

YOBE STATE OF NIGERIA

**A LAW TO PROVIDE FOR THE CODIFICATION OF ALL
YOBE STATE REVENUE LAWS, TO RESTRUCTURE THE
INTERNAL REVENUE SERVICE TO ESTABLISH REVENUE
SINGLE ACCOUNT FOR EFFECTIVE REVENUE
GENERATION AND RELATED MATTERS**

2021

Yobe State Revenue (Codification) 2021

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I ASSENT THIS.....DAYOF.....2021

**HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE**

A BILL FOR

**A LAW TO PROVIDE FOR THE CODIFICATION OF ALL YOBE STATE
REVENUE LAWS, TO RESTRUCTURE THE INTERNAL REVENUE
SERVICE,AND ESTABLISH REVENUE SINGLE ACCOUNT FOR EFFECTIVE
REVENUE GENERATIONAND RELATED MATTERS**

Enacted by the Yobe State House of Assembly as follows:

PART 1 PRELIMINARIES	
Citation and Commencement	1. This Law may be cited as the Yobe State Revenue (Codification) Law 2021 and shall come into force on theday of2021.
Interpretation	2. In this law unless the context otherwise requires: “Accountant General” means the Accountant General of the State. “Accessible income” means chargeable income on which tax is computed. “Assess” means to determine the amount of Tax payable on income, value, revenue proceed of trade, real property or any other asset or transaction. “Authorized Officer” means any person employed in the Service or for the time being, performing duties in relations to tax who has been specifically authorized by the Service or the Executive Chairman to perform or carry out specific functions under this law. “Appraise” means to determine the market value of real

	<p>property either by entry thereon and inspection thereof or by use of an adjustment multiplier.</p> <p>“Board” means the Governing Board of the Service established under section 5 of this law.</p> <p>“Book” includes any register, document or other records of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise.</p> <p>“Board Chairman” means the Chairman of the Board appointed under section 5 (2) (a) of this law.</p> <p>“Commission” means Civil Service Commission of the State or Local Government.</p> <p>“Commissioner” means the Commissioner charged with the responsibility for matters relating to Finance and “Ministry” shall be construed accordingly.</p> <p>“Consultant” includes accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria.</p> <p>“Demand notice” means Tax demand notice for any Tax collectable by the State Internal Revenue Service.</p> <p>“Documents” includes any records of information supporting account and accounting records, including reports or correspondences or memoranda, or minutes of meeting, however compiled , recorded or stored, whether in written or printed form, or micro-film, digital, magnetic, electronic, or optical form or otherwise and all types of information stored in computer and other similar equipment.</p> <p>“Executive Council” means the Executive Council of the State. Chairman” means the Chairman of the Governing Board.</p> <p>“Executive Chairman” means the Executive Chairman of the Service</p> <p>“Excess Revenue” means total revenue collected above the approved estimated Revenue in a fiscal year.</p> <p>“Functions” includes powers and duties.</p> <p>“Governor; means the Executive Governor of State.</p>
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	<p>“Governing Board” means the Board established under section 5 of this law.</p> <p>“Gross Misconduct” referred to in section 7 (g) has the meaning ascribed to it by in the State Public Service Rule.</p> <p>“House” means Yobe State House of Assembly.</p> <p>“Lead Bank” means the Bank appointed by the State as the main Bank collecting revenues on behalf of the State”.</p> <p>“Member” means a member of the Board appointed under section 5 of this law and includes the Chairman.</p> <p>“MDAs” means Ministries, Department, Agencies, Institutions, extra Ministerial Department and includes legislature and Judiciary.</p> <p>“Officer” means any person employed in the Service.</p> <p>“Personal Income Tax” means the Personal Income Tax Law of the state and includes amendments or legislation which may thereafter amend or replace the same.</p> <p>“Person” includes a Company or body corporate and any unincorporated body of persons.</p> <p>“Private dwelling” means any building or part of a building occupied by residential accommodation (including any garage, shed or other building used in connection therewith).</p> <p>“Relevant authority” means the Internal Revenue Service of the State.</p> <p>“Revenue” means any form of revenue payable to the State through Legislature, Judiciary, and any of the MDAs which includes Taxes, fines, fees, levies, charges, rates receipt, dividends, penalties and interest of penalties and any other revenue by whatsoever name called.</p> <p>“Service” means the State Internal Revenue Service established under section 3 (1) of this Law.</p> <p>“Social Sector” means Health and Educational sector.</p> <p>“Special Purpose Tax Officer” for this purpose specifically refers to specially designated Tax Officer for the purpose of tax investigation and tax enforcement who shall be appointed from</p>
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<p>Tenure of Office.</p>	<p>(a) The Chairman and three other members to be appointed by the Governor subject to the confirmation by the House</p> <p>(b) The Chairman shall be a person with cognate experience and skills in Accountancy, Taxation, Law or related field.</p> <p>(c) Three other members with relevant qualifications and expertise in revenue administration, to represent each of the three Senatorial Zone of the State to be nominated by the Governor one of whom shall be a woman.</p> <p>(d) One person to represent private sector interest to be appointed by the Governor.</p> <p>(d) One representative each from the following organisations to serve as ex-officio.</p> <p>i. Finance. ii Budget and Economic Planning. iii Commerce and Industry. iv Yobe Geographic Information Service v. Chairman House Committee on Finance and Appropriation.</p> <p>(3) The Executive Chairman of the Service shall serve as the Secretary at the Board meeting.</p> <p>(4) The supplementary provisions set out in the second schedule to this law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.</p> <p>6. The Chairman and other members of the Board, other than ex-officio members shall hold office for a term of four years and may be appointed for a further term of four years only on such terms and conditions as may be specified in the letter of appointment.</p>
<p>Cessation of membership.</p>	<p>7. (1) Notwithstanding the provisions of section 6 of this law the chairman and a member of the Board shall cease to hold office if:</p> <p>(a) he resigns his appointment as a member of the Board by notice under his hand, addressed to Governor.</p> <p>(b) he becomes of unsound mind.</p> <p>(c) he becomes bankrupt or make a compromise with his creditors.</p> <p>(d) he is convicted of a felony or of any offence involving dishonesty or corruption.</p> <p>(e) he becomes incapable of carrying on the functions of his office either arising from infirmity of mind or body.</p> <p>(f) the Governor is satisfied that it is not in the interest of the Board or in the interest of the public for the person to continue</p>

<p>Emolument etc of members.</p>	<p>in office and the Governor removes him from office.</p> <p>(g) he has been found guilty in contravening the Code of Conduct Bureau and Tribunal Act, or gross misconduct in relations to his duties.</p> <p>(h) in the case of a person possessing a professional qualification, he is disqualified by a competent authority; or</p> <p>(i) in the case of a person who becomes a member by virtue of the office he occupies, cease to hold such office.</p> <p>(2) where any member of the Board ceased to hold office under this law before the expiration of his tenure another person shall be appointed in place of such person and the new member shall thereupon complete the remaining term in accordance with section 6 of this law.</p> <p>8. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor subject to the confirmation of the House.</p>
<p>Powers of the Board.</p>	<p style="text-align: center;">PART III</p> <p style="text-align: center;">POWERS AND FUNCTIONS OF THE BOARD AND THE SERVICE</p> <p>9. (1) The Board shall:</p> <p>(a) Provide the general policy guidelines relating to the functions of the Service.</p> <p>(b) Manage and superintend the policies of the Service on matters relating to the Administration of the Revenue assessment, collection and accounting system under this law or any enactment or law.</p> <p>(c) Review and approve strategic plans of the Service.</p> <p>(d) ensure the effective and optimum collection of all revenues, taxes, levies and penalties due to the government under this law and or any other relevant law.</p> <p>(e) Employ and determine the terms and conditions of service including disciplinary measures of the employee of the Service in consultation with the office of the Head of Civil Service.</p> <p>(f) Making recommendations to the Government regarding the terms and conditions of employment and remuneration of staff of Internal Revenue Service.</p> <p>(g) Making recommendations where appropriate to the Joint Tax Board on Tax Policy; Reform, Legislation, Treaties and Exemptions as may be required from time to time.</p> <p>(h) Do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Board and the Service under this law.</p> <p>(2) The Board may by notice in writing, authorize any person to exercise or advice in the exercise or performance of any function</p>

<p>Function of the Service.</p>	<p>conferred or imposed upon the Services by or under this law.</p> <p>(3) The Board may, from time to time specify the forms of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this law.</p> <p>10. (1) The Service shall:</p> <p>(a) Subject to such condition as may be approve by the Board to appoint and employ a practicing tax practitioners or chartered accountant as well as professional firms on such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this law except for the assessment and collection of any taxes or revenue of the State.</p> <p>(b) assess person chargeable with paying tax in the State.</p> <p>(c) asses, collect, account and enforce payment of taxes as may be due to the State.</p> <p>(d) be the sole body to collect, recover and pay to the designated account, any tax under any provisions of this law or any other enactment or law.</p> <p>(e) in collaboration with relevant Ministries, Agencies, the Legislature and Judiciary review the tax regimes and promote the application of tax revenue to stimulate economic activities and development.</p> <p>(f) in collaboration with the relevant law enforcement Agencies, carry out the examination and investigation with a view to enforcing compliance with provisions of this law.</p> <p>(g) adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion.</p> <p>(h) adopt measures which includes compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance.</p> <p>(i) collaborate and facilitate rapid exchange of information with relevant National Agencies or bodies on tax.</p> <p>(j) undertake exchange of personnel or other experts with complementary Agencies for the purpose of comparative experience and capacity building.</p> <p>(k) establish and maintain a system for monitoring state dynamics of taxation to identify suspicious transactions and the perpetrators and other persons involved.</p> <p>(l) provide and maintain access to up-to-date data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud.</p>
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Establishment of	<p>(m) maintain data base, statistic records and report on persons, organization, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion.</p> <p>(n) undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude effects of tax fraud, evasion and other matters that affects the effective tax administration and make recommendations to the government for appropriate intervention and preventive measures.</p> <p>(o) collate and continually review all policies of the state government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies.</p> <p>(p) liaise with the office of the Attorney General of the state, all government security and law enforcement Agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences.</p> <p>(q) issue taxpayer identification number to every taxable person in the state in collaboration with local government councils.</p> <p>(r) carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within the state.</p> <p>(s) carry out oversight functions over all taxes and levies accruable to the state and as may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection and accounting for revenue accruable to the State; and</p> <p>(t) carry out such activities as are necessary or expedient for the full discharge of all or any of the functions under this law.</p> <p>(2) The Service shall on quarterly basis send reports to the State House Committee on Finance.</p> <p>(3) The Service shall be the sole body responsible for control and supervision of all collections of the state revenue from Legislature, Judiciary and including Ministries, Departments and Agencies.</p> <p>(4) The Service shall be the sole body responsible for production of any type of forms issued by any revenue generating agency in the state, whether hard, electronic or otherwise.</p> <p style="text-align: center;">PART IV MANAGEMENT AND STAFF OF THE SERVICE</p> <p>11. (1) There shall be Executive Management Committee of the</p>
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<p>Executive Management Committee and its functions.</p>	<p>Service (in this law referred to as EMC) which shall comprised:</p> <ol style="list-style-type: none"> a. The Executive Chairman of the Service as Chairman. b. The Secretary and Legal Adviser. c. The Directors of the Service <p>(2) the Executive Management Committee shall:</p> <ol style="list-style-type: none"> a. Be the top-level management committee of the Service. b. Consider all tax or revenue matters that requires professional and technical expertise and make recommendation there on to the Service. c. Advice the Service on any aspect of the functions and powers of the service under this law; and d. Attend to such other matters as may from time to time referred to it by the Service.
<p>Appointment of the Executive Chairman and his functions.</p>	<p>12. (1)The Executive Chairman shall:</p> <ol style="list-style-type: none"> (a) be appointed by the Governor subject to the confirmation by the State House of Assembly. (b) be the Chief Executive and the Accounting Officer of the Service. (c) be responsible for the execution of the policies and the day-to-day administration of the affairs of the Internal Revenue Service; and (d) be professional in accounting or taxation with adequate experience in taxation. <p>(2) the Executive Chairman shall hold office for a term of four years and may be reappointed for further term of four years only.</p>
<p>Appointment and functions of the Secretary and Legal Adviser of the Service.</p>	<p>13. (1) There shall be a Secretary and Legal Adviser to the Service who shall not be less than ten (10) years post call to be posted by the Head of Service on the recommendation of Attorney General of the state.</p> <p>(2) The Secretary and Legal Adviser shall perform the following functions:</p> <ol style="list-style-type: none"> (a) (a) issue notice of meetings of the Service. (b) (b) carry out all secretariat duties during Service meetings. (c) keep records of proceedings of the Service. (d) advice the Service on all Legal Matters. (e) represent the Service in all matters in Court. (f) attend all Management and Service meetings. (g) draft all contracts agreements concerning the Service and forward same to the Ministry of Justice

Employment.	<p>for vetting.</p> <p>(j) be the custodian of the Seal of the Service.</p> <p>(k) carry out such other duties as the Executive Chairman or the Board may direct.</p> <p>14. (1) The Service with the approval of the Governing Board shall appoint Head of Department.</p> <p>(2) The Service may subject to the provisions of section 9 (e); appoint such other persons to be employees of the Service and on such terms and conditions as may be prescribed by the Board.</p> <p>(3) If the Board thinks expedient that any vacancy in the Board would be filled by a person holding office in the commission of the state or of the local government, it shall notify the appropriate commission to that effect and thereafter the Board, may, by arrangement with the state commission concerned, cause such vacancy to be filled by way of secondment or transfer.</p>
Pension.	<p>15. Employment in the Service shall be subject to the provisions of the pensions law of the State and officers and employees of the Service shall be entitled to pensions and retirement benefits as prescribed under the Pensions law of the State.</p>
Staff regulations.	<p>16. (1) Subject to the provisions of this law, the Board may make regulations relating generally to the conditions of service of the staff in consultation with the office of the Head of Service and such regulations may provide for:</p> <ul style="list-style-type: none"> (a) the appointment, promotion, termination, dismissal and discipline of staff or employees of the Service; and (b) appeal by staff or employees against dismissal or other disciplinary measures; and (c) until such regulations are made, any instrument relating to conditions of service in the public service of the state shall be applicable, with such modifications as may be necessary to the employees of the Service. <p>(2) staff regulations made under subsection (1) of this section shall be publish by the Service and issue to its staff in such manners as the Board may from time to time determine pending the publication in the state government gazette.</p>
Funds of the Service.	<p style="text-align: center;">PART V FINANCIAL PROVISIONS</p> <p>17. The Service shall establish and maintain funds from which all its expenses will be defrayed:</p>

	<ul style="list-style-type: none"> (a) amount not more than 10% of all revenue collected by the Service in the preceding year as may be appropriated by the State House of Assembly as administrative charges or cost of collection. (b) such funds as may from time to time be contributed or granted by the State government. (c) any subvention or other budgetary allocation from the State. (d) donations or grants from any organization. (e) such monies as may from time to time accrue to the Service for such other services including the disposal, lease or hire of any other dealings with any property vested or acquired by the Service. (f) such monies as may from time to time be granted to the Service by the Federal, State or Local Government or other donor agencies provided that such grants are not intended for purposes contrary to the objectives of the Service.
Expenditure of the Service.	<p>18. The Service shall defray from the fund established pursuant to section 17 of this law all the amount payable under or in pursuance of this law being sums representing:</p> <ul style="list-style-type: none"> (a) emoluments and amount payable to the Executive Chairman and other members of the Service including allowances. (b) reimbursements to the members of the Service or any committee set up by the Service for such expenses as may expressly be authorized by the Service. (c) remunerations and other cost of employment of the staff of the Internal Revenue Service. (d) amounts payable as pensions and other retirement benefits under or pursuant to this law or any other enactment. (e) costs of acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Internal Revenue Service. (f) investments, maintenance of utilities, staff promotions, training, research and similar activities. (g) costs necessary for the day-to-day operations of the Service; and (h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other functions of the Service under or pursuant to this law.
Estimates.	<p>19. The Service shall cause to be prepared, not later than 30th day of September in each year, an estimate of its income and expenditure for the succeeding year for the purpose of appropriation by the State House of Assembly.</p>
Account and Audit.	<p>20. The Service shall keep proper accounts records, and such account shall, not later than six months after the end of each</p>

Annual report.	<p>year, be audited by Auditors appointed by the Service from the list and in accordance with the guidelines supplied by the State Auditor General.</p> <p>21. (1) The Service shall not later than three months after the end of each financial year, submit to the Commissioner of Finance, a report of its activities during the immediately preceding year and shall include in such report the audited report of the Service,</p> <p>(2) The Commissioner shall within 30 days of receipt of the report:</p> <ul style="list-style-type: none"> (a) present a copy of the report to the State Executive Council; and (b) present a copy of the report to the House.
Power to accept gift.	<p>22. (1) The Service may accept gift of land, money or other property on such terms and conditions, if any, as may be specified by the person or Organization making the gift,</p> <p>(2) shall not accept gift if the conditions attached thereto are inconsistent with any law for the time being in force.</p>
Power to Borrow.	<p>23. The Internal Revenue Service may, with the approval of the Governor subject to resolution by the House, borrow by way of loan, overdraft or otherwise from any source such sums as may require for the performance of its functions and meeting of its obligation under this law.</p>
Investment.	<p>24. the Service may subject to the provision of this law and the condition 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 approve by the Governor.</p>
Accountability.	<p>25. (1) The Executive Chairman of the Service shall :</p> <ul style="list-style-type: none"> (a) keep proper accounting records, in a manner as may be determined, from time to time, by the Service in respect of: <ul style="list-style-type: none"> (i) all revenues and expenditure of the Service. (ii) all its assets, liabilities and other financial transactions; and (iii) all other revenues collected by the Service, Including all incomes and investments. (b) prepare an annual report, including financial statement, in accordance with generally accepted accounting principles and practice; and (c) ensure that the available accounting resource of the Service are adequate and used economically in the most effective and efficient manner, and the accounting and other

<p>Refund to Taxpayer.</p>	<p>financial records are properly safeguarded.</p> <p>26. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such overpayment of tax as is due.</p> <p>(2) the Service shall decide on who is eligible for the refund mentioned in subsection (1) of this section subject to such rules and conditions as may be approved by the Board.</p> <p>(3) any tax refund shall be made within 90 days of the decision of the Service made pursuant to subsection (2) of this section, with the option of setting off against further tax by the taxpayer</p> <p>(4) for the purpose of tax refund, the State Accountant General shall open a dedicated account into which shall be paid monies for settling such refunds.</p> <p>(5) the Service shall administer the dedicated account as created by virtue of sub section 4 of this section.</p> <p>(6) for the purpose of the dedicated account, the Service shall prepare an annual budgeted or tax refund to be funded by the State Government as may be approved by the State House of Assembly.</p>
<p>Power of Accountant General to deduct at source.</p>	<p>27. The State Accountant General shall have power to deduct at source, from the budgetary allocation, un-remitted taxes due from any Ministry or Government Agency and shall not later than 30 days thereafter transfer such deductions to the Service.</p>
<p>Establishment of Technical Committee.</p>	<p style="text-align: center;">PART VI</p> <p style="text-align: center;">ESTABLISHMENT, COMPOSITION AND FUNCTION OF TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT REVENUE COMMITTEE AND THE JOINT STATE REVENUE COMMITTEE.</p> <p>28. (1) There shall be a Technical Committee of the Service in this Law referred to as “the Technical Committee” which shall consist of :</p> <p>(a) the Executive Chairman of the Service as Chairman.</p> <p>(b) all the Directors and the Heads of Departments of Internal Revenue Service.</p> <p>(c) the Secretary/Legal Adviser of the Service.</p> <p>(2) The Technical Committee may co-opt additional staff from within and outside the Service provided that he has experience in revenue matters as it may deem necessary for the due discharge of its function under this law.</p>

<p>Functions of the Technical Committee.</p>	<p>29. The Technical Committee shall :</p> <ul style="list-style-type: none"> (a) consider all matters that require professional and technical expertise and make recommendations to the Service. (b) advise the Board on any aspect of the functions and powers of the Service under this law. (c) attend to such other matters as may from time to time be referred to it by the Board.
<p>Establishment of Local Government Revenue Committee.</p>	<p>30. There is hereby established for each Local Government Area of the State a Committee to be known as the Local Government Committee (referred to in this law as the “Revenue Committee”</p> <p>(2) The Revenue Committee shall comprise of:</p> <ul style="list-style-type: none"> (a) supervisory councillor for Finance as Chairman. (b) three Local Government Councillors as members; and (c) two other persons with experience in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.
<p>Functions of the Local Government revenue Committee.</p>	<p>31. (1) The Local Government Revenue Committee shall be responsible for assessment and collection of taxes, fines, rates charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the Chairman of the Local Government.</p> <p>(2) The Local Government Revenue Committee shall be autonomous of the Local Government Treasurer and shall be responsible for the day-to-day administration of the Local Government Revenue.</p>
<p>Establishment and composition of joint State Revenue Committee.</p>	<p>32. There is hereby established for State a Joint Revenue Committee which shall comprise of :</p> <ul style="list-style-type: none"> (a) the Chairman of the Service as Chairman. (b) the Chairman of each Local Government Revenue Committee in the State. (c) a representative of the Ministry of Local Government and Chieftaincy Affairs not below the rank of a Director. (d) a representative of a Revenue Mobilization Allocation and Fiscal Commission as an observer. (e) the State Sector Commander of the Federal Road Safety Commission as an observer. (f) the Secretary/Legal Adviser of the Service of the State; and (g) the Secretary of the Committee who shall be a staff of the Service.
<p>Functions of the joint State Revenue Committee.</p>	<p>33. The function of the Joint State Revenue Committee shall be :</p> <ul style="list-style-type: none"> (a) to implement decisions of the Joint Tax Board. (b) to advise the Joint Tax Board on the State and Local Government revenue matters. (c) to harmonize tax administration in the State.

<p>Funds of the Joint State Revenue Committee.</p>	<p>(d) to enlighten members of the public generally on State and local Government revenue matters; and (e) carry such other functions as may be assigned to it by the Joint Tax Board.</p> <p>34. Each Local Government shall contribute annually the sum of N200, 000.00 while the Service shall complement with the half of the total contributions made by all LGAs for running of the Secretariat of the Committee. This however shall be subject to review by the Committee periodically.</p>
<p>Personnel of the Joint Revenue Committee.</p>	<p>35. The Secretariat of the Joint Revenue Committee shall be manned by such staff as may be deployed from the Civil Service of the State.</p>
<p>Administration of Tax laws</p>	<p style="text-align: center;">PART VII TAX ADMINISTRATION AND ENFORCEMENT</p> <p>36. (1) The Service shall have the sole power to administer all the law listed in the first schedule to this law and any other enactment or law on taxation in respect of which the State House of Assembly may confer power on the Service.</p> <p>(2) The Service may, with the approval of the Commissioner of Finance by instrument published in the State Gazette, appoint any Government Agency to collect revenue pursuant to the powers of the Service under subsection (1) of this section.</p>
<p>Person chargeable to Tax</p>	<p>37. (1) Subject to the provision of this law, a taxable person shall be chargeable to Tax:</p> <p>(a) In his name or (b) In the name of any receiver, trustees, guardian, guarantor, or committee who has the control or management of any property or concern on his behalf.</p> <p>(2) any person who is chargeable to Tax shall be answerable to all matters within his competence which are required to be done by virtue of this law for the assessment of the income of such taxable person and payment of any charge thereon.</p> <p>(3) where two or more persons act in the capacity of trustees they may be charge jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.</p>
<p>Statement and Returns of Taxable Person</p>	<p>38. (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:</p>

<p>Notice to Taxable Person</p>	<p>(a) the amount of his income for the year of assessment. (b) the source of such income. (c) allowance, reliefs and deduction; and (d) such other particulars as may be required by the Service.</p> <p>(2) the Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.</p> <p>(3) for the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.</p> <p>(4) the form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.</p> <p>(5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether any tax is chargeable on him for that year.</p> <p>39. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment, statement and returns of taxable person.</p> <p>(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice and the person to whom such notice was issued shall keep such records, books or accounts.</p>
<p>Assessment of Income of Taxable Person</p>	<p>40. (1) After the expiration of the time allowed to any person under Section 39 of this Law and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.</p> <p>(2) where a taxable person has submitted a statement or a return, the Service: (a) shall accept the statement or return and make an assessment</p>

	<p>accordingly.</p> <p>(b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.</p> <p>(3) where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment: Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of the Law.</p> <p>(4) notwithstanding the provisions of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.</p>
List of Persons Assessed	<p>41. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.</p> <p>(2) The list of taxable persons assessed prepared under subsection (1) of this section shall contain:</p> <p>(a) the name and address of the taxable persons assessed to income tax.</p> <p>(b) the name of the income assessed.</p> <p>(c) the amount of the assessable tax, total or chargeable on which the tax is computed.</p> <p>(d) the amount of the income tax charged; and</p> <p>(e) such other particulars as may be prescribed by the Service.</p> <p>(3) Where completed copies of all notices of assessment and notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.</p>
Records of Tax Under PAYE etc	<p>42. In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:</p> <p>(a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service.</p>

<p>Service of notice of assessment</p>	<p>(b) the form in which his employer shall maintain a record; and</p> <p>(c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.</p> <p>43. The Service may serve upon any taxable person or a person whose income may be charged a notice of stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.</p>
<p>Tax Clearance Certificate</p>	<p>44. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:</p> <p>(a) The Service is of the opinion that:</p> <p>(i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,</p> <p>(ii) no such tax or levy is due on the person or on his income or property; or</p> <p>(iii) the person is not liable to tax for any of those three years:</p> <p>(c) the person is able to produce evidence that he 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 he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that Objection at or to Assessment Tax Clearance Certificate payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.</p> <p>(2) the tax clearance certificate may be issued in paper form, electronically or generated in electronic format on a machine-readable smart card (in this Law referred to as "Electronic Tax Clearance Certificate") which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.</p> <p>(3) where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that</p>

person.

(4) the Service may decline to issue a tax clearance certificate, but it shall within two weeks of receipt of the application give reasons for the denial,

(5) a department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a precondition 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 to, and the regularization or recertification 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 Law, section 84 of the 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.

(7) The Service is empowered to prescribe, by notice in the State Gazette, other purposes for which a Tax Clearance Certificate may be required.

(8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:

(a) Chargeable income of holder.

(b) tax payable.

(c) tax paid.

(d) tax outstanding, and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.

(9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that:

(a) the information which the 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 Service may make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side.

(d) the card may hold data in respect of a particular taxable person in a secure format that can be accessed for authentication.

(e) the data may be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax.

(f) the Service may provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person.

(g) the Service may ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records.

(h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and

(i) the Service may not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(10) A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:

<p>Calls for further returns and payment of Tax due.</p> <p>Information to be delivered by Bankers.</p>	<p>is, in respect of each offence, liable on conviction to a fine equivalent 100 percent of the amount of the tax liability.</p> <p>(4) Nothing in the foregoing provision of this section or in any other provisions of this law shall be construed as precluding the Service verifying by tax audit or investigation into any matter relating to any return or entry in any book, document, accounts, including those stored in a computer, in digital, magnetic optical or electric media as may, from time to time, be specified in any guideline by the Service.</p> <p>(5) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and section 39 of this law, provided that the person:</p> <p>(a) make the application before the expiration of the time stipulated in this section for making the returns; and</p> <p>(b) show good cause for inability to comply with this provision.</p> <p>(6) If the Service is satisfied with the cause shown in the application under paragraph (b) of subsection (5), it may in writing grant the extension of the time as it may consider appropriate.</p> <p>47. (1) The Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns in respect of any matter relating to the functions of the Service under this law.</p> <p>(2) Where a tax is not paid, when it falls due under any law, by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall, in addition to the 100 percent of tax due and payable, also be liable to a penalty equal to the amount of tax due.</p> <p>48. Without prejudice to section 20 of this law, every Bank shall prepare, upon demand by the Service, quarterly returns specifying:</p> <p>(a) in the case of individual, all transactions involving the sum of N1,000,000 :00 and above; or</p> <p>(b) in the case of a body corporate, all transactions involving the sum of N3,000,000:00.</p>
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<p>Power to access lands, buildings, books, and documents.</p>	<p>(c) the names and addresses of new customers of the Bank and shall not later than the seventh day of the succeeding month deliver the returns to the Service.</p> <p>(2) Subject to subsection (1) of this section, for the purpose of obtaining information relative to taxation, the Service may give notice to any person including a person engaged in banking business in the state to provide within the time stipulated in the notice, information including the names and address of any person specified in the notice.</p> <p>Provided that a person engaged in banking business in the state, shall not be required to disclose any additional information about his customer or his bank under this section unless such additional disclosure is required by a notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.</p> <p>(3) Any Bank that contravenes the provision of this section commits an offence and shall, be liable to a fine not exceeding N200, 000:00k on corporate customers and not exceeding N20, 000:00k in the case of individual customer.</p> <p>49. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books and documents, in the custody or under the control of a public officer, institution or any other person, for the purpose of inspecting the books or documents including those maintained in computers or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant law or for the purpose of carrying out any other function lawfully conferred on the Service or considered likely to provide any information required for the purpose of any of those functions and may without fee or reward, make extract from, or copies of such books or documents.</p> <p>(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored in a computer or on a digital, magnetic, optical or electronic media, the Service shall take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents in the media in order to prevent the accidental or intentional destruction, removal or alteration of records and documents, especially where such could be needed as potential evidence in the investigation of criminal proceedings.</p>
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(3) Where the Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make extract duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such copy and use as digital evidence during the investigation or criminal proceedings.

(4) The occupier of a land, building or place that is entered or proposed to be entered by an authorized officer, shall :

- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section; and
- (b) answer question relating to the exercise of the powers under this section, orally or if required by the officer, in writing, or by statutory declaration.

(5) Notwithstanding sub-section (1) of this section, the authorized officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under sub-section 7 of this section.

(6) A judicial officer upon an application by an officer of the service may authorize the officer by warrant to enter any premises.

(7) Every authorization issued under sub-section 8 of this section shall :

- (a) be in the form prescribed in the third schedule to this law.
- (b) be directed to a named officer of the Service.
- (c) be valid for a period of 3 months from the date of its issue or such lesser period as the judicial officer considers appropriate.
- (d) state its period of validity, or the date on which it expires; and
- (e) notwithstanding paragraph (c) of this sub-section, be renewable by the judicial officer on application.

(8) An officer exercising the power of entry conferred by an authorization issued under subsection (7) of this section shall produce the written authorization and evidence of identity:

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

<p>Power to remove books and documents.</p>	<p>50. (1) An officer of the Service authorized by the Executive Chairman, may remove, records, books or documents accessed under section 40 of this law to make copies.</p> <p>(2) after copies have been made, the books or documents so removed shall be returned as soon as practicable.</p> <p>(3) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.</p> <p>(4) The owner of a book or document that is removed under this section is entitled to inspect and obtain a copy of the book or document, at the owner's expense, at the premises to which the book or document is moved to:</p> <p>(a) at the time the book or document is moved to the premises; and</p> <p>(b) at reasonable time subsequently.</p>
<p>Power of Substitutions</p>	<p>51. (1) The Service may by notice in writing appoint any person to be the agent of a taxable person of the circumstances provided in subsection (2) of this section makes it expedient to do so.</p> <p>(2) The agent appointed under subsection (1) of this section may be required to pay any tax payable by the taxable person from any money which may be held by the agent of the taxable person.</p> <p>(3) Where the agent referred to in subsection (2) of this section defaults, the tax shall be recoverable from him.</p> <p>(4) For the purpose of this section, the Service may require any person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to any person.</p> <p>(5) The provisions of this law with respect to objections and appeals shall apply to any notice given under this section as if such notice were an assessment.</p>
<p>Addition for non-payment of Tax and enforcement of payment.</p>	<p>52. (1) Subject to subsection (3) of this section, if any tax is not paid within the period prescribed:</p> <p>(a) a sum equal to 10 percent of the amount of the tax payable shall be added thereto, and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of such sums.</p>

<p>Power to distrain</p>	<p>(b) in the case of Naira remittances, the tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.</p> <p>(c) in the case of Foreign currency remittances, the tax due shall incur interest at the prevailing London Inter-Bank offered rate or the prevailing minimum rediscount rate of the Central Bank of Nigeria whichever is higher, plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.</p> <p>(d) the Service shall serve a demand notice upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this law; and</p> <p>(e) an addition impose under this subsection shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this law.</p> <p>(2) Any person without lawful justification or excuse fail to pay a tax within the period of one month prescribed in subsection (1) (d) of this section commits an offence under this law.</p> <p>(3) The Service may, for any good cause shown, remit the whole or any part of the addition due under subsection (1) of this section.</p> <p>53. (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of tax due from a company, where an assessment has become final and conclusive and a demand notice has, in accordance with the provisions of the relevant tax laws in the first schedule to this law, been served upon the taxable person or upon the person in whose name the taxable person is chargeable, then if payment of the tax is not made within the time limited by the demand notice, the Service may in the prescribed form, for the purpose of enforcing payment of the tax due :</p> <p>(a) distrain the taxpayer by his goods or other chattels bonds or other securities.</p> <p>(b) distrain upon any land, premises or place in respect of which the taxpayer is the owner and, subject to the following provisions of this section, recover the amount of tax due by sale of anything so distrained.</p>
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<p>Recovery of Tax</p>	<p>(2) The authority to distrain under this section shall be in the form contained in the fourth schedule to this law and such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax due.</p> <p>(3) For the purpose of levying any distrain under this section, any officer duly authorized by the Service may 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 he may call to his assistance any police officer and the police officer shall, when so required aid and assist in the execution of any warrant of distrain and in levying the distrain.</p> <p>(4) Things distrain under this section may, at the cost of the taxpayer, be kept for 14 days and at the end of the time if the amount due in respect of the tax, cost and charges of any incidental to the distrain are not paid, they may, subject to subsection (6) of this section, be sold at any time thereafter.</p> <p>(5) Out of the proceeds of that sale, there shall, in the first place, be paid the cost of charges in any incidental to the (sale and keeping of the) distrain, and disposal there under and in the next place the amount due in respect of the tax, and the balance (if any) shall be payable to the taxpayer upon demand being made by him or on his behalf within one year of the date of the sale.</p> <p>(6) Nothing in this section shall be construed to authorize the sale of any immovable property without an order of the High Court, made on application in such form as may be prescribed by the rules of Court.</p> <p>(7) In exercise the powers of distrain conferred by this section, the person to whom the authority is granted under subsection (3) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in the state.</p> <p>54. (1) Without prejudice to any other provisions of this law or any other law listed in the first schedule to this law, any amount due by way of tax shall constitute a debt due to the Service and may be recovered by a civil action brought by the Service.</p> <p>(2) Where any tax has been under assessed or erroneously repaid, the person who shall have paid the amount under assessed or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount under assessed or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a</p>
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<p>Tax investigation.</p>	<p>person to whom the amount was under assessed or erroneously repaid were liable.</p> <p>Provided that the appropriate officer shall not make any such demand after 5 years from the date of such under assessment or erroneous repayment unless such under assessment or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.</p> <p>55. (1) The Internal Revenue Service shall employ Special Purpose Tax Officer to assist any law enforcement Agency in the investigation of any offence under this law.</p> <p>(2) Notwithstanding anything to the contrary in any other enactment or law, the Service shall have the power to investigate or cause investigation to be conducted to ascertain any violation of any tax law, whether such violation has been reported to the Internal Revenue Service.</p> <p>(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the properties of any taxable person if it appears to the Service that the lifestyle of the person and extent of the properties are not justified by his declared source of income.</p> <p>(4) Where any investigation under this section reveals the commission of any offence or an attempt, the Service shall undertake the prosecution of the offence.</p>
<p>Co-option of the law enforcement agencies</p>	<p>56. (1) The Service may co-opt the assistance and cooperation of any of the law enforcement Agencies in the discharge of its duties under this law.</p> <p>(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.</p> <p>(3) Any tax officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by several law enforcement officers as may be determined by the Executive Chairman shall:</p> <p>(a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or any other article used or suspected to have been used in the commission of an offence.</p> <p>(b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer,</p>

	<p>regardless of the medium used for their storage or maintenance.</p> <p>(c) search any person who is in or on such premises.</p> <p>(d) open, examine and search any article, container or receptacles.</p> <p>(e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and every part thereof; or</p> <p>(f) remove by reasonable force any obstruction to such entry, search, seizure, or removal as he is empowered to effect.</p> <p>(4) No person shall be bodily searched under this section except by a person who is of the same gender as the person to be bodily searched.</p>
<p>Power to pay reward.</p>	<p>57. (1) The Service may, with the approval of the Board, pay any reward to any person, not being a person employed in the Service, in respect of any information to the Service in the performance of its duties under this law upon meeting such conditions as may be determined by the Service and the quantum of such reward shall also be at the discretion of the Board.</p> <p>(2) The identity of the person who gave information to the Service shall be kept confidential and any current or former member of the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 59 of this law with regards to confidential information.</p>
<p>Immunity from action etc.</p>	<p>58. An officer of the Service shall be entitled to protection under the Public Officers Protection law.</p>
<p>Information and document to be confidential.</p>	<p>59. (1) Without prejudice to the provisions of any law concerning official secrets all information and documents supplied or produced in pursuance of any requirement of this law or the laws listed in the first schedule to this law shall be treated as confidential.</p> <p>(2) Except as otherwise provided under this law or as otherwise authorized by the Governor, Commissioner or Chairman, any member or former member of the Board or any employee or former employee of the Service or Ministry who communicates or attempt to communicate any confidential information or the content of such document to any person, commits an offence and shall be liable on conviction to a fine not exceeding N200,000:00k or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment.</p>

PART VII PRESUMPTIVE TAX	
Persons under the Presumptive Tax Regime Tax	<p>60. (1) A tax is hereby imposed on all persons whose income cannot be ascertained for purposes of tax assessment because they do not keep financial records of their business (referred to in this Law as ‘Presumptive Tax’).</p> <p>(2) Persons subjected to presumptive tax shall be branded into minimum and maximum scale businesses based on their volume or size of business.</p>
Presumptive Tax Registration	<p>61. The presumptive tax regime shall be administered by the Service using Tax Registration Form in the sixth Schedule and Tax Returns Form in the seventh Schedule of this Law on respective persons on annual basis.</p>
Presumptive Tax Returns	<p>62. Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year.</p>
Tax Payment	<p>63. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Eight Schedule to be administered by the Service.</p> <p>(2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.</p> <p>(3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 44 of this Law.</p>
Administration of Presumptive Tax	<p>64. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.</p> <p>(2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.</p> <p>(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.</p>

Administrative Settlement	65. Any taxable person that contends the band or assessment arrived at, may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.
Appeal to TAC	66. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee.
Rebate for Prompt Filing.	67. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.
Exit Rules	<p>68. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay As-You-Earn or Direct Assessment Principle.</p> <p>(2) A taxable person under Sections 60 – 65 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.</p> <p>(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.</p>
Sanctions and Penalties	69. A taxable person under Sections 60– 65 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum and a penalty equal to 5% per annum.
Application for license to operate promotionall ottery etc. Conditions before license issuance of	<p>PART XIII</p> <p>PROMOTIONAL LOTTERY, GAMING, CASINO, SPORT BETTING AND TOMBOLA TAX</p>
	<p>70. Anybody who desires or wishes to operate any promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State shall upon payment of a non-refundable application fee of N5,000, 000,000 apply in writing for operating license which application shall contain information as the Service shall specify.</p> <p>71. Before a license is granted, the Service shall be satisfied that the Applicant:</p> <p style="padding-left: 40px;">(a) or its employee have sufficient technical and appropriate expertise/knowledge or experience to</p>

<p>Issuance of license</p>	<p>engage in the business it is seeking the license to do. (b) has the needed financial as well as incidental resources to engage in the business it is seeking the license to do. (c) shows a committed intention to grow the business in the State. (d) or its owners shows/produces evidence of the payment of tax for the past three (3) years immediately preceding the application. (e) Provided the applicant is not prohibited by any Law in the State to carry out the Business.</p> <p>72. The Service may upon being satisfied that an Applicant is competent and has satisfied all the conditions for the issuance of a license, issue a license to enable it carry on the business of promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State.</p>
<p>License Fee</p>	<p>73. Every license shall be subjected to the payment of a License Fee as contained in the Schedule to this Law or as reviewed upward by the Service from time to time.</p>
<p>Annual Renewal of License</p>	<p>74. Every License shall be renewed annually upon evidence of good conduct by the Licensee and upon payment of 50% of the licensing as Annual License Renewal Fee or as reviewed upward by the Service from time to time.</p>
<p>Monthly Remittance</p>	<p>75. A 10% tax to be known as promotional lottery, gaming, and casino, sport betting or tombola tax is hereby imposed on every stake money and winning amount which shall be promptly deducted and remitted monthly to the Service by every Licensee in the State.</p>
<p>Review of Tax by the Service</p>	<p>76. The promotional lottery, gaming, casino, sport betting or tombola tax may be reviewed upward by the Service from time to time after due consultations with major stakeholders subject to the resolution of the House of Assembly.</p>
<p>License to keep book of</p>	<p>77. Every Licensee shall keep books of account of all its transactions and dealings in the State and shall enter therein, true and accurate records of all moneys received by it and payments of winnings it made.</p>
<p>Licensee to make Monthly Returns</p>	<p>78. Every Licensee shall promptly make monthly returns of all its transactions and dealings in the State to the Service in a format provided or requested by the Service.</p>

<p>Failure to obtain a license</p>	<p>79. Any person who carries on promotional lottery, gaming, casino, sport betting or tombola without making the necessary License Application and obtaining a License thereafter shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>
<p>Failure to deduct or remit tax</p>	<p>80. Any Licensee or its principal officers who fails to deduct or deduct but fail to remit the tax imposed herein shall be guilty of an offence and liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>
<p>Failure to make monthly returns</p>	<p>81. (1) Any Licensee or its principal officers who fail to promptly make monthly returns as required by this Law shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both. (2) Any licensee who fails to integrate its operation into the Service software shall be liable on conviction to a fine of ₦30,000.00 for each day of default or imprisonment for a term of at least 6 months or both.</p>
<p>Land Use Charge</p>	<p style="text-align: center;">PART IX LAND USE CHARGE</p> <p>82. (1) Subject to the provisions of this Law, there is imposed a land-based charge, to be called Land Use Charge which shall be payable on all real property situated in the State. (2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction in accordance with the Tenement Rate law and such power may be delegated under a written agreement.</p>
<p>Property Liable to Charge</p>	<p>83. Land Use Charge shall be payable in respect of any property that is not exempted under Section 95 of this Law.</p>
<p>Property Assessment</p>	<p>84. (1) The Director General Yobe Geographic Information Services (YOGIS) undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as he may designate by Order in the Gazette. (2) For the purpose of subsection (1)The Director General Yobe</p>

	<p>Geographic Information Services (YOGIS) may appoint property identification officers, qualified assessors, valuers, and other persons as he may consider necessary.</p> <p>(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, use orthophoto, mobile mapper pictures, Yobe Geospatial Database or visit the property on any day between the hours of 8.00a.m. and 6.00p.m.:</p> <ul style="list-style-type: none"> (a) enter, inspect, survey and assess the property. (b) request documents or other information to be produced to the identification officer or assessor. (c) take photographs; and (d) make copies of documents necessary for the inspection.
Persons Liable to Pay Charge	85. The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.
Value for Annual Charge Rate	86. The Land Use Charge payable for any property under this Law shall be as specified in the First Schedule to this Law, or any other law of the State.
Exemption from Land Use Charge	<p>87. The following properties shall be exempted from payment of Land Use Charge:</p> <ul style="list-style-type: none"> (a) A property owned and occupied by a religious body and used exclusively for public worship or religious education. (b) Cemeteries and burial grounds. (c) A recognized and registered institution or educational institute certified by the Director General Yobe Geographic Information Services (YOGIS) to be non-profit making. (d) Property used as public library. (e) Any property specifically exempted by the Governor by notice published in the Gazette. (f) All palaces of graded Emirs and Chiefs in the State. (g) The Director General Yobe Geographic Information Services (YOGIS) may, by notice published in the Gazette grant partial relief for a property that is: <ul style="list-style-type: none"> (i) Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the public. (ii) Used for a charitable or benevolent purpose for the benefit of the public and owned by the State Persons Liable to Pay Charge Exemption from Land Use Charge Value for Annual Charge Rate Government, Local Government, Federal Government or a non-profit making organization.
Loss of	88. (1) An exempted property or part of an exempted property shall

<p>Exemption</p>	<p>become liable for Land Use Charge if:</p> <p>(a) The use of the property changes to one that does not qualify for the exemption; or</p> <p>(b) The occupier of the property changes to one who does not qualify for the exemption.</p> <p>(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be prorated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.</p>
<p>Land Use Charge Demand Notice</p>	<p>89. (1) The Service Yobe State Geographic Information Service shall cause to be issued in each year of assessment a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.</p> <p>(2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.</p> <p>(3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.</p> <p>(4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.</p> <p>(5) Upon an application in writing made by the owner, the Director General YOGIS may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.</p>
<p>Appeals to TAT and Conditions</p>	<p>90. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.</p> <p>(2) An appeal shall not lie unless:</p> <p>(a) notice is given in the prescribed manner to the Director General Yobe Geographic Information Services (YOGIS)</p> <p>(b) the prescribed fee is paid to the Tax Appeal Committee.</p> <p>(c) in the case of a person aggrieved with his property assessment:</p> <p>(i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Service at a designated Bank.</p> <p>(ii) the appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Service as valid.</p>

<p>Land Use Charge Collection Account</p>	<p>91. (1) The Service shall cause all collections in respect of all land use charges shall be deposited in a designated bank account in accordance with this Law</p> <p>(2) At the beginning of each month, the Service shall furnish the Commissioner for Local Government and Chieftaincy Affairs the total amount of Land Use Charge payments on deposit in the Account.</p> <p>(3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.</p> <p>(4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.</p>
<p>Regulations Prescribing Procedure</p>	<p>92. Subject to the approval of the State House of Assembly, the Governor may by Order in the Gazette make Regulations, Prescribing Procedure, generally for carrying into effect the purpose of Sections 90 – 99 of this Law.</p>
<p>Imposition of Tax</p>	<p style="text-align: center;">PART X EDUCATION, HOTEL, RESTAURANT AND ENTERTAINMENT TAX</p> <p>93. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:</p> <p>(a) Provides private educational services at all levels, or</p> <p>(b) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or</p> <p>(c) Purchases consumable goods or services in any restaurant whether located within a hotel or anywhere in the State.</p> <p>(2) The amount to which this tax applies shall be:</p> <p>(a) the total fees payable for private educational services at all levels and</p> <p>(b) the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant, or events centre.</p>
<p>Rate of Tax</p>	<p>94. The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.</p>

<p>Collection Agent</p> <p>Registration of Hotels etc.</p> <p>Report and Remittance</p> <p>Access to records and Books</p>	<p>95. A person owning, managing, or controlling any business or supplying any goods or services chargeable under Section 93 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 87 of this Law.</p> <p>96. (1) Any School, Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.</p> <p>(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government, Legislature, and Judiciary, any of the Ministries, Departments, Parastatals or Local Government Authorities.</p> <p>97. (1) Every Collecting Agent shall:</p> <p>(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 80 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day.</p> <p>(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:</p> <p>(i) the total amount of payments made for all chargeable during the preceding reporting period.</p> <p>(ii) the amount of tax collected by the agent during the reporting period; and</p> <p>(iii) any other information required by the Service to be included in the report.</p> <p>(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.</p> <p>(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.</p> <p>98. An officer of the Service:</p> <p>(1) may enter without warrant, any premises on which he</p>
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	<p>reasonably believes that a person is carrying on business to ascertain whether this Law is being complied with by the occupier of the premises or any other person.</p> <p>(2) shall from 8 am to 6pm be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.</p>
<p>Payments of Estimated Accounts</p>	<p>99. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.</p>
<p>Regulations</p>	<p>100. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of Sections 93 – 99 of this Law.</p>
<p>Interest on remittance</p>	<p>101. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.</p>
<p>Penalties</p>	<p>102. (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 99 of this Law, that Agent shall, in addition to interest payable under Section 101 of this Law, pay a penalty of ten per cent of the amount of tax due.</p> <p>(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of Five Hundred Thousand Naira (₦500,000.00) or both.</p>
<p>Tax Collection on Determination or Transfer of Business</p>	<p>103. (1) When a School, hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.</p>

<p>Revenue payable.</p>	<p>(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 93 and 94 of this Law shall apply as if he was operating the hotel business at the time the payments were due.</p> <p>(3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.</p> <p>(4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business is made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.</p> <p>(5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor disposes the chargeable facility or when a determination is made against the transferor, whichever event occurs later.</p> <p style="text-align: center;">PART XI HARMONISATION OF REVENUE COLLECTABLE BY MINISTRIES, DEPARTMENTS, AGENCIES, INSTITUTIONS AND EXTRA MINISTERIAL DEPARTMENT</p> <p>104. (1) From the commencement of this law no rates or levies shall be payable to the State except those specified in the schedule thereto or as may from time to time be approved by the relevant authorities</p> <p>(2) each MDAs, or legislature and Judiciary shall display at the conspicuous place in all the offices of a chart showing the approved collectable rate or levies and expected time of payment.</p> <p>(3) each Ministry, Departments or Agency, the legislature and Judiciary shall establish a complain and information office to provide relevant information to taxable persons and listen to their complain.</p>
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<p>Utilization of Revenue</p> <p>Collection of revenue and establishment of revenue unit.</p>	<p>105. No MDA or legislature and Judiciary shall utilize any revenue or part thereof it collected for the State save in manner authorize by this or any other relevant law.</p> <p>106. (1) From the commencement of this law the Service shall be the sole body responsible for the collection of all revenues due to the State.</p> <p>(2) the Service shall be responsible for:</p> <p>(a) Issuance of receipt.</p> <p>(b) remitting all revenue collections that cannot be collected through Bank to the designated account; and</p> <p>(c) maintaining records of all revenue collections and remission.</p> <p>(3) there shall be a designated Bank Account by respective Local Government chairman where all revenue collections in respect of each Local Government shall be remitted.</p>
<p>Monthly report.</p>	<p>107. In compliance with the provision of this law the legislature, Judiciary, and all MDAs shall within ten (10) working days of the succeeding months, reports their monthly collections to the office of the Executive Chairman who shall report to the Ministry of Finance and Ministry of Budget and Economic Planning in addition to any statutory requirement as contained in the second schedule hereto or as may from time to time be approve by the relevant authority.</p>
<p>Demand notice.</p>	<p>108. (1) Where it appears that a person liable to pay rate, fee or charges defaults to pay, the relevant MDA, legislature or Judiciary may demand from such person payment of the rate, fee or charges by serving an assessment thereof in a demand notice requesting the payment of the total amount due within thirty (30) days from the service of the demand notice.</p> <p>(2) The demand notice shall be in a form stipulated in the schedule to this law or as may from time to time approve by relevant authority.</p>
<p>Assessment objection.</p>	<p>109. A person or organization that disputes any part or all the contents of the demand notice served on him may apply to the relevant MDA or legislature or Judiciary by a notice of objection in writing stating the grounds of objection within 14 days from the date of service of the demand notice.</p>
<p>MDA responds to objection.</p>	<p>110. The relevant MDAs or legislature or Judiciary shall respond to such notice of objection within 5 working days from the receipt</p>

<p>Resolution on objection.</p>	<p>thereof and may require the person making the objection to furnish it with such particulars or to produce such relevant documents as may be deemed necessary in the determination of notice of objection.</p> <p>111. In the event of objection being resolved in favour of the person making the objection, the MDA or Legislature or Judiciary shall issue revised assessment in a new demand notice in accordance with section 110 of this Law, however if the objection is resolved in favour of the MDA or legislature or Judiciary the first assessment shall stand.</p>
<p>Recovery Court.</p>	<p>112. An MDA or Legislature, or Judiciary shall have powers to recover any rate, fee, or charge by means of instituting a recovery action at the State Revenue Court against the person who after being served with a demand notice defaults to pay the assessed rate, fee or charge within the time provided by the demand notice.</p>
<p>Offences</p>	<p>113. (1) Any person who:</p> <ul style="list-style-type: none"> (b) Collects or attempt to collect any rates, fee, or charge that is not authorized by any law in the State. (c) Being a revenue collector fails to remit the revenue collected in accordance with this or any other Law. (d) Withholds for his own use or otherwise whole or any portion of the revenue collected. (e) Renders fault return, whether orally or in writing the amount of the revenue collected or received. (f) Defaults any other persons for embezzles any revenue or otherwise uses his position to deal wrongfully with any member of the public for the discharge of his duties under this law. (g) Steals or misuses any government document for the purpose of administration of any form of revenue; and (h) Compromise on the assessment or collection of any levy, rate, or charge. <p>(2) Commit an offence and is liable of conviction to at least six-month imprisonment or fine of not less than fifty (50) percent of the sum in question. In addition, the convict shall refund whatever amount collected or benefited in contravention of this law.</p>
<p>Abetment.</p>	<p>114. Any person who aids or abets any person in contravening of the provision of this law commit an offence and is liable on conviction to at least four (4) months imprisonment or fine of not less than fifty percent (50%) of the sum in question.</p>

<p>Failure to deduct or remit Tax.</p> <p>Obstruction etc.</p> <p>False declaration</p> <p>Counterfeiting of documents.</p>	<p style="text-align: center;">PART XII</p> <p style="text-align: center;">OFFENCES AND PENALTIES</p> <p>115. Any person who being oblige to deduct any tax under this law or the laws listed under the first schedule to this law, but fails to deduct, or tax having deducted fails to pay to the internal Revenue Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, commits an offence and shall, upon conviction, be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at the prevailing Central Bank of Nigeria minimum rediscount rate and imprisonment for a period of not more than 2 years.</p> <p>116. Any person who:</p> <ul style="list-style-type: none"> (a) obstruct, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this law. (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distrain. (c) rescues, damages or destroys anything liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether anything is liable to seizure, removal or distrain. (d) prevent the arrest of any person by a person duly engaged or acting or rescues any person so arrested. (e) commits an offence and shall be liable on conviction to fine not exceeding N100,000:00k or imprisonment for a term not exceeding 2 years or both such fine and imprisonment. <p>117. If any person:</p> <ul style="list-style-type: none"> (a) makes or signs, or caused to be made or signed, delivers or cause to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or any document; or (b) makes any statement in answer to any question or inquiry put to him by an officer which he is required to answer by or under this law, being a document or statement produced or made for any purpose of tax, which is untrue in any material time. (c) commits an offence under this section. <p>118. Any person who :</p> <ul style="list-style-type: none"> (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any other law listed in the first schedule to this law.
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	<p>(b) knowingly accepts, receives or use any document so counterfeited or falsified.</p> <p>(c) alerts any such document after it is officially issued.</p> <p>(d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax; or</p> <p>(e) being an employee of the Service, conspires, connives or participates in the commission of any of the offence in paragraphs (a) to (d) of this section.</p> <p>Commits an offence and shall be liable on conviction to a fine not exceeding N100, 000:00k or to imprisonment for a term not exceeding 2 years or both such fine and imprisonment.</p>
<p>Penalty for offence by authorize an un authorize person.</p>	<p>119. Any person who is appointed for the due administration of this law or employed in connection with the assessment and collection of a tax who:</p> <p>(a) demands from any company more than the tax.</p> <p>(b) withhold for his own use or otherwise any portion of the amount of tax collected.</p> <p>(c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him.</p> <p>(d) defrauds any person, embezzles any money or otherwise uses his position to deal wrongfully with the Service.</p> <p>(e) steals or misuses the document of the Service; or</p> <p>(f) compromise on the assessment or collection of any tax,</p> <p>Commits an offence and shall be liable on conviction to a fine of equivalent to 200 percent of the sum in question or to imprisonment for a term not exceeding 2 years or to both fine and imprisonment.</p>
<p>Penalty where offence is armed.</p>	<p>120. (1) Any person who, in the commission of an offence under this law, is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years.</p> <p>(2) A person who while armed, with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of any function or duty under this law, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 7 years.</p>
<p>Unlawful assumption of character of an authorized officer.</p>	<p>121. If, for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other lawful purpose, any person, not</p>

<p>Prosecution.</p> <p>Power to compound offences.</p>	<p>being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer, commits an offence and shall be liable on conviction to a fine not exceeding N100,000:00k or to imprisonment for a term not exceeding 2 years.</p> <p>122. Any criminal proceeding for an offence under this law shall be instituted by or with the consent of the Attorney General of State.</p> <p>123. (1) The Service may with the approval of the State Attorney General compound any offence under this law by accepting a sum of money not exceeding the maximum fine specified for the offence.</p> <p>(2) The Service shall issue an official receipt for any money received under subsection (1) of this section.</p>
<p>General Penalty.</p>	<p>124. (1) Any person who contravenes any provisions of this law where no specific penalty was provided, commits an offence and shall be liable on conviction to fine not exceeding N20,000:00k or imprisonment for a term not exceeding 6 months or to both fine and imprisonment.</p> <p>(2) Where an offence under this law is committed by a body corporate or firm or other association of individuals:</p> <p>(a) every director, manager, secretary or other similar officer of the body corporate.</p> <p>(b) every partner or officer of the firm.</p> <p>(c) every person concerned in the management of the affairs of the association.</p> <p>(d) every person who is purporting to act in any capacity, commits an offence and shall be liable to be proceeded against and punished for the offence in the like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.</p>
<p>Establishment of Tax Appeal Committee.</p> <p>Official secrecy</p>	<p style="text-align: center;">PART XIII GENERAL PROVISIONS</p> <p>125. (1) A state Tax Appeal Committee is established as provided in this law.</p> <p>(2) The Tribunal shall have power to settle disputes arising from the operations of this law and under the fifth schedule.</p>

<p>Delegations of powers of the Service.</p>	<p>that such act, matter or things was not proved to be in accordance with any directive, order or instruction given by the Governor.</p> <p>128. (1) Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an officer authorized generally or specifically in that behalf by the Service.</p> <p>(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify any decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any law specified in the First Schedule or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Service shall have effect as if it were the original decision made in respect of the matter concerned.</p> <p>(3) An order, ruling or directive made or given by an approval committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this law.</p>
<p>Signification.</p>	<p>129. Anything done or required to be done by the Service in pursuance of any of its powers or duties under this law or the laws listed in the First Schedule may be signified under the hands of the Executive Chairman or of an officer who has been authorized by the Service for the purpose of this section.</p>
<p>Imposition of surcharge.</p>	<p>130. If the Service is satisfied that a person who is or was in its employment:</p> <ul style="list-style-type: none"> (a) is or was responsible for any improper payment of monies from the fund of the Service or for any payment of such money which is not duly documented. (b) is or was responsible for deficiency in, or for destruction of, any money, security, store or other property of the Service. (c) being or having been an officer, fails or has failed to keep proper accounts or record; or (d) has failed to make any payment, or is responsible for any delay in the payment of moneys for 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, and if a satisfactory explanation is not furnished to the Service within a period specified by the Service, with regard to the failure to collect, improper payment, payment not duly documented, deficiency or

<p>Limitation of suit against the Service.</p>	<p>destruction, failure to keep proper accounts or records, failure to make payment or delay in making payment, the Service may surcharge the said person such sum as it may think fit.</p> <p>(2) any action taken under subsection (1) of this section shall be subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharged under this section.</p> <p>(3) The Service 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 surcharged should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.</p> <p>(4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may sue for and recover in any court in any suit initiated by the Service for its recovery and may also be recovered by deduction from the salary of the person surcharged if the Board so directs.</p> <p>131. (1) Subject to the provisions of this law, the provisions of the Public Officers Protection law shall apply in relation to any suit instituted against any member, officer, or employee of the Service.</p> <p>(2) Notwithstanding anything contained in any other law, no suit against the Executive Chairman, a member of the Board, or any other officer or employee of the Service for any act done in pursuance or execution of this law, or of any public duty or authority or in respect of any alleged neglect or default in the execution of this law or any other law, duty or authority, shall lie or be instituted in any court unless it is commenced:</p> <p>(a) within three months next after the act, neglect or default complained of; or</p> <p>(c) in the case of a continuation of damage or injury, within six months next after the ceasing thereof.</p> <p>(3) No suit shall be commenced against the Executive Chairman, a member of the Board, or any other officer or employee of the Service before the expiration of the period of one month after written notice of the intention to commence the suit shall have been on the Service by the intending plaintiff or his agent.</p>
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<p>Service of document.</p>	<p>(4) The notice referred to in subsection (3) of this section shall clearly and explicitly state the:</p> <p>(a) cause of action. (b) particulars of claim. (c) name and place of abode of the intending plaintiff; and (d) relief which he claims.</p>
<p>Restriction on execution against property of the Service.</p>	<p>132. A notice, summons or other documents required or authorized to be served on the Service under the provisions of this law may be served by delivering it to the Executive Chairman or by sending by registered post addressed to the Executive Chairman at the principal office of the Service.</p> <p>133. (1) In any action or suit against the Service no execution or attachment of process in the nature thereof shall be issued against unless not less than three months' notice of the intention to execute or attach has been given to the Service.</p> <p>(2) Any sum of money which by the judgment of any court has been awarded against the Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Service.</p>
<p>Indemnity.</p>	<p>134. The Executive Chairman, a member of the Board, or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as Executive Chairman, a member of the Board, officer or other employee of the Service.</p>
<p>Review of rate, fees, and charges.</p>	<p style="text-align: center;">PART XIV MISCELLANEOUS PROVISIONS</p> <p>135. (1) Except the social sector services, fees, rates and charges which shall be renewable whenever appropriate, all other rates, fess, and charges to which this Law applies shall be reviewed by the relevant MDAs or legislature, and judiciary every four years on the approval of the Governor subject to the resolution of the House.</p> <p>(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Yobe State, subject to approval by a resolution of the State House of Assembly.</p>
<p>Incentive to MDAs.</p>	<p>136. When an MDA, legislature or Judiciary exceeds its target revenue collection for a particular period, it shall with the</p>

<p>Exemption of the application of this law.</p> <p>Power to make rules and regulation.</p> <p>Repeal.</p> <p>Saving and transitional provision relating to staff or employees.</p>	<p>approval of the Governor, be entitle to an amount not below five percent (5%) of the amount collected above the target as incentive to its staff.</p> <p>137. The provision of this law shall not apply to funds manage by an MDAs or legislature and Judiciary as result of special arrangement, trust or savings by organization, individuals for the purpose of undertaking some specified projects by the MDAs or legislature and Judiciary.</p> <p>138. (1) The Board may, with the approval of the Governor, makes rules and regulations as in its opinion are necessary or expedient for giving full effect to the provisions of this law and for the due administration of its provisions and may in particular, make regulations prescribing the:</p> <ul style="list-style-type: none"> (a) forms for returns and other information required under this law or any other law; and (b) procedure for obtaining information required under this law or any other law. <p>139. The provision of Internal Revenue Board Law Cap 69 laws of Yobe State of Nigeria,</p> <p>The provisions of law to harmonize rates and levies collectable by Local Government Council, 2018, The provisions of HARMONISATION of Revenue collectable by Yobe State Ministries, Departments, Agencies, Institutions, and extra Ministerial Departments, 2019, are hereby repeal.</p> <p>140. (1) Notwithstanding anything to the contrary in this law a director, employee staff or officer, who immediately before the commencement of this law held office in the Internal Revenue Board of Yobe State existing immediately before the commencement of this law and who has been made an offer of employment by the Service is deemed to have been transferred to the Board established under this law, on terms and conditions not less favourable than those obtaining immediately before the commencement of this law, and employment in the former Board is deemed to be employment in the Service established under this law for purposes of pension.</p> <p>(2) Every director, employee, staff or officer transferred into the Board by virtue of subsection (1) of this section shall notify the Board established under this law in writing within 60 days after the commencement of this law or after he receives an offer of appointment from the Board (whichever is later) of his acceptance and any director, employee staff or officer who fails to notify the Board is deemed to have rejected the offer.</p>
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<p>Other savings and transitional provisions.</p>	<p>(3) Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of the Board established under this law, beginning on the day that this law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Board established under this law is deemed to be his employer for all purposes during that period.</p> <p>(4) An employee who has not been transferred or refuses the transfer made by the Board established under this law as specified under subsection (1) of this section shall be transferred to the office of the Head of Service of the state for redeployment in the state civil service within the time specified in subsection (2) of this section.</p> <p>141. (1) There shall be vested in the Board established under this law and without further assurance, all assets, resources and other immovable property which immediately before the commencement of this law were vested in the former Board existing immediately before the commencement of this law.</p> <p>(2) All rights, interest, obligations, and liabilities of the former Board existing immediately before the commencement of this law under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this law be assigned to and vested in the Board established under this law.</p> <p>(3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect against or in favour of the Board established under this law and shall be enforceable as fully and effectively as if, instead of the former Board existing immediately before the commencement of this law, the Board established under this law had been named or had been a party.</p> <p>(4) The Board established under this law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this law was subject immediately before the commencement of this law have the same rights, powers, and remedies against the former Board.</p> <p>(5) Any proceedings or cause of action pending or existing immediately before the commencement of this law or against the former Board in respect of any rights, interest, obligation or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of law, Tribunal, or other authority or person may be enforced by</p>
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<p>Continuation of Board Chairman.</p> <p>Continuation and completion of disciplinary proceedings.</p> <p>Rights and obligation.</p>	<p>or against the Board to the same extent that such cause of action for determination might have been continued, or enforced by or against the former Board as if this law have not been made.</p> <p>(6) Any regulation, order, byelaw or notice made or issued or deemed to be made or issued by, or for the purposes of the former Board existing immediately before the commencement of this law shall be deemed to have been made or issued by or for the purpose of the Board and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this law.</p> <p>142. Subject to the provisions of this law, the Executive Chairman of the former Board is deemed to have been transferred to the Board established under this law in the same capacity.</p> <p>143. (1) As from the commencement of this law, any disciplinary proceeding pending or existing against any employee of the government who has opted into the service of the former Board, shall continue and complete by the Board established under this law.</p> <p>(2) An appeal or grievances already filed but which has not been finally disposed of on the coming into force of this law shall be dealt with and disposed of in accordance with the Public Service Rules as if this law had not come into force.</p> <p>144. The administration and control of rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this law.</p> <p>(2) The administration of any real property that were immediately before the coming into force of this section under the administration or administrative responsibility of the former Board or its Agencies or bodies for the purposes of that former Board are transferred to the Board established under this law.</p> <p>(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permit, registrations, rates or other documents that are in force before the coming into force of this law and that are made or issued by the Commissioner, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Commissioner, the Chairman of the Board established under this law, the Executive Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, rescinded or</p>
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<p>Relevance of other laws.</p> <p>Supremacy.</p>	<p>altered.</p> <p>(4) Every reference to the former Board, the Commissioner, Chairman or any person under their control or a document issued in the name of the former Board, Commissioner, Executive Chairman, or an employee of the former Board are to be read, unless the context otherwise requires, as a reference to the Board, the Commissioner, Executive Chairman, or an employee of the Board established under this law.</p> <p>(5) Every affidavit sworn, or document duly certified by an officer in the Yobe State Board of Internal Revenue before the coming into force of this law has the same probative value as if it were sworn or certified by an employee of this Board on or after that day.</p> <p>145. Notwithstanding the provisions of this law, the relevant provisions of all existing laws including, but not limited to laws in the first schedule shall be read with such modifications as to bring them into conformity with the provisions of this law.</p> <p>146. The provision of any law relating to rate, charges, fees and levy for the rate, charges fees and levy which is inconsistency with the provision of this law, the provision of this law shall prevail.</p> <p style="text-align: center;">PART XVII SCHEDULE</p> <p>147. The legislation to be administered by the Service is contained in the first schedule to this law</p> <p>148. The supplementary provisions relating to the Board is contained in the second schedule to this law</p> <p>149. The Forms of authorisation to access Land, Buildings, Books and Documents is contained in the third schedule to this law</p> <p>150. The Forms of warrant of distraint is contained in the Fourth schedule to this law</p> <p>151. The Jurisdiction, Authority, and procedure of the Tax Appeal Committee is contained in the fifth schedule to this law</p> <p>152. The Presumptive Tax Registration form is contained in the sixth schedule to this law.</p> <p>153. The Presumptive Tax Returns forms is contained in the seventh schedule to this law</p> <p>154. The State Taxes, Fines, Fees, and Levies are contained in the administrative tax schedule Eight to this Law</p> <p>155. The Local Government Councils, Taxes, Fines, Fees, and</p>
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Levies are contained in the Nine Schedule to this Law.

FIRST SCHEDULE

Section 4 and 39

LEGISLATION ADMINISTERED BY THE BOARD

1. Personal Income Tax (individual only)
(a) Pay as You Earn.
(b) Direct Taxation (Self-Assessment)
2. Capital Gain Tax (Individual only)
3. Stamp on duty instrument executed by individuals.
4. Taxes and Levies (Approved list for collection) Act No 2, 1998.
5. Pools Betting and Lotteries Gaming and Casino Taxes.
6. Roads Taxes.
7. All regulations, proclamation, Government notices or rules issued in terms of these Laws.
8. Any other Law for assessment, collection, and accounting of revenue accruable to the state government as may be made by the State House of Assembly from time to time or regulations incidental to those Laws conferring any power, duty and obligation on the Board.
9. Enactment or laws imposing collection of taxes, fees and levies collected by other government agencies and companies including haulage fees and all such other fees.

SECOND SCHEDULE

Section 5 (5)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

Proceedings of the Board

1. Subject to this Law and Section 27 of the Interpretation Act, the Board shall have power to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committee, notice to be given, the keeping of minutes of its proceedings, the custody and production for inspection of such minutes and such other matters as the Board may from time to time determine.
2. (1) There shall be at least four ordinary meetings of the Board of every calendar year and subject thereto, the Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given to him by not less than four other members, he shall convene a meeting of the Board to be held within 14 days from the date on which the notice was given.

(2) Every meeting of the Board shall be presided over by the Chairman and if the Chairman is unable to attend a particular meeting, the members present at the meeting shall elect one of them to preside at the meeting.
3. The quorum of any meeting of the Board shall consist of the Chairman (or in an appropriate case, the person presiding at the meeting pursuant to paragraph 2 of this schedule) and four other members, except that any quorum must include at least two members outside the Board.
4. The Board shall meet for the conduct of its business at such place and on such days as the Chairman may appoint.
5. A question put before the Board at meeting shall be decided by consensus and where this is not possible, by a majority of the

votes of the members present and voting.

6. The Chairman shall, in the case of equality of votes, have casting in addition to his deliberative vote.
7. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not be counted towards the quorum.

Committees

8. The Board may appoint one or more committees to carry out on behalf of the Board such of its functions as the Board may determine and report on any matter with which the Board is concerned.
9. A Committee appointed under paragraph 8 of this schedule shall be presided over by a member of the Board and shall consist of such number of persons (not necessarily all members of the Board) as may be determined by the Board, and a person other than a member of the Board shall hold office on a committee in accordance with the terms of his appointment.
10. A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous

11. The fixing of the seal of the Board shall be authenticated by the signature of the Executive Chairman and the Secretary to the Board or the Executive Chairman and such other person authorized by the Board to act for that purpose.
12. A contract or an instrument which, if made or executed by any person not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the Board by the Executive Chairman or by any person generally or specifically authorized to act for that purpose by the Board.
13. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Board shall be received in evidence, and unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.
14. The validity of any proceeding of the Board or its committees shall not be affected by:

- (a) any vacancy in the membership of the Board.
- (b) reason that a person not entitled to do so took part in the proceeding; or
- (c) any defect in the appointment of a member.

15. Any member of the Board or committee who has a personal interest in any contract or arrangement entered or proposed to be considered by the Board or any committee shall:

- (a) disclose his interest to the Board or committee; and
- (b) not vote on any question relating to the contract or arrangement.

THIRD SCHEDULE
Section 49 (7)

FORM OF AUTHORISATION TO ACCESS LANDS, BUILDINGS, BOOKS AND DOCUMENTS

To.....

The State Board of Internal Revenue, by virtue of the powers vested in it by section 9 of the Yobe State Board of Internal Revenue Law 20.....hereby authorize you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the Board of fraud, evasion, wilful default, etc in connection with a tax due to government, and whose premises, office, place of management or residence of the principal officer, agent factor or representative is at..... and for carrying out your assignment thereof further authorize you, with the aid of any police officer (if necessary) such records, books and documents wherever they may be found either in possession of any person in respect of who the tax remains unpaid.

And for the purpose of this assignment, you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

SIGNED and issued under the hands of the Executive
Chairman.....at
this.....day of.....20.....

.....
Executive Chairman

.....
Judicial Officer

FOURTH SCHEDULE

Section 53 (2)

FORM OF WARRANT OF DISTRAINT

To.....

Name of
Company.....

Amount of tax to be levied by distress (c)

The Yobe State Board of Internal Revenue, in the exercise of powers
conferred in it by section 32 of the State Board of Internal Revenue

Law..... 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 Board further authorizes that you, with
aid (if necessary) of your assistant and calling to your assistance any
police officer (if necessary) which assistance he is by law required to
give, do forthwith levy by disdain, the said sum together with the cost
and charges of and incidental to 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 or 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
authorized, 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:

<i>Year of Amount of tax assessment</i>	<i>No of notice of assessment</i>	<i>N</i>
: K		

(i).....

(ii).....

(iii).....

SIGNED and issued under the hands of the Executive Chairman of the Yobe State Board of Internal Revenue
at.....this.....of.....20.....

Signature (f).....
Executive Chairman
Yobe State Board of Internal Revenue

FIFTH SCHEDULE
Section 125 (1) and (2)
ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE OF THE TAX APPEAL COMMITTEE

Establishment of the Tax Appeal Committee

1. There shall be established the Tax Appeal Committee (hereinafter referred to as “the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.

Composition of the Committee

2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practice for a period of not less than 15 years with cognate experience in tax legislation and tax matters.

(i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.

(ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

Qualifications for appointment as a Tax Appeal Commissioner

3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.

Term of Office

4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second term of 3 years only from the date on which he assumes his office or until he attains the age of 65 years whichever is earlier.

Resignation and Removal

5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Commissioner the Governor shall appoint another person in accordance with the provisions of this Law to fill the vacancy.

Order constituting a Committee to be Final

6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.

Registrar of the Committee

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:

(a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and

(b) be the Head of the Secretariat and responsible for:

(i) the day-to-day administration, and

(ii) the direction and control of all other employees of the Committee.

(2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

Other Staff of the Committee

8. (1) The Governor shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

(2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the Committee, etc

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.

(2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal Prosecution

10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant law enforcement agency.

Appeals from Decisions of the Service

11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax laws, it may appeal to the Committee where the person is resident giving notice in writing through the Registrar of the Committee.

12. (1) A notice of appeal to be given under the provisions of this Rule shall be given in writing to the Service and shall set out:

- (a) the name and address of the Appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessed tax in dispute;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other documents to be given to the appellant; and
- (f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.

(2) As soon as may be after receipt of a notice of appeal, the Registrar of the TAC (in this Law referred to as “the Registrar”) shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.

(3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee’s official address.

(4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.

(5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant..

13.(1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:

- (a) any three or more Appeal Commissioners may hear and decide an appeal: and
- (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.

(2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

(3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant,

and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.

(4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.

(5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.

(6) All appeals before the Committee shall be held in public.

(7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.

(8) The burden of proving that the assessment complained of is excessive shall be on the appellant.

(9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:

(a) the appellant has, contrary section 44 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;

(b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or

(c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on - account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(10) If the appellant fails to comply with an order under sub-Rule (9)(c) of this Rule, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.

(11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.

(12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.

(13) Where, on the hearing of an appeal:

(a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;

(b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to

its satisfaction that they were incomplete or unsatisfactory;

(c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;

(d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.

(14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in whose name the appellant is chargeable.

(2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to sub Rule (1) of this Rule, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

15. (1) Subject to the provisions of section 66 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.

(2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

(3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.

(4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.

(5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:

(a) Rule 13 Sub-Rule (13)(a) of this Schedule, the High Court shall dismiss the appeal;

(b) Rule 13 Sub-Rule (13)(b) of this Schedule, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory,

as the Court may deem sufficient;
(c) Rule 13 Sub-Rule (13)(c) of this schedule and (d) of third schedule to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

(6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.

(7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.

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

(9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

16.(1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 66 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment.

Procedure before Tax Appeal Committee

17. (1) Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.

(2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a client of that Tax Appeal Commissioner in his professional capacity, he shall declare such interest to the other

Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.

(3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.

(4) All notices, documents, other than decisions of the Committee, shall be signified under the hand of the Secretary.

(5) All appeals before the Tax Appeal Commissioners shall be held in public.

(6) The onus of proving that the assessment complained of is excessive shall be on the appellant

(7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.

(8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.

18.(1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.

(2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief Registrar of the High Court by the part seeking to enforce the award or judgment.

Appeal to the High Court of Yobe State

19. (1) Any person dissatisfied with a decision of the Committee constituted under this Schedule may appeal against such decision to the High Court of Yobe State ("the High Court") upon giving notice in writing to the Secretary to the Committee within 30 days after the date on which such decision was given.

(2) A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.

(3) Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.

(4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

Right to Legal Representation

20.(1) A complainant or appellant, as the case may be, may either

appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.

(2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

Application of Statute of Limitation

21. No statute of limitation shall apply to any matter brought before the Committee or High Court.

Powers and Procedures of the Committee

22. (1) The committee may make rules regulating its procedures.

(2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:

- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
- (ii) require the discovery and production of documents;
- (iii) receive evidence on affidavits;
- (iv) call for the examination of witnesses or documents;
- (v) review its decisions;
- (vi) dismiss an application for default or deciding matters ex-parte;
- (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
- (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.

(3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

Costs

23. Each party to an appeal shall bear its own cost.

Further Appeals

An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

DATED AT YOBE THIS day of2021

S.61

**SIXTH SCHEDULE
FEDERAL REPUBLIC OF NIGERIA
YOBE STATE INTERNAL REVENUE SERVICE**

PRESUMPTIVE TAX REGISTRATION FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block.

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) Phone Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____
- (12) Email address _____
- (13) Website _____
- (14) Bank Account _____
- (15) BVN _____

Signature/Thumbprint

Date of Registration

SEVEN SCHEDULE **S. 62**
FEDERAL REPUBLIC OF NIGERIA
YOBE STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX RETURNS FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) Phone Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____
- (10) Email address _____

Signature/Thumbprint

Date

Period of Filing

Due Date

Due Filed

Signature _____ Date _____

EIGHT SCHEDULE

ADMIN CODE	ECONOMIC CODE	REVENUE CODE	DESCRIPTION	RATE
021510200100			Agricultural Dev. Programme (ADP)	
021510200100	12020126	020027	Tractor Hiring Services Per Day	20,000
021510200100	12020134	020057	Registration of Agro Chemical Shops	10,000
021510200100	12020446	030378	Pest Control Fees	10,000
021510200100	12020608	050065	Sales of Improved Seeds/Chemicals - (Based on variety and measure of seeds/chemicals)	-
021510200100	12020703	060478	Large Threshing Machine (per day)	20,000
021510200100	12020703	060479	Small Threshing Machine (per day)	5,000
051701000100			Agency For Mass Education	
051701000100	12020456	030982	Registration of Adult Education	10,000
032605200100			Area Court Division	
032605200100	12020401	030003	Court Fees - (Based on Court judgement/Assessment)	-
032605200100	12020502	040001	Court Order Fines	1,000
022000800100			Board of Internal Revenue (BIR)	
022000800100	12010101	010001	PAYE Fed Estab - (Based on Section 81 PITA 1993 as amended)	-
022000800100	12010101	010002	PAYE State Govt - (Based on Section 81 PITA 1993 as amended)	-
022000800100	12010101	010003	PAYE LGAs - (Based on Section 81 PITA 1993 as amended)	-
022000800100	12010101	010004	PAYE Private Org Sector - (Based on Section 81 PITA 1993 as amended)	-
022000800100	12010101	010005	PAYE Informal Sector - (Based on Section 81 PITA 1993 as amended)	-
022000800100	12010102	010006	Mix Income -(Based on PITA 1993 as amended)	-
022000800100	12010102	010007	Adult Wears Boutique (Presumptive) - Max	30,000
022000800100	12010102	010008	Adult Wears Boutique (Presumptive) - Min	10,000
022000800100	12010102	010009	Agro Allied Products (Presumptive) - Max	25,000
022000800100	12010102	010010	Agro Allied Products (Presumptive) - Min	10,000
022000800100	12010102	010011	Alluminium Doors & Windows (Presumptive) - Max	40,000
022000800100	12010102	010012	Alluminium Doors & Windows (Presumptive) - Min	20,000
022000800100	12010102	010013	Artists & Sign Writers (Presumptive) - Max	20,000
022000800100	12010102	010014	Artists & Sign Writers (Presumptive) - Min	5,000
022000800100	12010102	010015	Auctioneers/Estate Agents (Presumptive) - Max	75,000
022000800100	12010102	010016	Auctioneers/Estate Agents (Presumptive) - Min	30,000
022000800100	12010102	010017	Bakeries with Confectionaries (Presumptive) - Max	50,000
022000800100	12010102	010018	Bakeries with Confectionaries (Presumptive) - Min	15,000
022000800100	12010102	010019	Bakeries with Electric Oven (Presumptive) - Max	25,000
022000800100	12010102	010020	Bakeries with Electric Oven (Presumptive) - Min	20,000

022000800100	12010102	010021	Bakeries with Mud Oven (Presumptive) - Max	40,000
022000800100	12010102	010022	Bakeries with Mud Oven (Presumptive) - Min	15,000
022000800100	12010102	010023	Babers (Presumptive) - Max	15,000
022000800100	12010102	010024	Babers (Presumptive) - Min	5,000
022000800100	12010102	010025	Barbin Saloon (Presumptive) - Max	20,000
022000800100	12010102	010026	Barbin Saloon (Presumptive) - Min	7,000
022000800100	12010102	010027	Bench Mills (Presumptive) - Max	25,000
022000800100	12010102	010028	Bench Mills (Presumptive) - Min	10,000
022000800100	12010102	010029	Bicycle Repairs (Presumptive) - Max	5,000
022000800100	12010102	010030	Bicycle Repairs (Presumptive) - Min	2,000
022000800100	12010102	010031	Blacksmith (Presumptive) - Max	20,000
022000800100	12010102	010032	Blacksmith (Presumptive) - Min	9,000
022000800100	12010102	010033	Block Making Industries (Presumptive) - Max	50,000
022000800100	12010102	010034	Block Making Industries (Presumptive) - Min	15,000
022000800100	12010102	010035	Block Making Industries with Big Electric Machine (Presumptive) - Max	125,000
022000800100	12010102	010036	Block Making Industries with Small Electric Machine (Presumptive) - Min	70,000
022000800100	12010102	010037	Bookshop/Stationaries Stores (Presumptive) - Max	70,000
022000800100	12010102	010038	Bookshop/Stationaries Stores (Presumptive) - Min	10,000
022000800100	12010102	010039	Bricklayers (Presumptive) - Max	15,000
022000800100	12010102	010040	Bricklayers (Presumptive) - Min	10,000
022000800100	12010102	010041	Building Materials (Presumptive) - Max	50,000
022000800100	12010102	010042	Building Materials (Presumptive) - Min	15,000
022000800100	12010102	010043	Building Materials & Dealers (Presumptive) - Max	75,000
022000800100	12010102	010044	Building Materials & Dealers (Presumptive) - Min	50,000
022000800100	12010102	010045	Bureau-De-Change (Presumptive) - Max	100,000
022000800100	12010102	010046	Bureau-De-Change (Presumptive) - Min	50,000
022000800100	12010102	010047	Business Centres (Presumptive) - Max	50,000
022000800100	12010102	010048	Business Centres (Presumptive) - Min	30,000
022000800100	12010102	010049	Butchers (Presumptive) - Max	25,000
022000800100	12010102	010050	Butchers (Presumptive) - Min	5,000
022000800100	12010102	010051	Carbinet Makers (Presumptive) - Max	50,000
022000800100	12010102	010052	Carbinet Makers (Presumptive) - Min	30,000
022000800100	12010102	010053	Car Wash (Presumptive) - Max	20,000
022000800100	12010102	010054	Car Wash (Presumptive) - Min	10,000
022000800100	12010102	010055	Car (Fancy) Parts (Presumptive) - Max	40,000
022000800100	12010102	010056	Car (Fancy) Parts (Presumptive) - Min	20,000
022000800100	12010102	010057	Carpenters (Presumptive) - Max	50,000
022000800100	12010102	010058	Carpenters (Presumptive) - Min	10,000
022000800100	12010102	010059	Casino Operators (Presumptive) - Max	150,000
022000800100	12010102	010060	Casino Operators (Presumptive) - Min	100,000
022000800100	12010102	010061	Cement Dealers/Sellers (Presumptive) - Max	75,000
022000800100	12010102	010062	Cement Dealers/Sellers (Presumptive) - Min	30,000
022000800100	12010102	010063	Children Wear (Presumptive) - Max	37,500
022000800100	12010102	010064	Children Wear (Presumptive) - Min	10,000

022000800100	12010102	010065	Clergy/Pastoring (Presumptive) - Max	100,000
022000800100	12010102	010066	Clergy/Pastoring (Presumptive) - Min	50,000
022000800100	12010102	010067	Clock and Watch Repairs (Presumptive) - Max	3,000
022000800100	12010102	010068	Clock and Watch Repairs (Presumptive) - Min	2,000
022000800100	12010102	010069	Clock and Watch Sellers (Presumptive) - Max	15,000
022000800100	12010102	010070	Clock and Watch Sellers (Presumptive) - Min	7,000
022000800100	12010102	010071	Commercial Lorry/Bus Owners Owners (Per Lorry/Bus) (Presumptive) - Max	50,000
022000800100	12010102	010072	Commercial Lorry/Bus Owners Owners (Per Lorry/Bus) (Presumptive) - Min	30,000
022000800100	12010102	010073	Cooking Gas/Airconditioner Sellers (Presumptive) - Max	30,000
022000800100	12010102	010074	Cooking Gas/Airconditioner Sellers (Presumptive) - Min	15,000
022000800100	12010102	010075	Culvert/Well Makers (Presumptive) - Max	37,500
022000800100	12010102	010076	Culvert/Well Makers (Presumptive) - Min	30,000
022000800100	12010102	010077	Curtain & Interior Decoration (Presumptive) - Max	50,000
022000800100	12010102	010078	Curtain & Interior Decoration (Presumptive) - Min	30,000
022000800100	12010102	010079	Cyber Cafe Operator (Presumptive) - Max	30,000
022000800100	12010102	010080	Cyber Cafe Operator (Presumptive) - Min	15,000
022000800100	12010102	010081	Dealers in Mattress/Foams (Presumptive) - Max	50,000
022000800100	12010102	010082	Dealers in Mattress/Foams (Presumptive) - Min	30,000
022000800100	12010102	010083	Doors (Presumptive) - Max	70,000
022000800100	12010102	010084	Doors (Presumptive) - Min	50,000
022000800100	12010102	010085	Drama Group (Presumptive) - Max	75,000
022000800100	12010102	010086	Drama Group (Presumptive) - Min	50,000
022000800100	12010102	010087	Dry Cleaners (Presumptive) - Max	75,000
022000800100	12010102	010088	Dry Cleaners (Presumptive) - Min	10,000
022000800100	12010102	010089	Electrical Parts & Fittings (Presumptive) - Max	75,000
022000800100	12010102	010090	Electrical Parts & Fittings (Presumptive) - Min	40,000
022000800100	12010102	010091	Electricians (Presumptive) - Max	50,000
022000800100	12010102	010092	Electricians (Presumptive) - Min	30,000
022000800100	12010102	010093	Enterpreneuers (Presumptive) - Max	50,000
022000800100	12010102	010094	Enterpreneuers (Presumptive) - Min	20,000
022000800100	12010102	010095	Furniture Makers (Presumptive) - Max	50,000
022000800100	12010102	010096	Furniture Makers (Presumptive) - Min	40,000
022000800100	12010102	010097	Gbagi Cloth Sellers with Shops (Presumptive) - Max	70,000
022000800100	12010102	010098	Gbagi Cloth Sellers with Shops (Presumptive) - Min	50,000
022000800100	12010102	010099	General Contractors (Presumptive) - Max	100,000
022000800100	12010102	010100	General Contractors (Presumptive) - Min	75,000
022000800100	12010102	010101	General Merchants Distributors (Presumptive) - Max	75,000
022000800100	12010102	010102	General Merchants Distributors (Presumptive) - Min	50,000
022000800100	12010102	010103	Gift Shop (Presumptive) - Max	40,000
022000800100	12010102	010104	Gift Shop (Presumptive) - Min	15,000
022000800100	12010102	010105	Goldsmith/Blacksmith (Presumptive) - Max	15,000
022000800100	12010102	010106	Goldsmith/Blacksmith (Presumptive) - Min	10,000
022000800100	12010102	010107	Graphic Art & Designers (Presumptive) - Max	15,000
022000800100	12010102	010108	Graphic Art & Designers (Presumptive) - Min	5,000

022000800100	12010102	010109	Graphic Arts & Studio (Presumptive) - Max	25,000
022000800100	12010102	010110	Graphic Arts & Studio (Presumptive) - Min	10,000
022000800100	12010102	010111	Grinding Mills (Presumptive) - Max	70,000
022000800100	12010102	010112	Grinding Mills (Presumptive) - Min	50,000
022000800100	12010102	010113	Guest Houses (Presumptive) - Max	60,000
022000800100	12010102	010114	Guest Houses (Presumptive) - Min	40,000
022000800100	12010102	010115	Hair Dressers (Presumptive) - Max	5,000
022000800100	12010102	010116	Hair Dressers (Presumptive) - Min	2,000
022000800100	12010102	010117	Hair Dressing Saloon (Presumptive) - Max	30,000
022000800100	12010102	010118	Hair Dressing Saloon (Presumptive) - Min	10,000
022000800100	12010102	010119	Horticulture/Flories (Presumptive) - Max	10,000
022000800100	12010102	010120	Horticulture/Flories (Presumptive) - Min	5,000
022000800100	12010102	010121	Hotel Proprietors with Lodgings (Presumptive) - Max	75,000
022000800100	12010102	010122	Hotel Proprietors with Lodgings (Presumptive) - Min	50,000
022000800100	12010102	010123	Iron Benders (Presumptive) - Max	30,000
022000800100	12010102	010124	Iron Benders (Presumptive) - Min	10,000
022000800100	12010102	010125	Jeweler Seller (Presumptive) - Max	50,000
022000800100	12010102	010126	Jeweler Seller (Presumptive) - Min	30,000
022000800100	12010102	010127	Land Lords - Residencial (Per Room) (Presumptive) - Max	75,000
022000800100	12010102	010128	Land Lords - Residencial (Per Room) (Presumptive) - Min	30,000
022000800100	12010102	010129	Land Speculators (Presumptive) - Max	50,000
022000800100	12010102	010130	Land Speculators (Presumptive) - Min	20,000
022000800100	12010102	010131	Land Lords - Face - Face (Presumptive) - Max	50,000
022000800100	12010102	010132	Land Lords - Face - Face (Presumptive) - Min	20,000
022000800100	12010102	010133	Laundries (Dry Cleaners) (Presumptive) - Max	50,000
022000800100	12010102	010134	Laundries (Dry Cleaners) (Presumptive) - Min	30,000
022000800100	12010102	010135	Leather Carpets (Linoleum) (Presumptive) - Max	10,000
022000800100	12010102	010136	Leather Carpets (Linoleum) (Presumptive) - Min	5,000
022000800100	12010102	010137	Letter-writers (Presumptive) - Max	90,000
022000800100	12010102	010138	Letter-writers (Presumptive) - Min	40,000
022000800100	12010102	010139	Licensed Mechanics (Presumptive) - Max	90,000
022000800100	12010102	010140	Licensed Mechanics (Presumptive) - Min	60,000
022000800100	12010102	010141	Manufactures Coolers, Aluminium (Presumptive) Max	75,000
022000800100	12010102	010142	Manufactures Coolers, Aluminium (Presumptive) - Min	40,000
022000800100	12010102	010143	Maternity Owners (Presumptive) - Max	75,000
022000800100	12010102	010144	Maternity Owners (Presumptive) - Min	40,000
022000800100	12010102	010145	Maternity Privete Proprietors (Presumptive) - Max	75,000
022000800100	12010102	010146	Maternity Privete Proprietors (Presumptive) - Min	40,000
022000800100	12010102	010147	Meat Sellers (Presumptive) - Max	20,000
022000800100	12010102	010148	Meat Sellers (Presumptive) - Min	10,000
022000800100	12010102	010149	Mechanized Farms (Presumptive) - Max	75,000
022000800100	12010102	010150	Mechanized Farms (Presumptive) - Min	50,000
022000800100	12010102	010151	Medicine Store Patent (Presumptive) - Max	50,000
022000800100	12010102	010152	Medicine Store Patent (Presumptive) - Min	25,000

022000800100	12010102	010153	Mobile Phone Commercial Calls (Presumptive) - Max	25,000
022000800100	12010102	010154	Mobile Phone Commercial Calls (Presumptive) - Min	5,000
022000800100	12010102	010155	Mobile Phone Distributors (Presumptive) - Max	200,000
022000800100	12010102	010156	Mobile Phone Distributors (Presumptive) - Min	100,000
022000800100	12010102	010157	Mobile Phone Dealers (Presumptive) - Max	150,000
022000800100	12010102	010158	Mobile Phone Dealers (Presumptive) - Min	75,000
022000800100	12010102	010159	Money Lenders (Presumptive) - Max	100,000
022000800100	12010102	010160	Money Lenders (Presumptive) - Min	80,000
022000800100	12010102	010161	Motor Cycle Mechanics (Presumptive) - Max	20,000
022000800100	12010102	010162	Motor Cycle Mechanics (Presumptive) - Min	10,000
022000800100	12010102	010163	Motor Mechanics, Panel Beaters and Spares (Presumptive) - Max	40,000
022000800100	12010102	010164	Motor Mechanics, Panel Beaters and Spares (Presumptive) - Min	20,000
022000800100	12010102	010165	Motor Spare Parts Dealers (New Parts) (Presumptive) - Max	100,000
022000800100	12010102	010166	Motor Spare Parts Dealers (New Parts) (Presumptive) - Min	50,000
022000800100	12010102	010167	Motor Spare Parts Dealers (Old Parts) (Presumptive) - Max	60,000
022000800100	12010102	010168	Motor Spare Parts Dealers (Old Parts) (Presumptive) - Min	40,000
022000800100	12010102	010169	Motor Vehicle Mechanic (Presumptive) - Max	50,000
022000800100	12010102	010170	Motor Vehicle Mechanic (Presumptive) - Min	10,000
022000800100	12010102	010171	Motor/Cooking Gas Refil (Presumptive) - Max	50,000
022000800100	12010102	010172	Motor/Cooking Gas Refil (Presumptive) - Min	15,000
022000800100	12010102	010173	Musicians (Presumptive) - Max	50,000
022000800100	12010102	010174	Musicians (Presumptive) - Min	15,000
022000800100	12010102	010175	Nursery School Proprietors (Presumptive) - Max	200,000
022000800100	12010102	010176	Nursery School Proprietors (Presumptive) - Min	100,000
022000800100	12010102	010177	Opticians (Presumptive) - Max	30,000
022000800100	12010102	010178	Opticians (Presumptive) - Min	10,000
022000800100	12010102	010179	Painters and Decorators (Presumptive) - Max	30,000
022000800100	12010102	010180	Painters and Decorators (Presumptive) - Min	10,000
022000800100	12010102	010181	Paint Dealers (Presumptive) - Max	50,000
022000800100	12010102	010182	Paint Dealers (Presumptive) - Min	40,000
022000800100	12010102	010183	Ground Nut Oil Dealers (Presumptive) - Max	150,000
022000800100	12010102	010184	Ground Nut Oil Dealers (Presumptive) - Min	70,000
022000800100	12010102	010185	Palm Oil Dealers (Presumptive) - Max	75,000
022000800100	12010102	010186	Palm Oil Dealers (Presumptive) - Min	60,000
022000800100	12010102	010187	Panel Beaters/Sprayer Works (Presumptive) - Max	75,000
022000800100	12010102	010188	Panel Beaters/Sprayer Works (Presumptive) - Min	20,000
022000800100	12010102	010189	Patent Medicine Seller (Presumptive) - Max	50,000
022000800100	12010102	010190	Patent Medicine Seller (Presumptive) - Min	20,000
022000800100	12010102	010191	Petroleum Dealers (Presumptive) - Max	250,000
022000800100	12010102	010192	Petroleum Dealers (Presumptive) - Min	150,000
022000800100	12010102	010193	Petroleum Products (Presumptive) - Max	75,000
022000800100	12010102	010194	Petroleum Products (Presumptive) - Min	50,000
022000800100	12010102	010195	Phamaceutical Chemist (Presumptive) - Max	75,000
022000800100	12010102	010196	Phamaceutical Chemist (Presumptive) - Min	50,000

022000800100	12010102	010197	Photo Color Labrotories (Presumptive) - Max	50,000
022000800100	12010102	010198	Photo Color Labrotories (Presumptive) - Min	40,000
022000800100	12010102	010199	Photographers (Presumptive) - Max	40,000
022000800100	12010102	010200	Photographers (Presumptive) - Min	30,000
022000800100	12010102	010201	Photographers/Photo Developers (Presumptive) - Max	40,000
022000800100	12010102	010202	Photographers/Photo Developers (Presumptive) - Min	20,000
022000800100	12010102	010203	Photographic Materials Shops (Presumptive) - Max	40,000
022000800100	12010102	010204	Photographic Materials Shops (Presumptive) - Min	20,000
022000800100	12010102	010205	Plank Sellers (Presumptive) - Max	75,000
022000800100	12010102	010206	Plank Sellers (Presumptive) - Min	20,000
022000800100	12010102	010207	Plastic Rubbers (Presumptive) - Max	75,000
022000800100	12010102	010208	Plastic Rubbers (Presumptive) - Min	20,000
022000800100	12010102	010209	Plumbers (Presumptive) - Max	75,000
022000800100	12010102	010210	Plumbers (Presumptive) - Min	20,000
022000800100	12010102	010211	Plumbing Materials Only (Presumptive) - Max	87,000
022000800100	12010102	010212	Plumbing Materials Only (Presumptive) - Min	15,000
022000800100	12010102	010213	Pool Agents (Presumptive) - Max	50,000
022000800100	12010102	010214	Pool Agents (Presumptive) - Min	40,000
022000800100	12010102	010215	Pool Promoters (Presumptive) - Max	150,000
022000800100	12010102	010216	Pool Promoters (Presumptive) - Min	50,000
022000800100	12010102	010217	Poultry Farmers (Presumptive) - Max	50,000
022000800100	12010102	010218	Poultry Farmers (Presumptive) - Min	35,000
022000800100	12010102	010219	Poultry Feeds Dealers (Presumptive) - Max	75,000
022000800100	12010102	010220	Poultry Feeds Dealers (Presumptive) - Min	50,000
022000800100	12010102	010221	Poultry Feeds (Presumptive) - Max	50,000
022000800100	12010102	010222	Poultry Feeds (Presumptive) - Min	50,000
022000800100	12010102	010223	Poultry/Piggery (Presumptive) - Max	60,000
022000800100	12010102	010224	Poultry/Piggery (Presumptive) - Min	35,000
022000800100	12010102	010225	Printer Morden Press (Presumptive) - Max	150,000
022000800100	12010102	010226	Printer Morden Press (Presumptive) - Min	70,000
022000800100	12010102	010227	Printer (With Press) (Presumptive) - Max	75,000
022000800100	12010102	010228	Printer (With Press) (Presumptive) - Min	60,000
022000800100	12010102	010229	Printer (Without Press) (Presumptive) - Max	50,000
022000800100	12010102	010230	Printer (Without Press) (Presumptive) - Min	40,000
022000800100	12010102	010231	Printers (Presumptive) - Max	10,000
022000800100	12010102	010232	Printers (Presumptive) - Min	5,000
022000800100	12010102	010233	Produce Buyers (Presumptive) - Max	50,000
022000800100	12010102	010234	Produce Buyers (Presumptive) - Min	30,000
022000800100	12010102	010235	Provision Store and Mini Supermarket (Presumptive) - Max	150,000
022000800100	12010102	010236	Provision Store and Mini Supermarket (Presumptive) - Min	100,000
022000800100	12010102	010237	Provision Store (Presumptive) - Max	50,000
022000800100	12010102	010238	Provision Store (Presumptive) - Min	15,000
022000800100	12010102	010239	Pure Water Producers (Presumptive) - Max	70,000
022000800100	12010102	010240	Pure Water Producers (Presumptive) - Min	50,000

022000800100	12010102	010241	Raw Feeds Sellers (Presumptive) - Max	50,000
022000800100	12010102	010242	Raw Feeds Sellers (Presumptive) - Min	20,000
022000800100	12010102	010243	Recreational Centre (Presumptive) - Max	75,000
022000800100	12010102	010244	Recreational Centre (Presumptive) - Min	35,000
022000800100	12010102	010245	Refuse Collection (Presumptive) - Max	50,000
022000800100	12010102	010246	Refuse Collection (Presumptive) - Min	20,000
022000800100	12010102	010247	Rentals (Presumptive) - Max	30,000
022000800100	12010102	010248	Rentals (Presumptive) - Min	15,000
022000800100	12010102	010249	Restaurants (Presumptive) - Max	60,000
022000800100	12010102	010250	Restaurants (Presumptive) - Min	35,000
022000800100	12010102	010251	Restaurants (Buka) (Presumptive) - Max	37,500
022000800100	12010102	010252	Restaurants (Buka) (Presumptive) - Min	20,000
022000800100	12010102	010253	Rewires Battery Chargers (Presumptive) - Max	30,000
022000800100	12010102	010254	Rewires Battery Chargers (Presumptive) - Min	20,000
022000800100	12010102	010255	Rubber Dealers (Presumptive) - Max	60,000
022000800100	12010102	010256	Rubber Dealers (Presumptive) - Min	50,000
022000800100	12010102	010257	Rugs & Carpets (Presumptive) - Max	60,000
022000800100	12010102	010258	Rugs & Carpets (Presumptive) - Min	50,000
022000800100	12010102	010259	Sawmills Proprietors (Presumptive) - Max	30,000
022000800100	12010102	010260	Sawmills Proprietors (Presumptive) - Min	20,000
022000800100	12010102	010261	Seames nass/ Fashion Design (Presumptive) - Max	50,000
022000800100	12010102	010262	Seames nass/ Fashion Design (Presumptive) - Min	40,000
022000800100	12010102	010263	Sewing Machine Dealers (Presumptive) - Max	75,000
022000800100	12010102	010264	Sewing Machine Dealers (Presumptive) - Min	50,000
022000800100	12010102	010265	Shoe Makers and Coblers (Presumptive) - Max	37,500
022000800100	12010102	010266	Shoe Makers and Coblers (Presumptive) - Min	15,000
022000800100	12010102	010267	Spareparts Dealers (Motor Cycle) (Presumptive) - Max	50,000
022000800100	12010102	010268	Spareparts Dealers (Motor Cycle) (Presumptive) - Min	20,000
022000800100	12010102	010269	Spareparts Dealers (Motor Vehicle) (Presumptive) - Max	50,000
022000800100	12010102	010270	Spareparts Dealers (Motor Vehicle) (Presumptive) - Min	20,000
022000800100	12010102	010271	Spareparts Dealers (Bicycle) (Presumptive) - Max	50,000
022000800100	12010102	010272	Spareparts Dealers (Bicycle) (Presumptive) - Min	20,000
022000800100	12010102	010273	Super Markets (Presumptive) - Max	150,000
022000800100	12010102	010274	Super Markets (Presumptive) - Min	50,000
022000800100	12010102	010275	Tailors (Presumptive) - Max	20,000
022000800100	12010102	010276	Tailors (Presumptive) - Min	10,000
022000800100	12010102	010277	Taxi Motor Drivers (Presumptive) - Max	40,000
022000800100	12010102	010278	Taxi Motor Drivers (Presumptive) - Min	20,000
022000800100	12010102	010279	Taxi Owners Club (per Taxi) (Presumptive) - Max	40,000
022000800100	12010102	010280	Taxi Owners Club (per Taxi) (Presumptive) - Min	30,000
022000800100	12010102	010281	Thrift Collectors (Presumptive) - Max	40,000
022000800100	12010102	010282	Thrift Collectors (Presumptive) - Min	30,000
022000800100	12010102	010283	Timber Contractors (Presumptive) - max	30,000
022000800100	12010102	010284	Timber Contractors (Presumptive) - min	20,000

022000800100	12010102	010285	Timber Dealers (Presumptive) - Max	100,000
022000800100	12010102	010286	Timber Dealers (Presumptive) - Min	50,000
022000800100	12010102	010287	Transportation (Presumptive) - Max	75,000
022000800100	12010102	010288	Transportation (Presumptive) - Min	60,000
022000800100	12010102	010289	Travel Agency (Presumptive) - Max	100,000
022000800100	12010102	010290	Travel Agency (Presumptive) - Min	50,000
022000800100	12010102	010291	Typing Stump (Excluding Business Centres) (Presumptive) - Max	40,000
022000800100	12010102	010292	Typing Stump (Excluding Business Centres) (Presumptive) - Min	15,000
022000800100	12010102	010293	Tyre Dealers (New) (Presumptive) - Max	75,000
022000800100	12010102	010294	Tyre Dealers (New) (Presumptive) - Min	50,000
022000800100	12010102	010295	Tyre Dealer (Tokumbo) (Presumptive) - Max	40,000
022000800100	12010102	010296	Tyre Dealer (Tokumbo) (Presumptive) - Min	30,000
022000800100	12010102	010297	Video Clubs (Presumptive) - Max	50,000
022000800100	12010102	010298	Video Clubs (Presumptive) - Min	10,000
022000800100	12010102	010299	Vulcanizer (Presumptive) - Max	10,000
022000800100	12010102	010300	Vulcanizer (Presumptive) - Min	5,000
022000800100	12010102	010301	Welder (Presumptive) - Max	10,000
022000800100	12010102	010302	Welder (Presumptive) - Min	5,000
022000800100	12010102	010303	Wine and beer License Operators (Presumptive) - Max	80,000
022000800100	12010102	010304	Wine and beer License Operators (Presumptive) - Min	50,000
022000800100	12010102	010305	Yoghurt Sellers (Presumptive) - Max	50,000
022000800100	12010102	010306	Yoghurt Sellers (Presumptive) - Min	30,000
022000800100	12010102	010318	metal Scrap Dealers (Presumptive) Max	20,000
022000800100	12010102	010324	metal Scrap Dealers (Presumptive) Min	10,000
022000800100	12010102	010319	Plastic Scrap Dealers (Presumptive) Max	10,000
022000800100	12010102	010325	Plastic Scrap Dealers (Presumptive) Min	5,000
022000800100	12010102	010320	Waste Papers/Cartons Dealers(Presumptive) Max	5,000
022000800100	12010102	010326	Waste Papers/Cartons Dealers(Presumptive) Min	3,000
022000800100	12010102	010321	Trailer Load of Metal Scrap (Presumptive) Max	20,000
022000800100	12010102	010322	Trailer load of Plastic Scrap (Presumptive) Min	15,000
022000800100	12010102	010323	Trailer load of Waste Papers/Cartons (Presumptive) Max	10,000
022000800100	12010102	010327	Trailer load of Waste Papers/Cartons (Presumptive) Min	5,000
022000800100	12010102	010328	Trucks/Motor Body Makers (Presumptive) Max	200,000
022000800100	12010102	010329	Trucks/Motor Body Makers (Presumptive) Min	100,000
022000800100	12010102	010330	Rice Mill Processing Plant (Presumptive) Max	50,000
022000800100	12010102	010331	Rice Mill Processing Plant (Presumptive) Min	20,000
022000800100	12010102	010332	capital Gain Tax (10% of the profit Sum)	0
022000800100	12010304	010307	Stamp Duty on Contract (1% of a Contract Sum)	0
022000800100	12010304	010308	Stamp Duty on Documents (1% of a Contract Sum)	0
022000800100	12010311	010309	Withholding Tax on Contract (5% of Contract Sum)	0
022000800100	12010311	010310	Withholding Tax on Bank Interest (5% of the Interest)	0
022000800100	12010311	010311	Withholding Tax on Dividend (10% of the Dividend)	0
022000800100	12010311	010312	Withholding Tax on Rent (10% of the Rent)	0
022000800100	12010311	010313	Withholding Tax on Professional Fees (10% of the Fees)	0

022000800100	12010311	010314	Consumption Tax (From Hotels,Restaurants,Shopping Malls & Event Centres: @ 5% of consumed services)	0
022000800100	12010311	010315	Entertainment Levy (From Viewing Centres,Cinema film houses,Photo studios,Film production,Internet services providers,Pay TVs & CD plates pertaining to entertainments: @ 5% of consumed service)	0
022000800100	12010312	010316	Property Tax (10% of the value)	0
022000800100	12010102	010317	Other Direct Tax (Based on PITA 1993 as amended)	0
022000800100	12020133	020038	Drivers' License (5 years validity) (Determined by Joint Tax Board)	-
022000800100	12020133	020001	Drivers' License (3 years validity) (Determined by Joint Tax Board)	0
022000800100	12020133	020004	Drivers' License (5 years validity Trycle/Motorcycle) (Determined by Joint Tax Board)	0
022000800100	12020133	020007	Drivers' License (3 years validity Trycle/Motorcycle) (Determined by Joint Tax Board)	0
022000800100	12020133	020084	Driver Theory Test (DTT)	2,200
022000800100	12020132	020044	Lorry Registration (side Badge) (Determined by Joint Tax Board)	0
022000800100	12020132	020008	Taxi Registration (side Badge) (Determined by Joint Tax Board)	0
022000800100	12020132	020012	Bus Registration (side Badge) (Determined by Joint Tax Board)	0
022000800100	12020133	020045	Conductor's Badge (Determined by Joint Tax Board)	0
022000800100	12020133	020046	Driving Test (Determined by Joint Tax Board)	0
022000800100	12020133	020047	Driver's Badge (Determined by Joint Tax Board)	0
022000800100	12020133	020048	Learner's Permit (Determined by Joint Tax Board)	0
022000800100	12020132	020049	Taxi Registration (kabu kabu)	3,000
022000800100	12020132	020017	Tricycle/Motorcycle Registration (Determined by Joint Tax Board)	0
022000800100	12020137	020050	Car Hire Service Permit (Determined by Joint Tax Board)	0
022000800100	12020132	020051	Vehicle Registration 3.00cc and above (Determined by Joint Tax Board)	0
022000800100	12020132	020018	Vehicle Registration below 3.00cc (Determined by Joint Tax Board)	0
022000800100	12020132	020019	Government Official plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020020	Government Fancy Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020021	Motor Dealers Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020024	Private Fancy Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020029	Out of Series Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020054	Articulated Vehicle Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020072	Registration Booklet (Determined by Joint Tax Board)	0
022000800100	12020132	020052	Vehicle Plate Number (Standard) (Determined by Joint Tax Board)	0
022000800100	12020132	020055	Tricycle/Motorcycle Plate Number (Determined by Joint Tax Board)	0
022000800100	12020132	020059	Replacement of Plate Number (at cost)	0
022000800100	12020132	020060	Articulated Vehicle License (Determined by Joint Tax Board)	0
022000800100	12020132	020061	Lorry and Tipper License (Determined by Joint Tax Board)	0
022000800100	12020132	020062	Tractors and Bulldozers License (Determined by Joint Tax Board)	0
022000800100	12020132	020063	Jeep License (Determined by Joint Tax Board)	0
022000800100	12020132	020064	Buses License (Determined by Joint Tax Board)	0
022000800100	12020132	020065	Saloon License (Determined by Joint Tax Board)	0
022000800100	12020132	020066	Tricycle/Commercial Motorcycle License (Determined by Joint Tax Board)	0
022000800100	12020132	020067	Private Motorcycle License (Determined by Joint Tax Board)	0
022000800100	12020445	030377	Change of Ownership Vehicles Fees (Determined by Joint Tax Board)	0
022000800100	12020445	030004	Change of Ownership Tricycle and Motorcycle fees (Determined by Joint Tax Board)	0
022000800100	12020132	020076	Proof of Ownership Certificate (Determined by Joint Tax Board)	0
022000800100	12020448	030402	Development Levies (Tourism-2% of hotel room rate)	0

022000800100	12020448	030887	Social Serv & Econ Dev Levy: Category 'A' (If monthly = N5,000/month) - Per Annum	50,000
022000800100	12020448	030888	Social Serv & Econ Dev Levy: Category 'B' (If monthly = N3,000/month) - Per Annum	30,000
022000800100	12020448	030889	Social Serv & Econ Dev Levy: Category 'C' (If monthly = N2,000/month) - Per Annum	20,000
022000800100	12020501	040009	Loss of Gate Pass	500
022000800100	12020604	050010	Sales of Stores/ Scraps/ Unservisable Items (As determined by valuers)	0
022000800100	12020610	050070	Proceeds From Sales of Goods by Public Auction (As determined by auction)	0
022000800100	12020611	050071	Proceeds From Sales of Govt. Vehicles (As determined by valuers)	0
022000800100	12020614	050075	Sales of Government Buildings (As determined by valuers)	0
011101000100			Bureau on Public Procurement (BPP)	
011101000100	12020417	030012	Contractor Reg. for Category 'A' (up to N2m) - Per Annum	100,000
011101000100	12020417	030013	Contractor Reg. for Category 'B' (Above N2m to N25m) - Per Annum	150,000
011101000100	12020417	030014	Contractor Reg. for Category 'C' (Above N25m to N100m) - Per Annum	200,000
011101000100	12020417	030015	Contractor Reg. for Category 'D' (Above N100m) - Per Annum	250,000
011101000100	12020427	030048	Tender fee for Category A, Up to N2,000,000.00	50,000
011101000100	12020427	030049	Tender fee for Category B. Above N2,000,000.00 to N25m	100,000
011101000100	12020427	030050	Tender fee for Category C. Above N25m to N100m	150,000
011101000100	12020427	030051	Tender fee for Category D. Above N100m to N1B	250,000
011101000100	12020427	030016	Tender fee for Category E. Above N1B	1,000,000
011101000100	12020601	050005	Sales of Journals & Publications (Based on Assessment)	0
011101000100	12020607	050064	Sales of Consultancy Registration Forms (Based on Assessment)	0
011101000100	12020701	060001	Earnings From Consultancy Services (Based on Assessment)	0
011101000100	12020453	031312	Earnings From Registration of Trainee (Based on Assessment)	0
056306600100			College of Administrative and Basic Studies (CABS), Potiskum	
056306600100	12020452	031033	Examination Fees: CHA - Indigene	3,000
056306600100	12020452	031034	Examination Fees: CHA - Non Indigene	4,000
056306600100	12020452	031035	Examination Fees: Diploma (DHA) I - Indigene	8,000
056306600100	12020452	031036	Examination Fees: Diploma (DHA) I - Non Indigene	9,000
056306600100	12020452	031037	Examination Fees: Diploma (DHA) II - Indigene	7,000
056306600100	12020452	031038	Examination Fees: Diploma (DHA) II - Non Indigene	8,000
056306600100	12020452	031039	Examination Fees: PRE-ND; ND I & ND II - Indigene	2,000
056306600100	12020452	031040	Examination Fees: PRE-ND; ND I & ND II - Non Indigene	3,000
056306600100	12020452	031041	Examination Fees: PRE-HND - Indigene & Non Indigene	5,000
056306600100	12020452	031042	Examination Fees: HND I & HND II - Indigene	5,000
056306600100	12020452	031043	Examination Fees: HND I - Non Indigene	6,000
056306600100	12020452	031044	Examination Fees: HND II - Non Indigene	7,000
056306600100	12020452	031045	Medical Levy: PRE-ND; CHA; Diploma (DHA) I&II; ND I & ND II - Indigene	1,000
056306600100	12020452	031046	Medical Levy: CHA; Diploma (DHA) I&II - Non Indigene	2,000
056306600100	12020452	031047	Medical Levy: ND I - Non Indigene	1,000
056306600100	12020452	031048	Medical Levy: PRE-ND; ND II - Non Indigene	1,500
056306600100	12020452	031049	Medical Levy: PRE-HND - Indigene	1,500
056306600100	12020452	031050	Medical Levy: PRE-HND - Non Indigene	2,500
056306600100	12020452	031051	Medical Levy: HND I & HND II - Indigene & Non Indigene	2,000
056306600100	12020452	031052	Library Levy: PRE-ND; CHA - Indigene	2,000
056306600100	12020452	031053	Library Levy: PRE-ND; CHA - Non Indigene	2,500

056306600100	12020452	031054	Library Levy: Diploma (DHA) I&II; ND I & ND II - Indigene	1,000
056306600100	12020452	031055	Library Levy: Diploma (DHA) I&II - Non Indigene	2,000
056306600100	12020452	031056	Library Levy: ND I & ND II - Non Indigene	1,500
056306600100	12020452	031057	Library Levy: PRE-HND - Indigene & Non Indigene	1,000
056306600100	12020452	031058	Library Levy: HND I - Indigene & Non Indigene	2,000
056306600100	12020452	031059	Library Levy: HND II - Indigene	1,500
056306600100	12020452	031060	Library Levy: HND II - Non Indigene	3,000
056306600100	12020452	031061	Hostel Accommodation: PRE-ND; CHA; Diploma (DHA) I&II; ND I; ND II; PRE-HND; HND I & HND II - Indigene & Non Indigene	3,000
056306600100	12020452	031062	Sports Development: PRE-ND - Indigene	1,500
056306600100	12020452	031063	Sports Development: PRE-ND - Non Indigene	2,000
056306600100	12020452	031064	Sports Development: CHA; Diploma (DHA) I - Indigene	2,000
056306600100	12020452	031065	Sports Development: CHA - Non Indigene	2,000
056306600100	12020452	031066	Sports Development: Diploma (DHA) I - Non Indigene	2,500
056306600100	12020452	031067	Sports Development: ND I & PRE-HND - Indigene & Non Indigene	2,000
056306600100	12020452	031068	Sports Development: Diploma (DHA) II; ND II; HND I & HND II - Indigene & Non Indigene	2,000
056306600100	12020452	031069	ICT Development: CHA - Indigene	1,500
056306600100	12020452	031070	ICT Development: CHA - Non Indigene	2,000
056306600100	12020452	031071	ICT Development: ND I - Non Indigene	3,000
056306600100	12020452	031072	ICT Development: PRE-ND; Diploma (DHA) I&II; ND I & HND I - Indigene	2,000
056306600100	12020452	031073	ICT Development: PRE-ND; Diploma (DHA) I&II - Non Indigene	1,500
056306600100	12020452	031074	ICT Development: ND II; PRE-HND & HND II - Indigene	1,000
056306600100	12020452	031075	ICT Development: ND II; PRE-HND; HND I & HND II - Non Indigene	1,500
056306600100	12020452	031076	Project Fee: Diploma (DHA) II - Indigene & Non Indigene	2,000
056306600100	12020452	031077	Project Fee: ND II - Indigene	1,000
056306600100	12020452	031078	Project Fee: ND II - Non Indigene	1,500
056306600100	12020452	031079	Project Fee: HND II - Indigene & Non Indigene	3,000
056306600100	12020452	031080	Student ID Card: CHA; PRE-HND - Indigene	1,000
056306600100	12020452	031081	Student ID Card: CHA; PRE-HND - Non Indigene	1,500
056306600100	12020452	031082	Student ID Card: PRE-ND; Diploma (DHA) I; ND I & HND I - Indigene & Non Indigene	1,000
056306600100	12020452	031083	College Handbook: ND I - Indigene & Non Indigene	2,000
056306600100	12020452	031084	College Handbook: CHA; Diploma (DHA) I; PRE-HND - Indigene	1,000
056306600100	12020452	031085	College Handbook: CHA; Diploma (DHA) I; PRE-HND - Non Indigene	1,500
056306600100	12020452	031086	College Handbook: PRE-ND & HND I - Indigene & Non Indigene	1,000
056306600100	12020606	050099	Sales of Forms - HND	4,000
056306600100	12020606	050100	Sales of Forms - ND	2,000
056306600100	12020606	050101	Sales of Forms - Cert.	2,000
056306600100	12020606	050102	Collection of Certificates - HND	5,000
056306600100	12020606	050103	Collection of Certificates - ND	4,000
056306600100	12020606	050104	Collection of Certificates - Cert.	2,500
056306600100	12020606	050105	Statement of Result - HND	3,000
056306600100	12020606	050106	Statement of Result - ND	2,000
056306600100	12020606	050107	Statement of Result - Cert.	1,500
056306600100	12020606	050108	Transcript - HND; ND; Cert.	1,000

056306500100			College of Education, Gashua	
056306500100	12020606	050730	Sales of Bills of Entries/Application Forms (NCE)	1,000
056306500100	12020452	030731	Reg./Tuition:NCE Students - Tuition Fees (New Indigene Students)	10,000
056306500100	12020452	030732	Reg./Tuition:NCE Students - Tuition Fees (New None Indigene Students)	16,000
056306500100	12020452	030733	Reg./Tuition:NCE Students - Tuition Fees (Returning Indigene Students)	8,000
056306500100	12020452	030734	Reg./Tuition:NCE Students - Tuition Fees (Returning None Indigene Students)	14,000
056306500100	12020452	030735	Reg./Tuition:NCE Students - Maintenance Levy	2,000
056306500100	12020452	030736	Reg./Tuition:NCE Students - Examination Fees (Per Session)	2,000
056306500100	12020452	030737	Reg./Tuition:NCE Students - Games Fees per session	1,000
056306500100	12020452	030738	Reg./Tuition:NCE Students - Accommodation Fee (Optional)	3,000
056306500100	12020452	030739	Web Maintenance (For E-Learning site of the College)	1,500
056306500100	12020452	030740	Reg./Tuition:NCE Students - Library Development	1,500
056306500100	12020452	030741	Reg./Tuition:NCE Students - Identity Card	1,000
056306500100	12020606	050004	Sales of Bills of Entries/Application Forms	3,000
056306500100	12020452	030743	Reg./Tuition:New Degree Students - Tuition Fees (Yobe Indigenes)	30,000
056306500100	12020452	030744	Reg./Tuition:New Degree Students - Tuition Fees (None Indigenes)	45,000
056306500100	12020452	030745	Reg./Tuition:New Degree Students - Result Varification	1,500
056306500100	12020452	030746	Reg./Tuition:New Degree Students - Medical Levy	3,000
056306500100	12020452	030017	Reg./Tuition:New Degree Students - Students Hand Book	1,500
056306500100	12020452	030747	Reg./Tuition:New Degree Students - Exams Fee	3,000
056306500100	12020452	030748	Reg./Tuition:New Degree Students - Library Levy	1,500
056306500100	12020452	030749	Reg./Tuition:New Degree Students - Sport Levy	1,500
056306500100	12020452	030750	Reg./Tuition:New Degree Students - Utility	2,000
056306500100	12020452	030751	Reg./Tuition:New Degree Students - ID Card	1,000
056306500100	12020452	030752	Reg./Tuition:New Degree Students - Facilitators Excess Work Load	2,000
056306500100	12020452	030753	Reg./Tuition:New Degree Students - Development Fee	3,000
056306500100	12020452	030754	Reg./Tuition:New Degree Students - Affiliation Fee	4,000
056306500100	12020452	030755	Reg./Tuition:Returning Degree Students - Tuition Fees (Yobe Indigenes)	22,000
056306500100	12020452	030756	Reg./Tuition:Returning Degree Students - Tuition Fees (Non Indigenes)	37,000
056306500100	12020452	030757	Reg./Tuition:Returning Degree Students - Exams Fee	3,000
056306500100	12020452	030758	Reg./Tuition:Returning Degree Students - Library Levy	1,500
056306500100	12020452	030759	Reg./Tuition:Returning Degree Students - Medical Levy	3,000
056306500100	12020452	030760	Reg./Tuition:Returning Degree Students - Sport Levy	1,500
056306500100	12020452	030761	Reg./Tuition:Returning Degree Students - Utility	2,000
056306500100	12020452	030762	Reg./Tuition:Returning Degree Students - Facilitators Excess Work Load	2,000
056306500100	12020452	030763	Reg./Tuition:Returning Degree Students - Affiliation Fee	4,000
056306500100	12020452	030764	Reg./Tuition:Returning Degree Students - Development Fee	3,000
056306500100	12020452	030765	Sales of Bills of Entries/Application Forms	2,000
056306500100	12020452	030766	Reg./Tuition:PGD Students - Reg. Fees (Yobe Indigenes)	38,000
056306500100	12020452	030767	Reg./Tuition:PGD Students - Reg. Fees (Non Indigenes)	72,000
056306500100	12020606	050109	Sales of Bills of Entries/Application Forms	2,000
056306500100	12020452	030769	Reg./Tuition:Other Courses - Reg. Fees for Diploma in Health	22,000
056306500100	12020452	030770	Reg./Tuition:Other Courses - Reg. Fees for Other Diplomas	16,000
056306500100	12020452	030771	Reg./Tuition:Other Courses - Reg. Fees for Certificate Course	12,000

056306500100	12020452	030772	Reg./Tuition:Other Courses - Reg. Fees for Demo Primary School per term	700
056306500100	12020452	030773	Reg./Tuition:Other Courses - Reg. Fees for Demo Secondary School per term	6,000
056306700100			College of Agriculture, Gujba	
056306700100	12020606	050110	Sales of Bills of Entries/Application Forms	2,500
056306700100	12020452	030778	Pre-ND Indigene: Tuition Fee	500
056306700100	12020452	030779	Pre-ND Non-Indigene: Tuition Fee	1,500
056306700100	12020452	030780	Pre-ND Indigene & Non-Indigene: Accommodation	1,000
056306700100	12020452	030781	Pre-ND Indigene & Non-Indigene: Caution Deposit	1,000
056306700100	12020452	030782	Pre-ND Indigene & Non-Indigene: Games	1,000
056306700100	12020452	030783	Pre-ND Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030784	Pre-ND Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030785	Pre-ND Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030786	Pre-ND Indigene & Non-Indigene: Student Hand book	1,000
056306700100	12020452	030787	Pre-ND Indigene & Non-Indigene: Examination Fee	1,400
056306700100	12020452	030788	Pre-ND Indigene & Non-Indigene: Online Registration Card	2,500
056306700100	12020606	050111	Sales of Bills of Entries/Application Forms	3,000
056306700100	12020452	030789	ND 1 Indigene: Tuition Fee	500
056306700100	12020452	030790	ND 1 Non-Indigene: Tuition Fee	2,500
056306700100	12020452	030791	ND 1 Accommodation	2,000
056306700100	12020452	030792	ND 1 Indigene & Non-Indigene: Caution Deposit	600
056306700100	12020452	030793	ND 1 Indigene & Non-Indigene: Games	900
056306700100	12020452	030794	ND 1 Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030795	ND 1 Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030796	ND 1 Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030797	ND 1 Indigene: Examination	1,400
056306700100	12020452	030798	ND 1 Non-Indigene: Examination	2,500
056306700100	12020452	030799	ND 1 Indigene & Non-Indigene: Siwes	1,000
056306700100	12020452	030800	ND 1 Indigene & Non-Indigene: Online Registration	2,500
056306700100	12020452	030801	ND II Indigene: Tuition Fee	500
056306700100	12020452	030802	ND II Non-Indigene: Tuition Fee	2,500
056306700100	12020452	030803	ND II Indigene & Non-Indigene: Accommodation	2,000
056306700100	12020452	030804	ND II Indigene & Non-Indigene: Games Fee	900
056306700100	12020452	030805	ND II Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030806	ND II Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030807	ND II Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030808	ND II Indigene & Non-Indigene: Hand Book	500
056306700100	12020452	030809	ND II Indigene & Non-Indigene: Examination	2,000
056306700100	12020452	030810	ND II Indigene & Non-Indigene: Online Registration	2,500
056306700100	12020606	050112	Sales of Bills of Entries/Application Forms	2,500
056306700100	12020452	030018	PRE-HND Indigene: Tuition Fee	1,000
056306700100	12020452	030019	PRE-HND Non-Indigene: Tuition Fee	2,500
056306700100	12020452	030046	PRE-HND Indigene & Non-Indigene: Accommodation	2,500
056306700100	12020452	030047	PRE-HND Indigene & Non-Indigene: Caution Deposit	100
056306700100	12020452	030052	PRE-HND Indigene & Non-Indigene: Games Fee	800

056306700100	12020452	030053	PRE-HND Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030054	PRE-HND Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030055	PRE-HND Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030056	PRE-HND Indigene & Non-Indigene: Student Hand Book	1,000
056306700100	12020452	030057	PRE-HND Indigene & Non-Indigene: Examination	3,000
056306700100	12020452	030058	PRE-HND Indigene & Non-Indigene: Online Registration	2,500
056306700100	12020606	050113	Sales of Bills of Entries/Application Forms	3,000
056306700100	12020452	030060	HND 1 Indigene: Tuition Fee	1,000
056306700100	12020452	030061	HND 1 Non-Indigene: Tuition Fee	2,500
056306700100	12020452	030062	HND 1 Indigene & Non-Indigene: Accommodation	2,500
056306700100	12020452	030063	HND 1 Indigene & Non-Indigene: Caution Deposit	1,000
056306700100	12020452	030064	HND 1 Indigene & Non-Indigene: Games Fee	900
056306700100	12020452	030065	HND 1 Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030066	HND 1 Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030067	HND 1 Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030068	HND 1 Indigene & Non-Indigene: Student Hand Book	1,000
056306700100	12020452	030069	HND 1 Indigene & Non-Indigene: Examination	3,000
056306700100	12020452	030070	HND 1 Indigene & Non-Indigene: Online Registration	2,500
056306700100	12020452	030071	HND II Indigene: Tuition Fee	1,000
056306700100	12020452	030072	HND II Non-Indigene: Tuition Fee	2,500
056306700100	12020452	030073	HND II Indigene & Non-Indigene: Accommodation	2,500
056306700100	12020452	030074	HND II Indigene & Non-Indigene: Games Fee	1,200
056306700100	12020452	030075	HND II Indigene & Non-Indigene: ID Card	1,000
056306700100	12020452	030076	HND II Indigene & Non-Indigene: Library	1,000
056306700100	12020452	030077	HND II Indigene & Non-Indigene: Medical Fee	1,600
056306700100	12020452	030078	HND II Indigene & Non-Indigene: Hand Book	500
056306700100	12020452	030079	HND II Indigene & Non-Indigene: Examination	3,000
056306700100	12020452	030080	HND II Indigene & Non-Indigene: Online Registration	2,500
052110400100			College of Nursing & Midwifery Damaturu	
052110400100	12020452	030082	100 Level Reg./Tuition Fees- space fee	10,000
052110400100	12020452	030083	100 Level Reg./Tuition Fees - Hostel Maintenance	10,000
052110400100	12020452	030866	100 Level Reg./Tuition Fees - Exams Fees	10,000
052110400100	12020452	030868	100 Level Reg./Tuition Fees - Tuition Fees (Non-Indigene)	100,000
052110400100	12020452	030869	100 Level Reg./Tuition Fees - Students Handbook	3,000
052110400100	12020452	030870	100 Level Reg./Tuition Fees - ID Card	1,000
052110400100	12020452	030871	100 Level Reg./Tuition Fees - Caution Fees	5,000
052110400100	12020452	030872	100 Level Reg./Tuition Fees - Library Membership	1,000
052110400100	12020452	030873	100 Level Reg./Tuition Fees - Acceptance Fees	1,000
052110400100	12020452	030874	100 Level Reg./Tuition Fees - Utility	3,000
052110400100	12020452	030875	100 Level Reg./Tuition Fees - TI Ship	3,000
052110400100	12020452	030877	100 Level Reg./Tuition Fees - ICT	2,000
052110400100	12020452	030879	100 Level Reg./Tuition Fees - 1 A4 Paper Ream	2,000
052110400100	12020452	030881	100 Level Reg./Tuition Fees - Procedure Book	3,000
052110400100	12020452	030134	100 Level Reg./Tuition Fees - Seminar	2,000

052110400100	12020452	030136	100 Level Reg./Tuition Fees - Result Verification	2,000
052110400100	12020452	030024	100 Level Reg./Tuition Fees - NMCN Exam Supervision	5,000
052110400100	12020452	030307	200 Level Reg./Tuition Fees- Examination	10,000
052110400100	12020452	030308	200 Level Reg./Tuition Fees- Hostel Maintenance	10,000
052110400100	12020452	030309	200 Level Reg./Tuition Fees- Departmental Registration	5,000
052110400100	12020452	030310	200 Level Reg./Tuition Fees - ICT	2,000
052110400100	12020452	030311	200 Level Reg./Tuition Fees - TI Ship	2,000
052110400100	12020452	030312	200 Level Reg./Tuition Fees - Tuition Fees (Non-Indigene)	20,000
052110400100	12020452	030313	300 Level Reg./Tuition Fees- Examination	10,000
052110400100	12020452	030314	300 Level Reg./Tuition Fees- School Final Examination	10,000
052110400100	12020452	030315	300 Level Reg./Tuition Fees- Hostel Maintenance	10,000
052110400100	12020452	030316	300 Level Reg./Tuition Fees - ICT	2,000
052110400100	12020452	030317	300 Level Reg./Tuition Fees- Entrepreneur fee	5,000
052110400100	12020452	030318	300 Level Reg./Tuition Fees - Project Fee	5,000
052110400100	12020452	030319	300 Level Reg./Tuition Fees - Departmental Registration	10,000
052110400100	12020452	030320	300 Level Reg./Tuition Fees - TI Ship	2,000
052110400100	12020452	030321	300 Level Reg./Tuition Fees - Tuition Fees (Non-Indigene)	20,000
014700100100			Civil Service Commission (CSC)	
014700100100	12020606	050026	CAC Forms	500
014700100100	12020606	050027	Sales of APER Forms 1 yr	800
014700100100	12020606	050028	Sale of Form 'K'	1,000
014700100100	12020606	050029	Transfer of Service Form	1,200
014700100100	12020606	050030	Change of Cadre Form	1,000
014700100100	12020606	050031	Contract Engagement Form	5,000
014700100100	12020606	050032	Application for Secondment Form	1,000
012400700100			Fire Service Board	
012400700100	12020428	031227	Fire Service Charge: Vetting of Building Plans - Industrial buildings	2,000
012400700100	12020428	031228	Fire Service Charge: Vetting of Building Plans - Commercial buildings	1,000
012400700100	12020428	031229	Fire Service Charge: Vetting of Building Plans - One storey buildings	1,000
012400700100	12020428	031230	Fire Service Charge: Vetting of Building Plans - Two to Four storey buildings	2,000
012400700100	12020428	031231	Fire Service Charge: Vetting of Building Plans - Five storey buildings	2,500
012400700100	12020428	031232	Fire Service Charge: Vetting of Building Plans - Six to Ten storey buildings	3,000
012400700100	12020428	031233	Fire Service Charge: Vetting of Building Plans - Eleven & above storey buildings	3,500
012400700100	12020428	031234	Fire Service Charge: Vetting of Building Plans - Filling Station	5,000
012400700100	12020428	031235	Fire Service Charge: Vetting of Building Plans - All Resorts (Hotels, Cinema, etc)	5,000
012400700100	12020428	031236	Issuance of Annual Fire Safety Assessment Certificate: Industrial Buildings	10,000
012400700100	12020428	031237	Issuance of Annual Fire Safety Assessment Certificate: Commercial Buildings	10,000
012400700100	12020428	031238	Issuance of Annual Fire Safety Assessment Certificate: One Storey Buildings	2,000
012400700100	12020428	031239	Issuance of Annual Fire Safety Assessment Certificate: Two to Four Storey Buildings	4,000
012400700100	12020428	031240	Issuance of Annual Fire Safety Assessment Certificate: Five Storey Buildings	5,000
012400700100	12020428	031241	Issuance of Annual Fire Safety Assessment Certificate: Six to Ten Storey Buildings	8,000
012400700100	12020428	031242	Issuance of Annual Fire Safety Assessment Certificate: Eleven & above Storey Buildings	10,000
012400700100	12020428	031243	Issuance of Annual Fire Safety Assessment Certificate: Filling Stations	10,000
012400700100	12020428	031244	Issuance of Annual Fire Safety Assessment Certificate: All Resorts (Hotels, Cinema, etc)	5,000

012400700100	12020428	031245	Issuance of Annual Fire Safety Assessment Certificate: Bakers	3,000
012400700100	12020428	031246	Issuance of Annual Fire Safety Assessment Certificate: Welders	2,000
012400700100	12020428	031247	Issuance of Annual Fire Safety Assessment Certificate: Gas Refillers	5,000
012400700100	12020428	031248	Issuance of Annual Fire Safety Assessment Certificate: Gas Depot	50,000
032605100100			High Court of Justice	
032605100100	12020401	031249	Filing of Appeals Fee (Based on Assessment)	0
032605100100	12020401	031250	Certificate of Ownership (Based on Assessment)	0
032605100100	12020418	031251	Marriage/Divorce Fees	2,000
032605100100	12020419	031252	Attestation of Bachelorhood & Spinsterhood Fees	2,000
032605100100	12020426	031253	Courts Orders (Based on Assessment)	0
032605100100	12020426	031254	Write of Summons (Based on Assessment)	0
032605100100	12020426	031255	Service and Mileage (Per KM)	100
032605100100	12020426	031256	Annexute	500
032605100100	12020426	031257	Statement of claim (Based on Assessment)	0
032605100100	12020426	031258	Statement of Defence (Based on Assessment)	0
032605100100	12020426	031259	Subpoena	500
032605100100	12020426	031101	Originating Summons	1,000
032605100100	12020418	031102	Affidavits of Marriage	1,000
032605100100	12020401	031103	Other Affidavits	500
032605100100	12020401	031104	Letter of Administration	500
032605100100	12020401	031105	Probate Fees (Based on Assessment)	0
032605100100	12020401	031106	Signing of Code of Conduct Bureau & Other Forms	500
032605100100	12020401	031107	Signing of Passport form	1,000
032605100100	12020401	031108	Powers of Attorney	5,000
032605100100	12020401	031109	Filing Fees	500
032605100100	12020401	031110	Filing of Motions	500
032605100100	12020401	031111	Filing of Motions Exparte	500
032605100100	12020401	031112	Filing of Declarations	500
032605100100	12020401	031113	Filing of Petitions	1,000
032605100100	12020401	031114	Internal Appeals	500
032605100100	12020401	031115	External Appeals	5,000
032605100100	12020401	031116	Motion/Notice of Preliminary objection	500
032605100100	12020401	031117	Memorandum of Appearance	500
032605100100	12020401	031118	Filing of Copy of Proceedings (Based on Assessment)	0
032605100100	12020502	040002	Court Order Fines (Based on Assessment)	0
032605100100	12020502	040003	Court Fines (To be determine by Court)	0
032605100100	12020502	040005	Court Fines (Mobile Courts -To be determine by Court)	0
032605100100	12020502	040006	Certificate of Judgement (To be determine by Court)	0
032605100100	12020502	040007	Counter Affidavits	500
032605100100	12020601	050033	Sales of Journals & Publications (Based on type of the Journal/Publication)	0
052110200100			Hospitals Management Board (HMB)	
052110200100	12020707	060731	GOPD Folder Adult	400
052110200100	12020707	060732	GOPD Folder Paediatric	300

052110200100	12020707	060733	Consultation Adult	500
052110200100	12020707	060734	Consultation Paediatric	300
052110200100	12020707	060735	Accident & Emergency Card Adult	300
052110200100	12020707	060736	Accident & Emergency Card Paediatric	300
052110200100	12020707	060737	Medical Certificate Of Fitness	1,000
052110200100	12020707	060738	Medical Report Within The Country	1,000
052110200100	12020707	060739	Medical Report Outside the Country	2,000
052110200100	12020707	060740	Patient's Folder Adult	500
052110200100	12020707	060741	Patient's Folder Paediatric	500
052110200100	12020707	060742	Consultation Adult	500
052110200100	12020707	060743	Consultation Paediatric	500
052110200100	12020707	060744	Antenatal Card	4,000
052110200100	12020707	060745	Medical Certificate Of Fitness	1,000
052110200100	12020707	060746	Medical Report Within The Country	1,000
052110200100	12020707	060747	Medical Report Outside The Conutry	2,000
052110200100	12020707	060748	Obstetrics & Gynaecology New	1,500
052110200100	12020707	060749	Obstetrics & Gynaecology Follow-Up	500
052110200100	12020707	060750	General Ward/Night Adult	200
052110200100	12020707	060751	General Ward/Night Paediatric	100
052110200100	12020707	060752	VIP Room/Night Adult	2,000
052110200100	12020707	060753	VIP Room/Night Paediatric	2,000
052110200100	12020707	060754	Amenity General	5,000
052110200100	12020707	060755	Intensive Care Unit Services Deposit Adult	10,000
052110200100	12020707	060756	Intensive Care Unit Services Deposit Paediatric	5,000
052110200100	12020707	060757	Accident & Emergency Medical Ser. Deposit Adult or Paediatric	-
052110200100	12020707	060758	Accident & Emergency Surgical Ser. Deposit Adult or Paediatric	-
052110200100	12020707	060759	Wound Dressing Week	3,000
052110200100	12020707	060760	Wound Dressing Per Session	1,000
052110200100	12020441	031528	Blood Glucose Test Session	300
052110200100	12020707	060761	Periapical X-Ray	1,000
052110200100	12020707	060762	Upper/Lower Occlusal X-Ray	3,000
052110200100	12020707	060763	Simple Extraction (Adult)	2,000
052110200100	12020707	060764	Simple Extraction (Paediatric)	1,000
052110200100	12020707	060765	Surgical Extraction	5,000
052110200100	12020707	060766	Dry Socket Dressing	2,000
052110200100	12020707	060767	Operculectomy	2,000
052110200100	12020707	060768	Incision and Drainage	5,000
052110200100	12020707	060769	Excisional Biopsy (Minor)	3,000

052110200100	12020707	060770	Excisional Biopsy (Major)	6,000
052110200100	12020707	060771	Incisional Biopsy	5,000
052110200100	12020707	060772	Cystic Enucleation	8,000
052110200100	12020707	060773	Splinting of Teeth	5,000
052110200100	12020707	060774	Fracture Reduction and Immobilization (IMF)	15,000
052110200100	12020707	060775	Suture of Laceration(Minor)	2,500
052110200100	12020707	060776	Suture of Laceration(Major)	4,000
052110200100	12020707	060777	Scaling and Polishing(Adult)	3,000
052110200100	12020707	060778	Scaling and Polishing(Paediatric)	1,500
052110200100	12020707	060779	Curettage	1,500
052110200100	12020707	060780	Fluoride Therapy	1,500
052110200100	12020707	060781	Anterior GIC	2,000
052110200100	12020707	060782	Posterior GIC	3,000
052110200100	12020707	060783	Crown Cementation	3,000
052110200100	12020707	060784	Anterior RCT	8,000
052110200100	12020707	060785	Posterior RCT	12,000
052110200100	12020707	060786	Amalgam Filling	2,000
052110200100	12020707	060787	Composite Filling	5,000
052110200100	12020707	060788	Pulpotomy/Pulpectomy	3,000
052110200100	12020707	060789	Single Unit Denture	3,500
052110200100	12020707	060790	Subsequent Denture	2,000
052110200100	12020707	060791	Partial Denture	25,000
052110200100	12020707	060792	Full-Full Denture	50,000
052110200100	12020707	060793	Immediate Denture Single Unit	5,000
052110200100	12020707	060794	Subsequent Immediate	3,000
052110200100	12020707	060795	Denture Repair	2,000
052110200100	12020707	060796	Denture Rebasing	3,000
052110200100	12020707	060797	Denture Relining	2,000
052110200100	12020707	060798	Spoon Denture	6,500
052110200100	12020707	060799	Acrylic Crown	7,500
052110200100	12020707	060800	Frenectomy	1,500
052110200100	12020707	060486	Apicectomy	5,000
052110200100	12020707	060487	Apexification	8,000
052110200100	12020707	060488	Cleft Repair Under LA	12,000
052110200100	12020707	060489	Sequestrectomy Under LA	5,000
052110200100	12020707	060490	TMJ Dislocation Reduction	2,000
052110200100	12020707	060491	Temporary Filling	1,500
052110200100	12020707	060492	Excision Biopsy Auricular Mass LA	2,000

052110200100	12020707	060493	Ear Dressing	1,000
052110200100	12020707	060494	Ear Syringing per week	500
052110200100	12020707	060495	Removal of Foreign Body	1,000
052110200100	12020707	060496	Auricular Abscess I/D	2,000
052110200100	12020707	060497	Auricular Laceration Suturing	3,000
052110200100	12020707	060498	Trans-Tympanic Injection Steroid Three Session	2,000
052110200100	12020707	060499	Myringotomy	2,000
052110200100	12020707	060500	Nasal Packing Anterior	2,000
052110200100	12020707	060501	Nasal Packing Anterior/Posterior	2,500
052110200100	12020707	060502	Removal of Foreign Body	2,000
052110200100	12020707	060503	I/D Septal Abscess/Haematoma	3,000
052110200100	12020707	060504	Nasal Laceration Suture	3,000
052110200100	12020707	060505	Adhesiolysis and STENTING	2,000
052110200100	12020707	060506	Anthral Washout	3,000
052110200100	12020707	060507	Excision/Biopsy Of Nasal Mass	3,000
052110200100	12020707	060508	Nasal Cauterisation	2,000
052110200100	12020707	060509	Nasal Manipulation L.A.	2,000
052110200100	12020707	060510	I/D Peritonsillar Abscess	3,000
052110200100	12020707	060511	Removal Of Foreign Body La	2,000
052110200100	12020707	060512	Excisional/Biopsy Of Throat Mass La	3,000
052110200100	12020707	060513	Indirect Laryngoscopy	1,000
052110200100	12020707	060514	I/D Superficial Neck Abscess	3,000
052110200100	12020707	060515	Flexible Nasolaryoscopy	2,000
052110200100	12020707	060516	Flexible Bronchoscopy	3,000
052110200100	12020707	060517	Calorimetry	1,000
052110200100	12020707	060518	Otoplug	1,000
052110200100	12020707	060519	Hearing Aid BTE - Analog Adult	80,000
052110200100	12020707	060520	Hearing Aid BTE - Analog Paediatric	100,000
052110200100	12020707	060521	Hearing Aid BTE - Digital Adult	110,000
052110200100	12020707	060522	Hearing Aid BTE - Digital Paediatric	750,000
052110200100	12020707	060523	TRACHEOSTOMY TUBES	7,000
052110200100	12020707	060524	Pure Tone Audiometry Diagnostic	2,000
052110200100	12020707	060525	Tympanometry	2,000
052110200100	12020707	060526	Tympanometry + Stapedal Reflex	2,000
052110200100	12020707	060527	Oto-Acoustic Emission Test – Diagnostic	2,000
052110200100	12020707	060528	Post Surgical Cases (PER SES)	700
052110200100	12020707	060529	Lumbago/ Low Back Pain/Sciatica (PER SES)	700
052110200100	12020707	060530	Cervical Spondylosis (PER SES)	700

052110200100	12020707	060531	Whiplash Injury (PER SES)	700
052110200100	12020707	060532	Rehabilitation Of Fracture Injuries (PER SES)	700
052110200100	12020707	060533	Adhesive Capsulitis (PER SES)	700
052110200100	12020707	060534	Rotator Cuff Impingement & Other Shoulder Conditions (PER SES)	700
052110200100	12020707	060535	Tennis And Golfer's Elbow (PER SES)	700
052110200100	12020707	060536	Tenosynovitis And Other Hand And Fingers Problems (PER SES)	700
052110200100	12020707	060537	Spinal Cord Injury/ Diplegia /Quadriplegia Rehabilitation (PER SES)	700
052110200100	12020707	060538	Other Orthopaedic/ Trauma/ Soft Tissue Injuries (PER SES)	700
052110200100	12020707	060539	Paediatric Soft Tissue Injuries (PER SES)	300
052110200100	12020707	060540	Cerebrovascular Accident (Stroke/Hemiplegia) (PER SES)	500
052110200100	12020707	060541	Facial Palsy/Bell's Palsy (PER SES)	700
052110200100	12020707	060542	Parkinson Disease (PER SES)	700
052110200100	12020707	060543	Peripheral Nerve Injuries (PER SES)	700
052110200100	12020707	060544	Gbs (PER SES)	700
052110200100	12020707	060545	Other Adult Neurological Conditions (PER SES)	700
052110200100	12020707	060546	Cerebral Palsy (PER SES)	300
052110200100	12020707	060547	Erbs Palsy (PER SES)	300
052110200100	12020707	060548	Polio (PER SES)	300
052110200100	12020707	060549	Other Paediatric Neuromuskuloskeletal Conditions (PER SES)	300
052110200100	12020707	060550	Breathing Exercises and/Orpostural Drainage/Forced Expiratory Techniques (PER SES)	700
052110200100	12020707	060551	Other Cardiopulmonary Conditions/Treatment Procedure (PER SES)	700
052110200100	12020707	060552	Chronic Pelvic Inflammatory Disease (Pid) (PER SES)	700
052110200100	12020707	060553	Cystocele/ Uterocoele (PER SES)	700
052110200100	12020707	060554	Urinary / Faecal Incontinenece (PER SES)	700
052110200100	12020707	060555	Antenatal Physiotherapy (PER SES)	700
052110200100	12020707	060556	Post Natal Complications (PER SES)	700
052110200100	12020707	060557	Other Women's Health Conditions/Treatment Procedure (PER SES)	700
052110200100	12020707	060558	Wellness/Fitness Training/ Weight Reduction (Per Week)	1,500
052110200100	12020707	060559	Industrial /Ergonomics Consultation (Per Vist)	5,000
052110200100	12020707	060560	Non Citizens	-
052110200100	12020707	060561	Upper Extremities: Views of the Clavicles, Shoulder, Arm, Forearm. Adult	1,500
052110200100	12020707	060562	Additional View	1,000
052110200100	12020707	060563	Elbow, Wrist Joint, hand and Fingers(AP & LAT) Additional View	1,000
052110200100	12020707	060564	Elbow, Wrist Joint, hand and Fingers(AP & LAT) Paediatrics	500
052110200100	12020707	060565	Lower Extremities: views of the Hip. Adult	1,500
052110200100	12020707	060566	Lower Extremities: views of the Hip. Additional view	1,000
052110200100	12020707	060567	Knee, Leg, Ankle, Foot, and Toes(AP & LAT) Paediatrics	1,000
052110200100	12020707	060568	Knee, Leg, Ankle, Foot, and Toes(AP & LAT). Additional view	500

052110200100	12020707	060569	Views of the Thigh and Femur Adult	2,000
052110200100	12020707	060570	Views of the Thigh and Femur Paediatrics	1,000
052110200100	12020707	060571	Chest: PA View, AP View, Lateral View, THORACIC Inlet View, and Apical Lordotic View. Adult (PER VIEW)	1,500
052110200100	12020707	060572	Chest: PA View, AP View, Lateral View, THORACIC Inlet View, and Apical Lordotic View. Paediatrics	1,000
052110200100	12020707	060573	Chest: (AP & LAT) Adult	3,000
052110200100	12020707	060574	Chest: (AP & LAT) Paediatrics	2,000
052110200100	12020707	060575	Pelvis, Pelvic Inlet, Pelvic Outlet, Abdomen- Erect, (PER VIEW)	1,500
052110200100	12020707	060576	Abdomen- Supine, and Abdomen- KUB. Invertogram (Cross-Table Lateral) (PER VIEW)	1,000
052110200100	12020707	060577	views of the Skull, and Views of Facial Bones. Adult	2,000
052110200100	12020707	060578	views of the Skull, and Views of Facial Bones. Paediatrics	1,000
052110200100	12020707	060579	Views of the Sinuses, Mastoids, Mandible, and TMJ. Adult	2,500
052110200100	12020707	060580	Views of the Sinuses, Mastoids, Mandible, and TMJ. Paediatrics	1,250
052110200100	12020707	060581	Lumbosacral Spine (AP&LAT)	2,500
052110200100	12020707	060582	Thoracic Spine (AP & LAT) Flexion and Extension (PER VIEW)	1,250
052110200100	12020707	060583	Thoracic Spine (AP & LAT) Paediatrics	1,250
052110200100	12020707	060584	Cervical Spine (Ap&Lat),	2,000
052110200100	12020707	060585	Soft Tissue Neck (Ap & Lat)	1,000
052110200100	12020707	060586	Thoracolumbar Spine Adult	5,000
052110200100	12020707	060587	Thoracolumbar Spine Paediatrics	2,500
052110200100	12020707	060588	Nasal Bone	1,000
052110200100	12020707	060589	Postnasal Space Adult	1,500
052110200100	12020707	060590	Postnasal Space Paediatrics	750
052110200100	12020707	060591	Each Additional Radiographic View(Swimmers, Ball Catchers, Flexion/Extension E.T.C) Adult	1,000
052110200100	12020707	060592	Each Additional Radiographic View(Swimmers, Ball Catchers, Flexion/Extension E.T.C) Paediatrics	500
052110200100	12020707	060593	Intravenous Urography(IVU) Adult	12,000
052110200100	12020707	060594	Intravenous Urography(IVU) Paediatrics	9,000
052110200100	12020707	060595	Rug, Mcu, Cystography, Pericatheter Rug, and Fistulography. Adult	10,000
052110200100	12020707	060596	Rug, Mcu, Cystography, Pericatheter Rug, and Fistulography. Paediatrics	5,000
052110200100	12020707	060597	Barium Swallow Adult	5,000
052110200100	12020707	060598	Barium Swallow Paediatrics	2,500
052110200100	12020707	060599	Barium Meal & And Follow Through. Adult	10,000
052110200100	12020707	060600	Barium Enema. Paediatrics	5,000
052110200100	12020707	060601	Limited Enema & Colostogram. Adult	5,000
052110200100	12020707	060602	Limited Enema & Colostogram. Paediatrics	2,500
052110200100	12020707	060603	Hysterosalphingography (HSG) Adult	10,000
052110200100	12020707	060604	Sialography Adult	

				6,000
052110200100	12020707	060605	Sialography Paediatrics	3,000
052110200100	12020707	060606	CT- Brain Adult	30,000
052110200100	12020707	060607	CT- Brain Paediatrics	15,000
052110200100	12020707	060608	CT- Chest Adult	30,000
052110200100	12020707	060609	CT- Chest Paediatrics	15,000
052110200100	12020707	060610	CT- Abdomen Adult	35,000
052110200100	12020707	060611	CT- Abdomen Paediatrics	17,500
052110200100	12020707	060612	CT- Urography (CTU) Adult	35,000
052110200100	12020707	060613	CT- Urography (CTU) Paediatrics	17,500
052110200100	12020707	060614	CT- Pelvix, Hips, Shoulder, Knee, Ankle,Elbow, Wrist, And Spine Adult	25,000
052110200100	12020707	060615	CT- Pelvix, Hips, Shoulder, Knee, Ankle,Elbow, Wrist, And Spine Paediatrics	12,500
052110200100	12020707	060616	Renal Angiography Adult	30,000
052110200100	12020707	060617	Renal Angiography Paediatrics	15,000
052110200100	12020707	060618	Cerebral Angiography Adult	30,000
052110200100	12020707	060619	Cerebral Angiography Paediatric	15,000
052110200100	12020707	060620	Limb Angiography Adult	35,000
052110200100	12020707	060621	Limb Angiography Paediatric	17,500
052110200100	12020707	060622	Coronary Angiography Adult	30,000
052110200100	12020707	060623	Coronary Angiography Paediatric	15,000
052110200100	12020707	060624	Cardiac CT + Calcium Scoring Adult	30,000
052110200100	12020707	060625	Cardiac CT + Calcium Scoring Padiatric	15,000
052110200100	12020707	060626	CT Colonography (Adults Only)	35,000
052110200100	12020707	060627	Mammography	3,000
052110200100	12020707	060628	Abdominopelvic USS	1,500
052110200100	12020707	060629	Pelvic/Obst USS	1,500
052110200100	12020707	060630	Transvaginal USS	2,000
052110200100	12020707	060631	Prostate USS	2,000
052110200100	12020707	060632	Ocular USS Adult	2,000
052110200100	12020707	060633	Ocular USS Padiatric	1,000
052110200100	12020707	060634	Breast USS	2,000
052110200100	12020707	060635	Limb Doppler USS One Limb	3,000
052110200100	12020707	060636	Both Limbs	5,000
052110200100	12020707	060637	Renal Doppler	2,000
052110200100	12020707	060638	Thyroid/Neck Uss Adult	2,000
052110200100	12020707	060639	Thyroid/Neck Uss Paediatric	1,000
052110200100	12020707	060640	Soft Tissue/Musculoskeletal Adult	2,000
052110200100	12020707	060641	Soft Tissue/Musculoskeletal Paediatric	1,000
052110200100	12020707	060642	Scrotal Uss Adult	

				2,000
052110200100	12020707	060643	Scrotal Uss Paediatric	1,000
052110200100	12020707	060644	Transfontanelle Uss (Paed)	1,000
052110200100	12020707	060645	Biophysical Profile	3,000
052110200100	12020707	060646	Ultrasound Guided Biopsy	7,000
052110200100	12020707	060647	Brain	45,000
052110200100	12020707	060648	Spine (Cervical, Thoracic, And Lumbosacral)	45,000
052110200100	12020707	060649	Joints (Shoulder, Knee, Ankle And Elbow)	45,000
052110200100	12020707	060650	Abdomen/Abdominopelvic	45,000
052110200100	12020707	060651	Pelvis	45,000
052110200100	12020707	060652	Mri Fistulography	45,000
052110200100	12020707	060653	Mri Angiography/Venography	45,000
052110200100	12020707	060654	Breast Mri	45,000
052110200100	12020707	060655	Mri Aortography + Cardiac Mri	45,000
052110200100	12020707	060656	Thoracolumber Mri	67,500
052110200100	12020707	060657	Routine Ecg	1,000
052110200100	12020707	060658	Stress Ecg	5,000
052110200100	12020707	060659	Echocardiography	5,000
052110200100	12020707	060660	Holter Monitor (Including Admission Fee) Excluding Admission Fee	10,000
052110200100	12020707	060661	Ambulatory Blood Pressure (Including Admission Fee)	10,000
052110200100	12020707	060662	Spirometry	3,000
052110200100	12020707	060663	Eeg Adults	5,000
052110200100	12020707	060664	Eeg Paediatrics	2,500
052110200100	12020707	060665	Emg And Nerve Conduction Test (Nct) Adults	10,000
052110200100	12020707	060666	Emg And Nerve Conduction Test (Nct) Paediatrics	5,000
052110200100	12020707	060667	General Anaesthesia (Ga) Adult	20,000
052110200100	12020707	060668	General Anaesthesia (Ga) Paediatric	15,000
052110200100	12020707	060669	Spinal Anaesthesia (Sa) Adult	15,000
052110200100	12020707	060670	Spinal Anaesthesia (Sa) Paediatric	10,000
052110200100	12020707	060671	Local Anaesthesia (La)	2,000
052110200100	12020707	060672	Minor	10,000
052110200100	12020707	060673	Intermediate	15,000
052110200100	12020707	060674	Major	25,000
052110200100	12020707	060675	Caesarian Section	20,000
052110200100	12020707	060676	Super Major	50,000
052110200100	12020707	060677	Endoscopic Procedures	50,000
052110200100	12020441	030322	Pack Cell Volume (Pcv) Only	300
052110200100	12020441	030323	Full Blood Count	1,500
052110200100	12020441	030324	Erythrocyte Sedimentation Rate (Esr)	

				500
052110200100	12020441	030325	Hb Genotype	500
052110200100	12020441	030326	Bleeding Time	500
052110200100	12020441	030327	Clothing Time	500
052110200100	12020441	030328	Pt/Pttk	2,500
052110200100	12020441	030329	Inr By Automation	1,500
052110200100	12020441	030330	Blood Grouping/Screening	2,300
052110200100	12020441	030331	Blood Screening/Donation	3,300
052110200100	12020441	030332	Reticocyte Percentage	1,400
052110200100	12020441	030333	Bma (Bone Marrow Aspiration)	6,000
052110200100	12020441	030334	Mp (Only)	400
052110200100	12020441	030335	Packed Cell	5,000
052110200100	12020441	030336	Fresh Frozen Plasma	8,000
052110200100	12020441	030337	Platelet Concentrate	10,000
052110200100	12020441	030338	Electrolytes	2,000
052110200100	12020441	030339	Sodium	500
052110200100	12020441	030340	Potassium	500
052110200100	12020441	030341	Chloride	500
052110200100	12020441	030342	Bicarbonate	500
052110200100	12020441	030343	Urea	500
052110200100	12020441	030344	Creatinine	500
052110200100	12020441	030345	Electrolytes/Urea/Creatinine	3,000
052110200100	12020441	030346	Calcium	700
052110200100	12020441	030347	Uric Acid	700
052110200100	12020441	030348	Phosphate	700
052110200100	12020441	030349	Creatinine Clearance	2,000
052110200100	12020441	030350	Liver Function Test (Lft)	4,000
052110200100	12020441	030351	AST	600
052110200100	12020441	030352	ALT	600
052110200100	12020441	030353	Albumin	600
052110200100	12020441	030354	Alkaline Phosphate	700
052110200100	12020441	030355	Conjugated Bilirubin	700
052110200100	12020441	030356	Total Bilirubin	700
052110200100	12020441	030357	Total Protein	600
052110200100	12020441	030358	Amylase	2,000
052110200100	12020441	030359	Lipid Profile	3,400
052110200100	12020441	030360	Total Cholesterol	1,000
052110200100	12020441	030361	HDL	700
052110200100	12020441	031316	LDL	

				700
052110200100	12020441	031317	Triglyceride	1,000
052110200100	12020441	031318	Fasting Blood Sugar	500
052110200100	12020441	031319	Random Blood Sugar	500
052110200100	12020441	031320	2hpp	700
052110200100	12020441	031321	Glucose Challenge Test	1,500
052110200100	12020441	031322	Oggt	4,000
052110200100	12020441	031323	Glycated Haemoglobin	3,000
052110200100	12020441	031324	Urinalysis	500
052110200100	12020441	031325	Gamma Gt	1,000
052110200100	12020441	031326	Blood Gases	10,000
052110200100	12020441	031327	Pleural Fluid Albumin	1,000
052110200100	12020441	031328	Pleural Fluid Protein	1,000
052110200100	12020441	031329	Pleural Fluid Glucose	1,000
052110200100	12020441	031330	Ascitic Fluid Albumin	1,000
052110200100	12020441	031331	Ascitic Fluid Glucose	1,000
052110200100	12020441	031332	Ascitic Fluid Protein	1,000
052110200100	12020441	031333	Cerebrospinal Fluid (Csf) Chemistry	4,000
052110200100	12020441	031334	Csf Albumin	700
052110200100	12020441	031335	Csf Chloride	700
052110200100	12020441	031336	Csf Glucose	700
052110200100	12020441	031337	Csf Protein	700
052110200100	12020441	031338	24hrs Urinary Sodium	1,000
052110200100	12020441	031339	24hrs Urinary Potassium	1,000
052110200100	12020441	031340	24hrs Urinary Calcium	1,000
052110200100	12020441	031341	24hrs Urinary Uric Acid	2,000
052110200100	12020441	031342	24hrs Urinary Phosphate	1,000
052110200100	12020441	031343	24hrs Urinary Protein	2,000
052110200100	12020441	031344	Urinary Albumin	1,000
052110200100	12020441	031345	Total Iron	3,500
052110200100	12020441	031346	D-Dimer	4,000
052110200100	12020441	031347	Prostate Specific Antigen	3,000
052110200100	12020441	031348	Prolactin	3,000
052110200100	12020441	031349	TSH	3,000
052110200100	12020441	031350	Testosterone	3,000
052110200100	12020441	031351	FSH	3,000
052110200100	12020441	031352	LH	3,000
052110200100	12020441	031353	T3	3,000
052110200100	12020441	031354	T4	

				3,000
052110200100	12020441	031355	Progesteron	3,000
052110200100	12020441	031356	Estrogen	3,000
052110200100	12020441	031357	Cortisol	3,000
052110200100	12020441	031358	Tbg	3,000
052110200100	12020441	031359	Free T3	3,000
052110200100	12020441	031360	Free T4	3,000
052110200100	12020441	031361	Ckmb	5,000
052110200100	12020441	031362	Cardiac Troponin I	5,000
052110200100	12020441	031363	MYO	5,000
052110200100	12020441	031364	MG	1,500
052110200100	12020441	031365	LDH	1,500
052110200100	12020441	031366	Toxicology	6,000
052110200100	12020441	031367	Serum/Urine Pregnancy Test	500
052110200100	12020441	031368	All Mcs (Urine,Stool,Sputum E.T.C)	1,500
052110200100	12020441	031369	Malaria Parasitology Thin And Thick Film	500
052110200100	12020441	031370	Microfilaria	1,200
052110200100	12020441	031371	Mycology Fungal Studies	4,000
052110200100	12020441	031372	Widal Test	500
052110200100	12020441	031373	24hr Urine X3 For Afb	2,000
052110200100	12020441	031374	Semen Analysis + Mcs	5,000
052110200100	12020441	031375	Gastric Biopsy For H. Pylori Culture	1,500
052110200100	12020441	031376	Helico Bacter Pylori Test Antigen	1,500
052110200100	12020441	031377	Stool Microscopy	500
052110200100	12020441	031378	Urine Microscopy	500
052110200100	12020441	031379	Special Staining	2,000
052110200100	12020441	031380	Blood Culture	6,000
052110200100	12020441	031381	Hospital Surveillance Specimen	25,000
052110200100	12020441	031382	Water Analysis Culture	3,000
052110200100	12020441	031383	Identification Of Entomological Sample	6,000
052110200100	12020441	031384	Bruicella Ag Serology T.	1,500
052110200100	12020441	031385	Hepatitis B. Surface Antigen	500
052110200100	12020441	031386	Hepatitis C Virus	500
052110200100	12020441	031387	Vdrl	500
052110200100	12020441	031388	Hepatitis B Core Profile	2,500
052110200100	12020441	031389	Alpha Feto Protein	5,000
052110200100	12020441	031390	Aso Latex	1,500
052110200100	12020441	031391	C-Reactive Protein	5,000
052110200100	12020441	031392	Rheumatoid Factor	

				1,200
052110200100	12020441	031393	Mantoux Test	700
052110200100	12020441	031394	Rapid Flow Tb Test	1,800
052110200100	12020441	031395	H. Pylori (Antibody)	1,000
052110200100	12020441	031396	Brucella Antigen	1,500
052110200100	12020441	031397	Auto-Antibody Ana	5,000
052110200100	12020441	031398	Auto-Antibody Dna	7,000
052110200100	12020441	031399	Carcinoembryonic Antigen	5,000
052110200100	12020441	031400	Antiphospholipid Antibody	10,000
052110200100	12020441	031401	Toxoplasma Igg Antibody	5,000
052110200100	12020441	031402	Amoebiasis	3,000
052110200100	12020441	031403	Meningococcal Antigen	2,500
052110200100	12020441	031404	Rvs	500
052110200100	12020441	031405	Unigold	1,000
052110200100	12020441	031406	Stat Pak	1,000
052110200100	12020441	031407	Ca-125	5,000
052110200100	12020441	031408	Hbv And C Viral Load	20,000
052110200100	12020441	031409	Surgical Specimen	3,500
052110200100	12020441	031410	Liquid Based Cytology	2,500
052110200100	12020441	031411	Fna Cytology	2,500
052110200100	12020441	031412	Others Cytology	2,500
052110200100	12020441	031413	Immunohistochemistry	6,000
052110200100	12020441	031414	Embalment	15,000
052110200100	12020441	031415	Autopsy	20,000
052110200100	12020441	031416	Mva	3,000
052110200100	12020707	061022	Cervical Biopsy	3,000
052110200100	12020707	060801	Endometrial Biopsy	3,000
052110200100	12020707	060802	Minor Gynae Out Patient Procedure	3,000
052110200100	12020707	060803	Colposcopy	3,000
052110200100	12020707	060804	Obst Scan	1,000
052110200100	12020707	060805	Ctg	3,000
052110200100	12020707	060806	Biophysical Profile	3,000
052110200100	12020707	060807	Leep/Ball Cautery	4,000
052110200100	12020707	060808	Superficial Corneal Foreign Body Removal	2,000
052110200100	12020707	060809	Chalazion I& C	3,000
052110200100	12020707	060810	Saline Lavage	1,000
052110200100	12020707	060811	Auto-Refracton	1,000
052110200100	12020707	060812	Lens Glazing	1,000
052110200100	12020707	060813	Applanation Tonometry	

				500
052110200100	12020707	060814	A-Scan Biometry	1,000
052110200100	12020707	060815	Keratometry	1,000
052110200100	12020707	060816	Humphrey Visual Field – Ysuth Patient - Other Hospitals	2,500
052110200100	12020707	060817	Humphrey Visual Field – Ysuth Patient - Other Hospitals	3,500
052110200100	12020707	060818	Spectacle Frames	-
052110200100	12020707	060819	Spectacle Lenses	-
052110200100	12020707	060820	Small Incision Cataract Surgery With Pciol	15,000
052110200100	12020707	060821	Small Incision Cataract Surgery Without Pciol	13,000
052110200100	12020707	060822	Trabeculectomy	15,000
052110200100	12020707	060823	Triple Procedure (Msics+Pciol+Trabec)	20,000
052110200100	12020707	060824	Corneoscleral Laceration Repair	10,000
052110200100	12020707	060825	Conjunctivectomy	8,000
052110200100	12020707	060826	Ac-Washout	5,000
052110200100	12020707	060827	Intracameral Foreign Body Removal	5,000
052110200100	12020707	060828	Embedded Corneal Foreign Body Removal	5,000
052110200100	12020707	060829	Repeat Surgery Due To Complication – After Discharge	3,000
052110200100	12020707	060830	Squint Surgery	15,000
052110200100	12020707	060831	Enucleation	10,000
052110200100	12020707	060832	Evisceration	10,000
052110200100	12020707	060833	Exenteration + 3days Dressing	15,000
052110200100	12020707	060834	Ptosis Surgery (Suspension Sling)	15,000
052110200100	12020707	060835	Entropion Correction	8,000
052110200100	12020707	060836	Ectropion Correction	8,000
052110200100	12020707	060837	Cyst Excision	10,000
052110200100	12020707	060838	Excision Biopsy	8,000
052110200100	12020707	060839	Syringing And Probing Of Nasolacrimal Apparatus	5,000
052110200100	12020707	060840	Lid Laceration Repair	8,000
052110200100	12020707	060841	Symblepharon Release	12,000
052110200100	12020707	060842	Tarsorrhaphy	7,000
052110200100	12020707	060843	Pterygium Excision (Bare Sclera)	10,000
052110200100	12020707	060844	Pterygium Excision (With Mmc)	10,000
052110200100	12020707	060845	Optical Iridotomy	10,000
052110200100	12020707	060846	Orbitotomy	15,000
052110200100	12020707	060847	Surgical Capsulotomy	10,000
052110200100	12020707	060848	LOL Explantation	10,000
052110200100	12020707	060849	From 0.00 TO \pm 5.00DS	6,500
052110200100	12020707	060850	From \pm 5.00 TO \pm 10.00DS	9,500
052110200100	12020707	060851	From \pm 10 TO \pm 20.00DS	

				1,200
052110200100	12020707	060852	From PL CYL -0.25 -0.75	5,000
052110200100	12020707	060853	From PL CYL -1.00 -4.00	6,500
052110200100	12020707	060854	Plano ADD 1.00 TO 1.75DS	7,000
052110200100	12020707	060855	± 0.25 TO ± 1.25 with Add	7,500
052110200100	12020707	060856	± 3.25 TO ± 4.00 with Add	8,500
052110200100	12020707	060857	TO ± 5.00DS	8,500
052110200100	12020707	060858	5.00 TO 10.00DS	12,000
052110200100	12020707	060859	± 10.00 TO ± 20.00DS	17,000
052110200100	12020707	060860	Sphere CYL 0.25 -0.75	9,000
052110200100	12020707	060861	Plano Add 1.00 TO 1.75	9,500
052110200100	12020707	060862	Sphere CYL 1.00 -4.25	12,000
052110200100	12020707	060863	± 0.25 TO ± 1.25 ADD 3.50	12,500
052110200100	12020707	060864	Screws	500
052110200100	12020707	060865	Liquid Lense Cleaner	600
052110200100	12020707	060866	Twins Threads	400
052110200100	12020707	060867	Nose Pad (2)	500
052110200100	12020707	060868	Simple Case	600
052110200100	12020707	060869	Designer Case	1,200
052110200100	12020707	060870	Lense Transfer	500
052110200100	12020707	060871	Fixing Lense	1,500
052110200100	12020707	060872	00DS	9,500
052110200100	12020707	060873	± 5.00 TO ± 10.00DS	11,500
052110200100	12020707	060874	± 10.00 TO ± 20.00DS	15,000
052110200100	12020707	060875	SPHERE/PALNO CYL 1.00 -4.25CYL	15,500
052110200100	12020707	060876	± 0.25 ± 1.25 ADD 3.50	15,000
052110200100	12020707	060877	§ 0.00 TO ± 5.00DS	15,000
052110200100	12020707	060878	§ ± 5.00 TO ± 10.00DS	17,500
052110200100	12020707	060879	§ ±10.00 TO ± 20.00DS	19,500
052110200100	12020707	060880	§ SPHERE/PLANO CYL 0.25 -0.75	16,500
052110200100	12020707	060881	§ SPHERE/PLANO CYL 1.00 – 4.25	17,000
052110200100	12020707	060882	§ PLANO ADD 1.00 TO 2.00DS	18,500
052110200100	12020707	060883	§ ± 0.25 TO ± 1.25DS ADD 3.50	20,000
052110200100	12020707	060884	± 3.00 TO ±3.25 ADD 3.50	20,000
052110200100	12020707	060885	± 0.00 TO 2.00DS	65,000
052110200100	12020707	060886	± 10.00 TO ± 20.00DS (WHITE)	45,000
052110200100	12020707	060887	Perimetry	3,000
052110200100	12020707	060888	Auto Refraction	1,000
052110200100	12020707	060889	Cycloplagic REF	

				2,000
052110200100	12020707	060890	0.00 TO ± 5.00DS	13,500
052110200100	12020707	060891	± 5.00 TO ± 8.00DS	14,000
052110200100	12020707	060892	± 8.00 TO ± 10.00DS	18,000
052110200100	12020707	060893	± 10.00 TO ± 20.00DS	20,000
052110200100	12020707	060894	0.00 TO ± 5.00DS	16,500
052110200100	12020707	060895	±5.00 TO ±10.00DS	18,500
052110200100	12020707	060896	± 10.00 TO ± 20.00DS	20,000
052110200100	12020707	060897	Palno CYL -0.25 -0.75 CYL	12,500
052110200100	12020707	060898	Sphere with CYL 1.00 -2.00	13,000
052110200100	12020707	060899	Sphere with CYL 2.50 -4.00	15,000
052110200100	12020707	060900	Varilux Lenses	37,000
052110200100	12020707	060901	Fuse Photo/AR	25,000
052110200100	12020707	060902	Varilux Crystal Clear Lenses Adult	55,000
052110200100	12020707	060903	Varilux Crystal Clear Lenses Adult	65,000
052110200100	12020707	060904	D-Top	20,000
012500100100			Office of the Head of Service	
012500100100	12020601	050008	Circular Books - (Based on cover price)	0
012500100100	12020606	050025	Sales of Promotion Form	4,000
012500100100	12020705	060018	Earnings from Hire of Conference Hall	20,000
025301000100			Housing & Property Development	
025301000100	12020606	050059	Sales of Application Form	1,000
011200400100			House of Assembly Service Commission	
011200400100	12020606	050050	Application for Employment Form	500
011200400100	12020606	050051	Annual Performance Evaluation Report (APER FORMS)	1,200
011200400100	12020606	050052	Sales of Form K.	1,200
011200400100	12020606	050053	Sales of Transfer of Service Form	1,200
011200400100	12020606	050054	Sales of Change of Cadre Form	1,000
011200400100	12020606	050055	Sales of Contract Engagement Form	5,000
011200400100	12020606	050057	Sales of Application for Secondment Form	1,000
031800100100			Judicial Service Commission	
031800100100	12020606	050042	Sales of Application for employment Form	500
031800100100	12020606	050043	Sales of Annual Performance Evaluation Report (APER FORMS)	1,200
031800100100	12020606	050044	Sales of Form K.	1,200
031800100100	12020606	050045	Sales of Transfer of Service Form	1,200
031800100100	12020606	050046	Sales of Change of Cadre Form	1,000
031800100100	12020606	050047	Sales of Contract Engagement Form	5,000
031800100100	12020606	050049	Sales of Application for Secondment Form	1,000
014900100100			Local Government Service Commission	
014900100100	12020606	050034	Sales of Application for employment Form	500
014900100100	12020606	050035	Sales of Annual Performance Evaluation Report (APER FORMS)	1,200
014900100100	12020606	050036	Sales of Form K.	1,200

014900100100	12020606	050037	Sales of Transfer of Service Form	1,200
014900100100	12020606	050038	Sales of Change of Cadre Form	1,000
014900100100	12020606	050039	Sales of Contract Engagement Form	5,000
014900100100	12020606	050041	Sales of Application for Secondment Form	1,000
051700800100			Library Board	
051700800100	12020501	040008	Loss and Replacement of book- (Based on Assessment)	-
051700800100	12020458	031294	Use of E-library facility (Based on Agreement)	-
014000200100			Local Government Audit	
014000200100	12020430	031262	Registration/Renewal of Audit Firms	50,000
014000200100	12021302	120001	Audit Fees - (25% of determined fees)	-
014000200100	12021302	120003	Benefit processing fees	1,000
021500100100			Ministry of Agriculture	
021500100100	12020116	020011	Cattle Dealer License	10,000
021500100100	12020117	020013	Kilishi Annual Licence	10,000
021500100100	12020117	020014	Banda/Bush meat	10,000
021500100100	12020117	020015	Butchers Annual Practicing Licence: Camel/Cattel	5,000
021500100100	12020117	020016	Butchers Annual Practicing Licence: Sheep/Goats	2,000
021500100100	12020118	020022	Pet (DOG) License	1,000
021500100100	12020119	020023	Fishing Permit	5,000
021500100100	12020122	020026	Produce Buying Licenses	2,000
021500100100	12020136	020041	Health Facilities Licenses	10,000
021500100100	12020116	020056	Animal Import Licenses	5,000
021500100100	12020425	030025	Disinfection of Produce Fees	5,000
021500100100	12020442	030364	Reg/Renewal Livestock Association: Reg. of Dealers Per LG Chapter	20,000
021500100100	12020442	030368	Hide and Skin Dealers Association Registration Fees per LG Chapter.	30,000
021500100100	12020442	030369	Hide and Skin Dealers Association Annual Renewal Fees per LG Chapter.	20,000
021500100100	12020449	030370	Hide and Skin Loading Fees 5 ton vehicle	5,000
021500100100	12020442	030371	Smoked meat Dealers Association Registration Fees per LG Chapter.	10,000
021500100100	12020442	030372	Smoked meat Dealers Association Annual Renewal fees per LG Chapter.	5,000
021500100100	12020449	030373	Smoked meat loading fees 5 ton Vehicle	10,000
021500100100	12020442	030374	Reg/Renewal Poultry Farmers	10,000
021500100100	12020446	031263	Pest Control Fees	1,000
021500100100	12020446	030379	Slaughter Fees: Cattle/Camel	1,500
021500100100	12020446	030380	Slaughter Fees: Sheep/Goats	250
021500100100	12020446	030381	Poultry Slaughter/Processing: Chicks	20
021500100100	12020446	030382	Poultry Slaughter/Processing: Duck	50
021500100100	12020446	030383	Poultry Slaughter/Processing: Geeze	20
021500100100	12020446	030384	Smolding/Semi Smoking: Sheep/Goats	200
021500100100	12020446	030385	Smolding/Semi Smoking: Cattle Head	500
021500100100	12020446	030386	Smolding/Semi Smoking: Smolding Hide	500
021500100100	12020446	030387	Smolding/Semi Smoking: Sheep/Goat head	50
021500100100	12020446	030388	Emergency Slaughter: Cattle/Camel	2,000
021500100100	12020446	030389	Emergency Slaughter: Goat/Sheep	300
021500100100	12020446	030390	Poultry Sellers/Dealers: Association Registration	10,000

021500100100	12020446	030391	Poultry Sellers/Dealers: Practicing License per annum	5,000
021500100100	12020446	030392	Poultry Sellers/Dealers: Processors Association Annual Fee License	2,000
021500100100	12020122	020068	Grain Dealers Association	20,000
021500100100	12020449	030403	Millet/Sorghum and Maize/100kg bag Fees	100
021500100100	12020449	030404	Groundnut/100kg bag Fees	200
021500100100	12020449	030405	Cowpea/100kg bag Fees	200
021500100100	12020449	030406	Beni seed/100kg bag Fees	200
021500100100	12020449	030407	Gum Arabic/100kg bag Fees	500
021500100100	12020449	030408	Potash/100kg bag	50
021500100100	12020449	030409	Vegetable/person	100
021500100100	12020449	030411	Fish Pond Annual Registration Fees	5,000
021500100100	12020449	030412	Control Post & Fish Products Revenue: Vehicle up to 5 tones (Pick up)	5,000
021500100100	12020449	030413	Control Post & Fish Products Revenue: Vehicle with more than 5 to 10 tones (canta, Delta etc.)	7,000
021500100100	12020449	030414	Control Post & Fish Products Revenue: Vehicle with more than 10 tones but less 15 tones (lorry)	10,000
021500100100	12020449	030415	Control Post & Fish Products Revenue: Vehicle with more than 15 tones (trailer)	20,000
021500100100	12020449	030416	Control Post & Fish Products Revenue: Bus	1,500
021500100100	12020449	030418	Public Collection Fees: Trailer of Sheep & Goats	15,000
021500100100	12020449	030419	Public Collection Fees: Single/911 lorry of Sheep & Goats	7,500
021500100100	12020449	030420	Public Collection Fees: Delta/pick up (long, medium) of Sheep & Goats	5,000
021500100100	12020449	030421	Public Collection Fees: Pick-up (small) of Sheep & Goats	3,000
021500100100	12020449	030422	Public Collection Fees: Bus of Sheep & Goats	3,000
021500100100	12020449	030424	Public Collection Fees: Trailer of Donkeys & Horses	50,000
021500100100	12020449	030425	Public Collection Fees: Single/911 lorry of Donkeys & Horses	30,000
021500100100	12020449	030426	Public Collection Fees: Delta/pick up (long, medium) of Donkeys & Horses	15,000
021500100100	12020449	030427	Public Collection Fees: Pick-up (small) of Donkeys & Horses	10,000
021500100100	12020449	030428	Public Collection Fees: Bus of Donkeys & Horses	10,000
021500100100	12020449	030429	Public Collection Fees: Trailer of cattle	30,000
021500100100	12020449	030430	Public Collection Fees: Single/911 lorry of cattle	15,000
021500100100	12020449	030431	Public Collection Fees: Delta/pick up (long, medium) of cattle	10,000
021500100100	12020449	030432	Public Collection Fees: Pick-up (small) of cattle	5,000
021500100100	12020449	030433	Public Collection Fees: Bus of cattle	5,000
021500100100	12020449	030435	Fish - Vehicle up to 5 tones (Pick up)	5,000
021500100100	12020449	030436	Fish - Vehicle with more than 5 to 10 tones (canta, Delta etc)	7,500
021500100100	12020449	030437	Fish - Vehicle with more than 10 tones but less 15 (lorry)	10,000
021500100100	12020449	030438	Fish - Vehicle with more than 15 tones (trailer)	20,000
021500100100	12020449	030439	Fish - Bus capacity load	2,000
021500100100	12020450	030538	Produce Inspection: Produce buying cert. of reg.	10,000
021500100100	12020450	030540	Produce Inspection: Other produce not specified	50
021500100100	12020446	030904	Agricultural Show Fees	5,000
021500100100	12020449	031004	Hide and Skin Fees	10,000
021500100100	12020501	040015	Illegal Slaughter/Processing: Cattle/Camel	50,000
021500100100	12020501	040016	Illegal Slaughter/Processing: Sheep/Goat	10,000
021500100100	12020605	050011	Sales of Vaccines - (Based on vaccine type)	0
021500100100	12020608	050114	Sales of Improved Seeds/Chemicals - (Based on Seed/chemical type)	0

021500100100	12020609	050066	Sales of grain - (Based on grain type)	0
021500100100	12020609	050067	Sales of Farm produce - (Based on produce type)	0
021500100100	12020609	050068	Sales of Vegetables Scheme produce - (Based on produce type)	0
021500100100	12020609	050069	Sales of Irrigation Scheme produce - (Based on irrigation type)	0
021500100100	12020608	050079	Sales of Fertilizer - (Based on variety)	0
021500100100	12020609	050083	Sales of Fishing Gear: Taru	1,500
021500100100	12020609	050084	Sales of Fishing Gear: Kali	500
021500100100	12020609	050085	Sales of Fishing Gear: Mali	500
021500100100	12020609	050086	Sales of Fishing Gear: Kugiya	500
021500100100	12020609	050087	Sales of Fishing Gear: Bargi	1,000
021500100100	12020609	050088	Fish Per Kg (To be @ 10% below Mkt Price)	0
021500100100	12020609	050089	Broilers (To be @ 10% below Mkt Price)	0
021500100100	12020609	050090	Spent Layers (To be @ 10% below Mkt Price)	0
021500100100	12020609	050091	Egg per crate (To be @ 10% below Mkt Price)	0
021500100100	12020604	050094	Sales of Water Pump - (Based on Assessment)	0
021500100100	12020708	060360	Earnings From Agricultural Produce - (Based on Assessment)	0
021500100100	12020609	0500731	Export of Gum Arabic - (Based on Assessment)	0
021500100100	12021007	090008	Animal Tracktion Repayment - (Based on Assessment)	0
022200100100			Ministry of Commerce, Industries & Tourism	
022200100100	12020449	030440	Reg of Biz Prem/Renew Fees: Banks	100,000
022200100100	12020449	030441	Reg of Biz Prem/Renew Fees: Insurance Company	50,000
022200100100	12020449	030442	Reg of Biz Prem/Renew Fees: Private Nursery/Primary School	10,000
022200100100	12020449	030443	Reg of Biz Prem/Renew Fees: Private Primary/Secondary school	20,000
022200100100	12020449	030444	Reg of Biz Prem/Renew Fees: Private Nursery/Primary/Secondary schools	25,000
022200100100	12020449	030445	Reg of Biz Prem/Renew Fees: Patent Medicine store	10,000
022200100100	12020449	031184	Reg of Biz Prem/Renew Fees: Agro-Chemical Shop	5,000
022200100100	12020449	030446	Reg of Biz Prem/Renew Fees: Super Store Category 'A'	20,000
022200100100	12020449	030447	Reg of Biz Prem/Renew Fees: Super Store Category 'B'	10,000
022200100100	12020449	030448	Reg of Biz Prem/Renew Fees: Provisions Store/Shops	5,000
022200100100	12020449	030449	Reg of Biz Prem/Renew Fees: Sachet Water production	20,000
022200100100	12020449	030450	Reg of Biz Prem/Renew Fees: Road Side Mechanic (Motor Vehicle)	2,000
022200100100	12020449	030451	Reg of Biz Prem/Renew Fees: Motorcycle/Gen sets Mechanics	1,000
022200100100	12020449	030452	Reg of Biz Prem/Renew Fees: Tailoring	1,000
022200100100	12020449	030453	Reg of Biz Prem/Renew Fees: Machine Block Industry	10,000
022200100100	12020449	030454	Reg of Biz Prem/Renew Fees: Hand Mould (Block Industry)	3,000
022200100100	12020449	030455	Reg of Biz Prem/Renew Fees: Car Wash	2,000
022200100100	12020449	030456	Reg of Biz Prem/Renew Fees: Suya Spot	1,000
022200100100	12020449	030457	Reg of Biz Prem/Renew Fees: Vulcanizing	1,000
022200100100	12020449	030458	Reg of Biz Prem/Renew Fees: Metal works	5,000
022200100100	12020449	030459	Reg of Biz Prem/Renew Fees: Download Centers	1,000
022200100100	12020449	030460	Reg of Biz Prem/Renew Fees: Printing Press	5,000
022200100100	12020449	030461	Reg of Biz Prem/Renew Fees: Clinics	20,000
022200100100	12020449	030462	Reg of Biz Prem/Renew Fees: Medical Lab. & Diagnostic Centre	10,000
022200100100	12020449	030463	Reg of Biz Prem/Renew Fees: Chambers Solicitors	10,000

022200100100	12020449	030464	Reg of Biz Prem/Renew Fees: Car Dealers	20,000
022200100100	12020449	030465	Reg of Biz Prem/Renew Fees: Motorcycle Dealers	5,000
022200100100	12020449	030466	Reg of Biz Prem/Renew Fees: Construction Company	100,000
022200100100	12020449	030467	Reg of Biz Prem/Renew Fees: Rice Milling	2,000
022200100100	12020449	030468	Reg of Biz Prem/Renew Fees: Spare parts Dealers - Motor vehicle	5,000
022200100100	12020449	030469	Reg of Biz Prem/Renew Fees: Spare parts Dealers - Motorcycle	3,000
022200100100	12020449	030470	Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'A'	50,000
022200100100	12020449	030471	Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'B'	30,000
022200100100	12020449	030472	Reg of Biz Prem/Renew Fees: Hotel Lodge - Category 'C'	15,000
022200100100	12020449	030473	Reg of Biz Prem/Renew Fees: Food hotel	5,000
022200100100	12020449	030474	Reg of Biz Prem/Renew Fees: Bukateria	2,000
022200100100	12020449	030475	Reg of Biz Prem/Renew Fees: Bakeries	10,000
022200100100	12020449	030476	Reg of Biz Prem/Renew Fees: Grinding Machines	1,000
022200100100	12020449	030477	Reg of Biz Prem/Renew Fees: Textiles Materials - Category 'A'	10,000
022200100100	12020449	030478	Reg of Biz Prem/Renew Fees: Textiles Materials - Category 'B'	5,000
022200100100	12020449	030479	Reg of Biz Prem/Renew Fees: Building Materials - Category 'A'	10,000
022200100100	12020449	030480	Reg of Biz Prem/Renew Fees: Building Materials - Category 'B'	5,000
022200100100	12020449	030481	Reg of Biz Prem/Renew Fees: Business Centres	5,000
022200100100	12020449	030482	Reg of Biz Prem/Renew Fees: Tailoring Institution	3,000
022200100100	12020449	030483	Reg of Biz Prem/Renew Fees: GSM Franchise/Dealer	20,000
022200100100	12020449	030484	Reg of Biz Prem/Renew Fees: Barbing/Hair Dressing	2,000
022200100100	12020449	030485	Reg of Biz Prem/Renew Fees: Commercial Boreholes	5,000
022200100100	12020449	030486	Reg of Biz Prem/Renew Fees: Photographing	2,000
022200100100	12020449	030487	Reg of Biz Prem/Renew Fees: Cyber Cafe Service	5,000
022200100100	12020449	030488	Reg of Biz Prem/Renew Fees: Traveling Agencies	10,000
022200100100	12020449	030489	Reg of Biz Prem/Renew Fees: Bookshops	3,000
022200100100	12020449	030490	Reg of Biz Prem/Renew Fees: Electrical/Electronic Shops	5,000
022200100100	12020449	030491	Reg of Biz Prem/Renew Fees: Commercial Poultry Farms	5,000
022200100100	12020449	030492	Reg of Biz Prem/Renew Fees: Carpentry	5,000
022200100100	12020449	030493	Reg of Biz Prem/Renew Fees: Timber Dealer	10,000
022200100100	12020449	030494	Reg of Biz Prem/Renew Fees: Cement Dealer	5,000
022200100100	12020449	030495	Reg of Biz Prem/Renew Fees: Commercial Fish Farm	5,000
022200100100	12020449	030496	Reg of Biz Prem/Renew Fees: Hide and Skin	5,000
022200100100	12020449	030497	Reg of Biz Prem/Renew Fees: Gum Arabic Dealer	5,000
022200100100	12020449	030498	Reg of Biz Prem/Renew Fees: Pharmaceutical Stores	10,000
022200100100	12020449	030499	Reg of Biz Prem/Renew Fees: Super Markets	10,000
022200100100	12020449	030500	Reg of Biz Prem/Renew Fees: Wood works including upholstery	10,000
022200100100	12020449	030501	Reg of Biz Prem/Renew Fees: Injection Work Mechanical	5,000
022200100100	12020449	030502	Reg of Biz Prem/Renew Fees: Butcher	1,000
022200100100	12020137	020077	Butcher Business Premises licences: Large premises	10,000
022200100100	12020137	020078	Butcher Business Premises licences: Medium premises	7,000
022200100100	12020137	020079	Butcher Business Premises licences: Small premises	5,000
022200100100	12020137	020080	Butcher Business Premises licences: Weekly premises	2,000
022200100100	12020137	020081	Butcher Business Premises licences: Daily premises	1,000

022200100100	12020449	030503	Reg of Biz Prem/Renew Fees: Potash Dealer	2,000
022200100100	12020449	030504	Reg of Biz Prem/Renew Fees: Mats Dealer	1,000
022200100100	12020449	030505	Reg of Biz Prem/Renew Fees: Deserts Palm (leaves)	500
022200100100	12020449	030506	Reg of Biz Prem/Renew Fees: Kola Nut Dealers	2,000
022200100100	12020449	030507	Reg of Biz Prem/Renew Fees: Second Hand textile materials dealer	2,000
022200100100	12020449	030508	Reg of Biz Prem/Renew Fees: Blacksmith	1,000
022200100100	12020449	030509	Reg of Biz Prem/Renew Fees: Surface Tank dealer	5,000
022200100100	12020449	030510	Reg of Biz Prem/Renew Fees: Battery Charger	1,000
022200100100	12020449	030511	Reg of Biz Prem/Renew Fees: Spraying/Painting	2,000
022200100100	12020449	030512	Reg of Biz Prem/Renew Fees: Wheel Alignment	2,000
022200100100	12020449	030513	Reg of Biz Prem/Renew Fees: Panel beater	3,000
022200100100	12020449	030514	Reg of Biz Prem/Renew Fees: Art Drawing	1,000
022200100100	12020449	030515	Reg of Biz Prem/Renew Fees: Laundry Dry Clearing	2,000
022200100100	12020449	030516	Reg of Biz Prem/Renew Fees: Shoemaker	1,000
022200100100	12020449	030517	Reg of Biz Prem/Renew Fees: Gravel/Sand Dealer	2,000
022200100100	12020449	030518	Reg of Biz Prem/Renew Fees: General Contractor/Supplies	10,000
022200100100	12020449	030519	Reg of Biz Prem/Renew Fees: Firm of Professionals	10,000
022200100100	12020449	030520	Reg of Biz Prem/Renew Fees: Mattress Dealer	5,000
022200100100	12020449	030521	Reg of Biz Prem/Renew Fees: Home Utensils	5,000
022200100100	12020449	030522	Reg of Biz Prem/Renew Fees: Manufacturing Companies	20,000
022200100100	12020449	030523	Reg of Biz Prem/Renew Fees: Other Offices	5,000
022200100100	12020449	030524	Reg of Biz Prem/Renew Fees: Antenna Mast - State Capital	500,000
022200100100	12020449	030525	Reg of Biz Prem/Renew Fees: Antenna Mast - Urban Local Govt. Hqtrs	250,000
022200100100	12020449	030526	Reg of Biz Prem/Renew Fees: Antenna Mast - Other Local Govt. Hqtrs	150,000
022200100100	12020449	030527	Reg of Biz Prem/Renew Fees: Antenna Mast - Rural Locations	100,000
022200100100	12020449	030528	Reg of Biz Prem/Renew Fees: Filing Station	25,000
022200100100	12020449	030529	Reg of Biz Prem/Renew Fees: Small Scale Manufacturing industries	5,000
022200100100	12020449	030530	Reg of Biz Prem/Renew Fees: Mining/Quarry Land Dry Meat Premises License	10,000
022200100100	12020449	030531	Reg of Biz Prem/Renew Fees: Poultry - Large scale (10,000 and above)	50,000
022200100100	12020449	030532	Reg of Biz Prem/Renew Fees: Poultry - Medium Scale (5,000 to 10,000)	25,000
022200100100	12020449	030533	Reg of Biz Prem/Renew Fees: Poultry - Small Scale (Below 5,000)	10,000
022200100100	12020449	030534	Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (1,000 to 5,000)	2,000
022200100100	12020449	030535	Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (6,000 to 10,000)	4,000
022200100100	12020449	030536	Reg of Biz Prem/Renew Fees: Fish Farm - Registration of fish farm (10,000 above)	5,000
022200100100	12020449	031010	Petrol Filling Station Fees	25,000
022200100100	12020620	050092	Sales of other Government Properties (Based on assessment)	-
022200100100	12020709	060361	Earnings from Tourism, culture/Arts Centers(TO BE DETERMINED BASED ON PROCEEDS)	-
022200100100	12020711	060401	Parastatals Surplus (2/3 OF Surplus)	-
022200100100	12020711	060473	Earnings from Provision Store/Shop (BASED ON ASSESSMENT)	-
022200100100	12020711	060475	Earnings from Poverty Scheme (S&M Ent.)(BASED ON ASSESSMENT)	-
022200100100	12020804	070004	Rent on Conference Centers (BASED ON ASSESSMENT)	-
022200100100	12020805	070005	Rent on Building at Aerodromes (AS DETERMINED BY VALUERS)	-
022200100100	12020902	080002	Rent on Oil Plot & Aerodromes ((AS DETERMINED BY VALUERS)	-
051700100100			Ministry of Education	

051700100100	12020135	020040	Private Schools License/Renewal	10,000
051700100100	12020412	030007	Research Testing Fees	5,000
051700100100	12020456	030550	Private School Student Levy (5% of Tuition fee of Student)	-
051700100100	12020430	031014	Interim Examiner Permit Fees (2.5% of the examiner's remuneration)	-
051700100100	12020501	040013	Examination Malpractice Penalty	25,000
053500100100			Ministry of Environment	
053500100100	12020115	020010	Dane Gun License	10,000
053500100100	12020121	020025	Hunting Permits	5,000
053500100100	12020137	020043	Reg. of Private Refuse Collectors (PRIVATE WASTE COLLECTORS)	20,000
053500100100	12020137	020069	Renewal of Private Refuse Collectors (PRIVATE WASTE COLLECTORS)	10,000
053500100100	12020431	031185	Enviromental (Ecological) Fee: Private Schools (A)	30,000
053500100100	12020431	031186	Enviromental (Ecological) Fee: Private Schools (B)	20,000
053500100100	12020431	031187	Enviromental (Ecological) Fee: Private Clinics & Others	20,000
053500100100	12020431	031188	Enviromental (Ecological) Fee: Borehole Drilling Companies	50,000
053500100100	12020431	031189	Enviromental (Ecological) Fee: Filling Stations	50,000
053500100100	12020431	031190	Enviromental (Ecological) Fee: Industrial Companies	100,000
053500100100	12020431	031191	Enviromental (Ecological) Fee: Abattoirs (Private)	50,000
053500100100	12020436	031192	Political signboard per stand per annum (A)	30,000
053500100100	12020436	031193	Political signboard per stand per annum (B)	20,000
053500100100	12020436	031194	Political signboard per stand per annum (C)	10,000
053500100100	12020436	031195	Corporate organization signboard (banks, companies etc.) per stand per annum	30,000
053500100100	12020436	031196	Commercial signboards per stand per annum (A)	15,000
053500100100	12020436	031197	Commercial signboards per stand per annum (B)	10,000
053500100100	12020436	031198	Commercial signboards per stand per annum (C)	5,000
053500100100	12020608	050078	Disposal/Raw materials of Fertilizer - (Based on variety)	0
053500100100	12020436	031199	Religious signboards (No fee but require approval from Min of Environment)	5,000
053500100100	12020449	031264	Public Collection/ business/trade operating fee (per service)	5,000
053500100100	12020451	031265	Fire wood trafficking/Loading Permit: Pick-up	20,000
053500100100	12020451	031266	Fire wood trafficking/Loading Permit: Lorry	40,000
053500100100	12020451	031267	Bush Burning Fine	10,000
053500100100	12020501	040018	Tree Cutting Fine	10,000
053500100100	12020454	031268	Parks & Gardens (banks & other premises 1,000,000.	10,000
053500100100	12020449	031269	Reg. of Enviromental Dump Site	200,000
053500100100	12020449	030926	Renewal of Enviromental Dump Site	100,000
053500100100	12020449	030927	Reg. of Sewage Collection	50,000
053500100100	12020449	031270	Renewal of Sewage Collection	20,000
053500100100	12020449	030965	Waste Primary Treatment Plant Fees	5,000
053500100100	12020501	040004	Firewood Trafficking Fines	50,000
053500100100	12020501	040012	Refuse collection and disposal fines	100,000
053500100100	12020621	050095	Sales of Wild Trophy	20,000
053500100100	12020431	031295	Enviromental Audit Certificate Fees	250,000
053500100100	12020438	031296	Site Analysis Certificate Fee	350,000
053500100100	12020449	031297	Environmental Clearance Permit Fee	250,000

053500100100	12020441	031298	Private Medical & Non Medical Labrotary Certification fee	50,000
053500100100	12020441	031299	Private Medical & Non Medical Labrotary Annual Environmental Levy	20,000
053500100100	12020111	020073	Bakery House Certification Fee	20,000
053500100100	12020111	020074	Bakery House Annual Environmental Levy	10,000
053500100100	12020449	031300	Water Vendors Certification Fee	20,000
053500100100	12020449	031301	Water Vendors Annual Environmental Levy	10,000
053500100100	12020449	031302	Food Handlers Certificate Fee	5,000
053500100100	12020449	031303	Food Handlers Annual Environmental Levy	3,000
053500100100	12020446	031304	Registration of Pest Control Service Providers (Corporate)	50,000
053500100100	12020446	031305	Pest Control Certification Fee	10,000
053500100100	12020450	031306	Hotels & Motels Annual Inspection Fee	20,000
053500100100	12020449	031307	Registration of Commercial Borehole (Water Vendors)	10,000
053500100100	12020438	031308	Excavation of Road Site Fee per KM	5,000
053500100100	12020438	031309	Establishment of Borrow Pit Fee	1,000,000
053500100100	12020137	020075	Quarry Site Establishment Fee	1,000,000
053500100100	12020431	031310	Gas Plant Environmental Certificate	200,000
053500100100	12020431	031311	Annual Gas Plant Environmental Hazard Levy	20,000
053500100100	12020501	040068	Charcoal Trafficking fine	50,000
022000100100			Ministry of Finance	
022000100100	12020137	020058	Auctioneer License/Renewal	50,000
022000100100	12020448	030886	Development Levy (on all contracts at 2.5% of the total contract sum)	-
022000100100	12020604	050115	Sales of Stores/ Scraps/ Unservisable Items (Based on assessment)	-
022000100100	12020611	050116	Proceeds From Sales of Govt. Vehicles (Based on assessment)	-
022000100100	12020802	070002	Rent on Government Offices (Based on assessment)	-
022000100100	12020803	070003	Rent on Government Buildings (Based on assessment)	-
022000100100	12020905	080017	Lease Rentals (Based on assessment)	-
022000100100	12020906	080018	Rent on Government Properties (Based on assessment)	-
022000100100	12020906	080020	Other Rent (Based on assessment)	-
022000100100	12021101	100001	Operating Surplus (Based on assessment)	-
022000100100	12021102	100002	Dividend Received (Based on dividend declared)	-
022000100100	12021103	100003	Other Investment Income (Based on assessment)	-
022000100100	12021205	110005	Interest on Housing Loan (Based on Agreement)	-
022000100100	12021206	110006	Interest on Loans to States (Based on Agreement)	-
022000100100	12021207	110007	Interest on Loans to LGAs (Based on Agreement)	-
022000100100	12021208	110008	Interest on Loans to Govt Owned Companies (Based on Agreement)	-
022000100100	12021209	110009	Interest on Debenture Loans (Based on Agreement)	-
022000100100	12021210	110010	Bank Interest (Based on Agreement)	-
022000100100	12021212	110012	Interest on treasury bills and fixecd deposit(Based on Agreement)	-
052100100100			Ministry of Health	
052100100100	12020134	020039	Patent Medicine & Drug Stores Licenses	5,000
052100100100	12020450	030541	Hospitals & Clinics Inspection/Reg. Fees: Private Health Establishment	30,000

052100100100	12020450	030542	Hospitals & Clinics Inspection/Reg. Fees: Private Clinics	20,000
052100100100	12020450	030543	Hospitals & Clinics Inspection/Reg. Fees: Private Medical Laboratory	5,000
052100100100	12020450	030544	Hospitals & Clinics Inspection/Reg. Fees: Diagnostic Centres	10,000
052100100100	12020450	030545	Pharmacy Inspection Fees: 50% SHARE OF PATENT & PROPRIETORS LICENSING/REG. FEE (It is being regulated by the pharmacy Council of Nigeria)	-
012300100100			Ministry of Home Affairs, Info. & Culture	
012300100100	12020105	020002	Cinema House Licenses (Per Annum)	50,000
012300100100	12020105	020003	Video House Licenses (Per Annum)	10,000
012300100100	12020130	020030	Cinematography Licenses (Per Annum)	5,000
012300100100	12020711	060905	Announcement Fees	5,000
012300100100	12020601	050001	Sales of Publications (Based on Cover Price)	-
012300100100	12020601	050002	Sales of Photograph and Calender (Based on assessment)	-
012300100100	12020705	060004	Earnings from hiring of Public Address System	10,000
012300100100	12020709	060362	Earnings From Cultural Center, (Per Event)	50,000
012300100100	12020129	020082	Application for Pool Betting & Casino/Gaming	400,000
012300100100	12020129	020070	Pool Betting & Casino Licences/Gaming	100,000
032600100100			Ministry of Justice	
032600100100	12020448	030885	Vetting Fees (on all contracts at 2.5% of the total contract sum)	-
032600100100	12020401	030915	Legal Fees (1% of the total contract sum)	-
26000300100			YOBE STATE GEOGRAPHICAL INFORMATION SYSTEM (YOGIS)	
026000300100	12020437	031271	Deeds Preparation & Execution Fees: Power of attorney	5,000
026000300100	12020437	031272	Deeds Preparation & Execution Fees: Deed of devolution	5,000
026000300100	12020437	031204	Deeds Preparation & Execution Fees: Deed of gift conveyance	5,000
026000300100	12020437	031273	Deeds Preparation & Execution Fees: Deed of gift (Normal)	5,000
026000300100	12020437	031206	Deed of Surrender Fees	5,000
026000300100	12020437	030084	Consent & Registration: Assignment	5,000
026000300100	12020437	030085	Consent & Registration: Mortgage	5,000
026000300100	12020437	030086	Consent & Registration: Sublease	5,000
026000300100	12020437	030087	Consent & Registration: Up Stamping	5,000
026000300100	12020437	030088	Consent & Registration: Search	5,000
026000300100	12020438	030089	Survey Fees: 1 - 10 Hectors (Per Hector)	15,000
026000300100	12020438	030090	Survey Fees: for each additional Hectors above 10 Hectors (Per Hector)	20,000
026000300100	12020438	030091	Survey Fees: High Density - Residential	5,000
026000300100	12020438	030092	Survey Fees: High Density - Commercial	10,000
026000300100	12020438	030093	Survey Fees: Medium Density - Residential	7,500
026000300100	12020438	030094	Survey Fees: Medium Density - Commercial	10,000
026000300100	12020438	030095	Survey Fees: Low Density - Residential	12,000
026000300100	12020438	030096	Survey Fees: Low Density - Commercial	12,000
026000300100	12020438	030098	Printing of Plan Fees: A4 & Foolscap size (4 copies)	1,000
026000300100	12020438	030099	Printing of Plan Fees: A3 Size (4 copies)	1,500
026000300100	12020438	030100	Site Plan Approval Fees	5,000
026000300100	12020438	030101	Building Materials & Site Reg.	1,000
026000300100	12020438	030102	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'A' (Per sqm)	30
026000300100	12020438	030103	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'B' (Per sqm)	20

026000300100	12020438	030104	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'C' (Per sqm)	15
026000300100	12020438	030105	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Dev. Levy	2,500
026000300100	12020438	030106	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Fencing Charges	2,500
026000300100	12020438	030107	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Site Inspection	2,500
026000300100	12020438	030108	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'A' (Per sqm)	50
026000300100	12020438	030109	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'B' (Per sqm)	30
026000300100	12020438	030110	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'C' (Per sqm)	20
026000300100	12020438	030111	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Dev. Levy	2,500
026000300100	12020438	030112	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Fencing charges	2,500
026000300100	12020438	030113	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Site inspection	2,500
026000300100	12020438	030114	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'A' (Per sqm)	70
026000300100	12020438	030115	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'B' (Per sqm)	50
026000300100	12020438	030116	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'C' (Per sqm)	30
026000300100	12020438	030117	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Dev. Levy	2,500
026000300100	12020438	030118	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Fencing charges	2,500
026000300100	12020438	030119	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Site inspection	2,500
026000300100	12020438	030120	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm (Per sqm)	100
026000300100	12020438	030121	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Dev. Levy	3,000
026000300100	12020438	030122	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Fencing charges	3,000
026000300100	12020438	030123	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Site inspection	4,000
026000300100	12020438	030124	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm (Per sqm)	150
026000300100	12020438	030125	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Dev. Levy	5,000
026000300100	12020438	030126	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Fencing Charges	5,000
026000300100	12020438	030127	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Site inspection	5,000
026000300100	12020438	030128	Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm (Per sqm)	500
026000300100	12020438	030129	Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm, Dev. Levy	7,500
026000300100	12020438	030130	Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector) (Per sqm)	25,000
026000300100	12020438	030131	Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector), Dev. Levy	5,000
026000300100	12020438	030132	Building Plan Approval Fees: GSM base stations	200,000
026000300100	12020447	030395	Demarcation & Survey: Placement/Replacement of Beacons (Per Beacon) Fees	1,000
026000300100	12020447	030396	Demarcation & Survey: Reconnaissance Fees	2,500
026000300100	12020447	030397	Milling, Mining and Quarry Charges: Small Scale/SME	5,000
026000300100	12020447	030398	Milling, Mining and Quarry Charges: Large Scale	10,000
026000300100	12020447	030399	Solid Minerals Dept: Letter of Introduction from LGAs for Mining purpose	5,000
026000300100	12020447	030400	Solid Minerals Dept: Property tax (0.05% of the value of a landed property)	0
026000300100	12020453	030882	Application for Land Fees (Per square metre)	5
026000300100	12020453	030883	Application for Reg. of Grant (Per square metre)	5
026000300100	12020438	030900	Site Building Plan Fees (Per square metre)	5
026000300100	12020460	030901	Site Plan Approval Fees (Per square metre)	5
026000300100	12020438	030902	Site Plan Producing Fees (Per square metre)	5
026000300100	12020460	031529	Change of Purpose (commercial)	50,000
026000300100	12020460	030903	Change of Purpose (residential)	15,000
026000300100	12020460	031530	Change of Purpose (filling station)	50,000
026000300100	12020462	030905	Document Registration	5,000

026000300100	12020449	030928	Reg./Renewal of Telecom System (Mast)	150,000
026000300100	12020448	030964	Valuation Fees (Based on assessment) (2%) stamp duty	7%
026000300100	12020447	030966	Processing Fees: Residential High Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	2,500
026000300100	12020447	030967	Processing Fees: Residential High Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	2,000
026000300100	12020447	030968	Processing Fees: Residential Medium Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	3,500
026000300100	12020447	030969	Processing Fees: Residential Medium Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	3,000
026000300100	12020447	030970	Processing Fees: Residential Low Density-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	10,000
026000300100	12020447	030971	Processing Fees: Residential Low Density-Category 'B&C' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	5,000
026000300100	12020447	030972	Processing Fees: Agricultural Land	5,000
026000300100	12020447	030973	Processing Fees: Commercial Land-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	20,000
026000300100	12020447	030974	Processing Fees: Commercial Land-Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko).	15,000
026000300100	12020447	030975	Processing Fees: Commercial Land-Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	5,000
026000300100	12020447	030976	Processing Fees: Industrial Land-Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	25,000
026000300100	12020447	030977	Processing Fees: Industrial Land-Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko).	10,000
026000300100	12020447	030978	Processing Fees: Industrial Land-Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	5,000
026000300100	12020447	030979	C of O Processing Fees: Registration	5,000
026000300100	12020447	030980	C of O Processing Fees: Preparation	5,000
026000300100	12020447	030981	C of O Processing Fees: Execution	5,000
026000300100	12020447	30985	C of O Collection Fees	5,000
026000300100	12020447	030983	Digital C of O Fees	20,000
026000300100	12020438	031009	Replacement of Broken Beacons (Per Beacon)	200
026000300100	12020606	050117	Sales of Bills of Entries/Application Forms	500
026000300100	12020606	050060	Sales of Forms	500
026000300100	12020606	050061	Applctn Form Industrial: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	5,000
026000300100	12020606	050062	Applctn Form Industrial: Category 'B' (B/yadi, Dpchi, Gulani, Dgm, Fk, Jakusko)	2,000
026000300100	12020606	050063	Applctn Form Industrial: Category 'C' (Jajimaji, Machina, Kanamma, Babangida, Yunusari)	1,000
026000300100	12020614	050118	Sales of Government Buildings (Base on assessment)	0
026000300100	12020617	050080	State map	2,000
026000300100	12020617	050081	Local Government map	5,000
026000300100	12020617	050082	Map of Nigeria	1,000
026000300100	12020617	050097	Sales of Building Plan	1,000
026000300100	12020617	050098	Sale of Bill of Quantity	1,000
026000300100	12020901	080001	Rent on Plots	1,000
026000300100	12020903	080003	Ground Rent: Residence, High Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	5
026000300100	12020903	080004	Ground Rent: Residence, High Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	3
026000300100	12020903	080005	Ground Rent: Residence, Medium Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	7
026000300100	12020903	080006	Ground Rent: Residence, Medium Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	5
026000300100	12020903	080007	Ground Rent: Residence, Low Density-Category 'A' Per Sq. meter (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)	10
026000300100	12020903	080008	Ground Rent: Residence, Low Density-Category 'B&C' Per Sq. meter (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko, Jjmaji, Mchina, Kanama, Bbgida, Yusufari).	7
026000300100	12020903	080009	Agricultural Ground Rent, Per Sq. meter	1
026000300100	12020903	080010	Commercial Ground Rent: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)(per/SQM)	10
026000300100	12020903	080011	Commercial Ground Rent: Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko)(per/SQM)	7.50
026000300100	12020903	080012	Commercial Ground Rent: Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari)(per/SQM)	5

026000300100	12020903	080013	Industrial Ground Rent: Category 'A' (Dtr, Pkm, Gsh, Nguru, Gdm, Nangre)(per/SQM)	15
026000300100	12020903	080014	Industrial Ground Rent: Category 'B' (B/yadi, Dapchi, Gulani, Dgum, Fk, Jakusko)(per/SQM)	12
026000300100	12020903	080015	Industrial Ground Rent: Category 'C' (Jjmaji, Mchina, Kanama, Bbgida, Yusufari)(per/SQM)	10
026000300100	12020903	080021	Institution private ground rent: category A (per/SQM)	5
026000300100	12020903	080022	Institution private ground rent: category B (per/SQM)	4
026000300100	12020903	080023	Institution private ground rent: category C (per/SQM)	3
026000300100	12020904	080016	Rent of Plots & Sites Services Programmes (PER SQUARE METRE)	500
026000300100	12020904	080019	Rent Surface Mining/Sand/Laterat (PER TRUCK)	1,000
026000300100	12020459	031520	Right of Occupancy fees (R of O)	15,000
026000300100	12020132	020083	Certified True Copy (CTC)	15,000
026000300100	12020459	031531	Recertification	20,000
026000300100	12020453	031532	Assignment	30,000
026000300100	12020501	040105	Penalty of ground rent violation amount unpaid	10%
026000300100	12020461	031533	Betterment charges levy on layout and customary tittle granted	15,000
026000300100	12020448	031534	Development Level government layout	25,000
026000300100	12020448	031535	Customary conversion	15,000
026000300100	12020461	031536	Sub-division of statutory title to self	10,000
026000300100	12020461	031537	Sub-division of statutory title to others 5% of total value	
026000300100	12020438	031538	Telecommunication fibre optics cable ground rent per linear metre	1500
026000300100	12020453	031539	Application for extension of title processing fee	10000
026000300100	12020453	031540	Application fee for registration of supplemental mortgagage	20000
026000300100	12020448	031541	Extension of development period	3000
026000300100	12020461	031542	Reinstatement of revoked land tittle	15000
026000300100	12020449	031543	Registration of mortgage	0.05
022900100100			Ministry of Transport and Energy	
022900100100	12020114	020032	Hackney permit (roof rack) - Vehicle with above 5 tones	2,000
022900100100	12020114	020033	Hackney permit (roof rack) - Vehicle with up to 15 tones	3,500
022900100100	12020114	020034	Hackney permit (roof rack) - Vehicle with more than 15 tones	5,000
022900100100	12020132	020035	Heavy Duty Vehicle Permit	5,000
022900100100	12020132	020036	Interim Examiner Certificate	1,000
022900100100	12020133	020037	New Driving Licenses (VIO Testing Fee) per annum	1,000
022900100100	12020132	020053	Road worthiness Certificate (Light and Buses)	1,250
022900100100	12020132	020071	Road worthiness Certificate (Heavy Goods Vehicles)	3,750
022900100100	12020450	031207	Inspection of Motor Vehicle upto 2000cc private	2,250
022900100100	12020450	031208	Inspection of Motor Vehicle upto 2000cc commercial	1,600
022900100100	12020450	031209	Inspection of Motor Vehicle more than 2000cc private	3,000
022900100100	12020450	031210	Inspection of Motor Vehicle more than 2000cc commercial	2,000
022900100100	12020450	031211	Inspection of Keke/Tricycles (commercial)	1,000
022900100100	12020450	031212	Inspection of Buses and Coaches (Private and Commercial)	3,500
022900100100	12020450	031213	Inspection of Rigid Cargo Trucks less than 16 tons (Commercial)	4,000
022900100100	12020450	031214	Inspection of Rigid Cargo Trucks less than 16 to 22 tones (Commercial)	4,500
022900100100	12020450	031215	Inspection of Articulated Trucks less than 24 tons (Commercial)	6,500
022900100100	12020450	031216	Inspection of Articulated Trucks between 24 to 32 tons (Commercial)	7,000
022900100100	12020450	031217	Inspection of Articulated Trucks more than 32 tons (Commercial)	7,500

022900100100	12020450	031218	Accident Inspection Fees: CAT.'A' - Motor Cycle	500
022900100100	12020450	031219	Accident Inspection Fees: CAT.'B' - Light Vehicle	1,000
022900100100	12020450	031220	Accident Inspection Fees: CAT.'C' - Heavy Duty Vehicle	3,000
022900100100	12020450	031221	Recovery Van (Per day charges, does not include fuel & lubricant)	3,000
022900100100	12020501	040011	Defaulters of 'Road Infrast. Maint./Congestion Charges' - Each day of default	500
022900100100	12020615	050077	Sales of Achaba Uniforms	1,500
022900100100	12020704	060015	Earnings From the use of Government Vehicles (Based on Agreement)	-
022900100100	12020715	060364	Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Dail Rate	100
022900100100	12020715	060365	Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Weekly Rate	500
022900100100	12020715	060366	Road Infrast. Maint./Congestion Charges: Tricycles, Buses, Taxis, Mini-trucks, Canter, Saloon corporate & Medium size corporate Vehs - Monthly Rate	2,000
022900100100	12020715	060367	Road Infrast. Maint./Congestion Charges: Water Tankers - Daily Rate	300
022900100100	12020715	060368	Road Infrast. Maint./Congestion Charges: Water Tankers - Weekly Rate	1,500
022900100100	12020715	060369	Road Infrast. Maint./Congestion Charges: Water Tankers - Monthly Rate	6,000
022900100100	12020715	060370	Road Infrast. Maint./Congestion Charges: Other Tankers - Daily Rate	500
022900100100	12020715	060371	Road Infrast. Maint./Congestion Charges: Other Tankers - Weekly Rate	2,500
022900100100	12020715	060372	Road Infrast. Maint./Congestion Charges: Other Tankers - Monthly Rate	10,000
022900100100	12020715	060373	Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Daily Rate	200
022900100100	12020715	060374	Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Weekly Rate	1,000
022900100100	12020715	060375	Road Infrast. Maint./Congestion Charges: Small Tippers & Other Trucks (4 & 6 tyres) - Monthly Rate	4,000
022900100100	12020715	060376	Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Daily Rate	400
022900100100	12020715	060377	Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Weekly Rate	2,000
022900100100	12020715	060378	Road Infrast. Maint./Congestion Charges: Big Tippers & Other Trucks (10 & 12 tyres) - Monthly Rate	8,000
022900100100	12020715	060379	Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Daily Rate	500
022900100100	12020715	060380	Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Weekly Rate	2,500
022900100100	12020715	060381	Road Infrast. Maint./Congestion Charges: Trailers and Luxurious Buses - Monthly Rate	10,000
023400100100			Ministry of Works	
023400100100	12020409	030005	Weight and Measure Fees (Based on assessment)	0
023400100100	12020410	030006	Electrical Inspection Fees (Based on assessment)	0
023400100100	12020438	030984	Road Cut Fees (per meter)	10,000
023400100100	12020478	031013	Private Repairs Fees (Based on assessment)	-
023400100100	12020501	040010	Road Cut Fines (per meter)	30,000
023400100100	12020711	060686	Sales of Quarry Products (m3)	5,000
023400100100	12020711	060687	Sales of Quarry Dust (m3)	4,000
023400100100	12020704	060005	Earnings from Lease of Vehicles - Daily Rate: 50 Tone MAN Crane	100,000
023400100100	12020704	060006	Earnings from Lease of Vehicles - Daily Rate: 30 Tone MAN Crane	60,000
023400100100	12020704	060007	Earnings from Lease of Vehicles - Daily Rate: 20 Tone MAN Crane	50,000
023400100100	12020704	060008	Earnings from Lease of Vehicles - Daily Rate: 12 Tone MAN Crane	40,000
023400100100	12020704	060009	Earnings from Lease of Vehicles - Daily Rate: 7 Tone MAN Crane	35,000
023400100100	12020704	060010	Lease of Recovery van - Daily Rate	30,000
023400100100	12020704	060011	Lease of Motor Grader - Daily Rate	50,000
023400100100	12020704	060012	Lease of Water Tanker: 33,000 Liters - Daily Rate	45,000
023400100100	12020704	060013	Lease of Water Tanker: 10,000 Liters - Daily Rate	15,000
023400100100	12020703	060019	Lease of Wheal Loader - Daily Rate	50,000

023400100100	12020703	060020	Lease of Dan Roller: Vibrator Roller - Daily Rate	50,000
023400100100	12020703	060021	Lease of Dan Roller: Tandem Roller - Daily Rate	50,000
023400100100	12020703	060022	Lease of Dan Roller: Pneumatic Roller - Daily Rate	50,000
023400100100	12020703	060023	Lease of Tipper Laterite: 20 cubic metric m - Daily Rate	30,000
023400100100	12020703	060024	Lease of Tipper Laterite: 10 cubic metric m3 - Daily Rate	20,000
023400100100	12020703	060025	Lease of Tipper Laterite: 3 cubic metric m - Daily Rate	10,000
023400100100	12020703	060026	Lease of Paver Finisher - Daily Rate	80,000
023400100100	12020703	060027	Lease of Low Bed - Daily Rate	50,000
023400100100	12020703	060028	Lease of Bitumen Sprayer - Daily Rate	60,000
023400100100	12020703	060029	Lease of Chippen Spreader - Daily Rate	20,000
023400100100	12020703	060030	Lease of Excavator - Daily Rate	130,000
023400100100	12020703	060031	Lease of Bull dozers: D9 - Daily Rate	150,000
023400100100	12020703	060032	Lease of Bull dozers: D8 - Daily Rate	120,000
023400100100	12020703	060033	Lease of Bull dozers: D7 - Daily Rate	100,000
023400100100	12020703	060034	Lease of Bull dozers: D6 - Daily Rate	80,000
023400100100	12020703	060035	Lease of Bull dozers: D4 - Daily Rate	60,000
023400100100	12020438	031313	Road cutting (Per meter)	5,000
023400100100	12020711	060037	Quarry Product: Chips ¾" size (per m3)	5,000
023400100100	12020711	060038	Quarry Product: Chips 1/2" size (per m3)	5,000
023400100100	12020711	060039	Quarry Product: Chips 3/8" size (per m3)	5,000
023400100100	12020711	060040	Quarry Product: Chips 1" size (per m3)	5,000
023400100100	12020711	060041	Quarry Dust (per m3)	10,000
023400100100	12020703	060042	Machineries Hire Per Day: 50 tone Man Crane	150,000
023400100100	12020703	060043	Machineries Hire Per Day: 30 tone Man Crane	100,000
023400100100	12020703	060044	Machineries Hire Per Day: 20 tone Man Crane	80,000
023400100100	12020703	060045	Machineries Hire Per Day: 12 tone Man Crane	50,000
023400100100	12020703	060046	Machineries Hire Per Day: 7 tone Man Crane	40,000
023400100100	12020703	060047	Hire of Motor Grader (Per day)	60,000
023400100100	12020703	060048	Hire of Wheel Loader (Per day)	60,000
023400100100	12020703	060049	Hire of Dan Roller: Vibrating Roller (Per day)	60,000
023400100100	12020703	060050	Hire of Dan Roller: Tandem Roller (Per day)	50,000
023400100100	12020703	060051	Hire of Dan Roller: Pneumatic Roller (Per day)	50,000
023400100100	12020703	060052	Tippers Laterite: 20 cubic metric m2	35,000
023400100100	12020703	060053	Tippers Laterite: 10 cubic metric m3	25,000
023400100100	12020703	060054	Tippers Laterite: 3 cubic metric m3	15,000
023400100100	12020703	060055	Paver Finisher (Per day)	90,000
023400100100	12020478	031314	Workshop Earnings (Based on Agreement)	-
025200100100			Ministry of Water Resources	
025200100100	12020128	020028	Borehole Drilling Licenses	25,000
025200100100	12020702	060002	Earnings From Laboratory Services (Per Laboratory service)	2,000
025200100100	12020703	060003	Earnings From Rig Hire (PER BOREHOLE)	250,000
025200100100	12020478	031315	Earnings From Workshop (Based on service rendered)	-
051300100100			Ministry of Youth, Sports, Social & Com. Dev.	
051300100100	12020109	020005	Registration of Voluntary Organizations	5,000

051300100100	12020442	030362	Reg/Renewal of Biz Groups & Association	3,000
051300100100	12020442	030363	Reg of Coop Societies	3,000
051300100100	12020442	030907	Coop. Societies & Supervision Fees	2,000
051300100100	12020705	060016	Earnings from hall (Workshops)	50,000
051300100100	12020705	060480	Earnings from hall (Social Gathering)	20,000
051300100100	12020705	060481	Earnings from hall (Political Gathering)	100,000
051300100100	12020705	060017	Earnings from facility hire Football Pitch	100,000
051300100100	12020705	060482	Earnings from facility hire Handball Pitch	20,000
051300100100	12020711	060400	Earnings from Blind Workshop products(the mark-up of product sold)	0
056301800100			State Polytechnic, Geidam	
056301800100	12020452	030607	Reg./Tuition:Pre-ND Science - Registration	2,100
056301800100	12020452	030608	Reg./Tuition:Pre-ND Science - Portal	2,000
056301800100	12020452	030609	Reg./Tuition:Pre-ND Science - Examination	1,000
056301800100	12020452	030610	Reg./Tuition:Pre-ND Science - Library Development	1,000
056301800100	12020452	030611	Reg./Tuition:Pre-ND Science - Health Insurance	1,600
056301800100	12020452	030612	Reg./Tuition:Pre-ND Science - Sanitation	1,000
056301800100	12020452	030613	Reg./Tuition:Pre-ND Science - Sport	400
056301800100	12020452	030614	Reg./Tuition:Pre-ND Science - Certificate Verication	400
056301800100	12020452	030615	Reg./Tuition:Pre-ND Science - Laboratory	1,000
056301800100	12020452	030616	Reg./Tuition:Pre-ND Science - Hostel Maintenance	500
056301800100	12020452	030617	Reg./Tuition:Pre-ND Science - Laboratory Test	500
056301800100	12020452	030618	Reg./Tuition:Pre-ND Science - ID Card	400
056301800100	12020452	030619	Reg./Tuition:Pre-ND Science - SUG Dues	300
056301800100	12020452	030620	Reg./Tuition:Pre-ND Science - MSSN Dues	300
056301800100	12020452	030621	Reg./Tuition:Pre-ND Science - Enterprenuer Developmt	500
056301800100	12020452	030622	Reg./Tuition:Pre-ND Bus - Registration (NDII)	2,100
056301800100	12020452	030623	Reg./Tuition:Pre-ND Bus - Registration (NDI)	1,000
056301800100	12020452	030624	Reg./Tuition:Pre-ND Bus - Portal	2,000
056301800100	12020452	030625	Reg./Tuition:Pre-ND Bus - Examination	1,000
056301800100	12020452	030626	Reg./Tuition:Pre-ND Bus - Library Development	1,000
056301800100	12020452	030627	Reg./Tuition:Pre-ND Bus - Health Insurance	1,600
056301800100	12020452	030628	Reg./Tuition:Pre-ND Bus - Sanitation	1,000
056301800100	12020452	030629	Reg./Tuition:Pre-ND Bus - Sport	400
056301800100	12020452	030630	Reg./Tuition:Pre-ND Bus - Certificate Verication	400
056301800100	12020452	030631	Reg./Tuition:Pre-ND Bus - Laboratory	1,000
056301800100	12020452	030632	Reg./Tuition:Pre-ND Bus - Hostel Maintenance	500
056301800100	12020452	030633	Reg./Tuition:Pre-ND Bus - Laboratory Test	500
056301800100	12020452	030634	Reg./Tuition:Pre-ND Bus - ID Card	400
056301800100	12020452	030635	Reg./Tuition:Pre-ND Bus - SUG Dues	300
056301800100	12020452	030636	Reg./Tuition:Pre-ND Bus - MSSN Dues	300
056301800100	12020452	030637	Reg./Tuition:Pre-ND Bus - Enterp. Development	500
056301800100	12020452	030638	Reg./Tuition:NDI/NDII Scie - Registration	1,000
056301800100	12020452	030639	Reg./Tuition:NDI/NDII Scie - Portal	2,000
056301800100	12020452	030640	Examination (NDI) - N500	500

056301800100	12020452	030641	Reg./Tuition:NDI/NDII Scie - Library Development(NDI)	1,000
056301800100	12020452	030642	Reg./Tuition:NDI/NDII Scie - Library Development(NDII)	500
056301800100	12020452	030643	Reg./Tuition:NDI/NDII Scie - Health Insurance	1,600
056301800100	12020452	030644	Reg./Tuition:NDI/NDII Scie - Sanitation	1,000
056301800100	12020452	030645	Reg./Tuition:NDI/NDII Scie - Sport	400
056301800100	12020452	030646	Certificate Verication (NDI) - N400	400
056301800100	12020452	030647	Reg./Tuition:NDI/NDII Scie - Laboratory(NDI)	1,000
056301800100	12020452	030648	Reg./Tuition:NDI/NDII Scie - Laboratory(NDII)	500
056301800100	12020452	030649	Reg./Tuition:NDI/NDII Scie - Hostel Maintenance	500
056301800100	12020452	030650	Reg./Tuition:NDI/NDII Scie - Laboratory Test	500
056301800100	12020452	030651	Reg./Tuition:NDI/NDII Scie - ID Card	400
056301800100	12020452	030652	Reg./Tuition:NDI/NDII Scie - SUG Dues	300
056301800100	12020452	030653	Reg./Tuition:NDI/NDII Scie - MSSN Dues(NDI)	300
056301800100	12020452	030654	Reg./Tuition:NDI/NDII Scie - MSSN Dues(NDII)	500
056301800100	12020452	030655	Reg./Tuition:NDI/NDII Scie - Enterp. Development	500
056301800100	12020452	030656	Reg./Tuition:NDI/NDII ENG - Registration	1,000
056301800100	12020452	030657	Reg./Tuition:NDI/NDII ENG - Portal	2,000
056301800100	12020452	030658	Reg./Tuition:NDI/NDII ENG - Examination	1,000
056301800100	12020452	030659	Reg./Tuition:NDI/NDII ENG - Library Development(NDI)	1,000
056301800100	12020452	030660	Reg./Tuition:NDI/NDII ENG - Library Development(NDII)	500
056301800100	12020452	030661	Reg./Tuition:NDI/NDII ENG - Health Insurance	1,600
056301800100	12020452	030662	Reg./Tuition:NDI/NDII ENG - Sanitation	1,000
056301800100	12020452	030663	Reg./Tuition:NDI/NDII ENG - Sport	400
056301800100	12020452	030664	Reg./Tuition:NDI/NDII ENG - Certificate Verication	400
056301800100	12020452	030665	Reg./Tuition:NDI/NDII ENG - Laboratory(NDI)	1,000
056301800100	12020452	030666	Reg./Tuition:NDI/NDII ENG - Laboratory(NDII)	500
056301800100	12020452	030667	Reg./Tuition:NDI/NDII ENG - Hostel Maintenance	500
056301800100	12020452	030668	Reg./Tuition:NDI/NDII ENG - Laboratory Test	500
056301800100	12020452	030669	Reg./Tuition:NDI/NDII ENG - ID Card	400
056301800100	12020452	030670	Reg./Tuition:NDI/NDII ENG - SUG Dues	300
056301800100	12020452	030671	Reg./Tuition:NDI/NDII ENG - MSSN Dues(NDI)	300
056301800100	12020452	030672	Reg./Tuition:NDI/NDII ENG - MSSN Dues(NDII)	500
056301800100	12020452	030673	Reg./Tuition:NDI/NDII ENG - Enterp. Development	500
056301800100	12020452	030674	Reg./Tuition:NDI/NDII Buss - Registration	1,000
056301800100	12020452	030675	Reg./Tuition:NDI/NDII Buss - Portal	2,000
056301800100	12020452	030676	Reg./Tuition:NDI/NDII Buss - Examination	1,000
056301800100	12020452	030677	Reg./Tuition:NDI/NDII Buss - Library Development(NDI)	1,000
056301800100	12020452	030678	Reg./Tuition:NDI/NDII Buss - Library Development(NDII)	500
056301800100	12020452	030679	Reg./Tuition:NDI/NDII Buss - Health Insurance	1,600
056301800100	12020452	030680	Reg./Tuition:NDI/NDII Buss - Sanitation	1,000
056301800100	12020452	030681	Reg./Tuition:NDI/NDII Buss - Sport	400
056301800100	12020452	030682	Reg./Tuition:NDI/NDII Buss - Certificate Verication	400
056301800100	12020452	030683	Reg./Tuition:NDI/NDII Buss - Laboratory(NDI)	1,000
056301800100	12020452	030684	Reg./Tuition:NDI/NDII Buss - Laboratory(NDII)	500

056301800100	12020452	030685	Reg./Tuition:NDI/NDII Buss - Hostel Maintenance	500
056301800100	12020452	030686	Reg./Tuition:NDI/NDII Buss - Laboratory Test	500
056301800100	12020452	030687	Reg./Tuition:NDI/NDII Buss - ID Card	400
056301800100	12020452	030688	Reg./Tuition:NDI/NDII Buss - SUG Dues	300
056301800100	12020452	030689	Reg./Tuition:NDI/NDII Buss - MSSN Dues(NDI)	300
056301800100	12020452	030690	Reg./Tuition:NDI/NDII Buss - MSSN Dues(NDII)	500
056301800100	12020452	030691	Reg./Tuition:NDI/NDII Buss - Enterp. Development	500
056301800100	12020452	030692	Reg./Tuition:Dip.I/Dip.II - Registration(Diploma I)	3,600
056301800100	12020452	030693	Reg./Tuition:Dip.I/Dip.II - Registration(Diploma II)	4,500
056301800100	12020452	030694	Reg./Tuition:Dip.I/Dip.II - Portal	2,000
056301800100	12020452	030695	Reg./Tuition:Dip.I/Dip.II - Examination	1,000
056301800100	12020452	030696	Reg./Tuition:Dip.I/Dip.II - Library Development(Diploma I)	1,000
056301800100	12020452	030697	Reg./Tuition:Dip.I/Dip.II - Library Development(Diploma II)	500
056301800100	12020452	030698	Reg./Tuition:Dip.I/Dip.II - Health Insurance	1,600
056301800100	12020452	030699	Reg./Tuition:Dip.I/Dip.II - Sanitation	1,000
056301800100	12020452	030700	Reg./Tuition:Dip.I/Dip.II - Sport	400
056301800100	12020452	030701	Reg./Tuition:Dip.I/Dip.II - Certificate Verication	400
056301800100	12020452	030702	Reg./Tuition:Dip.I/Dip.II - Laboratory(Diploma I)	1,000
056301800100	12020452	030703	Reg./Tuition:Dip.I/Dip.II - Laboratory(Diploma II)	500
056301800100	12020452	030704	Reg./Tuition:Dip.I/Dip.II - Hostel Maintenance	500
056301800100	12020452	030705	Reg./Tuition:Dip.I/Dip.II - Laboratory Test	500
056301800100	12020452	030706	Reg./Tuition:Dip.I/Dip.II - ID Card	400
056301800100	12020452	030707	Reg./Tuition:Dip.I/Dip.II - SUG Dues	300
056301800100	12020452	030708	Reg./Tuition:Dip.I/Dip.II - MSSN Dues (Diploma I)	300
056301800100	12020452	030709	Reg./Tuition:Dip.I/Dip.II - MSSN Dues (Diploma II)	500
056301800100	12020452	030710	Reg./Tuition:Dip.I/Dip.II - Enterp. Development	500
056301800100	12020452	030711	Reg./Tuition:PRE-HND/HND - Registration(PRE-HND)	5,800
056301800100	12020452	030712	Reg./Tuition:PRE-HND/HND - Registration(HND)	6,300
056301800100	12020452	030713	Reg./Tuition:PRE-HND/HND - Portal	2,000
056301800100	12020452	030714	Reg./Tuition:PRE-HND/HND - Examination(PRE-HND)	500
056301800100	12020452	030715	Reg./Tuition:PRE-HND/HND - Examination(HND)	1,000
056301800100	12020452	030716	Reg./Tuition:PRE-HND/HND - Library Development(PRE-HND)	500
056301800100	12020452	030717	Reg./Tuition:PRE-HND/HND - Library Development(HND)	1,000
056301800100	12020452	030718	Reg./Tuition:PRE-HND/HND - Health Insurance	1,600
056301800100	12020452	030719	Reg./Tuition:PRE-HND/HND - Sanitation	500
056301800100	12020452	030720	Reg./Tuition:PRE-HND/HND - Sport	500
056301800100	12020452	030721	Reg./Tuition:PRE-HND/HND - Certificate Verication	500
056301800100	12020452	030722	Reg./Tuition:PRE-HND/HND - ICT	500
056301800100	12020452	030723	Reg./Tuition:PRE-HND/HND - Hostel Maintenance	500
056301800100	12020452	030724	Reg./Tuition:PRE-HND/HND - Laboratory Test	500
056301800100	12020452	030725	Reg./Tuition:PRE-HND/HND - ID Card	500
056301800100	12020452	030726	Reg./Tuition:PRE-HND/HND - SUG Dues	300
056301800100	12020452	030727	Reg./Tuition:PRE-HND/HND - MSSN Dues	300
056301800100	12020452	030728	Reg./Tuition:PRE-HND/HND - Enterp. Development(PRE-HND)	500

056301800100	12020452	030729	Reg./Tuition:PRE-HND/HND - Enterp. Development(HND)	1,000
056301800100	12020606	050120	Sales of Bills of Entries/Application Forms	500
012301300100			Yobe State Printing Corporation	
012301300100	12020601	050006	Printing Charges(5% of total cost)	0
012301300100	12020601	050007	Graphic Design & Charges (5% of total cost)	0
032605300100			Sharia Court of Appeal	
032605300100	12020426	031224	Courts Orders	1,000
032605300100	12020426	030027	Issue of court order to attach property (Fife)	2,000
032605300100	12020426	030030	Adjournment without reasonable cause	1,000
032605300100	12020426	030043	Issue of interpleaded summons	1,000
032605300100	12020426	030044	Issue of judgment summons	500
032605300100	12020426	030045	Issue of summons for witness	500
032605300100	12020401	031226	Filing Fees	1,000
032605300100	12020401	030994	Filing of Appeal Fees/Inspection of court records	1,000
032605300100	12020401	030995	Filing of Appeal to Court Appeal Fees	1,000
032605300100	12020401	030996	Filing of Mortions Fees/ copy of proceedinds	1,000
032605300100	12020401	030997	Service fees (Per day or part thereof plus cost of transportation where necessary)	500
032605300100	12020401	030998	Inspection of land, such fees as may be fixed by the court in each particular case not exceeding	2,000
032605300100	12020401	030999	Entering notice of appeal to Upper Sharia Court - Within time	500
032605300100	12020401	031000	Entering notice of appeal to Upper Sharia Court - Out of time	2,000
032605300100	12020401	031001	Giving notice to respondent (Plus service and mileage fees of 50.00/km)	500
032605300100	12020401	031002	Making up record of appeal	1,000
032605200100			Sharia Court Division	
032605200100	12020418	030001	Marriage/Divorce Fees	2,000
032605200100	12020418	030002	Fees for certificate of divorce	1,000
032605200100	12020426	031276	Courts Orders	1,000
032605200100	12020426	031277	Issue of court order to attach property (Fife)	2,000
032605200100	12020426	031278	Issue of Court Order to imprison judgment debtor	2,000
032605200100	12020426	031279	Issue of garnishee order	1,000
032605200100	12020426	031280	Adjournment without reasonable cause	1,000
032605200100	12020426	031281	Issue of summon, where the claim does not exceed N10,000.00	1,000
032605200100	12020426	030039	Issue of summons, where the claim exceeds N10,000.00 but does not exceed N20,000.00	2,000
032605200100	12020426	031282	Issue of summons, where the claim exceeds N20,000.00 but does not exceed N50,000.00	2,000
032605200100	12020426	031283	Issue of summons, where the claim exceeds N100,000.00	3,000
032605200100	12020426	031284	Issue of summons, where the claim is not for the recovery of money or goods but for other relief or assistance for which no fees are specified	5,000
032605200100	12020426	031285	Issue of interpleaded summons	1,000
032605200100	12020426	031286	Issue of judgment summons	1,000
032605200100	12020426	031287	Issue of summons for witness	200
032605200100	12020401	031288	Filing Fees	500
032605200100	12020401	031289	Filing of Mortions Fees/ copy of proceedinds	500
032605200100	12020401	031290	Service fees (Per day or part thereof plus cost of transportation where necessary)	500
032605200100	12020401	031291	Inspection of land, such fees as may be fixed by the court in each particular case not exceeding	1,000
032605200100	12020401	031292	Giving notice to respondent (Plus service and mileage fees of 50.00/km)	500

032605200100	12020401	031293	Declaration of title to land or possession of land other than between landlord and tenant	2,000
032605200100	12020501	040014	Court Order Fines	1,000
032605200100	12020426	031521	Entering notice of appeal to Upper Sharia Court - Within time	500
032605200100	12020426	031523	Entering notice of appeal to Upper Sharia Court - Out of time	2,000
051300100200			Sports Council	
051300100200	12020465	031011	Stadium Gate Fees NNL Per Person	50
051300100200	12020465	031012	Stadium Gate Fees NPFL Per Person	100
051300100200	12020712	060483	Earnings From Registration of Trainee	3,000
051300100200	12020711	060484	Earnings From Gymnasium Facilities Registration	3,000
051300100200	12020711	060485	Earnings From Gymnasium Facilities Renewal	1,000
016100100100			Office of the Secretary to the State Govt	
016100100100	12020720	060363	Earnings From Guest Houses/Hotels (Based on assessment)	0
016100100100	12020603	050009	Replacement of lost ID Card	500
014000100100			Office of the State Auditor-General	
014000100100	12020430	031007	Registration/Renewal of Audit Firms	50,000
014000100100	12020450	031015	Audit Supervision Fees (25% of External Auditor fees)	0
014000100100	12021302	120002	Audit Fees (10% of External Auditor fees)	0
014800100100			State Independent Electoral Commission	
014800100100	12020606	050058	Sales of Forms (Based on Policy)	0
025210200100			Water Corporation	
025210200100	12020501	040069	Fees and penalties new pipe connections (domestic)(per month)	2,000
025210200100	12020501	040070	Fees and penalties new pipe connections (commercials)(per month)	3,000
025210200100	12020501	040071	Illegal tempering with water fittings(per month)	3,000
025210200100	12020501	040072	Illegal connections (penalty)(per month)	4,000
025210200100	12020501	040073	Registration of Commercial Borehole (payable once on registration)	10,000
025210200100	12020501	040074	Annual fee for commercial boreholes	5,000
025210200100	12020501	040075	Registration of domestic boreholes	4,000
025210200100	12020501	040076	Annual fee domestic borehole	2,000
025210200100	12020501	040077	Pipe connection fee (penalty) - Domestic	2,000
025210200100	12020501	040078	Pipe connection fee (penalty) - Commercial	3,000
025210200100	12020711	060405	Earnings From Water Rates - House with single Tap (per month)	1,000
025210200100	12020711	060406	Earnings From Water Rates - One/Two bedroom flat with internal water system (per month)	1,500
025210200100	12020711	060407	Earnings From Water Rates - Three or more bedroom flat with internal water system(per month)	2,000
025210200100	12020711	060408	Earnings From Water Rates - Emir's Palace (1st class)(per month)	9,000
025210200100	12020711	060409	Earnings From Water Rates - Emir's Palace (2nd class)(per month)	7,500
025210200100	12020711	060410	Earnings From Water Rates - Emir's Palace (3rd class)(per month)	6,000
025210200100	12020711	060411	Earnings From Water Rates - District Head(per month)	2,000
025210200100	12020711	060412	Earnings From Water Rates - 4 Bedroom and above(per month)	2,000
025210200100	12020711	060413	Earnings From Water Rates - Local Government Secretariate(per month)	20,000
025210200100	12020711	060414	Earnings From Water Rates - Local Government Chairman's Residence(per month)	10,000
025210200100	12020711	060415	Earnings From Water Rates - Local Government Lodge(per month)	20,000
025210200100	12020711	060416	Earnings From Water Rates - Chief Judge and Grand Khadis's official Residence(per month)	10,000
025210200100	12020711	060417	Earnings From Water Rates - Speakers's and Deputy Speakers official Residence(per month)	10,000
025210200100	12020711	060418	Earnings From Water Rates - Commissioner of Police official Residence(per month)	10,000

025210200100	12020711	060419	Earnings From Water Rates - Government House Complex	100,000
025210200100	12020711	060420	Earnings From Water Rates - Govt. Establishment: State, Local Govt. and Federal(per month)	10,000
025210200100	12020711	060421	Earnings From Water Rates - Zonal Offices(per month)	2,000
025210200100	12020711	060422	Earnings From Water Rates - Area Offices(per month)	1,000
025210200100	12020711	060423	Earnings From Water Rates - High Court and Sheria court of Appeal Complexes(per month)	15,000
025210200100	12020711	060424	Earnings From Water Rates - Other Courts(per month)	5,000
025210200100	12020711	060425	Earnings From Water Rates - House of Assembly(per month)	40,000
025210200100	12020711	060426	Earnings From Water Rates - Governors's Office(per month)	40,000
025210200100	12020711	060427	Earnings From Water Rates - Advisers Office(per month)	20,000
025210200100	12020711	060428	Earnings From Water Rates - Deputy Governor's official residence(per month)	40,000
025210200100	12020711	060429	Earnings From Water Rates - Federal Govt. Secretariat Complex(per month)	40,000
025210200100	12020711	060430	Earnings From Water Rates - Boarding Schools(per month)	10,000
025210200100	12020711	060431	Earnings From Water Rates - Non Bording Schools(per month)	2,000
025210200100	12020711	060432	Earnings From Water Rates - Primary Schools(per month)	2,000
025210200100	12020711	060433	Earnings From Water Rates - Private Schools(per month)	5,000
025210200100	12020711	060434	Earnings From Water Rates - Government Hospitals(per month)	20,000
025210200100	12020711	060435	Earnings From Water Rates - Private Hospitals/Clinics(per month)	5,000
025210200100	12020711	060436	Earnings From Water Rates - Party Secretariat (Head Office)(per month)	5,000
025210200100	12020711	060437	Earnings From Water Rates - Party Secretariat (Area Office)(per month)	3,000
025210200100	12020711	060438	Earnings From Water Rates - Stadium(per month)	20,000
025210200100	12020711	060439	Earnings From Water Rates - Slaughter House (Modern Abattoir)(per month)	10,000
025210200100	12020711	060440	Earnings From Water Rates - Slaughter House (Slaughter House)(per month)	2,000
025210200100	12020711	060441	Earnings From Water Rates - Parks, Round About and Ornamental Nurseries(per month)	2,000
025210200100	12020711	060442	Earnings From Water Rates - Dispensaries/maternity (Urban)(per month)	5,000
025210200100	12020711	060443	Earnings From Water Rates - Presidential Lodge(per month)	50,000
025210200100	12020711	060444	Earnings From Water Rates - State Hotels (Damaturu)(per month)	10,000
025210200100	12020711	060445	Earnings From Water Rates - State Hotels (other towns)(per month)	5,000
025210200100	12020711	060446	Earnings From Water Rates - Private Hotels (50 rooms and above)(per month)	20,000
025210200100	12020711	060447	Earnings From Water Rates - Private Hotels (below 50 rooms)(per month)	10,000
025210200100	12020711	060448	Earnings From Water Rates - Clubs and Recertional Centres (Damaturu)(per month)	50,000
025210200100	12020711	060449	Earnings From Water Rates - Clubs and Recreational Centres (other towns)	3,000
025210200100	12020711	060450	Earnings From Water Rates - Restaurants(per month)	2,000
025210200100	12020711	060451	Earnings From Water Rates - Manual Block making Industries(per month)	10,000
025210200100	12020711	060452	Earnings From Water Rates - Machine Block making industries(per month)	30,000
025210200100	12020711	060453	Earnings From Water Rates - Car wash(per month)	15,000
025210200100	12020711	060454	Earnings From Water Rates - Factories (Large Scale)(per month)	15,000
025210200100	12020711	060455	Earnings From Water Rates - Factories (Small Scale)(per month)	10,000
025210200100	12020711	060456	Earnings From Water Rates - Building construction site (Large)(per month)	8,000
025210200100	12020711	060457	Earnings From Water Rates - Building construction site (Medium)(per month)	5,000
025210200100	12020711	060458	Earnings From Water Rates - Building construction site (Small)(per month)	3,000
025210200100	12020711	060459	Earnings From Water Rates - Banks(per month)	5,000
025210200100	12020711	060460	Earnings From Water Rates - Petrol Stations(per month)	5,000
025210200100	12020711	060461	Earnings From Water Rates - Private toilets in public places(per month)	5,000
025210200100	12020711	060462	Earnings From Water Rates - Private offices(per month)	2,500

025210200100	12020711	060463	Earnings From Water Rates - Hair dressing saloon(per month)	1,000
025210200100	12020711	060464	Earnings From Water Rates - Private orchards(per month)	15,000
025210200100	12020711	060465	Earnings From Water Rates - Private Animal Ranges(per month)	10,000
025210200100	12020711	060466	Earnings From Water Rates - Water Tankers (per trip)(per month)	5,000
025210200100	12020711	060467	Earnings From Water Rates - Sachets water seller (water Vendors)(per month)	5,000
025210200100	12020711	060468	Earnings From Water Rates - Bakery house(per month)	5,000
025210200100	12020711	060469	Earnings From Water Rates - Fish pond(per month)	10,000
012300400100			Yobe Broadcasting Corporation (YBC)	
012300400100	12020413	030008	Production/Programmes Fees	25,000
012300400100	12020413	030009	Production/Documentary	15,000
012300400100	12020711	060688	Commercial rate: 60 seconds	5,000
012300400100	12020711	060689	Commercial rate: 45 seconds	3,500
012300400100	12020711	060690	Commercial rate: 30 seconds	2,500
012300400100	12020711	060691	Commercial rate: 15 seconds	1,500
012300400100	12020711	060692	Press Release	5,000
012300400100	12020711	060693	News Coverage (within the State capital)	10,000
012300400100	12020711	060694	News Coverage (outside the State capital)	15,000
012300400100	12020711	060695	Commercial Programme: 60 minutes, Airtime local rate	35,000
012300400100	12020711	060696	Commercial Programme: 30 minutes, Airtime local rate	25,000
012300400100	12020711	060697	Commercial Programme: 15 minutes, Airtime local rate	10,000
012300400100	12020711	060698	Other Services: 60 minutes	50,000
012300400100	12020711	060699	Other Services: 30 minutes	30,000
012300400100	12020711	060700	Other Services: 15 minutes	20,000
012300400100	12020711	060701	Surcharges: News Advance booking (60% of Applicable Fee)	0
012300400100	12020711	060702	Surcharges: Mid News booking (60% of Applicable Fee)	0
012300400100	12020711	060703	Surcharges: Intra-programme booking (70% of Applicable Fee)	0
012300400100	12020711	060704	Surcharges: Translation per language	5,000
012300400100	12020711	060705	Surcharges: Jingles production	5,000
011103700100			Pilgrims Commission	
011103700100	12020420	030023	Pilgrims Welfare Fees (free)	0
056306800100			College of Legal & Islamic Studies, Nguru	
056306800100	12020452	030842	Diploma Prog:New Students - Registration Fees	4,000
056306800100	12020452	030843	Diploma Prog:New Students - Examination Fees	3,000
056306800100	12020452	030844	Diploma Prog:New Students - Games	150
056306800100	12020452	030845	Diploma Prog:New Students - ID Card	500
056306800100	12020452	030846	Diploma Prog:New Students - Library Fees	300
056306800100	12020452	030847	Diploma Prog:New Students - Medical Levy	200
056306800100	12020452	030848	Diploma Prog:New Students - File Jacket	100
056306800100	12020452	030849	Diploma Prog:New Students - Student Hand Book	500
056306800100	12020452	030850	Diploma Prog:Returning Students - Registration Fees	3,500
056306800100	12020452	030851	Diploma Prog:Returning Students - Examination Fees	3,000
056306800100	12020452	030852	Diploma Prog:Returning Students - Games	150
056306800100	12020452	030853	Diploma Prog:Returning Students - Library Fees	300
056306800100	12020452	030854	Diploma Prog:Returning Students - Medical Levy	200

056306800100	12020452	030855	Diploma Prog:Returning Students - Student Hand Book	500
056306800100	12020452	030856	NCE Program:New & Returning Students - Registration Fees	6,000
056306800100	12020452	030857	NCE Program:New & Returning Students - Examination Fees	5,000
056306800100	12020452	030858	NCE Program:New & Returning Students - Games	150
056306800100	12020452	030859	NCE Program:New & Returning Students - ID Card	500
056306800100	12020452	030860	NCE Program:New & Returning Students - Library Fees	300
056306800100	12020452	030861	NCE Program:New & Returning Students - Medical Levy	200
056306800100	12020452	030862	NCE Program:New & Returning Students - File Jacket	100
056306800100	12020452	030863	NCE Program:New & Returning Students - Student Hand Book	500
056306800100	12020606	050121	Sales of Bills of Entries/Application Forms	500
056302100100			Yobe State University	
056302100100	12020452	030551	Arts & Educ; Sc; Socl & Mgt. Sc. - Registration Fee	1,400
056302100100	12020452	030552	Arts & Educ; Sc; Socl & Mgt. Sc. - Tuition Fee (Non-Indigenes)	20,000
056302100100	12020452	030553	Faculty of Law - Tuition Fee (Non-Indigenes)	25,000
056302100100	12020452	030554	Faculty of Law - Registration Fee	19,000
056302100100	12020452	030555	Faculty of Law - Moot Court	1,500
056302100100	12020452	030556	College of Medical Sciences - Tuition Fee (Non-Indigenes)	35,000
056302100100	12020452	030557	College of Medical Sciences - Registration	15,000
056302100100	12020452	030558	College of Medical Sciences - Laboratory	5,000
056302100100	12020452	030559	General Fees - Result Verification	500
056302100100	12020452	030560	General Fees - Student Handbook	500
056302100100	12020452	030561	General Fees - Library	600
056302100100	12020452	030562	General Fees - Medical Fee	2,700
056302100100	12020452	030563	General Fees - Identity Card	400
056302100100	12020452	030564	General Fees - Others Fees (BASE ON ASSESSMENT)	0
056302100100	12020452	030565	General Fees - Sports	500
056302100100	12020452	030566	General Fees - Union Dues	300
056302100100	12020452	030567	General Fees - Utility	2,500
056302100100	12020452	030568	General Fees - Acceptance Fee (New students only)	500
056302100100	12020452	030569	General Fees - ICT	3,000
056302100100	12020452	030570	General Fees - Faculty Registration	500
056302100100	12020452	030571	General Fees - Departmental Registration	1,000
056302100100	12020452	030572	General Fees - GST	500
056302100100	12020452	030573	General Fees - Laboratory (Science Students)	3,000
056302100100	12020452	030574	General Fees - Accomodation (Optional)	5,000
056302100100	12020452	030575	General Fees - Field Trip (Geography, Biology, Ed. Geography and History Students)	2,000
056302100100	12020452	030576	School of Pre-Degree - Admission Form	2,500
056302100100	12020452	030577	School of Pre-Degree - Tuition Fee (Indigenes)	9,000
056302100100	12020452	030578	School of Pre-Degree - Tuition Fee (Non-Indigenes)	14,000
056302100100	12020452	030579	School of Pre-Degree - Departmrntal Registration	2,500
056302100100	12020452	030580	School of Pre-Degree - Library	500
056302100100	12020452	030581	School of Pre-Degree - Laboratory (Science Students Only)	2,000
056302100100	12020452	030582	School of Pre-Degree - Orientation	1,500
056302100100	12020452	030583	School of Pre-Degree - Student I.D. Card	1,000

056302100100	12020452	030584	School of Pre-Degree - Examination Fee	1,000
056302100100	12020452	030585	School of Pre-Degree - Medical Fitness	250
056302100100	12020452	030586	School of Pre-Degree - Accomodation (Optional)	5,500
056302100100	12020452	030587	Postgraduate Studies - Tuition Fee (Foreigners)	120,000
056302100100	12020452	030588	Postgraduate Studies - Tuition Fee (Nigerians)	90,000
056302100100	12020452	030589	Postgraduate Studies - Examination	2,000
056302100100	12020452	030590	Postgraduate Studies - Registration	3,000
056302100100	12020452	030591	Postgraduate Studies - Acceptance	7,000
056302100100	12020452	030592	Postgraduate Studies - Library Development	10,000
056302100100	12020452	030593	Postgraduate Studies - ICT	5,000
056302100100	12020452	030594	Postgraduate Studies - I.D. Card	1,000
056302100100	12020452	030595	Postgraduate Studies - Medical Fee	3,000
056302100100	12020452	030596	Postgraduate Studies - Proj;ct Supervision	15,000
056302100100	12020452	030597	Postgraduate Studies - Sports	3,000
056302100100	12020452	030598	Consult Unit:Diploma Prog - Registration	20,000
056302100100	12020452	030599	Consult Unit:Diploma Prog - Examination	1,000
056302100100	12020452	030600	Consult Unit:Diploma Prog - Library	500
056302100100	12020452	030601	Consult Unit:Diploma Prog - Medical Fee	2,000
056302100100	12020452	030602	Consult Unit:Diploma Prog - Departmental	2,000
056302100100	12020452	030603	Consult Unit:Diploma Prog - General Studies (GST)	500
056302100100	12020452	030604	Consult Unit:Diploma Prog - Moot Court (Law Students)	2,000
056302100100	12020452	030605	Consult Unit:Diploma Prog - Laboratory (Science Students Only)	2,000
056302100100	12020452	030606	Consult Unit:Diploma Prog - Utility	2,000
056302100100	12020606	050012	Post UTME/Direct Entry Screening	2,000
056302100100	12020606	050013	JAMB Online Registration Charges	700
056302100100	12020606	050014	Transcript	4,000
056302100100	12020606	050015	Add & Drop Form	200
056302100100	12020606	050016	Replacement of I.D. Card	1,000
056302100100	12020606	050017	Replacement of Control Card	1,000
056302100100	12020606	050018	Academic Gown	500
056302100100	12020606	050019	Certificate Collection (PhD)	10,000
056302100100	12020606	050020	Certificate Collection (Masters)	8,000
056302100100	12020606	050021	Certificate Collection (PGD)	5,000
056302100100	12020606	050022	Certificate Collection (Degree)	6,000
056302100100	12020606	050023	Certificate Collection (Diploma)	4,000
012300300100			Yobe State Television (YTV)	
012300300100	12020413	0301274	Production/Programmes Fees	75,000
012300300100	12020413	0301275	Production/Documentary	75,000
012300300100	12020711	060706	Announcement Fees: 60 seconds	5,000
012300300100	12020711	060707	Announcement Fees: 45 seconds	4,000
012300300100	12020711	060708	Announcement Fees: 30 seconds	3,000
012300300100	12020711	060709	Announcement Fees: 15 seconds	2,000
012300300100	12020711	060710	Marriage and Naming Ceremony Announcements Per slot	2,000
012300300100	12020711	060711	News coverage, within the state capital	15,000

012300300100	12020711	060712	News coverage, outside the state capital	30,000
012300300100	12020711	060713	News coverage, outside Yobe state	100,000
012300300100	12020711	060714	Special News Coverage: Social coverage, coronation, etc.	30,000
012300300100	12020711	060715	Special News Coverage: Birth days, marriage etc.	15,000
012300300100	12020711	060716	Special News Coverage: Launching of books/products and appeal funds	30,000
012300300100	12020711	060717	Special News Coverage: Business promotions generally	40,000
012300300100	12020711	060718	Production cost of jingles	30,000
012300300100	12020711	060719	Jingle Airtime Cost: 60 Seconds	10,000
012300300100	12020711	060720	Jingle Airtime Cost: 45 seconds	7,000
012300300100	12020711	060721	Jingle Airtime Cost: 30 seconds	5,000
012300300100	12020711	060722	Programme Sponsorship (Air Time only): 60 minutes	50,000
012300300100	12020711	060723	Programme Sponsorship (Air Time only): 45 minutes	40,000
012300300100	12020711	060724	Programme Sponsorship (Air Time only): 30 minutes	30,000
012300300100	12020711	060725	Documentary for Production: 60 minutes	80,000
012300300100	12020711	060726	Documentary for Production: 45 minutes	60,000
012300300100	12020711	060727	Documentary for Production: 30 minutes	40,000
012300300100	12020711	060728	Documentary Air Time: 60 minutes	70,000
012300300100	12020711	060729	Documentary Air Time: 45 minutes	50,000
012300300100	12020711	060730	Documentary Air Time: 30 minutes	35,000
012300300100	12020711	060402	Earnings From Commercial Activities	30,000
052102600100			Yobe State University Teaching Hospital	
052102600100	12020441	030137	Haematology - PACK CELL VOLUME (PVC) ONLY	500
052102600100	12020441	030138	Haematology - FBC (PACK CELL VOLUME)	2,000
052102600100	12020441	030145	Haematology - ERYTHROCYTE SEDIMENTATION RARE	500
052102600100	12020441	030146	Haematology - HB GENOTYPE	800
052102600100	12020441	030147	Haematology - BLEEDING TIME	500
052102600100	12020441	030148	Haematology - CLOTHING TIME	500
052102600100	12020441	030149	Haematology - PT/PTTK	2,500
052102600100	12020441	030150	Haematology - BLOOD GROUPING/SCREENING	3,000
052102600100	12020441	030151	Haematology - BLOOD SCREENING/DONATION	4,000
052102600100	12020441	030152	Haematology - RETICYTE PERCENTAGE	1,400
052102600100	12020441	030153	Haematology - PACK CELL	5,000
052102600100	12020441	030154	Haematology - FRESH FROZEN PLASMA	8,000
052102600100	12020441	030155	Haematology - PLATELATE CONCENTRATE	10,000
052102600100	12020441	030163	Haematology - INR BY AUTOMATION	1,500
052102600100	12020441	030164	Haematology - BMA (BONE MARROW ASPIRATION)	6,000
052102600100	12020441	030167	Haematology - MP (ONLY)	600
052102600100	12020441	030170	Chemical Pathology - ELECTROLYTES (SODIUM)	600
052102600100	12020441	030171	Chemical Pathology - ELECTROLYTES (POTASSIUM)	600
052102600100	12020441	030172	Chemical Pathology - ELECTROLYTES (CHILORIDE)	600
052102600100	12020441	030173	Chemical Pathology - ELECTROLYTES (BICARBONATE)	600
052102600100	12020441	030174	Chemical Pathology - UREA	700
052102600100	12020441	030175	Chemical Pathology - CREATININE	700
052102600100	12020441	030176	Chemical Pathology - ELECTROLYTES/UREA/CRETININE	4,000

052102600100	12020441	030177	Chemical Pathology - URIC ACID	700
052102600100	12020441	030178	Chemical Pathology - CREATININE CLEARANCE	2,000
052102600100	12020441	030179	Chemical Pathology - LIVER FUNCTION TEST (LFT)	4,000
052102600100	12020441	030180	Chemical Pathology - LIPID PROFILE	3,400
052102600100	12020441	030181	Chemical Pathology - PHOSPHATE	700
052102600100	12020441	030182	Chemical Pathology - CEREBROSPINAL FLUID (CSF) CHEMISTRY	4,000
052102600100	12020441	030183	Chemical Pathology - FASTING BLOOD SUGAR	700
052102600100	12020441	030184	Chemical Pathology - RANDOM BLOOD SUGAR	700
052102600100	12020441	030185	Chemical Pathology - URINALYSIS	500
052102600100	12020441	030186	Chemical Pathology - GLYCATED HAEMOGLOBIN	3,000
052102600100	12020441	030187	Chemical Pathology - 2HPP	700
052102600100	12020441	030188	Chemical Pathology - ALT	600
052102600100	12020441	030189	Chemical Pathology - ALBUMIN	600
052102600100	12020441	030190	Chemical Pathology - ALKALINE PHOSPHATE	700
052102600100	12020441	030191	Chemical Pathology - AMYLASE	2,000
052102600100	12020441	030192	Chemical Pathology - AST	600
052102600100	12020441	030193	Chemical Pathology - ASCITIC FLUID GLUCOSE	1,000
052102600100	12020441	030194	Chemical Pathology - ASCITIC FLUID PROEIN	1,000
052102600100	12020441	030195	Chemical Pathology - ASCITIC FLUID ALBUMIN	1,000
052102600100	12020441	030196	Chemical Pathology - BLOOD GASES	10,000
052102600100	12020441	030197	Chemical Pathology - CONJUGATED BILIRUBIN	700
052102600100	12020441	030198	Chemical Pathology - CALCIUM	700
052102600100	12020441	030199	Chemical Pathology - CSF ALBUMIN	700
052102600100	12020441	030200	Chemical Pathology - CSF CHLORIDE	700
052102600100	12020441	030201	Chemical Pathology - CSF GLUCOSE	700
052102600100	12020441	030202	Chemical Pathology - CSF PROTEIN	700
052102600100	12020441	030203	Chemical Pathology - GAMMA GT	1,000
052102600100	12020441	030204	Chemical Pathology - GLUCOSE CHALLENGE TEST	1,500
052102600100	12020441	030205	Chemical Pathology - ELECTROLYTES	2,400
052102600100	12020441	030206	Chemical Pathology - OGGT	4,000
052102600100	12020441	030207	Chemical Pathology - PLEURAL FLUID ALBUMIN	1,000
052102600100	12020441	030208	Chemical Pathology - PLEURAL FLUID PROTEIN	1,000
052102600100	12020441	030209	Chemical Pathology - PLEURAL FLUID GLUCOSE	1,000
052102600100	12020441	030212	Chemical Pathology - TOTAL BILIRUBIN	700
052102600100	12020441	030213	Chemical Pathology - TOTAL CHOLESTEROL	1,000
052102600100	12020441	030214	Chemical Pathology - TOTAL IRON	3,500
052102600100	12020441	030215	Chemical Pathology - TOTAL PROTEIN	600
052102600100	12020441	030216	Chemical Pathology - TRIGLYCERIDE	1,000
052102600100	12020441	030217	Chemical Pathology - 24HRS URINARY PROTEIN	2,000
052102600100	12020441	030218	Chemical Pathology - 24HRS URINARY SODIUM	1,000
052102600100	12020441	030219	Chemical Pathology - 24HRS URINARY POTASSIUM	1,000
052102600100	12020441	030220	Chemical Pathology - 24HRS URINARY CALSIUM	1,000
052102600100	12020441	030221	Chemical Pathology - 24HRS URINARY URIC ACID	2,000
052102600100	12020441	030222	Chemical Pathology - 24HRS URINARY PHOSPHATE	1,000

052102600100	12020441	030224	Chemical Pathology - D-DIMER	4,000
052102600100	12020441	030225	Chemical Pathology - URINARY ALBUMIN	1,000
052102600100	12020441	030226	Chemical Pathology - PROSPHATE SPECIFIC ANTIGEN	3,000
052102600100	12020441	030227	Chemical Pathology - PROLACTIN	3,000
052102600100	12020441	030228	Chemical Pathology - TSH	3,000
052102600100	12020441	030229	Chemical Pathology - TESTESTERON	3,000
052102600100	12020441	030230	Chemical Pathology - FSH	3,000
052102600100	12020441	030231	Chemical Pathology - LH	3,000
052102600100	12020441	030232	Chemical Pathology - T3	3,000
052102600100	12020441	030233	Chemical Pathology - T4	3,000
052102600100	12020441	030234	Chemical Pathology - PROGESTERON	3,000
052102600100	12020441	030235	Chemical Pathology - ESTROGEN	3,000
052102600100	12020441	030236	Chemical Pathology - HDL	700
052102600100	12020441	030237	Chemical Pathology - LDL	700
052102600100	12020441	030238	Chemical Pathology - CORTISOL	3,000
052102600100	12020441	030239	Chemical Pathology - TBG	3,000
052102600100	12020441	030240	Chemical Pathology - FREE T3	3,000
052102600100	12020441	030241	Chemical Pathology - FREE T4	3,000
052102600100	12020441	030242	Chemical Pathology - CKMB	5,000
052102600100	12020441	030243	Chemical Pathology - CARDIAC TROPONINI	5,000
052102600100	12020441	030244	Chemical Pathology - MG	1,500
052102600100	12020441	030245	Chemical Pathology - MYO	5,000
052102600100	12020441	030223	Chemical Pathology - LDH	1,500
052102600100	12020441	030210	Chemical Pathology - TOXICOLOGY	6,000
052102600100	12020441	030211	Chemical Pathology - SERUM/URINE PREGNANCY TEST	500
052102600100	12020441	030246	Microbiology - ALL MCS (URINE, STOOL, SPUTUM E.T.C)	1,500
052102600100	12020441	030252	Microbiology - MALARIA PARASITOLOGY THIN AND THICK FILM	500
052102600100	12020441	030253	Microbiology - MICROFILARIA	1,200
052102600100	12020441	030254	Microbiology - MYCOLOGY FUNGAL STUDIES	4,000
052102600100	12020441	030255	Microbiology - WIDAL TEST	500
052102600100	12020441	030256	Microbiology - URINE MICROSCOPY	500
052102600100	12020441	030260	Microbiology - 24HRS URINE X3 FOR AFB	2,000
052102600100	12020441	030261	Microbiology - SEMEN ANALYSIS CULTURE	5,000
052102600100	12020441	030262	Microbiology - GASTRIC BIOPSY FOR H. PYLORI CULTURE	1,500
052102600100	12020441	030263	Microbiology - HELICO BACTER PYLORI TEST	1,500
052102600100	12020441	030264	Microbiology - STOOL MISCROSCOPY	500
052102600100	12020441	030265	Microbiology - SPECIAL STAINING	2,000
052102600100	12020441	030267	Microbiology - BLOOD CULTURE	600
052102600100	12020441	030277	Microbiology - HOSPITAL SURVEILANCE SPECIMEN	25,000
052102600100	12020441	030278	Microbiology - WATER ANALYSIS	300
052102600100	12020441	030279	Microbiology - IDENTIFICATION OF ENTOMOLOGICAL SAMPLE	6,000
052102600100	12020441	030280	Microbiology - BRUICELLA AG SEROLOGY T	1,500
052102600100	12020441	030281	Immunology - HEPATITIS B. SURFACE ANTIGEN	500
052102600100	12020441	030282	Immunology - HEPATITIS C. VIRUS	500

052102600100	12020441	030283	Immunology - HEPATITIS B. CORE PROFILE	2,500
052102600100	12020441	030284	Immunology - RVS	500
052102600100	12020441	030285	Immunology - ALPHA FETO PROTEIN	5,000
052102600100	12020441	030286	Immunology - ASO LATEX	1,500
052102600100	12020441	030287	Immunology - C-REACTIVE PROTEIN	5,000
052102600100	12020441	030288	Immunology - RHEUMATOID FACTOR	1,200
052102600100	12020441	030289	Immunology - VDRL	500
052102600100	12020441	030290	Immunology - MANTOUX TEST	700
052102600100	12020441	030291	Immunology - RAPID FLOW TB TEST	1,800
052102600100	12020441	030292	Immunology - H. PYLORI	1,000
052102600100	12020441	030293	Immunology - BRUCELLA ANTIGEN	1,500
052102600100	12020441	030294	Immunology - AUTO-ANTIBODY ANA	5,000
052102600100	12020441	030295	Immunology - AUTO-ANTIBODY DNA	7,000
052102600100	12020441	030296	Immunology - UNIGOLD	1,000
052102600100	12020441	030297	Immunology - CARCINOEMBRYONIC ANTIGEN	5,000
052102600100	12020441	030298	Immunology - ANTIPHOSPOLIPID ANTIBODY	10,000
052102600100	12020441	030299	Immunology - TOXOPLASMA IGG ANTIBODY	5,000
052102600100	12020441	030300	Immunology - AMOEBIASIS	3,000
052102600100	12020441	030301	Immunology - MENINGOCOCCAL ANTIGEN	2,500
052102600100	12020441	031525	Immunology - START PAK	1,000
052102600100	12020441	031526	Immunology - CA-125	5,000
052102600100	12020441	030302	Histopathology - SURGICAL SPECIMEN	3,500
052102600100	12020441	030303	Histopathology - LIQUID BASED CYTOLOGY	2,500
052102600100	12020441	030304	Histopathology - FNA CYTOLOGY	2,500
052102600100	12020441	030305	Histopathology - OTHER CYTOLOGY	2,500
052102600100	12020441	030306	Histopathology - IMMUNOHISTOCHEMISTRY	6,000
052102600100	12020441	031527	Histopathology - EMBALMMENT	15,000
052102600100	12020441	031524	Histopathology - AUTOPSY	20,000
052102600100	12020707	060056	GOPD/Accident & Emergency - GOPD FOLDER (Adult)	750
052102600100	12020707	060057	GOPD/Accident & Emergency - GOPD FOLDER (Paediatric)	350
052102600100	12020707	060058	GOPD/Accident & Emergency - CONSULTATION (ADULT)	500
052102600100	12020707	060059	GOPD/Accident & Emergency - CONSULTATION (PAEDIATRIC)	300
052102600100	12020707	060060	GOPD/Accident & Emergency - ACCIDENT & EMERGENCY CARD (ADULT)	500
052102600100	12020707	060061	GOPD/Accident & Emergency - ACCIDENT & EMERGENCY CARD (PAEDIATRIC)	300
052102600100	12020707	060062	GOPD/Accident & Emergency - MEDICAL CERTIFICATE OF FITNESS	1,500
052102600100	12020707	060063	GOPD/Accident & Emergency - MEDICAL REPORT WITHIN THE COUNTRY	1,000
052102600100	12020707	060064	GOPD/Accident & Emergency - MEDICAL REPORT OUTSIDE THE COUNTRY	2,000
052102600100	12020707	060065	Speciality Clinic - PATIENT'S FOLDER (ADULT)	1,200
052102600100	12020707	060066	Speciality Clinic - PATIENT'S FOLDER (PAEDIATRIC)	600
052102600100	12020707	060067	Speciality Clinic - CONSULTATION (ADULT)	500
052102600100	12020707	060068	Speciality Clinic - CONSULTATION (PAEDIATRIC)	300
052102600100	12020707	060069	Speciality Clinic - ANTENATAL CARD	5,000
052102600100	12020707	060070	Speciality Clinic - MEDICAL CERTIFICATE OF FITNESS	1,500
052102600100	12020707	060071	Speciality Clinic - MEDICAL REPORT WITHIN THE COUNTRY	1,000

052102600100	12020707	060072	Speciality Clinic - MEDICAL REPORT OUTSIDE THE COUNTRY	2,000
052102600100	12020707	060073	Speciality Clinic - OBTETRICS	1,700
052102600100	12020707	060074	Speciality Clinic - OBTETRICS (FOLLOW - UP)	800
052102600100	12020707	060075	Hospital Admission - GENERAL WARD/NIGHT (ADULT)	300
052102600100	12020707	060076	Hospital Admission - GENERAL WARD/NIGHT (PAEDIATRIC)	150
052102600100	12020707	060077	Hospital Admission - VIP ROOM/NIGHT (ADULT)	5,000
052102600100	12020707	060078	Hospital Admission - VIP ROOM/NIGHT (PAEDIATRIC)	2,500
052102600100	12020707	060079	INTENSIVE CARE UNIT/NIGHT (ADULT)	500
052102600100	12020707	060080	INTENSIVE CARE UNIT/NIGHT (PAEDIATRIC)	200
052102600100	12020707	060081	ACCIDENT & EMERGENCY MEDICAL/NIGHT (ADULT)	5,000
052102600100	12020707	060082	ACCIDENT & EMERGENCY MEDICAL/NIGHT (PAETRIATRIC)	2,500
052102600100	12020707	060906	ACCIDENT & EMERGENCY SURGICAL/NIGHT (ADULT)	7,000
052102600100	12020707	060907	ACCIDENT & EMERGENCY SURGICAL/NIGHT (PAEDIATRIC)	3,500
052102600100	12020707	060083	Cardiology Services - ECHO CARDIOGRAPHY (ECG)	500
052102600100	12020707	060084	Cardiology Services - ECHO	5,000
052102600100	12020707	060085	Dental Clinic Procedure - ANTERIOR RCT	8,000
052102600100	12020707	060086	Dental Clinic Procedure - POSTERIOR RCT	12,000
052102600100	12020707	060087	Dental Clinic Procedure -SURGICAL EXTRACTION	5,000
052102600100	12020707	060088	Dental Clinic Procedure - GIC FILLING (ANTERIOR)	2,000
052102600100	12020707	060089	Dental Clinic Procedure - POSTERIOR GIC	3,000
052102600100	12020707	060090	Dental Clinic Procedure - AMALGON FILLING	2,000
052102600100	12020707	060091	Dental Clinic Procedure - TEMPORARY FILLING	1,500
052102600100	12020707	060092	Dental Clinic Procedure - COMPOSITE FILLING	5,000
052102600100	12020707	060093	Dental Clinic Procedure - PULPOTOMY	3,000
052102600100	12020707	060094	Dental Clinic Procedure - SIMPLE EXTRACTION(adult)	2,000
052102600100	12020707	060095	Dental Clinic Procedure - INCISION AND DRAINAGE	5,000
052102600100	12020707	060096	Dental Clinic Procedure - SPLINTING	5,000
052102600100	12020707	060097	Dental Clinic Procedure - FRACTURE REDUCTION AND IMMOBILIZATION	15,000
052102600100	12020707	060098	Dental Clinic Procedure - OPERCULECTOMY	2,000
052102600100	12020707	060099	Dental Clinic Procedure - EXCISIONAL BIOPSY (minor)	3,000
052102600100	12020707	060908	Dental Clinic Procedure - EXCISIONAL BIOPSY (major)	6,000
052102600100	12020707	060100	Dental Clinic Procedure - DRY SOCKET DRESSING	2,000
052102600100	12020707	060101	Dental Clinic Procedure - CURRATAGE	1,500
052102600100	12020707	060102	Dental Clinic Procedure - INCISIONAL BIOPSY	5,000
052102600100	12020707	060103	Dental Clinic Procedure - SCALING AND POLISHING (adult)	3,000
052102600100	12020707	060104	Dental Clinic Procedure - FLOURIDE THERAPY	1,500
052102600100	12020707	060105	Dental Clinic Procedure - SUTURE OF LACERATIONS (minor)	2,500
052102600100	12020707	060909	Dental Clinic Procedure - SUTURE OF LACERATIONS (major)	4,000
052102600100	12020707	060106	Dental Clinic Procedure - SINGLE UNIT DENTURE	3,500
052102600100	12020707	060107	Dental Clinic Procedure - PARTIAL-FULL DENTURE	25,000
052102600100	12020707	060108	Dental Clinic Procedure - FULL-FULL DENTURE	50,000
052102600100	12020707	060109	Dental Clinic Procedure - ACRYLIC CROWN	7,500
052102600100	12020707	060110	Dental Clinic Procedure - SUBSEQUENT UNIT DENTURE	2,000
052102600100	12020707	060111	Dental Clinic Procedure - CYSTIC ENUCLEATION	8,000

052102600100	12020707	060112	Dental Clinic Procedure - SPOON DENTURE	6,500
052102600100	12020707	060113	Dental Clinic Procedure - DENTURE REPAIR	2,000
052102600100	12020707	060114	Dental Clinic Procedure - DENTURE RE-LINING	2,000
052102600100	12020707	060115	Dental Clinic Procedure - DENTURE REBASING	3,000
052102600100	12020707	060116	Dental Clinic Procedure - CROWN CEMENTATION	3,000
052102600100	12020707	060117	Dental Clinic Procedure - FRENECTORY	1,500
052102600100	12020707	060118	Dental Clinic Procedure - PAEDIATRIC EXTRACTION	1,000
052102600100	12020707	060119	Dental Clinic Procedure - PAEDIATRIC SCALING AND POLISHING	1,500
052102600100	12020707	060120	Dental Clinic Procedure - DENTAL X-ray (PERIAPICAL)	1,000
052102600100	12020707	060121	Dental Clinic Procedure - DENTAL X-ray (OCCLUSAL)	3,000
052102600100	12020707	060910	Dental Clinic Procedure - APICECTOMY	5,000
052102600100	12020707	060911	Dental Clinic Procedure - APEXIFICATION	8,000
052102600100	12020707	060912	Dental Clinic Procedure - CLEFT REPAIR UNDER LA	12,000
052102600100	12020707	060913	Dental Clinic Procedure - SEQUESTRECYTOMY UNDER LA	5,000
052102600100	12020707	060914	Dental Clinic Procedure - TMJ DISLOCATION REDUCTION	2,000
052102600100	12020707	060915	Dental Clinic Procedure - IMMEDIATE DENTURE SINGLE UNIT	5,000
052102600100	12020707	060916	Dental Clinic Procedure - SUBSEQUENT IMMEDIATE	3,000
052102600100	12020707	060122	Ear Procedure - EXCISION BIOPSY AURICULAR MASS LA	2,000
052102600100	12020707	060123	Ear Procedure - EAR DRESSING	1,000
052102600100	12020707	060124	Ear Procedure - EAR SYRINGING/week	500
052102600100	12020707	060125	Ear Procedure - REMOVAL OF FOREIGN BODY	1,000
052102600100	12020707	060126	Ear Procedure - AURICULAR ABSCESS I/D	2,000
052102600100	12020707	060127	Ear Procedure - AURICULAR LACERATION SUTURING	3,000
052102600100	12020707	060128	Ear Procedure - TRANS-TYMPANIC INJECTION STEROID THREE SESSION	2,000
052102600100	12020707	060129	Ear Procedure - MYRINGOTOMY	2,000
052102600100	12020707	060130	Nose Procedure - NASAL PACKING ANTERIOR	2,000
052102600100	12020707	060131	Nose Procedure - NASAL PACKING ANTERIOR /POSTERIOR	2,500
052102600100	12020707	060132	Nose Procedure - REMOVAL OF FOREIGN BODY	2,000
052102600100	12020707	060133	Nose Procedure - I/D SEPTAL ABSCESS/HAEMATOMA	3,000
052102600100	12020707	060134	Nose Procedure - NASAL LACERATION SUTURE	3,000
052102600100	12020707	060135	Nose Procedure - ADHESIOLYSIS AND STENTING	2,000
052102600100	12020707	060136	Nose Procedure - ANTHRAL WASHOUT	3,000
052102600100	12020707	060137	Nose Procedure - EXCISION/BIOSEY OF NASAL MASS LA	2,000
052102600100	12020707	060138	Nose Procedure - NASAL CAUTERISATION	2,000
052102600100	12020707	060139	Nose Procedure - NASAL MANIPULATION LA	2,000
052102600100	12020707	060140	Throat/Neck Procedure - I/D PERITONSILAR ABSCESS	3,000
052102600100	12020707	060141	Throat/Neck Procedure - REMOVAL OF FOREIGN BODY LA	2,000
052102600100	12020707	060142	Throat/Neck Procedure - EXCISIONAL/BIOSEY OF THROAT MASS LA	3,000
052102600100	12020707	060143	Throat/Neck Procedure - INDIRECT LARYNGOSCOPY	1,000
052102600100	12020707	060144	Throat/Neck Procedure - I/D SUPERFICIAL NECK ABSCESS	3,000
052102600100	12020707	060145	Throat/Neck Procedure - FLEXIBLE NASOLARYOSCOPY	2,000
052102600100	12020707	060146	Throat/Neck Procedure - FLEXIBLE BRONCOSPY	3,000
052102600100	12020707	060147	Throat/Neck Procedure - CALORIMETRY	1,000
052102600100	12020707	060148	ENT Others - OTUPLUG	1,000

052102600100	12020707	060149	ENT Others - HEARING AID BTE (ANALOG) (Range from N80,000 - N100,000)	
052102600100	12020707	060150	ENT Others - HEARING AID BTE (DIGITAL) (Range from N110,000 - N750,000)	
052102600100	12020707	060151	ENT Others - TRACHEOSTOMY TUBES	7,000
052102600100	12020707	060153	Audiological Services - PURE TONE AUDIOMETRY DIAGNOSTIC	2,000
052102600100	12020707	060155	Audiological Services - TYMPANOMETRY	2,000
052102600100	12020707	060156	Audiological Services - TYMPANOMETRY + STAPEDAL REFLEX	2,000
052102600100	12020707	060158	Audiological Services - OTO-ACOUSTIC EMISSION TEST DIAGNOSTIC	2,000
052102600100	12020707	060159	Post Surgical and Orthopaedic Conditions - POST SURGICAL CASES	750
052102600100	12020707	060160	Post Surgical and Orthopaedic Conditions - LUMBAGO/LOW BACK PAIN/ SCIATICA	750
052102600100	12020707	060161	Post Surgical and Orthopaedic Conditions - CERVICAL SPONDYLOSIS	750
052102600100	12020707	060162	Post Surgical and Orthopaedic Conditions - WHIPLASH INJURY	750
052102600100	12020707	060163	Post Surgical and Orthopaedic Conditions - REHABILITATION OF FRACTURE INJURIES	750
052102600100	12020707	060164	Post Surgical and Orthopaedic Conditions - ADHESIVE CAPSULITIS	750
052102600100	12020707	060165	Post Surgical and Orthopaedic Conditions - ROTATOR CUFF IMPINGEMENT AND OTHER SHOULDER CONDITIONS	750
052102600100	12020707	060166	Post Surgical and Orthopaedic Conditions - TENNIS AND GOLFER'S ELBOW	750
052102600100	12020707	060167	Post Surgical and Orthopaedic Conditions - TENOSYNOVITIS AND OTHER HAND FINGERS	750
052102600100	12020707	060168	Post Surgical and Orthopaedic Conditions - SPINAL CORD INJURY/DIPLEGIA/QUADRIPLEGIA REHABILITATION	750
052102600100	12020707	060169	Post Surgical and Orthopaedic Conditions - OTHER ORTHOPAEDIC/TRAUMA/SOFT TISSUE INJURIES	750
052102600100	12020707	060170	Post Surgical and Orthopaedic Conditions - PAEDIATRIC SOFT TISSUE INJURIES	300
052102600100	12020707	060171	Adult Neurological Conditions - CEREBROVASCULAR ACCIDENT (STROKE/HEMIPLEGIA)	500
052102600100	12020707	060172	Adult Neurological Conditions - FACIAL PALSY/BELL'S PALSY	750
052102600100	12020707	060173	Adult Neurological Conditions - PARKINSON DISEASE	750
052102600100	12020707	060174	Adult Neurological Conditions - PERIPHERAL NERVE INJURIES	750
052102600100	12020707	060175	Adult Neurological Conditions - GBS	750
052102600100	12020707	060176	Adult Neurological Conditions - OTHER ADULT NEUROLOGICAL CONDITIONS	750
052102600100	12020707	060177	Paediatric Neurological Conditions - CEREBRAL PALSY (PER WEEK)	300
052102600100	12020707	060178	Paediatric Neurological Conditions - ERBS PALSY (PER WEEK)	300
052102600100	12020707	060179	Paediatric Neurological Conditions - POLO (PER WEEK)	300
052102600100	12020707	060180	Paediatric Neurological Conditions - OTHER PAEDIATRIC NEUROMUSKULOSKELETAL CONDITIONS	300
052102600100	12020707	060181	Cardiopulmonary Physiotherapy - BREATHING EXERCISES AND/OR POSTURAL DRAINAGE/FORCED EXPIRATORY TECHNIQUES	750
052102600100	12020707	060182	Cardiopulmonary Physiotherapy - OTHER CARDIOPULMONARY CONDITION/TREATMENT PROCEDURE	750
052102600100	12020707	060183	Physiotherapy Women's Health - CHRONIC PELVIC INFLAMMATORY DISEASE (PID)	750
052102600100	12020707	060184	Physiotherapy Women's Health - CYSTOCOELE/UTEROCOELE	750
052102600100	12020707	060185	Physiotherapy Women's Health - URINARY/FACAL INCONTINENCE	750
052102600100	12020707	060186	Physiotherapy Women's Health - ANTENATAL COMPLICATIONS	750
052102600100	12020707	060187	Physiotherapy Women's Health - POST NATAL COMPLICATIONS	750
052102600100	12020707	060188	Physiotherapy Women's Health - OS/TREATMENT PROCEDURE/OTHER WOMENS HEALTH CONDITION	750
052102600100	12020707	060189	Physiotherapy Women's Health - WELLNESS/FITNESS TRAINING/WEIGHT REDUCTION (PER WEEK)	1,500
052102600100	12020707	060190	Physiotherapy Women's Health - INDUSTRIAL/ERGONOMICS CONSULTATION	5,000
052102600100	12020707	060191	Physiotherapy Women's Health - INDUSTRIAL/ERGONOMICS CONSULTATION (NON CITEZENS)	15,000
052102600100	12020707	060196	Conventional X-ray - UPPER EXTRIMITIES: VIEWS OF THE CLAVICLES SHOULDER, HUMERUS, FOREARM, ELBOW, WRIST HAND FINGER (ADULT)	1,500
052102600100	12020707	060197	Conventional X-ray - UPPER EXTRIMITIES: VIEWS OF THE CLAVICLES SHOULDER, HUMERUS, FOREARM, ELBOW, WRIST HAND FINGER (ADULT) ADDITIONAL VIEW	1,000
052102600100	12020707	060192	Conventional X-ray - UPPER EXTRIMITIES: ELBOW, WRIST JOINT, HAND & FINGER (PAEDIATRICE)	1,000

052102600100	12020707	060193	Conventional X-ray - UPPER EXTRIMITIES: ELBOW, WRIST JOINT, HAND & FINGER (PAEDIATRICE) ADDITIONAL VIEW	500
052102600100	12020707	060198	Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (ADULT)	1,500
052102600100	12020707	060194	Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (ADULT) ADDITIONAL VIEW	1,000
052102600100	12020707	060199	Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (PAEDIATRIC)	1,000
052102600100	12020707	060195	Conventional X-ray - LOWER EXTRIMITIES: PELVIS, HIP, THIGH, FERMUR, KNEE, LEG, ANKLE, FOOT, TOES (PAEDIATRIC) ADDITIONAL VIEW	500
052102600100	12020707	060200	Conventional X-ray - VIEW OF THIGH AND FEMUR (ADULT)	2,000
052102600100	12020707	060201	Conventional X-ray - VIEW OF THIGH AND FEMUR (PAEDIATRICES)	1,000
052102600100	12020707	060202	Conventional X-ray - CHEST: P.A., AP, LATERAL LORDOTIC, APICAL SUPINE SEMI-RECUMBENT (ADULT)	1,500
052102600100	12020707	060203	Conventional X-ray - CHEST: P.A., AP, LATERAL LORDOTIC, APICAL SUPINE SEMI-RECUMBENT (PAEDIATRIC)	1,000
052102600100	12020707	060917	Conventional X-ray - CHEST: P.A VIEW, A.P VIEW, LATERAL VIEW, THORACIC INLET VIEW AND APICAL LORDOTIC VIEW (ADULT)	3,000
052102600100	12020707	060918	Conventional X-ray - CHEST: P.A VIEW, A.P VIEW, LATERAL VIEW, THORACIC INLET VIEW AND APICAL LORDOTIC VIEW (PAEDIATRIC)	2,000
052102600100	12020707	060204	Conventional X-ray - PELVIS, PELVIC INLET, PELVIC OUTLET, ABDOMEN - ERRECT, ABDOMEN-SPINE & ABDOMEN -KUB INVERTOGRAM (CROSS TABLE LATRAL) (ADULT) PER VIEW	1,500
052102600100	12020707	060205	Conventional X-ray - PELVIS, PELVIC INLET, PELVIC OUTLET, ABDOMEN - ERRECT, ABDOMEN-SPINE & ABDOMEN -KUB INVERTOGRAM (CROSS TABLE LATRAL) (PAEDIATRIC) PER VIEW	1,000
052102600100	12020707	060919	Conventional X-ray - VIEW OF SKULL AND VIEW OF FACIAL BONES (ADULT)	2,000
052102600100	12020707	060920	Conventional X-ray - VIEW OF SKULL AND VIEW OF FACIAL BONES (PAEDIATRIC)	1,000
052102600100	12020707	060206	Conventional X-ray - CERVICAL SPINE (AP & LAT) SOFT TISSUE NECK (ADULT)	2,000
052102600100	12020707	060207	Conventional X-ray - CERVICAL SPINE (AP & LAT) SOFT TISSUE NECK (PAEDIATRIC)	1,000
052102600100	12020707	060208	Conventional X-ray - THORACOLUMBA SPINE (ADULT)	5,000
052102600100	12020707	060209	Conventional X-ray - THORACOLUMBA SPINE (PAEDIATRIC)	2,500
052102600100	12020707	060210	Conventional X-ray - NASAL BONE	1,000
052102600100	12020707	060211	Conventional X-ray -POST NASAL (ADULT)	1,500
052102600100	12020707	060921	Conventional X-ray -POST NASAL (PAEDIATRIC)	750
052102600100	12020707	060212	Conventional X-ray - VIEW OF THE SINUSES, MASTROIDS, MANDIBLE TMJ (ADULT)	2,500
052102600100	12020707	060213	Conventional X-ray - VIEW OF THE SINUSES, MASTROIDS, MANDIBLE TMJ(PAEDIATRIC)	1,250
052102600100	12020707	060922	Conventional X-ray - LUMBA SACKRALL SPINE (AP & LAT) DTHORACIC SPINE (AP & LAT) (ADULT)	2,500
052102600100	12020707	060923	Conventional X-ray - LUMBA SACKRALL SPINE (AP & LAT) DTHORACIC SPINE (AP & LAT) (PAEDIATRICT)	1,250
052102600100	12020707	060924	Conventional X-ray - EACH ADDITIONAL RADIOGRAPHIC VIEW (SWIMMERS, BALL, CATCHERS,FLEXIOM/EXTENSION ETC) (ADULT)	1,000
052102600100	12020707	060214	Conventional X-ray - EACH ADDITIONAL RADIOGRAPHIC VIEW (SWIMMERS, BALL, CATCHERS,FLEXIOM/EXTENSION ETC) (PAEDIATRIC)	500
052102600100	12020707	060215	Special (Contrast) Procedure - INTRAVENOUS UROGRAPHY IVU (ADULT)	12,000
052102600100	12020707	060216	Special (Contrast) Procedure - INTRAVENOUS UROGRAPHY IVU (PAEDIATRIC)	9,000
052102600100	12020707	060217	Special (Contrast) Procedure - RUG, MCU, CYSTOGRAPHY, VENOGRAPHY, FISTULOGRAPHY, SIALOGRAPHY (ADULT)	10,000
052102600100	12020707	060218	Special (Contrast) Procedure - RUG, MCU, CYSTOGRAPHY, VENOGRAPHY, FISTULOGRAPHY, SIALOGRAPHY (ADULT)	5,000
052102600100	12020707	060219	Special (Contrast) Procedure - BARIUM SWALLOW (ADULT)	5,000
052102600100	12020707	060220	Special (Contrast) Procedure - BARIUM SWALLOW (PAEDIATRIC)	2,500
052102600100	12020707	060221	Special (Contrast) Procedure - BARIUM MEAL AND FOLLOW THROUGH (ADULT)	10,000
052102600100	12020707	060222	Special (Contrast) Procedure - BARIUM MEAL AND FOLLOW THROUGH (PAEDIATRIC)	5,000
052102600100	12020707	060223	Special (Contrast) Procedure - SIALOGRAPHY (ADULT)	6,000
052102600100	12020707	060224	Special (Contrast) Procedure - SIALOGRAPHY (PAEDIATRIC)	3,000
052102600100	12020707	060225	Special (Contrast) Procedure - LIMITED ENEMA (ADULT)	5,000
052102600100	12020707	060226	Special (Contrast) Procedure - LIMITED ENEMA (PAEDIATRIC)	2,500
052102600100	12020707	060227	Special (Contrast) Procedure - HYSTEROSALPINGOGRAPHY (HSG) ADULT	10,000
052102600100	12020707	060228	Ultrasound Scan - ABDOMONO-PELVIC USS	1,500
052102600100	12020707	060229	Ultrasound Scan - PELVIC/OBST USS	1,500

052102600100	12020707	060230	Ultrasound Scan - TRANSVERGINAL USS	2,000
052102600100	12020707	060231	Ultrasound Scan - PROSTATE USS	2,000
052102600100	12020707	060232	Ultrasound Scan - OCULAR USS (ADULT)	2,000
052102600100	12020707	060233	Ultrasound Scan - OCULAR USS (PAEDIATRIC)	1,000
052102600100	12020707	060234	Ultrasound Scan - BREAST USS	2,000
052102600100	12020707	060235	Ultrasound Scan - LIMB DOPPLER USS ONE LIMB	3,000
052102600100	12020707	060236	Ultrasound Scan - LIMB DOPPLER USS BOTH LIMB	5,000
052102600100	12020707	060237	Ultrasound Scan - RENAL DOPPLER	2,000
052102600100	12020707	060238	Ultrasound Scan - THYROID/NECK USS (ADULT)	2,000
052102600100	12020707	060239	Ultrasound Scan - THYROID/NECK USS (PAEDIATRIC)	1,000
052102600100	12020707	060240	Ultrasound Scan - SOFT TISSUE/MUSCULOSKELETAL (ADULT)	2,000
052102600100	12020707	060241	Ultrasound Scan - SOFT TISSUE/MUSCULOSKELETAL (PAEDIATRIC)	1,000
052102600100	12020707	060242	Ultrasound Scan- SCROTAL USS (ADULT)	2,000
052102600100	12020707	060243	Ultrasound Scan - SCROTAL USS (PAEDIATRIC)	1,000
052102600100	12020707	060925	Ultrasound Scan - TRANSFONTANELLE USS(PAEDIATRIC)	1,000
052102600100	12020707	060926	Ultrasound Scan - BIOPHYSICAL PROFILE	3,000
052102600100	12020707	060927	Ultrasound Scan - ULTRASOUND GUIDED BIOPSY	7,000
052102600100	12020707	060928	Theater Anaesthesia- General Anaesthesia (GA) Adult	25,000
052102600100	12020707	060929	Theater Anaesthesia- General Anaesthesia (GA) paediatric	20,000
052102600100	12020707	060930	Theater Anaesthesia-spinal Anaesthesia (SA) Adult	20,000
052102600100	12020707	060931	Theater Anaesthesia-spinal Anaesthesia (SA) paediatric	15,000
052102600100	12020707	060932	Theater Anaesthesia-local Anaesthesia (LA)	2,000
052102600100	12020707	060933	Theater surgery revolving fund- Minor	10,000
052102600100	12020707	060934	Theater surgery revolving fund- Intermediate	20,000
052102600100	12020707	060935	Theater surgery revolving fund- major	35,000
052102600100	12020707	060936	Theater surgery revolving fund- caesarian section	25,000
052102600100	12020707	060937	Theater surgery revolving fund- supper major	50,000
052102600100	12020707	060938	Theater surgery revolving fund- indoscopy procedures	50,000
052102600100	12020707	060248	Computer Tomography (CT SCAN) - CT BRAIN (ADULT)	30,000
052102600100	12020707	060249	Computer Tomography (CT SCAN) - CT BRAIN (PAEDIATRIC)	15,000
052102600100	12020707	060250	Computer Tomography (CT SCAN) - CT ADBOMEN (ADULT)	35,000
052102600100	12020707	060251	Computer Tomography (CT SCAN) - CT ADBOMEN (PAEDIATRIC)	17,500
052102600100	12020707	060252	Computer Tomography (CT SCAN) - CT CHEST (ADULT)	30,000
052102600100	12020707	060253	Computer Tomography (CT SCAN) - CT CHEST (PAEDIATRIC)	15,000
052102600100	12020707	060254	Computer Tomography (CT SCAN) - CT UROGRAPHY (ADULT)	35,000
052102600100	12020707	060255	Computer Tomography (CT SCAN) - CT UROGRAPHY (PAEDIATRIC)	17,500
052102600100	12020707	060939	Computer Tomography (CT SCAN) - CT PELVIX, HIPS,SHOULDER, KNEE, ANKLET, ELBOW, WRIST AND SPINE (ADULT)	25,000
052102600100	12020707	060940	Computer Tomography (CT SCAN) - CT PELVIX, HIPS,SHOULDER, KNEE, ANKLET, ELBOW, WRIST AND SPINE (PAEDIATRIC)	12,500
052102600100	12020707	060941	Computer Tomography (CT SCAN) - RENAL ANGIOGRAPHY (ADULT)	30,000
052102600100	12020707	060942	Computer Tomography (CT SCAN) - RENAL ANGIOGRAPHY (PAEDIATRIC)	15,000
052102600100	12020707	060943	Computer Tomography (CT SCAN) - CEREBRAL ANGIOGRAPHY (ADULT)	30,000
052102600100	12020707	060944	Computer Tomography (CT SCAN) - CEREBRAL ANGIOGRAPHY (PAEDIATRIC)	15,000
052102600100	12020707	060945	Computer Tomography (CT SCAN) - LIMB ANGIOGRAPHY(ADULT)	35,000
052102600100	12020707	060946	Computer Tomography (CT SCAN) - LIMB ANGIOGRAPHY(PAEDIATRIC)	17,500

052102600100	12020707	060947	Computer Tomography (CT SCAN) - CORONARY ANGIOGRAPHY(ADULT)	30,000
052102600100	12020707	060948	Computer Tomography (CT SCAN) - CORONARY ANGIOGRAPHY(PAEDIATRIC)	15,000
052102600100	12020707	060949	Computer Tomography (CT SCAN) - CARDIAC CT+ CALCIUM SCORING (ADULT)	30,000
052102600100	12020707	060950	Computer Tomography (CT SCAN) - CARDIAC CT+ CALCIUM SCORING (PAEDIARIC)	15,000
052102600100	12020707	060951	Computer Tomography (CT SCAN) - CT COLONOGRAPHY (ADULT ONLY)	35,000
052102600100	12020707	060952	Mammography- mammography	3,000
052102600100	12020707	060953	Magnetic Resonance Imaging (MRI) - BRAIN	45,000
052102600100	12020707	060954	Magnetic Resonance Imaging (MRI) - SPAINE (CERVICAL, THORACIC, AND LUMBOSACRAL)	45,000
052102600100	12020707	060955	Magnetic Resonance Imaging (MRI) - JOINTS (SHOULDER, KNEE, ANKLE AND ELBOW)	45,000
052102600100	12020707	060956	Magnetic Resonance Imaging (MRI) - ABDOMEN/ABDOMINOPELVIC	45,000
052102600100	12020707	060957	Magnetic Resonance Imaging (MRI) - PELVIX	45,000
052102600100	12020707	060958	Magnetic Resonance Imaging (MRI) - FISTULOGRAPHY	45,000
052102600100	12020707	060959	Magnetic Resonance Imaging (MRI) - ANGIOGRAPHY/VENOGRAPHY	45,000
052102600100	12020707	060960	Magnetic Resonance Imaging (MRI) - BREAST MRI	45,000
052102600100	12020707	060961	Magnetic Resonance Imaging (MRI) - AORTOGRAPHY + CARDIAC MRI	45,000
052102600100	12020707	060962	Magnetic Resonance Imaging (MRI) - THORACOLUMBER MRI	67,500
052102600100	12020707	060963	CARDIOLOGY - ROUTINE ECG	1,000
052102600100	12020707	060964	CARDIOLOGY - STRESS ECG	5,000
052102600100	12020707	060965	CARDIOLOGY - ECHOCARDIOGRAPHY	5,000
052102600100	12020707	060966	CARDIOLOGY - HOLTER MONITOR (Including Admission Fee)	10,000
052102600100	12020707	060967	CARDIOLOGY - Ambulatory Blood Pressure (Including Admission Fee)	10,000
052102600100	12020707	060968	CARDIOLOGY - SPIROMETRY	3,000
052102600100	12020707	060969	CARDIOLOGY - EEG (ADULTS)	5,000
052102600100	12020707	060970	CARDIOLOGY - EEG (PAEDIATRIC)	2,500
052102600100	12020707	060971	CARDIOLOGY - EMG AND NERVE CONDUCTION TEST (NCT) (ADULT)	10,000
052102600100	12020707	060972	CARDIOLOGY - EMG AND NERVE CONDUCTION TEST (NCT) (PAEDIATRIC)	5,000
052102600100	12020707	060973	OBSTETRICS AND GYNACOLOGY - MVA	5,000
052102600100	12020707	060974	OBSTETRICS AND GYNACOLOGY - CERVICAL BIOPSY	5,000
052102600100	12020707	060975	OBSTETRICS AND GYNACOLOGY - ENDOMETRIAL BIOPSY	5,000
052102600100	12020707	060976	OBSTETRICS AND GYNACOLOGY - MINOR GYNAE OUT PATIENT PROCEDURE	5,000
052102600100	12020707	060977	OBSTETRICS AND GYNACOLOGY - COLPOSCOPY	3,000
052102600100	12020707	060978	OBSTETRICS AND GYNACOLOGY - OBST SCAN	1,500
052102600100	12020707	060979	OBSTETRICS AND GYNACOLOGY - CTG	3,000
052102600100	12020707	060980	OBSTETRICS AND GYNACOLOGY - BIOPHYSICAL PROFILE	3,000
052102600100	12020707	060981	OBSTETRICS AND GYNACOLOGY - LEEP/BALL CAUTERY	4,000
052102600100	12020707	060982	Ophthalmic Clinic Procedure -Superficial Corneal Foreign body Removal	2,000
052102600100	12020707	060983	Ophthalmic Clinic Procedure - Chalazion I & Co	3,000
052102600100	12020707	060984	Ophthalmic Clinic Procedure - Saline Lavage	1,000
052102600100	12020707	060985	Ophthalmic Clinic Procedure - Auto - Refraction	1,000
052102600100	12020707	060986	Ophthalmic Clinic Procedure - Lens Glazing	1,000
052102600100	12020707	060987	Ophthalmic Clinic Procedure - Applanation tonometry	500
052102600100	12020707	060988	Ophthalmic Clinic Procedure - A-Scan biometry	1,000
052102600100	12020707	060989	Ophthalmic Clinic Procedure - Keratometry	1,000
052102600100	12020707	060990	Ophthalmic Clinic Procedure - Humphery Visual Field - YSUTH Patient	2,500

052102600100	12020707	060991	Ophthalmic Clinic Procedure - Humphery Visual Field - Other Hospital	3,500
052102600100	12020707	060992	Ophthalmic Clinic Procedure - Spectacle Frame (Variable)	
052102600100	12020707	060993	Ophthalmic Clinic Procedure - Spectacle Lenses (Variable)	
052102600100	12020707	060994	Theatre Procedures - Small incision cataract surgery with PCIOL	15,000
052102600100	12020707	060995	Theatre Procedures - Small incision cataract surgery without PCIOL	13,000
052102600100	12020707	060996	Theatre Procedures - Trabeculectomy	15,000
052102600100	12020707	060997	Theatre Procedures - Triple Procedure (MSICS+PCIOL+TRABEC)	20,000
052102600100	12020707	060998	Theatre Procedures - Corneoscleral laceration Repair	10,000
052102600100	12020707	060999	Theatre Procedures - Conjunctivectomy	8,000
052102600100	12020707	061000	Theatre Procedures - AC - Washout	5,000
052102600100	12020707	061001	Theatre Procedures - Intracameral Foreign Body Removal	5,000
052102600100	12020707	061002	Theatre Procedures - Embedded Corneal foreign body removal	5,000
052102600100	12020707	061003	Theatre Procedures - Repeat Surgery due to complication - after discharge	3,000
052102600100	12020707	061004	Theatre Procedures - Squint surgery	15,000
052102600100	12020707	061005	Theatre Procedures - Enucleation	10,000
052102600100	12020707	061006	Theatre Procedures - Evisceration	10,000
052102600100	12020707	061007	Theatre Procedures - Exenteration + 3days dressing	15,000
052102600100	12020707	061008	Theatre Procedures - Ptosis surgery (Suspension sling)	15,000
052102600100	12020707	061009	Theatre Procedures - Entropion correction	8,000
052102600100	12020707	061010	Theatre Procedures - Cyst excision	10,000
052102600100	12020707	061011	Theatre Procedures - Excision biopsy	8,000
052102600100	12020707	061012	Theatre Procedures - Syringing and probing of Nasolacrimal apparatus	5,000
052102600100	12020707	061013	Theatre Procedures - Lid laceration Repair	8,000
052102600100	12020707	061014	Theatre Procedures - Symblepharon release	12,000
052102600100	12020707	061015	Theatre Procedures - Tarsorrhaphy	7,000
052102600100	12020707	061016	Theatre Procedures - Pterygium excision (Bare Scera)	10,000
052102600100	12020707	061017	Theatre Procedures - Pterygium excision (With MMC)	10,000
052102600100	12020707	061018	Theatre Procedures - Optical Iridotomy	10,000
052102600100	12020707	061019	Theatre Procedures - Orbitotomy	15,000
052102600100	12020707	061020	Theatre Procedures - Surgical capsulotomy	10,000
052102600100	12020707	061021	Theatre Procedures - IOL Explantation	10,000
052110600100			College of Health Technology Nguru	
052110600100	12020452	030775	School Fees: Indexing Fees for Regulatory Bodies - CHEW	30,500
052110600100	12020452	030776	Registration Fees: Diploma Courses	30,000
052110600100	12020452	030777	Examination Fees: National Final Qualifying Req. for Regulatory Bodies - CHEW	27,000
052110600100	12020452	031016	School Fees: Indexing Fees for Regulatory Bodies - JCHEW	25,000
052110600100	12020452	031017	School Fees: Indexing Fees for Regulatory Bodies - EVT	22,500
052110600100	12020452	031018	School Fees: Indexing Fees for Regulatory Bodies - HEP	22,500
052110600100	12020452	031019	School Fees: Indexing Fees for Regulatory Bodies - Med. Lab. Tech.	26,500
052110600100	12020452	031020	School Fees: Indexing Fees for Regulatory Bodies - Pharm. Tech.	26,500
052110600100	12020452	031021	School Fees: Indexing Fees for Regulatory Bodies - Dental Surg. Tech.	26,500
052110600100	12020452	031022	School Fees: Indexing Fees for Regulatory Bodies - Health Info. Mgt.	26,500
052110600100	12020452	031023	Registration Fees: Certificate Courses	25,000
052110600100	12020452	031024	Examination Fees: National Final Qualifying Req. for Regulatory Bodies - JCHEW	25,000

052110600100	12020452	031025	Examination Fees: National Final Qualifying Req. for Regulatory Bodies - EVT	23,000
052110600100	12020452	031026	Examination Fees: National Final Qualifying Req. for Regulatory Bodies - EHA	23,000
052110600100	12020452	031027	Examination Fees: National Final Qualifying Req. for Regulatory Bodies - HEP	23,000
052110600100	12020452	031028	Hostel Accommodation Fees	5,000
052110600100	12020452	031029	Collection of Results/Certificates: Statement of Results	2,000
052110600100	12020452	031030	Collection of Results/Certificates: Certificates	3,000
052110600100	12020452	031031	Admission Scratch Card	3,000
052110600100	12020452	031032	Carry/Spill-over Charges per Paper	500
051705600100			Scholarship Board	
051705600100	12020606	050122	Sales of Bills of Entries/Application Forms	500
022905500100			YOROTA	
022905500100	12020501	040019	Driving of Motor Vehicle by person under 18 years	50,000
022905500100	12020501	040020	Driving of Motorcycle/Tricycle Vehicle by person under 18 years	20,000
022905500100	12020501	040021	Leaners driving without leaners permit	10,000
022905500100	12020501	040022	leaner driver & unaccompanied by a licensed driver	15,000
022905500100	12020501	040023	Driving an unlicensed vehicle	10,000
022905500100	12020501	040024	Driving with fake number plates	5,000
022905500100	12020501	040025	Failure to notify the Agency on change of ownership	7,000
022905500100	12020501	040026	Not painting a commercial vehicle except on emergency situation	7,000
022905500100	12020501	040027	Violation of route by Vehicle except on emergency situation	5,000
022905500100	12020501	040028	Non display of identification number of vehicle	10,000
022905500100	12020501	040029	Disobeying traffic control light & signs	5,000
022905500100	12020501	040030	Parking on yellow line on any public highway	5,000
022905500100	12020501	040031	Vehicle crossing double yellow line	2,000
022905500100	12020501	040032	Failure to stop at a zebra crossing	5,000
022905500100	12020501	040033	Failure to give way to traffic on the left at round about	5,000
022905500100	12020501	040034	Using a light weight steering vehicle for carrying goods & passengers with exemp	5,000
022905500100	12020501	040035	Failure to display taxi light on the roof	2,000
022905500100	12020501	040036	Failure to obtain a passenger manifest in a commercial vehicle (Inter State)	5,000
022905500100	12020501	040037	Driving motorcycle/three wheelers with non functional front & rear lights	5,000
022905500100	12020501	040038	Driving motor vehicle with non-functional front & rear lights	10,000
022905500100	12020501	040039	Driving trailer,tanker,tractor,tipper & heavy duty vehicles with non functional lamp	25,000
022905500100	12020501	040040	Non usage of trafficator	2,000
022905500100	12020501	040041	Defective, non available or expired windscreen	5,000
022905500100	12020501	040042	carrying passenger outside the vehicle compartment	5,000
022905500100	12020501	040043	Driving under the influence of alcohol, or drugs	25,000
022905500100	12020501	040044	Riding of motorcycle without crash helmet for rider & passenger	1,000
022905500100	12020501	040045	Riding motorcycle/tricycle without a riders permit	2,500
022905500100	12020501	040046	Riding a motorcycle/tricycle against traffic or through road median	2,000
022905500100	12020501	040047	Conveying more than one passenger on a motorcycle & more than 3 p.gers on tri	2,000
022905500100	12020501	040048	Motorcyclist/tricycle resisting arrest	5,000
022905500100	12020501	040049	Exceeding prescribed speed limit	5,000
022905500100	12020501	040050	Failure of slow moving vehicle to keep the right lane	2,000
022905500100	12020501	040051	Assault on a traffic officer	5,000

022905500100	12020501	040052	Driving in a direction prohibited by the road traffic law	5,000
022905500100	12020501	040053	illegal U-turn	5,000
022905500100	12020501	040054	Wrong overtaking of other vehicle	5,000
022905500100	12020501	040055	Overloading of commercial vehicles or trailer	10,000
022905500100	12020501	040056	Driving on the highway walkways or curbs	5,000
022905500100	12020501	040057	Parking on the highway walkway or curbs	5,000
022905500100	12020501	040058	parking or stopping to pick passenger by a commercial vehicle other than at a designated B.stop	5,000
022905500100	12020501	040059	Bullion vehicles driving in a direction prohibited by the road traffic law	25,000
022905500100	12020501	040060	Abandoned vehicle on highway (trucks)	15,000
022905500100	12020501	040061	Abandoned vehicle on highway (cars)	10,000
022905500100	12020501	040062	Commuter hanging on trailboard of moving vehicle	5,000
022905500100	12020501	040063	Driving vehicle with doors left open	5,000
022905500100	12020501	040064	Failure to display reflective warning triangle sign at point	5,000
022905500100	12020501	040065	Double parking on carriage way	2,000
022905500100	12020501	040066	Parking on slow track multi-carriage way	2,000
022905500100	12020501	040067	Parking on bridge and fly over	10,000
022905500100	12020501	040079	Parking within 10mts upon approach to a traffic junction	5,000
022905500100	12020501	040080	parking to drop passenger along the carriage way	2,000
022905500100	12020501	040081	exceeding stated speed limit for category of vehicle on road	3,000
022905500100	12020501	040082	Reading on the road while driving	5,000
022905500100	12020501	040083	Moving slow for traffic	1,000
022905500100	12020501	040084	Turning to left in front of approaching vehicle	5,000
022905500100	12020501	040085	Failing to yield to emergency vehicle	3,000
022905500100	12020501	040086	falling to keep safe distance	5,000
022905500100	12020501	040087	Turning from wrong lane	3,000
022905500100	12020501	040088	Giving wrong signal before turning	5,000
022905500100	12020501	040089	Failing to deem light for approaching vehicle	5,000
022905500100	12020501	040090	Failing to give way when overtaking	5,000
022905500100	12020501	040091	using mobile telephone while driving	7,500
022905500100	12020501	040092	carrying a child on driver's lap	5,000
022905500100	12020501	040093	storage charges for impounded cars, jeeps and mini buses per day	500
022905500100	12020501	040094	storage charge for impounded motorcycles and three wheeler per day	200
022905500100	12020501	040095	storage charge for all other impounded vehicles per day	1,000
022905500100	12020501	040096	Towing and impounded car, jeep and mini bus	12,000
022905500100	12020501	040097	Towing a trailer or a tanker (empty)	35,000
022905500100	12020501	040098	Towing a trailer or a tanker (loaded)	50,000
022905500100	12020501	040099	Towing tipper and lorries	25,000
022905500100	12020501	040100	Towing high capacity buses	25,000
022905500100	12020501	040101	Carrying sand and gravel by tippers and Trailers without covering	10,000
053501600100			Yobe State Environmental Protection Agency	
053501600100	12020501	040102	Failure abate nuisance fine - Individual	5,000
053501600100	12020501	040103	Failure abate nuisance fine - Corporate	15,000
053501600100	12020501	040104	Inappropriate solid/Liquid waste disposal fine	5,000
NINETH SCHEDULE				

ADMIN CODE	ECONOMIC CODE	REVENUE CODE	DESCRIPTION	RATE
055100000000	12020137	020001	Shop Permit	2,400
055100000000	12020137	020002	Kiosk Permit	1,200
055100000000	12020137	020003	Container (Temporary Shop)	1,200
055100000000	12020124	020004	Abattoir licence fees	2,400
055100000000	12020446	030001	Cow/Camel Slaughter per Head	200
055100000000	12020446	030002	Goat/Sheep Slaughter per Head	100
055100000000	12020449	030003	Entertainment fees per activity	1,000
055100000000	12020503	040001	Noise control fees per activity	1,000
055100000000	12020137	020005	Food License Permit (for restaurants, bakeri	5,000
055100000000	12020404	030004	Annual dues Premises	2,000
055100000000	12020105	020006	Radio and TV fees	10,000
055100000000	12020105	020007	Vehicle Radio fees (where the vehicle is registered)	10,000
055100000000	12020418	030005	Marriage Registration (Act) fee	1,500
055100000000	12020418	030006	Customary Marriage fee	10,000
055100000000	12020418	030007	Marriage Certificate fee	2,500
055100000000	12020443	030008	Birth Registration fees	500
055100000000	12020453	030009	Death Registration Certificate fees	200
055100000000	12020466	030010	Indigene Certificate	2,000
055100000000	12020460	030011	Naming of street registration fee	10,000
055100000000	12020449	030012	Renewal annual	5,000
055100000000	12020459	030013	Right of Occupancy fees in local areas	5,000
055100000000	12020711	060001	Permanent Stalls (Per annum)	2,000
055100000000	12020711	060002	Market Stalls (Per annum)	1,500
055100000000	12020711	060003	Seasonal Markets (Per bag /heap)	50
055100000000	12020120	020008	Market Hawkers (daily)	20
055100000000	12020120	020009	Market Hawkers (weekly)	100
055100000000	12020706	060004	Entrance fees (Gate) Trucks, Lorries, Tanker	200
055100000000	12020706	060005	Canter, Buses, Pick up vans	100
055100000000	12020706	060006	loading and off loading fees (per trip) Trailer	1,000
055100000000	12020706	060007	Lorry	500
055100000000	12020706	060008	Canter	300
055100000000	12020118	020020	Dog licence	1,000
055100000000	12020112	020021	Bicycle licence fee	500
055100000000	12020107	020022	Canoe licence fee	500
055100000000	12020114	020023	Wheelbarrow Cart fee	100
055100000000	12020436	030014	Mobile Sales Promotion fees	1,000
055100000000	12020436	030015	Directional Signboard fee	1,000
055100000000	12020436	030016	Electric Design Advert per face fee	5,000
055100000000	12020436	030017	Wall Print Advertisement per side fee	2,500
055100000000	12020436	030018	Billboards, Unipools and Eye catchers	10,000
055100000000	12020436	030019	Market Road Show Permit	500
055100000000	12020436	030020	Digitalised Boards	5,000

055100000000	12020503	040002	Dislodgement of septic Tanks	2,000
055100000000	12020715	060009	Sanitation fees (Residential)	1,000
055100000000	12020450	030021	Towing of Vehicle fee	1,000
055100000000	12020417	030022	Contract Registration fees	20,000
055100000000	12020448	030023	Infrastructure Development Levy 2.5% of the contract value	
055100000000	12010308	010318	cattle (Jangali) tax	500
055100000000	12010308	010319	Horse (Jangali) tax	500
055100000000	12010308	010320	Camel (Jangali) tax	500
055100000000	12010308	010321	Donkey (Jangali) tax	200
055100000000	12010308	010322	sheep (Jangali) tax	100
055100000000	12010308	010323	Goat (Jankali) tax	100

This printed impression has been carefully compared by me with the Bill which has passed the Yobe State House of Assembly and found by me to be the true and correctly printed copy of the said Bill.

BARR. MOHAMMED A. B. YUSUF
CLERK
YOBE STATE HOUSE OF ASSEMBLY