

Harmonized State & Local Government Revenue and Taxes

Harmonized Local Government Revenue

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
1.	Shop Rates	N : k	N : k	N : k
a	Extra Large Shops	15,000: 00	10,000:00	5,000:00
b	Large Shops	10,000:00	5,000:00	3,000:00
c	Medium Shops	6,000:00	4,000:00	2,000:00
d	Small shops	3,000:00	2,000:00	1,500:00
e	Kiosk rate	3,000:00	2,000:00	1,000:00
f	Container/temporary shop	3,000:00	2,000:00	1,000:00
g	Workshop permit for artisans (Carpenters, mechanic vulcanizers etc)	5,000:00	2,500:00	1,500:00

2.	Tenement rates/ground rent (private and commercial property) (a) private – 0.01% of the value (b) commercial – 0.15% of the value (c) service providers (MAST) – one hundred thousand naira (N100,000:00) (d) stone blast quarry - one hundred thousand naira (N100,000:00) (e) burrow pit - one hundred and fifty thousand naira (N150,000:00) (f) fiber cable laying - two hundred thousand naira (N200,000:00) per square metre
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S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
3.	Slaughter Slab Fees	N : k	N : k	N : k
a	Abattoir License fees	3,000:00	2,000:00	2,000:00
b	Cow/camel slaughter per head	500:00	200:00	100:00
c	Goat/sheep slaughter per head	200:00	100:00	50:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
4.	Merriment & Road Closure Levies	N : k	N : k	N : k
a	Entertainment Fees	2,000:00	1,000:00	500:00
b	Noise Control	2,000:00	1,000:00	500:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
5.	Food Licences Permit (for restaurant, bakeries & other places where food is sold)	N : k	N : k	N : k
a	Large	20,000:00	5,000:00	2,000:00
	Renewal fees	10,000:00	1,500:00	1,000:00
b	Medium	15,000:00	5,000:00	2,000:00
	Renewal fees	5,000:00	1,500:00	1,000:00
c	Small	10,000:00	5,000:00	2,000:00
	Renewal fees	2,000:00	1,500:00	1,000:00
6	Operations Fees/License	1,000:00	1,000:00	1,000:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
7.	Marriage, Birth & Death Registration Fees	N : k	N : k	N : k
A	Marriage Registration Fees	1,000:00	1,000:00	1,000:00
B	Customary marriage fees	5,000:00	500:00	500:00
C	Marriage Certificate fees	5,000:00	500:00	500:00
D	Birth Registration fees	500:00	500:00	500:00
E	Death Registration cert fees	200:00	200:00	200:00
F	Indigene letter	1,000:00	1,000:00	1,000:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
8.	Customary Right of Occupancy	N : k	N : k	N : k
a	Commercial	20,000:00	15,000:00	10,000:00
b	Residential	15,000:00	10,000:00	5,000:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
9.	Markets Rates & Levies	N : k	N : k	N : k
a	Permanent Stalls (per annum)	10,000:00	7,000:00	10,000:00
	Block stalls and lock-up shops (per annum)	1,000:00	1,000:00	1,000:00
b	Seasonal markets (per bag/heap)	50:00	50:00	50:00
c	Market hawkers (daily)	20:00	20:00	20:00
d	Market hawkers (weekly)	20:00	20:00	20:00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
10.	Motor Park Levies	N : k	N : k	N : k
a	Entrance gate	50.00	50.00	50.00
b	Trucks	50.00	50.00	50.00
c	Lorries	50.00	50.00	50.00
d	Tankers	50.00	50.00	50.00
e	Buses	50.00	50.00	50.00
f	Pick-up	50.00	50.00	50.00
g	Vans	50.00	50.00	50.00
h	Canters	50.00	50.00	50.00
i	Loading fees (per trip)	1,000.00	1,000.00	1,000.00
j	Sand dredging (per trip)	200.00	200.00	200.00
k	Motorcycle parking fees (per day)	50.00	30.00	20.00
l	Tricycle	100.00	60.00	40.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
11.	Domestic Animals License Fees	N : k	N : k	N : k
a	Dog License	500.00	300.00	200.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
12.	Bicycle, Truck, Canoe, Wheel barrow & Car Fees	N : k	N : k	N : k
a	Bicycle License	200.00	200.00	200.00
b	Canoe License fees	500.00	300.00	200.00
c	Wheelbarrow/Cart Fees	200.00	100.00	100.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
13.	Cattle Tax	N : k	N : k	N : k
a	Cow/Cattle	500.00	500.00	500.00
b	Goat/Sheep	300.00	300.00	300.00
c	Others	300.00	300.00	300.00
d	Impounding/Dislodging of Animals Fine	10,000.00	5,000.00	3,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
14.	Religious Places Establishment Permit Fees	N : k	N : k	N : k
a	Establishment of Religious Centers fees	10,000.00	5,000.00	3,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
15.	Sign Boards (signage) & Advert Permit Fees	N : k	N : k	N : k

a	Mobile sale promotion fees	1,000.00	1,000.00	1,000.00
b	Directional signboard fees	2,000.00	1,000.00	500.00
c	Electric Design Advert per face fees	5,000.00	3,000.00	2,000.00
d	Wall print advert per side fees	4,000.00	2,000.00	1,000.00
e	Billboards unipoles/eye catchers	50,000.00	30,000.00	20,000.00
f	Market road show permit	1,000.00	500.00	500.00
g	Digitalized boards	10,000.00	5,000.00	5,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
16.	Public Convenience, Sewage & Refuse Disposal Fees & Bathing House License	N : k	N : k	N : k
a	Registration of Septic tanks operators (annually)	5,000.00	2,000.00	2,000.00
b	Refuse disposal (Residential)	3,000.00	2,000.00	1,000.00
c	Refuse disposal (Commercial)	5,000.00	3,000.00	2,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
17.	Naming Streets	N : k	N : k	N : k
a	Naming Streets	100,000.00	75,000.00	50,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
18.	Wrong Parking Charges/Towing of Vehicles fees	N : k	N : k	N : k
a	Wrong Parking Charges/Towing of Vehicles fees	5,000.00	3,000.00	2,000.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
19.	Forestry Exploitation/Trimming of Trees	N : k	N : k	N : k
a	Forestry Exploitation/Trimming of Trees	500.00	200.00	200.00

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
20.	Vehicle Equipment Hiring Services	N : k	N : k	N : k
a	Vehicle Equipment Hiring Services	Not Less than 3% of the contract sum		

CHARGES, RATES, LEVIES, FEES ETC TO BE ASSESSED BY THE STATE MDAs

I	MINISTRY OF COMMERCE & INDUSTRIES			
S/N	SOURCE OF REVENUE	RATE	REMARKS	
A1	Registration of Business			
	Accounting Firms			
	Registration - Urban Area		5,000	
	- Rural Area		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
A2	Aluminium Products			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
A3	Architects			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B1	Bakery A			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
B2	Bakery B			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B3	Banks			
	Registration - Major Towns		B 50,000	
	- Other Towns		30,000	
	Renewals - Major Towns		20,000	
	- Other Towns		10,000	
B4	BLACK SMITH			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	

	- Other Towns		500	
B5	BLOCK Makers			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		3,000	
B6	BOOK SHOPS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B7	BULDING MATERIALS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B8	BUSINESS CENTRES			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C1	CAR WASH			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C2	CARPENTARY			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C3	CLINICS			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
C4	COMMUNITY MICRO BANK			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	

	- Other Towns		5,000	
C5	COURIER SERVICES			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
D1	DENTIST			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
D2	DRAFTS MEN			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
D3	DRAPERY DEALS			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
E1	EATING PLACE			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
E2	ELECTRONICS DEALERS			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
E3	ELECTRONICS REPAIRS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
E4	ENGINE OIL SUPPLIERS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	

E5	ESTATE SURVEYORS			
	Registration - Major Towns			30,000
	- Other Towns			20,000
	Renewals - Major Towns			10,000
	- Other Towns			5,000
F1	FASHION DESIGNERS A			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
F2	FASHION DESIGNER B			
	Registration - Major Towns			3,000
	- Other Towns			1,500
	Renewals - Major Towns			1,500
	- Other Towns			1,000
F3	FOOD ITEMS DEALERS			
	Registration - Major Towns			3,000
	- Other Towns			1,500
	Renewals - Major Towns			1,500
	- Other Towns			1,000
F4	FURNITURE WORKSHOP A			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			5,000
	- Other Towns			2,500
F5	FURNITURE WORKSHOPB			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
G1	GARMENT FABRICS			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
G2	GAS SELLERS			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			3,000
	- Other Towns			2,000
G3	GOLDSMITH			

	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
H1	HERBALIST			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
H2	HOTELS A			
	Registration - Major Towns		50,000	
	- Other Towns		25,000	
	Renewals - Major Towns		30,000	
	- Other Towns		15,000	
H3	HOTELS B			
	Registration - Major Towns		30,000	
	- Other Towns		15,000	
	Renewals - Major Towns		15,000	
	- Other Towns		10,000	
I1	INSURANCE AGENCIES			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
I2	INSURANCE COMPANIES			
	Registration - Major Towns		30,000	
	- Other Towns		20,000	
	Renewals - Major Towns		20,000	
	- Other Towns		10,000	
K1	KEROSINE DISTRIBUTORS			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
L1	LAND SURVEYOR			
	Registration - Major Towns		20,000	
	- Other Towns		10,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
L2	LAUNDRY AND DRYCLEANING			

	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
L3	LAW CHAMBERS				
	Registration - Major Towns			10,000	
	Other Towns			5,000	
	Renewal - Major Towns			5,000	
	Other Towns			2,500	
M1	MAJOR CONSTRUCTING COMPANY				
	Registration - Major Towns			100,000	
	- Other Towns			70,000	
	Renewals - Major Towns			50,000	
	- Other Towns			30,000	
M2	MECHANICS A				
	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
M3	MECHANICS B				
	Registration - Major Towns			3,000	
	- Other Towns			1,500	
	Renewals - Major Towns			1,500	
	- Other Towns			1,000	
M4	MNGT/OTHER CONSULTANTS				
	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
M5	MILLS (GRINDING)				
	Registration - Major Towns			2,000	
	- Other Towns			1,000	
	Renewals - Major Towns			1,000	
	- Other Towns			500	
M6	MOTOR CYCLE S/PARTS				
	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
M7	MOTOR DEALERS (NEW)				

	Registration - Major Towns			50,000	
	- Other Towns			30,000	
	Renewals - Major Towns			25,000	
	- Other Towns			15,000	
M8	MOTOR DEALERS (USED)				
	Registration - Major Towns			30,000	
	- Other Towns			20,000	
	Renewals - Major Towns			15,000	
	- Other Towns			10,000	
M9	MOTOR SPARE PARTS (NEW)				
	Registration - Major Towns			20,000	
	- Other Towns			15,000	
	Renewals - Major Towns			10,000	
	- Other Towns			5,000	
M10	MOTOR SPARE PARTS (USED)				
	Registration - Major Towns			10,000	
	- Other Towns			5,000	
	Renewals - Major Towns			3,000	
	- Other Towns			1,500	
M11	M/CYCLE MECHANICS				
	Registration - Major Towns			2,000	
	- Other Towns			1,000	
	Renewals - Major Towns			1,000	
	- Other Towns			500	
O1	OPTICIAN				
	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
O2	OTHER CONSTRUCTION COMPANY				
	Registration - Major Towns			50,000	
	- Other Towns			30,000	
	Renewals - Major Towns			25,000	
	- Other Towns			15,000	
P1	PATENT MEDICINE VENDORS				
	Registration - Major Towns			5,000	
	- Other Towns			3,000	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
P2	PETROL STATION				

	Registration - Major Towns			50,000	
	- Other Towns			25,000	
	Renewals - Major Towns			25,000	
	- Other Towns			10,000	
P3	PETTY TRADING				
	Registration - Major Towns			2,000	
	- Other Towns			1,000	
	Renewals - Major Towns			1,000	
	- Other Towns			500	
P4	PHARMACY/CHEMISTS				
	Registration - Major Towns			20,000	
	- Other Towns			10,000	
	Renewals - Major Towns			10,000	
	- Other Towns			5,000	
P5	PHOTOGRAPHER (A) LAB				
	Registration - Major Towns			10,000	
	- Other Towns			5,000	
	Renewals - Major Towns			5,000	
	- Other Towns			2,500	
P6	PHOTOGRAPHER `B`				
	Registration - Major Towns			50,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,000	
	- Other Towns			1,000	
P7	PLANK SELLER				
	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
P8	PLASTIC GOODS				
	Registration - Major Towns			2,000	
	- Other Towns			1,000	
	Renewals - Major Towns			1,000	
	- Other Towns			500	
P9	PRINTER A				
	Registration - Major Towns			10,000	
	- Other Towns			7,000	
	Renewals - Major Towns			5,000	
	- Other Towns			2,500	
P10	PRINTER B				

	Registration - Major Towns			5,000	
	- Other Towns			2,500	
	Renewals - Major Towns			2,500	
	- Other Towns			1,500	
P11	PRIVATE SCHOOLS (NURSERY AND PRIMARY)				
	Registration - Major Towns			10,000	
	- Other Towns			7,000	
	Renewals - Major Towns			5,000	
	- Other Towns			2,500	
P12	PRIVATE SCHOOL (SECONDARY)				
	Registration - Major Towns			20,000	
	- Other Towns			15,000	
	Renewals - Major Towns			10,000	
	- Other Towns			5,000	
P13	PROVISION STORES A				
	Registration - Major Towns			5,000	
	- Other Towns			3,000	
	Renewals - Major Towns			2,500	
	- Other Towns			1,000	
P14	PROVISION STORES B				
	Registration - Major Towns			3,000	
	- Other Towns			2,000	
	Renewals - Major Towns			1,500	
	- Other Towns			500	
P15	POOL BETTINGS				
	Registration - Major Towns			30,000	
	- Other Towns			15,000	
	Renewals - Major Towns			15,000	
	- Other Towns			7,500	
R1	RECORDING STUDIO				
	Registration - Major Towns			2,000	
	- Other Towns			1,000	
	Renewals - Major Towns			1,000	
	- Other Towns			500	
R2	RESTAURANTS LARGE				
	Registration - Major Towns			20,000	
	- Other Towns			10,000	
	Renewals - Major Towns			10,000	
	- Other Towns			5,000	

R3	RESTAURANTS MEDIUM			
	Registration - Major Towns			5,000
	- Other Towns			3,000
	Renewals - Major Towns			2,500
	- Other Towns			1,500
R4	RESTAURANT SMALL			
	Registration - Major Towns			3,000
	- Other Towns			2,000
	Renewals - Major Towns			1,500
	- Other Towns			500
S1	SALOON A			
	Registration - Major Towns			5,000
	- Other Towns			2,000
	Renewals - Major Towns			1,500
	- Other Towns			1,000
S2	SALOON B			
	Registration - Major Towns			3,000
	- Other Towns			1,500
	Renewals - Major Towns			1,000
	- Other Towns			500
S3	SAW MILLER			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
S4	SECURITY ORGANISATION			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			5,000
	- Other Towns			2,500
S5	SHOE MAKING			
	Registration - Major Towns			1,000
	- Other Towns			500
	Renewals - Major Towns			500
	- Other Towns			250
S6	SUPERMARKET BIG			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			5,000
	- Other Towns			2,500

S7	SUPERMARKET SMALL			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
T1	TECHNICAL WORKS A			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
T2	TECHNICAL WORKS B			
	Registration - Major Towns			3,000
	- Other Towns			1,500
	Renewals - Major Towns			1,500
	- Other Towns			1,000
T3	TEXTILES FACTORY			
	Registration - Major Towns			50,000
	- Other Towns			25,000
	Renewals - Major Towns			25,000
	- Other Towns			15,000
T4	TRANSPORTER			
	Registration - Major Towns			20,000
	- Other Towns			10,000
	Renewals - Major Towns			10,000
	- Other Towns			5,000
T5	TRAVEL AGENTS			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			5,000
	- Other Towns			2,500
U1	UNCLASSIFIED A			
	Registration - Major Towns			50,000
	- Other Towns			25,000
	Renewals - Major Towns			25,000
	- Other Towns			15,000
U2	UNCLASSIFIED B			
	Registration - Major Towns			30,000
	- Other Towns			15,000
	Renewals - Major Towns			15,000
	- Other Towns			10,000

U3	UNCLASSIFIED C			
	Registration - Major Towns			10,000
	- Other Towns			5,000
	Renewals - Major Towns			5,000
	- Other Towns			2,500
U4	UNCLASSIFIED D			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,000
V1	VEHICLE TYRE DEALERS			
	Registration - Major Towns			5,000
	- Other Towns			2,500
	Renewals - Major Towns			2,500
	- Other Towns			1,500
W1	WELDING WORKSHOP			
	Registration - Major Towns			3,000
	- Other Towns			1,500
	Renewals - Major Towns			1,500
	- Other Towns			1,000
CENTRAL MARKET				
A	Lock up shops			2,000
B	Open shops			1,000
C	Temporary shops			200
D	Public Toilets			10
II	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			
	VETERINARY DEPARTMENT			
1	Slaughter fees			
	Cattle			500
	Camels			500
	Sheep			100
	Goat			100
2	TRADE CATTLE TAX			
	Cattle			500
	Camels			500
	Sheep			100
	Goat			100

3	HIDE/ SKIN LICENCES		annual 10,000	Edict S16(4)
	IRRIGATION DEPARTMENT			
	Irrigation Water Charges		700 per 1/5th hecter	
	" Land charges		400 per 1/5th hecter	
	Irrigation cess		300	
	AGRICULTURE DEPARTMENT			
a)	Cotton		5,000	Per Tonne
	Grains		50	Per Bag
	Pepper		50	Per Bag
	Tomatoes/Onions		10	per Basket
b)	Registration of Cooperative		2,000	

III	MINISTRY OF WORK AND HOUSING			
S/N O	SOURCE OF REVENUE		RATE	REMARKS
1)	Trade Test		1,000	
2)	Suitability Test		1,000	
3)	Workshop, Receipts and Adjustments			
a.	Vehicle Inspection		10,000	
b.	Vehicle Valuation		5,000	
c.	M/cycle Inspection		1,000	
d.	M/cycle Valuation		500	
4	PLANT HIRE CHARGES			
a.	Asphalt Plant		12,000,000	per annum
b.	Crushing Plant.		12,000,000	per annum
5	CANTEEN RENT			
a.	Canteen at Mow GRA Office		20,000	per annum
b.	Canteen at State Secretariat		50,000	

V	MINISTRY OF EDUCATION			
	REGISTRATION OF PRIVATE AND COMMUNITY SECONDARY SCHOOLS			
1	PRIVATE - Urban		100,000	
2	- Rural		50,000	
3	Community School - Urban		15,000	
4	- Rural		10,000	
5	Renewal - Urban		50,000	
6	- Rural		3,000	

7	Community School – Urban		15,000	
8	- Rural		10,000	
9	Application Forms		5,000	

STATE UNIVERSAL BASIC EDUCATION BOARD				
S/NO	SOURCE OF REVENUE		RATE	REMARKS
1	Application Forms		3,000	
2	Registration of Nusery, Primary Junior Sec Sch. (Private)		30,000	
3	Renewal		15,000	

MINISTRY OF WOMEN AFFAIRS				
	SOURCE OF REVENUE		RATE	REMARKS
1	Multipurpose Hall (Hire)		10,000	per take
2	Family Support Schools			
a.	Processing Fees – Katsina		1,750	
b.	Daura		1,000	

KATSINA STATE TENDERS BOARD				
	SOURCE OF REVENUE		RATE	REMARKS
1	CONTRACT REGISTRATON FEES			
a.	0:1 to 250,000		3,000	
b.	250,001 to 1,000,000		7,000	
c.	1,000,001 to 2,500,000		10,000	
d.	2,500,001 to 50,000,000		15,000	
e.	50,000,001 to 500,000,000		20,000	
f.	500,000,001 & Above		25,000	
2	PROCESSING FEE			
a.	1:0 to 250,000		500	
b.	250,001 " 1,000,000		1,000	
c.	1,000,001 " 2,500,000		2,000	
d.	2,500,001 " 5,000,000		3,000	
e.	5,000,001 " 10,000,000		5,000	
f.	10,000,001 " 25,000,000		7,000	
g.	25,000,001 " 50,000,000		10,000	
h.	50,000,001 " 250,000,000		15,000	
i.	250,000,001 " 500,000,000		20,000	
j.	500,000,001 " 1,000,000,000		25,000	

k.	1,000,000,001 & Above		30,000	
3	APPLICATION FORM		500	
4	CONTRACT AWARD FEES		1.5% of contract sum	
VIII				
MINISTRY OF HEALTH				
	SOURCE OF REVENUE		RATE	REMARKS
1	Registration of Patent and proprietary Medicines Vendor's Licence.			
(a)	APPLICATION FEES		100% TO PC Nig.	
(b)	Pre-approval Inspection Fee		100% to State PPMVL	
c).	Registration Licence		50% to State & 50% to PCN	
(d)	Renewal Inspection Fee		100% State PPMUL Committee	

IX				
MINISTRY OF INFORMATION				
	SOURCE OF REVENUE		RATE	REMARKS
1	Public Address Van		2,000	P/Day
2	Protoble system		10,000	To be Introduced
3	Heady Duty		5,000	per day
4	Projector		5,000	
5	Petrol Security fees			
a.	Registration		10,000	
b.	Renewal (annual)		5,000	
Printing Department				
1	Kord		500	
2	Como/Guillotine/Cutting		40	per book
3	Sticher		20	per book
4	computer		50/copy	print out
5	Laser (A4)		80	
6	Laser (A3)		700	
7	Plate maker		100	per plate
8	one colour Ryobi		500	per 1000
9	two colour Ryobi		500	per 1000
10	Blocking machine		300	

11	Servicing & Repairs			
a.	Typewriter		500	
b.	Duplicating Machine		1,000	
c.	Photocopying Machine		2,000	
d.	Calculator		50	
e.	Adding machine		700	
f.	Repairs: - Depend on the Work Carried Out.			
X	MINISTRY OF RURAL & SOCIAL DEVELOPMENT			
S/NO	SOURCE OF REVENUE		RATE	REMARKS
1	Social Development Centre Training School			
a.	Admission Form & Registration		6,000	
2	Cinematography Full pledge Cinema			
a.	Registration		20,000	
b.	Renewal (Annual)		10,000	
3	Video Cinema			
a.	Registration		5,000	
b.	Renewal (Annual)		3,000	

XI	MINISTRY OF YOUTH AND SPORTS			
S/NO	SOURCE OF REVENUE		RATE	REMARKS
1	Registration of Clubs and Association			
a.	Registration of Clubs		2,000	
b.	Renewal (yearly)		1,000	
2	Registration of Association		2,000	
a.	Renewal (yearly)		1,000	
3	Multi-purpose Hire		25,000	Per Event
4	Registration of community development		2,000	
a.	Renewal (yearly)		1,000	

XII	DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING			
S/NO	SOURCE OF REVENUE		RATE	REMARKS
	COLLEGE OF ADMINISTRATION FUNTUA			
1	Admission Form		500	
2	Tuition fee			
a.	Indigene		1,000	
b.	non indigene		2,000	
3	Registration		200	
4	Caution fee		400	

5	Games fee		200	
6	Examination stationaries		600	
7	Medical fee		200	
8	ID Card		350	
9	Hostel fees (females only)			
a.	Indigene		1,000	
b.	non indigene		2,000	
10	Departmental fees		500	
11	Remedial lessons (English & Maths)		600	
12	Computer fees			
a.	(Confidential Secretary. & Typists)		1,200	

HIGH COURT OF JUSTICE KATSINA STATE SHARIA COURTS [CIVIL PROCEDURE] RULES 2008				
A.				
	SOURCE OF REVENUE		RATE	REMARKS
1	ASSESSMENT OF FEES			
	200		20	
	500		50	
	1,000		100	
	1,500		150	
	2,000		200	
	5,000		350	
	10,000		550	
	15,000		750	
	20,000		1,100	
	25,000		1,300	
	30,000		1,600	
	40,000		2,000	
	50,000		2,500	
	100,000		3,000	
	150,000		3,500	
	500,000		5,000	
	1,000,000		6,000	
	2,000,000		6,500	
	5,000,000		7,500	
8,000,000		8,500		
10,000,000		9,500		
15,000,000		10,000		
20,000,000		11,000		
30,000,000		12,000		

	50,000,000		15,000	
	50,000,000 and above		20,000	
2	Certificate of divorce		200	
3	Certificate of C.T.C. document		500	
4	filing fees		300	
5	court order		300	
6	In application for warrant (orzork)		500	
10	Certificate of Judgement		100	
11	Filing of Notice of Appeal			
a.	Within time		200	
b.	Out of time		500	
12	copies of Record of proceeding		500	
13	Motion for leave to Appeal out of time		100	
14	Relisting of Appeal		200	
15	Stay of Execution order		200	
16	summons for recovery of goods		500	
17	summons for recovery of landed properties		500	
18	summon for distribution of estate		200	
19	filing of motion		200	
20	Application for warrant		500	
21	Writ of possession		500	
22	summon where the claim is not for money or goods but for other reliefs which has no specified fees		300	
23	certificate of purchase		500	
B	HIGH COURT [CIVIL PROCEDURE] RULES 1990			
	SOURCE OF REVENUE		RATE	REMARKS
	ASSESSMENT OF FEES			
1	200		15	
2	500		30	
3	1,000		60	
4	1,500		90	
5	2,000		120	
6	5,000		150	
7	10,000		180	
8	15,000		195	
9	20,000		210	
10	30,000		225	
11	40,000		255	
12	50,000		270	
13	100,000		315	
14	200,000		375	

15	500,000		495
16	1,000,000		675
17	2,000,000		1,050
18	5,000,000		1,200
19	Petition for divorce		100
20	Registrar's Certificate		50
21	Setting Down for Hearing		50
22	Filing		50
23	H/Fees		50
24	Records		100
25	Oaths		50
26	Motion		50
27	Writ of Summons		50
C	FUNDAMENTAL HUMAN RIGHTS ENFORCEMENT		
1	Filing		500
2	Motion		100
3	Oaths		50
4	Address		100
5	Statement of claim		100
6	Annexure		100
D	FINES	Fines are determined by the Jurisdiction of courts as follows	
1	High Court		Unlimited
2	Chief Magistrate I		10,000
3	Chief Magistrate II		8,000
4	Senior Magistrate I		6,000
5	Senior Magistrate II		5,000
6	Magistrate I		4,000
7	Magistrate II		1,000
8	Magistrate III		500

SHARIA COURT OF APPEAL			
S/NO	SOURCE OF REVENUE	RATE	REMARKS
2	Certificate of divorce		200
3	Certificate of C.T.C. document		500
4	filling fees		300
5	court order		300
6	In application for warrant (orzork)		500
10	Certificate of Judgement		100
11	Filing of Notice of Appeal		
a.	Within time		200

b.	Out of time		500	
12	copies of Record of proceeding		500	
13	Motion for leave to Appeal out of time		100	
14	Relisting of Appeal		200	
15	Stay of Execution order		200	
16	summons for recovery of goods		500	
17	summon for recovery of landed properties		500	
18	summon for distribution of estate		200	
19	filing of motion		200	
20	Application for warrant		500	
21	Writ of possession		500	
22	summon where the claim is not for money or goods but for other reliefs which has no specified fees		300	
23	certificate of purchase		500	

XV	KATSINA STATE SPORTS COUNCIL			
	Gate taking from Stadia			
a.	Stadium @ KTN, FTA & DRA	N1000 or 10%		of gate takings
b.	Mini Stadium @ MLF, DTM ETC.	N500 or 10%		
XVI	DIRECTORATE OF EMPLOYMENT			
1	Indigene letter (State)		1,000	
2	Application for Admission into BATC		300	
3	Tuition fees		500	
XVII	CIVIL SERVICE COMMISSION			
	SALES OF FORM		250	
XIX	LOCAL GOVT, SERVICE COMMISSION			
	SALES OF FORM		250	
XX	GIRLS CHILD EDUCATION DEPARTMENT			
			20	
XXI	MINISTRY OF LANDS & SURVEY			
	NONE REFUNDABLE DEPOSITS			
1	Katsina within KUPDA Planning Area			
a.	Commercial		10,000	
b.	Industrial		10,000	
c.	Residential		5,000	
d.	Petrol Filling Station		20,000	
e.	Farm Land		5,000	
f.	Quarry with Machine		50,000	
g.	Quarry Manual		20,000	
h.	Recreational clubs/Religious		2,000	

2	Re- Grant			
	Residential			5,000
	Commercial			10,000
	Industrial			20,000
	Farm Land			5,000

S/NO	SOURCE OF REVENUE		RATE	REMARKS
3	NON REFUNDABLE DEPOSIT MLA/FTA/DMA/DRA			
a.	Commercial		7,500	
b.	Industrial		7,500	
c.	Residential		3,750	
d.	Petrol Filling Station		15,000	
e.	Farm Land		3,750	
f.	Quarry with Machine		37,500	
g.	Quarry Manual		15,000	
h.	Recreational clubs		1,500	
4	RE - GRANT			
a.	Residential		3,750	
b.	Commercial		7,500	
c.	Industrial		15,000	
d.	Farm Land		3,750	
5	NON REFUNDABLE DEPOSIT OTHER LGA			
i.	Commercial		5,000	
ii.	Industrial		5,000	
iii.	Residential		2,500	
iv.	Petrol Filling Station		10,000	
v.	Farm Land		2,500	
vi.	Quarry with Machine		25,000	
vii.	Quarry with Manual		10,000	
viii.	Recreational clubs/Religious		1,000	
6	RE - GRANT			
i.	Residential		2,500	
ii.	Commercial		5,000	
iii.	Industrial		10,000	
iv.	farm land		2,500	
7	GROUND RENT KUPDA PLANNING AREA			
a.	Commercial			
i	0.001 - 0.045		10,000	
ii	50% for every additional			

b.	Industrial			
i	0.001 - 0.050 of Hectre		25,000	
ii	anything above will be 50%			
c.	Petrol Filling Station		100,000	fixed
d	Farm Land/Gracing Area		1,000	
e.	Quarry with Machine		100,000	fixed
f.	Residential			
i	Low Density		30,000	
g.	Minimum Rent		10,000	
h.	Medium Density (Approved Layout)		20,000	
i.	Minimum Rent		5,000	
j.	High Density (Township)		10,000	
k.	Minimum Rent		2,000	
l.	Educational		10,000	
m.	Recreational/Parks		5,000	fixed
n.	Religious		1,000	
o.	Quarry with Manual		20,000	
p.	Recreational clubs/Religious		2,000	
8	LOCAL GOVT. AREAS FTA/MLF/DTM/DRA			
a.	Commercial			
	0.001 - 0.045		7,500	
	50% for every additional 0.045			
b.	Industrial			
	0.001 - 0.05		18,750	
	Anything above will be charged 50%			
c.	Residential		12,000	
d.	Low Density		22,500	
e.	Minimum Rent		7,500	
f.	Medium Density		15,000	
g.	Minimum Rent		3,750	
h.	High Density		7,500	
i.	Minimum Rent		2,000	
j.	Educational Rent		7,500	
k.	Recreational/Park		3,750	
l.	Religious		750	
m.	Petrol Filling Station		75,000	Fixed
n.	Farm Land		750	
o.	Quarry with Machine		37,500	
p.	Quarry Manual		15,000	
q.	Recreational clubs/Park		3,750	
r.	Religious		750	

9	GROUND RENT OTHER LGAs			
a.	Commercial			5,000
b.	Industrial			12,500
c.	Residential			
i	Low Density			15,000
ii	Minimum Rent			5,000
iii.	Medium Density			10,000
iv.	Minimum Rent			2,500
v.	High Density			5,000
vi.	Minimum Rent			2,000
d.	Educational Rent			5,000
e.	Recreational/Park			2,500
f.	Religious			500
g.	Petrol Filling Station			50,000
h.	Quarry with machine			50,000
i.	Quarry Manual			10,000
j.	Farm Land/Gracing area			500
10	APPLICATION FORM FEES			
a.	Commercial			5,000
b.	Industrial			8,000
c.	Residential			2,000
d.	Farm Land			2,000
e.	Recreational clubs/Park			2,000
f.	Re- Grants			4,000
g.	Petrol Filling Station			10,000
h.	Educational			5,000
i.	Religious			1,000
11	DEVELOPMENT LEVY KATSINA KUPDA PLANNING AREA			
a.	Commercial			20,000
b.	Industrial			25,000
c.	Residential			
i	Low Density			25,000
ii	Medium Density			20,000
iii.	High Density			15,000
d.	Petrol Filling Station			30,000
e.	Religious		Nil	
f.	Educational			15,000
g.	Recreational			10,000
12	DEVELOPMENT LEVY DAURA, FUNTUA, M/FASHI AND DUTSINMA			
a.	Commercial			15,000

b.	Industrial		20,000	
c.	Residential		7,000	
d.	Conversion of Tittle		10,000	
e.	Petrol Filling Station		30,000	Fixe d
f.	Religious	Nil		
g.	Educational		11,250	
h.	Recreational		7,500	
13	OTHER LOCAL GOVT. AREAS			
a.	Commercial		7,000	
b.	Industrial		12,000	
c.	Residential		7,000	
d.	Conversion of Tittle		7,000	
e.	Petrol Filling Station		30,000	Fixe d
f.	Religious	Nil		
g.	Educational		7,500	
h.	Recreational		5,000	
14	SUB-DIVISION, CHANGE OF PURPOSE/NAME & DEVOLUTION			
a.	Sub Division Property		20,000	
b.	Change of Purpose		20,000	
c.	Change of Purpose to Petrol Filling Station		50,000	
d.	Devolution of right of Occupancy		10,000	
e.	change of Name		10,000	
15	TEMPORARY CERTIFICATE OF OCCUPANCY			
a.	Preparation fees		2,000	
b.	Execution fees		2,000	
c.	Registration fees		2,000	
d.	Rent		5,000	
e.	Levy		5,000	
16	MINIMUM RENT		KATSINA KUPDA T. PLAN	
a.	Commercial		10,000	
b.	Industrial		25,000	
c.	Residential			
i	Low Density		10,000	
ii	Medium Density		5,000	
iii.	High Density		2,000	
d.	Educational		10,000	
17	MINIMUM RENT DRA, DTM, MLF, & FTA			
a.	Commercial		7,500	
b.	Industrial		18,750	
c.	Residential			

d.	Low Density		7,500	
e.	Medium Density		3,750	
f.	High Density		2,000	
g.	Educational		5,000	
18	OTHER LOCAL GOVT. AREAS			
a.	Commercial		1,000	
b.	Industrial		1,000	
c.	Residential			
i	Low Density		5,000	
ii.	Medium Density		2,500	
iii.	High Density		2,000	
19	SURVEY FEES			
a.	Residential/Commercial/Industrial		30,000	Fixed
b.	Cadastral Report		1,000	Fixed
c.	Mining Right Report		30,000	Fixed
d.	Others Survey Report		5,000	Fixed
20	SURVERY OF FARM LANDS			
a.	01 - 10 hectares		40,000	
b.	11-50 hectares		70,000	
c.	51-100 hectares		120,000	
d.	101-200 hectares		150,000	
e.	201-300 hectares		175,000	
f.	301-400 hectares		200,000	
g.	401 hectares & Above		220,000	
21	CERTIFICATE OF OCCUPANCY GOVERNMENT ALLOCATIONS			
a.	Preparation fees		5,000	
b.	Execution fees		5,000	
c.	Registration fees		5,000	
d.	Revocation		5,000	
e.	Issuance - Fresh Certificate of Ownership on Request		5,000	
22	SEARCH OF RECORDS			
a.	Personal visit		3,000	
b.	By Letter		5,000	
23	REGISTRATION FEES CHARGEABLE ON LAND ALIENATION OF R OF O BY ASSISMENT OR TRANSFER ON SALE OF ANY PROPERTY			
	For every N200:00 or part thereof that amount or value of consideration for sale		6%	
24	AGREEMENT FOR SALE OF PROPERTY			
a.	for every folio of 100 ward or part thereof		6%	

b.	Registration of certified true copy		5,000	
c.	Certified true copy of survey plan		5,000	
d.	mortgage			
i.	individual		1%	
ii.	Companies		1.50%	
25	SUBLEASE SUBUNDERLEASE ETC.			
a.	For every sublease not exceeding twelve months for every N200:00		6	
b.	for any sublease exceeding twelve months but does not exceed 7years, for every N200		7.5.	
c.	for every sublease exceeding 7years but does not exceed 10years.		10	
d.	for every sublease exceeding 7years but but does not exceed 21years.		17	
e.	for every sublease exceeding 21years		20	
f.	Counterpart or duplicate of the principal deed		250	Fixed
26	ALIENATION OF RIGHT OF OCCUPANCY BY MORTGAGE			
a.	Being legal mortgage, bond or covenant for every N200:00			
i.	Individual		1%	
ii.	company		1.5.%	
b.	Being an equitable mortgage for every N200:00			
i	Individual		1%	
ii	company		1.5.%	
27	APPLICATION FOR STATUTORY CONSENT			
	Application fees		2,000	
28	SALES OF MAPS			
a.	Administrative Maps			
i.	Educational		3,000	per copy
ii.	NGOs		4,000	
iii.	Others		4,000	
b.	Township Maps			
i.	Educational		2,000	per copy
ii.	NGOs		3,000	
iii.	Others		3,000	
c.	Tepographic Sheets			
i.	Educational		4,000	per copy

ii.	NGOs		5,000	
iii.	Others		5,000	
29	SURVEY OF PRIVATE LAYOUT			
a.	1 - 10 Layout		20,000	per plot
b.	11 - 30 "		15,000	per plot
c.	31 - 50 "		10,000	per plot
d.	51 & Above		8,000	per plot
30	FEES FOR REQUEST OF CAVEAT	20,000 P/A		Fixed
31	Reversionary Interest			
a.	Regrant to Original Owner	10% of the delaplated value		
b.	Regrant to Another Person	30% of the delaplated value		
XXII	KUPDA			
I	PLANNING PERMISSION FEES			
	INDUSTRIAL/ COMMERCIAL USES			
1	Industrial Development			
i	Heavy Industry			
	Katsina		100,000	
	Funtua		100,000	
	MLF/MAN/KNK/DRA/DTM		75,000	
	OTHERS		75,000	
ii.	Light Industry			
	Katsina		75,000	
	Funtua		75,000	
	MLF/MAN/KNK/DRA/DTM		50,000	
	OTHERS		20,000	
2	COMMERCIAL			
i	Heavy Commercial			
	Katsina		45,000	
	Funtua		32,500	
	MLF/MAN/KNK/DRA/DTM		22,500	
	OTHERS		11,500	
ii.	Light Commercial			
	Katsina		35,000	
	Funtua		22,500	
	MLF/MAN/KNK/DRA/DTM		15,000	
	OTHERS		9,750	
3	BANKS			
	KATSINA/FUNTUA		150,000	
	MLF/MAN/KNK/DRA/DTM		75,000	
	OTHERS		52,500	

4	HOTELS			
	1 - 25 Rooms			
	KATSINA/FUNTUA		75,000	
	MLF/MAN/KNK/DRA/DTM		40,500	
	OTHERS		30,000	
	26 - 50 Rooms			
	KATSINA		105,000	
	FUNTUA		100,000	
	MLF/MAN/KNK/DRA/DTM		50,000	
	OTHERS		40,000	
	51 - Above Rooms			
	KATSINA/FUNTUA		150,000	
	MLF/MAN/KNK/DRA/DTM		75,000	
	OTHERS		50,000	
5	G. S. M. MASTS		150,000	ALL PLA CES
6	Petrol Filling Stations			
	KATSINA		100,000	
	FUNTUA		100,000	
	MLF/MAN/KNK/DRA/DTM		100,000	
	OTHERS		100,000	
7	WORKSHOP			
a.	Light Workshp			
	KATSINA		15,000	
	FUNTUA		10,000	
	MLF/MAN/KNK/DRA/DTM		5,000	
	OTHERS		5,000	
b.	Heavy Workshops			
	KATSINA		25,000	
	FUNTUA		20,000	
	MLF/MAN/KNK/DRA/DTM		15,000	
	OTHERS		10,000	
8	SUPER MARKETS			
	KATSINA		25,000	
	FUNTUA		15,000	
	MLF/MAN/KNK/DRA/DTM		10,000	
	OTHERS		5,000	
a.	Supr Market Heavy			
	KATSINA		35,000	
	FUNTUA		25,000	
	MLF/MAN/KNK/DRA/DTM		20,000	

	OTHERS		10,000	
9	STORE			
a.	Small			
	KATSINA/FUNTUA		7,500	
	MLF/MAN/KNK/DRA/DTM		5,000	
	OTHERS		5,000	
b.	Large			
	KATSINA/FUNTUA		15,000	
	MLF/MAN/KNK/DRA/DTM		10,000	
	OTHERS		7,000	
10	KIOSK/SHOPS			
	KATSINA		5,000	
	FUNTUA		5,000	
	MLF/MAN/KNK/DRA/DTM		4,000	
	OTHERS		3,000	
11	KUPDA KIOSK			
	KATSINA		5,000	
	FUNTUA		4,000	
	MLF/MAN/KNK/DRA/DTM		3,000	
	OTHERS		3,000	
12	Motor Mechanics Katsina			
	KATSINA		2,250	
	FUNTUA		2,000	
	MLF/MAN/KNK/DRA/DTM		1,500	
	OTHERS		1,000	
13	Motorcycle Mechanics			
	KATSINA		750	
	FUNTUA		500	
	MLF/MAN/KNK/DRA/DTM		300	
	OTHERS		200	
14	CAR WASH			
	KATSINA		7,500	
	FUNTUA		6,000	
	MLF/MAN/KNK/DRA/DTM		4,000	
	OTHERS		3,000	
15	CLINICS			
.	1 - 20 Beds			
	KATSINA		50,000	
	FUNTUA		45,000	
	MLF/MAN/KNK/DRA/DTM		40,000	
	OTHERS		30,000	

b.	21 - 40 Beds			
	KATSINA			60,000
	FUNTUA			55,000
	MLF/MAN/KNK/DRA/DTM			45,000
	OTHERS			40,000
c.	41 - Above Beds			
	KATSINA			90,000
	FUNTUA			75,000
	MLF/MAN/KNK/DRA/DTM			55,000
	OTHERS			45,000
16	HOSPITALS			
a.	1 - 20 Beds			
	KATSINA			55,000
	FUNTUA			45,000
	MLF/MAN/KNK/DRA/DTM			40,000
	OTHERS			30,000
b.	21 - 40 Beds			
	KATSINA			60,000
	FUNTUA			55,000
	MLF/MAN/KNK/DRA/DTM			45,000
	OTHERS			40,000
c.	41 - Above Beds			
	KATSINA			90,000
	FUNTUA			75,000
	MLF/MAN/KNK/DRA/DTM			55,000
	OTHERS			45,000
17	NURSERY			
	KATSINA			50,000
	FUNTUA			45,000
	MLF/MAN/KNK/DRA/DTM			30,000
	OTHERS			25,000
18	PRIMARY SCHOOLS			
	KATSINA			75,000
	FUNTUA			55,000
	MLF/MAN/KNK/DRA/DTM			45,000
	OTHERS			35,000
19	POST PRIMARY			
	KATSINA			75,000
	FUNTUA			75,000
	MLF/MAN/KNK/DRA/DTM			45,000
	OTHERS			35,000

20	STADIUM		
	KATSINA		500,000
	FUNTUA		350,000
	MLF/MAN/KNK/DRA/DTM		250,000
	OTHERS		150,000
21	OFFICE ACCOMODATION		
a.	1 - 10 Offices		
	KATSINA		15,000
	FUNTUA		10,000
	MLF/MAN/KNK/DRA/DTM		8,000
	OTHERS		6,000
	11 - Above Offices		
	KATSINA		22,500
	FUNTUA		15,000
	MLF/MAN/KNK/DRA/DTM		10,000
	OTHERS		8,000
22	RESIDENTIAL		
	MEDIUM DENSITY		
	K/KAURA LAYOUT		
	Bungalow		10,000
	Duplex		12,000
	One Storey		25,000
	Above one Story (per compartment)		35,000
	Room		2,000
23	Non - Governmental Layouts and Other Areas/Medium/High Density		
	Bungalow – Katsina		7,000
	- Funtua		5,000
	MLF/MAN/KNK/DRA/DTM		3,500
	OTHERS		3,000
	Duplex – Katsina		9,000
	- Funtua		6,500
	MLF/MAN/KNK/DRA/DTM		4,000
	OTHERS		3,500
	One Storey – Katsina		10,000
	- Funtua		7,500
	MLF/MAN/KNK/DRA/DTM		5,000
	OTHERS		4,500
	Above one Story /per compartment		
	KATSINA		25,000
	FUNTUA		20,000
	MLF/MAN/KNK/DRA/DTM		15,000

	OTHERS		10,000
	Room - Katsina/Funtua		1,500
	MLF/MAN/KNK/DRA/DTM		1,000
	OTHERS		750
23A	ESTATE DEVELOPMENT		
	KATSINA		20,000
	FUNTUA		15,000
	MLF/MAN/KNK/DRA/DTM		10,000
	OTHERS		10,000
24	LOW DENSITY GRA		
	Bungalow – Katsina		20,000
	- Funtua		15,000
	MLF/MAN/KNK/DRA/DTM		10,000
	OTHERS		8,000
	Duplex – Katsina		25,000
	- Funtua		20,000
	MLF/MAN/KNK/DRA/DTM		15,000
	OTHERS		8,000
	One Storey – Katsina		35,000
	- Funtua		25,000
	MLF/MAN/KNK/DRA/DTM		20,000
	OTHERS		15,000
	ESTATE DEVELOPMENT		
	KATSINA		50,000
	FUNTUA		40,000
	MLF/MAN/KNK/DRA/DTM		30,000
	OTHERS		25,000
	Above one Story /per compartment		
	KATSINA		40,000
	FUNTUA		30,000
	MLF/MAN/KNK/DRA/DTM		25,000
	OTHERS		10,000
	Room – Katsina		2,500
	- Funtua		2,000
	MLF/MAN/KNK/DRA/DTM		1,500
	OTHERS		1,000
25	WALL FENCING		
	LOW DENSITY 0.1 - 0.9 Acres		
	KATSINA		15,000
	FUNTUA		10,000
	MLF/MAN/KNK/DRA/DTM		8,000

	OTHERS		6,000	
	Above 1 Acres – Katsina		20,000	
	- Funtua		15,000	
	DTM/KNK/MLF/MAN/DRA		10,000	
	OTHERS		8,000	
	MIDIUM/HIGH DESITY			
	0.1 - 0.9 – Katsina		10,000	
	- Funtua		10,000	
	MLF/MAN/KNK/DRA/DTM		8,000	
	OTHERS		5,000	
	0.1 - 0.9 Above 1 Acre			
	KATSINA		15,000	
	FUNTUA		10,000	
	MLF/MAN/KNK/DRA/DTM		8,000	
	OTHERS		5,000	
	COMMERCIAL 0.1 - 0.9 Acres Above			
	KATSINA		20,000	
	FUNTUA		15,000	
	MLF/MAN/KNK/DRA/DTM		10,000	
	OTHERS		5,000	
	1.0 and Above Acres			
	KATSINA		25,000	
	FUNTUA		20,000	
	MLF/MAN/KNK/DRA/DTM		15,000	
	OTHERS		7,000	
26	INDUSTRIAL 0.1 - 0.9			
	KATSINA		25,000	
	FUNTUA		20,000	
	MLF/MAN/KNK/DRA/DTM		15,000	
	OTHERS		10,000	
	1.0 - 2.0 – Katsina		30,000	
	- Funtua		25,000	
	MLF/MAN/KNK/DRA/DTM		20,000	
	OTHERS		15,000	
	2.0 & Above – Katsina		40,000	
	- Funtua		35,000	
	MLF/MAN/KNK/DRA/DTM		25,000	
	OTHERS		20,000	
27	FARM LAND/ORCHARD			
	0.1 - 0.9 – Katsina		15,000	
	- Funtua		10,000	

	MLF/MAN/KNK/DRA/DTM		8,000
	OTHERS		6,000
	1.0 & Above – Katsina		20,000
	- Funtua		15,000
	MLF/MAN/KNK/DRA/DTM		12,000
	OTHERS		8,000
	Above 2.00 Acres – Katsina		35,000
	- Funtua		30,000
	MLF/MAN/KNK/DRA/DTM		20,000
	OTHERS		15,000
28	OTHERS		
	0.1 - 0.9 ACRE		
	KATSINA		11,250
	FUNTUA		7,500
	DRA/DTM/MLF/MAN/KNK		6,000
	OTHERS		5,250
	1.0 - 1.9 ACRES		
	KATSINA		15,000
	FUNTUA		11,250
	DRA/DTM/MLF/MAN/KNK		7,500
	OTHERS		6,000
	2.0 ACRES & ABOVE		
	KATSINA		20,000
	FUNTUA		15,000
	DRA/DTM/MLF/MAN/KNK		10,000
	OTHERS		8,000
29	POULTRY PRODUCTION		
	KATSINA		25,000
	FUNTUA		20,000
	DRA/DTM/MLF/MAN/KNK		15,000
	OTHERS		10,000
30	SUPER MARKET		
	KATSINA		25,000
	FUNTUA		20,000
	DRA/DTM/MLF/MAN/KNK		15,000
	OTHERS		10,000
31	CAR WASH		
	KATSINA		25,000
	FUNTUA		20,000
	DRA/DTM/MLF/MAN/KNK		15,000
	OTHERS		10,000

32	PURE WATER/JUICE INDUSTRY		
	KATSINA		30,000
	FUNTUA		25,000
	DRA/DTM/MLF/MAN/KNK		20,000
	OTHERS		15,000
33	MOTOR PARKS		
	KATSINA		100,000
	FUNTUA		75,000
	DRA/DTM/MLF/MAN/KNK		50,000
	OTHERS		25,000
34	CHARGES OF USE		DEPEND ON THE USE OF THE SITE
	ALL REVOCATION OF APPROVED		
	Existing Structure		50% of Current Charges
	Penalty of Development without permit		Current Charges plus 30% of the Charges
	Un Approved Structure Renovation		150% all over the State
	Renewal of Planning Permission		50% of the initial Fees
	Penalty for Planning Permission violation		30% of the initial Fees
	Extra Plan		15% of the initial Fees
E	PLANNING COMMENT FEES		
1	RESIDENTIAL - Low Density		
	KATSINA		15,000
	FUNTUA		15,000
	DRA/DTM/MLF/MAN/KNK		10,000
	OTHERS		5,000
	Medium Density – Katsina		10,000
	- Funtua		10,000
	DRA/DTM/MLF/MAN/KNK		5,000
	OTHERS		5,000
	HIGH DENSITY		
	KATSINA		9,500
	FUNTUA		7,500
	DRA/DTM/MLF/MAN/KNK		3,500
	OTHERS		3,500
2	RESIDENTIAL/COMMERCIAL		
	KATSINA		20,000
	FUNTUA		20,000
	DRA/DTM/MLF/MAN/KNK		15,000
	OTHERS		10,000
3	Commercial (light commercial) – Katsina		20,000
	- Funtua		20,000
	DRA/DTM/MLF/MAN/KNK		15,000

	OTHERS		10,000	
	HEAVY COMMERCIAL			
	KATSINA		35,000	
	FUNTUA		35,000	
	DRA/DTM/MLF/MAN/KNK		15,000	
	OTHERS		15,000	
4	INDUSTRIAL - KATSINA/FUNTUA		50,000	
	DRA/DTM/MLF/MAN/KNK		25,000	
	OTHERS		25,000	
5	PETROL STATION			
	KATSINA/FUNTUA		50,000	
	DRA/DTM/MLF/MAN/KNK		25,000	
	OTHERS		25,000	
6	RESIDENTIAL/ORCHARD – KATSINA		15,000	
	FUNTUA		10,000	
	OTHERS		7,500	
7	INSTITUTIONAL (SCHOOLS)			
	KATSINA		25,000	
	FUNTUA		25,000	
	OTHERS		15,000	
8	RECREATIONAL			
	KATSINA		20,000	
	FUNTUA		20,000	
	OTHERS		15,000	
9	FARM LAND (1 - 10 H/A)			
	KATSINA		10,000	
	FUNTUA		10,000	
	OTHERS		6,000	
	11 - 20 Ha			
	KATSINA		15,000	
	DRA/DTM/MLF/MAN/KNK		15,000	
	OTHERS		8,000	
	21 - 50 Ha			
	KTN/FTA/DRA/DTM/MLF/MAN/KNK		20,000	
	OTHERS		10,000	
	Above 50 Ha			
	KTN/FTA/DRA/DTM/MLF/MAN/KNK		25,000	
	OTHERS		15,000	
10	LAND USE – BANKS			
	KATSINA		50,000	
	FUNTUA		50,000	

	DRA/DTM/MLF/MAN/KNK		25,000	
	OTHERS		25,000	
11	OFFICE COMPLEX			
	KATSINA		25,000	
	FUNTUA		20,000	
	DRA/DTM/MLF/MAN/KNK		15,000	
	OTHERS		10,000	
12	HOTEL DEVELOPMENT			
	KATSINA & FUNTUA		30,000	
	OTHERS		25,000	
XXI V	MINISTRY OF ENVIRONMENT			
	INDUSTRIAL DEVELOPMENT			
1	HEAVY INDUSTRIAL DEV./BLOCK			
	KATSINA		150,000	
	FUNTUA		100,000	
	DAURA		100,000	
2	LIGHT INDUSTRIAL DEV./BLOCK			
	KATSINA		90,000	
	FUNTUA		60,000	
	DAURA		60,000	
3	PETROL FILLING STATION			
	KATSINA		100,000	
	FUNTUA		80,000	
	DAURA		80,000	
4	COMMERCIAL BUILDINGS			
a.	HOTELS			
i.	Presidential/Luxury Suites			
	KATSINA		100,000	
	FUNTUA		50,000	
	DAURA		50,000	
ii.	Executive			
	KATSINA		30,000	
	FUNTUA		25,000	
	DAURA		15,000	
iii.	Single Rooms			
	KATSINA		20,000	
	FUNTUA		15,000	
	DAURA		10,000	
b.	BANKS			
	KATSINA		70,000	
	FUNTUA		50,000	

	DAURA		50,000	
c.	WARE HOUSES/WORKSHOPS			
	KATSINA		90,000/Floor	
	FUNTUA		60,000/Floor	
	DAURA		40,000/Floor	
d.	BAKERIES			
	KATSINA		20,000/Floor	
	FUNTUA		10,000/Floor	
	DAURA		10,000/Floor	
e.	SHOPS			
	KATSINA		30,000/Shop	
	FUNTUA		25,000/Shop	
	DAURA		25,000/Shop	
f.	RESTAURANTS			
	KATSINA		70,000/Rest	
	FUNTUA		50,000/Rest	
	DAURA		40,000/Rest	
g.	HALLS			
	KATSINA		80,000	
	FUNTUA		50,000	
	DAURA		50,000	
h.	OFFICES			
	KATSINA		30,000	
	FUNTUA		20,000	
	DAURA		10,000	
5	RESIDENTIAL HOUSES			
i.	Duplex/Unit			
	KATSINA		30,000	
	FUNTUA		20,000	
	DAURA		20,000	
ii.	Bungalow/Unit			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
6	SCHOOLS			
i.	Classroom			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
ii.	Library			
	KATSINA		20,000	

	FUNTUA		10,000	
	DAURA		10,000	
iii.	Laboratory			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
iv.	Staff Room			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
7	HOSPITALS			
i.	Ward			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
ii.	Theatre			
	KATSINA		20,000	
	FUNTUA		10,000	
	DAURA		10,000	
iii.	Any other facility			
	KATSINA		10,000	
	FUNTUA		10,000	
	DAURA		10,000	
8	AGRICULTURE EACH BLOCK			
	KATSINA		50,000	
	FUNTUA		30,000	
	DAURA		30,000	
9	ENVIRONMENTAL AUDIT REVIEW			
a.	INDUSTRIAL			
i.	Heavy Industrial Development			
	KATSINA		75,000	
	FUNTUA		50,000	
	DAURA		50,000	
ii.	Light Industrial Development			
	KATSINA		45,000	
	FUNTUA		30,000	
	DAURA		30,000	
iii.	Petrol Filling Station			
	KATSINA		50,000	
	FUNTUA		40,000	
	DAURA		40,000	

b.	OTHERS			
	KATSINA		7,500	
	FUNTUA		7,500	
	DAURA		7,500	
c.	QUARRIES			
	KATSINA		50,000	
	FUNTUA		30,000	
	DAURA		30,000	
10	TELECOMMUNICATIONS			
i.	Each Mast			
	KATSINA		150,000	KUP DA
	FUNTUA		150,000	KUP DA
	DAURA		150,000	KUP DA
ii.	Cabling (Fibre Cable) Per KM			
	KATSINA		20,000	
	FUNTUA		20,000	
	DAURA		20,000	
11	REGISTRATION			
i.	Environmental Consultant		25,000	
ii.	Renewal		15,000	
iii.	Solid Waste Contractors		10,000	
iv.	Renewal		5,000	
v.	Application Forms		1,000	

XX V	BOARD OF INTERNAL REVENUE			
S/N	SOURCE OF REVENUE		RATE	REMARKS
1	Vehicle Registration Fees			
a)	Vehicle not up to N 1.M		3125	
b)	Vehicle N 1.M and above		6,250	
c)	Motorcycles		1500	
d)	Tricycle		2000	
2	VEHICLE TEST			
a)	Private vehicles		1250	Yearly
b)	Taxis Saloon and Station wagon		1250	Half Year
c)	Bus, C 20 and J 5		1250	Half Year
d)	Luxurious Bus		2500	Half Year
e)	Lorry Stage Carriage		3750	Half Year

f)	Pick - up 4 wheels		2500	Half Year
g)	Pick - up Canter 6 wheels		2500	Half Year
h)	Tipper		3750	Half Year
i)	Lorry Goods Only		3750	Half Year

j)	Tanker and Trailer		2750	Half Year
k)	Trailer 16 Tyre		3750	Half Year
l)	Motorcycle Private		400	Yearly
m)	Motorcycles Commercial		500	Half year
n)	Motorcycle Tricycle		500	Half year
3	HACKNEY PERMIT			
a)	Taxis Saloon and Station wagon		1300	PER ANUM
4	STAGE CARRIEGE			
a)	Nissan, c 20		2000	do
b)	Bus, C 20 and J 5		2300	
c)	Bus and Luxurious		3200	
d)	Lorry Stage Carriage		2800	
e)	Civilian - S/Bus and Comp.		2800	
5	CARRIER PERMIT			
a)	pickup 4 Wheels		2500	
b)	Pickup 6 wheels /Canter		3200	
c)	Roof Rack Permit		1000	
d)	Tipper		3200	
e)	Lorry Goods		3200	
f)	Tanker and Trailer		3800	
g)	Tanker 16 Tyres		3,800	
h)	Tractor		2500	
	CARRIER PERMIT BOOK		200	
6	Registration Book ML3		1250	
7	STICKER			
a)	Bus		500	
b)	Goods		500	
c)	Art		1000	
d)	Motorcycle Commercial		200	
8	Side Numbers		200	
9	LEARNERS PERMIT			
a)	Motorcycle		250	

b)	Motor Vehicle			500	
10	Driving Test			500	
a)	M/C			250	
b)	Motor Vehicle			500	
11	CHANGE OF OWNERSHIP				
a)	M/C			1000	
b)	M/V			2500	
12	Extract of Information			1500	
13	Miscellaneous	V.I.O's Request		50%	
14	Transfer and Re - Registration			2000	
15	Reservation within 6 months			2000	
16	Special No O1 - 10 M/V			17500	
a)	Special Number Plate O1 – 10 Motorcycle			3500	
17	MOTORCYCLE LICENCE				
a)	Motorcycle Private			300	
b)	Motorcycle Commercial			650	
c)	Tricycle			1,000	
18	MOTOR VEHICLE PRIVATE				
a)	Vehicle up to 2.00/trs			1,875	
b)	" " 2.01 - 3. 00/trs			2,500	
c)	" 3.01 - above			3,750	
19	MOTOR VEHICLE COMMERCIAL				
a)	Pickup 4 wheels			3,125	
b)	Pick up 6 wheels / Canter			3,750	
c)	Tipper			3,750	
d)	Lorry Goods			3,750	
e)	Tanker / Trailers			6,250	
f)	Trailer 16 tyres			8,750	
g)	Tractor / Bulldozer			2,500	
h)	Taxes Saloon and Station wagon			1,875	
i)	Bus - Nissan/ C 20			2,500	
j)	J 5 BUS			3,125	
k)	Luxurious			3,750	
l)	lorry Stage Carriage			3,750	
20	CIVILIAN STAFF BUS AND COMPANY			2,500	
21	DEALERSHIP LICENCE				
a)	" M/C			3,750	
b)	" M/V			12,500	
22	Personal Income Tax Rates			Higher of 7% of Chargeable Income or 1% of Gross Income	
				7%	

			11%	
			15%	
			19%	
			21%	
			24%	
23	Tax on Company Dividends		10%	
24	Stamp Duty		1%	
25	Withholding Tax on Rent		10%	
26	Withholding Tax on Contract		5%	
27	Withholding Tax on Bank Interest		10%	
28	Others(Contract Award Fees & Other Monies from LGS & MDAs)		1.50%	

<i>DEPARTMENT OF FORESTRY KATSINA STATE</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Sales of Fencing Post			
2	Laterite Collection (Sales of Forest, Produce/Charges)			
3	Sales of Firewood			
4	Zoological Garden			
5	Amusement Park			

<i>OFFICE OF THE ACCOUNTANT GENERAL KATSINA STATE</i>				
S/NO	SOURCE OF REVENUE		CURRENT RATE	REMARK S
1	Rent on quarters senior & junior staff			
2	Interest on Bank Deposit		at the prevailing CBN rate	
3	Companies Directors		10%	
4	Dividends		as may have been declared	
5	Loan Repayment General		as per agreed term	
6	Loan Repayment: House of Assembly Members		as per agreed term	
7	Refund: Over payment on claim (Salary/Pension/Gratuity)		as may have become due	
8	Unspecified Receipt		as may have become due	
9	Disposal of Govt. Landed Property		determined by economic/market forces and/or government policy	
10	Rent from Katsina House, Abuja		determined by the market prevailing rate within the industry and/or government policy	
11	Repayment of Shares Allocated to Civil Servants		as per agreed term	
12	Sales of Governments Companies		determined by economic/market forces and/or government policy	
13	Refund from DE's (Rent Quarters)			

<i>JUDICIAL SERVICE COMM</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Application Form Fees		50	

<i>SCIENCE & TECHNICAL EDUCATION BOARD</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Application Form Fees		500	

<i>STATE UNIVERSAL BASIC EDUCATION BOARD</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Registration of Nursery, Primary and Junior Sec. Schools		33,000	
2	Renewal of Registration of Nursery, Primary and Junior Sec. Schools		15,000	

<i>STATE INDEPENDENT ELECTORAL COMMISSION</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Sales of Nomination form		To be Determined by H.E.	

<i>KATSINA STATE TRANSFORT AUTHORITYN</i>				
S/ N O	SOURCE OF REVENUE		RATE	REM ARK S
1		To be provided by the Authority.		

<i>RULAL ELECTRIFIATION BOARD</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1		To be provided by the Board.		

<i>MINISTRY OF INFORMATION (ADDENDUM)</i>				
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S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
	Fire Service Charge			
	(a) Safety Certificate for Petrol Station Range from N5,000'00 – N25,000.00			
	(b) Premises inspection fee (bakeries, filing station sites, assembly plant inspection) Range from N5,000.00 – N50,000.00			
1				

<i>KATSINA STATE UINSTITUTE OF TECHNOLOGY AND MANAGEMENT</i>				
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	To be provided by the Institute			
2				