,400m^3 \times 1,500 = 2,100,000,00$
Sub base $7m \times 1000 \times 0.5 = 1050m^3 \times 1,600 = 1,680,000,00$
Base cause = $7m \times 1000 \times 0.5 = 1050m^3 \times 1,700 = 1,785,000,00$
Culverts $7m \times 3 \text{ Nos} = 21m \times 75,000 = 735,000,00$
Sub-total = 6,900,000.00
5% Contingency = 345,000.00
Subtotal = 7,245,000.00

#### 14. MINISTRY OF TRANSPORT

S/N	DESCRIPTION	RIGHT VEHICLE (N)	TRUCK VEHICLE (N)	ARTICULATED VEHICLE (N)
1	Impoundment of Vehicle	1,000.00	2,000.00	5,000.00
2	Garage Charges	1,000.00	1,500.00	2,000.00
3	Demurrage	1,000.00	2,000.00	2,500.00
4	Inspection of Vehicle	500.00	1,000.00	1,500.00
5	Accident Inspection	3,000.00	5,000.00	6,000.00
6	Removal of OFF-THE-ROAD	1,000.00	1,200.00	1,500.00
7	Heavy Duty Permit		1,000.00	2,000.00
8	Roof Rack Permit	1000.00		
9	Driver's License Testing Fee	1,500.00	2,000.00	3,000.00
10	Driver's License Approval Fee	500.00	500.00	500.00
11	Weighing of Vehicle	1,000.00	2,000.00	3,000.00

#### MINISTRY OF TRANSPORT - STANDARD CHARGE FOR TOWING OF VEHICLE

S/N	DESCRIPTION	CHARGES (0-3KM) (N)	ADDITIONAL DISTANCE COVERD (KM)
	Light Vehicle	5,000.00	
	Truck/Lorries without Load	10,000.00	
	Truck/Lorries with Load	50,000.00	
	Articulated Vehicle without Load	20,000.00	
	Articulated Vehicle with Load	100,000.00	
	Tricycle	2,000.00	
	Hire of Heavy Duty Recovery Vehicle	150,000.00	
	Luxurious Buses	50,000.00	



CHARGES FOR ADDITIONAL DISTANCE PER KILOMETER			
S/N	DESCRIPTION	CHARGES (0-3KM) N (₦)	ADDITIONAL DISTANCE COVERD (KM)
	Light Vehicle	2,000.00	
	Truck/Lorries without Load	4,000.00	
	Truck/Lorries with Load	10,000.00	
	Articulated Vehicle without Load	10,000.00	
	Articulated Vehicle with Load	20,000.00	
	Luxurious Buses	4,000.00	
BIO-DATA REGISTRATION FEES			
S/N	VEHICLE/MOT OCYCLE CATEGORIES	NEW REGISTRATION (N)	RENEWAL (₦)
1	Tricycle	4,750.00	2,700.00
2	Courier Service (Motoreycle) (Within Greater Jos Master Plan)	25,000.00	20,000.00
3	On Government Service (Motoreycle)	3,550.00	2,700.00
4	Cooperate Bodies Private Motoreycle (Within Greater Jos Master Plan)	25,000.00	20,000.00
5	Buses (Light)	6,950.00	4,950.00
6	Taxi	5,800.00	4,500.00
7	Tractor	7,200.00	5,100.00
8	Courier Service (Motoreycle) (Outside Greater Jos Master Plan)	3,550.00	2,700.00
9	Cooperate Bodies Private Motoreycle (Outside Greater Jos Master Plan)	3,500.00	2,700.00
10	Bus (Luxurious)	9,900.00	5,800.00
11	Pick Ups	6,950.00	4,950.00
12	Truck/Lorries	7,920.00	5,400.00
13	Articulated Vehicle	10,200.00	7,200.00

REGISTRATION FEE FOR SPECIAL TRADE LICENSES			
S/ N	ITEMS	NEW REGISTRSTION (N)	RENEWAL (N)
1	Transport Companies	150,000.00	100,000.00
2	Mechanic Garage Categories		
	(a) Category "A" – Ultramodern Mechanical Workshop	150,000.00	100,000.00
	(b) Category 'B' Heavy Duty Vehicle/ Plants	50,000.00	40,000.00
	(c) Category 'C' Light Duty Vehicles/Service Centers	20,000.00	15,000.00
	(d) Category 'D' Smaller Vehicles/Plants Workshops	10,000.00	5,000.00
3	Spare Parts Dealers Categories		
	(a) Category 'A' Heavy duty Machineries Spare Part	50,000.00	40,000.00
	(b) Category 'B' Light Machineries Spare Part	40,000.00	30,000.00
	(c) Category 'C' Smaller Machineries Spare Part	15,000.00	10,000.00
4	Motor Vehicle Vendors	60,000.00	50,000.00
5	Driving Schools	50,000.00	40,000.00
6	Driving Schools Inspection	15,000.00	15,000.00
Road Congestion Charges			
This daily Charge relate to Commercial and Corporate Vehicles on the Roads in respect of which the following Rates are applicable:			
A. Tricycles (100), Buses, Taxis, Mini-Trucks and Canter -100.00 daily			
(i) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:			
(a) Weekly - 500.00 (7 days)			
(b) Monthly-2,000.00 (28 days)			
B. Saloon Corporate Vehicles - N100 daily			
(ii) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:			
(a) Weekly - 500.00 (7 days)			
(b) Monthly - 2,000.00 (28 days)			
C. Medium Sized Corporate Vehicles - 100.00 daily			
(iii) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:			
(a) Weekly - 500.00 (7 days)			
(b) Monthly - 2,000.00 (28 days)			
D. Tankers are categorized into Two classes and charged as follows:			
(a) Water Tanker -200.00 daily			
(b) Monthly - 1,000.00 daily			
(iv) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:			
(a) Weekly - 1,200.00 (7 days)			
(b) Monthly - 5,000.00 (28 days)			

E. Other Tankers(₦)	
(a)	Weekly - 5,000.00 (7 days)
(b)	Monthly 20,000.00 (28 days)
F. Tippers and other Vehicles of similar size are categorized into Three and charged as follows:	
(a)	Small Tipper and other Trucks (6 tyres) - 200.00 daily
(b)	Medium Tippers and other Trucks (10 tyres) - 300 daily
(c)	Big Tippers and other Trucks (12 tyres) - 500.00 daily
(v) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:	
(a)	Small Tipper and other Trucks Weekly - 1,000.00 (7 days) Monthly - 5,000.00 (28 days)
(b)	Medium Tipper and other Trucks Weekly -1,800.00 (7 days) Monthly - 7,500.00 (28 days)
(c)	Big Tipper and other Trucks Weekly - 3,000.00 (7 days) Monthly - 12,000.00 (28 days)
G. Trailers - 1,000.00 daily	
(vi) Advance Payments on a Weekly and Monthly basis shall be discounted as follows:	
(a)	Weekly - 5,000.00 (7 days)
(b)	Monthly - 20,000.00(28 days)
H. Luxurious Buses - 1,000.00 daily	
(vii) Advance Payments on a Weekly and Monthly basis shall be discounted as follow:	
(a)	Weekly - 5,000.00(7 days)
(b)	Monthly - 20,000.00 (28 days)
Default Fine - ₦500 for each day of the default upon prosecution in a Court of competent jurisdiction.	
<b>Containers Haulage Discharge Fees</b>	
These Fees are payable by Consignees per each Container at the Point of discharge depending on the size of the Container as follows:	
(i)	40ft size - 10,000 per Container
(ii)	20ft size- 5,000 per Container

### 15. MINISTRY OF TOURISM, CULTURE AND HOSPITALITY

S/N	NAME OF OUTFIT	TYPE OF FACILITY	CURRENT RATE	RATE IF RENOVATED
1	PLATEAU HOTEL	SINGLE ROOM	2,530.00 Per Night	5,000.00 Per Night
2		DOUBLE ROOM	1,700.00 " "	7,000.00 " "
3		STUDIO ROOM	2,125.00 " "	9,000.00 " "
4		JUNIOR SUITE	72,000 Per Annum " "	72,000 Per Annum
5		VIP SUITE	144,000.00" "	144,000.00" "
6		ROYAL SUITE	5,000.00 Per Month	20,000 Per Month
7		COTTAGE	15,000.00" "	25,000.00 " "
8		LONG HOUSE	12,500 " "	25,000.00 " "

9.		CONFERENCE HALL	25,000.00 Per Day	80,000.00 Per Day
10		ROCK GARDEN HALL	35,000.00 " "	100,000.00 " "
11		MULTI-PURPOSE	15,000.00 " "	50,000.00 " "
12		BOARD ROOM	10,000.00 " "	20,000.00 " "
13		AVIARY SUITE	15,000.00 Per Month	40,000.00 Per Month
14		ROUND HOUSE	6,000.00 " "	30,000.00 " "
15		WHITE HOUSE	11,500.00 " "	30,000.00 " "
16		GORDON SUITE	4,000.00 " "	35,000.00 " "
		<b>OFFICES:</b>		
1	PLATEAU HOTEL	Office 1	75,000.00 Per Annum	200,000.00 Per Annum
2		Office 2	72,000.00 " "	150,000.00 " "
3		Office 3	5,000.00 Per Month	40,000.00 Per Month
4		<b>SHOP:</b>		
5		Shop 1	60,000.00 " "	120,000.00 " "
		Shop 2	24,000.00 " "	40,000.00 " "
1	JOS HOTEL	STUDIO ROOM	3,000.00 Per Night	7,000.00 Per Night
2		DOUBLE ROOM	2,500.00 " "	5,000.00 " "
3		VIP	5,000.00 Monthly	15,000.00 Monthly
4		HALLS	30,000.00 Per Event	60,000.00 Per Event
5		SPACE	25,000.00 " "	40,000.00 " "
6		RESTAURANT	15,000.00 Per Month	50,000.00 Per Month
7		BAR	15,000.00 Per Month	50,000.00 Per Month
1	SOLOMON LAR AMUSEMENT PARK	CHILDREN'S PLAY GROUND	40,000.00 Per Event	70,000.00 Per Event
2		ADMINISTRATIVE BLOCK	30,000.00 Per Event	70,000.00 Per Event
3		STRUCTURAL GARDEN	30,000.00 " "	55,000.00 " "
4		LAWN TENNIS SITE	20,000.00 " "	50,000.00 " "
5		BEACH 'A'	30,000.00 " "	70,000.00 " "
6		BEACH 'B'	25,000.00 " "	50,000.00 " "
7		BEACH 'C'	30,000.00 " "	50,000.00 " "
8		GREEN GARDEN	25,000.00 " "	50,000.00 " "
9		BANDSTAND	50,000.00 " "	70,000.00 " "
10		PALM TREE	30,000.00 " "	70,000.00 " "

11		KITCHEN & RESTAURANT	10,000 Per Month	35,000 Per Month
12		BAR	15,000.00 " "	50,000.00 " "
13		BIG HALL	20,000.00 " "	30,000.00 " "
14		SMALL HALL	10,000.00 " "	20,000.00 " "
15		PALM TREE	20,000.00 Per Event	20,000.00 Per Event
16		LAWN TENNIS COURT	3,000.00 Per Month	10,000.00 Per Month
17		PICNICS	5,000.00 Per Event	20,000.00 Per Event
18		VIDEO SHOOT	5,000.00 Per Day	30,000.00 Per Month
19		PHOTO SHOOT	5,000.00 Per Day	20,000.00 Per Event
20		CHARLETS	2,500.00 Per Night	7,000.00 Per Night
21		SWIMMING	500.00 Per Adult	1,000.00 Per Adult
22		SWIMMING TROOPS AND BANDS	300.00 Per Child	500.00 Per Child
23	INDOOR THEATER		50,000.00 Per Performance	70,000.00 Per Performance

### 16. PLATEAU STATE WATER BOARD

CATEGORY	S/N	DESCRIPTION	RATE PER MONTH(N)
A:	1.	House with Single Tap	1,800.00
	2.	Houses with Internal System	3,000.00
	3.	Small Scale Industries	10,000.00
	4.	Medium Scale Industries	20,000.00
	5.	Large Scale Industries	50,000.00
	6.	Bakeries/Bleek Industry/Car Wash/Laundry, etc	30,000.00
	7.	Public Stand Pipe	10,000.00
	8.	Private Hospital/clinics - per Bed	2,000.00
	9.	Government Nursery/Primary School - per School	20,000.00
	10.	Chief's/Emir's Palace	20,000.00
	11.	Government Secondary School (Boarding) - per School	30,000.00
	12.	Pharmaceuticals (Manufacturing Factory)	30,000.00
	13.	Private Secondary School (Boarding) - per School	50,000.00
	14.	Private Nursery/Primary School - per School	25,000.00
	15.	Government Post Secondary School - per School	50,000.00
	16.	Private Post-Secondary School	70,000.00
	17.	Churches/Mosques	10,000.00
	18.	Resident Hostel-per Room	2,000.00
	19.	Residents/Bakery, etc Flat rate	10,000.00
	20.	Banks	37,500.00
	21.	Saloons, Supermarkets, Bookshop Legal Chambers, Estate Valuers, Private Vet. Clinic, etc - Flat Rate	10,000.00
	22.	Filling station - Flat Rate	20,000.00
	23.	Government Office - per Point	200.00
	24.	Dental Surgeon - Flat Rate	10,000.00
	25.	Gardens, Parks, Cinemas, Clubs, Financial Institutions, Firm,	10,000.00

	Public Stand Pipes etc	
26.	Government Hospital/Veterinary Clinics	20,000.00
27.	Private Veterinary Clinics	10,000.00
28.	Private Post Primary School – Day	20,000.00
29.	Building Construction – per Room	30,000.00
30.	Nigeria Army (3 <sup>rd</sup> Armoured Div. Hqrs). – Flat Rate	3,600,000.00
31.	Air force Military School & Barracks – Flat Rate	750,000.00
32.	Air force Girls Secondary School – Flat Rate	200,000.00
33.	Jos University Teaching Hospital (Old Site) – Flat Rate	75,000.00
34.	National Institute for Policy & Strategies Studies (NIPSS) Kuru	100,000.00
35.	Jos Steel Rolling Company Ltd.	150/m <sup>3</sup>
36.	COCA COLA	150/m <sup>3</sup>
37.	NASCO Nig. Ltd	150/m <sup>3</sup>
38.	Grand Cereals & Oil Mills Ltd.	150/m <sup>3</sup>
39.	Raw Water	50 m <sup>3</sup>
40.	Domestic Consumer	100/m <sup>3</sup>
<b>B:</b>	<b>Connection Fee:</b> ¼" = 20,000.00; 1" = 25,000.00; 1½" = 30,000.00 From 2" and above, approval from PSWB. <b>Reconnection Fee –</b> ¼" = 5,000.00; 1" = 10,000.00; 1½" = 15,000.00 <b>Transfer Connection–</b> 5,000.00 and above, depending on the size of the Mains.	
<b>C:</b>	<b>Rent: (₦)</b> 1. 2 Bedroom flat = 200,000.00 2. 3 Bedroom flat = 250,000.00 3. 4 Bedroom flat = 300,000.00 4. Bungalow = 550,000.00 in areas outside Rayfield, but N900,000.00 for Rayfield. 5. Boys Quarters = 50,000.00 Leases: 100,000.00 – 7.5m per annum	
<b>D:</b>	<b>Tanker Lifting (Treated Water): (₦)</b> i. 8,000 litres= 2,500.00 ii. 10,000 litres= 3,000.00 iii. 12,000 litres= 3,500.00 iv. 14,000 litres= 4,000.00 v. 16,000 litres= 4,500.00 vi. Raw Water = 2,000.00 per Trip	
<b>E:</b>	Raw Water to JUTH = 750,000.00 per month	
<b>F:</b>	Royalties from Boreholes = 12,000.00 per annum. JIB = 50,000 per annum	

## 17. MINISTRY OF WORKS

S/N	REVENUE ITEM	UNIT	RATE(₦)
1.	Hiring of Vehicles:	Nr.	100,000.00
	i. Low bed	✓	40,000.00
	ii. Tipper	✓	30,000.00
	iii. Water Tanker	✓	120,000.00
	iv. Trailer		
2.	Hiring of Plants and Equipment	Per Day	120,000.00
	i. Cat Bulldozer	✓	100,000.00
	ii. Cat Pail Loader	✓	

3.	Laying of Optical Fiber Cables and the Road	Lm.	350.00
4.	Payment for Bid Documents	Nr.	150,000.00
5.	Payment for processing of Contract Documents	Nr.	200,000.00
6.	Quarry Plant Products	M3	
	i. Stone Base	M3	6,500.00
	ii. Stone Dust	M3	5,000.00
	iii. 3/8 Stones	M3	7,200.00
	iv. 1/2 Stones	M3	7,200.00
	v. 3/4 Stones	M3	7,300.00
7.	Laboratory		
	i. Consolidation Test	Per	20,000.00
	ii. Triaxial Test	✓	25,000.00
	iii. P.H and Sulphate	✓	15,000.00
	iv. B.S Heavy compaction with C.B.R. Reading	✓	40,000.00
	v. W.A.S Compaction	✓	30,000.00
	vi. B.S Light Compaction	✓	25,000.00
	vii. C.B.R Soakcd	✓	20,000.00
	viii. Alterberg Limit Test	✓	12,000.00
	ix. Sieve Analyses Test	✓	8,500.00
	x. Field in-situ Density	✓	6,000.00
	xi. Determination of Moisture Content	✓	1,500.00
	<b>COCRETE TEST</b>		
	xii. Casting of Cubes	Per Cube	
	xiii. Slump Test	Per Cube	1,000.00
	xiv. Crushing of Cubes	Per Cube	1,500.00
			3,500.00
8.	Tuition Fees Indigene	Person	20,000.00
9.	Tuition Fees non Indigene	Person	25,000.00
10.	Tender Fees	Tender	100,000.00
11.	Sales of Admission/Application Forms	Form	2,500.00
12.	Zebra Crossing	Lm	5,000.00
13.	No. Parking Sign	Nr.	5,000.00
14.	Speed Bumps		
	i. School	Lm.	10,000.00
	ii. Church	Lm.	10,000.00
	iii. Company	Lm.	10,000.00
15.	Kerbs Cutting		
	i. Residential	Lm.	3,000.00
	ii. Business Center	Lm.	6,000.00
	iii. Company	Lm.	12,000.00
16.	Road Cutting		
	i. 50 mm dia pipe	Lm.	5,000.00
	ii. 75 mm dia pipe	Lm.	7,500.00
	iii. 100 mm dia pipe	Lm.	10,000.00
17.	Median Cutting /Redesigning		
	i. Business Centre	Lm.	6,000.00
	ii. Company	Lm.	12,000.00
18.	Cutting Concrete Walkway		
	i. Residential	Lm.	15,000.00
	ii. Business Centre	Lm.	25,000.00
	iii. Company	Lm.	35,000.00
19.	Cutting of Drainage		
	i. Residential	Lm.	5,000.00

	ii. Business Centre iii. Company		I m. Ln.	10,000.00 15,000.00
20.	Wrong Parking	Category	Per Hour	
		i. Car	✓	5,000.00
		ii. Tipper 6 Tyres	✓	50,000.00
		iii. Trailer above 10Tyres.	✓	100,000.00
<b>RENT ON LAND OTHER GENERAL</b>				
	Lease (Petroleum Sub-lease)		Per annum	500,000.00

**PART C**  
**SOCIAL BASE**  
**MINISTRIES DEPARTMENTS AND AGENCIES**

**1. AFFORESTATION PROGRAMME PLATEAU STATE**

S/N	REVENUE HEAD	RATE (₦)
1	BUDDED MANGO	200
2	GUAVA	100
3	BUDDED PEAR	1500
4	CASHEW	100
5	MORINGA	100
6	BUDDED ORANGE	200

**2. AGENCY FOR ADULT AND NON-FORMAL EDUCATION DIRECTORATE**

S/N	REVENUE HEAD	FEES/RATES(₦)
1	Reg. Fee Vocational	5,000.00
2	Post-Lit Exams Fee	500.00
3	Tuition Fee	3,000.00
4	Renewal Fee Voc. Education	2,500.00
5	Purchase of Forms	3,000.00
6	Education Holiday Classes	3,000.00

**3. MINISTRY OF EDUCATION**

FEES FOR THE REGISTRATION OF SCHOOLS		
S/N	REVENUE ITEM	REGISTRATION FEE (₦)
1	Nursery Schools	
	i. Jos Bukuru Metropolitan Area	25,000.00
	ii. Metropolitan L.G.A Headquarters	20,000.00
	iii. Rural Areas	15,000.00



2	Primary Schools	
	i. Jos Bukuru Metropolitan Area	50,000.00
	ii. Metropolitan L.G.A Headquarters	25,000.00
	iii. Rural Areas	15,000.00
3	Secondary Schools	
	i. Jos Bukuru Metropolitan Area	50,000.00
	ii. Metropolitan L.G.A Headquarters	25,000.00
	iii. Rural Areas	15,000.00
4	Others	
	Penalty for Operating Illegal Schools	200,000.00
5	Renewal Levy Metropolitan	25,000.00
6	Renewal Levy Metro LGA HQ	25,000.00
7	Renewal Levy Metro Rural	25,000.00
8	School Tuition Fee Day	1,890.00
9	School Tuition Fee Boarding	12,540.00
10	Application Form Metropolitan	150,000.00
11	Application Form LGA HQ	100,000.00
12	Application Form Rural	50,000.00
13	Hiring of Hall	5,000.00
14	Women Model	VARIABLE

#### 4. MINISTRY OF ENVIRONMENT

ENVIRONMENTAL STRESS CHARGE/ ECOLOGICAL LEVY			
S/N	CATEGORIES	TYPE	APPROVED CHARGES (₦)
1		TOWER/MAST PERMITS	500,000.00 Annually per Tower/Mast
2		MICROWAVE ANTENNA	250,000.00 Annually
3		EQUIPMENT SHELTER	1,000,000.00 Annually
4		POWER GENERATOR	1,000,000.00 Annually
5		RADIO STATION MAST	1,000,000.00 Annually
6		TV MAST	250,000.00 Annually
7		TV ANTENNAS	600,000.00 Annually
8		SATELITE TV PROVIDERS EG. MULTI-CHOICE	600,000.00 Annually

9		VSAT TV PROVIDERS FOR BANKS	600,000.00 Annually
10		RIGHTS OF WAY(ROW) PER LINEAR METER	145.00 Annually
11		REGISTRATION OF ENVIRONMENTAL CONSULTANTS	50,000.00 & 10,000.00 for Renewal Annually
12		PRIVATE SCHOOLS	URBAN 10,000.00 Monthly RURAL 5,000.00
13		CLINICS AND OTHERS	10,000.00 Monthly
14		BOREHOLE DRILLING COMPANIES	20,000.00 Monthly
15		PURE WATER COMPANIES	URBAN 20,000 SEMI RURAL 15,000 RURAL 10,000
16		FILLING STATIONS	20,000.00 Monthly
17		INDUSTRIES COMPLEXES	50,000.00 Monthly
18		ABATTOIRS(BIG)	50,000.00 Monthly
19		ABATTOIRS(MEDIUM)	25,000.00 Monthly
20		ABATTOIRS(SMALL)	15,000.00 Monthly
120 204 31	<b>ENVIRONMENTAL WASTE COLLECTION</b>		
1.	<b>HOUSEHOLD</b>		
		i. MANSION	2,500 Monthly
		ii. BUNGALOW	1,000 Monthly
		iii. FLAT	500 Monthly
		iv. FACE ME I FACE YOU(PER OCCUPANT)	100 Monthly
2.	<b>COMMERCIAL</b>	(a) Hotel	
		i. Standard Hotel (one star and above)	25,000 Monthly
		ii. Lodging Bar	5,000 Monthly
		iii. On/Off- License	1,000 Monthly
		(b) Restaurants	
		i. Standard Restaurant	10,000 Monthly
		ii. Small Restaurant	3,000 Monthly
		iii. Buka/Road-side cattery	200 Monthly
		iv. Bakery e.g Oasis, Life Fountain	5,000 Monthly
		(c) Shop	
		i. Wholesale	2,000 Monthly
		ii. Lock up Shop	500 Monthly
		iii. Rental	500 Monthly
		iv. Business Centre	1,000 Monthly
		v. Small Business	500 Monthly
		vi. Big Printing Press Bookshop	5,000 Monthly
		vii. Small Printing Press Bookshop	1,000 Monthly
		(d) Market and Transportation	
		i. Squatter Traders (Hawkers)	50 Monthly
		ii. Shop Space	300 Monthly

		iii.	Motor Park Authority: per Vehicle/day	10 Daily
			Luxurious Bus	50 Daily
			Tipper per day	10 Daily
		iv.	Tricycle per day	10 Daily
		v.	Timber Market: Katako	20,000 Monthly
		Other		10,000 Monthly
		vi.	Building Materials	20,000 Monthly
3	<b>OFFICES/ SCHOOLS</b>	i.	Higher Institution (University)	30,000 Monthly
		ii.	NIPSS/NVIR	20,000 Monthly
		iii.	Poly/ITF/NMDC	10,000 Monthly
		iv.	NFC/NRCRI/Land Resc. NC Forestry	5,000 Monthly
		v.	Private Secondary School/ College	3,000 Monthly
		vi.	Public Secondary/College	1,000 Monthly
		vii.	Private Primary/ Nursery School	1,000 Monthly
		viii.	Public Primary/Nursery School	500 Monthly
		ix.	Federal/State/Local Government Secretariat	5,000 Monthly
4	<b>BANKS</b>	i.	CBN/Commercial/Stand ard Banks	20,000 Monthly
		ii.	Micro- Finance Bank/Thrift Houses	2,000 Monthly
		iii.	Commercial/Firm Offices	2,000 Monthly
5	<b>FILLING STATION</b>	i.	Filling Station/ Depots/Mega Stations	5,000 Monthly
		ii.	Other filling Stations	5,000 Monthly
6	<b>HOSPITALS</b>	i.	Tertiary: a. JUTH b. Teaching / Specialist Hospital	30,000 Monthly 30,000 Monthly
		ii.	Secondary Clinics	10,000 Monthly
		iii.	Dispensaries	5,000 Monthly
		iv.	Large Pharmacy	10,000 Monthly
		v.	Medium Pharmacy	3,000 Monthly
		vi.	Small Pharmacy	2,000 Monthly
		vii.	Chemist	500 Monthly
7	<b>INDUSTRIES</b>	i.	Large-Scale	50,000 Monthly
		ii.	Medium-Scale	20,000 Monthly
		iii.	Small-Scale/ Cottage	5,000 Monthly
		iv.	Artisan Workshop	500 Monthly
		v.	Construction Company	30,000 Monthly
8	<b>MARKET</b>	i.	Building Materials	10,000 Monthly
		ii.	FarinGada	10,000 Monthly
		iii.	Satelite	5,000 Monthly
		iv.	Katako	5,000 Monthly

		v.	New market Palm Oil/Grains	5,000 Monthly
		vi.	Kugiya	5,000 Monthly
		vii.	Gvel	5,000 Monthly
		viii.	filinSarki	5,000 Monthly
		ix.	Mai Adiko	2,000 Monthly
		x.	Kara	5,000 Monthly
		xi.	AngwanRukuba/ Tina Junction	2,000 Monthly
		xii.	Filin Ball	2,000 Monthly
		xiii.	Dilimi	2,000 Monthly
		xiv.	Abattoir	2,000 Monthly
		xv.	Tomato Market Cele Bridge	2,000 Monthly
		xvi.	Agingi	2,000 Monthly
		xvii.	Sugar Cane/ Maize ATMN	5,000 Monthly
		xviii.	Yan Doya	5,000 Monthly
		xix.	GadanGanda	2,000 Monthly
9	<b>MEDIA HOUSES</b>	i.	TV/Radio Stations	10,000 Monthly
		ii.	View Centres	2,000 Monthly
		iii.	Cinemas	2,000 Monthly
10	<b>EVENT CENTRES</b>	i.	Halls/Tents	10,000 Monthly
		ii.	Recreation Centres/ Resorts	10,000 Monthly
		iii.	Car Dealers/ Ports	2,000 Monthly
11	<b>MECHANICS</b>	i.	Mechanics/Foreman	2,000 Monthly
		ii.	Vulcanizer	300 Monthly
		iii.	Spare parts/ Expired Battery Scraps	1,000Monthly
12	<b>COMMUNICATION</b>		Masts	10,000 Monthly
13	<b>WORSHIP CENTRES</b>		Churches and Mosques	Negotiable
120 207 13	<b>Proceeds from Forest and Game Reserves</b>			
14	<b>REGISTRATION</b>	i.	Timber Contractors	35,000 Annually
		ii.	Fire Wood Dealers	20,000 Annually
		iii.	Charcoal Dealers	10,000 Annually
		iv.	Power Saw per Engine	5,000 Annually
		v.	Operators of Commercial Ornamental Gardens	20,000 Annually
15	<b>PERMITS</b>		Permit to fell a Tree	5,000- 15,000 per tree (depending on size &Spp)
			Permit to Prune	3,000- 5,000 per tree (depending on size &Spp)
			Ventures Permit e.g Bee Keeping, Wood Carvers	5,000 Annually
16	<b>Regulation of movement of Timber from and into the State</b>	i.	Trailer	10,000 per passage
		ii.	other Vehicles	
		a.	over 20 tons	7,000 per passage
		b.	16-20 tons	5,000 per passage

		c.	10- 15tons	3,000 per passage
		d.	Under 10 tons	2,000 per passage
120	Sales of seedlings	iii.	Pass Hammer	20 per Timber
206		i.	Eucalyptus Spp	100 per seedling
08		ii.	KhayaSpp	200 per seedling
		iii.	TectonaSpp	200 per seedling
		iv.	Moringa	200 per seedling
		v.	Paw Paw	100 per seedling
		vi.	other species	100-500 per seedling (negotiable)

**Environmental Impact Assessment (Ecological) Fee – Ministry of Environment.**

S/N	Revenue Item	Amount (₦)
1	TOWER/MAST PERMITS	500,000.00 Annually per tower/mast
2	MICROWAVE ANTENNA	250,000.00 Annually
3	EQUIPMENT SHELTER	1,000,000.00 Annually
4	POWER GENERATOR	1,000,000.00 Annually
5	RADIO STATION MAST	1,000,000.00 Annually
6	TV MAST	250,000.00 Annually
7	TV ANTENNAS	600,000.00 Annually
8	SATELITE TV PROVIDERS EG. MULTI-CHOICE	600,000.00 Annually
9	VSAT TV PROVIDERS FOR BANKS	600,000.00 Annually
10	RIGHTS OF WAY(ROW) PER LINEAR METER	145.00 per Linear Meter
11	REGISTRATION OF ENVIRONMENTAL CONSULTANTS	50,000.00 & 10,000.00 for Renewal Annually
12	PRIVATE SCHOOLS	URBAN 10,000.00 Monthly RURAL 5,000.00
13	CLINICS AND OTHERS	10,000.00 Monthly
14	BOREHOLE DRILLING COMPANIES	20,000.00 Monthly
15	PURE WATER COMPANIES	URBAN 20,000.00 SEMI RURAL 15,000.00 RURAL 10,000.00
16	FILLING STATIONS	20,000.00 Monthly
17	INDUSTRIES COMPLEXES	50,000.00 Monthly
18	ABATTOIRS(BIG)	50,000.00 Monthly
19	ABATTOIRS(MEDIUM)	25,000.00 Monthly
20	ABATTOIRS(SMALL)	15,000.00 Monthly

**5. MINISTRY OF HIGHER EDUCATION**

Private Tertiary Institutions		
S/NO	REVENUE HEAD	RATE (₦)
1.	Establishment Fees	
	a. Private University	N700,000.00
	b. Other Institutions (Monotechnic & College)	N500,000.00

	of Education)	
2.	Institution Fees	N100,000.00
3.	Defaulting Fees	N200,000.00
4.	Annual Renewal	N100,000.00
5.	Administrative Fees	N50,000.00
6.	Teaching Practice	N5,000.00

#### 6. MINISTRY OF WATER RESOURCES AND ENERGY

CATEGORY	NO OF SETS OF DRILLING EQUIPMENT	AMOUNT (₦)
ACQUISITION LICENCE		
A	For not less than Five (5) years	150,000.00
B	For a period between two (2) and Five (5) years	100,000.00
C	For One (1) year	50,000.00
RENEWAL OF LICENCE		
A	For not less than five (5) years	100,000.00
B	For a period between Two (2) and Five (5) years	50,000.00
C	For One (1) year	25,000.00
FOREIGN CONTRACTORS		
Acquisition License	by Foreign Contractors	250,000.00
Renewal of License	by Foreign Contractors	100,000.00

#### 7. MINISTRY OF YOUTH AND SPORTS DEVELOPMENT

S/N	REVENUE HEAD	RATE(₦)
1	Registration of (NGOs)	7,500.00
2	Registration of Club/Ass.	3,000.00
3.	Registration Professional Marketing	4,500.00
4	Registration of Youth Organization	1,500.00
5.	Renewal of NGOs	3,750.00
6.	Renewal of Clubs/Ass.	1,500.00
7.	Renewal of Professional Marketing	2,250.00
8.	Renewal of Youth Organization	800.00
9.	Rent on Shop	91,000.00 double shop 45,000.00 single shop
10.	Restaurant/Canteen	105,000.00

### 8. PLATEAU ENVIRONMENTAL PROTECTION & SANITATION AGENCY (PEPSA)

S/N	ITEM	RATE (FIRST TIME)	RATE (RENEWAL) (₦)
1.	Sanitation Fines	As required by the Judge	
2.	Bakery Permit	5000	N2000
3.	Parking /Delivery Permit	10,000	N5000
4.	Sales of Food Permit/Registration	5000	N500- Above depending on the size of Restaurant
5.	Fumigation Certificate	5000	N2000
6.	Package Water	5000	N2000
7.	Maintenance/Sanitation Fee	Depending on the Magnitude of the Waste	
8.	Environment Stress Fee	not fixed	not fixed
9.	Sales of Waste Bin/Dustbin	Depending on size	

### 9. PLATEAU STATE COLLEGE OF AGRICULTURE, GARKAWA

#### PAYABLE FEES FOR (ND & OD AGT)

S/N	REVENUE HEAD	ND I & NDII (INDIGENES) (₦)	ND I & NDII (NON-INDIGENES) (₦)	OD I & OD II (INDIGENES) (₦)	OD I & OD II (NON-INDIGENES) (₦)
1	Indigenes Per Semester	2,250.00		6,525.00	
2	Non-Indigenes (Per Semester)		7,000.00		10,000.00
3	Laboratory Fee (Per Session)	750.00	750.00	750.00	750.00
4	Examination Fee	450.00	450.00	450.00	450.00
5	Registration	450.00	450.00	450.00	450.00
6	Games Registration Fee (Per Semester)	450.00	450.00	450.00	450.00
7	Library Registration Fee (Per Semester)	450.00	450.00	450.00	450.00
8	Maintenance Fee (Per Semester)	750.00	750.00	750.00	750.00

9	Social Services (Per Semester)		750.00	750.00	750.00	750.00
10	Development Levy		1,000.00	1,000.00	1,000.00	1,000.00
11	I.C.T Charges		1,500.00	1,500.00	1,500.00	1,500.00
12	Without Accommodation		8,800.00	13,350.00	13,075.00	16,550.00
13	With Accommodation		10,300.00	15,050.00	14,575.00	18,050.00
N. B:	i.	Late Registration		2,000.00		
	ii.	Departmental Registration		300.00		
	iii.	Students' Union Dues		300.00		
	iv.	Students who should have graduated but have carry-over (C.O.) Course are to pay 500 naira for each C.O.				

**PAYABLE FEES FOR (ND & OD AHP)**

S/N	REVENUE HEAD	ND I & NDII (INDIGENES) (N)	ND I & NDII (NON-INDIGENES) (N)	OD I & OD II (INDIGENES) (N)	OD I & OD II (NON-INDIGENES) (N)
A.	<b>TUITION FESS</b>		7,000		
i.	Indigenes(Per Semcster)	3,000		8,700	
ii.	Non-Indigenes(Per Semester)		1,000.00		10,000.00
B.	<b>OTHER CHARGES</b>		600.00		
i.	Laboratory Fee (Per Sesson)	1,000.00	600.00	1,000.00	1,000.00
ii.	Examination Fee	600.00	600.00	600.00	600.00
iii.	Registration General	600.00	1,000.00	600.00	600.00



iv.	Games Registration Fee (Per Semester)		600.00	1,000.00	600.00	600.00
v.	Library Registration Fee (Per Semester)		1,000.00	1,000.00	1,000.00	1,000.00
vi.	Maintenance Fee (Per Semester)		1,000.00	1,000.00	1,000.00	1,000.00
vii.	Social Services (Per Semester)		1,000.00	1,500.00	1,000.00	1,000.00
viii.	Development Levy		1,000.00		1,000.00	1,000.00
ix.	I.C.T Charges		1,500.00	15,300.00	1,500.00	1,500.00
x.	Without Accommodation		11,300.00		17,000.00	18,300.00
Xi	With Accommodation		12,800.00	2,000.00	18,500.00	19,800.00
				300.00		
N. B:		Late Registration		300.00		
<b>PAYABLE FEES FOR (ND &amp; OD HRE)</b>						
S/N	REVENUE HEAD		ND I & NDII (INDIGENES) (N)	ND I & NDII (NON-INDIGENES) (N)	OD I & OD II (INDIGENES) (N)	OD I & OD I (NON-INDIGENES) (N)
<b>A. TUITION FESS</b>						
i.	Indigenes(Per Semester)		2,250.00		6,525.00	
ii.	Non-Indigenes(Per Semester)			7,000.00		10,000.00
<b>B. OTHER CHARGES</b>						
i.	Laboratory Fee (Per Session)		750.00	750.00	750.00	750.00
ii.	Examination Fee		450.00	450.00	450.00	450.00
iii.	Registration General		450.00	450.00	450.00	450.00

iv.	Games Registration Fee (Per Semester)		450.00	450.00	450.00	450.00
v.	Library Registration Fee		450.00	450.00	450.00	450.00
vi.	Maintenance Fee (Per Semester)		750.00	750.00	750.00	750.00
vii.	Social Services (Per Semester)		750.00	750.00	750.00	750.00
viii.	Development Levy		1,000.00	1,000.00	1,000.00	1,000.00
ix.	I.C.T Charges		1,500.00	1,500.00	1,500.00	1,500.00
x.	Without Accommodation		8,800.00.00	13,350.00	13,075.00	16,550.00
xi.	With Accommodation		10,800.00	15,050.00	14,575.00	18,050.00
N.B:	i.	Late Registration		2,000.00		
	ii.	Departmental Registration		300.00		
	iii.	Students' Union Dues		300.00		
	iv.	Students who should have graduated but have carry-over (C.O.) Courses are to pay 500 naira for each C.O.				

#### 10. PLATEAU STATE COLLEGE OF ARTS, SCIENCE AND TECHNOLOGY, KURGW

S/N	REVENUE HEAD	FEES/RATES(₦)
1	Session Examination Fee	4,000.00
2	Contractor Reg. Fee	5,000.00
3	Games Fee	1,000.00
4	Acceptance Fee	2,000.00
5	Late Registration Fee	2,000.00

6	Change of Course Fee	500.00	
7	Practical Fee	6,000.00	
8	Certificate Verification Fee	1,000.00	
9	Caution Deposit Fee	1,000.00	
10	Hostel Maintenance Fee	3,000.00	
11	IJMBE Registration	9,000.00	
12	Registration of Clubs/ Society	500.00	
13	Sales of Admission Form	4,000.00	
14	Sale of Prospectus/Hand-Books/Log-Books	1,000.00	
15	ICT Charges	2,000.00	
16	Library Fee	1,000.00	
17	Students I.D. Cards	1,000.00	
18	IJMB Syllabus	1,000.00	
19	Hostel Accommodation	5,000.00	
20	Employment Form	2,000.00	
21	Medical Charges	0.00	
22	Field Trips/Excursion	10,000.00	
23	Collection of Results	2,000.00	
24	Sales of Agric. Farm Produce	0.00	
25	Hire of College Hall	5,000.00	
26	CAST Consult	0.00	
27	IJMB Administrative Charges	3,000.00	
28	IJMBE Zaria Admin Charges	2,000.00	
29	Students' Academic Programme	2,000.00	
S/N	TUITION FEE	INDIGENES (₦)	NON-INDIGENS (₦)
30	IJMB	18,000.00	28,000.00
31	Remedial	10,000.00	13,000.00

DIPLOMA			
32	Accounting and others	25,000.00	30,000.00
33	Computer Science	30,000.00	35,000.00
34	Computer Application	28,000.00	33,000.00
CERTIFICATE COURSES			
35	Accounting	20,000.00	25,000.00
36	Computer Science	25,000.00	30,000.00

#### 11. PLATEAU STATE COLLEGE OF EDUCATION GINDIRI (PRE-NCE)

S/N	REVENUE HEAD	INDIGENE FEES/RATES (₦)	NON-INDIGENE FEES/RATES (₦)
1	Tuition Fee	15,000.00	20,000.00
2	Medical Fee	1,000.00	1,000.00
3	Examination Fee	3,000.00	3,000.00
4	Games Fee	1,000.00	1,000.00
5	Statement Result Fee	500.00	500.00
6	Caution Deposit Fee	1,000.00	1,000.00
7	Acceptance Fee	3,000.00	3,000.00
8	Profit from Ventures	6,000.00	6,000.00
9	Student I.D Cards	500.00	500.00
10	Student Hand Books	500.00	500.00
11	Matriculation/Convocation Gown	1,000.00	1,000.00
12	JAMB Admission Charges	1,000.00	1,000.00
13	Development Levy	3,000.00	3,000.00
14	Scratch Card	1,000.00	1,000.00

(NCE I)

S/N	REVENUE HEAD	INDIGENE FEES/RATES (₦)	NON-INDIGENE FEES/RATES (₦)
1	Tuition Fee	15,000.00	20,000.00
2	Medical Fee	1,000.00	1,000.00
3	Examination Fee	3,000.00	3,000.00
4	Games Fee	1,000.00	1,000.00

5	Statement Result Fee	500.00	500.00
6	Caution Deposit Fee	1,000.00	1,000.00
7	Acceptance Fee	3,000.00	3,000.00
8	Profit from Ventures	6,000.00	6,000.00
9	Student I.D Cards	500.00	500
10	Student Hand Books	500.00	500
11	Matriculation/Convocation Gown	1,000.00	1,000
12	JAMB Admission Charges	1,000.00	1,000
13	Development Levy	3,000.00	3,000
14	Scratch Card	1,000.00	1,000
(NCE 2)			
S/N	REVENUE HEAD	INDIGENE FEES/RATES (₦)	NON-INDIGENE FEES/RATES (₦)
1	Tuition Fee	12,000	17,000
2	Examination Fee	2,500	2,500
3	Games Fee	500	500
4	Statement Result Fee	200	200
5	Caution Deposit Fee	1,000	1,000
6	Acceptance Fee	3,000	3,000
7	Profit from ventures	6,000	6,000
8	Student I.D Cards	500	500
9	Student Hand Books	500	500
10	Matriculation/Convocation Gown	1,000	1,000
11	JAMB Admission Charges	1,000	1,000
12	Development Levy	1,500	1,500
13	Scratch Card	1,000	1,000
(NCE 3)			
S/N	REVENUE HEAD	INDIGENE FEES/RATES (₦)	NON-INDIGENE FEES/RATES (₦)
1	Tuition Fee	10,000	15,000
2	Examination Fee	2,500	2,500
3	Games Fee	500	500
4	Statement Result Fee	200	200

5	Development Levy	1,000	1,000
6	Scratch Card	1,000	1,000

### 12. PLATEAU STATE COLLEGE OF HEALTH TECHNOLOGY, PANKSHIN

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Examination Fee	3,000.00
2	Tuition Fee	10,000.00
3	I.D Cards Fee	1,500.00
4	Sports Fee	2,000.00
5	Caution Deposit	2,000.00
6	Acceptance Fee	3,000.00
7	Medical Fee	3,000.00
8	Carry over Fee	500.00 (per 1)
9	Admission Form	4,000.00
10	Students Handbook	2,000.00
11	Employment Form	1,000.00
12	Transcript	5,000.00
13	Departmental Charges	3,000.00
14	Certificates and Testimonials	5,000.00
15	Accommodation Fee	5,000.00
16	Miscellaneous	3,500.00
17	Admin Charges	1,000.00
18	Utility Charges	1,500.00
19	Practical Fee	2,000.00
20	Development Levy	5,000.00
21	Library Fee	1,500.00
22	Sanitation Fee	1,000.00
23	Matriculation Fee	2,000.00
24	Reg Renewal Fee	7,500.00
25	Ver. of Result	3,000.00
26	Tender Fee	15,000.00
27	Uniform Fee	6,000.00

### 13. PLATEAU STATE COLLEGE OF HEALTH TECHNOLOGY, ZAWAN

S/N	REVENUE HEAD	FEES/RATES(₦)
1	Tuition Fee	10,000.00
2	Examination Fee	5,000.00

3	Uniforms/Lab. Coat Fee	6,000.00	
4	Sports/Games Fee	1,000.00	
5	Sanitation Fee	1,000.00	
6	Caution Deposit Fee	1,000.00	
7	Library Fee	2,000.00	
8	Change of Course Fee	3,000.00	
9	Clinical Services	3,000.00	
11	Computer Services	4,000.00	
12	Students Handbooks	1,000.00	
13	Students Transcripts	5,000.00	
14	Practical Booklets	1,000.00	
15	Carry over Charges	500.00	
16	Identity Cards	1,000.00	
17	Certificates/Testimonials	3,500.00	
18	Union Dues (SUG)	1,000.00	
19	Hostel Accommodation	8,000.00	
20	Miscellaneous Receipts	5,000.00	
<b>SEMESTER FEES</b>			
<b>SEMESTER</b>		<b>COURSE INDIGENE (₦)</b>	<b>NON-INDIGENE(₦)</b>
	CERTIFICATE	13,000.00	28,000.00
FIRST	ND	15,000.00	30,000.00
	HND	18,500.00	33,000.00
	CERTIFICATE	5,500.00	5,500.00
SECOND	ND	7,500.00	7,500.00
	HND	10,500.00	10,500.00

#### 14. PLATEAU STATE COLLEGE OF NURSING AND MIDWIFERY VOM

A. SCHOOL FEES FOR THE RETURNING STUDENTS. INDIGENES		
REVENUE HEAD	BASIC NURSING/MIDWIFERY (₦)	POST BASIC NURSING/MIDWIFERY (₦)
Tuition Fees	40,000.00	34,000.00
Accommodation	6,000.00	6,000.00
Admin Charges	500.00	500.00
Hostel Maintenance	2,000.00	2,000.00
Development Levy	5,000.00	5,000.00
Comp. Service Fee	1,000.00	1,000.00
Utility Fee	1,000.00	1,000.00
Departmental Fee	5,000.00	5,000.00
B. SCHOOL FEES FOR THE RETURNING STUDENTS. NON-INDIGENES.		

	BASIC NURSING/MIDWIFERY (₦)	POST BASIC NURSING/MIDWIFERY (₦)
Tuition Fees	67,000.00	50,000.00
Accommodation	6,000.00	6,000.00
Admin Charges	500.00	500.00
Hostel Maintenance	2,000.00	2,000.00
Development Levy	5,000.00	5,000.00
Comp Service Fee	1,000.00	1,000.00
Utility Fee	1,000.00	1,000.00
Departmental Fee	5,000.00	5,000.00

**A. SCHOOL FEES FOR THE RETURNING STUDENTS. (FOREIGN)STUDENTS**

FOREIGN	₦123,500.00
Departmental Fee	₦5,000.00

**B. TUITION FEE FOR NEW STUDENTS: BASIC NURSING AND MIDWIFERY INDIGENES.**

S/N	ITEMS	AMOUNT (₦)
1	Tuition	40,000.00
	Accommodation	6,000.00
	Admin Charges	2,000.00
	Caution Fee	5,000.00
	Sport Fee	3,000.00
	Hostel Maintenance Fee	4,000.00
	Development Levy	10,000.00
	Exams Fee	5,500.00
	Computer Service Fee	5,000.00
	Matriculation Fee	3,000.00
	ID Card	1,000.00
	Library Fee	2,000.00
	Utility	3,000.00
	Florence Nightingale	3,000.00
	Student Handbook	1,500.00
	Sanitation	1,000.00
	Laboratory	1,500.00
	<b>TOTAL SCHOOL FEES</b>	<b>96,500.00</b>
	Acceptance Fee	5,000.00

**A. TUITION FEE FOR NEW STUDENTS: BASIC NURSING AND MIDWIFERY (NON-INDIGENES)**

S/N	ITEMS	AMOUNT (₦)
	Tuition	67,000.00
	Accommodation	6,000.00
	Admin Charges	2,000.00
	Caution Fee	5,000.00
	Sport Fee	3,000.00
	Hostel Maintenance Fee	4,000.00
	Development Levy	10,000.00
	Exams Fee	5,500.00



Computer Service Fee	5,000.00
Matriculation Fee	3,000.00
ID Card	1,000.00
Library Fee	2,000.00
Utility	3,000.00
Florence Nightingale	3,000.00
Student Handbook	1,500.00
Sanitation	1,000.00
Laboratory	1,500.00
<b>TOTAL SCHOOL FEES</b>	<b>123,500.00</b>
Acceptance Fee	5,000.00

**C. TUITION FEE FOR NEW STUDENTS: POST BASIC NURSING AND MIDWIFERY INDIGENES.**

ITEMS	AMOUNT(₦)
Tuition	34,000.00
Accommodation	6,000.00
Admin Charges	2,000.00
Caution Fee	5,000.00
Sport Fee	3,000.00
Hostel Maintenance Fee	4,000.00
Development Levy	10,000.00
Exams Fee	5,500.00
Computer Service Fee	5,000.00
Matriculation Fee	3,000.00
ID Card	1,000.00
Library Fee	2,000.00
Utility	3,000.00
Florence Nightingale	3,000.00
Student Handbook	1,500.00
Sanitation	1,000.00
Laboratory	1,500.00
<b>TOTAL</b>	<b>90,500.00</b>
ACCEPTANCE FEE	6,000.00

**D. TUITION FEE FOR NEW STUDENTS: POST BASIC NURSING AND MIDWIFERY NON-INDIGENES.**

ITEMS	AMOUNT(₦)
Tuition	50,000.00
Accommodation	6,000.00
Admin Charges	2,000.00
Caution Fee	5,000.00
Sport Fee	3,000.00
Hostel Maintenance Fee	4,000.00
Development Levy	10,000.00
Exams Fee	5,500.00
Computer Service Fee	5,000.00
Matriculation Fee	3,000.00
ID Card	1,000.00
Library Fee	2,000.00
Utility	3,000.00
Florence Nightingale	3,000.00

	Student Handl. Fee	1,500.00
	Sanitation	1,000.00
	Laboratory	1,500.00
	<b>TOTAL</b>	<b>106,500.00</b>
	ACCEPTANCE FEE	6,000.00
<b>SUNDRY CHARGES</b>		
1500	Exams Fee(₦)	
2,000	Game Fee(₦)	
800	Library Membership Hip Fee	
3,900	Dev. Levy(₦)	
2,000	T/Ship(₦)	
1,500	ICT Computer Lap and Practical Fee(₦)	
800	Cult Activity Combating Fee	
700	Caution Deposit(₦)	
1500	I.D.Fee(₦)	
800	Stud. H/book Fee(₦)	
1500	Cert. Verification Charges(₦)	
4,000	Online Portal Access and E-registration Fee(₦)	
1,300	Admin Charges(₦)	
450	Poly Infor Book(₦)	
4,000	Practical Fee(₦)	
8000	Matric Fee(₦)	

**15. PLATEAU STATE HOSPITAL MANAGEMENT BOARD**

S/NO	REVENUE HEAD	RATE (₦)	CONSIDERATION
1	AMBULANCE FEE WITHIN THE STATE	2500	
2	OUTSIDE THE STATE	7500	
3	OPERATION FEES MINOR	1000 for General and Zonal Hospital	
4	OPERATION FEES INTERMEDIATE	3000 for General, 4000 for Zonal Hospital	
5	OPERATION FEES MAJOR	2000 for General, 2500 for Zonal Hospital	
6	MORTUARY FEES REFRIGERATOR	3000 for General, 5000 for Zonal Hospital	
7	MORTUARY FEES EMBALMMENT	250 for both	
8	ANTE NATAL BOOKINGS	5000 for both	
9	ADMISSION FEE	400	
10	DELIVERY SERVICES	150/day	
11	SALES OF CARDS AND FOLDERS: OPEN	500	
12	ANC CARDS	50	
13	FOLDERS	100	
14	X-RAY JACKET	200	
15	UTILITY SERVICES: SERVICE CHARGE	200	
16	NURSING CHARGE	100	
17	MEDICAL CERTS & REPORTS: MEDICAL CERTIFICATE	100	
18	MEDICAL REPORT	500	
19	PANTOGRAPH	100	

20	FXCUSF DUTY	100	
21	MISCELLANEOUS (DEATH CERTIFICATE & OTHERS)	250	
22	INVESTMENT INCOME INSURANCE	50	

### 16. PLATEAU STATE MUSLIM PILGRIM WELFARE BOARD

S/N	REVENUE HEAD	FEE/RATES (₦)
1	Sales of Forms	N 5,000.00

### 17. PLATEAU RURAL WATER SUPPLY AND SANITATION AGENCY

S/N	REVENUE HEAD	FEE/RATES (₦)
1	Drilling of Boreholes	250,000.00 - 300,000.00
2	Geophysical Survey	7,000.00
3	Tender Fees	10,000.00

### 18. PLATEAU STATE SCHOLARSHIP BOARD

S/N	REVENUE HEAD	FEE/RATES(₦)
1	Sales of Scholarship Forms	500.00 per Form

### 19. PLATEAU STATE SPECIALIST HOSPITAL

S/NO	REVENUE ITEMS	OLD AMOUNT (₦)	NEW AMOUNT(₦)
1	Mortuary Fee	200.00 per Day	500.00
2	Operations Fees	3,000.00	5,000.00
3	Medical Certificate	500.00	1,000.00
4	Employment Form	500.00	1,000.00
5	X-ray Jacket	200.00	500.00
6	Partogram	150.00	500.00
7	ANC Cards	200.00	500.00
8	Folder	200.00	1,500.00
9	Maternity Leave Forms	500.00	1,000.00
10	Death Certificate	500.00	1,000.00
11	Birth Certificate	500.00	1,000.00

12	Medical Report	500.00	1,000.00
13	Family Planning Card	200.00	500.00
14	Immunization Cards	200.00	500.00
15	Stamping	200.00	500.00
16	G.O.P.D Cards	100.00	200.00
17	Eye Cards	100.00	200.00
18	Bed Fees	300.00	500.00
19	Net	200.00	500.00
20	Delivery Fees	1,000.00	5,000.00
21	Embalment	8,000.00	8,000.00
22	Theater		Consumables
23	X-Ray	1,000.00	1,500.00
24	USS (Scanning)	8,000.00	1,000.00
25	Eye Clinic	3,000.00	5,000.00
26	Glucometer	300.00	500.00
27	Service Charge	50.00	50.00
28	Diesel Charge	100.00	200.00
29	ECG	1,000.00	1,000.00
30	Company Registrations	1,000.00	5,000.00
31	ENT	1,000.00	2,000.00
32	ANC Booking	1,800.00	3,000.00
33	NVA	3,000.00	5,000.00
34	Laundry Service	300.00	500.00
35	Nursing Service	200.00	500.00
36	Kiosk	12,000.00	24,000.00
37	Phototherapy	500.00	1,000.00 Per Day
38	Suturing	1,000.00	2,000.00

## 20. PLATEAU STATE SPORTS COUNCIL

S/N	Revenue Head	Fees/Rates (N)
1	Small Bill Board	30,000.00
2	Medium Bill Board	50,000.00
3	Large Bill Board	100,000.00
4	Inter State Friendly Football Matches	
5	National League Football Matches	
	i. Premier League	80,000.00
	ii. Pro League	50,000.00
6	Open Volleyball, Handball and Basketball Court	15,000.00
7	Ladi Musa Basketball Hall	25,000.00
8	Presidential Rallies	500,000.00
9	Gubernatorial Rallies	400,000.00
10	Other Rallies	300,000.00
11	Religious activities main bowl	400,000.00
12	Cultural festivals/installations	300,000.00
13	Musical Concert	500,000.00
14	Inter Schools Competition	20,000.00

**21. PLATEAU STATE TEACHER'S SERVICE COMMISSION**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Sales of Application Forms	1,000.00
2	Inter-Cadre Transfer Forms	2,000.00

**22. PLATEAU STATE TOURISM COOPERATION**

S/N	REVENUE HEAD	IPSA SUB-HEAD	CATEGORY	RATE/FEES (₦)
1.	Gate Taking (Jos Wildlife Park)	12020477	Adult	N 200.00
			Children	N100.00
			Educational visit	N 100.00, N50
2.	Gate Taking (Assop Water Falls)	12020477	Adult	100.00
			Children	N50.00
3.	Sales of Fish Pandam Wildlife Park	12020620		150.00per kg
4.	Pandam Tourist Village (Accommodation)	12020710		N500.00.00 per night
5.	Shendam Hotel (on Lease)	12020710		N588,000.00 Per annum
6.	Pankshin Hotel (on Lease)	12020710		N600,000.00 per annum
7.	Hotel Registration/Classification	12020710		N5,000.00 & above
8.	Mado Tourist Village(Moribund)	23030122		
9.	Wase Rock Game Resort(Moribund) Tourist guiding Service	12020722		N10,000.00& above

**23. PLATEAU STATE UNIVERSAL BASIC EDUCATION BOARD**

S/N	REVENUE HEAD	FEES/RATES (₦)
1	Tenders Fee	10,000.00
2	Contract Registration Renewal Fees	30,000.00
3	Sales of Empowerment	

**24. PLATEAU STATE UNIVERSITY BOKKOS**

S/N	Revenue Head	Indigene (New) (₦)	Non-Indigene (New) (₦)	Indigene (Returning) (₦)	Non-Indigene (Returning) (₦)
1	Tuition Fee	5,000.00	30,000.00	5,000.00	30,000.00
2	Students Record	2,000.00	5,000.00	2,000.00	5,000.00
3	Property Maintenance	1,000.00	5,000.00	1,000.00	5,000.00
4	General Studies	1,000.00	1,000.00	1,000.00	1,000.00
5	Examination Fee	2,000.00	2,000.00	2,000.00	2,000.00
6	Sports Development	1,000.00	5,000.00	1,000.00	5,000.00
7	Excursion	2,000.00	2,000.00	2,000.00	2,000.00
8	Registration Fee	2,000.00	5,000.00	2,000.00	5,000.00
9	Development Levy	1,000.00	5,000.00	1,000.00	5,000.00
10	Accommodation	10,000.00	10,000.00	---	
11	Clearance	2,000.00	2,000.00	2,000.00	2,000.00
12	Schools/Faculty Registration	2,000.00	2,000.00	2,000.00	2,000.00
13	Library Services	2,000.00	2,000.00	2,000.00	2,000.00
14	ID Card	1,000.00	1,000.00	-	-
15	Insurance	3,000.00	3,000.00	3,000.00	3,000.00
16	ICT Facility	5,000.00	5,000.00	5,000.00	5,000.00
17	Medical Services	2,000.00	2,000.00	2,000.00	2,000.00
18	Matriculation/ Academic Gown	2,000.00	6,000.00		
19	Certificate Verification	2,000.00	5,000.00	2,000.00	5,000.00
20	Student Handbook	1,000.00	1,000.00		
21	Teaching Aids	1,000.00	1,000.00	1,000.00	1,000.00
22	Acceptance Fee	5,000.00			
23	Sales of Admission Forms	2,000.00			
24	Entrepreneurship Fees	6,000.00			

**25. VOCATIONAL AND RELEVANT TECHNOLOGY BOARD**

S/N	REVENUE ITEM	RATE (₦)
1	TUITION FEE	1000
2	GENERAL SALES	20%
3	SALES OF ADMISSION FORMS	500

**26. PLATEAU STATE POLYTECHNIC, BARKIN LADI  
TUITIC FEE SCHEDULE FOR NEW, AND RETURNING STUDENTS**

Category	Origin	Tuition Fee	Exams Fee	Game Fee	Library Member	Dev. Levy	TISHIP	R/T Computer	Club Activity	Caut on Depos	LP Fee	Stud. H/Book	Cent. Vertification	Online Portal	Adman Changes	Poly Infor Book	Practical Fee	Matric Fee	Total
	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)	(#)
1. SABS HNDI (ACCT, BAMB MKTG & P/A,BF, Soc. Dev.)	Non-Indigene	27,200.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	80,750.00
2. SABS HNDI (ACCT, BAMB MKTG & P/A,BF, Soc. Dev.)	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	35,450.00
3. SABS HNDI (ACCT, BAMB MKTG & P/A,BF, Soc. Dev.)	Non-Indigene	27,200.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					44,500.00
4. SABS HNDI (ACCT, BAMB MKTG & P/A,BF, Soc. Dev.)	Indigene	11,900.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					29,200.00
5. SABS OTM HNDI	Non-Indigene	27,200.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	54,750.00
6. SABS OTM HNDI	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	39,450.00
7. SABS OTM HNDI	Non-Indigene	27,200.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					48,500.00
8. SABS OTM HNDI	Indigene	11,900.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					33,200.00
9. SE HND I (E/E, Civil Engr, MECH ENGR & MPRE)	Non-Indigene	27,200.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	54,750.00
10. SE HND I (E/E, Civil Engr, MECH ENGR & MPRE)	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	39,450.00
11. SE HND I (E/E, Civil Engr, MECH ENGR & MPRE)	Non-Indigene	27,200.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					48,500.00
12. SE HND I (E/E, Civil Engr, MECH ENGR & MPRE)	Indigene	11,900.00	1,500.00	2,000.00		3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					33,200.00
13. SS Tech HND I (STATS, SLT, Leisure Tour, Hosp. Mgt)	Non-Indigene	27,200.00	1,500.00	2,000.00		3,900.00	2,000.00	1,500.00	1,500.00				4,000.00	1,300.00					54,750.00
14. SS Tech HND I (STATS, SLT, Leisure Tour, Hosp. Mgt)	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450		800	39,450.00
15. SS Tech HND I (STATS, SLT, Leisure Tour, Hosp. Mgt)	Non-Indigene	26,400.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00				4,000.00	1,300.00					48,500.00

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16	S/S Tech I/ND 2 STAT/SET 1st Year	Indigene	11,000.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	31,200.00
17	S/S I/ND 1 (CRP) Hosp. Mgt	Non-Indigene	40,375.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	54,750.00
18	S/S I/ND 1 (CRP)	Indigene	22,100.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	40,500.00
19	S/S I/ND 2 (CRP)	Non-Indigene	26,500.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	37,450.00
20	S/S I/ND 2 (CRP)	Indigene	11,000.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	42,500.00
21	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Non-Indigene	40,375.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	33,200.00
22	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Indigene	22,100.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	63,025.00
23	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Non-Indigene	36,375.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	45,650.00
24	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Indigene	18,100.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	63,025.00
25	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Non-Indigene	40,375.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	45,650.00
26	S/S I/ND 2 (CRP) SAB/NDI Sp. Acct. Bun P/A, B/F, Soc. Dev. Mkt.	Indigene	22,100.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	63,025.00
27	TT: NDI Special Hosp. mgd. 1st Year	Non-Indigene	46,375.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	45,650.00
28	TT: NDI Special Hosp. mgd. 1st Year	Indigene	22,100.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	63,025.00
29	SGS: Diploma 1 Law & Psychology	Non-Indigene	20,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	44,450.00
30	SGS: Diploma 1 Law & Psychology	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	35,450.00
31	SGS: Diploma 2 Law & Psychology	Non-Indigene	20,900.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	38,200.00
32	SGS: Diploma 2 Law & Psychology	Indigene	11,900.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	29,200.00
33	SAB/NDI 1 (OTM)	Non-Indigene	30,000.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	47,950.00
34	SAB/NDI 1 (OTM)	Indigene	9,225.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	37,475.00
35	SAB/NDI 2 (OTM)	Non-Indigene	30,400.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	41,000.00
36	SAB/NDI 2 (OTM)	Indigene	9,225.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	47,050.00
37	SAB/NDI 1 Soc. Dev.	Non-Indigene	10,500.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	31,800.00
38	SAB/NDI 1 Soc. Dev.	Indigene	10,500.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	40,800.00
39	SAB/NDI 2 Soc. Dev.	Non-Indigene	10,500.00	1,500.00	2,000.00	800	3,900.00	1,600.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	31,800.00
40	SAB/NDI 2 Soc. Dev.	Indigene	10,500.00	1,500.00	2,000.00	800	3,900.00	2,000.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	450	4,000.00	800	40,800.00



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Sl. No.	Particulars	Indigene	800	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
42	BF/ P/A MKST/ Indigene	9,925.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
43	SABS ND 2-Acct. Bann. BF/ P/A MKST/ Non-Indigene	20,400.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
44	SABS ND 2-Acct. Bann. BF/ P/A MKST/ Indigene	9,925.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
45	SABS DP 1 - Local Govd/ Non-Indigene	20,900.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
46	SABS DP 1 - Local Govd/ Indigene	11,900.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
47	SABS DP 2 - Local Govd/ Non-Indigene	20,900.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
48	SABS DP 2 - Local Govd/ Indigene	11,900.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
49	SUCTND1 Computer Sci Lib.Sci/ Non-Indigene	22,400.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
50	SUCTND1 Computer Sci Lib.Sci/ Indigene	12,500.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
51	SUCT ND2 Computer Sci. Lib.Sci/ Non-Indigene	21,500.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
52	SUCT ND2 Computer Sci. Lib.Sci/ Indigene	12,500.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
53	SUCT ND01 Speech: Mass Comm/ Non-Indigene	38,850.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
54	SUCT ND01 Speech: Mass Comm/ Indigene	18,850.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
55	Cent Courses SUT/ELC/ Non-Indigene	7,140.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
56	Cent Courses SUT/ELC/ Indigene	16,320.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
57	Cent Courses SUT/ELC/ Indigene	7,140.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
58	CSIV Indigene	16,320.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
59	CSIII Non-Indigene	8,030.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
60	CSIII Indigene	18,360.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
61	CSII Non-Indigene	9,925.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
62	CSII Indigene	20,400.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
63	STAND I SLT. STATEI TOUR. FT. HOPE Non-Indigene	9,925.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
64	STAND I SLT. STATEI TOUR. FT. HOPE Indigene	20,400.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300
65	STAND II SLT. STATEII TOUR. FT. HOPE Non-Indigene	9,925.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00	800	700	800	1,500.00	4,000.00	1,300.00	50	300



**PART D**  
**LOCAL GOVERNMENT COUNCIL APPROVED RATES**

S/N	REVENUE HEAD	URBAN (₦)	SEMI URBAN (₦)	RURAL (₦)
1	SHOP RATE	30,000.00	21,000.00	15,000.00
A	Large Shops (10sqm and above)	15,000.00	10,500.00	7,500.00
B	Medium Shops (6sqm - 9.99sqm)	7,500.00	5,250.00	3,750.00
C	Small Shops (5.99sqm and below)	5,000.00	3,500.00	2,500.00
D	Kiosk Rate	5,000.00	3,500.00	2,500.00
E	Container/Temporary Shop	5,000.00	3,500.00	2,500.00
F	Workshop Permit for Artisans (Carpenters, Mechanic, Vulcanizers)	5,000.00	3,500.00	2,500.00
TENEMENT RATES/GROUND RENT PRIVATE AND COMMERCIAL PROPERTY				
2	Private: - Residential	(₦)	(₦)	(₦)
A	Big	10,000.00	7,000.00	5,000.00
	Medium	7,500.00	5,250.00	3,750.00
	Small	5,000.00	3,500.00	2,500.00
B	Commercial			
	Big	500,000.00	350,000.00	250,000.00
	Medium	300,000.00	210,000.00	150,000.00
	Small	150,000.00	105,000.00	75,000.00
3	SLAUGHTER SLAB FEE			
	Abattoir License Fees	3,000.00	2,100.00	1,500.00
	Cow/Camel Slaughter Per Head	500.00	350.00	250.00
	Goat/Sheep Slaughter Per Head	200.00	140.00	100.00
4	MERRIMENT AND ROAD CLOSURE LEVIES			
A	Entertainment Fees	5,000.00	3,500.00	2,500.00
B	Noise Control	5,000.00	3,500.00	2,500.00

5	FOOD LICENSES PERMIT (FOR RESTAURANTS, BAKERIES AND OTHER PLACE WHERE FOOD IS SOLD)			
A	Large	20,000.00	14,000.00	10,000.00
	Renewal Fee	10,000.00	7,000.00	5,000.00
B	Medium	15,000.00	10,500.00	7,500.00
	Renewal	5,000.00	3,500.00	2,500.00
C	Small	10,000.00	7,000.00	5,000.00
	Revenue	2,000.00	1,400.00	1,000.00
6	MARRIAGE, BIRTH AND DEATH REGISTRATION FEES			
	Marriage Registration Fees	5,000	3,500.00	2,500.00
	Customary Marriage Fees	5,000	3,500.00	2,500.00
	Marriage Certificates Fees	5,000	3,500.00	2,500.00
	Birth Registration Fees	1,000	700.00	500.00
	Death Registration Certification Fees	500.00	350.00	250.00
	Indigene Letter	500.00	350.00	250.00
7	CUSTOMARY RIGHT OF OCCUPANCY			
	Commercial	20,000.00	14,000.00	10,000.00
	Residential	15,000.00	10,500.00	7,500.00
8	MARKET RATES & LEVIES			
	Permanent Stalls (Per annum)	15,000.00	10,500.00	7,500.00
	Block Stalls and Lock - up Shops (Per annum)	30,000.00	21,000.00	15,000.00
	Seasonal Markets (Per bag/Heap by all LGCs)	100.00	All LGCs	
	Market Hawkers (daily) all LGCs	50.00	All LGCs	
	Market Hawkers (weekly) all LGCs	50.00	All LGCs	
9	MOTOR PARK LEVIES			
A	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick Up Vans. Center all LGCs	300.00	All LGCs	
B	Loading Fees(per trip)	6,000.00	All LGCs	
C	Tricycle	100.00	All LGCs	

D	Motorcycle	50.00	All LGCs	
E	J5 & P/UP	1,500.00	All LGCs	
10	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees			
A	Bicycle License	300.00	All LGCs	
B	Canoe License	500.00	All LGCs	
C	Wheelbarrow/Cart Fee	300.00	All LGCs	
11	DOMESTIC ANIMAL LICENSE FEES			
	Dog License	500.00	All LGCs	
	Loading Fee	6,000.00	All LGCs	
12	CATTLE LEVY			
A	Cow/Cattle (Jangali) (Kara)	100.00 500	All LGCs	
B	Goat/Sheet (Jangali) (Kara)	50.00 300	All LGCs	
C	Others(Jangali) (Kara)	300.00 50	All LGCs	
D	Impounding/Dislodging of Animals Fine	5,000.00	All LGCs	
13	RELIGIOUS PLACES ESTABLISHMENT PERMIT FEES			
A	Establishment of Religious Centers Fees all LGCs	10,000.00	7,000.00	5,000.00
14	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT FEES			
A	Mobile Sale Promotion Fees	1,000.00	700.00	500.00
B	Directional Signboard Fees	2,000.00	1,400.00	1,000.00
C	Electric Design Advert Per Face	5,000.00	3,500.00	2,500.00
D	Wall Print Advert Per Side Fee	4,000.00	2,800.00	2,000.00
E	Billboards Unipoles/Eye	150,000.00	105,000.00	75,000.00
F	Market Road Show Permit	10,000.00	7,000.00	5,000.00
G	Digital Boards	10,000.00	7,000.00	5,000.00
S/N	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
15	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES AND BATHING HOUSE LICENSE			
A	Registration of Septic Tanks Operators (Annually)	5,000.00	3,500.00	2,500.00
B	Refuse Disposal (Residential)	3,000.00	2,100.00	1,500.00

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C	Refuse Disposal (Commercial)	5,000.00	3,500.00	2,500.00
16	Naming of Streets	100,000.00	70,000.00	50,000.00
	Renewal after two years	10000	7000	5000
17	Wrong Parking Charges/Towing of Vehicle Fees	5,000.00	3,500.00	2,500.00
18	Forestry Per Tree all LGC Exploitation/Trimming of Trees	500.00	All LGCs	
19	Off & On Liquor License Fee	10,000.00	7,500.00	5,000.00
20	Radio and Television License Fee	1,000.00	700.00	500.00
21	Vehicle/Equipment Hiring Service Per Day	25,000.00		

**SUPPLEMENTARY PROVISIONS RELATING TO THE  
REVENUE COUNCIL, GOVERNING BOARD AND  
COMMITTEES**

Subject to the provisions of this Law and Section 27 of the Interpretation Act, the Revenue Council and Governing Board shall have powers to regulate its Proceedings and may make Standing Orders with respect to holding meetings, and those of the Management of the Service and its Committees with respect to giving of Notices, the keeping of Minutes of its Proceedings, the Custody and Production for Inspection of such Minutes and such other matters as the Revenue Council and Governing Board may, from time to time determine.

- (1) Every meeting shall be presided over by the Chairman and in the Chairman's absence, the members present shall elect one of them, other than the Secretary, to preside at the meeting.
- (2) The quorum at any meeting shall not be less than half (rounded up to the nearest whole number) of the total number of members at the date of the meeting which shall include members from outside the Government or Service and the quorum of a Committee of the Revenue Council or Governing Board shall be as determined by the Governing Board.
- (3) A question put before the Revenue Council or Governing Board at a meeting shall be decided by consensus and where this is not possible, by a majority of the Vote of the members present and voting.
- (4) The Chairman shall in the case of an Equality of Votes, have a Casting Vote in addition to his Deliberative Vote.
- (5) Where the Revenue Council or Governing Board desires to obtain the advice of any Person on a particular matter, the Revenue Council or Governing Board may invite that Person to attend for such period as it deems fit. The Person invited by virtue of this Paragraph shall not be entitled to vote at any

- meeting of the Governing Board and shall not count towards a Quorum.
- (6) A Member of the Revenue Council or Governing Board who is directly or indirectly interested in any matter being deliberated by the Revenue Council or Governing Board, or is interested in any Contract made or proposed to be made by the Revenue Council or Governing Board shall, as soon as possible after the relevant facts have come to the Member's knowledge, disclose the nature of the interest at a meeting of the Revenue Council/Governing Board.
- (7) A disclosure under Paragraph shall be recorded in the Minutes of the meetings of the Revenue Council or Governing Board and the Member concerned shall:
- (a) after the disclosure, not take part in any deliberation or decision of the Revenue Council or Governing Board; and
  - (b) be excluded for the purpose of constituting a Quorum of any meeting of the Revenue Council or Governing Board for any deliberation or decision with regards to the subject matter in respect of which the Member's interest is so disclosed.

#### **Revenue Council**

- (1) The Revenue Council shall meet on a Monthly basis and subject thereto, the Revenue Council shall also meet whenever it is summoned by the Chairman, and if required to do so, by a Notice given by not less than Seven members, the Chairman shall summon a meeting of the Revenue Council to be held within 14 days from the date on which the Notice is given.
- (2) The Revenue Council shall meet for the conduct of its business at such places and on such days as the Chairman may appoint.

#### **Governing Board**

- (1) There shall be at least Four Ordinary meetings of the Governing Board in every Calendar Year and subject thereto, the Governing



Board shall also meet whenever it is summoned by the Chairman, and if required to do so, by a Notice given by not less than Seven members, the Chairman shall summon a meeting of the Governing Board to be held within 14 days from the date on which the Notice is given.

- (2) The Governing Board shall meet for the conduct of its business at the Office of the Service on such days as the Chairman may appoint.

#### **Proceedings of the Management Technical Committee (MTC)**

1. At every meeting of the MTC, the Executive Chairman shall preside and in absence, the Executive Chairman shall appoint any Member of the MTC to preside.
2. The Quorum at a meeting of the MTC shall not be less than half (rounded up to the nearest whole number) of the total number of members of the MTC at the date of the meeting.
3. A decision of the MTC shall be of no effect until it is confirmed by the Governing Board.

#### **Other Revenue Council Committees**

1. Subject to its Standing Orders, the Revenue Council may appoint such number of Standing and Ad-hoc Committee as it thinks fit to consider any Report on any matter with which the Revenue Council is concerned
2. A Committee appointed under this Paragraph shall consist of such number of Persons (not necessarily members of the Committee) in accordance with the terms of their appointment and the Committee shall be presided over by a Member of the Revenue Council. The Quorum of any Committee set up by the Revenue Council shall be determined by the Revenue Council.
3. A Decision of the Committees shall be of no effect until it is confirmed by the Revenue Council.

**Miscellaneous**

1. The fixing of the Seal of the Governing Board shall be authenticated by the Signature of the Chairman or any other Person generally or specifically authorized by the Governing Board to act for that purpose and that of the Secretary.
2. Any Contract or Instrument which, if made by a Person not being a Body Corporate, would not be required to be under seal may be made or executed on behalf of the Governing Board by the Secretary or by the Person generally or specially authorized by the Governing Board to act for that purpose.
3. Any Document purporting to be a Contract, Instrument or other Document duly signed or sealed on behalf of the Governing Board shall be received in evidence and, unless the contrary is proved, be presumed to have been so signed or sealed.
4. The validity of any Proceeding of the Governing Board or any of its Committees, shall not be affected by:
  - (a) any vacancy in the membership of the Governing Board or Committee;
  - (b) any defect in the appointment of a Member of the Governing Board or Committee; or
  - (c) reason that any Person not entitled to do so took part in the proceedings of the Governing Board or Committee.
5. A Member of a Committee who has a personal interest in any Contract or Arrangement entered into or proposed to be considered by the Committee shall disclose such interest to the Committee and not vote on any question relating to the Contract or Arrangement.
6. No Member of the Revenue Council or Governing Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Revenue Council or Governing Board.

**FOURTH SCHEDULE SECTIONS 40, 47, 76, 77, 78, 79,  
80, 81, 82, 84, 101 and 116**

PLATEAU STATE REVENUE ADMINISTRATION PROCEDURE  
CODE - PURSUANT TO SECTION 40 OF THE PLATEAU STATE  
REVENUE ADMINISTRATION PROCEDURE  
(CONSOLIDATION) LAW, 2020

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2. Registration of a Taxpayer through Associations and Unions
3. Tax Identification Number
4. Cancellation of Tax Identification Number
5. Taxpayer Registration Compliance

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COLLECTING AGENT AND REVENUE AGENT REGISTRATION**

6. Collecting Agent
7. Collecting Agent Registration
8. Revenue Agent
9. Application for Registration as a Revenue Agent
10. Consideration for Registering a Revenue Agent
11. Duration of Registration
12. Revenue Agent Fee Structure
13. Annual Renewal of Registration
14. Registration of additional or substituted Revenue Agents.
15. Notice of change in Registered Particulars
16. Deregistration of Collecting Agents and Revenue Agents

**PART III  
TAXPAYER REPRESENTATIVES**

17. Liabilities and Obligations of a Taxpayer Representative

**PART IV****RECORD KEEPING AND DATA MANAGEMENT**

18. Accounts and Records

**PART V****REVENUE RETURNS AND NOTICES**

19. Furnishing of Revenue Returns
20. Revenue Return Submission Checklist
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22. Extension of time to furnish a Revenue Return.

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24. Harmonization of Assessment
25. Self-Assessment.
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47. Order of Payment.
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56. Taxpayer Education
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66. Identification of a Tax Officer
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**PART I****TAXPAYER REGISTRATION****Taxpayer  
Registration**

- 1 (1) A Person liable to pay any Revenue prescribed in the First and Second Schedules to the Plateau State Revenue (Consolidation) Law referred to in this Code as "the Revenue Law" shall register with the Service.
- (2) The Person seeking Registration shall provide the Service with evidence of the Person's identity to enable registration.
- (3) Where the Person seeking Registration does not have an evidence of the Person's identity, the Service shall use the National Identity Number to complete the Person's Registration.
- (4) Notwithstanding the provisions of subsections (2) and (3) of this Section, the Service may request a Person to provide any further information necessary to complete

**Registration of  
a Taxpayer  
through  
Associations  
and Unions**

2

the registration of the Person under this Code.

- (1) For the purpose of Section 1 of this Code, all Associations and Unions in the State shall on an annual basis submit to the Service, the Register of its Members for the purpose of Individual Registration and other certification relating to Revenue matters in the State.
- (2) Where the Service requires further information of a Taxpayer other than the information provided in the Register of members, the Service shall request such further information and the Associations and Unions shall comply.

**Tax  
Identification  
Number**

3

- (1) Upon registration, the Service shall issue to every registered Taxpayer a single Tax Identification Number referred to in this Code as "TIN".
- (2) The TIN issued by the Service shall be used for the purpose of this Code.
- (3) A Person shall state that Person's TIN on any Return, Notice Communication, or other Document furnished, lodged, or used for the purposes of this Code.
- (4) Subject to sub-section (1) of this Section, a TIN is personal to the Person onto whom it

has been issued and is prohibited from use by another Person.

(5) The TIN of a registered Taxpayer maybe used by a registered Collecting Agent if the:

(a) Person has given a written permission to the registered Collecting Agent to use the TIN on behalf of the Taxpayer; and

(b) registered Collecting Agent uses the TIN only in respect of the Tax affairs of the Taxpayer.

**Cancellation of  
Tax  
Identification  
Number**

4

(1) The Service shall by Notice in writing, cancel a TIN if satisfied that:

(a) a TIN has been issued to the Person under an identity that is not that Person's true identity; or

(b) the Person has been previously issued with a TIN that is still in force.

(2) Where a TIN has been cancelled under subsection (1) of this Section, the Service may subject to the conditions for cancellation of a TIN, issue a new TIN to the Person.

**Taxpayer  
Registration  
Compliance**

5

(1) For the purpose of the effective registration of Taxpayers and TIN issuance across the State, the Service shall:

(a) collaborate with MDAs and Revenue Departments to ensure the provisions of



Sections 1 and 2 of this Code are complied with;

(b) from time to time, train the Staff carrying out registration and issuance of TIN.

(2) The State is the sole owner of all Data generated through Taxpayer Registration, the Service shall be the sole custodian of the Data generated.

## PART II

### COLLECTING AGENT AND REVENUE AGENT REGISTRATION

Collecting Agent

6

(1) Every Collecting Agent shall register with the Service for the purpose of carrying out the provisions of this Code and Sections 48, 49 and 50 of the Revenue Law.

(2) For the Purpose of this Code, a Collecting Agent is any Person:

(a) appointed under Section 52 of the Revenue Law as a Collecting Agent;

(b) saddled with the responsibility to deduct any of the Taxes imposed by Federal Legislation and remit same to the Service; or

(c) saddled with the responsibility to prepare and file Returns or other

Statements or Reports for the Organization the Person works with.

**Collecting Agent Registration**

7

- (1) Registration as a Collecting Agent under Section 6 of this Code shall be in a Form prescribed by the Service, without a Fee.
- (2) A registration shall remain in force for a period of Twelve (12) Months from the date of Registration.

**Revenue Agent** 8

- (1) An Individual, Partnership or a Company may apply to the Agent Registration Committee of the Service for registration as a Revenue Agent.
- (2) For the purpose of this Code, a Revenue Agent is an Individual or Organization seeking to be engaged by a Taxpayer for the purpose of:
  - (a) preparation, certification and filing of Returns, Statements or Reports required by the Service on behalf of the Taxpayer;
  - (b) preparation of requests for Petitions for Reinvestigation, Objections, Request for Refunds or Tax Clearance Certificates, Compromise Settlements and Abatement of Tax Liabilities and other Official Papers

and Correspondences with the Service; and

(c) representing a Taxpayer in Meetings and Hearings relating to the Taxpayer's Rights, Privileges or Liabilities under the Laws or Regulations administered by the Service.

(3) This Section shall not apply to a Legal Practitioner representing a Client for the purposes of sub-section (2)(c) of this Section.

**Application for Registration as a Revenue Agent** 9 An Application for registration as a Revenue Agent under Section 8 of this Code shall be in a Form prescribed by the Service, accompanied by supporting documents and a prescribed Fee.

**Considerations for Registering a Revenue Agent** 10 (1) In considering Applications for Registration as Revenue Agents, the Agent Registration Committee of the Service shall in the case of an Application by a:

- (a) natural Person, register the Applicant if satisfied that the Applicant is a fit and proper Person to prepare Returns and transact business with the Service under this Code on behalf of Taxpayers.
- (b) Partnership or a Company, register the Applicant if satisfied that:

- (i) the Partner or Employee specified in the Application as the Nominee of the Partnership or Company respectively is a fit and proper Person to prepare Returns and transact business with the Service under this Code on behalf of a Taxpayer; and
  - (ii) a Partner in the Partnership or a Director, Manager or other Executive Officer of the Company is of high integrity and good character.
- (2) An individual applying for registration as a Collecting Agent, or in the case of an application by a Partnership or Company, the Partner or Employee specified as the Nominee of the Partnership or Company respectively, shall meet the following requirements:
- (a) have been awarded a Degree or a Post-Graduate Award from an approved Tertiary Institution in the Discipline that is relevant for the provision of Collecting Agent services; or
  - (b) have successfully completed a Course in Taxation that is recognized by the Agent Registration Committee; or

- (c) upon commencement of this Code, have been engaged in full time Tax practice for the equivalent of 24 Months of Full-time Tax practice in the preceding 5 years.
- (3) The Service shall notify each Applicant of the decision of the Agent Registration Committee in writing, either by paper or digital format.
- Duration of Registration** 11 The registration as a Revenue Agent shall remain in force for a period of 12 Months from the date of Registration.
- Revenue Agent Fee Structure** 12 A Taxpayer seeking to engage the Services of a Revenue Agent approved by the Service to carry out the responsibilities stated in Section 8 of this Code, shall pay to the Agent, such reasonable Fees in accordance with the Guidelines issued by the Board or Revenue Agent Fee Structure.
- Annual Renewal of Registration** 13 (1) A Revenue Agent may apply to the Service for the renewal of Registration.
- (2) An Application under sub-section (1) of this Section shall be in the prescribed Form and shall be accompanied by supporting documents and a prescribed Fee.
- (3) The Application shall be submitted to the Service within Twenty-one (21) days before the expiry date on the Revenue

Agent's Registration or a later date allowed by the Service.

- (4) The Service shall renew the registration of a Revenue Agent if the Revenue Agent still meets the requirements for Registration.
- (5) The Service shall in writing, by Paper or Electronic Format, notify the Applicant of its decision on the Application to renew the Registration.

**Registration of  
additional or  
substituted  
Revenue  
Agents.**

14

- (1) A Partnership or Company registered as a Revenue Agent may apply to the Service, in the prescribed Form accompanied by supporting documents and a prescribed Fee, to register a Partner of the Partnership or an Employee of the Company as an additional or substituted Revenue Agent.
- (2) The Service shall register the Person nominated under sub-section (1) of this Section if satisfied that the Person is a fit and proper Person to prepare Returns and transact business with the Service under this Code on behalf of a Taxpayer.
- (3) The Service shall notify the Applicant under this Section in writing, by Paper or Electronic Format its decision on the Application.

**Notice of  
change in  
registered  
Particulars**

- 15 (1) A Partnership that is registered as a Revenue Agent shall notify the Service, in writing, by Paper or Electronic Format if:
- (a) there is a change in the composition of the Partnership, within Seven (7) days after the change in composition; or
  - (b) the Partnership is going to be dissolved within Seven (7) days before the dissolution of the Partnership.
- (2) A Company that is registered as a Revenue Agent shall notify the Service in writing by Paper or Electronic Format, if:
- (a) a registered Nominee ceases to be an Employee of the Company or a Person becomes a Director, Manager, or other Executive Officer of the Company, within Seven (7) days after the Employee ceases to be employed or the Person becomes a Director, Manager or other Executive Officer; or
  - (b) the Company is going into Liquidation within Seven (7) days before the Company goes into Liquidation.

**Deregistration  
of Collecting  
Agents and  
Revenue  
Agents**

- 16 (1) A Collecting Agent in Section 6 of this Code or a Revenue Agent in Section 8 of this Code here after referred to in this Section as "Agent" that ceases to carry on business as an Agent shall notify the Service, in writing, by Paper or

Electronic Format within Seven (7) days after ceasing to carry on business.

(2) An Agent may apply to the Agent Registration Committee of the Service for deregistration in a Form prescribed by the Service where the Agent no longer wishes to be registered as an Agent.

(3) The Service may deregister an Agent if it is satisfied that:

(a) in the case of:

(i) an Individual, the Person is no longer a fit and proper Person to prepare a Return and transact business with the Service under any Tax Law on behalf of a Tax- payer;

(ii) a Partnership, the additional or nominated Partner has ceased to be a Partner in the Partnership or the Partnership has applied to the Service to deregister the Partner; or

(iii) a Company, the Person nominated has ceased to be employed by the Company or the Company has applied to the Agent Registration Committee to cancel the registration of the Employee;

(b) a Return prepared and delivered by the Agent is false in any material particular.



unless the Agent establishes to the satisfaction of the Service that it was not due to any willful or negligent conduct of the Agent;

(c) the Agent has ceased to meet the requirements for registration as an Agent; or

(d) the Agent has ceased to carry on business as an Agent.

(4) The Service shall give Notice in writing, by Paper or Electronic format to an Agent of a decision to deregister the Agent or the Nominee.

(5) Deregistration shall take effect from the date specified in the Notice.

### PART III

#### TAXPAYER REPRESENTATIVE

##### **Liabilities and Obligations of a Taxpayer Representative.**

17 (1) A Taxpayer Representative shall be responsible for performing any duty or obligation imposed by this Code on the Taxpayer, including the submission of Returns and payment of Revenue.

(2) If there are Two or more Taxpayer Representatives for a Taxpayer, the obligations referred to in this Section shall apply jointly and severally to the Taxpayer Representatives, but may be discharged by any of them.

- (3) A Taxpayer Representative making a payment on behalf of a Taxpayer shall be treated as acting under the authority of the Taxpayer.
- (4) A Revenue that by virtue of sub-section (1) of this Section, payable by a Taxpayer shall be recoverable from the Tax Representative only to the extent of the Assets of the Taxpayer that are in the possession or under the control of the Tax Representative.
- (5) Subject to sub-section (6) of this Section, a Taxpayer Representative shall be personally liable for the payment of any Revenue due from the Taxpayer in that capacity if, while the amount remains unpaid, the Taxpayer Representative:
- (a) alienates, charges, or disposes of any moneys received or accrued in respect of which the Revenue is payable; or
  - (b) disposes of or parts with any moneys or funds belonging to the Taxpayer that are in the possession of the Taxpayer Representative or which come to the Representative after the Revenue is payable, if the Revenue could legally have been paid from or out of the moneys or funds.
- (6) A Taxpayer Representative shall not be personally liable for Revenue if:

- (a) the monies were paid by the Taxpayer Representative on behalf of a Taxpayer and the amount paid has priority, in Law or Equity, over the Revenue payable by the Taxpayer; or
  - (b) at the time the monies were paid, the Taxpayer Representative had no knowledge and could not reasonably be expected to know of the Taxpayer's Tax or Duty Liability.
- (7) An amount that a Tax Representative is personally liable for under sub-section (5) of this Section shall be collected and recovered in accordance with this Code.
- (8) Nothing in this Section relieves a Taxpayer from performing any obligation imposed on the Taxpayer under this Code that the Taxpayer Representative has failed to perform.
- (9) A reference in this Section to a Tax liability includes any Interest payable in respect of the Liability.

#### PART IV

#### RECORD KEEPING AND DATA MANAGEMENT

**Accounts and Records** 18 (1) Subject to sub-sections (2) and (5) of this Section, every Taxpayer shall for the purposes of a Revenue obligation:

- (a) maintain, in English Language, Records including in Electronic Format, as may be required to determine the Taxpayer's Liability under this Code;
  - (b) maintain the record so as to enable the
- 225

**Taxpayer's Liability under this Code to be readily ascertained: and**

- (c) retain the Record for Five (5) years after the end of the Tax period to which it relates or other periods as specified in this Code.
- (2) Where, at the end of the time specified in sub-section (1) (c) of this Section, a record is necessary for a proceeding commenced before the end of the Five (5) year period, the Person shall retain the Document until all proceedings have been completed.
- (3) A mode of record keeping shall contain sufficient transaction information and in the case of a record in Electronic Format, shall be capable of being retrieved and converted to a Standard Record Format equivalent to that contained in an acceptable Paper Record.
- (5) Where a Record referred to in sub-section (1) is not in English, the Service may, by notice in writing or by Electronic means, require the Person keeping the Record to provide, at the Person's expense, a translation into English by a Translator approved by the Service.
- (6) A Taxpayer granted permission by the Service to keep records in a Language other than English shall file a Return or provide other correspondence to the Service in English.

**PART V****REVENUE RETURNS AND NOTICES****Furnishing of  
Revenue  
Returns**

- 19 (1) A taxable Person shall submit a Revenue Returns required under this Code in the prescribed Form and in the manner determined by this Code.
- (2) Where a Person does not furnish a Revenue Return under sub-section (1) of this Section, the MDA may at the Person's cost, by Notice in writing or by Electronic means, select from the approved list of Revenue Agents registered under this Code to prepare and furnish the Return on behalf of that Person.
- (3) A Return furnished under sub-section (2) of this Section shall be treated, for all the purposes of this Code under which the Return is required to be furnished, to be the Return of the Person required to furnish the Return.
- (4) Where the MDA is not satisfied with a Return furnished by a Person, other than a Self-Assessment Return, the Service may, by Notice in writing or by Electronic means, require the Person who has furnished the Return to provide a further Returns.
- (5) A Taxpayer with an Annual turnover of Ten Million Naira and above, shall in addition to the Taxpayer's audited Return of Income, furnish the Service with Financial Statements prepared by an Accountant licensed by a recognized professional accounting Body.
- (6) A Revenue Return purporting to be made by or

on behalf of a Person is treated as having been made by the Person or with the Person's authority unless the contrary is proved.

- (7) The following are Revenue Returns for the purposes of this Code:
- (a) Return of Income;
  - (b) Return of Rental Income;
  - (c) a Business Information Return;
  - (d) Return required to be furnished under a Tax Law; and
  - (e) any Form required to be furnished under a Tax Law containing information relating to an Assessment of Tax.

- (8) For purposes of sub-section (7), the applicable time-frame for lodging a Return shall be as follows:

in the case of a:

- (a) Return of Income, every Taxpayer shall furnish a Return for each year not later than Three (3) Months after the end of that year;
- (b) Return of Rental Income, every Taxpayer shall furnish a Return for each year not later than Three (3) Months after the end of that year;
- (c) Provisional Tax Estimate, every Taxpayer is required to furnish a Return

on or before the last day of the Sixth and Twelfth Months of the year, in respect of the Taxpayer's Liability for a period of Six or Twelve Months;

- (d) **Business Information Return**, a Person who is required to furnish a Return with the Service should do so within Ninety (90) days after the end of the year in which the payment was made;
- (e) a Tax Act, a taxable Person who is required to furnish a Return with the Service shall do so in the period specified under that Act;
- (f) **Consumption Tax, Entertainment Tax and Gaming Due Return**, a Collecting Agent shall furnish a Return with the Service within the period specified by the Service;
- (g) any other Return required to be furnished under this Code, a Person is required to furnish such Return with the Service within the period specified under this Code to which the Return relates; and

- (h) any Form required to be furnished under any Tax Law containing information relating to an Assessment of Tax, a Person is required to furnish such a Form with the Service within the period specified by the Service.

**Revenue  
Return  
Submission  
Checklist**

20 (1) A Collecting Agent in Section 6 of this Code and a Revenue Agent in Section 8 of this Code (referred to in this Section as "Agent") who prepares or assists in the preparation of a Return of a Taxpayer shall provide the Taxpayer with a signed Revenue Return Submission Checklist in a form prescribed by the Service:

(a) stating the sources available to the Agent for the preparation of Return; and

(b) certifying that the Agents has examined the documents of the Taxpayer and that, to the best of the Agent's knowledge the Return, together with any supporting document reflects the correct Data and transactions to which it relates.

(2) An Agent who does not provide this Checklist referred to in sub-section (1) of this Section shall in writing or Electronically specify to the Taxpayer the reasons for not doing so.

(3) An Agent who prepares or assists in the preparation of a Return of a Taxpayer shall make a declaration in the Taxpayer's Return stating whether a Checklist under sub-section (1) of this Section or a Statement under sub-



section (2) of this Section has been provided by the Taxpayer.

- (4) An Agent shall when required to do so by Notice in writing or Electronic means from the MDA, produce a copy of the Checklist under sub-section (1) of this Section to the MDA or the Statement provided to the Taxpayer under sub-section (2) of this Section.
- (5) An Agent shall keep copies of the Checklist provided to Taxpayers under sub-section (1) of this Section and Statements provided to Taxpayers under sub-section (2) of this Section for Five (5) Years from the date that the Return to which the Checklist or Statement relates is furnished.

**Power of MDAs to require Returns in certain cases.**

21 (1) An MDA may, by Notice in writing or any Electronic means and at any time during a Tax period, require a Taxpayer or Taxpayer's Representative to:

- (a) furnish a Return for the Tax period by the date specified in the notice being a date that maybe before the date that the return for the Tax period would otherwise be due; and
- (b) pay any Revenue due under the Return.

(2) Where a Taxpayer is subject to pay more than one Revenue line, this Section applies to each Revenue line separately.

(3) This Section applies if, during a Tax period:

- (a) a Taxpayer has died;
- (b) a Taxpayer has become Bankrupt, Wound- up, or goes into Liquidation;
- (c) a Taxpayer is about to leave the State permanently; or
- (d) the MDA otherwise considers it appropriate.

**Extension of  
time to furnish  
a Revenue  
Return**

- 22 (1) A Person required to furnish a Return may apply to the appropriate MDA for an Extension of Time to furnish the Return.
- (2) An Application under sub-section (1) of this Section shall be made before the due date for the Return.
- (3) Where an Application has been made under sub-section (1) of this Section and the MDA is satisfied that the Person is unable to furnish a Return by the due date for any reasonable cause, the MDA may by Notice in writing or by Electronic means, grant the Application for Extension of Time to furnish the Return.
- (4) The Extension of Time granted in sub-section (3) of this Section shall not exceed an aggregate period of Ninety (90) days.
- (5) An Extension of Time granted under this Section does not change the date for payment of the Revenue due as specified in this Code and which a Return is required to be

furnished and Interest remains payable on the unpaid Revenue from the date the Revenue was originally due.

- (6) The MDA may allow an Application for the Extension of Time after the expiration of the due date, if the MDA is satisfied that the failure to furnish the Revenue Return was due to exceptional circumstances.

#### PART VI ASSESSMENT

#### Assessment

- 23 (1) The Service may carry out an Assessment that should ordinarily have been done by an MDA or Revenue Department when the need arises but in conjunction with the assessing MDA or Revenue Department.

- (2) Where an MDA or LGC carries out an Independent Assessment, the Independent Assessment shall be forwarded to the Service by the respective MDA or LGC to be issued by the Service to the MDA.

#### Harmonization of Assessment

- 24 (1) Assessment for similar Revenue types shall be harmonized and issued in a Single Assessment Notice to a Taxpayer.

- (2) The Single Assessment Notice issued to the Taxpayer shall contain the various Revenue Assessments done by the relevant MDAs and Revenue Department as a harmonized Assessment with a single total sum.

- (3) The harmonized Assessment shall be issued by the Service which is the body responsible for collating and issuing all Assessment.

**Self-Assessment.**

25 (1)

A Taxpayer who has submitted a Self-Assessment Return in the prescribed Form for a Tax period shall be treated as having made an Assessment of the amount of Revenue payable, including a nil amount, for that period being the amount set out in the Return.

(2) Where a Taxpayer liable to Personal Income Tax has submitted a Self-Assessment Return in the prescribed Form for a year of Income and the Taxpayer has an assessed loss for the year, the Taxpayer is treated, as having made an Assessment of the amount of the loss for that year being that amount set out in the Return.

(3) Where a taxable Person has submitted a Self-Assessment Return in the prescribed Form for a Tax period and the taxable Person has an excess Input Tax Credit carried forward for that Tax period, the taxable Person shall be treated, as having made an Assessment of the amount of the excess Input Tax Credit carried forward for that Tax period being that amount set out in the Return.

(4) Where a Taxpayer Electronically completes and submits a prescribed Form for a Return, that Return is a Self-Assessment Return

despite the Form having pre-filled information provided by the Service.

(5) The following are Self-Assessment Returns for the purposes of this Code:

- (a) a Return of Income;
- (b) a Return of Rental Income; or
- (c) a Return specified as a Self-Assessment Return under a Tax Law.

**Group  
Assessment**

26 (1) Where a group consisting of individuals exist, the Service may issue an Assessment specific to the Group and covering all individual Taxpayers belonging to said Group.

(2) Individuals belonging to this Group are mandated to also file their Returns and pay accordingly through the recognized Leadership of the Group.

(3) The Leadership of this Group shall submit a list of their registered members and make a bulk payment which shall be equal to the sum of all individual payments of the recognized members' list.

(4) The Service shall issue individual Proof of Payments Certificates to members of the Group through their Group Leadership.

**Default  
Assessment**

27 (1) Where a Taxpayer fails to furnish a Self-Assessment Return for a Tax period as required under this Code, the Service may, at any time,

make an Assessment as follows:

- (a) in the case of an Assessed Loss under the Personal Income Tax Act, the amount of the Assessed Loss of the Taxpayer for the period; or
  - (b) in any other case, the Tax payable by the Taxpayer for the Tax period.
- (2) The Service shall serve an Assessed Taxpayer under sub-section (1) of this Section with a Notice, in writing or by Electronic means, of the Assessment specifying the:
- (a) amount of Tax assessed, Assessed Loss, or excess Input Tax Credit, as the case may be;
  - (b) amount of Interest if any, payable in respect of the amount assessed;
  - (c) Tax period to which the Assessment relates;
  - (d) the due date for payment of the Revenue and Interest; and
  - (e) the manner of objecting to the Assessment.
- (3) The service of a Notice of an Assessment under this Section does not change the due date for payment of the Revenue payable under the Assessment as determined under the Tax Law imposing the Tax and Interest shall remain payable based on the original due date.
- Advanced Assessment** 28 (1) Where the Service is satisfied that there is a risk that a Taxpayer may delay, obstruct, prevent, become unavailable or render ineffective the payment or collection of

Revenue that has not yet become due, the Service may make an Assessment for the Tax period.

(2) Subject to sub-section (3) of this Section, the Service may make an Assessment for a Tax period in relation to a Taxpayer to whom this Section applies:

- a) in the case of an Assessed Loss under the Personal Income Tax Act, of the amount of the Assessed Loss of the Taxpayer for the period; or
- b) in any other case, of the Tax payable by the Taxpayer for the Tax period.

(3) Sub-section (2) of this Section applies only if the Taxpayer has not submitted a Return as required by this Code.

(4) An Assessment made under sub-section (2) of this Section:

- (a) may be made before the date on which the Taxpayer's Return for the period is due; and
- (b) shall be made in accordance with this Code.

(5) The Service shall serve a Taxpayer assessed under sub-section (2) of this Section with a Notice in writing or by Electronic means, of the Assessment specifying the:

- (a) amount of Tax assessed;
  - (b) amount of Interest if any, payable in respect of the Tax assessed;
  - (c) Tax period to which the Assessment relates;
  - (d) due date for payment of the Revenue and Interest; and
  - (e) manner of objecting to the Assessment.
- (6) An Assessment made under sub-section (2) of this Section may be amended under this Code so that the Taxpayer is assessed in respect of the whole of the Tax period to which the Assessment relates.
- (7) Nothing in this Section relieves a Taxpayer from being required to furnish the Return to which the Assessment served under this Section relates.

**Additional Assessment**

- 29 (1) The Service may make an Additional Assessment amending a Tax Assessment made for a Tax period to ensure that:
- (a) for an Assessed Loss under this Code, the Taxpayer is assessed in respect of the correct amount of the Assessed Loss for the period; or
  - (b) in any other case, the Taxpayer shall be liable for the correct amount of Tax payable in respect of the period.

- (2) An Additional Assessment under sub-section (1) of this Section may be made:

- (a) at any time, Fraud has been committed



- by or on behalf of the Taxpayer or new information has been discovered in relation to the Tax payable by the Taxpayer for a Tax period;
- (b) in the case of an Additional Assessment, within Three (3) Years from the date of service of the Notice of the Additional Assessment; or
  - (c) in any other case, within Three (3) years after the date the:
    - (i) Taxpayer furnished the Self-Assessment Return to which the original Assessment relates; and
    - (ii) Service has served the Notice of the original Assessment on Taxpayer.
- (3) Subject to sub-section (1) of this Section, a Taxpayer who has furnished a Self-Assessment Return, other than a Taxpayer whose Return is being investigated may upon discovering an error within Twelve (12) Months after the date of furnishing the Return, apply to the Service for leave to make an Additional Assessment.
- (4) The Service shall within Thirty (30) days after receiving the Application, in writing or by Electronic means notify the Taxpayer of the Decision.
- (5) For the purposes of sub-section (2)(b) of this Section the Additional Assessment shall be limited to amending the alterations and additions made in the Additional Assessment.

- (6) Where the Service has made an Additional Assessment under this Section, the Service shall serve the Taxpayer with a Notice, in writing or by Electronic means of the Additional Assessment specifying the:
- (a) amount assessed as Tax, Assessed Loss or Excess Input Tax Credit, as the case may be;
  - (b) amount of Interest, if any, payable in respect of the amount assessed as a result of sub-section (2) (a) of this Section;
  - (c) Tax period to which the Assessment relates;
  - (d) due date for payment of any Revenue and Interest being a date that is not less than Forty-five days from the date of service of the Notice; and
  - (e) manner of objecting to the Assessment.
- (7) The service of a Notice of an Additional Assessment under this Section does not change the due date for payment of the Tax payable under the Assessment as determined under a Tax Law and Interest shall remain payable based on the original due date.
- (8) Sub-clause (6) of this Section shall not apply to where the circumstances leading to the Additional Assessment are occasioned by an error on the part the Service.

#### PART VII

#### PAYMENTS, REMITTANCES AND RECONCILIATION

- Payment Due 30 (1) The Revenue owed by a Taxpayer for a Tax Date period shall be payable on the date specified

in the Demand Notice under which the Revenue is payable.

- (2) An amount that is treated as Revenue for the purpose of this Code shall be collected by the Service after serving Notice of Demand on the Person liable for the amount.
- (3) The amount shall be payable on the date specified in the Demand Notice being a date that is not less than Thirty (30) Days from the date of service of the Notice.
- (4) The Service may, subject to the provisions of Section 31 of this Code, waive the amount or accept a lesser amount than is required to be paid under sub-section (3) of this Section where an Objection has reasonably been made to an Assessment.

**Extension of  
Time to pay  
Revenue**

- 31 (1) A Taxpayer may apply, in writing or by Electronic means to the Service for an Extension of Time within which to pay Tax that is due.
- (2) An Application for an Extension of Time to pay Revenue shall be made at least Five (5) Working Days before the due date for payment of the Revenue to which the Application refers.
  - (3) Where an Application has been made under

this Section, the Service may, having regard to the circumstances of the case and by notice in writing or by Electronic means:

- (a) grant the Taxpayer an Extension of Time for payment of the Revenue; or
  - (b) require the Taxpayer to pay the Revenue in such installments as the Service may determine.
- (4) Where Revenue is permitted to be paid by installments and there is default in payment of any installment, the whole balance of the outstanding Revenue becomes payable immediately.
- (5) Despite the grant of an Extension of Time or permission to pay the Revenue by installments, the liability for Interest arises from the original due date for payment of the Revenue.

**Mode of  
Payment and a  
Automated  
Receipt**

- 32 (1) The Service shall be the Sole Agency to provide a Centralized Payment Platform for the payment and accounting of all Revenue due to the State.
- (2) All Revenue due to Government shall only be payable into the Single Revenue Collection Account established under Section 44 of the Revenue Law through the Centralized Payment Platform in sub-section

(1) of this Section and Electronic Payment Channels approved by the Service.

(3) The payment of any Revenue due to Government into the Single Revenue Collection Account through unapproved payment platforms or payment channels is hereby prohibited.

(4) Upon payment of the Revenue due to Government in accordance with sub-section (2) of this Section, an Automated Receipt shall be issued as evidence of payment.

(5) The issuance of Manual Receipts by an MDA or Revenue Department is prohibited.

- Reconciliation** 33 (1) For the purpose of transparency and accountability, there shall be a monthly reconciliation meeting between the Service, Revenue generating MDAs and Revenue Departments not later than the 10<sup>th</sup> day of a new month for the purpose of reconciliation of issued Assessments and Collections of Revenue.
- (2) The Service shall, upon conclusion of the reconciliation meeting, publish the Report of each Revenue generating MDA and Revenue Department in a manner prescribed by the Board.
- (3) The Service shall after every reconciliation meeting, instruct the Bank to credit the Bank Accounts of:

- (i) each Revenue generating MDA with the approved percentage as Retention; and
- (ii) each LGC's with the reconciled amount.

#### PART VIII OBJECTIONS AND APPEALS

**Objection to a  
Revenue  
Assessment**

- 34 (1) A Taxpayer that is dissatisfied with an Assessment Notice may lodge an Objection with the Service within Thirty (30) days after receiving a Notice.
- (2) An Objection shall be in the form prescribed by the Service addressed to the Executive Chairman of the Service and shall state the grounds upon which it is made and contain sufficient evidence to support the Objection.
- (3) Where a Taxpayer has lodged an Objection to an Assessment Notice for a Tax period, the Service may consider the Objection if the Taxpayer has:
- (a) furnished the Return to which the Assessment Relates in the case of a Default or Advance Assessment; or
  - (b) made part payment of the Revenue due under the Return to which the Assessment relates together with any Penalty or Interest due.

- (4) To qualify to make an Objection, the Taxpayer shall have paid a minimum of Fifty Percent (50%) of the Assessment being objected to.
- (5) A Taxpayer may apply in writing or by Electronic means to the Executive Chairman for an Extension of Time to lodge an Objection and the Executive Chairman may, if satisfied with the grounds upon which the Application is made, grant an Extension for such period as the Executive Chairman determines.
- (6) The Service may make a Decision on an Objection to:
  - (a) an Assessment, affirming, reducing, increasing or otherwise varying the Assessment to which the Objection relates; or
  - (b) any other Tax Decision, affirming, varying, or setting aside the Decision.
- (7) The Service shall serve a Notice of an Objection Decision either in writing or by Electronic means on the Person objecting within Thirty (30) days from the date of receipt of the Objection.
- (8) Subject to sub-section (9) of this Section, where an Objection Decision has not been

served within the time specified under sub-section (7) of this Section, the Person objecting may, by notice in writing or by Electronic means to the Executive Chairman, elect to treat the Executive Chairman as having made a decision to allow the Objection.

- (9) Where a Person makes an election under sub-section (8) of this Section, the Person shall be treated as having been served with a Notice of the Objection Decision on the date the Person's election is lodged with the Executive Chairman.
- (10) The time limit for making an Objection Decision shall be waived, where a review of a Taxpayer's Records is necessary for settlement of the Objection and the Taxpayer shall be notified.
- (11) Where the Executive Chairman reviews the Taxpayer's Records under sub-section (10) of this Section, the Executive Chairman shall within the time specified in sub-section (7) of this Section notify the Taxpayer of the Review.

**Application to  
the Revenue  
Assessment  
Review  
Committee**

- 35 (1) Where a Person is still dissatisfied by an Assessment issued by the Service or aggrieved by any Action or Decision of the Service under this Code, the Person may apply to the Revenue Assessment Review Committee established



under Section 36 of the Revenue Law (referred to in this Code as RARC) within the time stipulated under sub-section (2) of this Section for a review of such Assessment, Action or Decision.

- (2) An Application for Review shall be made in writing within 14 days from the date on which the Assessment, Action or Decision was made by the Service and shall be accompanied by sufficient supporting Documents.
- (3) RARC shall have the power to invite the Taxpayer and the Service for a meeting.
- (4) A Person giving evidence before RARC shall, in respect of any evidence given by the Person or any document the Person is required to produce, be entitled to all privileges to which a Witness in Trial before a Court is entitled.
- (5) In respect of the compulsion of a Witness RARC shall have the same power as that of a Court.
- (6) RARC in reviewing the Assessment, Action or Decision made by the Service shall have regards to the evidence before it and may confirm, reduce, increase or annul the assessed value.
- (7) The Decision of RARC shall be communicated to the Taxpayer and the Service in writing.

(8) The Service shall on the receipt of the written Decision of RARC, in the case of:

- (i) Assessment, issue a Notice of final and conclusive Assessment to the Taxpayer and payment of the Final Assessed Tax Liability shall be made within Seven (7) days of receipt of the Notice of the Final Assessment. The Service shall, on the expiration of the 7 days proceed to enforce payment.
- (ii) an Action or Decision, review or uphold its Action or Decision.

**Appeal to the Revenue Court**

36 (1) If a Person is still dissatisfied by the Notice of Final Assessment served by the Service in pursuance of the Decision of RARC, that Person may Appeal to the Revenue Court in the State for redress.

(2) The Appeal shall be made within Fourteen (14) days upon the receipt of the Notice of Final Assessment.

**Burden of Proof**

37 In any proceeding under this Code for:

- (a) a Revenue Assessment, the burden is on the Taxpayer to prove that the Assessment is incorrect; or
- (b) any other Tax Decision, the burden is on the Person objecting to the Decision, to prove that the Decision should not have been made or should have been made differently.

## PART IX

## DEBT COLLECTION AND RECOVERY

- Revenue as a Debt due to Government** 38 (1) Revenue payable under the Revenue Law is a Debt due to the State and is payable to the Service in the manner and at the place determined by the Service.
- (2) The Service may sue for and recover unpaid Revenue in the Revenue Court in the State.
- (3) In any Suit under this Section, the production of a Certificate signed by the Executive Chairman stating the Name and Address of the Taxpayer and the amount of Revenue payable, is conclusive evidence of the amount of Revenue payable by the Taxpayer unless the contrary is proved.
- Recovery of Revenue from Persons leaving the State permanently** 39 If the Service has reasonable grounds to believe that a Taxpayer may leave the State permanently without paying the Revenue that is due, the Service may with a valid Notice of Assessment, by an Order of the Court, Distrain against the Taxpayer's Asset (moveable and immovable) and place a *Lien* on Money in the Bank. The Court may also issue a Garnishce Order until the Taxpayer:
- (a) makes payment of the Revenue in full; or

- (b) executes a Financial Bond guaranteeing payment of the Revenue.

**Recovery of Revenue through Persons owing Money to a Taxpayer**

- 40 (1) Where a Taxpayer becomes liable to pay Revenue and the Revenue is either:
- (a) unpaid; or
  - (b) the Service has reasonable grounds to believe that the Taxpayer is not willing to pay the Revenue by the due date for payment:

The Service may, by Notice in writing or by Electronic means, require a Person who:

- (a) owes or may subsequently owe money to the Taxpayer;
- (b) holds or may subsequently hold money, for or on account of the Taxpayer;
- (c) holds money on account of some other Person for payment to the Taxpayer; or
- (d) has authority from some other Person to pay money to the Taxpayer:

to pay the amount specified in the Notice to the Service, being an amount that shall not exceed the amount of the unpaid Revenue or the amount that the Service believes shall not be paid by the Taxpayer by the due date.

- (2) A Person to whom a Notice is served under sub-section (1) of this Section, shall pay the amount specified in the Notice under sub-section (1) of this Section by the date specified in the Notice, being a date that is not before the date that the amount owed by the Payer to the Taxpayer becomes due to the Taxpayer or held on the Taxpayer's behalf.
- (3) If a Notice served under sub-section (1) of this Section requires a Person to deduct amounts from Salary, Wages or other similar Remuneration payable at fixed intervals to the Taxpayer, the amount required to be deducted by the Person from each payment shall not exceed Twenty percent (20%) of the amount of each payment of the Pension, Salary, Wages or other Remuneration.
- (4) Where a Person served with a Notice under sub-section (1) of this Section is unable to comply with the Notice by reason of lack of moneys owing to or held for the Taxpayer, the Person shall, as soon as is practicable and in any case before the payment date specified in the Notice, notify the Service accordingly.
- (5) If a Notice is served on the Service under sub-section (4) of this Section, the Service shall, by Notice in writing or by Electronic means:

- (a) accept the Notification and cancel or amend the Notice issued under sub-section (1) of this Section; or
  - (b) reject the Notification.
- (6) The Service shall, by Notice in writing or by Electronic means to a Person under this Section, revoke or amend a Notice served under sub-section (1) of this Section, if the Taxpayer has paid the whole or part of the Revenue payable or has made an arrangement satisfactory to the Service for payment of the Revenue.
- (7) A copy of a Notice served on a Person under this Section shall also be served on the Taxpayer.
- (8) A Person making a payment in accordance with a Notice under sub-section (1) of this Section shall be treated as acting under the authority of the Taxpayer and of all other Persons concerned and is indemnified in respect of the payment despite any provisions to the contrary in any written Law, Contractor Agreement.
- (9) The Service shall credit any amount paid by a Person under this Section against the Revenue owed by the Taxpayer.
- (10) A Person who does not comply with a Notice issued under this Section shall be personally liable for the amount specified

in the Notice which shall be treated and collected as unpaid Revenue under this Code.

**Recovery of  
Revenue through  
Distress  
Proceedings**

- 41 (1) Notwithstanding the power conferred on the Service for the enforcement of payment of Revenue due from a Company or Organization, where an Assessment has become final and conclusive and a Demand Notice has, in accordance with the provisions of this Code and any other relevant Tax Law, been served on the chargeable Person or upon the Person in whose name the Taxable Person is chargeable, and if payment of the Revenue is not made within the time limited by the Demand Notice, the Service may in the prescribed Form under the Sixth Schedule to the Revenue Law, for the purpose of enforcing payment of the Revenue due, Distrain:
- (a) upon the Goods, Chattels or other Properties movable or immovable, of the Person liable to pay the Revenue outstanding; and
  - (b) all Machineries, Plants, Tools, Vehicles, Animals and Effects in the possession, use or found on the Premises or on the Land of the Person.

- (2) The Authority to Distrain under this Section shall be in such Form as is contained in the Sixth Schedule to the Revenue Law and that Authority shall be sufficient Warrant and Authority to levy by Distrain the amount of Revenue due.
- (3) For the purpose of levying any Distrain under this Section, an Officer duly authorized by the Chairman of the Service may apply to a Judge of a Court of competent jurisdiction sitting in Chambers under Oath for the issue of a Warrant under this Section.
- (4) A Judge of a Court of competent jurisdiction sitting in Chambers may authorize such Officer, referred to in subsection (3) of this Section, in writing to execute any Warrant of Distrain and, if necessary, break open any Building or Place in the daytime for the purpose of levying such Distrain and the Officer may call for 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 Distrain and in levying the Distrain.
- (5) Things Distrained under this Section may, at the expense of the Defaulter, be kept for 14 days and if at the end of this period, the amount due in respect of the Revenue, Cost



and Charges of and incidental to the Distrain are not paid, they may, subject to sub-section (6) of this Section be sold at any time.

- (6) Out of the Proceeds of a Sale under this Section, the Cost of Charges of and incidental to the Sale and keeping of the Distrain and disposal there under shall be paid, thereafter the Revenue due and the balance (if any) shall be paid to the Defaulter on demand being made by the Distraint or on the Distraint's behalf within One Year of the date of the Sale or shall be forfeited.
- (7) Nothing in this Section shall be construed as to authorize the Sale of an immovable Property without an Order of a High Court, made upon Application in such Form as may be prescribed by the Rules of Court.
- (8) In exercise of the power of Distrain conferred by this Section, the Person to whom the authority is granted under sub-section (4) of this Section may Distrain upon all Goods, Chattels and Effects belonging to the Debtor wherever the same may be found in Nigeria.
- (9) Any property subject to Distress Proceedings under this Section shall be:
  - (a) identified by the attaching of a notice

stating "PROPERTY IMPOUNDED FOR NOT COMPLYING WITH REVENUE OBLIGATIONS UNDER SECTION 41 OF THE PLATEAU STATE REVENUE ADMINISTRATION PROCEDURE CODE;

- (b) towards the payment of any Tax, Penalty, or Interest owing by the Taxpayer; and
  - (c) the remainder of the Proceeds, if any, are to be paid to the Taxpayer.
- (10) Where the Proceeds of disposal are less than the sum of the costs of the Distress and the Revenue payable, the Service or authorized Officer may recover the shortfall in accordance with this Part.

**Temporary closure of Business** 42 (1)

Subject to an Order of Court, the Service or an Officer authorized in writing by the Service for the purposes of this Section may notify a Person in writing of the intention to close down part or the whole of the Person's Business premises for default in paying a Revenue that is due and payable, within Seven days from the date of the Notice.

- (2) Where a Taxpayer does not pay the Revenue due after service of a Notice under subsection (1), the Service or authorized Officer may subject to an Order of Court, issue an Order to close down part or the whole of the Business Premises of the Taxpayer for a period not exceeding Fourteen days.

- (3) The Service or an authorized Officer shall affix in a conspicuous place at any entrance to the Premises that have been closed in accordance with an Order issued under subsection (2), a Notice in the following words:  
"TEMPORARILY CLOSED FOR FAILURE TO COMPLY WITH A REVENUE OBLIGATION UNDER THE PLATEAU STATE TAX ADMINISTRATION PROCEDURE CODE".
- (4) Where the Revenue due is satisfied during the period of closure, the Service shall immediately remove the Notice referred to in sub-section (3) of this Section.
- Charge over immovable Property.** 43 (1) Where a Taxpayer who is the owner of a Land or a Building in the State does not pay Revenue by the due date, the Service may, by Notice in writing, inform the Ministry responsible for Land matters that the Land or Buildings in the Notice are the subject of a Security for unpaid Tax.
- (2) The Service shall serve a copy of the Notice on the Taxpayer.
- (3) Upon receipt of the Notice under subsection (1) of this Section, the Ministry

shall, without Fee, register the Notice as if it were an Instrument of Mortgage or Charge on the Land or Building and that registration, subject to any prior Mortgage or Charge, operates in all respects as a Legal Mortgage or Charge on that Land or Building to secure the amount of the unpaid Revenue.

(4) Where a Taxpayer does not pay the Revenue due within Twelve (12) Months after receiving the copy of the Notice under sub-section (2) of this Section, the Service may commence Distress Proceedings against the Land or Building of the Taxpayer.

(5) Upon receipt of the full amount of Revenue secured under this Section, the Service shall notify the Ministry to cancel the entry made under sub-section (3) of this Section and the Ministry shall, without Fee, cancel the entry.

(6) This Section does not preclude the Service from registering a Caveat on the Land or Building as an interim measure to stop the transfer of the Land or Building.

**Seizure of Goods.** 44 (1) Subject to an Order of Court, the Service or a Tax Officer authorized in writing by the

Service may seize any goods in respect of which there are reasonable grounds to believe that the Revenue payable in respect of the supply, removal or import of the goods has not been paid.

- (2) Goods seized under sub-section (1) of this Section shall be stored in a place approved by the Service or authorized Officer for the storage of seized goods.
- (3) Upon seizing the goods, the Person seizing the goods shall obtain a written statement from the owner or the Person who has custody or control of the goods at the time of the seizure, specifying the quantity and quality of the goods.
- (4) Subject to sub-section (5) of this Section, where goods are seized under this Section, the Service or authorized Officer shall, within Ten days after the seizure, serve on the owner of the goods or the Person who has custody or control of the goods immediately before the seizure, a Notice:
  - (a) identifying the goods;
  - (b) stating that the goods have been seized under this Section and reason for the seizure; and
  - (c) setting out the terms for the release or disposal of the goods.
- (5) Where after making reasonable enquiries, the Service does not have sufficient information to identify the Person on whom a Notice under sub-section (4) of this Section should be served, the Service or

authorized Officer may serve the Notice on a Person claiming the goods, but that Person shall give sufficient information to enable the Notice to be served.

- (6) The Service or authorized Officer may authorize the release of any goods seized under sub-section (1) of this Section to the Person on whom a Notice under sub-section (4) of this Section has been served where that Person has paid, or gives Security for the payment of the Revenue assessed as payable or the Revenue that will become payable in respect of the supply, removal, or import of the goods.
- (7) Where the Proceeds of Disposal are less than the sum of the costs of the seizure and the Revenue payable, the Service or authorized Officer may recover the short fall in accordance with this Part.
- (8) Subject to sub-section (6) of this Section, the Service shall retain the goods seized under sub-section (1) of this Section where in:
  - (a) the case of perishable goods, for a period that the Service or authorized officer considers reasonable having regard to the condition of the goods; or
  - (b) any other case, until the later of:
    - (i) Ten days after the seizure of the goods; or
    - (ii) Ten days after the date on which payment of the Revenue is due in respect of the supply or import of the goods.

(9) Upon expiry of the period specified in subsection (8) of this Section, the Service or an authorized Officer may sell the goods in accordance with the provisions of other Laws.

**Security for unpaid Revenue** 45

The Service may require a Taxpayer, by Notice in writing or by Electronic means, to give Security by Bond, Deposit or otherwise satisfactory to the Service, for the payment of Revenue that may become payable, if there is reason to believe that a Taxpayer:

- (a) establishing a Business in the State intends to carry on the Business for a limited time only; or
- (b) may not pay Revenue when it becomes payable.

**Priority of Withholding Tax** 46

(1) Withholding Tax is held in trust for the Government by the Person receiving or Withholding the amount.

(2) Despite any other Enactment, Withholding Tax withheld or deducted by a Person on behalf of the State:

- (a) shall not be subject to Attachment in respect of any Debtor Liability of the Person;
- (b) is a First Charge on the payment or amount from which the Tax is withheld or deducted; and
- (c) shall be withheld or deducted prior

to any other deductions that the Person may be required to make from the payment or amount under an Order of any Court or any other Law.

(3) Where the Service is satisfied that Revenue has been overpaid, the Executive Chairman shall:

- (a) apply the excess in reduction of any other Revenue due from the Taxpayer;
- (b) apply the balance of the excess, if any, in reduction of any outstanding Liability of the Taxpayer to pay other Taxes not in dispute or to make Provisional Tax Payments during the year of Income in which the refund is to be made; and
- (c) refund the remainder, if any, to the Taxpayer.

- Order of Payment** 47 (1) When a Taxpayer is liable to Interest in relation to a Tax Liability and the Taxpayer makes a payment that is less than the total amount of Revenue and Interest due, the amount paid is applied in the following order:
- (a) in payment of the Revenue Liability; and
  - (b) the balance remaining is applied against the Interest due.
- (2) Where a Taxpayer has more than one Revenue Liability at the time a payment



is made, sub-section (1) of this Section applies to the earliest Liability first.

**Waivers**

- 48 (1) Where the Service is of the opinion that the whole or part of the Revenue payable under this Code by a Taxpayer cannot be effectively recovered by reason of hardship, impossibility, undue difficulty or excessive cost of recovery, the Service may refer the Taxpayer's case to the Governor.
- (2) Where a Taxpayer's case is referred to the Governor under sub-section (1) of this Section and the Governor is satisfied that the Revenue due cannot be effectively recovered, the Governor may waive in whole or in part the Revenue payable by the Taxpayer.
- (3) Where such Waivers in sub-section (2) of this Section are granted, the Service shall keep accurate records of the Waiver, including the original Assessment, Amount waived and Amount Paid by the applying Taxpayer.

**PART X****INTEREST ON LATE PAYMENTS****Recovery of Interest on unpaid Revenue**

- 49 (1) Interest payable on unpaid Revenue under this Code shall be collected by the Service in accordance with this Code as if it were unpaid Revenue.

- (2) Interest paid by a Person under subsection (1) of this Section shall be refunded to the Person to the extent that the Principal amount to which the Interest relates is found not to have been payable.
- (3) Interest payable by a Person in respect of:
  - (a) Withholding Tax payable by the Person; or
  - (b) an amount referred to in Sections 17 (7) and 40 of this Code which is payable by the Person, is borne personally by the Person and is not recoverable from any other Person.

#### PART XI

#### RISK BASED AUDIT

- Risk Based Audit**      50
- (1) There is established a Risk Based Audit Team (referred to in this Code as "Audit Team") in every Revenue Unit and LGC Revenue Department.
  - (2) The Audit Team shall regularly carry out awareness exercise on Revenue Administration, Blocking Leakages and Increasing Compliance within the Service, across MDAs, LGCs and amongst Taxpayers.
  - (3) The Audit Team shall be headed by the Head of Audit with other members as constituted by the Service.

- (4) The Audit Team shall carry out investigations, review documents, audit processes of Taxpayers without a Warrant.
- (5) The Board shall define the Risk Criteria that trigger a Risk-based Audit. These criteria shall be redefined from time to time.
- (6) The frequency of carrying out a Risk Based Audit shall be determined by the Governing Board of the Service.

## PART XII INVESTIGATIONS

### **Access to Premises, Records and Data Storage Devices.**

- 51 (1) For the purposes of administering any provision of this Code, the Service:
- (a) shall have at all times and without prior notice, full and free access to any:
    - (i) Premises or place not used as a Private Dwelling;
    - (ii) Record, including Records in Electronic Format; or
    - (iii) Data Storage Device;
  - (b) may make an Extract or copy from any Record, including a Record in

Electronic Format, of any information relevant to a Revenue obligation:

- (c) may seize any Record that, in the opinion of the Service, affords evidence which maybe material in determining the correct Revenue Liability of any Person;
  - (d) may seize a Data Storage Device that may contain Data relevant to a Revenue obligation; and
  - (e) may retain any Record or Data Storage Device seized under this Section for as long as it is required for determining a Taxpayer's Revenue Obligation and Liability, including any Proceedings under this Code.
- (2) The Service may require a Law Enforcement Officer to be present for the purposes of exercising powers under this Section.
- (3) The Occupier of the Premises or place in which an exercise of power under subsection(1) of this Section relates shall provide all reasonable assistance and

facilities necessary for the effective exercise of the power including:

- (a) answering questions relating to the investigation to which the exercise of power relates or all your in writing; or
  - (b) providing access to decryption information necessary to decrypt Data to which access is sought under this Section.
- (4) A Person whose Records or Data Storage device have been seized and retained under this Section may access and examine them, including making copies or extracts from them under supervision as the Service may determine.
- (5) The Executive Chairman shall sign for all Records or Data Storage Devices seized and retained under this Section.
- (6) Where any Record or Data Storage Device seized and retained under this Section is lost or destroyed while in the possession of the Executive Chairman, the Service shall appropriately compensate the owner for the loss or destruction.
- (7) This Section has effect despite any:
- (a) law relating to privilege or the Public interest with respect to access to Premises or places or the production

of any Property or Record, including in Electronic Format; or

(b) contractual duty of confidentiality.

**Notice to obtain Information or Evidence.**

52 (1) The Service may, for the purpose of administering any provision of this Code, require any Person, by Notice in writing or by Electronic means, whether or not liable for Revenue to:

(a) furnish, within the time specified in the Notice, any information that may be stated in the Notice; or

(b) attend at the time and place designated in the Notice of or the purpose of being examined by the Service concerning the Revenue affairs of that Person or any other Person, and for that purpose the Service may require the Person to produce any record, including an Electronic Format, in the control of the Person.

(2) If a Notice under sub-section (1) of this Section is unable to be served on a Person in accordance with this Code the Notice may be published in any widely circulated Newspaper in the State and publication in such Newspaper is treated as service for the purposes of this Section.

- (3) The Service may require the information referred to in sub-section (1) of this Section to be:
- (a) given on Oath and, for that purpose, the Executive Chairman may administer the Oath; or
  - (b) verified by statutory declaration or otherwise.
- (4) This Section has effect despite:
- (a) any Law relating to privilege or the public interest with Respect to the giving of information or the production of any Record, including in Electronic Format; or
  - (b) any contractual duty of confidentiality.

#### PART XIV

#### TAX CLEARANCE CERTIFICATES

##### Tax Clearance Certificate.

- 53 (1) The Service may issue a Tax Clearance Certificate to anyone within Five (5) Working days of receipt of an Application if:
- (a) the Service is satisfied that:
    - (i) Taxes or Levies Assessed on the Person or the Person's Income or

Property for the Three (3) Years immediately preceding the Current Year of the Assessment and collectible by the Service has been fully paid;

(ii) no such Tax or Levy is due on the Person or on the Person's Income or Property; or

(iii) the Person is not liable to Tax for any of those Three (3) Years; and

(b) the Person is able to produce evidence that the Person was subjected to Withholding Tax deduction at source and that the Assessment Year to which the Tax relates falls within the period covered by the Tax Clearance and that the Person has fully paid any balance of the Tax after Credit has been given for the Tax so deducted:

Provided that payment of Income Tax for the Current Year shall not be made a condition for the issuance of the Certificate unless the Applicant is finally leaving the State.



- (2) The Tax Clearance Certificate may be issued in Paper or Digital Form (in this Code referred to as "Electronic Tax Clearance Certificate") and shall contain a unique Code with security features"
- (3) Where a Person who has applied for a Tax Clearance Certificate has discharged the Tax Liability but has failed to remit Withholding Tax or Pay As You Earn deductions collected by him on behalf of the State, no Tax Clearance may be issued to that Person.
- (4) The Service may decline to issue a Tax Clearance Certificate but it shall within Seven (7) working days of receipt of the Application give reasons for the denial.
- (5) An MDA or Official of the State, Local Government, any Statutory Authority or Person empowered in that regard by this Code or any other Law, shall demand a Tax Clearance Certificate for the Three (3) Years immediately preceding the Current Year of Assessment as a pre-condition to transacting any business, including but not limited to:
  - (a) application for Governor's Consent to any Real Property transaction:

- (b) application for Right of Occupancy, Certificate of Occupancy, Grant and Re-grant of Titles, and the Regularization or Re-certification of Titles to Real Property;
- (c) application for Registration as a Contractor;
- (d) application for Award of Contracts by Government, its Agencies and Registered Companies;
- (e) application for approval of Building Plans;
- (f) application for any Government License or Permit;
- (g) any application relating to the establishment or conduct of business;
- (h) application for any Government Loan or Guarantee or Acquisition of Assets for Housing, Agriculture, Business or any other purpose;
- (i) registration of Vehicles and Change of Ownership thereof;

- (j) registration for Distributorship;
  - (k) confirmation of Appointment by the Governor as Chairman or Member of any Statutory Board, Institution, Commission, Company or to any other similar position in the Government;
  - (l) application for Allocation of Market Stalls, Shops and the like;
  - (m) Appointment or Election into Public Office; and
  - (n) any other application or process for which a Tax Clearance Certificate is required under this Code, Personal Income Tax Act or any other Enactment of the State House of Assembly and the National Assembly.
- (6) Without prejudice to the Provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate Authority shall demand Tax Clearance when checking Documents of Property transaction before accepting such

Documents for Stamping or Registration as the case may be.

- (7) The Service is empowered to prescribe, by Notice in the State, 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 (3) Years immediately preceding the Current Year of Assessment:
  - (a) chargeable Income of Holder;
  - (b) Tax payable;
  - (c) Tax paid; and
  - (d) Tax outstanding.

where no Tax is due from the Holder or from the Holder's Income or Property, the Certificate shall contain a Statement to that effect.

- (9) The Service shall be the Sole Agency to issue a Tax Clearance Certificate under this Code. The Service shall:
  - (a) ensure that the information which the Service requires the Taxpayer to provide (the Data) shall not be

excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;

- (b) the Service shall request from the Taxable Person all details that are necessary to keep the Data accurate and up to date;
- (c) the Data shall be made accessible to Third Parties only in a Form which permits identification of the Taxable Person and access to information on the Person for no longer than is necessary for the purpose of verifying the Person's Tax; and
- (d) every Person having any official duty or being employed in the Administration of this Code shall regard and deal with all Documents, Returns, Assessment or other information as secret and confidential.

(10) The Service may issue to a Taxpayer, upon application and payment of the prescribed Fee, a Machine-Readable Smart Card (in this Code referred to as "Smart Card") which holds the Tax information peculiar to that Applicant and may be presented by the Applicant when the Applicant's Tax status is required in the State. The Smart Card shall:

- (a) contains the Taxpayers Tax Identity Number, Names, Signature and Photograph embossed on the front side; and
- (b) hold the Data of the Taxpayer in a secure format that can be accessed for authentication.

(11) In issuing the Smart Card referred in sub-section 10 of this Section, the Service shall:

- (a) ensure that the Taxpayers Data on the Smart Card are kept confidential to the same extent as their ordinary Tax Records;
- (b) provide terminals free of charge to MDAs empowered by this Code to demand Tax Clearance Certificate from a Taxpayer

where a Smart Card has been issued;

- (c) not be liable for damages or any loss incurred by the Smart Card Holder as a result of inaccuracies in Data which the Smart Card Holder supplied.
- (d) advise a Person issued with a Smart Card as to:
  - (i) the confidentiality of the information supplied;
  - (ii) Fees or Charges for reissuing a lost Card;
  - (iii) complaint handling procedure; and
  - (iv) procedure for review of Personal Data stored on the Smart Card.

(12) All MDAs shall harmonize their systems to keep track of all Certificates issued.

#### **PART XIV TAXPAYER SERVICES AND EDUCATION**

**Taxpayer Services**    54    (1)    The Service shall:

- (a) carry out Taxpayer Services; and
- (b) establish Taxpayer Service Centers across all the LGCs in the State under the supervision of the Revenue Offices in that location.

(2) Taxpayer Services include:

- (a) general enquiries such as how, when and where to pay Taxes;
- (b) directional services such as where to go for what and who is the authorized Tax Officer or Agent;
- (c) registration support services;
- (d) payment support service;
- (e) hotlines;
- (f) providing solutions to Complaints;
- (g) addressing first level Objections and Appeals;
- (h) Whistle Blower support;



- (i) a Return processing support including Tax and Revenue Calculator; and
  - (j) Taxpayer refund processing.
- Mode of Taxpayer Service Delivery** 55 The modes of Taxpayer Service delivery shall include but not limited to:
- (a) Physical Service Centers;
  - (b) Call Centers;
  - (c) Web Portal (Tax Calculator, Easy Access Return Filing Videos and other Social Messages that provide a service); and
  - (d) use of Translators and Multi-lingual Officers.
- Taxpayer Education** 56 (1) The Service shall carry out regular Taxpayer Education Initiative;
- (2) The frequency and channels of Taxpayer Education shall be decided by the Management of the Service;
- (3) The delivery of Taxpayer Education may include but not limited to:
- (a) showcasing the State Revenue and Expenditure Dashboard- showing the total collection and how it is utilized;

(b) Schools and Educational Institutions;

(c) Religious places of Worship;

(d) Radio and Television;

(e) Billboards and Posters;

(f) SMS and Phone Calls;

(g) Town Hall and Workshops;

(h) Seminars and Conferences; and

(i) Native Language Messages.

(4) The Service shall determine the frequency of Taxpayer Education

**Taxpayer  
Educators**

57 (1) The Service shall engage and train Part-time Educators to be used for Taxpayer Education to ensure wide coverage in the State.

(2) The Educators may be sourced as the Service may deem fit.

**PART XV**

**TAX DECISIONS, PRACTICE NOTES AND PRIVATE RULINGS**

**Validity of Tax  
Decisions**

58 The validity of a Tax decision, a Notice of a Tax decision or any other Document purporting to be made or executed under this Code or any other Tax Law is not:

(a) affected by reason that any of the provisions of the Tax Law, under

which it is made have not been complied with;

- (b) quashed or deemed to be void or voidable for want of form; or
- (c) affected by reason of any Mistake, Defect, Omission or Commission in it.

**Ratification of Mistakes**

59 Where the Service is satisfied that a Decision made, or a Document or Notice issued contains an error which is apparent from the record and that the error does not involve a dispute as to the interpretation of the Law or Facts of the case, the Service may, for the purpose of rectifying the error, amend the Order, Decision, Document or Notice at any time before the expiration of the date of making or issuing the Order, Decision, Document or Notice.

**Practice Note**

- 60
- (1) The Service may issue Practice Notes setting out the Service's understanding of the application of the provisions in this Section.
  - (2) The Service shall issue a Practice Note by publishing a Notice of the Practice Note in the Gazette.
  - (3) A Practice Note issued under this Code is binding on the Service until it is revoked by the Board.
  - (4) A Practice Note applies from the date specified in the Notice and if no date is specified, from the date of publication in the Gazette.

- (5) The Service may revoke a Practice Note, in whole or part, by publishing a Notice of the Revocation in the Gazette or in any widely circulated Newspaper.
- (6) A Practice Note that has been revoked in whole or in part shall:
  - (a) continue to apply to as transaction commenced before the Practice Note is revoked; and
  - (b) not apply to a transaction commenced after the Practice Note is revoked to the extent that the Practice Note is revoked.

**Private Ruling**

- 61 (1) Subject to sub-section (2) of this Section, the Service may, upon application in writing or by Electronic means by a Taxpayer, issue to the Taxpayer a Private Ruling setting the position of the Service regarding the application of a provision in this Code or the Revenue Law to a transaction entered in to or proposed to be entered into by the Taxpayer.
- (2) The Service may reject an Application for a Private Ruling if:

- (a) the Service has already decided the matter that is the subject of the Application in a Assessment;
- (b) the Service is of the opinion that an existing Practice Note adequately covers the matter that is the subject of the Application;
- (c) the Application relates to a matter that is the subject of a Tax Auditor an Objection;
- (d) the Application is frivolous or vexatious;
- (e) the transaction to which the Application relates has not been carried out and there are reasonable Grounds to believe that it will not be carried out;
- (f) the Applicant has not provided the Service with sufficient information to make a Private Ruling; or
- (g) in the opinion of the Service, it would be unreasonable to comply with the Application

having regard to the resources needed to comply.

- (3) Where a Taxpayer has made a full and true disclosure of the nature of all aspects of the transaction relevant to the Ruling and the transaction has proceeded in all material respects as described in the Taxpayer's Application for the Ruling, the Ruling shall be binding on the Service in relation to the Taxpayer to whom the Ruling has been issued.
- (4) A Private Ruling is not binding on the Taxpayer to whom it is issued.
- (5) Where a Private Ruling is inconsistent with an existing Practice Note, the Private Ruling has priority to the extent of the inconsistency.
- (6) Where the Service rejects an Application for a Private Ruling, the Executive Chairman shall notify the Taxpayer in writing.
- (7) A Private Ruling is issued by serving a written notice of the Ruling on the

Applicant and the Ruling shall set out the matter ruled on, identifying:

- (a) the Taxpayer;
  - (b) the provision of this Code relevant to the Ruling;
  - (c) the Tax period to which the Ruling applies;
  - (d) the transaction to which the Ruling relates; and
  - (e) any assumptions on which the Ruling is based.
- (8) The Service may revoke a Private Ruling in whole or in part by a written Notice served on the Taxpayer to whom the Ruling is issued.
- (9) A Private Ruling is not a Tax decision for the purpose of this Code.

**PART XVI**

**PRESCRIBED FORMS, ELECTRONIC RETURNS AND NOTICES**

**Authenticity of Documents Served by the Service**

- 62 (1) A Form, Notice, Return or any other Document required or published by the Service for the purposes of this Code shall be in a form determined by the Service.

- (2) The Service shall make any Document referred to in sub-section (1) of this Section available to the Public at the offices of the Service and at any other location or by any other means determined by the Service.
- (3) The name or title of the Executive Chairman or an authorized Tax Officer, printed, stamped, or written on a Notice or any other Document issued by the Service is sufficient authentication for the purposes of this Code.
- Prescribed Form** 63 (1) A Return, Notice, or any other Document required to be furnished under this Code, shall be in the prescribed form if:
- (a) prescribed by the Service;
  - (b) it contains the required information, accompanied by documents if required; and
  - (c) is signed as required by the form.
- (2) The Service shall publish the prescribed Forms in the State Gazette.
- Manner of furnishing Documents** 64 (1) Return, Notice or any other Document required to be furnished by a Taxpayer under this Code, shall be furnished by:



- (a) personal delivery of the Document to the Office of the Executive Chairman; or
- (b) registered post to the Office of the Executive Chairman, and is treated as received by the Executive Chairman when acknowledged by stamping or other prescribed method.

(2) Except as otherwise provided in any other Law, a Notice or other Document required to be served by the Service on a Person for the purposes of this Code shall be treated as sufficiently served on the Person if:

- (a) personally served on the Person;
- (b) left at the Person's registered Office, Place of Business, or last known address as stated in any communication with the Service;
- (c) sent by registered post to the Person's registered Office, Place of Business, or last known address as stated in any communication with the Service; or

(d) an Electronic Data Message is transmitted to the Person's known or registered Electronic Account.

(3) Where a Notice or any other Document is served by registered post, the Notice or Document, in the absence of any proof to the contrary, shall be treated as having been sufficiently served on the Fourteenth day after the date of postage.

(4) In proving service of the Notice or any other Document in sub-section (3) of this Section, it is sufficient to prove that the Envelope containing the Notice or other Document was properly addressed and was posted.

**Electronic Returns and Notices** 65

(1) The Service may establish and operate a procedure to be known as the Electronic Notice System, for the Electronic furnishing of Returns or other Documents to the Service and the Electronic Service of Notices and other Documents by the Service.

(2) For the purpose of sub-section (1) of this Section, the Service may prescribe conditions for:

- (a) the registration of Taxpayers to participate in the Electronic Notice System;
- (b) the issuing and cancellation of Authentication Codes to registered users;
- (c) the Returns and any other Document that may be transmitted through the Electronic Notice System, including the format and manner in which they are to be transmitted;
- (d) the correction of error in or amendments to Electronic Returns on other Documents;
- (e) the use of the Electronic Notice System, including the procedure applicable where there is a breakdown or interruption in the System;
- (f) the use in any Electronic transmission of Symbols, Codes, Abbreviations, or other notations to represent any particulars or information required under this Code; and

(g) any other matter for the proper functioning of the Electronic Notice System.

(3) Where a Return or any other Document of a registered user has been transmitted to the Service through the Electronic Notice System using the Authentication Code assigned to a registered user:

(a) with or without the authority of the registered user; and

(b) before the registered user applies to the Service for cancellation of the Authentication Code, the Return or any other Document is, for the purposes of the Tax Law under which it has been furnished, presumed to be furnished by the registered user unless the registered user proves the contrary.

(4) A Person who furnishes an Electronic Return or other Document on behalf of another Person must not divulge or disclose the contents of the Return or any other Document, or a copy of it,

without the prior written consent of the Service.

#### PART XVII

#### TAX OFFICERS AND REVENUE OFFICERS

##### Identification of a Tax Officer

66

- (1) A Tax Officer means a duly authorized Officer of the Service.
- (2) The production by a Tax Officer of an Identity Card and Certificate or Warrant:
  - (a) issued by and having printed thereon the Office of the Plateau State Internal Revenue Service; and
  - (b) setting out the Officer's full names and stating that the Officer is authorized to exercise the functions of a Tax Officer, shall be sufficient evidence that the Tax Officer is duly authorized for the purpose of this Code.

**SIXTH SCHEDULE  
REVENUE CODE**

**SECTION 41**

**FORM OF WARRANT OF DISTRAINT**

To.....  
 Name of Company.....  
 Amount of Tax to be levied by  
 Distraint.....

The Plateau State Internal Revenue Service, in exercise of powers vested in it by Section 41 of the Plateau State Revenue Procedure Code, 2020 hereby authorizes you to collect and recover the sum of .....being arrears of Tax due for the years of Assessment hereinafter mentioned from the above named Company whose place of Business is at:.....

and for the recovery thereof the said Service further authorize that you, with the aid (if necessary) of your Assistants and calling to your assistance any Police Officer (if necessary) which assistance he is by Law required to give, do forthwith levy by Distraint, the said sum together with the Costs and Charges of and incidental to the taking and keeping of such Distraint, on Goods, Chattels, Land, Premises, or other distrainable things of the said Company wherever the same may be found and on all goods which you may find in any Premises or on any Land in the use of or possession of the said Company or any other person on its behalf or in trust for the company. And for the purpose of levying such Distraint you are hereby authorised, if necessary, with such assistance as aforesaid to break open any Building or place in the daytime.

The particulars of the said arrears of Tax are as follows:

Year of due Assessment	No. of Notice of Assessment	Amount of Tax
		N :k
(i).....	.....	.....
(ii).....	.....	.....
(iii).....	.....	.....

SIGNED and issued under the hand of the Executive Chairman of the Plateau State Internal Revenue Service

at..... this .....day of..... 20 .....

Signature .....

**Executive Chairman**  
**Plateau State Internal Revenue Service**

**SEVENTH SCHEDULE  
REVENUE CODE****SECTION 51****FORM OF AUTHORIZATION TO ACCESS LANDS &  
BUILDINGS, COMPUTERS, BOOKS AND DOCUMENTS**To \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Plateau State Internal Revenue Service, by virtue of the powers vested in it by Section 51 of the Plateau State Revenue Procedure Code 2020, hereby authorizes you to enter the Premises, Office or Place of Management of any person, Principal Officer, Agent or Representative or any Person who has been suspected by the service of Fraud, Evasion, Willful Default etc., in connection with any revenue due to Government; and whose Premises, Office or Place of Management of the Principal Officer, Agent or Representative is at \_\_\_\_\_ and for carrying out your assignment there.

The Service further authorize you, with the aid of any Police Officer (if necessary), which assistance he is hereby required to give, to search and remove (if necessary) such Records, Books and Documents which may be found in the possession of any Person in respect of whom the Revenue remains unpaid.

And for the purpose of this assignment, the Service hereby authorizes you, if necessary, with such assistance as aforesaid, to break open any Building or Place in the day time.

2. The particulars of the said arrears of Tax or other Revenue are as follows:

Years of Assessment

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_



No. of Notice of Assessment:

SIGNED and issued under the hand of the Executive Chairman, Plateau State Internal Revenue Service at....this.....day of .....20.....


**Executive Chairman  
Plateau State Internal Revenue Service**

This printed impression has been carefully compared by me with the Bill which has been passed by the Plateau State House of Assembly and found by me to be the true correctly printed copy of the Bill and is in accordance with the provisions of the Authentication Act Cap. A 2, Laws of the Federation of Nigeria 2004.



**Longbap, Panven Wuyep**  
Clerk,  
Plateau State House of Assembly.

I assent..... day of <sup>20<sup>th</sup></sup> <sup>NOV.</sup> 2020



**Rt. Hon. Simon Bako Lalong**  
Governor,  
Plateau State of Nigeria.

Repassed by Two – Third Majority

This ..... day of ..... 2020

**Rt. Hon. Abok Nuhu Ayuba**  
Speaker,  
Plateau State House of Assembly.

The Executive Governor  
of Plateau State,  
Government House  
Little Rayfield, Jos.

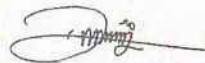
**FORWARDING OF REVENUE CONSOLIDATION BILL FOR  
ASSENT**

Following the presentation of the Revenue Consolidation Bill 2020, the House, after a careful consideration of same passed the Bill as follows:

**SCHEDULE TO THE BILL**

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED
Plateau State Revenue Consolidation Bill 2020.	A Bill for a Law to Provide for the Establishment of the Plateau State Internal Revenue Service, A unified Revenue Administration Structure For Ministries, Department, Agencies and Local Government Councils, The Consolidation of Levies and Rates and other Matters Connected, 2020.	The Bill seeks to establish a unified Revenue Administration Structure for Ministries, Departments, Agencies and Local Government Councils as well as the Consolidation of levies and rates in the State.	20/10/2020

2. In accordance the Section 100 (3) of the 1999 Constitution (As Amended), I forward to you the Bill as Passed for your assent.



**Rt. Hon. Abok Nuhu Ayuba  
Speaker.**





