

EKITI STATE OF NIGERIA

**REVENUE TARIFFS/RATES BILL,
2018**

SCHEDULE 1

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Cocoa	5,000.00
2.	Palm Kernel	1,000.00
3.	Cashew Nut	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

SCHEDULE 2

ADULT EDUCATION AGENCY.

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

SCHEDULE 3

HOUSING CORPORATION.

S/N	REVENUE ITEM	TARIFF/RATE
1.	Contract Document & Tender fee	100,000.00
2.	Form	5,000.00
3.	Land Purchase Obasanjo Estate Fayose Estate Other Estate	510 per sqm 710 per Sqm 310 per Sqm
6.	Ground Rent	Total area x N5.00
7.	Survey Fees	20,000.00

8.	Plan Approval	
	i) Place of worship	20.00 per sqm
	ii) Residence	N25.00 per sqm
	iii) Commercial	N40.00 per sqm
9.	Transfer Fees	15.00 per sqm
10.	Street Naming	30,000.00 (IGR)
11.	Fencing Permit	
	i) Residence	N50.00 per sqm
	ii) Commercial	N100.00 per sqm
	Sales of Houses	
	i) Mansionate	N15m
	ii) 3 Bedroom	N4.6m
	iii) 2 Bedroom	N2.7m

SCHEDULE 4

HOUSE OF ASSEMBLY SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/RATE
1.	Aper Form	300.00
2.	Employment Form Junior	500.00
3.	Employment Form Senior	1,000.00

SCHEDULE 5

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	500.00
		Sales of Estab.	200.00
3	402153	a. Tuition Fees (Staff Trainings School)	6,500.00
		b. Form	500.00
4	402156	Sales of Public Services Rules	1,000.00
5	402157	Sales of Study Leave Forms First	
		a. OND/HND/BSC	500.00
		b. Master/PHD/Professional course	1000.00

SCHEDULE 6

MINISTRY OF WORKS AND TRANSPORTATION

S/N	AMOUNT OF CONTRACT CIVIL OR BUILDING	AMOUNT OF CONTRACT MECHANICAL OR ELECTRICAL OR FURNITURE	TARIFF/RATE
1	1-20,000 20,001-100,000 100,001-400,000 400,001-2,000,000 2,000,01-5,000,000 5,000,001-10,000,000 Over10,000,000	1-2,000 2001-20,000 20,001-100,000 100,001-500,000 500,001-1,000,000 1,000,001-2,000,000 Over 2,000,000	A. 5,000.00 B. 10,000.00 C. 20,000.00 D. 40,000.00 E. 50,000.00 F. 75,000.00 G. 100,000.00
2.	Renewal of Registration Categories: A. B. C. D. E. F. G.	A. 5,000.00 B. 10,000.00 C. 15,000.00 D. 20,000.00 E. 25,000.00 F. 30,000.00 G. 35,000.00	
3.	Tender Fees		
1.	Below 50,000		2,500.00
2.	Above 50,000-Below 200,000		6,000.00
3	Above 2000,000-Below 500,000		10,000.00
4	Above 500,000-Below 1,000,000		20,000.00
5	Above 1,000,000-Below 5,000,000		40,000.00
6	Above 5,000,000-Below 10,000,000		80,000.00
7	Above 10,000,000-Below 25,000,000		120,000.00
8	Above 25,000,000-Below 50,000,000		160,000.00
9	Above 50,000,000-Below 75,000,000		150,000.00
10	Above 75,000,000-Below 100,000,000		180,000.00
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 7,000 ,000,000	1,825,000.00
21	Above 5,000,000,000-Below 7,500 ,000,000	2,500,000.00
22	Above 7,500,000,000-Below 10,000 ,000,000	3,125,000.00
23	Above 10,000 ,000,000	3,750,000.00

NEW REGISTRATION AND RENEWAL FEES

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

SCHEDULE 7

EKITI STATE MINERAL RESOURCES DEVELOPMENT

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

SCHEDULE 8**COOPERATIVE DEPT, MINISTRY OF COMMERCE.**

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

SCHEDULE 9**EKITI STATE PENSION COMMISSION. (PTAD)**

S/N	REVENUE ITEM	CATEGORY GRADE LEVEL	TARIFF/RATE
1.	Pension Form	G/L 01 -03 G/L 04 – 06 G/L 07 – 10 GL/L 12 -15 G/L 16 -17 Consolidated	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

SCHEDULE 10**CHRISTIAN PILGRIM WELFARE BOARD**

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

SCHEDULE 11**CABINET AND SPECIAL SERVIES DEPARTMENT**

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

SCHEDULE 12**EDUCATION ANNEX NEW SECRETARIAT**

S/N	REVENUE ITEM	TARIFF/RATE
1	Award of Contracts	1.5% Or 2.5% of the contract sum
2	Political Appointees	1.5% of their Basic Salary

SCHEDULE 13**EKITI STATE LIBRARY BOARD**

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

SCHEDULE 14**MINISTRY OF PUPLIC UTILITIES**

S/N	DESCRIPTION OF SERVICES	AFFECTED ESTABLISHMENT ORGANIZATION	RATE N k
A	Site inspection (Head 402/187)	1. Filling Station (Petrol, Gas, etc)	100,000.00
		2. Hotels (FSC)	
		(a) Standard with 25 rooms & above	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
		3. Factories / Industries/ Company (FSC)	50,000.00
		(a) with over 100 workers	40,000.00
		(b) With between 51 - 99	30,000.00

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

	Certificate Head 402/188	(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
		3. Factories / Industries/ Company (FSC)	40,000.00
		(a) with over 100 workers	30,000.00
		(b) With between 51 - 99 workers	20,000.00
		(c) With between 25 -50 workers	10,000.00
		(d) With less than 25 workers	
	4. Sawmill (FSC)	20,000.00	
	5. Bakeries		
	(a) with electric / gas oven	30,000.00	
	(b) with wooden oven	20,000.00	
	6. Automobile Firms & premises	10,000.00	
	(a) With garage	5,000.00	
	(b) Without garage		
	7. Banks	25,000.00	
D	Fire reports (Requests) Head 402/188	1. Factory industries, companies & Business Premises	5,000.00
		2. Private and Residential buildings	2,000.00
E	Training of staff on demand (Head 402/188)	1. Banks	30,000.00
		2. Industries	10,000.00
		3. Private and public organization	10,000.00

SCHEDULE 15

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

SCHEDULE 17

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

SCHEDULE 18

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 crèches play ground and market stalls	2,000.00

SCHEDULE 19

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

SCHEDULE 20**BOARD OF INTERNAL REVENUE – SIGNAGE & ADVERTISEMENT.****i. FREE STANDING SIGNS.**

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

ii. PROJECTING SIGNS.

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

iii. WALL SIGNS.

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

iv. BILLBORDS.

S/NO	DESIGNATION	MAX AREA IN SQUARE METRES ZONE	TARIFF/RATE RESTRICTIVE ZONE
1.	4 sheets	Up to 1.5 or up to 3.0	5,000.00 8,000.00
2.	16 sheets	Up to 6.0	16,000.00
3.	32 sheets	Up to 12.0	24,000.00
4.	40 sheets	Up to 14.0	28,000.00
5.	48 sheets	Up to 18.0	32,000.00
6.	96 sheets	Up to 36.0	48,000.00
7.	Rooftop	Up to 60.0	80,000.00
8.	Backlit	Up to 30.0	80,000.00
9.	Ultrawave	Up to 36.0	48,000.00
10.	Unipole	Above 73.5	192,000.00

<u>EKITI STATE INTERNAL REVENUE SERVICE.</u>		
<u>MOTOR VEHICLE REGISTRATION AND RENEWAL RATES</u>		
A	NUMBER PLATES	
1	Standard Number Plate	N 12,500.00
2	Number Plate Revalidation	N 10,000.00
3	Government Standard Plate N15,000.00	N15,000.00
4	Articulated Number Plate	N 20,000.00
5	Out of Series	N 40,000.00
6	Fancy Number Plate (Standard)	N 80,000.00
7	Fancy Number Plate (Motor Cycle)	N 30,000.00
8	Motorcycle Plate (Ordinary)	N 2,500.00
9	Number Plate Replacement (Standard)	N 10,000.00
10	Motor Dealer Plate	N 40,000.00
B	COST OF VEHICLE REGISTRATION	
1	Weighing & Registration Fee	
	a. Motor Vehicle	N 2500.00
	b. Motor Cycle	N 1,250.00
	0.1- 0.59(TRICYCLE)	N1,500.00
	c. Bedford lorry	N5,750.00
C	CHANGE OF OWNERSHIP	
	a. Motor Vehicle	N 2,000.00
	b. Motor Cycle	N 500.00

D	CAPITAL GAIN TAX	
	a. Motor Vehicle	N 2,500.00
	b. Motor Cycle	N 250.00
F	VEHICLE LICENSE	
	a. Vehicle Below 1.6cc	N 1,250.00
	b. Vehicle BTW 1.6-2.0cc	N 1,450.00
	c. Vehicle BTW 2.0-3.0cc	N 2000.00
	d. Vehicle Above 3.0cc	N 2,500.00
	e. Motorcycle Private	N 650.00
	f. Motorcycle Commercial	N 650.00
	g. Buses	
	1 Mini Buses/Pick-Up	N 2,000.00
	2 Hiace Buses	N 2,500.00
	3 Costal Buses	N 3,000.00
	h. Tipper & Lorries	N 3,000.00
	i. Tankers & Trucks/Luxurious Buses	N 5000.00
	j. 16 Tyres Trailer	N 5000.00
	k. Tractors & Bulldozers	N3,000.00
	l. Vehicle Alert	N 200.00
G	HACKNEY PERMIT CHARGES	
	VEHICLE TYPE	
1	Taxi Cab	N 1,300.00
2	Vehicle with Capacity to Carry 1-21 Passengers	N 2,500.00
3	Vehicle with Capacity to Carry more than 21 Passengers but less than 40 Passengers	N 3000.00
6	Vehicle with Capacity to Carry more than 40 Passengers but less than 50 Passengers	N3,000.00
8	Commercial Vehicles for Goods Above 3 Tons	N 3,000.00
9	Commercial Vehicles 3 Tons	N 3,000.00
10	Tankers	N 3,000.00
11	Tippers	N 3,000.00
12	Trailers	N 7,500.00
13	Trucks	N 7,500.00
14	Interstate Bus	N 2,500.00
15	Staff Bus	N 3,000.00
16	Okada	N 250.00
17	Tricycles	N 500.00
	ROAD WORTHINESS	
1	Vehicles with capacity to carry 1.6 to 2.0cc	N1,300.00
2	Vehicles with capacity to carry 2.0- 3.0	N1,300.00

3	vehicle above 3.0 cc	N2,500.00
	ACCIDENT INSPECTION	
1	Private Car	N2,000.00
2	Commercial Car	N5,000.00
3	3.1- 12(TRAILER& LUXURIOUS BUS)	N10000
4	3.1- 12(LORRY& TIPPERR)	N7500.00
5	3.1- 12(JEEP)	N3500.00
6	3.1- 12(BUS& PICKUP)	N3500.00
	LICENSES	
	a. Dealer Licence	N15,000.00
	a. Driver New License / RENEWAL(3 YEARS)	N 6,350.00
	b. Driver Licence/ RENEWAL (5 YEARS)	N10,450.00
	c. Learners Permit	N250.00
	VEHICLE EXAM	
1	0.1- 0.59(OKADA)	N300.00
2	0.1- 0.59(TRICYCLE)	N300.00
3	0.1- 0.59(GOLF)	N1,300.00
4	1.6- 2.0	N1,300.00
5	2.1- 3.0	N1,300.00
6	3.1- 12(BUS& PICKUP)	N2,500.00
7	3.1- 12(JEEP)	N1,300.00
8	3.1- 12(LORRY& TIPPERR)	N3,500.00
9	3.1- 12(M/BENZ 911)	N7,500.00
10	3.1- 12(TRAILER& LUXURIOUS BUS)	N7,500.00
11	SUZUKI (AKOTO)	N1,300.00

POOLS BETTING AND LOTTERIES RATES AND FEES

(A) POOLS BETTING

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

IB) LOTTO REGISTRATION

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

(C) STAMP DUTY

B	ADVALOREM CHARGES	STAMP DUTIES ACT 2004 RATE	%
1	Mortgage or Insurance and or Debentures In-denture and their up stampings equitable Mortgage (e.g Deposit)	Debenture 75k on every ₦200; L. Mortgage 75kon every ₦200	Debenture:0.375% L. Mortgage:0.375%
2.	Loan Capital/Agreement	25k on every ₦200	0.125%
3	Contract Agreement	₦2.00 on every ₦200	1%
4	Deeds of Assignment, Confirmation	75k on every ₦50	1.5%
5	Gifts (Land)	75k on every ₦50	1.5%
6	Deeds on Conveyance or transfer on sale of property	75k on every ₦50	1.5%
7	Certificate of Occupancy		3%
8	Housing Loan		1%
9	Vehicle Loan		1%
10	Lease agreement or rent agreement i. If the terms is less than one year	0.7 years 39k on every ₦50	0.1 yrs: 0.78%

	ii. 1-7 years iii. 7-21 years iv. 21 years to 99 years	1-7 years: 0.78% 7-21 years N1.50 on every ₦50 21 years above ₦6 on every ₦100	1-7yrs: 0.78% 7-21yrs: 3% Above 21 yrs: 6%
11	Appraisalment or Valuation of Property	₦3.00 on every ₦200	1.5%
12	Power of Attorney (Irrevocable/Land Related)	75k on every ₦50	1.5%
13	Documents from Ministries and Parastatals (letter from Legal Adviser of the Ministry of Parastatals required)	Free	N/A

DEVELOPMENT LEVIES

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

	(ii) Doctors on CONMESS 03-04	2,500.00
	(iii) Doctors on CONMESS 05-06	4,000.00
	(iv) Doctors on CONMESS 07	5,000.00
	(v) CONHESS 01-06	500.00
	(vi) CONHESS 07-10	750.00
	(vii) CONHESS 11 and above	2,500.00
	Federal Officers in Ekiti State as above NEPA/PHCN	
	Junior Staff	500.00
	Middle Level Staff	750.00
	(c) Senior Staff/District Managers	1,000.00
	POLITICAL OFFICE HOLDERS	
	2.1 STATE	
	(i) Executive Governor	250,000.00
	(ii) Deputy Governor	250,000.00
	(iii) Speaker House of Assembly	150,000.00
	(iv) Honourable members House of Assembly	100,000.00
	(v) Secretary to State Government	100,000.00
	(vi) Head of Service	100,000.00
	(vii) Chief of Staff	100,000.00
	(viii) (Deputy Chief of Staff	75,000.00
	(ix) Commissioners and Special Advisers	100,000.00
	(x) Chairmen Board & Commission	100,000.00
	(xi) Chairmen Board & Commission (Part time)	200,000.00
	(xii) Director General	75,000.00
	(xiii) Full time members of Board	75,000.00
	(xiv) Part time members	5,000.00
	(xv) Senior Special Assistant	5,000.00
	(xvi) Special Assistant	40,000.00
	(xvii) Technical Assistant	40,000.00
	(xviii) Personal Assistant	25,000.00
	(xix) Executive Assistant	10,000.00
	(xx) Clerk of the House	50,000.00
	3.0 LOCAL GOVERNMENT	
	(i) Executive Chairman	100,000.00
	(ii) Deputy Chairman	75,000.00
	(iii) Secretary	50,000.00
	(iv) Supervisory Councilors	50,000.00

	(v)Special Advisers/advisers	50,000.00
	(vi)Councilors	50,000.00
	(vii)Personal Assistant	25,000.00
	4.0JUDICIARY	
	(i) Chief Judge	100,000.00
	(ii) High Court Judge	75,000.00
	(i) Chief Registrar	75,000.00
	(ii) Customary Court President	2,000.00
	(iii) Deputy Chief Registrar	50,000.00
	(iv) Rent Tribunal Members	2,500.00
	(v) Magistrates 10-12	20,000.00
	(vi) Magistrates 13-14	30,000.00
	(vii) Magistrates 15-17	50,000.00
	(viii) JUSUN on GL 01-03	250.00
	(ix)JUSUN on GL 04-06	250.00
	(x) JUSUN on GL 07-08	750.00
	(xi)JUSUN on GL 09-10	800.00
	(xii) JUSUN on GL 12-14	1,000.00
	(xiii) JUSUN on GL 15-17	1,500.00
	(xiv) 5.0 BANK EMPLOYEES	
	(i) Managing Directors	100,000.00
	(ii) Chief Executive Office	100,000.00
	(iii) Executive Directors	100,000.00
	(iv) General Managers	50,000.00
	(v) Assistant General Manager	50,000.00
	(vi) Senior Manager	50,000.00
	(vii) Manager	10,000.00
	(viii) Deputy Manager	10,000.00
	(ix) Bank Executive	5,000.00
	(x) Bank Officers	5,000.00
	(xii) Management Trainees	5,000.00
	(xiii) Others	500.00
	6.0 OBAS/REGENT	
	(i) Grade A Oba	50,000.00
	(ii) Grade B Oba	30,000.00
	(iii) Grade C Oba	10,000.00
	(iv) Baale	5,000.00
	7.0 FARMERS	

	(i)	Large/Big Scale Farmers	5,000.00
	(ii)	Poultry/Fisheries Farmers	1,000.00
	(iii)	Subsistence Farmers	250.00
	8.0	TRADERS	
	(i)	Supper Markets	2,500.00
	(ii)	Medium	500.00
	(iii)	Petty Traders	250.00
	9.0	INDIVIDUAL PROFESSIONALS IN PRIVATE PRACTICE	
	(i)	Lawyers	25,000.00
	(ii)	Doctors	20,000.00
	(iii)	Surveyors	20,000.00
	(iv)	Architects	20,000.00
	(v)	Engineers	20,000.00
	(vi)	Accountants	20,000.00
	(vii)	Contractors	20,000.00
	(viii)	Pharmacists	20,000.00
	(ix)	Auctioneers	20,000.00
	(x)	Directors and Proprietors of others Private Business	20,000.00
	(xi)	Consultants	20,000.00
	(xii)	Estate Agents	5,000.00
	(xiii)	Artisans	500.00
	(xiv)	Beer/Pepper soup joint	1,500.00
	10.	INSITITUTIONS	
	(i)	Financial Institutions per branch	50,000.00
	(ii)	Micro Finance Bank/Insurance House	50,000.00
	(iii)	Enterprises	25,000.00
	(iv)	Limited Liability Companies (Category 'A')	100,000.00
		(Category 'B')	50,000.00
	(v)	Private Nursery/Pry/Secondary School	25,000.00
	(vi)	Private University/Polytechnic	50,000.00
	(vii)	Private Clinic Hospitals	25,000.00
	(viii)	Business/Computer Centre	10,000.00
	(ix)	Sawmills	100,000.00
	(x)	Petrol Stations (Category 'A')	100,000.00

	(Category 'B')	50,000.00
	(Category 'C')	25,000.00
	(xi) Vehicles Dealers	50,000.00
	(xii) Distributors /warehouse	50,000.00
	(xiii) Quarry	100,000.00
	(xv) Borehole Drilling	25,000.00
	(xvi) Other Corporate Bodies	25,000.00
	(xvii) Directors and Proprietors of other Private Business	20,000.00
	(xviii) Beer/Pepper soup Joint	1,500.00
	Other Artisans	500.00
	TERTIARY INSTITUTION (1) NON ACADEMIC STAFF	
	(I) GL 01-04 (Conunass)	750.00
	GL 05-06	800.00
	GL 07-09	1,000.00
	GL 10-12	1,500.00
	GL 13-14	2,000.00
	GL 15	2,500.00
	Registrar/Bursar/Librarian	15,000.00
	Deputy Vice Chancellor	50,000.00
	Vice Chancellor	100,000.00
	(2) ACADEMIC STAFF	
	(i) CONUASS 01-02	1,500.00
	(ii) CONUASS 03-04	2,500.00
	(iii) CONUASS 05-07	5,000.00
	POLY/COLLEGE OF EDUCATION	
	(3) ACADEMIC STAFF	
	(i) CONPCASS 01-02	1,000.00
	(ii) CONPCASS 03-04	1,500.00
	(iii) CONCASS 05-07	2,500.00
	(iv) CONCASS 08-09	5,000.00
	(V) PROVOST	75,000.00
	(3) NON ACADEMIC STAFF	
	(I) CONTEDISS 01-03	750.00

	(II) CONTEDISS 04-05	1,000.00
	(III) CONTEDISS 06-08	1,500.00
	(IV) CONTEDISS 09-11	2,000.00
	(V) CONTEDISS 12-13	2,500.00
	(VI) CONTEDISS 14-15	3,000.00
	(VII) REGISTRAR/BURSARS/LIBRARIAN	10,000.00
	5. AFE BABALOLA UNIVERSITY	
	ACCADEMIC STAFF	
	(I) ABUASSS 01-02	750.00
	(II) ABUASSS 03-04	800.00
	(III) ABUASSS 05-07	1,500.00
	(IV) Deputy Vice Chancellor	50,000.00
	(V) Vice Chancellor	100,000.00
	NON ACADEMIC STAFF	
	(I) ABUNASS 03-05	250.00
	(II) ABUNASS 06-09	500.00
	(III) ABUNASS 10-12	7,500.00
	(IV) ABUNASS 13-15	10,000.00
	(V) Bursar/Registrar as that of Public Universities	15,000.00
	Employee of Private Companies	
	(i) Not mentioned in the list e.g. Petrol staff etc.	250.00
	(ii) Staff of the Consultants working with the state	1,000.00
	(iii) Owners of Civic Centre	5,000.00
	(iv) Event Support service e.g. Chair/Canopy Rentals Undertaker's and Auctioneers'	5,000.00
	(v) All other categories of employees not captured	1,000.00

SCHEDULE 21

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.	Learner drivers without learner's permit	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
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	ADDITIONAL
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 yellow line on any public highway/illegal packing	TSM-03	4	2,000.00
17 b.	Packing on yellow line on any public highway/illegal parking for trailer.	TSM-03	4	5,000.00
18.	Vehicle crossing double yellow line/centre line.	TSM-04	4	2,000.00
19.	Staying within the yellow junction box (offside rule).	TSM-05	3	2,000.00
20.	Failure to yield to right of way of pedestrians at a zebra crossing.	TSM-06	3	2,000.00
21.	Failure to give to traffic on the left at a round about	TSM-07	2	2,000.00

iv. VEHICLE DEFECT - (VDF)

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

v. SMOKING - (ALD)

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

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

27.	Conveying more than one passenger at any given time	MCL-04	2	2,000.00	Dislodge extra passenger
28.	Alteration of manufacturers specification on motorcycle (e.g. Handle bar/leg)	MCL-05	2	2,500.00	Impound Motor-cycle
29.	Motorcyclist resisting arrest or offering bribes	MCL-06	2	2,000.00	Impound Motor-cycle
30.	Operating a motorcycle without registration particulars	MCL-07	2	2,500.00	Impound Motor-cycle
31.	Operating a motorcycle without side mirrors, trafficators, break lights or rear lights	MCL-08	2	1,000.00	Impound Motor-cycle
32.	Under aged person (under 18 old) riding a motorcycle	MCL-09	2	2,500.00	Dislodge rider & Impound
33.	Motorcycle operator using horn designated for motor vehicles/siren	MCL-10	1	2,500.00	Impound horn
34.	Operating a motorcycle beyond 8:00 p.m. in Ekiti	MCL-11	3	5,000.00	Impound Motor-cycle

vii.

MISCELLANEOUS TRAFFIC FINES

S/NO	VIOLATION	CODE	POINT	TENTATION TRAIFF UNIT	ADDITIONAL
35.	Assault on a traffic officer	MTF-01	3	5,000.00	Prosecute in court.

36.	Driving in a direction prohibited by the road traffic law.	MTF-02	4	50,000.00	Impound Vehicle
37.	Illegal U-turns	MTF-03	3	5,000.00	Driver Training
38.	Wrongful overtaking of other vehicle	MTF-04	2	5,000.00	Driver Training
39.	Overloading of a commercial vehicle on the high-way	MTF-05	4	5,000.00	Dislodge excess
40.	Driving on the walkway or kerbs	MTF-06	4	5,000.00	Move away
41.	Parking or stopping to pick passenger by a commercial vehicle on the highway.	MTF-07	3	2,500.00	Training
42.	Offering of bribes to a traffic officer by vehicle users	MTF-08	4	5,000.00	Prosecute
43.	Abandoned vehicle on highway	MTF-10	2 a.Car b.Trailera nd big lorries	10,000.00 25,000.00	Impound
44.	Causing obstruction on highway if broken down	MTF-11	2	5,000.00	Impound
45.	Commuter or conductor hanging on tailboard of moving vehicle.	MTF-12	2	2,500.00	Dislodge
46.	Driving vehicle with doors left open.	MTF-13	2	5,000.00	
47.	Making or receiving phone calls while driving.	MTF-14	2	2,500.00	Impound the Cell-phone
48.	Driving without a strapped seat belt for both drivers and front seat passengers	MTF-15	2	2,500.00	Strap on seat belt.

49.	Failure to display reflective warning sign at point breakdown	MTF-16	2	2,000.00	
50.	Motorist resisting arrest	MTF-17	2	5,000.00	
51.	Willful obstruction on highway.	MTF-18	2	10,000.00	
52.	Non-Covering of Load of sand, Laterite or gravel	MTF-19	3	5,000.00	

viii. CUSTODY CHARGES

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

ix. TOWING OF VEHICLE

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

SCHEDULE 22

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT.

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
A	APPLICATION FORMS (FOR LAND ALLOCATION AND SUBSEQUENT TRANSACTIONS)	5,000.00
B	ANNUAL GROUND RENT	
1	Annual Ground Rent for Govt. Model Estate	10.00/M ²
2	Annual Ground Rent for other Govt. Residential Estate: Ado Ekiti Other Towns	7.00/M ² 5.00/M ²
3	Annual Ground Rent for Govt. Commercial/Industrial Estate: Ado Ekiti Other Towns	15.00/M ² 10.00/M ²
4	Annual Ground Rent on Residential Estate for private C. of O.: Ado Ekiti Other Towns	5.00/M ² 3.00/M ²
5	Annual Ground Rent on Commercial/Industrial Estate) for private C. of O.: Ado Ekiti Other Towns	15.00/M ² 10.00/M ²
6	Annual Ground Rent (Agric. Use) for Private C. of O: (i) 1 st Hectare and parts thereof (Ado Ekiti and other Towns)	500.00/Hectare
C	C OF O FEES FOR PRIVATE RESIDENTIAL LAND	
1	(i) Standard Residential plot 1000M ² Statewide (ii) Additional m ² Ado – Ekiti (iii) Additional m ² L.G. Headquarters (iv) Additional m ² Other Town	50,000 50.00/M ² 37.50/M ² 25.00/M ²
D	C OF O FEES FOR PRIVATE AGRICULTURAL LAND	
	(1) Ado – Ekiti (State Capital) 1 st Hectare Each Extra Hectare	100,000.00 10,000.00

	(2) Other Local Government Headquarters 1 st Hectare Each Extra Hectare	75,000.00 5,000.00
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S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
3	(3) Other Towns 1 st Hectare Each Extra Hectares	50,000.00 5,000.00
E	PREMIUM FOR GOVT.ALLOCATION	
	(1) RESIDENTIAL	
	(i) Model Estate, Ado	1,500/M ²
	(ii) Other Estates, Ado	200/M ²
	(iii) L.G. Headquarters Estate	100/M ²
	(iv) Other Towns Estate	50/M ²
	(2) COMMERCIAL: CDB AREA, ADO	
	(i) Iworoko Road, Ado – Ekiti	1000/M ²
	(ii) Ikere Rd. Ado – Ekiti	1000/M ²
	(iii) Ijan/Ilawe Rd., Ado – Ekiti	1000/M ²
	(iv) L.G. Headquarters	500/M ²
	(3) INDUSTRIAL:	
	(i) Iworoko Rd., Ado	1000/M ²
	(ii) Ikere Rd., Ado	1000/M ²
	(iii) Ijan/Ilawe/Iyin Rd.	1000/M ²
	(iv) L.G. Headquarters	500/M ²
	4) AGRICULTURAL USE:	
	(i) 1 st Hectare L.G. Headquarters	50,000.00
	(ii) Excess/Hectare	10,000/hectare
	(iii) 0 – 1 Hectares, Other Town	50,000
(iv) Excess/Hectare, Other Towns	5000/hectare	
F	FURTHER TRANSACTION	
	(i) CONSENT TO MORTGAGE: Consent Approval Fees	1% of loan granted
	(ii) Consent Approval Assignment: Undeveloped Property Developed property	15% (of value of Land and 10% of Structure)
G	DEEDS	
	(i) Searches	10,000.00
	(ii) Certified True Copies	10,000.00
	(iii) Registration of documents Fees	10,000.00

	(iv) Filling and withdrawal of caution fees: Urban Rural	5,000.00 3,000.00
	(v) C.T.C.	10,500.00
	(vi) Revocation Fees: Rural	10,000.00
	(vii) Rectification Fees	10,000.00
	(viii) Stamp duty	2.5%
S/NO	REVENUE ITEMS	TENTATION TARRIFF UNIT
H	VALUATION REPORT	10,000.00
I	LAND USE CLEARANCE FEE	
I	Land Use Clearance fee for Residential development on less than 3 floor	1,000.00
ii	Land Use Clearance fee for other Development, Layout plan, Industrial, Commercial, Hostels, Offices, Hotels, Place of worship, Schools, Petrol Filling Stations, etc.	5,000.00
iii	Slaughter House/Abattoir	20,000.00
J	ASSESSMENT OF BUILDING PLANS	
	ASSESSMENT OF RESIDENTIAL DEVELOPMENT	
	(a) Ado Ekiti (State Capital)	25.00/M ³
	(b) <u>Local Government Headquarters</u>	22.50/M ³
	(c) <u>Other Towns</u>	20.00/M ³
	ASSESSMENT OF COMMERCIAL DEVELOPMENT	
	(i) Bank	400.00/M ³
	(ii) Petrol Filling Station	
	(a) Ado (State Capital)	200,000.00/Pump
	(b) L.G.A. Headquarters	150,000.00/Pump
	(c) Other Towns	100,000.00/Pump
	(iii) Gas Filling Station	500.00/M ³
	(iv) Surface Tanks (Diesel/Kerosene)	50.00/M ³ Tank
	(v) Sawmill	
	(a) State Capital	250,000.00/Sawmill
	(b) Other Towns	150,000.00/sawmill
	(vi) Commercial Building e.g. Event Centres, Offices, etc.	
	(vii) Industrial Building	40.00/m ³
	(viii) Hostels	40.00/m ³
	(ix) Hotel/Eatery/Restaurants	35.00/m ³
	(x) Community Halls	50.00/m ³
		20.00/m ³

S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
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2	Light Industry (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

3	Agricultural Development A Mechanized Farming	5,000/Ha
	B Poultry (i) Commercial Poultry with (100-200Birds) (ii) Commercial Poultry with (201-500 Birds) (iii) Commercial Poultry with (501 Birds and above)	10,000.00 20,000.00 50,000.00
	C Fishery (i) Fish Pond (Commercial) (ii) Fish Pond (Domestic) D Piggery (i) Commercial Piggery (ii) Domestic Piggery	20,000.00 5,000.00 25,000.00 10,000.00
	Religion Camp Ground	25.00/m ³
4	Assessment of Place of Worship (Excluding Mission House & Others)	20.00/m ³
5	<u>Assessment of Education Institution Plan</u> (i) Nursery/Primary School (ii) Secondary School (iii) Post Secondary School	30.00m ³ 30.00m ³ 30.00m ³
6	change of site of an Approved Plan (i) Residential (ii) Commercial (iii) Industrial Petrol Station/Sawmill	10,000.00 25% of current charges “
7	Change of Design of an Approved Plan (Residential)	Current Assessment - Former Assessment +10,000 Administrative Charges
8	Change of Title of an Approved Plan (i) Residential (ii) Commercial (iii) Industry	10,000.00 10% of current Assessment “

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

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

SCHEDULE 23

MAST/TRANCEIVER BASE STATION INSTALLATION

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

SCHEDULE 24**OPTIC FIBRE LAYING**

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

SCHEDULE 25**MINISTRY OF COMMERCE**

S/N	DESCRIPTION OF BUSINESS	REGISTRATION		TARRIFF/RATE UNIT	
		URBAN	RURAL	URBAN	RURAL
1.	Hotel				
	(a) Big	100,000		50,000	25,000
	(b) Medium	70,000	50,000	35,000	17,500
	(c) Small	50,000	35,000	25,000	12,500
	(d) Others	40,000	25,000	20,000	10,000
			20,000		
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
		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	500,000	300,000	250,000	150,000
	Micro Finance Banks			60,000	30,000
		120,000	60,000		

8b	Stock brockers/Insurance	60,000	30,000	30,000	15,000
9.	Factories (Manufacturing)	100,000	50,000	50,000	25,000
10.	Petrol Stations:				
	(a) Major Marketers				
	(b) Independent Mkts	60,000	30,000	30,000	15,000
	(c) Surface tank Mkts	40,000	20,000	20,000	10,000
		20,000	10,000	10,000	5,000
11.	Spare parts Dealers:				
		40,000	20,00	20,000	10,000
12.	Mechanics & Allied jobs				
	(a) Big				1,500
	(b) Small	6,000	3,000	3,000	750
		3,000	1,500	1,500	
13.	Hospital	40,000	20,000	20,000	10,000
	Clinics	20,000	10,000	10,000	5,000
14.	Equip. Shops/Lab	20,000	10,000	10,000	5,000
15.	Photo Coloured Shops	30,000	15,000	15,000	7,500
16.	Photo Studios:	10,000	5,000	5,000	2,500

17.	Medical Stores				
	(a) Pharmacy				
	(b) Patent	30,000	15,000	15,000	7,500
	(i) Big				
	(ii) Medium	10,000	5,000	5,000	2,500
	(iii) Small				
		6,000	3,000	3,000	1,500
		4,000	2,000	2,000	1,000
18.	Block Making:	20,000	10,000	10,000	5,000
19.	Private Schools:				
	(a) Nur/Pry	20,000	10,000	10,000	5,000
	(b) Secondary				
	(c) University	30,000	15,000	15,000	7,500
	(d) Polytechnics	1,000,000	500,000	500,000	250,000
		400,000	200,000	200,000	100,000
20.	Building Materials Dealers:				
	(a) Big	100,000	50,000	50,000	25,000
	(b) Medium				
	(c) Small	50,000	25,000	25,000	12,500

		20,000	10,000	10,000	5,000
21.	Cement Dealers				
	(a) Big				
	(b) Small	60,000	30,000	30,000	15,000
				15,000	
		30,000	15,000		7,500
22.	Security Organization	30,000	15,000	15,000	7,500
23.	Cooking Gas Sellers				
	(a) Dealer				
	(b) Retail	50,000	25,000	25,000	12,500
				10,000	
		20,000	10,000		5,000
24.	Books Shops				
	(a) Big				5,000
	(b) Small	20,000	10,000	10,000	2,500
				5,000	
		10,000	5,000		
25.	Textiles Shops	10,000	5,000	5,000	2,500
26.	Motor Dealers Distribution:				
	(a) New	80,000	40,000	40,000	20,000
	(b) Tokunbo	40,000	20,000	20,000	10,000

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

	(a) Big				
	(b) Small	10,000	5,000	5,000	2,500
		6,000	3,000	3,000	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
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	10,000	5,000	5,000	2,500

	Institutes				
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				
	(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
(xxiii)	Plank Sellers	5,000	3,000	3,000	1,500
(xxiv)	Lamination	5,000	3,000	3,000	1,500
(xxv)	Viewing Center Operator	5,000	3,000	3,000	1,500
(xxvi)	Mobile Phone Dealer				
(xxvii)	Soap Making				
(xxviii)	Shoe Seller				
(xxix)	Motor Saw Operator				
(xxx)	Oil Seller				
(xxxi)	Phone Vendor				
(xxxii)	Bag Makers				
(xxxiii)	Aluminum				

	<p>Maker</p> <p>(xxxiv) Interlocking</p> <p>(xxxv) Upholstery</p> <p>(xxxvi) Pure Water Production</p> <p>(xxxvii) Knitters</p> <p>(xxxviii) Dry Cleaners</p> <p>(xxxix) Computer Technologies</p> <p>(xl) Other Vocations not specifically mentioned</p>				
	Miscellaneous				
	(a) Commission Agents	10,000	5,000	5,000	2,500
	(b) Kiosk	4,000	2,000	2,000	1,000

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

Sub Head		Details of Revenue			Rate per Hectare	
402023		Proceed from Allocation of Lands to Farmers			5,500	
S/N	ACCOUNT NAME	BANK	ACCOUNT NUMBER	CLOSING BALANCE (₦)	STATUS (operational or dormant or closed)	
1.	Directorate Of Farm Settlement and Peasant farmers	First City Monument Bank.	3879902010	853.00	Operational	

	Development.	(FCMB)			
2.	Revenue Deduction from Agricultural Land Allocation Account	First City Monument Bank. (FCMB)	4370711013	2,015.00	Operational
3.	Directorate of Farm Settlement and Peasant Farmers Development	Eco Bank PLC	1683004287	2,690.00	Dormant
4.	Millennium Agricultural Project Account	First Bank PLC	2014752171	7,962.55	Dormant

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

**EKITI STATE
UNIVERSITY, ADO-
EKITI**

**SCHEDULE OF FEES AND
RATES**

**(A) REGULAR
1 PROGRAMMES**

FACULTIES/COLLEGES	100 LEVEL	200 LEVEL	300 LEVEL	400 LEVEL	500 LEVEL	600 LEVEL
AGRICULTURAL SCIENCES	120,500.00	81,500	81,500	81,500	78,000	-
ARTS : (OTHERS)	90,500.00	61,500	61,500	66,500	-	-
ARTS : (FRENCH)	100,500.00	71,500	71,500	76,500	-	-
ARTS : (THEATER & MEDIA ARTS)	140,000.00	105,000	105,000	66,500	-	-
ARTS : (ENGLISH & LIT. ST/HISTORY & INT'L ST)	130,000.00	95,000	95,000	66,500	-	-
EDUCATION : (SCIENCES)	105,500.00	76,500	76,500	81,500	-	-
EDUCATION : (GEOGRAPHY/FRENCH)	105,500.00	76,500	76,500	81,500	-	-
EDUCATION : (OTHERS)	95,500.00	66,500	66,500	71,500	-	-
EDUCATION : (EDUCATIONAL TECHNOLOGY)	105,500.00	76,500				
ENGINEERING	201,000.00	129,000	129,000	86,500	88,000	-
LAW	255,000.00	183,000	183,000	66,500	68,000	-
MANAGEMENT SCIENCES (ACCOUNTING)	171,000.00	129,000	129,000	71,500	-	-
MANAGEMENT SCIENCES (ACTUARIAL SC./ENTREPRENUERSHIP)	171,000.00	129,000				
MANAGEMENT SCIENCES : (OTHERS)	140,000.00	105,000	105,000	71,500	-	-
MANAGEMENT SCIENCES : (MARKETING/IND RELATIONS & PERSONNEL MGT)	140,000.00	105,000				
MANAGEMENT SCIENCES : (COOPERATIVE & RURAL DEV./INSURANCE)	140,000.00	105,000				
SCIENCE (BCH/COM/MCB/BIOTECH)	150,000.00	105,000	105,000	76,500	-	-

	SCIENCE : (OTHERS)	110,500.00	71,500	71,500	76,500	-	-
	SCIENCE (ZOO/PLANT. SC)	120,500.00	81,500	81,500	86,500	-	-
	SCIENCE : (GEOLOGY)	150,000.00	105,000	105,000	81,500	78,000	-
	SCIENCE: SLT; (BCH/MCB/BIOTECH)	150,000.00	105,000	105,000	71,500	73,000	-
	SCIENCE : SLT; (OTHERS)	110,500.00	71,500	71,500	71,500	73,000	-
	SCIENCE: SLT (ZOO/PLANT. SC)	120,500.00	81,500	81,500	81,500	78,000	-
	SCIENCE : SLT (GEOLOGY)	150,000.00	105,000	105,000	81,500	78,000	-
	SOCIAL SCIENCES : (GEO/THM/EVM/PSY)	100,500.00	71,500	71,500	76,500	-	-
	SOCIAL SCIENCES (ECONOMICS)	140,000.00	105,000	105,000	66,500	-	-
	SOCIAL SCIENCES (POLITICAL SC.)	130,000.00	95,000	95,000	66,500	-	-
	SOCIAL SCIENCES : (OTHERS)	90,500.00	61,500	61,500	66,500	-	-
	COLLEGE OF MEDICINE	375,000.00	0	251,500	351,500	346,500	340,500
	COLLEGE OF MEDICINE: ANATOMY/PHYSIOLOGY	170,000.00	106,000	-	0	0	0
	NURSING	250,000.00	-	-	-	-	-
	REGULAR ADMISSION ACCEPTANCE FEE:						
2	LAW AND COLLEGE OF MEDICINE	107,000.00					
	NURSING AND OTHERS	57,000.00					
3	Portal Management fee	4,000.00					
4	(B) SANDWICH, PART TIME AFFILITATE AND PREDEGREE						
	UNIT	ACCEPTANCE	FEES	CHARGES	TOTAL		
	PART TIME PROGRAMMES	30,000.00	106,300.00	-	136,300.00		
	SANDWICH -Undergraduate		55,000.00		55,000.00		
	-Evening Programme	25,000.00	80,000.00		105,000.00		
	-PGDE		100,000.00	15,000.00	115,000.00		
	-Masters		125,000.00	15,000.00	140,000.00		
	AFFILIATE -Regular and Sandwich		11,250.00	3,100.00	14,350.00		
	PRE-DEGREE	30,000.00	110,000.00	-	140,000.00		

	DIPLOMA -Yr 1	5,000.00	35,000.00	30,000.00	70,000.00		
	-Yr 2	-	35,000.00	30,000.00	65,000.00		
5	EKSU CONSULTANCY SERVICES	Diploma	ADV. DIPLOMA	PGD			
	Application form	5,000.00	7,000.00	7,000.00			
	University share of fees @ 40%	26,000.00	28,000.00	36,000.00			
6	CONTRACTORS REGISTRATION FEES						
	CATEGORY A Consultants						
	CATEGORY B Supply and Petty Contracts	2,000.00					
	Contract value up to N250,000	3,000.00					
	Contract value from N250,001 - N500,000	4,000.00					
	CATEGORY C Major Civil Engineering/Building, Mechanical						
	Contract value from N500,001 - N1,000,000	5,000.00					
	Contract value from N1,000,001 - N1,500,000	6,000.00					
	Contract value from N1,500,001 - N2,000,000	8,000.00					
	Contract value from N2,000,001 - N3,000,000	10,000.00					
	Contract value from N3,000,001 and above						
	APPLICATION FORMS:						
	Categories A and B	200.00					
	Category C	250.00					
7	TELECOMMUNICATION NETWORK SERVICES PROVIDERS ON CAMPUS						
	MTN	840,000.00					
	Airtel	431,250.00					
	Globacom (Main Campus)	200,000.00					
	Globacom (Ifaki Campus)	350,000.00					

8	BANKS ON CAMPUS					
	Union bank ATM	150,000.00				
	G.T.B	960,000.00				
	Eco bank	500,000.00				
9	SHOPS & KIOSKS OWNERS					
	Photographers, Omolayo shops, Ajasin Markets	3,000.00				
10	ICT					
	30 Minutes browsing	50.00				
	1 hour browsing	100.00				
	Scanning of Pictures	100.00				
	Printing of document from the net Per page	20.00				
	Printing text with picture/image/graph/chat etc	100.00				
	Scanning of text document per page	50.00				
	Filling course form	100.00				
	Printing of invoice	100.00				
	Filling of acceptance : Postgraduate	700.00				
	Undergraduate	500.00				
	Filling of application form: Predegree	700.00				
	PTP	750.00				
	Sandwich	750.00				
	Postgraduate	750.00				
	Filling of PUTME	500.00				

OFFICE OF ACCOUNTANT GENERAL

Schedule of Rates

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

SURVEYOR GENERAL

A. APPLICATION FORMS AND ANNUAL GROUND RENT

S/N	ITEMS	OLD RATE ₦	EXISTING CURRENT RATE ₦	NEW PROPOSED RATE ₦	REMARKS
1	Application form for the Establishment of Private University	-	100,000.00	100,000.00	
2	Application form for Model Residential Estate	-	5,000.00	5,000.00	
3	Application form for Commercial Plots	1,000.00	10,000.00	10,000.00	Commercial & Industrial plots now separated
4	Application form for Industrial plots	1,000.00	10,000.00	25,000.00	
5	Application form for other Residential Estates	1,000.00	2,000.00	3,000.00	
6	Annual Ground Rent for Government Model Estate.	-	5.00/m2	10.00/m2	
7	Annual Ground Rent for Government Residential Estate	50k-1.00/m2	2.50/m2	5.00/m2	
8	Annual Ground Rent for Government Commercial/Industrial Estates.	1.50-2.50/m2	2.50/m2	25/m2	
9	Annual Ground Rent (Residential/Commercial/Industrial Estates) for Private C.of O Estate	20k -40/m2	2.50/m2 (Ado – Ekiti)	2.50/m2	
10	Annual Ground Rent for (Residential/Commercial/Industrial Estates) for	20k -40/m2	2.00/m2 (Other Towns)	2.00/m2	

	Private C.of O Estate.				
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	100.90/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 (Subsequent meters	7,500/1000m2 ₦5m2		10,000/1000m2 ₦7m2

EKITI STATE ELECTRICITY BOARD

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

ITEM	CATEGORIES	AMOUNT OF CONTRACT CIVIL OR BUILDING ₦	AMOUNT OF CONTRACT MECHANICAL OR ELECTRICAL OR FURNITURE ₦
1	A	1-20,000	1-2,000
2	B	20,001-100,000	2,001-20,000
3	C	100,001-400,000	20,001-100,000
4	D	400,001-2,000,000	100,001-500,000
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
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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
		N	N	N	N
1	A	5,000	2,000	5,000	2,000
2	B	5,000	2,000	5,000	2,000
3	C	10,000	2,000	10,000	2,000
4	D	10,000	2,000	10,000	2,000
5	E	20,000	2,000	20,000	2,000
6	F	20,000	2,000	20,000	2,000
7	G	20,000	2,000	20,000	2,000
	A	B	C	D	E

Miscellaneous

Hiring of Hiab/Crane Lorry without Fuelling

within Ado-Ekiti

N30,000.00

Outside Ado-Ekiti (depending on the location)

N40,000.00

Sales of Employment Forms

Junior staff

N500.00

Senior staff

N1,000.00

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	

LOCAL GOVERNMENT SERVICE COMMISSION

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

JUDICIAL SERVICE COMMISSION, ADO EKITI

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

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

SCHEDULE OF RATES/FEES

SUB- HEAD	DETAILS OF REVENUE	RATE	
		STATE CAPITAL	OTHER TOWNS
	HEAD 402:- FINES AND FEES		
04	Contract Documents/Tender Fees	As Attached	As Attached
82	Compulsory Examination for Civil Servants (Per Subject)	250.00	250.00
83	Examinations' Documents Contract Tender Fees	As Attached	As Attached

85	Registration Fees for Private Primary Schools	40,000.00	40,000.00
86	Registration Fees for Private Nursery Schools	20,000.00	20,000.00
87	Inspection Fees for Private Primary Schools	40,000.00	40,000.00
88	Inspection Fees for Private Nursery Schools	20,000.00	20,000.00
89	Approval Fees for Private Primary Schools	60,000.00	60,000.00
90	Approval Fees for Private Nursery Schools	40,000.00	40,000.00
91	Renewal Fees for 166 approved Private Nursery/Primary Schools	(A) N26,000.00	(B) N19,500.00
			(C) N15,600.00
			(D) N13,000.00
92	Review Fees by Publishers	6,000.00	6,000.00
93	Up-grading Fees of Private Secondary Schools	120,000.00	120,000.00
94	Renewal Fees of Private Secondary Schools	52,000.00	39,000.00
95	Registration for Private Secondary Schools	60,000.00	60,000.00
95	Inspection for Private Secondary Schools	40,000.00	40,000.00
	SUB-TOTAL		
	HEAD 404:- EARNINGS AND SALES		
38	Compilation of Grade II Certificates	1,100.00	1,100.00
39	Secondary School Common Entrance fees	600.00	600.00
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
	Annual Renewal Fees for Private C.E.C.:		
	UNIVERSITY:	500,000.00	500,000.00
	POLYTHENICS:	250,000.00	250,000.00
50	COLLEGES:	200,000.00	200,000.00
91	SS2 Unified Exam	1,000.00	1,000.00
92	Tender Fees and Registration Fees	As Attached	As Attached
102	Use of Public School Facilities by Study Centers	300,000.00	300,000.00

5.	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	
	Group 5	300,000.00
	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	
	5. Hotel of less than 20 rooms	20,000.00
	Group 6	20,000.00
	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		
5. Small industrial outfits employing less than 10 workers		
6.		

STATE UNIVERSAL BASIC EDUCATION BOARD

S/NO	TITTLE OF COLLECTABLE	RATE	REMARK
1	TENDER		
	(i) Construction of 3 Classroom	30,000.00	
	(ii) Construction of Story Building	40,000.00	
	(iii) Renovation of schools	20,000.00	
	(iv) Construction of Toilet and supply of Furniture	10,000.00	
2.	REGISTRATION	20,000.00	Per year
3.	SALE OF EMPLOYMENT FORMS		
	(i) Graduate and NCE Teachers	1,000.00	
	(ii) Non Teaching Staff	500.00	
	RENT OF GOVERNMENT PROPERTY USE OF THE		

4.	PRIMARY SCHOOL PLAYGROUND (i) Ado, Ikere, Ijero & Ido (ii) Other Local Governments	30,000.00 25,000.00	Shared among State Govt. SUBEB, LGEA & the School
5.	TRANSFER AND STUDY LEAVES (i) Inter Local/State Transfer (ii) (a) Study Leave- Degree (iii)(b) Masters and Others	5,000.00 500.00 1,000.00	

FORESTRY TARIFF

SCHEDULE "A"

TARIFF ON STUMPAGE RATES

S/N	SPECIES	LOCAL NAMES	MINIMUM GIRTH AT BREAST HEIGHT	OLD RATE (=N=)	NEW RATE (=N=)
1	Melicia excels	Iroko	2.13	5000	7500
2	Periscopis elata		1.82	1300	1950
3	Entandrophragma spp	Ijebo	2.13	800	1200
4	Khaya spp	Oganwo	2.13	900	1350
5	Tectona grandis	Teak	1.52	2500	3750
6	Lovoa trichilodes	Apopo/Sida	2.13	1000	1500
7	Guiboutia all spp		1.82	1000	1500
8	Afzzelia all spp	Apa	2.13	2000	3000
9	Triplochiton sclerocylon	Arere	1.82	3000	4500
10	Nauclea diderichi	Opepe	2.13	1300	1950
11	Guarea spp	Ofofin	2.13	800	1200
12	Gossweilerodendron balsamiferumm	Agba	2.13	900	1350
13	Terminalia ivorensis	Idigbo	1.82	900	1350
14	Cordia all spp	Omo	1.82	1000	1500
15	Piptadeniastum africanum	Agboyin	2.13	900	1350
16	Mimuspos all spp		2.13	800	1200
17	Nesogordonia papaverifera	Ole, Danta	1.82	1000	1500
18	Terminalia superb	Afara	1.82	900	1350
19	Brachystegia spp	Eku	2.13	900	1350
20	Distemonanthus benthamianus	Ayan	2.13	900	1350
21	Danielia ogea	Ogea	1.82	800	1200
22	Lophira alata	Ekki	2.13	1300	1950
23	Pterygota all spp	Oporoporo	1.82	800	1200

24	<i>Mansonia altissima</i>	Ofun	1.82	3000	4500
25	<i>Antiaris Africana</i>	Oriro	1.82	800	1200
26	<i>Antrocaryon poluneurum</i>		1.82	700	1050
27	<i>Canarium shwein furtthii</i>		2.13	700	1050
28	<i>Cylicodiscus gabunesis</i>		2.13	700	1050
29	<i>Mitragya stipulosa</i>	Abura	1.52	1000	1500
30	<i>Alstonia all spp</i>	Ahun	1.52	800	1200
31	<i>Berlina all spp</i>	Apado	1.82	700	1050
32	<i>Bombax all spp</i>		2.13	800	1200
33	<i>Ceiba pentandra</i>	Araba	2.13	800	1200
34	<i>Casearia all spp</i>		1.82	700	1050
35	<i>Poga oleosa</i>		2.13	700	1050
36	<i>Erythrophleum spp</i>	Eru	1.82	800	1200
37	<i>Ricinnodendron heudelotti</i>	Erinmado	1.82	800	1200
38	<i>Sterculia obilonga</i>	Aye, Kokoigbo	1.82	900	1350
39	<i>Albizia all spp</i>	Ayure	1.82	800	1200
40	<i>Afromosia elata</i>		1.52	900	1350
41	<i>Gmelina arborea</i>	Gmelina	1.52	1500	2250
42	<i>Borassus aethiopu</i>	Agbon		700	1050
43	<i>Malnikara spp</i>		1.52	600	900
44	<i>Amphimas pterocapoides</i>	Koleagbe	1.52	700	1050
45	<i>Combreto Dendron macrocarpum</i>	Akasun	1.52	700	1050
46	<i>Hanna species</i>	Igbo	1.52	700	1050
47	<i>Holoptelia spp</i>	Inajoko	1.52	800	1200
48	<i>Butyrospermum parkii</i>	Iru	1.52	600	900
49	<i>Coelcaryon spp</i>	Egenirini	1.52	600	900
50	<i>Copaifera spp</i>		1.52	600	900
51	<i>Datarium sengalensis</i>	Ugbogbon	1.52	600	900
52	<i>Fagara spp</i>		1.52	700	1050
53	<i>Hopolormosia spp</i>	Akoriko	1.52	600	900
54	<i>Homalium spp</i>	Olodo	1.52	600	900
55	<i>Elainadoxa spp</i>	Odudu	1.52	600	900
56	<i>Onchricarpus spp</i>		1.52	600	900
57	<i>Lanea welwitschii</i>	Ekikanaja	1.52	800	1200
58	<i>Parinarium spp</i>	Idofun	1.52	600	900
59	<i>Roga oxystigma spp</i>	Lolagbola	1.52	600	900
60	<i>Heayodendron spp</i>	Oropa	1.52	600	900
61	<i>Staudia spp</i>		1.52	600	900
62	<i>Scottelia curiaca</i>		1.52	600	900
63	<i>Stemonocoleus micranthus</i>		1.52	600	900
64	<i>Tylostelinian spp</i>		1.52	600	900
65	<i>Adansonia digitata</i>	Oshe	1.52	600	900
66	<i>Allanblankia floribunda</i>	Urogbo arin	1.52	600	900
67	<i>Anogeissus leiocarpus</i>	Ayin	1.52	700	1050
68	<i>Anopyxis ranndyi</i>	Otutu	1.52	600	900

69	Avicenia nitida	Otutu	1.52	600	900
70	Baphia spp	Irosun	1.52	600	900
71	Blighia sapida	Ishin	1.52	700	1050
72	Bosquiea angolensis	Kokoerun	1.52	600	900
73	Centiam spp		1.52	600	900
74	Carapa procera	Irere	1.52	600	900
75	Celtis spp	Ita	1.52	600	900
76	Chrysobabeus spp	Aworiran	1.52	600	900
77	Cleistophollis patens	Apoko	1.52	600	900
78	Otenolophon engleanus		1.52	600	900
79	Cynometra spp	Arumitaba	1.52	600	900
80	Denialla oliveri	Iya	1.52	600	900
81	Diallum guinensis	Ita	1.52	700	1050
82	Funtumia spp	Rubber	1.52	600	900
83	Gareina spp	Afon	1.52	600	900
84	Lonchocarpus spp	Ipapo	1.52	600	900
85	Lophira lanceolata	Ophahen	1.52	600	900
86	Macrolobium spp		1.52	600	900
87	Milletia spp	Ita	1.52	600	900
88	Penainy stallia spp	Idagbon	1.52	600	900
89	Cylicodiscus spp		1.52	600	900
90	Pentaclethra macrophylla	Apara	1.52	600	900
91	Pentadesma butyicea	Orogbo Erin	1.52	600	900
92	Polyalthia sunvaelerae	Agudugbu	1.52	600	900
93	Prosopis Africana	Ayan	1.52	600	900
94	Pseudocedrella teutachyi	Emiqgbebi	1.52	600	900
95	Phizophora racemosa	Egba	1.52	600	900
96	Sacoglottis gabunensis	Atata	1.52	600	900
97	Strombosia pustulata	Ataku	1.52	600	900
98	Spathodea spp	Oruru	1.52	600	900
99	Symphonia glublifera	Agbarigbogi	1.52	600	900
100	Temnbum spp	Ori – udo	1.52	600	900
101	Tetrapleura tetraptera	Aridan	1.52	600	900
102	Treculia Africana	Afun	1.52	600	900
103	Trichilia spp	Awe, Eyinade	1.52	600	900
104	Carapa spp	Aku	1.52	600	900
105	Vitex spp	Oriri	1.52	600	900
106	Xylophia spp	Ofun Oke / 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 =N=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.

SCHEDULE 'B'

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.
Rate

Old Rate	New
N15,000	

N25,000

	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

SCHEDULE 'C'

OUT-TURN-VOLUME RATES

S/N	SPECIES	LOCAL NAME	RATE PER CUBIC METER		RATE PER CU. FT. CONVERSION FACTOR 0.028	
			OLD RATE	PROPOSED	OLD RATE	PROPOSED

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

SCHEDULE 'D'

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
$\frac{\text{Old Rate}}{\text{New Rate}}$
$\frac{2,500}{3,750}$

SCHEDULE "E"

(B) WOOD PROCESSING PLANTS AND MACHINES

	R A T E			
Daily Output and saw blade width	Registration		Renewal	
	OLD(N)	NEW(N)	OLD(N)	NEW(N)
7-14m3 Below 100mm Saw blade	60,000	500,000	30,000	40,000
14-20m3 100-150mm Saw blade	100,000	1,000,000	40,000	50,000
Above 20m3, 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

(iii) Sawmill Transfer Fee

OLD RATE	NEW RATE
10,000	20,000

OTHERS

	R A T E			
Category of Machine	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

SCHEDULE "F"

	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
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—————	OLD	NEW
Application Fees	10,000	20,000

NOTE

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

SCHEDULE 'G'

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

SCHEDULE "H"

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

SCHEDULE "H"

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

SCHEDULE "I"

(B) MOVEMENT OF ROUND LOGS TO OTHER STATES

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

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

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

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

(b)

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

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

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

SAWN PLANKS

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

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

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

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

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

(D) All Teak Pole Sellers must register with the Forestry Department at ₦10,000 while renewal fee per year is ₦5,000

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)

SCHEDULE “J”

PENALTY FOR THE EXPLOITATION OF UNDERGIRTH TREES.

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

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

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

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

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

SCHEDULE “K”

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

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

OLD RATE	NEW RATE
15,000	25,000

Unclaimed power saw after 6 months shall be forfeited.

SCHEDULE "L"

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.

SCHEDULE ‘M’

INPUT AND OUTPUT RECORD BY SAWMILLERS.

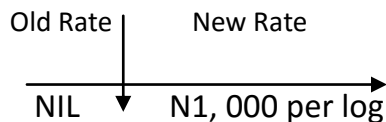
All wood based industries (sawmills) shall keep adequate record of production (input and output register) in their sawmills. A sawmiller shall produce two (2) new hard cover notes for input and output register. Any breach shall attract a penalty of.

OLD RATE	NEW RATE
NIL	N2000

SCHEDULE ‘N’

DRESSING OF LOGS

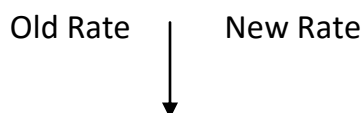
All legal logs taken from the forests shall be neatly scribed with legible stump numbers, well painted at both ends of the log legibly impressed with the appropriate Company hammer/ Property hammer and Government pass hammer as the case may be. The logs shall equally bear the measurement recorded in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



SCHEDULE ‘O’

TARIFF ON SAWMILLS PROCESSING WOOD FOR EXPORT

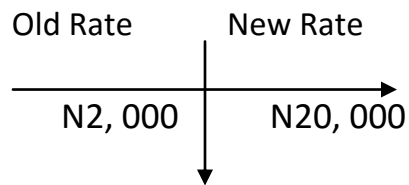
All wood industries processing Wood for export particularly Iroko, Apa, Teak etc will now be required to pay.



Nil N50, 000 per processing
 company

SCHEDULE 'P'

GENERAL PENALTY (Section 52 of the Forestry Law)



SCHEDULE "Q"

CHARCOAL PRODUCTION

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

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

All Charcoal producer must register with the Forestry Department. Any registered producer shall pay ~~N~~100,000 renew with ~~N~~50,000.

Transportation of Charcoal

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

SCHEDULE "R"

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 attract a penalty of (X5) of the permit fee.

SCHEDULE "S"

GANTRY OUTSIDE THE FOREST

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

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

2015 FORESTRY REVENUE

S/NO	LOCAL GOVERNMENT AREA	TOTAL REVENUE	REMARKS
1.	ISE/ORUN	4,732,400	
2.	EMURE	1,685,950	
3.	EKITI SOUTH WEST	2,666,400	
4.	IKERE	2,204,545	
5.	ADO	38,388,250	
6.	IREPODUN – IFELODUN	1,915,900	
7.	EKITI WEST	1,171,920	
8.	EFON	226,900	
9.	IJERO	616,625	

10.	IDO – OSI	764,750	
11.	MOBA	265,300	
12.	ILEJEMEJE	389,150	
13.	OYE	2,025,000	
14.	IKOLE	3,188,800	
15.	EKITI EAST	3,846,100	
16.	GBONYIN	4,777,575	
	TOTAL	N68,865,565	

EKITI STATE WASTE MANAGEMENT AUTHORITY
DETAILS OF REVENUE

1. HEAD 402 : FINES AND FEE

1A

S/N	SUB HEAD	DETAILS OF REVENUE	FEE (₦)
1	402004	Contract Document and Tender fees	-

***1B* SUB HEAD 402165: FEEES 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
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/ABATTOI	Poultry/Abattoir	Poultry A	5,000.00

	R		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

EKITI STATE WATER CORPORATION WATER RATE AND CHARGES

S/NO	DETAILS	EXISTING RATE	REMARKS
1	<u>UNMETERED DOMESTIC PREMISES</u>		
i.	House in flat from and bungalow in high density area	#500.00	flat/month
ii.	House in flat from bungalow in low density area/GRA	#500.00	month/flat
iii	Upstairs buildings and downstairs building form of face me I face you	#50.00	per room/month
2.	<u>METERED PREMISES</u>		
i.	Domestic Customers	#120.00	cubic metre
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	<u>UNMETERED INDUSTRIAL/COMMERCIAL BANKS, HOTELS, SAWMILLS ETC</u>	#2,000-10,000	
5.	<u>PUBLIC INSTITUTION AND ESTABLISHMENT</u> e.g. Govt, Offices, Armed Forces Formation and Oba's palace	#2,000-#5,000	
6.	<u>EDUCATIONAL INSTITUTIONS</u> Universities, Colleges and Higher Education Institutions	#50,000.00 #50.00	per month student/term
7	<u>SECONDARY SCHOOLS, PRIMARY AND NURSERY</u>	#5,000.00 #10.00 #2.00	per term student/term student/term
8.	<u>SERVICE</u>		(Nur/Pry)
9	i. Corporation's Tanker services	#15,000.00	Per Load
i.	ii. Private Tanker service	#1,000.00	Per litre
ii.	iii. Registration of private Tankers	#5,000.00	
9.	<u>INSTITUTIONS FOR HANDCAPPED, MOTHERLESS BABIES HOUSES</u>	Free	

10	<u>SERVICE CONNECTION</u>		
i.	Registration fee (New Customer)	#6,000.00	
ii.	Disconnection due to indebtedness	#2,000.00	+ the debt
iii.	Re-connection for premises disconnection on voluntary request	#1,000.00	
	Penalty for illegal connection	#5,000.00	
11.	<u>RECREATIONAL FISHING</u>		
i	License fee/registration	#250.00	Per qts
ii	Annual fee for recreation fishing	#250.00	
iii	For each fishing visit	#50.00	
12	<u>COMMERCIAL FISHING</u>		
i.	License fee/registration	#5,000.00	
ii.	Monthly fees	#40,000.00	Dam/month
13.	<u>METERED DEMAND CHARGES</u>	#500.00	
i.	For 25mm meter	#800.00	
ii.	For up to 100mm meter	#1,000.00	
iii.	Above 200mm meter (Cost of meter by the costumer)		
14	<u>PUBLIC TAPS</u>		
i.	Stand pipes	#5,000.00	Tap/month
ii.	MDG water points	#10,000.00	month
15.	<u>REGISTRATION OF PLUMBER</u>	#5,000	

SUSTAINABLE DEVELOPMENT GOALS OFFICE

TENDER FEES PAYABLE ON CONTRACTS

S/NO	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
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

EKITI STATE EDUCATION TRUST FUND

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

HOSPITAL MANAGEMENT BOARD

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

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
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
37	PRINTING SHOPS	7,500.00	5,000.00	2,500.00
38	CROWN/BEAD MAKER SHOP	2,000.00	2,000.00	2,000.00
39	WOOD CARVER	1,000.00	1,000.00	1,000.00
40	DRUM MAKER	2,000.00	2,000.00	2,000.00
41	MUSICAL INSTRUMENT	10,000.00	5,000.00	2,000.00
42	DAILY CONTRIBUTION COLLECTOR	2,000.00	1,000.00	5,000.00
43	PLANK SELLER	10,000.00	10,000.00	10,000.00
44	BATTERY CHARGER/SERVICE	3,000.00	2,000.00	5,000.00
45	BUILDING MATERIALS(non incorporated)	10,000.00	5,000.00	5,000.00
46	BUILDING MATERIALS (Incorporated)	250,000.00	50,000.00	25,000.00
47	BUILDING/PLUMBING MATERIALS SHOP	25,000.00	10,000.00	5,000.00
48	PHONE SELLER/DEALER SHOP	15,000.00	5,000.00	5,000.00
49	PHONE ACCESSORIES	3,000.00	2,000.00	1,000.00
50	POS	5,000.00	5,000.00	5,000.00
51	ELECTRICAL/ELECTRONICS	5,000.00	3,000.00	2,000.00
52WARE HOUSE	15,000.00	10,000.00	5,000.00

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

76	HAWKERS' PERMIT	2,000.00	1,000.00	1,000.00
	<u>OTHERS</u>			
77	MOTOR PARTS BUTCHER	5,000.00	2,000.00	2,000.00
78	BLOCK MOULDING INDUSTRY	5,000.00	2,000.00	1,000.00
79	TOWING VEHICLE	5,000.00	2,000.00	1,000.00
80	BOREHOLE DRILLING	25,000.00	25,000.00	25,000.00
81	MOTOR DEALER	25,000.00	25,000.00	10,000.00
82	POULTRY/FISHERY	5,000.00	3,000.00	2,000.00
83	RENTAL SERVICES	10,000.00	7,500.00	5,000.00
B	<u>TENEMENT RATE</u>			
Ba	<u>RESIDENTIAL BUILDING</u>			
1	UPSTAIRS	2,000.00	1,000.00	500.00
2	DOWN STAIRS	1,000.00	500.00	500.00
3	MOULD BLOCK HOUSE			
Bb	<u>COMMERCIAL BUILDING</u>			
1	PETROL STATION (PER PUMP)	10,000.00	5,000.00	3,500.00
2	GARAGE FOR SERVICING MECHANICALLY PROPEL VEHICLE	3,000.00	2,000.00	1,000.00
3	SMALL SCALE FACTORIES, PUREWATER, FURNITURE ETC	15,000.00	10,000.00	5,000.00
4	CINEMA CENTRE	5,000.00		
5	RESTURANT BAR & DRINKING PARLOUR	7,500.00	5,000.00	3,000.00
6	HOTEL/ GUEST HOUSE	250,000.00	50,000.00	30,000.00
	2ND	150,000.00	30,000.00	20,000.00
	3RD	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
10	EATERIES e.g. MR. BIGGS, TANTALIZERS ETC	25,000.00	10,000.00	10,000.00
11	SUPER MARKETS	50,000.00	5,000.00	2,000.00
12	PRINTING PRESS	10,000.00	5,000.00	2,000.00
13	BANKS BUILDING/MONEY DEPOSIT BANKS	300,000.00	200,000.00	100,000.00
14	MICRO FINANCE/AGRIC BANKS/OTHERS	100,000.00	50,000.00	30,000.00
15	PRIVATE N/P SCHOOL	30,000.00	15,000.00	10,000.00
16	PRIVATE SECONDARY SCHOOL	50,000.00	20,000.00	10,000.00
17	PRIVATE COLLEGE OF TECHNOLOGY/POLYTECHNIC	500,000.00	200,000.00	100,000.00
18	PRIVATE UNIVERSITY	1,000,000.00	-	-
19	PRIVATE HOSPITAL	50,000.00	30,000.00	20,000.00
20	PRIVATE METERNITY/CLINIC	20,000.00	10,000.00	5,000.00
21	SHOPPING MALL	100,000.00	10,000.00	5,000.00
22	WHERE HOUSE	15,000.00	10,000.00	5,000.00
23	PHOTO LABORATORY BUILDING	25,000.00	15,000.00	10,000.00
24	GYM HOUSE	5,000.00	3,000.00	2,000.00
25	EVENT CENTERS	50,000.00	20,000.00	10,000.00
26	TELECOMMUNICATION MASK (N50,000 PER MASK)			
C	<u>Liquor License Fees</u>			
	<u>Category A: Beer, Wine and Hot Drinks</u>			
	i. Application fee	2,000.00	1,000.00	1,000.00
	ii. Late application fee	2,000.00	1,500.00	1,500.00

	iii. Revenue fee/license fees:			
	a. Wine & Beer off & on fee	10,000.00	10,000.00	5,000.00
	b. Tavern			3,000.00
	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
	<u>Category B: Pal wine and Ogogoro</u>			
	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
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
	iv. Permanent/Market stand fee (per Market day)	50.00	50.00	50.00
	v. Squarter Fees / per market day	50.00	50.00	50.00
IA	MOTOR PARK AND ALLIED MATTER FEES			

	i. Motor park daily ticket	200.00	100.00	50.00
	ii. Okada/Tricycle daily ticket	100.00	50.00	50.00
	iii. Taxi/Akoto daily ticket	150.00	100.00	50.00
IB	LOADING PERMIT FEE			
1	Trailer loaded with cocoa	3,000.00	3,000.00	3,000.00
2	Trailer loaded with Palm oil of L. G.	1,500.00	1,500.00	1,500.00
3	Trailer loaded with palm kernel loading permit per tone	1,000.00	1,000.00	1,000.00
4	Trailer loaded with kolanut/ogogoro	2,000.00	2,000.00	2,000.00
5	Pick up loaded with kolanut/ogogoro	1,000.00	1,000.00	1,000.00
6	Trailer loaded with plank	2,000.00	2,000.00	2,000.00
7	911 loaded with plank	1,000.00	1,000.00	1,000.00
8	Trading/offloading permit fees "Lorry"	1,000.00	1,000.00	1,000.00
9	Loading/offloading permit fees "Trailer"	2,000.00	2,000.00	2,000.00
10	911 loaded with Yam "Outside"	1,000.00	1,000.00	1,000.00
11	Pick up loaded with Garri "Outside"	500.00	500.00	500.00
12	911 loaded with Yam	1,000.00	1,000.00	1,000.00
13	911 loaded with kola nut	1,500.00	1,500.00	1,500.00
14	Tipper lorry with load with L. G. per trip	100.00	100.00	100.00
15	Timber lorry "per trip" within L.G.	100.00	100.00	100.00
16	Car loaded palm oil or fruit of our L.G.	300.00	300.00	300.00
17	Timber lorry "per trip"/white wood outside L.G.	1,000.00	1,000.00	1,000.00
18	Timber lorry loaded with terak '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
	<u>Blockage/Closure of major Road Fees</u>			
	a. Blockage/Closure of major road (tarred)	25,000.00	20,000.00	15,000.00
	b. Blockage/Closure of minor road (untarred)	20,000.00	15,000.00	10,000.00
	c. Payment to every extra continuous road blockage/closure	5,000.00	3,000.00	2,000.00
	d. Illegal closure of roads	50,000.00	20,000.00	15,000.00
	e. Noise Control Fee	5,000.00	3,000.00	2,000.00
N	RADIO AND TELEVISION LICENCE FEES			
	(OTHER THAN RADIO AND TELEVISION TRANSMITTER)			
	Radio and Television Fee	5,000.00	3,000.00	2,000.00
O	VEHICLE RADIO LICENCE FEES			
	Car Radio fee	1,000.00	1,000.00	1,000.00
PA	WRONG PARKING CHARGES			

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

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

DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMERS DEVELOPMENT

MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

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

BUREAU OF CHIEFTAINCY AFFAIRS

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

The Executive Governor,
Office of the Governor,
Ado-Ekiti.

**PRESENTATION OF THE REVENUE TARIFFS/RATES BILL, 2018 TO THE
EKITI STATE EXECUTIVE COUNCIL**

It is pertinent to note that Internally Generated Revenue (IGR) serves as one of the means by which the government generates fund to finance the budget and discharge its responsibilities to the citizen of the State.

2. At the interactive session held on 30th to 31st August, 2016 at the Conference Hall of the Governor's Office with their representatives of all the Revenue Generation Agencies, it was agreed upon that it is necessary to review the revenue tariffs of MDAs as directed by the Federal Government because most of the rates were either obsolete or did not represent economic realities in the country.

3. The review of these tariffs would enhance the Internally Generated Revenue of the State so that the State Government could discharge its civic responsibilities accordingly.
4. in view of the above, Your Excellency gave a directive for the review of all Revenue Tariffs/Rates in Ekiti State as required by the Federal Government and the said exercised has been carried out and concluded by the Board of Internal Revenue Services, Ekiti State.
5. There is therefore a need to give the Tariff/Revenue rates a legal backing through legislation in Ekiti State for effective execution of same and so that defaulters may be adequately punished.
6. The Bill if signed into law will have the effect of ensuring compliance with the prompt payment of these Revenue Tariffs/Rates by the people.
7. Attached herewith as “Annexure 1” is a draft copy of the Bill.

From the foregoing, Your Excellency is humbly invited to:

- i. note that Internal Generated Revenue (IGR) is one of the means the State Government finances its budget and discharges some of its numerous responsibilities to the citizens.
 - ii. note that most of the current revenue tariffs/rates in the State have become obsolete and no longer represent the economic reality of the country.
 - iii. notethat in compliance with your Excellency directives, the Board of Internal Revenue Services has carried out and compiled comprehensive upward review of the revenue tariffs/rates in the State.
 - iv. note that, it is necessary to give the Revenue tariffs/rates in the State a legal backing through legislation.
 - v. note that if this Bill into law is passed, it will have the effect of ensuring compliance and at the same time serve as deterrent to the defaulters in the State.
8. Your Excellency is therefore humbly invited to approve the presentation of the Bill to the State Executive Council for its deliberations.

KolapoKolade Esq.
Hon. Attorney General & Commissioner for Justice

