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ADAMAWA STATE REVENUE ADMINISTRATION LAW, 2020



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ADAMAWA STATE REVENUE ADMINISTRATION LAW, 2020

Adamawa State of Nigeria
Law No. 12 of 2020

[1st January, 2019]

Date of
Commencement

A Law to Make Provision for the Administration and Collection of Revenue due to the Government of Adamawa State and Local Government Councils to Establish the Relevant Administrative Structures and for matters incidental thereto.

BE IT ENACTED by the House of Assembly of Adamwa State of Nigeria and by the authority of same as follows:-

PART I- PRELIMINARY

1. This Law may be cited as the Adamawa State Revenue Administration Law, 2020 and shall be deemed to have come into operation on the 1st day of January 2019.

Short title and
Commencement

2. In this Law, unless the context otherwise requires:
“Assessable Income” means chargeable income on which tax is computed;
“Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;
“Authorized officer” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Law;
“Board” means the Adamawa State Internal Revenue Board established under section 6 (1) of this Law;
“Book” includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;
“Executive Chairman” means the Chairman of the Board appointed pursuant to section 6 (2) (a) of this Law;
“Chargeable income” includes the total income of any person or body corporate on which tax is charged;
“Commissioner” means Commissioner charge with the responsibility for matters relating to finance in the State.

Interpretation

“Consultants” includes tax practitioners, accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria;

“Court” means the High Court of Adamawa State or such other Court designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Law;

“Demand Notice” means a tax demand notice for any tax collectible by the Adamawa State Internal Revenue Service;

“Delegation” means power and authority given to the Service by any organ or agency of Government in Adamawa State;

“Document” includes any record of information supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment;

“Gazette” means the Adamawa State Government Official Gazette;

“Governor” means the Governor of Adamawa State;

“Government” means the Government of Adamawa State and includes the 21 Local Government Councils;

“Land use charge” includes all property taxes, tenement and other rates (other than ground rent) payable on land throughout the State;

“Law” means Adamawa State Revenue Administration Law 2019.

“Member” means a member of the Board appointed under this Law and includes the Chairman;

“Non-Profit Organization” means a corporate or unincorporated body carrying on an activity the main purpose of which is a purpose other than the making of a profit;

“Officer” means any person employed in the Service;

“State” means Adamawa State of Nigeria;

“Person” includes a company or body corporate, partnership, firm and unincorporated body of person;

“Private Dwelling” means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

“Property Tax” means premium, taxes and rates levied on real property within designated areas in the State;

“Real Property” includes:

- (a) land including land covered by water;
- (b) land and any building or structure situated thereon,

including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;

- (c) a mobile home;
- (d) a bulk storage tank, and any supply pipe lines connected therewith; and
- (e) any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or re-broadcasting or re-transmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

“Real Property” does not include:

- (a) crops growing in or on land;
- (b) all that part of a mine below the surface of the ground; or
- (c) land used as a public right-of-way;

“Regulation” means regulations issued by the Board pursuant to this Law;

“Residence” means any building or part of a building occupied as residential accommodation (including any garage shed and other building used in connection therewith);

“Service” means the Adamawa State Internal Revenue Service established under Section 4 of this Law;

“Special Purpose Tax Officer” refers to designated Tax Officers for the purpose of tax investigation and tax enforcement;

“Tangible Personal Property” means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value;

“Tax” includes any duty, levy or revenue accruable to the Government;

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

“Year of Assessment” means a period between January and December of the year or such other period for which tax is computed.

PART II - ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF THE SERVICE AND THE BOARD OF THE SERVICE

Establishment of the Adamawa State Internal Revenue Service.

3. (1) There is hereby established the Adamawa State Internal Revenue Service (in this Law Referred to as 'the Service')

(2) The Service:-

- (a) shall be a body corporate with perpetual succession and a Common Seal;
- (b) may sue or be sued in its corporate name; and
- (c) may acquire or hold any property, moveable or immovable, for the purpose of carrying out any of its functions under this Law.

(3) The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment.

Objective of the Service.

4. The object of the Service shall be to have sole control and administer the various taxes, non-tax revenues and laws specified in the First Schedule or other laws made or to be made from time to time by the House of Assembly of Adamawa State or other regulations made thereunder by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

Establishment of the Board and its Membership.

5. (1) There is established for the Service a Governing Board (in this Law referred to as the "Board"), which shall exercise overall supervision of the Service as specified in this Law.

(2) The Board shall consist of:

- (a) the Executive Head of the Internal Revenue Service as the Chairman, who shall be a university graduate with relevant qualification and experience in taxation, must have served for at least Ten (10) years in a Senior Position of the Internal Revenue Service and appointed by the Governor, subject to confirmation by the State House of Assembly;
- (b) the directors and Heads of Departments within the Internal Revenue Service;
- (c) a Director from the Ministry of Finance;
- (d) Legal Adviser to the Internal Revenue Service;
- (e) Three other persons to represent each of the Senatorial District in the State who shall be members of relevant professional bodies (CITN, ANAN &

ICAN) and knowledgeable in tax matters to be appointed by the Governor on their personal merits, whose tenure is for a term of four (4) years in the first instance and may be renewed for a further term of 4 four years and no more;

- (f) The Secretary of the Internal Revenue Service who shall be the Board Secretary (an ex-officio member of the board);

(3) The members of the Board, other than the Executive Chairman, the Directors the Secretary and the Legal Adviser, shall function in a purely non executive and part-time capacity.

Proceedings of the Board:

(4) The supplementary provisions set out in the Second Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

6. The Executive Chairman and other members of the Board, other than ex-officio members, shall each hold office:

Tenure of the Board.

- (a) for a term of four years renewable once only; and
(b) on such terms and conditions as may be specified by the Governor in their letters of appointment.

7. (1) Notwithstanding the provisions of Section 6 of this Law, a member of the Board shall cease to hold office as a member of the Board if:

Cessation of Membership of the Board

- (a) he resigns his appointment as a member of the Board by notice, under his hand addressed to the Governor;
(b) he becomes of unsound mind;
(c) he becomes bankrupt or makes a compromise with his creditors;
(d) he is convicted of a felony or any offence involving dishonesty or corruption;
(e) he becomes incapable of carrying on the functions of his office arising from an infirmity in mind or body;
(f) he has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his duties as a member of the Board and the Governor certifies his removal therefrom;
(g) in the case of a person possessing a professional qualification, he is disqualified by a competent authority; or

- (h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.

(2) If any member of the Board ceases to hold office under this Law, before the expiration of the term for which he is appointed, another person from the organization the member represents shall be appointed to the Board in the place of such person and the new member of the Board shall thereupon complete the remaining term.

Executive
Chairman

8. The Executive Chairman of the Board shall also be the Executive Chairman for the Service, who shall be:

- (a) the Chief Executive and Accounting Officer of the Service;
- (b) a person possessing cognate experience and skills in Management, Accountancy, the Social Sciences, Taxation, Law or other related fields; and
- (c) a person who must have served for at least Ten (10) years in a Senior Position in the Internal Revenue Services.

Legal Adviser

9. There shall be legal adviser for the Board to be appointed by the Governor who shall:-

- (a) be a person with a professional knowledge in the field of taxation and not less than ten years post-call experience;
- (b) Notwithstanding that the Legal Adviser to the State Internal Revenue is a member of the Board, he may appear for and represent the Board or the State Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party and the Legal Adviser shall not in such circumstance give evidence on behalf of the Board of Internal Revenue Service.

Secretary to the
Internal Revenue
Service

10. (1) There shall be a secretary to the Internal Revenue Service appointed by the Board from within the Service who shall be a person with relevant professional qualification and experience in Taxation.

(2) Subject to provision of section 5 (e) the secretary shall:-

- (a) Issues notice of meeting to the Board;
- (b) Keep record of proceedings of the Board; and

- (c) Carry out such duties as the Chairman or the Board may from time to time direct.

11. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor.

Emoluments of the Board

12. (1) The Board shall:

Functions of the Board.

- (a) providing general policy guidelines regarding the function of the Internal Revenue Service and supervising the implementation of such policies;
- (b) ensuring the effectiveness and optimum collection of all taxes and penalties due to the State Government under the relevant Federal and State Laws;
- (c) doing all such things that may be deemed necessary and expedient for the assessment and collection of tax;
- (d) accounting for all amounts so collected in a manner to be prescribed by the Commissioner;
- (e) supervising and monitoring all revenue collectors from the State Government Ministries, Departments, and Agencies in the State and ensuring prompt returns;
- (f) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax legislation, tax treaties and exemptions as may be required from time to time;
- (g) generally controlling the management of the Internal Revenue Service on matters of policy, subject to the provision of this Law;
- (h) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (i) making recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Internal Revenue Service

(2) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service;

(3) The Board may by notice in Gazette or in writing, authorize any person to perform or exercise on behalf of the Board, any function, duty or

power conferred on the Board; and receive any notice or other document to be given or delivered to the Board in consequence of this Law or any other enactment.

(4) Notwithstanding the provision of Sub-section (3) of this Section the Board shall not delegate any power that touches its primary role of assessment and collection of taxes;

(5) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or judgement debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor;

(6) Anything required to be done by the Board, in relation to its powers or duties under this Law shall be signified under the hand of the Chairman or of an officer of the Board who has been authorized by the Board to signify from time to time, anything done or to be done by the Board in respect of such powers or duties;

(7) The Board may appoint such other persons to be employees of the Internal Revenue Service in position created by the Board and on such terms and conditions as shall be laid by the Board subject to the provisions of this Law or any other enactment;

(8) If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Civil Service Commission, cause such vacancy to be filled by way of secondment or transfer;

(9) The Board may subject to such conditions as it may from time to time determine, appoint and employ consultants, including tax consultants or accountant, and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or carrying out the purpose of this law: Provided that such consultants shall not carry out duties of assessing and collecting tax or normal and routine responsibilities of tax officials.

(10) The Board shall have powers from time to time, to determine and dispose of its obsolescent assets by notice in writing, and in accordance with the State auctioneering enactment and regulations.

Powers of the
Service

13. (1) The Service shall have power to:-

- (a) subject to such conditions as may be approved by the Board, appoint and employ practicing tax

- practitioners or chartered accountants as well as professional firms for such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State;
- (b) assess all persons chargeable with any tax payable within the State;
 - (c) collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment;
 - (d) account for and enforce the payment of any taxes due to the State;
 - (e) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
 - (f) issue a Tax Payer Identification Number to every person taxable in the State;
 - (g) collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
 - (h) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
 - (i) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved;
 - (j) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
 - (k) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;
 - (l) undertake and support research on similar measures

with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;

- (m) carryout and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
- (n) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Law; and
- (o) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.

(2) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.

(3) Codify all Revenue Title into Chart of Accounts.

Power to issue
Staff Regulations.

14. (1) Subject to the provisions of this Law, the Board may by order in the Gazette issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:

- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service and appeals by staff or employees against dismissal or other disciplinary measures; and
- (b) until such regulations are made, any instrument relating to conditions of Service in the Civil Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.

(2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor and published in the Gazette.

(3) The Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may determine.

(4) The Board may, on the recommendation of the Service, consider it expedient that a vacancy in the Service should be filled by a person holding office in the Civil Service of the State by way of Secondment or Transfer.

15. Remuneration of all officers employed in the Service shall be subject to the provisions of the pension law for the time being in force in the State and accordingly officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Law.

Remuneration
and Pension of
Employment.

PART III - FINANCIAL PROVISIONS

16. The Service shall establish and maintain such bank accounts to be applied towards the discharge of its functions which shall consist of and to which shall be credited:

Funds of the
Service.

- (a) a percentage as stipulated by the Governor and appropriated by the State House of Assembly not less than ten percent (10%) of all tax revenues collected by the Service which sum shall be deployed to pay part or all the administrative and cost of collection.
- (b) all other moneys which may from time to time, accrue to the Board from other services;
- (c) any subvention or other budgetary allocation from the State; and
- (d) all monies accruing to the Service by way of gifts, grants-in-aid, disposal of asset, testamentary dispositions, endowments and contributions from any source.

17. The Service may from time to time, apply the proceeds of the funds established under Section 15 of this Law to:

Proceeds of the
Fund.

- (a) the cost of administration of the Service;
- (b) paying the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any committee of the Board for such expenses as may be expressly authorized by the Board;
- (c) the payment of the salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Law, and payable to the officers and other employees of the Service;
- (d) the development of any property vested in or owned by the Service; and
- (e) such other functions under this Law as may be approved by the Board.

Annual Estimate and Accounts.

18. (1) The Service shall, not later than 30th August in each year submit to the Governor an estimate of its expenditure and income for the next succeeding year for the purpose of submission to the State House of Assembly for appropriation.

(2) The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year, auditors appointed from the list provided, and in accordance with guidelines supplied, by the Auditor-General for the State.

Annual Report.

19. The Service shall prepare and submit to the Governor, not later than four months after the end of each financial year, a report in such form as he may direct on the activities of the Service during the immediate preceding year, and shall include in such report a copy of the duly executed audited accounts of the Board for the said financial year and the auditor's report on the said accounts.

Power to Accept Gifts

20. (1) The Service may accept any gift of land, monetary or other property on such terms and conditions, if any as may be specified by the person or organization making the gift and agreed to by the Board.

(2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any law in force or with the functions of the Service.

Power to borrow

21. (1) The Service may, subject to the agreement of and conditions set by the Governor, from time to time borrow by overdraft or otherwise such sums as it may require for the performance of its functions under this Law.

(2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and appropriation of the State House of Assembly, upon application made to it by the Governor on behalf of the Service.

Investment.

22. The Board may, subject to the provisions of this Law and the conditions of any trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the Governor-in-Council.

Power to Enforce Tax Laws.

23. (1) The Service shall have power to administer any Law on taxation in the State.

(2) Notwithstanding the provision of any other Law in the State, the

Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.

(3) In carrying out the provision of this Law, all taxes, levies, fees and rates collectible by Local Governments and all Ministries, Departments and Agencies is delegated to the Service.

24. (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax:

Persons Chargeable to Tax.

- (a) in his name; or
- (b) in the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

(2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon.

(3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

25. (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time provide, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:

Statement and Returns of Taxable Person.

- (a) the amount of his income for the year of assessment;
- (b) the source of such income;
- (c) allowance, reliefs and deduction; and
- (d) such other particulars as may be required by the Service.

(2) The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.

(3) For the purpose of subsection (1) of this section, the Service shall from time to time by notice, prescribe the forms or formats in which the statement shall be submitted.

(4) The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance

with the provision of this Law, or that any particulars given in the return in accordance with of all other requirements of such notice, are true and complete.

(5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is charge on him for that year.

Notice to Taxable Person.

26. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment.

(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice as the person to whom such notice was issued shall keep such records or books or accounts.

Assessment of Income.

27. (1) After the expiration of the time allowed to any person under Section 27 of this Law and the person has not submitted the statement or returns, the Board may assess such taxable person chargeable with income tax in such manner as the Board may determine.

(2) Where a taxable person has submitted a statement or a return, the Service:

- (a) shall accept the statement or return and make an assessment accordingly;
- (b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.

(3) Where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment; Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of the Law.

(4) Notwithstanding the provisions of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.

28. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.

List of Persons Assessed

(2) The list of taxable persons assessed prepared under Subsection (1) of this section shall contain:-

- (a) the name and address of the taxable persons assessed to income tax;
- (b) the name of the income assessed;
- (c) the amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
- (d) the amount of the income tax charged; and
- (e) such other particulars as may be prescribed by the Service.

(3) Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

29. In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:

Records of Tax Under PAYE etc.

- (a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service;
- (b) the form in which his employer shall maintain a record; and
- (c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

30. The Service may serve upon any taxable person or a person whose income may be charged a notice of stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax. Objection at or to Assessment.

Service of Notice assessment

31. (1) If any person is not satisfied with any assessment he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment.

Objection at or to Assessment.

(2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of

assessment.

(3) The Service may, upon receipt of the objection, request for any information or such books or documents as may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection.

(4) Where an objection to review or revise any assessment has been considered by the Service and the correct amount chargeable has been determined by the Service, the assessment shall be amended accordingly and a new revised notice of assessment shall be served on such person.

The Clearance Certificate.

32. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:

- (a) the Service is of the opinion that:
 - (i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,
 - (ii) no such tax or levy is due on the person or on his income or property; or
 - (iii) the person is not liable to tax for any of those three years:
- (b) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.

(2) The Tax Clearance Certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.

(3) Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.

(4) The Service may decline to issue a Tax Clearance Certificate, but

it shall within two weeks of receipt of the application give reasons for the denial.

(5) A department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a Tax Clearance Certificate for the three years immediately preceding the current year of assessment as a precondition to transacting any business, including but not limited to:

- (a) application for Governor's consent to any real property transaction;
- (b) application for Right of Occupancy, Certificate of Occupancy, Grant and regant of Titles to, and the regularization or Recertification of Titles to real property;
- (c) application for registration as a contractor;
- (d) application for award of contracts by government, its agencies and registered companies;
- (e) application for approval of building plans;
- (f) application for any government license or permit;
- (g) any application relating to the establishment or conduct of business;
- (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
- (i) registration of vehicles and change of ownership thereof;
- (j) registration for distributorship;
- (k) confirmation of appointment by the Governor as Chairman or Member of any Statutory Board, Institution, Commission, Company or to any other similar position in the government;
- (l) application for allocation of market stalls, shops and the like;
- (m) appointment or election into public office;
- (n) any other application or process for which a tax; and
- (o) clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;

(6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall

demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.

(7) The Service is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.

(8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:

- (a) Chargeable income of holder;
- (b) tax payable;
- (c) tax paid; and
- (d) tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.

(9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that:

- (a) the information which the Board requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
- (b) the Board shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
- (c) the Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;
- (d) the card shall hold data in respect of a particular taxable person in a secured format that can be accessed for authentication;
- (e) the data shall be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;
- (f) the Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand Tax Clearance Certificate from any person;
- (g) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as

- their ordinary tax records;
- (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
- (i) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(10) A person issued with a Tax Clearance Certificate or Electronic Smart Card shall, upon application, be advised as to:

- (a) confidentiality of the information supplied;
- (b) fees or charges for reissuing a lost card;
- (c) complaint handling procedure; and
- (d) procedure for review of personal data.

(11) The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

33. (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any book, or document including those stored or maintained on computers, or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of such books or documents.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation of criminal proceedings.

(3) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.

(4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:

- (a) provide the officer with all reasonable assistance for the effective exercise of powers conferred by this Law; and
- (b) answer questions relating to the effective exercise of the powers orally or, if required by the officer, in writing or by statutory declaration.

(5) Notwithstanding subsection (1) of this section, the authorized Officer or a person accompanying the Officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.

(6) If the Chairman of the Service, on written application, is satisfied that the exercise by an authorized Officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.

(7) Every authorization issued under subsection (6) of this Section shall:

- (a) be in the form prescribed by the Service as specified in the Third Schedule to this Law;
- (b) be directed to a named officer of the Service;
- (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
- (d) notwithstanding paragraphs (b) and (c) of this section, be renewable by the Chairman on application.

(8) Every Officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity:

- (a) on first entering the private dwelling; and
- (b) subsequently when he is reasonably required to do so.

34. (1) An Officer of the Service authorized by the Chairman may remove records, books or documents accessed under Section 32 of this Law

to make copies.

(2) After copies have been made, the books and documents so removed shall be returned as soon as practicable.

(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in courts as if it were the original.

(4) The owner of a book or document that is removed under this section may at his expense inspect and obtain a copy of the book or document at the time the book is being moved or at a reasonable time thereafter.

35. (1) The Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.

Appointment of
Agent

(2) For the purpose of this Law, the Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.

(3) For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 per cent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such and further that:

- (a) tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collecting and recovery of tax shall apply to the collection and recovery of the interest;
- (b) the Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and
- (c) an addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(4) Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.

(5) The Board shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.

Failure to Comply
with Notices or
Enforcement

36. (1) Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain:

- (a) upon the goods, chattels or other properties movable, the person liable to pay the tax outstanding; and
- (b) upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premise or on the land of the person.

(2) The authority to distrain under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distrain the amount of revenue due.

(3) For the purpose of levying any distrain under this section, an officer duly authorized by the Chairman of the Service may apply to a Judge of competent jurisdiction sitting in Chambers under oath for the issue of a warrant under this section.

(4) A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in subsection (3) of this section, in writing to execute any warrant of distrain and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of an warrant of distrain and in levying the distrain.

(5) Things distrained under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of and incidental to the distrain are not paid, they may, subject to subsection (6) of this section be sold at any time.

(6) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distrain and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any)

shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

(7) Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the Rules of the High Court of Adamawa State.

(8) In exercise of the power of distrain conferred by this section, the person to whom the authority is granted under subsection (4) of this section may distrain upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

37. (1) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service.

Recovery of Out-
standing Debt/Tax
Waiver

(2) Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

(3) Except with the approval of the State House of Assembly upon application by the Board made through the Governor, no tax, levy or revenue established by any Law of the State shall be waived.

38. (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this Law.

Investigation of
Offences

(2) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service.

(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

(4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney-General of the State for the purpose of further investigation.

Inter-agency Co-operation in Enforcement of Tax Laws

39. (1) The Service may co-opt the assistance and co-operation of any law enforcement agency in the discharge of its duties under this Law.
Enforcement Warrants

(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.

Power to Enter Premises and Search.

40. Any Tax Officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Chairman may:

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect; and
- (g) not be bodily searched under this section except by a person of the same gender.

Reward and Privileges of Non-employee Informants

41. (1) The Service may, with approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

(2) The identity of the person who gave information to the Service or Board shall be dealt with in accordance with the provisions of Section 42 of this Law with regard to confidential information.

Immunity of the Officers of the Service.

42. An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers

conferred upon him under this Act or any other law.

43. (1) All information and documents supplied or produced in pursuant to any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.

Confidentiality of
the Documents

(2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Executive Chairman of the Service, any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to a fine of N200, 000.00 or to imprisonment for 3 years or both.

**PART IV - ESTABLISHMENT, COMPOSITIONS AND
FUNCTIONS OF TECHNICAL COMMITTEE, THE LOCAL
GOVERNMENT COMMITTEE AND THE JOINT STATE
REVENUE COMMITTEE**

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

Technical Com-
mittee of Board

- (a) the Executive Chairman of the Board as the Chairman;
- (b) the Directors within the Internal Revenue Service;
- (c) the Legal adviser to the Internal Revenue Service;
- (d) the Secretary to the Internal Revenue Service.

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

Functions of the
Technical Com-
mittee

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

46. (1) There is established for each Local Government Council of the State the Local Government Council Revenue Technical Committee (referred to in this Law as the “Revenue Committee”).

Local Government
Councils Revenue
Committee.

- (2) The Revenue Committee shall consist of:
- (a) a person experienced in Public Service to be appointed by the Chairman-in-council from the Local Government Area as the Chairman;
 - (b) three heads of departments of the Local Government Council with responsibility for revenue and finance matters;
 - (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council;
 - (d) a Councillor in charge of Revenue;
 - (e) Area Revenue Officer in the Local Government to serve as Secretary.

Functions of the
Local Government
Revenue Commit-
tee

47. (1) The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.

(2) The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.

(3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the treasury department or personnel which form its assessment team and liaise with the Service.

State Joint Reve-
nue Committee

48. There is established for the State, a Joint Revenue Committee which shall comprise:

- (a) the Executive Chairman of the Service as the Chairman;
- (b) the Chairman of each Revenue Committee established by under this Law;
- (c) a representative of the following Ministries, Departments or Agencies of the State whose rank is not below a Director responsible for;
 - (i) Local Governments Affairs;
 - (ii) Finance;
 - (iii) Land Matters;
 - (iv) Budget and Planning;
 - (v) Health;
 - (vi) Education;
 - (vii) Commerce, Industry and Tourism;
 - (viii) Adamawa State Road Traffic and Transport Agency Law (ASRTTAL);

- (ix) representative of Revenue Mobilization, Allocation and Fiscal Commission;
- (d) Special Adviser to the Governor on Economic or Revenue Matters;
- (e) the Legal Adviser of the Internal Revenue Service;
- (f) the secretary of the Committee who shall come from the Internal Revenue Service.

49. (1) The functions of the State Joint Revenue Committee (in this Law referred to as the "SJRC") shall be to:

Functions of the State Joint Revenue Committee

- (a) harmonize tax administration within the State;
- (b) deal with revenue matters within the State and Local Government Councils;
- (c) enlighten members of the public generally on revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and
- (e) advise the Joint Tax Committee in the State on revenue matters.

(2) Except as otherwise provided in any Law, tax due to any Local Government Council in the State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the chairman of the relevant Local Government Council entitled to receive such tax.

PART V - TAX ADMINISTRATION AND ENFORCEMENT

50. The Chief Judge of the State shall designate in the Local Government Magistrate Court or the Magistrate Court of competent jurisdiction nearest to the Local Government which shall give priority to matters relating to the revenue of the State.

Designation of Magistrate for Adjudication of Tax Matter

51. (1) For the purpose of this Law, a revenue collector means a duly authorized officer of the Service or any of the Revenue Committees.

Revenue Collector

(2) The production by a revenue collector of an identity card and certificate or warrant:

- (a) issued by and having printed thereon the office of the relevant revenue authority, and
- (b) setting out his full names and stating that he is authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the

revenue collector is duly authorized for the purpose of this Law.

Mode of Payment and Prohibitions

52. Except as otherwise expressly provided in any Law, any revenue due to any authority in the State shall never be payable or collected in cash by any person or authority, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the bank account of the Service, and any other electronic means approved by the Board for such purpose.

Establishment of the Tax Appeal Committee

53. (1) There is established body of Appeal Commissioners called the Tax Appeal Committee (in this Law referred to as the “ The Appeal Committee” or “TAC”).

(2) The Appeal Committee shall consist of a Chairman and two other members to be appointed by the Governor on part-time basis.

(3) The members of the Appeal Committee shall:

- (a) be persons of repute and good standing in their professional careers or in society generally with such experience and knowledge in revenue and tax matters, accountancy, management or Law as deemed appropriate by the Governor; and
- (b) not include any member of the Board;
- (c) may be appointed to sit in such zones of the State as the Governor may establish;
- (d) may hold office for a period of 3 years and may be reappointed for another term of three years;
- (e) may at any time resign his appointment by notice in writing addressed to the Governor; and
- (f) shall cease to be an Appeal Commissioner if the Governor determines that his office is vacant and notice of the vacancy is published.

(4) Subject to any terms of reference given by the Governor, the Appeal Committee shall regulate its proceedings and shall submit its decisions in any matter brought before it to the Service for implementation.

(5) The Service shall upon the receipt of the report of the Appeal Committee take such steps as shall be necessary for the implementation of the recommendation of the TAC.

(6) The Service may appoint such a person within the Service to be the Registrar of the Appeal Committee.

- 54.** A taxable person being aggrieved by an assessment made on him may appeal to the Appeal Committee within 30 days after the date of service of notice of the refusal of the Service to amend the assessment as desired. Appeals to the Tax Appeal Committee etc
- 55.** The categories of persons to be administered under Sections 60 of this Law shall include persons, where for all practical purposes their income cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, Small, and Medium scale Businesses based on their level of activities. Persons under the Presumptive Tax Regime
- 56.** The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on annual basis. Presumptive Tax Registration
- 57.** Persons operating under the Presumptive Tax Returns are to file returns on or before 90 days from the commencement of every year. Presumptive Tax Returns
- 58.** (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of Assembly on application by the Governor on the recommendations of the Board. Tax Payment
- (2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.
- (3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 33 of this Law.
- 59.** (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out. Administration of Presumptive Tax
- (2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.
- (3) Taxable persons shall be encouraged by the Service to keep records of their transactions.
- 60.** Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment. Administrative Settlement.
- 61.** Where the taxable person is not satisfied with the decision of the Appeal to TAC

Service, such person may appeal to the Tax Appeal Committee.

Rebate for Prompt Filing

62. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.

Exit Rule

63. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.

(2) A taxable person under Sections 54 – 58 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.

Sanctions and Penalties

64. A taxable person under Sections 54 – 58 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum equal to 5% per annum.

Land Use Charge

65. (1) Subject to the provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be payable on all real property situated in the State.

(2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction.

Property Liabile to Charge

66. Land Use Charge shall be payable in respect of any property that is not exempted under Section 69 of this Law.

Property Assessment

67. (1) The Commissioner responsible for Finance undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Commissioner may designate by Order in the Gazette.

(2) For the purpose of subsection (1), the Commissioner for Finance may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary.

(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 8.00 a.m. and 6.00 p.m.:

- (a) enter, inspect, survey and assess the property;
- (b) request documents or other information to be produced to the identification officer or assessor;

- (c) take photographs; and
- (d) make copies of documents necessary for the inspection.

68. The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.

Persons Liable to Pay Charge

69. The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law, and where no provision is made the Board shall determine the appropriate rates payable.

Value for Annual Charge Rate

70. The following properties shall be exempted from payment of Land Use Charge:

Exemption from Land Use Charge

- (a) a property owned and occupied by a religious body and used exclusively for public worship or religious education;
- (b) cemeteries and burial grounds;
- (c) a recognized and registered institution or educational institute certified by the Commissioner for Finance to be non-profit making;
- (d) property used as public library;
- (e) any property specifically exempted by the Governor by notice published in the Gazette;
- (f) all palaces of graded Emirs and Chiefs in the State;
- (g) the Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:
 - (i) occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;
 - (ii) used for a charitable or benevolent purpose for the benefit of the general public and owned by the State Government, Local Government, Federal Government or a non-profit making organization.

71. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:

Loss of Exemption

- (a) the use of the property changes to one that does not qualify for the exemption; or

(b) the occupier of the property changes to one who does not qualify for the exemption.

(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

Land Use Charge
Demand Notice

72. (1) The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.

(2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.

(3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.

(4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.

(5) Upon an application in writing made by the owner, the Commissioner for Finance may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.

Appeal to TAC
and Conditions

73. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.

(2) An appeal shall not lie unless:

(a) notice is given in the prescribed manner to the Commissioner for Finance;

(b) the prescribed fee is paid to the Assessment Appeal Tribunal;

(c) in the case of a person aggrieved with his property assessment:

(i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Commissioner for Finance at a designated Bank;

(ii) The appellant has produced to the Tribunal the receipt for the payment of the amount from the

bank and such receipt has been confirmed by the Commissioner for Finance as valid.

74. (1) The Commissioner responsible for Finance shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payments deposited in each designated bank in accordance with this Law.

Land Use Charge
Collection Account

(2) At the beginning of each month, the Service shall furnish the Commissioner for Finance the total amount of Land Use Charge payments on deposit in the Account.

(3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.

(4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.

75. Subject to the approval of the State House of Assembly, the Commissioner responsible for Finance may by Order in the Gazette, make regulations generally for carrying into effect the purpose of Sections 64 – 73 of this Law.

Regulations pres-
cribing Procedure

76. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:

Imposition of Tax

- (a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or
- (b) purchases consumable goods or services in any restaurant whether or not located within a hotel in Adamawa State.

(2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre.

77. The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.

Rate Tax

78. A person owning, managing or controlling any business or supplying

Collection Agent

any goods or services chargeable under Section 75 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 76 of this Law.

Registration of
Hotels, etc

79. (1) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.

Report and Remit-
tance

80. (1) Every Collecting Agent shall:

- (a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 81 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;
- (b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:
 - (i) the total amount of payments made for all chargeable during the preceding reporting period;
 - (ii) the amount of tax collected by the agent during the reporting period; and
 - (iii) any other information required by the Service to be included in the report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

Access to Reports
and Books.

81. An officer of the Service:

- (1) may enter without warrant, any premises on which he reasonably

believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.

(2) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

82. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.

Payment of Estimated Amount

83. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration Sections 75 – 81 of this Law.

Regulations

84. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.

Interest on Remittance

85. (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 79 (2) of this Law, that Agent shall, in addition to interest payable under Section 83 of this Law, pay a penalty of ten per cent of the amount of tax due.

Penalties

(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of Two Million Naira (₦2,000,000.00) or both.

PART VI - OFFENCES AND PENALTIES

86. (1) When a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no

Tax Collection on Determination or Transfer of Business

amount was due.

(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 83 and 84 of this Law shall apply as if he was operating the hotel business at the time the payments were due.

(3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.

(4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.

(5) In the absence of willful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

Payable rates or
levies restricted to
Schedule

87. (1) From the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedule hereto.

(2) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.

(3) Each Ministry, department or agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.

Assessment of
Taxes, Levies, etc

88. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency of the State.

(2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose collecting any Tax, Levy, Fee, Charge or Rate.

Service of notice
of assessment

89. (1) In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or e-mail to each person in whose name the assessment is made.

(2) The relevant Ministry, Department or Agency shall allow until the

31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

90. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information. Single demand notice.91. Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the first Schedule to this law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.

List of taxable persons

92. (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

Disputed assessments

(2) On receipt of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination.

(3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person, provided that, if an application for revision under the provisions of the Section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of

this Law.

Amended assessment

93. The relevant Ministry, Department or Agency shall, in within thirty days of receipt of notice of object, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

Sole authority to collect taxes, levies, etc

94. The Adamawa State Board of Internal Revenue Service shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State as listed in the First Schedule to this Law.

Time for payment of assessment of taxes, etc

95. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:

- (a) within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
- (b) within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;
- (c) immediately, in any other case.

(2) Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by bank draft, electronic debit, or credit card or money transfer into any of the bank designated by the Board.

PART VII - GENERAL PROVISIONS

Power of Governor to review rate

96. (1) The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Schedule to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.

(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Adamawa State.

Quashing of assessment, warrant, notice, etc

97. No assessment, warrant, notice or other proceedings made in accordance with the provisions of this Law or any other Revenue Law in force in the State shall be quashed or deemed to be void or voidable for want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable Law and if the person is charged or intended to be charged or affected by its designated therein to common intent and understanding.

98. (1) After auditing, the Board may return to the tax payer such amount paid in excess of the tax due.

Refund of excess of tax

(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax.

99. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Board may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:

Requirement of information

- (a) complete and deliver to the Board any return specified in such notice;
- (b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating profits or income;
- (c) produce or cause to be produced for examination, books, documents, and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Internal Revenue Service may deem necessary; or
- (d) give orally or in writing any other information including a name and address specified in such notice.

(2) For the purpose of paragraph (a) to (d) of Subsection (1) the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Board not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of Subsection (1), without giving any of the required notices set out in this Section.

(3) A person who contravenes the provision of this Section is in respect of each offence, liable on conviction to a fine equivalent to 100% of his actual tax liability.

(4) The provisions of this Section or any other provisions of this Law, shall not be constructed as precluding the Board from verifying by the audit or investigating any matter relating to returns or entries in any book, documents or accounts including those stored in a computer, or digital or magnetic or optical electronic media as may be specified by the Board.

(5) Any person may apply in writing to the Board for extension of the time within which to comply with the provisions of this Section, provided that the persons:

- (a) Makes the application before the expiration of the

time stipulated in the Section for making the returns;
and

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

(6) If the Board is satisfied with the cause shown in the application under paragraph (b) of Subsection (5) of Section 28 it may in writing grant the extension of the time or limit the time as it may consider appropriate.

Information from
bankers

100. (1) Without prejudice to section 29 of this Law, every person engaged in banking shall prepare and deliver to the Board quarterly returns specifying:

- (a) In the case of an individual, all transactions involving the sum of One Million Naira and above, or
- (b) In the case of partnership or unincorporated business names, all transactions involving the sum of three million Naira and above; and
- (c) The names and addresses of all customers of the bank connected with the transaction.

(2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Board may give notice to any person including person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.

(3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Chairman of the Board on the advice of the Technical Committee of the Board.

(4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of Five Hundred Thousand Naira (N500,000.00) in the case of body corporate and in the case of an individual a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of five years or both.

Penalty for general
offenders

101. (1) A person who contravenes any of the provision of this Law or any regulation made thereunder commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than N50, 000 (fifty thousand Naira) or more than N10, 000,000 (ten million Naira) or imprisonment for a term not less than 6 months or exceeding 3 years or to both such fine and imprisonment.

(2) Where an offence under this Law is committed by a body corporate or firm or other incorporated trustees or other similar association of individuals,

- (a) every director, manager, secretary or other similar officer of the body corporate; or
- (b) every partner of the firm; or
- (c) every trustee and person concerned in the management of the registered trustee; or
- (d) every person purporting to act in any management capacity in such body corporate or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be proceeded against and punished for the offence under sub-section (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

102. A person who:

- (a) fails to comply with a requirement of notice served on him by the Service under this Act, or
- (b) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeal Committee for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of N50,000 or to a term of imprisonment not exceeding 3 months or to both such fine and imprisonment.

Failure to attend
to a Notice etc

103. A person who:

(1) does, makes or gives, as applicable:

- (a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or
- (b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is liable on conviction to a fine of N200,000 and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information,

Penalty for making
Incorrect Returns,
etc

or would have been so undercharged if the return or information, had been accepted as correct;

(2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within 3 years after the expiration thereof.

False Statements
and Returns

104. A person who:

- (a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or
- (b) aids, abets, assists, counsels, incites or induces any other person to:
 - (i) make or deliver any false statement or returns under this Law;
 - (ii) keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law, and thereby;
 - (iii) unlawfully refuse or neglect to pay tax, commits an offence and is liable on conviction to a fine of N200,000; and 100% of the amount of tax unpaid or to imprisonment for a term not exceeding 5 years or to both such fine and imprisonment.

Offence by tax
collector

105. A person who:

- (a) being a person appointed for the due administration of this Law or employed in connection with assessment or collection of the tax who:
 - (i) demands from any person an amount in excess of the authorized assessment of the tax,
 - (ii) withholds, for his own use or otherwise, any portion of the amount of tax collected or received or any money accruable to the Service,
 - (iii) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;

- (iv) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongly with any money accruable to the Service;
- (b) Collects or attempts to collect tax without being authorized under this Law;
- (c) steals or misuses the Service's documents;
- (d) compromises on the assessment or collection of any tax, commits an offence and is liable on conviction to a fine equivalent to 200 percent of the sum in question or to imprisonment for a term of 3 years or both.

106. If a person obliged to deduct any tax under this Law or any other applicable law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a person commits an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate.

Failure to Remit
Tax

107. Unless otherwise provided in this Law, a person who fails to pay in full any tax, levy, rate charge or other revenue due to the State or a Local Government Council commits an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable; or to imprisonment for 18 months or to both such fine and imprisonment.

Failure to Pay
Full Rate of Asses-
sed tax or Levy

108. A person who:

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

Falsification of
Document

fine of N500,000 or to imprisonment for a term of 3 years or both.

Obstruction of the Staff of the service in the Performance of their Duty

109. A person who:

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law,
- (b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distraint,
- (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint,
- (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and is liable on conviction to a fine not exceeding N200,000 or imprisonment for a term not exceeding 3 years or both.

Abuse of Power and Corruption by the Tax Officer

110. A person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who:

- (a) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or;
- (b) withholds, for his own use or otherwise, any portion of the amount of tax collected;
- (c) renders a false returns, whether orally or in writing, of the amount of tax collected or received by him;
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Service;
- (e) steal or misuses the Service's documents;
- (f) compromises on the assessment or collection of any tax, commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both.

111. (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of 5 years.

Use of Weapon to cause Injury to Staff of the Service

(2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his function under this Law, commits an offence and is liable in conviction to imprisonment for a term of 5 years.

112. A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of 1 year.

Confravention of Tax Law

113. (1) A person who, not being a revenue collector in the employment of the Service or Local Government Council, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or a Local Government Council commits an offence and is liable on conviction to a fine of N250,000 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council.

Impersonation of Tax Officer

(2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes 'the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of N100,000 or to imprisonment for a term of 2 years.

114. The Legal Adviser and any other Legal Officer of the Service may appear for and represent the Board or the Service in his professional capacity in any proceeding in which the Board or the Service is a party.

Legal Officers of the Service may represent the Service in Proceedings

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

Power to Compound Offences

(2) The Service shall issue a Treasury Receipt for any money received under subsection (1) of this section.

116. The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this law shall not relieve any person from liability to payment of any tax for which he is or may become liable or

Liability to Payment of Tax

chargeable.

Conformity with
Tax Laws

117. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax Act and Stamp Duties Act.

(2) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government or any Local Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.

(3) The relevant provisions of all existing enactments including but not limited to the laws and bye laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this Law.

(4) If the provisions of any other State law including the ones in the Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that law shall, to the extent of its inconsistency, be void.

(5) The provisions of the Schedules hereto are an integral part of this Law and, subject to subsections (1) and (2) herein above, shall be read, construed and enforced accordingly.

PART VIII - MISCELLANEOUS PROVISIONS

Compliance with
Governor's Direc-
tives

118. (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall comply therewith provided the said directives do not conflict with any of the provisions of this Law.

(2) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation.

(3) In any proceeding, whether civil or criminal under this Law or

any of laws administered by the Service, any act, matter or thing done by the Service or the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any directive given by the Governor.

119. (1) Every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or items of profits, tax matters, assessments and liabilities of any individual or company, as secret and treat them with the utmost confidentiality and good faith.

Confidentiality

(2) Every person having possession of or control over any document, information, returns of assessment, lists or copies of such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any other person:

- (a) Other than a person to whom he is authorized by the Executive Chairman to communicate it;
- (b) otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.

(3) No person appointed or employed under this Act shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as maybe necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

(4) Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that county of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.

(5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information or avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

120. (1) A power conferred and any duty imposed upon the Board or

Delegation of
Power

Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically in that behalf by the Board or by the Executive Chairman.

(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the manner concerned.

(3) An order, ruling or directive made or given by an approved Committee of the Board pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

Signature of the
Executive Chair-
man

121. Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this Law or any other law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so.

Imposition of Sur-
charge

122. (1) If any officer or former officer of the Service:

- (a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented;
- (b) is or was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service;
- (c) fails or has failed to keep proper accounts or records;
- (d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service; or
- (e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make

payment or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.

(2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman shall notify the person surcharged under this Section.

(3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made the Board shall at once inform the Chairman of such withdrawal.

(4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court by a suit initiated by the Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

123. (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Law.

No suit against the Executive Chairman or a member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duty or authority in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced:

- (a) within 3 months after the act, neglect or default complained;
- (b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.

124. A notice summons or other document required or authorized to be served on the Service under the provisions of this Law or any other law may be served by delivering it to the Chairman at the principal office of the Service.

125. (1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 3 months, notice of the intention to execute or attach has been given to the Service.

Limitation of
Action

Service of Docu-
ments

Attachment of
Process

(2) Any sum of money which by the judgment of any court has been awarded against the Service shall be, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the funds of the Service.

Indemnity

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

Power of Service to make Regulations

127. The Board may, on the advice of the Service, make regulations by notice in the Gazette for carrying into effect the provisions of the Law and for the due administration of its provisions and may in particular, make regulations:

- (a) prescribing the forms for returns and other information required under this Law or any other law;
- (b) prescribing the procedure for obtaining any information required under this Law or any other law; and
- (c) on the general procedure for assessment and collection of any tax or levy in the State and other incidental matters.

Power of Governor to make Regulations

128. The Governor may by order in the Gazette review the rates of taxes, amounts of levies and other charges in this Law and the Schedules to this Law, upon approval by resolution of the State House of Assembly as Regulation pursuant to this Law.

Repeals.

129. The Board of Internal Revenue Service Law No 4 of 2007 and the powers conferred on any Local Government, Ministry, Department or Agency with the collection of revenue accruing to the State or Local Governments are hereby repealed.

SCHEDULES**FIRST SCHEDULE
(SECTION 4)**

- | | |
|-------------------------------------|--|
| Personal Income Tax | <p>(1) Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order</p> <ul style="list-style-type: none">(a) direct Assessment (Self-Employed) Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.(b) PAYE (Pay-As-You-Earn) Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above – Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer. |
| Withholding Tax (Individuals Only). | <p>(2)</p> <ul style="list-style-type: none">(a) withholding Tax on Rents Payable by organizations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.(b) withholding Tax on Interest Payable by organizations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.(c) withholding Tax on Royalties Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.(d) withholding Tax on Dividends Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.(e) withholding Tax on Director's Fees Payable by payers of director's fees at the rate specified in Section 72 (2) |

of the Personal Income Tax Act 1993 (f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997

- (3) Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act 1967. Capital Gains Tax (Individuals Only)
- (4) Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939. Stamp Duties on Instruments Executed by Individuals.
NOTE: The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.
- (5) Imposed on goods and services consumed in hotel and events centres within the State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in the State. Hotel Occupancy and Restaurant Consumption Tax
- (6) A land based charge, payable on all real property situated in the State. Land Use Charge
- (7) There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income. Presumptive Tax

S/N	TAXABLE ITEM	STATUTORY AUTHORIZATION	RATE
1.	Capital Gain Tax (CGT)	CGT Act CAP.C1	10%
2.	Contract Agreement (Stamp Duty)	Stamp duty Act	1%
3.	Royalties	PITA-2011 sec 67 as amended	5%
4.	Rent	PITA 2011 sec 68 as amended	10%
5.	Contract Supplies	WHT Regulation	5%
6.	Consultancy, technical and management fee	WHT Regulation	5%

1.	Construction, Building and related services	WHT Regulation	5%
2.	Commissions of all kinds	WHT Regulation	5%
3.	Interest of all kinds including; 1. Bank savings above N50.000 on accounts. 2. bank deposit above N50.000 on account	PITA 2011 sec 70	10%
4.	Dividend	PITA 2011 sec 70	10%
5.	Hire Purchase and leasing.	Stamp duty Act Cap.s8	1%
6.	Pools betting, casino gaming Machine, Snooker	Act 21 of 1998 approved list	N1000.00
7.	Development Levy	Act 21 of 1998 approved list	N100.00
8.	Pay as you Earn Taxes (PAYE Tax)	Cap. P8 PITA 2011 amended LFN	2011 graduated rate on PITA and assistance instruction
9.	Direct, Self, back duty, jeopardize assessment Presumptive Tax etc.	Cap P8 PITA 2011 amended LFN	Assessment Instruction of the year of assessment & Presumptive Tax
10.	Replacement of: Tax Clearance Certificate		1,000.00
11.	Tax Remittance Certificate		5,000
12.	Tax Waiver Certificate		10 % of waived tax
13.	Tax exempt Certificate		10,000
14.	Hire of Facilities Motor Vehicle Tricycle Motor Cycle Other Facilities		20% of Gross 20% of Gross 20% of Gross 10% of Gross 5% of Gross
15.	Learners Permit		500.00
16.	Plastic learners Plate		1,500

2. ROAD TAX CHARGES

S/N	CATEGORIES	RATES (₦)
	'A' IDENTIFICATION NUMBER	
	Motor Vehicle Plate Number (Normal)	12,500
	Motor Vehicle Plate Number official (Normal)	12,500
	Motor Vehicle Plate Number (Fancy)	80,000
	Motor Vehicle Plate Number official (Fancy)	40,000
	Motor Vehicle Plate Number (Out of Series)	40,000
	Articulated plates	15,000
	Motor Cycle/Tricycle Plate Number (official)	2,500
	Motor Cycle/Tricycle Plate Number (Private)	2,500
	'B' CHANGE OF OWNERSHIP	
a	Motor Vehicles	2,500.00
b	Motor Cycles	625.00
	'C' REGISTRATION FEES	(₦)
	TCC for motor vehicle Registration only (PITA 85 (46))	1000.00 minimum
	Vehicles Between 2.0cc	3,125.00
	Motor Cycles	1,250.00
	Buses	6,250.00
	Tippers and Lorries	6,250.00
	Tankers and Trucks	6,250.00
	'D' VEHICLE LICENCE	
	Vehicles below 1.6cc	1,250.00
	Between 1.6-2.0cc	1,875.00
	Between 2.1-3.0cc	2,500.00
	Above 3.0cc	3,125.00
	Motor Cycles Private	625.00
	Motor Cycles Commercial	1,250.00
	Buses	3,125.00
	Tippers and Lorries	6250.00
	Tankers and Trucks	6250.00
	16 Tyres Trailers	8,750.00
	Tractors and Bulldozers	2,500.00

	Tractors and Bulldozers	2,500.00
	Drivers licence	6,350.00
	'E' ROAD WORTHINESS	(₦)
	Cars and Mini Buses	1,250.00
	Luxurious Buses	2,500.00
	Lorries, Tippers articulated Vehicles (Commercial Vehicles to be tested every 6 months and Private vehicles once a year)	3,750.00
	Motor Cycles	375.00
	'G' REQUEST FOR INFORMATION	(₦)
	Individual Vehicle owner	2000.00 non refundable
	'F' MOTOR VEHICLES DEALERS/DRIVERS LICENCE	(₦)
1	Vehicle registration Booklet	1,250.00
2	Dealership License (Motor Vehicles)	12,500.00
3	Dealership License (Motor Cycles)	3,125.00
4	Learners Permit	500.00
5.	Drivers Licence (JTB Approved)	6,350.00
	OTHER COMMERCIAL VEHICLE CHARGES	(₦)
	CATEGORIES	RATES
	'A' BUSES	N
1	Side Sticker	200.00
2	Drivers Badge	200.00
3	Conductors Badge	200.00
	'B' PICK UP	(₦)
1	Hackney Permit	1,000.00
2	Side Stickers	200.00
3	Drivers Badge	200.00
	'C' STARLET/SALOON CARS	(₦)
1	Car Hire Services	1,000.00
2	Side Sticker	200.00

3	Drivers Badge	200.00
	PROOF OF OWNERSHIP	(₦)
1	Motor Vehicle	-
2	Motor Cycle	-
3	Learners Permit	500
4	Learners Plate	1,500
5	Penalties (Miscellaneous offences)	50% of vehicle license P/A

ROAD SIDE PARKING FEES

Time	Urban (₦)	Semi-Urban (₦)	Rural (₦)
1 st Hour	50.00	20.00	Free
2 – 4 Hour	100.00	50.00	20.00
More than 4 Hours	200.00	100	50.00

3. GUIDANCE ON PRESUMPTIVE TAX FOR MICRO, SMALL AND MEDIUM BUSINESSES

S/NO	Trade/Business	Micro Business (₦)	Small Business (₦)	Medium Business (₦)
1	Boutiques and other cloth sellers - Adult and Children wear.	2,500.00	32,500.00	100,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith.	2,500.00	27,500.00	100,000.00
3	Confectioneries and bakeries	2,500.00	67,500.00	150,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	37,500.00	100,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector, Video Clubs, Car Wash and Owners	2,500.00	60,000.00	150,000.00

5	Casino Operators, Cyber Cafe Operators, Drama Group, Laundries, Dry Cleaners, Cinemas, Commercial Mobile Calls, Photographers/Photo Developers, Recreational Centre, Refuse Collections, Rentals, Travel Agency.	2,500.00	60,000.00	150,000.00
6	Artisans - Masons, Vulcanizes, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers.	2,500.00	45,000.00	100,000.00
7	Petrol, Kerosene and Lubricant Sellers.	2,500.00	32,500.00	120,000.00
8	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress.	2,500.00	82,500.00	150,000.00
9	Transport Workers - Taxi, Bus, Lorry, etc.	2,500.00	45,000.00	120,000.00
10	General Trading/Enterprises - Retail and Wholesale, Land Speculators, Raw Food, Bookshops/Stationary Stores, Building Materials, Cement, Cooking Gas, Air Conditioners, Mattress/foams, Doors, Electrical Parts and Fittings, Furniture/Furnishing Material, Gas Refilling, General contractor, General Merchants and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Land Speculators, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle, Spare Parts, Patent Medicine,	2,500.00	60,000.00	140,000.00

10	Photographic Materials, Plank, Plastic Rubbers, Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine, Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	60,000.00	140,000.00
11	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders.	2,500.00	50,000.00	140,000.00
12	Furniture and Cabinet Makers	2,500.00	50,000.00	150,000.00
13	Restaurant and Food Sellers	2,500.00	60,000.00	130,000.00
14	Property - Guest House, Lodging, Face to Face Building.	2,500.00	50,000.00	140,000.00
15	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	43,500.00	100,000.00
16	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	65,000.00	140,000.00
17	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Medicine Store Patent.	2,500.00	55,000.00	120,000.00
18	Entertainment Service, Musicians	2,500.00	53,500.00	120,000.00
19	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery.	2,500.00	40,000.00	130,000.00

20	Aluminium Fabrication and Products.	2,500.00	38,750.00	100,000.00
21	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	60,000.00	150,000.00
22	Transport Owners.	2,500.00	50,000.00	150,000.00
23	All other trade/services covered by the regulation but not listed above.	2,500.00	50,000.00	150,000.00

NOTE:

MICRO BUSINESS: The tax levied on traders at the lowest rung of the ladder in a particular presumptive tax trade/business.

SMALL BUSINESS: The tax levied on traders that will not ordinarily be regarded as very small and very big, and not formally registered, in a particular presumptive tax/business.

MEDIUM BUSINESS: The tax levied on traders that are very big but not formally registered, in a particular presumptive tax trade/business.

(5) Lagos Liaison Office

S/No	Revenue Item	Rate (₦)
A	VIP Accommodation	100,000
B	Single Classic Accommodation	45,000
C	Laundry Service	1,200

(6) Kaduna Liaison Office

S/No	Revenue Item	Rate (₦)
A	VIP	25,000
B	Standard	4,500
C	Laundry Service	1000

(7) Adamawa Plaza Facility Management

S/No	Revenue Item	Facility Rate	Agent Commission	Government Share
	Lettable Area Per Sqaure meter	25,000	10% of Gross	85% of gross
	Void Area	Free	-	-
5% of Gross lettable collections for routine facility maintenance Services.				

(8) Graphic Art

S/N	Revenue Item	Category	Rate (₦)
	Printing of Banner	5 yards 10 yards	5,000 10,000
	Printing T Shirt	One Colour Multi Colour	300 500
	Printing Key Holder	-	500 per unit
	Printing of Face Cap	One Colour Multi Colour	200 250
	Printing of Bill Board	Small Medium Big	200,000 500,000 750,000
	Production of Posters	A2 A3 A4	1,000.00 600.00 200.00
	Fliers	A4 A5	200 150
	Sign Board Production	Small Big	30,000.00 70,000.00
	Chart Board production	Normal	40,000.00
	National Flag	Pole Table	5,000.00 1,000.00

(8) (a) State Television Rates

S/No	DETAILS OF REVENUE	Duration	Rate for Airing (₦)	Production Rate (₦)
	Political Jingle/Announcement Ho	60 seconds 45 seconds 30 seconds	15,000.00 12,000.00 10,000.00	
	Obituary Announcement	30 seconds	10,000.00	
	Jingle production (cost per language)		66,000.00	
	News / program Background Caption/ promotion (cost per news or programme)		30,000.00	
	News coverage/LTP: press release Obituary News News coverage (within Yola) News coverage (outside Yola)		15,000.00 20,000.00 35,000.00 55,000.00	
F	Specialised News coverage:			
	Social Coverage (Turbanings Weddings, Birthdays etc)		60,000.00	
	Appeal Fund/Book or product Launch etc		60,000.00	
	Business promotion, AGMs, Trade Fair, Carnivals etc		70,000.00	
G	Spotlight production and Times:	60 Minutes 45 Minutes 30 Minutes 15 Minutes	177,000.00 150,000.00 120,000.00 100,000.00	
H	Programme Sponsorship	60 Minutes 45 Minutes 30 Minutes 15 Minutes	100,000.00 85,000.00 65,000.00 40,000.00	

I	Trends production and Airtime	60 Minutes	147,000.00	
		45 Minutes	130,000.00	
		30 Minutes	90,000.00	
		15 Minutes	60,000.00	
J	Documentary	60 Minutes	140,000.00	190,000.00
		45 Minutes	110,000.00	160,000.00
		30 Minutes	90,000.00	130,000.00
		15 Minutes	60,000.00	100,000.00
K	Announcement/jingles	Time	Belt	RATE (₦)
	60 seconds	12:00 pm –	'A'	5,000.00
	45 seconds	4:00pm		4,000.00
	30 seconds	and		3,000.00
	15 seconds	12:00am- 6am		2,000.00
	60 seconds	4:00pm –	'AA'	7,000.00
	45 seconds	7pm		6,000.00
	30 seconds	and		5,000.00
	15 seconds	6:00am- 12:00pm		3,500.00
	60 seconds	7:00pm-	'AAA'	10,000.00
	45 seconds	12:00am		9,000.00
	30 seconds			8,000.00
	15 seconds			5,000.00

- L. Scroll bar :
- | | | |
|------------------------------|-----------|-------------------------|
| 12:00 Noon to 12:00 midnight | 50,000.00 | Not exceeding ten words |
| 12:00 midnight 12:00 noon | 25,000.00 | Not exceeding ten words |

- M. Surcharges :
- i. Mid News advert (Local News Booking) - 50%
 - ii. Mid News advert (Network News Booking) - 100%
 - iii. Fixed Time advert booking 25%

- O. Commission Charges:
- i. ATV Staff 5%
 - ii. Non Accredited Canvasser 10%
 - iii. Accredited Canvasser 15%

(10) Radio Broadcasting/Advert Rates

S/NO	Revenue Item	Duration	Rate (₦)
1	ADVERT/ANNOUNCEMENT		
2	Time "AAA" PRIME TIME		
	6:30am-11:00am	60 seconds	5,943.00
	3:00pm-9:00pm	45 seconds	4,687.00
		30 seconds	3,130.00
3	Time "AA" PRIME TIME	Duration	Rate (N)
	6:30am-11:00am	60 seconds	5,150.40
	3:00pm-9:00pm	45 seconds	4,062.50
		30 seconds	2,713.00
4	Time "A" PRIME TIME SPOT ADVERT	Duration	Rate (N)
	5:30am-6:00am	60 seconds	3,962.50
	11:00pm-12:00pm	45 seconds	3,125.00
		30 seconds	2,087.50
5	POLITICAL SPOT	60 seconds	6,625.00
		45 seconds	4,875.00
		30 seconds	3,250.00

6	SPECIAL LIVE COVERAGE	60 Minutes	132,875.00
		45 Minutes	97,000.00
		30 Minutes	66,375
7	BUSINESS/POLITICAL INTERVIEW	45 Minutes	68,250.00
		30 Minutes	41,500.00
8	DOCUMENTARY	60 Minutes	100,000.00
		45 Minutes	75,000.00
		30 Minutes	56,250.00
9	PROGRAMME SPONSORSHIP		Non Product
	60 Minutes N56,875.00 per Episode		50,000.00
	45 Minutes N 40,000.00 per Episode		35,000.00
	30 Minutes N 36,250.00 per Episode		25,000.00
	15 Minutes N 16,250.00 per Episode		10,000.00
10	NEWS		
	News Coverage Within Yola		10,000.00
	Outside Yola (Within the State)		15,375.00
	Outside the State		30,000.00
	Press release		5,000.00
11	Lost but found announcement		500.00
	Missing persons announcement		Free
	Obituary		1,000.00
	Wedding		1,500.00

Jingle/Programme Production Fee is Subjected to negotiation

Studio Booking	N 3,750.00
Translation of a Script	N 500.00
Scripting	N 1,250.00
Request	N 2,500.00
Magazine	N 2,500.00

SUB CHARGE

Midnews Advert Booking Local + 50%
Midnews Advert Booking Network + 100%
Fix time Booking + 50%
Advert adjacent news attract 25%

VOLUME DISCOUNT

N 10,000.00.....	N50,000.00	2%
N 51,000.00.....	N100,000.00	4%
N 101,000.00.....	N 150,000.00	7%
N 151,000.00.....	N 200,000.00	10%
N 201,000.00.....	N 500,000.00 & above	15%

Commission to

- a. ABC Staff 10%
- b. Non Accredited Conversers 12%
- c. Accredited Conversers 15%

Note

- a. Volume Adverts/Announcement attracts Discount ranging 2% to 15% as described under heading Volume Discount
- b. All conversers attracts commission ranging from 10% to 15% as described under heading: commission to”

(11) (a) Adamawa Press Limited Advert Rate

Size	Political advertorial colour (₦)	Political advertorial b/w (₦)	Public notice colour (₦)	Public notice b/w (₦)	Products colour (₦)	Products b/w (₦)	Obituary colour (₦)	Obituary b/w (₦)
Full page	180,000.00	150,000.00	160,000.00	140,000.00	120,000.00	100,000.00	100,000.00	80,000.00
Half page	90,000.00	70,000.00	100,000.00	80,000.00	60,000.00	50,000.00	50,000.00	40,000.00
Quarter page	45,000.00	35,000.00	50,000.00	40,000.00	30,000.00	25,000.00	25,000.00	20,000.00
10”x 4cols	80,000.00	70,000.00	85,000.00	75,000.00	65,000.00	55,000.00	60,000.00	50,000.00
10”x3cols	70,000.00	60,000.00	60,000.00	50,000.00	60,000.00	50,000.00	50,000.00	40,000.00
8”x2cols	-	-	50,000.00	40,000.00	50,000.00	40,000.00	40,000.00	30,000.00
6”x2cols	-	-	40,000.00	30,000.00	40,000.00	35,000.00	-	-
5”x2cols	-	-	20,000.00	15,000.00	20,000.00	18,000.00	-	-
4”x 2cols	-	-	17,000.00	13,000.00	15,000.00	13,000.00	-	-
3”x3cols	-	-	10,000.00	8,000.00	12,000.00	9,000.00	-	-
3”x2cols	-	-	7,000.00	5,000.00	8,000.00	5,000.00	-	-

(11) (b) Special Position

	REVENUE ITEMS	RATE (₦)
1	Back page (outside)	200,000.00
2	Back page (inside)	180,000.00
3	supplement	200,000.00 per page
4	Centre spread	500,000.00
5	pullout	720,000.00
6	Face to face (political) colour	200,000.00
7	Face to face (political) B/W	180,000.00
8	Face to face (public notice) colour	160,000.00
9	Face to face (public notice) B/W	150,000.00

Change Of name (Classified)	3,000.00
Baseline advert (BLAD) front	40,000.00
Baseline advert (BLAD) back	30,000.00
Front page solus	80,000.00
Back page solus	60,000.00
Earpiece (front page)	12,000.00
Earpiece (front back)	

Condition for Advert Placement:

All adverts are to be pre-paid in cash, cheques/bank drafts

Cancellation of adverts attracts 30% surcharge

Bromide and artwork (Camera ready) where provided shall attract 20% discount

All adverts must be submitted on or before Friday noon while late submission attracts 25% surcharge.

Rate is 5% VAT exclusive

(12) (a) Transportation Licenses and other Transport Fees

S/N	REVENUE ITEM	RATE (₦)
1	MOT Transport Operators/Riders License for Keke, Buses & trailers etc.	3,000 (MOT Permit) 1,000 (Annual Dues)

2	MOT Transport Unions and other Businesses regulation and operating permit e.g NURTW, RTEAN, Car Spear Part Dealers, MTA, NACTOMARAS etc.	50,000 (MOT Permit) 20,000 (Annual Dues)
3	MOT Private Driving School operating Permit	50,000 (MOT Permit) 20,000 (Annual Dues)
4	MOT Water ways Transport operating Permit	20,000 (MOT Permit) 5,000 (Annual Dues)
5	MOT/ Adamawa Sunshine leased Vehicle operating Permit	5,000 (MOT Permit) 2,000 (Annual Dues)
6	MOT/ Tricycle/Motor Cycle Mechanic Professional Certification	5,000 (MOT Permit) 1,000 (Annual Dues)
7	MOT/Heavy Trucks Mechanic Professional Certification	10,000 (MOT Permit) 2,000 (Annual Dues)
8	MOT/Motor Mechanic Light Vehicle Professional Certification	5,000 (MOT Permit) 2,000 (Annual Dues)
	Miscellaneous Items	
1	Roof Rack Permit	2,500
2	Heavy Duty Permit	2,500
3	Impounded Vehicle Parking Fee per day	1,000
4	Towing of Light Vehicle	5,000
5	Towing of Heavy duty Truck	15,000
6	Weight Bright Charges	2,000
7	Indiscriminate Parking	1,000
8	NO Parking Sign Fee	
	Corporate	10,000 (Registration) 5,000 (Renewal)
	Individual	2,000 (Registration) 1,000 (Renewal)

9	Defect Vehicle Inspection Fee	1,000
10	Drivers License Testing Fee	1,000
	Accident Inspection	
1	Light Vehicle Inspection Fatal	2,000
2	Heavy Duty Inspection Fatal	5,000
3	Heavy Duty Accident	3,000

(C) Adamawa Transport Company Fares Adamawa Transport Company Rates

Individual Fares for Buses			
	Origin	Distribution	Fare (₦)
1	Yola	Abuja	4,500
2	Yola	Kaduna	4,500
3	Yola	Kano	3,500
4	Yola	Jos	3,000
5	Yola	Makurdi	4,000
6	Yola	Bauchi	2,000
7	Yola	Maiduguri	3,500
8	Yola	Zaria	4,000
9	Yola	Gombe	1,200
10	Yola	Mubi	1,200
11	Yola	Michika	1,500
12	Yola	Jalingo	1,000
13	Yola	Enugu	6,000
14	Yola	Akwa Ibom	6,000
15	Yola	Porth Harcourt	7,000

Fares for Sienna Executive (EX)			
	Origin	Distribution	Fare (₦)
1	Yola	Abuja	6,000
2	Yola	Kaduna	6,000
3	Yola	Kano	4,000
4	Yola	Makurdi	4,500
5	Yola	Maiduguri	4,500
6	Yola	Zaria	5,000
7	Yola	Mubi	1,400
8	Yola	Jalingo	1,200
9	Yola	Enugu	6,500
10	Yola	Port Harcourt	8,000

S/N	Revenue Item	Approved Rate (₦)	Share to Company	Share to Government
1	Adamawa Sunshine Leased Vehicle (LV) operating Permit	5,000	60%	40%
	• Registration	2,000	60%	40%
	• Annual Dues			
2	Company own vehicle	10%	60%	40%
3	LV Trip Charges	10%	90%	10%

(13) State Water Rates

S/No	WATER USE	RATE (₦)
1	Domestic	500.00
2	Commercial	3,000.00
3	Industrial	4,000.00
4	Institutional	4,000.00
5	Government Organizations	5,000.00
6	Private Boreholes	1,000.00/month

7	Water Tanker	300.00
8	New Connection	2,000.00
9	Registration for Drill New PRIVATE Boreholes	10,000.00
10	Registration and Monthly Charge of Commercial Boreholes	10,000.00/ 10,000.00/month
11	Drill of Government Boreholes	10,000.00
12	Charges for Destruction of Water Board Facilities	Cost of replacement
13	Hiring / leasing of Vehicle and Machine	100,000.00
	Miscellaneous	
1	Water testing	3,000.00- 10,000.00
2	Sachets / package water	50 per bag
3	Bottle water	50 per bottle
4	Water tank service	5,000 per day
1 st Distribution of water Delivery = free once morning & evening		
2 nd Distribution of water Delivery = 3,000.00 per delivery		

(14) Pools & Gaming Machine License

S/N	ITEM	RATE (₦)	
		Registration	Renewal
1.	Pools & Gaming Machine	₦25,000.00	₦20,000.00
2.	Tombola	₦2,000.00	₦1,000.00
3.	Snooker New	2,000	2000
4.	Registration of Women groups	1,000	500

(15) Auditors Registration and Yearly Subscription Fee for Audit Firms

S/N	DESCRIPTION	RATE(₦)
1.	Yearly subscription fee of audit firm	5000.00
2.	Auditors Registration	5000.00

(15) (a) Hiring Rate of Plants Vehicles/Equipment Per Day

S/N	DISCRIPTION	RATE(₦)
1	Bulldozers:	
	D6	70,000.00
	D7	80,000.00
	D8	100,000.00
	Low loader	70,000.00
	Paid loader 960	60,000.00
	Vibrating roller	60,000.00
	Non-vibrating Roller	50,000.00
	Phneumatic Roller	60,000.00
	Grader	70,000.00
	Hand roller	20,000.00
	Excavator	80,000.00
	Tar Boiler & spryer	80,000.00
	Water tanker	40,000.00
	Fuel tanker	15,000.00
	Portable Air Compressor	15,000.00
	Jack Hammer	10,000.00
	Concrete Mixer (Motorized)	25,000.00
	Dumper	15,000.00
	Tipper:	
	20m ²	25,000.00
	10m ²	20,000.00
	8m ²	15,000.00
	Asphalt Paver	80,000.00
	Vehicle valuation certificate	5,000.00
	Job valuation certificate	5,000.00

(15) (b) Quarry Sales

S/N	Revenue	Rate (₦)
1.	Quarry Sand	₦2,000/M ³
2.	Rock Waste	₦2,000/M ³
3.	Rock Stone	₦4,000/M ³
4.	Stone Base	₦5,000/M ³
5.	3/8 Single size	₦5,000/M ³
6.	1/2 single size	₦6,000/M ³
7.	3/4 Single size	₦6,000/M ³
8.	Full size (mixed)	₦6,000/M ³

(16) Registration of Unions/Association Club

S/ No	Type of Registration	RATE (₦)
1.	Registration Association/Union	10,000.00
2.	Renewal for Association/Union	5,000.00
3.	Registration for Social Club	5,000.00
4.	Renewal for Social Club	2,500.00
5.	Multi Purpose Hall Hiring	4,800,000
6	Main Bowl Hiring	2,400,000
7	Open Air Theater	Not applicable
8	Shops Hiring	75,000 X No of Shops
9	Lease of shop	75,000 X No of Shops

Sport rates

10	Adamawa united FC	(₦)
	a. Remittance from NFF	90,000,000.00
	b. Earning from F.A Cup	At gross

	c. Gate Fees (Ticketing)	500.00 per person
	d. Foreign transfer fee	150,000,000.00
	e. Local transfer fee	21,000,000.00

(17) Bureau of Public Procurement

S/N	DETAILS	RANGE	FEES RATES
1.	Contractors/Suppliers and Service Providers	150,000.00 to 3 Million	N 5,000
2.	Contractors/Suppliers and Service Providers	3 Million to below 5 Million	N 10,000
3.	Contractors/Suppliers and Service Providers	N 5 Million to N20 Million	N 20,000
4.	Contractors/Suppliers and Service Providers	N 20 Million to N50 Million	N 25,000
5.	Contractors/Suppliers and Service Providers	N 50 Million to N200 Million	N 30,000
6.	Contractors/Suppliers and Service Providers	N 200 Million to N500 Million	N 40,000
7.	Contractors/Suppliers and Service Providers	N 500 Million to N1 Billion	N 50,000
8.	Contractors/Suppliers and Service Providers	N 1 Billion to above	N 100,000

(18) Civil Service Forms

S/N	Title Revenue	Rate (₦)
	Sales of Civil Service Forms	200
	Sales of transfer of Service Forms	200
	Retirement Service	200
	In-Service Form	200
	Option for retirement	200

(19) Produce Inspection Fees

S/N	ITEM	RATE (₦)
	Grading Fee	N 20:00 per Bag
	Registration of produce Stalls	N 2,000.00 P/A
	Sales of Application forms	N 500.00
	Produce Merchants Licence	N 5,000.00
	Sales of Agric. Produce (fruits and Vegetable) Seedlings	Citrus N 200.00 Mango N 200.00 Cashew N 100.00 Guava N 100.00 Pawpaw N 100.00
	Produce Sales Tax	1. within the State 30.00/Bag 2. Leaving the State N50.00/bag

(20) Rural Infrastructural Development (RID) Sales of Inputs

S/NO	Details of Revenue	RATE (₦)
1	AGROCHEMICALS a. Herbicides (pre and post emergence) it kg b. insecticides (mg, mils, it or kg) c. seed dressing chemicals (it, grames, mg or kg) d. fungicides (it, orkg)	1,000-2000 500-1000 500.00 2500.00
2	Equipment a. Knapsack sprayers (unit) b. Ox – plough (unit) c. Maize sheller (motorized unit) d. Rice reaper (motorized) e. Rice harvest sickles f. Ground nut sheller (unit)	10,000 range from 18,000-20,000 80,000 500,000.00 500.00 80,000.00

	Fertilizer a. Npk b. Urea	4,000.00 4,000.00 2012-2013 price but prices could fluctuate based on government policy
	AGRO FORESTRY COMPONENT (prices of seedlings)	Rate / unit (= N=)
	Fruit Tree Seedlings a. Grafted /budded mango b. Grafted /budded citrus c. Improved guava (jambo) d. Local guava e. Pawpaw improved f. Pawpaw local g. Banana spp. h. Elaeis guinaensis (marja)	500.00 500.00 250.00 100.00 200.00 50-100.00 250.00 200.00
	Tree seedlings i. Eucalyptus spp (zaiti) j. Cassia spp k. Azadirachta indica (neem) l. Moringa oleifera (zogale) m. Gum Arabic	40.00 40.00 40.00 50.00 50.00
	Ornamentals n. Crotons spp o. Csaurina equisetitolic (christmas tree) p. Hedges spp q. Terminolia spp (umbrella)	200.00 200- 300.00 20.00 50-200
	ENGINEERING SUB PROGRAMME FADAMA COMPONENT	Rate / unit(=N=)
	i. Borehole ii. Tube well iii. Washbore	120,000-250,000.00 75,000-100,000.00 35,000-75,000.00

(21) Adamawa Agricultural Mechanization Authority rates

S/NO	SERVICE	RATE (₦)	
1.	A)	Tractor Ploughing	10,000.00 per hect. 40,000.00 per day.
	B)	Tractor Harrowing	10,000.00 per hect. 40,000.00 per day.
		Hiring of Implements (plow/Harrow)	5,000.00 per day.
2.	A)	Land Clearing (Cat. D7/D8)	10, 000.00 per hour. 60,000.00 per day
	B)	Land Clearing (Cat. D7.)	8,000.00 per hour. 60,000.00 per day
	C)	Low bed	50,000.00 per day
	D)	Crane Truck	4,000.00 per hour 20,000.00 per day
3	A)	Harvesting (Direct)	5,000.00 per ton 400.00 per bag
	B)	Harvesting (Indirect)	5,000.00 per hect 200.00 per bag
4	A)	Threshing	200.00 per bag 200.00 per bay
	B)	Planting	5,000.00 per bag 1,500.00 per bag
	C)	Spraying	5,000.00 per hect 1,500.00 per hect
5		Fertilizer	5,000.00 per hect

(22) Livestock Control Fees

S/N	Type of Revenue	Rate (₦)
1.	Trade Animal Traders License	
	Large Animals Small Animals	N5,000.00 N1,000.00
2.	Trade Animal Fees	
	Cattle/Camels Horse/Donkeys Sheep/Goat/pigs	N500.00 N1,000.00 N200.00
	Hides and Skins Buyer's License	N5,000.00 per annum

4.	Hides and Skins loading Fees	Hide N300.00 Skins N100.00
5.	Slaughter Premises Fees	Cattle N500.00 Sheep/goat N200.00
6.	Slaughter house registration License	Abattoir N50,000.00 Slaughter House N25,000.00 Slaughter Slab N10,000.00 per annum
7.	Meat Inspection Fees	Cattle/Camel N300.00 Sheep/goat/pig N100.00 per head
8.	Meat storage and sales license	Meat Market N25,000.00 Meat shop N5,000.00 Cold room N5,000.00
9.	Livestock Farm Registration	
	Cattle	N10,000.00
	Sheep/goat/Pig	N5,000.00
10.	Poultry:	
	1-200 birds	N500.00
	201-500 birds	N1,000.00
	501-1000	N5,000
	Above 1,000	N10,000
	Poultry Hatchery	N20,000.00 Per annum.
11.	Livestock market registration license	Cattle N25,000.00 Sheep/goats N10,000 Pigs N15,000.00

(23) Fees for Registration of Business Premises

CODE NO.	ITEM	RATE GROUP A. YOLA, MUBI, NUMAN	RATE OTHER TOWNS
	A. PROFESSIONAL SERVICE	(₦)	(₦)
A.1	Estate Surveyors	10,000	5,000
A.2	Land Surveyors	10,000	5,000
A.3	Security Organization	10,000	5,000

A.5	Accounting Firms	10,000	5,000
A.6	Management Consultant	10,000	5,000
A.7	Draftsmen	10,000	5,000
A.8	Hospitals	10,000	5,000
A.9	Pharmacist	10,000	5,000
A.10	Legal Practitioners	10,000	5,000
A.11	Maternities	10,000	2,500
A.12	Patent Medicine stores	5,000	5,000
A.13	Photographic Cos	10,000	5,000
A.14	Barbers/Hair Dressers	3,000	1,500
A.15	Artist	5,000	2,500
A.16	Saloons	3,000	1,500
A.17	Blacksmith	2,000	1,000
A.18	Goldsmith	5,000	2,500
A.19	Horticulture Business (A) Horticulture Business (B)	10,000 5,000	5,000 2,500
A.20	Printers	10,000	5,000
A.21	Mechanical (Manual)	5,000	2,500
A.22	Dentist	10,000	5,000
A.23	Herbalists	5,000	2,500
A.24	Opticians	5,000	2,500
A.25	Medical Chemist (OPD)	10,000	5,000
A.26	X-Ray Radiological Services	10,000	5,000
A.27	Medical Laboratory Service	10,000	5,000
A.28	Embalmmment Centers	10,000	5,000
A.29	Publishers	10,000	5,000

	B. GENERAL SERVICES EST.	(₦)	(₦)
B.1	Mechanical Workshop A.	10,000	5,000
B.2	Mechanical Workshop B.	5,000	2,500
B.3	Vulcanizing Workshop	3,000	1,500
B.4	Watch-repairing Workshop	1,000	500
B.5(a)	Laundry/Dry Cleaning A	10,000	5,000
B.5(b)	Laundry/Dry Cleaning B	5,000	2,500
B.6	Washman	2,000	1,000
B.7	Car Washing	5,000	2,500
B.8	Welding Workshop	10,000	5,000
B.9	Hotels 50 rooms and above	30,000	15,000
	21-49 rooms	20,000	10,000
	Below 20 rooms	10,000	5,000
B.10	Restaurant A	10,000	5,000
B.11	Restaurant B	5,000	2,500
B.12	Provision Stores	5,000	2,500
B.13	Provision Store/Center	10,000	5,000
B.14	Electrical Workshop A.	10,000	5,000
B.15	Water supply tankers	5,000	2,500
B.16	Pool Agents	10,000	5,000
B.17	Pool promoters, casinos and Gaming companies	20,000	10,000
B.18	M/Cycle Mechanics	3,000	1,500
B.19	Bicycles repairs	2,000	1,000
B.20	Major Construction cos	100,000	50,000
B.21	Other Construction cos	50,000	25,000

B.22	Computer Service	10,000	5,000
B.23	Aluminum Works	10,000	5,000
B.24	Electrical W/Shops B	5,000	2,500
	C. <u>MILLS ESTABLISHMENT</u>	(₦)	(₦)
C.1	Commercial Boreholes	10,000	5,000
C.2	Grinding Mills	5,000	2,500
C.3	Wood sawing Mills	20,000	10,000
C.4	Cassava/Gari Mills	5,000	2,500
C.5	Beans, Maize and G/Corn mills	5,000	2,500
	D. INDUSTRIAL EST.		
D.1	Soap making (Local)	5,000	2,500
D.2	Furniture W/Shop A	10,000	5,000
D.3	Furniture W/Shop B	5,000	2,500
D.4	Quarry and sand Digging	20,000	10,000
D.5	Sand digging	10,000	5,000
D.6	Cement Block making	10,000	5,000
D.7	Shoe making (manual)	5,000	2,500
D.8	Shoe making (Mechanical)	10,000	5,000
D.9	Leather products	5,000	2,500
D.10	Bakery and Confectioneries	10,000	5,000
D.11	Fishery	5,000	2,500
D.12	Looms (weaving)	5,000	2,500
D.13	Fashion designers A.	5,000	2,500
D.14	Fashion designers B	3,000	1,500
D.15	Household manufacturers	5,000	2,500
D.16	Plastic products manufacturers	20,000	10,000
D.17	Foam products	20,000	10,000
D.18	Vegetable oil Production	20,000	10,000
D.19	Poultry production	10,000	5,000

	E. DISTRIBUTION SERVICES EST.	(₦)	(₦)
E.1	Fuel supply (petrol Stations)	50,000	25,000
E.2	Fuel supply (surface tanks)	30,000	15,000
E.3	Gas suppliers	20,000	10,000
E.4	Kerosene distribution	10,000	5,000
E.5	Cement distribution	10,000	5,000
E.6	Petrol Station Development	20,000	10,000
E..7	Vehicle distribution	20,000	10,000
E.8	Beer parlour (Modern)	10,000	5,000
E.9	Beer parlour (Local)	5,000	2,500
E.10	Super Markets	10,000	5,000
E.11	Plastic Goods Distribution	5,000	2,500
E.12	Beer distribution	10,000	5,000
E.13	Bookshops	10,000	5,000
E.14	Record dealers	5,000	2,500
E.15	Timber Dealers	10,000	5,000
E.16	Vendors	3,000	1,500
E.17	Drapery Dealers	3,000	1,500
E.18	Motor spare parts Dealers	5,000	2,500
E.19	Electronic dealers	10,000	5,000
E.20	Yam dealers	10,000	5,000
E.21	Rice dealers	10,000	5,000
E.22	Cattle dealers	10,000	5,000
E.23	Butchers	3,000	1,500

E.24	Food items dealers	5,000	2,500
E.25	Building materials	10,000	5,000
E.26	Retails stalls	5,000	2,500
E.27	Motorcycle S/parts dealers	5,000	2,500
E.28	Engine oil suppliers	10,000	5,000
E.29	Pure water packaging	10,000	5,000
E.30	Animal feeds dealers	10,000	5,000
E.31	Poultry feeds dealer	10,000	5,000
E.32	Tinkering services	3,000	1,500
E.33	Motor S/Parts vehicle tyre Dealers	10,000	5,000
	<u>COMMERCIAL SERVICES</u>	(₦)	(₦)
F.1	Banks (Urban)	100,000	50,000
F.2	Banks (Rural)	50,000	25,000
F.3	Community Banks	30,000	15,000
F.4	Finance Insurance & Invest. Co.	20,000	10,000
F.5	Travel Agencies	20,000	10,000
F.6	Courier Services	20,000	10,000
F.7	Taxi Union	20,000	10,000
F.8	Road transport Workers Union	20,000	10,000
F.9	Transport Organization	20,000	10,000
F.10	Achaba (Motor Cycle) Union	20,000	10,000

F.11	Cleaning Agencies	10,000	5,000
F.12	Commercial/private school	20,000	10,000
F.13	Photocopying Services	3,000	1,500
F.14	Comm/tel. Internet service A	100,000	50,000
	Comm/tel. Internet services B	50,000	25,000
	Comm/tel. Internet services C	30,000	15,000
F.15	Independent oil marketers Assc.	50,000	25,000
F.16	Major oil Marketers	50,000	25,000

(23) (a) Jimeta Modern Market Facility Rates

S/No	Revenue Items	Rate(₦)
	Facility Fees:	
1.	Shops: Open Lock up Whole Sale Open space Stores	1,000 Per Month
2.	Attachment	500 Per Month
3.	Toilet (Private)	10,000 Per Month
4.	Warehouse (Per Shop Space_)	1,000 per shop space
5.	Renting of Market Shops:	(₦)
	Restaurant	150,000 P/A
	Banking Hall	200,000 P/A
	Toilet (Government)	200,000 P/A

1.	Daily Toll Ticket Fees (Gate Fees):	(₦)
	Truck/Lorry	500
	Canter	200
	Hilux/Jeep/Bus/Sienna	100
	Car	40
	KEKE NAPEP	20
2.	Loading and Off-Loading Permit Fees:	(₦)
	Truck	2,000
	Lorry	1,000
	Canter	200
	Bus/Starlet	100
	KEKE NAPEP	50
3.	Parking Fee:	(₦)
	Shop Owner	50
	Customer	100
	Official Visitor	Free
4.	Miscellaneous:	(₦)
	Generator Stall	5,000 Per Month
	POS kiosk	2,000 per Month
	Promotion Service (Promo)	To be assess
5.	Wheel Barrow/Kuskus Service:	(₦)
	Registration	500
	Annual Renewal	300
	Daily Entrance	10

(23) (b) Jimeta Shopping Complex Authority Ground Rates and Rent

S/No	Revenue Items	New Rate (₦)
1.	Warehouse Block (Rent)	12,000
2.	Commercial Block (Rent)	9,000
3.	Lock Up Shops (Rent)	7,500
4.	Meat Stall (Rent)	3,000
5.	Parameter Shop (Mubi Road) (Ground Rate)	7,500
6.	Shops Inside Market (Ground Rate)	7,500

(24) Registration of Trade Association and Corporative Societies

S/NO	REVENUE ITEM	RATE (₦)
1.	Registration of Trade Association	5000
2.	Registration, Audit and Supervision of Corporative Societies	1,500

(25) State Hotel and Tourism rates

S/NO	TITLE OF REVENUE			RATE (₦)
A	· Registration of Cultural Association			2,000.00
	· Renewal of cultural Association			1,000.00
B	Revenue Title: Accommodation Establishment			
S/NO	Category	Form Fee	Registration	Renewal Fee per Annum
			Areas	Rate (₦)

International	2,000	Yola North	500,000.00	250,000.00
		Yola South	500,000.00	250,000.00
		Mubi South	300,000.00	200,000.00
		Mubi North	300,000.00	200,000.00
		Others Local Govt Hqts	200,000.00	150,000.00
		Numan	150,000.00	100,000.00
		Others	100,000.00	50,000.00
		National	2,000	Yola North
		Yola South	200,000.00	150,000.00
		Mubi South	150,000.00	100,000.00
		Mubi North	150,000.00	100,000.00
		Others Local Govt Hqts	100,000.00	50,000.00
		Numan	70,000.00	35,000.00
		Others	40,000.00	20,000.00
Category C	2,000	Yola North	100,000.00	50,000.00
		Yola South	100,000.00	50,000.00
		Mubi South	70,000.00	35,000.00
		Mubi North	70,000.00	35,000.00
		Others Local Govt Hqts	50,000.00	25,000.00
		Numan	35,000.00	20,000.00
		Other	20,000.00	10,000.00
		Category D	2,000	Yola North
Yola South	50,000.00			25,000.00
Mubi South	40,000.00			20,000.00
Mubi North	40,000.00			20,000.00
Others Local Govt Hqts	30,000.00			15,000.00
Numan	20,000.00			10,000.00
Others	10,000.00			5,000.00

Category E	2,000	Yola North	40,000.00	20,000.00
		Yola South	40,000.00	20,000.00
		Mubi South	30,000.00	15,000.00
		Mubi North	30,000.00	15,000.00
		Others Local Govt Hqts	20,000.00	10,000.00
		Numan	10,000.00	5,000.00
		Others	5,000.00	2,500.00
		Revenue Title: Food Establishment (Restaurants/Fast Foods, etc)		
Category Fast Foods	Form Fee (₦)	Registration		Renewal Fee Per Anum (₦)
		Areas	Rate (₦)	
International	2,000	Yola North	100,000.00	50,000.00
		Yola South	100,000.00	50,000.00
		Others	50,000.00	25,000.00
National	2,000	Yola North	50,000.00	15,000.00
		Yola South	50,000.00	10,000.00
		Others	25,000.00	
Local	2,000	Yola North	25,000.00	3,000.00
		Yola South	25,000.00	1,000.00
		Others	10,000.00	
Canteen/Bukateria	1,000	Yola North	10,000.00	5,000.00
		Yola South	10,000.00	5,000.00
		Others	5,000.00	2,500.00

Revenue Title: Events and Conference Centers				
Category	Form Fee (₦)	Registration Fee (₦)	Renewal Fee Per Annum (₦)	
Four and Five Star	2,000.00	100,000.00	50,000.00	
Two and Three Star	2,000.00	50,000.00	25,000.00	
Revenue Title: Tourism Enterprises (Tour Operators, Travel Agents Consultants)				
Category	Form Fee (₦)	Registration Fee (₦)	Renewal Fee Per Annum (₦)	
Travel Agencies Tour Operator etc.	2,000.00	25,000.00	10,000.00	
Tourism Promoters/Consulters	2,000.00	15,000.00	5,000.00	
Amusement/Theme Parks	2,000.00	15,000.00	5,000.00	
Night Clubs/Bars, Leisure & Entertainment Centers	2,000.00	15,000.00	5,000.00	
Health Clubs, Lifestyle Clubs Fitness Centers, Boutique Clubs and Spas	2,000.00	15,000.00	5,000.00	
Vehicle and Vessels Hire Services	2,000.00	15,000.00	5,000.00	
Handcrafts/Souvenir and Others	2,000.00	3,000.00	1,000.00	

(26) Entertainment rates

S/No	DETAILS OF REVENUE	RATE (₦)
1	Fees for main auditorium	15,000.00
2	Fees for open air theatre	10,000.00
3	Camera coverage per day	8,000.00
4	Hire of state cultural troupes within Yola /Jimeta	30,000.00
5	Hire of state cultural troupes outside Adamawa	80,000.00

6	Life band	10,000.00
7	Gate taking	50.00 per person
8	Drama productions by the troupes	10,000.
10	Beer parlours	30,000

(27) Private Schools Registration Fees

S/N	Revenue Item	Rates (₦)	
A	Private Schools		
	Nursery and Primary		
	a.	Non-Refundable deposit on application	20,000.00
	b.	Admin Charges	5,000.00
	c.	Annual Registration: Category A* ₦65,000 and above Category B* ₦45,000 to ₦74,000 Category C* ₦20,000 to ₦44,000 Category D* below ₦20,000	75,000.00 50,000.00 25,000.00 15,000.00
	c	Admin Charges	5,000.00
B	Private Post Primary School		
	a.	Non-Refundable deposit on Application	25,000.00
	b.	Admin. Charges	5,000.00
	c.	Annual Registration Category A* ₦100,000.00 and above Category B* ₦75,000.00 to ₦99,000.00 Category C* ₦50,000.00 to ₦74,000.00 Category D* below ₦50,000	100,000.00 75,000.00 50,000.00 25,000.00
	d.	Admin Charges	5,000.00

C	Public Post Primary Schools Education Dev. Levy	(₦) 100.00
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(28) Higher Institution Registration Levies

Degree and Masters Awarding Institutions		
S/N	Revenue Items	Rates (₦)
1	Registration	200,000
2	Annual Dues	100,000
3	Admin Charges	20,000
Diploma/NCE and Certificates Awarding Institutions		
S/N	Revenue Items	Rates (₦)
1	Registration	100,000
2	Annual Dues	50,000
3	Admin Charges	10,000
All Computer Institutes		
S/N	Revenue Items	Rates (₦)
1	Registration	100,000
2	Annual Dues	50,000
3	Admin Charges	10,000

(29) Central Parent Teachers Association Approved (CPTA) Fees

	Revenue Item	Rate ₦(Boarding)	Rate ₦ (Day)	Remark
1.	Feeding Fees	2,000.00	-	Termly
	Health/Medical	100	50	Termly

	Exam Fees	50	50	Termly	
	Sch. Dev. Levy (SDL)	250	250	1/3 to BIR	2/3 to School
	PTA	200	200	₦14.00 to SCH.	₦60.00 to CPTA/State
	Dossier	200	200	Once	
	Badge	150	150	Once	
	ID Card Laminated	150	150	Once	
	PTA Registration	100	100	For SS 1 & JSS 1 to pay to State PTA Once	
	Total	3,100	1,150		

(30) Adamawa State Post Primary School Management Board

S/N	Revenue Source	Rate (₦)
1	School Fees	10
2	Registration Fees	5
3	Boarding Fees	700
4	Games Fees	200
	Sale of Forms	
	A. Upper forms	
	i. Senior Staff	300
	ii. Junior Staff	200
	A. In-Service Forms	1000
	B. Appointment Form	200

(31) Mass Education fees for Entry Forms and Equipment

S/N	REVENUE ITEM	RATE (₦)
1.	Adult Education Department a. Basic literacy registration per person b. Collection of certificate per person c. Post literacy registration per person d. Collection of certificate per person	500.00 500.00 500.00 500.00
2.	Institution:- Entry forms..... 2b Registration fees: Indigene..... Non – indigene..... Hostels..... Hall.....	1000.00 23,000.00 25,000.00 15,000.00 20,000.00
3	Home economic multi – purpose department. a. Home craft unit: i. Tailoring ii. Knitting iii. Soap making iv. Tie and dye Registration for each of the above Items	500.00
	Collection of certificate 500.00 a. Food lab. Unit:- base on registration, minimum o 150,000.00 b. Day care unit:- registration of child per month 3000.00 c. Cooperative unit: registration, (1) provisions and food stuff. 500.00 d. Cafeteria unit:- operates at various ministries (per plate.) 200.00	

(32) Wild Animals Licence, Permit and Trophy Fees

	Description	Residents (₦)	Non-Residents (₦)	Expatriate (₦)			
A	Trophy Dealers Licence	5,000	10,000	25,000			
B	Hunting licence	Base on individual species as listed in the table below					
Name of Species				Rate/Animal (₦)			
English	Hausa	Fulfulde	Max. No. All Per Year	Resident	Non-Res	Expatriate	
				Rate (₦)	Rate (₦)	Rate (₦)	
Baboon	Gogo	Dororu	2	6.00	1,000.00	2,000	5,000
Red Patas Monkey	Janbiri	Wadu Bwedejum	2	6.00	500.00	1,000	
Tantalus Monkey	Kirka	Shilong Luidu/Kolonge	2	6.00	250.00	500	2,000
Western Hartebeest	Kanki	Bana	1	50.00	10,000.00	15,000	
Buffalo	Bauna	Badda	1	60.00	20,000.00	30,000	1,500
Kob	Mariya	Padalla	2	40.00	2,000.00	3,000	
Bohor Reedbuck	Kwantarafi	Koba	2	35.00	1,500.00	1,800	30,000
Roan and antelope	Gwanki	Dumsa	1	60.00	10,000.00	15,000	
Waterbuck	Gwambaza	NJam Shirge	1	60.00	6,000.00	7,000	50,000
Buash Buck	Mazo, Ganjar	Amfurde	2	40.00	1,500.00	2,000	
Grimm's duiker	Gada	Bewe Ladde	3	5.00	1,000.00	1,500.00	10,000
Red flanked duiker	Makurna	Lelwa	2	5.00	800.00	1,500.00	
Red-fronted gazelle	Barewa	Jabare	2	15.00	1,500.00	2,000.00	8,000
Oribi	Batsiya		2	10.00	1,000.00	1,500.00	30,000
							15,000
							5,000
							4,000
							4,000
							6,000
							3,000
Warthog	Mugun Dawa	Guduru ladde mugdere	2	25.00	5,000.00	8,000	15,000
Grass Cutter	Gyebji	Bozu	3	-	500.00	800	
Hare	Zomo	Gafiya	3	-	300.00	500	2,000
Giant Rat	Gafiya	Sagalde	3	-	200.00	300	
Porcupine	Beguwa	Adasturu	2	-	1,000.00	2,000	2,000
African Civet	Tunkun Juda	Bushi	2	-	800.00	1,000	
Hyrax	Agwada	Paturu ladde	3	-	500.00	800	1,500
Mongoose	Muzuru	Njaduwa serigu	3	-	300.00	500	
Genet	Kwara	Jolde	2	-	300.00	500	4,000
Guinea Fowls	Zabi	Agwagi	10	50.00	500.00	800	
Water Fowls	Agwagi/Dinya	gerial	10	Unlimte	500.00	1,000	4,500
Francolin	Pakara		10	d	300.00	700	2,000
				-			

Stray Animal Per One								
Cow	5000	5000	5000	5000	5000	5000	5000	5000
Sheep	2000	2000	1000	1000	1000	1000	1000	1000
Pigs	3000	3000	3000	3000	3000	3000	3000	3000
Contractors Company	4000	4000	3000	3000	3000	3000	3000	3000
Vectors Control Certificate								
Bees, Bats, Termites Infestation	3000	3000	3000	3000	3000	3000	3000	3000
Snake/Vermin Infest	5000	5000	5000	5000	5000	5000	5000	5000
Rats Infestation	2500	2500	2500	2500	2500	2500	2500	2500
Private Motor Parks	1000	1000	1000	1000	1000	1000	1000	1000
Car Dealers Parks	1000	1000	1000	1000	1000	1000	1000	1000
Agro Chemical Store	3000	3000	3000	3000	3000	3000	3000	3000
Poultry Farm	500	500	500	500	500	500	500	500

(34) (a) State Forestry Tariffs

SCHEDULE	S/N	SCIENTIFIC NAME	COMMON NAME	LOCAL NAME	FEES	
					Immature	Matured
					N : K	N : K
First Schedule						
	1	Acacia senegalensis		DAKWARA	7000=00	5000
	2	Butyrospermum paradoxum		KADANYA	" "	" "
	3	Khaya senegalensis		MADACI	" "	" "
	4	Parkia clapertoniana	LOCUSTBEAN TREE	DOROWA	" "	" "
	5	Tamarindus indica	TAMARIND	TSAMIYA	" "	" "
	6	Zizyphus spinachristi		KURNA	" "	" "

	7	Borassus aethiopum	BORASSUS PALM	GIGINYA	" "	" "
	8	Daniellia oliveri		MAJE	" "	" "
	9	Tectona grandis	TEAK		" "	" "
	10	Theobroma cacao	COCAO	KOKO	" "	" "
	11	Elaeis guinensis	OIL PALM	KWARA	" "	" "
Second Schedule 1st Class Trees					(N)	
	1	Afzella Africana		KAWO	4000	3000
	2	Azadirachta Indica	NEEM	DOGON YARO	" "	" "
	3	Dalbergia sisso		DALBAJIYA	" "	" "
	4	Detarium microcarpum		TAURA	" "	" "
	5	Diospyros mespiliformis		KANYA	" "	" "
	6	Mitragyna stipulosa		GIYAYYA	" "	" "
	7	Prosopis Africana		KIRYA	" "	" "
	8	Gmelina arborea		MALAINA	" "	" "
	9	Eucalyptus camaldolensis		ZETI	" "	" "
2nd class trees					(N)	
	1	Acacia nilotica				
	2	Isobertina doka				
	3	Persia grastisima				
	4	Vitex doniana				

3rd class trees			(₦)			
	1	Adomsonia digitata	BAOBAB	KUKA	3000	2000
	2	Afromosia laxiflora		MAKARFO	" "	" "
	3	Albezzia lebbek		ALBIJIYA	" "	" "
	4	Balanites agyptiaca		ADUWA	" "	" "
	5	Ceiba pentandra	SICK COTTON	RIMI	" "	" "
	6	Celtis integrifolia		ZUWO	" "	" "
	7	Cordia abyssinica		FARIN DOKA	" "	" "
	8	Ficus spp		BAURE	" "	" "
	9	Pterocarpus		MADOBIYA	" "	" "
	10	eranaceus		TUKURWA	" "	" "
	11	Raphia sudanica		MALMO	" "	" "
		Syzygium guinensis				
4th class trees			(₦)			
	1	Acacia spp		FARAR KAYA	2,000	1,500
	2	Anogeissus		MARKE	" "	" "
	3	leiocarpus		ARARRABI	" "	" "
	4	Boswellia dalzelli		GURJIYA	" "	" "
	5	Bombax costatum		KIRMI	" "	" "
	6	Bridellia spp		KASHIYA	" "	" "
	7	Cassia siamea		FARAR GEZA	" "	" "
	8	Combretum spp		DASHI	" "	" "
	9	Comiphora Africana		KASFIYA	" "	" "
	10	Crossopterix		FARANSHANA	" "	" "
	11	febrifuga		TAWATSA	" "	" "
	12	Delonix regia		GORIBA	" "	" "
	13	Entada Africana		FARU	" "	" "
	14	Hyphaene thebaica		ADURUKU	" "	" "
	15	Lannea		KALGO	" "	" "
	16	Newboldia laevis		TUNA	" "	" "
	17	Piliostigma		DANYA	" "	" "
	18	reticulatum		KURUKI	" "	" "
	19	Pseudocedrella		SANSAMI	" "	" "
	20	kostchy		GAMAFADA	" "	" "
	21	Sclerocarya birrea		BAUSHE	" "	" "
		Sterculia setigera				

		Steriospermum kunthianum Swartzim madagascanensis Terminalia spp				
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(34) (b) Utility Value of Fruit Trees

SCHEDULE	S/NO	SCIENTIFIC	NAME COMMON	NAME LOCAL NAME	FEES (₦)	
					Improved	Local
Fifth Class Trees	1	Mangifera indica	MANGO	MANGORO	N 35000	N 25000
	2	Citrus senensis	ORANGE	LEMON ZAKI	N 20,000	
	3	Citrus spp		LEMON TSAMI	-	N 15,000
	4	Anacardium osseedontale	CASHEW	CASHEW	N 25000	
	5	Carica papaya	PAWPAW	GONDA	N 10,000	
	6	Musa spp	BANANA	AYABA	N 1000	
	7	Psidium gwajava	GWAVA	GOIBA	N 20,000	N 10000
	8	Phoenix dactylifera		DABINO	N 20,000	

THIRD SCHEDULE	S/NO	CLASS	SPECIES	NUMBER	RATE
					N.K
Tariff On Out Turn Volume (Otv) From Concession Areas And By All Concessionaries	1	1 st	Tectona and other hard wood spp.	1 to 20	2,500.00

	2	2 nd	Daniellia oliveri and others	1 to35	2000.00
	3	3 rd	Ceiba pentandra & other soft wood spp	1 to 50	1,500.00
	4	4 th	Balanites, Bombax & others	1 to40	1,200.00
	5	5 th	All protected trees	1 to 5	3000.00
FOURTHS SCHEDULE Tariff on poles	S/NO		SPECIES	MINIMUM BIRTH	RATE(N.k)
	1		Eucalyptus camaldolensis	25-30cm	2000.00
	2		Tectona grandis	25-30cm	2000.00
	3		Others	25-30cm	1000.00
	4		Eucalyptus and tectona spp.	15-24cm	1000.00
	5		Eucalyptus and tectona spp.	1-14cm	500.00
	6		Others	15-24cm	500.00
	7		Others.	1-14cm	300.00
FIFTH Schedule					
Permit to collect non timber forest produce			Submissions to be sent in by LGAS.		
SIXTH SCHEDULE					
	Wood processing Treatment plants and machineries. Application to Install and operate saw mill or any other wood processing machine shall pay a non- refundable fee of five thousand naira only [N 5000]				
CATEGORY "A"	Out put	Bow saw blade.	Registration (₦)	Renewal (₦)	
1.	7-14M	100mm and below	N10,000,00	N5000,00	
2.	15-20M	150mm	N20,000,00	N10,000.00	
3.	Above 20m	Above 150mm	N40,000,00	N20,000.00	
CATEGORY "B"	Type of machine	Registration	Renewal		
1.	Planning machine	N3000.00	N2000.00		
2.	Multiple Edger	N3000.00	N2000.00		
3.	Circular Resaw	N2000.00	N1000.00		
	Power chain saw	N25,000.00	N15,000.00		

SEVENTH SCHEDULE					
		Application fee			
Property Hammer and Government pass Hammer		N2,000.00			
CATEGORY "A"	Type of Hammer	Registration	Renewal fee		
1	Property Hammer	N10,000.00	N5,000.00		
2	Company Hammer	N20,000.00	N10,000.00		
CATEGORY "B"		Type of wood	Pass Hammer fee		
			Old Rate	New Rate	
Government pass Hammer permit		Madrid	N100,000 per truck	N300,000 per truck	
1.	Complete Conversion	Plank per cut. ft	N10.00	N10.00	
2.	Partially Converted	Squared log/cut. ft	N30.00	N30.00	
CATEGORY "C"	Registration fees	Renewal fees			
Wood preservation industry	N10,000.00	N5,000.00			
Wood treatment plant all type	10,000.00	5,000.00			

(34) (c) Fishery Department

S/No	Revenue Item	Rate (₦)
1	Fisheries Permit/Fishing License annually in Respect of different sizes of fishing gears	
	1 Large Draw Net	5,000.00
	2 Medium Draw Net	3,000.00
	3 Small Draw Net	2,000.00
	4 Set Net Gil Net Drift Net	2,000.00 2,000.00 2,000.00
	5 Cast net Lift Net Trap Net Hook and Line	
2	Fish and Feed Stores	(₦)
	Commercial Fish Feed Sellers	5,000.00
	Quarantine/Importers of Live Fish	5,000.00
3	Fish Farm Charges	
	Description of Farm Per hectre	Rate (₦)
a	Fish farm of 30-49 Hectres	100,000.00
	Fish farm of 10-26 Hectres	50,000.00
	Fish farm of 5-9 Hectres	25,000.00
	Fish farm of 2-4 Hectres	10,000.00
	A Hectre	5,000.00
	Less than 1 hectre	2,000.00
	Vat, cage and concrete Toults	2,000.00
	Fish Hatchery operators	1,000.00
	Fish Processor	1,000.00
	Movement of Fish product out of Adamawa State Tarrifs	(₦)
	Truck	5,000.00
	Pick-up/Starlet	500.00
	Frog/Snail Dealers	3,000.00

(35) (a) Environmental Degradation and Control Rates

Environmental Registration/Levy and Permit				
S/NO	Revenue Item	Registration fees (₦)	Environmental Permit (₦)	Environmental Levy (₦)
1	Sand Quarry	15,000.00	20,000.00	24,000.00 per annum
2.	Borrow pit	20,000.00	25,000.00	36,000.00 per annum
3.	Borrow pit (Construction Company)	25,000.00	25,000.00	45,000.00 per annum
4.	Gravel Quarry	30,000.00	70,000.00	60,000.00 per annum
5.	Borehole Drillers	10,000.00	25,000.00	36,000.00 per annum
6.	Gas Companies		25,000.00	36,000.00 per annum
7.	Asphalt	25,000.00	60,000.00	48,000.00 per annum
8.	Petrol Station		50,000.00 (New Station)	24,000.00 per annum (Existing Station)
9.	Environmental Impact Assessment	Certification: 25,000.00	Mass Installation Permit: 100,000.00	50,000.00 per annum
Complete Water Analysis FPR Portable Water				
	Revenue Item			Rate (₦)
10	Water Packaging Factories			10,000.00
11	Water Vendors			5,000.00
Soil Quality Analysis				
12	Complete Analysis including cost of sampling			15,000.00 per sample

	Environmental Laboratory/Medical Section	(₦)
1	Malaria Parasite	200.00
2	Micro Filarial	200.00
3	Widal Test	500.00
4	Full Blood Count	500.00
5	ESR	200.00
6	PCV	200.00
7	Blood Grouping	200.00
8	Blood Sugar	500.00
9	Liver Function Test	1,000.00
10	Urea Analysis	600.00
11	Culture Sensitivity	500.00
12	ELISA	700.00
13	Hepatitis B surface Ng	600.00
14	Stool Microscopy	100.00
15	Stool Occult Blood	500.00
16	VDRL	300.00

(35) (b) Other Environment and Forestry Charges

S/No	Revenue Item	Rates (₦)
a.	Forestry Tariff	
	2 nd Class Trees Species	3,000.00 per Individual Tree Species
	2 nd Acacia Niltica	3,000.00 per Individual Tree Species
	2 nd Isoberlina Doka	3,000.00 per Individual Tree Species
	2 nd Persia Grastisima	3,000.00 per Individual Tree Species
	2 nd Vitex Domiana	3,000.00 per Individual Tree Species
	3 rd Class Tree Species	6,000

b. Environmental Degradation and Control			
		Registration (₦)	Renewal (₦)
	Environmental Impact Assessment (EIA) Consultant	500,000.00	100,000.00

(36) Private Hospital rate for Registration and Renewal of Licences

S/N	Details of Revenue	Application form	Registration fees (₦)	Renewal fees (₦)
			Rates	Rates
1	Private hospitals	10,000	100,000	50,000
2	Clinics registration	2,000	50,000	30,000
3	Nursery Maternity Homes	3,000	20,000	10,000
4	Dispensaries	2,000	10,000	5,000
5	Dental and Dental therapy-2	3,000	10,000	5,000
6	Optical Shops	3,000	5,000	3,000
7	Radiology Shops	5,000	20,000	10,000
8	Pharmacist licenses		10,000	5,000
9	Chemical License/Agro-chem.		10,000	10,000
10	Patent Medicine license & Proprietor Vendor		5,000	5000
11	Medical Laboratories	2,000	30,000	10,000
12	Lab Reagents and equipment	2,000	10,000	5,000

(37) Government Hospital Services Rates

A. LABORATORY DEPARTMENT		<u>Clinical Chemistry</u>
S/NO	Description	Rate (₦)
1.	E/U/C	1,500.00
2	Liver Function Test (LFT)	1,700
3	Globulin	350.00
4	Acid Phosphate (Total Prostatic) each	500.00
5	Cholesterol	400.00
6	Triglyceride	700.00
7	Amylase	500.00
8	Fasting Blood Sugar	300.00
9	Random Blood Sugar	300.00
10	2-Hr Post Prandial Blood Sugar	600.00
11	Oral Glucose Tolerance Test (GTT)	1,500.00
12	Uric Acid	500.00
13	Iron	600.00
14	Magnesium	600.00
15	Creatine Phosphokinase (CPK)	1,000.00
16	Phosphate	500.00
17	Lactate Dehydrogenase (LDH)	1,000.00
18	CSF: Chloride	500.00
19	CST: Protien (Total)	500.00
20	CSF: Glucose	400.00
21	Urine analysis	250.00
22	Urea Clearance	1,000.00
23	Inorganic Phosphorus	500.00

24	Total PSA	300.00
25	Free PSA	1,200.00
26	Creatinine Clearance	800.00
27	Glycocolated Heamoglobin	1,000.00
PREGNANCY TEST		(₦)
28	Urine	250.00
29	Blood	400.00
30	Calcium	400.00
HORMONAL PROFILE		(₦)
31	Follicle Stimulating Hormone (FSH)	400.00
32	Luteinizing Hormone (LH)	400.00
33	Prolactine	400.00
34	Progesterone	400.00
35	Testosterone	400.00
36	Oestradiol (E2)	400.00
37	Molar pregnancy (HCG-B)	400.00
THYROID SCREENING (I-III)		(₦)
38	Triodothyron	400.00
39	Thyroxine (T4)	400.00
40	Thyroxine (T4) Stimulating Hormone (TSH)	400.00
41	Cardiac/Hypertensive Profile	5,000.00
42	Kidney Profile	5,000.00
43	Hepatic profile	5,000.00
44	Gamma-GT	900.00

45	Full Blood count (FBC)	800.00
46	Haemoglobin (HB)	200.00
47	Packed Cell Volume (PCV)	200.00
48	White Cell Volume (WBC)	300.00
49	Differential White cell Count (WBC-DIFF)	350.00
50	Mean corp. Hb conc. (MCH)	300.00
51	Mean Cell Volume (MCV)	300.00
52	Red Cell count (RBC)	500.00
53	Reticulocyte count	500.00
54	Platelets Count	500.00
55	Erythrocytes Sedimentation Rate (ESR)	200.00
56	Bleeding Time	400.00
57	Clotting Time	400.00
58	Prothrombine Time	1,500.00
59	Kaolin-Cephalin Clotting Time	1,600.00
60	Partial Prothrombin Time (PTT)	1,600.00
61	HB Genotype	600.00
62	Blood Grouping (A,B, AB,O &Rh)	1,600.00
63	Sickling Test	200.00
64	Direct Coomb's test	500.00
65	Indirect coomb's test	500.00
66	Screening of donor blood	3,500.00

67	Cross match	200.00
68	Le cells	1,500.00
69	G-6-PD screening	2,000.00
70	Osmotic fragility	5,000.00
71	Coagulation profile	5,000.00
72	Bone Marrow Examination	5,000.00
	MICROBIOLOGY AND PARASITOLOGY	(₦)
73	Microscopy	200.00
74	Urine Analysis	200.00
75	Culture and Blood Sensitivity	600.00
	Stool (i-iii)	(₦)
76	Microscopy R / E only	200.00
77	Culture & sensitivity	600.00
78	Occult blood—fecal	500.00
	BLOOD (i– iv)	(₦)
79	I. Culture & sensitivity	1000.00
80	Ii Malaria parasite	300.00
81	Iii Microfilaria	300.00
82	Iv Trypanosomes	300.00
	SEMINAL FLUID (I—ii)	(₦)
83	I Analysis	1,200.00
84	Ii Culture & Sensitivity	600.00
	SPUTUM (i– iii)	(₦)
85	Gram stain	300.00
86	Z. N stain for AFB	600.00

87	Culture & Sensitivity	600.00
	C.S.F (i-ii)	(₦)
88	Microscopy and Count	300.00
89	Gram Stain	300.00
90	Culture and Sensitivity	600.00
Swaps-Plus, Wound, Throat, Eye, Uethral, Aspirates, HVS Endo-Cervicals e.t.c (₦)		
91	Microscopy and Count	300.00
92	Gram Stain	300.00
93	Culture and Sensitivity	600.00
SKIN (i-iv) (₦)		
94	Snip (microfilria)	300.00
95	Microscopy (KOH Mount)	300.00
96	Scraping for fungal element (fungal)	800.00
97	Heaf's/mantoux test	600.00
Other Serological Tests (₦)		
98	Widal Test	400.00
99	VDRL	500.00
100	Rheumatoid factor	400.00
101	Anti-streptolysis O titre (ASO titre)	400.00
102	Hepatitis B surface antigen (Hba Ag)	500.00
103	HIV screening	Free
104	HIV Confirmatory Test	Free

SCREENING (i-xiii)		(₦)
105	CD4 Count	3,500.00
106	Viral Load	7,000.00
107	Hepatitis C antigen (Hbc Ag)	500.00
108	Serum Tuberculosis Antigen	600.00
109	Chlamydia Antigen	200.00
110	Herpes Simplex 1 & 11 Antigen	300.00
111	Toroxoplasma Gondi	270.00
112	Ruebella	200.00
113	Helicobacter pylori	1,400.00
114	Infectious Mononucleosis	2,750.00
115	C-Reactive Protien (AFP)	400.00
116	Alpha-feto protien (AFP)	1,500.00
117	Rhesus Factor Determination	1,000.00
118	Vanilyl Mandelic Acid (VMA)	2,750.00
Histology/Cytology (i-iv)		(₦)
119	Tissue Biopsy	5,000.00
120	Lymph Nodes Biospy	5,000.00
121	Pap Smear	5,000.00
122	Fine Needle Aspiration	5,000.00
XRAY-UNIT		(₦)
1	Plain X-ray	1,500.00
2	I.V.U	1,500.00
3	H.S.G	1,500.00
4	Beriyemuel	1,500.00

DENTAL CENTER		
S/N	Revenue Item	Rate (₦)
1	Oral Examination	50.00
2	Scaling Polishing (Gross)	3,000.00
3	Scaling Polishing (Mild)	2,500.00
4	Scaling Polishing (Peads)	1,500.00
5	Curettage	1,000.00
6	Fissure Sealant	2,000.00
7	Fluoride Applications	1,000.00
ORAL SURGERIES		(₦)
8	Extraction	3,000.00
9	Surgical Extraction	3,000.00
10	Minor Oral Surgeries	6,000.00
11	Splinting	7,000.00
12	Intermaxillary Fixation	10,000.00
13	Peado Extraction	1,500.00
14	Turmor Excision	15,000.00
15	TMJ Reduction	5,000.00
CONSERVATIVE DENTISTRY (I-V)		(₦)
16	Amalgam Drilling	3,500.00
17	ZNO/Eugerol Dressing	1,500.00
18	Periopical X-Ray	1,500.00
19	Pulpectomy/RCT	8,500.00
20	Composite Restoration	3,500.00

PROSTHETICS (i-vii)		(₦)
21	Partial Denture (One Potics)	3,000.00
22	Additional Pontic	2,000.00
23	Relining of Denture	2,500.00
24	Repair of Denture	2,000.00
25	Immediate Denture	3,500.00
26	Rebasing of Denture	3,500.00
27	Acrylic Crown	8,500.00
X-RAY (i-iii)		(₦)
28	Periapical X-Ray	1,500.00
29	Occlusal View	1,500.00
30	Orthopantomegean	2,000.00
EYE CENTER		(₦)
Optometry (i-viii)		
1	Refraction	300.00
2	Tonometry (pulsair/Goldmann/Application)	300.00
3	Pupillary Dilation	300.00
4	Ophthalmoscopy	300.00
5	Indirect Ophthalmoscopy	300.00
6	Visual Field Assessment Computerized	500.00
7	Minor (Specified Lenses) Examination	300.00
8	Subconjunctival Injection	500.00

OPHTHALMOLOGY		(₦)
1	Trabeculectomy, corneal repair	10,000.00
2	Abscess Drainage of lid	300.00
3	Anterior Chamber	10,000.00
4	Capsulotomy	12,000.00
5	Cataract + Pterygium	20,000.00
6	Cataract removal-Bilateral	38,000.00
7	Cataract removal-Unilateral	20,000.00
8	Chalazion Excision	2,500.00
9	Combined cataract Extraction + Tradeculectomy	25,000.00
10	Conjunctive and Laceration Repairs	3,000.00
11	Ectropion Correction	2,000.00
12	Entropion + Ectropion repairs	1,500.00
13	Evisceration/enucleation/extention	1,500.00
14	Extracapsular Cataract Extraction	20,000.00
15	Granuloma Excision (the eye)	2,500.00
16	Intraocular foreign body removal	500.00
17	Iridectomy	10,000.00
18	IRIS prolapse-repair	12,000.00
19	Lensectomy	12,000.00
20	Limbal Dermoid Removal	2,000.00
21	Membranectomy	3,000.00
22	Perforating Cornea-sceral injury	13,000.00
23	Pterygium Excision	3,500.00
24	Removal of Foreign Bodies from conjunctive & cornea	3,000.00

25	Terbeculectomy with Antimetabolites	11,000.00
26	Traumatic Lid laceration repair	3,000.00
27	Tumor Excision from lid	3,000.00
THEATRE		
GENERAL SURGERY (i-xv)		(₦)
1	Prostatectomy	25,000.00
2	Laparotomy expl	25,000.00
3	Mastectomy	25,000.00
4	Thyroidectomy	25,000.00
5	Splenectomy	25,000.00
6	Bilateral Herniarrophy	16,000.00
7	Herniorraphy	8,000.00
8	Appendectomy	8,000.00
9	Haemorroidectomy	8,000.00
10	Incission hernia	8,000.00
11	Umbilical hernia	8,000.00
12	Incsion and drainage	3,000.00
13	Excision biopsy LA	4,500.00
14	Excisional Biopsy GA	6,500.00
15	Examination under anass. EUA	5,000.00
16	Circumcision	1,000.00
17	Ruptured appendix	20,000.00
18	2 ⁰ closure LA	2,500.00
19	2 ⁰ closure GA	6,500.00
20	Orchidectomy	8,000.00

GYNECOLOGICAL SURGERY (i-xiii)		(₦)
22	Hysterectomy	25,000.00
23	Myomectomy	25,000.00
24	Cystectomy	25,000.00
25	Ectopic Pregnancy	25,000.00
26	Colporrhaphy	25,000.00
27	Perineal Repair	10,000.00
28	Perineal Repair COSM	25,000.00
29	BTL	10,000.00
30	VVF Repair	15,000.00
31	Laparoscopy	10,000.00
32	MVA	2,000.00
33	D/C Therapeutic	3,000.00
34	C/S	15,000.00
THEATRE		
S/NO	REVENUE ITEM	RATE (₦)
UROLOGICAL SURGERY		
35	Uretero-lithony	25,000.00
36	Urethro plasty	25,000.00
37	Caliberation major	18,000.00
38	Cystostomy	18,000.00
THORACIC SURGERY		(₦)
39	Thoractomy/Chest Tube Inserted	8,000.00

ORTHOPAEDIC SURGERY		(₦)
40	Amputation above the Knee	20,000.00
41	Amputation below the knee	15,000.00
42	Open reduction (ORF)	25,000.00
43	Sequestrectomy	20,000.00
44	Tendon Repair	20,000.00
45	Debridement	8,000.00
PLASTIC SURGERY		(₦)
46	Skin graft-Split and release of contracture	25,000.00
47	Cleft lip & palate	20,000.00
48	Simple Skin Graft	8,000.00
PHYSIOTHERAPY UNIT		(₦)
1.	Children	200.00
2.	Adult	500.00
ENT UNIT		(₦)
1	SYRINGING (I-II)	
	i. Adult	800.00
	ii. Children	500.00
2	REMOVAL OF FOREIGN BODY (I-II)	(₦)
	i. Adult	1,000.00
	ii. Children	500.00
3	AURAL DRESSING	(₦)
	i. Adult	1,000.00
	ii. Children	500.00
4		
	i. Adult	500.00
	ii. Children	500.00

OTHERS		
S/NO	REVENUE ITEM	RATE (₦)
1	Scanning	1,000.00
2	Amenity	1,500.00
3	Bed-head ticket	300.00
4	Bed Charges per night	100.00
5	Out Patient Cards	100.00
6	Medical Certificate	200.00
7	Dead Certificate	Free
8	Medical Report	2,000.00
9	Mortuary Per night	500.00
10	A&E Total cost of consumables plus services charge (300)	300 service charge only
11	Pauper Patient to pay 50% of Total charge of each service rendered	50% of Service charge

(38) State Traditional Medicine

S/NO	SOURCES OF REVENUE	RATES(₦)
1	Registration of practitioner	2,500.00
2	Renewal of licenses to practice	2,000.00
3	Registration of traditional medicine/herbal centre	3,000.00
4	Hawking permit	1,500.00

**(39) (a) ADAMAWA GERMAN MEDICAL CENTER
Radiology and Imaging Investigation Fees**

Fees for Radiology and Diagnostic Imaging				
1			Rate (₦)	
S/NO	Examination	Modality	In-patient rate	Out-Patient rate
1	Brain	CT	30,000	35,000
2	Abdomen	CT	35,000	40,000
3	Chest	CT	35,000	40,000
NB: For Patient below 18 years is half of the above mentioned amount				
2				
S/NO	Examination	Modality	Rate (₦)	
1	Brain	MRI	50,000	
2	Thoracic Spine	MRI	50,000	
3	Lumber Spine	MRI	50,000	
4	Upper/Lower Extremities	MRI	50,000	
NB: Patient below age of 18 years will pay half of the above				
3				
S/NO	Examination	Modality	Rate (₦)	
1	Pelvic, Abdominopelvic & Small Parts	USS	2,000	
2	Mammo	Mammography	7,000	
3	IVU	Conventional	12,000	
4	Barium Studies	Conventional	10,000	
5	H.S.G	Conventional	12,000	
6	RUG/MCG	Conventional	10,000	
4	Ultrasonography		Rate (₦)	

S/NO	Investigation	In-patient rate (₦)	Out-Patient rate (₦)	In-patient rate (₦)	Out-Patient rate (₦)
1	Abd. USS	1,000	1,500	800	1,000
2	Pelvic Uss	1,000	1,500	800	1,000
3	Abd. Pelvic	1,500	2,000	1,000	1,500
4	Prostate	3,000	4,000	--	--
5	Breast	3,000	4,000	--	--
6	Scrotum	3,000	4,000	--	--
7	Duppler Scan	4,000	5,000	--	--
5	Conventional X-Ray	Rate (₦)			
S/NO	Investigation	In-patient rate (₦)	Out-Patient rate (₦)	In-patient rate (₦)	Out-Patient rate (₦)
1	Chest	1,500	1,500	1,000	1,000
2	KUB	1,500	1,500	1,000	1,000
3	Plain Abd. (Erect & Supine)	3,000	4,000	3,000	3,000
4	Lumber sacral (ap/lat)	3,000	4,000	3,000	3,000
5	Pelvis	1,500	1,500	1,000	1,000
6	Pelvis & Hip Joint	3,000	4,000	2,000	3,000
7	Both Hips and Pelvis	4,000	4,500	3,500	4,000
8	Knee or Elbow Joint	2,000	3,000	1,500	2,000
9	Both Knee or Elbow Joint	3,000	4,000	1,500	2,000
10	Shoulder Joint	3,000	4,000	1,500	2,000
11	Ankle Joint (ap/lat)	2,000	3,000	1,500	2,000
12	Both ankle(ap/lat)	3,000	4,000	2,000	3,000

13	Cervical Spine (ap/lat)	3,000	4,000	2,000	3,000
14	Thoracic Spine (ap/lat)	3,000	4,000	2,000	3,000
15	Thoracoulumber (ap/lat)	6,000	7,000	4,000	5,000
16	Femur (ap/lat)	3,000	4,000	2,000	3,000
17	Wrist Joint (ap/lat)	2,000	3,000	1,500	2,000
18	Both Wrist (ap/lat)	3,000	4,000	2,000	3,000
19	Skull (ap/lat)	3,000	4,000	2,000	3,000
20	Sinuisis	4,500	5,000	3,000	3,500

**(39) (b) Adamawa German Medical Centre
Fees for Laboratory Services**

Microbiology			Immunology		
S/No	Revenue Item	Rate (₦)	S/No	Revenue Item	Rate (₦)
1	Sputum	1,500	1	VDRL	500
2	Swap of Throat	1,500	2	HIV	Free
3	Swap of Wound	1,500	3	HBS AG	500
4	Stool MCS	1,500	4	HCV	500
5	Urine MCS	1,500	5	PSA	500
6	CSF Analysis	1,500	6	Widal	500
7	Blood C/S	3,500	7	TFT	8,000
8	Stool Microscopy	200	8	Homonal Profile (Prolactine, LH FSH, ESO, PROG, TST)	15,000
9	Urine Microscopy	200	9	CA 19	5,000
10	Semen Analysis	1,500	10	α - Fetoprotein	4,000
11	HVS	1,500	11	CA-125	5,000
12	AFB	1,000	12	HBV Profile	3,000
13	Mantoux	1,000			
Chemical Pathology			Heamatology		
S/No	Revenue Item	Rate (₦)	S/No	Revenue Item	Rate (₦)
1	ALAT	500	1	FBC	1,500
2	ASAT	500	2	WBC	500

3	ALP	500	3	HB	300
4	Uric Acid	500	4	ESR	500
5	FBS/RBS	500	5	CRP	1,000
6	Urea	500	6	Sickle cell	300
7	Creatinine	500	7	Malaria	1,000
8	Bilirubin	500	8	Blood Group	300
9	Potassium Sodium Chloride Bicarbonate	2,500	9	Cross Matching	500
10	Calcium	500	10	Genotype	1,000
11	HBAIC	2,500	11	Quick PTTK	3,500
12	Cholesterol	800	12	Rheumatoid Factor	1,000
13	Pregnancy Test	500	13	Comb's Test (Direct/Indirect)	1,000
14	Urine Analysis	500			
15	Lipid Profile	2,500			
16	Albumin	500			
17	Protein	500			

(39) (c) Fees for Minor Procedures

S/No	Details of Revenue	Rate (₦)
1	Dynacast: Application Fees	2,000.00
2	Sizes: 4 inches 6 inches	4,000.00 4,500.00
3	Emergency Resuscitation and Stabilization	2,500.00
4	Foreign body Removal	1,500.00 – 2,000.00
5	Intra-articular Injection	1,500.00
6	Intra-lesional Injection	2,000.00

7	Incision and Drainage	1,500.00
8	Intra – Muscular injection (for whole dosage)	600.00
9	Nebulised salbutamol	2,000.00
10	M V A	6,500.00
11	Pop (application fee)	2,000.00
12	Sizes: 4 inches:	500.00 each
	6 inches:	700.00 each
	8 inches:	1,000.00 each
13	Suprapubic catheterization	2,000.00
14	Urethral catheterization	1,500.00
15	Wound dressing: Major (e.g DM foot, chronic ulcer)	1,500.00
	Minor (e.g. abrasion, laceration)	1,000.00
16	Wound suturing: · Major (External and internal suturing)	3,000.00
	· Minor (External only)	2,500.00
17	ANC services / booking	4,000.00
18	Chest tube Insertion	13,000.00

(40) Government Printing Press

S/NO	Revenue Item	RATE (₦)
1.	Receipts Triplicate	350
2.	Receipt in Duplicate	300
3.	Receipt in Counterfoil	250
	Other Forms	
1.	Gen. 79 - Annual Report	100
2.	Gen. 50—Leave Form	100
3.	Form K Recomm. Promotion	300

4.	Gen. 69D P & P	100
5.	Record of Service	100
6.	Inter State Transfer	100
7.	Variation Order	2,000
8.	Gazette 50-100 copies	800
9.	Book Binding	400 per book
10.	Bye Laws	800 per copy
11.	File Jacket open	100
12.	File Jacket Secret	150
13.	ADT 44 Payment Voucher	6,000.00 per ream
14.	Poster of Various Size	150 per copy
BOOKS OF ACCOUNT		(₦)
1.	D.V.A Books	2,000 per book
2.	S.R.V.	2,000 per book
3.	S.I.V	2,000 per book
4.	Cash book	3,500 per book
5.	P.E.R.	2,000 per book
6.	Journals	3,500 per copy
7.	Ledger	2,000 per book

(41) Survey Fees

S/N	DISCRIPTION	Rate (₦)	
1.	Demarcation for a plot		
	a) Residential purpose	20,000	
	b) Commercial Purpose	30,000	
	c) Industrial Purpose	45,000	
	d) Farm Land (from 1 to 50 Hectares)	25,000	
	e) Pillar (Beacon) Return	900	
2.	Preparation of Title Deed Trace (TDT) Plans:	(₦)	
3.	Residential purpose	2,000.00	
	Commercial Purpose	3,000.00	
	Industrial Purpose	20,000.00	
	Farm land (From 1 hectare to 50 hectares)	10,000.00	
4.	Re-Establishment of Missing Beacon	5,000 per beacon	
5.	Search ID Number	5,000	
6.	Plot identification	10,000	
7.	Mandatory Deposit (Plans)	10,000	
8.	Obliteration of Beacon	5,000 per beacon	
9.	Survey Processing Fees:		
	Residential	15,000	
	Commercial/Farm Land	22,500 per hectare	
10.	Mapping (plan preparation)	Size	Rate (₦)
	Physical Inventories (Details)	900M ² - 2000M ²	10,000
	Contour Plan	900M ² - 2000M ²	100,000
	Spot Heights plan	900M ² - 2000M ²	100,000

Topographical Plan	900M ² - 2000M ²	200,000
Cadastral Plan		20,000/900m ²
Sub-Surface Plan		500 per Meter
Administrative Map		100,000 Per Hectare

(42) (a) Land Related Taxes**Penal Rents:**

A 100% PENAL RENT FOR LATE PAYMENTS of the Annual Ground Rents on every Right of Occupancy. Penal Rents are imposed when rent due to Government is not paid by the end of March of every year.

(42) (b) Recovery of compensation Direct Grand only

All Urban Areas	Current (₦)
Industrial Purpose	20,000.00 P.H.
Commercial Purpose	15,000.00 P.H.
Residential purpose	10,000.00 P.H.
Other Areas	
Industrial Purpose	15,000.00 P.H.
Commercial Purpose	10,000.00 P.H.
Residential purpose	5,000.00 P.H.
Agric/Grazing/Garden/Forestry Mixed Farming	5,000.00 P.H.

Current Town Planning charges and approved increase

Condonation (change of Use from one use to another)

	Rates
Industry & Petrol.....	₦20,000.00
Other Commercial.....	₦10,000.00
Others.....	₦5,000.00
Clearance of C of O ASUPD.....	₦1,000.00

(42) (c) Concession of Annual Ground Rents

S/N	Type of Land Use/Nature of Organization	Present Rate per Hectare	Approved P.H (₦)
	Religious/Commercial Purpose Temporary certificate of Occupancy	₦350.00	20,0000
	Social Club/Play Grounds	100% of the annual rent payable for Residential plot at the area	
	Low Density Medium Density High Density		40,000 20,000 15,000

Public Activities

- | | | |
|-------------------------------|---|-----------------------------|
| 1. Pure Religious | - | Free |
| 2. Burial Grounds | - | Free |
| 3. School (Public) Government | - | Free |
| 4. Schools (Private) | - | Voluntary Organization Free |

(42) (d) Annual Ground Rents of Statutory Rights of Occupancy

S/N	Location	Land Use	Rate PH. P/A (₦)
1	Yola urban Areas	High density Residential Area Medium density residential Area Low density residential Area	15,000.00 20,000.00 40,000.00
2	Local government H / quarters	High density Residential Area Medium density residential Area Low density residential Area	10,000.00 15,000.00 40,000.00
3	Other Areas		30,000.00
4	Yola Urban Areas	Commercial	40,000.00

5	Local Government H / quarters	Commercial	30,000.00
6	Other Areas	Commercial	15,000.00
7	Yola urban Areas	Heavy Industries	20,000.00
8	Local Government H / quarters	Heavy Industries	10,000.00
9	Other Areas	Heavy Industries	7,000.00
10	Yola urban Areas	Small Scale Industries	10,000.00
11	Local Government H / quarters	Small Scale Industries	6,000.00
12	Other Areas	Small Scale Industries	3,000.00
13	Yola urban Areas	Agro-based Industries	7,000.00
14	Local Government H / quarters	Agro-based Industries	6,000.00
15	Other Areas	Agro-based Industries	5,000.00
16	Yola Urban Areas	Small scale Agro-based Industries	5,000.00
17	Local Government H / quarters	Small scale Agro-based Industries	3,000.00
18	Other Areas	Small scale Agro-based Industries	2,000.00
19	Agriculture	Arable farming	400.00
		Crops / fruits mixed	200.00
		Grazing / livestock farming	400.00
		Orchard / Gardens	400.00
		forestry	100.00

(42) (e) Other Commercial Activities

S/N	Locations	Purpose of Land	Rates(₦)
3.	Yola Urban Area	Petrol filling station /	50,000 P. H
	Local Govt. Headquarters	warehouse	40,000 P.H.
	Other Areas	Petrol filling station /	30,000 P.H.
	Clinic	warehouse	15,000 P.H.
		Petrol filling station /	
		warehouse	

4.	Annual Ground rents Industrial	Yola Urban Areas Local Government Headquarters Other Areas	30,000 P.H. 25,000 P.H. 20,000 P.H.
5.	Small scales Industries	Yola Urban Areas Local Government Headquarters Other Areas	20,000 P.H. 10,000 P.H. 7,000P.H.
6.	Mixed Farm land	Arable Farming Crop / fruits crops Grazing Orchard / Gardens Forestry	400 P.H. 200 P.H. 400 P.H. 200 P.H. 100 P.H.

(42) (f) Land Registration Fees

S/N	LAND TRANSACTION	RATE (₦)
1.	Consent for all Mortgage and up-stamping	10,000.00
2.	Consent for Assignment/Sublease	20,000.00
3.	Renewal of Consent to Assignment	10,000.00
4.	Renewal of Consent to Mortgage	5,000.00

(42) (g) Land Transaction Fees

S/No	ITEM	RATE (₦)
1	Search fees without Ministry report	10,000
2	Search fee with ministry's report	20,000
3	Consent to assign	50,000
4	Consent to mortgage	10,000
5	Consent to sublease	20,000
6	Consent to up stamp	20,000
7	Consent to devolution	20,000
8	Conditional Surrender	30,000
9	Fencing permit / clearance	20,000
10	Certified true copy within six months	40,000

(42) (h) Land Extension Charges

S/N	Revenue	Area Density	Rate Per Meter Square (M ²)
1.	Plot Extension Charges	Low	₦ 100
		Medium	₦ 50
		High	₦ 20
2.	Plot Splitting Charges	Low	₦ 20
		Medium	₦ 15
		High	₦ 10

(42) (i) Change of purpose clause fees

S/N	LAND TRANSACTION	RATE (₦)
1.	Yola Urban Area	
	Residential	5,000.00
	Commercial	20,000.00
	Petrol Filling Station	50,000.00
	Industrial	25,000.00

2. Residential

Low Density.....	₦20 M ²
Medium Density.....	₦15 M ²
High Density.....	₦10 M ²
Commercial.....	₦15 M ²
Industrial.....	₦30 M ²
Administrative charges for collection of C of O.....	₦5,000 flat

(42) (k) Application Fees

S/N	PURPOSE	RATE (₦)
1.	Residential plot	5,000.00
2.	Commercial Plots	30,000.00
	· Commercial Petrol Filling Station Yola Urban Area	50,000.00
	· Commercial Petrol Filling Station Other Local Government Area	25,000.00

3.	Industrial Plots	25,000.00
4.	Religious Organization and Mission	2,000.00
5.	Agriculture/Grazing	2,000.00
6.	Mining	50,000.00
7.	Re-grant	5,000.00

(43) Liquor Licence Fees

S/N	ITEM	RATE (₦)
1.	Tarvan	₦5,000.00
2.	Hotels	₦10,000.00
3.	Off License	₦1,000.00

(44) Auctioneer Licence Fees

S/N	ITEM	RATE (₦)	
		Registration	Renewal
1.	Auctioneer Licence	₦15,000.00	₦10,000.00

(45) Cinematography Licence Fees

S/N	ITEM	RATE (₦)	
		Registration	Renewal
1.	Major Cinema	₦25,000.00	₦20,000.00
2.	Video House	₦5,000.00	₦3,000.00

(46) Fire Services Fees

S/N	Prescribed Bodies	Rates Per Annum (₦)
1.	International Standard hotels	15,000
2.	Sub Standard Hotels	10,000
3.	Local Hotel With Lodging Facilities	5,000
4.	A Bear Parlour	2,000
5.	Whole Sales/Tarvan	5,000
6.	Liquor Stores	2,000
7.	Factory with Strength Staff 10-100	15,000
8.	Factory with Strength Staff 100-300	20,000
9.	Factory with Strength Staff above 300	30,000
10.	Cinema Houses	10,000
11.	Sub Standard Cinema Houses	5,000
12.	Petrol Filling Station	10,000
13.	Super Markets	3,000
14.	Provision Stores	2,000
15.	Building Material	2,000
16.	Spare parts General	2,000
17.	Electric/Electronics Appliances	2,000
18.	All Pharmaceutical Stores, Hospital Equipment/Chemical	5,000
19.	Patent Medicine Stores	2,000
20.	Laboratory Service	2,000
21.	All Standard Restaurants	5,000
22.	Food Hotels	1,000
23.	All Private Hospitals/Clinics	3,000
24.	Standard Bakery House	5,000
25.	Furniture Factories	2,000

(47) (a) Town Planning Charges

S/N	Land Use	Approval of Building Plans		
		Yola/Jimeta	Zonal Hqrt.	Other Towns
		Rate ₦	Rate ₦	Rate ₦
	Heavy Industrial	50,000	37,000	25,000
	Light Industries	30,000	15,000	5,000
	Cottage Industries	20,000	10,000	2,500
Commercial Development				
	Banks/Financial House	37,500	30,000	5,000
	Dept. Store/Supermarket	25,000	12,500	7,500
	Ware House	20,000	10,000	5,000
	Rental shops	1,250 per Shop	500 per Shop	250per room
	Private Hospital	25,000	20,000	15,000
	Private Business Office	20,000	10,000	2,500
	Bakery	20,000	15,000	5,000
	Medicine Store/Pharmacy/ Chemist	15,000	2,500	1,250
	Maternity Home/Clinic	10,000	5,000	2,500

	Cinema/Theatre House	20,000	10,000	2,500
	Petrol Filling Station	75,000	40,000	30,000
	High Standard Hotel	30,000	20,000	5,000
	Guest House/Lodges (Commercial/Private)	20,000	10,000	2,500
		Yola/Jimeta	Zonal Hqrt.	Other Towns
	Night Clubs	10,000	5,000	1,500
	Restaurants/Beer Parlor	15,000	7,500	1,250
	Private Primary School/Nursery	25,000	15,000	10,000
	Private Sec. School Tertiary Ins/University	37,500	25,000	15,000
	High Density (Bungalow)	7,500	5,000	3,750
	Medium Density (Bungalow)	10,000	6,250	5,000
	Medium Density (Bungalow) Boys Quarter/Guest House	17,500 per flat	7,500 per flat	5,000 per flat
	Low Density (Bungalow)	20,000	10,000	7,500
	Low Density (Bungalow) Boys Quarter/Guest House	25,000per flat	7,500 per flat	7,500 per flat
	Tenement Buildings	1,250 per room	1,000 per room	500 per room
	Condonation	10,000	5,000	5,000
PLACE OF WORSHIP				
	Upstairs	50% of the Ground plan approval (1st Floor approval) 25% of the Ground plan approval (2nd Floor approval) 12.5% of the Ground plan approval (3rd Floor approval)		
	Re: Approval	50% of approval fees		
	Extra Copies	500 per set		

	Mosque, Church with less than 100 people Capacity	10,000	5,000	1,000
	Mosque or Church with greater than 100 people Capacity	15,000	7,500	2,500

FENCING PERMITS

	Description	Yola/Jimeta	Zonal Hqrt.	Other Towns
		Rate ₦	Rate ₦	Rate ₦
	High Density Area	₦1.66 per square Meter		
	Medium Density Area	₦13.66 per square Meter		
	Low Density Area	₦16.66 per square Meter		
Other Areas				
	Workshop & Car Wash	20,000	10,000	3,500
	Domestic garage	20,000	All through	
	Gate Houses	10,000	All through	
	Generator Rooms	5,000	All through	
	Separate landscaping	10,000	All through	
	Temporary Permission	20,000	10,000	1,500
	Mast	600,000		
	Parks/Garden Crash into Round about Other damage	Cost of Replacement negotiable, depending on the degree of damage and 5% negotiable value to treasury		

Right of Way

	Description	Rate (₦)
	Right of Way	100 per meter

Street Naming Rates

	Description	Rate (₦)
A.	High Density:	
	Trunk A	1,000,000
	Trunk B	750,000
	Trunk C	500,000
B.	Medium Density	
	Trunk A	5,000,000
	Trunk B	3,000,000
	Trunk C	500,000
C	Low Density	
	Trunk A	10,000,000
	Trunk B	7,000,000
	Trunk C	5,000,000

House Numbering

	High Density:	Rate (₦)
	High Density	500
	Medium Density	15,000
	Low Density	20,000
	Commercial Activity	20,000
	Commercial Shops	5,000 per shop

(47) (b) Sign and Bill Boards Rates

BILL BOARDS		
S/N	Types	Rate (₦)
1.	Commercial	150,000.00
2.	Political	200,000.00
SIGN BOARD		
S/N	Size	Rate ₦
1	0.1 - 0.5 sqm	5,000.00
2	0.6 - 1.0 sqm	10,000.00
3	1.1 - 1.5 sqm	15,000.00
4	1.6 - 2.00 sqm	25,000.00
5	2.1 - 2.50 sqm	35,000.00
6	2.6 - 3.00 sqm	45,000.00

(47) (c) Urban Planning Engineering Services rate

S/N	Description	RATE ₦
1	Construction of culvert slab	20,000.00
	Drainages	15,000.00
	Speed breaker on Trunk 'B'	20,000.00
	Speed Breaker on Trunk C	10,000.00
2	Hiring of machineries	
	a. Bucket crane truck	50,000.00 per day
	b. b. Hand roller	10,000.00 per day
3	Cutting across: i. over due asphalted road	50,000.00
	Ii. Laterite road	20,000.00

4	Damaged street light lamp /pole Levy	Cost of Replacement
5	a. Knocked-off kerbs b. Consultancy services (civil, electrical works) c. Knocked concrete-off kerbs levy d. Consultancy services (civil, electrical works) fee	5% of negotiable value to treasury
Housing Department		
S/NO	DESCRIPTION	RATE ₦
1	New Corner-shop Allocation ASUPDA Outright Corner-Shop	Amortisation Agreement Rule 2,000,000
1	Single Shop	18,000 per annum
2	Restaurants	36,000
3	Ribadu Square (restaurant single)	30,000 per annum
4	Ribadu Square (double restaurant)	60,000 per annum
5	Ribadu Square Grand stand · Wedding · Political rallies · Religious gathering · Associations	10,000 per day 500,000 per programme 20,000 per programme 20,000 per programme 40,000 per programme
6	International Trade Fair Mini trade fair Domestic trade fair Zonal Trade Fair	100,000 per Day 50,000 per day 80,000 per day 100,000 per day
7	Traditional medicine practitioners	5,000 per Stand

(48) (a) High Court Fees

Title of Revenue	Rate (₦)
1. Sales of Transfer Forms	100
2. Sales of Employment Forms	100

(48) (b) High Court Fees

S/N	Fees payable at the High Court	Rates (₦)
	For the recovery of a specified sum: a. Not exceeding N100,000.00 b. Exceeding N 100,000.00 but not above N 500,000.00 c. Exceeding N 500,000.00 but not above N 1,000,000.00 d. Exceeding N 1,000,000.00 per N 100,000,000.00 or part thereof e. Claim in foreign currency shall be converted into the local Currency and assessed as above.	2,000 4,000 10,000 5,000
	For the recovery on an unspecified sum the fee payable is the same as the maximum payable per relief. For set off or counter-claim: the same as payable under item 1.	
	For an account to be taken and payment of the sum found due: a. Initial Fee b. Second fee (payable before setting down for judgement) per 1,000.00 or part thereof found due in excess of c. Maximum fee	2,000 400 7,000

	Originating summons a. Originating summons b. Oaths c. Filing d. Double sealing e. Each exhibit f. Service as per distance but not less than g. Written address	3,000 300 300 400 100 300 500
	Motion on Notice a. Motion on Notice b. Oaths c. Filing d. Sealing e. Each exhibit f. Service as per distance but not less than g. Written address	1,000 300 300 400 100 300 500
	Motion Ex-parte a. Motion on Ex-parte b. Oaths c. Filing d. Sealing e. Each exhibit f. Service as per distance but not less than g. Written address	1,000 300 300 400 100 300 500
	For any other relief or assistance not specially provided for	300
	For possession of property, as between landlord and tenant a. Where the rent value does not exceed N100,000.00 b. Where the rent value exceed N100,000.00 per N10,000.00 or part thereof 20,000 Maximum fee	3,000 10,000

	For a declaration of title to land and for possession of land other than between Landlord and tenant:	10,000
	Appeal from Upper Area Court and Magistrates to High Court	3,000
	For the administration of the property of a deceased person where there is no dispute regarding succession or distribution: a. Where the gross value of the property does not exceed N500,000.00 or part thereof b. exceed N500,000.00 or part per N500,000.00 or part up to N5,000,000.00 1,500,000.00 Maximum fee	20,000 40,000
	For the determination of a questioning relating to the distribution of or the succession to the property of a deceased person, or to a trust whether the person who created the same be dead or alive a. Where the gross value of the property of the deceased or of the property under trust does not exceed 500,000.00 b. Where its exceeds N500,000.00 per N100,000.00 or part c. Where no gross value can be specified Maximum fee	2,000 4,000 14,000 20,000
	Matrimonial Causes	Rate (₦)
	For any petition other than alimony	10,000
	For the first citation	1,000
	For any subsequent citation	1,000
	For a petition for alimony	1,000
	For the Registrar's certificate	1,000

	PROBATE AND ADMINISTRATION	(₦)
	On drawing up an administration decree	200
	On drawing up order on further consideration where the property administered exceeds N500.00	400
	On filing application for probate or administration	400
	On filing oath of execution or administration	200
	On taking justification or sureties for each surety	200
	On filing administration bond	200
	On entering a caveat	1,000
	On every warning to caveat	200
	Issues on probate or letters of or order for administration: Where the value of the property affected by the grant or order:	4,000
	(a) does not exceed N500,000.00	10,000
	(b) Exceeds 500,000.00 but not 1,000,000.00	
	(c) Exceeds N1,000,000.00 for each additional N500,000.00 or part thereof	2,000
	For re-sealing a grant as to bring into force in Adamawa State a fee reckoned under item 26 on the value of the property in Nigeria affected by the re-sealing	2,000
	On inventory taken by a court official	2,000
	On application to search index to grants or wills or to inspect a grant or will	400
	On deposit of will for safe custody	400
	On application for a Writ of Habeas Corpus	2,000

On filing any other application: (a) If on notice (b) If ex-parte (c) If accompanied by other papers same as payable under items 4, 5 and 6.	400 400
On filing an affidavit	200
On filing a security bond	400
On filing any other paper	200
On justification of sureties: for each surety	400
For the issue of warrant to detain an absconding defendant	1,000
For issue of Writ of Habeas Corpus	400
For drawing up of any order or judgment	400
For an inquiry by a court official where so ordered: for each sitting	400
For an account taken by a court official where so ordered: per N50.00.00 or part thereof found to have been received	200
For taking down a person statement where so ordered as the court may direct but not exceeding	200
For searching the archives: for each period of six months or part thereof	200
For drawing up a bill of costs where so directed	100
For taking costs where so ordered: N100.00 or part thereof	200
For preparing a copy where authorized	100
For every subpoena	200
On commission to take evidence	2,000
On warrant for prisoner to give evidence	400

	For attesting the execution or signature of an instrument (other than instrument regarding payment of pension by government) not otherwise provided for	200
	For sealing any document not in proceedings	200
	For certifying a copy as a true copy	200
	For certifying a record of proceedings	200
	For payment into court (except when ordered by the court or proceeds of execution)	200
	On appointment of commissioner to administer oaths and take declaration (not being a government official)	10,000
	For sealing a letter of request	2,000
	On transfer of foreign judgment	2,000
	For certificate of service of foreign process (where not disallowed by convention)	4,000
	TRANSFER OF CASES	(₦)
	On application to transfer a case from one court to another	2,000
	APPEAL	
	On filing notice of appeal	10,000
	ALLOWANCES TO WITNESSES	(₦)
	Allowances to witness: per distance. (Allowances of witness shall be borne by the party on whose behalf the witness gives evidence).	
	NOTARIES FEES OF OFFICE	(₦)
	1. Noting protest on bill or note	400
	2. Extending protest on bills of exchange or promissory note	400
	3. Attestation to any document	10,000

TRANSLATIONS		(₦)
5. For every folio of 72 words		100
6. Attestation to translation		400
FEES FOR REGISTRATION OF JUDGMENTS		
7. Registration of certificate of judgment of High court		10,000
8. Registration of certificate of a judgment of any other court		10,000
REGISTRATION OF A CAVEAT		
9. For filing a caveat		10,000

(49) Sharia Court of Appeal fees

	Title of Revenue	Rate (₦)
1.	Declaration of Age	300
2.	Court Fees	1,000
3.	Appeal	3,000
4.	Appeal within time	100
5.	Appeal out of time	5,000
6.	Obtaining record of proceedings	500
7.	Certificate of divorce	250
8.	Order of stay of execution	2,000
9.	Appeal to court of Appeal Jos	5,000
10.	Fees for inspection of Court Records	1,000
11.	Giving Notice to respondent (Plus service & mileage fees)	500

(50) District Court Fees

S/N	TITLE OF REVENUE	RATE (₦)
1.	On issue of Summons, where the claim does not exceed 400	80
2.	On issue of Summons, where the claim exceed 400 But Does not exceed 800	160
3.	On issue of Summons, where the claim exceed 800 But Does not exceed 1,000	200
4.	On issue of Summons, where the claim exceed 1,000 and for 1,000 each	200
5.	On issue of Summons, where the claim is not for the recovery of money or goods but for other relief of or assistance for which no fee are specified	240
6.	On filling any other application	200
7.	On issue of interpleader summons	200

(51) Area Court Fees

S/N	TITLE OF REVENUE	RATE (₦)
1.	On issue of Summons, where the claim does not exceed 200	40
2.	On issue of Summons, where the claim exceed 200 But Does not exceed 400	80
3.	On issue of Summons, where the claim exceed 400, but does not exceed 600	120
4.	On issue of Summons, where the claim exceed 600 for each 600	140
5.	On issue of Summons, where the claim is not for the recovery of money or goods but for other relief of or assistance for which no fee are specified	200
6.	On filling of petition for divorce	200

7.	On filling or making any other application	300
8.	On issue of interpleader summons	300
9.	On issue of judgement summons	400
10.	On issue of court order for attachment of property (FIFA)	200
11.	On issue of court order to imprison judgement/debtor	200
12.	On issue of garnishee order	600
13.	On issue of summons for witness	200
14.	Fee for certificate of divorce	600
15.	Fee for every record of proceedings	200

(52) Rent Tribunal Fees

S/N	TITLE OF REVENUE	RATE (₦)
1.	Filling fees 1,000-50,000 51,000-150,000 151,000-250,000 251,000-300,000 Above 300,000 @ 2.5%	1,000 2,000 3,000 5,000
2.	Ejection Fees	1,000
3.	Application for Rent Review	Same as Filling fees
4.	Inspection Fees	Same as Filling fees
5.	Writ of Attachment	Same as Filling fees
6.	Compilation of Record of Proceeding	5,000
7.	Issuance of Witness summons	2,000 per party
8.	On issue of Judgment Summons.	200
9.	On issue of court order for attachment of property (FIFA)	240

10.	On issue of court order to imprison judgment/debtor	200
11.	On issue of garnish order	200
12.	On issue of Summons, for witness	200
13.	Fee for record of proceedings	200
14.	Affidavit attached to any application	40
15.	Any other annexure attached to any application	20
16.	Fee for inspection of land such as fees may be fixed for the court in such particular case not exceeding	200
APPEAL FEES		
17.	ENTERING NOTICE APPEAL TO Upper Area Courts a) If within time b) If out of time	₦200.00 ₦300.00
18.	For making up the record of appeal	₦500.00
FEE FOR JUDICIAL FORMS		
1.	Declaration of age and any other declaration	
2.	Affidavit of any kind	

(53) (a) Adamawa State University Fees

S/NO	DETAILS OF REVENUE	RATE (₦)
1	Sales of Application Forms	
	A) REMS	5,000.00
	b) PGD	10,000.00
	c) MBA	15,000.00
	d) MSC	10,000.00
	e) PhD	10,000.00

2	Contract Registration Fees	a) Category A b) “ B c) “ C d) “ D e) “ E	2,500.00 5,000.00 7,500.00 10,500.00 15,000.00
3	Accommodation Fees	a) Maintenance b) Bed Space	10,000.00 5,000.00
4	Medical Fees	a) Medical Test (Students) b) Lab Test (Others)	2,000.00 7,000.00
5	Examination Fees		2,500.00
6	Registration Fees		2,500.00
7	Library Fees		1,500.00
8	Games Fees		2,500.00
9	Acceptance Fees		1,500.00
10	Identity Card	New Students only	500.00
11	Bench Facilities		1,500.00
12	Interest on Deposit		Bank prevailing Rate
13	Hotel Guest Service Charges		2% on Actual collection
14	Charges on State Govt Contract	2.5% on Actual Collection	
15	Charges on Local Govt Contract	2.5% on Actual Collection	
16	ADSU Net Service	Based on Patronage	
17	Income From ADSU Farms	7,000.00	
18	Tractor Hiring Services	7,000.00 per hectare	
19	Tuition Fees	a) Indigene b) Non indigene c) Foreigner	0.00 20,000.00 40,000.00
20	Supervision Fees		2,500.00
21	Laboratory Fees		1,500.00
22	Excursion/Field Trip Fees		2,500.00
23	Teaching Practice		2,500.00

24	Utility Services	Electricity	
		Category A	1,800.00
		Category B	1,500.00
		Rent of Staff Quarters	
		4 Bedroom with BQ	4,500.00
		2 Bedroom with BQ	4,500.00
		2 Bedroom without BQ	3,500.00
		State lowcost-2 bedroom	3,500.00
		State lowcost-2 bedroom	2,500.00
		Screening Fees	
	Change of University Forms		10,000.00
	Processing of Academic Transcript		5,000.00
	Add and Drop Course		1,000.00
	Other Educational Programmes		
	PG School (Post Graduates)	A. PGD	
		Indigene	107,500.00
		Non Indigene	127,500.00
		Foreigners	
		B. M.Sc.	
		Indigene	107,500.00
		Non Indigene	127,500.00
		Foreigners	147,500.00
		C. MBA	
		Indigene	137,500.00
		Non Indigene	157,500.00
		Foreigners	167,000.00
		D. PhD	
		Indigene	137,500.00
	Non Indigene	157,500.00	
	Foreigners	167,000.00	

	Remedial/IJMB Fees	Remedial Indigene Non Indigene Foreigners	
	ADSU Mobile Alert		500.00

(54) College of Nursing and Midwifery School Fees and Development Levy

S/NO	SOURCE OF REVENUE	RATE PER ANNUM (₦)
1	SALES OF FORMS	5,000.00
2	HOSPITAL ACCOUNT	2,000.00
3	TUITION INDIGINE TUITION NON INDIGINE	Nil 50,000.00
4	EXAMINATION	5,000.00
6	GAMES	2,000.00
7	STUDENT HAND BOOK	2,000.00
8	DEVELOPMENT LEVY	10,000.00
9	HOSTELS	5,000.00

(55) College of Health Technology School Tuition and Other Fees

S/N	Description	Old Rate (₦)	New Rate (₦)
1	Tuition Fee	3,000	10,000
2.	Hostel Fee	4,000	5,000
3.	Library Fee	2,000	2,000
4.	Sales of Admission Forms	3,000	5,000
5.	Exam and Practical Fee	1,500	5,000
6.	Exams Cards	—	1,000
7.	Part-Time Resource persons	—	5,000
8.	Sports Fee	—	2,000

(56) (a) Adamawa State Polytechnic fees

	Regular Programme	Rate (₦)	Rate (₦)	Rate (₦)
S/N	Programme	Indigene	Non-Indigene	Foreigners
1	Admission form	3,000.00	3,000.00	3,000.00
2	National diploma programs	13,000.00	26,000.00	36,000.00
3	Diploma programs	11,000.00	17,000.00	32,000.00
4	All Certificate programmes	9,000.00	14,000.00	20,000.00
5	All clerical programs	9,000.00	12,000.00	17,000.00
6	Typist programs	7,000.00	12,000.00	17,000.00
7	IJMB programs	7,000.00	17,000.00	22,000.00
8	All remedial programs	9,000.00	14,000.00	20,000.00
9	Pre-ND programs	7,000.00	14,000.00	20,000.00
10	HND programs (Normal)	20,000.00	28,000.00	38,000.00
11	Pre-HND	13,000.00	26,000.00	36,000.00

(56) (b) Other Fees in addition to either: A

S/N	Programme	Indigene	CATEGORY
1	Registration	1000.00	ALL
2	Acceptance Fees	1000.00	NEW
3	Students hand book	1000.00	NEW
4	Identity card	500.00	NEW/REPLACE
5	Health insurance scheme (NHIS)	1,600.00	ALL
6	Library fee	1000.00	
7	Games	700.00	NEW
8	Issuance of log book	500.00	
9	Lab / workshop usage	1,000.00	ALL
10	Verification Fee	600.00	NEW
11	Field trip / attachment	1,000.00	SCI/SOCIAL SCIENCE
12	Accommodation per bed space	3,000.00	OPTIONAL

13	Hostel maintenance	2,500.00	Accommodated Students
14	Technology Fee	3,000.00	
15	Teaching practice	3,000.00	Education Students
16	Entrepreneurship Development	1,000.00	ALL
17	Departmental Fees	800.00	ALL
18	Late Registration	5,000.00	DEFAULTERS
19	Late Submission of Files	2,000.00	DEFAULTERS
21	Examination Fess	3,000.00	ALL
22	Remarking of Scripts	1,000.00	Optional
Other Fees			
1	Statement of Result Fees	2,000.00	Graduates
2	Issuance of certificate	3,000.00	Graduates
3	Transcript fee	2,000.00	Graduates

S/NO	PROGRAM	Tuition FEE (₦)	Project (₦)	Teaching practice (₦)	ID Card (₦)	Library Fee (₦)	Exams (₦)
1.	Prf. Diploma in Edu.	30,000	3,500	3,500	1,000	1,000	9,000
3.	Advance Diploma in Inter. Relations and Strategic Studies						

**SECOND SCHEDULE
(SECTION 48)
HARMONIZED LOCAL GOVERNMENT TAXES**

Revenue heads	Rate (₦)		
	Urban Area	Semi Urban Area	Rural Area
(1) Shops and Kiosk Rates			
a. Shop permit (per annum)			
* Small	3,600		
* Medium	6,000	3,000	1,200
* Large	12,000		
* ExLarge	60,000		
b. Kiosk Permit (per annum)	1,500	1,200	1,000
Container/Temporary Shop (per annum)			
* Small	6,000	6,000	3,000
* Large	12,000		
Workshop Permit for Artisans (<i>Carpenters, Mechanics, Vulcaniser</i>) etc (per annum)			
* Small			
* Large	6,000 12,000	3,000 6,000	1,500 3,000
(2) Tenement Rates (Private and Commercial Property)			
Base on value of the property			
(a) Commercial Rate 0.05% of the value of the property			
(b) Private Residential 0.02% of the value of the property			
(c) Telecommunication Mast N100,000.00 per mast			
(3) On and Off Liquor Fees			
On License	24,000	20,000	15,000
Off License	10,000	5,000	5,000
Liquor Fee (Native /Liquor / Palm Wine)	12,000	6,000	6,000

(4) Slaughter Slab Fees			
Abattoir License Fee	3,000	3,000	3,000
Cow/Camel Slaughter Per Head	200	200	200
Cow/Sheep/Pig Slaughter Per Head	100	100	100
(5) Marriage, Birth and Death Registration			
(a) Marriage Registration (act) Fees	5,000	3,000	2,000
(b) Customary Marriage Fees	2,000	1,000	1,000
(c) Marriage Certificate Fees	2,000	1,000	1,000
(d) Birth Registration Fees	1,000	500	200
(e) Death Registration Fees	500	500	500
(f) Indigene Certificate Fees	2,000	1,000	1,000
(6) Naming of Street Registration Fees	Nil	20,000	10,000
(7) Right of Occupancy in Local Government Area	5,000	5,000	3,000
(8) Market, Roads and Levies			
(a) Permanent Stall (Per Annum)	12,000	6,000	3,000
(b) Block Stall (Per Annum)	5,000	3000	2,000
(c) Seasonal Market (Per Bag Head)	100	50	50
(d) Market Hawkers (Daily)	40	30	20
(e) Market Hawkers (Weekly)	100	50	50
(9) Motor Park Levies			
(a) Entrance Fees (Gates) Trailers, Trucks, Lorries Tankers	300	200	100
(b) Buses, Pick up Vans, Canters etc	100	50	30
(c) Loading Fees (Per Trips)			
Trailers	2,000	1,500	1,000
Lorries	1,500	1,000	1,000
Canters	1,000		
(d) Motorcycles Parking Fees (Per Day)	50	20	20

(10) Domestic Animal Fees			
(a) Goat/Sheep	500	500	500
(b) Dog License	1,000	1,000	500
(c) Other License	1,000	500	500
(11) Bicycle/Truck, Canoe, Wheelbarrow, and Cart Fees			
(a) Bicycle License Fees	1,000	500	500
(b) Canoe License Fees	2,000	1,000	1,000
(c) Wheelbarrow /Cart Fees	500	300	300
(12) Cattle Tax Payable by Cattle Farmers only	100	100	100
(13) Merriment and Road Closure Fees			
(a) Entertainment Fees (Per Activity)	5,000	3,000	1,000
(b) Noise Control Fees (per Activity)	5,000	2,000	1,000
(c) Hotel/Food Permit (for restaurant/bakery and other place where food is sold)	20,000	10,000	5,000
(14) Residential Radio and Television License Fees (other than Radio and TV Station Transmitter Fees)	500	500	500
(15) Vehicle Radio License (where the vehicle is registered	500,	500	500
(16) Wrong Parking Charges			
(a) Large vehicles (Trailers, Trucks, Luxurious Buses etc)	5,000	3,000	2,000
(b) Medium vehicles (Jeep, Bus etc)	3,000	2,000	1,000
(c) Small vehicle (Saloon, Tricycle, etc)	200	100	100
(17) Public Convenience, Sewage and Refuse disposal Fees			
(a) Dislodgement of septic thank	10,000	5,000	5,000
(18) Customary Burial Ground permit Rees	3,000	2,000	1,000
(19) Religious Places Establishment Fees			

(a)	Open air preaching permit fees	5,000	5,000	5,000
(b)	Establishment of religious Center's fees	10,000	5,000	3,000
(20)	Revenue to be jointly collected by state and local Government and proceeds shared in line with agreed proportion			
(i)	Signages and Mobile Advertisement			
(a)	Mobile sales promotion fees	5,000	3,000	2,000
(b)	Directional signboard fees	10,000	5,000	5,000
(c)	Electric design advert per face fees	15,000	10,000	8,000
(d)	Wall print advertisement per side fee	19,000	5,000	5,000
(e)	Billboards, Unipoles and Eye - Catchers	150,000	100,000	100,000
(f)	Market road show permit	5,000 (per activity)	3,000 (per activity)	2,000 (per activity)
(g)	Digitalized Board	20,000	10,000	10,000
(ii)	Wharf Landing Fees			
(a)	Large engine boat	20,000 (per landing)	20,000 (per landing)	20,000 (per landing)
(b)	Medium engine boat	10,000 (per landing)	10,000 (per landing)	10,000 (per landing)
(c)	Small engine boat	5,000 (per landing)	5,000 (per landing)	5,000 (per landing)

**THIRD SCHEDULE
(SECTION 5 (4))
SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC**

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committee.

Proceedings of
the Board

2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.

3. (1) The quorum at a meeting of the Board shall not be less than Five (5) Members (rounded up to the nearest whole number) of the total number of members of the Board One of whom shall be the Executive Chairman or a Director from the Service, at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.

(2) A majority decision of the members on any matter obtained by the in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting.

4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.

5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the

Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.

7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:

(b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8. (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committees as it thinks fit to consider any report on any matter with which the Board is concerned.

(2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over by a member of the Board.

(3) The quorum of any committee set up by the Board shall be as may be determined by the Board.

(4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

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

10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board.

11. Any document purporting to be a contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.

12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:

- (a) any vacancy in the membership of the Board or committee;
- (b) any defect in the appointment of a member of the Board or committee; or
- (c) reason that any person not entitled to do so took part in the proceedings of the Board or committee.

13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.

14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

**FOURTH SCHEDULE
(SECTION 55)
PRESUMPTIVE TAX REGISTRATION FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011 Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block.

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____

Signature/Thumbprint

Date of Registration.

**FIFTH SCHEDULE
(SECTION 56)
PRESUMPTIVE TAX RETURNS FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____

Signature/Thumbprint
Period of Filing Due Date

Date
Date Filed Remark

Date _____

Signature _____

**SIXTH SCHEDULE
FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS**

Books and Documents

To _____

The Adamawa State Internal Revenue Service, by virtue of the powers vested in it by Section 29 of the Adamawa State Tax Internal Revenue Service Law of 2020, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, willful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at _____ and for carrying out your assignment there.

We further authorized you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents whenever they may be found either in possession of any Person in respect of who the tax remains unpaid.

And for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

2. The particulars of the said arrears of tax are as follows:

Years of assessment

- (i) _____
- (ii) _____
- (iii) _____

No. of Notice of Assessment N:K

SIGNED and issued under the hand of the Chairman, Adamawa State Internal Revenue Service atthis.....day of.....20.....

Chairman Adamawa State Internal Revenue Service Amount of Tax due.

SEVENTH SCHEDULE

**(SECTION 52 (1))
ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE
OF THE TAX APPEAL COMMITTEE**

- | | |
|--|---|
| <p>1. There shall be established the Tax Appeal Committee (hereinafter referred to as “the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.</p> | Establishment of the Tax Appeal Committee |
| <p>2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practice for a period of not less than 15 years with cognate experience in tax legislation and tax matters.</p> <p>(i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.</p> <p>(ii) The quorum at any sitting or hearing of the Committee shall be 3 members.</p> | Composition of the Committee |
| <p>3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.</p> | Qualifications for appointment as a Tax Appeal Commissioner |
| <p>4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second and third term of 3 years only and no more, from the date on which he assumes his office or until he attains the age of 65 year whichever is earlier.</p> | Term of Office |
| <p>5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Commissioner then the Governor shall appoint another person in accordance with the provisions of this Law to fill the vacancy.</p> | Resignation and Removal |
| <p>6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the</p> | Order Constituting a Committee to be Final |

constitution of the Committee.

Registrar of the
Committee

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:

- (a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and
- (b) be the head of the Secretariat and responsible for:
 - (i) the day -to-day administration, and
 - (ii) the direction and control of all other employees of the Committee.

(2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

Other Staff of the
Committee

8. (1) The Governor shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the remuneration of performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

(2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the
Committee, etc

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.

(2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it. Criminal Prosecution

Jurisdiction of the
Committee, etc

10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant law enforcement agency.

Appeals from
Decisions of the
Service

11. If the Service is aggrieved by the non-compliance by a person in

respect of any provision of the tax laws, it may appeal to the Committee where the person is resident giving notice in writing through the Registrar of the Committee.

12. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out: Notice of Appeal

- (a) the name and address of the Appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessed tax in dispute;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other documents to be given to the appellant; and
- (f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.

(2) As soon as may be after receipt of a notice of appeal, the Registrar of the TAC (in this Law referred to as “the Registrar”) shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.

(3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee's official address.

(4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.

(5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the Notice of appeal agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant under section 57 (3) of the Personal income Tax Act.

13. (1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting: Consideration of Appeal

- (a) any three or more Appeal Commissioners may hear and decide an appeal: and
- (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.

(2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

(3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.

(4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the appellant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.

(5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.

(6) All appeals before the Committee shall be held in public.

(7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal, but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.

(8) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:

- (a) the appellant has, contrary section 44 (1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
- (b) the appeal is frivolous or vexatious or is an abuse of the TAC process; or

- (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(10) If the appellant fails to comply with an order under subsection (9) (c) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.

(11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.

(12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.

(13) Where, on the hearing of an appeal:

- (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;
- (b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
- (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
- (d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.

(14) The Chief Judge of the State may make rules prescribing the

procedure to be followed in the conduct of appeals before the Committee.

Service of Notice
to the Appellant

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in whose name the appellant is chargeable.

(2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

Period for Appeal

15. (1) Subject to the provisions of section 53 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.

(2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in Section 30 (4) of this Law and Section 57 (3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

(3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.

(4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.

(5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:

- (a) Rule 13 Sub-Rule (13) (a) of Schedule Seven to this Law, the High Court shall dismiss the appeal;
- (b) Rule 13 Sub-Rule (13) (b) of Schedule Seven to this Law, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books

- or records having being incomplete or unsatisfactory, as the Court may deem sufficient;
- (c) Rule 13 Sub-Rule (13) (c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

(6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.

(7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.

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

(9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

16. (1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.

Assessment to
be final and
Conclusive

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the setoff of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing in

section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under sub section (3) of that section or an appeal.

Procedure before
Tax Appeal
Committee.

17. (1) Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.

(2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a client of that Tax Appeal Commissioner in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.

(3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.

(4) All notices, documents, other than decisions of the Committee, shall be signified under the hand of the Secretary.

(5) All appeals before the Tax Appeal Commissioners shall be held in public.

(6) The onus of proving that the assessment complained of is excessive shall be on the appellant

(7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.

(8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.

Appeal to the
High Court

18. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.

(2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief Registrar of the High Court by the part seeking to enforce the award or judgment.

Appeal to the
High Court of
Adamawa State

19. (1) Any person dissatisfied with a decision of the Committee

constituted under this Schedule may appeal against such decision to the High Court of Adamawa State (“the High Court”) upon giving notice in writing to the Secretary to the Committee within 30 days after the date on which such decision was given.

(2) A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.

(3) Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.

(4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

20. (1) A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.

Right to Legal Representation

(2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

21. No statute of limitation shall apply to any matter brought before the Committee or High Court.

Application of Statute limitation

22. (1) The committee may make rules regulating its procedures.

(2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:

Powers and Procedures of the Committee

- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
- (ii) require the discovery and production of documents;
- (iii) receive evidence on affidavits;

- (iv) call for the examination of witnesses or documents;
- (v) review its decisions;
- (vi) dismiss an application for default or deciding matters ex-parte;
- (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
- (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.

(3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

Costs **23.** Each party to an appeal shall bear its own cost.

Further Appeals An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

This printed impression has been carefully compared by me with the Bill which has passed the House and found by me to be a true and correctly printed copy of the said Bill

MUSA AHMAD GAUDE
Clerk to Adamawa State House of Assembly

I assent this 20th day of July, 2020

RT. HON. AHMADU UMARU FINTIRI
Governor,
Adamawa State of Nigeria

SCHEDULE OF BILL

SHORT TITLE	LONG TITLE	SUMMARY OF CONTENTS	DATE PASSED BY THE HOUSE
Adamawa State Revenue Administration Law, 2020	A Law to make provision for the Administration and Collection of Revenue due to the Government of Adamawa State and Local Government Councils to establish the relevant Administrative Structure and for matters incidental thereto.	The Bill seek to make provision for the Administration and Collection of Revenue and to establish the relevant Administrative Structures of Internal Revenue Service in the State.	7 th July, 2020

MUSA AHMAD GAUDE
Clerk to Adamawa State House of Assembly.