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EKITI STATE NOTICE NO. 16

The following is published as Supplement to this Gazette:

Law No. 16 of Law No. 16 of 2020 entitled EKITI STATE BOARD OF INTERNAL REVENUE (FIRST AMENDMENT)  
LAW, 2020

..... A 01-103

By the State Governor's Command,

BIODUN OYEBANJI  
*Secretary to the State Government.*

Ekiti, 21st August, 2020

**A LAW TO AMEND THE PROVISIONS 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.**

1. Amendment of Ekiti State Board of Internal Revenue Law, No. 13 of 2019.
2. Amendment of Section 9 (1) (b) of the Principal Law.
3. Amendment of Section 11 (1) (b) of the Principal Law.
4. Amendment of Section 11 (1) (c) of the Principal Law.
5. Amendment of Section 11 (1) (n) of the Principal Law.
6. Amendment of Section 22 of the Principal Law.
7. Insertion of a new sub-section to Section 32 of the Principal Law.
8. Amendment of Section 64 (2) of the Principal Law.
9. Deletion of Section 78 of the Principal Law.
10. Amendment of Section 79 (1) (c) of the Principal Law.
11. Amendment of the First Schedule to the Principal Law.
12. Citation.

No.4



2020

**Ekiti State of Nigeria**

**DR. JOHN KAYODE FAYEMI**

*Governor, Ekiti State of Nigeria*

**A LAW TO AMEND THE PROVISIONS 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.**

**NO. 16 OF 2020.**

**EKITI STATE OF NIGERIA**

*Commencement [ ]*

**ENACTED BY THE EKITI STATE HOUSE OF ASSEMBLY as follows:**

1. The provisions of the Ekiti State Board of Internal Revenue Law, No. 13 of 2019 (in this Law referred to as “the Principal Law”) is hereby amended as set out in this Law. *Amendment of Ekiti State of Internal Revenue Law, No.13 of 2019.*

**Functions of the Board**

2. Section 9 (1)(b) of the Principal Law is hereby amended by substituting the word “**Revenue**” with the word “**taxes**” to now read as follows: *Amendment of Section 9 (1)(b) of the Principal Law.*

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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*Section 9 (1) (b): ensuring the effectiveness and optimum collection of all taxes including levies and penalties due to the State Government under the relevant federal and State Laws;*

**Power and Functions of the board of Internal Revenue Services.**

*Amendment of Section 11 (1) (b) of the Principal Law*

3. Section 11 (1) (b) of the Principal Law is hereby deleted and substituted with another Section 11 (1) (b) as follows:

*Section 11 (1) (b): to control and administer the various taxes, non-tax revenues and laws specified in the First Schedule of this Law including those of the Local Government Areas provided that such power is delegated to the Service by the applicable Local Government under a written instrument.*

**Power and Functions of the board of Internal Revenue Services.**

*Amendment of Section 11 (1) (c) of the Principal Law*

4. Section 11 (1) (c) of the Principal Law is hereby deleted and substituted with another Section 11 (1) (c) as follows:

*Section 11 (1) (c): collect, recover and pay to the designated account all taxes 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.*

**Power and Functions of the board of Internal Revenue Services.**

*Amendment of Section 11 (1) (n) of the Principal Law*

5. Section 11 (1) (n) of the Principal Law is hereby deleted and substituted with another Section 11 (1) (n) as follows:

*Section 11 (1) (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; provided that no tax, levy or revenue established by any law shall be waived except with the approval of the State House of Assembly upon application by the Board through the Governor.*

**Mode of Payment**

*Amendment of Section 22 of the Principal Law*

6. Section 22 of the Principal Law is hereby amended by substituting the word “**Revenue**” with the word “**tax**” to now read as follows:

**Section 22:** *Except as otherwise provided in any Law, tax due to any authority in Ekiti State shall be payable either 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.*

#### Refund to tax payers

7. Section 32 of the Principal Law is hereby amended by inserting a new proviso as Section 32 (4) to read as follows: *Insertion of a new sub-section to Section 32 of the Principal Law.*
- Section 32 (4):** *The Internal Revenue Service shall open a dedicated Account into which shall be paid monies for settling tax refunds, provided that the Service shall prepare an annual budget for tax refund to be funded by the State Government as may be approved by the State House of Assembly.*

#### Board to be subject to general direction of the Governor

8. Section 64 (2) of the Principal Law is hereby deleted and substituted with another Section 64 (2) as follows: *Amendment of Section 64 (2) of the Principal Law.*
- Section 64 (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, to the extent that the said directives do not conflict with any of the provisions of this Law, shall not be challenged on the ground that such act, matter or thing was not proved to be in accordance with any direction, order or instruction given by the Governor.*

#### Directives by the Governor

9. Section 78 of the Principal Law is hereby deleted. *Deletion of Section 78 of the Principal Law.*

#### Power to make Regulations

10. Section 79 (1) (c) of the Principal Law is hereby deleted and substituted with another Section 79 (1) (c) as follows: *Amendment of Section 79 (1) (c) of the Principal Law.*
- Section 79 (1) (c):** *to review in every three years, the tariffs, rates and fines of the Ministries, Departments and agencies together with that of*

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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*Local Government Areas subject to the approval of the State House of Assembly and the consent of the Governor.*

*Amendment of the First Schedule to the Principal Law.* **11.** The First Schedule to the Principal Law is hereby deleted and substituted with another First Schedule as provided in the First Schedule to this Law.

**Citation**

**12.** This Law may be cited as Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.

**SCHEDULES  
(Section 11)**

**FIRST 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, CAPP8 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 Regulations refer.

**(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 organizations 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, CAP C1 LFN, 2010 (as Revised).

**(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, CAP S8 LFN, 2010 (as Revised).

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

**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. The Board shall have power to increase the list and review the amount payable subject to approval of the State House of Assembly and the consent of the Governor.

**PRESUMPTIVE TAX PAYABLE.**

S/N	TRADE/BUSINESS	MICRO	SMALL	MEDIUM
		Presumptive Tax Payable	Presumptive Tax Payable	Presumptive Tax Payable
1	-- -- --	5,000	10,000	20,000
2	Agric Chemicals	5,000	7,500	10,000
3	Aluminum Doors & Windows	10,000	15,000	20,000
4	Artists and songs – Writers	5,000	7,500	10,000
5	Bakers	15,000	20,000	30,000
6	Barbers	2,500	7,500	10,000
7	Blacksmiths	3,000	7,500	15,000
8	Block Making Industries	10,000	15,000	25,000
9	Bookshop/Stationary Stores	5,000	10,000	15,000
10	Bricklayers	3,000	5,000	10,000
11	Buildings Materials & Dealers	15,000	25,000	40,000
12	Business Centre	5,000	7,500	10,000
13	Butchers	3,000	5,000	7,500
14	Cabinet Makers/Metal	5,000	10,000	15,000



**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

15	Car Wash Owners	5,000	10,000	15,000
16	Carpenters	3,000	5,000	75,000
17	Cement Dealers/Sellers	10,000	15,000	30,000
18	Children Wear	2,000	5,000	10,000
19	Clergy/Pastoring	5,000	15,000	20,000
20	Clock and Watch Sellers	2,000	5,000	7,500
21	Clothing Materials	5,000	7,500	15,000
22	Cobblers	1,000	2,000	5,000
23	Cooking Gas/Air Condition Seller	10,000	15,000	25,000
24	Curtain & Interior Decoration	5,000	7,500	15,000
25	Cyber Cafe Operator	10,000	15,000	20,000
26	Dry Cleaners	2,000	5,000	7,500
27	Electricians	5,000	10,000	20,000
28	Farm's Settlers	3000	5,000	10,000
29	Fashion Designers	5,000	7,500	10,000
30	Furniture Makers	5,000	10,000	15,000
31	General Merchants & Distributors	25,000	50,000	75,000
32	Gifts Shop	3,000	5,000	10,000
33	Graphic Arts & Designs	3,000	5,000	10,000
34	Grinding Mills	2,000	5,000	10,000
35	Guest Houses	20,000	35,000	75,000

NOTE: Development Levies are not part of these assessments.

**(1) RATES AND TARRIFFS OF OTHER MINISTRIES, DEPARTMENTS AND AGENCIES.**

**A. 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

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10	Veterinary clinical Service and Treatment	Varies
11	Veterinary Lab. Diagnostic and Investigation	Varies
12	River/Reservoir Fishing	500.00/Artisan/year
13	Fisheries edict (cold-room reward of licence)	5,000.00/cold-room/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

**B. DIRECTORATE OF FARM SETTLEMENTS AND PEASANT FARMERS DEVELOPMENT .**

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

**C 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

**D. HOUSING CORPORATION.**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Contract Document & Tender fee	100,000.00
2.	Form	5,000.00

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3.	Land Purchase Obasanjo Estate Fayose Estate Other Estate	510 per sqm 710 per Sqm 310 per Sqm
6.	Ground Rent	Total area x ₦5.00
7.	Survey Fees	20,000.00
8.	Plan Approval	
	i) Place of worship	₦ 20.00 per sqm
	ii) Residence	₦ 25.00 per sqm
	iii) Commercial	₦ 40.00 per sqm
9.	Transfer Fees	₦ 15.00 per sqm
10.	Street Naming	30,000.00 (IGR)
11.	Fencing Permit	
	i) Residence	₦ 50.00 per sqm
	ii) Commercial	₦ 100.00 per sqm
	Sales of Houses	
	i) Manson	₦ 15m
	ii) 3 Bedroom	₦ 4.6m
	iii) 2 Bedroom	₦ 2.7m

**E. 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

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**F. 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	
<b>3.</b>	<b>Tender Fees</b>		
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
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 7500,000,000-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 2,000,000,00 Below 3,000		1,250,000.00
20	Above 3,000,000,000-Below		1,825,000.00

**G. 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

**H. 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

**I. 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

**J. CABINET AND SPECIAL SERVICES DEPARTMENT.**

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

**K. EKITI STATE LIBRARY BOARD.**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Registration Card	500 Per card
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

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**L. MINISTRY OF PUBLIC UTILITIES.**

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

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

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		<b>6. Automobile Firms &amp; premises</b> (a) With garage (b) Without garage	10,000.00 5,000.00
		<b>7. Banks</b>	25,000.00
D	<b>Fire reports (Requests)</b> Head 402/188	<b>1. Factory industries, companies &amp; Business Premises</b> <b>2. Private and Residential buildings</b>	5,000.00 2,000.00
E	<b>Training of staff on demand</b> (Head 402/188)	<b>1. Banks</b> <b>2. Industries</b> <b>3. Private and public organization</b>	30,000.00 10,000.00 10,000.00

**M. 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

**N. EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION.**

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

**O. EKITI STATE CIVIL SERVICE COMMISSION**

S/N	REVENUE ITEM	TARIFF/ RATE
1.	Sales of Public Service Examination Forms into Administrative Officers' etc. Cadres	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



**P. 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, crèche play ground and market stalls	2,000.00

**Q. 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

**R. 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

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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
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

**(ii) 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

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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

**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

**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

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**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

**S. EKITI STATE INTERNAL REVENUE SERVICE.**

<b><u>MOTOR VEHICLE REGISTRATION AND RENEWAL RATES</u></b>		
<b>A</b>	<b>NUMBER PLATES</b>	
1	Standard Number Plate	N 12,500.00
2	Number Plate Revalidation	N 10,000.00
3	Government Standard Plate	N15,000.00
4	Articulated Number Plate	N 20,000.00
5	Out of Series	N 40,000.00

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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>B</b>	<b>COST OF VEHICLE REGISTRATION</b>	
1	Weighing & Registration Fee	
	a. Motor Vehicle	N 2,500.00
	b. Motor Cycle	N 1,250.00
	0.1- 0.59 (TRICYCLE)	N1,500.00
	c. Bedford lorry	N5,750.00
<b>C</b>	<b>CHANGE OF OWNERSHIP</b>	
	a. Motor Vehicle	N 2,000.00
	b. Motor Cycle	N 500.00
<b>D</b>	<b>CAPITAL GAIN TAX</b>	
	a. Motor Vehicle	N 2,500.00
	b. Motor Cycle	N 250.00
<b>F</b>	<b>VEHICLE LICENSE</b>	
	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 2,000.00
	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

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	h. Tipper & Lorries	N 3,000.00
	i. Tankers & Trucks/Luxurious Buses	N 5,000.00
	j. 16 Tyres Trailer	N 5,000.00
	k. Tractors & Bulldozers	N3,000.00
	l. Vehicle Alert	N 200.00
<b>G</b>	<b>HACKNEY PERMIT CHARGES</b>	
	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
	<b>ROAD WORTHINESS</b>	
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

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<b>ACCIDENT INSPECTION</b>		
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
<b>LICENSES</b>		
	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
<b>VEHICLE EXAM</b>		
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.**

<b>S/N</b>	<b>ITEMS OF REVENUE</b>	<b>RATES FEES</b>
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

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**(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 2010 RATE	%
1	Mortgage or Insurance and or Debentures In-denture and their up stampings equitable Mortgage (e.g Deposit)		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"> <li>i. If the terms is less than one year</li> <li>ii. 1-7 years</li> <li>iii. 7-21 years</li> <li>iv. 21 years to 99 years</li> </ul>	<ul style="list-style-type: none"> <li>0.7 years 39k on every ₦50</li> <li>1-7 years: 0.78%</li> <li>7-21 years N1.50 on every ₦50</li> <li>21 years above ₦6 on every ₦100</li> </ul>	<ul style="list-style-type: none"> <li>0.1 yrs: 0.78%</li> <li>1-7yrs: 0.78%</li> <li>7-21yrs: 3%</li> <li>Above 21 yrs: 6%</li> </ul>



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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 or Parastatals required)	Free	N/A

**ANNUAL 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
7	Executive Secretaries/General Manager/Programme Manager	50,000.00
8	Permanent Secretary	75,000.00
9	Pensioner	250.00
	MEDICAL OFFICERS	
10	(i) Doctors on CONMESS 01-02	2,000.00
11	(ii) Doctors on CONMESS 03-04	2,500.00
12	(iii) Doctors on CONMESS 05-06	4,000.00
13	(iv) Doctors on CONMESS 07	5,000.00
14	(v) CONHESS 01-06	500.00
15	(vi) CONHESS 07-10	750.00
16	(vii) CONHESS 11 and above	2,500.00
	Federal Officers in Ekiti State as above PHCN/BEDC	
17	Junior Staff	500.00
18	Middle Level Staff	750.00
19	(c) Senior Staff/District Managers	1,000.00
	POLITICAL OFFICE HOLDERS	
	2.1 STATE	
20	(i) Executive Governor	250,000.00
21	(ii) Deputy Governor	250,000.00

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22	(iii) Speaker House of Assembly	150,000.00
23	(iv) Honourable Members House of Assembly	100,000.00
24	(v) Secretary to State Government	100,000.00
25	(v) Head of Service	100,000.00
26	(vi) Chief of Staff	100,000.00
27	(viii) Deputy Chief of Staff	75,000.00
28	(ix) Commissioners and Special Advisers	100,000.00
29	(x) Chairmen Board & Commission	100,000.00
30	(x) Chairmen Board & Commission (Part Time)	75,000.00 200,000
31	(xii) Director General	75,000.00
32	(xiii) Full Time Members of Board	75,000.00
33	(xiv) Part Time Members	5,000.00
24	(xv) Senior Special Assistant	50,000.00
35	(xvi) Special Assistant	40,000.00
36	(xvii) Technical Assistant	40,000.00
37	(xviii) Personal Assistant	25,000.00
38	(xix) Executive Assistant	10,000.00
39	(xx) Clerk of the House	50,000.00
	<b>3.0 LOCAL GOVERNMENT</b>	
40	(i) Executive Chairman	100,000.00
41	(ii) Vice Chairman	75,000.00
42	(iii) Secretary	50,000.00
43	(iv) Supervisory Councilors	50,000.00
44	(v) Special Advisers/Advisers	50,000.00
45	(vi) Councilors	50,000.00
46	(vii) Personal Assistant	25,000.00
	<b>4.0 JUDICIARY</b>	
47	(i) Chief Judge	100,000.00
48	(ii) High Court Judge	75,000.00
49	(iii) Chief Registrar	75,000.00
50	(iv) Customary Court President	2,000.00
51	(v) Deputy Chief Registrar	50,000.00
52	(vi) Rent Tribunal Members	50,000.00
53	(vii) Magistrates 10-12	2,500.00
54	(viii) Magistrates 13-14	20,000.00
55	(ix) Magistrates 15-17	30,000.00
56	(x) JUSUN on GL 01-03	50,000.00
57	(xi) JUSUN on GL 04-06	250.00
58	(xii) JUSUN on GL 07-08	250.00
59	(xiii) JUSUN on GL 09-10	750.00
60	(xiv) JUSUN on GL 12-14	800.00

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61	(xv) JUSUN on GL 15-17	1,000.00
		1,500.00
	5.0 BANK EMPLOYEES	
62	(i) Managing Directors	100,000.00
63	(ii) Chief Executive Officer	100,000.00
64	(iii) Executive Directors	100,000.00
65	(iv) General Managers	50,000.00
66	(v) Assistant General Manager	50,000.00
67	(vi) Senior Manager	50,000.00
68	(vii) Manager	10,000.00
69	(viii) Deputy Manager	10,000.00
70	(ix) Bank Executive	5,000.00
71	(x) Bank Officers	5,000.00
72	(xi) Management Trainees	5,000.00
73	(xii) Others	500.00
	6.00 OBAS/REGENT	
74	(i) Grade A Oba	50,000.00
75	(ii) Grade B Oba	30,000.00
76	(iii) Grade C Oba	10,000.00
77	(iv) Baale	5,000.00
	7.00 FARMERS	
78	(i) Large/Big Scale Farmers	5,000.00
79	(ii) Poultry/Fisheries Famers	1,000.00
80	(iii) Subsistence Farmers	250.00
	8.0 TRADERS	
81	(i) Supper Markets	2,500.00
82	(ii) Medium	500.00
83	(iii) Petty Traders	250.00
	9.0 INDIVIDUAL PROFESSIONALS PRIVATE PRACTICE	
84	(i) Lawyers	25,000.00
85	(ii) Doctors	20,000.00
86	(iii) Surveyors	20,000.00
87	(iv) Architects	20,000.00
88	(v) Engineers	20,000.00

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88	(v) Engineers	20,000.00
89	(vi) Accountants	20,000.00
90	(vii) Contractors	20,000.00
91	(viii) Pharmacists	20,000.00
92	(ix) Auctioneers	20,000.00
93	(x) Directors and Proprietors of Other Private Business	20,000.00
94	(xi) Consultants	20,000.00
94	(xii) Estate Agents	5,000.00
96	(xiii) Artisans	500.00
97	(xiv) Beer/Pepper Soup Joint	1,500.00
	10. INSTITUTIONS	
98	(i) Financial Institutions per branch	50,000.00
99	(ii) Micro Finance Bank/Insurance House	50,000.00
100	(iii) Enterprises	25,000.00
101	(iv) Limited Liability Companies	
		100,000.00
	(Category 'B')	50,000.00
102	(v) Private Nursery/Pry/Secondary School	25,000.00
103	(vi) Private University/Polytechnic	50,000.00
104	(vii) Private Clinic Hospitals	25,000.00
105	(viii) Business/Computer Centre	10,000.00
106	(ix) Sawmills	50,000.00
107	(x) Petrol Stations (Category ('A'))	100,000.00
	(Category 'B')	50,000.00
	(Category 'C')	25,000.00
108	(xi) Vehicles Dealers	50,000.00
109	(xii) Distributors/Warehouse	25,000.00
110	(xiii) Quarry	50,000.00
111	(xv) Borehole Drilling	25,000.00
112	(xvi) Other Corporate Bodies	20,000.00
113	(xvii) Directors and Proprietors of other Private Business	20,000.00
114	(xviii) Beer/Pepper Soup Joint	15,000.00
115	(xix) Other Artisans	500.00
	TERTIARY INSTITUTION	
	(1) NON-ACADEMIC STAFF	
116	(i) GL 01-04 (Conunass)	750.00
117	(ii) GL 05-06	800.00

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117	(ii) GL 05-06	800.00
118	(iii) GL 07-09	1,000.00
119	(iv) GL 10-12	1,500.00
120	(v) GL 13-14	2,000.00
121	(vi) GL 15	2,500.00
122	(i) Registrar/Librarian	15,000.00
123	(ii) Deputy Vice Chancellor	50,000.00
124	(iii) Vice Chancellor	100,000.00
	<b>2. ACADEMIC STAFF</b>	
125	(i) CONUASS 01-02	1,500.00
126	(ii) CONUASS 03-04	2,500.00
127	(iii) CONUASS 05-07	5,000.00
	<b>POLY/COLLEGE OF EDUCATION</b>	
	<b>3. ACADEMIC STAFF</b>	1,000.00
128	(i) CONPCASS 01-02	1,500.00
129	(ii) CONPCASS 03-04	2,500.00
130	(iii) CONCASS 05-07	5,000.00
131	(iv) CONCASS 08-09	75,000.00
132	(v) PROVOST	
	<b>4. NON-ACADEMIC STAFF</b>	
133	(i) CONTEDISS 01-03	750.00
134	(ii) CONTEDISS 04-05	1,000.00
135	(iii) CONTEDISS 06-08	1,500.00
136	(iv) CONTEDISS 09-11	2,000.00
137	(v) CONTEDISS 12-13	2,500.00
138	(vi) CONTEDISS 14-15	3,000.00
139	(vii) REGISTRAR/BURSARS/LIBRARIAN	10,000.00
	<b>5. PRIVATE UNIVERSITY ACCADEMIC STAFF</b>	
140	(i) ABUASSS 01-02	750.00
141	(ii) ABUASS 03-04	800.00
142	(iii) ABUASS 05-07	1,500.00
143	(iv) Deputy Vice Chancellor	50,000.00
144	(v) Vice Chancellor	100,000.00

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144	(v) Vice Chancellor	100,000.00
	NON-ACADEMIC STAFF	
145	(i) ABUNASSS 03-05	250.00
146	(ii) ABUNASS 06-09	500.00
147	(iii) ABUNASS 10-12	7,500.00
148	(iv) ABUNASS 13-15	10,000.00
149	(v) Bursar/Registrar as that of Public Universities	15,000.00
	EMPLOYEE OF PRIVATE COMPANIES	
150	(i) Not mentioned in the list e.g. petrol staff etc.	250.00
151	(ii) Staff of the Consultants working with the State	1,000.00
152	(iii) Owners of Civic Centre	5,000.00
153	(iv) Event Support Service e.g. Chair/Canopy Rentals Undertaker's and Auctioneers.	5,000.00
154	(v) All other categories of employees not captured	1,000.00

**T. 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
8.	Driving with a forged driver's license	LCG-08	3	10,000.00

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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	TRAIFF 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
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

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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.

**vi. MOTOR-CYCLE RIDERS.**

S/NO	VIOLATION	CODE	POINT	TRAIFF 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



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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 &

**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

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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
43.	Abandoned vehicle on highway	MTF-10	a. Car b. Trailer and 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

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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	

**viii. CUSTODY CHARGES.**

S/NO	VIOLATION	CODE	POINT	TRAIFF UNIT	ADDITI ONAL
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	

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**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

**U. MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT**

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
<b>A</b>	<b>APPLICATION FORMS</b> (FOR LAND ALLOCATION AND SUBSEQUENT TRANSACTIONS)	5,000.00
<b>B</b>	<b>ANNUAL GROUND RENT</b>	
1	Annual Ground Rent for Govt. Model Estate	10.00/M <sup>2</sup>
2	Annual Ground Rent for other Govt. Residential Estate: Ado Ekiti Other Towns	7.00/M <sup>2</sup> 5.00/M <sup>2</sup>
3	Annual Ground Rent for Govt. Commercial/Industrial Estate: Ado Ekiti Other Towns	15.00/M <sup>2</sup> 10.00/M <sup>2</sup>
4	Annual Ground Rent on Residential Estate for private C. of O.: Ado Ekiti Other Towns	5.00/M <sup>2</sup> 3.00/M <sup>2</sup>
5	Annual Ground Rent on Commercial/Industrial Estate) for private C. of O.: Ado Ekiti Other Towns	15.00/M <sup>2</sup> 10.00/M <sup>2</sup>
6	Annual Ground Rent (Agric. Use) for Private C. of O: (i) 1 <sup>st</sup> Hectare and parts thereof( Ado Ekiti and other Towns)	500.00/Hectare
<b>C</b>	<b>C OF O FEES FOR PRIVATE RESIDENTIAL LAND</b>	



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<b>F</b>	<b>FURTHER TRANSACTION</b> (i) <b>CONSENT TO MORTGAGE:</b> Consent Approval Fees	1% of loan granted
	(ii) Consent Approval Assignment: Undeveloped Property  Developed property	15% (of value of Land and 10% of Structure)
<b>G</b>	<b>DEEDS</b> (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%
<b>S/NO</b>	<b>REVENUE ITEMS</b>	<b>TENTATION TARRIFF UNIT</b>
<b>H</b>	<b>VALUATION REPORT</b>	10,000.00
<b>I</b>	<b>LAND USE CLEARANCE FEE</b>	
I	Land Use Clearance fee for Residential development on less than 3 floor	1,000.00
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

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

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S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
3	<b>Agricultural Development</b> 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 <sup>3</sup>
4	Assessment of Place of Worship (Excluding Mission House & Others)	20.00/m <sup>3</sup>
5	<u>Assessment of Education Institution Plan</u> (i) Nursery/Primary School (ii) Secondary School (iii) Post Secondary School	30.00m <sup>3</sup> 30.00m <sup>3</sup> 30.00m <sup>3</sup>
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 “



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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	Temporary Obtaining Certified True Copy of Approved Plan (i) Car Wash Permit (ii) Permit for Temporary Shed or Kiosk Not exceeding 6.0sq meters (iii) Additional m <sup>2</sup>	10,000.00 5,000.00 500.00/m <sup>2</sup>
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;  ASSESSMENT OF RESIDENTIAL DEVELOPMENT (a) Ado Ekiti (State Capital) (b) Local Government Headquarters (c) Other Towns ASSESSMENT OF COMMERCIAL DEVELOPMENT (i) Bank (ii) Petrol Filling Station (a) Ado (State Capital) (b) L.G.A. Headquarters (c) Other Towns (iii) Gas Filling Station (iv) Surface Tanks (Diesel/Kerosene) (v) Sawmill (a) State Capital (b) Other Towns (vi) Commercial Building e.g. Event Centers, Offices, etc. (vii) Industrial Building (viii) Hostels (ix) Hotel/Eatery/Restaurants (x) Community Halls	25.00/M <sup>3</sup> 22.50/M <sup>3</sup> 20.00/M <sup>3</sup> 400.00/M <sup>3</sup> 200,000.00/Pump 150,000.00/Pump 100,000.00/Pump 500.00/M <sup>3</sup> 50.00/M <sup>3</sup> Tank 250,000.00/Sawmill 150,000.00/sawmill 40.00/m <sup>3</sup> 40.00/m <sup>3</sup> 35.00/m <sup>3</sup> 50.00/m <sup>3</sup> 20.00/m <sup>3</sup>

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	Light Industry (i) Block Making Industry plans (ii) Assessment of Concrete Industry plan  (iii) Stone Crushing Ind. (mechanical) (iv) Stone crushing Ind. With Asphalt	25,000.00 40,000.00  500,000.00 800,000.00
13	<u>For renewal of Building Plan</u> (i) Residential Building Plan (ii) Commercial (iii) Industrial	20% of current Assessment
	<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
14	<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
<b>S/NO</b>	<b>REVENUE ITEMS</b>	<b>TARRIFF/RATE UNIT</b>
16	Penalty in respect of un approved existing Building Plan	+50% of current assessment
17	<u>Registration of Technical Report</u> (i) Residential Estate (ii) Commercial/Industrial/Semi Public use (iii) Quarry for aggregate (iv) Quarry for asphalt	10,000.00 20,000.00 20,000.00 60,000.00

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18	<b>Building Construction Levy</b> (i) Residential building (ii) Commercial building	10,000/floor 15,000/floor
19	<b><u>Ratification Fee for approval of Building Plan</u></b> (i) Residential: within Ado outside “	10.00/m <sup>2</sup> 5.00/ m <sup>2</sup>
	(ii) Commercial: within Ado outside “	15.00/m <sup>2</sup> 10.00/m <sup>2</sup>
	(iii) Industrial: within Ado outside “	15.00/m <sup>2</sup> 10.00/m <sup>2</sup>
	(iv) Religious: within Ado outside “	15.00/m <sup>2</sup> 10.00/m <sup>2</sup>
	(v) Agric N/A	N/A
	(vi) Recreation: N/A	15.00/m <sup>2</sup>
20	<b><u>Regularization of allocation on Government Land (Residential):</u></b> (i) 1000/M <sup>2</sup> below (ii) Extra above 1000/ M <sup>2</sup>	100,000.00 15.00/ M <sup>2</sup>

**MAST/TRANCEIVER BASE STATION INSTALLATION**

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

**OPTIC FIBRE LAYING**

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

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**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 <sup>2</sup>	10.00/m <sup>2</sup>	
7	Annual Ground Rent for Government Residential Estate	50k-1.00/m <sup>2</sup>	2.50/m <sup>2</sup>	5.00/m <sup>2</sup>	
8	Annual Ground Rent for Government Commercial/Industrial Estates.	1.50-2.50/m <sup>2</sup>	2.50/m <sup>2</sup>	25/m <sup>2</sup>	
9	Annual Ground Rent (Residential/Commercial/Industrial Estates) for Private C.of O Estate	20k - 40/m <sup>2</sup>	2.50/m <sup>2</sup>	2.50/m <sup>2</sup>	
10	Annual Ground Rent for (Residential/Commercial/Industrial Estates) for Private C.of O Estate.	20k - 40/m <sup>2</sup>	2.00/m <sup>2</sup> (Other Towns)	2.00/m <sup>2</sup>	
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/Hectare	

**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 <sup>2</sup>		10,000/1000m <sup>2</sup>
	(Subsequent Meters)	₦5m <sup>2</sup>		₦7m <sup>2</sup>

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**V. MINISTRY OF INVESTMENT, TRADE AND INDUSTRY**

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 professionals/Consultants not specifically mentioned	30,000	15,000	15,000	7,500
4.	Printing Press				
	(a) Big	50,000	25,000	25,000	12,500
	(b) Small			15,000	7,500
		30,000	15,000		
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				
	(b) Small Store	50,000	25,000	25,000	12,500
		30,000	15,000	15,000	7,500
8a.	Finance, Mortgages Merchant, Commercial Banks Micro Finance Banks	500,000	300,000	250,000	150,000
		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

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10.	Petrol Stations: (a) Major Marketers (b) Independent Mkts (c) Surface tank Mkts	60,000 40,000 20,000	30,000 20,000 10,000	30,000 20,000 10,000	15,000 10,000 5,000
11.	Spare parts Dealers:	40,000	20,000	20,000	10,000
12.	Mechanics & Allied jobs (a) Big (b) Small	6,000 3,000	3,000 1,500	3,000 1,500	1,500 750
13.	Hospital Clinics	40,000 20,000	20,000 10,000	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
17.	Medical Stores (a) Pharmacy (b) Patent (i) Big (ii) Medium (iii) Small	30,000 10,000 6,000 4,000	15,000 5,000 3,000 2,000	15,000 5,000 3,000 2,000	7,500 2,500 1,500 1,000
18.	Block Making:	20,000	10,000	10,000	5,000
19.	Private Schools: (a) Nur/Pry (b) Secondary (c) University (d) Polytechnics	20,000 30,000 1,000,000 400,000	10,000 15,000 500,000 200,000	10,000 15,000 500,000 200,000	5,000 7,500 250,000 100,000
20.	Building Materials Dealers: (a) Big (b) Medium (c) Small	100,000 50,000 20,000	50,000 25,000 10,000	50,000 25,000 10,000	25,000 12,500 5,000
21.	Cement Dealers (a) Big (b) Small	60,000 30,000	30,000 15,000	30,000 15,000	15,000 7,500
22.	Security Organization	30,000	15,000	15,000	7,500
23.	Cooking Gas Sellers				

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24.	Books Shops (a) Big (b) Small	20,000 10,000	10,000 5,000	10,000 5,000	5,000 2,500
25.	Textiles Shops	10,000	5,000	5,000	2,500
26.	Motor Dealers Distribution: (a) New (b) Tokunbo	80,000 40,000	40,000 20,000	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 (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
39.	Hair Dressers (a) Big (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
40.	Video Rentals/Coverage	6,000	3,000	3,000	1,500
41.	Bakeries (a) Big (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
42.	Advertising Agencies	50,000	25,000	25,000	12,500
43.	Rentals (a) Big (b) Small	40,000 20,000	20,000 10,000	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



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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
	(viii) Wood Machining	5,000	3,000	3,000	1,500
	(ix) Mechanical Complex	5,000	3,000	3,000	1,500
	(x) Electrical work	5,000	3,000	3,000	1,500
	(xi) Plumbers	5,000	3,000	3,000	1,500
	(xii) Electronics Repairs	5,000	3,000	3,000	1,500
	(xiii) Generator Repair	5,000	3,000	3,000	1,500
	(xiv) Vulcanizer	5,000	3,000	3,000	1,500
	(xv) Electrical Rewinder	5,000	3,000	3,000	1,500
	(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	5,000	3,000	3,000	1,500
	(xix) Welding/Panel Beating	5,000	3,000	3,000	1,500
	(xx) Motor Cycle Mechanic	5,000	3,000	3,000	1,500
	(xxi) Artist	5,000	3,000	3,000	1,500
	(xxii) Barbing Saloon	5,000	3,000	3,000	1,500

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(xxii) Barbing Saloon					
(xxiii) Plank Sellers	5,000	3,000	3,000	1,500	
(xxiv) Lamination					
(xxv) Viewing Center Operator					
(xxvi) Mobile Phone Dealer					
(xxvii) Soap Making					
(xxviii) Shoe Seller					
(xxix) Motor Saw Operator					
(xxx) Oil Seller					
(xxxi) Phone Vendor					
(xxxii) Bag Makers					
(xxxiii) Aluminum Maker					
(xxxiv) Interlocking					
(xxxv) Upholstery					
(xxxvi) Pure Water Production					
(xxxvii) Knitters					
(xxxviii) Dry Cleaners					
(xxxix) Computer Technologies					
(xl) Other Vocations not specifically mentioned					
Miscellaneous					
(a) Commission Agents	10,000	5,000	5,000	2,500	
(b) Kiosk	4,000	2,000	2,000	1,000	

**COOPERATIVE DEPT.**

S/N	REVENUE ITEM	TARIFF/RATE
1	Registration of Certificate Societies	10,000.00
	Unions	15,000.00

**W. 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

**X. OFFICE OF THE ACCOUNTANT GENERAL****SCHEDULE OF RATES**

S/n	Rates	Description	Percentage (%)
1	Withholding Tax (WHT)	Consultant	10%
2	Education Trust Fund (ETF)	Below one million	1%
		Above one million	2%
3	Community Development (CD)		1%
	Stamp Duty (SD)		1%
4	Legal Fee (LF)		1%

**Y. 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

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3	C	100,001-400,000	20,001-100,000
4	D	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 fueling within Ado-Ekiti.	N30,000.00
Outside Ado-Ekiti (depending on the location)	N40,000.00

Sales of Employment Forms

Junior staff	N500.00
Senior staff	N1,000.00

**BA. 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	

**BB. 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	

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**BC. MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY  
SCHEDULE OF RATES/FEES**

**04 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 ₦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 ₦10,000,000,000.00	2,500,000.00
23	Above ₦10,000,000,000.00	3,000,000.00

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SUB- HEAD	DETAILS OF REVENUE	RATE	
		STATE CAPITAL	OTHER TOWNS
	HEAD 402:- FINES AND FEES		
82	Compulsory Examination for Civil Servants (Per Subject)	250.00	250.00
83	Examinations' Documents Contract Tender Fees (Rates as applicable to Document Contract Tender fee above)		
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
	<b>SUB-TOTAL</b>		
	HEAD 404:- EARNINGS AND SALES		
38	Compilation of Grade II Certificates	1,100.00	1,100.00
39	Secondary School Common Entrance fees		

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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
102	Use of Public School's Facilities by Study Centers	300,000.00	300,000.00

**BD. EKITI STATE ENVIRONMENTAL PROTECTION 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
	- Chemical	200,000.00
	- Petrochemical	
	- Pulp and paper	
	- Foam	
	- Plastic etc.	
	6. Telecommunication Mast	200,000.00



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
		100,000.00
4.	Group 4	
	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	50,000.00
		50,000.00
		50,000.00
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
	4. Poultry projects of 100 – 199 birds	300,000.00
	5. Hotel of less than 20 rooms	300,000.00
6.	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

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**BE. STATE UNIVERSAL BASIC EDUCATION BOARD**

S/NO	TITLE 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	

**BF. FORESTRY  
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

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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	Cylicodiscusgabunensis		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
36	Erythrophleumspp	Eru	1.82	800	1200
37	Ricinnodendronheudelotti	Erinmado	1.82	800	1200
38	Sterculiaobilonga	Aye,	1.82	900	1350
39	Albizia all spp	Ayure	1.82	800	1200
40	Afromosiaelata		1.52	900	1350
41	Gmelinaarborea	Gmelina	1.52	1500	2250
42	Borassusaethiopu	Agbon		700	1050
43	Malnikaraspp		1.52	600	900
44	Amphimaspterocapoides	Koleagbe	1.52	700	1050
45	Combreto Dendron macrocarpum	Akasun	1.52	700	1050
46	Hannao species	Igbo	1.52	700	1050

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47	Holopteliaspp	Inajoko	1.52	800	1200
48	Butyrospermumparkii	Iru	1.52	600	900
49	Coelcaryonspp	Egenirini	1.52	600	900
50	Copaiferaspp		1.52	600	900
51	Datariumsengalensis	Ugbogbon	1.52	600	900
52	Fagaraspp		1.52	700	1050
53	Hopolormosiaspp	Akoriko	1.52	600	900
54	Homaliumspp	Olodo	1.52	600	900
55	Elainadoxaspp	Odudu	1.52	600	900
56	Onchricarpusspp		1.52	600	900
57	Lanneawelwitchii	Ekikanaja	1.52	800	1200
58	Parinariumspp	Idofun	1.52	600	900
59	Rogaoxystigmaspp	Lolagbola	1.52	600	900
60	Heayodendronspp	Oropa	1.52	600	900
61	Staudiaspp		1.52	600	900
62	Scotteliacuriaca		1.52	600	900
63	Stemonocoleusmicranthus		1.52	600	900
64	Tylostelinianspp		1.52	600	900
65	Adansoniadigitata	Oshe	1.52	600	900
66	Allanblankia floribunda	Urogboarin	1.52	600	900
67	Anogeissusleiocarpus	Ayin	1.52	700	1050
68	Anopyxisranndyi	Otutu	1.52	600	900
69	Avicenanitida	Otutu	1.52	600	900
70	Baphiaspp	Irosun	1.52	600	900
71	Blighiasapida	Ishin	1.52	700	1050
72	Bosquieaangolensis	Kokoerun	1.52	600	900
73	Centiamspp		1.52	600	900
74	Carapaprocera	Ireere	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

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85	Lophiralanceolata	Ophahen	1.52	600	900
86	Macrolobium spp		1.52	600	900
87	Milletia spp	Ita	1.52	600	900
88	Penainystallia spp	Idagbon	1.52	600	900
89	Cylicodiscus spp		1.52	600	900
90	Pentaclethramacrophylla	Apara	1.52	600	900
91	Pentadesmabutrycea	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	Spathodea spp	Oruru	1.52	600	900
99	Symphoniaglublifera	Agbarigbogi	1.52	600	900
100	Temnbum spp		1.52	600	900
101	Tetrapleuratetraptera	Aridan	1.52	600	900
102	Treculia Africana	Afun	1.52	600	900
103	Trichilia spp	Awe, Eynade	1.52	600	900
104	Carapas spp	Aku	1.52	600	900
105	Vitex spp	Oriri	1.52	600	900
106	Xylopias spp	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.

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

**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

(ii) Revalidation fee for Teak and Gmelina allocation.

Old Rate	New Rate
N15,000	N25,000

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

	Old Rate	New Rate
(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

**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	Triplochitonselexoxyton	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	Mansoniaaaltisima	Ofun	1,250.00	1,250.00	30.00	300.00

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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	Nesogodoniapapaverifera	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. Nespliformis	Igidudu	1,071.00	7,140.00	30.00	200.00
21	Piptadeniastrumaffricanum	Agboin	714.00	3,213.00	20.00	200.00
22	Terminaliasuperba	Afara	1,071.00	3,570.00	30.00	180.00
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	Eku	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 (First Amendment) Law, 2020.**

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 <sup>3</sup> Below 100mm Saw blade	60,000	500,000	30,000	40,000
14-20m <sup>3</sup> 100-150mm Saw blade	100,000	1,000,000	40,000	50,000
Above 20m <sup>3</sup> , 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

(i) Non – refundable Application fee -

OLD RATE	NEW RATE
100,000	150,000

(ii) Illegal Sawmill Installation -

OLD RATE	NEW RATE
20,000	200,000

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

(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

	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 31<sup>st</sup> 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)	2,500 “	3000
Abura leaves	2,500 “	3000
Ropes and caines	300 “	350
Chewing stick	300 “	350
Fruit (eg Irvingina)Tapping of wine	1200 “	1350
Thatches	250 “	300
Firewood	1,000 “	1200
	1,200 “	1350

An administrative charge of N5,000 per 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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

**SPECIAL STUMPAGE**

SPECIES	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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

(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
Above Ten – tone	15,000

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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(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 Gmelina 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:

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 POSSESSION 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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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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 ₦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 flitched 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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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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

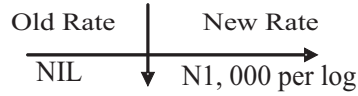
**DRESSING OF LOGS**

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



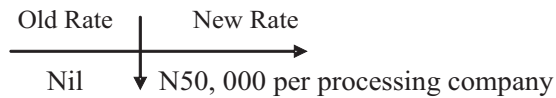
**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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:

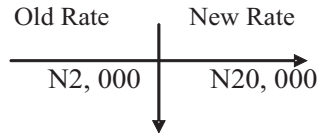


**TARIFF ON SAWMILLS PROCESSING WOOD FOR EXPORT**

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



**GENERAL PENALTY (Section 52 of the Forestry Law)**



**CHARCOAL PRODUCTION**

Commercial charcoal production is prohibited. Any braech 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.

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

**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 exploitation shall be:

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

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

**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.

**BG. EKITI STATE WASTE MANAGEMENT AUTHORITY**

**1. FINES AND FEE**

**CONTRACT DOCUMENT AND TENDER FEES**

S/N	VALUE OF CONTRACT	TENDER FEE PAYABLE <input type="checkbox"/>
1	Below ₦50,000.00	1,000.00
2	Above <input type="checkbox"/> 50,000.00 – Below <input type="checkbox"/> 200,000.00	3,000.00
3	Above <input type="checkbox"/> 200,000.00 – Below <input type="checkbox"/> 500,000.00	5,000.00
4	Above <input type="checkbox"/> 500,000.00 – Below <input type="checkbox"/> 1,000,000.00	10,000.00
5	Above <input type="checkbox"/> 1,000,000.00 – Below <input type="checkbox"/> 5,000,000.00	20,000.00
6	Above <input type="checkbox"/> 5,000,000.00 – Below <input type="checkbox"/> 10,000,000.00	40,000.00

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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 ₦10,000,000,000.00	2,500,000.00
23	Above ₦10,000,000,000.00	3,000,000.00

**FEES FROM REFUSE COLLECTION AND DISPOSAL OF HOUSEHOLD WASTE**

S/N	AREA	GROUP	CLASSIFICATION	MONTHLY DUE (₦)
1.	RESIDENTIAL AREAS	GRA A	Storey Building/Duplex	1,500.00
		GRA B	Bungalow/Flat	800.00
		Other Area A	Storey Building/Duplex	1,000.00
		Other Area B	Bungalow/Flat	500.00

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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
			<i>Bukateria</i>	1,000.00
6.	FINANCIAL INSTITUTIONS	Banks	Category A	10,000.00
			Others	5,000.00
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/ABATT OIR	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

**BH. EKITI STATE WATER CORPORATION WATER RATE AND CHARGES**

S/NO	DETAILS	EXISTING RATE	REMARKS
1	UNMETERED DOMESTIC PREMISES		
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.	METERED PREMISES		
i.	Domestic Customers	#120.00	
ii.	Commercial customers including privatized and commercialized Govt, Estab, private educational institution, other high institutions	#150.00	cubic metre
iii.	Industrial Customers	#180.00	cubic metre
3	UNMETERED INDUSTRIAL/COMMERCIAL BANKS, HOTELS, SAWMILLS ETC	#2,000-10,000	
5.	PUBLIC INSTITUTION AND ESTABLISHMENT e.g. Govt, Offices, Armed Forces Formation and Oba's palace	#2,000-#5,000	
6.	EDUCATIONAL INSTITUTIONS Universities, Colleges and Higher Education Institutions	#50,000.00 #50.00	per month student/term
7	SECONDARY SCHOOLS, PRIMARY AND NURSERY	#5,000.00 #10.00 #2.00	per term student/term student/term
8.			student/term
9	SERVICE	#15,000.00	(Nur/Pry)
i.	i. Corporation's Tanker services	#1,000.00	Per Load
ii.	ii. Private Tanker service	#5,000.00	Per litre
9.	iii. Registration of private Tankers	Free	
10	INSTITUTIONS FOR HANDCAPPED, MOTHERLESS BABIES HOUSES		
i.		#6,000.00	
ii.	SERVICE CONNECTION	#2,000.00	
iii.	Registration fee (New Customer)	#1,000.00	+ the debt
	Disconnection due to indebtedness	#5,000.00	
	Re-connection for premises disconnection on voluntary request		
11.			
i	Penalty for illegal connection	#250.00	
ii		#250.00	Per qts
iii	RECREATIONAL FISHING License fee/registration	#50.00	

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12	Annual fee for recreation fishing	#5,000.00	Dam/month
i.	For each fishing visit	#40,000.00	
ii.	COMMERCIAL FISHING		
13.	License fee/registration	#500.00	
i.	Monthly fees	#800.00	
ii.		#1,000.00	
iii.	METERED DEMAND CHARGES		
	For 25mm meter		
	For up to 100mm meter		
14	Above 200mm meter		
i.	(Cost of meter by the costumer		
ii.		#5,000.00	
	PUB LIC TAPS	#10,000.00	Tap/month
15.	Stand pipes		month
	MDG water points	#5,000	
	REGISTRATION OF PLUMBER		

**BI. 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	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

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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 ₦ 10,000,000,000.00	2,500,000.00
23	Above ₦ 10,000,000,000.00	3,000,000.00

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**BJ. EKITI STATE EDUCATION TRUST FUND**

S/NO	ITEM	RATE
1	Contract/Consultancy and Management Services	1% (50,000 -N1m) & 2% above N1m

**BK. HOSPITAL MANAGEMENT BOARD**

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

**BL. 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

**BM. LOCAL GOVERNMENT SERVICE COMMISSION**

S/No	DESCRIPTION	RATE	REMARKS
1	SALES OFAPER FORM	#500.00	
2	SALES OF STUDY LEAVEFORM	#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



## BN. 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:

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- (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 N20,000..... ₦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.

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- (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<br>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<br>.....   | ₦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<br>Institute proceedings of a kind referred to In paragraphs (a) or (b) of the definition<br>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<br>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<br>to set an undefended Suit down for trial.....   | ₦500.00  |
| 22.. Filing a request, under rule 41 of Order XI of matrimonial causes to set a<br>defended suit down For trial.....  | ₦500.00  |
| 23. Issuing a certificate that a decree has become absolute.....  | ₦200.00  |

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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..... ₦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 Causes Rules..... ₦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.....	N200.00
58. On filing any other paper.....	N200.00
59. On filing a security bond.....	N500.00
60. On justification of sureties for each surety.....	N500.00
61. For the issue of a warrant to detain an absconding defendant or a ship or of a writ Of habeas corpus.....	N1000.00
62. For the drawing up of an order of judgment.....	N500.00

**MISCELLANEOUS**

63. For a special interpreter of a language not in Common sue; per appearance .....	N500.00
64. For an inquiry by a court officer where so ordered for each sitting .....	N300.00
65. For an account taken by a Court officer where so ordered: per N100 or part thereof found to have been received.....	N200.00
66. For taking down a person's statement where so ordered as the Court may direct but not exceeding.....	N300.00
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 .....	N200.00
68. For drawing up a bill of costs where so directed: per folio of 72 words.....	N200.00
69. For taking costs where so ordered: per N100 or part thereof	
70. For every subpoena.....	N200.00
71. On warrant for prisoner to give evidence.....	N200.00
72. On commission to take evidence:.....	N200.00
(a) within the jurisdiction of court: per N2.00 Subject to a maximum.....	N1,500.00
(b) outside jurisdiction of court but within the Federation.....	N500.00
(c) Outside the Federation of Nigeria: as the Court may order but not exceeding .....	N1,500.00
73. For attesting the execution of signature of an instrument (other than an instrument regarding payment of pension) not otherwise provided for.....	N200.00

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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 thereof ..... ₦200.00
- (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



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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 FORM 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 kilometers.....	₦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
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

**FEES 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

**BO. 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
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

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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	DRAUGHTMENSHP OFFICE	5,000.00	3,000.00	2,000.00
30	SIGN WRITTER	3,000.00	2,000.00	1,000.00
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

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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
52	-----	15,000.00	10,000.00	5,000.00
53	READYMADE SELLER (CLOTH)	3,000.00	2,000.00	1,500.00
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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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
	OTHERS			
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

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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	TENEMENT RATE				
Ba	RESIDENTIAL BUILDING				
1	UPSTAIRS	2,000.00	1,000.00	500.00	
2	DOWN STAIRS	1,000.00	500.00	500.00	
3	MOULD BLOCK HOUSE	500.00	300.00	200.00	
Bb	COMMERCIAL BUILDING				
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	1 <sup>ST</sup>	250,000.00	50,000.00	30,000.00
		2 <sup>ND</sup>	150,000.00	30,000.00	20,000.00
		3 <sup>RD</sup>	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	
9	SAW MILL	50,000.00	50,000.00	50,000.00	

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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	Liquor License Fees			
	Category A: Bear, Wine and Hot Drinks			
	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:			



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	a. Wine & Beer off & on fee	10,000.00	10,000.00	5,000.00
	b. Tavern			3,000.00
	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	2,500.00	2,500.00	2,500.00
2	Birth/Death registration fee	2,000.00	2,000.00	2,000.00

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3	Development Levy (Local rate)	500.00	500.00	500.00
F	NAMING OF STREET			
	i. Application for Naming of Street			
	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

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	iv. Permanent/Market stand fee (per Market day)	50.00	50.00	50.00
	v. Squatter 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
	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

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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
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
	Blockage/Closure of major Road Fees			
	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)			

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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
	iii. Obstruction of road	5,000.00	3,000.00	2,000.00
	iv. Hawking aerated materials e.g 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			

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	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
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

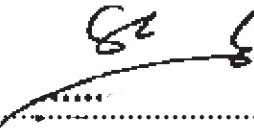
**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

	- 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/OSI L. G.			
	7. IRE/IFE L. G			
	8. OYE L. G.			
	9. IKOLE L. G.			
	10. IJERO L. G.			
	CATEGORY C: 11. GBONYIN L.G			
	12. EMURE L.G			
	13. ISE/ORUN L. G.			
	14. EFON L.G.			
	15. ILEJEMEJE L. G.			
	16. MOBA L.G.			

**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**

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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 a 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 2<sup>nd</sup> DAY OF August, 2020.