



**OFFICE OF THE EXECUTIVE GOVERNOR
GOVERNMENT HOUSE, DUTSE**

Executive Order No. 4 of 2025

**THE JIGAWA STATE REVENUE (CONSOLIDATION) LAW NO. 4 OF
2019 AMENDMENT OF SCHEDULE ONE EXECUTIVE ORDER**

In exercise of the powers conferred upon me by Section 5 of the 1999 Constitution of the Federal Republic of Nigeria as Amended, Section 127 of the Jigawa State Revenue (Consolidation) Law, and all other powers enabling me in that behalf, I, Mallam Umar A. Namadi FCA, the Executive Governor of Jigawa State, hereby make the following Order:

1. Citation and Commencement

1.1 This Order may be cited as the Jigawa State Revenue (Consolidation) Law No. 4 of 2019 Amendment of First Schedule Order

1.2 This Order shall come into force on the date of its publication in the Jigawa State Gazette.

2. Purpose of the Order

Consolidating all revenues, levies, fees, tariffs, charges and rates collected by Ministries, Departments and eliminating Agencies (MDAs) of the State;

- a) Harmonising and codifying all existing revenue items into a single unified Schedule;
- b) Eliminating duplication, overlaps and conflicts in revenue collection; and
- c) Ensuring uniformity, accountability and transparency in the administration of State revenues.

3. Interpretation In this Order

"Schedule" means the Schedule to the Jigawa State Revenue (Consolidation) Law, as amended.

"MDA" includes any Ministry, Department, Agency, Unit, Commission or State-owned body authorized to collect or administer government revenue.

4. Savings and Transitional Provisions

Any action validly taken under the previous Schedule before the commencement of this Order shall remain valid.

All MDAs shall transition to the new Schedule within 30 days of this publication and shall submit compliance reports to the Commissioner responsible for Finance and the Jigawa State Internal Revenue Service.

5. Amendment of Schedule First Schedule

The First Schedule to the Jigawa State Revenue (Consolidation) Law is hereby amended, reviewed and replaced as attached herewith.



Made at Dutse this 22nd day of Dec 2025.

Mallam Umar A. Namadi FCA Governor, Jigawa State

5. Amendment of Schedule First Schedule

The **First Schedule** to the **Jigawa State Revenue (Consolidation) Law** is hereby **amended, reviewed and replaced** as follows:

S/N	CODE	DESCRIPTION	RATE	REFERENCE
1	12010501	Direct Assessment		
		first N300,000	7%	PITA
		Next N300,000	11%	PITA
		Next N500,000	15%	PITA
		Next N500,000	19%	PITA
		Next N1,600,000	21%	PITA
		Above N3,200,000	24%	PITA
2	12010101	Payee (public sector)		
		first N300,000	7%	PITA
		Next N300,000	11%	PITA
		Next N500,000	15%	PITA
		Next N500,000	19%	PITA
		Next N1,600,000	21%	PITA
		Above N3,200,000	24%	PITA
3	12010112	Payee (non public)		
		first N300,000	7%	PITA
		Next N300,000	11%	PITA
		Next N500,000	15%	PITA
		Next N500,000	19%	PITA
		Next N1,600,000	21%	PITA
		Above N3,200,000	24%	PITA
4	12010402	Withholding Tax on Rent	10%	Codification and consolidation law 2019
5	12010118	Withholding Tax on royalties	5%	Codification and consolidation law 2019
6	12010401	Withholding Tax on Dividend	10%	Codification and consolidation law 2019
7	12010403	Withholding Tax on bank deposits	10%	Codification and consolidation law 2019
8	12010316	Other Withholding Tax		

		Withholding Tax on Directors fees	10%	Codification and consolidation law 2019
		WHT on building, construction and related activities	2.5%	Codification and consolidation law 2019
9	12010114	WHT on all types of contracts and agency arrangements	5%	Codification and consolidation law 2019
10	12020485	Consultancy and professional service	5%	Codification and consolidation law 2019
		Consultancy Services Fee	50% of amount realized	Codification and consolidation law 2019
11	12020407	Management service	5%	Codification and consolidation law 2019
		Mechanical services	5%	Codification and consolidation law 2019
		Commission	5%	Codification and consolidation law 2019
12	12010107	Capital Gains Tax (Individuals Only)	10%	Codification and consolidation law 2019
13	12010602	Stamp Duties	1%	Stamp Duty Act
14	1202616	Hotel/artist registration	5,000.00	Codification and consolidation law 2019
15	12020709	Tourism development levy	2% of Hotel Room Rate	Codification and consolidation law 2019
16	12010324	Presumptive Tax		Codification and consolidation law 2019
17	12010324	MICRO TAX PAYERS N500,000 and below		Codification and consolidation law 2019
		Manufacturing	2%	Codification and consolidation law 2019
		Trading	2%	Codification and consolidation law 2019

		Services	3%	Codification and consolidation law 2019
18	12010324	SMALL TAX PAYERS N500,001-N5000,000		Codification and consolidation law 2019
		Manufacturing	3%	Codification and consolidation law 2019
		Trading	4%	Codification and consolidation law 2019
		Services	5%	Codification and consolidation law 2019
19	12010324	MEDIUM TAX PAYERS N5000,001-N25,000,000		Codification and consolidation law 2019
		Manufacturing	4%	Codification and consolidation law 2019
		Trading	5%	Codification and consolidation law 2019
		Services	6%	Codification and consolidation law 2019
20	12010324	LARGE TAX PAYERS N25,000,000 and above		Codification and consolidation law 2019
		Manufacturing	6%	Codification and consolidation law 2019
		Trading	7%	Codification and consolidation law 2019
		Services	8%	Codification and consolidation law 2019
21	12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees		JTB ACT
		Private vehicle registration (vehicle over 3.0cc)	25,625.00	JTB ACT
		Private vehicle Renewal (vehicle over 3.0cc)	6,250.00	JTB ACT

		Private vehicle registration (vehicle over 2.0cc up to 3.0cc)	25,000.00	JTB ACT
		Private vehicle renewal (vehicle over 2.0cc up to 3.0cc)	6,250.00	JTB ACT
		Private vehicle registration (from 1.7cc pu to 2.0cc)	21,250.00	JTB ACT
		Private vehicle renewal (vehicle over 1.7cc up to 2.0cc)	3,125.00	JTB ACT
		Private vehicle registration (up to 1.6cc)	20,625.00	JTB ACT
		Private vehicle renewal (up to 1.6cc)	3,125.00	JTB ACT
		Commercial vehicle registration (for trailers)	31,250.00	JTB ACT
		Commercial vehicle renewal (for trailers)	5,000.00	JTB ACT
		Commercial vehicle registration (for tankers)	30,250.00	JTB ACT
		Commercial vehicle renewal (for tankers)	6,250.00	JTB ACT
		Commercial vehicle registration (for tippers and lorries)	27,250.00	JTB ACT
		Commercial vehicle renewal (for tippers and lorries)	6,250.00	JTB ACT
		Commercial vehicle registration (for canters, buses and pick-ups)	26,625.00	JTB ACT
		Commercial vehicle renewal (for canters, buses and pick-ups)	6,250.00	JTB ACT
		Commercial vehicle registration (for taxis)	21,125.00	JTB ACT
		Commercial vehicle renewal (for taxis)	3,125.00	JTB ACT
		Motor Cycles registration	7,225.00	JTB ACT
		Motor Cycles renewal	1,250.00	JTB ACT
22	12020429	Proceeds from Number Plates		
		Fancy number plates	400,000.00	JTB ACT
		Government fancy number plates	120,000.00	JTB ACT
		Government /official number plates	80,000.00	JTB ACT
		Motor dealers number plates	100,000.00	JTB ACT

		Out-of series number plates	150,000.00	JTB ACT
		Replacement of missing number plates	12,000.00	JTB ACT
		Revalidation of number plates (private vehicles)	30,000.00	JTB ACT
		Revalidation of number plates (commercial vehicles)	30,000.00	JTB ACT
		Revalidation of number plates (Motor cycles)	15,000.00	JTB ACT
		Change of ownership (motor vehicles)	2,500	JTB ACT
		Change of ownership (motor cycles)	600	JTB ACT
23	12020133	Drivers' Licenses		
		Driver's licences for motor vehicles (every 3 years)	6,350	Codification and consolidation law 2019
		Driver's licences for motor vehicles (every 5 years)	10,000	Codification and consolidation law 2019
		Driver's licences for motor cycles (every 3 years)	3,000	Codification and consolidation law 2019
		learner's permits	2,500	Codification and consolidation law 2019
24	12020449	Business Premises/Trade Operating		
		Business premises registration in Jigawa Capital (7 categories)	5,000 to 30,000	Codification and consolidation law 2019
		Business premises renewals in Jigawa Capital (7 categories)	1,000 to 20,000	Codification and consolidation law 2019
		Business premises registration in Urban Areas (7 categories)	2500 to 15,000	Codification and consolidation law 2019
		Business premises renewals in Urban Areas (7 categories)	500 to 10,000	Codification and consolidation law 2019
		Registration of business premises elsewhere in Jigawa state – 7 categories	350 to 10,000	Codification and consolidation law 2019
		Renewals of business premises elsewhere in Jigawa state – 7 categories	250 to 5,000	Codification and consolidation law 2019

		Environmental sanitation fee/levy	100 to 2,000	Codification and consolidation law 2019
		Landfill disposal fee/levy	5,000	Codification and consolidation law 2019
		Public toilet block annual fees	60,000 to 150,000	Codification and consolidation law 2019
		Business Premises Licenses Ministry of Commerce, Industries and Co-operatives	20000	Codification and consolidation law 2019
		State Capital	10000	Codification and consolidation law 2019
		LG Headquarters	5000	Codification and consolidation law 2019
		Others	4000	Codification and consolidation law 2019
25	12020158	Mining Activities Licence		Codification and consolidation law 2019
		Registration of mining title	20,000	Codification and consolidation law 2019
		Execution of mining title	100,000	Codification and consolidation law 2019
		Assignment, surrender and revocation of mining title	50,000	Codification and consolidation law 2019
		Quarry fee – with machine	1,100,000	Codification and consolidation law 2019
		Quarry fee – manual	20,000.00	Codification and consolidation law 2019
26	12020499	Abattoir slaughter fees	200 per Animal	Codification and consolidation law 2019
27	12020146	Issue of safety certificates for petrol stations	5,000 to 25,000	Codification and consolidation law 2019

30	12020111	Premise inspection fees (bakeries, filing station sites)	5,000.00	Codification and consolidation law 2019
		Premise inspection fees (Assembly plant inspection)	500,000.00	Codification and consolidation law 2019
31	12020428	Fire safety certification for employees	5,000.00	Codification and consolidation law 2019
32	12020427	Contract and tender signing fee (SSG's office)		Codification and consolidation law 2019
		N1,000,000 to N5,000,000	50,000.00	Codification and consolidation law 2019
		N5,000,001 to N20,000,000	100,000.00	Codification and consolidation law 2019
		N20,000,001 to N100,000,000	300,000.00	Codification and consolidation law 2019
		N100,000,001 to 999,999,999	500,000.00	Codification and consolidation law 2019
		N1,000,000,000 and Above	1,000,000.00	Codification and consolidation law 2019
33	12020427	Tender and contract signing fee (ministry of Health)		Codification and consolidation law 2019
		N1,000,000 to N5,000,000	50,000.00	Codification and consolidation law 2019
		N5,000,001 to N20,000,000	100,000.00	Codification and consolidation law 2019
		N20,000,001 to N100,000,000	300,000.00	Codification and consolidation law 2019
		N100,000,001 to 999,999,999	500,000.00	Codification and consolidation law 2019
		N1,000,000,000 and Above	1,000,000.00	Codification and consolidation law 2019

34	12020427	Tender And Contract Singing Fees (Adiministration & Finance Directorate)		Codification and consolitation law 2019
		N1,000,000 to N5,000,000	50,000.00	Codification and consolitation law 2019
		N5,000,001 to N20,000,000	100,000.00	Codification and consolitation law 2019
		N20,000,001 to N100,000,000	300,000.00	Codification and consolitation law 2019
		N100,000,001 to 999,999,999	500,000.00	Codification and consolitation law 2019
		N1,000,000,000 and Above	1,000,000.00	Codification and consolitation law 2019
35	12020439	Contract Sign Fees (1%)		Codification and consolitation law 2019
36	12020497	Vetting of Contract Agreement		Codification and consolitation law 2019
37	12020616	Sales of Application Forms		Codification and consolitation law 2019
		Sales of Application/ registration Forms (Office of the Head of Service)	1,500.00	Codification and consolitation law 2019
		Application Form	200.00	Codification and consolitation law 2019
		RWT	200.00	Codification and consolitation law 2019
		TNN	200.00	Codification and consolitation law 2019
38	12020616	Jigawa State Scholarships Board		
		Sales of Application/ registration Forms	1,000.00	Codification and consolitation law 2019
39	12020616	School of Health Technology Jahun		

		Application Form	3,000.00	Codification and consolitation law 2019
40	12020616	Application Form (Binyaminu Polytechnic Hadejia)		
		Registration: HND indigene	22,400.00 Annual	Codification and consolitation law 2019
		Registration: HND non indigene	27,400.00 Annual	Codification and consolitation law 2019
		Registration: ND indigene and non indigene	20,600 Annually	Codification and consolitation law 2019
		Registration: Pre HND Diploma	19600 Annually	Codification and consolitation law 2019
		Certificate	14,600 Annual	Codification and consolitation law 2019
		Forestry Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Animal Husbandry Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Computer Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Science Laboratory Practicals Charges	20,400.00 Annual	Codification and consolitation law 2019
		OND indegine	12,600.00 Annual	Codification and consolitation law 2019
		OND non indegine	24,600.00 Annual	Codification and consolitation law 2019
		Certificate for Indegine	12,000.00 Annual	Codification and consolitation law 2019
		Certificate for non Indegine	17,100.00 Annual	Codification and consolitation law 2019
41	12020616	Application Form (College of Legal & Islamic Studies Ringim)		

		Central Registration	2,000.00 Annual	Codification and consolitation law 2019
		Caution Deposit	1,000.00 Annual	Codification and consolitation law 2019
		Exam Fees	2,000.00 Annual	Codification and consolitation law 2019
		Games Fees	500.00 Annual	Codification and consolitation law 2019
		ID card	300.00 Annual	Codification and consolitation law 2019
42	12020616	Application Form (SuleLamido University Kafin Hausa)		
		Under Graduate Science indegine Registration fees	35,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Science indegine Registration fees:	70,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Arts indegine Registration fees:	30,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Arts non indegine Registration fees:	60,000.00 Annual	Codification and consolitation law 2019
		Acceptance Fee	2,000.00 Annual	Codification and consolitation law 2019
		Hostel Accommodation	10,000.00 Annual	Codification and consolitation law 2019
		Science Indegine IJMB Fees	16,000.00 Annual	Codification and consolitation law 2019
		Science non indegine IJMB Fees:	31,000.00 Annual	Codification and consolitation law 2019
		Arts indegine IJMB Fees:	13,000.00 Annual	Codification and consolitation law 2019

		Arts non indigine IJMB Fees:	28,300.00 Annual	Codification and consolidation law 2019
		Exam Fees	2,500.00 Annual	Codification and consolidation law 2019
43	12020616	Application forms (College of Education Gumel)		
		Pre NCE Art indigine Registration Fees:	9,450.00 Annual	Codification and consolidation law 2019
		Pre NCE Art non indigine Registration Fees	19,450.00 Annual	Codification and consolidation law 2019
		Pre NCE Science indigine Registration Fees	9,650.00 Annual	Codification and consolidation law 2019
		Pre NCE Science non indigine Registration Fees	19,650.00 Annual	Codification and consolidation law 2019
		NCE Art indigine Registration Fees	11,450.00 Annual	Codification and consolidation law 2019
		NCE Art non indigine Registration Fees	21,450.00 Annual	Codification and consolidation law 2019
		NCE Science indigine Registration Fees	11,700.00 Annual	Codification and consolidation law 2019
		NCE Science non indigine Registration Fees	21,700.00 Annual	Codification and consolidation law 2019
44	12020616	Applications form Institute of Informatics Kazaure:		Codification and consolidation law 2019
		Foundation Cert. for Higher Education Indigine		Codification and consolidation law 2019
		Foundation Cert. for Higher Education Non indigine	28,800.00 Annual	Codification and consolidation law 2019
		Int. Dip. Information tech. & Commindigine		Codification and consolidation law 2019

		Int. Dip. Information tech. & Comm non indigene	108,700.00 Annual	Codification and consolitation law 2019
		Int. Adv. Dip. In Computing indigene		Codification and consolitation law 2019
		Int. Adv. Dip. In Computing non indigene	130,000.00 Annual	Codification and consolitation law 2019
		Int. Adv. Dip. In Network & Cyber Security indigene		Codification and consolitation law 2019
		Int. Adv. Dip. In Network & Cyber Security non indigene	100,000.00 Annual	Codification and consolitation law 2019
		Cable & Info. Tech indigene		Codification and consolitation law 2019
		Cable & Info. Tech non indigene	179,000.00 Annual	Codification and consolitation law 2019
		ND Computer Science indigene		Codification and consolitation law 2019
		ND Computer Science non indigene	87,950.00 Annual	Codification and consolitation law 2019
		Medical General Student Charges	2,000.00 Annual	Codification and consolitation law 2019
		ID Card	1,000.00 Annual	Codification and consolitation law 2019
45	12020405	Student Bonding/Accommodation Fees	6,500.00 Annual	Codification and consolitation law 2019
		Games	500.00 Annual	Codification and consolitation law 2019
46	12020714	Earnings From ICT Services	2,000.00 Annual	Codification and consolitation law 2019
		Entrepreneurship	2,000.00 Annual	Codification and consolitation law 2019
		Library		

	Caution	1,000.00 Annual	Codification and consolidation law 2019
	Student Union	300.00 Annual	Codification and consolidation law 2019
	Course Materials:	15,300.00	Codification and consolidation law 2019
	FCHE	4,000.00 Annual	Codification and consolidation law 2019
	IDITC	6,400.00 Annual	Codification and consolidation law 2019
	IADIC	8,000.00 Annual	Codification and consolidation law 2019
	IADNCS	8,000.00 Annual	Codification and consolidation law 2019
	FCHE Course Fee Non Indigene	10,000.00 Annual	Codification and consolidation law 2019
	IDITC Course Fee Non Indigene	80,000.00 Annual	Codification and consolidation law 2019
	IADIC Course Fee Non Indigene	100,000.00 Annual	Codification and consolidation law 2019
	IADNCS Course Fee Non Indigene	100,000.00 Annual	Codification and consolidation law 2019
	C-TECH Course Fee Non Indigene	70,000.00 Annual	Codification and consolidation law 2019
	ND Course Fee Non Indigene	15,000.00 Annual	Codification and consolidation law 2019
	FCHE Course Fee Indigene:	21,300.00 Annual	Codification and consolidation law 2019
	IDITC Course Fee Indigene	48,700.00 Annual	Codification and consolidation law 2019

		IADIC Course Fee Indigene	55,300.00 Annual	Codification and consolitation law 2019
		IADNCS Course Fee Indigene	55,300.00 Annual	Codification and consolitation law 2019
		C-TECH Course Fee Non Indigene	29,850.00 Annual	Codification and consolitation law 2019
		ND Course Fee Indigene		
47	12020616	Application Form Jigawa State Polytechnic:		
		Dip. 1 CBMS indegine Registration:	14,525.00	Codification and consolitation law 2019
		Dip. 1 CBMS non indigene Registration	28,600.00 Annual	Codification and consolitation law 2019
		Dip. II CBMS indigene Registration	11,525.00 Annual	Codification and consolitation law 2019
		Dip. II CBMS non indegine Registration	25,600.00 Annual	Codification and consolitation law 2019
		HND Courses ACCT, PAD,BAM I indegine	15,800.00 Annual	Codification and consolitation law 2019
		HND Courses ACCT, PAD,BAM I non indegine	35,175.00 Annual	Codification and consolitation law 2019
		HND Courses ACCT, PAD,BAM II indegine	16,300.00 Annual	Codification and consolitation law 2019
		HND Courses ACCT, PAD,BAM II non indegine	35,675 Annual	Codification and consolitation law 2019
		ND I CBMS indegine	14,525.00 Annual	Codification and consolitation law 2019
		ND I CBMS non indegine	28,600.00 Annual	Codification and consolitation law 2019
		ND II CBMS indegine	14,025.00 Annual	Codification and consolitation law 2019

		ND II CBMS non indigene	28,100.00 Annual	Codification and consolidation law 2019
		ND I CST/CEES indigene	19,525.00 Annual	Codification and consolidation law 2019
		ND I CST/CEES non indigene	33,600.00 Annual	Codification and consolidation law 2019
		ND II CST/CEES indigene	19,025.00 Annual	Codification and consolidation law 2019
		ND II CST/CEES indigene	33,100.00 Annual	Codification and consolidation law 2019
		Sales of Application Forms (College of Nursing & Midwifery)	1,500.00	Codification and consolidation law 2019
		School fees for non-indigenes(College of Nursing & Midwifery)	150,000.00	Codification and consolidation law 2019
48	12020713	Library development	200.00 Annual	Codification and consolidation law 2019
		Student & Books	500.00 Annual	Codification and consolidation law 2019
		NHIS	2,000.00 Annual	Codification and consolidation law 2019
		Internet Access	1,000.00 Annual	Codification and consolidation law 2019
		Departmental registration	500.00 Annual	Codification and consolidation law 2019
49	12020109	Registration of Voluntary Organization		
		Certification of Registration	1,000	Codification and consolidation law 2019
50	12020455	School/ Tuition/ Registration / Exam / Certificate Fees		
		School of Health Technology Jahun		
51	12020455	Registration/School Fees indigene for new intake	10,500.00	Codification and consolidation law 2019

		Registration/School Fees non indigene for new intake	63,500.00	Codification and consolitation law 2019
		Departmental Registration Fees for regular student (indigene & nonindigene)	5,000.00	Codification and consolitation law 2019
52	12020455	Dutse Model Student School Fees		
		Indigene Student Boarding	26,000.00	Codification and consolitation law 2019
		Indigene Student Day	13,000.00	Codification and consolitation law 2019
		Non-indigene Boarding	36,000.00	Codification and consolitation law 2019
		Non-indigene Day	23,000.00	Codification and consolitation law 2019
53	12020455	Primary and Nursery Sections:		
		Primary Section	7,750.00	Codification and consolitation law 2019
		Nursery Section	7,750.00	Codification and consolitation law 2019
54	12020455	Capital School		
		Primary Section	3,000.00	Codification and consolitation law 2019
		Secondary School	3,000.00	Codification and consolitation law 2019
55	12020145	Licence Renewal of Private Hospitals/Clinics		
		Licenses Renewal private Hospital	80,000.00	Codification and consolitation law 2019
		Licenses Renewal outpatient Clinic (private)	30,000.00	Codification and consolitation law 2019
		Clinic with Inpatient service (private)	50,000.00	Codification and consolitation law 2019
56	12020432	Pharmaceutical Inspection Fees		

		Pharmaceutical Inspection Fees (Patent medicine shop(PMV) (50%))	5,000.00	Codification and consolidation law 2019
		Pharmaceutical Inspection Fees (Pharmacy Shop (19%))	10,000.00	Codification and consolidation law 2019
		Pharmaceutical Inspection Fees (Pharmaceutical distributor (10%))	50,000.00	Codification and consolidation law 2019
57	12020484	Registration of Private Medical Institutions		
		Registration of Private Medical Institutions (1-10 beds)	50,000.00	Codification and consolidation law 2019
		Registration of Private Medical Institutions (10-20 beds)	50,000.00	Codification and consolidation law 2019
		Registration of Private Medical Institutions (20-30 beds)	80,000.00	Codification and consolidation law 2019
58	12020492	Water Charges		
		Domestic single tab	50.00	Codification and consolidation law 2019
		Housing Estate Water System	200.00	Codification and consolidation law 2019
		Houses with Water System	100.00	Codification and consolidation law 2019
		Public stand pipe	700.00	Codification and consolidation law 2019
		Commercial	2,000.00	Codification and consolidation law 2019
		Institutional	1,000.00	Codification and consolidation law 2019
		Reconnection fee	500	Codification and consolidation law 2019
59	12020130	Cinematograph Licenses		
		Cinematography Licenses (permit C)	4,000	Codification and consolidation law 2019

		Cinematography Licenses (permit B)	5,000	Codification and consolidation law 2019
		Cinematography Licenses (permit A)	6,000	Codification and consolidation law 2019
60	12020716	Earnings from Hire of Information Equipment		
		Hire of Information Equipment	7,000	Codification and consolidation law 2019
		Non-governmental	50,000	Codification and consolidation law 2019
		Government	30,000	Codification and consolidation law 2019
		Private School Registration	20,000	Codification and consolidation law 2019
61		Drama	100,000	Codification and consolidation law 2019
62		Performance general	Negotiable	Codification and consolidation law 2019
63		Commercial Activities	10,000	Codification and consolidation law 2019
64	12020421	Car Hire / SUV Services		
		36 Seater Bus Hire	3,000	Codification and consolidation law 2019
65	12020623	Advertisement	50,000	Codification and consolidation law 2019
		Transmission periods & Airtime slots AA Prime Time: 6:00 am-10:00 am and 3:00 am to 10:00 am		
		60 Seconds	4,519	Codification and consolidation law 2019
		45 seconds	3,250.50	Codification and consolidation law 2019

		30 seconds	2,600	Codification and consolidation law 2019
		15 seconds	2,000	Codification and consolidation law 2019
66	12020623	BB Time:10:30 am-2:30 pm and 9:30 pm- close down		
		60 Seconds	3,600	Codification and consolidation law 2019
		45 seconds	2,250	Codification and consolidation law 2019
		30 seconds	2,000	Codification and consolidation law 2019
		15 seconds	1,500	Codification and consolidation law 2019
67	12020623	AM/FM combined booking		
		60 Seconds	7,000	Codification and consolidation law 2019
		45 seconds	5,500	Codification and consolidation law 2019
		30 seconds	4,300	Codification and consolidation law 2019
		15 seconds	3,000	Codification and consolidation law 2019
68	12020623	Mid News AM/FM stations		
		60 Seconds	17,500	Codification and consolidation law 2019
		45 seconds	13,250	Codification and consolidation law 2019
		30 seconds	10,000	Codification and consolidation law 2019
		15 seconds	7,950	Codification and consolidation law 2019

		Commercial News	40,000	Codification and consolidation law 2019
69	12020623	Sponsored Program Airtime slot rates		
		Live Coverage	Negotiable	Codification and consolidation law 2019
		60 Seconds	55,980	Codification and consolidation law 2019
		45 seconds	50,600	Codification and consolidation law 2019
		30 seconds	45,520	Codification and consolidation law 2019
		15 seconds	30,600	Codification and consolidation law 2019
70		Sponsored Program Production Airtime slot rates		
		60/45 min	20,000	Codification and consolidation law 2019
		30/15 min	15,000	Codification and consolidation law 2019
71		Special political program airtime rates		
		60 Seconds	250,000	Codification and consolidation law 2019
		45 seconds	190,000	Codification and consolidation law 2019
		30 seconds	1,200,000	Codification and consolidation law 2019
		15 seconds	95,000	Codification and consolidation law 2019
72	12020623	Political Jingles/Slots rates		
		60 Seconds	6,500	Codification and consolidation law 2019

		45 seconds	5,200	Codification and consolidation law 2019
		30 seconds	4,500	Codification and consolidation law 2019
		15 seconds	3,900	Codification and consolidation law 2019
73	12020623	Political Script Announcements slot rates		
		60 Seconds	4,500	Codification and consolidation law 2019
		45 seconds	3,800	Codification and consolidation law 2019
		30 seconds	2,900	Codification and consolidation law 2019
		15 seconds	2,900	Codification and consolidation law 2019
		Intra programmes spots	70%	Codification and consolidation law 2019
		Fixed time spots	65%	Codification and consolidation law 2019
		News adjacency	50%	Codification and consolidation law 2019
		Programme displacement	50%	Codification and consolidation law 2019
		Registered advertising agencies entitlements	15%	Codification and consolidation law 2019
		Non registered agency/ anointed canvassers entitlements	10%	Codification and consolidation law 2019
		Annual Total purchase and volume discounts		
		N1,000,000 and above	12%	Codification and consolidation law 2019

		N750,000 and above	10%	Codification and consolidation law 2019
		N500,000 and above	8%	Codification and consolidation law 2019
		N250,000 and above	6%	Codification and consolidation law 2019
		N150,000 and above	5%	Codification and consolidation law 2019
		N50,000	3%	Codification and consolidation law 2019
		Advertisement		Codification and consolidation law 2019
74	12020623	Jigawa Television JTV (A-9:00 am - 4:00 pm)		
		15"	3,100	Codification and consolidation law 2019
		30"	4,000	Codification and consolidation law 2019
		45"	4,900	Codification and consolidation law 2019
		60"	6,000	Codification and consolidation law 2019
75	12020623	Jigawa Television JTV (AA-4:00 pm - 7:00 pm)		
		15"	4,000	Codification and consolidation law 2019
		30"	6,000	Codification and consolidation law 2019
		45"	7,100	Codification and consolidation law 2019
		60"	8,000	Codification and consolidation law 2019

76	12020623	Jigawa Television JTV (AAA - 7:00 pm - 11:00 pm)		
		15"	6,400	Codification and consolitation law 2019
		30"	8,000	Codification and consolitation law 2019
		45"	11,500	Codification and consolitation law 2019
		60"	14,000	Codification and consolitation law 2019
77	12020623	Jigawa Television JTV (A - 11:00 pm - 6:00 am)		
		15"	6,400	Codification and consolitation law 2019
		30"	4,000	Codification and consolitation law 2019
		45"	4,900	Codification and consolitation law 2019
		60"	6,000	Codification and consolitation law 2019
78	12020623	Mid News		
		15"	12,000	Codification and consolitation law 2019
		30"	16,000	Codification and consolitation law 2019
		45"	22,000	Codification and consolitation law 2019
		60"	27,000	Codification and consolitation law 2019
79	12020623	Sponsorship airtime charges episodes & time (9:00am - 4:00pm)		
		30'	15,000	Codification and consolitation law 2019

		60'	22,000	Codification and consolidation law 2019
80	12020623	Sponsorship airtime charges episodes & time (4:00pm - 7:00pm)		
		30'	22,000	Codification and consolidation law 2019
		60'	40,000	Codification and consolidation law 2019
81	12020623	Sponsorship airtime charges episodes & time (7:00pm - 11:00pm)		
		30'	35,000	Codification and consolidation law 2019
		60'	56,000	Codification and consolidation law 2019
82	12020623	Sponsorship airtime charges episodes & time (11:00pm - 6:00am)		
		30'	15,500	Codification and consolidation law 2019
		60'	31,000	Codification and consolidation law 2019
83	1202623	Documentary airtime charges episodes & time (9:00am - 7:00pm)		
		3'	9,800	Codification and consolidation law 2019
		5'	12,600	Codification and consolidation law 2019
		10'	24,900	Codification and consolidation law 2019
		15'	34,300	Codification and consolidation law 2019
		30'	47,000	Codification and consolidation law 2019

		60'	64,000	Codification and consolidation law 2019
84	1202623	Documentary airtime charges episodes & time (7:00pm - 10:00pm)		
		3'	14,000	Codification and consolidation law 2019
		5'	18,000	Codification and consolidation law 2019
		10'	37,000	Codification and consolidation law 2019
		15'	49,000	Codification and consolidation law 2019
		30'	68,000	Codification and consolidation law 2019
		60'	94,000	Codification and consolidation law 2019
85	12020623	News of special interest (LTP) Events rates		
		Annual general meeting	68,000	Codification and consolidation law 2019
		Product / Book launching	87,000	Codification and consolidation law 2019
		Business promotion, trade fair competition, raffles	49,000	Codification and consolidation law 2019
		Coronation, chieftaincy, personality, interview	41,000	Codification and consolidation law 2019
		corporate bodies, banks, clubs	68,000	Codification and consolidation law 2019
86	12020623	Jingle Production charges		
		15"	40,000	Codification and consolidation law 2019
		30"	40,000	Codification and consolidation law 2019

		45"	55,000	Codification and consolitation law 2019
		60"	55,000	Codification and consolitation law 2019
87	1202632	Program airtime rates		
		3'	19,600	Codification and consolitation law 2019
		5'	25,200	Codification and consolitation law 2019
		10'	49,800	Codification and consolitation law 2019
		15'	68,000	Codification and consolitation law 2019
		30'	94,000	Codification and consolitation law 2019
		60'	128,000	Codification and consolitation law 2019
88	12020413	Films Censorship / Production Fees		
		Film Production Companies	5,000	Codification and consolitation law 2019
		Film Censorship	10,500	Codification and consolitation law 2019
		Post Production	5,000	Codification and consolitation law 2019
		Cyber Cafes	10,500	Codification and consolitation law 2019
		Soccer Video Viewing Center	10,500	Codification and consolitation law 2019
		Video Viewing Center	5,500	Codification and consolitation law 2019

		VideoCassette/ CD Musical Shops	2,500	Codification and consolitation law 2019
		Audio Cassette / CDMusical Shops	2,500	Codification and consolitation law 2019
		Audio Cassette ./ CD Sellers	1,500	Codification and consolitation law 2019
		Artist	1,000	Codification and consolitation law 2019
		Book Registration	3,500	Codification and consolitation law 2019
		Crafts	200	Codification and consolitation law 2019
		Exhibition	3,000	Codification and consolitation law 2019
		Notice of Appeal	5,000	Codification and consolitation law 2019
89	12020413	Certification of Registration	10,000	Codification and consolitation law 2019
		NYSC Camp Charges (Hirin)		
		Earnings from Hall Hire		
90	12020733	Conference Hall	20,000	Codification and consolitation law 2019
		Room Rate	3,000	Codification and consolitation law 2019
		Fishing permit	5,000	Codification and consolitation law 2019
91	12020119	Kali	1,000	Codification and consolitation law 2019
		Mali	1,000	Codification and consolitation law 2019

		Kugiya	1,000	Codification and consolidation law 2019
		Bargi	1,000	Codification and consolidation law 2019
92	12020143	Other Animals Certificate		Codification and consolidation law 2019
		Poultry Farm Registration Fees	5,000	Codification and consolidation law 2019
		Fish pound registration fees	5,000	Codification and consolidation law 2019
93	12020141	Hide & skin Buyers Licenses	10,000	Codification and consolidation law 2019
94	12020411	Farm plots and Land Charges	2,500	Codification and consolidation law 2019
95	12020454	Landing/Parking permit	0.50 x No. of Flight	Codification and consolidation law 2019
96	12020495	Passenger Manifest and Way Bill	1,500 x No. of passengers	Codification and consolidation law 2019
97	12020720	Hire Of Sump Lorry	3,000.00	Codification and consolidation law 2019
98	12020415	Trade Test Fees		
		Grade III	500.00	Codification and consolidation law 2019
		Grade II	1,000.00	Codification and consolidation law 2019
		Grade I	1,500.00	Codification and consolidation law 2019
99	12020472	Road worthiness Certificate Fee	1,000.00	Codification and consolidation law 2019
		Mass Transit Logo Utilization Fee:	2,000.00	Codification and consolidation law 2019

		Registration	40,000.00	Codification and consolidation law 2019
		Renewal	30,000.00	Codification and consolidation law 2019
100	12020475	Heavy Duty Permit	1,000.00	Codification and consolidation law 2019
		Vehicle Removal Obstruction Fee		Codification and consolidation law 2019
		Heavy Duty	10,000.00	Codification and consolidation law 2019
		Light vehicle	5,000.00	Codification and consolidation law 2019
101	12020441	Laboratory Charges		Codification and consolidation law 2019
		Earnings from Soil Test Fees		
		Soil		Codification and consolidation law 2019
102	12020735	Test certificate	500.00	Codification and consolidation law 2019
		Road Design		Codification and consolidation law 2019
		Application Fee	500.00	Codification and consolidation law 2019
103	12020616	Registration Fee	5,000.00	Codification and consolidation law 2019
		Test certificate	500.00	Codification and consolidation law 2019
		Hackney Permit	500.00	Codification and consolidation law 2019
104	12020703	Earnings From Hire Of Plants & Equipment		

		Plant Hiring Charges	Negotiable	Codification and consolidation law 2019
105	12020449	Business Premises Licenses Ministry of Commerce, Industries and Co-operatives	20,000.00	Codification and consolidation law 2019
		State Capital	10,000.00	Codification and consolidation law 2019
		LG Headquarters	5,000.00	Codification and consolidation law 2019
		Others	4,000.00	Codification and consolidation law 2019
106	12020709	Earnings from Tourism/Culture/Arts Centres		
		Hotel-Licensing		Codification and consolidation law 2019
		Big	50,000.00	Codification and consolidation law 2019
		Medium	20,000.00	Codification and consolidation law 2019
		Small	10,000.00	Codification and consolidation law 2019
107	12020709	Restaurant-Licensing		
		Big	10,000.00	Codification and consolidation law 2019
		Medium	5,000.00	Codification and consolidation law 2019
		Small	2,000.00	Codification and consolidation law 2019
108	12020709	Travelling Agencies-Licensing		
		Big	20,000.00	Codification and consolidation law 2019
		Small	10,000.00	Codification and consolidation law 2019

109	12020636	Sales of Cards		Codification and consolidation law 2019
		Board	200.00	Codification and consolidation law 2019
		Headquarter	300.00	Codification and consolidation law 2019
110	12020464	Hospital Service Charges		
		Record of Service		
		Hospital	20.00	Codification and consolidation law 2019
		OPD Card	100.00	Codification and consolidation law 2019
		Folder	500.00	Codification and consolidation law 2019
		Medical Certificate	200.00	Codification and consolidation law 2019
		Birth Certificate	200.00	Codification and consolidation law 2019
		Ultra Sound		Codification and consolidation law 2019
		Fire Safety License		
111	12020146	International Hotel	20,000.00	Codification and consolidation law 2019
		Hotels other than 1 above	10,000.00	Codification and consolidation law 2019
		Cinema Houses	3,000.00	Codification and consolidation law 2019
		Petrol Stations	15,000.00	Codification and consolidation law 2019
		Welder's Workshop	500.00	Codification and consolidation law 2019

		Mechanical & Electrical workshop	500.00	Codification and consolidation law 2019
		Private Hospitals & Clinics	5,000.00	Codification and consolidation law 2019
		Private Schools & Institutions	2,000.00	Codification and consolidation law 2019
		Medium scale plants Gas/Lubes	3,000.00	Codification and consolidation law 2019
		Guest Inns	5,000.00	Codification and consolidation law 2019
		Super Market & Departmental Stores	5,000.00	Codification and consolidation law 2019
112	1202146	Factory Staff capacity:		
		1 to 50	3,000.00	Codification and consolidation law 2019
		51 to 300	5,000.00	Codification and consolidation law 2019
		301 to 500	10,000.00	Codification and consolidation law 2019
		501 to 1000	15,000.00	Codification and consolidation law 2019
		1001 and above	20,000.00	Codification and consolidation law 2019
		Vetting of Private Building	3,000.00	Codification and consolidation law 2019
		Consultancy	5,000.00	Codification and consolidation law 2019
113	12020406	Inspection Fees:		
		Small Scale Industries	2,000.00	Codification and consolidation law 2019

		Financial Institutions	5,000.00	Codification and consolidation law 2019
		Other Business premises	1,000.00	Codification and consolidation law 2019
114	12020406	Lecture Charges (hall)		
		Factories/Small Scale Industries	500.00	Codification and consolidation law 2019
		Clinics/Hospitals	250.00	Codification and consolidation law 2019
		Private Schools	100.00	Codification and consolidation law 2019
		Basic training	2,000.00	Codification and consolidation law 2019
115	12020406	Enlightenment Campaign (Jingle)		
		Public Enlightenment	Free	Codification and consolidation law 2019
		TV/Radio programme	Free	Codification and consolidation law 2019
116		Fire Report Charges on Insured Properties:		
		On Emergency Cases	Free	Codification and consolidation law 2019
		Individuals	5,000.00	Codification and consolidation law 2019
		Private Companies, Organisations	500.00	Codification and consolidation law 2019
117		Pilgrims Welfare Agency		
		Document Registration And Search Fees	500.00	Codification and consolidation law 2019
118		High Court		
119	12020502	Court Fines	Rate Charge Attached	Codification and consolidation law 2019

120	12020401	Court fee	Rate Charge Attached	Codification and consolidation law 2019
		Portable: High Court	Rate Charge Attached	Codification and consolidation law 2019
		Office of the Auditor General		
121	12020477	Registration of Accounting & Audit Firms	10,000.00	Codification and consolidation law 2019
122	12020154	Inspection Fees Store JISEPA	5,000.00	Codification and consolidation law 2019
		Bakeries	5,000.00	Codification and consolidation law 2019
		Pure Water House	5,000.00	Codification and consolidation law 2019
		Restaurant	5,000.00	Codification and consolidation law 2019
		Private Hospital	5,000.00	Codification and consolidation law 2019
		Commercial Banks	5,000.00	Codification and consolidation law 2019
		Filling Stations	5,000.00	Codification and consolidation law 2019
		Residential	5,000.00	Codification and consolidation law 2019
		Shops	5,000.00	Codification and consolidation law 2019
123	12020471	Private School Registration	5,000.00	Codification and consolidation law 2019
124	12020471	Institutional Feeding	2,000 Annually	Codification and consolidation law 2019
		Private School Registration	5,000 Annually	Codification and consolidation law 2019

		Grade 'A' 001 250	10,000 Annually	Codification and consolitation law 2019
		Grade 'B' 251 500	20,000 Annually	Codification and consolitation law 2019
		Grade 'C' 501 750	30,000 Annually	Codification and consolitation law 2019
		Grade 'D' 751 1000	50,000 Annually	Codification and consolitation law 2019
125		Bidding Fee	0.1% Annually	Codification and consolitation law 2019
126	12020616	Application Form (Binyaminu Polytechnic Hadejia)		
		Registration: HND indigene	22,400.00 Annual	Codification and consolitation law 2019
		Registration: HND non indigene	27,400.00 Annual	Codification and consolitation law 2019
		Registration: ND indigene and non indigene	20,600 Annually	Codification and consolitation law 2019
		Registration: Pre HND Diploma	19600 Annually	Codification and consolitation law 2019
		Certificate	14,600 Annual	Codification and consolitation law 2019
		Forestry Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Animal Husbandry Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Computer Certificate	12,100.00 Annual	Codification and consolitation law 2019
		Science Laboratory Practicals Charges	20,400.00 Annual	Codification and consolitation law 2019

		OND indegine	12,600.00 Annual	Codification and consolitation law 2019
		OND non indegine	24,600.00 Annual	Codification and consolitation law 2019
		Certificate for Indegine	12,000.00 Annual	Codification and consolitation law 2019
		Certificate for non Indegine	17,100.00 Annual	Codification and consolitation law 2019
127	12020616	Application Form (College of Legal & Islamic Studies Ringim)		
		Central Registration	2,000.00 Annual	Codification and consolitation law 2019
		Caution Deposit	1,000.00 Annual	Codification and consolitation law 2019
		Exam Fees	2,000.00 Annual	Codification and consolitation law 2019
		Games Fees	500.00 Annual	Codification and consolitation law 2019
		ID card	300.00 Annual	Codification and consolitation law 2019
128	12020713	Library development	200.00 Annual	Codification and consolitation law 2019
		Student & Books	500.00 Annual	Codification and consolitation law 2019
		NHIS	2,000.00 Annual	Codification and consolitation law 2019
		Internet Access	1,000.00 Annual	Codification and consolitation law 2019
		Departmental registration	500.00 Annual	Codification and consolitation law 2019

129	12020616	Application Form (SuleLamido University Kafin Hausa)		
		Under Graduate Science indegine Registration fees	35,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Science indegine Registration fees:	70,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Arts indegine Registration fees:	30,000.00 Annual	Codification and consolitation law 2019
		Under Graduate Arts non indegine Registration fees:	60,000.00 Annual	Codification and consolitation law 2019
		Acceptance Fee	2,000.00 Annual	Codification and consolitation law 2019
		Hostel Accommodation	10,000.00 Annual	Codification and consolitation law 2019
		Science Indegine IJMB Fees	16,000.00 Annual	Codification and consolitation law 2019
		Science non indegine IJMB Fees:	31,000.00 Annual	Codification and consolitation law 2019
		Arts indegine IJMB Fees:	13,000.00 Annual	Codification and consolitation law 2019
		Arts non indegine IJMB Fees:	28,300.00 Annual	Codification and consolitation law 2019
		Exam Fees	2,500.00 Annual	Codification and consolitation law 2019
130	12020616	Application forms (College of Education Gumel)		
		Pre NCE Art indegine Registration Fees:	9,450.00 Annual	Codification and consolitation law 2019
		Pre NCE Art non indegine Registration Fees	19,450.00 Annual	Codification and consolitation law 2019

		Pre NCE Science indigine Registration Fees	9,650.00 Annual	Codification and consolitation law 2019
		Pre NCE Science non indigine Registration Fees	19,650.00 Annual	Codification and consolitation law 2019
		NCE Art indigine Registration Fees	11,450.00 Annual	Codification and consolitation law 2019
		NCE Art non indigine Registration Fees	21,450.00 Annual	Codification and consolitation law 2019
		NCE Science indigine Registration Fees	11,700.00 Annual	Codification and consolitation law 2019
		NCE Science non indigine Registration Fees	21,700.00 Annual	Codification and consolitation law 2019
131	12020616	Applications form Institute of Informatics Kazaure:		
		Foundation Cert. for Higher Education Indigine		Codification and consolitation law 2019
		Foundation Cert. for Higher Education Non indigene	28,800.00 Annual	Codification and consolitation law 2019
		Int. Dip. Information tech. & Commindigine		Codification and consolitation law 2019
		Int. Dip. Information tech. & Comm non indigine	108,700.00 Annual	Codification and consolitation law 2019
		Int. Adv. Dip. In Computing indigine		Codification and consolitation law 2019
		Int. Adv. Dip. In Computing non indigine	130,000.00 Annual	Codification and consolitation law 2019
		Int. Adv. Dip. In Network & Cyber Security indigene		Codification and consolitation law 2019
		Int. Adv. Dip. In Network & Cyber Security non indigene	100,000.00 Annual	Codification and consolitation law 2019

132		Cable & Info. Tech indegine		Codification and consolitation law 2019
		Cable & Info. Tech non indegine	179,000.00 Annual	Codification and consolitation law 2019
		ND Computer Science indegine		Codification and consolitation law 2019
		ND Computer Science non indegine	87,950.00 Annual	Codification and consolitation law 2019
		Medical General Student Charges	2,000.00 Annual	Codification and consolitation law 2019
		ID Card	1,000.00 Annual	Codification and consolitation law 2019
	12020405	Hostel	6,500.00 Annual	Codification and consolitation law 2019
		Games	500.00 Annual	Codification and consolitation law 2019
		ICT	2,000.00 Annual	Codification and consolitation law 2019
		Entrepreneurship	2,000.00 Annual	Codification and consolitation law 2019
		Library		Codification and consolitation law 2019
		Caution	1,000.00 Annual	Codification and consolitation law 2019
		Student Union	300.00 Annual	Codification and consolitation law 2019
		Course Materials:	15,300.00	Codification and consolitation law 2019
		FCHE	4,000.00 Annual	Codification and consolitation law 2019

		IDITC	6,400.00 Annual	Codification and consolitation law 2019
		IADIC	8,000.00 Annual	Codification and consolitation law 2019
		IADNCS	8,000.00 Annual	Codification and consolitation law 2019
		FCHE Course Fee Non Indigene	10,000.00 Annual	Codification and consolitation law 2019
		IDITC Course Fee Non Indigene	80,000.00 Annual	Codification and consolitation law 2019
		IADIC Course Fee Non Indigene	100,000.00 Annual	Codification and consolitation law 2019
		IADNCS Course Fee Non Indigene	100,000.00 Annual	Codification and consolitation law 2019
		C-TECH Course Fee Non Indigene	70,000.00 Annual	Codification and consolitation law 2019
		ND Course Fee Non Indigene	15,000.00 Annual	Codification and consolitation law 2019
		FCHE Course Fee Indigene:	21,300.00 Annual	Codification and consolitation law 2019
		IDITC Course Fee Indigene	48,700.00 Annual	Codification and consolitation law 2019
		IADIC Course Fee Indigene	55,300.00 Annual	Codification and consolitation law 2019
		IADNCS Course Fee Indigene	55,300.00 Annual	Codification and consolitation law 2019
		C-TECH Course Fee Non Indigene	29,850.00 Annual	Codification and consolitation law 2019
		ND Course Fee Indigene		Codification and consolitation law 2019
133	12020616	Application Form Jigawa State Polytechnic:		

			Codification and consolidation law 2019
	Dip. 1 CBMS indigene Registration:	14,525.00	
	Dip. 1 CBMS non indigene Registration	28,600.00 Annual	Codification and consolidation law 2019
	Dip. II CBMS indigene Registration	11,525.00 Annual	Codification and consolidation law 2019
	Dip. II CBMS non indigene Registration	25,600.00 Annual	Codification and consolidation law 2019
	HND Courses ACCT, PAD,BAM I indigene	15,800.00 Annual	Codification and consolidation law 2019
	HND Courses ACCT, PAD,BAM I non indigene	35,175.00 Annual	Codification and consolidation law 2019
	HND Courses ACCT, PAD,BAM II indigene	16,300.00 Annual	Codification and consolidation law 2019
	HND Courses ACCT, PAD,BAM II non indigene	35,675 Annual	Codification and consolidation law 2019
	ND I CBMS indigene	14,525.00 Annual	Codification and consolidation law 2019
	ND I CBMS non indigene	28,600.00 Annual	Codification and consolidation law 2019
	ND II CBMS indigene	14,025.00 Annual	Codification and consolidation law 2019
	ND II CBMS non indigene	28,100.00 Annual	Codification and consolidation law 2019
	ND I CST/CEES indigene	19,525.00 Annual	Codification and consolidation law 2019
	ND I CST/CEES non indigene	33,600.00 Annual	Codification and consolidation law 2019
	ND II CST/CEES indigene	19,025.00 Annual	Codification and consolidation law 2019

		ND II CST/CEES indegine	33,100.00 Annual	Codification and consolitation law 2019
		Permission for felling of tress (Big)	2,500.00 Per tree	Codification and consolitation law 2019
		Permission for felling of tress (Small)	1,500.00 Per tree	Codification and consolitation law 2019
		Fine for felling of tress (Big)	2,500.00 Per tree	Codification and consolitation law 2019
		Fine for felling of tress (Small)	2,000.00 Per tree	Codification and consolitation law 2019
134	12020627	Sales of forest Product		Codification and consolitation law 2019
		Bagaruw (Acacia)	500.00 Per Bag	Codification and consolitation law 2019
		Jatropha (Bini da zugu)	1,000.00 Per Bag	Codification and consolitation law 2019
		Gum Arabic	5,000.00 Per Bag	Codification and consolitation law 2019
		Court fine for Hunting without license	1,000.00 Annual	Codification and consolitation law 2019
135	12020152	Bush meat trophy license	2,000.00 annually	Codification and consolitation law 2019
		Taungyaj Farming Permit	300.00 per hector	Codification and consolitation law 2019
		Car Loan Sales of Application/ registration Forms	2,000.00	Codification and consolitation law 2019
136		BANKS		
137		HEAD OFFICE		
		Dutse	100,000.00	Codification and consolitation law 2019

		Non-Urban	25,000.00	Codification and consolidation law 2019
		Local Government	50,000.00	Codification and consolidation law 2019
138		BRANCH		
		Dutse	50,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	25,000.00	Codification and consolidation law 2019
139		FINANCE HOUSES		
		HEAD OFFICE		
		Dutse	50,000.00	Codification and consolidation law 2019
		Non-Urban	15,000.00	Codification and consolidation law 2019
		Local Government	25,000.00	Codification and consolidation law 2019
140		BRANCH OFFICE		
		Dutse	30,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	20,000.00	Codification and consolidation law 2019
141	12021103	INVESTMENT INSTITUTIONS		
		Dutse	30,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019

		Local Government	20,000.00	Codification and consolidation law 2019
142	12020711	BUREAU DE CHANGE		
		Dutse	20,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	15,000.00	Codification and consolidation law 2019
143	12020711	MF Banks		
		Dutse	20,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
144	12020711	Dish and cable		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
145	1202711	Manuf. Comp		
		Dutse	30,000.00	Codification and consolidation law 2019
		Non-Urban	20,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
146	12020432	Pharmaceuticals		

		Dutse	30,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	20,000.00	Codification and consolidation law 2019
147	12020432	Tanneries		
		Dutse	30,000.00	Codification and consolidation law 2019
		Non-Urban	10,000.00	Codification and consolidation law 2019
		Local Government	20,000.00	Codification and consolidation law 2019
148	12020432	Quarry operations		
		Dutse	50,000.00	Codification and consolidation law 2019
		Non-Urban	20,000.00	Codification and consolidation law 2019
		Local Government	30,000.00	Codification and consolidation law 2019
149	12020432	Major const. com		
		Dutse	100,000.00	Codification and consolidation law 2019
		Non-Urban	30,000.00	Codification and consolidation law 2019
		Local Government	50,000.00	Codification and consolidation law 2019
150	12020432	Chartered A/c com		
		Dutse	20,000.00	Codification and consolidation law 2019

		Non-Urban	5,000.00	Codification and consolitation law 2019
		Local Government	10,000.00	Codification and consolitation law 2019
151	12020477	Law firm		
		Dutse	20,000.00	Codification and consolitation law 2019
		Non-Urban	5,000.00	Codification and consolitation law 2019
		Local Government	10,000.00	Codification and consolitation law 2019
152	12020477	Insurance brokers		
		Dutse	20,000.00	Codification and consolitation law 2019
		Non-Urban	5,000.00	Codification and consolitation law 2019
		Local Government	10,000.00	Codification and consolitation law 2019
153	12020701	Managing. Consult		
		Dutse	15,000.00	Codification and consolitation law 2019
		Non-Urban	5,000.00	Codification and consolitation law 2019
		Local Government	10,000.00	Codification and consolitation law 2019
154	12020438	State surveyors		
		Dutse	20,000.00	Codification and consolitation law 2019
		Non-Urban	5,000.00	Codification and consolitation law 2019

		Local Government	10,000.00	Codification and consolidation law 2019
155	12020436	Advert agencies		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
156	12020436	Travel agencies		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
157	12020485	Other consultants		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
158	12020485	Hospitality & tour		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
159	12020147	Restaurants		

		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
160	12020465	Recreation house		
		Dutse	15,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
161	12020111	Bakery & confectioneries		
		Dutse	15,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
161	12020130	Cinema houses		
		Dutse	15,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
162	12020130	Viewing centres		
		Dutse	10,000.00	Codification and consolidation law 2019

		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
163	12020156	Petrol Stations		
		Dutse	50,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	25,000.00	Codification and consolidation law 2019
164	12020153	Stationary stores		
		Dutse	5,000.00	Codification and consolidation law 2019
		Non-Urban	2,000.00	Codification and consolidation law 2019
		Local Government	3,000.00	Codification and consolidation law 2019
165	12020711	Super markets		
		Dutse	20,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
166	12020711	Building material		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019

		Local Government	5,000.00	Codification and consolidation law 2019
167	12020635	Patent med stores		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
168	12020711	Provision stores		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
169	12021015	Sole ownership		
		Dutse	5,000.00	Codification and consolidation law 2019
		Non-Urban	1,000.00	Codification and consolidation law 2019
		Local Government	3,000.00	Codification and consolidation law 2019
170	12020410	Elect & electronics		
		Dutse	10,000.00	Codification and consolidation law 2019
		Non-Urban	3,000.00	Codification and consolidation law 2019
		Local Government	5,000.00	Codification and consolidation law 2019
171	12020711	Vehicle Spare parts		

		Dutse	20,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
172	12020711	Dish and cable stores		
		Dutse	20,000.00	Codification and consolidation law 2019
		Non-Urban	5,000.00	Codification and consolidation law 2019
		Local Government	10,000.00	Codification and consolidation law 2019
173	12020711	Others		
		Dutse	5,000.00	Codification and consolidation law 2019
		Non-Urban	1,000.00	Codification and consolidation law 2019
		Local Government	3,000.00	Codification and consolidation law 2019
174	12021014	RECOVERY OF A SPECIFIED SUM:		
		N100000 - N250,000	1,000.00	Codification and consolidation law 2019
		N250,000 - N500,000	2,000.00	Codification and consolidation law 2019
		N500,000 - N1,000,000	3,000.00	Codification and consolidation law 2019
		N1,000,000 - N5,000,000	5,000.00	Codification and consolidation law 2019
		N500,000 AND ABOVE		Codification and consolidation law 2019

175	12021014	RECOVERY OF AN UNSPECIFIED SUM:		
		Declaration	250	Codification and consolidation law 2019
		Order	100	Codification and consolidation law 2019
		Maximum Fees	7500	Codification and consolidation law 2019
176	12021014	An Accounting to be taken and Payment of the sum due:		
		Initial Fees	100	Codification and consolidation law 2019
		Second Fees payable before Judgement	50	Codification and consolidation law 2019
		Maximum Fees	2000	Codification and consolidation law 2019
177	12021014	PROPERTY POSSESSION SUMMONS:		Codification and consolidation law 2019
		Between Landlord and tenant	1000	Codification and consolidation law 2019
178	12021014	Title Declaration:		Codification and consolidation law 2019
		Affecting Land	1000	Codification and consolidation law 2019
		Other Relief of Assistance	1000	Codification and consolidation law 2019
179	12021014	PLEADING:		
		Claim Statement Filing	100	Codification and consolidation law 2019
		Defense Statement Filing	100	Codification and consolidation law 2019
		Terms of Settlement Filing Per Signatory	100	Codification and consolidation law 2019

		Motion Supported by and Affidavit	350	Codification and consolidation law 2019
		Motion	100	Codification and consolidation law 2019
		Oath	50.00	Codification and consolidation law 2019
		Sealing Order	150.00	Codification and consolidation law 2019
		Exhibit if any per exhibit	50.00	Codification and consolidation law 2019
		Originating Summons	1,000.00	Codification and consolidation law 2019
		Schedule Fees - Fundamental Human Right Application	850.00	Codification and consolidation law 2019
		Originating Summons based on title=	2,000.00	Codification and consolidation law 2019
		Writ = of habeas Corpus/Certiorari Proceeding Application	2,000.00	Codification and consolidation law 2019
180	12021014	On filing any application (if alone)	100.00	Codification and consolidation law 2019
		If accompanied by other paper	100.00	Codification and consolidation law 2019
		Justification of Surety	100.00	Codification and consolidation law 2019
		Certification/Attestation	100.00	Codification and consolidation law 2019
181	12021014	PROBATE ADMINISTRATION:		
		Administration of property of a deceased without dispute		
		on succession of distribution where gross value of property		Codification and consolidation law 2019

		is 100,000 - 250,000	1,000.00	Codification and consolitation law 2019
		Where gross value of property is 250,000 - 500,000	2,000.00	Codification and consolitation law 2019
		Where gross value of property is 500,000 - 1,000,000	3,000.00	Codification and consolitation law 2019
		Above 1 Million or not specified	4,000.00	Codification and consolitation law 2019
		The property under trust does not exceed 100,000	1,000.00	Codification and consolitation law 2019
		Filing oath of execution	0.05	Codification and consolitation law 2019
		Taking justification of sureties	50.00	Codification and consolitation law 2019
		Filing administration bond	50.00	Codification and consolitation law 2019
		Filing application of probate	100.00	Codification and consolitation law 2019
		Drawing up order of administration	50.00	Codification and consolitation law 2019
		Filing application of probate	100.00	Codification and consolitation law 2019
		Drawing up order of administration	50.00	Codification and consolitation law 2019
		Filing inventory	50.00	Codification and consolitation law 2019
182	12020443	Filing death certificate	50.00	Codification and consolitation law 2019
		Filing caveat	250.00	Codification and consolitation law 2019

		Filing re-issue of letter of administration	200.00	Codification and consolidation law 2019
		Filing change of administration after Issuance/grant	200.00	Codification and consolidation law 2019
		filing of will	500.00	Codification and consolidation law 2019
		Filing of Codicil	250.00	Codification and consolidation law 2019
		withdrawing of will	500.00	Codification and consolidation law 2019
		swearing and filing affidavit for attestation of witnesses	50.00	Codification and consolidation law 2019
		filing renunciation	50.00	Codification and consolidation law 2019
		application of search	200.00	Codification and consolidation law 2019
		sealing copy of will	50.00	Codification and consolidation law 2019
		Sealing copy of codicil	50.00	Codification and consolidation law 2019
		Making of Will	200.00	Codification and consolidation law 2019
		Making Codicil	200.00	Codification and consolidation law 2019
183	12020635	copying and certificate folio/page of will	50.00	Codification and consolidation law 2019
		Swearing and filing affidavit of identity in deceased name	50.00	Codification and consolidation law 2019
		swearing and filing affidavit of identity of executor	50.00	Codification and consolidation law 2019

		Filing schedule of debts funeral expenses	50.00	Codification and consolidation law 2019
		Filing particulars of reality	50.00	Codification and consolidation law 2019
		Filing power of attorney	200.00	Codification and consolidation law 2019
		Swearing and filing next of kin form	50.00	Codification and consolidation law 2019
		Filing nomination of two (2) administrators	100.00	Codification and consolidation law 2019
		Filing election of guardian to take grant	100.00	Codification and consolidation law 2019
		Swearing and filing affidavit to leave order of assignment	100.00	Codification and consolidation law 2019
184	12020635	RE-SEALING OF GRANT SO AS TO BRING IT INTO FORCE:		
		Jigawa State	2,000.00	Codification and consolidation law 2019
		Certificate of Letter of Administration	100.00	Codification and consolidation law 2019
		Drawing up order for assignment of guardianship	1,000.00	Codification and consolidation law 2019
		On deposit of will for safe custody	1,000.00	Codification and consolidation law 2019
185	12020635	Service of Process and Milage:		
		Service Per Party	200.00	Codification and consolidation law 2019
		Service per Kilometre	30.00	Codification and consolidation law 2019
		Motorcycle	20.00	Codification and consolidation law 2019
186	12020635	WARANTS:		

		For the issue of warrant to detain anabsconding debtor or		
		writ of habeas corpus	500.00	Codification and consolitation law 2019
		Execution	1,000.00	Codification and consolitation law 2019
		DRAWING UP AN ORDER:		
187	12020635	For drawing up any order or judgement	200.00	Codification and consolitation law 2019
		Searching Archives:		
188	12020635	For sealing archives of each of 12 months or part thereof	100.00	Codification and consolitation law 2019
		Copies of judgement, orders of proceedings:		
189	12020635	Certified true copy of judgement proceeding etc	200.00	Codification and consolitation law 2019
		Portfolio	20.00	Codification and consolitation law 2019
		Subpoena:		
190	12020635	Every Subpoena, civil or criminal	100.00	Codification and consolitation law 2019
		Service and mileage	200.00	Codification and consolitation law 2019
		Appearance:		
191	12020635	Entering appearance including requisition or memorandum	100.00	Codification and consolitation law 2019
		Notice of preliminary objection	500.00	Codification and consolitation law 2019
		Filing address, reply etc	200.00	Codification and consolitation law 2019
		Production of warrant:		
192	12020635	warrant issue to prisoner to give evidence	100.00	Codification and consolitation law 2019

		Mileage Execution	200.00	Codification and consolidation law 2019
193	12020635	Swearing to affidavit and declaration:		
		An affidavit	100.00	Codification and consolidation law 2019
		Declaration (exhibit)	50.00	Codification and consolidation law 2019
194	12020635	Letter of Request:		
		For sealing a letter of request	100.00	Codification and consolidation law 2019
195	12020635	PETITION:		
		Every petition	500.00	Codification and consolidation law 2019
196	12020635	APPEAL; APPEAL TO COURT OF APPEAL		
		Filing of Notice of Appeal	5,000.00	Codification and consolidation law 2019
		Filing Notice of Motion for leave to appeal	1,000.00	Codification and consolidation law 2019
		Filing notice of appeal when leave has been obtained to granted	5,000.00	Codification and consolidation law 2019
		Filing notice of appeal against interlocutory order	5,000.00	Codification and consolidation law 2019
		Filing a notice of appeal against the above order leave having being granted	5,000.00	Codification and consolidation law 2019
		Filing notice of appeal of intention to contend that the decision of the court below be varied or affirmed	5,000.00	Codification and consolidation law 2019
197	12020635	Appeal from magistrate to High Court of Appeal:		
		Filing notice of appeal	1,000.00	Codification and consolidation law 2019

		Service and mileage	200.00	Codification and consolidation law 2019
		Filing bond for costs on appeal	200.00	Codification and consolidation law 2019
		Justification (per surety)	50.00	Codification and consolidation law 2019
		Filing amended or additional ground of appeal	200.00	Codification and consolidation law 2019
		Filing notice of appeal from land registry	1,000.00	Codification and consolidation law 2019
		Filing notice of appeal from inland revenue	1,000.00	Codification and consolidation law 2019
		Filing appeal from	1,000.00	Codification and consolidation law 2019
		Appeal from land tribunal	1,000.00	Codification and consolidation law 2019
198	12020635	The serial No. of this case should be JDU/HD/Year (for Husband Divorce) when the petition is to be filed:		
		Petition:	2,000.00	Codification and consolidation law 2019
		Filing reply to the petition	2,000.00	Codification and consolidation law 2019
199	12020635	LETTER OF REQUEST:		
		For the Petition	1,000.00	Codification and consolidation law 2019
		For a Sealed = decree or copy	150.00	Codification and consolidation law 2019
200	12020635	Decree nisi to be made absolute:		
		Application	1,000.00	Codification and consolidation law 2019

		Sealing the decree absolute	1,500.00	Codification and consolitation law 2019
		Sealing	500.00	Codification and consolitation law 2019
		Copy of decree absolute	1,000.00	Codification and consolitation law 2019
201	12020635	Transfer of Case:		
		On Application to the Chief judge by writted or rac to transfer a civil or criminal case from high court judge to another	1,000.00	Codification and consolitation law 2019
		Application to transfer a civil or criminal case from magistrate to another	1,000.00	Codification and consolitation law 2019
		For an order/drawing order for transfer of civil or criminal case from magistrate to another or high court to another	500.00	Codification and consolitation law 2019
		service and Milage	200.00	Codification and consolitation law 2019
202	12020635	ALLOWANCES TO WITNESS:		
		Professionals, mercantile, agents, Banks Managers, surveyors and any officer of the public service whose salary is not less than grade level (GL) 08		
		For grade level (GL) 01-07	2,000.00	Codification and consolitation law 2019
		Merchants, captains of ships, mercantile assistants and officers in public service whose salary is less than GL 08 or its equivalent	2,000.00	Codification and consolitation law 2019
		Auctioneers, master tradesmen, pilots, clerks	2,000.00	Codification and consolitation law 2019
		Artisans, journeymen	2,000.00	Codification and consolitation law 2019
		Servants, laborers, canoe men	2,000.00	Codification and consolitation law 2019
		Others not specifically provided for or whose income is less than 240,000 per annum	2,000.00	Codification and consolitation law 2019

203	12020635	Transport Allowances:		Codification and consolidation law 2019
		By private car	30.00	Codification and consolidation law 2019
		By Private Motorcycle	20.00	Codification and consolidation law 2019
204	12020635	Third Schedule/Notaries Court fees of office;		Codification and consolidation law 2019
		Noting Protest on bill or note	1,000.00	Codification and consolidation law 2019
		Extending protest on bills, exchange or promissory note	1,000.00	Codification and consolidation law 2019
		Should the acceptor or drawer of a bill or note reside out of town and the notary present the bill or note, a further charge for the first two kilometres	500.00	Codification and consolidation law 2019
		Additional two kilometersminuting of noting ship's	500.00	Codification and consolidation law 2019
		Extending ship's protest	500.00	Codification and consolidation law 2019
		Furnishing copy of extending protest	500.00	Codification and consolidation law 2019
		Attestation to any document	500.00	Codification and consolidation law 2019
		Declaration there to for each	500.00	Codification and consolidation law 2019
		Additional declarant	1,000.00	Codification and consolidation law 2019
205	12020635	Translation:		
		Every folio of seventy two word	500.00	Codification and consolidation law 2019

		Attestation to Translation	500.00	Codification and consolidation law 2019
		Translation of Common, attestation to power for stocks		
206	12020426	Registration of Court judgement fees:		
		Registration of Certification of a judgement of any Court	1,000.00	Codification and consolidation law 2019
207	12020426	COURT FEES:		Codification and consolidation law 2019
		On filing a nation for stay of execution pending appeal but before execution of judgement	2,000.00	Codification and consolidation law 2019
		On filing of motion for stay of execution of judgement	2,000.00	Codification and consolidation law 2019
		Demurrage fees for period not exceeding 60 days of pendency of motion	2,000.00	Codification and consolidation law 2019
		For every day after 60 days, demurrage fees still determination of application by high court	200.00	Codification and consolidation law 2019

HARMONIZED LOCAL GOVERNMENT TAXES AND LEVIES

S/N	CODE	DESCRIPTION	RATE	REFERENCE
1	12020494	TENEMENT RATES PRIVATE (EXCLUDING RESIDENTIAL MUD AND THATCHED HOUSES):		
		Urban	0.01%	
		Semi-Urban	0.01%	
		Sub-URBAN	0.01%	
2		TENEMENT RATES – COMMERCIAL		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
3	12020149	COMMUNICATION MAST		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
4	12020494	FIBRE OPTICS		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
5	12020147	HOTELS/LODGES/GUEST HOUSE		

		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
6		FILLING STATIONS/KEROSEN TANKS		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
7	12020463	HOSPITALS/PHARMARCIES/CLINICS		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
8	12010306	EDUCATIONAL ESTABLISHMENT		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
9	12020711	OTHER COMMERCIAL ESTABLISHMENTS		
		Urban	0.15%	
		Semi-Urban	0.15%	
		Sub-URBAN	0.15%	
10	12020459	C. RIGHT OF OCCUPANCY (CRO) FEES		
		Urban	3000	
		Semi-Urban	3000	
		Sub-URBAN	3000	
11	12020908	D. GROUND RATE IN RURAL AREAS		
		Urban		
		Semi-Urban		
		Sub-URBAN		
12		LOCAL LICENCE, FEES AND FINES		
		Urban		
		Semi-Urban		
		Sub-URBAN		
13	12020132	A. BICYCLE LICENSE		
		Urban	100	
		Semi-Urban	100	
		Sub-URBAN	100	
14	12020107	B. CANOE LICENSE FEES		
		Urban	200	
		Semi-Urban	200	
		Sub-URBAN	200	
15		C. CART/TRACK LICENSE		
		Urban	200	
		Semi-Urban	200	
		Sub-URBAN	200	

16		D. WHEEL BARROW		
		Urban	10	
		Semi-Urban	10	
		Sub-URBAN	10	
17	12020120	E. HAWKING AT MOTOR PARK, & MARKET PLACES PERMIT LICENSE FEES		
		Urban	10	
		Semi-Urban	10	
		Sub-URBAN	10	
18	12020120	F. CIGARETTES HAWKING PERMIT LICENSE FEES		
		Urban	1000	
		Semi-Urban	500	
		Sub-URBAN	300	
		FOOD CONTROL		
19	12020905	A. LEASED ABBATOIR OPERATING LICENSE		
		Urban	10000	
		Semi-Urban	5000	
		Sub-URBAN	1000	
20	12020499	B. SLAUGHTER HOUSE FEES (COW/CAMEL) PER HEAD		
		Urban	300	
		Semi-Urban	200	
		Sub-URBAN	200	
21	12020499	D. SLAUGHTER SLAB FEES (GOAT/SHEEP) PER HEAD		
		Urban	50	
		Semi-Urban	30	
		Sub-URBAN	20	
22	12020147	E. RESTAURANT LICENSE FEES		
		Urban	10,000	
		Semi-Urban	5,000	
		Sub-URBAN	2,000	
23		F. OTHER EATING HOUSES		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,000	
24	12020111	G. BAKERY HOUSE LICENSE		
		Urban	30,000	
		Semi-Urban	20,000	
		Sub-URBAN	10,000	
25	12020116	H. CATTLES SALES MEDIATING LICENSE FEE		
		Urban	10,000	
		Semi-Urban	10,000	

		Sub-URBAN	10,000	
26		I. SHEEP/GOAT SALES MEDIATING LICENSE FEE		
		Urban	5,000	
		Semi-Urban	5,000	
		Sub-URBAN	5,000	
27	12020143	J. CAMEL/HORSE SALES MEDIAITNG		
		Urban	10,000	
		Semi-Urban	10,000	
		Sub-URBAN	10,000	
28		LICENSE FEE		
		Urban		
		Semi-Urban		
		Sub-URBAN		
29	12020143	K.DONKEYS SALES MEDIAITNG LICENSE FEE		
		Urban	2,000	
		Semi-Urban	2,000	
		Sub-URBAN	2,000	
30	12020625	L. GRAINS SALES MEDIATING FEES		
		Urban	10,000	
		Semi-Urban	10,000	
		Sub-URBAN	10,000	
31		L. GRAINS SALES MEDIATING FEES		
		Urban	10,000	
		Semi-Urban	10,000	
		Sub-URBAN	10,000	
32		M. FISH SALES MEDIATING LICENSES FEE		
		Urban	10,000	
		Semi-Urban	5,000	
		Sub-URBAN	2,000	
33		N. FISH FARMING LICENSE FEE		
		Urban	1,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
		SECURITY		
34		A. DANE GUN FEES	300	
		Urban	300	
		Semi-Urban	300	
		Sub-URBAN		
35	12020121	B. HUNTING LICENSE FEES		
		Urban	500	
		Semi-Urban	500	
		Sub-URBAN	500	

		SOCIAL		
36		A.CONTROL OF NOISE PERMIT FEES		
		Urban	2000	
		Semi-Urban	1500	
		Sub-URBAN	1000	
37	12020418	B. MARRIAGE REGISTRATION FEES		
		Urban	300	
		Semi-Urban	300	
		Sub-URBAN	300	
38	12020466	C. INDIGENE CERTIFICATE FEES		
		Urban	500	
		Semi-Urban	500	
		Sub-URBAN	500	
39	12020130	D. CINEMA/VIEWING CENTERS		
		Urban	10,000	
		Semi-Urban	5,000	
		Sub-URBAN	2,000	
40		E. NAMING OF STREET REGISTRATION FEES ON INDIVIDUAL REQUEST		
		Urban	10,000	
		Semi-Urban	5,000	
		Sub-URBAN	3,000	
41		F. RENEWAL OF NAMING OF STREET		
		Urban	2000	
		Semi-Urban	1,000	
		Sub-URBAN	500	
42	12020105	G. RADIO/TELEVISION LICENSE FEES		
		Urban	200	
		Semi-Urban	150	
		Sub-URBAN	100	
43	12020105	H. VEHICLE RADIO/TELEVISION FEES		
		Urban	100	
		Semi-Urban	100	
		Sub-URBAN	100	
44		I. BEGGARS MINISTERIAL FEES (PRAISE SINGERS)		
		Urban	300	
		Semi-Urban	200	
		Sub-URBAN	100	
45	12020711	J. ACHABA (COMMERCIAL MOTORCYCLIST) RIDERS PARK FEES		
		Urban	10	
		Semi-Urban	10	

		Sub-URBAN	10	
46		K. REFLECTIVE JACKET FOR ACHABA		
		Urban	200	
		Semi-Urban	100	
		Sub-URBAN	100	
		HEALTH		
47		A. DISLODGE MENT OF SEPTIC TANKS PERMIT		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,500	
48		B. NIGHT SOIL DISPOSAL LICENSE/FEES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
49		C. IMPOUNDING OF STRAY ANIMALS		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
50		D. PEST CONTROL AND DISINFECTANT CHARGES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
51	12020736	E. ENVIRONMENTAL SANITATION SERVICES FEES		
		Urban	1000	
		Semi-Urban	500	
		Sub-URBAN	500	
52	12020134	F. CHEMIST (PATENT MEDICINE STORE)		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	2,000	
		ECONOMIC		
53	12020403	A. GENERAL CONTRACTOR REGISTRATION FEES		
		Urban	5,000	
		Semi-Urban	5,000	
		Sub-URBAN	5,000	
54	12020417	B. CONTRACT PROCESSING FEES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
55	12020427	C. TENDER FEES		
		Urban	3%	

		Semi-Urban	3%	
		Sub-URBAN	3%	
56		D. RIVER SAND/SAND DREDGING FEES		
		Urban		
		Semi-Urban		
		Sub-URBAN		
57		(I) TIPPERS (SINGLE) PER TRIP		
		Urban	500	
		Semi-Urban	500	
		Sub-URBAN	500	
58		(II) DOUBLE TIPPER PER TRIP		
		Urban	600	
		Semi-Urban	600	
		Sub-URBAN	600	
59	12020137	E. PETTY TRADE FEES		
		Urban	30	
		Semi-Urban	20	
		Sub-URBAN	20	
60	12020609	F. RICE MILL/CASSAVA GRINDING FEES		
		Urban	1,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
61	12020609	G. INGREDIENT MILL LICENSES FEES		
		Urban	1,000	
		Semi-Urban	500	
		Sub-URBAN	500	
62	12020609	H. CORN GRINDING MILL FEES		
		Urban	1,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
63	12020604	I. SALES OF UNSERVICEABLE STORE ITEMS FEES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
64	12020126	J. TRACTOR HIRE CHARGE SERVICES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
65	12020733	K. SALES OF STORE		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	

		WORKSHOP FEES		
66	12020478	L. WOOD MAKING SHOP FEES		
		Urban	2,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
67	12020478	M. BATTERY CHARGES SHOP FEES		
		Urban	500	
		Semi-Urban	300	
		Sub-URBAN	300	
68	12020478	N. PANEL BEATERS WORK SHOP FEES		
		Urban	1,000	
		Semi-Urban	500	
		Sub-URBAN	500	
69	12020478	O. VULCANIZES WORKSHOP FEES		
		Urban	500	
		Semi-Urban	300	
		Sub-URBAN	200	
70	12020478	P. VEHICLE SPARE PARTS SHOP FEES		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,000	
71	12020478	Q. CLOCK/WATCH REPAIRS WORKSHOP FEES		
		Urban	200	
		Semi-Urban	100	
		Sub-URBAN	100	
72	12020478	R. AUTO MECHANIC WORKSHOP FEES		
		Urban	1,000	
		Semi-Urban	500	
		Sub-URBAN	500	
73	12020478	S. CAR WASHING BAY FEES		
		Urban	1,500	
		Semi-Urban	1,000	
		Sub-URBAN	500	
74	12020164	T. BUILDING MATERIALS SHOP FEES		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,000	
75	12020478	U. MACHIEN BLOCK MAKERS WORKSHOP FEES		
		Urban	5,000	
		Semi-Urban	3,000	
		Sub-URBAN	2,000	
76	12020478	V. MANUAL BLOCK MAKERS WORKSHOP FEES		
		Urban	1,000	

		Semi-Urban	1,000	
		Sub-URBAN	1,000	
		-		
77		<u>ADVERTISEMENT AND SIGN BOARDS</u>		
	12020711	A. MOBILE SALES PROMOTION FEES		
		Urban	2,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
78	12020436	B. DIRECTIONAL SIGN BOARD FEES		
		Urban	2,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
79	12020623	C. ELECTRIC DESIGN ADVERT PER FACE FEES		
		Urban	5,000	
		Semi-Urban	3,000	
		Sub-URBAN	3,000	
80	12020436	D. WALL PRINT ADVERTISEMENT PER SIDE FEES		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,000	
81	12020436	E. BILL BOARD, UNIPOLES AND EYE CATCHERS		
		Urban	50,000	
		Semi-Urban	30,000	
		Sub-URBAN	20,000	
82	12020738	F. MARKET ROAD SHOW PERMIT		
		Urban	2,500	
		Semi-Urban	1,500	
		Sub-URBAN	1,000	
83	12020436	G. DIGITALIZED BOARDS		
		Urban	2,000	
		Semi-Urban	1,000	
		Sub-URBAN	1,000	
		<u>MARKET RATES AND LEVIES</u>		
84	12020738	A. MARKET STALLS SEATERS		
		Urban	30	
		Semi-Urban	30	
		Sub-URBAN	30	
85	12020738	B. MARKET SEATERS		
		Urban	20	
		Semi-Urban	20	
		Sub-URBAN	20	
86	12020738	C. SEASONAL MARKETS		

		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
87	12020120	D. MARKET HAWKERS (DAILY)		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
88	12020120	E. MARKET HAWKERS (WEEKLY)		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
		<u>MOTOR PARKS</u>		
89	12020729	A. ENTRANCE FEES (GATE):		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
90	12020729	I. TRUCKS, LORRIES, TANKERS AND CANTERS		
		Urban	100	
		Semi-Urban	50	
		Sub-URBAN	50	
91	12020729	II. BUSES, TAXIES, PICK-UP VANS		
		Urban	30	
		Semi-Urban	20	
		Sub-URBAN	20	
92	12020729	B. LOADING AND UPLOADING FEES:		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
93	12020729	I. TRAILERS		
		Urban	200	
		Semi-Urban	200	
		Sub-URBAN	100	
94	12020729	II. LORRIES/CANTERS		
		Urban	150	
		Semi-Urban	100	
		Sub-URBAN	50	
95	12020454	C. WRONG PARKING CHARGES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
96	12020454	I. TRUCKS, TRAILERS, LORRIES AND CANTERS		
		Urban	500	

		Semi-Urban	500	
		Sub-URBAN	300	
97	12020454	II. BUSES, TAXIES, PICK-UP VANS		
		Urban	300	
		Semi-Urban	300	
		Sub-URBAN	200	
		-		
		<u>CATTLE/ANIMAL MARKETS</u>		
98	12020737	A. COW/CAMEL		
		Urban	500	
		Semi-Urban	500	
		Sub-URBAN	500	
99	12020624	B. GOAT/SHEEP		
		Urban	50	
		Semi-Urban	50	
		Sub-URBAN	50	
100	12020624	C. HORSE/DONKEYS		
		Urban	100	
		Semi-Urban	100	
		Sub-URBAN	100	
101	12020624	D. OTHER LIVESTOCK		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
102	12020624	E. CHICKENS (HEN) ETC		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
103	12020624	F. DOG LICENSE FEES		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
104	12020624	G. IT IS PROHIBITED TO SALE PIGS AND DOGS IN THE LOCAL GOVERNMENTS MARKETS		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
	12020613	<u>SHOPS AND SHOPPING CENTRES</u>		
105		A. LOCAL GOVERNMENT LUCK- UP SHOPS		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	

106	12020616	I. APPLICATION FOR ALLOCATION FEE (NONE REFUNDABLE) (PER SHOP)		
		Urban	1,000	
		Semi-Urban	1,000	
		Sub-URBAN	500	
107	12020903	II. ALLOCATION FEE (PER SHOP)		
		Urban	20,000	
		Semi-Urban	15,000	
		Sub-URBAN	5,000	
108	12020145	III. YEARLY RENEWAL FEES (PER SHOP)		
		Urban	5,000	
		Semi-Urban	3,000	
		Sub-URBAN	2,000	
109	12020145	IV. YEARLY REVENUE FEES (PER SHOP)		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
110	12020145	V. MONTHLY OR REVENUE FEES (PER SHOP)		
		Urban	300	
		Semi-Urban	200	
		Sub-URBAN	100	
	12020145	B. SHOPS PERMIT (PERSONAL)		
111		i. Large Shop		
		Urban	50,000	
		Semi-Urban	30,000	
		Sub-URBAN	20,000	
112	12020145	ii. Extra Large Shop		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
113	12020145	iii. Medium Shop		
		Urban	5,000	
		Semi-Urban	2,500	
		Sub-URBAN	1,500	
114	12020145	iv. Small Shop		
		Urban	3,000	
		Semi-Urban	2,000	
		Sub-URBAN	1,000	
115	12020121	c. Kiosk Permit Fees		
		Urban	1,000	
		Semi-Urban	500	
		Sub-URBAN	500	
116	12020129	D. CONTAINER/TEMPORARY SHOPS		

		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
117	12020129	i. Large		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
118	12020129	ii. Small		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
119	12020622	E. PHOTOS STUDIO SHOP FEES		
		Urban	1000	
		Semi-Urban	500	
		Sub-URBAN	500	
	12020702	F. COLOR PHOTOS LABORATORY FEES		
		Urban	5000	
		Semi-Urban	3000	
		Sub-URBAN	2000	
120	12020702	G. LAUNDRY/DRY CLEANERS SHOP FEES		
		Urban	1000	
		Semi-Urban	500	
		Sub-URBAN	500	
121	12020706	H. CLOTH DYES SHOP FEES		
		Urban	300	
		Semi-Urban	300	
		Sub-URBAN	300	
123	12020129	I. PHOTOSTAT AND TYPING INSTITUTE/SHOP FEES (BIZ. C.)		
		Urban	2000	
		Semi-Urban	1000	
		Sub-URBAN	500	
122	12021204	J. COMPUTER INSTITUTE FEES		
		Urban	10,000	
		Semi-Urban	5,000	
		Sub-URBAN	2000	
123	12021206	K. HAIR DRESSING SALOON FEES		
		Urban	1000	
		Semi-Urban	500	
		Sub-URBAN	500	
124	12021206	L. BARBING SALOON FEES		
		Urban	1000	
		Semi-Urban	500	

		Sub-URBAN	500	
125	12021206	M. PRINTING PRESS FEES		
		Urban	2,000	
		Semi-Urban	1,000	
		Sub-URBAN	1000	
126	12021206	N. BLACKSMITH WORKSHOP FEES		
		Urban	500	
		Semi-Urban	300	
		Sub-URBAN	200	
127	140502	RENT ON LOCAL GOVERNMENT PROPERTY		
		a. Rent on Local Government Quarters		
		i. Senior Staff Quarters		
		Urban	10000	
		Semi-Urban	7000	
		Sub-URBAN	5000	
128	140502	ii. Junior Staff Quarters		
		Urban	5000	
		Semi-Urban	3000	
		Sub-URBAN	3000	
129		b. Rent on Local Government Building		
	12020805	i. Rent of Local Government Theatre		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
130	12020803	ii. Rent of Local Government Stadium		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
131	12020804	iii. Rent of L.G Women Centre		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
132	12020802	iv. Rent of L.G View Centre		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
	12020907	v. Rent of L.G Public Conveniences (Toilets/Bathrooms) Leasing		
133		Urban	30000	
		Semi-Urban	20000	
		Sub-URBAN	15000	
	12020908	c. RENT ON LG LANDED PROPERTIES		

134		i. Rent on LG Land for Commercial Activities		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
135	12020908	ii. Rent on LG Land for wet season farming (NomanDamina)		
		Urban	1000	
		Semi-Urban	1000	
		Sub-URBAN	1000	
136	12020117	iv. Rent on LG Fish Pond		
		Urban	-	
		Semi-Urban	-	
		Sub-URBAN	-	
	12020480	d. Rent of LG Heavy Trucks Machine		
137	12020480	BOUTIQUES AND OTHER CLOTH SELLERS - ADULT AND CHILDREN WEAR		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
138	12020471	FABRICATING, WELDING, BENCH MILLING, BLACK SMITH, GOLD SMITH		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
139	12020471	CONFECTIONERIES AND BAKERIES		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
140	12020471	BARBERS AND HAIR DRESSING SALOON		
		Micro Business	500	
		Small Business	1000	
		Medium Business	2000	
141	12020471	SERVICE PROVIDERS - BUSINESS CENTRES AND TYPING STUDIO, PRINTERS, THRIFT COLLECTOR		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	4000	
142	12020482	VIDEO CLUBS, CAR WASH AND OWNERS, CASINO OPERATORS, CYBER CAFE OPERATORS		
		Micro Business	1000	

		Small Business	2000	
		Medium Business	3000	
143	14020102	DRAMA GROUP, LAUNDRIES, DRY CLEANERS, COMMERCIAL MOBILE CALLS		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
144	14030103	PHOTOGRAPHERS/PHOTO DEVELOPERS, RECREATIONAL CENTRE, REFUSE, RENTALS, TRAVEL AGENCY		
		Micro Business	1500	
		Small Business	2000	
		Medium Business	3000	
145	12020158	ARTISANS - MASONS, VULCANIZERS, IRON BENDERS, CARPENTERS, COBBLERS, PAINTERS AND DECORATORS, PLUMBERS		
		Micro Business	1.500.00	
		Small Business	2000	
		Medium Business	3000	
146	12020156	PETROL, KEROSENE AND LUBRICANT SELLERS		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	4000	
147	12020165	TAILORING, INTERIOR DECORATION, FASHION DESIGNERS AND GARMENT MAKERS, CURTAIN MAKERS, SEAMSTRESS		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
148	12020163	TRANSPORT WORKERS - TAXI, BUS, LORRY, ETC.		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
149	12020163	GENERAL TRADING/ENTERPRISES - RETAIL AND WHOLESALE, RAW FOOD		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	4000	

150	12020712	BOOKSHOPS/STATIONERY STORES, BUILDING MATERIALS, CEMENT, COOKING GAS, AIR-CONDITIONERS, MATTRESS/FOAMS, DOORS, ELECTRICAL PARTS AND FITTINGS,		
		Micro Business	3000	
		Small Business	4000	
		Medium Business	5000	
151	12021204	FURNITURE/FURNISHING MATERIAL, GAS REFILLING, GENERAL CONTRACTOR, GENERAL MERCHANTS AND DISTRIBUTORS. GIFT SHOP, ENTREPRENEURS, IMITATION JEWEL, JEWEL, LEATHER CARPETS, LICENSED MERCHANTS, MOBILE PHONE, MOTOR CYCLE,		
		Micro Business	3000	
		Small Business	4000	
		Medium Business	5000	
152	12020163	SPARE PARTS, PATENT MEDICINE, PHOTOGRAPHIC MATERIALS, PLANK, PLASTIC RUBBERS		
		Micro Business	3000	
		Small Business	4000	
		Medium Business	5000	
153	13020101	PLUMBING MATERIALS, POULTRY FEEDS, RAW FOOD, RUGS AND CARPETS, SEWING MACHINE,		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	4000	
154	12020138	TIMBER DEALERS, TIRE, WINE AND BEER LICENSE OPERATORS, YOGHURT.		
		Micro Business	7000	
		Small Business	8000	
		Medium Business	10000	
155	12020138	FINANCIAL SERVICES - BUREAU DE CHANGE, POOL AGENTS AND PROMOTERS, MONEY LENDERS.		
		Micro Business	10000	
		Small Business	20000	
		Medium Business	30000	
156	12021204	FURNITURE AND CABINET MAKERS		
		Micro Business	2000	

		Small Business	3000	
		Medium Business	4000	
157	12020147	RESTAURANT AND FOOD SELLERS		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
158	12020147	PROPERTY - GUEST HOUSE, LODGING, FACE TO FACE BUILDING WITH NOT MORE THAN TEN (10) ROOMS.		
		Micro Business	5000	
		Small Business	8000	
		Medium Business	10000	
159	12020147	MECHANICS, TECHNICIANS, ELECTRICIANS, PANEL BEATERS, MOTORCYCLE, BICYCLE, KEKE NAPEP, CLOCK AND WATCH REPAIRERS, AND OTHER MACHINE REPAIRERS, RE-WIRES, BATTERY CHARGERS.		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
160	12020147	ARTISANS, DESIGN AND SIGN WRITERS, HAND CRAFT MAKERS GRAPHIC ARTS.		
		Micro Business	500	
		Small Business	1000	
		Medium Business	2000	
161	12020147	PROFESSIONAL SERVICES - OPTICIANS, PHOTO LAB, AUCTIONEERS. DRAUGHTSMAN, MATERNITY OWNERS, PATENT MEDICINE STORE.		
		Micro Business	5000	
		Small Business	8000	
		Medium Business	10000	
162	12020147	ENTERTAINMENT SERVICE, MUSICIANS		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	5000	
153	12020138	AGRICULTURE, FORESTRY, FISHING, HUNTING, BUTCHERS/MEAT SELLERS, HORTICULTURE/FLORIST, FARM SETTLERS, POULTRY, PIGGERY		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	50000	

164	12020138	ALUMINIUM FABRICATION AND PRODUCTS		
		Micro Business	2000	
		Small Business	3000	
		Medium Business	5000	
165	12020138	PROCESSORS, PRODUCERS AND MANUFACTURERS - BLOCKS, CULVERT. WELL RING, PURE WATER, WELDERS, SHOE MAKERS, COLD ROOMS, PALM OIL MILLER, GRIND MILLS, SAWMILL PROPRIETORS.		
		Micro Business	1000	
		Small Business	2000	
		Medium Business	3000	
166	12020138	TRANSPORT OWNERS		
		Micro Business	5000	
		Small Business	7000	
		Medium Business	10000	
167	12020138	ALL OTHER TRADES/SERVICES COVERED BY THE LAW BUT NOT LISTED ABOVE		
		Micro Business	5000	
		Small Business	10000	
		Medium Business	15000	
		LAWS		
168	12020151	SHARIA COURTS AND SHARIA COURT OF APPEAL LAWS 2012		
		All revenue of the Courts as prescribed in the rules of Court.		
		AUCTIONEERS LAW, CAP A8 L JGS –2012		
169	12020151	Every licence as in Form A:		
		Fee one year	N50000	
		Fee half a year	N25,000	
170	12020151	Every licence as in Form B:		
		Fee one year	N100,000	
		Fee half a year	N50,000	
		AGENT’S LICENSES		
171	12020151	Every licence as in Form C:		
		Fee one year	N50,000	
		Fee half a year	N25,000	
		OCCASIONAL LICENSES		
172	12020469	Every licence as in Form D:		

		Fee one year	N20,000	
		Fee half a year	N10,000	
173	12010302	BETTING TAX LAW, CAP B1 L JGS – 2012		
		-50% of the amount of the stake money is payable to government by the race club.		
		-50% of the amount contributed for tickets or participation in the lottery payable to the government by the race club.		
174	12020406	BUSH BURNING LAW, CAP B7 L JGS – 2012		
		Fees payable for Bush Burning Permit a permit may be granted only upon the payment of N500,000.00		
175	12021004	MULTIMEDIA CENSORSHIP BOARD LAW		
		- The terms and conditions or the regulations for the grant of licenses under this section may require the payment of fees as published in the Gazette.		
176	12020129	CASINO (LICENSING & TAXATION) CAP C2 L JGS - S.10, SECOND SCHEDULE		
		-50% of gross revenue of every casino payable as casino revenue tax.		
177	12020134	DOGS LAW, CAP D3, LIGS 2012 S12, 20, 21 AND 22		
		Dog license	N1,000	
		License renewal	N1,000	
		Temporary license fees	N500	
		Section 22 penalty	N5,000	
		assessed expenses incurred for the detention of an unregistered dog to be paid by a claiming owner		
		-proceeds from the sale of an unregistered dog		
178	14050201	ENTERTAINMENT TAX, CAP E3 LIGS –2012 SECTION 3, FIRST AND SECOND SCHEDULES		
		-tax payable on all payments for admission into any entertainment referred to by the schedules to the law.		
179	14040101	FORESTRY LAW, CAP F3, L JGS, 2012 S 47		
		-All fees received under the Law in respect of State protected forest.		
		-Payment of fines upon conviction for unauthorized tempering with the forest.		
		-N50,000.00 fine for general contravention		

180	14040101	GOLDSMITHS LAW CAP G1, L JGS, S 16		
		-License application fees, penalties for contravention and such other payments as may be prescribed by the Governor in an Order in the Gazette		
181	14040101	Guide (Licensing) Law Cap G2, S 12 (Note the need for an amendment limiting the power of the police to clearing of applicants while all payments be made directly to the State government.)		
		-Payments for license as the Governor may direct.		
182	14040101	HIDES AND SKINS LAW, CAP H1 LJGS –2012 S.16		
		-Payments made for licenses as may be prescribed by the Governor.		
		-Buyers licenses 5000		
183	14040101	LAND REGISTRATION LAW, CAP L3 LJGS - SS.31-32, SECOND SCHEDULE		
		-Fees for land registration as prescribed in the 2nd Schedule to the law		
184	14040101	LIQUOR LAW, CAP L6 LJGS -2012 S. 1 AND 2 OF LIQUOR LICENSES REGULATION		
		-Fees for liquor licence	1000000	
		-License renewal	2000000	
		Tavern license	4000000	
		-Wine and beer on licence	4,000,000	
		Wine and beer off licence	4000000	
		General wholesale	6000000	
		General retail	6000000	
		-Hotel liquor licence	4000000	
		-Club liquor licence	4000000	
		Native club liquor licence	4000000	
		Railway station liquor licence	4000000	
		Temporary liquor licence	10, 000,000	
185	14050101	MEAT LAW, LJGS CAP M4, 2012 S. 15		
		Payments pursuant to regulations made by the Governor by an Order in the Gazette.		
186	14050101	PRIVATE HOSPITALS (CONTROL) LAW CAP P10, LJGS, 2012 S. 17		
		-Registration fees payable pursuant to the commissioner's directive.		
187	14050101	ROAD TRAFFIC LAW, CAP R7, LJGS 2012 S.40		

		Fees prescribed by the Governor by regulation for registration of vehicles as in the Schedules herein.		
188	14050101	TOMBOLA (LICENSING)LAW CAP T1LIGS 2012 S. 3		
		-Fees for operational license to be prescribed by the Commissioner in an Order published in the Gazette subject to approval of the State House of Assembly.		
189	13010102	WILD ANIMALS LAW CAP W2, LIGS 2012 S. 52		
		Payments made pursuant to regulations made by the Governor for the issuance of license under this Law.		

Law

Made at Dutse this 22nd day of December 2025.

Mallam Umar A. Namadi FCA
Governor, Jigawa State