



EBONYI STATE CONSOLIDATED REVENUES FOR MINISTRIES, DEPARTMENTS AND AGENCIES														
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION /RENEWAL PER ANNUM					PER MONTH (#)	PER ANNUM (#)
<b>1</b>	<b>RESIDENTIAL CATEGORY</b>													
<b>a</b>	Large detached duplex above 5 Rooms		1,500.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,916.67	35,000.00
<b>b</b>	Small detached duplex below 5 Rooms		1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,416.67	29,000.00
<b>c</b>	Semi detached duplex		1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,416.67	29,000.00
<b>d</b>	Detached Bungalow		1,000.00	N/A	1,000.00	500.00	3,000.00	NA	NA	NA		NA	2,250.00	27,000.00
<b>e</b>	Semi detached bungalow		1,000.00	N/A	1,000.00	500.00	3,000.00	NA	NA	NA		NA	2,250.00	27,000.00
<b>f</b>	3 bedroom Flat & above		1,000.00	N/A	500.00	500.00	3,000.00	NA	NA	NA		NA	1,750.00	21,000.00
<b>g</b>	2 Bedroom flat		500.00	N/A	400.00	500.00	3,000.00	NA	NA	NA		NA	1,150.00	13,800.00
<b>h</b>	1 Bedroom flat/self con		500.00	N/A	300.00	500.00	3,000.00	NA	NA	NA		NA	1,050.00	12,600.00
<b>i</b>	1 room		200.00	N/A	200.00	500.00	3,000.00	NA	NA	NA		NA	650.00	7,800.00
<b>2</b>	<b>COMMERCIAL CATEGORY (BANKS)</b>													
<b>a</b>	Branch offices including CBN	250,000.00	20,000.00	N/A	4,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	45,667.00	548,004.00

For mixed use, the rates are already captured by the nature of businesses allowed in the building. Also, all tenancy agreements shall attract a non-negotiable charge of 5% in favour of Govt.

Covered under registration, inspection and revalidation of building plans on ACTDB

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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
<b>b</b>	Community Banks	100,000.00	10,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	22,750.00	273,000.00
<b>c</b>	Other Financial Offices	50,000.00	10,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	18,583.33	223,000.00
<b>3</b>	INSURANCE COMPANIES/OTHER FINANCE OFFICES														
<b>a</b>	Branch Office	50,000.00	5,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	13,583.33	163,000.00
<b>4</b>	HOTELS														
<b>a</b>	200 Rooms & Above	300,000.00	25,000.00	N/A	20,000.00	500.00	10,000.00		NA	NA	NA	NA	NA	95,833.33	1,150,000.00
<b>b</b>	100-199 Rooms	300,000.00	20,000.00	N/A	15,000.00	500.00	5,000.00	300,000.00	NA	NA	NA	NA	NA	77,083.33	925,000.00
<b>c</b>	50-99 Rooms	200,000.00	12,000.00	N/A	10,000.00	500.00	3,000.00	200,000.00	NA	NA	NA	NA	NA	48,916.66	587,000.00
<b>d</b>	30-49 Rooms	50,000.00	10,000.00	N/A	8,000.00	500.00	3,000.00	120,000.00	NA	NA	NA	NA	NA	30,750.00	369,000.00
<b>e</b>	10-29 Rooms	30,000.00	8,000.00	N/A	5,000.00	500.00	3,000.00	100,000.00	NA	NA	NA	NA	NA	22,416.66	269,000.00
<b>f</b>	1-9 Rooms	10,000.00	5,000.00	N/A	5,000.00	500.00	3,000.00	80,000.00	NA	NA	NA	NA	NA	13,250.00	159,000.00
<b>5</b>	RESTAURANTS														
<b>a</b>	20 seats & above with fast food	35,000.00	5,000.00	N/A	5,000.00	500.00	2,000.00	50,000.00	NA	NA	NA	NA	NA	17,250.00	207,000.00
<b>b</b>	20 seats & above without fast food	30,000.00	3,000.00	N/A	5,000.00	500.00	2,000.00	30,000.00	NA	NA	NA	NA	NA	13,166.67	158,000.00
<b>c</b>	10-19 seats & above with fast food	25,000.00	3,000.00	N/A	5,000.00	500.00	2,000.00	20,000.00	NA	NA	NA	NA	NA	11,916.67	143,000.00
<b>d</b>	10-19 seats & above without fast food	20,000.00	1,000.00	N/A	5,000.00	500.00	2,000.00	10,000.00	NA	NA	NA	NA	NA	8,666.67	104,000.00

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<b>f</b>	1-9 seats & above without fast food	10,000.00	500.00	NA	5,000.00	500.00	2,000.00	5,000.00	NA	NA	NA	NA	NA	6,916.67	83,000.00
<b>g</b>	Bukataria:Canteen	5,000.00	500.00	NA	5,000.00	500.00	1,000.00	5,000.00	NA	NA	NA	NA	NA	6,416.67	77,000.00
<b>6</b>	<b>BEER PARLOUR/ RECREATION FACILITIES</b>														
<b>a</b>	Beer Parlour across the Board	60,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	10,000.00	NA	NA	NA	NA	NA	16,083.33	193,000.00
<b>b</b>	Gardens/Parks	72,000.00	5,000.00	NA	10,000.00	500.00	3,000.00	15,000.00	NA	NA	NA	NA	NA	22,500.00	270,000.00
<b>7</b>	<b>EVENT PLACES</b>														
<b>a</b>	With Catering Services	100,000.00	10,000.00	NA	25,000.00	500.00	5,000.00	25,000.00	NA	NA	NA	NA	NA	45,833.33	550,000.00
<b>b</b>	Without Catering	50,000.00	5,000.00	NA	15,000.00	500.00	3,000.00	20,000.00	NA	NA	NA	NA	NA	26,083.33	313,000.00
<b>8</b>	<b>HOSPITALS/CLINICS/ PHARMACY SHOPS/LABS</b>														
<b>a</b>	Government Hospitals above 100 beds	100,000.00	20,000.00	NA	10,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	38,750.00	465,000.00
<b>b</b>	Government Hospitals 50-99 beds	80,000.00	10,000.00	NA	8,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	25,083.33	301,000.00
<b>c</b>	Government Hospitals 10-49 beds	50,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	14,416.67	173,000.00
<b>d</b>	Government Hospital Centre	30,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
<b>e</b>	Private Hospitals above 50 beds	50,000.00	10,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	19,416.67	233,000.00
<b>f</b>	Private Hospitals 10-49 beds	30,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
<b>g</b>	Private Hospital 1-9 beds	20,000.00	2,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,916.67	107,000.00

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<b>h</b>	Consulting Clinics with Pharmacy	50,000.00	2,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,416.67	137,000.00
<b>i</b>	Consulting Clinics without Pharmacy	30,000.00	5,000.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,750.00	141,000.00
<b>j</b>	Large Medical Laboratory	50,000.00	2,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,417.00	137,000.00
<b>k</b>	Medium Medical Laboratory	30,000.00	1,500.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	8,250.00	99,000.00
<b>l</b>	Small Medical Laboratory/Chemist	20,000.00	1,000.00	N/A	3,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	5,917.00	71,000.00
<b>m</b>	Large Pharmacy Shop	50,000.00	2,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	11,583.33	139,000.00
<b>n</b>	Medium/ Small Pharmacy Shop	25,000.00	1,500.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	7,834.00	94,000.00
<b>o</b>	Patent Medical Shop	20,000.00	1,000.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	6,917.00	83,000.00
<b>p</b>	Maternity Homes	20,000.00	1,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	7,916.67	95,000.00
<b>9</b>	GOVERNMENT ESTABLISHMENTS / SCHOOLS			N/A											
<b>a</b>	Government House	NA	25,000.00	N/A	25,000.00	500.00	10,000.00	N/A	NA	NA	NA	NA	NA	50,833.33	610,000.00
<b>b</b>	State Government Ministries	NA	20,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	25,417.00	305,000.00
<b>c</b>	Government parastatals	NA	10,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	15,417.00	185,000.00
<b>d</b>	Universities	NA	50,000.00	N/A	25,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	75,417.00	905,000.00
<b>e</b>	Polytechnics	NA	30,000.00	N/A	20,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	50,417.00	605,000.00
<b>f</b>	College of Education	NA	20,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	25,250.00	303,000.00

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g	Federal Parastatals/Ministries	NA	10,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
h	Post Primary School	NA	5,000.00	NA	3,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,250.00	99,000.00
i	Primary	NA	3,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	5,250.00	63,000.00
j	Nursery Schools	NA	2,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	4,250.00	51,000.00
10	STORES / SUPERMARKET / SALOONS														
a	Departmental Stores	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
b	Super Markets	30,000.00	5,000.00	NA	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
c	Normal Provision Stores	25,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,334.00	64,000.00
d	Provision Stores with liquor on Licence	10,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,084.00	61,000.00
e	Kiosks	5,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,167.00	26,000.00
f	Saloon with 4 Driers and above	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
g	Saloon with 1-3 Driers	3,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,000.00	24,000.00
II	COMMERCIAL HOUSES														
a	Airline Offices	50,000.00	50,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	59,583.00	715,000.00
b	Transport Loading bay	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,583.00	175,000.00
c	Courier Service Company	50,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,416.00	11,300.00



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<b>s</b>	Travel Agencies	20,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
<b>t</b>	Building Material Shops	5,000.00	1,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,667.00	56,000.00
<b>u</b>	Boutique large	10,000.00	2,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
<b>v</b>	Boutique medium	8,000.00	1,500.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,417.00	65,000.00
<b>w</b>	Boutique small	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
<b>x</b>	Video Rental shop Large	10,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,084.00	49,000.00
<b>y</b>	Video Rental shop medium	5,000.00	500.00	NA	1,500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
<b>z</b>	Video Rental shop Small	3,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,000.00	24,000.00
<b>Za</b>	Vulcanizers	3,000.00	200.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,700.00	20,400.00
<b>Zb</b>	Watch repairers	3,000.00	200.00	NA	500.00	500.00	NA	NA	NA	NA	NA	NA	NA	950.00	11,400.00
<b>Zc</b>	Shoe Menders	3,000.00	200.00	NA	500.00	500.00	NA	NA	NA	NA	NA	NA	NA	950.00	11,400.00
<b>Zd</b>	Tailoring above 6 Machines	5,000.00	1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
<b>Ze</b>	Tailoring above 4-6 Machines	5,000.00	500.00	NA	500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,667.00	20,000.00
<b>Zf</b>	Tailoring between 1-3 Machine	3,000.00	500.00	NA	500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,500.00	18,000.00
<b>12</b>	<b>VEHICLE DEALERS/WORKSHOPS</b>														
<b>a</b>	New vehicle dealers with workshop	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	7,584.00	91,000.00

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<b>b</b>	New vehicle dealers without workshop	30,000.00	3,000.00	NA	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,917.00	119,000.00
<b>c</b>	Used Vehicle with workshop	20,000.00	3,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
<b>d</b>	Used Vehicle without workshop	15,000.00	2,000.00	NA	2,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	5,667.00	68,000.00
<b>e</b>	Motor mechanic Workshop (complete)	50,000.00	2,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,584.00	139,000.00
<b>f</b>	Motor Mechanic workshop (sections)	30,000.00	1,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
<b>g</b>	Motor cycle mechanic workshop	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
<b>h</b>	Motor cycle assembling outfit	10,000.00	3,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,084.00	73,000.00
<b>13</b>	<b>MANUFACTURING/ PRODUCTION OUTFITS</b>														
<b>a</b>	Pharmaceuticals	100,000.00	5,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	23,750.00	285,000.00
<b>b</b>	Paints	50,000.00	5,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,584.00	355,000.00
<b>c</b>	Aluminium (profiles only)	30,000.00	3,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,917.00	191,000.00
<b>c</b>	Aluminium (complete)	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
<b>f</b>	Cable Electricals/ Electronics	50,000.00	2,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	26,584.00	319,000.00
<b>g</b>	Barbing Salon with more than 4 seats	5,000.00	500.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
<b>h</b>	Barber Shop less than 4 seats	3,000.00	200.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,800.00	33,600.00
<b>i</b>	Motor Manufacturing / assembly	100,000.00	25,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	38,750.00	465,000.00



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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
<b>j</b>	Cement / asbestos	1,000,000.00	25,000.00	NA	200,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	308,750.00	3,705,000.00
<b>k</b>	Battery	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
<b>l</b>	Iron and Steel	500,000.00	10,000.00	NA	100,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	152,500.00	1,830,000.00
<b>m1</b>	Metal fabrication	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
<b>m2</b>	welders	5,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
<b>n</b>	Plastics / Polythene	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	84,584.00	415,000.00
<b>o</b>	Flour mills	50,000.00	15,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	29,584.00	355,000.00
<b>p</b>	Chemicals	50,000.00	10,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	24,584.00	295,000.00
<b>q</b>	Textiles	50,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
<b>r</b>	Food Processing / Canning	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
<b>s</b>	Dairy Products	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
<b>t</b>	Pulp and Paper	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
<b>u</b>	Vegetables / palm kernel oil	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
<b>v</b>	Dyes, ink , chalk and ball pen	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
<b>w</b>	Candles and Wax	10,000.00	4,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,240.00	99,000.00
<b>x</b>	Furniture Manufacturing	20,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
y	Water in Bottles	20,000.00	3,000.00	NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	24,917.00	299,000.00
z	Water in Sachets	20,000.00		NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	26,917.00	323,000.00
za	Packaging	10,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	31,084.00	373,000.00
zb	Photographic processing	20,000.00	25,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
zc	Detergents/ soaps	10,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,084.00	133,000.00
zd	Asphalt/ Bitumen	100,000.00	10,000.00	NA	20,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	39,167.00	470,000.00
ze	Gas Companies	100,000.00	5,000.00	NA	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
zf	Glass Companies	100,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	18,750.00	225,000.00
zg	Marbles / Terrazzo processing industry	100,000.00	3,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	201,000.00	225,000.00
zh	Gari / Maize Processing Industry	10,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,084.00	85,000.00
14	FUEL STATIONS														
a	With 10 dispensing pumps	100,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	23,750.00	285,000.00
b	With 6-9 dispensing pumps	80,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	22,084.00	265,000.00
c	With 4-5 dispensing pumps	60,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
d	With 1-3 dispensing pumps	50,000.00	5,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	12,583.00	151,000.00
e	Petrol and Allied	20,000.00	3,000.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00

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<b>15</b>	<b>FARM OUTPUTS</b>													
<b>a</b>	Poultry more than 5000 birds	50,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
<b>b</b>	2000-4999	30,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	17,750.00	213,000.00
<b>c</b>	1000-1999	20,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,917.00	119,000.00
<b>d</b>	500-999	10,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00
<b>e</b>	1-499	5,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
<b>f</b>	Piggery more than 2000 pigs	20,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
<b>g</b>	1000-1999	30,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
<b>h</b>	1-499	20,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00
<b>16</b>	<b>MARKETS/ BUILDING MATERIALS</b>													
<b>a</b>	Lock up shops	5,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
<b>b</b>	Open Stores	5,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
<b>c</b>	Abattoir (large)	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
<b>d</b>	Abattoirs ( small)	3,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,500.00	54,000.00
<b>17</b>	<b>TIMBER /SAW MILL</b>													
<b>a</b>	Large	50,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00

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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
<b>b</b>	Medium	30,000.00	1,500.00	N/A	2,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,417.00	77,000.00
<b>c</b>	Small	20,000.00	1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
<b>18</b>	<b>BLOCK INDUSTRIES</b>														
<b>a</b>	Large	50,000.00	2,000.00	N/A	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,417.00	137,000.00
<b>b</b>	Medium	30,000.00	1,500.00	N/A	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,250.00	87,000.00
<b>c</b>	Small	20,000.00	1,000.00	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
<b>19</b>	<b>RICE MILLS</b>														
<b>a</b>	Modern Rice Mills	100,000.00	5,000.00	N/A	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
<b>b</b>	Medium (Distoners)	20,000.00	1,500.00	N/A	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,583.00	103,000.00
<b>c</b>	Small	10,000.00	1,000.00	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
<b>20</b>	<b>MECHANIC/ WELDERS ETC</b>														
<b>a</b>	Mechanic Village	5,000 per annum/ per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
<b>b</b>	Isolated Mechanic Village	5,000 per annum/ per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
<b>c</b>	Auto Electricians	3,000 per annum/ per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
<b>d</b>	Welding Workshop	3,000 per annum/ per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
<b>e</b>	Motor Spare Part Cluster	5,000 per annum/ per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00

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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION/R/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
<b>f</b>	Mechanic Village (Motorcycle cluster)	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
<b>g</b>	Vulcanizer Shed	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
<b>h</b>	Welding or panel beating Workshop	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
<b>21</b>	MULTI-NATIONAL TRADING COMPANIES/MAJOR DISTRIBUTORS														
<b>a</b>	Large	100,000.00	5000 Per month	N/A	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
<b>b</b>	Medium	35,000.00	3000 Per month	N/A	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,333.00	136,000.00
<b>c</b>	Small	25,000.00	2000 Per month	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,333.00	76,000.00
<b>22</b>	TELECOM MASTS														
<b>a</b>	Effluent Discharge Fee (EDF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
<b>b</b>	Environment Support Fee (ESF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
<b>c</b>	Environmental Impact Assessment/EAR Monitoring Fee	NA	50,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
<b>23</b>	FUMIGATION SERVICE														
<b>a</b>	Bank	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
<b>b</b>	Hotel/ Guest Houses	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
<b>c</b>	Institutions	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
<b>d</b>	Offices/Homes	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00

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														PER ANNUM (#)	PER ANNUM (#)
<b>24</b>	<b>DEBRIS AND SOIL EXCAVATION LEVY</b>														
<b>a</b>	Blocks of flats	NA	50,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
<b>b</b>	Duplex	NA	30,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00
<b>c</b>	Bungalow	NA	20,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
<b>25</b>	<b>BOREHOLE APPROVAL / PERMIT CONTRACTORS</b>														
<b>a</b>	Application Form	NA	25,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
<b>b</b>	Inspection Fee	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
<b>c</b>	Approval / Permit	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
<b>d</b>	Annual Renewal Fee	100,000.00	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	108,333.00	1,300,000.00
<b>26</b>	<b>ANIMAL POLLUTION FEES.</b>														
<b>a</b>	Truck load Trailer	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
<b>b</b>	Truck load 911	NA	6,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	6,000.00	72,000.00
<b>27</b>	<b>LOADING BAYS/ MOTOR PARKS</b>														
<b>a</b>	Large	100,000.00	10,000.00	NA	NA	500.00	10,000.00	NA	NA	NA	NA	NA	NA	19,167.00	230,000.00
<b>b</b>	Medium	50,000.00	5,000.00	NA	NA	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00
<b>c</b>	Small	20,000.00	3,000.00	NA	NA	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00

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<b>32</b>	<b>REVENUE HEADS WITH CONSTRUCTION COMPANIES</b>														
<b>a</b>	Large	250,000.00	50,000 P.A	NA	25,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	50,833.33	610,000.00
<b>b</b>	Medium	100,000.00	25,000 P.A	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	30,833.00	370,000.00
<b>c</b>	Small	60,000.00	20,000 P.A	NA	10,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
<b>33</b>	<b>ENVIRONMENTAL POLLUTION/POLITICA L BILL BOARD</b>														
<b>a</b>	Presidential bill board	NA	1,000,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,000,000.00	12,000,000.00
<b>b</b>	Governorship bill board	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
<b>c</b>	Senatorial bill board	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
<b>d</b>	House of representative	NA	20,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
<b>e</b>	House of assembly	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
<b>f</b>	Chairman bill board	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
<b>g</b>	Councillorship bill board	NA	5,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	5,000.00	60,000.00
<b>34</b>	<b>BUSINESS BILLBOARD</b>														
<b>a</b>	Mega	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
<b>b</b>	Medium	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
<b>c</b>	Small scale	NA	30,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00

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<b>35</b>	<b>HAULAGE FEES:</b>														
<b>a</b>	Yam Haulage fees Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>b</b>	Rice Haulage fees Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>c</b>	Haulage fees for Livestock and Fisheries Per Farm	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>d</b>	Miscellaneous Haulage Fee Per MT	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>35b</b>	<b>INSPECTION FEES:</b>														
<b>a</b>	Yam Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>b</b>	Rice Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>c</b>	Garri Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>d</b>	Palm Kernel inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>e</b>	Palm Oil Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>f</b>	Miscellaneous produce Insp. Fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>g</b>	Forest tree Insp. Fees Per Tree	NA	NA	400	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>h</b>	Meat Inspection fees Per Animal	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>i</b>	Animal movement permit fees Per Trailer	NA	NA	5000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>j</b>	Animal disease Surveillance fees Per Animal	NA	NA	300	NA	NA	NA	NA	NA	NA	NA	NA	NA		
<b>k</b>	Fish pond Insp. Fees Per MT	NA	NA	1500	NA	NA	NA	NA	NA	NA	NA	NA	NA		

Dependent on the number of turn over

Dependent on the number of turn over



S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
		BUSINESS PREMISES PER ANNUM (P)	WASTE MGT FEE PER MONTH (P)		WATER BILLS PER MONTH (P)	PER DISH/PER MONTH (P)	FIRE SERVICE FEES PER ANNUM (P)	REGISTRATION/RENEWAL PER ANNUM (P)					
<b>l</b>	Iboko Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>m</b>	Ikwo Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>n</b>	Oso Edda Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>o</b>	Parboiling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>p</b>	Milling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>q</b>	Livestock farm site inspection fees. Per farm	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>35c</b>	<b>REGISTRATION FEES</b>												
<b>a</b>	Produce Merchant/Agro Processors Registration fee. Per Merchant	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>b</b>	Butcher registration fees Per Butcher	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>c</b>	Dolmar engine Reg. fees Per Dolmar	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>d</b>	Circular saw reg. fee Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>e</b>	Miscellaneous Circular saw Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>f</b>	Poultry farm Reg. fee Per farm	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>g</b>	Ply/Veneer, Particle Reg. fee Per Ply V	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>h</b>	Pulp mill reg. fee Per mill	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>i</b>	Bench Re-Saw and seasoning plant Per machine	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>j</b>	Bench Re-Saw Mill Per Incl.	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA

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S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
k	Furniture Manufac. Industry	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
l	Per Dolmar	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
m	Reg. Plane Machine Per saw	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
n	Power Chain Saw Per Contractor	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
o	Timber Contractor Reg. fee	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
p	Per Hammer M./Hammer Per Carpenter	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
q	Carpenter tool reg. fee	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
r	Per Hammer Farm land allocation fee	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
s	Per Coop farmer Reg. of Cooperative farmers Per Coop.	NA	NA	4,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
t	Large/Medium or small scale mortal Planing machine Per machine	NA	NA	30,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
u	Veterinary School fees Per student/ annum	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
v	Vet Clinic fees Per case	NA	NA	200	NA	NA	NA	NA	NA	NA	NA	NA	NA		
w	Veterinary Health Certificate per Certificates	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
x	Anti Rabies Certificate Per Certificate	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
y	Fumigation/spraying (pest control service) Per Bungalow/Storey building	NA	NA	25,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
	Tender fees Per person	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA		

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S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (#)	ENVIRONMENT WASTE MGT FEE PER MONTH (#)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (#)	ICT PER DISH/PER MONTH (#)	MIN. OF POWER FIRE SERVICE FEES PER ANNUM (#)	CULTURE & TOURISM REGISTRATION/RENEWAL PER ANNUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
z	Prophylactic treatment fees Per flock	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
za	Produce Merchant/Processors Registration	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
zb	Renewal fee Per Merchant	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zc	farmers' farmland allocation Fees per hectare	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zd	Forest Produce fees per person	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
ze	Consultancy, Service, Reg. of Agro. Dealers per dealer	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zf	Indigenous fruit trees per seedling	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
zg	Agro processor fees per tree	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zh	Agro Sil/vi culture Per plot	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zi	Fish farm Registration per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zj	Livestock Farm Reg per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	<b>SALES</b>												
A.	Ornamental Plants per plant	NA	NA	100	NA	NA	NA	NA	NA	NA	NA	NA	NA
B	Sale of table size fish per kg	NA	NA	850	NA	NA	NA	NA	NA	NA	NA	NA	NA
C.	Sale of Piglets per Piglet	NA	NA	3,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
D.	Sale of fish seeds per kg	NA	NA	30	NA	NA	NA	NA	NA	NA	NA	NA	N
E.	Sale of Pork per kg	NA	NA	700	NA	NA	NA	NA	NA	NA	NA	NA	NA

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		BUSINESS PREMISES PER ANNUM [R]	WASTE MGT FEE PER MONTH [R]		WATER BILLS PER MONTH [R]	PER DISH/PER MONTH [R]	FIRE SERVICE FEES PER ANNUM [R]	REGISTRATION/RENEWAL PER ANNUM [R]					
F	Broiler Production per kg	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
G.	Layers per kg	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
G.	Feed Mill per bag	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
I.	Sale of fish/Livestock products per kg	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
37	<b>FINES</b>												
A.	Forest offenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA
B.	Fines on imported Livestock & Fish products per Truck	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA
C.	Fines on use of obnoxious fishing gear e.g Gamalin per persons	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
38	<b>LICENSES</b>												
a	Forest Licenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA
39	Search Fee (for confirmation of particulars of registered title deeds)	NA	NA	NA	NA	NA	NA	NA	3,000.00	NA	NA	NA	NA
40	Preparation	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
41	Caution Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
41	Publication Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
43	Approval Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
44	Deposition of Survey Cloth Copy	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA
45	Charting Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
46	Survey Check	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA
47	Premium	NA	NA	NA	NA	NA	NA	NA	40,000.00/m <sup>2</sup> or 40M/ Hectare	NA	NA	NA	NA

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48	Survey Fee (On Government Land allocation)	NA	NA	NA	NA	NA	NA	NA	100.00/m <sup>2</sup> or 1,000,000.00 / Hectare	NA	NA	NA	NA		
49	<b>NON-REFUNDABLE APPLICATION FEE</b>														
A	Residential	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	NA	NA
B	Commercial	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA	NA	NA
C	Industrial	NA	NA	NA	NA	NA	NA	NA	25,000.00	NA	NA	NA	NA	NA	NA
D	Religious / Non-profit	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
E	Organisation Social Clubs etc	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
F	Agricultural	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
50	<b>Computer Service Fee</b>	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA	NA	NA
51	Approval Fee (For Telecommunications - Mast)	NA	NA	NA	NA	NA	NA	NA	500,000.00	NA	NA	NA	NA	NA	NA
52	<b>HOUSING</b>														
A	Duplex 5 Bedrooms	NA	NA	NA	NA	NA	NA	NA	15,000,000	NA	NA	NA	NA	NA	NA
B	Bungalow 4 Bedrooms	NA	NA	NA	NA	NA	NA	NA	7,000,000	NA	NA	NA	NA	NA	NA
C	3 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	6,500,000	NA	NA	NA	NA	NA	NA
D	2 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	3,500,000	NA	NA	NA	NA	NA	NA
E	1 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	1,500,000	NA	NA	NA	NA	NA	NA
53	<b>Registration of Contracts</b>														
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000	NA	NA	NA	NA	NA
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	30,000	NA	NA	NA	NA	NA
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000	NA	NA	NA	NA	NA
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	100,000	NA	NA	NA	NA	NA
54	<b>Renewal of Contract Registration</b>														
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	NA
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA	NA
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA	NA	NA	NA	NA
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	NA	NA	NA	NA	NA

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (N)	ENVIRONMENT WASTE MGT FEE PER MONTH (N)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (N)	ICT PER DISH/PER MONTH (N)	MIN. OF POWER FIRE SERVICE REGISTRAR FEE PER ANNUM (N)	CULTURE & TOURISM RENEWAL PER ANNUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	
66	Tender Fees													
a	UP TO N50M	NA	NA	NA	NA	NA	NA	NA	NA	150,000	NA	NA	NA	
b	N50.1M TO N250M	NA	NA	NA	NA	NA	NA	NA	NA	225,000	NA	NA	NA	
c	N250.1M TO N500M	NA	NA	NA	NA	NA	NA	NA	NA	300,000	NA	NA	NA	
d	N500.1M TO N1.0BN	NA	NA	NA	NA	NA	NA	NA	NA	400,000	NA	NA	NA	
e	N1.0BN TO N2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	500,000	NA	NA	NA	
f	ABOVE N2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	750,000	NA	NA	NA	Depend on the number of turn over
67	Registration of private Health facilities	NA	NA	NA	NA	NA	NA	NA	NA	NA	1000.00	NA	NA	
a	Private Hospital in Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA	
b	Private Hospital outside Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA	
c	Private Maternity, Clinic or Laboratory	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA	
68	Renewal of annual Licences													
a	Private Hospitals within Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA	
b	Private Hospitals outside Abakaliki (Hospitals, Maternity, Lab., Clinic)	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA	
c	Renewal of Licences for Patent Proprietary Medicine Vendors (PPMVs), and Pharmacy shops	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA	
d	Fees for Hygiene/sanitation certificate for food establishment	NA	NA	NA	NA	NA	NA	NA	NA	NA	2000.00	NA	NA	
69	Registration of Private Health Training Institution													
a	Registration of Private Health Institution	NA	NA	NA	NA	NA	NA	NA	NA	NA	100000.00	NA	NA	
b	Annual Renewal	NA	NA	NA	NA	NA	NA	NA	NA	NA	20000.00	NA	NA	
70	School of Health Technology Tuition Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	10000.00	NA	NA	
71	State Hospital Management Board (SHMB)	NA	NA	NA	NA	NA	NA	NA	NA	NA	2M	NA	NA	
72	EBONYI BROADCASTING CORPORATION													
A	SPOT ANNOUNCEMENT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000 (Per Minute)	







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i	One Floor	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA
ii	More than One Floor	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA
g	Registration of application for Temporary building or Structure	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA
h	Registration of application for Lock-up Shops/Stores	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA
i	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA
76	DEVELOPMENT RATE												
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/M2	NA
b	Residential / Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50/M2	NA
c	Commercial / Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA
d	Schools/Public Use	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA
e	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#60/M2	NA
f	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#500/M2	NA
77	INSPECTION FEES (ACTDB)												
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
b	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA
c	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#15/Cubic Metre	NA
d	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA
e	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
f	Alteration/Repairs/Extension												
	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#10/Cubic Metre	NA
	Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA
	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA
	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/Cubic Metre	NA
	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA

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		MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO		
		WASTE MGT FEE PER MONTH (M)	WATER BILLS PER MONTH (M)	PER DISH/PER MONTH (M)	FIRE SERVICE FEES PER ANNUM (M)	REGISTRATIO N/RENEWAL PER ANNUM)							
		COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
		BUSINESS PREMISES PER ANNUM (M)	WASTE MGT FEE PER MONTH (M)	MIN. OF AGRIC. & NAT. RES.	WATER BILLS PER MONTH (M)	PER DISH/PER MONTH (M)	FIRE SERVICE FEES PER ANNUM (M)	REGISTRATIO N/RENEWAL PER ANNUM)	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
<b>78</b>	<b>FENCING PERMIT</b>												
<b>a</b>	Residential												
<b>i</b>	Land of 465M <sup>2</sup> or Less												
<b>ii</b>	Any Additional Plot												
<b>b</b>	Patrol Stations/Schools/Public Uses												
<b>i</b>	Land of 465M <sup>2</sup> or Less	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA
<b>ii</b>	Any Additional Plot	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#15,000	NA
<b>79</b>	<b>LAYOUT PLAN APPROVAL</b>												
<b>80</b>	<b>INTERIM DEVELOPMENT PERMIT</b>												
<b>a</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA
<b>b</b>	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>c</b>	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#45,000	NA
<b>d</b>	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA
<b>81</b>	<b>STAGES OF WORKS (PEGGING) ACTDB</b>												
<b>a</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#10,000	NA
<b>b</b>	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20,000	NA
<b>c</b>	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA
<b>82</b>	<b>BUILDING COMPLETION CERTIFICATE (B.C.C)</b>												
<b>a</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20,000	NA
<b>b</b>	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>c</b>	Schools/Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>d</b>	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA
<b>e</b>	Schools/Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>83</b>	<b>CERTIFIED TRUE COPY</b>												
<b>a</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA
<b>b</b>	Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>c</b>	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA
<b>84</b>	<b>DEMOLITION OF ILLEGAL STRUCTURE</b>												
<b>85</b>	<b>PENALTIES</b>												

Demolition expenses to be borne by the contractor

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (K)	ENVIRONMENT WASTE MGT FEE PER MONTH (K)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (K)	ICT PER DISH/PER MONTH (K)	MIN. OF POWER FIRE SERVICE FEES PER ANNUM (K)	CULTURE & TOURISM REGISTRATION/RENEWAL PER AN NUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
	Commencement of construction without grant of Building Permit/Interim Development Permit												
<b>a</b>													
<b>i</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
<b>ii</b>	Commercial/Industrial											#80,000	NA
<b>iii</b>	Petrol/Gas Station											#100,000	NA
<b>iv</b>	Churches											#50,000	NA
<b>b</b>	Implementation of unapproved layout												
<b>i</b>	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#200,000	
<b>ii</b>	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#100,000	
<b>86</b>	<b>COMPLAINTS</b>												
<b>a</b>	Access Blockage	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
<b>b</b>	Blockages of Waterways	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
<b>c</b>	Building under Power Line	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
<b>d</b>	Encroachment on neighbour's Plot	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	

Then the layout MUST be reviewed and approved accordingly

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	MIN. OF EDUCATION		MIN. OF FINANCE	MIN. OF LG	MIN. OF WOMEN AFFAIRS	MIN. OF YOUTHS & SPORTS	MIN. OF ECO. EMP.	OFFICE OF THE HOS	CONSOLIDATED REVENUE PER MONTH (#)	CONSOLIDATED REVENUE PER ANNUM (#)
		URBAN	RURAL								
1	ESTABLISHMENT APPLICATION FEES										
a	Nursery School	10,000	10,000	NA	NA	NA	NA	NA	NA	12,500.00	150,000.00
b	Nursery/Primary School	10,000	10,000	NA	NA	NA	NA	NA	NA	13,500.00	150,000.00
c	Secondary/Tech. Vocation	10,000	10,000	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
2	RE-APPLICATION FEE (AFTER 5 YEARS)										
a	Nursery School	20,000	20,000	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
b	Nursery/Primary School	20,000	20,000	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
c	Secondary/Tech. Vocation	20,000	20,000	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
3	APPROVAL FEE										
a	Nursery School	40,000	20,000	NA	NA	NA	NA	NA	NA	33,333.00	400,000.00
b	Nursery/Primary School	40,000	40,000	NA	NA	NA	NA	NA	NA	66,667.00	800,000.00
c	Secondary/Tech. Vocation	50,000	50,000	NA	NA	NA	NA	NA	NA	125,000.00	1,500,000.00
4	APPROVAL INSPECTION FEES										
a	FSLC Exams	-	20,000	NA	NA	NA	NA	NA	NA	33,333.00	400,000.00
b	BEC Exams	30,000	30,000	NA	NA	NA	NA	NA	NA	116,667.00	1,400,000.00
c	SSC Exams	50,000	50,000	NA	NA	NA	NA	NA	NA	416,667.00	4,000,000.00
5	Annual Renewal/Operational Fee										
i	Nursery School	20,000	20,000								
ii	Nursery/Primary School	20,000	20,000								
iii	Secondary/Tech. Vocation	30,000	30,000								
7	Waste Management Fee										
i	Nursery School	18,000	-	NA	NA	NA	NA	NA	NA	37,500.00	450,000.00
ii	Nursery/Primary School	27,000	-	NA	NA	NA	NA	NA	NA	150,000.00	1,800,000.00
iii	Secondary/Tech. Vocation	45,000	-	NA	NA	NA	NA	NA	NA	312,500.00	3,750,000.00
8	Fire Service Fee										
i	Nursery School	3,000	3,000								
ii	Nursery/Primary School	3,000	3,000								
iii	Secondary/Tech. Vocation	3,000	3,000								
10	Hire of SDC Halls			NA	NA	NA	NA	NA	40,000	340,000	4,000,000
11	Pension ID Card			NA	NA	NA	NA	NA	300,000	7,500	90,000
12	Tenders Fees			Based on Contract category	NA	NA	NA	NA	NA	NA	NA
13	Dividend Received			Based on prevailing rate	NA	NA	NA	NA	NA	2,366,358	28,396,298
14	Dividends from Investment from Federal Government Securities			Based on prevailing rate	NA	NA	NA	NA	NA	2,366,358	28,396,298

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	MIN. OF EDUCATION		MIN. OF FINANCE	MIN. OF LG	MIN. OF WOMEN AFFAIRS	MIN. OF YOUTHS & SPORTS	MIN. OF ECO. EMP.	OFFICE OF THE HOS	CONSOLIDATED REVENUE PER MONTH (KSh)	CONSOLIDATED REVENUE PER ANNUM (KSh)
		URBAN	RURAL								
15	Interest on Bank Deposit			Based on prevailing rate	NA	NA	NA	NA	NA	416,667	5,000,000
	<b>OFFICE OF THE ACCOUNTANT GENERAL</b>										
16	Education Levy			Based on prevailing rate	NA	NA	NA	NA	NA	25,000,000	300,000,000
17	Fee on Consultancy			Based on prevailing rate	NA	NA	NA	NA	NA	832,333.3	10,000,000.0
18	Stamp Duty on Contract			Based on prevailing rate	NA	NA	NA	NA	NA	4,166,666.7	50,000,000.0
19	Stamp Duty on Individual and Unincorporated Contracts			Based on prevailing rate	NA	NA	NA	NA	NA	416,666.7	5,000,000.0
20	Power of Attorney			5% of value of Instrument	NA	NA	NA	NA	NA	833,333.3	10,000,000.0
21	C of O			5% of value of Instrument	NA	NA	NA	NA	NA	1,666,666.7	20,000,000.0
	<b>BOARD OF INTERNAL REVENUE</b>										
22	Direct Assessment Tax (Current)				NA	NA	NA	NA	NA		
23	Direct Assessment Tax (Arrears/Late)				NA	NA	NA	NA	NA		
24	Pay As You Earn (PAYE) - State (Adjustment Voucher)				NA	NA	NA	NA	NA		
25	PAYEE Cash				NA	NA	NA	NA	NA		
26	Withholding Tax on Contractors			5% of contract	NA	NA	NA	NA	NA		
27	Withholding Tax on Dividends			10% of Value of Instrument	NA	NA	NA	NA	NA		
28	Withholding Tax on Bank Interests			10% of Value of Instrument	NA	NA	NA	NA	NA		
29	Withholding Tax on Royalties			10% of Value of Instrument	NA	NA	NA	NA	NA		

Dependent on the number of turn over

Dependent on the number of turn over

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	MIN. OF EDUCATION		MIN. OF FINANCE	MIN. OF LG	MIN. OF WOMEN AFFAIRS	MIN. OF YOUTHS & SPORTS	MIN. OF ECO. EMP.	OFFICE OF THE HOS	
		URBAN	RURAL							
30	Withholding Tax on Directors Fees			10% of Value of Instrument	NA	NA	NA	NA	NA	
31	Development Levy			200.00	NA	NA	NA	NA	NA	
32	Pools Betting Tax				NA	NA	NA	NA	NA	
33	Security fees per 13 L.G.As.			NA	500,000	NA	NA	NA	6,500,000	78,000,000
34	Day Care Centres / Motherless Babes Home									
a.	Day Care Centres / Motherless Babes Home		NA	NA	NA	6000.00	NA	NA	NA	120,000
b.	Day Care Centres / Motherless Babes Home		NA	NA	NA	100000.00	NA	NA	83,333	1,000,000
c.	Day Care Centres / Motherless Babes Home		NA	NA	NA	50000.00	NA	NA	4,166.67	50,000.00
35	RENEWALS									
a.	Non-Governmental Organizations (NGOs) /Associations		NA	NA	NA	2000.00	NA	NA	NA	80,000.00
b.	Social Clubs		NA	NA	NA	3000.00	NA	NA	100,000.00	1,200,000
36	SOCIAL WELFARE FEES									
a.	Family Matters		NA	NA	NA	200.00	NA	NA	266.67	3,200
b.	Arbitration Services		NA	NA	NA	2000.00	NA	NA	2,500.00	30,000
c.	Annual Supervision of all Registered Organizations		NA	NA	NA	1500.00	NA	NA	50,000.00	600,000
37	REGISTRATION OF VOLUNTARY YOUTH ORGANIZATION		NA	NA	NA	NA	7000.00	NA	NA	168,000
38	FACILITIES AT THE STATE NYSC ORIENTATION CAMP		NA	NA	NA	NA	16000.00	NA	NA	384,000
39	RENT FOR LOCK-UP SHOPS		NA	NA	NA	NA	8500.00	NA	NA	1,428,000
40	STADIUM HIRE		NA	NA	NA	NA	100000.00	NA	NA	2,400,000
41	TEMPORARY STRUCTURES		NA	NA	NA	NA	8000.00	NA	NA	1,440,000
42	MATCHGATE FEES		NA	NA	NA	NA	500.00	NA	NA	180,000

ROAD TAXES						
1. PRIVATE VEHICLE						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00
B	Between 2.1 – 3.00cc	12,500.00	3,125.00	2,500.00	1,250.00	19,375.00
C	Vehicle up to 1.7cc – 2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00
D	Other Vehicle 1.2cc – 1.6cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00
2. OUT OF SERIES NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,375.00
C	1.00cc	40,000.00	3,125.00	1,875.00	1,250.00	46,250.00
3. FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	3,125.00	2,500.00	1,250.00	86,875.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00





7. GOVERNMENT/OFFICIAL NUMBER PLATES						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License (₦)	Cost of Vehicle Test	Amount	
	(₦)	(₦)	(₦)	(₦)	(₦)	
A	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00	
B	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Bus	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Motorcycle	4,000.00	1,250.00	1,250.00	NIL	6,500.00	
8. GOVERNMENT FANCY NUMBER PLATES						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount	
	(₦)	(₦)	(₦)	(₦)	(₦)	
Bus	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car A	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car B	40,000.00	6,250.00	2,500.00	1,250.00	50,000.00	
9. MOTORCYCLE						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Amount		
	(₦)	(₦)	(₦)	(₦)		
Private/Commercial	2,500.00	1,250.00	1,250.00	5,000.00		
10. MOTOR DEALERS NUMBER PLATES						
Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount		
(₦)	(₦)	(₦)	(₦)	(₦)		
30,000	5,000.00	5,000.00	2,500.00	42,500.00		

11. REPLACEMENT OF MISSING NUMBER PLATES							
		Category	Cost of Replacement of Plate Number				
			(₦)				
	A	Fancy	80,000.00				
	B	Out-of-Series	40,000.00				
	C	Private	12,500.00				
	D	Commercial	12,500.00				
	E	Motorcycle	2,500.00				
12. CHANGE OF OWNERSHIP							
	Type of Vehicle	Amount					
		(₦)					
	Motor Vehicle	2,500.00					
	Motorcycle	625					
13. DRIVER'S LICENCES							
	Type of Vehicle	Duration	Amount				
			(₦)				
	Motor Vehicle	5 years	10,450.00				
	Motor Vehicle	3 years	6,350.00				
	Motorcycle	3 years	3,000.00				
	Learner's Permit	3 months	250				

14. ROADSIDE PARKING FEES							
		Urban	Semi-Urban	Rural			
		(₦)	(₦)	(₦)			
	1 <sup>st</sup> Hour	50	20	Free			
	2 – 4 Hours	100	50	20			
	More than 4 Hours	200	100	50			
TRANSPORT SECTOR							
	<b>15</b>	<b>Heavy Duty Vehicle Permit (Loading and Offloading)</b>					
	<b>a</b>	Trailer	1,000				
	<b>b</b>	Lorry	500				
	<b>c</b>	608 Buses	500				
	<b>16</b>	<b>Daily Road Tax on Commercial Vehicles:</b>					
	<b>a</b>	Trailer	1,000				
	<b>b</b>	Lorry	500				
	<b>c</b>	Tipper	500				
	<b>d</b>	Buses	100				
	<b>e</b>	Okada	50				
	<b>f</b>	Tricycle (Keke)	100				
	<b>17</b>	<b>Riders Permit</b>					
	<b>a</b>	<b>Registration</b>					

**TRANSPORT SECTOR**

	<b>I.</b>	Okada	3,500				
	<b>ii</b>	Tricycle (Keke)	3,500				
	<b>b</b>	<b>Renewal</b>					
	<b>i</b>	Okada	3,000				
	<b>ii</b>	Tricycle (Keke)	3,000				
	<b>18</b>	<b>Passenger Manifest Scheme</b>					
	<b>a</b>	Within the state	20				
	<b>b</b>	Within south East	50				
	<b>c</b>	Outside South East	100				
	<b>19</b>	<b>Registration of Private Parks</b>	250,000				
	<b>20</b>	<b>Renewal of Private Parks</b>	100,000				
	<b>21</b>	<b>Taskforce/Obstruction Fee</b>	30,000				
	<b>22</b>	<b>Driving Test Fee/Vehicle/Road Examination Test</b>	1,000				
	<b>23</b>	<b>Earnings from Parks</b>					
	<b>a</b>	Ochu-Udo Parks	200,000				
	<b>b</b>	Chris Nwankwo Parks	130,000				

**TRANSPORT SECTOR**

	<b>24</b>	<b>Consolidated Annual Operational permit) for all categories of Vehicles:</b>					
	<b>a</b>	Trailer	15,000				
	<b>b</b>	Lorry	10,000				
	<b>c</b>	Tipper	10,000				
	<b>d</b>	Pick-up	7,000				
	<b>e</b>	Buses	5,000				
	<b>f</b>	Tricycle (KEKE NAPEP)	1,000				
	<b>g</b>	Motorcycle	500				
	<b>h</b>	Short Truck	5,000				
	<b>i</b>	Towing Vans	7,000				

## TRAFFIC OFFENCES AND PENALTIES

	VIOLATION	CODE	PENALTY		
			Point	Fine (₦)	Additional
	<b>License Conditions (General)</b>				
1	Driving without a Driver's License	LGC-01	2	2,000.00	Impound vehicle
2	Driving of any vehicle by person under 18	LGC-02	2	5,000.00	Impound vehicle
3	Learner driving without Learner's Permit	LGC-03	2	5,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	5,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	5,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LGC-06	3	5,000.00	Impound vehicle
7	Driving with fake number plates	LGC-07	4	50,000.00	Impound vehicle
8	Driving a vehicle with unauthorized or defective reflective number plates	LGC-08	2	10,000.00	Impound vehicle
	<b>License Conditions (Commercial)</b>				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	30,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	20,000.00	
11	Non-display of route and route number on vehicle	LCC-03	2	10,000.00	
	<b>Traffic Signs and Markings</b>				
12	Disobeying traffic signs	TSM-01	1	5,000.00	
13	Disobeying traffic lights	TSM-02	4	5,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	5,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	5,000.00	
16	Staying within the yellow junction box (off-side rule)	TSM-05	2	5,000.00	
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00	

## TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
18		Failure to give way to traffic on the left as a roundabout	TSM-07	2	5,000.00	
		<b>Vehicle Defect</b>				
19		Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs
20		Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs
21		Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22		Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
		<b>Alcohol and Drugs</b>				
23		Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24		Smoking while driving	ALD-02		10,000.00	
		<b>Motorcycle Riders</b>				
25		Riding of motorcycle without crash helmet for rider	MCL-01	1	2,000.00	Impound vehicle
26		Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27		Riding a motorcycle against traffic through road median	MCL-03	4	5,000.00	Impound vehicle
28		Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29		Installation of musical gadgets on a motorcycle	MCL-05	3	2,000.00	Impound the set
30		Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	2,000.00	
31		Motorcyclist resisting arrest	MCL-06	4	5,000.00	
		<b>Speed Violation</b>				
32		Exceeding prescribed speed limit	SPV-01	2	5,000.00	

## TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
	33	Tailing an emergency vehicle	SPV-01	2	2,000.00	
	34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	2,000.00	
		<b>Miscellaneous Traffic Fines</b>				
	35	Assault on a Traffic Officer	MTF-01	4	10,000.00	Prosecute in Court
	36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	10,000.00	Prosecute in Court
	37	Illegal U-turns	MTF-03	2	5,000.00	
	38	Wrong overtaking of other vehicles	MTF-04	2	5,000.00	
	39	Driving on the highway/walkway or kerbs	MTF-06	4	5,000.00	Move away
	40	Parking on the highway/walkway or kerbs	MTF-07	2	5,000.00	Move away
	41	Overloading of a commercial vehicle or trailer	MTF-08	2	10,000.00	
	42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	10,000.00	Driver Training
	43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	100,000.00	Impound vehicle
	44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
	45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
	46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
	47	Driving vehicles with doors left open	MTF-13	2	2,000.00	
	48	Making or receiving phone calls while driving	MTF-14	2	5,000.00	Prosecute in court
	49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt



## TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
	50	Failure to display reflective warning triangle				
	51	Motorist resisting arrest	MTF-17	4	5,000.00	Storage and Custody Charges
		<b>Storage and Custody Charges</b>				
	1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00	
	2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
	3	Storage charges for all other impounded vehicles			10,000.00	
	4	Towing an impounded car, jeep and mini-buses			5,000.00	
	5	Towing a trailer or tanker (empty)			20,000.00	
		<b>Violation</b>				
	6	Towing a trailer or tanker (loaded)			50,000.00	
	7	Towing tippers and lorries			50,000.00	
	8	Towing high capacity buses			20,00.00	or negotiable
	9	Hire of heavy duty recovery equipment				At hire cost

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>1. CIVIL SUMMONS</b>	<b>APPROVED FEES</b>					
Fees payable on Civil Summons area as follows:-						
<b>(A) For the recovery of specified sum:</b>						
(a) 100,001.....250,000.0	N1000					
(b) 250,001.....500,000.0	N3000					
(c) 500,001.....1,000,000.	N3500					
(d) 1,000,001.....5,000,00	N7500					
(e) Above.....5,000,000	N10,000					
<b>(B) For the recovery of an unspecified sum:</b>						
(a) Each Declaration	N3,000					
(b) Each Order	N200					
(c) Maximum Fees	N3,000					
For an account to be taken and payment of the sum found						
(a) INITIAL FEE	N1,000					
(b) SECOND fee payable before setting down for judgment per 1,000 or part thereof found due in excess of 2,000	N3,000 N100 per N100,000 N3,000					
(c) Maximum to the fee	N3,000					
<b>2. SUMMONS FOR POSSESSION</b>						
(a) For possession of property as between landlord and tenant	N2,000					
(b) For possession of property other than as between Landlord and tenant	N3,000					
<b>3. DECLARATION OF TITLE</b>						
(a) Declaration affecting land	N1,500					
(b) For other relief of assistance e.g specific	N5,000					
<b>4. PLEADINGS</b>						
(a) Filing of Statement of Claim	N200					

**EBONYI STATE JUDICIARY APPROVED FEES**

(b) Filing of Statement of	N200					
(c) Filing Terms of settlement per signatory	N500					
<b>5. ADMINISTRATION SUMMONS</b>	<b>APPROVED FEE</b>					
For the administration of property of a deceased person where there is no dispute regarding succession or distribution						
(a) Where the gross value of the property is 1,000.00- 100,000.00	N200					
(b) Where the gross value of the property is 100,001- 250,000.00	N500					
(c) Where the gross value of the property is 250,001- 500,000.00	N1,000					
(d) Where the gross value of the property is 500,001- 1 Million	N200					
(e) Above 1 million or not specified	N3,000					

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>6. For the administration of the property of person of unsound mind..... same as under item 5.</b>						
For the administration of a question relating to the distribution or succession to the property of a deceased person to a trust whether the person who created the same be dead or alive.						
(a) Where the gross value of the property of the deceased or the property under trust does not exceed 100,000.00	N2,500					
(b) Where it exceeds 100,000.00 plus 50.00 per 1000.00 or part thereof up to a maximum of 500,000.00	N5,000					
(c) Where no gross value can	-					
<b>7. SERVICE AND MILEAGE</b>						
For service of process on one person, the mileage is generally assessed thus:						
(a) Service (per party)	-					
(b) Mileage (per kilometer)	-					
<b>8. MATRIMONIAL CAUSES</b>						
There are numbered serially "HD/.....and WD/"HD" means "Husband's Divorce "WD means Wife's Divorcee) when the petition is to be filed.						
(a) Petition.....	N 3,000					

**EBONYI STATE JUDICIARY APPROVED FEES**

(b) Citation (if one person is named) .....	N 200					
(c) For each other person(s) cited .....	N 200					
(d) Filing the Marriage Certificate.....	N 200					
(e) Filing Affidavit .....	N 200					
(f) Oath.....	N 200					
(g) Service (on each respondent)	N 500					
<b>9. REGISTRAR'S DIRECTIONS FOR TRIAL</b>						
(a) Setting down for Hearing	-					
(b) Sealing the Directions	-					
(c) Searching fee	-					
<b>10. DECREE NISI TO BE MADE ABSOLUTE</b>						
(a) Application	N1000					
(b) Sealing the Decree Absolute	N500					
(c) Searching	N200					
(d) Copy of the Decree Absolute	-					
<b>11. LEGITIMACY CASES</b>						
(a) For the Petition	N500					
(b) For a sealed decree or copy thereof	N1000					

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>12. NIGERIA REGISTER OF JUDGMENT</b>						
These are numbered N.R.J /...../7						
(a) Registration of the Certificate	N1,000					
(b) Oath per Deponent	N1,000					
(c) Filing affidavit	N500					
<b>13. ELECTION PETITIONS</b>						
(a) On filing petition against L.G.C. (Result)	-					
(b) On filing petition against parliamentary results	-					
(c) Hearing deposit	-					
(d) Oath and filing	-					
(e) Service and mileage	-					
NOTE: Seven copies of the petition must be obtained from the petitioner						
<b>14. APPEALS</b>						
(a) On filing a Notice of Appeal to Court of Appeal	N 5,000					
(b) On filing Notice of Motion for Leave to appeal to Court of Appeal	N 1,000					

**EBONYI STATE JUDICIARY APPROVED FEES**

(c) On filing a Notice of Appeal to Court of Appeal Leave having been obtained or granted	N 1,000					
(d) On filing a Notice of Appeal against above Order	N 1,000					
(e) On filing a Notice of Appeal of intention to contend that the decision of the Court below be varied or affirmed	N 500					
(f) On filing Bond for costs on Appeal.....	N 200					
(g) Justification (per Surety).....	N 100					
(h) On filing attestation (per signature).....	N 100					
(i) On filing amended or additional Notice of Appeal from a Magistrates' Court .....	N 1,000					
(j) On filing a Notice of Appeal from the Land Registry..... .....	N 1,000					
(k) On filing a Notice of Appeal from the Valuation Court.....	N 1,000					
(l) On filing a Notice of Appeal from the Valuation Court.....	N 1,000					
(m) Settlement of Records .....	N 1,000					

**EBONYI STATE JUDICIARY APPROVED FEES**

(n) Appeal Registration certificate	N 1,000					
NOTE: Fees for "service and mileage" as stipulated in Item 7 must be included in each of the above cases except in the entry of Bond for cost on Appeal						
<b>15. GENERAL</b>						
(a) Application to conduct a search	N 300					
(b) Swearing of Affidavit/Declaration	N 200					
(c) Marking any paper annexed to an affidavit/declaration as exhibit	N 100					
(d) Defendant(s) setting up a counter claim	N 200					
(e) Reply to counter-claim	N 200					
(f) To inspect or produce for inspection documents referred to in pleading notice in lieu of pleading or affidavit pursuant to notice Order – Order 26, rr. 1 & 5	N 200					
(g) Notice of preliminary objection	N 200					
(h) To obtain consent of next friend to sue in his name or of a guardian ad litem to act	N 200					



**EBONYI STATE JUDICIARY APPROVED FEES**

<b>B. FEES PAYABLE IN CIVIL APPEALS FROM THE MAGISTRATES COURTS</b>						
Magistrate's Court Law on filing a notice of appeal: the same fee as is chargeable on the summons on commencement of the suit to which the application or appeal relates.						
In respect of any other matter or service the following fees shall be paid:						
(a) Where the matter or services is to be done or rendered in the Magistrate's Court, the same fees as would be payable if the case were still pending before that court	-					
(b) Where the matter or service is to be done or rendered in the High Court, the same fees as are payable in a case pending before the court, subject to this qualification, namely that where various fees are provided for the same matter or service, the lowest rate shall be charged.	-					

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>PART II. ALLOWANCE TO WITNESSES</b>						
Professional men, recognized traditional Rulers, Pilots, mercantile agents, bank managers, surveyors, and any officer in the public service whose net income is not less than 500.00, 100,000 per year per day						
Merchants, captains of ships mercantile assistants, and any officer in the public service whose income is 50,000 or more 350 but less than 100,000.... Per day						
Auctioneers, master tradesmen, clerks and the like 250.00 per day						
Officers in the public service whose income is less than 250.00, 50,000 a year. Per day						
Any other person whose annual income is below 520.00, 50,000 per year, per day						
A married woman who is not gainfully employed shall be paid fifty percent of the allowance that would be payable to her husband as specified below:-						
(a) Transport allowance per kilometer for use of private car	N50					

**EBONYI STATE JUDICIARY APPROVED FEES**

(b) Transport allowance per kilometer for use of private motorcycle	N40					
<b>Note: The travelling expenses of witnesses shall be allowed according to the sums reasonably and actually paid.</b>						
No allowance is payable personally to an officer of the public service who is summoned as a witness by the State or by any Department of the Government						
Allowances payable to an officer in the public service shall be paid into revenue unless otherwise ordered						
<b>16. MISCELLANEOUS</b>						
All matters classified under the above heading are motions, originating summonses	-					
These are numbered M/...../S.						
<b>17. MOTIONS</b>						
The fee payable on a motion supported by an affidavit with one deponent is 350.00 per exhibit broken down thus:						
(a) Motion .....	N 200					

**EBONYI STATE JUDICIARY APPROVED FEES**

(b) Oath .....	N500					
(c) Sealing Order .....	N 200					
(d) Exhibit (if any) per exhibit	N 50					
(e) Files	N100					
(f) Add	N 200					
(g) Km	N50					
(h) Service	N 50					
<b>18. Originating Summons</b>						
(a) Originating Summons.....	N1000					
(b) If for the enforcement of Fundamental Human Rights	N500					
(c) Sealing Order	N 200					
(d) Oath	N500					
(e) Filing.....	N100					
.....						
(f) Exhibit (if any) ..... Service and mileage according to number of parties	N100					
<b>19. Originating Summons based on title</b>	N 2000					
<b>20. FILING</b>						
On an application for writ of Habeas Corpus	N 1000					
On filing any other application						
(a) If alone .....	N 100					

**EBONYI STATE JUDICIARY APPROVED FEES**

(b) If accompanied by other papers	N 200					
(c) On filing any Affidavit (counter of Claim or Statement of Defence)	N 100					
(d) On justification of surety .....	N 250					
(e) Attestation to signature of an instrument not otherwise provided for 50.00	N 250					
On filing any affidavit to be sworn to by one deponent	-					
<b>21. WARRANTS</b>						
(a) For the issue of a Warrant to detain an absconding debtor/defendant or a Writ of Habeas Corpus	N 300					
(b) Execution	N 1,000					
<b>22. SEARCHING ARCHIVES</b>						
For searching archives for each period of 12 month or part thereof	N 2000					
<b>23. DRAWING UP OF ORDER</b>						
(a) For the drawing up of any Order or judgment (Where Sealed copy of same is required)	N 500					
(b) Cost of folio	N 100					
<b>24. COPIES OF JUDGMENTS, ORDERS, PROCEEDING E.T.C</b>						

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>(a) CTC'S</b>	N 100					
<b>(b) Per folio</b>	N 50					
<b>25. SUBPOENAS</b>						
(a) For every subpoena (Civil or Criminal)	N 200					
(b) Service and mileage must be charged in accordance with item 6 supra	N 200					
<b>26. APPEARANCE</b>						
(a) Entering appearance including requisition	N 200					
<b>27. PRODUCTION WARRANT</b>						
(a) On issue of a warrant to prisoner to give evidence	N 200					
(b) Execution mileage – as in 6 supra	N 200					
<b>28. SWEARING TO AFFIDAVIT OR DECLARATION</b>	<b>NEW APPROVED FEES</b>					
(a) For each deponent or declarant making paper annexed to an affidavit or	N 200					
(b) Declaration (Exhibit)	N 200					
<b>29. LETTER OF REQUEST</b>						
(a) For sealing a letter of request filing	N 200					
(b) Filing	N 200					

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>30. PETITION</b>						
On every petition to the Chief Judge (not being an application otherwise provided for) unless waived by a judge or the Chief Registrar	N 1,000					
<b>31. ATTACHMENT</b>						
(a) Writ of attachment	N 1,000					
(b) Storage of goods per day	N 100					
(c) Storage of vehicle per day	N 200					
(d) Inter-pleader	N 300					
<b>32. Where the amount of the judgment debt or the value of the property to be recovered or the sum of such amount and value</b>						
(a) Does not exceed 25,000.00	-					
(b) Exceeds 25,000 but not 100,000	-					
(c) Exceeds 100,000.00 but not 250,000.00	-					
(d) Exceeds 250,000.00	N 250					
(e) Mileage – as in item 6	As in item 6					
For a Warrant for possession of premises	N1,000					
(a) Where the annual rental value						
(1) Does not exceed 250,000.00 – 500,000.00	N 3,000					
(2) Exceeds 500,000.00	N 5,000					
(3) Mileage	As in item 6					

**EBONYI STATE JUDICIARY APPROVED FEES**

<b>33. JUDGMENT SUMMONS AND GARNISHEE ORDER</b>						
Where the judgment debt or the amount to be garnished						
(i) does not exceed 100,000.00	N500					
(ii) exceeds 100,000.00 but not more than 500,000.00	N1000					
(iii) exceeds 500,000 Where the judgment debt or the amount to be garnished	N1,500					
<b>34. WARRANT OF COMMITTAL/NOTICE TO SHOW CAUSE</b>						
(a) On the issue of every Order or Warrant of Committal	N 200					
i. Arrest/Detention of a judgment debtor	N 500					
ii. For every personal arrest	N 1,000					
For every arrest of a ship Execution	N500					
(b) For the issue of the notice to show cause for disobedience of an Order or Court (form 48)	N 200					
(i) Summons under Form 49	N200					
(ii) Service and Mileage	N 200					
<b>35. MARRIAGE STATUTORY</b>						
(a) Administration fees	N 10,000					
(b) Marriage Fees	N 20,000					
(c) Special Marriage	N 35,000					
(d) Ordinary Marriage	N 21,000					



**EBONYI STATE JUDICIARY APPROVED FEES**

(e) Attestation of Marital status	N 20,000					
(f) Change of Marital Venue	N 15,000					
(g) Verification of Documents	N 15,000					
(h) CTC	N 15,000					
(i) Place of Worship License	N 30,000 for 2yrs					
(j) Renewal of Place of Worship	N 30,000 for 1yr					
<b>36. PROBATE REGISTRY</b>						
(a) Drawing up administration decree	N 1000					
(b) Drawing order or further consideration where property exceeds N400	N 1000					
(c) Filing application for probate	N 1000					
(d) Oath of executor or administration	N200					
(e) Taking justification of surety	N200					
(f) Filing of administration bond	N 200					
(g) Entering Caveat	N1,000					
(h) Warning to Caveat	N1,000					
(i) Probate letter of						
(a) Does not exceed N50000	N2,500					
(b) Exceeds 50,000	N3,500					
(c) Exceeds 100,000	N4,500					
(d) Exceeds 1,000,000 per 200 or part thereof	N5,000					
(e) Inventory taken by Court officer for first 3 hours thereof	N500					
(f) For every sub sequel hour or per thereof	N200					

**EBONYI STATE JUDICIARY APPROVED FEES**

(g) Application to search index to a grant or wall or to inspect a grant or will	N2,000					
(h) Deposit of will for safe custody	N5,000					
(i) Visit to Locus.....	N1,000					
(j) Template for valued property to be made public	N1,000					
(k) Payment of estate fees of work of property	N1,000					
<b>37. FAMILY COURT</b>						
(a) Adoption fees	N 50,000					
(b) Administrative fees	N 20,000					
<b>38. OATH FEE</b>						
(a) OATH FEE GENERAL	300.00					
(b) OATH FEES APPOINTEES	5000.00					
<b>39. ESTATE ADMINISTRATION FEE</b>	10% Of Income Generated					
<b>40. COURT AWARDS</b>	As may be awarded by Court					
<b>41. SALES OF REVISED</b>	20000.00					
<b>42. FIAT FEES</b>	30000.00					
<b>43. CERTIFICATION OF DOCUMENTS</b>						
	1 - 10 Pages at 50 per folio					
	11 - 20 Pages at 50 per folio					
	21 - 100 Pages at 50 per folio					
	1 -1M, N10000					
	Above 1M to 5M, N15,000					
	5M - 10M, N20,000					
	10M - 50M, N25,000					
	50M - 100M, N30,000					
	100M - 500M, N150,000					
<b>44. CONTRACT AGREEMENT FEE</b>						
	500M - 1B, N200,000					
	Above N1b, N300,000					

LAND RELATED TAXES							
S/N	FEES	APPROVED FEES					
1	NON-REFUNDABLE FEE	Individual: N30,000 Corporate: N50,000					
2	GROUND RENT/SURFACE RENT	Residential: N2.50/m <sup>2</sup> Commercial : N3/m <sup>2</sup> Industrial: N3.50/m <sup>2</sup> Agricultural: N2/m <sup>2</sup> Religious / Non-profit: N2/m <sup>2</sup>					
3	COMPUTER FEE	N5,000					
4	REGISTRATION/INSPECTION						
A	Power of Attorney	N50,000					
B	Certificate of Occupancy						
C	Sub-Lease						
D	Assignment						
E	Mortgage						
5	LATE REGISTRATION	N50,000					
6	PREMIUM	URBAN: N2000 SEMI-URBAN: N1500 RURAL: N1000					
7	SEARCH FEE	N5,000					
8	CAUTION FEE	N10,000					
9	CERTIFIED TRUE COPY	N2000 PER PAGE					
10	CHARTING FEE	N5000					
11	SURVEY CHECK	N1000					
12	SURVEY FEE	MINISTRY - N30,000 IGR - N30,000					
13	CONSENT FEE	2%					
14	PREPARATION FEE	N10,000					
15	PUBLICATION FEE	N5000					
16	RECERTIFICATION FEE	N15,000					
17	APPROVAL FEE	N10,000					

**C OF O (PRIVATE) RESIDENTIAL FOR ONE PLOT (500M2)**

S/N	FEES	APPROVED FEES					
1	NON-REFUNDABLE	30,000					
2	SURVEY CHECK & CHARTING	6,000					
3	INSPECTION	25,000					
4	REGISTRATION	25,000					
5	APPROVAL	10,000					
6	PREPARATION	10,000					
7	PUBLICATION	5,000					
8	GROUND RENT	2,500					
9	COMPUTER FEE	5,000					
10	STAMP DUTY	100					
	<b>TOTAL</b>	<b>N118, 600</b>					

**C OF O (GOVERNMENT ALLOCATION) RESIDENTIAL FOR ONE PLOT (500M2)**

S/N	FEES	APPROVED FEES					
1	APPROVAL FEE	10,000					
2	SURVEY FEE	50,000 i.e. 100/M2					
3	PREPARATION FEE	10,000					
4	REGISTRATION FEE	25,000					
5	PREMIUM	50,000 i.e. 100/M2					
6	COMPUTER FEE	5,000					
7	GROUND RENT	2500 i.e. 5.00/M2					
8	STAMP DUTY	100					
	<b>TOTAL</b>	<b>N152, 600</b>					

**TENEMENT/PROPERTY RATES 2020**

<b>S/N</b>	<b>HOUSE MODEL/STRUCTURE</b>	<b>ANNUAL RATE (₦)</b>
1	1 Room (Mud House) Detachable Properties.	1, 000
2	1 Room (Block House)	3, 000
3	1 Shop (Low Brow)	4, 000
4	1 Shop (High Brow)	6, 000
5	1 Room (Self Contain)	5, 000
6	1 Show (Room/Warehouse) a. Big b. Small	30,000 30,000
7	1 Bedroom Flat a. High b. Low	5,000 3,000
8	2 Bedroom Flat a. High b. Low	10,000 8,000
9	3 Bedroom Flat a. High b. Low	12,000 10,000
10	4 Bedroom Flat a. High b. Low	14,000 12,000
11	Bungalow a. High b. Low	40,000 30,000
12	Duplex a. High b. Low	80,000 60,000
13	Mansion	120,000

<b>HARMONIZED LOCAL GOVERNMENT TAXES</b>						
	Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
		(Category A)	(Category B)	(Category C)		
		N	N	N		
1	<b>Shops and kiosk rates</b>					
	a) Shop permit					
	Small	3,000.00	2,400.00	1,200.00		
	Medium	5,000.00				
	Large	10,000.00	8,000.00	5,000.00		
	Ex-large/(Big Departmental stores)	200,000.00				
	b) Kiosk Permit	1,200.00	1,200.00	600		
	<b>Container/Temporary shop</b>					
	Small	2,500.00	1,200.00	600		
	Large	3,500.00	2,500.00	1,500.00		
	<b>Workshop permits by artisans (Carpenters, Mechanic, Vulcanizers) etc</b>					
	Small	3,000.00	2,000.00	1,000.00		
	Large	10,000.00	5,000.00	2,500.00		
2	<b>Tenement Rates (Private and Commercial Property)</b>					
	Commercial Property					
	Petrol Station	50,000.00	30,000.00	10,000.00		
	Banks	100,000.00	50,000.00	25,000.00		
	Communication Mast	100,000.00	100,000.00	100,000.0		
	Other commercial premises	25,000.00	20,000.00	10,000.00		
	Residential					
	Duplex/one storey building	10,000.00	5,000.00	2,500.00		
	Bungalow	5,000.00	3,500.00	2,500.00		
	Block of flat over one storey building	12,000.00	6,000.00	3,000.00		
3	<b>Slaughter Slab Fees</b>					
	Butcher Licence Fee (per annum)	3,600.00	2,400.00	1,200.00		
	Cow slaughter per head	200	150	50		
	Goat/Sheep Slaughter per head	100	100	50		
	Pig, slaughter per head	150	100	50		
4	<b>Merriment and Road closure levies</b>					
	Noise control fees	10,000.00	5,000.00	2,000.00		
	Blocking of Local Government Road	20,000.00	10,000.00	5,000.00		
5	<b>Food licence Permit (for restaurants, bakeries and other places where food is sold)</b>					
	Restaurants	15,000.00	10,000.00	5,000.00		
	Bakeries	15,000.00	10,000.00	5,000.00		
	Baker/local Restaurants	3,600.00	2,400.00	1,200.00		
6	<b>Liquor Licence Fee</b>					
	Beer Parlour	12,500.00	6,000.00	3,000.00		

<b>HARMONAIZED LOCAL GOVERNMENT TAXES</b>						
	Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
		(Category A)	(Category B)	(Category C)		
		N	N	N		
	Wholesale Fee	15,000.00	7,500.00	3,500.00		
	Local Drinks	3,000.00	1,000.00	1,000.00		
	Hotel/Guest Inn	20,000.00	10,000.00	5,000.00		
7	<b>Radio and TV Licence fees (other than radio and television transmitter)</b>					
	Radio & TV fees (commercial)	5,000.00	2,000.00	500		
	Vehicle Radio fees (where the vehicle is registered)	1,000.00	500	500		
8	<b>Naming of street registration fee (outside state capital)</b>	20,000.00	10,000.00	5,000.00		
9	<b>Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the Federal and State Governments, excluding the State Capital</b>					
	Residential (per plot)	5,000.00	2,500.00	1,000.00		
	Commercial (per plot)	10,000.00	5,000.00	2,000.00		
10	Market taxes and levies excluding any market where state finance is involved					
	Permanent stalls (per-annum)	12,000.00	3,600.00	1,200.00		
	Market space (per-market day)	100	50	20,00		
	Market motor park hawkers (daily)	30	20	10		
	Market hawkers (per market day)	30	20	10		
11	Motor park levies					
	Loading fees (per trip)					
	Trailers/lorry	2,000.00	1,000.00	500		
	Canter	500	200	100		
	Buses/pickup van	500	500	500		
	Car	300	300	300		
	Motorcycle	100	100	100		
12	Bicycle, track, canoe, wheelbarrow and cart fees other mechanically					
	Propelled truck					
	Bicycle license fee	200	50	20		
	Canoe licence fee	1,000.00	500	200		
	Wheelbarrows/cart fee	600	240	100		

<b>HARMONAIZED LOCAL GOVERNMENT TAXES</b>					
Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
	(Category A)	(Category B)	(Category C)		
	N	N	N		
13 Cattle tax payable by cattle					
Cattle farmer permit	2,000.00	1,000.00	500		
14 Religious places Establishment Permit fee					
Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00		
15 Signboard and advertisement permit fee					
(A) Stationary/ fixed advert					
Directional signboard fee	20,000.00	10,000.00	2,500.00		
Wall Print Advertisement	10,000.00	5,000.00	1,500.00		
Digitalized Bill Boards	150,000.00	100,000.00	5,000.00		
Non Digitalized Billboards, Unipoles And Eye-catchers	100,000.00	50,000.00	20,000.00		
Market Road show permit	5,000.00	3,000.00	1,000.00		
(B) Mobile Advert					
Mobile Sales Promotion Fees	5,000.00	3,000.00	1,000.00		
Cars, Pickup, Trucks (Branded)	7,000.00	3,500.00	2,500.00		
Trailers /Lorries (Branded)	10,000.00	5,000.00	2,500.00		
16 <b>Public Convenience, Sewage and Refuse Disposal fees</b>					
Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500		
Sanitation fees (commercial)	3,000.00	2,000.00	500		
Sanitation fees (market-per trader	600	240	120		
17 <b>Wrong Parking Charges</b>					
Wrong packing	5,000.00	2,000.00	1,000.00		
Towing of Vehicles fee	5,000.00	2,000.00	1,000.00		
No Parking Order Permit	20,000.00	10,000.00	5,000.00		
18 <b>Other Levies &amp; Fees</b>					
Contract Registration Fees	20,000.00	10,000.00	5,000.00		
Contract Processing Fees	2% of contract	2% of contract	2% of contract		
Hunting Permit	1,500.00				
Dane Gun License	4,500.00				
19 <b>Marriage, Birth and Death registration fees</b>					
Marriage registration fee	5,000.00	1,000.00	500		
Birth Registration fee	500	200.00	50		
Death Registration fee	500	200.00	50		



**SOLID MINERALS**

<b>1</b>	<b>INTENT FORM &amp; PROCESSING FEE</b>		
<b>a</b>	Quarry Companies	20,000	
<b>b</b>	Lead/Zinc/Marble etc Companies	50,000	
<b>c</b>	Cement Plants	100,000	
<b>2</b>	<b>REGISTRATION OF PRESENCE</b>		
<b>A</b>	SMALL PIT OPERATORS	10,000	
<b>B</b>	MEDIUM PIT OPERATORS	20,000	
<b>B</b>	LARGE PIT OPERATORS	50,000	
<b>C</b>	Lead/Zinc/Salt etc	100,000	
<b>D</b>	Cement Plants	200,000	
<b>3</b>	<b>ANNUAL RENEWALS</b>		
<b>A</b>	SMALL PIT OPERATORS	30,000	
<b>B</b>	MEDIUM PIT OPERATORS	50,000	
<b>B</b>	LARGE PIT OPERATORS	100,000	
<b>C</b>	Lead/Zinc/Salt etc	200,000	
<b>D</b>	Cement Plants	400,000	

**SOLID MINERALS**

S/N	MDA	REVENUE NAMES	TYPE	RATE	10 TONS		
				(₦)	(₦)		
1	SOLID MINERAL PRODUCING COMMUNITIES	Haulage/Development Fees	Tonnage	600 per ton	6000		
		Air Pollution Fees	Tonnage	30 per ton	1000		
2	Community Fees	Corporate Responsibility	Tonnage	100 per ton	1000		
3	LGA Fees	Security Fees	Tonnage	100 per ton	1000		
<b>SAND BEACHES &amp; LATRITE SITES (SHORT 6TYRES TRUCK)</b>							
4	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fee	Short Truck(6 Tires)	500 per trip			
		Air Pollution Fee	Short Truck(6 Tires)	500 per trip			
		Loading/offloading	Short Truck(6 Tires)	500 per trip			
		Haulage	Short Truck (6 Tires)	500 per trip			
	<b>Total</b>			<b>2,000 per trip</b>			

**SAND BEACHES & LATRITE SITES (LONG TRUCKS 10 TIRES & ABOVE)**

	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fees	Long Truck(10 Tires & Above)	1,000 per trip			
		Air Pollution Fees	Long Truck(10 Tires & Above)	1,000 per trip			
5		Loading/offloading	Long Truck(10 Tires & Above)	1,000 per trip			
		Haulage	Long Truck(10 Tires & Above)	1,000 per trip			
	<b>Total</b>			<b>4,000 per trip</b>			
<b>LEADS/ZINC AND MARBLE STONES (TONNAGE)</b>							
6	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Haulage Fees	30 TONS TRUCK	600,000 Per 30 Tons			
		Air Pollution	30 TONS TRUCK	100 per Ton			

**ROYALTY TAX (QUARRIES)**

S/N	MDA	REVENUE NAME	TYPE	RATES			
				(₦)			
1	Commerce & Industry	Business Premises	Small Pit Operators	15,000 per annum			
		<b>(Quarry Borrow Pit Operators)</b>					
			Medium Pit Operators	30,000 per annum			
			Large Pit Operators	200,000 per annum			
2	Solid Minerals	Development Fees <b>(Quarry Borrow Pit Operators)</b>	Small Pit Operators	10,000/m onth @ 120,000 per annum			
			Medium Pit Operators	15,000/m onth @ 180,000 per annum			
			Large Pit Operators	20,000/m onth @ 240,000 per annum			
3	Environment	Industries- Environmental Support(ESF) <b>(Quarry Borrow Pit Operators)</b>	Small Pit Operators	10,000/m onth @ 120,000 per annum			
			Medium Pit Operators	15,000/m onth @ 180,000 per annum			
			Large Pit Operators	20,000/m onth @ 240,000 per annum			
4	Commerce & industry	Business Premises <b>(Quarry Owners)</b>	Small Crushers	15,000 per annum			

**ROYALTY TAX (QUARRIES)**

S/N	MDA	REVENUE NAME	TYPE	RATES			
				(₦)			
5	Environment	Industry Effluent Discharge Fee(IDF)	Small Crushers	10,000/month @ 120,000 per annum			
		<b>(Quarry Owners)</b>					
6	Commerce & industry	Business Premises <b>(Quarry Owners)</b>	Medium Crushers	30,000 per annum			
7	Environment	Industry Effluent Discharge Fee(IDF)	Medium Crushers	25,000/month @ 300,000 per annum			
		<b>(Quarry Owners)</b>					
8	Commerce & Industry	Business Premises <b>(Quarry Owners)</b>	Large Crushers	200,000 per annum			
9	Environment	Industry Effluent Discharge Fee (IDF)	Large Crushers	40,000/month @ 480,000 per annum			
		<b>(Quarry Owners)</b>					

**ROYALTY TAX (ANALYSIS)**

<b>SEGMENT 1: Large Quarry Borrow Pit Operators only</b>							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	250,000 per annum				
2	Solid Minerals	Development Fees	300,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	300,000 per annum				
		Total	<b>850,000.00 per annum</b>				
<b>SEGMENT 2: Medium Quarry Borrow Pit Operators only</b>							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	50,000 per annum				
2	Solid Minerals	Development Fees	240,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	240,000 per annum				
		Total	<b>530,000.00 per annum</b>				
<b>SEGMENT 3: Small Quarry Borrow Pit Operators only</b>							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	30,000 per annum				

**ROYALTY TAX (ANALYSIS)**

S/N	MDA	REVENUE NAME	AMOUNT (₦)				
2	Solid Minerals	Development Fees	180,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	180,000 per annum				
		Total	<b>390,000.00 per annum</b>				
<b>SEGMENT 4: Large Quarry Crushers only</b>							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	300,000 per annum				
2	Environment	Industries-Environmental Support Fees (ESF)	360,000 per annum				
		Total	<b>660,000.00 per annum</b>				
<b>SEGMENT 5: Medium Quarry Crushers only</b>							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	240,000 per annum				
2	Environment	Industries-Environmental Support Fees (ESF)	180,000 per annum				
		Total	<b>420,000.00 per annum</b>				