



**KATSINA STATE INTERNAL REVENUE SERVICE
FEES AND CHARGES COLLECTABLE BY LOCAL GOVERNMENT COUNCILS
IN KATSINA STATE**

The Fifth Schedule of the Katsina State Revenue Administration (Codification and Consolidation) Law No. 18 2021 as amended (2023) guides on the administration of revenue (fees & and charges) collectable by Local Government Councils. The schedule highlighted on the following revenue items, including motor pack levies and charges for loading and off-loading across the State:

S/NO	CODE	REVENUE HEAD	RATE			FREQUENCY
			URBAN	SEMI URBAN	RURAL	
1		Shops Rate	₦	₦	₦	
a.	1202044 9	Extra large shops	₦15,000:00	₦10,000:00	₦5000:00	
b.	1202044 9	Large shops	₦10,000:00	5,000:00	₦3,000:00	
c.	1202044 9	Medium shops	₦6,000:00	₦4,000:00	₦2,000:00	
d.	1202044 9	Small shops	₦3,000:00	₦2,000:00	₦1,000:00	
e.	1202044 9	Kiosk rate	₦3,000:00	₦2,000:00	₦1,000:00	
f.	1202044 9	Container/temporary shop	₦3,000:00	₦2,000:00	₦1,000:00	
g.	1202013 7	Workshop permit for artisans (carpenter mechanic, Vulcanizers etc.)	₦5,000:00	₦2,500:00	₦1,500:00	
2		Tenement rate/ground rent (private and commercial property)				
	1202090 1	(a) Private – 0.01% of the value				
	1202071 1	(b) Commercial – 0.15% of the value				
	1202100 4	(c) Services providers (MAST) – One hundred thousand Naira (₦100,000:00)				
	1202012 4	(d) Stone blast quarry – One hundred thousand Naira (₦100,000:00)				

	1202012 4	(e) Borrow pit – One hundred and fifty thousand Naira (₦150,000:00)				
	1202041 1	(f) Fibre cable laying – Two hundred Naira per square metre				
3	1202012 4	Slaughter Slab Fee	₦	₦	₦	
a.	1202012 4	Abattoir licence fees	₦3,000:00	₦2,000:00	₦2,000:00	
b.	1202012 4	Cow/camel slaughter per head	₦500:00	₦200:00	₦100:00	
c.	1202012 4	Goat/sheep slaughter per head	₦200:00	₦100:00	₦50:00	
4		Merriment and Road Closed Levies				
			₦	₦	₦	
a.	1202041 3	Entertainment Fees	₦2,000:00	₦1,000:00	₦500:00	
b.	1202041 3	Noise control	₦2,000:00	₦1,000:00	₦500:00	
5	1202011 1	Food License permit (for restaurants, bakeries and other places where food is sold				
a.	1202011 1	Large	₦20,000:00	₦5,000:00	₦2,000:00	
	1202011 1	Renewal fee	₦10,000:00	₦1,500:00	₦1,000:00	
b.	1202011 1	Medium	₦15,000:00	₦5,000:00	₦2,000:00	
	1202011 1	Renewal fee	₦5,000:00	₦1,500:00	₦1,000:00	
c.	1202011 1	Small	₦10,000:00	₦5,000:00	₦2,000:00	
	1202011 1	Renewal fee	₦2,000:00	₦1,500:00	₦1,000:00	
6		Operation fees/License	₦1,000:00	₦1,000:00	₦1,000:00	
7	1202041 8	Marriage, Birth & Death Registration Fees				
			₦	₦	₦	
a.	1202041 8	Marriage Registration fees	₦1,000:00	₦1,000:00	₦1,000:00	
b.	1202041 8	Customary marriage fees	₦5,000:00	₦500:00	₦500:00	
c.	1202041 8	Marriage certificate fees	₦5,000:00	₦500:00	₦500:00	
d.	1202044 3	Birth registration fees	₦500:00	₦500:00	₦500:00	

e.	1202044 3	Death registration fees	₦200:00	₦200:00	₦200:00	
f.	1202046 6	Indigene letter	₦1,000:00	₦1,000:00	₦1,000:00	
8	1202045 9	Customary Right of Occupancy				
			₦	₦	₦	
a.	1202045 9	Commercial	₦20,000:00	₦15,000:00	₦10,000:00	
b.	1202045 9	Residential	₦15,000:00	₦10,000:00	₦5,000:00	
9	1202090 6	Markets Rates & Levies				FREQUENC Y
			₦	₦	₦	
a.	1202090 6	Permanent stall (per annum)	₦10,000:00	₦7,000:00	₦5,000:00	Yearly
	1202090 6	Block stalls and lock-up shops (per annum)	₦1,000:00	₦1,000:00	₦1,000:00	Yearly
b.	1202090 6	Seasonal markets (per bag/heap)	₦50:00	₦50:00	₦50:00	Daily
c.	1202012 0	Market Hawker (daily)	₦20:00	₦20:00	₦20:00	Daily
	1202012 0	Market Hawkers (weekly)	₦20:00	₦20:00	₦20:00	Weekly
10	1202045 4	Motor Park Levies				
			₦	₦	₦	
a.	1202045 4	Entrance	₦50:00	₦50:00	₦50:00	
b.	1202045 4	Trucks	₦50:00	₦50:00	₦50:00	Per day
c.	1202045 4	Lorries	₦50:00	₦50:00	₦50:00	Per day
d.	1202045 4	Tankers	₦50:00	₦50:00	₦50:00	Per day
e.	1202045 4	Busses	₦50:00	₦50:00	₦50:00	Per day
f.	1202045 4	Pick-up	₦50:00	₦50:00	₦50:00	Per day
g.	1202045 4	Vans	₦50:00	₦50:00	₦50:00	Per day
h.	1202045 4	Canterers	₦50:00	₦50:00	₦50:00	Per day
i.	1202045 4	Loading fees (per trip)	₦1,000:00	₦1,000:00	₦1,000:00	Per Trip

j.	1202045 4	Sand dredging per trip	₦200:00	₦200:00	₦200:00	Per Trip
k.	1202045 4	Motorcycle parking fees (per day)	₦50:00	₦30:00	₦20:00	Per day
l.	1202045 4	Tricycle fees (per day)	₦100:00	₦60:00	₦40:00	Per day
11	1202011 8	Domestic Animal license Fees				
			₦	₦	₦	
a.	1202011 8	Dog License	₦500:00	₦300:00	₦200:00	Yearly
12	1202010 7	Bicycle, Motorcycle, Truck, Canoe, Wheelbarrow & cart fees				
			₦	₦	₦	
a.	1202010 7	Bricklaying license	₦200:00	₦200:00	₦200:00	Yearly
b.	1202010 7	Canoe license fees	₦500:00	₦300:00	₦200:00	Yearly
c.	1202010 7	Wheelbarrow/cart fees	₦200:00	₦100:00	₦100:00	Per day
d.	1202010 7	Mororcycle				
13	1202011 6	Cattle Tax				
			₦	₦	₦	
a.	1202011 6	Cow/Camel	₦500:00	₦500:00	₦500:00	
b.	1202011 6	Goat/Sheep	₦300:00	₦300:00	₦300:00	
c.	1202051 1	Others (Donkeys/Horses)	₦300:00	₦300:00	₦300:00	
d.	1202051 1	Impounding/Dislodging of animals fine	₦10,000:00	₦5,000:00	₦3,000:00	
14		Religious Places Establishment Permit Fees				
			₦	₦	₦	
a.	1202070 9	Establishment of religious centers fees	₦10,000:00	₦5,000:00	₦3,000:00	
15		Sign Board (Signage) and Advert Permit Fees				
			₦	₦	₦	
a.	1202043 6	Mobile sale promotion fees	₦1,000:00	₦1,000:00	₦1,000:00	
b.	1202043 6	Directional signboard	₦2,000:00	₦1,000:00	₦500:00	

c.	12020410	Electric Design Advert per face fee	₦5,000:00	₦3,000:00	₦2,000:00	
d.	12020436	Wall print advert per side fee	₦4,000:00	₦2,000:00	₦1,000:00	
e.	12020436	Billboards unipoles/eye catchers	₦50,000;00	₦30,000:00	₦20,000:00	
f.	12020906	Market road show permit	₦1,000;00	₦500:00	₦500:00	
g.	12020436	Digitalized boards	₦10,000:00	₦5,000:00	₦5,000:00	
16		Public convenience, sewage and refuse disposal fees and bath house license				
			₦	₦	₦	
a.	12020456	Registration of septic tanks operators (annually)	₦5,000:00	₦2,000:00	₦2,000:00	
b.	12020431	Refuse disposal (Residential)	₦3,000:00	₦2,000:00	₦1,000:00	
c.	12020431	Refuse disposal (commercial)	₦5,000:00	₦3,000:00	₦2,000:00	
17		Naming of streets	₦100,000:00	₦75,000:00	₦50,000:00	
18	12020454	Wrong parking charges/towing of vehicle fees	₦5,000:00	₦3,000:00	₦2,000:00	
19	12020451	Forestry exploitation/trimming of trees	₦500:00	₦200:00	₦200:00	
20	12020703	Vehicle/equipment hiring service	Not less than 3% of the contract sum			