



Ekiti State of Nigeria Official Gazette

Published by Authority

No. 13

ADO-EKITI - 16th October, 2019

Vol. 5

EKITI STATE NOTICE NO.13

The following is published as Supplement to this Gazette:

Law No. 8 of Law No. 13 of 2019 entitled EKITI STATE BOARD OF INTERNAL
REVENUE LAW, 2019

..... A 01-157

Ekiti State Board of Internal Revenue Law, No. 13 of 2019

By the State Governor's Command,

Ekiti, 16th October, 2019

BIODUN OYEBANJI
Secretary to the State Government.

EKITI STATE BOARD OF INTERNAL REVENUE LAW, 2019

A LAW

TO MAKE PROVISION FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE GOVERNMENT OF EKITI STATE AND LOCAL GOVERNMENT COUNCILS IN EKITI STATE, TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR OTHER MATTERS CONNECTED THEREWITH.

ARRANGEMENT OF SECTIONS.

PART I – ESTABLISHMENT OF THE EKITI STATE

BOARD OF INTERNAL REVENUE AND ITS ADMINISTRATIVE STRUCTURE.

1. Establishment of Ekiti State Board of Internal Revenue.
2. Appointment and composition of the Board.
3. Tenure and Remuneration of members.
4. Office of the Executive Chairman.
5. Accountability.
6. The Secretary to the Board.
7. Meeting of the Board.
8. Removal of Members.
9. Functions of the Board.
10. Powers of the Board.
11. Power and function of the Board of Internal Revenue Service.
12. Staff Regulations.

PART II – ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT REVENUE COMMITTEE AND THE JOINT STATE REVENUE COMMITTEE.

13. Establishment of Technical Committee of the Board.
14. Functions of the Technical Committee.
15. Establishment of Local Government Revenue Committee.
16. Functions of the Revenue Committee.
17. Establishment and composition of Joint State Revenue Committee.
18. Functions of Joint State Revenue Committee.
19. Funds of the Committee.

20. Designation of Magistrates to Adjudicate on Revenue Matters.
21. Definition of Revenue Collector.
22. Mode of payment.
23. Revision of Assessment.
24. Errors and Defects in Assessment and Notice.

PART III – FINANCIAL PROVISIONS.

25. Funds of the Board.
26. Expenditure of the Board.
27. Estimates.
28. Accounts and Audits.
29. Annual Report etc.
30. Power to accept gifts.
31. Power to borrow.
32. Refund to tax Payers.
33. Power of Accountant – General to deduct from source.

PART IV – TAX ADMINISTRATION AND ENFORCEMENT.

34. Administration of Tax law.
35. Call for Returns, books, documentation and information.
36. Call for further returns and payment of tax due.
37. Information to be delivered by bankers.
38. Issuance of Tax Clearance Certificate.
39. Power to access lands, buildings, books and documents.
40. Power to remove books and documents.
41. Power to Appoint Agent.
42. Addition for non-payment of tax and enforcement of payment.
43. Power to distrain.
44. Recovery of tax.
45. Tax investigations.
46. Power to co-opt.
47. Power to enter, inspect & seize.
48. Power to pay reward.
49. Immunity from civil action etc.
50. Information and documents to be confidential.

PART V – OFFENCES AND PENALTIES.

51. Failure to deduct or remit tax.
52. Failure to pay due taxes, levies, rates etc.
53. Obstruction.
54. Untrue declaration.
55. Counterfeiting document etc.
56. Penalties for offences by authorized and unauthorized persons.
57. Penalty where offenders commit an offence and are armed.
58. Connivance to contravene provisions of this Law.
59. Impersonating of a Revenue Collector.
60. Prosecution.
61. Power to compound Offences.
62. General penalty.

PART VI – GENERAL PROVISIONS.

63. Official Secrecy and confidentiality.
64. Board to be subject to general direction of the Governor.
65. Delegation of powers of the Board.
66. Signature of the CEO.
67. Imposition of surcharge.
68. Limitation of suits against the Internal Revenue Service etc.
69. Service of documents.
70. Indemnity.

PART VII – MISCELLANEOUS PROVISIONS.

71. Establishment of Appeal Commissioners & Composition.
72. Appeal S. 58(3) P.I.T.A, Cap P8 LFN 2004.
73. Notice of Appeal.
74. Meetings and decisions of Appeal Commissioners.
75. Appeal against Assessment.
76. Appeal against Decision.
77. Assessment to be Final and Conclusive.
78. Directives by the Governor.
79. Power to make Regulations.
80. Savings and transitional provisions relating to Staff or employees.
81. Existing properties and Assets.

Ekiti State Board of Internal Revenue Law, 2019

82. Continuation of Board members.
83. Continuation and completion of disciplinary proceedings.
84. Transfer of rights and obligations.
85. Relevance of other Laws. P.I.T.A, Cap P8 LFN 2010 (As Revised).
86. Establishment of Revenue Dispute Resolution Centre.
87. Interpretation.
88. Repeal.
89. Citation.

No.13



2019

Ekiti State of Nigeria**DR. JOHN KAYODE FAYEMI***Governor, Ekiti State of Nigeria*

**A LAW TO MAKE PROVISION FOR THE ADMINISTRATION AND
COLLECTION OF REVENUE DUE TO THE GOVERNMENT OF
EKITI STATE AND LOCAL GOVERNMENT COUNCILS IN EKITI
STATE, TO ESTABLISH THE RELEVANT ADMINISTRATIVE
STRUCTURES AND FOR MATTER CONNECTED THEREWITH.**

**NO. 13 OF 2019.
EKITI STATE OF NIGERIA**

Commencement []

BE IT ENACTED by the Ekiti State House of Assembly as follows: -

PART I

PART I – PRELIMINARIES.

Establishment of Ekiti State Board of Internal Revenue.

1. (1) There is hereby established a Board to be known as “Ekiti State Board of Internal Revenue” (referred to in this Law as “the Board”) whose operational arm shall be known as the Ekiti State Internal Revenue Service (referred to in this Law as “Internal Revenue Service”).

- (2) The Board:-
- (a) shall be a body corporate with perpetual succession and common seal;
 - (b) may sue or be sued in its own name; and
 - (c) may acquire, hold and dispose of any property or interest in property, moveable or immovable for the purpose of carrying out its functions under this Law.
- (3) The Board in exercise of its overall supervision of the Internal Revenue Service shall have such power and duties as are conferred on it by this Law or by any other Law.

Appointment and composition of the Board.

2. (1) There is established for the service a Governing Board which shall consist of:-
- (a) an Executive Chairman who shall be appointed by the Governor subject to confirmation by the State House of Assembly and shall have relevant professional qualifications in matters of Tax Administration;
 - (b) three (3) members to be appointed by the Governor from the private sector of the economy representing each Senatorial District of the State. They shall be highly distinguished professionals of proven integrity and means who will be able to serve selflessly and efficiently for the benefit of the State;
 - (c) five Directors who shall be appointed from the following ministries:-
 - (i) Finance;
 - (ii) Budget & Economic Planning;
 - (iii) Bureau of Lands
 - (iv) Commerce and Industry and
 - (v) Works & Transportation.
 - (d) four (4) Directors not below level 13 in the Internal Revenue Service;
 - (e) the Legal Adviser to the Board of Internal Revenue who shall be the

- representative of the Attorney-General of the State;
- (f) the Chairman of Committee on Finance and Appropriation of Ekiti State House of Assembly;
 - (g) three (3) Local Government Council Chairmen, one from each senatorial district in the State to be appointed by the Governor and
 - (h) Three (3) Directors of Finance from Local Government Council, one from each senatorial district.
- (2) All persons mentioned in subsection (1) (b) and (c) of this Section shall be appointed to serve as part-time members.
 - (3) The supplementary provisions set out in the Second Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

Tenure and Remuneration of members.

- 3. (1) Members of the Board appointed under Section 2(1) (a), (b) and (c) shall hold office for a period of four (4) years, in the first instance and may be eligible for re-appointment for a further term of four (4) years b u t may remain in office after the expiration of their term pending the reconstitution of the Board.
- (2) Members of the Board shall be paid such emoluments, allowances and benefits as the Governor may from time to time determine.

Office of the Executive Chairman.

- 4. (1) The Executive Chairman shall be responsible for the implementation of the decisions of the Board and for the day to day administration of the affairs of the Internal Revenue Service in accordance with the provisions of this Law.
- (2) The appointment of the Executive Chairman shall be subjected to the approval of the House of Assembly.
- (3) The remuneration of the Executive Chairman appointed under Section of this Law shall be at par with that of other statutory Chairmen in the Ekiti State Government without prejudice to such review and incentives as may be approved by the Governor.

Accountability.

5. (1) The Executive Chairman of the Board shall be the Accounting Officer of the Internal Revenue Service.
- (2) The Executive Chairman shall:
 - (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:
 - (i) all revenue and expenditure of the service;
 - (ii) all its assets, liabilities and other financial transactions; and
 - (iii) all other revenues collected by the Internal Revenue Service, including income on investments;
 - (b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practices; *and*
 - (c) ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional body.

The Secretary to the Board.

6. (1) The Secretary to the Internal Revenue Board shall be appointed by the Board from within the State Internal Revenue Service.
- (2) The Secretary shall be of the inspectorate cadre and shall not be less than a Level 13 officer in the State Service Structure.
- (3) The Secretary shall:
 - (a) be the Secretary to the Board;
 - (b) issue notices of meetings of the Board;
 - (c) keep the records of the proceedings of the Board; and
 - (d) carry out such duties as the Executive Chairman of the Board may from time to time direct.

Meetings of the Board.

7. (1) The Secretary shall summon meeting of the Board whenever business requiring its attention warrants same or on the request of the Executive Chairman or any three members of the Board.

- (2) A majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

Removal of Members.

8. Notwithstanding the provisions of Section 3 of this Law, a member of the Board shall cease to hold office if-

- (a) he resigns his appointment as a member of the Board by notice, under his hand, addressed to Governor;
- (b) he becomes a person of unsound mind;
- (c) he becomes in-capable of carrying on the functions of his office either arising from an infirmity of mind or body; or
- (d) he is convicted of a felony or any offence involving dishonesty or corruption; or
- (e) he becomes bankrupt or makes a compromise with his creditors; or
- (f) the Governor is satisfied that it is not in the interest of the Board or of the public for the person to continue in office and the Governor removes him from office; or
- (g) he has been found guilty of breach of the code of conduct or other serious misconduct in relations to his duties; or
- (h) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of this world by an order of a competent authority; or
- (i) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

Functions of the Board.

9. (1) The Board shall be responsible for:-
- (a) providing general policy guidelines regarding the function of the Internal Revenue Service and supervising the implementation of such policies;

Ekiti State Board of Internal Revenue Law, 2019

- (b) ensuring the effectiveness and optimum collection of all Revenue including levies and Penalties due to the State Government under the relevant Federal and State Laws;
- (c) doing all such things that may be deemed necessary and expedient for the assessment and collection of Revenue;
- (d) accounting for all amounts so collected in a manner to be prescribed by the Governor;
- (e) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax legislation, tax treaties and exemptions as may be required from time to time;
- (f) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service other than the Executive Chairman and the Legal Adviser;
- (g) Making recommendations to the Government regarding the terms and conditions of employment and remuneration of staff of Internal Revenue Service;
- (h) Controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
- (i) Doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

Powers of the Board.

- 10.** (1) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service;
- (2) The Board may appoint such other persons to be employees of the service in position created by the Board and on such terms and conditions that

shall be laid by the Board subject to the provisions of this Law or any other enactment;

- (3) The Board may, by notice in Gazette of the State Government or in writing, authorize any person within or outside Nigeria to –
 - (a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
 - (b) receive any notice or other document to be given or delivered to it in consequence of this Law or any subsidiary legislation made under it.
- (4) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof subject to the approval of the Governor;
- (5) The Board may subject to such conditions as it may from time to time determine, appoint and employ practicing Tax Practitioners or chartered Accountant as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax Laws except as it relates to income tax assessment to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the Internal Generated Revenue target of the State Government;
- (6) The Board may subject to prevailing conditions as it may from time to time determine, appoint and employ consultants, including Tax Consultants or Accountant, and agent to transact any business or to do any act required to be transacted or done in the execution of its functions or carrying out into effect the purpose of this Law: provided that such consultants shall not carry out duties of assessing and collecting tax or normal and routine responsibilities of tax officials.

Power and function of the Board of Internal Revenue Service.

11. The Internal Revenue Service shall have power to-
 - (a) assess all person chargeable with tax in Ekiti State;

Ekiti State Board of Internal Revenue Law, 2019

- (b) to control and administer the various taxes, non-tax revenues and laws specified in the First Schedule or other laws made or to be made from time to time by the House of Assembly of Ekiti State or other regulations made thereunder by the Government of the State and Local Government and to account for all such taxes and non-tax revenues collected in the State and the Local Government;
- (c) collect, recover and pay to the designated account any tax or levy due to the State Government and all the Local Government Councils in the State under this or any other enactment through a centralized electronic payment platform;
- (d) enforce payment of due taxes;
- (e) in collaboration with the relevant ministries and agencies review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (f) in collaboration with the relevant Law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
- (g) make from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
- (h) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (i) adopt measures which include compliance enforcement, and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (j) collaborate and facilitates rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;

- (k) undertake exchange of personal or other experts with complementary agencies for the purpose of comparative experience and capacity building;
- (l) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the perpetrators and other persons involved;
- (m) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individual or corporate, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (n) maintain data base, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax waivers, fraud or evasion;
- (o) undertake research and similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;
- (p) collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (q) maintain a liaison with the office of Attorney-General of the State, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (r) issue tax payer identification number to every-person taxable in Ekiti State;
- (s) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;

- (t) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
- (u) carry out such other activities as are necessary for the due-administration of the powers conferred on it by this Law.

Staff Regulations.

- 12.** (1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and in particular such regulations may provide for-
- (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Internal Revenue Service; and
 - (b) appeals by staff or employees against dismissal or other disciplinary measures and until such regulations are made, any instrument relating to conditions of service in the public service of the State shall be applicable with such modifications as may be necessary to the employees of the Internal Revenue Service.
- (2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State Gazette but the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may from time to time determine.
- (3) If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.
- (4) Employment in the Internal Revenue Service shall be subject to the provisions of the Pension legislation for the time being in force in Ekiti State and accordingly, officers and employees of the Internal Revenue Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant Law.

- (5) The terms and conditions of service including remuneration, allowance, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.

**PART II - ESTABLISHMENT, COMPOSITION AND FUNCTIONS
OF TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT
REVENUE COMMITTEE AND THE JOINT STATE REVENUE
COMMITTEE.**

Establishment of Technical Committee of the Board.

13. There shall be a Technical Committee of the Board in this Law referred to as (“the Technical Committee”) which shall comprise of:-

- (a) the Executive Chairman of the Board as the Chairman;
- (b) three (3) Directors appointed within the Internal Revenue Service;
- (c) the Legal Adviser to the Internal Revenue Service and
- (d) the Secretary of the Board.

Functions of the Technical Committee.

14. The Technical Committee shall have power to co-opt additional staff from within the Internal Revenue Service and persons outside who have experience in revenue matters as the committee may consider necessary in the discharge of its duties to :-

- (a) consider all matters that require professional and technical expertise and make recommendations to the Board;
- (b) advise the Board on all its powers and duties specifically mentioned in Section 11 of this Law; and
- (c) attend to such other matters as may from time to time, be referred to it by the Board.

Establishment of Local Government Revenue Committee.

15. (1) There is established a Committee for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this Law as the “Revenue Committee”)

- (2) The Revenue Committee shall comprise of the following:
- (a) the Supervisor for Finance as the Chairman;

- (b) three Local Government Councilors as members;
- (c) the Director of Finance;
- (d) the Director of Administration;
- (e) the Director of Agriculture and
- (f) The Head of the Revenue Section/department shall serve as Secretary.

Functions of the Revenue Committee.

- 16.** (1) The Revenue Committee shall be responsible for the assessment and collection of taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the Chairman of the Local Government subject to the financial memorandum and guidelines on Local Government Administration.
- (2) The Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day-to-day administration of the Department or personnel which forms its operational arm.

Establishment and composition of Joint State Revenue Committee.

- 17.** There is established for Ekiti State a Joint Revenue Committee which shall comprise of-
- (a) The Executive Chairman of the State Internal Revenue Service as the Chairman;
 - (b) The Chairman of each Local Government Revenue Committee in the State;
 - (c) A representative of the State Ministry of Local Government Affairs not below the rank of a Director.
 - (d) A representative of the Revenue Mobilization Allocation and Fiscal Commission, as an observer;
 - (e) The State Sector Commander of the Federal Road Safety;
 - (f) The Legal Adviser of the State Internal Revenue Service;
 - (g) The Director of Finance of each Local Government in the State; and
 - (h) The Secretary of the committee who shall be a staff of the State Internal Revenue Service.

Functions of Joint State Revenue Committee.

- 18.** The function of the State Joint Revenue Committee shall be to:-
- (a) harmonize tax administration in the State and all the Local Government;

- (b) deal with revenue matters of common concern to the state and local government authorities;
- (c) enlighten members of the public generally on State and Local Government revenue matters; and
- (d) consider relevant resolution of the Joint Tax Board for implementation in Ekiti State; and
- (e) advise the Joint Tax Board, the State and the Local Government on revenue matters.

Funds of the Committee.

19. Each Local Government shall contribute annually the sum of at least N200,000.00 while the Board shall complement with the half of the total contribution for the running of the Secretariat of the Committee; this however shall be reviewed periodically by the Committee.

Designation of Magistrates to Adjudicate on Revenue Matters.

20. The Chief Judge shall designate in each Local Government Area at least two Magistrates who shall give priority to matters affecting the revenue of the State and relevant Local Government Council.

Definition of Revenue Collector.

- 21.** (1) For the purpose of this Law, a revenue collector means a duly authorized officer of the Internal Revenue Service or a Local Government Revenue Committee.
- (2) The production by a revenue collector of an identity card and Certificate or warrant-
- (a) issued by and having printed thereon the office of the relevant revenue authority;
 - (b) setting out his full names and stating that he is, authorized to exercise the functions of a Revenue Collector shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Law.

Mode of payment.

22. Except as otherwise provided in any Law, revenue due to any authority in Ekiti State shall be payable by cash, bank draft, electronic debit or credit card, money transfer or any other prescribed mode into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenue.

Revision of Assessment.

23. (1) If any person disputes an assessment, he may apply to the Board by notice of objection in writing to review and to revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.
- (2) On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board may deem necessary and may summon any person who may be able to give information which is material to the determination of the objection to attend an examination by an officer of the Internal Revenue Service on oath or otherwise.
- (3) In the event of any person who has objected to an assessment agreeing with the Board as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person.

PROVIDED THAT if the Board fails to agree with an applicant for revision under the provisions of this Section, the Board shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board may according to the best of its judgment determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this Section.

Errors and Defects in Assessment and Notice.

24. No assessment, warrant, notice or other proceeding made in accordance with the provisions of this Law or any other revenue law in force in the State shall

be quashed or deemed to be void or voidable by want of form, mistake defect or omission if the same is in substance in conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated therefrom.

PART III – FINANCIAL PROVISIONS.

Funds of the Board.

25. The Board shall establish and maintain a fund which shall consist of and to which shall be credited:-

- (a) An amount not less than 5% and not more than 10% of the State Internally Generated Revenue in the preceding year as may be appropriated by the State House of Assembly as administrative charge or cost of collection;
- (b) All other moneys which may from time to time accrue to the Board for other services including the disposal, lease or hire of any other dealings with, any property vested in or acquired by the Board.
- (c) All sums of money accruing to the Board or the Internal Revenue Service by way of grants-in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
- (d) Such monies as may from time to time be granted to the Board by the State Government or donor agencies provided such grant are not intended for purposes contrary to the objects and functions of the Board.

Expenditure of the Board.

26. The Board shall defray from the fund established pursuant to Section 25 of this Law all amounts payable under or pursuant to this Law being sum representing:

- (a) amounts payable to the Executive Chairman and other members of the Board (including allowances);
- (b) reimbursement to members of the Board or any committee set up by the Board for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;

- (c) all remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (e) cost of acquisition and up keep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- (f) investments, maintenance of utilities, staff promotion, training research and similar activities;
- (g) all other costs that may be necessary for the day to day operations of the Internal Revenue Service; and
- (h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

Estimates.

- 27.** The Internal Revenue Service shall prepare and submit to the Government not later than 30th day of September each year an estimate of its income and expenditure for the succeeding year.

Accounts and Audits.

- 28.** The Internal Revenue Service shall keep proper accounts and records in relation thereto in the accounts to be audited by an Auditor authorized by the Ekiti State Auditor-General who shall make a report thereon.

Annual Report etc.

- 29.** (1) The Internal Revenue Service shall not later than 30th of June in each year submit to the Governor, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the service accompanied by the Auditor-General's report.
- (2) The Auditor – General shall within 30 days of receipt of the report-
- (a) present a copy of the report to the State Executive Council; and
 - (b) present a copy of the report to the State House of Assembly

Power to accept gifts.

30. (1) The Internal Revenue Service may accept gifts of land, money or other property on such terms and conditions, if any as may be specified by the person or organization making the gift.
- (2) The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its function.

Power to borrow.

31. The Internal Revenue Service may with the approval of the House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its function and meeting its obligations under this Law.

Refund to tax Payers.

32. (1) There shall be refunded to tax payers, after proper auditing by the Internal Revenue Service to Refund to tax payers, such over payment of tax as is due.
- (2) The Service shall decide on who is eligible for refund mentioned in sub-section (1) of this Section subject to such rules and conditions as may be approved by the Board.
- (3) Any tax refund shall be made within 90 days of the decision of the Service made pursuant to sub-section (2) of this section with the option of setting off against future tax.

Power of Accountant – General to deduct from source.

33. The Accountant-General of the State shall have power to deduct at source from the budgetary allocation, un-remitted due from any Ministry or Government Agency and transfer such deduction to the Board.

PART IV – TAX ADMINISTRATION AND ENFORCEMENT.**Administration of Tax law.**

34. (1) The Internal Revenue Service shall have power to administer Law on Taxation in respect of which the State House of Assembly or the National Assembly may confer power on the Service.

- (2) The State Internal Revenue Service may with the approval of the Governor by instrument published in the State Gazette, appoint any government agency to collect revenue pursuant to the powers of the service under sub-section(1) of this Section.

Call for Returns, books, documentation and information.

35. (1) For the purpose of obtaining full information in respect of profit or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to -
- (a) complete and deliver to the Service any return specified in such notice;
 - (b) appear personally before an officer of the service for examination with respect to any matter relating to such profits or income;
 - (c) produce or cause to produce for examination books, documents and any other information as may be required at any time from day-to-day, for such period as the service may deem necessary; or
 - (d) given orally or in writing any other information including a name and address specified in such notice;
- (2) For the purpose of paragraphs (a) to (d) sub-section (1) of this Section, the time specified by such notice shall not be less than 7 days from the day of the service of such notice except that an officer of the service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of Sub-Section (1) without giving any of the required notice set out in this Section.
- (3) A person who contravenes the provision of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 percent of the amount of the tax liability.
- (4) Nothing in the foregoing provision of this Section or in any other provision of this Law shall not be construed as precluding the Service

from verifying by tax audit or investigation into any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer or digital or magnetic or optical or electronic media as may from time to time be specified by the Internal Revenue Service.

(5) Any person may apply in writing to the Board for an extension of time within which to comply with the provision of this section and Section 36 of this Law provided that the person:-

(a) Makes the application before the expiration of the time stipulated in this section for making the returns; and

(b) Shows good cause for his inability to comply with this provision;

(6) If the Board is satisfied with the cause shown in the application under paragraph (b) of the above subsection, it may be in writing grant the extension of time or limit the time as it may consider appropriate.

Call for further returns and payment of tax due.

36. (1) The Internal Revenue Service may give notice in writing to any person it considers necessary requiring such a person to deliver within a reasonable time specified in the notice, fuller or further returns in respect of any matter relating to the function of the service under this Law.

(2) Where any tax is not paid, when it falls due under any enactment by person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Service either on that person personally or by delivering the demand in writing to his place of abode or business and if it is not paid on demand, the person in default shall, in addition to the amount of tax due and payable be liable to a fine equal to the amount of the tax due and payable.

Information to be delivered by bankers.

37. (1) Without prejudice to Section 35 of this Law, every person engaged in Banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying:-

(a) in the case of an individual, all transaction involving the sum of One Million Naira and above; or

- (b) in the case of partnership or un-incorporated business names, all transactions involving the sum of Three Million Naira and above; and
 - (c) the name and address of the customers of the Bank connected with the transaction.
- (2) Subject to Sub-section (1) of this Section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information, including the name and address of any person specified in the notice: provided that a person engage in Banking business in Nigeria, shall not be required to disclose any additional information about his customers or his bank under this section unless such additional disclosure is required by notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.
- (3) Any person who having engaged in banking in Nigeria contravenes the provision of this section, commits an offence and shall in respect of each contravention be liable to a fine of N500, 000.00 in case of a body corporate, and in case of an individual a fine of N 50, 000.00 or imprisonment for a term of one year or to both such fine and imprisonment.

Issuance of Tax Clearance Certificate.

- 38.** (1) Whenever the relevant tax authority is of the opinion that tax assessed on the income of a person for the years immediately preceding the current year of assessment has been fully paid or that no tax is due on the income or that the person is not liable to tax for any of those three years, it shall issue a tax clearance certificate to the person within two weeks of demand for the certificate by that person or give within two weeks of demand for the certificate by that person reason for the denial, so however that the payment of current year tax shall not be made a condition for issuance of the certificate unless the applicant is leaving the country finally.
- (2) A Ministry, Department or any Agency of Government or a Commercial Bank with whom a person has any dealing with respect to any of the

transactions mentioned in sub-section (4) of this section shall demand from the person a tax clearance certificate for three years immediately preceding the current year of assessment.

- (3) A tax clearance certificate shall disclose in respect of the last three years of assessment:
- (a) Chargeable income;
 - (b) Tax payable;
 - (c) Tax paid; and
 - (d) Tax outstanding or alternatively a statement to the effect that no tax is due.
- (4) The provisions of subsection (2) of this Section shall apply in relation to the following that is:
- (a) application for Government loan for industry or business
 - (b) registration of motor vehicle;
 - (c) application for firearms license;
 - (d) application for foreign exchange or exchange control permission to remit funds outside Nigeria;
 - (e) application for certificate of occupancy;
 - (f) application for award of contracts by Government, its Agencies and registered companies;
 - (g) application for approval of building plans;
 - (h) application for trade license and its renewal;
 - (i) application for import or Export License and its renewal;
 - (j) application for Agent License and its renewal;
 - (k) application for lotteries, pools or gaming license and its renewal;
 - (l) application for registration as a contractor;
 - (m) application for distributorship;
 - (n) confirmation of appointment by Government as Commissioners, Advisers, Chairman or member of Public Board, Institution, Commission, company or any other appointment made by the Government;
 - (o) stamping of guarantor's form for the Nigerian passport;
 - (p) application for registration of a Limited Liability or of a business name;
 - (q) application for allocation of market, stalls;
 - (r) appointment or election into public office.

- (5) An application for control permission to remit funds to a non-resident recipient in respect of income accruing from rent, dividend, interest, royalty, fees or any other similar income shall be required to produce a tax clearance certificate to the effect that tax has been paid on the fund in respect of which the application is sought or that no tax is payable, whichever is the case.
- (6) When a person who has deducted any tax pursuant to the provisions of this Law fails to pay the tax so deducted to the relevant tax authority, no tax clearance certificate may be issued to that person even if he has fully discharged his own tax liability under this Law.
- (7) A person who –
- (a) for the purpose of obtaining a tax clearance certificate gives incorrect information in relation to any matter or thing affecting his liability to tax; or
 - (b) obtain tax clearance certificate through misrepresentation, forgery or falsification is guilty of an offence and liable on conviction to a fine of N500,000.00 plus twice the tax payable by him or to imprisonment for three years or to both such fine and imprisonment.
- (8) Where a person is able to produce evidence that he has suffered tax deduction at source and that the year of assessment to which the tax relates falls within the period covered by the tax clearance certificate, the person shall not be denied a tax clearance certificate;

Provided that any balance of tax after credit for the tax so deducted has been fully paid.

Power to access lands, buildings, books and documents.

- 39. (1)** An authorized officer of the Internal Revenue Service shall between the hours of 9am and 4pm, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever for the purpose of inspecting any books or documents including those stored or maintained on computers or on digital, magnetic, optical or electronic media and any property, process or matter which the officer considers necessary or relevant-

- (a) for the purpose of collecting any tax under any of the relevant enactments or Laws;
 - (b) for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue Service or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions; and
 - (c) may without fee or reward, make any extract from or copies of any such books or documents referred to under this Section.
- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this Section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service can take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such could be needed as potential evidence in the investigation or criminal proceedings.
- (3) Where the Service is able to obtain in taking physical possession of such equipment, computer or storage media under sub-section (2) of this Section and the service possesses the ability, equipment and computer soft-ware to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it on the original computer, the Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a Land or Building or place that is entered or proposed to be entered by an authorized officer shall:-
- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this Law; and
 - (b) answer questions relating to the effective exercise of the powers under this section, orally, or if required by the officer, in writing or by statutory declaration.

- (5) Notwithstanding Sub-section (1) of this Section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under sub-section (6) of this Section.
- (6) If the Executive Chairman of the Service, on written application, is satisfied that the exercise by an authorized officer of his or her functions under this Section requires physical access to a private dwelling may issue to the officer a written authorization to enter that private dwelling.
- (7) Every authorization issued under sub-section (6) of this Section:-
 - (a) shall be in the form prescribed by the Executive Chairman;
 - (b) shall be directed to a named officer of the Internal Revenue Service;
 - (c) shall be valid for a period of 3 months from the date of its issue or such lesser period as the Executive Chairman considers appropriate; and
 - (d) shall notwithstanding paragraphs (b) and (c) above, be renewable by the Executive Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under Sub-section (6) of this Section shall produce the written authorization and evidence of identity:
 - (a) On first entering the private dwelling; and
 - (b) Whenever subsequently reasonable required to do so.

Power to remove books and documents.

- 40.** (1) An officer of the Internal Revenue Service authorized by Executive Chairman, may remove books or documents accessed under Section 39 to make copies.
- (2) Any copies of the books or documents removed must be made and the books or documents returned as soon as practicable.
 - (3) Any copy of a book or document or digital evidence certified or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.

- (4) The owner of a book or document that is removed under this Section may at his expense inspect and obtain a copy of the book or document, at the owner's own expense, at the premises to which the book or document is move to:-
- (a) at the time the book or document is moved to the premises; and
 - (b) at reasonable times subsequently.

Power to Appoint Agent.

- 41.** (1) The Internal Revenue Service may by notice in writing appoint a person to be the agent of another person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for, or due by or to become due by him to the person whose agent he has been declared to be and in default of that payment the tax shall be recoverable from him.
- (2) For the purpose of this Law, the Internal Revenue Service may require any person to give information as to any money, fund or other asset which may be held by him for or any money due from him to any person.
- (3) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this Section as though that notice were an assessment.

Addition for non-payment of tax and enforcement of payment.

- 42.** (1) Subject to the provisions of Sub-section (3) of this Section, if any tax is not paid within the period prescribed:-
- (a) a sum of money equal to 10 percent of the amount of the tax payable shall be payment added and the provision of the Law relating to collection and recovering of tax shall apply to the collection and recovery of such sum;
 - (b) the tax due shall carry interest at the prevailing minimum re-discount rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the Law relating to collection and recovery of tax shall apply to the collection and recovery of the interest;

- (c) the Internal Revenue Service shall serve a demand note and if payment is not made within one month from the date of the service of such demand note, the Internal Revenue Service may proceed to enforce payment under this Law;
 - (d) an addition imposed under this sub-section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (2) Any person who without lawful justification or excuse, the proof whereof shall lie on the person, fails to pay a tax within the period of one month prescribed in paragraph (c) of sub-section (1) of this Section, commits an offence under this Law.
- (3) The Board may, for any good have the power to remit the whole or any part of the additional due under Sub-section (1) of this Section.

Power to distrain.

43. (1) without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of revenue, where the payment has become due and a demand note has, in accordance with the provisions of the relevant Law, been served on the chargeable person or on his agent, then if payment is not made within the time limited by the demand note, the Internal Revenue Service or other relevant revenue authority may for the purpose of enforcing payment for the amount due, distrain:-
- (a) upon the goods, chattels or other properties movable or immovable, of the person liable to pay tax outstanding; and
 - (b) upon all machinery, plant, tools, vehicles, animals and effects in the possession, use or found on the premises or on the land of the person.
- (2) The authority to distrain under this Section shall be in such form as the relevant Revenue Authority may direct and that authority shall be sufficient warrant and authority to levy by distress the amount of revenue due.

- (3) For the purpose of levying any distress under this Section, an officer duly authorized by the Executive Chairman may apply to a Judge of a High Court sitting in chambers under path for the issue of a warrant under this Section.
- (4) The Judge of a High Court sittings in chambers may authorise such officer, referred to in Sub-section (3) of this Section, in writing to execute any warrant of distraint and, if necessary, break open any building or place in the day time for the purpose of levying such distraint and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distraint and in levying the distraint,
- (5) Things distrained under this Section may, at the cost of the owner thereof, be kept for 14days, at the end of which time, if the amount due in respect of the revenue and the cost and charged incidental to the distress are not paid they may be subject to subsection (6) of this Section, the same may be sold.
- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or charges incidental to the sale and keeping of the distress, and the residue, if any, after the recovery of the revenue liability, shall be payable to the owner of the thing distrained upon demand being made within one year of the date of sale or shall thereafter be forfeited.
- (7) Nothing in this Section shall be construed as authorizing the sale of any immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of Court.
- (8) In the exercise of the powers of distraint conferred by this Section, the person to whom the authority is granted under Sub-section (4) of this Section may distraint upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

Recovery of Tax.

44. (1) Without prejudice to any other provision of this Law or other relevant Laws, any amount due by way of tax shall constitute a debt due to the

State and may be recovered by a civil action brought by the Board before the State Revenue Recovery Tribunal.

- (2) Where any tax has been short levied or erroneously repaid, the person who would have paid the amount short levied or to whom the payment has erroneously been made shall on demand by the proper officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable provided that the appropriate officer shall not make any such demand after 6 years from the date of such short levy or erroneous payment unless such short levy pre-erroneous repayment was caused by production of document for the making of a statement which was untrue in any material particular or by the fraud, willful default or neglect of the tax payer.

Tax investigation.

45. (1) The Internal Revenue Service shall take all necessary measures to assist any Tax investigation, relevant Law enforcement agency in the investigation of any offence under this Law;
- (2) Notwithstanding anything to the contrary in any other enactment or Law, the Service shall have the power to investigate or cause investigation to be conducted to ascertain any violation of any Law, whether or not such violation has been reported to the Internal Revenue Service;
- (3) In conducting any investigation under Sub-section (2) of this Section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person, if it appears to the Internal Revenue Service that the lifestyle of the person and extent of the properties are not justified by his source of income.
- (4) Where any investigation under this Section reveals the Commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant Law enforcement agency and the Attorney-General for the purpose of further investigation or prosecution.

Power to co-opt.

46. (1) The Internal Revenue Service may co-opt the assistance and cooperation of the Law enforcement agencies in the discharge of its duties under this Law.
- (2) The law enforcement officers shall assist an authorized officer in the discharge of his duties under this Law.

Power to enter, inspect & seize.

47. (1) Any tax officer armed with the warrant issued by the Chairman, Revenue Recovery Tribunal and accompanied by a number of Law enforcement officers as shall be determined by the Executive Chairman may:-
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
 - (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - (c) search any person who is in or on such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and any part thereof;
 - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- (2) No person shall be bodily searched under this Section, except by a person who is of the same gender.

Power to pay reward.

48. (1) The Internal Revenue Service may with the approval of the Board, pay any reward to any person, not being a person employed in Internal

Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

- (2) The identity of the person who gave information to the Internal Revenue Service shall be kept confidential and any current or former member of the service or the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 50 of this Law with regard to confidential information.

Immunity from civil action etc.

49. An officer of the Internal Revenue Service or any other tax authority in the State shall not be liable in any civil action or proceedings for anything done or said by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

Information and documents to be confidential.

50. (1) Without prejudice to the provisions of any other Law concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law or any legislation being implemented by the Internal Revenue Service shall be treated as confidential.
- (2) Except as otherwise provided under Law or as otherwise authorized by either the Governor, Commissioner or the Executive Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service or the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of N200,000.00 or to imprisonment of 3 years or both such fine and imprisonment.

PART V – OFFENCES AND PENALTIES.

Failure to deduct or remit tax.

51. Any person being obliged to deduct tax under this Law or any other applicable Law, but fails to deduct or having deducted fails to pay to the Internal Revenue

Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay tax withheld or remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at the prevailing Central Bank of Nigeria minimum re-discount rate.

Failure to pay due taxes, levies, rates etc.

52. Unless otherwise provided in this Law or any other enactment applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or Local Government authority is guilty of an offence and shall be liable upon conviction to:

- (a) A fine of 10% of the total amount of revenue which was due and payable for each day of default; and/or
- (b) Imprisonment for 12 months.

Obstruction.

53. Any person who:-

- (a) Obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
- (b) Does anything which impedes or intended to impede the carrying out of any search, seizure, removal or distraints; or
- (c) Rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or
- (d) prevents the arrest of any person by a person duly engaged or arrested, commits an offence and shall be liable on conviction to a fine not exceeding N 200,000.00 or imprisonment for a term not exceeding 3 years or both such fine and imprisonment.

Untrue declaration.

54. (1) If any person:-

- (a) makes or signs, or cause to be made, or signed, or delivers or causes to be

delivered to the Internal Revenue Service or any officer of the Service any declaration, notice certificate or other document whatsoever; or

- (b) makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer by or under this Law or any other enactment or Law, being a document or statement produced made for any purpose of Tax, which is untrue in any material particular, commits an offence under this Section.
- (2) Where by reason of any such document or statement required to be produce under sub-section (1) of this Section the full amount of any tax payable is not paid or the over payment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as debt due to the Internal Revenue Service.
- (3) Any person who commits an offence under this Section shall be liable on conviction to a fine of N200,000.00 and 100% of the amount of Tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of 3 years or both such fine and imprisonment.

Counterfeiting document etc.

55. Any person who:-

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered accepts, receives or uses any document so counterfeited falsified; or
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initial or other mark of or used by any officer for the verification of such a purpose relating to tax.
- (e) being an employee of the Internal Revenue Service, initiates, connives or participates in the commission of any of the offences in paragraph (a) to(d) of this Section, commits an offences and shall be liable to fine of

N500,000.00 or to imprisonment for a term of 3 years or both such fine and imprisonment.

Penalties for offences by authorized and unauthorized persons.

56. Any person who is appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who:-

- (a) demands from any company, organization or taxable person amount in excess of authorized assessment of tax; or
- (b) withholds for his own use or otherwise any portion of the amount of tax collected; or
- (c) renders a false return, whether orally or in writing, of the amount of the tax collected or received by him; or
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Services; or
- (e) steals or misuses service documents; or
- (f) compromises on the assessment or collection of any taxes, commits an offence and shall be liable on conviction to a fine equivalent to 100% of the sum in question or to imprisonment for a term of 3 years or to both such fine and imprisonment.

Penalty where offenders are armed.

57. (1) Any person who, in commission of any offence against this law armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of 5 years.

- (2) Any person who, while armed with offensive weapon, causes injury to any to any officer or authorized officer of the internal revenue service in the performance of any function or duties under this law, commits an offence and shall be liable on conviction to imprisonment for a term of ten (10) year.

Connivance to contravene provisions of this Law.

58. Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of one year.

Impersonating of a Revenue Collector.

59. (1) Any person who not being a revenue collector holds himself out as a revenue collector and attempts to collect any revenue due to the state or local government council shall be guilty of an offence and be liable on conviction to a fine of N250, 000.00 or imprisonment for 3 years or both such fine and imprisonment and any amount collected by shall be forfeited to the State Government or relevant Local Government authority.

(2) If for the purpose of obtaining admission to any building or other place or of doing or procuring to be done any act which he would be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer assumes the name, designation or impersonates the character of an authorized officer, he shall, in addition to any punishment to which he may be liable, be liable on conviction to a fine of N100,000.00 or imprisonment for a term of 2 years.

Prosecution.

60. Any criminal proceedings for an offence under this law shall be instituted by prosecution, or with the consent of the Attorney-General of Ekiti State.

Power to compound Offences.

61. (1) The Internal Revenue Service may, with the approval of the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.

(2) The Internal Revenue Service shall issue treasury receipt for any money received under sub-section (1) of this Section.

General penalty.

62. (1) Any person who contravenes any provision of this Law for which no specific penalty was provided, commits an offence and shall be liable on

conviction to fine of N50,000.00 or imprisonment for a term not exceeding 2 years or both such fine imprisonment.

- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals;
 - (a) Every director, manager, secretary or officer of the body corporate; or
 - (b) Every partner of the firm, or
 - (c) Every person concerned in the management of the affairs of the association; or
 - (d) Every person who was purporting to in any capacity as aforesaid commits an offence and shall be liable to be proceeded against and punishment for the offence in like manner as if he had himself committed the offence unless it took place without his knowledge, consent or connivance.

PART VI – GENERAL PROVISIONS.

Official Secrecy and confidentiality.

63. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns assessment list and list relating to profits of any individual, partnership or corporate organization, as secret and confidential.
- (2) Every person having possession of or control over any documents, information, returns or assessment list or copies of such list relating to income or profits or losses of any person, who at any time communicates or attempts to list or copies to any other person;
 - (a) Other than a person to whom he is authorized by the Executive Chairman to communicate it; or
 - (b) Otherwise than for the purpose of this law or of any enactment, in Nigeria imposing tax on the income of persons, commits an offence under this law.

- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
- (4) Where under any Law in force in respect of any double taxation treaty with any country, provision is made for the allowances of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the government of such country.
- (5) Where any agreement or arrangement with any other country with respect for double taxation of income or profit includes provisions or the exchange of information with that country for the purpose of implementing that relief or preventing double of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officer of the government of such country.

Board to be subject to general direction of the Governor.

- 64.** (1) In the exercise of the powers and duties conferred upon the Board by this Law, the Board shall be subject to the general direction of the Governor and any written direction, order or instruction given by him shall be carried out by the Internal Revenue Service; provided that the Governor shall not give any directives, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or any offence under this or any other tax legislation.
- (2) In any proceeding whether Civil or Criminal under this Law or any of the Law administration by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, order or instruction given by the Governor.

Delegation of powers of the Board.

- 65.** (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or an officer authorized generally or specifically in that behalf by the Board.
- (2) Notwithstanding the provision of Sub-section (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify any decision of any officer, affecting any tax or taxable income, whether or not the decision to make the decision was conferred on the officer by any tax Law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this Section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

Signature of the Executive Chairman.

- 66.** Anything done or required to be done by the Internal Revenue Service in pursuance of any of its power or duties under this or any other Law may be signified under the hand and Signature of the Executive Chairman or of an officer who has been authorized by the Board for the purpose of this Section.

Imposition of surcharge.

- 67.** (1) If the Internal Revenue Service is satisfied that any person who is or was in its employment:
- (a) is or was responsible for any improper payment of moneys from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b) is or was responsible for any deficiency in, or for destruction of any money, securities, store or other property of the Internal Revenue Service;

- (c) being or having been an officer fails or has failed to keep proper account or records;
 - (d) has failed to make any payment, or is responsible for any delay in the payment of money for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service and if a satisfactory explanation is not furnished to the service within a period specified by the Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction or failure to keep proper accounts or records or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said person such amount as it deems fit.
- (2) Any action taken under Sub-section (1) of this Section shall be subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharge under this Section.
 - (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.
 - (4) The amount of any surcharge imposed under Sub-section (1) of this Section and not withdrawn under Sub-section (3) of this Section shall be a debt to the Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered in the Revenue Recovery Tribunal in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered by deduction from the salary of the person surcharge if the Board so directs.

Limitation of suits against the Internal Revenue Service etc.

- 68.** (1) Subject to the provisions of this Law, the provisions of the Public Officers' Law shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service;
- (2) No suit against the Executive Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service for any act

done in pursuance or execution of this Law or any other Law or enactment, or any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duties or authority, shall lie or be instituted in any Court unless it is commenced:-

- (a) within three months after the act, neglect or default, complained of;
or
 - (b) in the case of a continuation of damage or injury, within six months after the cessation thereof.
- (3) No suit shall be commenced against the Executive Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service before the expiration of a period of one month after written notice of intention to commence the suit shall have been served on the Internal Revenue Service by intending Claimant or his agent.
- (4) The notice referred to in Sub-section (3) of this Section shall clearly and explicitly state:-
- (a) the cause of action;
 - (b) the particulars of the claim;
 - (c) the name and place of abode of the intending Claimant; and
 - (d) the relief which he claims.

Service of documents.

69. A notice, summons or other documents required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other Law or enactment may be served by delivering it to the Executive Chairman or by sending it by registered post addressed to the Executive Chairman at the principal office of the Internal Revenue Service.

Indemnity.

70. The Executive Chairman, a member of the Board or any officer or employee of the Internal Revenue Service shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as the Executive Chairman or member of the Board or officer or

other employee of the Internal Revenue Service. PROVIDED the member or Officer had not acted in excess of his power under this Law or in reckless disregard of the provisions of this Law.

PART VII – MISCELLANEOUS PROVISIONS

Establishment of Appeal Commissioners & Composition.

71. (1) The Governor may by notice in the State Gazette establish a Body of Appeal Commissioners.
- (2) The Body of Appeal Commissioners shall consist of a Chairman and four (4) other members none of whom shall be a public officer.
- (3) An Appeal Commissioner:
- (a) shall be appointed by the Governor by Notice in the State gazette from among person appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of Law, accountancy or Taxation in the State so however that the Chairman must be a Legal Practitioner of not less than 10years standing in the profession of law or a retired Judicial officer.
 - (b) subject to the provisions of this Section, hold office for a period of three years from the date of his appointment;
 - (c) may at any time resign his appointment by notice in writing addressed to the Governor, except that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal until a final decision has been given with respect to that appeal; and
 - (d) shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment.

- (4) The Governor shall designate a public officer to be the Secretary to the body of Appeal Commissioners and the official address of the Secretary shall be published in the State Gazette.
- (5) Subject to the provisions of this Section, the Body of Appeal Commissioner shall remain in office until new body is sworn in.

Appeal S. 58 (3) P.I.T.A, Cap P8 LFN 2010 (As Revised).

72. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in section 58(3) of the Personal Income Tax Act Cap P8. LFN 2010 (as Revised) may appeal against the assessment upon giving notice as provided in Section 73 of this Law within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as directed.

Notice of Appeal.

73. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Board and shall set out as follows;
- (a) the name and address of the appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessable total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for the service of any notice or other documents to be given to the appellant;
 - (f) the date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.
- (2) As soon as may be after receipt of Notice of Appeal, the Secretary to the Board of Appeal Commissioners shall having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.

- (3) A notice or other documents to be given to the Appeal Commissioner shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
- (4) A taxpayer may discontinue an appeal by him under this section upon giving notice to the Secretary in writing any time before the hearing of the Appeal.
- (5) Notwithstanding that Notice of Appeal against an assessment has been given by a taxpayer under this section, the Board may revise the assessment in agreement with the taxpayer and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing of the appeal shall be treated as being discontinued.
- (6) On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment as the case may be, shall be deemed to have been agreed upon between the tax authority and the taxpayer under the provisions of subsection (3) of section 58 of the Personal Income tax Act, 2004 (as amended).

Meetings and Decisions of Appeal Commissioners.

- 74.** (1) The Appeal Commissioners shall as often as may be necessary, meet to hear appeals in any town where an office of the Board is situated and, subject to the provisions of subsection (2) of this section at any such meeting:
- (a) Any three or more Appeal Commissioners may hear and decide an appeal; and
 - (b) The Appeal Commissioners present shall elect one of their numbers to be the Chairman for the meeting.
- (2) An Appeal Commissioner who had direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest and having knowledge thereof shall when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, shall declare such interest to the other Appeal Commissioners and give notice to the Board in writing of such interest or relationship, and shall not sit at any meeting for the hearing of that Appeal.

- (3) The provisions of subsection (2) of this Section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant and the taxpayer is or has been a client of that Appeal Commissioner.
- (4) The Secretary shall give seven clear working days notice to the Board and the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at their hearing.
- (5) All notices, precepts and documents other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.
- (6) All appeals before the Appeal Commissioners shall be held in camera.
- (7) A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal.

If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.

- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Commissioner or court hearing the appeal in the first instance that:
 - (a) the appellant has contrary to subsection (1) of section 41 of the Personal Income Tax Act 2010 (As Revised) for the year of assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that subsection; or
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or as the case

may be, the Court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of the adjourned hearing an amount on account of the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

- (10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have further right of appeal whatsoever with respect to that assessment.
- (11) The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.
- (12) The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary on request made within three months of the decision.
- (13) Where on the hearing of an appeal:
- (a) No accounts, books or records relating to profits were produced by or on behalf of the appellant; or
 - (b) Those accounts, books or records that were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or
 - (c) The appellant or his representative at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal Commissioners without showing reasonable excuse; or
 - (d) The appellant or a person employed whether confidentially or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners without showing any reasonable cause, the Chairman of the Body of Appeal Commissioners shall record particulars of the same in his written decision.

- (14) The Governor, through the Attorney General may make rules prescribing the procedure to be followed in the conduct of Appeal before the Appeal Commissioners.

Appeal against Assessment.

75. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Board on the taxpayer or on the person in whose name the taxpayer is chargeable.
- (2) Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the appeal Commissioners does not exceed N20,000.00 no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.
- (3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this Section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

Appeal against Decision.

76. (1) Subject to the provision of subsection (2) of Section 75 of this Law, a taxpayer who having appealed against an assessment made on him to the Appeal Commissioner under the provisions of Section 73 (1) of this Law is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Board within thirty days after the date on which the decision was given.
- (2) Where no body of Appeal Commissioner has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Board on the manner provided in subsection (3) of Section 23 of this Law and Section 58(3) of the Personal Income Tax Act 2010 (As Revised) may appeal against the assessment to the High Court of the State upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

- (3) If the Board is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.
- (4) Seven clear working days' notice of the date fixed for the hearing of the appeal shall unless rules made hereunder otherwise provide be given to all parties thereto;
- (5) If on the hearing of an Appeal from a decision of the Appeal Commissioners given under the provisions of Section 74 of this Law, a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:
 - (a) Paragraph (a) of subsection (13) of Section 74 of this Law, the High Court shall dismiss the Appeal; or
 - (b) Paragraph (b) of subsection (13) of Section 74 of this Law; the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory as the Court may deem sufficient; or
 - (c) Paragraph (c) or (d) of subsection (13) of Section 74 this Law the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (6) Notwithstanding the provisions of Section 67 of the Personal Income Tax Act 2010 (As Revised) if in a particular case the Judge from information given at the hearing of the appeal is of the opinion that the tax may not be recovered, he may on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified, the tax assessed shall immediately become payable and recoverable.
- (7) The cost of the Appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.

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

Assessment to be final and Conclusive.

77. (1) Where no valid objection or appeal has been lodged within the time limited by Section 74 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge as the case may be, an assessment made, or agreed to under the provision of subsection (3) of Section 74 of this Law, and subsection (3) of Section 57 of the Act determined under the provision of that subsection or on Appeal, as the case may be shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable total or chargeable income and the tax charged thereby;
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax and to any penalty under Section 44 of this Law shall apply to the collection and recovery of the tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim:

Provided that:

- (a) Where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the Board on account of the tax charged by the assessment, shall be paid.
- (b) Nothing in Section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve reopening any issue on the same facts. Which has been determined for that year of assessment under subsection (3) of that Section or an appeal.

Directives by the Governor etc.

78. The Governor may give directives of a general nature or relating generally to matters of policy with regards to the exercise of its or his functions as he may

consider necessary and it shall be the duty of the Internal Revenue Service or the Executive Chairman to comply with the directives or cause them to be complied with in compliance with this Law or any existing regulations.

Power to make Regulations.

79. The Board may, with the approval of the Governor, make such rules and regulations as necessary to effect the provisions of this Law and from the due administration of its provisions and may in particular, make regulations:

- (a) prescribing the forms for returns and other information required under this Law or any other enactment or Law.
- (b) prescribing the procedure for obtaining any information required under this Law or any other enactment;
- (c) to review as the need arises to reflect the prevailing economic situation of Ekiti State and
- (d) any other incidental matters.

Savings and transitional provisions relating to Staff or employees.

80. (1) Notwithstanding anything to the contrary in this Law, the Chairman and any employee, officer (excluding those on secondment and duty posting) who immediately before the commencement of this Law held in the office of State Board of Internal Revenue Service (referred to in this Law as “the former Board”) existing immediately before the commencement of this Law and who has been made an officer in employment of the Internal Revenue Service shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law and Service or employment in the former Board shall be deemed to be service of employment in the Internal Revenue Service established under this Law for purpose of pension.

- (2) Every director, employee, staff or officer transferred into the Internal Revenue Service by virtue of subsection (1) of this section shall notify the Internal Revenue Service established under this Law in writing within sixty (60) days after the commencement of this Law or after he received

an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify Internal Revenue Service shall be deemed to have rejected the offer.

- (3) Any director, employee, Staff or officer referred to in subsection (2) is deemed to be an employee of the Internal Revenue Service established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Internal Revenue Service established under this Law is deemed to be his employer for all purpose during that period.
- (4) An employee who is not transferred or who refuses the transfer or a job offer made by the Board established under this Law as specified in subsection (1) of this Section, shall be transferred to the Office of the Head of the Civil Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this section.

Existing Properties and Assets.

- 81.** (1) There shall be vested in the Board established under this Law and without further assurance, all assets, funds which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.
- (2) All rights, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the Board established under this Law.
 - (3) Any contract or instrument referred to in Sub-section (2) of this Section shall be of the same force and effect against or in favour of the Board or Internal Revenue Service established under this Law and shall be enforceable as if, instead of the former Board existing immediately before the commencement of this Law, the Board established under this Law had been named therein or had been a party thereto.
 - (4) The Board established under this Law shall be subject to all obligations and liabilities to which the former Board existing immediately before the

commencement of this Law was subject to, and all other persons shall as from the commencement of this Law have the same rights, power and remedies against the Board as they had against the former Board existing immediately before the commencement of this Law.

- (5) Any proceeding or cause of action pending or existing immediately before the commencement of this Law by or against the former Board in respect of any right interests, obligations or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of Law, tribunal or other authority or person may be enforced by or against the Internal Revenue Service to the same extent that such cause of action or determination might have been continued, or enforced by or against the former Board as if it this Law had been made.
- (6) Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the board shall be deemed to have been made or issued by or for the purpose of the Board and shall continue in force until revoke or as amended; subject to such modifications as may be applicable to the Board established under this Law.

Continuation of Board members.

82. As from the commencement of this Law, the Chairman of the former Board along with Board members shall be deemed to have been transferred to the Board established under this Law in the same capacity of the Executive Chairman.

Continuation and completion of disciplinary proceedings.

- 83.** (1) As from the commencement of this Law, any disciplinary proceedings pending or existing against any employee of the State Government who has opted into the Service of the former Board shall continue and be completed by the Board established under this Law.
- (2) An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.

Transfer of rights and obligations.

- 84.** (1) the administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law;
- (2) The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibilities of the former Board or its agencies or bodies for the purpose of that former Board are hereby transferred to the Board established under this Law;
- (3) All orders, rules, regulations, decisions, directions, permits, registrations, certificates, consents, approvals, declarations, designations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Executive Chairman of the Board! Or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Executive Chairman or an employee of the Internal Revenue Service as the case may be, until they expire or are repealed, replaced, re-assemble or altered;
- (4) Every reference to the Governor, former Board, Executive Chairman or any person under their control in a document issued in the name of the Governor, former Board, Executive Chairman, or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Executive Chairman or any employee of the Board established under this Law as the case may be;
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Internal Revenue Service before the day on which this Section comes into force has the same probative value as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that day.

Relevance of other Laws. P.I.T.A, Cap P8 LFN 2010 (As Revised).

- 85.** (1) Notwithstanding the provision of this Law, the relevant provisions of all the Laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of this Law.

- (2) If the provisions of any other State Law for charging and collection of Revenue are in consistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that Law shall to the extent of its inconsistency be void.

Establishment of Revenue Dispute Resolution Centre.

86. (1) There shall be established a Revenue Dispute Resolution Unit referred to in this Law as “the Unit” which shall be situated in the Office of the Special Adviser to the Governor on Taxation and Revenue or any other such officer of Cabinet rank.
- (2) The functions of the Unit shall be to :
- (a) receive and solve complaints from taxpayers in the State;
 - (b) settle disputes and protect the interests of all tax and rate payers;
 - (c) monitor all matters appearing to the unit to affect the interests of tax and rate payers;
 - (d) consult with revenue agencies of the State about matters which affect the interest of tax and rate payers;
 - (e) make representations where appropriate on behalf of a tax payer or a complaint to a revenue agency.

Interpretation.

87. In this Law unless the context otherwise requires:

“*Auditor-General*” means the Auditor-General of the State or Auditor General of the local Government as the case may be;

“*Authorized officer*” means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Executive Chairman to perform, or carry out specific functions under this Law;

“*Board*” means the Ekiti State Board of Internal Revenue established under Section 1 of this Law;

“**Book**” includes any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise.

“**Executive Chairman**” means the Executive Chairman of the Board appointed pursuant to Section 2 of this Law;

“**Consultants**” includes Chartered Tax Practitioners, Accountants, Legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, or other relevant professional bodies in Nigeria as the case may be;

“**Document**” includes any record of information supporting accounts and accounting records, including reports of correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or other-wise and all types of information stored on computers and any other similar equipment;

“**Government**” means the Government of Ekiti State and shall include a Local Government Council;

“**Governor**” means the Governor of Ekiti State.

“**House of Assembly**” means Ekiti State House of Assembly.

“**Member**” means a member of the Board appointed under Section 2 of this Law.

“**Officer**” means any person employed in the Internal Revenue Service;

“**Person**” includes a company or body corporate and any un-incorporate body of persons;

“**Private dwelling**” means any building or part of building occupied as residential accommodation (including any garage, shed and other buildings used or connected therewith);

“**Tax**” includes any duty, levy, fees, fines, rates charges, impositions or revenue accruable to the Government of Ekiti State in full or part under this Law, or any other enactment or Law;

“**Taxable person**” includes an individual or body of individuals, family, corporations sole, trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business or person or agency of government acting in that capacity.

Repeal.

88. The Ekiti State Board of Internal Revenue Law, 2012 is hereby repealed.

Citation.

89. This Law may be cited as the Ekiti State Board of Internal Revenue Law, 2019.

SCHEDULES

(Section 11)

ST SCHEDULE

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order.

(1) Personal Income Tax.

(a) Direct Assessment(Self-Employed).

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised).

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

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service 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, CAP P8 LFN, 2010 (as Revised) and the Operation of the Pay As You Earn (PAYE) Scheme Regulationsrefer.

(2) Withholding Tax (Individuals Only)**(a) Withholding Tax on Rents.**

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised).

(b) Withholding Tax on Interest.

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised), this being the final liability for personal income tax on that income.

(c) Withholding Tax on Royalties. Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised), this being the final liability for personal income tax on that income.**(d) Withholding Tax on Dividends.**

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised), this being the final liability for personal income tax on that income.

(e) Withholding Tax on Director's Fees.

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act, CAP P8 LFN, 2010 (as Revised).

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

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.

Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1954.

NOTE: The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.

(5) Hotel Occupancy and Restaurant Consumption Tax.

Imposed on goods and services consumed in hotel and events centres within Ekiti State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Ekiti State.

(6) Land Use Charge.

A land based charge, payable on all real property situated in the State.

(7) Presumptive Tax.

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.

S/N	OCCUPATIONAL GROUP	MINIMUM TAX PAYABLE
1	Okada Operators	₦2,000.00
2	Decoration Makers	₦2,000.00
3	Food Sellers in Bukateria (without beer)	₦2,000.00
4	Video Cassette Rentage	₦2,000.00
5	Drummers (Ayan)	₦2,000.00
6	Washman	₦2,000.00
7	Newspaper agents	₦2,000.00
8	Vendors	₦2,000.00

9	Wood Carver	□2,000.00
10	Daily Contributions Collectors/Esusu	□1,500.00
11	Pool Agents	□2,000.00
12	Cloth Weavers	□2,000.00
13	Road Oil Sellers (other towns)	□1,500.00
14	Soup Ingredient seller	□2,000.00
15	Motorcycle spare part seller (small scale)	□2,000.00
16	Provisions seller (other town) road side	□1,000.00
17	Beer Seller (other town)	□2,000.00
18	Cotton Traders (other town)	□2,000.00
19	Pretty Alcoholic drinks seller/hot	□2,000.00
20	Drinks/Jedi/paraga	□1,000.00
21	Soft drink seller road side	□1,000.00

**(8) RATES AND TARRIFIES OF OTHER MINISTRIES,
DEPARTMENTS AND AGENCIES.**

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Cocoa grading	5,000.00
2.	Palm Kernel grading	1,000.00
3.	Cashew Nut grading	1,000.00
4.	Store Registration	10,000.00
5.	Cocoa seedling	50.00
6.	Oil palm seedling	250.00
7.	Cashew seedling	100.00
8a.	Public Health & Meat Inspection -Cattle.	1,000.00
8b.	Public Health & Meat inspection -Goat & Sheep	200.00
9.	Cattle Market Inspection	
a.	Cattle	500.00
b.	Sheep & Goat	200.00
10	Veterinary clinical Service and Treatment	Varies
11	Veterinary Lab. Diagnostic and Investigation	Varies
12	River/Reservoir Fishing	500.00/Artsan/year
13	Fisheries edict (coldroom reward of licence)	5,000.00/coldroom/year
14	Lease of Govt. fish ponds	25,000.00/year
15	Miscellaneous (Rent of farm land/Ha)	5,000.00/year
16	Poultry pen	72,000.00/year
17	Piggery pen (completed)	150,000.00/year
18	Piggery pen (uncompleted)	100,000.00/year
19	Ploughing of land	12,000.00/Ha
20	Harrowing of Land	8,000.00/Ha
21	Ridging of Land	8,000.00/Ha
22	Spraying	8,000.00/Ha
23	Planting	8,000.00/Ha
24	Merchant Registration	50,000.00
25	Coffee grading	2,000.00
26	Cotton grading	1,000.00

Ekiti State Board of Internal Revenue Law, 2019

**DIRECTORATE OF FARM SETTLEMENT AND PEASANT
FARMERS DEVELOPMENT .**

S/NO	ITEMS	RATE PER HECTARE
1.	Allocation of Lands to farmers	5,500.00

**AGENCY FOR ADULT EDUCATION AND NON FORMAL
EDUCATION.**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Application Form for Private CEC.	10,000.00
2.	Inspection Fee for Private CEC.	20,000.00
3.	Guidelines for Private CEC.	5,000.00
4.	Annual Renewal Fee for Private CEC	15,000.00
5.	Approval Fee for private CEC	25,000.00

HOUSING CORPORATION.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Contract Document & Tender fee	100,000.00
2.	Form	5,000.00
3.	Land Purchase Obasanjo Estate Fayose Estate Other Estate	510 per sqm 710 per Sqm 310 per Sqm
6.	Ground Rent	Total area x N5.00
7.	Survey Fees	20,000.00
8.	Plan Approval	
	i) Place of worship	20.00 per sqm
	ii) Residence	N25.00 per sqm
	iii) Commercial	N40.00 per sqm
9.	Transfer Fees	15.00 per sqm
10.	Street Naming	30,000.00 (IGR)
11.	Fencing Permit	
	i) Residence	N50.00 per sqm
	ii) Commercial	N100.00 per sqm
	Sales of Houses	
	i) Manson	N15m
	ii) 3 Bedroom	N4.6m
	iii) 2 Bedroom	N2.7m

Ekiti State Board of Internal Revenue Law, 2019

OFFICE OF ESTABLISHMENTS AND TRAINING

S/N	SUB HEAD	REVENUE ITEM	TARIFF/RATE
1	402151	Examination fees for Clerical Staff	200.00
2	402152	Circular Apper Form Sales of Estab.	500.00 200.00
3	402153	a. Tuition Fees (Staff Trainings School) b. Form	6,500.00 500.00
4	402156	Sales of Public Services Rules	1,000.00
5	402157	Sales of Study Leave Forms First a. OND/HND/BSC b. Master/PHD/Professional course	500.00 1000.00

MINISTRY OF WORKS AND TRANSPORTATION

S/N	AMOUNT OF CONTRACT CIVIL OR BUILDING	AMOUNT OF CONTRACT MECHANICAL OR ELECTRICAL OR FURNITURE	TARIFF/RATE
1	1-20,000 20,001-100,000 100,001-400,000 400,001-2,000,000 2,000,01-5,000,000 5,000,001-10,000,000 Over10,000,000	1-2,000 2001-20,000 20,001-100,000 100,001-500,000 500,001-1,000,000 1,000,001-2,000,000 Over 2,000,000	A. 5,000.00 B. 10,000.00 C. 20,000.00 D. 40,000.00 E. 50,000.00 F. 75,000.00 G. 100,000.00
2.	Renewal of Registration Categories: A. B. C. D. E. F. G.	A. 5,000.00 B. 10,000.00 C. 15,000.00 D. 20,000.00 E. 25,000.00 F. 30,000.00 G. 35,000.00	
3.	Tender Fees		
1.	Below 50,000		2,500.00
2.	Above 50,000-Below 200,000		6,000.00
3	Above 2000,000-Below 500,000		10,000.00
4	Above 500,000-Below 1,000,000		20,000.00
5	Above 1,000,000-Below 5,000,000		40,000.00
6	Above 5,000,000-Below 10,000,000		80,000.00
7	Above 10,000,000-Below 25,000,000		120,000.00
8	Above 25,000,000-Below 50,000,000		160,000.00
9	Above 50,000,000-Below 75,000,000		150,000.00
10	Above 75,000,000-Below 100,000,000		180,000.00

Ekiti State Board of Internal Revenue Law, 2019

11	Above 100,000,000-Below 150,000,000	210,000.00
12	Above 150,000,000-Below 200,000,000	300,000.00
13	Above 200,000,000-Below 350,000,000	375,000.00
14	Above 350,000,000-Below 500,000,000	525,000.00
15	Above 500,000,000-Below 750,000,000	600,000.00
16	Above 750,000,000-Below 1,000,000,000	750,000.00
17	Above 1,000,000,000-Below 1,500,000,000	750,000.00
18	Above 1,500,000,000-Below 2,000,000,000	1,125,000.00
19	Above 2,000,000,000 Below 3,000,000,000	1,250,000.00

NEW REGISTRATION AND RENEWAL FEES

S/N	CATEGORIES	REGISTRATION CIVIL OR BUILDING	RENEWAL CIVIL OR BUILDING	REGISTRATION MECHANICAL OR ELECTRICAL OR FURNITURE	RENEWAL MECHANICAL OR ELECTRICAL OR FURNITURE
1.	A	5,000	2,000	5,000	2,000
2.	B	5,000	2,000	5,000	2,000
3.	C	10,000	2,000	10,000	2,000
4.	D	10,000	2,000	10,000	2,000
5.	E	20,000	2,000	20,000	2,000
6.	F	20,000	2,000	20,000	2,000
7.	G	20,000	2,000	20,000	2,000
	A	B	C	D	E

EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY

S/N	REVENUE ITEM	TARIFF/RATE
1	Registration of Certificate	10,000.00 11,000.00
2	Haulage Fee from Sand and Tipper Operators	3,000.00
3.	Sand	500 per Tipper
4.	Gravel	500 per tipper load

COOPERATIVE DEPT, MINISTRY OF COMMERCE.

S/N	REVENUE ITEM	TARIFF/RATE
1	Registration of Certificate	10,000.00 15,000.00
2.	Registration of Certificate: Societies Unions	6,000.00 8,000.00

EKITI STATE PENSION COMMISSION. (PTAD)

S/N	REVENUE ITEM	CATEGORY GRADE LEVEL	TARIFF/RATE
1.	Pension Form	G/L 01 -03	1,000.00 1,200.00 1,500.00 2,000.00 3,000.00 5,000.00
2.	Records of Services	Applicable to all categories grade level	200.00 per copy

CHRISTIAN PILGRIM WELFARE BOARD

S/N	REVENUE ITEM	TARIFF/RATE
1.	Sales of Forms/Registration of Christian Pilgrims and Admin charges	6,000.00 per form

CABINET AND SPECIAL SERVICES DEPARTMENT

S/N	REVENUE ITEM	TARIFF/RATE
1	Certificate of Ekiti State Origin	750.00

EDUCATION ANNEX NEW SECRETARIAT.

S/N	REVENUE ITEM	TARIFF/RATE
1	Award of Contracts	1.5% (50,000.00- N1m) and 2.5% (above N1m) of the contract sum
2	Political Appointees	1.5% of their Basic Salary

EKITI STATE LIBRARY BOARD.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Registration Card	500Card
2.	Photocopy	N10 per copy
3.	Training of Teachers Liberian, Library Attendant/ Library Assistants	N5,000 per head
4.	Book Fair (Published)	N5,000 per stand
5.	Readers Registration	N500 each

MINISTRY OF PUBLIC UTILITIES.

S/ N	DESCRIPTION OF SERVICES	AFFECTED ESTABLISHMENT ORGANIZATION	RATE N k		
A	Site inspection (Head 402/187)	1. Filling Station (Petrol, Gas, etc)	100,000.00		
		2. Hotels (FSC) (a) Standard with 25 rooms & above (b) Hotel with reception halls ----- ----- -----	30,000.00 30,000.00 20,000.00		
		3. Factories / Industries/ Company (FSC) (a) with over 100 workers (b) With between 51 - 99 workers (c) With between 25 -50 workers (d) With less than 25 workers	50,000.00 40,000.00 30,000.00 20,000.00		
		4. Sawmill (FSC)	50,000.00		
		5. Bakeries (a) with electric / Gas oven (b) with wooden oven	30,000.00 20,000.00		
		6. Automobile Firms & premises (a) With garage (b) Without garage	20,000.00 10,000.00		
		7. Banks	20,000.00		
		B	Issuance of Fire Safety Certificate Head 402/188	1. Filling Station (Petrol, Gas, etc)	100,000.00
				2. Hotels (FSC) (a) Standard with 25 rooms & above (b) Hotel with reception halls and with 10 – 24 rooms (c) Local hotels with less than 10 rooms	30,000.00 30,000.00 20,000.00
				3. Factories / Industries/ Company (FSC) (a) with over 100 workers (b) With between 51 - 99 workers	50,000.00 40,000.00 30,000.00 20,000.00

		(c) With between 25 -50 workers (d) With less than 25 workers	
		4. Sawmill (FSC)	50,000.00
		5. Bakeries (a) with electric / Gas oven (b) with wooden oven	30,000.00 20,000.00
		6. Automobile Firms & premises (a) With garage (b) Without garage	20,000.00 10,000.00
		7. Banks	30,000.00
C	Annual renewal of Fire safety Certificate Head 402/188	1. Filling Station (Petrol, Gas, etc)	25,000.00
		2. Hotels (FSC) (a) Standard with 25 rooms & above (b) Hotel with reception halls and with 10 – 24 rooms (c) Local hotels with less than 10 rooms	25,000.00 10,000.00 10,000.00
		3. Factories / Industries/ Company (FSC) (a) with over 100 workers (b) With between 51 - 99 workers (c) With between 25 -50 workers (d) With less than 25 workers	40,000.00 30,000.00 20,000.00 10,000.00
		4. Sawmill (FSC)	20,000.00
		5. Bakeries (a) with electric / gas oven (b) with wooden oven	30,000.00 20,000.00
		6. Automobile Firms & premises (a) With garage (b) Without garage	10,000.00 5,000.00
		7. Banks	25,000.00
D	Fire reports (Requests) Head 402/188	Factory industries, companies & Business Premises 2. Private and Residential buildings	5,000.00 2,000.00

E	Training of staff on demand (Head 402/188)	1. Banks	30,000.00
		2. Industries	10,000.00
		3. Private and public organization	10,000.00

OFFICE OF THE STATE AUDITOR - GENERAL

S/N	REVENUE ITEM	TARIFF/RATE
1.	Registration of Chartered Accountant	100,000.00
2.	Renewal of Registration	15,000.00

EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/RATE
1	Aper Form	500.00
2.	Employment Form	
	Junior	1,000.00
	Senior	1,500.00

EKITI STATE CIVIL SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/ RATE
1.	Sales of Public Service Examination Forms into	750.00
2.	Sales of Civil Service Regulatory Books	1,000.00
3.	Sale of Employment Forms(Senior Cadre)	1,500.00
4.	Sale of Employment Forms(Junior Cadre)	750.00

MINISTRY OF WOMEN AFFAIRS.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Renewal of registration of NGO	10,000.00
2.	Registration of CBO proposed to be renewal	10,000.00
3.	Marriage Celebration Registry	10,000.00
4.	Licensing of place of Worship for Marriage	10,000.00
5.	Ministry, canteen children, crechplay ground and market stalls	2,000.00

TEACHING SERVICE COMMISSION.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Contract document and Tender fees	Nil
2.	Sales of employment form	1,500.00
3.	Sales of Apper form	500.00

BOARD OF INTERNAL REVENUE – SIGNAGE & ADVERTISEMENT.**I. FIRST PARTY**

S/N	ITEMS	ADO CAPITAL CATEGORY A	OTHER L/G CAPITAL CATEGORY	OTHER TOWNS & VILLAGE CATEGORY C
1.	Banks	125,000.00	70,000.00	50,000.00
2.	Micro-Finance Banks	20,000.00	20,000.00	20,000.00
3.	Filing Station	30,000.00	15,000.00	5,000.00
4.	3 Stars Hotel	30,000.00	15,000.00	5,000.00
5.	Private University/Poly	30,000.00	15,000.00	5,000.00
6.	Car Dealers	30,000.00	15,000.00	5,000.00
7.	Insurance Companies	30,000.00	15,000.00	5,000.00
8.	Pharmaceutical Companies	30,000.00	15,000.00	5,000.00
9.	Bus Shelters	30,000.00	15,000.00	5,000.00
10.	Mobile Advertising	30,000.00	15,000.00	5,000.00
11.	Mobile Advert	30,000.00	15,000.00	5,000.00
12.	Street Sign advert	30,000.00	15,000.00	5,000.00
13.	Street Naming with Logo or Symbol	30,000.00	15,000.00	5,000.00
14.	Directional Signs	30,000.00	15,000.00	5,000.00
15.	Full Vehicle Branding	30,000.00	15,000.00	5,000.00
16.	Street Lamp Poles	30,000.00	15,000.00	5,000.00
17.	Illuminated Signs	30,000.00	15,000.00	5,000.00
18.	Department Stores	15,000.00	7,500.00	3,000.00
19.	Bookshops (Super or Ltd)	15,000.00	7,500.00	3,000.00
20.	Below 3 Stars Hotel	15,000.00	7,500.00	3,000.00
21.	Eateries	15,000.00	7,500.00	3,000.00
22.	Private Hospitals	15,000.00	7,500.00	3,000.00
23.	Pharmaceutical Stores	15,000.00	7,500.00	3,000.00
24.	Printing /Industry	15,000.00	7,500.00	3,000.00
25.	Shopping Mails	15,000.00	7,500.00	3,000.00
26.	Non Illuminated Signs	15,000.00	7,500.00	3,000.00
27.	Semi-vehicle branding	15,000.00	7,500.00	3,000.00
28.	Flex-vehicle branding	15,000.00	7,500.00	3,000.00
29.	Private Schools	10,000.00	5,000.00	2,000.00
30.	Bookshops Enterprises	10,000.00	5,000.00	2,000.00
31.	Property Owners Signs	10,000.00	5,000.00	2,000.00
32.	Shop Owners	10,000.00	5,000.00	2,000.00
33.	Bars and Restaurants	10,000.00	5,000.00	2,000.00
34.	Kiosks with Signs	10,000.00	5,000.00	2,000.00
35.	Churches and Mosques	10,000.00	5,000.00	2,000.00
36.	Metals and Steel Companies	10,000.00	5,000.00	2,000.00
37.	Patent Medicine Stores	10,000.00	5,000.00	2,000.00
38.	Private Clinics	10,000.00	5,000.00	2,000.00
39.	Vehicles Branding (minor)	10,000.00	5,000.00	2,000.00
40.	Furniture/Show rooms	10,000.00	5,000.00	2,000.00

Ekiti State Board of Internal Revenue Law, 2019

41.	Schools with illustration	10,000.00	5,000.00	2,000.00
42.	Rental canopies with signage	10,000.00	5,000.00	2,000.00
43.	Barbing/Hairdressing salon	10,000.00	5,000.00	2,000.00
44.	Designs/Artist	10,000.00	5,000.00	2,000.00
45.	Professionals	10,000.00	5,000.00	2,000.00
46.	Audio Visual Producers	10,000.00	5,000.00	2,000.00
47.	Graphic Companies	10,000.00	5,000.00	2,000.00
48.	Event Management	10,000.00	5,000.00	2,000.00
49.	Electronic Shops	10,000.00	5,000.00	2,000.00
50.	Cold room Shops	10,000.00	5,000.00	2,000.00

THIRD PARTY STRUCTURES.

BILLBOARD RATES.

S/N	ITEMS	CATEGORY A ADO & IKERE	OTHER TOWNS & VILLAGE CATEGORY C
1.	Billboard 40 sheets	60,000.00	54,000.00
2.	Billboard 48 sheets	100,000.00	90,000.00
3.	Backlit	250,000.00	225,000.00
4.	Rooftop	250,000.00	225,000.00
5.	Portrait	3000,000.00	270,000.00
6.	Unipole	3000,000.00	270,000.00
7.	Ultra Waves	450,000.00	405,000.00
8.	Wall Drapes	225,000.00	225,000.00
9.	Bridge Panel	200,000.00	180,000.00
10.	Bus stop shelter	50,000.00	47,500.00
11.	LED	450,000.00	405,000.00
12.	Gantry Span Across	1,000,000.00	900,000.00
13.	Gantry	450,000.00	405,000.00
14.	Lamp Post	30,000.00	27,000.00
15.	Mobile Advert Permit	50,000.00	47,500.00
16.	16 Sheets	30,000.00	27,000.00

i. FREE STANDING SIGNS.

S/N.	FREE STANDING SIGNS (Max Area in Sq.m.)	TARIFF/RATE RESTRICTIVE ZONE
1.	Up to 1.0	3,000.00
2.	Up to 5.0	8,000.00
3.	Up to 10.0	12,000.00
4.	Up to 15.0	18,000.00
5.	Up to 20.0	45,000.00
6.	Up to 25.0	75,000.00
7.	Up to 30.0	85,000.00
8.	Above 30.0	150,000.00

ii. PROJECTING SIGNS.

S/N.	FREE STANDING SIGNS (Max Area in Sq.m.)	TARIFF/RATE. RESTRICTIVE ZONE
1.	Up to 1.0	13,000.00
2.	Up to 5.0	40,000.00
3.	Up to 10.0	62,000.00
4.	Up to 15.0	96,000.00
5.	Up to 20.0	149,000.00
6.	Up to 25.0	227,000.00
7.	Up to 30.0	343,000.00
8.	Above 30.0	399,000.00

iii. WALL SIGNS.

S/N.	FREE STANDING SIGNS (Max Area in Sq.m.)	TARIFF/RATE RESTRICTIVE ZONE
1.	Up to 1.0	2,500.00
2.	Up to 5.0	6000.00
3.	Up to 10.0	11,000.00
4.	Up to 15.0	17,000.00
5.	Up to 20.0	115,000.00
6.	Up to 25.0	175,000.00
7.	Up to 30.0	265,000.00
8.	Above 30.0	399,000.00

ROOF SIGN

S/N	Description	Price
1.	UP TO 1.0	5,000.00
2.	UP TO 5.0	10,000.00
3.	UP TO 10.0	20,000.00
4.	UP TO 15.0	30,000.00
5.	UP TO 20.0	68,000.00
6.	UP TO 25.0	103,000.00
7.	UP TO 30.0	156,000.00
8.	Above 30.0	235,000.00

BANNER & WOOD SIGN

S/N	Description	Price
1.	TIER 1	10,000.00
2.	UP TO 5.0	6,000.00
3.	UP TO 10.0	3,000.00

**EKITI STATE INTERNAL REVENUE SERVICE.
MOTOR VEHICLE REGISTRATION AND RENEWAL RATES**

A	NUMBER PLATES	
1	Standard Number Plate	N 12,500.00
2	Number Plate Revalidation	N 10,000.00
3	Government Standard Plate N15,000.00	N15,000.00
4	Articulated Number Plate	N 20,000.00
5	Out of Series	N 40,000.00
6	Fancy Number Plate (Standard)	N 80,000.00
7	Fancy Number Plate (Motor Cycle)	N 30,000.00
8	Motorcycle Plate (Ordinary)	N 2,500.00
9	Number Plate Replacement (Standard)	N 10,000.00
10	Motor Dealer Plate	N 40,000.00
B	COST OF VEHICLE REGISTRATION	
1	Weighing & Registration Fee	
	a. Motor Vehicle	N 2500.00
	b. Motor Cycle	N 1,250.00
	0.1- 0.59(TRICYCLE)	N1,500.00
	c. Bedford lorry	N5,750.00
C	CHANGE OF OWNERSHIP	
	a. Motor Vehicle	N 2,000.00
	b. Motor Cycle	N 500.00
D	CAPITAL GAIN TAX	
	a. Motor Vehicle	N 2,500.00
	b. Motor Cycle	N 250.00
F	VEHICLE LICENSE	
	a. Vehicle Below 1.6cc	N 1,250.00
	b. Vehicle BTW 1.6 -2.0cc	N 1,450.00
	c. Vehicle BTW 2.0 -3.0cc	N 2000.00
	d. Vehicle Above 3.0cc	N 2,500.00
	e. Motorcycle Private	N 650.00
	f. Motorcycle Commercial	N 650.00
	g. Buses	
	1 Mini Buses/Pick-Up	N 2,000.00
	2 Hiace Buses	N 2,500.00
	3 Costal Buses	N 3,000.00

Ekiti State Board of Internal Revenue Law, 2019

	h. Tipper & Lorries	N 3,000.00
	i. Tankers & Trucks/Luxurious Buses	N 5000.00
	j. 16 Tyres Trailer	N 5000.00
	k. Tractors & Bulldozers	N3,000.00
	l. Vehicle Alert	N 200.00
G	HACKNEY PERMIT CHARGES	
	VEHICLE TYPE	
1	Taxi Cab	N 1,300.00
2	Vehicle with Capacity to Carry 1 -21 Passengers	N 2,500.00
3	Vehicle with Capacity to Carry more than 21 Passengers but less than 40 Passengers	N 3000.00
6	Vehicle with Capacity to Carry more than 40 Passengers but less than 50 Passengers	N3,000.00
8	Commercial Vehicles for Goods Above 3 Tons	N 3,000.00
9	Commercial Vehicles 3 Tons	N 3,000.00
10	Tankers	N 3,000.00
11	Tippers	N 3,000.00
12	Trailers	N 7,500.00
13	Trucks	N 7,500.00
14	Interstate Bus	N 2,500.00
15	Staff Bus	N 3,000.00
16	Okada	N 250.00
17	Tricycles	N 500.00
	ROAD WORTHINESS	
1	Vehicles with capacity to carry 1.6 to 2.0cc	N1,300.00
2	Vehicles with capacity to carry 2.0 - 3.0	N1,300.00
3	vehicle above 3.0 cc	N2,500.00
	ACCIDENT INSPECTION	
1	Private Car	N2,000.00
2	Commercial Car	N5,000.00
3	3.1- 12(TRAILER& LUXURIOUS BUS)	N10000
4	3.1- 12(LORRY& TIPPERR)	N7500.00
5	3.1- 12(JEEP)	N3500.00
6	3.1- 12(BUS& PICKUP)	N3500.00
	LICENSES	
	a. Dealer Licence	N15,000.00
	a. Driver New License / RENEWAL(3 YEARS)	N 6,350.00
	b. Driver Licence/ RENEWAL (5 YEARS)	N10,450.00
	c. Learners Permit	N250.00

VEHICLE EXAM		
1	0.1- 0.59(OKADA)	N300.00
2	0.1- 0.59(TRICYCLE)	N300.00
3	0.1- 0.59(GOLF)	N1,300.00
4	1.6- 2.0	N1,300.00
5	2.1- 3.0	N1,300.00
6	3.1- 12(BUS& PICKUP)	N2,500.00
7	3.1- 12(JEEP)	N1,300.00
8	3.1- 12(LORRY& TIPPERR)	N3,500.00
9	3.1- 12(M/BENZ 911)	N7,500.00
10	3.1- 12(TRAILER& LUXURIOUS BUS)	N7,500.00
11	SUZUKI (AKOTO)	N1,300.00

POOLS BETTING AND LOTTERIES RATES AND FEES

(A) POOLS BETTING.

S/N	ITEMS OF REVENUE	RATES FEES
1.	Application Form	10,000.00
2.	Registration fees	500,000.00
3.	Annual Licence	50,000.00
4.	Checking Centre	10,000.00
5.	Agent Licence renewal	2,000.00
6.	Weekly Taxes	4,000.00
7.	Annual Betting Tax	200,000.00

(B) LOTTO REGISTRATION.

S/N	ITEMS OF REVENUE	RATES FEES
1.	Application Form	10,000.00
2.	Registration Fees	750,000.00
3.	Annual Licence Fees	100,000.00
4.	Checking Centre Fees	50,000.00
5.	Agent Fees	2,000.00
6.	Annual Drawn lotto taxes	1,500,000.00

(C) STAMP DUTY.

B	ADVALOREM CHARGES	STAMP DUTIES ACT 2004 RATE	%
1	Mortgage or Insurance and or Debentures In-denture and their up stampings equitable Mortgage (e.g Deposit)	Debenture 75k on every ₦ 200; L. Mortgage 75k on every ₦ 200	Debenture :0.375% L. Mortgage: 0.375%
2.	Loan Capital/Agreement	25k on every ₦ 200	0.125%
3	Contract Agreement	₦2.00 on every ₦ 200	1%
4	Deeds of Assignment, Confirmation	75k on every ₦ 50	1.5%
5	Gifts (Land)	75k on every ₦ 50	1.5%
6	Deeds on Conveyance or transfer on sale of property	75k on every ₦ 50	1.5%
7	Certificate of Occupancy		3%
8	Housing Loan		1%
9	Vehicle Loan		1%
10	Lease agreement or rent agreement <ul style="list-style-type: none"> i. If the terms is less than one year ii. 1-7 years iii. 7-21 years iv. 21 years to 99 years 	0.7 years 39k on every ₦ 50 1-7 years: 0.78% 7-21 years N1.50 on every ₦ 50 21 years above ₦ 6 on every ₦ 100	0.1 yrs: 0.78% 1-7yrs: 0.78% 7-21yrs: 3% Above 21 yrs: 6%

11	Appraisalment or Valuation of Property	₦3.00 on every ₦200	1.5%
12	Power of Attorney (Irrevocable/Land Related)	75k on every ₦50	1.5%
13	Documents from Ministries and Parastatals (letter from Legal Adviser of the Ministry of Parastatals required)	Free	N/A

DEVELOPMENT LEVIES.

S/NO.	ITEMS	RATE
1.0	Public Servant	
	General Level	
1.	01.03	250.00
2.	04-06	500.00
3.	07-08	750.00
4.	09-10	800.00
5.	12-14	1,000.00
6.	15-17	1,500.00
	Executive Secretaries/General Manager/Programme Manager	50,000.00
	Permanent Secretary	75,000.00
	Pensioner	250.00
	MEDICAL OFFICERS	
	(i) Doctors on CONMESS 01-02	2,000.00
	(ii) Doctors on CONMESS 03-04	2,500.00
	(iii) Doctors on CONMESS 05-06	4,000.00
	(iv) Doctors on CONMESS 07	5,000.00
	(v) CONHESS 01-06	500.00
	(vi) CONHESS 07-10	750.00
	(vii) CONHESS 11 and above	2,500.00

Federal Officers in Ekiti State as above		
NEPA/PHCN		
	Junior Staff	500.00
	Middle Level Staff	750.00
	(c) Senior Staff/District Managers	1,000.00
POLITICAL OFFICE HOLDERS		
2.1 STATE		
(i)	Executive Governor	250,000.00
(ii)	Deputy Governor	250,000.00
(iii)	Speaker House of Assembly	150,000.00
(iv)	Honourable Members House of Assembly	100,000.00
(v)	Secretary to State Government	100,000.00
(vi)	Head of Service	100,000.00
(vii)	Chief of Staff	100,000.00
(viii)	Deputy Chief of Staff	75,000.00
(ix)	Commissioners and Special Advisers	100,000.00
(x)	Chairmen Board & Commission	100,000.00
(xi)	Chairmen Board & Commission (Part time)	75,000.00 200,000.00
(xii)	Director General	75,000.00
(xiii)	Full time members of Board	75,000.00
(xiv)	Part time members	5,000.00
(xv)	Senior Special Assistant	5,000.00
(xvi)	Special Assistant	40,000.00
(xvii)	Technical Assistant	40,000.00
(xviii)	Personal Assistant	25,000.00
(xix)	Executive Assistant	10,000.00
(xx)	Clerk of the House	50,000.00
3.0 LOCAL GOVERNMENT		
(i)	Executive Chairman	100,000.00
(ii)	Vice Chairman	75,000.00
(iii)	Secretary	50,000.00
(iv)	Supervisory Councilors	50,000.00
(v)	Special Advisers/advisers	50,000.00
(vi)	Councilors	50,000.00
(vii)	Personal Assistant	25,000.00

Ekiti State Board of Internal Revenue Law, 2019

4.0	JUDICIARY	
(i)	Chief Judge	100,000.00
(ii)	High Court Judge	75,000.00
(iii)	Chief Registrar	75,000.00
(iv)	Customary Court President	2,000.00
(v)	Deputy Chief Registrar	50,000.00
(vi)	Rent Tribunal Members	50,000.00
(vii)	Magistrates 10-12	2,500.00
(viii)	Magistrates 13-14	20,000.00
(ix)	Magistrates 15-17	30,000.00
(x)	JUSUN on GL 01-03	50,000.00
(xi)	JUSUN on GL 04-06	250.00
(xii)	JUSUN on GL 07-08	250.00
(xiii)	JUSUN on GL 09-10	750.00
(xiv)	JUSUN on GL 12-14	800.00
(xv)	JUSUN on GL 15-17	1,000.00
		1,500.00
5.0	BANK EMPLOYEES	
(I)	Managing Directors	100,000.00
(ii)	Chief Executive Office	100,000.00
(iii)	Executive Directors	100,000.00
(iv)	General Managers	50,000.00
(v)	Assistant General Manager	50,000.00
(vi)	Senior Manager	50,000.00
(vii)	Manager	10,000.00
(viii)	Deputy Manager	10,000.00
(ix)	Bank Executive	5,000.00
(x)	Bank Officers	5,000.00
(xii)	Management Trainees	5,000.00
(xiii)	Others	500.00
6.0	OBAS/REGENT	
(i)	Grade A Oba	50,000.00
(ii)	Grade B Oba	30,000.00
(iii)	Grade C Oba	10,000.00
(iv)	Baale	5,000.00
7.0	FARMERS	
(i)	Large/Big Scale Farmers	5,000.00
(ii)	Poultry/Fisheries Farmers	1,000.00
(iii)	Subsistence Farmers	250.00
8.0	TRADERS	
(i)	Supper Markets	2,500.00
(ii)	Medium	500.00
(iii)	Petty Traders	250.00

9.0	INDIVIDUAL PROFESSIONALS IN PRIVATE PRACTICE	
(i)	Lawyers	25,000.00
(ii)	Doctors	20,000.00
(iii)	Surveyors	20,000.00
(iv)	Architects	20,000.00
(v)	Engineers	20,000.00
(vi)	Accountants	20,000.00
(vii)	Contractors	20,000.00
(viii)	Pharmacists	20,000.00
(ix)	Auctioneers	20,000.00
(x)	Directors and Proprietors of others Private Business	20,000.00
(xi)	Consultants	20,000.00
(xii)	Estate Agents	5,000.00
(xiii)	Artisans	500.00
(xiv)	Beer/Pepper soup joint	1,500.00
10.	INSTITUTIONS	
(i)	Financial Institutions per branch	50,000.00
(ii)	Micro Finance Bank/Insurance House	50,000.00
(iii)	Enterprises	25,000.00
(iv)	Limited Liability Companies	100,000.00
		50,000.00
	(Category 'A')	25,000.00
	(Category 'B')	50,000.00
(v)	Private Nursery/Pry/Secondary School	25,000.00
(vi)	Private University/Polytechnic	10,000.00
(vii)	Private Clinic Hospitals	100,000.00
(viii)	Business/Computer Centre	100,000.00
(ix)	Sawmills	50,000.00
(x)	Petrol Stations (Category 'A')	25,000.00
	(Category 'B')	50,000.00
	(Category 'C')	50,000.00
(xi)	Vehicles Dealers	100,000.00
(xii)	Distributors /warehouse	25,000.00
(xiii)	Quarry	25,000.00
(i)	Borehole Drilling	
(ii)	Other Corporate Bodies	20,000.00
(iii)	Directors and Proprietors of other Private Business	1,500.00
		500.00
(iv)	Beer/Pepper soup Joint	
	Other Artisans	

TERTIARY INSTITUTION		
(1) NON ACADEMIC STAFF		
(I) GL 01-04 (Conunass)		750.00
GL 05-06		800.00
GL 07-09		1,000.00
GL 10-12		1,500.00
GL 13-14		2,000.00
GL 15		2,500.00
Registrar/Bursar/Librarian		15,000.00
Deputy Vice Chancellor		50,000.00
Vice Chancellor		100,000.00
(2) ACADEMIC STAFF		
(i) CONUASS 01-02		1,500.00
(ii) CONUASS 03-04		2,500.00
(iii) CONUASS 05-07		5,000.00
POLY/COLLEGE OF EDUCATION		
(3) ACADEMIC STAFF		
(i) CONPCASS 01-02		1,000.00
(ii) CONPCASS 03-04		1,500.00
(iii) CONCASS 05-07		2,500.00
(iv) CONCASS 08-09		5,000.00
(V) PROVOST		75,000.00
(4) NON ACADEMIC STAFF		
(I) CONTEDISS 01-03		750.00
(II) CONTEDISS 04-05		1,000.00
(III) CONTEDISS 06-08		1,500.00
(IV) CONTEDISS 09-11		2,000.00
(V) CONTEDISS 12-13		2,500.00
(VI) CONTEDISS 14-15		3,000.00
(VII) REGISTRAR/BURSARS/LIBRARIAN		10,000.00
5. PRIVATE UNIVERSITY		
ACCADEMIC STAFF		
(I) ABUASSS 01-02		
(II) ABUASSS 03-04		750.00
(III) ABUASSS 05-07		800.00
(IV) Deputy Vice Chancellor		1,500.00
(V) Vice Chancellor		50,000.00
		100,000.00
NON ACADEMIC STAFF		
(I) ABUNASS 03-05		250.00
(II) ABUNASS 06-09		500.00

Ekiti State Board of Internal Revenue Law, 2019

(III)	ABUNASS 10-12	7,500.00
(IV)	ABUNASS 13-15	10,000.00
	Bursar/Registrar as that of Public Universities	15,000.00
	Employee of Private Companies	
(i)	Not mentioned in the list e.g. Petrol staff etc.	250.00
(ii)	Staff of the Consultants working with the state	1,000.00
(iii)	Owners of Civic Centre	5,000.00
(iv)	Event Support service e.g. Chair/Canopy Rentals Undertaker's and Auctioneers'	5,000.00
(v)	All other categories of employees not captured	1,000.00

EKITI STATE TRAFFIC MANAGEMENT AGENCY (EKSTMA)

i. FINES & PENALTIES - LICENCE CONDITION (GENERAL) - (LCG)

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT
1.	Driving without Drivers Licenses	LCG-01	2	2,000.00
2.	Driving of any Vehicle by person under 18 (training a must)	LCG-02	2	2,000.00
3.	-----	LCG-03	2	2,000.00
4.	Learner driving on major highway	LCG-04	2	2,000.00
5.	Learner driving and unaccompanied by licensed driver.	LCG-05	2	2,000.00
6.	Driving an unlicensed vehicle.	LCG-06	4	25,000.00
7.	Driving a vehicle with unauthorized or defective reflective number plate	LCG-07	2	5,000.00

Ekiti State Board of Internal Revenue Law, 2019

8.	Driving with a forged driver's license	LCG-08	3	10,000.00
9.	Driving a private vehicle without a valid road worthiness certificate	LCG-09	2	2,000.00
10.	Driving a company vehicle without a valid road worthiness certificate	LCG-10	2	5,000.00
11.	Driving without valid vehicle license	LCG-11	2	2,000.00

ii. LICENCE CONDITION (COMMERCIAL) - (LCG)

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT	ADDITIO NAL
12.	Not painting a commercial vehicle in approved state colour	LCG-01	4	2,500.00	Enforce and Painting
13.	Driving a commercial vehicle without valid hackney/stage	LCG-02	2 a. b.	1,000.00 2,500.00	Impound Vehicle
14.	Driving a commercial vehicle without certificate of road worthiness	LCG-03	2 a. b.	1,000.00 2,500.00	Impound Vehicle

a = Cars

b = Pickups/Big Lorrie

iii. TRAFFIC SIGNS AND MARKETING -(TSM)

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT
15.	Disobeying traffic control personnel or traffic signs	TSM-01	2	2,000.00
16.	Disobeying traffic lights	TSM-02	2	2,000.00

Ekiti State Board of Internal Revenue Law, 2019

17 a.	Parking on Red line on any public highway/illegal packing	TSM-03	4	10,000.00
17 b.	Packing on Red line on any public highway/illegal parking for trailer.	TSM-03	4	25,000.00
18.	Vehicle crossing double yellow line/centre line.	TSM-04	4	2,000.00
19.	Staying within the yellow junction box (offside rule).	TSM-05	3	2,000.00
20.	Failure to yield to right of way of pedestrians at a zebra crossing.	TSM-06	3	2,000.00
21.	Failure to give to traffic on the left at a round about	TSM-07	2	2,000.00

iv. VEHICLE DEFECT - (VDF)

S/NO	VIOLATION	CODE	POINT	TRAIFF UNIT	ADDITIONAL
22.	Driving vehicle & motorcycle with non functional lamp	VDF-01	2	2,000,00	Impound & Enforce repairs

v. SMOKING -(ALD)

S/NO	VIOLATION	CODE	POINT	FINE IN NAIRA	ADDITIONAL
23.	Smoking & Drinking Alcohol while driving	ALD-02	2	4,000.00	Impound Vehicle.

Ekiti State Board of Internal Revenue Law, 2019

vi. MOTOR-CYCLE RIDERS

S/NO	VIOLATION	CODE	POINT	TRAFFIC UNIT	ADDITIONAL
24.	Riding motor-cycle without crash helmet for rider and passengers	MCL-01	1	2,500.00 1,000.00	Impound Motor-cycle
25.	Riding a motor-cycle without a rider permit	MCL-02	2	2,000.00	Impound Motor-cycle
26.	Riding a motor-cycle: (i) against traffic or (ii) on the kerbed, median or road set backs	MCL-03	3	2,500.00	Impound Motor-cycle
27.	Conveying more than one passenger at any given time	MCL-04	2	2,000.00	Dislodge extra passenger
28.	Alteration of manufacturers specification on motorcycle (e.g. Handle bar/leg)	MCL-05	2	2,500.00	Impound Motor-cycle
29.	Motorcyclist resisting arrest or offering bribes	MCL-06	2	2,000.00	Impound Motor-cycle
30.	Operating a motorcycle without registration particulars	MCL-07	2	2,500.00	Impound Motor-cycle
31.	Operating a motorcycle without side mirrors, trafficators, break lights or rear lights	MCL-08	2	1,000.00	Impound Motor-cycle
32.	Under aged person (under 18 old) riding a motorcycle	MCL-09	2	2,500.00	Dislodge rider & Impound

33.	Motorcycle operator using horn designated for motor vehicles/siren	MCL-10	1	2,500.00	Impound horn
34.	Operating a motorcycle beyond 8:00 p.m. in Ekiti	MCL-11	3	5,000.00	Impound Motor-cycle

vii. MISCELLANEOUS TRAFFIC FINES.

S/NO	VIOLATION	CODE	POINT	TENTATION TRAIFF UNIT	ADDITI ONAL
35.	Assault on a traffic officer	MTF-01	3	5,000.00	Prosecute in court.
36.	Driving in a direction prohibited by the road traffic law.	MTF-02	4	50,000.00	Impound Vehicle
37.	Illegal U-turns	MTF-03	3	5,000.00	Driver Training
38.	Wrongful overtaking of other vehicle	MTF-04	2	5,000.00	Driver Training
39.	Overloading of a commercial vehicle on the high-way	MTF-05	4	5,000.00	Dislodge excess
40.	Driving on the walkway or kerbs	MTF-06	4	5,000.00	Move away
41.	Parking or stopping to pick passenger by a commercial vehicle on the highway.	MTF-07	3	2,500.00	Training
42.	Offering of bribes to a traffic officer by vehicle users	MTF-08	4	5,000.00	Prosecute

Ekiti State Board of Internal Revenue Law, 2019

43.	Abandoned vehicle on highway	MTF-10	A Car b. Trailera nd big lorries	10,000.00 25,000.00	Impound
44.	Causing obstruction on highway if broken down	MTF-11	2	5,000.00	Impound
45.	Commuter or conductor hanging on tailboard of moving vehicle.	MTF-12	2	2,500.00	Dislodge
46.	Driving vehicle with doors left open.	MTF-13	2	5,000.00	
47.	Making or receiving phone calls while driving.	MTF-14	2	2,500.00	Impound the Cell-phone
48.	Driving without a strapped seat belt for both drivers and front seat passengers	MTF-15	2	2,500.00	Strap on seat belt.
49.	Failure to display reflective warning sign at point breakdown	MTF-16	2	2,000.00	
50.	Motorist resisting arrest	MTF-17	2	5,000.00	
51.	Willful obstruction on highway.	MTF-18	2	10,000.00	
52.	Non-Covering of Load of sand, Laterite or gravel	MTF-19	3	5,000.00	

Ekiti State Board of Internal Revenue Law, 2019

viii. CUSTODY CHARGES.

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT	ADDITIONAL
53.	Custody charge for impounded cars, jeep and mini-buses per day	SCC-01		500.00	
54.	Custody charge for impounded motor-cycles and 3-wheelers per day	SCC-02		200.00	
55.	Custody charged for all other impounded vehicle 6-wheelers and above per day	SCC-03		1,000.00	

ix. TOWING OF VEHICLE.

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT	
56.	Cars/Jeep/Buses	SCC-04		5,000.00	Pay towing cost
57.	Pickups/Lorries/Luxurious buses	SCC-05		25,000.00	Pay towing cost
58.	Trailers	SCC-06		50,000.00	Pay towing cost

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT.

S/NO	REVENUE ITEMS	TARIFF/RATE UNIT
A	APPLICATION FORMS (FOR LAND ALLOCATION AND SUBSEQUENT TRANSACTIONS)	5,000.00
B	ANNUAL GROUND RENT	
1	Annual Ground Rent for Govt. Model Estate	10.00/M ²
2	Annual Ground Rent for other Govt. Residential Estate: Ado Ekiti	7.00/M ²
	Other Towns	5.00/M ²

Ekiti State Board of Internal Revenue Law, 2019

3	Annual Ground Rent for Govt. Commercial/Industrial Estate: Ado Ekiti Other Towns	15.00/M ² 10.00/M ²
4	Annual Ground Rent on Residential Estate for private C. of O.: Ado Ekiti Other Towns	5.00/M ² 3.00/M ²
5	Annual Ground Rent on Commercial/Industrial Estate) for private C. of O.: Ado Ekiti Other Towns	15.00/M ² 10.00/M ²
6	Annual Ground Rent (Agric. Use) for Private C. of O: (i) 1 st Hectare and parts thereof(Ado Ekiti and other Towns)	500.00/Hectare
C	C OF O FEES FOR PRIVATE RESIDENTIAL LAND	
1	(i) Standard Residential plot 1000M ² Statewide Ado – Ekiti (iii) Additional m ² L.G. Headquarters (iv) Additional m ² Other Town	50,000 50.00/M ² 37.50/M ² 25.00/M ²
D	C OF O FEES FOR PRIVATE AGRICULTURAL LAND	
	(1) Ado – Ekiti (State Capital) 1 st Hectare Each Extra Hectare	100,000.00 10,000.00
	(2) Other Local Government Headquarters 1 st Hectare Each Extra Hectare	75,000.00 5,000.00

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
3	(3) Other Towns 1 st Hectare Each Extra Hectares	50,000.00 5,000.00
	PREMIUM FOR GOVT.ALLOCATION	
	(1) RESIDENTIAL	
	(i) Model Estate, Ado	1,500/M ²
	(ii) Other Estates, Ado	200/M ²
	(iii) L.G. Headquarters Estate	100/M ²
	(iv) Other Towns Estate	50/M ²

Ekiti State Board of Internal Revenue Law, 2019

E	(2) COMMERCIAL: CDB AREA, ADO	
	(i) Iworoko Road, Ado – Ekiti	1000/M ²
	(ii) Ikere Rd. Ado – Ekiti	1000/M ²
	(iii) Ijan/Ilawe Rd., Ado – Ekiti	1000/M ²
	(iv) L.G. Headquarters	500/M ²
	(3) INDUSTRIAL:	
	(i) Iworoko Rd., Ado	1000/M ²
	(ii) Ikere Rd., Ado	1000/M ²
	(iii) Ijan/Ilawe/Iyin Rd.	1000/M ²
	(iv) L.G. Headquarters	500/M ²
	(4) AGRICULTURAL USE:	
	(i) 1 st Hectare L.G. Headquarters	50,000.00
	(ii) Excess/Hectare	10,000/hectare
(iii) 0 – 1 Hectares, Other Town	50,000	
(iv) Excess/Hectare, Other Towns	5000/hectare	
F	FURTHER TRANSACTION	
	(i) CONSENT TO MORTGAGE: Consent Approval Fees	1% of loan granted
	(ii) Consent Approval Assignment: Undeveloped Property Developed property	15% (of value of Land and 10% of Structure)
G	DEEDS	
	(i) Searches	10,000.00
	(ii) Certified True Copies	10,000.00
	(iii) Registration of documents Fees	10,000.00
	(iv) Filling and withdrawal of caution fees: Urban Rural	5,000.00 3,000.00
	(v) C.T.C.	10,500.00
	(vi) Revocation Fees: Rural	10,000.00
	(vii) Rectification Fees	10,000.00
	(viii) Stamp duty	2.5%

S/NO	REVENUE ITEMS	TENTATION TARRIFF UNIT
H	VALUATION REPORT	10,000.00
I	LAND USE CLEARANCE FEE	
I	Land Use Clearance fee for Residential development on less than 3 floor	1,000.00

Ekiti State Board of Internal Revenue Law, 2019

ii	Land Use Clearance fee for other Development, Layout plan, Industrial, Commercial, Hostels, Offices, Hotels, Place of worship, Schools, Petrol Filling Stations, etc.	5,000.00
iii	Slaughter House/Abattoir	20,000.00
J	ASSESSMENT OF BUILDING PLANS	
	ASSESSMENT OF RESIDENTIAL DEVELOPMENT (a) Ado Ekiti (State Capital) 25.00/M ³ (b) <u>Local Government Headquarters</u> 22.50/M ³ (c) <u>Other Towns</u> 20.00/M ³ ASSESSMENT OF COMMERCIAL DEVELOPMENT (i) Bank 400.00/M ³ (ii) Petrol Filling Station (a) Ado (State Capital) 200,000.00/Pump (b) L.G.A. Headquarters 150,000.00/Pump (c) Other Towns 100,000.00/Pump (iii) Gas Filling Station 500.00/M ³ (iv) Surface Tanks (Diesel/Kerosene) 50.00/M ³ Tank (v) Sawmill 250,000.00/Sawmill (a) State Capital 150,000.00/sawmill (b) Other Towns (vi) Commercial Building e.g. Event 40.00/m ³ Centres, Offices, etc. 40.00/m ³ (vii) Industrial Building 35.00/m ³ (viii) Hostels 50.00/m ³ (ix) Hotel/Eatery/Restaurants 20.00/m ³ (x) Community Halls	
2	Light Industry (i) Block Making Industry plans 25,000.00 (ii) Assessment of Concrete Industry plan 40,000.00	
	(iii) Stone Crushing Ind. (mechanical) 500,000.00 (iv) Stone Crushing Ind. with Asphat 800,000.00	

Ekiti State Board of Internal Revenue Law, 2019

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
3	Agricultural Development A Mechanized Farming	5,000/Ha
	B Poultry (i) Commercial Poultry with (100-200 Birds) (ii) Commercial Poultry with (201-500 Birds) (iii) Commercial Poultry with (501 Birds and above)	10,000.00 20,000.00 50,000.00
	C Fishery (i) Fish Pond (Commercial) (ii) Fish Pond (Domestic) D Piggery (i) Commercial Piggery (ii) Domestic Piggery	20,000.00 5,000.00 25,000.00 10,000.00
	Religion Camp Ground	25.00/m ³
4	Assessment of Place of Worship (Excluding Mission House & Others)	20.00/m ³
5	<u>Assessment of Education Institution Plan</u> (i) Nursery/Primary School (ii) Secondary School (iii) Post Secondary School	30.00m ³ 30.00m ³ 30.00m ³
6	change of site of an Approved Plan (i) Residential (ii) Commercial (iii) Industrial Petrol Station/Sawmill	10,000.00 25% of current charges
7	Change of Design of an Approved Plan (Residential)	Current Assessment - Former Assessment +10,000 Administrative Charges
8	Change of Title of an Approved Plan (i) Residential (ii) Commercial (iii) Industry	10,000.00 10% of current Assessment “

Ekiti State Board of Internal Revenue Law, 2019

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
	(i) Residential (ii) Commercial/Industrial (iii) Petrol Station (iv) Sawmill	10,000.00 20,000.00 40,000.00 20,000.00
10	<u>Temporary Obtaining Certified True Copy of Approved Plan</u> (i) Car Wash Permit (ii) Permit for Temporary Shed or Kiosk Not exceeding 6.0sq meters (iii) Additional m ²	10,000.00 5,000.00 500.00/m ²
11	Wall Fence Permit (Residential) per meter length Wall Fence Permit (Commercial) per meter length	50.00/m/length 100.00/m/length
12	Permit for conversion of Residential building to commercial on Industrial Building	To pay appropriate rate of use in this fees order
13	<u>For renewal of Building Plan</u> (i) Residential Building Plan (ii) Commercial (iii) Industrial	20% of current Assessment
14	<u>Registration Fees for Layout Plan in Ado-Ekiti, State Capital</u> (i) 0.5 Ha – 2.5. Ha (ii) 2.5 Ha – 5.0 Ha (iii) 5.1 Ha – 10 Ha (iv) Above 10 Ha	20,000.00 40,000.00 80,000.00 200,000.00
	<u>Registration Fees for Layout Plan in Ikere Ekiti</u> (i) 0.5 Ha – 2.5. Ha (ii) 2.5 Ha – 5.0 Ha (iii) 5.1 Ha – 10 Ha (iv) Above 10 Ha	17,500.00 35,000.00 70,000.00 175,000.00
	<u>Registration Fees for Layout Plan in Other Towns</u> (i) 0.5 Ha – 2.5. Ha (ii) 2.5 Ha – 5.0 Ha (iii) 5.1 Ha – 10 Ha (iv) Above 10 Ha	15,000.00 30,000.00 60,000.00 150,000.00
15	Road Construction Yard Project Site	50,000.00/Annum

Ekiti State Board of Internal Revenue Law, 2019

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
16	Penalty in respect of un approved existing Building Plan	+50% of current assessment
17	<u>Registration of Technical Report</u>	
	(i) Residential Estate	10,000.00
	(ii) Commercial/Industrial/Semi Public use	20,000.00
	(iii) Quarry for aggregate	20,000.00
	(iv) Quarry for asphalt	60,000.00
18	<u>Building Construction Levy</u>	
	(i) Residential building	10,000/floor
	(ii) Commercial building	15,000/floor
19	<u>Ratification Fee for approval of Building Plan</u>	
	(i) Residential: within Ado	10.00/m ²
	outside “	5.00/ m ²
	(ii) Commercial: within Ado	15.00/m ²
	outside “	10.00/m ²
	(iii) Industrial: within Ado	15.00/m ²
outside “	10.00/m ²	
	(iv) Religious: within Ado	15.00/m ²
	outside “	10.00/m ²
	(v) Agric N/A	N/A
	(vi) Recreation: N/A	15.00/m ²
20	<u>Regularization of allocation on Government Land (Residential):</u>	
	(i) 1000/M ² below	100,000.00
	(ii) Extra above 1000/ M ²	15.00/ M ²

MAST/TRANCEIVER BASE STATION INSTALLATION

S/NO	TYPE OF OPERATION	TARRIFF/RATE UNIT
1	Commercial: Installation Fee	800,000
	Annual Renewal	150,000
2	Corporate Bodies: Installation Fee	200,000
	Annual Renewal	10,000
3	Individual: Installation Fee	75,000
	Annual Renewal	5,000
4	Stanchion/Bill Board: Installation Fee	500,000
	Annual Renewal	N/A

OPTIC FIBRE LAYING

S/NO	TYPE OF OPERATION	TARRIFF/RATE UNIT
	Optic Fibre laying is charged at the rate of	2,500.00/m ²

MINISTRY OF COMMERCE

S/N	DESCRIPTION OF BUSINESS	REGISTRATION		TARRIFF/RATE UNIT	
		URBAN	RURAL	URBAN	RURAL
1.	Hotel				
	(a) Big	100,000	50,000	50,000	25,000
	(b) Medium	70,000	35,000	35,000	17,500
	(c) Small	50,000	25,000	25,000	12,500
	(d) Others	40,000	20,000	20,000	10,000
2.	Supermarket	60,000	30,000	30,000	15,000
3.	Professional Bodies				
	(a) Accounting firm				
	(b) Law firm	30,000	15,000	15,000	7,500
	(c) Engineering firm	30,000	15,000	15,000	7,500
	(d) Architectural firm	30,000	15,000	15,000	7,500
	(e) Survey firm	30,000	15,000	15,000	7,500
	(f) Other	30,000	15,000	15,000	7,500
	professionals/Consulta nts not specifically mentioned	30,000	15,000	15,000	7,500
		30,000	15,000	15,000	7,500
4.	Printing Press				
	(a) Big	50,000	25,000	25,000	12,500
	(b) Small	30,000	15,000	15,000	7,500

Ekiti State Board of Internal Revenue Law, 2019

5.	Optical/Dental Services	50,000	25,000	25,000	12,500
6.	Travelling Agencies	30,000	15,000	15,000	7,500
7.	Electronic Stores				
	(a) Big Store	50,000	25,000	25,000	12,500
	(b) Small Store	30,000	15,000	15,000	7,500
8a.	Finance, Mortgages Merchant, Commercial Banks	500,000	300,000	250,000	150,000
	Micro Finance Banks	120,000	60,000	60,000	30,000
8b	Stock brokers/Insurance	60,000	30,000	30,000	15,000
9.	Factories (Manufacturing)	100,000	50,000	50,000	25,000
10.	Petrol Stations:				
	(a) Major Marketers	60,000	30,000	30,000	15,000
	(b) Independent Mkts	40,000	20,000	20,000	10,000
	(c) Surface tank Mkts	20,000	10,000	10,000	5,000
11.	Spare parts Dealers:	40,000	20,000	20,000	10,000
12.	Mechanics & Allied jobs				
	(a) Big	6,000	3,000	3,000	1,500
	(b) Small	3,000	1,500	1,500	750
13.	Hospital	40,000	20,000	20,000	10,000
	Clinics	20,000	10,000	10,000	5,000
14.	Equip. Shops/Lab	20,000	10,000	10,000	5,000
15.	Photo Coloured Shops	30,000	15,000	15,000	7,500
16.	Photo Studios:	10,000	5,000	5,000	2,500

Ekiti State Board of Internal Revenue Law, 2019

17.	Medical Stores				
	(a) Pharmacy	30,000	15,000	15,000	7,500
	(b) Patent	10,000	5,000	5,000	2,500
	(i) Big	6,000	3,000	3,000	1,500
	(ii) Medium	4,000	2,000	2,000	1,000
	(iii) Small				
18.	Block Making:	20,000	10,000	10,000	5,000
19.	Private Schools:				
	(a) Nur/Pry	20,000	10,000	10,000	5,000
	(b) Secondary	30,000	15,000	15,000	7,500
	(c) University	1,000,000	500,000	500,000	250,000
	(d) Polytechnics	400,000	200,000	200,000	100,000
20.	Building Materials Dealers:				
	(a) Big	100,000	50,000	50,000	25,000
	(b) Medium	50,000	25,000	25,000	12,500
	(c) Small	20,000	10,000	10,000	5,000
21.	Cement Dealers				
	(a) Big	60,000	30,000	30,000	15,000
	(b) Small	30,000	15,000	15,000	7,500
22.	Security Organization	30,000	15,000	15,000	7,500
23.	Cooking Gas Sellers				
	(a) Dealer	50,000	25,000	25,000	12,500
	(b) Retail	20,000	10,000	10,000	5,000
24.	Books Shops				
	(a) Big	20,000	10,000	10,000	5,000
	(b) Small	10,000	5,000	5,000	2,500

Ekiti State Board of Internal Revenue Law, 2019

25.	Textiles Shops	10,000	5,000	5,000	2,500
26.	Motor Dealers Distribution:				
	(a) New	80,000	40,000	40,000	20,000
	(b) Tokunbo	40,000	20,000	20,000	10,000
29.	Stuff Dealers Dyes & Dyes	6,000	3,000	3,000	1,500
30.	Agro Chemical & Input	10,000	5,000	5,000	2,500
31.	Industrial Chemicals	10,000	5,000	5,000	2,500
32.	Cooperative Societies	20,000	10,000	10,000	5,000
33.	Timber Merchants	10,000	5,000	5,000	2,500
34.	Cotton Dealers	6,000	3,000	3,000	1,500
35.	Private Palm Oil Mills	6,000	3,000	3,000	1,500
36.	Hides & Skin Dealers	6,000	3,000	3,000	1,500
	Charcoal Dealers	6,000	3,000	3,000	1,500
37.	Sawmills	20,000	10,000	10,000	5,000
38.	Restaurants:				
	(a) Big	10,000	5,000	5,000	2,500
	(b) Small	6,000	3,000	3,000	1,500
39.	Hair Dressers				
	(a) Big	10,000	5,000	5,000	2,500
	(b) Small	6,000	3,000	3,000	1,500
40.	Video Rentals/Coverage	6,000	3,000	3,000	1,500
41.	Bakeries				
	(a) Big	10,000	5,000	5,000	2,500
	(b) Small	6,000	3,000	3,000	1,500

Ekiti State Board of Internal Revenue Law, 2019

42.	Advertising Agencies	50,000	25,000	25,000	12,500
43.	Rentals				
	(a) Big	40,000	20,000	20,000	10,000
	(b) Small	20,000	10,000	10,000	5,000
44.	Transporter	4,000	2,000	2,000	1,000
45.	Laundries & Dry Cleaner	6,000	3,000	3,000	1,500
46.	Cold room	30,000	15,000	15,000	7,500
47.	Eateries	60,000	30,000	30,000	15,000
48.	Catering Services	20,000	10,000	10,000	5,000
49.	Quarry Companies				
	(a) 50-100 tonnes per hr	50,000	20,000	50,000	20,000
	(b) 100-150 tonnes per hr	100,000	50,000	100,000	50,000
	(c) 150-200 tonnes per hr	150,000	70,000	150,000	70,000
	(d) 200-250 tonnes per hr	200,000	80,000	200,000	80,000
	Telecommunications/Service Provider	200,000	100,000	200,000	100,000
50.	Business Centers/ Sect Institutes	10,000	5,000	5,000	2,500
50a	Pool/betting :				
	(a) big	150,000	75,000	75,000	35,000
	(b) Small	100,000	50,000	50,000	25,000
51.	Water Factory Plant	100,000	50,000	50,000	25,500
52.	Vocational:				
	(i) Carpentry	5,000	3,000	3,000	1,500
	(ii) Tailoring	5,000	3,000	3,000	1,500
	(iii)Black smiting	5,000	3,000	3,000	1,500
	(iv) Shoe Repairing	5,000	3,000	3,000	1,500
	(v) Gold smiting	5,000	3,000	3,000	1,500
	(vi) Iron Mongering	5,000	3,000	3,000	1,500
	(vii) Watch repairing	5,000	3,000	3,000	1,500

Ekiti State Board of Internal Revenue Law, 2019

(viii) Wood Machining					
(ix) Mechanical Complex	5,000	3,000	3,000	1,500	
(x) Electrical work					
(xi) Plumbers	5,000	3,000	3,000	1,500	
(xii) Electronics Repairs	5,000	3,000	3,000	1,500	
(xiii) Generator Repair					
(xiv) Vulcanizer	5,000	3,000	3,000	1,500	
(xv) Electrical Rewinder					
(xvi) Battery Rewire	5,000	3,000	3,000	1,500	
(xvii) House Painter	5,000	3,000	3,000	1,500	
(xviii) Spray Painter					
(xix) Welding/Panel Beating	5,000	3,000	3,000	1,500	
(xx) Motor Cycle Mechanic					
(xxi) Artist	5,000	3,000	3,000	1,500	
(xxii) Barbing Saloon	5,000	3,000	3,000	1,500	
(xxiii) Plank Sellers					
(xxiv) Lamination	5,000	3,000	3,000	1,500	
(xxv) Viewing Center					
Operator	5,000	3,000	3,000	1,500	
(xxvi) Mobile Phone					
Dealer	5,000	3,000	3,000	1,500	
(xxvii) Soap Making					
(xxviii) Shoe Seller	5,000	3,000	3,000	1,500	
(xxix) Motor Saw					
Operator	5,000	3,000	3,000	1,500	
(xxx) Oil Seller					
(xxxi) Phone Vendor	5,000	3,000	3,000	1,500	
(xxxii) Bag Makers					
(xxxiii) Aluminum					
Maker	5,000	3,000	3,000	1,500	
(xxxiv) Interlocking					
(xxxv) Upholstery					
(xxxvi) Pure Water					
Production					
Miscellaneous					
(a) Commission Agents	10,000	5,000	5,000	2,500	
(b) Kiosk	4,000	2,000	2,000	1,000	

BUREAU OF PUBLIC PROCUREMENT
RATE FOR CATEGORIZATION OF CONTRACTORS/REGISTRATION

S/N	CATEGORY	VALUE OF CONTRACT	REG. FEE	CATEGORIZATION ON FEE
1	A	Less than ₦2.5M	₦20,000.00	₦50,000.00
2	B	Between ₦2.5 and ₦10M	₦20,000.00	₦100,000.00
3	C	Between ₦10M and ₦50M	₦20,000.00	₦150,000.00
4	D	Between ₦50M and ₦100M	₦20,000.00	₦200,000.00
5	E	Between ₦100M and ₦500M	₦20,000.00	₦250,000.00
6	F	Between ₦500M and ₦1B	₦20,000.00	₦300,000.00
7	G	Between ₦1B and Above	₦20,000.00	₦350,000.00
8	Consultancy	Flat Rate	₦20,000.00	₦100,000.00
9	Yearly renewal	Irrespective of any Categories	Registration ₦20,000.00	Categorization ₦50,000.00

Office of the Accountant General
Schedule of Rates

S/n	Rates	Description	Percentage (%)
1	Withholding Tax (WHT)		5%
	Withholding Tax (WHT)	Consultant/Limited Liability	10%
2	Value Added Tax (VAT)		5%
3	Education Trust Fund (ETF)	Bellow one million	1%
		Above one million	2%
4	Community Development (CD)		1%
5	Stamp Duty (SD)		1%
6	Legal Fee (LF)		1%

SURVEYOR GENERAL

A. APPLICATION FORMS AND ANNUAL GROUND RENT

S/N	ITEMS	OLD RATE ₦	EXISTING CURRENT RATE ₦	NEW PROPOSED RATE ₦	REMARKS
1	Application form for the Establishment of Private University	-	100,000.00	100,000.00	
2	Application form for Model Residential Estate	-	5,000.00	5,000.00	
3	Application form for Commercial Plots	1,000.00	10,000.00	10,000.00	Commercial & Industrial plots now separated
4	Application form for Industrial plots	1,000.00	10,000.00	25,000.00	
5	Application form for other Residential Estates	1,000.00	2,000.00	3,000.00	
6	Annual Ground Rent for Government Model Estate.	-	5.00/m ²	10.00/m ²	
7	Annual Ground Rent for Government Residential Estate	50k- 1.00/m ²	2.50/m ²	5.00/m ²	
8	Annual Ground Rent for Government Commercial/Industrial Estates.	1.50- 2.50/m ²	2.50/m ²	25/m ²	
9	Annual Ground Rent (Residential/Commercial/Industrial Estates) for Private C.of O Estate	20k - 40/m ²		2.50/m ²	
10	Annual Ground Rent for (Residential/Commercial/Industrial Estates) for Private C.of O Estate.	20k - 40/m ²	2.00/m ² (Other Towns)	2.00/m ²	
11	Annual Ground Rent (Agric Use) Private C. of O. (Except Ado).	500.00 Flat	1,000.00 Flat	First Hectare= 5,000.00 Extra Hectare =2,000.00/He ctare	

B. SURVEY FEES.

S/N	ITEMS	OLD RATE ₦	FORMER PROPOSED RATE ₦	NEW PROPOSED RATE ₦
1	Government Pillar fees or contract survey	200.00/Pillar	500.00/Pillar	500.00/Pillar
2	Public Survey Pillar	20.00/Pillar	100.00/Pillar	100.00/Pillar
3	Submission of Survey record	20.00/Plan	100.900/Plan	500/Plan
4	Clearance fee for survey	200.00	500.00	500.00
5	Charting fee on pillar records	-	200.00/Plan	500.00
6	Sales of Maps and Documents	500.00	2,000.00	2,000.00
7	Surveyor –General Approval of Survey which is N5,000 flat be reviewed as below: a) Local government Headquarters 0-1 Hectare Extra Hectare b) Other Areas/Towns 0-1 Hectare Extra Hectare		5,000.00 flat 500.00/hectare 2,500.00 250.00/hectare	5,000.00 flat 500.00/hectare 2,500.00 250.00/hectare
8	Court Appearance	10,000.00	10,000.00	20,000.00
9	Survey fee on C. of O for Govt. Land	7,500/1000m ²		10,000/1000m ²
	(Subsequent Meters)	₦5m ²		₦7m ²

EKITI STATE ELECTRICITY BOARD

CATEGORIES AND VALUE FOR CIVIL, BUILDING AND C.L/ELECTRICAL/FURNITURE AND GENERAL SUPPLIES CONTRACTORS

ITEM	CATEGORIES	AMOUNT OF CONTRACT CIVIL OR BUILDING ₦	AMOUNT OF CONTRACT MECHANICAL OR ELECTRICAL OR FURNITURE ₦
1	A	1-20,000	1-2,000
2	B	20,001-100,000	2,001-20,000
3	C	100,001-400,000	20,001-100,000
4	D	400,001-2,000,000	100,001-500,000

Ekiti State Board of Internal Revenue Law, 2019

		400,001-2,000,000	100,001-500,000
5	E	2,000,0001-5,000,000	500,0001-1,000,000
6	F	5,000,001-10,000,000	1,000,001-2,000,000
7	G	OVER 10,000,000	OVER 2,000,000

NEW REGISTRATION AND RENEWAL FEES

ITEM	CATEGORIES	REGISTRATION CIVIL OR BUILDING	RENEWAL CIVIL OR BUILDING	REGISTRATION MECHANICAL OR ELECTRICAL OR FURNITURE	RENEWAL MECHANICAL OR ELECTRICAL OR FURNITURE
		₦	₦	₦	₦
1	A	5,000	2,000	5,000	2,000
2	B	5,000	2,000	5,000	2,000
3	C	10,000	2,000	10,000	2,000
4	D	10,000	2,000	10,000	2,000
5	E	20,000	2,000	20,000	2,000
6	F	20,000	2,000	20,000	2,000
7	G	20,000	2,000	20,000	2,000
	A	B	C	D	E

Miscellaneous

Hiring of Hiab/Crane Lorry without Fuelling

within Ado-Ekiti

N30,000.00

Outside Ado-Ekiti (depending on the location)

N40,000.00

Ekiti State Board of Internal Revenue Law, 2019

BUREAU OF TOURISM, ART AND CULTURE

S/N	REVENUE HEAD	RATE (N)	IGR(GOVT)	(PERFORMANCE) JOB EXECUSION
1.	Cultural Troupe	N75,000.00	N40,000.00	35,000.00

(ii)

S/N	REVENUE HEAD	RATE (N)	IGR(GOVT)	BUREAU	(PERFORMANCE) JOB EXECUSION
1.	Rentage of Hall	N35,000.00	N20,000.00	10,000.00	5,000.00

(iii)

TOURISM DEVELOPMENT

S/N	REVENUE HEAD	RATE (N)	IGR(GOVT)	(PERFORMANCE) JOB EXECUSION
1.	Arinta waterfalls Ipole-Iloro		N3,000.00	

JUDICIAL SERVICE COMMISSION, ADO EKITI

S/N	REVENUE ITEMS	ANNUAL RATE/ FEES ₦ : K	REMARKS
1.	Employment Form for Junior staff.	1,000.00	
2.	Employment Form for Senior staff.	5,000.00	
3.	Apper form for supporting staff	500.00	
4.	Apper form for Magistrate	1,500.00	
5.	Renewal of contract for Customary court Assessor	5,000.00	

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
EKITI STATE OF NIGERIA
SCHEDULE OF RATES/FEEES

SUB- HEAD	DETAILS OF REVENUE	RATE	
		STATE CAPITAL	OTHER TOWNS
	HEAD 402:- FINES AND FEES		
04	Contract Documents/Tender Fees	As Attached	As Attached
82	Compulsory Examination for Civil Servants (Per Subject)	250.00	250.00
83	Examinations' Documents Contract Tender Fees	As Attached	As Attached
85	Registration Fees for Private Primary Schools	40,000.00	40,000.00
86	Registration Fees for Private Nursery Schools	20,000.00	20,000.00
87	Inspection Fees for Private Primary Schools	40,000.00	40,000.00
88	Inspection Fees for Private Nursery Schools	20,000.00	20,000.00
89	Approval Fees for Private Primary Schools	60,000.00	60,000.00
90	Approval Fees for Private Nursery Schools	40,000.00	40,000.00
91	Renewal Fees for 166 approved Private Nursery/Primary Schools	(A) N26,000.00	(B) N19,500.00
			(C) N15,600.00
			(D) N13,000.00
92	Review Fees by Publishers	6,000.00	6,000.00
93	Up-grading Fees of Private Secondary Schools	120,000.00	120,000.00
94	Renewal Fees of Private Secondary Schools	52,000.00	39,000.00
95	Registration for Private Secondary Schools	60,000.00	60,000.00
95	Inspection for Private Secondary Schools	40,000.00	40,000.00
	SUB-TOTAL		
	HEAD 404:- EARNINGS AND SALES		
38	Compilation of Grade II Certificates	1,100.00	1,100.00
39	Secondary School Common Entrance fees	600.00	

Ekiti State Board of Internal Revenue Law, 2019

40	J.S.S. Examination fees	1,000.00	1,000.00
41	Entrance Exam. into Government Colleges	2,000.00	2,000.00
42	Entrance Exam. into Govt Science Colleges	2,000.00	2,000.00
43	Confirmation of Primary Six Certificates	1,100.00	1,100.00
45	Evaluation of Certificates	5,000.00	5,000.00
46	Use of Government Playgrounds	40,000.00	35,000.00
50	Annual Renewal Fees for Private C.E.C.:		
	UNIVERSITY:	500,000.00	500,000.00
	POLYTHENICS:	250,000.00	250,000.00
	COLLEGES:	200,000.00	200,000.00
91	SS2 Unified Exam	1,000.00	1,000.00
92	Tender Fees and Registration Fees	As Attached	As Attached
102	Use of Public School Facilities by Study Centers	300,000.00	300,000.00

EKITI STATE ENVIRONMENTAL PROJECTION AGENCY

S/N	ITEM	RATE
1.	Group 1	
	1. Airport Development	300,000.00
	2. Dams	300,000.00
	3. Solid	300,000.00
	4. Railways	300,000.00
	5. Oil and Gas Prospecting Activities	300,000.00
2.	Group 2	
	1. Quarries	200,000.00
	2. Urban Road Network	200,000.00
	3. Waste Treatment and Disposal	200,000.00
	4. Hotel with more than 80 rooms	200,000.00
	5. Heavy industries	200,000.00

	Heavy industries - Chemical - Petrochemical - Pulp and paper - Foam - Plastic etc.	200,000.00
	6. Telecommunication Mast	
3.	Group 3	
	1. Large agric project covering more than 500ha	100,000.00
	2. Forestry project covering more than 50ha	100,000.00
	3. Housing project (Estates)	100,000.00
	Hotels of 50 – 79 rooms	100,000.00
4.	Group 4	50,000.00
	1. Petrol Stations	50,000.00
	2. Hotels of 20 -49 rooms	50,000.00
	3. Cooking gas dispensing stations of half plot or more	50,000.00
	4. Agric project of less than 50ha	50,000.00
	5. Forestry of less than 5ha	50,000.00
	6. Eateries	50,000.00
	7. Abattoirs	50,000.00
	8. Building of more than 3 storey	50,000.00
	9. Residential layout of more than 3ha	50,000.00
	10. Poultry projects over 200 birds	50,000.00
	11. Shopping mail complex	50,000.00
	12. Market development	50,000.00
	13. Building in eco-fragile areas (if approvable)	50,000.00
	14. Event centres	50,000.00
	15. Industrial outfits employing 20 – 40 workers	
5.	Group 5	
	1. School projects	300,000.00
	2. Small industrial outfits employing 10 – 20 workers	300,000.00
	3. Big saw mills	300,000.00
	Poultry projects of 100 - 199 birds	300,000.00

Ekiti State Board of Internal Revenue Law, 2019

6.	5. Hotel of less than 20 rooms	300,000.00
	Group 6	
	1. Poultry project of less than 100 birds	20,000.00
	2. Car wash	20,000.00
	3. Small saw mills	20,000.00
	4. Churches and mosque	20,000.00
	5. Small industrial outfits employing less than 10 workers	20,000.00

STATE UNIVERSAL BASIC EDUCATION BOARD

S/NO	TITTLE OF COLLECTABLE	RATE	REMARK
1	TENDER (i) Construction of 3 Classroom (ii) Construction of Story Building (iii) Renovation of schools (iv) Construction of Toilet and supply of Furniture	30,000.00 40,000.00 20,000.00 10,000.00	
2.	REGISTRATION	20,000.00	Per year
3.	SALE OF EMPLOYMENT FORMS (i) Graduate and NCE Teachers (ii) Non Teaching Staff	1,000.00 500.00	
4.	RENT OF GOVERNMENT PROPERTY USE OF THE PRIMARY SCHOOL PLAYGROUND (i) Ado, Ikere, Ijero&Ido (ii) Other Local Governments	30,000.00 25,000.00	Shared among State Govt. SUBEB, LGEA & the School
5.	TRANSFER AND STUDY LEAVES (i) Inter Local/State Transfer (ii) (a) Study Leave- Degree (iii) (b) Masters and Others	5,000.00 500.00 1,000.00	

**FORESTRY TARIFF
TARIFF ON STUMPAGE RATES**

S/N	SPECIES	LOCAL NAMES	MINIMUM GIRTH AT BREAST HEIGHT	OLD RATE (=N=)	NEW RATE (=N=)
1	Meliciaexcels	Iroko	2.13	5000	7500
2	Periscopiselata		1.82	1300	1950
3	Entandrophragmaspp	Ijebo	2.13	800	1200
4	Khayaspp	Oganwo	2.13	900	1350
5	Tectonagrandis	Teak	1.52	2500	3750
6	Lovoatrichilodes	Apopo/Sida	2.13	1000	1500
7	Guiboutia all spp		1.82	1000	1500
8	Afzzelia all spp	Apa	2.13	2000	3000
9	Triplochitonsclerocylon	Arere	1.82	3000	4500
10	Naucleadiderichi	Opepe	2.13	1300	1950
11	Guareaspp	Ofofin	2.13	800	1200
12	Gossweilerodendronbalsamiferumm	Agba	2.13	900	1350
13	Terminaliaivorensis	Idigbo	1.82	900	1350
14	Cordia all spp	Omo	1.82	1000	1500
15	Piptadeniastumafricanum	Agboyin	2.13	900	1350
16	Mimuspos all spp		2.13	800	1200
17	Nesogordoniapapaverifera	Ole, Danta	1.82	1000	1500
18	Terminalia superb	Afara	1.82	900	1350
19	Brachystegiaspp	Eku	2.13	900	1350
20	Distemonanthusbenthamianus	Ayan	2.13	900	1350
21	Danieliaogea	Ogea	1.82	800	1200
22	Lophiraalata	Ekki	2.13	1300	1950
23	Pterygota all spp	Oporoporo	1.82	800	1200
24	Mansoniaaltissima	Ofun	1.82	3000	4500
25	Antiaris Africana	Oriro	1.82	800	1200
26	Antrocaryonpoluneurum		1.82	700	1050
27	Canariumshweinfurthii		2.13	700	1050
28	Cylicodiscusgabunesis		2.13	700	1050
29	Mitragyastipulosa	Abura	1.52	1000	1500
30	Alstonia all spp	Ahun	1.52	800	1200
31	Berlina all spp	Apado	1.82	700	1050
32	Bombax all spp		2.13	800	1200
33	Ceibapentandra	Araba	2.13	800	1200
34	Casearia all spp		1.82	700	1050
35	Pogaoleosa		2.13	700	1050

Ekiti State Board of Internal Revenue Law, 2019

36	Erythrophleum spp	Eru	1.82	800	1200
37	Ricinnodendron heudelottii	Erinmado	1.82	800	1200
38	Sterculia oblonga	Aye, Kokoigbo	1.82	900	1350
39	Albizia all spp	Ayure	1.82	800	1200
40	Afromosia elata		1.52	900	1350
41	Gmelina arborea	Gmelina	1.52	1500	2250
42	Borassus aethiopus	Agbon		700	1050
43	Malnikara spp		1.52	600	900
44	Amphimaspterocarpoides	Koleagbe	1.52	700	1050
45	Combretum dendron macrocarpum	Akasun	1.52	700	1050
46	Hanna species	Igbo	1.52	700	1050
47	Holoptelia spp	Inajoko	1.52	800	1200
48	Butyrospermum parkii	Iru	1.52	600	900
49	Coelcaryon spp	Egenirini	1.52	600	900
50	Copaifera spp		1.52	600	900
51	Datarius sengalensis	Ugbogbon	1.52	600	900
52	Fagara spp		1.52	700	1050
53	Hopolormosia spp	Akoriko	1.52	600	900
54	Homalium spp	Olodo	1.52	600	900
55	Elainadon spp	Odudu	1.52	600	900
56	Onchricarpus spp		1.52	600	900
57	Lannea welwitschii	Ekikanaja	1.52	800	1200
58	Parinari spp	Idofun	1.52	600	900
59	Roga oxystigma spp	Lolagbola	1.52	600	900
60	Heayodendron spp	Oropa	1.52	600	900
61	Staudia spp		1.52	600	900
62	Scottelia curiaca		1.52	600	900
63	Stemonocoleus micranthus		1.52	600	900
64	Tylostelinia spp		1.52	600	900
65	Adansonia digitata	Oshe	1.52	600	900
66	Allanblanksia floribunda	Urogboarin	1.52	600	900
67	Anogeissus leiocarpus	Ayin	1.52	700	1050
68	Anopyxis ranndyi	Otutu	1.52	600	900
69	Avicennia nitida	Otutu	1.52	600	900
70	Baphia spp	Irosun	1.52	600	900
71	Blighia sapida	Ishin	1.52	700	1050
72	Bosquiea angolensis	Kokoerun	1.52	600	900
73	Centium spp		1.52	600	900

Ekiti State Board of Internal Revenue Law, 2019

74	Carapaprocera	Irere	1.52	600	900
75	Celtisspp	Ita	1.52	600	900
76	Chrysobabeusspp	Aworiran	1.52	600	900
77	Cleistophollis patens	Apoko	1.52	600	900
78	Otenolophonengleanus		1.52	600	900
79	Cynometraspp	Arumitaba	1.52	600	900
80	Deniallaoliveri	Iya	1.52	600	900
81	Diallumguinensis	Ita	1.52	700	1050
82	Funtumiaspp	Rubber	1.52	600	900
83	Gareinaspp	Afon	1.52	600	900
84	Lonchocarpusspp	Ipapo	1.52	600	900
85	Lophiralanceolata	Ophahen	1.52	600	900
86	Macrobiumspp		1.52	600	900
87	Milletiaspp	Ita	1.52	600	900
88	Penainystalliaspp	Idagbon	1.52	600	900
89	Cylicodiscusspp		1.52	600	900
90	Pentaclethramacrophylla	Apara	1.52	600	900
91	Pentadesmabutyeica	Orogbo Erin	1.52	600	900
92	Polyalthiasunvaelerae	Agudugbu	1.52	600	900
93	Prosopis Africana	Ayan	1.52	600	900
94	Pseudocedrelateutachyi	Emiqgbebi	1.52	600	900
95	Phizophoraracemosa	Egba	1.52	600	900
96	Sacoglottisgabunensis	Atata	1.52	600	900
97	Strombosiapustulata	Ataku	1.52	600	900
98	Spathodeaspp	Oruru	1.52	600	900
99	Symphoniaglublifera	Agbarigbogi	1.52	600	900
100	Temnbumspp		1.52	600	900
101	Tetrapleuratetraptera	Aridan	1.52	600	900
102	Treculia Africana	Afun	1.52	600	900
103	Trichiliaspp	Awe, Eyinade	1.52	600	900
104	Carapaspp	Aku	1.52	600	900
105	Vitexspp	Oriri	1.52	600	900
106	Xylopiaspp	OfunOke / Apalfon	1.52	600	900
107	Avicenia		1.52	600	900
108	Others		1.52	600	900

NOTE (II)

A timber development levy (TDL) of ₦200:00 shall be paid on every economic tree felled as the permittee's/ exploiter's contribution to the forest regeneration programme of the State Government. The levy shall be lodged in Timber Development Levy Account.

TIMBER FEES BASED ON YIELD

S/N	NAME OF FOREST RESERVE	OLD RATE	NEW RATE/HA
1	Ikere	5,500	7,500
2	Ogbese	6,000	12,000
3	Ogotun	6,000	7,500
4	Ise	7,500	15,000
5	Aramoko	5,500	6,000
6	Little Ose	5,000	5,500
7.	Eda	Nil	25,000

NOTE:

- (i) Timber Development Levy
- | | |
|----------|----------|
| Old Rate | New Rate |
| 800/ha | 5,000/ha |
- (ii) Non-refundable application fee for Forest allocation.

Old Rate	New Rate
N20, 000	N50, 000

(iii) Non-refundable application fee for Teak and Gmelina, and indigenous allocation

Species	Old Rate	New Rate
Teak	N65, 000	N70, 000
Indigenous Plantation	-	N 70,000
Gmelina	N30, 000	N40, 000

(iv) Regeneration fees = N5000/ha

(v) Annual Ground Rent for Forest allocation.

Old Rate	New Rate
N400/Ha	N2,000/Ha

	Old Rate	New Rate
(ii) Revalidation fee for Teak and Gmelina allocation. Rate	N15,000	N25,000
(iii) Revalidation fee for forest allocation	25,000	N50,000
(iv) Transfer of forest allocation from one forest reserve to another	NIL	N50,000
(v) Movement from one annual coupe on completion of exploitation to the next annual coupe	NIL	N20,000
(vi) Non refundable application fee for picking/salvage felling in Forest reserve	NIL	N50,000

Ekiti State Board of Internal Revenue Law, 2019

OUT-TURN-VOLUME RATES

S/N	SPECIES	LOCAL NAME	RATE PER CUBIC METER		RATE PER CU. FT. CONVERSION FACTOR 0.028	
			OLD RATE (N)	PROPOSED RATE (N)	OLD RATE (N)	PROPOSED RATE (N)
1	Tectoniagrandis	Teak	2,500.00	20,000.00	70.00	571.00
2	Gmelinaarborea	Gmelina	1071.00	10,000.00	30,000	285.00
3	Entandrophragmacylindricum	Ijebo	1,613.00	3,584.00	45.00	200.00
4	Entandrophragma	Ijebo	1,613.00	3,584.00	45.00	100.00
5	Khaya all spp	Oganwo	1,613.00	5,040.00	40.00	125.00
6	Preciscopiselata		892.00	3,21.20	25.00	90.00
7	Lovoatrichilliodes	Apopo/sida	1,071.00	3,570.00	30.00	100.00
8	Guibotiaspp		638.00	2,481.00	18.00	70.00
9	Triplochitonselexoxylon	Arere	1,500.00	3,375.00	40.00	90.00
10	Entandrophragma other spp.	Ijebo	1,613.00	3,584.00	45.00	100.00
11	Mimusops, all spp		638.00	2,481.00	18.00	70.00
12	Miliciaexcel	Iroko	1,416.00	5,310.00	10.00	400.00
13	Mansonialtisima	Ofun	1,250.00	1,250.00	30.00	300.00
14	Afzeliaspp	Apa	1,250.00	6,250.00	30.00	250.00
15	Naucleadiderrichi	Opepe	1,071.00	3,570.00	30.00	200.00
16	Guarea, all spp	Olofun	1,000.00	2,857.00	28.00	120.00
17	Nesogodoniapaverifera	Ole Danta	892.00	3,822.00	28.00	150.00
18	Cordiamillenii	Omo	1,964.00	5,356.37	550.00	210.00
19	Terminaliaivorensis	Idigbo	1,416.00	3,717.00	40.00	120.00
20	Diospyrosmes. Nesplifornis	Igidudu	1,071.00	7,140.00	30.00	200.00
21	Piptadeniastrumafricanum	Agboin	714.00	3,213.00	20.00	200.00
22	Terminaliasuperba	Afara	1,071.00	3,570.00	30.00	180.00

Ekiti State Board of Internal Revenue Law, 2019

23	Gossweilodendronbalsamiferum	Agba	638.00	2,658.33	18.00	100.00
24	Antiaris Africana	Oriro	890.00	2,497.60	25.00	120.00
25	Brachystegia all spp	Ekun	1328.00	4,426.67	30.00	150.00
26	Lophiraalata	Ekki	1,416.00	3,293.00	43.00	180.00
27	Sterculiaoblonga	Kokoigbo	892.00	4,460.00	20.00	180.00
28	Erythrophyllumivorense	Eru	714.00	4,760.00	18.00	170.00
29	Mitragynaspp	Abura	1,416.00	3,776.00	30.00	140.00
30	Sterculia all spp	Kokoigbo	892.00	4,460.00	20.00	170.00
31	Pterygotaspp	Oporoporo	714.00	3,213.00	20.00	90.00
32	Danielliaogea	Ogea	714.00	2,776.67	18.00	120.00
33	Berlinia all spp		1,071.00	3,213.00	25.00	130.00
34	Canariumschweinfurthii	Papo	638.00	2,481.00	18.00	110.00
35	Cylicodiscusgabunensis		638.00	2,481.00	18.00	100.00
36	Alstonia all spp	Ahun	638.00	2,658.00	18.00	100.00
37	Distemonanthus	Ayanroko	638.00	3,570.00	20.00	100.00
38	Antrocaryon		638.00	2,481.00	18.00	100.00
39	Albizziasp	Ayere	714.00	2,856.00	20.00	120.00
40	Celtissp	Ita	714.00	2,925.00	18.00	130.00
41	Dialliumsp	Ure	114.00	2,925.00	18.00	130.00
42	Others		638.00	2481.00	18.00	100.00

Ekiti State Board of Internal Revenue Law, 2019

Each pole (Teak, Opepe) and other species of not more than 25cm to 29cm

diameter at breast height (DBH) now sells at the rate of	Old Rate	New
Rate	2,500	3,750

(B) WOOD PROCESSING PLANTS AND MACHINES

Daily Output and saw blade width	R A T E			
	Registration		Renewal	
	OLD(N)	NEW(N)	OLD(N)	NEW(N)
7-14m ³ Below 100mm Saw blade	60,000	500,000	30,000	40,000
14-20m ³ 100-150mm Saw blade	100,000	1,000,000	40,000	50,000
Above 20m ³ , above 150mm Saw blade	150,000	1,500,000	50,000	60,000
(Omkar)	NIL	1,000,000	50,000	60,000
LT 10-15	NIL	500,000	NIL	40,000
LT 20-40	NIL	1,000,000	NIL	50,000
LT 50-90	NIL	1,500,000	NIL	60,000

Non – refundable Application fee -

OLD RATE	NEW RATE
100,000	150,000

(ii) Illegal Sawmill Installation -

OLD RATE	NEW RATE

20,000	200,000
--------	---------

(iii) Sawmill Transfer Fee

OLD RATE	NEW RATE
10,000	20,000

OTHERS

Category of Machine	R A T E			
	Registration		Renewal	
	OLD	NEW	OLD	NEW
Planning Machine		20,000	20,000	10,000
Multiple Edger	50,000	50,000	20,000	30,000
Ply/ Veneer Mill	150,000	1,500,000	75,000	100,000
Fibre Board Mill	150,000	1,500,000	75,000	100,000
Particle Board Mill	150,000	1,500,000	75,000	100,000
Circular Resaw Benches not attached to sawmill	25,000	10,000	5,000	5,000
Power chain saw	20,000	20,000	7,000	7,000

WOOD PRESERVATION INDUSTRY

Registration		Renewal	
OLD	NEW	OLD	NEW
20,000	30,000	10,000	20,000

Ekiti State Board of Internal Revenue Law, 2019

	R A T E			
	Registration		Renewal	
	OLD(N)	NEW(N)	OLD(N)	NEW(N)
Property Hammer	20,000	30,000	10,000	20,000
Company Hammer	25,000	50,000	20,000	30,000

	OLD	NEW
Application Fees	10,000	20,000

NOTE

Any renewal that is not made by 31st of March of every year shall a penalty of 25% of the renewal fee in addition to the normal renewal rate.

MINOR FOREST PRODUCE

ITEMS	RATE	REMARKS
Digging of gravel and stone the Forest Reserve is prohibited.		
Sand (at river beds only)	3,500 person/Week	4200
Leave (not abura leaves)	---	3000
Abura leaves	---	3000
Ropes and caines	---	350
Chewing stick	---	350
Fruit (eg Irvingina)Tapping of wine	---	1350
Thatches	---	300
Firewood	---	1200
	---	1350

An administrative charge of N5,000per annum shall be paid by any applicant.applying for digging of gravel, stone and sand in the forest reserve

A breach of this law attracts a penalty of N50,000

SPECIAL STUMPAGE

SPECIES	OLD RATE	NEW RATE
Ebony	1,500	5,000
Eki	1,200	2,500
Afromosia	1,500	1,500
Arira	800	1,000
Agbon	1,500	2,000
Iroko	1,800	7,500

SPECIAL STUMPAGE

SPEECIES	OLD RATE	NEW RATE
Mansonia	1500	4,500
Obeche	1200	4,500

(b) PROHIBITED FROM FELLING

	SPECIES	LOCAL NAME
I	ChrysophylumSpp	Agbalumo
Ii	Kola Spp	Obi
Iii	MangiveraSpp	Mango
Iv	IrvingiaSpp	Ogbonno
V	Garvinia Kola	Orogbo
Vi	ParkiaSpp	Iru
Vii	MonodaraMyristica	Ario

(B) MOVEMENT OF ROUND LOGS TO OTHER STATES

Movement of unprocessed logs of indigenous species to other state is prohibited but in special request for this, if approved, the following special permit fee shall be applicable on monthly basis.

CATEGORY	RATE
Concessionaire	50,000
Non – Concessionaire	150,000
Unprocessed /Rough Sawn Arira	75,000
Charcoal	50,000
Teak / Gmelina	20,000

All approvals to move unprocessed logs of indigenous tree species to other shall still be subjected to a toll fee payment specified below:

LOG LENGTH	RATE (=N=)
Above 3.72m (12ft)	2,000/Log
12ft	1,000/Log
Below	500/Log

(b)

CATEGORY	TEAK	GMELINA	ARIRA
UNPROCESSED Cabster	2000	1000	2000
10- tonne Lorry	5000	2000	5000
Trailer	7500	4000	7500
PROCESSED (ROUGH SAWN) Tailer Load	4500	2000	4500
Containerised	7000	5000	7500

NB): Billeting of Teak is prohibited in the forest plantation areas forthwith. Hence, entering of government reserve to remove Teak billets is totally prohibited.

A breach of this regulation shall attract a penalty of =N=50,000 per lorry apprehended.

SAWN PLANKS

	OLD RATE	NEW RATE
One (1) Coach Vehicles	2,000	2,500
Two (2) Coach Vehicles	5,000	5,000
Three (3) Coach Vehicles	6,000	7,500

(C) Toll Fees payable by Timber Trucks conveying Teak / Gmelina shall be in three categories.

CATEGORY	OLD RATE (=N=)	NEW RATE (=N=)
(a) 911 Trucks	1,000	2,500
(b) Trailers	2,000	5,000
(c) Containers	3,000	15,000

All trucks entering Government forest reserve to remove wood must be registered for easy identification and assessment as stated below:

CATEGORY	RATE(=N=)
Cabster	5,000
Ten- tonne Vehicles	10,000
---	15,000

(D) All Teak Pole Sellers must register with the Forestry Department at N10,000 while renewal fee per year is N5,000

A breach of this regulation shall attract a penalty of =N=50,000

(E) Vehicles and / or Trucks carrying Teak and / or G melina billets or timber size across Ekiti State shall attract a toll fee of :

OLD RATE (=N=)	NEW RATE (=N=)
1,000	2,000

Vehicles and/ or Trucks carrying round logs from other states into/ across Ekiti State shall attract atoll fee of:

Ekiti State Board of Internal Revenue Law, 2019

CATEGORY	OLD RATE	NEW RATE
Standard log length of 12ft	500/Vehicle	1000/Log
Log above 12ft Length	-	2000/Log

**** All Timber Trucks in Ekiti State shall register with N2000 and an annual renewal of same.

(g) NON PROSESSION OF TOLL FEES RECEIPT

Non – possession of Toll fees receipt for Vehicles traveling outside Ekiti State or passing through the borders of Ekiti State from other States shall attract:

OLD RATE	NEW RATE
Twice normal Toll fee Rate (X2)	Six times normal Toll fee Rate (X6)

PENALTY FOR THE EXPLOITATION OF UNDERGIRTH TREES.

Exploitation of undergirth tree is prohibited. Any breach of this regulation shall attract a penalty of:

OLD RATE	NEW RATE
6,500/Stump	20,000/Stump

Billeting of indigenous tree species / Teak and Gmelina is prohibited in Ekiti State. In case of special request, approval shall be granted for the payment of administrative fee as stated below:

SPECIES	OLD RATE	NEW RATE
Indigenous Trees	10,000	25,000
Teak and Gmelina	NIL	50,000

Any contravention attracts a penalty of =N=100,000

FLITCHING OF ECONOMIC TREES AT STUMP

Flitching of economic tree at stump is prohibited (in case of special permission to flitch at stump, an additional fee of:

OLD RATE	NEW RATE
2,000	5,000

Shall be charged.

A breach of this regulation shall attract a penalty of:

OLD RATE	NEW RATE
20,000	100,000/stump

Any vehicle conveying fitched planks apprehend shall pay a penalty of:

CATEGORY	OLD RATE	NEW RATE
Cabster	50,000	100,000
10 tonne Lorry	100,000	200,000
Above 10 tonne Lorry	250,000	400,000
Minibus	NIL	25,000
Pick up	NIL	50,000

Any power chain saw seized from any fletcher shall be released on the payment

OLD RATE	NEW RATE
15,000	25,000

Unclaimed power saw after 6 months shall be forfeited.

NON PRODUCTION OF LOG CERTIFICATE / LOG EVACUATION SCHEDULE

Non production of Log Certificate/ Log Evacuation Schedule on demand for logs in transit or deposited at Sawmills shall attract a penalty of:

OLD RATE	NEW RATE
1,000 / Log	2,500/ Log
Unhammered Logs (X6)	10,000/ Stump

All wood based industries (Sawmills) shall keep adequate record of production (input and output register) in their Sawmills. A Sawmiller shall produce two (2) new brand hard cover notes for input and output register. Any breach shall attract a penalty of:

OLD RATE	NEW RATE
NIL	20,000

Government to produce a new Standard Log Book at the rate of =N=20,000.

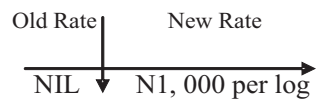
INPUT AND OUTPUT RECORD BY SAWMILLERS.

All wood based industries (sawmills) shall keep adequate record of production (input and output register) in their sawmills. A sawmiller shall produce two (2) new hard cover notes for input and output register. Any breach shall attract a penalty of.

OLD RATE	NEW RATE
NIL	N2000

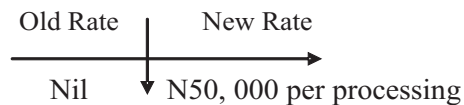
DRESSING OF LOGS

All legal logs taken from the forests shall be neatly scribed with legible stump numbers, well painted at both ends of the log legibly impressed with the appropriate Company hammer/ Property hammer and Government pass hammer as the case may be. The logs shall equally bear the measurement recorded in the log certificate. A breach of this regulation shall attract a penalty of:



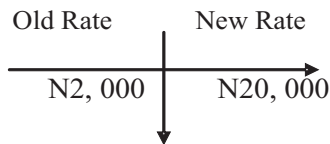
TARIFF ON SAWMILLS PROCESSING WOOD FOR EXPORT

All wood industries processing Wood for export particularly Iroko, Apa, Teak etc will now be required to pay.



company

GENERAL PENALTY (Section 52 of the Forestry Law)



CHARCOAL PRODUCTION

Commercial charcoal production is prohibited. Any breach shall attract a penalty of:

CATEGORY	OLD RATE	NEW RATE
Pick up	NIL	20,000
Cabster	NIL	50,000
Ten Tonne Vehicle	NIL	100,000
Trailer	NIL	250,000
Producer	NIL	10,000/ per month

All Charcoal producer must register with the Forestry Department. Any registered producer shall pay N100,000 renew with N50,000.

Transportation of Charcoal

Pick up	2,500
Cabster	5,000
10 tonne Lorry	7,500
Trailer	10,000

BAMBOO EXPLOITATION:

Commercial exploitation of bamboo is prohibited Permit on exploitati on shall be:

Pick-up	-	N1000
Cabstar	-	N2000
10 tonne lorry	-	N5,000
Trailer	-	N7500

Any breach of this regulation attract a penalty of (X5) of the permit fee.

SCHEDULE "S"

GANTRY OUTSIDE THE FOREST

An approval fee of =N=20,000 shall be paid as administrative charge with the annual renewal rate of =N=10,000.

Any breach of this regulation shall attract a penalty of =N=100,000.

EKITI STATE WASTE MANAGEMENT AUTHORITY
DETAILS OF REVENUE

1. FINES AND FEE
CONTRACT DOCUMENT AND TENDER FEES

S/N	VALUE OF CONTRACT	TENDER FEE PAYABLE ₦
1	Below ₦50,000.00	1,000.00
2	Above ₦50,000.00 – Below ₦200,000.00	3,000.00
3	Above ₦200,000.00 – Below ₦500,000.00	5,000.00
4	Above ₦500,000.00 – Below ₦1,000,000.00	10,000.00
5	Above ₦1,000,000.00 – Below ₦5,000,000.00	20,000.00
6	Above ₦5,000,000.00 – Below ₦10,000,000.00	40,000.00
7	Above ₦10,000,000.00 – Below ₦25,000,000.00	60,000.00
8	Above ₦25,000,000.00 – Below ₦50,000,000.00	80,000.00
9	Above ₦50,000,000.00 – Below ₦75,000,000.00	100,000.00
10	Above ₦75,000,000.00 – Below ₦100,000,000.00	120,000.00
11	Above ₦100,000,000.00 – Below ₦150,000,000.00	140,000.00
12	Above ₦150,000,000.00 – Below ₦200,000,000.00	200,000.00
13	Above ₦200,000,000.00 – Below ₦350,000,000.00	250,000.00
14	Above ₦350,000,000.00 – Below ₦500,000,000.00	350,000.00
15	Above ₦500,000,000.00 – Below ₦750,000,000.00	400,000.00
16	Above ₦750,000,000.00 – Below	500,000.00
17	₦1,000,000,000.00	600,000.00
18	Above ₦1,000,000,000.00 – Below	750,000.00
19	₦1,500,000,000.00	1,000,000.00
20	Above ₦1,500,000,000.00 – Below	1,500,000.00

21	₦2,000,000,000.00	2,000,000.00
22	Above ₦2,000,000,000.00 – Below	2,500,000.00
23	₦3,000,000,000.00	3,000,000.00
	Above ₦3,000,000,000.00 – Below	
	₦5,000,000,000.00	
	Above ₦3,000,000,000.00 – Below ₦5,000,000,000.00	
	Above ₦5,000,000,000.00 – Below ₦7,500,000,000.00	
	Above ₦7,500,000,000.00 – Below ₦10,000,000,000.00	
	Above ₦10,000,000,000.00	

FEES FROM REFUSE COLLECTION AND DISPOSAL OF HOUSEHOLD WASTE

S/N	AREA	GROUP	CLASSIFICATION	MONTHLY DUE (₦)
1.	RESIDENTIAL AREAS	GRA A GRA B	Storey Building/Duplex	1,500.00
			Bungalow/Flat	800.00
		Other Area A Other Area B	Storey Building/Duplex	1,000.00
			Bungalow/Flat	500.00
2.	RELIGIOUS ORGANISATION	Church/Mosque	Church/Mosque A	1000.00
			Church/Mosque B	200.00
3.	INDUSTRIAL AREAS	Pure Water / Sawmills	Pure Water / Sawmills	1,000.00
4.	HOTELS	Hotel	Category A	15,000.00
			Category B	10,000.00
			Category C	5,000.00
			Guest House	2,500.00
5.	EATRIES	Fast Food	Category A	20,000.00
			Category B	15,000.00
			Category C	10,000.00
		Food Canteen	Restaurant	5,000.00
			Bukateria	1,000.00
6.	FINANCIAL INSTITUTIONS	Banks	Category A	10,000.00
			Others	5,000.00

Ekiti State Board of Internal Revenue Law, 2019

7.	HOSPITAL & CLINIC	Hospitals and Clinics	Hospitals and Clinics	5,000.00
8.	FILLING STATION/ SUPERMARKET/ BIG SHOP	Filling Station with Supermarket	Category A	2,000.00
			Category B	1,000.00
		Big Shop	Big shop	3,000.00
9.	POULTRY/ABATTOIR	Poultry/Abattoir	Poultry A	5,000.00
			Abattoir B	2,000.00
10.	SHOP/STALL	Shop/Stall	Category A	500.00
			Category B	200.00
11.	WORKSHOP	Workshop	Workshop	1,000.00
12.	COLDROOM	Cold room	Cold room	5,000.00
13.	SCHOOL	School	Category A	3,000.00
			Category B	1,000.00
14	SALES OF WASTE DUSTBIN			N20,000.00

EKITI STATE WATER CORPORATION WATER RATE AND CHARGES.

S/NO	DETAILS	EXISTING RATE	REMARKS
1	<u>UNMETERED DOMESTIC PREMISES</u>		
i.	House in flat from and bungalow in high density area	#500.00	flat/month
ii.	House in flat from bungalow in low density area/GRA	#500.00	month/flat
iii.	Upstairs buildings and downstairs building form of face me I face you	#50.00	per room/month
2.			
i.			
ii.	<u>METERED PREMISES</u>		
	Domestic Customers	#120.00	cubic metre
	Commercial customers including privatized and commercialized Govt, Estab, private educational institution, other high institutions	#150.00	cubic metre
iii.		#180.00	cubic metre
3	Industrial Customers	#2,000-10,000	
5.	<u>UNMETERED INDUSTRIAL/COMMERCIAL BANKS, HOTELS, SAWMILLS ETC</u>	#2,000-#5,000	

6.	<u>PUBLIC INSTITUTION AND ESTABLISHMENT</u>	#50,000.00	per month
		#50.00	student/term
7	e.g. Govt, Offices, Armed Forces Formation and Oba's palace		
		#5,000.00	per term
		#10.00	student/term
8.	<u>EDUCATIONAL INSTITUTIONS</u>	#2.00	student/term
9	Universities, Colleges and Higher Education		(Nur/Pry)
i.	Institutions	#15,000.00	Per Load
ii.		#1,000.00	Per litre
9.	<u>SECONDARY SCHOOLS, PRIMARY AND NURSERY</u>	#5,000.00	
		Free	
10			
i.	<u>SERVICE</u>		
ii.	i. Corporation's Tanker services	#6,000.00	
iii.	ii. Private Tanker service	#2,000.00	+ the debt
	iii. Registration of private Tankers	#1,000.00	
		#5,000.00	
11.	<u>INSTITUTIONS FOR HANDCAPPED, MOTHERLESS BABIES HOUSES</u>		
i			
ii		#250.00	Per qts
iii	<u>SERVICE CONNECTION</u>	#250.00	
	Registration fee (New Customer)	#50.00	
12	Disconnection due to indebtedness		
i.	Re-connection for premises disconnection on voluntary request	#5,000.00	
ii.	Penalty for illegal connection	#40,000.00	Dam/month
I3.	<u>RECREATIONAL FISHING</u>		
I.	License fee/registration	#500.00	
ii.	Annual fee for recreation fishing	#800.00	
iii.	For each fishing visit	#1,000.00	
I4.	<u>COMMERCIAL FISHING</u>		
I.	License fee/registration	#5,000.00	Tap/month
ii.	Monthly fees	#10,000.00	month
15.	<u>METERED DEMAND CHARGES</u>		
	For 25mm meter	#5,000	
	For up to 100mm meter		
	Above 200mm meter		
	(Cost of meter by the costumer)		
	<u>PUBLIC TAPS</u>		
	Stand pipes		
	MDG water points		
	<u>REGISTRATION OF PLUMBER</u>		

Ekiti State Board of Internal Revenue Law, 2019

**SUSTAINABLE DEVELOPMENT GOALS OFFICE
TENDER FEES PAYABLE ON CONTRACTS**

S/N0	VALUE OF CONTRACT ₦	TENDER FEES PAYABLE IN EKITI STATE ₦
1	Below ₦50,000.00	1,000.00
2	– ₦50,000.00 – Below ₦200,000.00	3,000.00
3	Above ₦200,000.00 – Below ₦500,000.00	5,000.00
4	Above ₦500,000.00 – Below ₦1,000,000.00	10,000.00
5	Above ₦1,000,000.00 – Below ₦5,000,000.00	20,000.00
6	Above ₦5,000,000.00 – Below ₦10,000,000.00	40,000.00
7	Above ₦10,000,000.00 – Below ₦25,000,000.00	60,000.00
8	Above ₦25,000,000.00 – Below ₦50,000,000.00	80,000.00
9	Above ₦50,000,000.00 – Below ₦75,000,000.00	100,000.00
10	Above ₦75,000,000.00 – Below ₦100,000,000.00	120,000.00
11	Above ₦100,000,000.00 – Below ₦150,000,000.00	140,000.00
12	Above ₦ 150,000,000.00 – Below ₦ 200,000,000.00	200,000.00
13	Above ₦ 200,000,000.00 – Below ₦ 350,000,000.00	250,000.00
14	Above ₦350,000,000.00 – Below ₦500,000,000.00	350,000.00
15	Above ₦500,000,000.00 – Below ₦750,000,000.00	400,000.00
16	Above ₦750,000,000.00 – Below ₦ 1,000,000,000.00	500,000.00
17	Above ₦ 1,000,000,000.00 – Below ₦1,500,000,000.00	600,000.00
18	Above ₦1,500,000,000.00 – Below ₦2,000,000,000.00	750,000.00
19	Above ₦2,000,000,000.00 – Below ₦3,000,000,000.00	1,000,000.00
20	Above ₦3,000,000,000.00 – Below ₦ 5,000,000,000.00	1,500,000.00
21	Above ₦ 5,000,000,000.00 – Below ₦ 7,500,000,000.00	2,000,000.00
22	Above ₦ 7,500,000,000.00 – Below ₦10,000,000.00	2,500,000.00
23	Above N 10,000,000,000.00	3,000,000.00

Ekiti State Board of Internal Revenue Law, 2019

EKITI STATE EDUCATION TRUST FUND

S/NO	ITEM	RATE
1	Contract/Consultancy and Management Services	1% (50,000 -N1m) & 2% above N1m
2	Political Office Holder	1% of basic salary

HOSPITAL MANAGEMENT BOARD

S/NO	ITEM	RATE
1	Employment Form (Senior Staff)	1,000.00
2	Employment Form (Junior Staff)	500.00

BUREAU OF CHIEFTAINCY AFFAIRS

S/NO	ITEMS	RATE
1.	Pelupelu	400,000.00
2.	Others	250,000.00
3.	Certifies true copy	2,500.00

LOCAL GOVERNMENT SERVICE COMMISSION

S/No	DISCRIPTION	RATE	REMARKS
1	SALES OF(APER) FORM	#500.00	
2	SALES OF(STUDY LEAVE)FORM	#1,000.00	FULL TIME
3	SALES OF (STUDY LEAVE)FORM	#500.00	PART TIME
4	RECORD OF SERVICE	#500.00	
5	SALES OF(EMPLOYMENT) FORM	#1,000.00	SENIOR STAFF
6	SALES OF EMPLOYMENT)FORM(#500.00	JUNIOR STAFF
7	HIRING OF COASTER BUS	#10,000.00	WITHIN ADO EKITI
8	HIRING OF COASTER BUS	#15,000.00	OUTSIDE EKITI

RATES AND FINES PAYABLE IN EKITI STATE JUDICIARY**1. FEES PAYABLE IN THE HIGH COURT ON COMMENCEMENT OF CASES OR MATTERS**

1. For the recovery of a specified sum:
 - (a) the first ₦10,000.00..... ₦1000.00
 - (b) for every ₦10,000.00 thereafter or part thereof ₦250.00
 - (c) Maximum fee ₦5000.00

2. For an account to be taken and payment of the sum found due:
 - (a) Initial fess ₦500.00
 - (b) Second fees (payable before setting down for judgment;
Per ₦10,000 of part thereof found due in excess of ₦10,000 ₦250.00
 - (c) Maximum total fees..... ₦5000.00

3. For possession of property as between landlord and tenants:
 - (a) where the annual rent or value does not exceed ₦6,000 ₦200.00
 - (b) On each additional ₦1,000 or part thereof in excess of ₦6,000 ₦100.00
 - (c) Maximum fee ₦5000.00

4. For a declaration of title to land, for possession of land Other than as between landlord and tenant:
 - (a) Minimum fee for declaration of title, partition or Possession where title is involve ₦1000.00
 - (b) Per ₦1,000 or part thereof of the annual fee or value..... ₦750.00
 - (c) Where injunction is claimed in Writ..... ₦1000.00
 - (d) Where are annual rent or value can be specified ₦2500.00
 - (e) Maximum fee ₦5,000.00

5. For possession of property (other than as between landlord and tenant and other than land)
 - (a) the first ₦10,000.00 ₦1000.00
 - (b) for every ₦10,000.0 thereafter or part thereof ₦250.00
 - (c) Maximum fee..... ₦5000.00.

6. For the administration of the property of a deceased person where there is No dispute regarding succession or distribution:

- (a) Where the gross value of the property does not exceed ₦20,000..... ₦300.00
 (b) Where it exceeds ₦20,000 but not ₦50,000..... ₦500.00
 (c) One each additional ₦50,000 or part Thereof in excess of ₦50,000..... ₦300.00
 (d) Where no value can be specified ₦2500.00
7. For the administration of the property of a person of Unsound mind
- (a) Where the gross value of the property does not exceed ₦20,000..... ₦300.00
 (b) Where it exceeds ₦20,000 but not ₦50,000 ₦500.00
 (c) One each additional ₦50,000 or part Thereof in excess of ₦50,000..... ₦300.00
 (d) Where no value can be specified ₦2500.00
8. For the determination of a question relating to the distribution of, or the succession to the property of a deceased person, or to a trust whether the person who created same to dead or alive.
- (a) Where the gross value of the property of The deceased or of the property under trust dose not exceed ₦20,000..... ₦300.00
 (b) For every additional ₦10,000 in excess of ₦20,000..... ₦150.00
 (c) Maximum fee..... ₦5000.00
 (d) Where no gross value can be specified ₦3000.00
9. For any other relief or assistance not specifically provide for 1,000.00 Note of Items 1 to 9
- (a) **Item 1:** Save where the claim is for an account to be taken, the sum claimed as debt or damages shall be specified.
- (b) **Item 2:**
- (i) Where an issue regarding title is raised the case comes under items 4 and 5, and the difference shall be paid before the case is set down for hearing.
- (ii) The annual rent or value to be specified shall be that which is payable under the lease granted to the tenant sued or the lease granted to any person before the bringing of the action, whichever be the grater. If it is something other than money, whether wholly or in part, its nature and annual value shall be specified.
- (c) **Item 4:** (i) Where a claim for declaration of title is joined to a claim for possession, only three-fifths of the fee under item 5 shall be charged. (ii) Note (b) (ii) shall apply to item 4 (iii) if no lease was ever granted in writing, no annual rent or value shall be specified.

- (d) **Items 5:** (i) A single fee under items 5 (a) shall be sufficient in a claim for possession of land made per se if expressly based on a judgment between the same parties otherwise the suit shall be deemed to contain a claim for a declaration of title though not expressly made, and fees shall be charged under both items 4 and 5 subject to note (c) (i) & (ii) a sum shall be specified in the claim for the purposes of items (b).
- (e) **Items 6 and 7:** If the gross value of the property has not been estimated, no value shall be specified.
- (f) **Item 8:** (i) Note (e) shall apply
(ii) Item 8 covers claims (other than claims by creditors) affection trustees, executors, administrators, heirs, legatees, or other beneficiaries as between any of the aforesaid; but if no question is raised regarding the construction of a deed or will distribution or succession, the Court may order the fee to be reckoned under items 1 to 5 and any excess charged to be refunded.
- (g) General
- (I) If the annual rent or value of the gross value of the property was understated, the Court may order the balance of the fee chargeable to be paid and if it was understated knowingly or negligently, the Court may also order a sum equal to such balance to be paid as penalty. In either case the Court may direct that the proceedings shall be continue until the balance and penalty (if any) are paid. The Court may also act as above if any annual rent or value or gross value was stated where it should not have been.
- (ii) if a flat fee was paid because no annual rent or value or gross value could be stated, the Court may, where the value is small or the time short, order a portion of the fee to be refunded but so that the balance left shall not fall below ₦10.00.
- (iii) Where two or more claims are joined the highest fee under any relevant item shall be charged and in addition three-fifths of the fess under any other; provided that ₦50.00 only shall be charged on a claim for an injunction joined to any other claim.
- (iv) A set-off or counter-claim shall be charged as if an action therefore were taken.
- (v) if before the hearing begins the claims are admitted or settled, the Court may order two-fifths or the fee charged under items 1 to 9 to be refunded.

vi) Where a case is adjourned through a party's fault such party may be ordered to pay three-fifths of the fees charged under items 1 to 9 before the case is set down again.

(vii) Paragraph (vi) shall apply to the setting down of a case in which judgment was given by default.

MATRIMONIAL CASES

10. Filing an application under section 30 Matrimonial Causes Decree for leave to Institute proceedings..... 500.00
11. Filing a petition or supplementary petition..... 1000.00
12. Sealing a notice of petition or notice of Proceeding in place of a lost notice 100.00
13. Sealing a concurrent notice of petition or Notice of proceedings..... 100.00
14. Extending the time for serving a notice of Petition or notice of proceedings 100.00
15. Filing an answer or supplementary answer By which the respondent to a petition Institute proceedings of a kind referred to In paragraphs (a) or (b) of the definition of Matrimonial cause..... 250.00
16. Filing any other answer or supplementary answer..... 150.00
17. Filing reply by a party cited by a person named in an answer..... 150.00
18. Amending a pleading by virtue of paragraph (a) of sub-rule (1) of Order vii rule 3 of Matrimonial cause rules..... 250.00
19. Filing a notice of address for service 100.00
20. Filing a notice of change of address for service..... 100.00
21. Filling a request, under rule 39 of Order XI of Matrimonial Causes Rules to set an undefended Suit down for trial 500.00

Ekiti State Board of Internal Revenue Law, 2019

22. Filing a request, under rule 41 of Order XI of matrimonial causes to set a defended suit down For trial □ 500.00
23. Issuing a certificate that a decree has become absolute..... □ 200.00
24. Filing an application under the Third Schedule to the Decree..... □ 200.00
25. Filing an application to the Court other than an application Referred to in item 1 to 15..... □ 250.00
26. Filing an application for a certificate of means, not being an Application filed as a result of a registrar being unable to make an assessment until the certificate has been issued □ 200.00
27. Filing any other application to a registrar..... □ 200.00
28. Filing a request for assessment of maintenance pending suit □ 200.00
29. Filing a request to refer proceedings for ancillary relief, other than proceedings instituted by the filing of an application to the court under Rule 7 or 20 of Order XIV of Matrimonial..... □ 250.00
30. Filing a request to refer maintenance proceeding to the Court under Rule 11 of Order XVI of matrimonial causes rules..... □ 250.00
31. Stating at the request of a party, a matter for the opinion of the court under Rule 10 of order XIX of Matrimonial Causes Rules..... □ 250.00
32. Filing a request for a review of a registrar's decision..... □ 250.00
33. Filing a consent order, other than a consent order determine by application to the court or determining an application made to a registrar □ 200.00
34. Giving a certificate of a decree or other for registration in another court..... □ 200.00
35. Registering a decree or order under section 89 of the Matrimonial Causes Decree □ 200.00
36. Filing a request under rules 5 of Order VI of these rules, for service in a country that is a party to a convention regarding legal proceedings in civil and commercial matters..... □ 200.00
37. Filing a notice of intervention by a person other than the Attorney-General or a delegate of Attorney-General..... □ 500.00
38. All other fees payable shall be in accordance with the fees payable under the rules of court or other provisions relating to the practice and procedure of the High Court concerned

LEGITIMACY CASES.

39. For the petition □ 1200.00
40. For a sealed decree or copy of □ 20.00

PROBATE AND ADMINISTRATION

41. On drawing up an administration decree.....□ 500.00
42. On drawing up order on further consideration Where the property administered exceeds □400.....□ 2000.00
43. On filing application for probate or administration.....□ 200.00
44. On filing oath of executor or administrator.....□ 500.00
45. On taking justification sureties for each surety.....□ 500.00
46. On filing administration bond.....□ 500.00
47. On entering a caveat.....□ 500.00
48. On every warning to a caveat.....□ 500.00
49. On probate of letters of or order for administration where the value of the property affected by the grant of order:.....□ 200.00
- (a) does not exceed □ 100 fee.....□ 150.00
- (b) exceeds □ 100 not.....□ 200.00
- (c) for each additional □ 100 or part thereof.....□ 200.00
50. For resealing grant so as to bring into force in the State of fee reckoned under item 49 on the value of the property in the State affected by the sealing.
51. On inventory taken by a court officer
- (a) for the first three hours of part thereof
- (b) for every subsequent hour or part thereof.....□ 300.00
52. On application to search index to grant or Wills Or to inspect a grant or Will.....□ 200.00
53. On deposit of will for safe custody.....□ 500.00

APPLICATIONS, AFFIDAVITS, JUDGEMENTS, ORDERS SECURITY
BONDS, WARRANTS AND WRITS

54. On application for warrant to detain a ship.....□ 3000.00
55. On application for a writ of Habeas Corpus.....□ 2000.00
56. On filing any other application:
- (a) if alone.....□ 1000.00
- (b) If accompanied by other papers.....□ 1000.00
57. On filing an affidavit.....□ 200.00
58. On filing any other paper.....□ 200.00
59. 60. On justification of sureties for each surety.....□ 500.00

Ekiti State Board of Internal Revenue Law, 2019

61. For the issue of a warrant to detain an absconding defendant or a ship or of a writ
Of habeas corpus □1000.00
62. For the drawing up of an order of judgment..... □500.00

MISCELLANEOUS

63. For a special interpreter of a language not in Common sue; per appearance
..... □500.00
64. For an inquiry by a court officer where so ordered for each sitting □300.00
65. For an account taken by a Court officer where so ordered: per □100 or part
thereof found to have been received..... □200.00
66. For taking down a person's statement where so ordered as the Court may
direct but not exceeding..... □300.00
67. (a) For searching the archives: for each period of six months or part thereof
(b) For searching Court records: for 1 hour or part thereof □200.00
68. For drawing up a bill of costs where so directed: per folio of 72 words..... □200.00
69. For taking costs where so ordered: per N100 or part thereof
70. For every subpoena..... □200.00
71. On warrant for prisoner to give evidence..... □200.00
72. On commission to take evidence:..... □200.00
- (a) within the jurisdiction of court: per N2.00 Subject to a maximum..... □1,500.00
- (b) outside jurisdiction of court but within the Federation..... □500.00
- (c) Outside the Federation of Nigeria: as the Court may order but not
exceeding..... □1,500.00
73. For attesting the execution of signature of an instrument (other than an
instrument regarding payment of pension) not otherwise provided for □200.00
74. For swearing an affidavit or making a declaration (other than under section
20 of the Auctioneers Law or the Marriage Act or one required by the
regulation of a Government Department per deponent or declarant..... □200.00
75. For marking any paper annexed to an affidavit or declaration.
76. For sealing any document not in a proceeding..... □100.00
77. For preparing and certifying a copy as folio of 72 Words or part thereof..... □100.00
78. For payment into Court (except when ordered by the Court) of proceeds of
execution:..... □100.00
- (a) not exceeding N100..... □100.00
- (b) for additional N100.00 or part thereof..... □100.00
79. On appointment of a Commissioner to administer oaths and take declarations
(not being a Government Officer)..... □750.00

80. For sealing a letter of request.....750.00
81. On transfer of a foreign judgment.....200.00
82. For certificate of service of foreign process (where not disallowed by convention).....200.00
83. For the service of any document or process: initial fees plus the following rates:
- (a) if within one kilometer from the Court
- (b) if beyond 1 kilometer from the Court but not beyond 5 kilometers.....200.00
- (i) for the first kilometer
- (ii) for every subsequent kilometer or part thereof200.00
- (one way).....100.00
- (c) if beyond eight kilometers per day or part thereof of the time needed for Travelling.....100.00

TRANSFER OF CASES

84. On an application to transfer a civil case before the High Court from one Judge to another, or to a Magistrate or a Customary Court save where the application is allowed to be made orally at the hearing of the case.....200.00
85. On an order transferring a civil case before High Court from one Judge to another, or a Magistrate Court or to a Customary Court Where the order is made on the application of a party.....200.00
86. On an application to the Chief Judge or a Judge to transfer a civil Case from the Magistrate's Court or to the High Court or from one Magistrate to another within the same district.....200.00
87. On an order transferring a civil case from one Magistrate's Court to another Magistrate's Court or to the High Court or from one Magistrate to another within same district where the order is made on the application of a party.....200.00
88. On setting down for hearing a civil case transferred from a Magistrate's Court to the High Court, whether or not the transfer was made on the application of a party, the difference between the fees paid for instituting the case in the Magistrate's Court and the fee which would have been charged had the case been instituted in the High Court in the first instance or whichever be the greater.....200.00

CUSTOMARY COURT CASES

- 89. On sitting down for hearing a civil case transferred to or ordered to be retried by the High Court where the transfer or retrial was ordered on the application of a party, the fee which would have been paid if the case had been instituted in the high court.

FEES PAYABLE IN CIVIL APPEALS FROM THE MAGISTRATES COURTS

- 90. Filing a notice of appeal from the decision of a Magistrate Court to the high Court..... 300.00
- 91. In respect of any other matter or service, the following fees shall be paid:
 - (a) where the matter or service 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 the 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 services, the lowest rate shall be charged.

ALLOWANCES TO WITNESSES

- 92. A witness whose income per annum is below N18,000..... 500.00
- 93. A witness whose income per annum is N18,000.00..... 1,000.00

NOTARIES FEES OF OFFICE

- 94. Noting protest on bill or note..... 200.00
- 95. Extending protest on bills of exchange or promissory notes..... 200.00
- 96. Should the acceptor or drawer of a bill or note reside out of town and the notary has to present the bill or note, a further charge for the first two..... 200.00
- 97. And of additional two kilometres..... 200.00
- 98. Minuting or noting ship's protest..... 200.00
- 99. Extending ships protest..... 200.00
- 100. Furnishing of extended protest..... 200.00
- 101. Attestation to any document..... 200.00

Ekiti State Board of Internal Revenue Law, 2019

102. Declaration thereto for each additional declarant.....200.00
 103. Attendance each.....200.00

TRANSLATION

104. For every folio of seventy-two words.....200.00
 105. Attestation to translation.....200.00
 106. Translation to common attestation power for stock.....200.00

FEEES FOR REGISTRATION OF JUDGMENT

107. Registration of certificate of a judgment of High Court.....200.00
 108. Registration of Certificate of a judgment of any Court.....200.00

**EKITI STATE LOCAL GOVERNMENTS
 LICENCES, PERMIT ETC FOR VARIOUS BUSINESS
 ACTIVITIES AND TRADE**

S/N	ITEM OF REVENUE	RATE COLLECTABLE		
		CATEGORY		
A	SHOPS, KIOSK AND WORKSHOP RATES	A	B	C
1	YAM SELLER SHOP	5,000.00	5,000.00	5,000.00
2	YAM SELLER RETAIL	2,000.00	2,000.00	2,000.00
3	PALM OIL	1,000.00	1,000.00	1,000.00
4	PALM KARNEL SELLER	7,500.00	7,500.00	7,500.00
5	CASSAVA SELLER	1,000.00	1,000.00	1,000.00
6	SPARE PARTS SELLER (i) Motor Vehcle	20,000.00	10,000.00	5,000.00
	(ii) Motor Cycle	7,500.00	5,000.00	2,500.00
	(iii) Generator	7,500.00	5,000.00	2,500.00
7	TYRE DEALER	15,000.00	7,500.00	5,000.00

Ekiti State Board of Internal Revenue Law, 2019

8	MOTOR CYCLE MECHANICS/GENERATOR	5,000.00	3,000.00	2,000.00
9	BOOKSHOP	10,000.00	5,000.00	2,000.00
10	DRY CLEANER	3,000.00	2,000.00	1,000.00
11	ALUMACO PRODUCT SELLER	15,000.00	7,500.00	5,000.00
12	ALUMACO PRODUCT BUILDER	10,000.00	5,000.00	5,000.00
13	CEMENTS SHOP WAREHOUSE	50,000.00	20,000.00	20,000.00
14	MEDICINE STORE	5,000.00	3,000.00	2,000.00
15	PHARMACY STORE	20,000.00	10,000.00	5,000.00
16	REWINDER (COILER)	1,000.00	1,000.00	1,000.00
17	MOTOR SAW OPERATOR PERMIT	5,000.00	3,000.00	2,000.00
18	MOTOR SAW REWINDER	2,000.00	1,000.00	1,000.00
19	COMPUTER CENTRE	5,000.00	3,000.00	2,000.00
20	CYBER CAFE	10,000.00	5,000.00	3,000.00
21	BAKERY	10,000.00	5,000.00	3,000.00
22	SHOE MAKER	3,000.00	2,000.00	1,000.00
23	FASHION DESIGNER PERMIT	5,000.00	3,000.00	2,000.00
24	BARBING/HAIR DRESSING	5,000.00	3,000.00	2,000.00
25	DRY FISH/MEAT	1,000.00	500.00	2,000.00
26	MEAT SHOP	5,000.00	3,000.00	2,000.00
27	PRODUCE BUYER STORE	10,000.00	7,500.00	5,000.00
28	MOTORCYCLE DEALER SHOP	10,000.00	5,000.00	5,000.00
29	DRAUGHTMENSHIP OFFICE	5,000.00	3,000.00	2,000.00
30	SIGN WRITTER	3,000.00	2,000.00	1,000.00

Ekiti State Board of Internal Revenue Law, 2019

31	PRIMATOGRAPHY VIEW HOUSE	2,000.00	2,000.00	1,000.00
32	ENGINE OIL DISTRIBUTOR	20,000.00	10,000.00	5,000.00
33	PAINTER	5,000.00	3,000.00	2,000.00
34	RECORD STORES	5,000.00	3,000.00	2,000.00
35	RADIO/TELEVISION/FRIDGE	3,000.00	2,000.00	1,000.00
36	WRIST WATCH REPAIR	2,000.00	1,000.00	500.00
37	PRINTING SHOPS	7,500.00	5,000.00	2,500.00
38	CROWN/BEAD MAKER SHOP	2,000.00	2,000.00	2,000.00
39	WOOD CARVER	1,000.00	1,000.00	1,000.00
40	DRUM MAKER	2,000.00	2,000.00	2,000.00
41	MUSICAL INSTRUMENT	10,000.00	5,000.00	2,000.00
42	DAILY CONTRIBUTION COLLECTOR	2,000.00	1,000.00	5,000.00
43	PLANK SELLER	10,000.00	10,000.00	10,000.00
44	BATTERY CHARGER/SERVICE	3,000.00	2,000.00	5,000.00
45	BUILDING MATERIALS(non incorporated)	10,000.00	5,000.00	5,000.00
46	BUILDING MATERIALS (Incorporated)	250,000.00	50,000.00	25,000.00
47	BUILDING/PLUMBING MATERIALS SHOP	25,000.00	10,000.00	5,000.00
48	PHONE SELLER/DEALER SHOP	15,000.00	5,000.00	5,000.00
49	PHONE ACCESSORIES	3,000.00	2,000.00	1,000.00
50	POS	5,000.00	5,000.00	5,000.00
51	ELECTRICAL/ELECTRONICS	5,000.00	3,000.00	2,000.00
52WARE HOUSE	15,000.00	10,000.00	5,000.00
53	READYMADE SELLER (CLOTH)	3,000.00	2,000.00	1,500.00

Ekiti State Board of Internal Revenue Law, 2019

54	CLOTH SELLER	5,000.00	3,000.00	2,000.00
55	BOUTIQUE	7,500.00	5,000.00	2,000.00
56	FAIRLY USED CLOTH SELLER	3,000.00	2,000.00	1,000.00
57	PLASTIC PRODUCT SELLER	3,000.00	2,000.00	1,000.00
58	PHOTO STUDIO/VIDEO	3,000.00	2,000.00	1,000.00
59	DAY GYM SHOP	1,000.00	1,000.00	1,000.00
60	FRUITS SELLET SHOP	2,000.00	2,000.00	1,000.00
61	HAWKER'S PERMIT	2,000.00	1,000.00	3,000.00
62	MOTOR MECHANIC	10,000.00	5,000.00	5,000.00
63	GOLD SMITH	5,000.00	3,000.00	2,000.00
64	CARPERNTER	5,000.00	3,000.00	2,000.00
65	VULCANIZER	3,000.00	2,000.00	2,000.00
66	WELDER/PANEL BEATER	5,000.00	3,000.00	2,000.00
67	ENGINE OIL SELLER	2,000.00	1,000.00	1,000.00
68	SHEEP/GOAT SELLER	3,000.00	2,000.00	1,000.00
69	BANANA/PLANTAIN SELLER	5,000.00	5,000.00	5,000.00
70	FOOD SELLER/CANTEEN	3,000.00	2,000.00	1,000.00
71	CASAVA/MAIZE GRINDING	5,000.00	5,000.00	5,000.00
72	RICE MILL	5,000.00	5,000.00	5,000.00
73	PEPER MILL	2,000.00	1,000.00	1,000.00
74	CONFESSIONARIES BAKERS	2,000.00	1,000.00	1,000.00
75	KEROSINE TANK	5,000.00	2,000.00	1,000.00
76	HAWKERS' PERMIT	2,000.00	1,000.00	1,000.00

Ekiti State Board of Internal Revenue Law, 2019

	<u>OTHERS</u>			
77	MOTOR PARTS BUTCHER	5,000.00	2,000.00	2,000.00
78	BLOCK MOULDING INDUSTRY	5,000.00	2,000.00	1,000.00
79	TOWING VEHICLE	5,000.00	2,000.00	1,000.00
80	BOREHOLE DRILLING	25,000.00	25,000.00	25,000.00
81	MOTOR DEALER	25,000.00	25,000.00	10,000.00
82	POULTRY/FISHERY	5,000.00	3,000.00	2,000.00
83	RENTAL SERVICES	10,000.00	7,500.00	5,000.00
B	<u>TENEMENT RATE</u>			
Ba	<u>RESIDENTIAL BUILDING</u>			
1	UPSTAIRS	2,000.00	1,000.00	500.00
2	DOWN STAIRS	1,000.00	500.00	500.00
3	MOULD BLOCK HOUSE			
Bb	<u>COMMERCIAL BUILDING</u>			
1	PETROL STATION (PER PUMP)	10,000.00	5,000.00	3,500.00
2	GARAGE FOR SERVICING MECHANICALLY PROPEL VEHICLE	3,000.00	2,000.00	1,000.00
3	SMALL SCALE FACTORIES, PUREWATER, FURNITURE ETC	15,000.00	10,000.00	5,000.00
4	CINEMA CENTRE	5,000.00		
5	RESTURANT BAR & DRINKING PARLOUR	7,500.00	5,000.00	3,000.00
6	HOTEL/ GUEST HOUSE ST	250,000.00	50,000.00	30,000.00
	2 ND	150,000.00	30,000.00	20,000.00
	3 RD	50,000.00	15,000.00	10,000.00
7	COLD STORE	30,000.00	30,000.00	30,000.00
8	BUILDING/MATERIALS/HOME FITTING STRUCTURE	100,000.00	30,000.00	23,000.00

Ekiti State Board of Internal Revenue Law, 2019

9	SAW MILL	50,000.00	50,000.00	50,000.00
10	EATERIES e.g. MR. BIGGS, TANTALIZERS ETC	25,000.00	10,000.00	10,000.00
11	SUPER MARKETS	50,000.00	5,000.00	2,000.00
12	PRINTING PRESS	10,000.00	5,000.00	2,000.00
13	BANKS BUILDING/MONEY DEPOSIT BANKS	300,000.00	200,000.00	100,000.00
14	MICRO FINANCE/AGRIC BANKS/OTHERS	100,000.00	50,000.00	30,000.00
15	PRIVATE N/P SCHOOL	30,000.00	15,000.00	10,000.00
16	PRIVATE SECONDARY SCHOOL	50,000.00	20,000.00	10,000.00
17	PRIVATE COLLEGE OF TECHNOLOGY/POLYTECHNIC	500,000.00	200,000.00	100,000.00
18	PRIVATE UNIVERSITY	1,000,000.00	-	-
19	PRIVATE HOSPITAL	50,000.00	30,000.00	20,000.00
20	PRIVATE METERNITY/CLINIC	20,000.00	10,000.00	5,000.00
21	SHOPPING MALL	100,000.00	10,000.00	5,000.00
22	WHERE HOUSE	15,000.00	10,000.00	5,000.00
23	PHOTO LABORATORY BUILDING	25,000.00	15,000.00	10,000.00
24	GYM HOUSE	5,000.00	3,000.00	2,000.00
25	EVENT CENTERS	50,000.00	20,000.00	10,000.00
26	TELECOMMUNICATION MASK (N50,000 PER MASK)			
C	<u>Liquor License Fees</u>			
	<u>Category A: Bear, Wine and Hot Drinks</u>			
	i. Application fee	2,000.00	1,000.00	1,000.00
	ii. Late application fee	2,000.00	1,500.00	1,500.00
	iii. Revenue fee/license fees:			
	a. Wine & Beer off & on fee	10,000.00	10,000.00	5,000.00
	b. Tavern			3,000.00

Ekiti State Board of Internal Revenue Law, 2019

	c. Distribution/General wholesales:			
	- Liquor	50,000.00	50,000.00	20,000.00
	- Soft drink	20,000.00	10,000.00	5,000.00
	Category B: Pal wine and Ogogoro			
	a. Application	1,000.00	1,000.00	1,000.00
	b. Late Application	1,000.00	1,000.00	1,000.00
	c. Renewal/License fee - Palm Wine (seller)	5,000.00	5,000.00	5,000.00
	Palm Wine (tapper)	2,000.00	2,000.00	2,000.00
	Ogogoro (seller)	2,000.00	2,000.00	2,000.00
	Ogogoro (Brewer)	5,000.00	5,000.00	2,000.00
D	SLAUGHTER SLAB FEES			
	1. Abattoir Licence fee	5,000.00	3,000.00	2,000.00
	2. Slaughtering fees per head			2,000.00
	(i) Cow	1,000.00	500.00	200.00
	(ii) Goat/Sheep/Pig/Dog	500.00	200.00	100.00
EA	Marriage, Birth & Death Registration fees			
	i. Notification of marriage	5,000.00	5,000.00	5,000.00
	ii. Registration of marriage	15,000.00	15,000.00	15,000.00
EB	Local Government Origin/Identification/Attestation Fees			
	2 Birth/Death registration fee	2,000.00	2,000.00	2,000.00
	3 Development Levy (Local rate)	500.00	500.00	500.00
F	NAMING OF STREET			
	i. Application for Naming of Street			

Ekiti State Board of Internal Revenue Law, 2019

	a. Individual/group	5,000.00	5,000.00	5,000.00
	b. Community	3,000.00	3,000.00	3,000.00
	ii. Non- refundable inspection fee	10,000.00	5,000.00	3,000.00
	iii. Non- refundable objection fee	20,000.00	10,000.00	5,000.00
	iv. Approval fees			
	a. Close/Lane/Avenue	50,000.00	50,000.00	10,000.00
	b. Street/Way	70,000.00	50,000.00	30,000.00
	c. Road	50,000.00	30,000.00	10,000.00
	d. Crescent	30,000.00	20,000.00	10,000.00
	e. Estate/Quarters	150,000.00	50,000.00	30,000.00
	f. Bus- Stop	30,000.00	20,000.00	10,000.00
	v. Change of street name			
	a. Application	10,000.00	5,000.00	5,000.00
	b. Approval	70,000.00	30,000.00	10,000.00
G	RIGHT OF OCCUPANCY IN LOCAL GOVERNMENT AREA	50,000.00	20,000.00	10,000.00
H	MARKET AND ALLIED FEES			
	i. Lock up stall/ per month	5,000.00	3,000.00	2,000.00
	ii. Open stall/ per month	3,000.00	2,000.00	1,000.00
	iii. Fayose Market/Stall / per month	4,000.00	4,000.00	4,000.00
	iv. Permanent/Market stand fee (per Market day)	50.00	50.00	50.00
	v. Squarter Fees / per market day	50.00	50.00	50.00
IA	MOTOR PARK AND ALLIED MATTER FEES			
	i. Motor park daily ticket	200.00	100.00	50.00

Ekiti State Board of Internal Revenue Law, 2019

	ii. Okada/Tricycle daily ticket	100.00	50.00	50.00
	iii. Taxi/Akoto daily ticket	150.00	100.00	50.00
IB	LOADING PERMIT FEE			
1	Trailer loaded with cocoa	3,000.00	3,000.00	3,000.00
2	Trailer loaded with Palm oil of L. G.	1,500.00	1,500.00	1,500.00
3	Trailer loaded with palm kernel loading permit per tone	1,000.00	1,000.00	1,000.00
4	Trailer loaded with kolanut/ogogoro	2,000.00	2,000.00	2,000.00
5	Pick up loaded with kolanut/ogogoro	1,000.00	1,000.00	1,000.00
6	Trailer loaded with plank	2,000.00	2,000.00	2,000.00
7	911 loaded with plank	1,000.00	1,000.00	1,000.00
8	Trading/offloading permit fees "Lorry"	1,000.00	1,000.00	1,000.00
9	Loading/offloading permit fees "Trailer"	2,000.00	2,000.00	2,000.00
10	911 loaded with Yam "Outside"	1,000.00	1,000.00	1,000.00
11	Pick up loaded with Garri "Outside"	500.00	500.00	500.00
12	911 loaded with Yam	1,000.00	1,000.00	1,000.00
13	911 loaded with kola nut	1,500.00	1,500.00	1,500.00
14	Tipper lorry with load with L. G. per trip	100.00	100.00	100.00
15	Timber lorry "per trip" within L.G.	100.00	100.00	100.00
16	Car loaded palm oil or fruit of our L.G.	300.00	300.00	300.00
17	Timber lorry "per trip"/white wood outside L.G.	1,000.00	1,000.00	1,000.00
18	Timber lorry loaded with teak 'within' L.G	500.00	500.00	500.00
19	Timber lorry loaded with teak/masonia "out of L.G"	2,000.00	2,000.00	2,000.00
20	Trailer loaded with teak outside L.G.	1,000.00	1,000.00	1,000.00

Ekiti State Board of Internal Revenue Law, 2019

21	Quarry: Tipper load per trip	300.00	300.00	300.00
J	DOMESTIC ANIMAL FEE			
1	DOG LICENCE	1,000.00	700.00	500.00
2	GOAT/SHEEP	500.00	500.00	500.00
3	OTHER LIVESTOCKS	1,000.00	500.00	500.00
K	BICYCLE, TRUCK, CAN & WHEEL BARROW, CART FESS,			
	OTHER THAN A MECHANICALLY PROPELLED TRUCK	1,000.00	500.00	200.00
L	CATTLE TAX			
	CATTLE LICENCE	15,000.00	10,000.00	5,000.00
M	MERRIMENT AND CLOSURE LEVY			
	i. Entertainment/Drumming fee	5,000.00	3,000.00	2,000.00
	<u>Blockage/Closure of major Road Fees</u>			
	a. Blockage/Closure of major road (tarred)	25,000.00	20,000.00	15,000.00
	b. Blockage/Closure of minor road (untarred)	20,000.00	15,000.00	10,000.00
	c. Payment to every extra continuous road blockage/closure	5,000.00	3,000.00	2,000.00
	d. Illegal closure of roads	50,000.00	20,000.00	15,000.00
	e. Noise Control Fee	5,000.00	3,000.00	2,000.00
N	RADIO AND TELEVISION LICENCE FEES			
	(OTHER THAN RADIO AND TELEVISION TRANSMITTER)			
	Radio and Television Fee	5,000.00	3,000.00	2,000.00
O	VEHICLE RADIO LICENCE FEES			
	Car Radio fee	1,000.00	1,000.00	1,000.00
PA	WRONG PARKING CHARGES			
	i. Parking dead vehicle on road side	5,000.00	3,000.00	2,000.00
	ii. Laterite/sand/gravel on road	5,000.00	3,000.00	2,000.00

Ekiti State Board of Internal Revenue Law, 2019

	iii. Obstruction of roadc	5,000.00	3,000.00	2,000.00
	iv. Hawking aerated materials eg. Water	5,000.00	3,000.00	2,000.00
	v. Hazard fee - pollutions - air, noise & water	5,000.00	3,000.00	2,000.00
PB	Control of Vehicle fees:			
	i. Parking fees	500.00	200.00	100.00
	ii. Application for no parking order	5,000.00	3,000.00	2,000.00
	iii Approval for no parking order			
	(a) Individual	10,000.00	5,000.00	3,000.00
	(b) Company/group	20,000.00	10,000.00	5,000.00
Q	PUBLIC CONVENIENCE, SEWAGE & REFUSE DISPOSAL FEES			
1	Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
2	Operating Licence fees	5,000.00	3,000.00	2,000.00
R	CUSTOMARY BURIAL GROUND PERMIT FEES			
	Burial Ground Permit per year	20,000.00	10,000.00	10,000.00
S	RELIGIOUS PLACES ESTABLISHMENT PERMIT FEES			1,500.00
1	Open Air Preaching Permit Fee	5,000.00	3,000.00	2,000.00
2	Road Possession fee	5,000.00	3,000.00	2,000.00
T	SIGNBOARD (SIGNAGE) PERMIT FEES			
1	Mobile Sale Promotion	5,000.00	3,000.00	2,000.00
2	Electric Design Advert per face	10,000.00	5,000.00	3,000.00
3	Wall Permit Advert per side	5,000.00	3,000.00	2,000.00
4	Bill boards, Unipoles and eye Catches	100,000.00	50,000.00	50,000.00

Ekiti State Board of Internal Revenue Law, 2019

5	Market Road show permit	5,000.00	3,000.00	2,000.00
6	Digital Boards	20,000.00	10,000.00	10,000.00
U	OTHER LEVIES & FEES			
UA	Contractor/Contract fees(Applicable to all categories)			
	i. Application for registration			2,000.00
	ii. Approval for registration;			
	- Category A: 1,000.00-50,000.00	5,500.00	5,000.00	5,000.00
	- Category B: 51,000.00-100,000.00	7,000.00	7,000.00	7,000.00
	- Category C: 101,000.00-200,000.00	9,000.00	9,000.00	9,000.00
	- Category D: 201,000.00-500,000.00	10,000.00	10,000.00	10,000.00
	- Category E: 501,000.00-1,000,000.00	20,000.00	20,000.00	20,000.00
	- Category F: Above 1,000,000.00	30,000.00	30,000.00	30,000.00
	iii. Tender fee			0.025% of contract sum
UB	REGISTRATION OF ASSOCIATION			
	i. Application for registration	1,000.00	1,000.00	1,000.00
	ii. Renewal of registration	5,000.00	5,000.00	5,000.00
	iii. Social	15,000.00	15,000.00	15,000.00
	iv. Communal/Native Association	70,000.00	70,000.00	20,000.00
	NOTE:			
	CATEGORY A: 1. ADO L.G			
	2. IKERE L.G			
	CATEGORY B: 3. EKITI EAST L.G			
	4. EKITI SOUTH WEST L.G			
	5. EKITI WEST L. G.			
	6. IDO/OSIL G.			
	7. IRE/IFE L. G			
	8. OYE L. G.			
	9. IKOLE L. G.			
	10. IJERO L. G.			

SECOND SCHEDULE**Section 1(3)****SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC****Proceedings of the Board.**

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3. (1) The quorum at a meeting of the Board shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Board at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.

(2) A majority decision of the members on any matter obtained by the in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting
4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

Ekiti State Board of Internal Revenue Law, 2019

6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board;and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8. (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committee as it thinks fit to consider any report on any matter with which the Board is concerned.
- (2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over a member of the Board.
- (3) The quorum of any committee set up by the Board shall be as may be determined by the Board
- (4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

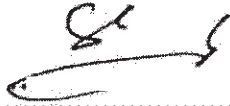
Miscellaneous.

9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.

10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:
 - (a) any vacancy in the membership of the Board or committee;
 - (b) any defect in the appointment of a member of the Board or committee; or
 - (c) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.
14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

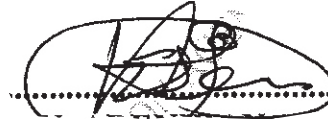
Ekiti State Board of Internal Revenue Law, 2019

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



.....
MR. TOLA ESAN

Clerk of the House of Assembly



.....
Rt. Hon. Funminiyi Afuye
Speaker of the House

Governor's Assent

I hereby signify my assent to this Bill



DR. JOHN KAYODE FAYEMI
Executive Governor of Ekiti State.

MADE AT ADO-EKITI THIS 16th DAY OF October, 2019