

SCHEDULE (Section 32(4))

Taxes, Levies, Fees, Charges and Rates to be collected by the State Government

(1) Personal Income Tax – Collectible by Internal Revenue Services

a. Direct Tax (Self-Assessment)

- i. Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule of the Personal Income Tax Act 1993.

b. PAYE (Pay-As-You-Earn)

- i. Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the State Board of Internal Revenue that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above – Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

(2) Withholding Tax (Individuals Only) – Collectible by Internal Revenue Services

a. Withholding Tax on Rents

- i. Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.

b. Withholding Tax on Interest

- i. Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

c. Withholding Tax on Royalties

- i. Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

d. Withholding Tax on Dividends

- i. Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

e. Withholding Tax on Director’s Fees

- i. Payable by payers of director’s fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993

f. Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions

- i. Payable on certain payments under the Personal Income Tax (Rate, etc, of Tax Deducted at Source (Withholding Tax) Regulations 1997

(3) Capital Gains Tax (Individuals Only) – Collectible by Internal Revenue Service

- a. Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act 1967.

(4) Stamp Duties on Instruments Executed by Individuals – Collectible by Internal Revenue Service

- a. Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.

(5) Social Services Contributions Levy in part-discharge of Corporate Social Responsibility (CSR) to the State Payable annually as follows:

(a) Individuals

I PUBLIC SERVANTS

	GL 02-06	GL 07-12	GL 13-14	GL 15-16
STATE (MDAs)	600	1,200	3,000	6,000
	GL 02-06	GL 07-12	GL 13-14	GL 15-16
FEDERAL (MDAs)	1,200	2,400	6,000	12,000

II POLITICAL/PUBLIC OFFICE HOLDERS

EXECUTIVE	EXECUTIVE GOVERNOR	DEPUTY GOVERNOR	SSG/COS	HOS
	500,000	200,000	162,000	145,800
	HON. COMM./SA	P/SECRETARY	PERM. COMM.	CHAIRMAN BOARD
	145,800	145,800	145,800	84,000
	BOARD MEMBERS	ACCOUNTANT GENERAL	DEPUTY ACCT. GENERAL	EX. SECRETARY
	60,000	145,800	120,000	145,800
	AUDITOR GENERAL (STATE/LG)	SNR. SP. ASST.		
	145,800	100,000		
		SPECIAL ASST.		
		30,000		
	HEAD TERTIARY INST. (STATE)	HEAD OF FEDERAL INSTITUTIONS	DEPUTY HEAD TERTIARY INST. (STATE)	DEPUTY HEAD, FEDERAL INSTITUTIONS
	145,800	145,800	120,000	120,000
	REGISTRARS ,STATE INST.	REGISTRARS FEDERAL INST.		

LEGISLATURE	HON. SPEAKER	HON. D/SPEAKER	HON. MEMBER H/A	CLERK HA
	150,000	130,000	100,000	100,000
		SP. ASST.		DEPUTY CLERK
		30,000		50,000

JUDICIARY	CJ/G, KHADI	JUDGES/KHADIS	CHIEF REGISTRARS	
	170,000	120,000	100,000	
LGC	CHAIRMAN LGA	VICE CHAIRMAN-LGA	SECRETARY / SUPERVISORS LGA	COUNCILLOR LGA
	145,800	120,000	80,000	60,000

III ORGANIZE PRIVATE SECTOR EMPLOYEES

DESIGNATION	AMOUNT
BRANCH MANAGERS/ACCOUNTANTS	15,000
SNR STAFF	10,000
INTERMEDIATE STAFF	5,000
JUNIOR STAFF	3,000

IV. DEVELOPMENT LEVY

SELF EMPLOYMENT

INCOME	AMOUNT
15,000 - 50,000	1,000
51,000 - 100,000	2,000
101,000 - 150,000	4,000
151,000 - 200,000	5,000
201,000 - 250,000	6,000
251,000 - 300,000	7,500
301,000 - 350,000	8,500
351,000 - 500,000	10,000
501,000 - 1000,000	15,000
ABOVE 1,000,000	20,000

(b)

Companies

- Deposit Money Banks ₦ 3.0m
- Official Bankers to the State Government ₦ 6.0m
- Collection Banks to the State Internal Revenue Service ₦ 12.0m
- Other Financial Institutions ₦ 0.5m
- Cement manufacturers ₦ 50.0m
- Telecommunications ₦ 60.0m
- N.N.P.C/Subsidiaries ₦ 10.0m
- Major Oil & Gas Companies ₦ 5.0m
- Independent Oil & Gas Companies ₦ 2.0m
- Manufacturing (Others) ₦ 2.0m
- Construction ₦ 3.0m
- Mining, Iron and Steel Companies ₦ 10.0m
- Quarrying Companies ₦ 2.0m
- Hospitality Services ₦ 0.2m - ₦ 0.2m
- Private Health care service providers ₦ 0.10m
- Professional services Firms ₦ 0.10m
- General Merchandise ₦ 1.0m to
- For the purpose of payment of development levies, it shall be due on the 1st day of January of every year; payable on or before the 28th of February, of the tax year.

(6)

Infrastructure Maintenance Levy payable as follows:

Infrastructure maintenance levy is payable by the following road user:

- i. Commercial vehicle of ten tyre above plying within the state ₦1,000.00 per day
- ii. Commercial vehicle of six tyre but less than ten tyre ₦ 500.00 per day .
- iii. Commercial Bus of four tyre ₦ 200.00 per day
- iv. Commercial Cars and tricycle (Keke NAPEP) ₦ 100.00 per day
- v. Commercial Motorcycle (Okada) ₦ 50.00 per day

(7)

Economic Development Levy payable by as follows:

- i. Manufacturing Industrial
₦50 Per 50kg.

- (8) **2% Infrastructure Maintenance levy - on every Kogi State Government contract - collectible by Internal Revenue Services**
- (9) **Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax - collectible by Internal Revenue Services.**
- (10) **Water Rates as contained in the Tariff for Kogi State Water Board Lokoja - Water Revenue Services.**
- (11) **Haulage fee payable at the point of loading or at the point of discharge in the state as follows:**

S/No	HEAVY TRUCKS			
	GOODS	LONG 30 TONS & ABOVE	MEDIUM 29 – 15 TONS	SMALL 14 TONS BELOW
1	BUILDING MATERIALS INCLUDING CEMENT	N12,800.00	N9,800.00	N5,800.00
2	Processed/Raw Food Items	N8,000.00	N4,500.00	N2,500.00

- i. 16 tyres and above = N8,000.00
- ii. 12 tyres = N6,000.00
- iii. 10 tyres = N5,000.00
- iv. 8 tyres = N3,000.00
- v. 6 tyres and below = N2,000.00

SOLID MINERAL SMALL TRUCK/SHORT TRUCK			
SOLID MINERAL	SMALL TRUCK 5 – 9 TON (N)	SHORT TRUCK ABOVE 9 – 29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
BRINE	1, 300.00	2, 600.00	5, 200.00
CHROMESAND	500	1000.00	2, 000.00
CLAY	500	1000.00	2, 000.00
MICA	5, 000.00	10, 000.00	20, 000.00
PRECIOUS QUANT	6, 000.00	12, 000.00	24, 000.00
RADIO ACTIVE	15, 000.00	30, 000.00	60, 000.00
AMETHYST	2, 500.00	5, 000.00	10, 000.00

PRECIOUS MINERALS NEW HAULAGE TEMPLATE/DATA PLAN

PRECIOUS MINERAL	GRAM(N)	KILOGRAM(N)	TONAGE(N)
GOLD/NUGGET/BULLION	1, 690.23	1, 690, 230.00	1, 690, 230, 000.00
TOURMALINE	2, 000.00	2, 000, 000.00	2, 000, 000, 000.00
AGATE/ZIRCON/GARNET	500.00	500, 000.00	500, 000, 000.00
SEPHIRE	2, 200.00	2, 000, 000.00	2, 200, 000, 000.00
AQUAMARINE	132.00	1, 328.00	1, 328, 000.00
PLANTINUM	1, 293.00	1, 293, 453.00	1, 293, 453.00
BISMUTH	200	20, 000.00	2, 000, 000.00
BERYL	250	25, 000.00	2, 500.000
ZIRCON	420	42, 000.00	4, 200, 000.00
KYAMITE	300	30, 000.00	3, 000, 000.00

INTRODUCTION OF NEW HAULAGE

SOLID MINERAL	SMALL TRUCK 5 – 9 TON (N)	SHORT TRUCK ABOVE 9 – 29 TON (N)	LONG TRUCK ABOVE 29 TON (N)
KAOLIN	2, 000.00	4, 000.00	8, 000.00
FELDSPAR	2, 500.00	5, 000.00	10, 000.00
FERTILIZER	3, 000.00	6, 000.00	10, 000.00
IRON PIPE	3, 000.00	5, 000.00	12, 000.00
IRON PLATE	4, 000.00	7, 000.00	15, 000.00
IRON ROD	4, 000.00	10, 000.00	20, 000.00
IRON ORE	2, 500.00	5, 000.00	10, 000.00
RIVER SHARP SAND	500.00	1, 000.00	2, 000.00
LATERITE SAND	500.00	1, 000.00	2, 000.00
GRANITE STONE	1, 000.00	2, 000.00	3, 000.00
LIME STONE	1, 000.00	2, 000.00	4, 000.00
CEMENT	3, 000.00	5, 000.00	10, 000.00
MARBLE	1, 500.00	3, 000.00	6, 000.00
BILLET	4, 000.00	7, 000.00	15, 000.00
COAL	4, 000.00	7, 500.00	15, 000.00
CASSITERITE	10, 000.00	20, 000.00	40, 000.00
TANTILITE	15, 000.00	30, 000.00	60, 000.00

(12) Signages and Mobile Advertisement as follows:

FIRST PARTY SIGNAGE ADVERT RATES

3 Stars Hotels	-	150,000 PA
Banks (Lokoja, the State Capital)	-	150,000 PA
Banks (Other Town)	-	100,000 PA
Branded Building	-	100,000 PA
Billboard	-	100,000 per face/PA
Branded wears	-	50,000 PA
❖ Branded building at Lokoja State Capital	-	100,000 PA
❖ Branded building at other LG Capital	-	50,000 PA
❖ Other Towns and Villages	-	50,000 PA
Insurance Company	-	50,000 PA
Insurance Broker	-	30,000 PA

OTHER SIGNAGES IN CATEGORY A

2 Stars Hotel	-	100,000 PA
Kogi State Capital	-	100,000 PA
Other LG Capital	-	50,000 PA
Other Towns and Villages	-	20,000 PS/PA

SIGNAGE IN CATEGORY B

Kogi State Capital	-	50,000 PS/ PA
Other LG Capital	-	30,000 PS/ PA
Other Towns and Villages	-	10,000 PS /PA

SIGNAGE IN CATEGORY C

Kogi Capital	-	40,000 PS/ PA
Other LG Capital	-	25,000 PS/ PA
Other Towns and Villages	-	10,000 PS /PA

**SECOND PARTY
RATE FOR SECOND PARTY SIGNAGE**

TYPES: Temporary Boards, Display, Crusades, Branded Wears, Admission wall, Drapes, Promotion, Road shows, Balloons, Construction boards, Political Parties, Boards / posters, Canopies with Signage, Mobile Adverts, such as: Stickers on Vehicles, Full Luxurious inter-state, Bus advertising, Beautification projects.

ADVERT RATES

S/N	WALL OR ROOF SIGNS	SIZE	CATEGORY A	CATEGORY B	CATEGORY C
1	1 sq meter		10,000P/A	5,000 P/A	2,000 P/A
2	5 sq meter		15,000 P/A	10,000 P/A	5,000 P/A
3	10 sq meter		20,000 P/A	15,000 P/A	10,000 P/A
4	10-20sq meter		30,000 P/A	20,000P/A	15,000 P/A
5	20-30sq meter		40,000 P/A	30,000 P/A	20,000 P/A
6	Banners Large		5,000 P/A	3,500 P/A	2,500 P/A
7	Wall Drapes		200,000 P/A	100,000 P/A	20,000P/A
8	Shows-Balloons Branded Wears Vehicle Support		5,000 / day	3,000/day	2,000/day
9	House Branding		20,000	10,000 P/A	5,000
10	Multinational Company		100,000 P/A		
11	Canopy with signage (Kogi Capital)		50,000	30,000	10,000
12	Brick Signage		5,000	3,000	2,500

MOBILE ADVERTISEMENT

1	MOBILE Adverts (Full Branding of Motorcycles)	5,000 P/A
2	Tricycle Branding	8,000 P/A
3	Mobile Advert (Full Branding Cars / Taxi)	15,000 P/A
4	Mobile Adverts (Bus pick up)	25,000 P/A
5	Mobile Adverts (Trailers)	40,000 P/A
6	Mobile Adverts (Luxurious Bus)	40,000 P/A

CATEGORY A - Kogi Capital and Abuja via Kogi
 B - Other LG Capital
 C - Other Towns and Villages

THIRD PARTY

S/N		APPROVED
1	16 Sheets	50,000 PF /PA
2	40 Sheets	80,000 PF /PA
3	48 Sheets	100,000 PF /PA
4	Super 48 Sheet	150,000 PF /PA
5	Roof top	250,000 PF /PA
6	96 sheet	200,000 PF /PA
7	Backlit	350,000 PF /PA
8	Portrait	300,000 PF /PA
9	Unipole (two sides)	300,000 PF/ PA
10	Unipole (three sides)	300,000 PF/ PA
11	Ultra wave	450,000 PF/ PA
12	Wall Drapes	250,000 PF /PA

13	Bridge Panel	200,000 PF /PA
14	Bus stop shelter	50,000 PF/PA
15	Light Emitting Diode (LED screen)	1,000,000 PF /PA
16	Gantry (one lane)	450,000 PF/ PA
17	Gantry Span across (two lanes)	1,000,000 PF/ PA
18	Street Furniture (lamp post)	30,000 Per Pole P/A
19	Floats (Mobile)	50,000 Per Permit
20	Posters (Public Information Panels)	50,000 Per Campaign P/A
21	Branded Building (Multinational Company)	100,000 per Building P/A

MANDATORY REQUIREMENTS

S/N	DESCRIPTION	APPROVED
1	Expression of interest (OAAN) members)	20,0000
2	Expression of interest Consultants	100,000
3	Registration per 40 sheet & 48 sheets & 98 sheet	2,000,000
4	Registration per Portrait /Backlit	20,000
5	Registration per Unipole	50,000
6	Registration per Gantry	100,000

Our processes are simplified as follow:

- a. Complete your expression of interest
- b. Pick application for your site location
- c. Pay your advert fees.

SIGNAGE AND ADVERTISEMENT RATES FOR VARIOUS CATEGORIES

ADVERT SPACE:	RATE
1. Lamp-post display	10,000 per site/PA
2. 6x2 /3x6 /4x6	15,000 per site /PA
3. 16 sheets	30,000 per site /PA
4. 40 sheets	50,000 per site /PA
5. 48 sheets	100,000 per site /PA
6. Telecommunication Company	

Point of Sales

- Umbrella 5,000 per ward /PA
- Kiosk 5,000 per ward /PA
- Shops (Logo & display) 5,000 per ward /PA
- Branded Building 100,000 per building /PA

All are subject to negotiation

7. Canopies

Rental services

- ❖ Category A 200,000 /PA
 - ❖ Category B 100,000 /PA
 - ❖ Category C 70,000 /PA
8. Portrait 300,000 per site /PA

9.	Wall Space	350,000 per site /PA
10.	Uni-Pole	800,000 per site /PA
11.	Posters/Pamphleteering/Handbills	5,000 per ward /PA
12.	Branded Vehicles	20,000 per Vehicle /PA
13.	Branded Building	100,000 per site /PA
14.	Application form for all categories	5,000

(13) KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD

		N
1	Naming and Maintenance of Street Fee (in state Capital)	
	Close	20,000.00
	Street	30,000.00
2	Building planning registration fee	2,000.00
3	Site and building inspection fee	2,000.00
4	Building plan processing fee	60% of Approval fees
5	Building plan Post approval fee – High Rising building	30% of Approval
6	Penalty for Building without approval	60% of Approval
7	Betterment fee	2000
8	Sign Board/Bill Board Planted on the Ground Control fee	
	Medium Size 2.01m - 3.00m	70,000.00
	Large Size (Sheet 48) 3.01m - 4.0m2	100,000.00
	Extra Large Size (UNIPOLE) 4.01m - 6.00M and Above	150,000.00

9. Building plan approval fee

S/NO	ITEMS	LOKOJA	LGHQS & MAJOR TOWN	OTHER SETTLEMENT
1.	Bungalow (Res) 2bedroom extra room	N4,000 N500=	N3,500 N500	N 3,300 N 500
2.	3 Bedroom Res	N 5,800= Bedroom (flat)	N 5,300=	N 5,100=
3.	4 Bedrooms	N10,630 N500	N 9,380= N500	8,880= N500
4.	a. Commercial bank(Bungalow)	N150,000	N150,000=	N150,000=
5.	b. Commercial Bank (storey) floor.	N100,000.	N100,000	N100,000
6	Petrol filling station	N125,000=	N125,000=	N125,000=
7.	Dept. stores.	N 150/sqm Subject to a minimum of N50,000=	N 150/sqm Subject to a minimum of N40,000=	N 100/sqm Subject to a minimum of N60,000=
8.	supermarket Approval	N125/sqm Subject to minimum N16,000=	N100/sqm subject to minimum of N10,000.00	N75/sqm subject to minimum of N6,000.00
9.	Shops	N5,000	N3,750=	N3,250=

10.	Liquefied Natural Gas	N100,000 (flat rate through i.e in addition To PFS fees if attached	N100,000. PFS fees tenable if attached.	N100,000. PSF fee if attached
11.	Industrial Industrial small-scale	N25.0/sqm subject to minimum of N 30,000.	N20.0/sqm subject to minimum N20,000.00	N12.5/sqm subject to minimum N8,000.00
12.	Medium (between 10 to 25 regular staff)	N62.50/sqm for the 1 st 5 hectares N10/meter square of the subsequent hectars subject to minimum of N100,000.00	N50.0 per sqm for the 1 st 5 hectares N10/meter square for subsequent hectares subject to minimum of N75,000.00	N40.0 sqm for the 1 st 5 hectares N10/meter square for subsequent hectares subject to minimum N62,500.00
13.	Heavy Industrial	N75/sqm. for the 1 st 5 hectares and N12.5/m2 for subsequent hectares subject to minimum of N100,000	N60/sqm for the 1 st 5 hectares N10.00/sqm subsequent hectares subject to minimum of N150,000.00	N50/sqm for the 1 st 5 hectares N7.50/sqm subsequent hectares subject to minimum of N125,000.00
14.	Warehouse	N37.50/m3 subject to a minimum of N37,500=	N30/m3 subject to minimum of N30,000=	
15.	a. Educational	1 st 10 classroom N20,000.00 subsequentl	Flat rate throughout the state	Flat rate throughout the state
16	b. Library& Museum	N3,000=	N3,000.00	N3,000.00
17.	GSM Mast	N132,000.	N132 ,000=	N132 ,000=
18.	Kerosene	N50,000.	N50,000=	N50,000=
19.	Hotel /chalet/guest Inn	N5000 per room subjected to minimum of N50,000= Old N60,000 per sqm subject to minimum of N20	N3000 per room subjected to minimum of N20,000= Old N50,000 per sqm subject to minimum of N14,000	N1000 per room subjected to minimum of N20,000= Old N50,000 per sqm subject to minimum of N14,000
21.	Holliday Resort (Area)	1 st One Hectares N12.50 per sq metre subsequent hectare: N1.00 per sqm. New 5 hectare 3 per sq metre subseque	Flat rate 12.50 Flat rate	Flat rate N12.50 Flat rate

22.	Holliday resort (lodging room)	N2000 per room subject to a minimum of N18,750=	Flat rate subject to a minimum of N15,000=	Flat rate subject to a minimum of N11,250=
23.	Hospital and clinic	N50.00 per sqm subject to a minimum of N25,000=	N45.00 per sqm subject to a minimum of N20,000=	N37.50.00 per sqm subject to a minimum of N15,000=
24.	Bar and Restaurant	N250.00 per subject to a minimum of N10,000=	N200.00 per subject to a minimum of N8,750=	N150.00 per subject to a minimum of N7,500
25.	Dispensary	Same as Hospital		
26.	Pharmacy and Medicine store	N250.00per sqm subject to a minimum of N10,250=	200.00 per sqm subject to a minimum of N8,750=	150.00per sqm subject to a minimum of N8,500=
27.	a .Cinema Theater, Gymnasium, Museum	N1000.00 per seat subject to a minimum of N50,000=	N500.00 per sqm subject to a minimum of N30,000=	N250.00per sqm subject to a minimum of 25,000=
28.	Town Hall (see community projects			
29.	Office	N250.00 per sqm subject to a minimum of N12,250=	N200.00 per sqm subject to a minimum of N11,250=	N150.00 per sqm subject to a minimum of N10,000=
30.	Markets	N2,500.00 for 10 stalls subject to minimum	Same	Same
		N10,000=(flat rate through the state)		
31.	Open Air production e.g block-making	N37.00 per sqm subject to minimum of N30,000=	N30.00 per sqm subject to minimum of N25,000	N25.00 per sqm subject to minimum of N20,000
32.	Workshop	N150.00 per sqm subject to minimum of N7,000=	N125.00 per sqm subject to minimum of N7,000=	N75.00 per sqm subject to minimum of N5,500=
33.	Commerical	N1.00 m2 (10,000 per hectre)	Flat rate	Flat rate
	Farming Building	N50.00 per m2	Flat rate	Flat rate
	B. Temporary	N3,500	N3,500	N3,500
34.	Religious Building cium, museum	N125/ sqm per subject to a minimum of N12,500=	N20.00 per sqm subject to a minimum of N6,250=	N15.00 per sqm subject to a minimum of N3,750=
35.	Generator House	N1200.00 per m3 subject to a minimum of N3,000=	(Flat rate through out state)	Flat rate through out state)

36.	Stadium	N1000 per seat subject to a minimum N50,000	N500 per seat subject to a minimum N30,000	N200 per seat subject to a minimum N25,000
37.	Motor packs	N10.00 per sqm subject a minimum of 10,000 N1,250.00 per stall	As in a subject to a minimum of 7,500 N1,000.00 per Stall	As in a subject to a minimum of N6,250 750.00 per stall
38.	Stalls (outside market)	N25.00 per cubic metre	(flat rate through out the state)N25.00	(flat rate through out the state)N25.00
39.	Conference halls	N25.00 per cubic metre	(flat rate through out the state)N25.00	(flat rate throughout the state) N25.0
40.	Community-based projects	N750.00 per sqm subject to a minimum of N7,500	N750.00 per sqm subject to a minimum of N6,250=	N750.00 per sqm subject to a minimum of N5,000
41.	Betterment	Zone: 1-GRA/Estates N2,000 per m2 2-TPS – N1,000 per m2 3-community N500 per m2	N 1000 per m2 (flat rate throughout the state)	N500 per m2 (flat rate throughout the state)
42.	Alteration (of approved plan)	50% charges excluding site inspection(No registration fees)	(flat rate tendable for valid approval	(flat rate tendable for
43.	Change of use d. (Residential to	N105% of normal	Flat rate	Flat rate
	Commercial	Approval Fee EIAR		
	e. Commercial/Residential	Normal fees	Normal fees	Normal fees
	f. Residential to Cottage Industry	N150% of Normal fee plus/followed by EIA	N140% of Norma fee plus/followed by EIA	N140% of Norma fee plus/followed by EIA
44.	Alteration: Commercial to Commercial	Normal fee plus site Analysis /E.I.A.R	Normal fees plus site E.I.A.R	Normal fees plus site E.I.A.R
45.	Alteration to Industrial	N12,500 plus Normal fees subject to EIAR	N9,280 plus Normal fees subject to EIAR	N6,250 plus Normal fees subject to EIAR
46.	Sale of prototype designs	N5,000/shop (others to be determined)	(flat rate thorough out the state)	(flat rate thorough out the state)
47.	Certificate of fitness for Habitation	10% of Normal fees	Flat rate	Flat rate

48.	Miscellaneous			
	a. Palace	N12,500.00	N12,500.00	N12,500.00
	i. Fence residential new N2.00 per linear meter		Flat rate	Flat rate
	ii. Comm. N3.00/m2			
	iii. Industry N2.00/m2			
	iv. Other uses (as for residential).			
	Town planning consultancy services.			
	a. Size 0.25m2 or less.	N1,000.00	Flat rate	Flat rate
	b. Size 0.51m2 - 0.5	N1,500.00	Flat rate	Flat rate
	c. Size 0.51 M2- 1.0M2	N2,500.00	Flat rate	Flat rate
d. size 01M2-5M2	N3,000.00	Flat rate	Flat rate	
e. Size 10M2-and	N3,500.00	Flat rate	Flat rate	

Road Taxes – Collectible by Board of Internal Revenue Services

PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	New Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
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

OUT-OF-SERIES NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	Between 2.1 – 3.00cc	40,000.00	3,125.00	2,500.00	1,250.00	46,875.00
C	Vehicle up to 1.7cc – 2.00cc	40,000.00	3,125.00	1,875.00	1,250.00	46,250.00
D	Other Vehicle 1.2cc – 1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00

FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
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

REVALIDATION OF OLD NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
		(N)	(N)	(N)	(N)	(N)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	3,125.00	2,500.00	1,250.00	16,875.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	15,625.00

COMMERCIAL VEHICLE

Category	Capacity of Range	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost of Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000	6,250.00	6,250.00	1,250.00	1,500.00	30,250.00
C	Tipper and Lorry	10,000	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick	10,000	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000	3,125.00	1,250.00	1,250.00	500	21,125.00

COMMERCIAL VEHICLE NUMBER

Category	Capacity of Range	Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Cost of Sticker	Amount
		(N)	(N)	(N)	(N)	(N)	(N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500	16,125.00

GOVERNMENT/OFFICIAL					
Category		Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
A	12,500.00	6,250.00	NIL	1,250.00	22,500.00
B	12,500.00	3,125.00	NIL	1,250.00	19,375.00
Bus	12,500.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	2,500.00	1,250	NIL	1,250.00	5,500.00

GOVERNMENT FANCY					
Category	Cost of Plate	Vehicle Registration	Vehicle License	Road Worthiness	Amount
	(N)	(N)	(N)	(N)	(N)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.0
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.0
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.0

MOTORCYCLE								
Category	Cost of Plate	Vehicle Registration	Vehicle License	Road Worthiness	Sticker	Learner's	Reflective	Amount
	Number	(N)	(N)	(N)	(N)	Permit	Jacket	(N)
Private/	2,500.00	1,250.00	625.00	500.00	100.00	250.00	750.00	7,225.00
Commercial	2,500.00							

MOTOR DEALERS NUMBER PLATES				
Cost of Plate Number	Vehicle Registration	Vehicle License	Road Worthiness	Amount
(N)	(N)	(N)	(N)	(N)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES		
	Category	Cost of Replacement of Plate
		(N)
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

CHANGE OF OWNERSHIP	
Type of Vehicle	Amount (N)
Motor Vehicle	2,500.00
Motorcycle	625
Learner's Permit	250
DRIVER'S LICENCES	
Type of Vehicle	Amount (N)
Motor Vehicle	6,350.00
Motorcycle	3,000.00

MINISTRY OF COMMERCE AND INDUSTRIES
PART I
CATEGORIES OF TOWNS

For the purpose of determining the registration of business premises, pool betting's Game of Chance, Trade Fair, Registration of Cooperative and Auditing to the state is categorized into the following three zones.

Zone A:- This shall comprise jurisdiction of the following towns:-

- i. Lokoja , Kabba & Isanlu
- ii. Okene, Ogori/Magongo, and Ajaokuta
- iii. Ankpa, Idah & Anyigba

Zone B:- This shall include Dekina, Oguma, Egbe, Aiyetoro-Gbede, Adavi, Mopa and all other Local Government Headquarters except those town falling under Zone A.

Zone C:- This shall include all Rural Areas in the State not mentioned in Zone A & B above.

MINISTRY OF COMMERCE AND INDUSTRY, KOGI STATE

2017 REVIEW REVENUE RATE ON REGISTRATION OF BUSINESS PREMISES, POOL BETTING, GAME OF CHANCE, TRADE FAIR, CO-OPERATIVE REGISTRATION AND AUDITING SUBJECTS TO BE REVIEW UPWARD FROM TIME TO TIME TO MEET UP INTERNALLY GENERATED REVENUE (IGR).

Part II

REGISTRATION/RENEWAL FEES OF BUSINESS PREMISES

ZONE A

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	PRIVATE Hospitals	20,000	30,000	15,000
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology and Ex-Ray	20,000	30,000	15,000
3.	Pharmacy Shops	10,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	5,000	10,000	5,000
S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
5.	Hotels between 1-20 Rooms	20,000	40,000	20,000
	21-50 Rooms	50,000	100,000	50,000
	51 Rooms and above	100,000	120,000	60,000
6.	Five Star Hotels	100,000	300,000	150,000
7.	Petrol 1 – 2 pumps	30,000	40,000	20,000
	1 – 4 pumps	40,000	50,000	25,000
	1 – 5 pumps	80,000	100,000	50,000
	6 & above pumps	100,000	140,000	70,000
8.	Motor Spare part Dealer	10,000	20,000	10,000
9.	Motorcycle Spare Part Dealer	10,000	20,000	10,000
10.	SAW Mills	40,000	100,000	50,000
11.	Bench Saw Millers	20,000	30,000	15,000
12.	Plank Seller/Dealer	10,000	15,000	7,500
13.	Building Material dealer/Seller	20,000	40,000	20,000
14.	Cement Company	10,000,000	12,000,000	6,000,000
15.	Cement dealer/Seller	20,000	40,000	20,000
16.	Motor Dealer/Seller	100,000	200,000	100,000
17.	Motorcycle dealer/Seller	50,000	100,000	50,000
18.	Private Nursery/Primary Schools	10,000	20,000	10,000
19.	Private Secondary Schools	20,000	40,000	20,000

20.	Higher Institutions (Private)	500,000	1,000,000	500,000
21.	Commercial Banks	100,000	200,000	100,000
22.	Micro Finance Bank	40,000	80,000	40,000
23.	Surface Tank Kerosene Dealers	20,000	30,000	15,000
24.	Limited Liability Company (Medium)	50,000	100,000	50,000
25.	Limited Liability Company (big) 1	70,000	140,000	70,000
26.	Limited Liability Company (big) 2	100,000	200,000	100,000
27	Partnership/Distributorship	30,000	60,000	30,000
28.	Sole Proprietorship	10,000	15,000	7,500
S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
29	Solid Mineral Miners	-	50,000	25,000
30	Private Radio TV station	100,000	200,000	100,000
31	Pooling centre/Game of Chance	10,000	30,000	15,000
32	Package Water Producer	20,000	20,000	10,000
33	Traveling Agency	10,000	10,000	5,000
34	Restaurant (a) Small	12,000	24,000	12,000
	(b) Big	24,000	48,000	24,000
35	Fast Food/Confectioneries	5,000	10,000	5,000
	(a) Small			
	(b) Big	12,000	24,000	12,000
36.	Bakery	10,000	20,000	10,000
37.	Block Industry	10,000	20,000	10,000
38.	Tailor/Fashion Design	2,000	4,000	2,000
39.	Welding/Fabrication	5,000	10,000	5,000
40.	Insurance investment	50,000	100,000	50,000
41.	Security Agency (private)	10,000	20,000	10,000
42.	Interior Decorators	10,000	20,000	10,000
43	Clearing agents	10,000	20,000	10,000
44	Beer/Spirit Sale (Big)	30,000	60,000	30,000
	(b) Small	20,000	40,000	20,000

45	Bookshops/Stationeries stores	7,000	14,000	7,000
46.	Supermarkets	50,000	80,000	40,000
47.	Physiotherapy	7,000	14,000	7,000
48	Rental services	7,000	14,000	7,000
49.	Agro Service/Chemical	5,000	10,000	5,000
50.	Boutique A. (Small)	10,000	20,000	10,000
	B. (Big)	20,000	40,000	20,000
51.	Launder/Dry cleaners	10,000	15,000	7,500
52	Printers (Large)	12,000	24,000	12,000
53	Printer (Medium)	10,000	20,000	10,000
54	Printer (Small)	5,000	10,000	5,000
S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
55	Lawyers/Architect/Accountants	50,000	70,000	35,000
56	Refrigerator/Radio/Electronics Repairs	3,000	6,000	3,000
57	Nutritional Food supplement food	10,000	15,000	7,500
58	Health, Firms/Fitness Centre	10,000	20,000	10,000
59	Embalmmment Centres	7,000	14,000	7,000
60	Acupuncture Clinics (inpatients)	4,000	8,000	4,000
61	Cinema/Night club (Big)	20,000	30,000	15,000
62	Cinema/Night Club (Medium)	10,000	15,000	7,500
63	Cinema/Night Club (Small)	7,000	10,000	5,000
64	Record stores, Video and Club Photograph	6,000	10,000	5,000
65	GSM friendship centres (MTN, GLO, AIRTEL etc)	20,000	30,000	15,000
66	Colour Labs/Processing centre colour	10,000	20,000	10,000
67	Sales of Aluminium profile	10,000	20,000	10,000
68	GSM Phone Accessories	2,000	4,000	2,000
69	Livestock Feed/Vet Services	10,000	20,000	10,000
70	Vocational Centre/Secretariat Institute	10,000	20,000	10,000
71.	Telecommunication – Mask Location	100,000	100,000	50,000
72.	Telecommunication distribution	200,000	200,000	100,000
73	Network service provider office	500,000	500,000	250,000

74	Ceramic Company	5,000,000	5,000,000	2,500,000
75	Steel Company	5,000,000	5,000,000	2,500,000
76	Electricity Company	5,000,000	5,000,000	2,500,000
77	Gas Station	500,000	500,000	250,000
78	Quarries	500,000	500,000	250,000
79	Construction Company	5,000,000	5,000,000	2,500,000
80	Borehole Company	300,000	300,000	150,000
81	Heavy Duty Generator sellers	500,000	500,000	250,000
82	Coal mining	5,000,000	5,000,000	2,500,000
83	Aluminium Company	500,000	500,000	250,000

TRADE FAIR LEVIES AT THE STATE HEADQUARTERS

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
84	Participation/Certificate Fee:			
	(a) International Trade Fair	1,000,000		
	(b) Domestic Trade Fair	200,000		
85	Pavilion Fee:			
	(a) International Trade Fair	20,000		
	(b) Domestic Trade Fair	15,000		
86	Gate Fee:			
	(a) International Trade Fair	500		
	(b) Domestic Trade Fair	200		
87	Social Amenities Fee			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		
88	Labour Dues			
	(a) International Trade Fair	10,000		
	(b) Domestic Trade Fair	10,000		
89	Security			
	(a) International Trade Fair	30,000		
	(b) Domestic Trade Fair	20,000		

ZONE B

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	Private Hospitals	15,000	20,000	10,000
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology	15,000	20,000	10,000
3.	Pharmacy Shops	20,000	20,000	10,000
4.	Patent/Proprietary Medicine Vendor License	10,000	10,000	5,000
5.	Hotels between 1-19 Rooms	20,000	30,000	15,000
	21-50 Rooms	30,000	40,000	20,000
	51 Rooms and above	40,000	60,000	30,000
6.	Petrol 1 – 2 pumps	20,000	30,000	15,000
	1 – 5 pumps	30,000	45,000	22,500
	6 & above pumps	40,000	60,000	30,000
7.	Motor Spare part Dealer	7,000	10,000	5,000
8.	Motorcycle Spare Part Dealer	10,000	10,000	5,000
9.	Saw Mills	30,000	45,000	22,500
10.	Bench Saw Millers	20,000	30,000	15,000
11.	Plank Seller	10,000	10,000	5,000
12.	Building Material Dealer/Sellers	20,000	30,000	15,000
13.	Cement Dealer/Sellers	20,000	30,000	15,000
14.	Motor Dealer/Sellers	80,000	120,000	60,000
15.	Motorcycle Dealer/Seller	40,000	60,000	30,000
16.	Private Nursery/Primary Schools	8,000	12,000	6,000
17.	Private Secondary Schools	16,000	24,000	12,000
18.	Higher Institutions (Private)	100,000	150,000	75,000
19.	Commercial Banks	100,000	150,000	75,000
20.	Micro Finance Bank	40,000	60,000	30,000
21.	Limited Liability Company (Medium)	40,000	60,000	30,000
22.	Limited Liability Company (Big)	90,000	100,000	187,000
23.	Distributorship/Partnership	20,000	30,000	15,000

24.	Sole Proprietorship	8,000	10,000	5,000
25.	Surface Tank Kerosine/Fuel	16,000	24,000	12,000
26.	Private Radio TV station	100,000	150,000	75,000
27.	Package Water Producer	10,000	15,000	7,500
28.	Travelling Agencies	6,000	8,000	4,500
29.	Pooling House	10,000	15,000	7,500
30	Restaurant (a) Small	5,000	10,000	5,000
	(b) Big	10,000	15,000	7,500
31.	Fast Food/Confectioneries	3,000	20,000	10,000
	(a) Small			
	(b) Big	3,000	4,000	2,500
32.	Bakery	10,000	15,000	7,500
33.	Block Industry	10,000	15,000	7,500
34.	Tailor/Fashion Design	2,000	3,000	1,500
35.	Welding/Fabrication	5,000	7,000	3,500
36.	Insurance investment	50,000	70,000	35,000
37.	Security Agency (private)	10,000	15,000	7,500
38.	Interior Decorators	10,000	15,000	7,500
39.	Clearing Agents	10,000	15,000	7,500
40.	Beer/Spirit Sale A (Big)	20,000	30,000	15,000
41.	Beer/Spirit B (Small)	15,000	20,000	10,000
42.	Bookshops/Stationeries stores	7,000	10,000	5,000
43.	Supermarkets	40,000	60,000	30,000
44.	Physiotherapy	7,000	10,000	5,000
45.	Rental Services	7,000	10,000	5,000
46.	Agro Service/Chemical	5,000	8,000	4,000
47.	Boutique A. (Small)	3,000	8,000	4,000
48.	Boutique B (Big)	3,000	10,000	5,000
49.	Launder/Dry Cleaners (Large)	10,000	10,000	5,000
50.	Launder/Dry Cleaners (Medium)	7,000	8,000	4,000
51.	Launder/Dry Cleaners (Small)	4,000	5,000	2,500
52	Printers (Large)	10,000	15,000	7,500

53	Printer (Medium)	10,000	10,000	5,000
54	Printer (Small)	4,000	5,000	5,000
55	Lawyers/Architect/Accountants	20,000	25,000	12,500
56	Cinema/Night Club	10,000	15,000	7,500
57	Record Store/Video and Club photograph	6,000	8,000	4,000
58	GSM Friendship Centres (MTN, GLO, AIRTEL etc)	20,000	25,000	12,500
59	Colour Labs/Processing centre colour	10,000	12,000	6,000
60	Sales of Aluminium profile	10,000	12,000	6,000
61	Livestock/Fishery Feed and Vet service	10,000	12,000	6,000
TRADE FAIR LEVIES/FEES AT LOCAL LEVEL				
62	Participation/Certificate fee		150,000	
63.	Pavilion fee		10,000	
64	Gate fee		100	
65	Social Amenities		15,000	
66	Labour dues		5,000	
67	Security levy		10,000	

ZONE C

S/NO	BUSINESS NAMES	OLD RATE ₦	NEW RATE ₦	RENEWAL ₦
1.	Private Hospitals		15,000	7,500
2	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology		15,000	7,500
3.	Pharmacy Shops		10,000	5,000
4.	Patent/Proprietary Medicine Vendor License		8,000	4,000
5.	Hotels between 1-19 Rooms		20,000	10,000
	20-49 Rooms		30,000	15,000
	50 Rooms and above		40,000	20,000
6.	Petrol 1 – 2 pumps		20,000	10,000
	1 – 4 pumps		30,000	15,000
	5 & above pumps		40,000	20,000
7.	Motorcycle Spare part Dealer		10,000	5,000
8.	Motor Spare Part Dealers		15,000	7,500
9.	Saw Mills		30,000	15,000
10.	Bench Saw Millers		15,000	7,500
11.	Plank Seller		8,000	4,000
12.	Building Material Dealer/Sellers		20,000	10,000
13.	Cement Dealer/Sellers		20,000	10,000
14.	Motor Dealer/Sellers		80,000	40,000
15.	Motorcycle Dealer/Seller		40,000	20,000
16.	Private Nursery/Primary Schools		8,000	4,000
17.	Private Secondary Schools		16,000	8,000
18.	Higher Institutions (Private)		100,000	50,000
19.	Commercial Banks		100,000	50,000
20.	Micro Finance Bank		40,000	20,000
21.	Limited Liability Company (Medium)		40,000	20,000
22.	Limited Liability Company (Big)		60,000	30,000
23.	Distributorship/Partnership		20,000	10,000
24.	Sole Proprietorship		8,000	4,000

25.	Surface Tank Kerosine/Fuel		16,000	8,000
26.	Private Radio TV station		100,000	50,000
27.	Package Water Producer		10,000	5,000
28.	Travelling Agencies		6,000	3,000
29.	Pooling House		10,000	5,000
30	Restaurant (a) Small		5,000	2,500
	(b) Big		10,000	5,000
31.	Fast Food/Confectioneries		20,000	10,000
32.	Bakery		10,000	5,000
33.	Block Industry		10,000	5,000
34.	Tailor/Fashion Design		2,000	1,000
35.	Welding/Fabrication		5,000	2,500
36.	Insurance investment		50,000	25,000
37.	Security Agency (private)		10,000	5,000
38.	Interior Decorators		10,000	5,000
39.	Clearing Agents		10,000	5,000
40.	Beer/Spirit Sale A (Big)		20,000	10,000
41.	Beer/Spirit B (Small)		15,000	7,500
42.	Bookshops/Stationeries stores		7,000	3,500
43.	Supermarkets		40,000	20,000
44.	Physiotherapy		7,000	3,500
45.	Rental Services		7,000	3,500
46.	Agro Service/Chemical		5,000	2,500
47.	Boutique A. (Small)		6,000	3,000
48.	Boutique B (Big)		8,000	4,000
49.	Launder/Dry Cleaners (Large)		10,000	5,000
50.	Launder/Dry Cleaners (Medium)		6,000	3,000
51.	Launder/Dry Cleaners (Small)		3,000	1,500
52.	Printers (Large)		10,000	5,000
53.	Printer (Medium)		6,000	3,000
54.	Printer (Small)		4,000	2,000

RATE PAYABLE BY PROMOTERS, AGENTS AND COLLECTORS OF POOL BETTINGS

	Registration & Licensing Fee ₦	Renewal ₦	Weekly Tax ₦	Process Fee	Operati on fee Per Week ₦	Registration of Business Premises ₦	Renewal of Business Premises ₦
Promoters	150,000	75,000	4,000	5,000	1,000	30,000	15,000
Agents	10,000	5,000	-	-	-	20,000	20,000
Collectors	6,000	3,000	-	-	-	-	-

RATE PAYABLE BY GAME OF CHANCE (BETNAJA, LOTTO ETC)

	Registration & Licensing Fee ₦	Renewal of Licensing ₦	Quarterly ₦	Administrative Charges and Documentation ₦	Business Premises Registration ₦	Renewal of Business Premises ₦
Promoters	1,500,000	750,000	100,000	100,000	30,000	15,000

AGENTS FEE ON GAME OF CHANCE

	N	Business Premises Registration	Renewal of Business Premises
1 - 20	50,000	20,000	10,000
21 - 50	75,000	20,000	10,000
51 - 100	100,000	20,000	10,000
101 – 200	150,000	20,000	10,000
200 and above	200,000	20,000	10,000

FEEES FOR REGISTRATION/SUPERVISION AND AUDITING OF COOPERATIVE SOCIETIES

		Old fee	New fee	Annual Subscription to KGSG	
		₦	₦	Old	New
Registration	Primary Societies	600	2,000	500	1,000
	Secondary Societies (Unions)	500	5,000	500	1,500
	Tertiary Society	-	20,000	500	3,000
Supervision	Primary Societies	500	1,000	500	
	Secondary Societies (Unions)	500	1,500	500	
	Tertiary Society	-	3,000		
Auditing	Primary Societies	500	1,000		
	Secondary Societies (Unions)	500	1,500		
	Tertiary Society	-	1,500		

	Ministry of Education	
		N
1	Establishment of School fee	10,000.0
2	Registration and Operation Certification	
	Secondary/Primary and Nursery	75,000.0
	Primary and Nursery	25,000.0
3	Renewal of Registration	10,000.0

Ministry of Land Housing and Urban development		
A.	APPLICATION FORM FEE (Non Refundable)	
	(a) Residential	N5,000.00
	(b) Commercial	N10,000.00
	(c) Industrial	N15,000.00
	(d) Educational	N7,000.00
	(e) Agricultural	N5,000.00
	(f) Recreational	N15,000.00
	(e) Subsequent transaction	N5,000.00
	(e) Change of Land Use form	N20,000.00
	Valuation Processing Fees	
	(a) Probate valuation (flat rate)	N5,000.00
	(b) Valuation for assignment	N10,000.00
	(c) Assessment of compensation on request	N5,000.00
B.	GROUND RENT (Per Annum)/ RE-CERTIFICATION FEES	
(a)	Residential: (i) Towns	N10.00/m ²
	(ii) Villages	N5.00/m ²
(b)	Commercial	N55.00/m ²
(c) i	Industrial (Small and Medium scale)	N10.00/m ²
	ii Industrial (Heavy Duty)	N20.00/m ²
(d)	Educational	N3.00/m ²
(e)	Religious	N2.00/m ²
(f)	Recreational	N5.00/m ²
(g)	Agricultural	N2.00/m ²
(h)	Recertification Fee	N20,000.00
(h)	Quarry Site	N50.00/m ²
(i)	Mast Site (Internet/GSM)	N50.00/m ²
(j)	Fibre Optic (GSM)	500/linear meter
(k)	Petrol Station	55/ m ²
(l)	Office	55/ m ²
(m)	Power substation	100/ m ²
(n)	Distribution substation	50/ m ²
	NOTE: Minimum Annual Ground Rent payable is	
C	SURVEY FEES	
(a)	Survey Bill (at least 450SqM)	N10,000.00
(b)	Charting of Mining Lease (at Least 1000SqM)	N15,000.00
(c)	Lodgment (at least 450SqM) for private	N10,000.00
(d)	Processing of R of O (at least 450SqM)	N2,500.00

D DOCUMENT REGISTRATION AND SEARCH FEE		
(i)	Deed of Mortgage	2% of Consideration
(ii)	Deed of Assignment	3% of Consideration
(iii)	Deed of Release	N5,000.00
(iv)	Irrevocable power of Attorney	3% of Consideration
(v)	Preparation of C of O	N5,000.00
(vi)	Registration of C of O	N5,000.00
(vii)	Search Fee	N5,000.00

E Administrative Charges for Conversion of Title from Local Government Documents to State Government Documents		
(i)	Residential	N12.00/m ²
(ii)	Commercial	N16.00/m ²
(iii)	Industrial	N20.00/m ²
(iv)	Educational less than 1 hectare	N10.00/m ²
(v)	Educational more than 1 hectare	N8.00/m ²
(vi)	Religious	N6.00/m ²
(vii)	Recreational	N8.00/m ²
(viii)	Agricultural less than 1 hectare	N10.00/m ²
(ix)	Agricultural 1 st 10 hectare	N8.00/m ²
(x)	Agricultural next 10 hectare	N6.00/m ²

F Premium on State Government Allocation		
(i)	Residential	
	Category (A)	N167.00/m ²
	Category (B)	N133.40/m ²
	Category (C)	N87.00/m ²
(ii)	Commercial	
	Category (A)	N300.00/m ²
	Category (B)	N200.00/m ²
	Category (C)	N150.00/m ²
(iii)	Industrial	N10.00/m ²
(iv)	Outside State Capital	
	Okene, Ankpa, Kabba and Idah area offices	N66.70/m ²
	Other Area Office	N33.35/m ²

G CONSENT FEE		
(i)	Assignment	4% Open Market Value
(ii)	Sub-Lease	5% Open Market Value
(iii)	Mortgage	3% conesegration from Bank
	Note: Zone A	Not Less than N5million (bare land old GRA)
	Zone B	Not Less than N5million (bare land in GRA)
	Zone C	Not Less than N1.5million (Outside Lokoja Town)

H GIS Processing		
(i)	Residential	N35,000.00
(ii)	Commercial	N70,000.00
(iii)	Industrial	N250,000.00
(iv)	Others	N50,000.00

Issuance of Certified True Copy		
(i)	C of O/R of O	N20,000.00
(ii)	Other land documents	N5,000.00
(iii)	Re - Grant of Title	2% of Open Market Value
(iv)	Verification of Title	N10,000.00
J CHANGE OF USE		
(i)	Residential and other use to Bank	N250,000.00
(ii)	Residential and other use to Hotel	N150,000.00
(iii)	Residential and other use to Shop/store/gallery	N100,000.00
	Other land uses to other land users	N60,000.00
K Others Charges		
(i)	Private Layout Adoption fee	N30,000.00
(ii)	SLTR CofO fee	N2,000.00

Ministry of Health							
STATE CAPITAL	Hospitals, Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	30,000.00	100,000.00	20,000.00	20,000.00	60,000.00	15,000.00	30,000.00
RENEWAL	20,000.00	60,000.00	15,000.00	15,000.00	40,000.00	-	20,000.00
LOCAL GOVERNMENT	Hospitals, Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	15,000.00	40,000.00	15,000.00	10,000.00	25,000.00	7,500.00	20,000.00
RENEWAL	10,000.00	30,000.00	10,000.00	7,500.00	20,000.00	5,000.00	15,000.00
OTHER TOWNS VILLAGES	Hospitals, Multi-Purpose Laboratories			Clinic, Single-Purpose Laborator, Nursing, Maternity Homes			MORTUARY
	Private	Company	Voluntary Mission	Private	Company	Voluntary Mission	
	N	N	N	N	N	N	N
REGISTRATION	10,000.00	30,000.00	10,000.00	7,500.00	20,000.00	5,000.00	15,000.00
RENEWAL	7,500.00	15,000.00	4,000.00	5,000.00	15,000.00	5,000.00	10,000.00

MINISTRY OF ENVIRONMENT AND NATURE RESOURCES.			
S/no.	TITLE OF REVENUE HEAD	REGISTRATION FEE (N)	PROCESSING FEE (N)
1	Any Solid Mineral Title holders and Investors operating in the State	50,000.0	
2	A). Exclusive Prospective License (EPL):- For all mineral types occurring in the State.		10,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		30,000.00
	B). Mining and Lease/Quarry Lease: For all mineral Tyes occurring in the State		50,000.00
	For Minerals such as Tantalite, Columbite, Cassiterite, Gold, Gemstones and the Likes		100,000.00
3	Land Compensation (Surface Rent) for mining/Quarry Operators in the State		
	A). Such mineral as Kolin, Marble, Dolomite, Tale Clay, Mica, Feldspar, Quartz and Other Related Industrial Items Occurring in the State (annually per mining title in sq. km/acre as applicable)		50,000.00

	B). For the State's strategic minerals like Iron and Coal (annual per mining title in sq. km/acre).		100,000.00
	C). Construction Companies engaged in quarrying sands, gravel, laterite and associated minerals (annually per mining title in sq. km/acre)		100,000.00
	D). For precious minerals like Gold, Tantalite, Cassiterite, Collumbite and other precious minerals title in sq. km/acre)		20,000.00

	FORESTRY TARIFFS SPECIES	GIRTH (M)	NEW STUMPAGE RATES (N)
1	Afromosia elata, Afexlia Africana, Alibizia SPP, Alstonia boonei, Amphlomias pterocarpoides, Antairis Africana, Aubrevillea kerstingii, Anogeissus Leiocarpus, Bombax SP, Berlinia SP, Boarassus aethiopianum, Canarium Schweinfruhi, Ceiba Pentandra	1.82	1,200.00
2	Alibizia SPP	1.82	1,100.00
3	Brachystegia eurycoma	2.13	50,000.00
4	Melicia Excels, Celtis SP, Gmelina arborea (transmission pole), Entandrophragma anglonesis, Mansonia altissima, Khaya grandifoliola, Khaya senegalensis, Lovoia trichiloides, Tecon grandis (Poles), Terminalia superb, Terminalia ivorensis, Elaeis guinensis.	2.4	1,250.00
6	Cylicodiscus gabonesis, Chrsophyllum albidum, Cola gigantean, Daniela Oliverii, Detarium SP, Diospyros SP, Drythrophleum SP, Ficus SPP, Guarea cedrata, Holoptelia grandis, Manikara multinervis, Mitragyna cilate, Nesogordonia papaverifera, Nauclea diderichii, Pterocarpus osun, Piptadeniastrum Africana, Pterygota macrocarpa, Pycnanthus anglonesis, Ricindendron heudelotii, Sterculia oblonga, Triplochiton scleroxylon, Uapaca togoensis, Syzygium guineensis, Butyrospermum parki, Others not specified.	1.82	1,200.00
7	Gmelina arborea (logs)	1.2	1,500.00
8	Isobertinia doka, Bamboo		1,000.00
9	Parkia biglobosa	1.52	6,250.00
10	Pterocarpus mildbreadii (madrin)	1.52	7,500.00
11	Prosopis Africana, Magnifera indica, Vitx doniana,		10,000.00
12	Tectona grandis (timber)	1.5	2,500.00

POLLUTION TAX

	CONTAMINANT FEES FOR EFFLUENTS	
S/N	CONTAMINANT	FEE PER TON DISCHARGED
1.	Ammonia	₦300.00
2.	AOX	₦600.00
3.	Arsenic	₦600.00
4.	BOD	₦600.00
5.	Chlorine	₦600.00
6.	Cyanide	₦600.00
7.	Fluoride	₦693.00
8.	Metals	₦600.00
9.	Nitrogen & Nitrates	₦300.00
10.	Oil & Grease	₦70.00

11.	Other petroleum products	₦70.00
12.	Other Solids	₦120.00
13.	Phenols	₦600.00
14.	Phosphorus & Phosphates	₦600.00
15.	Sulphates	₦ 120.00
16.	Suphides	₦ 600.00
17.	Suspended Solids	₦ 120.00
18.	Other Contaminants	₦ 120.00

CONTAMINANTS FEES FOR AIR EMISSIONS

S/N	CONTAMINANT	FEE PER TON DISCHARGED
1.	Ammonia	₦213.00
2.	Asbestos	₦213.00
3.	Carbon Monoxide	₦110.00
4.	Chlorine & Chlorine Oxides	₦110.00
5.	Fluorides	₦453.600

S/N	POLLUTANT	RANGE/TON
1.	SO	₦300.00
2.	NO	₦688.00
3.	YOC	₦118.00

ENVIRONMENTAL LEVY

Category 'A' – (N100,000 – N250,000 per annum)

- (i) Ajaokuta Iron & Steel Company
- (ii) National Iron – Ore Mining Company
- (iii) Cement Industries
- (iv) Petroleum Refineries and Petroleum Producing Companies.

Category "B" – (N25,000 – N50,000 per annum)

- (i) Asbestos producing industries
- (ii) Rubber tyre Manufacturing Industries
- (iii) Iron, Steel, other metal industries
- (iv) Battery manufacturing Industries
- (v) Asphalt and Bitumen Producing Industries
- (vi) Aluminum products industries
- (vii) Cables, Electronic Manufacturing Industries.
- (viii) Glass Industries
- (ix) Industrial Machinery Manufacturing Industries
- (x) Marbles, Terrazzo and Non-Metallic Industries

- (xi) Brewery Industries
- (xii) Gas bottling Companies
- (xiii) Fertilizer/Ammonia/Urea Manufacturing companies
- (xiv) Large construction companies with own quarry plant.

Category "C" – (N20,000 – N25,000 per annum)

- (i) Textile Industries
- (ii) Food Processing Canning Industries including Dairy Products
- (iii) Beverage Industries
- (iv) Soft Drinks Manufacturing Industries
- (v) Pharmaceutical Industries
- (vi) Paint Industries
- (vii) Petroleum Products Marketing Company
- (viii) Chemical Industries
- (ix) Paper and Pump Industries
- (x) Flour Mills
- (xi) Medium Scale Construction Companies

Category "D" – (N1,000 – N10,000 per annum)

- (i) Photographic industries including marketing, servicing, processing etc.
- (ii) Mechanized Laundries
- (iii) Plastic Manufacturing Industries
- (iv) Mechanical and Welding Workshops
- (v) Machine Tools Marketing/Serviceing and Assembling Industries
- (vi) Large Mechanic Workshops
- (vii) Vegetable Oils Producing Companies
- (viii) Oil Products Containing Companies
- (ix) Abattoirs and Laniaries
- (x) Printing/Publishing Industries of Companies (including State or Federal Government owned).
- (xi) Wood and Furnishing and Allied Companies
- (xii) Candle and other wax products industries and factories

- (xiii) Match Manufacturing Industries or Factories.
- (xiv) Dyes and Inks ball-pen Manufacturing Industries and Factories
- (xv) Animal Feed Mills
- (xvi) Preserving, Processing and Marketing of Fish Companies.
- (xvii) Packaging Industries
- (xviii) Carpet and Rug Manufacturing Companies
- (xix) Hotels as defined under the Hotel Licensing Law with more than ten beds.
- (xx) Sewage Treatment Industries discharging acceptable sewage.
- (xxi) Companies already categorized but having treatment facilities discharging acceptable effluent (gaseous liquid).
- (xxii) Batteries
- (xxiii) Laboratories (medical or Hospital or Photographic Laboratories where chemicals and waters are used in considerable quantities).
- (xxiv) Poultry farms with 1000 Birds and above.
- (xxv) Piggery Farms with 100 pigs and above.

PRESCRIBED FEES FOR SERVICES
CATEGORY OF INDUSTRIES

Fees (N)	A	B	C	D
EIA Processing and Certificate	200,000	150,000	100,000	50,000
Inspection	100,000	20,000	15,000	5,000
Registration of Industries	200,000	20,000	10,000	2,000
Registration of Consultants	50,000	-	-	-

MINISTRY OF YOUTH AND SPORTS			
	DETAILS	RATES (N)	
1	Fees and Registration of Youth Club.	3,000.00	
2	Fees on Application and Renewal of Youth Organisation	1,500.00	
	New Confluence Stadium Complex :		
3	Indoor Sport Hall	10,000.00	
4	Stadium Arena	70,000.00	
5	Maintenance	5,000.00	
6	Organized Athletes Gate Fees/ Share	5% Usage of Collection	

LOCAL GOVERNMENT SERVICE COMMISSION.		
		N
1	Sale of APER form set Per Annum	100.00
2	Consultancy Registration Fees	20,000.00
OFFICE OF THE STATE AUDITOR- GENERAL.		
		N
1	Registration of Accounting Firms	5,000.00
2	Renewal by Accounting Firms	3,000.00
OFFICE OF THE AUDITOR-GENERAL FOR LG.		
		N
1	Registration of Accounting and Auditing Firms	10,000.00
2	Renewal of Accounting and Auditing Firms	5,000.00
KOGI STATE CIVIL SERVICE COMMISSION		
		N
1	Sales of Application for Employment Form	1,000.00
2	Transfer of Service Form	2,500.00
3	Sales of Gazette and CSC Annual Evaluation Form	1,000.00

KOGI STATE WATER BOARD LOKOJA

S/NO	DESCRIPTION OF CONSUMERS	TARIFF PER MONTH
A.O	DOMESTIC CONSUMERS	
A.1	ROOM APARTMENT 1. Room apartment with outside stand pipe 2. Room apartment with pip/water system facilities	N100 per room N150 per room
A.2	FLAT APARTMENT Two/Three Bedroom Flat	N1,000.00
A.3	FLAT WITH BOYS' QUARTERS Two/Three Bedroom Flat	N2,000.00
A.4	DUPLX 1. Duplex without Boys' Quarters 2. Duplex with Boys' Quarters	N2,000.00 N2,500.00
B.O	HOTELS 1. 1 st Class Hotels e.g 5 Star 2. 2 nd Class Hotels e.g Below 5 Star	N800.00 per room N500.00 per room
C.O	COMMERCIAL ESTABLISHMENTS	
	1. construction Sites	N5,000.00
	2. Block Making Industries	N10,000.00
	3. Car Washing Industries	N5,000.00
	4. Financial Institutions e.g Bank	N5,000.00
	5. Resturant/Canteen	N3,000.00
	6. Petrol Stations	N1,500.00
	7. Licensed Liquor Houses	N1,000.00
	8. Pure Water Manufacturing Companies	N10,000.00
	9. Clubs	N1,500.00
	10. Dry Cleaning/Laundry	N2,000.00
	11. Private Hospitals	N200.00 per bed
	12. Private Schools	N1,000.00

D.O	WATER SUPPLY BY TANKERR	N1,000.00 per load/tanker
	1. Sales of Water by Private Tanker	N1,000.00
	2. Water Vendors' Registration	N1,000.00
	3. Fetching by Truck	N50.00/truck
	3. Registration of water Tankers	N2,000.00/annum
E.O	PUBLIC INSTITUTIONS 1. Office Premises (Ministries with water system facilities e.g flush toilet 2. Government Hospitals 3. Federal Medical Centre (FMC) 4. Parastatals e.g. PHCN, NIPOST 5. Government House 6. Government Lodge (P. Lodge) 7. Schools/Colleges 8. Enclosed Motor parks/markets/garages 9. Churches/Mosque 10. Commissioners/ Legislators Quarters 11. Permanent Secretaries Quarters in GRA 12. Other Government Official Quarters in GRA 13. Monthly water rate deduction at source on civil servants living in owner-occupiers quarters 14. Private Buildings in GRA: Two/Three Bedroom 15. Government Estates: Two/Three Bedroom Flat 16. Chiefs' palaces: 1 st and 2 nd Class Chiefs 17. Barracks (Police, Air Force, Warders etc) Two/Three Bedroom Flat	N2,000.00 N200.00/bed N8,000.00 N5,000.00 N5,000.00 N10,000.00 N1,000.00 N2,000.00 N1,000.00 N3,000.00 N2,000.00 N1,000.00 N2,000.00 N2,000.00 N2,000.00 N1,000.00 N2,000.00 N2,000.00 N1,000.00 N2,000.00
F.O	METERED WATER CONNECTION 1. Commercial Consumers 2. Domestic	N60.00 per m3 N15.00 per m3
G.O	WATER CONNECTION CHARGES 1. Application form for water connection i. Domestic Connection ii. Commercial Connection 2. Water Connection Survey/Inspection 3. SERVICE CONNECTION CHARGE SIZE 20mm (1/2) – 25mm (1") 30mm (1 1/4)-50mm (2") NOTE Application to: 1. Supply all necessary materials for the connection 2. Pay necessary fees to the Ministry of Works for cutting the road 3. Service connection advanced deposit 4. Penalty for illegal connection 5. Service connection Alternation. i. Domestic ii. Commercial 6. Re-connection fees after disconnection for non-settlement	N1,000.00 N3,000.00 N1,000.00 Without Road Crossing N1,000.00 N1,500.00 3 months deposit N5,000.00 N3,000.00 N5,000.00 N2,000.00

KOGI STATE FIRE AGENCY		
	PROGRAMME	N
1	Initial inspector of filling station	20,000.00
2	Issuance of fire safety certificate	20,000.00
3	Annual renewal of fire safety certificate	20,000.00
4	Private school and yearly renewal	5,000.00
5	Inspection of warehouse or big commercial house	10,000.00
6	Registration of petrol surface tank	5,000.00
7	Registration of welder's workshop and yearly renewal	2,000.00
8	Registration of mechanic workshop	2,000.00
9	Registration of private hospital and yearly renewal	5,000.00
10	Inspection of factory premises of staff strength from one to fifty	5,000.00
11	Registration and inspection of factory with strength of 50-100	10,000.00
12	Registration and inspection of factory premises with of above 100	20,000.00
13	Registration and inspection of cinema house	5,000.00
14	Fire prevention lecture and demonstration by personnel	20,000.00
15	Issuing fire report form on any fire incident	1,000.00
16	For initial inspection of bank premises	20,000.00
17	Issuance of fire safety certificate	20,000.00
18	Annual renewal of fire safety certificate	20,000.00
19	For initial inspection of standard eatery, fast food and bakery premises.	10,000.00
20	For initial inspection/registration of super market and Annual renewal	10,000.00
21	For initial inspection of hotels of international standard and annual renewal of fire safety certificate of such hotel	20,000.00

MINISTRY OF JUSTICE

Legal fees, drafting and processing of legal agreements, Memorandum of Understanding (MOU) and contractual agreement between the State Government, MDAs and contractors

(i)	For drafting and processing of Memorandum of Understanding(MOU), and agreements whose total financial contract value is expressed and ascertainable	0.50% of total contract value
(ii)	For drafting and processing of Memorandum of Understanding(MOU), and agreements whose total financial contract value is not expressed or ascertained	To be assessed by the Kogi State Internal Revenue Service (KGSIRS) at a fee not being more than 0.50% of the assessment of the financial value

