

**KANO STATE & LOCAL GOVERNMENT REVENUE ADMINISTRATION
(CONSOLIDATION & CODIFICATION) LAW, 2021 (1443 A.H.)**

**A LAW, TO PROVIDE FOR THE CONSOLIDATION AND CODIFICATION OF ALL
REVENUE LAWS IN KANO STATE AND FOR MATTERS CONNECTED
THEREWITH.**

The Kano State House of Assembly Enacts as follows:

**PART I
PRELIMINARIES**

Citation and Commencement	1.	This Law may be cited as Kano State & Local Government Revenue Administration (Consolidation & Codification) Law 2021 (1443 A.H) and shall come into operation on ^{21st} Day of ^{Dec}2021 (1443 A.H).
Interpretations	2.	In this Law, unless the context otherwise requires: - " Authorized Officer " means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax or who has been specifically authorized by the Service or the Chairman to perform or carry out specific functions under this Law; " Service " means the Kano State Internal Revenue service established under section 3 of this Law;" " Book " includes any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise; " Chairman " means the Executive Chairman of the Service appointed pursuant to section 10 of this Law; " Commissioner " means the Commissioner charged with the responsibility for the matters relating to finance; " Consultant " includes accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be; " Document " includes any record of information supporting

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

"Governor" means the Governor of Kano State;

"Government" means the Government of Kano State and shall include all the Local Government Councils of the State;

"Member" means a member of the Board appointed under section 5 of this Law and includes the Chairman;

"Ministry" means the Ministry charged with responsibility for matters relating to finance;

"Officer" means any person employed in the Internal Revenue Service;

"Person" includes a company or body corporate and any unincorporated body of persons;

"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;

"Tax" includes any duty, levy or revenue accruable to the government in full or part under this law, or any other enactment or law;

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

"Financial Year" means the period commencing from 1st January to 31st December of every year; and

"State" means Kano State of Nigeria.

PART II

**ESTABLISHMENT OF THE INTERNAL REVENUE SERVICE,
THE GOVERNING BOARD AND THEIR FUNCTIONS**

Establishment of Kano State Internal revenue service	3.	<p>(1) There is hereby established for the State a Body to be known and called the "Kano State Internal Revenue Service" (in this Law referred to as "<i>the Service</i>").</p> <p>(2) The Service:</p> <p>(a) Shall be a body corporate with perpetual succession and a common seal;</p> <p>(b) may sue and be sued in its corporate name; and</p> <p>(c) may acquire or hold any property moveable or immoveable for the purpose of carrying out any of its functions under this Law.</p> <p>(3) The service shall have such powers and duties as are conferred on it by this Law or any other enactment.</p>
Object of the Service	4.	<p>(1) The Service shall be the sole authority responsible for assessment, collection and accounting of all revenues (Tax and Non-tax) due to the State Government as specified in the schedules to this Law or as provided in any other law made from time to time by the House of Assembly of the State or the National Assembly or other regulations made there under.</p> <p>(2) The Service may, with the approval of the Governor by instrument published in the State Gazette, appoint any ministry, department or agency to collect revenue pursuant to its powers under subsection (1) of this section.</p>
Establishment of the Governing Board and its Members	5.	<p>(1) There is established for the Service a governing Board (referred to in this Law as "<i>the Board</i>") whose operational arm shall be known as the Service</p> <p>(2) Members of the Board shall be appointed by the Governor.</p>
Composition of the Board	6.	<p>The Board shall consist of:</p> <p>(a) The Chairman, who shall be the head of the Board.</p> <p>(b) Six Directors who shall be Heads of the under listed Departments, shall respectively be appointed from persons with the relevant and recognized professional knowledge and Experience. The Directors shall be :</p> <p>i. Director Finance and Human Resources;</p>

		<p>ii. Director Revenue Operation;</p> <p>iii. Director Compliance;</p> <p>iv. Director Legal Services/Secretary to the Service;</p> <p>v. Director Ministries Departments and Agencies (MDAs); and</p> <p>vi. Director Personal Income Tax (PIT).</p> <p>(c) The following Commissioners or their representatives who shall be an officer not below the rank of a Director in their respective ministries:</p> <p>i. Justice;</p> <p>ii. Planning and Budget and</p> <p>iii. Finance.</p> <p>(d) The Permanent Secretary Bureau for land management or his representative;</p> <p>(e) The Managing Director Kano State Urban Planning and Development Authority (KNUPDA) or his representative.</p> <p>(f) Three (3) other persons one of whom shall be a woman appointed by the Governor on their personal merits, to represent each senatorial districts in the State.</p>
Quorum.	7.	Any Seven members of the Board of Whom one shall be the Chairman or Director of the Service shall constitute a quorum.
Tenure of Office	8.	<p>(1) Members of the Board other than the Chairman and ex-officio members shall hold office for a period of five (5) years in the first instance and may be eligible for reappointment for another term of five (5) years and no more.</p> <p>(2) The Chairman and members of the Board, excluding ex-officio members, shall be paid such emoluments, allowances and benefits as the Governor, may, from time to time determine.</p>
Removal of a Member	9.	Notwithstanding the provision section 8 of this law, the chairman or a member of the board shall cease to hold office if he:

		<p>a) resigns his appointment as member of the board by notice under his hand addressed to the Governor; or</p> <p>b) becomes of unsound mind; or</p> <p>c) becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body ; or</p> <p>d) becomes bankrupt or makes a compromise with his creditors; or</p> <p>e) has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties; or</p> <p>f) the Governor is satisfied that it is not in the interest of the Service or of the public for the person to continue in office; or</p> <p>g) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; or</p> <p>h) In any case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.</p>
Office of the Chairman	10.	<p>(1) There Shall be the Chairman of the Service who shall be a member of a relevant and recognized professional body, knowledgeable and experienced in tax matters.</p> <p>(2) The Chairman Shall:</p> <p>(a) be the Chief Executive and Accounting Officer of the Service;</p> <p>(b) be responsible for the execution of the tax policies of government and the day-to-day administration of the Service; and</p> <p>(c) Hold office on such terms and conditions as may be specified in this Law or in his letter of appointment.</p>
Duties of the Chairman	11.	<p>The Chairman, as the Chief Executive and Accounting Officer of the Service shall:-</p> <p>a) Keep proper accounting records, in accordance with</p>

		<p>standard accounting practice and financial regulations of the State in respect of:</p> <ul style="list-style-type: none"> i. all revenue and expenditure of Internal Revenue Service; ii. all its assets, liabilities and other financial transactions; iii. all other revenues collected by the Service, including income on investment; <p>b) Prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice ; and</p> <p>c) Ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional body.</p>
<p>Functions of the Board</p>	<p>12.</p>	<p>The Board shall be responsible for:</p> <ul style="list-style-type: none"> a) providing general policy guidelines regarding the functions of the Service and supervising the implementation of such policies; b) ensuring the effective and optimum collection of all revenues, including levies and penalties due to the State Government under the relevant federal and State Laws; c) doing all such things that may be deemed necessary, and expedient for the assessment and collection of revenue; d) accounting for all amounts so collected in a manner to be prescribed by the Governor; e) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reforms, tax registration, tax treaties and exemptions as may be required from time to time; f) appointing, promoting, transferring and imposing discipline on employees of the Service;

		<p>g) making recommendations to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Service:</p> <p>h) controlling the management of the Service on matters of policy subject to the provisions of any regulations setting up the Service; and</p> <p>i) Doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Service under this Law.</p>
Powers of the Board	13.	<p>(1) The Board shall be autonomous in its Powers of the day-to-day running of the technical, professional and administrative affairs of the Service.</p> <p>(2) The Board may appoint such other Persons to be employees of the Service in positions created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provision of this law or any other enactment.</p> <p>(3) The Board may, by notice in a Gazette of the State or in writing authorize any person within or outside Nigeria to:</p> <p>a) Perform or exercise on behalf of the Board, any function, duty or Power conferred on the Board; and</p> <p>b) Receive any notice or other document to be given or delivered to the Board in consequence of this law or any subsidiary legislation made under it.</p> <p>(4) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due in respect of any revenue and Shall account for any property and the proceeds of sale thereof in a manner to be</p>

		<p>prescribed by the Governor.</p> <p>(5) The Board may subject to such conditions as it may determine, appoint and employ practicing tax practitioners or chartered accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax laws except as it relates to income Tax Assessment and collection to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving and boosting the Internally Generated Revenue in the State Government.</p> <p>(6) The Board may, subject to prevailing conditions, appoint and employ consultants, including tax consultants or accountants, and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Law. Provided that the consultants so employed shall not assess or collect any tax in accordance with provision of this law or any other written law.</p>
Power to make regulations	14.	<p>(1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for:</p> <p>a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and</p> <p>b) Appeals by Staff or employees against dismissal or other disciplinary measures, and until such regulations are made any instrument relating to conditions of service in the public service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.</p> <p>(2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State</p>

		<p>Gazette but the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may, from time to time, determine.</p> <p>(3) If the Board thinks it expedient that any vacancy in the 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.</p> <p>(4) The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Service shall be determined by the Board, subject to the approval of the Governor.</p>
Pension Rights	15.	<p>Employment in the Service shall be subject to the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant law.</p>
Technical Committee	16.	<p>(1) There shall be a Technical Committee of the Board (referred to in this Law as "the Technical Committee") which comprises:-</p> <p>(a) The chairman of the Board;</p> <p>(b) The Director of Compliance and Enforcement;</p> <p>(c) Two Directors appointed to the Board from within the State Service;</p> <p>(d) The Attorney-General or his representative not below the rank of a Director, and</p> <p>(e) The Director of Legal Service/Secretary of the Service who is also the Secretary of the Technical Committee.</p>

Powers of the Technical Committee	17.	<p>The Technical Committee shall:</p> <p>(a) Have power to co-opt additional staff from within the Service and persons from the private sector who are experienced in revenue matters as the Technical Committee may consider necessary in the discharge of its duties;</p> <p>(b) Consider all matters that require professional and technical expertise and make recommendations to the Board;</p> <p>(c) Advise the Board on all its powers and duties specifically mentioned in sections 12 and 13 of this Law; and</p> <p>(d) Attend to such other matters as may from time to time be referred to it by the Board.</p>
<p>PART III FINANCIAL PROVISIONS</p>		
Funds of the Board	18.	<p>The Board shall establish and maintain for the service a fund which shall consist of and to which shall be credited:</p> <p>(a) an amount not less than 5% and not more than 10% of all revenue collected by the Service in the preceding year as may be appropriated by the State House of Assembly as administrative charges or cost of collection;</p> <p>(b) all other moneys which may, from time to time, accrue to the Service for other services including the disposal, lease or hire of any other dealing with any property vested in or acquired by the Service;</p> <p>(c) all sums of money accruing to the Service by way of grants-in-aid, gifts, testamentary dispositions, endowments and contributions from any source whatsoever; and</p> <p>(d) Such monies as may from time to time are granted to the Service by the State Government or donor agencies provided that such grants are not intended for purposes contrary to the objects and functions of the Board; and</p> <p>(e) The Service may accept gifts of land, money or other</p>

		property on such terms and conditions, if any, as may be specified by the person or organization making the gift. Provided that the Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.
Power to Borrow	19.	The Service may, with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its functions and meeting its obligations under this Law.
Expenditure of the Board	20.	<p>All expenditures of the Board shall be defrayed from the funds of the Board established pursuant to section 18 of this Law, all the amounts payable under or in pursuance of this Law being sums representing:</p> <p>(a) any allowance or other payments due to the Chairman and other members of the Board;</p> <p>(b) reimbursements to members of the Board or any committees set up by the Board for such expenses as may be expressly authorized by the Board or the Service;</p> <p>(c) all remunerations, allowances, or other costs of employment of the staff of the Service;</p> <p>(d) Pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;</p> <p>(e) cost of acquisition and upkeep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;</p> <p>(f) Investments, maintenance of utilities, staff promotions, training, research and similar activities;</p> <p>(g) All other costs that may be necessary for the day to day operations of the Service: and</p> <p>(h) Any other payment for anything incidental to the foregoing provisions or in connection with or incidental to</p>

		any other function of the Service.
		PART IV ACCOUNTS AND AUDIT
Estimate of Income and Expenditure.	21.	The Service shall cause to be prepared, not later than the 30 th day of September of each year, an estimate of its income and expenditure for the succeeding year.
Accounts and Audits.	22.	The Service shall cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each financial year, be audited by auditors, appointed by the Board from the list and in accordance with the guidelines provided by the Auditor-General of the State.
Annual Report.	23.	(1) The Service shall, not later than the 30 th of June, each year, submit to the Auditor General of the State, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Service. (2) The Auditor-General shall within- thirty (30) days of receipt of the report present: <ul style="list-style-type: none"> a) a copy of the report to the Executive Council of the State; and b) a copy of the report to the State House of Assembly.
		PART V FUNCTIONS AND POWERS OF THE SERVICE
Functions and Powers of the Service.	24.	The Service shall have power to:- <ul style="list-style-type: none"> a) enforce payment of taxes due; b) in collaboration with the relevant ministries and agencies review the tax regime and promote the application of tax revenue to stimulate economic activities and development; c) in collaboration with the relevant law enforcement agencies carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining

	<p>compliance with provisions of this or any other relevant enactment;</p> <p>d) make from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters.</p> <p>e) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion:</p> <p>f) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;</p> <p>g) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;</p> <p>h) undertake exchange of personnel or other experts with complementary agencies for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;</p> <p>i) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets, relating to tax waivers, fraud or evasion;</p> <p>j) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention, and preventive measures;</p> <p>k) collect and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of</p>
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		<p>such policies;</p> <p>l) maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;</p> <p>m) issue taxpayer identification number to every person taxable in the State;</p> <p>n) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the power conferred on it by this Law or any other enactment;</p> <p>o) carry out and sustain public awareness and enlightenment campaigns on the benefit of tax compliance within the State; and</p> <p>p) 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.</p>
Collection Authority.	25.	The Kano State Internal Revenue Service shall be the sole authority to collect and account for all taxes, levies, fees, charges and rates in the state in this Law and any other law or Act of the National Assembly for the collection of any revenue to the State and Local Governments.
		<p>PART VI</p> <p>ESTABLISHMENT OF LOCAL GOVERNMENT REVENUE COMMITTEE , STATE AND LOCAL GOVERNMENT JOINT REVENUE COMMITTEE</p>
Establishment of Local Government Revenue Committee.	26.	<p>(1) There shall be established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this Law as the "Revenue Committee".</p> <p>(2) The Revenue Committee shall comprise the following:</p> <p>(a) Supervisor of Finance as Chairman.</p>

		<p>(b) Three Local Government Supervisory Councilors.</p> <p>(c) Two other Persons experienced in revenue matters to be appointed on merit by the chairman of the Local Government.</p> <p>3) The revenue officer of a Local Government shall serve as a secretary to the revenue committee.</p>
Functions of the Revenue Committee.	27.	<p>(1) The Revenue Committee shall be responsible for the assessment and collection of fines, fees, levies, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government, subject to the financial memorandum and guidelines on Local Government Administration.</p> <p>(2) The Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day-to-day assessment and collection of fines, fees, levies, rates, charges or other revenue due the Local Government.</p>
Establishment and Composition of Joint State Revenue Committee.	28.	<p>There is Established for the State a Joint State and Local Government Revenue Committee which shall comprise the following :</p> <p>a) The Chairman of the Service as the Chairman;</p> <p>b) A representative of Chairmen of the Local Government Councils in the State;</p> <p>(c) The Managing Director of the State Urban Planning and Development Authority;</p> <p>(d) A representative of the State Ministry responsible for Local Government affairs not below the rank of Director;</p> <p>(e) A representative of the Bureau for Land Management not below the rank of a Director;</p> <p>(f) The Legal Adviser of the Service;</p> <p>(g) The Secretary of the Committee, who shall be a staff of the Service;</p> <p>(h) A representative from Revenue mobilization and</p>

		<p>Fiscal Commission as an observer; and</p> <p>(i) A State Sector Commandant of the Federal Road Safety Commission or his representative as an observer.</p>
<p>Functions of The state and Local Government Joint Revenue Committee.</p>	29.	<p>The functions of the State and Local Government Joint Revenue Committee shall be to:</p> <p>(a) Harmonize tax administration in the State;</p> <p>(a) Deal with revenue matters of common concern to the State and Local Government Authorities;</p> <p>(b) Enlighten members of the public generally on State and Local Government Revenue matters;</p> <p>(c) Consider relevant resolutions of the Joint Tax Board for implementation in the State: and</p> <p>(d) Advise the Joint Tax Board and the State and Local Government on Revenue matters.</p>
		<p>PART VII</p> <p>REVENUE COURT</p>
<p>Establishment of Revenue Court.</p>	30.	<p>(1) There is hereby established for the state, for the purpose of this law, a revenue court.</p> <p>(2)The Chief Judge of the State shall designate a magistrate to preside over the Revenue Court from among the Magistrates for the purpose of enforcing the provisions of this Law.</p> <p>(3) The Revenue court established pursuant to this section shall have unlimited jurisdiction on revenue matters and all other offences related thereto.</p> <p>(4) In entertaining a case of default, the Revenue Court shall have power to order the sealing-off of any premises, impounding, seizure or confiscation of any moveable and immovable property from a defaulter for the purposes of recovering the unpaid taxes, rate or levy.</p> <p>(5) A Local Government Council may file its revenue cases before the revenue court and employ the service of Law</p>

		<p>enforcement agencies for the purpose of enforcement under this Law</p> <p>(6) Nothing in this Law shall be construed as prohibiting a Local Government Council from enforcing penalties stipulated for breach of its Bye Law or charging fees as may be approved by the State and Local Government Joint Revenue Committee for the use of Local Government Council Properties, public utilities established and maintained by the Local Government Council or services rendered by the local government council or its officials to particular persons.</p>
		<p>PART VIII ASSESSMENT, REVISION, CALL FOR RETURN AND INFORMATION</p>
Information for the purpose of assessment.	31.	<p>(1) For the purpose of assessment in respect of the profits or income of any person, body corporate or organization, the Service may require information by giving notice to that person, body corporate or organization requiring him to supply full information within the time specified by the notice to:</p> <p>(a) Complete and deliver to the Service any return specified in such notice;</p> <p>b) Appear personally before an officer of the Service for examination with respect to any matter relating to such profits or income;</p> <p>(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</p> <p>(d) Give orally or in writing any other information including a name and address specified in such notice.</p> <p>(2) For the purpose of paragraphs (a) to (d) of subsection(1)</p>

		<p>of this section, 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 Service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1) of this section, without giving any of the required notices set out in this section.</p> <p>(3) A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 percent of his actual tax liability.</p> <p>(4) The provision of this section or any other provision of this Law shall not be construed as precluding the Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer or digital or magnetic or optical electronic media or Intelligence as may from time to time be specified by the Service.</p> <p>(5) Any person may apply in writing to the Board for an extension of time within which to comply with the provisions of this section and section 32 of this Law. Provided that the person:-</p> <ul style="list-style-type: none"> (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 <p>(6) If the Board is satisfied with the cause shown in the application under paragraph (b) of subsection (5) of this section, it may in writing grant the extension of the time or limit the time as it may consider appropriate.</p>
Assessment of income tax.	32.	The relevant tax authority shall proceed to assess every taxable person chargeable with income tax as soon as may be after the expiration of the time stipulated in the notice as provided under section 30 of this law or allowed for delivery

		of return in the relevant tax law or otherwise as it appears to the relevant tax authority practicable to do so.
Service of assessment and demand notice.	33.	The Service shall serve the notice of assessment and demand notice their after on the person chargeable for the payment of the tax due.
Revision of Assessment	34.	<p>(1) If any person disputes an assessment he may apply to the Board, by notice of objection in writing to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.</p> <p>(2) On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection to attend for examination by an officer of the Service on oath or otherwise.</p> <p>(3) In the event of any person who has objected to an assessment agreeing with the Board as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person. Provided that, if an applicant for revision under the provisions of this section fails to agree with the Service on the amount of the tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this</p>

		proviso.
Error and Defect in Assessment and Notice.	35.	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 by want of form, mistake, defect or omission if the same is in substance or in conformity with this law or other applicable laws and if the person charged or intended to be charged or affected by it, has a common intent and understanding designated there from.
Call for Returns Books, Documents and Information.	36.	The Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice fuller or further returns in respect of any matter relating to the functions of the Service under this Law.
Liability for failure to pay tax due	37.	Where tax is not paid, when it falls due under any enactment by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall, in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.
Information to be Delivered by Bankers.	38.	(1) Without prejudice to section 30 of this law, every person engaged in banking shall prepare and deliver to the Service, 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 a 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.

		<p>(2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice: Provided that a person 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 Service on the advice of the Technical Committee of the Service.</p> <p>(3) 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 on conviction to a fine of five hundred thousand Naira (N500, 000.00) in the case of a 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 to both such fine and imprisonment.</p>
Refunds to Taxpayers.	39.	<p>(1) There shall be refunded to taxpayers, after proper auditing by the Service, such over-payment of tax as is due.</p> <p>(2) The service shall decide on who is eligible for the refund mentioned in Subsection (1) of this section subject to such rules and conditions as may be approved by the Board.</p> <p>(3) Any tax refund shall be made within 90 days of the decision of the Service made pursuant to subsection (2) of this section, with the option of setting off against future tax by the tax payer.</p> <p>(4) For the purpose of tax refund, the Accountant-General of the State shall open a dedicated account into which shall be paid monies for settling such refunds.</p> <p>(5) The Service shall administer the dedicated account as</p>

		<p>created by virtue of section 38 (4).</p> <p>(6) For the purpose of the dedicated account, the Service shall prepare an annual budget for tax refund to be funded from the State Treasury as may be approved by the House of Assembly.</p>
<p>Issuance of tax Clearance Certificate.</p>	<p>40.</p>	<p>(1) The Board may issue tax clearance certificate to any person within two weeks of receipt of an application if:</p> <p>(a) The Board is of the opinion that:</p> <p>(i) taxes or levies assessed on a person or his income or property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as the revenue of the State has been fully paid; or</p> <p>(ii) no such tax or levy is due on the person or on his income or property; or</p> <p>(iii) The person is not liable to tax for any of those 3 years.</p> <p>(b) the person is able to produce evidence that he paid withholding tax by 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;</p> <p>(c) Where a tax has been deducted at source and the deducting authority fails or neglects to remit the tax and the taxpayer is able to present evidence of payment for the job done by the deducting authority, the internal revenue service shall issue to such taxpayer tax Clearance Certificate after confirming that the said tax was actually deducted.</p> <p>(2) the 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 or where there is</p>

	<p>cessation of business or operations for which return has been filed.</p> <p>(3) The tax clearance certificate may be issued in paper form or stored in an electronic format on a machine-readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.</p> <p>(4) Where a person who has applied for a tax clearance certificate 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.</p> <p>(5) The Service may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application given reason for the denial.</p> <p>(6) (a) A Ministry, Department, Agency or Official of the State or any Local Government Council Official, or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three years immediately preceding the current year of assessment as precondition to transacting any business, including but not limited to the following:</p> <ul style="list-style-type: none"> i -application for Governor's consent to real property transaction; ii- application for certificate of occupancy; iii- application for registration as a contractor; iv- application for award of contracts by government, its agencies and registered companies; v. application for approval of building plans; vi. application for any government license or permit; vii. any application relating to the establishment or conduct of business, viii. application for Kano State Government loan for housing, business or any other purposes;
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ix. registration for motor vehicle;
x. registration for distributorship;
xi. confirmation of appointment by Government as Chairman or Member
of any public board, institution, commission, company or to any other
similar position made by the government;
xii. application for registration of a limited partnership;
xiii. application for allocation of market stalls;
xiv. appointment or election into public office; and
xv. any other application or process for which tax clearance certificate is
required under the provisions of this Law and Section 85 of the Personal
Income Tax Act;

(b) Without prejudice to the provisions of the Stamp Duties Act and
the Registration of Titles Law, appropriate Authority shall demand tax clearance documents of property transaction before accepting or registration as the case may be; and

(c) The Chairman of the Board is empowered to prescribe by notice in the State Gazette other purposes for which Tax Clearance Certificate may be required.

(6) A Tax Clearance Certificate must contain the following information relating to each of the 3 years immediately preceding the current year of assessment:

(a) chargeable income holder;
(b) tax payable;
(c) tax paid; and
(d) tax outstanding.

and where no tax is due from the holder on his income or property the certificate shall contain a statement to that effect.

(7) The Service shall be the sole authority to issue Tax Clearance Certificate under this Law, but it may exercise its

	<p>powers by employing the services of any person or company, provided that;</p> <ul style="list-style-type: none"> (a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued; (b) the Service shall request from the taxpayer all details that are necessary to keep the data accurate and up to date; (c) the Service shall make available to the taxpayer at a price to be determined at its discretion a smart card with taxpayer identity number, names, signature and photograph embossed on the front side; (d) the card shall hold data in respect of particular taxpayer 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 taxpayer and access to information on him for no longer than is necessary for the purpose of verifying his tax clearance status; (f) the Board provide terminals free of charge to all persons of authorities empowered by this or any other legislation to demand tax clearance certificate from any person; (g) the Service shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; <p>(8) 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</p> <p>(9) the Service shall not be liable for damages or any loss</p>
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		<p>incurred by the cardholder as a result of inaccuracies in data supplied by him.</p> <p>(10) The card holder shall upon application, be advised as to:</p> <p>(a) confidentiality of the information supplied;</p> <p>(b) fees or charges for reissuing a lost card;</p> <p>(c) complaint handling procedure; and</p> <p>(d) Procedure for review of personal data.</p> <p>(11) The Chairman of the Service shall have power, from time to time, to make other regulations as he may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.</p>
Civil Servant etc. shall obtain Tax Clearance Certificate annually.	41.	It shall be mandatory for all civil servants, employees of companies and self-employed (individuals) operating in the State to obtain tax clearance certificate annually. The service shall ensure compliance through necessary enforcement.
		PART IX POWERS OF REVENUE OFFICER
Power to Access lands, Buildings, Books and Documents.	42.	<p>(1) An authorized officer of the Service shall between the hours of 9:00am and 6:00pm 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 documents including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactment or laws for the purpose of carrying out any other functions 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 any such books or documents. 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</p>

stored on a computer, or on digitals, 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 aforementioned media in order to prevent the accidental or intentional destruction, removal or alternation of the records and document, especially where such is required as potential evidence in the investigation of criminal proceedings.

(2) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (1) 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 such investigation or criminal proceedings.

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

(a) Provide the officer with all reasonable facilities and assistance for the effective exercise of powers 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 statutory declaration.

(4) 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.

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

		<p>authorization to enter that private dwelling.</p> <p>(6) Every authorization issued under subsection (5) of this section shall be:</p> <p>(a) in the form prescribed by the Chairman,</p> <p>(b) directed to a named officer of the Internal Revenue Service;</p> <p>(c) valid, for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and</p> <p>(d) Notwithstanding paragraphs (b) and (c) above, be renewable by the Chairman on application;</p> <p>(7) Every officer exercising the power of entry conferred by an authorization issued under subsection (5) - of this section shall produce the written authorization and evidence of identity:</p> <p>(a) On first entering the private dwelling; and</p> <p>(b) Subsequently when he is reasonably required to do so.</p>
Power to Remove Books and Documents.	43.	<p>(1) An Officer of the Service authorized by the Chairman may remove books or documents accessed under Section 41 of this Law, to make copies.</p> <p>(2) After copies have been made, the books and documents so removed must be returned within 14 days.</p> <p>(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in court as if it were the original.</p> <p>(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:</p> <p>(a) at the time the book or document is removed from the premises; and</p> <p>(b) at reasonable times subsequently.</p>
Power to Appoint Agent.	44.	<p>(1) For the purpose of this section, any person making payment to another and such payment is liable to tax, the person making the payment shall deduct such tax at the time of making the payment and shall serve as a statutory agent</p>

		<p>of collection and remission of that tax to the service. However, where the circumstances so require, the service may by notice in writing, appoint a person to be the agent of another person and the person so appointed 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 appointed to be, and in default of that payment the tax shall be recoverable from him.</p> <p>(2) For the purpose of this Law, the Internal Revenue Service may require any person to give information as to any money, fund or other asset which may be held by him for or any money due from him to any person.</p> <p>(3) The provisions of this law with respect to objections and appeals shall apply to any notice given under this section as though that notice were an assessment</p>
<p>Addition to Non-Payment of Tax and Enforcement of Payment.</p>	<p>45.</p>	<p>(1) For the purpose of this Law, if any tax is not paid within the period prescribed, a fix sum equal to fifteen per cent (15%) of the initial amount of the tax payable shall be annually added as penalty and the Provisions of this Law relating to the collection and recovery of the tax shall apply.</p> <p>(2) The Service shall serve a demand notice on the company or person in whose name the tax is chargeable and if payment is not made within thirty (30) days from the date of serving the demand notice, the Service may proceed to enforce payment under this Law.</p> <p>(3) A penalty amount 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.</p> <p>(4) A person who, without lawful justification or excuse (the Proof of which shall lie on that person), fails to pay any tax imposed within the prescribed period commits an offence</p>

		<p>under this Law.</p> <p>(5) The Service with the approval of the Board shall have the power to remit any part or whole of the addition due under subsection (1) of this section.</p>
Power to distrain.	46.	<p>(1) Notwithstanding the power conferred on the relevant revenue authorities for the enforcement of payment of revenue if the payment has become due and a demand notice has in accordance with provision of the relevant laws been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service may for the purpose of enforcing payment of the amount due, distrain:</p> <p>(a) Upon the goods, chattels or other movable or immovable properties of the person liable to pay the tax outstanding; and</p> <p>(b) Upon all machinery, plant, tools, vehicles, animals and effects in the possession, use or found on the premises or on the land of the person.</p> <p>(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. For the avoidance of doubt, enforcing payment of outstanding tax or revenue through distrain may be with or without any court order, but shall be in the prescribed form contained in the Personal Income Tax Act, Laws of the Federation of Nigeria.</p> <p>(3) For the purpose of levying any distrain, under this section, an officer duly authorized by the Chairman may apply to a Revenue court of the state or a judge of the State High Court sitting in Chambers under oath for the issue of a warrant under this section. A judge of the high Court sitting in Chambers may authorize such officer- referred to subsection (3) of this section:</p> <p>(a) in writing to execute any warrant of distress and, if</p>

		<p>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 any warrant of distrain and in levying the distrain;</p> <p>(b) Things distrained under this section may, at the expense of the defaulter, be kept for fourteen days and at the end of this period, the amount due in respect of the revenue and cost and charges of, and incident to the distress are not paid, they may subject to subsection (6) of this section, be sold at any time;</p> <p>(c) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distress and disposal there under, shall be paid thereafter the amount of revenue due, and the balance (if any) shall be payable 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;</p> <p>(d) Nothing in this section shall be constructed as to authorize the sale of an immovable property without an order of the State Revenue Court or the state High Court, made upon application in such form as may be prescribed by the rules of court.</p> <p>(4) In exercise of the powers of distrain conferred by this section, the person to whom the authority it granted under subsection (3) of this section may distrain upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria;</p>
Recovery of Tax.	47.	(1) Notwithstanding the provisions of this law or any other relevant laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action, brought by the Board.

		<p>(2) Where any tax has been short levied or erroneously repaid, the person who should have paid the amount short levied or 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 to which a person to whom the amount was so short levied or erroneously repaid were liable.</p>
Tax investigations.	48.	<p>48. (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this law.</p> <p>(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 Internal Revenue Service.</p> <p>(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the properties of any person if it appears to the Service that the lifestyle of the person and extent of properties are not justified by his declared source of income.</p> <p>(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 for purposes of further investigation or prosecution</p>
Power to Co-opt.	49.	<p>(1) The Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this law.</p> <p>(2)The law enforcement officer shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.</p>

<p>Power to Enter Inspect and Seize.</p>	<p>50.</p>	<p>(1) Any tax officer armed with the warrant issued by a Judge of the Revenue Court or State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may:</p> <ul style="list-style-type: none"> (a) Enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence; (b) Inspect, make copies of or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance; (c) Search any person who is in or on such premises; (d) Open, examine and search any article, container or receptacle; (e) Open any outer or inner door or window of any premises; and enter same or otherwise forcibly enter the premises; and (f) Remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect, or <p>(2) No person shall be bodily searched under this section except by a person of the same gender.</p>
<p>Power to Pay Reward.</p>	<p>51.</p>	<p>(1) The Service may, with the approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.</p> <p>(2) The identity of the person who gave information to the Service shall be kept confidential and any current or former</p>

		member of the Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 48 of this law with regard to confidential information.
Immunity from action.	52.	An officer of the Service or of any other tax authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in the performance of his duties or exercise powers conferred upon him under this or other law.
Information and Document to be confidential.	53.	<p>(1) All information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Service shall be treated as confidential.</p> <p>(2) Except as otherwise provided under this law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Service 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 shall be liable on conviction to a fine of five Hundred thousand Naira (N500,000.00) or to imprisonment of three 3 years or both.</p>
Revenue Collector.	54.	<p>(1) For the purpose of this Law, "a revenue collector" means a duly authorized officer of the Service or of a Local Government Revenue Committee.</p> <p>(2) The production by a revenue collector of an identity card and certificate or warrant:</p> <p>(a) Issued by and having printed thereon the office of the relevant revenue authority; and</p> <p>(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 purposes of this law.</p>

Mode of Payment.	55.	Except as otherwise provided in any law, revenue due to any authority in Kano State shall be payable by cash, bank draft, electronic debit or credit card; or money transfer into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenues.
		PART X ESTABLISHMENT OF APPEAL COMMISSIONERS
Establishment of Appeal Commissioners.	56.	The Governor may, by Notice in the State Gazette, establish a Body of Appeal Commissioners.
Composition of Appeal Commissioners.	57.	<p>(1) The Body of Appeal Commissioners shall consist of a Chairman and five other members, none of whom shall be a public officer.</p> <p>(2) An Appeal Commissioner:</p> <p>(a) shall be appointed by the Governor, by Notice in the State Gazette, from among persons appearing to him to have had experience and shown capacity in the management of a considerable trade or business or the practice of a profession of law, accountancy or taxation in the State;</p> <p>(b) Subject to the provision of this section hold office for a period of three years from the date of his appointment;</p> <p>(c) may at any time resign his appointment by notice in writing, addressed to the Governor, except that on the request of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal;</p> <p>(d) Shall cease to be an Appeal Commissioner if the Governor determines that his office becomes vacant</p>

		<p>and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment.</p> <p>(3) The Governor shall designate a public officer to be the Secretary to the body of Appeal Commissioners (referred to in this Section as The "Appeal Secretary") and the official address of the secretary shall be published in the State Gazette.</p> <p>(4) Subject to the provision of this Section, the Body of Appeal Commissioners shall remain in office until a new body is sworn in.</p>
Time Limit for Appeal.	58.	A taxable person being aggrieved by an assessment of income tax made upon him having failed to agree with the Board in the manner provided in section 58(3) of the personal income Tax Act (Cap P8 LFN 2004), may appeal against the assessment upon giving notice as provided in section 53 of this law within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.
Notice of Appeal.	59.	<p>(1) A notice of appeal to be given under the provision of this Section shall be given in writing to the Board and shall set out as follows:</p> <p>(a) the name and address of the appellant;</p> <p>(b) the official number and the date of the relevant notice of assessment;</p> <p>(c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;</p> <p>(d) the precise grounds of appeal against the assessment;</p> <p>(e) the address for service of any notice or other documents to be given to the appellant; and</p> <p>(f) the date on which the appellant was served with the notice of refusal by the Service to amend the assessment as desired.</p>

		<p>(2) As soon as may be after receipt of notice of Appeal, the Appeal Secretary, shall have regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.</p> <p>(3) A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.</p> <p>(4) A taxpayer may discontinue an appeal by him under this section upon giving notice to the Secretary in writing at any time before the hearing of the Appeal.</p> <p>(5) Notwithstanding that notice of appeal against an assessment has been given by the taxpayer under this section, the Board may revise the assessment in agreement with the taxpayer and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.</p> <p>(6) On the discontinuance of an appeal under the provision of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer under the provision of subsection (6) of section 62 of the Personal Income Tax Act.</p>
<p>Procedure before Appeal Tribunal.</p>	<p>60.</p>	<p>(1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any town where an office of the Board is situated and, subject to the provisions of subsection (2) of this Section at any such meeting:</p> <p>(a) any three or more Appeal Commissioners may hear and decide an appeal; and</p> <p>(b) The Appeal Commissioners present may select one of them to be the chairman of the meeting.</p>

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

(3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an Accountant, and the taxpayer is or has been a client of that Appeal Commissioner.

(4) The secretary shall give seven clear working days' notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioner have fixed a date of their hearing.

(5) All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.

(6) All appeals before the Appeal Commissioners shall be held in camera.

(7) A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal, If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement,

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

(9) At the hearing of an appeal, if the representative of the

	<p>Service proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:</p> <p>(a) The appellant has, contrary to subsection (9) of section 63 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that subsection; or</p> <p>(b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or</p> <p>(c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or, the court as the case may be, 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 lesser.</p> <p>(10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right to appeal whatsoever with respect to that assessment.</p> <p>(11) The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.</p> <p>(12) The decision of the Appeal Commissioners shall be recorded in writing and recorded electronically by the Chairman. A certified copy of the written decision shall be supplied to the appellant and the Service by the Secretary, on a request made within three months of the decision.</p> <p>(13) where on the hearing of an appeal:-</p> <p>(a) no accounts, books or records relating to profit were</p>
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		<p>produced by or on behalf of the appellant; or</p> <p>(b) those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or</p> <p>(c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal Commissioners without showing reasonable excuse; or</p> <p>(d) the appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners Without showing any reasonable cause; the Chairman of the body of Appeal Commissioners shall record particulars of the same in his written decision.</p> <p>(14) The Governor may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.</p>
<p>Notice of the Amount of the Tax Chargeable.</p>	<p>61.</p>	<p>(1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Service on the taxpayer or on the person in whose name the taxpayer is chargeable.</p> <p>(2) Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the Appeal Commissioner does not exceed twenty thousand Naira (N20, 000.00) no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.</p> <p>(3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this</p>

		<p>section and Proceedings may be taken for its recovery in accordance with the provision of this law.</p>
Appeal Against Decision.	62.	<p>(1) Subject to the provisions of Section 56 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Commissioners under the provisions of Section 57(1) of this Law is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Service within thirty days after the date on which the decision was delivered.</p> <p>(2) If the Board is dissatisfied with a decision of the Appeal Commissioners, it may appeal against the decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.</p> <p>(3) Where no body of Appeal of Commissioners has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Service in the manner provided in subsection (3) of Section 33 of this Law and Section 58(3) of the Personal Income Tax Act. may appeal against the assessment to the High Court of the State upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.</p> <p>(4) Seven clear working days' notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given to all parties thereto.</p> <p>(5) The provisions of subsection (7), (8) and (9) of Section 59 and that of subsection (1) of Section 58 of this Law shall apply to an appeal under this section with necessary modifications</p> <p>(6) All appeals shall be heard in camera unless the judge</p>

shall, on the application of the taxpayer, otherwise directs.

(7) If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of Section 56 of this Law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:

(a) paragraph (a) of Sub-section (13) of Section 59 of this Law, the High Court shall dismiss the appeal: or

(b) paragraph (b) of subsection (13) of Section 59 of this Law; the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory, as the Court may deem sufficient; or

(c) paragraph (c) or (d) of subsection(13) of Section 59 of this law; the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable; or

(d) Notwithstanding the provisions section 68 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 the tax may not be recovered, may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified security for payment of the tax and, if the security is not given within the time specified, the tax assessed shall immediately become payable and recoverable.

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

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

		<p>(12) An appeal against the decision of a Judge shall lie to the Court of Appeal and thereafter to the Supreme Court:-</p> <p>(a) At the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds fifty thousand Naira (N50,000.00).</p> <p>(b) At the instance of or with the consent of the Service, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Service under this subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) of this subsection.</p>
<p>Assessment shall be Final and Conclusive.</p>	<p>63.</p>	<p>(1) Where no valid objection or appeal has been lodged within the time limited by section 57 of this Law or where due notice has not been given of a further appeal against the Appeal Commissioners or a judge as the Case may be, an assessment made under the provisions of subsection (6) of Section 58 of this Law, and subsection (3) of Section 58 of the Act determined under the proviso to that subsection or on Appeal, as the case may be, shall be final and Conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.</p> <p>(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period, prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 42 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim. Provided that:</p> <p>(a) Where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the</p>

		<p>Board on account of the tax charged by the assessment, shall be paid; and</p> <p>(b) Notwithstanding in section 56 of the Personal Income Tax Act shall prevent the Service from making an assessment or additional assessment for any year, which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection(3) Of that section or an appeal.</p>
		<p>PART XI</p> <p>OFFENCES AND PENALTIES</p>
Failure to Deduct or Remit Tax.	64.	<p>Any person obliged to deduct any tax under this law or any other applicable law, fails to deduct or having deducted fails to pay to the internal Revenue Service within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty an offence and shall 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 the prevailing commercial rate.</p>
Failure to Pay Taxes in Full.	65.	<p>Unless otherwise provided on this Law or any other revenue law applicable in the State, any person who fails to pay in full any tax, Levies or Rates, charge or other revenue due to the State or a Local Government authority is guilty of an offence and shall be liable upon conviction to:</p> <p>(a) a fine of 1 % of the total amount of revenue which was due and payable, for each day of default: and</p> <p>(b) Imprisonment for twelve months.</p>
Obstruction.	66.	<p>Any person who</p> <p>(a) obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or</p> <p>(b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or</p> <p>(c) rescues, damages or destroys anything so liable to</p>

		<p>seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable seizure, removal or distress; or</p> <p>(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 shall be liable on conviction to a fine not exceeding Five Hundred thousand (N500,000.00) or imprisonment for a term not exceeding three years or both.</p>
<p>Untrue or false Declaration.</p>	<p>67.</p>	<p>(1) Any person who: -</p> <p>(a) makes or signs, or causes to be made or sign, or delivers or causes to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or other document whatsoever; or</p> <p>(b) makes any statement in answer to any question or enquiry put to him by an officer, which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax which is untrue in any material particular;</p> <p>(c) whereas by reason of any such document or statement required to be produced under subsection (1) of this section the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax;</p> <p>Commits an offence.</p> <p>(2) The amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.</p> <p>(3) Any person who commits an offence under this section shall be liable on conviction to a fine of Five Hundred thousand Naira (N500,000.00) and 100 per cent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three (3) years</p>

		or both.
Counterfeiting Document, etc.	68.	<p>Any person Who:</p> <p>(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 Board or the Internal Revenue Service; or</p> <p>(b) knowingly accepts, receives or uses any document so counterfeited or falsified; or</p> <p>(c) alters any such document after it is officially issued; or</p> <p>(d) counterfeits any seal, signature, initial or other mark of or used by any officer for the verification of such a purpose relating to tax; or</p> <p>(e) being an employee of the internal revenue Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (d) of this section;</p> <p>Commits an offence and shall be liable on conviction to a fine of five hundred thousand Naira (500,000.00) or to imprisonment for a term of three (3) years or both.</p>
Penalties of Offences by Authorized and Unauthorized Persons.	69.	<p>Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who: -</p> <p>(a) demands from any company an amount in excess of the authorized assessment of the tax; or</p> <p>(b) withholds for his own use or otherwise any portion of the amount of tax collected, or</p> <p>(c) renders a false return whether orally or in writing of the amount of tax collected or received by him: or</p> <p>(d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service; or</p> <p>(e) steals or misuses Service documents; or</p> <p>(f) Compromises on the assessment or collection of any taxes, Commits an offence and shall he liable on</p>

		conviction to a fine equivalent to 200 per cent of the sum in question or to imprisonment for a term of three years or both.
Penalties Where Offender is Armed.	70.	<p>(1) Any person who, in commission of any offence under this Law is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of five years.</p> <p>(2) Any person, who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of ten (10) years.</p>
Connivance to Contravene any Provision of this Law.	71.	Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of one year.
Impersonating a Revenue Collector.	72.	<p>(1) Any person who not being a Revenue Collector, holds himself out as a Revenue Collector and attempts to collect or connives to contravene any provision of this Law, collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on conviction to a fine of Five hundred thousand Naira (N500, 000.00) or imprisonment for three (3) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority.</p> <p>(2) If for the purpose of obtaining admission to any building or other place or doing or procuring to be done any act which he would not be entitle 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</p>

		Five Hundred thousand Naira (N500, 000.00) or to imprisonment for a term of two (2) years.
Prosecution of Offences.	73.	<p>(1) Any criminal proceedings for an offence under this Law, shall be instituted by or with the consent of the Attorney-General of the State.</p> <p>(2) Notwithstanding that the Attorney- general is a member of the Board, he may appear for and represent the Service in his professional capacity in any proceedings in which the Service is a party. Provided that the Legal Adviser shall not in such circumstances give evidence on behalf of the Service.</p>
Power to Compound Offences.	74.	<p>(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.</p> <p>(2) The Service shall issue a treasury receipt for any money received under subsection (1) of this section</p>
Punishment where no Penalty is provided.	75.	<p>(1) Any person who contravenes any provisions of this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of fifty thousand Naira (N50,000.00) or imprisonment for a term not exceeding two (2) years or both.</p> <p>(2) Where an offence under this law is committed by a body corporate or firm or other association of individuals:</p> <p>(a) every director, manager, secretary or other similar officer of the body corporate; or</p> <p>(b) every partner of the firm; or</p> <p>(c) every person concerned in the management of the association; or</p> <p>(d) every person purporting to act in any capacity as aforesaid; commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took</p>

		place without his knowledge, consent or connivance.
Official Secrecy and Confidentiality.	76.	<p>(1) Every person having any official duty or being employed in the administration of this law shall regard and deal with all documents, information, returns of assessment list and copies of such list relating to the profits or items of profits of any individual or Company, as secret and confidential</p> <p>(2) Every person having possession of or control over any document, information, returns of assessment list or copies of such list relating to income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list of copies to any other person: -</p> <p>(a) other than a person to whom he is authorized by the Chairman to communicate it; or</p> <p>(b) otherwise than for the purpose of this law or of any other enactment; commits an offence under this law.</p> <p>(3) No person appointed or employed under this law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties excepts as may be 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.</p> <p>(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 country 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.</p> <p>(5) Where an agreement or arrangement with any other</p>

		country with respect to relief for double taxation of income or profits includes provisions for the exchange of information with that country for the purpose of implementing that relief or preventing 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.
Board to be Subject to General Direction of the Governor.	77.	<p>(1) The Board shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with in so far as it does not interfere with the day to day administration of the Service. Provided that the Governor shall not give any direction, 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 proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.</p> <p>(2) In any proceedings whether civil or criminal under this Law or any of the Laws administered by the Board, 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 direction, given by the Governor.</p>
Delegation of Powers of the Board.	78.	(1) Any power conferred and any duty imposed upon the Board may without prejudice to the provision of section 88(4) of the personal income Tax Act be exercised or performed by the Board or by an officer authorized generally or specially in that behalf by the Board.

		<p>(2) Notwithstanding the provisions subsection (1) of this section, the Board may at any time and at its discretion, reverse or otherwise modify the decision of any officer affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax Law or whether or not the office was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.</p> <p>(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 powers -vested on the Board under this law.</p>
Signature of the Chairman.	79.	Anything done or required to be done by the Service or the Board in pursuance of any of its powers or duties under this or any other law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to so do.
Imposition of Surcharge.	80.	<p>If any officer of the Service whether still or not in its employment:</p> <p>a) is or was responsible for any improper payment of moneys from the fund of the Service or for any payment of such money which is not duly documented;</p> <p>b) is or was responsible for any deficiency in, or for the destruction of any moneys, securities, stores or other property of the Internal Revenue Service;</p> <p>c) fails or has failed to keep proper accounts or records;</p> <p>d) has failed to make any payment, or is responsible for any delay in the payment of moneys for 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. And if a satisfactory explanation is not furnished to</p>

	<p>the Service within a period specified by the Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.</p> <p>(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 Chairman shall notify the person surcharged under this section.</p> <p>(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. The amount of any surcharge imposed under; subsection (3) 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 imposed and may be sued for and recover in any court in any 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.</p>
<p>Limitation of Suits Against the Internal Revenue Service.</p>	<p>81. (1) Subject to the provisions of this law, the provision of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service for anything done under this Law.</p> <p>(2) No suit against the 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 duties or authority or in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced:-</p> <p>(a) within three months after the act. neglect or default</p>

		<p>complained of; or</p> <p>(b) in the case of a continuation of damage or injury, within six months – next after the ceasing thereof.</p>
Pre-action Notice.	82.	<p>(1) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Service before the expiration of the period of one Month after written notice of the intention to commence the suit, shall have been served on the Service by the intending plaintiff or his agent.</p> <p>(2) The notice referred to in subsection (1) of this section shall clearly and explicitly state:</p> <p>(a) The cause of action;</p> <p>(b) The particulars of the claim;</p> <p>(c) The name and place of abode of the intending plaintiff; and</p> <p>(d) The relief which he claims.</p>
Service of Documents.	83.	<p>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 or by sending it by registered post addressed to the Chairman at the principal office of the Service.</p>
Restriction on Execution against property of the Service.	84.	<p>(1) In any action or suit against the Service, no execution or attachment of property in the nature thereof, shall be issued against the Service unless not less than three months' notice of the intention to execute or attach has been given to the Service.</p> <p>(2) Any sum of money which by the judgment of any court has been awarded against the Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Service.</p>

Indemnity.	85.	The Board may, with the approval of the Governor, make regulations for carrying into effect the provisions of this 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) for any other incidental matters.
		PART XII LEVIES
Entertainment Levy.	86.	(1) There is imposed in the State, an Entertainment Levy - which shall be payable by users of viewing centers, cinemas, film houses, photo studios, film production facilities, events centers, internet services, paid television and compact disc plates Producers. (2) The rate of entertainment Levy imposed by this Law shall be as specified in schedule 2 to this Law.
Levy.	87.	(1) There is imposed in the State, an Entertainment Levy - which shall be payable by users of viewing centers, cinemas, film houses, photo studios, film production facilities, events centers, internet services, paid television and compact disc plates Producers. (2) The rate of entertainment Levy imposed by this Law shall be as specified in schedule 2 to this Law.
Collecting Agent.	88.	The owner, manager or person controlling any of the businesses chargeable to entertainment Tax under this Law (in this part referred to the "collecting Agent") shall collect for and on behalf of the total amount charged or payable by the user in accordance with the provisions of this Law.
Registration of Viewing Centers, Film	89.	(1) All viewing center, cinemas, film houses, Registration of photo studios film production facilities, Event Centers, internet services, paid television businesses and Houses and

Houses etc.		<p>compact disc plate producers shall within thirty days of the commencement of this Law or on commencement of business whichever is earliest, register with the Service for the purpose of the Law.</p> <p>(2) A collecting Agent shall produce evidence of registration with the services as a condition precedent to any contractual relationship with the State Government or any of its ministries, Departments agencies or Local Government Council.</p>
Report and Remittance.	90.	<p>A Collecting Agent shall submit to the Service monthly returns comprising the sales records of the services rendered, the cashbook the customer ledger or records together with evidence of remittance of Entertainment levy for the month within twenty-one (21) days of the succeeding month.</p>
Access to record and Books.	91.	<p>An authorized officer of the Service:</p> <p>(a) may enter without warrant, any premises he reasonably believes that a person carrying on business in order to ascertain whether the provisions of this Part is being complied with by the occupier of the premises or any other person; and</p> <p>(b) shall at any reasonable time of the day be given access to all books and records of any viewing center, cinema, film house, photo studio, film production facility, events centers, internet service, paid television business or compact disc plates business rendering chargeable services for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.</p>
Estimated Assessment Access to Record and Books.	92.	<p>(1) Where a corporate body or 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 estimated assessment on the Collecting Agent and may order him in writing to pay the</p>

		<p>amount charged in the assessment to the Service within twenty-one (21) days of the date of service of the assessment.</p> <p>(2) An objection to the assessment under subsection (1) of this section shall only be valid if the supporting documents, records or information as specified by the Service are provided within thirty (30) days of the receipt of the demand notice, otherwise the assessment shall be final and conclusive.</p> <p>(3) Where the monthly returns or information provided by the Collecting Agent are considered by the Service to be untrue, additional returns shall be requested for additional assessment to be made.</p> <p>(4) Where the Collecting Agent fails to provide the additional returns under the provisions of subsection (3) of this section, the Service shall make an additional estimate assessment accordingly.</p>
Penalties	93.	<p>(1) If a Corporate Body or Collecting Agent fails to file a report and remit the Entertainment levy collected by him within the time allowed by this Law, the Collecting Agent shall, in addition to any other penalty provided under this Law, pay a penalty of one hundred per cent of the amount of Entertainment Tax due.</p> <p>(2) Any director, manager, officer, agent or employee of the Collecting Agent who fails to comply with the provisions of this Law, commits an offence and liable on conviction to a fine of not less than One Hundred Thousand Naira (100,000) or imprisonment for a term of six months or to both such fine and imprisonment.</p>
Imposition of Social Services and Economic Development	94.	<p>(1) There is imposed a Social Services and Economic Development Levy which shall be payable by all corporate bodies, including banks, hotels, insurance, telecommunications, manufacturing, oil and gas and energy</p>

Levy.		<p>companies.</p> <p>(2) The rate of Social Services and Economic Development Levy imposed by this Law shall be as specified in Schedule 2 to this Law.</p>
Report and Remittance.	95.	<p>A corporate body shall submit to the Service yearly returns as may be prescribed by the Service together with the evidence of remittance of the Levy for the year within three (3) months of the succeeding year.</p>
Access to records and Books.	96.	<p>An authorized officer of the Service :</p> <p>(a) may enter without warrant, any premises on which he reasonably believes that a body is carrying on business in order to ascertain whether the provisions of this section is being complied with by the corporate body; and (b) Shall at any reasonable time be given access to all books and records of the corporate body for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.</p>
		<p>PART XIII PRESUMPTIVE TAX</p>
Liability to Presumptive Tax.	97.	<p>(1) The provisions of this Part apply to the category of taxable persons -</p> <p>(a) not covered under the Pay-As-You Earn or direct assessment provisions of this Law;</p> <p>(b) whose income for all practical purposes cannot be ascertained; or</p> <p>(c) whose financial records of business undertaking are not kept in a manner to enable proper assessment of income tax payable to be readily ascertainable;</p> <p>(2) The taxable persons to which the provisions of subsection (1) of this section apply include persons operating micro, small medium scale businesses on whom a tax "Presumptive Tax" shall be imposed by the Service based on the level of</p>

		activities of the taxable persons in the businesses or enterprises as provided in item C of Schedule 1 to this Law.
Presumptive Tax Registration.	98.	For the purpose of the Presumptive Tax, the Service shall make available to taxable persons, on an annual basis, the Presumptive Tax Registration Form and the Presumptive Tax Returns Form, respectively.
Filing of Returns.	99.	(1) The taxable persons shall file the returns made available by the Service on or before ninety days from the commencement of each year. (2) Failure by a taxable person to file returns under this section constitutes a contravention of the provisions of this Law.
Presumptive Tax Table.	100.	(1) The Presumptive Tax administered and payable by a taxable person under this law shall be in accordance with the classes of trade, business, vocation and profession set out in the Presumptive Tax Table contained as item C in the first Schedule to this Law. (2) The Board may make recommendations to the Governor, as may be required, from time to time, for ; (a) The review of the Presumptive Tax payable in respect of a trade or business; or (b) The amendment of the list of trades or businesses, in the Presumptive Tax Table contained in Schedule 3 to this Law and any revision or amendment approved by the House of Assembly shall be published by the Service in the Gazette. (3) The Service shall by order, publish in the Gazette prescribed the mode and procedure for the payment of the Presumptive tax by taxable persons under the part. (4) On payment of the Presumptive Tax, the Service shall issue a Tax Clearance certificate to the taxable person in accordance with the procedures set out in this Law.

Surveillance on Businesses.	101.	<p>The Service shall maintain surveillance of the activities, businesses operations of taxable persons under this Part to:</p> <p>(a) ensure compliance with the provisions of this Part;</p> <p>(b) obtain timely and useful information on the nature, level and volume of business being undertaken;</p> <p>(c) ascertain the appropriate category of business for a taxable person; and</p> <p>(d) Provide necessary guidance and encourage the keeping of records of transactions of activities, businesses and operations.</p>
Objection Notice	102.	<p>A taxable person who is not satisfied with the class of business imposed or assessment made by the Service may file an objection with the Service within thirty days of the receipt of the assessment stating clearly the grounds on which the objection is based.</p>
Appeal to the appeal Panel.	103.	<p>A taxable person who is dissatisfied with the decision of the Service in relation to the objection referred to the Service in this Law, may appeal to the Tax Appeal Panel within thirty days of decision of the Service.</p>
Rebate for Keeping and Maintaining up to date Record.	104.	<p>A taxable person who keeps and maintains up-to-date records of transactions and files returns within the period specified under this part is entitled to a rebate of five percent of the Presumptive Tax payable.</p>
Service to Provide Guidance to Taxable Persons.	105.	<p>(1) The Service shall take appropriate measures, including education and enlightenment programs to provide necessary guidance to taxable persons to keep records of transactions to facilitate migration from the payment of Presumptive Tax under this Part to the conventional Pay-As-You-Earn or direct assessment provided for in this Law.</p> <p>(2) A taxable person under this part of the law may voluntarily choose to exit from being subject to the provisions of this Part and file requisite returns for assessment to be made under the relevant provisions of this</p>

		<p>Law.</p> <p>(3) Where the Service discovers, based on available records or any other valid record or information that a taxable person ought to be assessed under any other Part of the Law, the Service shall ensure that the taxable person is assessed accordingly.</p>
Failure to Make Payment.	106.	A taxable person to whom the provisions of this law apply, who fails or neglects to make payment of the Presumptive Tax assessed on him is liable to pay the sum of five (5%) percent per annum in addition to the Presumptive Tax due and payable.
		<p>PART XIV</p> <p>MISCELLANEOUS</p>
Saving and Transitional Provisions.	107.	<p>(1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who immediately before the commencement of this Law held office in the Kano State Board of Internal Revenue (including the State Internal Revenue Service) referred to in this Law as "the former Board" existing immediately before the commencement of this Law and who has been made an offer of employment by the Internal Revenue Service shall be deemed to have been transferred to the Service established under this Law on terms and conditions not less favorable than those obtaining immediately before the commencement of this Law and service or employment in the former Board shall be deemed to be service or employment established under this Law for purpose of pension.</p> <p>(2) every director, employee, staff or officer transferred into the Service by virtue of subsection (1) of this section shall notify the Service established under this Law in writing within sixty (60) days after the commencement of this Law or after the receipt of an offer of appointment from the Service (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Service shall be deemed to have rejected the offer.</p>

		<p>(3) Any director, employee, staff or officer referred to in subsection (2) of this section is deemed to be an employee of the Service established under this Law beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) of this section or on the day of his written refusal and the Service established under this Law is deemed to be his employer for all purposes during that period.</p> <p>(4) An employee who is not transferred or who refuses the transfer or a job offer made by the Board established under this Law, as specified in subsection (1) of this section, shall be transferred to the Office of the Head of Civil Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this section.</p>
Existing Properties and Assets.	108.	<p>(1) There shall be vested in the Board all Existing assets, funds, resources and other immovable asset and property, which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.</p> <p>(2) All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, whether in law or in equity, shall by virtue of this Law be assigned to and vested in the Board.</p> <p>(3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect on the Board or the Service established under this Law and shall be enforceable as if, the Board established under this Law had been named therein or had been a party thereto.</p> <p>(4) The Board shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all other persons shall as from the commencement of this Law have the same rights,</p>

		<p>powers and remedies against the Board as they had with the former Board.</p> <p>(5) Any proceedings pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Service.</p> <p>(6) Any regulations, order, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of the Law shall be deemed to have been made by the Board created under this Law.</p>
Continuation of Board Members.	109.	As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in the same capacity.
Continuation and Completion of Disciplinary Proceedings.	110.	<p>(1) As from the commencement of this Law, any disciplinary proceedings pending or existing against any employee of the State Government who, has opted into the service of the former Board, shall be continued and completed by the Board established under this Law.</p> <p>(2) An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.</p>
Transfer of Rights and Obligations.	111.	<p>(1) The administration and control of all transfer of rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law.</p> <p>(2) The administration of any real property that were immediately before the coming into force of this Law under the administration or responsibility of the former Board or</p>

		<p>its agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.</p> <p>(3) All orders, rules, regulations decisions, directions, licenses, authorizations, certificates of consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, reassembled or altered.</p> <p>(4) Every reference to the Governor, former Board, Chairman or any person under their control in a document issued in the name of the Governor, former Board, Chairman or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Chairman, or an employee of the Board established under this law, as the case may be.</p> <p>(5) Every affidavit sworn to, or document duly certified by an officer of the former Internal Revenue Service before the day on which this section comes into force has the same probative value as if it were sworn to or certified by an employee of the Service on or after that day.</p>
<p>Relevance of Other Laws, PITA CAP P8 LFN 2004.</p>	<p>112.</p>	<p>(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 Personal Income Tax Act 2011.</p> <p>(2) If the provisions of any other state law for the charging and collection of revenue are inconsistent with the</p>

		provisions of this law, the provisions of this Law shall prevail and the provisions of that other Law shall to the extent of its inconsistency be void.
Amendment of CAP P4 Laws of Kano State 2003.	113.	(1) Section 2 of the Personal Income Tax Law Cap. P4, Laws of Kano State is amended by deleting the definition of the Board” and inserting the following new definition: - “The Board” means the Kano State Board of Internal Revenue Service set up under Section 3of the Kano State Revenue Administration Law 2017 (1438 A.H.).
Repeal and Saving CAP 64.	114.	(1) The Kano State Revenue Administration Law 2017 is hereby Repealed. (2) All valid appointments of staff made by the Board before the coming into force of this law shall be deemed to have been made pursuant to this law and the existing right of fresh staff if any, to pension and gratuities by virtue of this section be preserved.

SCHEDULES

FIRST SCHEDULE

LIST OF TAXES, LEVIES, CHARGES, FEES, AND FINES COLLECTABLE BY THE SERVICE PURSUANT TO THE TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015.

1. Personal Income Tax in respect of:

120101	PERSONAL TAX (PAYE) - GENERAL
12010101	Pay-as-You Earn- Public State
12010104	PAYE Public - Local Govts.
12010105	PAYE Federal Govt. Establishments
12010106	PAYE -Organised Private Sector
12010107	PAYE Informal Sector
12010110	Tax Audit / Back Duty Recovery

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

Payable by employee in respect of deductions from emoluments paid to employees at the rates specified by the service that are designed to ensure that the aggregate amount of such deductions during a year equate with annual amount payable using the rates specified in section 81 of the Personal Income Tax act No 20 2011 and operation of the Pay-As-You-Earn (PAYE) Scheme Regulation made thereafter.

(b) Direct Assessment (Self-Employed)

12010500	Direct Assessment
12010501	Direct Assessment on Affluent
12010502	Direct Assessment on Mix-Income
12010503	Direct Assessment on Expatriates
12010504	Direct Assessment on Informal Sector

(i) Payable annually on chargeable income by taxpayers on Affluent (Total income less allowable deductions) at a rate listed in the Sixth schedule, Personal Income tax Act NO. 20 of 2011.

(ii) Payable annually on chargeable income on medium or mix income (Total income less allowable deductions) at a rate listed in the Sixth schedule, Personal Income tax Act NO. 20 of 2011.

(iii) Payable annually on expatriates chargeable income (Total income less allowable deductions) at a rate listed in the Sixth schedule, Personal Income tax Act NO. 20 of 2011.

(c) PRESUMPTIVE TAX PAYABLE PURSUANT TO THE AMENDMENT TO SECTION 36 OF THE PERSONAL INCOME TAX, 2011

Revenue Codes	Trade/Business	Micro Business	Small Business	Medium Business
12010504	Boutique and other sellers-adults and children wear	4,000.00	10,000.00	30,000.00
12010504	Fabricating, Welding, Milling, Black Smith, Gold Smith	4,000.00	15,000.00	30,000.00
12010504	Confectionaries and Bakeries	4,000.00	15,000.00	25,000.00
12010504	Barbers and Hair Dressing	4,000.00	8,000.00	15,000.00

	Saloon			
12010504	Business Centers, Typing Studios, Printers, Thrift Collectors	4,000.00	10,000.00	20,000.00
			0	
12010504	Video Clubs, Car Wash Owners, Cyber-cafe Operators	4,000.00	10,000.00	25,000.00
			0	
12010504	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	4,000.00	10,000.00	25,000.00
			0	
12010504	Photographers/Photo Developers, Recreational Centers, Refuse, Rentals, Travel Agent	4,000.00	20,000.00	40,000.00
			0	
12010504	Artisans – Masons, Vulcanizes, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers, Electrician	4,000.00	15,000.00	40,000.00
			0	
12010504	Kerosene and Lubricant Sellers	4,000.00	8,000.00	50,000.00
12010504	Tailoring, Interior Decorations, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	4,000.00	10,000.00	25,000.00
			0	
12010504	Transport Workers – Taxi, Bus lorry etc.	4,000.00	7,000.00	20,000.00
12010504	General Trading/Enterprises – Retail and Wholesale Raw Food	4,000.00	8,000.00	20,000.00
12010504	Bookshops/Stationery Store, Building Materials, Cement, Cooking Gas, Air	4,000.00	10,000.00	20,000.00
			0	

	Conditioners, Mattress/Foams, Doors Electrical parts and Fitting			
12010504	Furniture or Furnishing Material, Gas Refilling, General Contractor, General Merchant, and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	4,000.00	10,000.0 0	20,000.00
12010504	Spare parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	4,000.00	10,000.0 0	20,000.00
12010504	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine	4,000.00	10,000.0 0	20,000.00
12010504	Timber Dealers, Tire and Yoghurt	4,000.00	10,000.0 0	30,000.00
12010504	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders	4,000.00	50,000.0 0	100,000.0 0
12010504	Furniture and Cabinet Makers	4,000.00	15,000.0 0	50,000.00
12010504	Restaurants and Food Sellers	4,000.00	15,000.0 0	50,000.00
12010504	Property-Guest House, Face to Face Building with more than ten (10) Rooms	4,000.00	40,000.0 0	60,000.00

12010504	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers	4,000.00	8,000.00	15,000.00
12010504	Artisans, Design and Sign Writers, Hand Craft Makers, Graphic Arts	4,000.00	8,000.00	50,000.00
12010504	Professional Services - Opticians, Photo Lab, Auctioneers, Draftsman, Maternity Owners	4,000.00	20,000.0 0	50,000.00
12010504	Entertainment Services, Musicians	4,000.00	15,000.0 0	20,000.00
12010504	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry	4,000.00	10,000.0 0	20,000.00
12010504	Aluminum Fabrication Products	4,000.00	10,000.0 0	30,000.00
12010504	Processors, Producers and Manufacturers - Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors	4,000.00	10,000.0 0	40,000.00
12010504	Transport Owners	4,000.00	15,000.0 0	30,000.00
12010504	All other trades/services covered by the law but not listed above	4,000.00	10,000.0 0	20,000.00

SECOND SCHEDULE

2. Withholding Tax (individuals only)

12010400	Withholding Tax - GENERAL
12010401	Withholding Tax on Dividend
12010402	Withholding Tax on Rent
12010403	Withholding Tax on Bank Interest
12010404	Withholding Tax on Directors Fees
12010405	Withholding Tax on Contracts
12010406	Withholding Tax on Professional fees
12010407	Withholding Tax on Management Fees
12010408	Other Withholding Tax

(a) withholding Tax on Rents

Payable by Persons paying rent to individual at the rate Specified in section 69 (2) of the Personal Income Tax Act NO 20 2011.

(b) Withholding tax on Interest

Payable by organization Paying interest to individual at the rate specified in section 70 (2) of the Personal Income Tax Act NO 20 2011. This being the Final liability for Personal Income Tax on that Income.

(c) Withholding Tax on Royalties

Payable by Organizations paying Royalties to individual at the rate specified in section 70 (2) of the Personal Income Tax Act NO 20 2011. This being the Final liability for Personal Income Tax on that Income.

(d) Withholding Tax on Dividends

Payable by Organizations paying Dividend to individual at the rate specified in section 71 (2) of the Personal Income Tax Act NO 20 2011. This being the Final liability for Personal Income Tax on that Income.

(e) Withholding Tax on Directors Fees

Payable at the rate specified in section 72 (2) of the Personal Income Tax Act NO 20 2011.

(f) Withholding Tax on payment in relation to selected activities, services and commissions Payable on certain payment under the Personal Income Tax Act NO 20 2011 rate as specified in (withholding Tax) Regulation 1997 .

THIRD SCHEDULE

3. Capital Gains Tax (individuals only) - General

120003 01	Sale of Physical Assets (Plant, Machinery & Equipment)
120103 02	Sale of Technical Knowhow (Technology Process or Design)
120203 03	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)

Payable by Individual making chargeable gains (after allowable deduction) at the rate specified in section 2 (1) of the Capital gain Tax Act NO 20 2011

4.12010602-Stamp Duties on Instruments executed by individuals.

Payable on selected instruments and transactions listed and using the rates shown.

5.12010603-Development Levy.

(Collectable by Board of Internal Revenue Service) Payable by individuals per annum not more than N500.00

6. 12020455- Entertainment levy

A rate of 5% of the amount paid by all users of a service or product of cinemas, Viewing centers, events Centers, internet Service Providers, CD Plates Producers, Audio Materials, photograph and other similar entertainment activities as may determine by the service from time to time.

7. 12020455- Social Services and Economic Levy

This levy is payable monthly by all corporate or business organizations in the state

s/No	BUSINESS CATEGORY	LEVY	
1.	Bank Branch	60,000	
2.	Insurance Companies	20,000	
3.	Telecommunication Companies	1,000,000	
4.	Manufacturing Companies	5,000-10,000	
5.	Oil And Gas Companies	250,000	
6.	Filling Station	10,000	120204
7.	Electronic And Electricity Companies	150,000	55- Contain er

Haulage Discharge Fee

These fees are payable by Consignees per each container at the point of discharge depending on the size of the container as follows:

- i) 40ft size N5,000 per container
- ii) 20ft size N2,000 per container

12020455- Animal Trade Tax

Payable by Individual engaged in animal trade at the point of entrance into the Abattoir pursuant to Kano State Revenue Administration (Amendment) Law, 2017.

10.12020455- Signage and Mobile Advertisement, Jointly Collected by States and Local Governments.

The State and Local Government are jointly responsible for the collection of this fee based on the institutional structures that may be established by Service.

11.12020506-Road Congestion Changes in accordance with Kano State Revenue Administration Law, 2017 as amended.

12.12020435- Planning Permit Fees for Right of Way, Building and Erection of Mast Towers in accordance with KNUPDA approved Laws and Kano State Revenue Administration Law, 2017.

FOURTH SCHEDULE

Road Taxes: Revenue Code 12020100

12020132	Motor Vehicle Licenses . .
12020133	Drivers' Licenses
12020134	vehicle plate number
12020135	Other licenses
12020136	Taxi registration
12020137	Vehicle hackney permit
12020138	Miscellaneous
12020139	Driver's badge
12020140	Conductor's badge
12020445	Change of Ownership Fees

Payable by road users as categorized Pursuant to Schedule to the Taxes and Levies (Approved list for collection) Act (Amendment) order 2015.

PRIVATE VEHICLES	Capacity of vehicle	Cost of Number plate	Vehicle Registration	Vehicle License	Booklet/EVRS	App. For m/S MS	Yellow Form	KS TR	Hackney	Sticker	Diver & Con d. Badge	Dev. Levy	L/Perm.	R/Worthiness	Heavy duty	TOTAL
Revenue Code: 12020132	Motor cycle	2,500.00	1000	650	1250	200	100					500	250			6,450.00
	Fancy M/C	40,000.00	1000	650	1250	200	200					500	250			44,050.00
	Below 1.6cc	12,500.00	3125	1250	1250	200	200					500		700		19,725.00
	1.6-2-		3125	1875	1250	200	200					5		700		

	00cc	12,500.00																		20,350.00
	2.1-3.00cc	12,500.00	6125	2500	1250	200	200	200												23,975.00
	Above 3.00cc	12,500.00	6125	3125	1250	200	200	200												24,600.00
	Private Bus	12,500.00	6125	3125	1250	200	200	200												24,600.00
COMMERCIAL VEHICLES																				
	Revenue Code: 12020132	2,500.00	1000	1250	1250	200	100	100												7,200.00
	Tricycle	2,500.00	1500	1875	1250	200	100	100	10											9,025.00
	Taxi	12,500.00	6125	2500	1250	200	200	200	20	10	0	0	0	0	0	0	0	0	0	26,375.00

P-up 4 tyres	12,500.00	6125	2500	1250	200	200	20	10	0	0	0	400	0	5	0	1000	26,375.00
Bus Comm.	12,500.00	6125	3125	1250	200	200	20	10	0	0	0	400	0	5	0	1000	27,000.00
P-up 16 tyres	12,500.00	6125	3750	1250	200	200	20	10	0	0	0	400	0	5	0	1000	27,625.00
Tipper/Lorry	12,500.00	6125	3750	1250	200	200	20	20	0	0	0	400	0	5	0	1000	30,625.00
Tanker /Truck	12,500.00	6125	6250	1250	200	200	50	20	0	0	0	400	0	5	0	1000	33,425.00
16 tyres Truck	12,500.00	6125	6250	1250	200	200	75	30	0	0	0	400	0	5	0	1000	34,675.00
Art (3) Pairs Plate	20,000.00	6125	6250	1250	200	200	75	30	0	0	0	400	0	5	0	1000	42,175.00
Caterpillar	12,500.00	6125	6250	1250	200	200	50	30	0	0	0	400	0	5	0	1000	34,425.00
Tractor	12,500.00	6125	5000	1250	200	200	50	30	5	0	0	400	0	5	0	1000	33,175.00

	Bulldozer & Others	00	12,500.00	6125	5000	1250	200	200	500	3000	400	00	1000	2000	00	33,175.00
OUT OF SERIES																
Revenue Code:																
120201	Below 1.6cc	40,000.00	3125	1250	1250	200	200	00	00	00	00	00	700	46,025.00		
	1.6-2.00cc	40,000.00	3125	1875	1250	200	200	00	00	00	00	00	700	47,850.00		
	2.1-3.00cc	40,000.00	6125	2500	1250	200	200	00	00	00	00	00	700	51,475.00		
	Above 3.00cc	40,000.00	6125	3125	1250	200	200	00	00	00	00	00	700	52,100.00		
FANCY NUMBER																
Revenue Code:	Below 1.6cc	80,000.00	3125	1250	1250	200	200	00	00	00	00	00	700	86,025.00		

120201 32		00																00
	1.6-2- 00cc	80,000. 00	3125	1875	1250	200	200	200									0	87,850. 00
	2.1- 3.00cc	80,000. 00	6125	2500	1250	200	200	200									5	91,475. 00
	Above 3.00cc	80,000. 00	6125	3125	1250	200	200	200									5	92,100. 00
DEALE RSHIP NUMBE R																		
Revenue Code: 120201 32		90,000. 00	10000	1250 0		2000											5	114,50 0.00
GOVER NMENT Revenue Code: 120201		15,000. 00																15,000. 00

FIFTH SCHEDULE

Commerce

Revenue Heads		Recommended Rates		
1202709	Urban Area	Area		
	1202709	Urban Area		Rural Area
<i>Sub Revenue Code: 120</i>	1. Business Premises Registration Fees (assessable by Ministry of Commerce and Industries)	10,000.00	5,000.00	2,000.00
<i>Code: 12020711</i>	2. Other Earning from commercial activities	0	2,500	1,000.00
<i>Code: 12020739</i>	3. Mining And query Entrance fee		renewal	renewal
<i>Code: 12020709</i>	4. Registration of Business groups And Association	5,000.00		
<i>Code: 12020739</i>	5. Send Dredging Charges			
<i>Code: 12020740</i>	6. Corporative societies Audits Fees			
<i>Code: 12020000</i>	7. Petroleum Licenses / Registration			
12020435	8. Non Tax Revenue			
12020749				

KANO STATE URBAN PLANNING & DEVELOPMENT AUTHORITY
CODE - 2020435

A. Architecture Department:

Category of Payment

- i. **Building plan approval:** This consists of processing and approval fees.

The total fee chargeable is broken into three parts:

Approval fee is 50%

Processing fee is 25%

Consultancy fee is 25%.

The basic fee computation determinants are:-

- i) Total cubic metre of proposed building plans multiplied by the unit rate of a cubic metre.
 - ii) Type of use (Residential, Commercial, Industrial etc.)
 - iii) Location
 - iv) Density.
- ii. **Building Prior to Approval:** In this regard, the levy chargeable is according to the level of development, e.g. completed development is 4 x the normal charge.
- iii. **Contravention on Building Plan:** This consists of design alteration among others.

The levy chargeable is 2 x the normal fee.

The detail of the above mentioned Category of payment is tabulated hereunder:-

2020749 Right of Occupancy on Land Owned by the State Government

RESIDENTIAL

a) **Low Density:**

	Rate
Bungalows	₦50/m ³
Duplexes Mansionettes	₦50/m ³
Fiats, Terrace Houses and Condominiums.	₦50/m ³
Mixed use Development (i.e. Commercial / Residential).	₦60/m ³
Event Centres	₦200/m ³
Lodges	₦200/m ³

b) **Medium Density:**

	Rate
Bungalows	₦30/m ³
Duplexes/Mansionettes	₦20/m ³
Fiats, Terrace Houses	₦30/m ³
Barracks	₦25/m ³
Mixed use Development (i.e. Commercial/Residential)	₦40.5/m ³
Event Centres	₦125/m ³
Lodges	₦150/m ³

c) High Density:

	Rate
Bungalows	₦20/m ³
Duplex/Mansionettes	₦20/m ³
Fiats, Terrace Houses	₦20/m ³
Mixed use Development (i.e. Commercial/Residential)	₦20/m ³
Lodges	₦100/m ³
Event Centres	₦80/m ³

2.0 COMMERCIAL

a) Light Commercial:

	Rate
Markets	₦110/m ³
Offices	₦110/m ³
Show Rooms, Garage/ Warehouses.	₦110/m ³
Restaurant	₦120/m ³
Printing Press/Publishing Houses	₦120/m ³
Dry Cleaning	₦120/m ³
Bakeries	₦120/m ³
Fast Foods	₦120/m ³
Super Markets	₦120/m ³
Event Centres	₦250/m ³
Motels/Guest Houses	₦280/m ³

b) Light Commercial (Within Neighbourhood):

	Rate
Markets/Shops	₦35/m ³
Offices	₦35/m ³
Show Rooms, Garage/ Warehouses.	₦35/m ³
Restaurant	₦40/m ³
Printing Press/Publishing Houses	₦40/m ³
Dry Cleaning	₦35/m ³
Bakeries	₦35/m ³
Fast Foods	₦40/m ³
Super Markets	₦50/m ³
Event Centres	₦120/m ³
Motels/Guest Houses	₦130/m ³

c) Heavy Commercial:

FACILITIES/LAND USE	Rate
Banks/Shopping Plaza	₦500/m ³
Petrol Filling Station	₦35,000/Pump
LPG Dispensing Flat Form	₦120,000
Pavement Area	₦120/m ²
Station Building	₦70/m ³
Hotels:	
i. High Class	₦1,000/m ³
ii. Medium Class	₦500/m ³
iii. Small Class	-

3.0 **MANUFACTURING INDUSTRY**

Land Use	Rate
Light Industry	₦15m ³
Medium Industry	₦30m ³
Heavy Industry	₦40m ³

4.0 **AGRICULTURE**

Land Use	Rate
Farm House	₦10m ³
Ranches	₦10m ³
Orchards	₦20m ³
Bee Farms	₦20m ³
Rabitory	₦20m ³
Hatcheries	₦20m ³
Poultry	₦20m ³
Fish Ponds	₦10m ³

5.0 **EDUCATIONAL**

Land Use	Rate
Crèches	₦50/m ³
Day Care/Play Ground	₦50/m ³
Primary Schools/Colleges	₦50/m ³
Tertiary Institutions	₦50/m ³
Special Schools (Handicap, etc).	₦50/m ³
Training Centres e.g. Computer Training Centres.	₦70/m ³

Vocational Centres (Skills Acquisitions).	₦50/m ³
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6.0 **RECREATIONAL**

Land Use	Rate
Radio/TV	₦250/m ³
Viewing Centre	₦100/m ³
Cinemas/Theatres/Concert Halls.	₦120/m ³
Amusement/Children's Park	₦150/m ³

7.0 **SPORTS COMPLEXES**

Land Use	Rate
Sport Complexes Gymnasia, Fitness centre.	₦150/m ³
Club House	₦200/m ³
Resorts (Golf Course)	₦250/m ³
Mobile/Temporary Homes (Caravan).	₦100/m ³
Viewing Centre	₦150/m ³

8.0 **HEALTH INSTITUTIONS**

Land Use	Rate
Specialist Hospital	₦150m ³
Clinics	₦150m ³
Laboratory/Diagnostics	₦150m ³

LEVY CHARGES

Levy for Contravention Chargeable	-	2	x	Fees
Building Without Approval Chargeable	-	4	x	Fees
Alteration/Renovation Chargeable	-	0.5	x	Fees
Registration of existing Building that appears on UTM Sheet	-			Free

9.0 CASES OF BUILDING PRIOR TO APPROVAL ACCORDING TO CATEGORY/ PERCENTAGE/LEVEL OF COMPLETION

i. Foundation Digging to DPC Chargeable	-	1.5	x	Fees
ii. DPC to Lintel Level	-	2 x Fees Chargeable		
iii. Lintel Level to Floor Level Chargeable	-	3	x	Fees
iv. Roofing Completed	-	4 x Fees Chargeable		

10.0 OTHER CHARGES

a) Other Urban Centres				
i. Residential	-	25% of Fees Chargeable		
ii. Commercial/Industrial	-	75% of Fees Chargeable		
b) Stamping of existing Copies	-	5% of Fees Chargeable		
c) Extra Copies with Change of Name	-	10% of Fees Chargeable		

NOTE:

- EXEMPTED CASES:**
- i) **Religious Building**
 - (a) Service Areas only
 - (b) P.Cs. dedicated to Religious area.
 - ii) **Authority's Staff (when their true name appears in the Ownership Document).**
 - iii) **Authority's Past Chief Executives and Serving Chairmen, Board of Directors' (when their true name appears).**
 - v) **Serving Members of the State Executive Council.**

- vi) Serving Members of House of Assembly (when their true names appear in the ownership documents).
- vii) Public Institutions
- viii) Community based Project.

C. Civil/Mechanical Engineering Department:

Tables showing categories of fees chargeable Under Engineering Department

a) Fibre Optic Cables:

S/ N	DESCRIPTION	Unit	Urban Roads (N)		Rural Roads (N)		Levy (N)
			Rates		Rates		
1	Laterite digging	Per meter	1,200.0 0		1,000.0 0		2,000, 000 for Optic Fibre charg e
2	Surface Dressing on Shoulders	Per meter	1,500.0 0		2,000.0 0		
3	Asphaltic Road Cutting	Per meter	12,000. 0		12,000. 0		
4	Interlocking Tiles	Per meter	4,000.0 0		4,000.0 0		
5	Thrust Boring	Per meter	12,000. 0		12,000. 0		
6	Concrete Breaking	Per meter	-	5,000.0 0	-	5,000.0 0	
7	Infrastructural Charges	Per Road	60,000. 0	70,000. 0	60,000. 0	70,000. 0	
8	Tenement Rate payable annually to Local Governments.	Per meter	-	20.00	-	20.00	To be paid to LGAs

b) Individuals Laying Water Pipes or Electricity Cables:

S/N	DESCRIPTION	Unit	Urban Roads (N)		Rural Roads (N)		Levy (N)
				Rates		Rates	
1	Laterite Digging	Per meter	-	-	-	-	25% as addition to the normal Charges .
2	Surface Dressing	Per meter	-	2,000.00	-	2,000.00	
3	Interlocking Tiles	Per meter	-	2,000.00	-	2,000.00	
4	Asphalt Cutting	Per meter	-	10,000.00	-	10,000.00	
5	Thrust Boring	Per meter	-	5,000.00	-	5,000.00	
6	Concrete Breaking	Per meter	-	2,000.00	-	2,000.00	

c) Plants/Machineries Hiring:

S/N	DESCRIPTION	Unit	Rate (N)
1	Grader	Per Day	60,000.00
2	Roller (Big)	Per Day	50,000.00
3	Roller (Small)	Per Day	25,000.00
4	Hand Roller	Per Day	15,000.00
5	Finisher	Per Day	120,000.00
6	Tipper (Six Tyre)	Per Day	35,000.00
7	Tipper (Ten Tyre)	Per Day	

8	Low Bed	Per Trip	30,000.00
9	Bull Dozer	Per Day	120,000.00
10	Tar Boiler	Per Day	40,000.00
11	Water Tanker	Per Day	20,000.00
12	Pay Loader	Per Day	45,000.00
13	Excavator	Per Day	120,000.00
14	Cutting Machine	Per Day	40,000.00

c) Engineering Department (New Sources of Revenue):

a) Opening on Road Element:

1	Access Slabs to:-	Unit		Rate (₦)	Levy (₦)	
	(i) Filling Station	Per/m	-	20,000.00	30% as addition to the normal charges	
	(ii) Industrial	Per/m	-	20,000.00	30% as addition to the normal charges	
	(iii) Others Commercials, e.g. Banks, Hotels, Super Markets, Event Centres, etc.	Per/m	-	10,000.00	30% as addition to the normal charges	
	(iv) Residential	Per/Opening	-	30,000.00 40,000.00 50,000.00	30% as addition to the normal charges	Depending on Location
2	Provision of U-Turns for Filling Stations & Industries on:	Unit		Rate (₦)	Levy (₦)	Remarks

	(i) Crash Barriers	Per/m	-	50,000.00	30% as addition to the normal charges	1. Official Government Charges 50%. 2. Reinstatement 50%.
	(ii) Road Median	Per/m	-	25,000.0	30% as addition to the normal charges	Ditto as above
	(iii) Median Kerbs	Per/m	-	25,000.0	30% as addition to the normal charges	Ditto as above

b) **Others:**

S/N	DESCRIPTION	Unit		Rate (N)	Levy (N)	Remarks
1	Bore Hole Drilling on Road Reservations for:					
	a) Commercial Usage	Per Borehole	-	20,000.00	30% as addition to the normal charges	
	b) Residential Usage	Per Borehole	-	10,000.00	30% as addition to the normal charges	
2	Erection of:					
	KEDCO Poles:-				30% as addition to the normal	
	a) High Tension Poles	Per Pole	-	10,000.00		
	b) Low Tension Poles	Per Pole	-	5,000.0		

					charges	
	KEDCO Transformers	Per Transformer	-	200,000.0	30% as addition to the normal charges	
3	Others:					
	Construction of Metal Security Gates across access roads.	Per Gate	-	250,000.0	30% as addition to the normal charges	₦25,000 as Annual Renewal Charges per Gate.

D. Market Planning and Control Department:

Category of Payment

S/N	TYPES OF APPLICATION	FEES CHARGEABLE
1.	Planning permission	₦1,000/Shop within metropolis
	a) Layout designs for Markets and motor parks.	₦300/shop outside Metropolis
	b) Right of occupancy	
	i. Change of purpose	Depend on betterment charges i.e. size, location and use of space.
	ii. Sub-division	
	iii. Extensions	
	iv. Re-grant	
	v. Conversion	
	c) Temporary structures	Major Markets - ₦100,000=
	i. External staircase	Others - ₦30,000=
	ii. Shades/canopies	
	iii. Public convenience	
2.	Annual rent charges in respect to:	
	i. Shops	As contained in the Allocation Slip.
	ii. Public convenience	
	iii. Other facilities like	

	restaurant, etc. iv. Container Booths & Tables	
3.	Replacement of allocation of Document.	Market within Kano Metropolitan N3,000.00 Market outside Metropolitan N1,000.00
4.	Change of Name (Tenancy Transfer)	i) Major Market N3,000.00 ii) Other Markets N1,000.00

E. Urban Planning Department:

Category of Payment:

- i. **Processing Fee:** The fee chargeable depends on the type of the application, e.g. residential is ₦5000.

LAND FILES		FEE CHARGEABLE IN URBAN PLANNING
a.	Residential	₦5,000:00
b.	Commercial	₦10,000:00
c.	Industrial	₦15,000:00
d.	Agricultural	₦3,000:00

- ii. **Betterment Fee:** The fee chargeable depends on the use, size and location of the site under application.

A) RESIDENTIAL		FEE CHARGEABLE IN URBAN PLANNING
a.	Low Density	₦25,000:00 plus (₦2.00) per m ² , if above 900m ² .
b.	Medium Density	₦20,000:00 plus ₦2:00 per m ² , if above 225m ² .

c.	High Density	₦10,000:00 plus ₦2.00 per m ² , if above 100m ² .
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B) COMMERCIAL		FEE CHARGEABLE IN URBAN PLANNING
a.	High Activity Area (Hotels, Shopping plazas, Malls)	₦30,000/100m ² plus ₦4.00 per m ² , if above 100m ² .
b.	Light Commercial (shops, Lodge, Neighborhood shops/offices, Motels, Restaurants, amusement parks.	₦30,000/100m ² plus ₦3.00 per m ² , if above 100m ² .
c.	Others (Low activity area, Recreational, Sport centres, Viewing centres etc).	₦25,000/100m ² plus ₦2.00 per m ² , if above 100m ² .

C) PETROL FILLING STATION / GAS PLANT		FEE CHARGEABLE IN URBAN PLANNING
a.	High Activity Area	₦75,000:00 plus (₦6.00) per m ² , if above 900m ² .
b.	Along Major Roads	₦50,000:00 plus (₦5.00) per m ² , if above 900m ² .
c.	Other (Low Activity Areas & Minor Roads).	₦30,000:00 plus (₦3.00) per m ² , if above 900m ² .

D) INDUSTRIAL		FEE CHARGEABLE IN URBAN PLANNING
a.	Heavy/Large Scale	₦80,000:00 plus (₦4.00) per m ² , if above 2025m ²).
b.	Medium Scale	₦50,000:00
c.	Small Scale	₦35,000:00

E) EDUCATIONAL		FEE CHARGEABLE IN URBAN PLANNING
a.	High Activity Area	₦30,000:00 plus (₦8.00) per m ² , if above 900m ²).
b.	Major Roads	₦30,000:00 plus (₦5.00) per m ² , if above 900m ²).
c.	Other Areas	₦25,000:00 plus (₦4.00) per m ² , if above 900m ²).

111

F) RECREATIONAL/ENTERTAINMENT		FEE CHARGEABLE IN URBAN PLANNING
a.	Radio/TV Stations & Viewing Centres.	₦80,000:00 plus (₦3.00) per m ² , if above 225m ²).
b.	Sport Complex/Stadium	₦80,000:00 plus (₦3.00) per m ² , if above 10,000m ² .

G) AGRICULTURAL		FEE CHARGEABLE IN URBAN PLANNING
a.	Poultry	₦30,000:00 plus (₦2.00) per m ² , if above 625m ²).
b.	Mixed-Farming	₦30,000:00 plus (₦2.00) per m ² , if above 10,000m ² .
c.	Livestock	₦30,000:00 plus (₦2.00) per m ² , if above 10,000m ² .
d.	Orchard	₦30,000:00 plus (₦2.00) per m ² , if above 625m ²).
e.	Cultivation	₦10,000:00 per 10,000m ² .
f.	Fishery	₦10,000:00 per 10,000m ² .

H) LAYOUT PLANS PREPARATION		FEE CHARGEABLE IN URBAN CENTRES
H₁	INDIVIDUAL APPLICATION:	
	(Residential)	
a.	Low Density	- ₦20,000:00/Plot
b.	Medium Density	- ₦15,000:00/Plot
c.	High Density	- ₦7,500/Plot
	(Commercial)	
a.	Commercial Plots	- ₦30,000:00/Plot
b.	Corner-shops	- ₦15,000:00/Stall

LOCAL GOVERNMENT APPLICATION:			
H₂	(Residential)		
	a.	Low Density	₦15,000:00/Plot
	b.	Medium Density	₦12,000:00/Plot
	c.	High Density	₦7,000/Plot
	(Commercial)		
a.	Commercial Plots	₦25,000:00/Plot	
b.	Corner-shops	₦10,000:00/Stall	

PRIVATE CONSULTANT'S APPLICATION:			
H₃	(Residential)		
	a.	Low Density	₦15,000:00/Plot
	b.	Medium Density	₦12,000:00/Plot
	c.	High Density	₦7,000/Plot
	(Commercial)		
a.	Commercial Plots	₦25,000:00/Plot	
b.	Corner-shops	₦10,000:00/Stall	

- iii. **Approval fee on other uses**, e.g. frontage fencing, Landscaping, etc. The fee chargeable depends on the size and type of use.
- iv. **Sub-division Fee:** This also depends on the type of application e.g. residential, commercial or private layout.
- v. **Approval Fee on G.S.M. Mast and other Antennae**, the fees chargeable are:

GSM MASTS/TOWERS		FEE CHARGEABLE IN URBAN PLANNING
a.	Processing Fee	₦100,000:00
b.	Approval Fee	₦1,300,000:00
c.	Annual Renewal Fee	₦100,000:00
d.	Building Prior to Approval	₦1,000,000:00
e.	Tenement rate payable annually to local govt. where applicable	₦100,000:00

MAST/TOWERS WITHIN BANKS (ANTENNAE)		FEE CHARGEABLE IN URBAN PLANNING
a.	Processing Fee	₦100,000:00
b.	Approval	₦500,000:00
c.	Annual Renewal	₦250,000:00
d.	Building Prior to Approval	₦1,000,000:00

BILLBOARDS		FEE CHARGEABLE IN URBAN PLANNING
a.	Uni-Pole Approval Fee: <ul style="list-style-type: none"> • 3-Sided • Double Sided • Mini 	 ₦2,450,000:00 ₦1,750,000:00 ₦700,000:00
b.	Gantric Approval Fee	₦3,500,000:00
c.	Eye Catcher	₦1,190,000:00

d.	98 Sheet	₦700,000:00
e.	48 Sheet:	
	• Double Sided	₦220,000:00
	• Single Sided	₦135,000:00
f.	Pedestrian Bridge Branding	₦490,000:00
g.	Backlit	₦700,000:00
h.	L E D	₦2,500,000:00
i.	Lamp Pole	₦25,000:00/Lamp
j.	Roof Top	₦350,000:00
k.	Portrait	₦700,000:00

F) Urban Centres Department:

Category of Payment:

- i. Processing Fee:** The fee chargeable depends on the type of the application:-

	LAND FILES	FEE CHARGEABLE IN URBAN CENTRES
a.	Residential	₦5,000:00/Application
b.	Commercial	₦10,000:00/Application
c.	Industrial	₦12,500:00/Application
d.	Agricultural	₦2,500:00/Application

- ii. Betterment Fee:** The fee chargeable depends on the type, size and location of the site under application.

A) RESIDENTIAL	FEE CHARGEABLE IN URBAN CENTRES
	₦15,000:00 plus (₦2.00 per m ² , if above

a.	Low Density	900m ²).
b.	Medium Density	₦10,000:00 plus (₦2.00 per m ² , if above 225m ²).
c.	High Density	₦5,000:00

B) COMMERCIAL		FEE CHARGEABLE IN URBAN CENTRES
a.	High Activity Area (Hotels, Shopping plazas, Malls)	₦15,000/100m ² plus (₦2.00 per m ² , if above 100m ²).
b.	Light Commercial (shops, Lodge, Neighborhood shops/offices, Motels, Restourants)	₦15,000/100m ² plus (₦2.00 per m ² , if above 100m ²).
c.	Others (Low activity area, Recreational, Sport centres, Viewing centres etc).	₦15,000/100m ² plus (₦2.00 per m ² , if above 100m ²).

C) PETROL FILLING STATION AND GAS PLANT		FEE CHARGEABLE IN URBAN CENTRES
a.	High Activity Area	₦30,000:00 plus (₦3.00 per m ² , if above 900m ²).
b.	Along Major Road	₦30,000:00 plus (₦3.00 per m ² , if above 900m ²).
c.	Other (Low Activity Areas &	₦20,000:00 plus (₦2.00 per m ² , if above 900m ²).

Minor Roads).	
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D) INDUSTRIAL		FEE CHARGEABLE IN URBAN CENTRES
a.	Heavy/Large Scale	₦30,000:00 plus (₦3.00 per m ² , if above 2025m ²).
b.	Medium Scale	₦25,000:00
c.	Small Scale	₦20,000:00

E) EDUCATIONAL		FEE CHARGEABLE IN URBAN CENTRES
a.	High Activity Area	₦20,000:00 plus (₦3.00 per m ² , if above 900m ²).
b.	Major Roads	₦15,000:00 plus (₦3.00) per m ² , if above 900m ²).
c.	Other Areas	₦10,000:00 plus (₦2.00) per m ² , if above 900m ²).

F) RECREATIONAL/ENTERTAINMENT		FEE CHARGEABLE IN URBAN CENTRES
a.	Radio/TV Stations & Viewing Centres.	₦30,000:00 plus (₦2.00 per m ² , if above 225m ²).

b.	Sport Complex/Stadium	₦30,000:00 plus (₦2.00) per m ² , if above 1ha).
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G) AGRICULTURAL		FEE CHARGEABLE IN URBAN CENTRES
a.	Poultry	₦10,000:00 plus (₦2.00 per m ² , if above 625m ²)
b.	Mixed-Farming	₦10,000:00 plus (₦2.00) per m ² , if above 1ha).
c.	Livestock	₦10,000:00 plus (₦2.00) per m ² , if above 1ha).
d.	Orchard	₦10,000:00 plus (₦2.00) per m ² , if above 625m ²).
e.	Cultivation	₦5,000:00 per 10,000m ²
f.	Fishery	₦5,000:00 per 10,000m ²

H) LAYOUT PLANS PREPARATION		FEE CHARGEABLE IN URBAN CENTRES
H ₁	INDIVIDUAL APPLICATION:	
	(Residential)	
a.	Low Density	₦8,250:00/Plot
b.	Medium Density	₦5,500:00/Plot
c.	High Density	₦2,500/Plot
	(Commercial)	
a.	Commercial Plots	₦17,250:00/Plot

b.	Corner-shops	₦5,500:00/Plot
H ₂	LOCAL GOVERNMENT:	
	(Residential)	
a.	Low Density	₦6,500:00/Plot
b.	Medium Density	₦5,500:00/Plot
c.	High Density	₦3,000:00/Plot
	(Commercial)	
a.	Commercial Plots	₦10,500:00/Plot
b.	Corner-shops	₦5,000:00/Stall
H ₃	PRIVATE CONSULTANTS:	
	(Residential)	
a.	Low Density	₦7,500:00/Plot
b.	Medium Density	₦6,000:00/Plot
c.	High Density	₦3,500:00/Plot
	(Commercial)	
a.	Commercial Plots	₦10,500:00/Plot
b.	Corner-shops	₦5,000:00/Stall

iii. Sub-division Fee: This also depends on the type of application e.g. residential, commercial or private layout.

iv. Approval Fee on G.S.M. Mast, other Antennae and Billboards, the fees chargeable are:

GSM MAST/TOWERS		FEE CHARGEABLE IN URBAN CENTRES
a.	Processing Fee	₦250,000:00

b.	Approval Fee	₦1,500,000:00
c.	Annual Renewal Fee	₦100,000:00
d.	Building Prior to Approval	₦200,000:00
e.	Tenement rate payable annually to local govt where applicable	₦100,000:00

MAST/TOWERS WITHIN BANKS (ANTENNAE)		FEE CHARGEABLE IN URBAN CENTRES
a.	Processing Fee	₦100,000:00
b.	Approval Fee	₦500,000:00
c.	Annual Renewal Fee	₦100,000:00
d.	Building Prior to Approval	₦1,000,000:00

BILLBOARDS		FEE CHARGEABLE IN URBAN CENTRES
a.	Uni-Pole Approval Fee: <ul style="list-style-type: none"> • 3-Sided • Double Sided • Mini 	₦410,000:00/Annum ₦288,750:00/Annum ₦115,500:00/Annum
b.	Gantric Fee	₦585,000:00/Annum
c.	Eye Catcher	₦198,250:00/Annum
d.	98 Sheet	₦117,500:00/Annum
e.	48 Sheet: <ul style="list-style-type: none"> • Double Sided • Single Sided 	₦36,750:00 ₦31,000:00

f.	Pedestrian Bridge Branding	₦82,500:00
g.	Backlit	₦117,500:00
h.	LED	₦420,000:00
i.	Lamp Pole	₦5,000:00/Lamp
j.	Roof Top	₦60,000:00
k.	Portrait	₦117,500:00

**2. Development Control Department
New Sources**

The following proposals were made:-

i. Charges on Regularization for Uses in Unplanned Areas:

The Authority should consider the formalization of building without approval, illegal frontage fencing, renewal of illegal frontage fencing and unilateral conversion. **The request will be processed after having satisfied with the Ownership Document and other necessary requirements submitted by the interested applicant.** Therefore, the proposed fees chargeable in respect of formalization of these uses are as follows:-

- **Building Without Approval:** 2 x Fee Chargeable
- **Illegal Frontage Fencing:** 2 x Fee Chargeable
- **Renewal of Illegal Frontage Fencing:** normal approval fee.
- **Unilateral Conversion of Uses:** Cost of Residential/ Commercial Approval to be paid every year until when the formalization exercise is completed successfully and accordingly.

ii. Unplanned Areas (Building Without Approval):

LAND USE	TYPE OF DEVELOPMENT	PROPOSED RATE
	Formalization of Residential Structure without proper	2 x Fees Chargeable

	documents in unplanned areas.	
	Formalization of Commercial development without proper documents in Unplanned Areas.	X 3 Fees Chargeable
	Formalization of Industrial development without documents in Unplanned Areas.	X 4 Fees Chargeable
	Formalization of Educational and Health Structures without proper documents.	2.5 Fees Chargeable
	Formalization of Illegal Frontage Fencing.	Residential - 30% ₱100/m ²
		Commercial/Industrial - 30% ₱200/m ² .
	Renewal of Frontage Fencing	Residential - 30% ₱200/m ²
		Commercial/Industrial - 30% ₱300/m ² .
LAND USE	TYPE OF DEVELOPMENT	PROPOSED RATE
	Unilateral Conversion of uses in Planned Areas:- i) Commercial (Hotels, etc.) ii) Educational iii) Health Facilities.	To liaise with Bureau for Land Management.

iv. ***Project Site Fencing Fee (Hoarding):***

The Committee recommends that the Authority should ensure the collection of some charges on request for project site fencing (site hoarding) as well as impose a levy on the defaulters. The proposed amount to be charged depends on density of the area.

S/N	DESCRIPTION	FEE CHARGEABLE	LEVY
a)	Low Density	₹10,000	₹15,000.00
b)	Medium Density	₹7,500	₹10,000.00
c)	High Density	₹5,000	₹7,500.00
d)	Commercial uses	₹10,000	₹15,000.00

SIXTH SCHEDULE

Gaming Fee and Taxes

Gaming Machines (Control and Licensing) Law CAP.....LKN

All Payment for Issuance and Renewal of License including fines for non compliance

Rate and Gaming Revenue Tax.....8% of the Gross Income

SEVENTH SCHEDULE

8. LAND USE CHARGES REVENUE CODE

1. Ground Rent and Charges

2. Infrastructural Maintenance Charge/Development Levy Revenue

12020447

12020748

12010601 code: 12020488

1. APPLICATION FORM FEE: 12020453

A. DIRECT ALLOCATION

SUBJECT		FEE
Residential	1000.00	
Commercial:	1,500	
i. Filling Station		40,000
ii. Hotels		40,000
iii. Other		8,000
Industrial		20,000
Recreational		10,000
Educational		15,000
Agricultural		1,000

B. CONVERSION FORM

SUBJECT		FEE
Residential		2,000
Commercial:		
i. Filling Stations		35,000
ii. Hotels		40,000
iii. Other		10,000
Industrial		20,000
Recreational		10,000
Educational		20,000
Agricultural		10,000

C. SLTR APPLICATION FORM (ON DEMAND)

i.	Residential	1,000
ii.	Commercial	2,000

C. SECTIONAL TITTLING APPLICATION FORM 10,000

D. FORMALISATION & FRAGMENTAL GRAs 2,000

2. APPLICATION PROCESSING FEES

A. DIRECT ALLOCATION

SUBJECT	FEE
Residential:	
i. Low Density	10,000
ii. Medium Density	5,000
iii. High Density	3,000
Commercial:	
i. Petrol Filling Station/LPG	70,000
ii. Hotels	60,000
iii. Other	20,000
Industrial	50,000
Recreational	15,000
Educational	10,000
Agricultural	5,000
B. ONVERSION	
SUBJECT	FEE

Residential		5,000
Commercial:		
i. Filling Stations/Gass		80,000
ii. Hotels		50,000
iii. Other		20,000
Industrial		50,000
Recreational		30,000
Educational		30,000
Agricultural		5,000
Request For retune of file to KNUPDA for Planning report		10,000

C. SLTR PROCESSING FEE

SUBJECT	FEE
i. a. Residential	5,000
b. commercial	10,000
ii. On Demand	
a. Residential	10,000
b. Commercial	20,000
c. Ware house	80,000
d. Farm Land	20,000/Hector

3. Re-Grant Revenue code: 12020459

A. Re-Grant Application Form Fees

SUBJECT	FEE
Residential	10,000
Commercial:	
i. Filling Stations	35,000
ii. Hotels	50,000
iii. Other	20,000
Industrial	40,000
Recreational	10,000
Educational	10,000
Agricultural	10,000

B. Re-Grant Processing Fees

SUBJECT	FEE
Residential	
Commercial:	
i. Petrol Filling Stations/LNPG Gas	120,000
ii. Hotels	120,000
iii. Other	120,000
Industrial	150,000
Recreational	50,000
Educational	50,000
Agricultural	20,000

C. Re-Grant Approval Fees

SUBJECT	CURRENT FEES%
Residential	3% of capital value on property
Commercial:	
i. Petrol Filling Stations	5% of capital value on property
ii. Hotels	6% of capital value on property
iii. Others	6% of capital value on property
Industrial	6% of capital value on property
Educational/Recreation	2% of capital value
Agricultural	2% of capital value

4. CHANGE OF PURPOSE
A. UBARN CENTRES

SUBJECT		
TO RESIDENTIAL		30per m ²
To COMMERCIAL		50 per m ²
TO INDUSTRIAL		50 per m ²
FROM AGRICULTURAL,RECREATIONAL,EDUCATINAL		50 per m ² 30 per m ²

B. NON-URBAN CENTERS

SUBJECT		
TO RESIDENTIAL		10,000
To COMMERCIAL		20,000

TO INDUSTRIAL		100,000
FROM AGRICULTURAL TO OTHER USE		15,000

5. SUB-DIVISION

A. UNDEVELOPED LAND

SUBJECT		
TO RESIDENTIAL		20,000
TO COMMERCIAL		30,000
TO INDUSTRIAL		80,000
FROM AGRICULTURAL TO OTHER USE		20,000

B. DEVELOPED LAND

SUBJECT		
TO RESIDENTIAL		60,000
TO COMMERCIAL		150,000
TO INDUSTRIAL		200,000
TO AGRICULTURAL		30,000

C. PENALTY FOR SUB-DIVISION OF C of Os WITHOUT CONSENT (AWON IGIYA)

SUBJECT		FEE
TO RESIDENTIAL		80,000
To COMMERCIAL		250,000
TO INDUSTRIAL		300,000
OTHER (REC/EDUCATIONAL)		40,000

D. FORMALISATION OF FRAGMENTAL GRAs

SUBJECT		FEE
i.	Bungalow	10,000
ii.	Duplex	20,000

E. Any Sub-division consisting of more than 5 segments will be considered as a "Private Layout "and fees chargeable on private layout becomes applicable.

6. APPLICATION AND CONSENT FEE FOR MARGER OF TITLE

SUBJECT		FEE
Residential		
i.	Low Density	20,000
ii.	Medium Density	12,000
iii.	High Density	8,000
Commercial		40,000
Industrial		60,000
Agricultural		4,000

7. RE-INSTATEMENT FEE OF RVOKED LAND

SUBJECT		FEE
Residential:		
i.	Low Density	75,000
ii.	Medium Density	25,000
iii.	High Density	10,000

Commercial		
i. Urban		150,000
ii. Semi Urban		50,000
iii. Rural		10,000

Industrial	175,000	175,000
Agricultural	5,000	5,000

8. APPLICATION FOR EXTENSION OF TITLE PROCESSING FEES:

SUBJECT		FEE
TO RESIDENTIAL		10,000
To COMMERCIAL		20,000
TO INDUSTRIAL		30,000
EDUCATIONAL/AGRICULTURAL/RECREATIONAL		10,000

APPROVAL/CONSENT FEES FOR EXTENSION OF TITTLE

SUBJECT		FEE
Residential		
i. Low density		50 per m ²
ii. Medium density		30 per m ²
iii. High density		20 per m ²
COMMERCIAL		100 per m ²
INDUSTRIAL		100 per m ²
AGRICULTURAL		5.00 m ²

A. APPLICATION

9. FORM FEES

SUBJECT		FEE
Mortgage		2,000
Assignment		2,000
Sub-lease		2,000
Search		2,000
Devolution		2,000
Power of Attorney (Allowed for undeveloped land only)		2,000

B. PROCESSING

SUBJECT		FEE
Mortgage		30,000
Assignment		10,000
Sub-lease		5,000
Search		10,000
Devolution		10,000
Power of Attorney		25,000

10. REGISTRATION FEE FOR POWER OF ATTORNEY

Revenue Code:12020490

SUBJECT		FEE
Residential:		

Residential	100,000
Commercial	75,000
Industrial	150,000
Agricultural	15,000

11. REGISTRATION FOR SURRENDER AND RELEASE OF LEGAL MORTGAGE

Current Fees	₦10,000
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12. APPLICATION FOR REGISTRATION OF SUPPLEMENTAL MORTGAGE

CURRENT FEES	₦20,000
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13. REGISTRATION FEE FOR MORTGAGE, ASSIGNMENT UPSTAMPING AND DEVOLUTION REVENUE CODE:

SUBJECT	CURRENT FEES ₦
MORTGAGE	2% of the consideration
Assignment	5% of the consideration
Up-stamping	2% of the consideration
Supplemental	20,000
Devolution	20,000
SUBJECT	CURRENT FEES ₦
Extra Counter Part Copy	2,000 per copy
Registration for court Order and letter of Admin	5% of the purchase value

Gift	
a. Direct Relation	40,000 for various land users
b. Company to Company Gift registration	5% of market value of the property 1.5% of capital value
c. Other form of gift not consummate among Relation	

14 APPLIATION FEE FOR CONCENT TO SUB-LEASE

CURRENT FEES	10,000
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15. REGISTRATION FEE FOR SUB-LEASE

CURRENT FEES
1-5 years 5% of the consideration
5-10 years 3% Of the consideration
10 years above 2.5%

APPLICATION FOR EXTENSION OF TIME TO SUBMIT DEEDS FOR REGISTRATION (ON ASSIGNMENT, MORTGAGE, AND SUBLEASE)

Current Rate
1 months 25% of the annual ground rent
2 months 50% of the annual ground rent
3 month 75% of the annual ground rant
Above 3 months to attract usual penalty (see item 17)

16. PENALTY FOR LATE PAYMENT OF REGISTRATION FEES FOR LAND TRANSACTION:

CURRENT FEES	₱100 per working day
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17. CERTIFIED TRUE COPY CERTIFICATE OF OCCUPANCY

SUBJECT	CURRENT FEES ₱
Residential:	
a. Low Density	
i) Urban	50,000.00
ii) Semi-Urban	30,000.00
iii) Rural	25,000.00
b. Medium Density	
i) Urban	40,000.00
ii) Semi-Urban	20,000.00
iii) Rural	10,000.00
c. High Density	
i) Urban	80,000.00
ii) Semi-Urban	50,000.00
iii) Rural	20,000.00
Commercial	
i) Urban	80,000.00
ii) Semi-Urban	50,000.00
iii) Rural	20,000.00
Industrial	
i) Urban	80,000.00
ii) Semi-Urban	50,000.00
iii) Rural	

	20,000.00	
Agricultural		
i) Urban	20,000.00	
ii) Semi-Urban	10,000.00	
iii) Rural	5,000.00	

18. CERTIFIED TRUE COPY OF DEEDS DOCUMENTS PER PAGE

SUBJECT	CURRENT FEES	N
Mortgage	7,500	
Assignment	7,500	
Sub-lease	7,500	
Power of Attorney	7,500	
CTC For Land Documents	7,500	

19. OTHER CHARGES Revenue code: 12020456

SUBJECT	CURRENT FEES	N
Residential		
i. Urban	600	
ii. Semi Urban	480	
iii. Rural	360	
Registration Fee	1,000	
Preparation Fee	1,000	

20. VALUATION FEES: Revenue code: 12020456

SUBJECT	CURRENT FEES	
Rental	20,000	
Purchase	40,000	
Probate	20,000	
Re-grant	20,000	
Compensation	30,000	
Occupancy Permit	5,000	

21. RE-ISSUANCE OF LETTER OF GRANT

SUBJECT	CURRENT FEES	
Residential		
i. Low Density	25,000	
ii. Medium Density	15,000	
iii. High Density	10,000	
Commercial	25,000	
Industrial	25,000	
Agricultural	5,000	10,000

22. REGISTRATION OF OCCUPANCY PERMIT

SUBJECT	CURRENT FEES	
RESETTLEMENT		
Residential	2,000	
Commercial	5,000	

DIRECT ALLOCATION		
Residential	5,000	
Commercial	20,000	
Occupancy Permit change of Name	25,000	

23. PENALTY FOR NON DEVELOPMENT

SUBJECT		APPROVED FEES	
RESIDENTIAL			
i.	Low density	2,000	
ii.	Medium density	1,000	
iii.	High density	500	
COMMERCIAL		8,000	
INDUSTRIAL		8,000	

24. ISSUANCE OF CERTIFICATE OF OCCUPANCY IN CASE OF MUTILATIO

SUBJECT		CURRENT FEES	
RESIDENTIAL			
a.	Low density		
i.	Urban	50,000	
ii.	Semi Urban	30,000	
iii.	Rural		
b.	Medium density	10,000	
i.	Urban		
ii.	Semi Urban		
iii.	Rural	30,000	

c. High density	20,000	
i. Urban	7,500	
ii. Semi Urban		
iii. Rural	20,000	
	10,000	
	5,000	
COMMERCIAL		
i. Urban	50,000	
ii. Semi Urban	30,000	
iii. Rural	20,000	
INDUSTRIAL		
i. Urban	50,000	
ii. Semi Urban	30,000	
iii. Rural	20,000	
AGRICULTURAL		
i. Urban	10,000	
ii. Semi Urban	7,500	
iii. Rural	5,000	

25. REGISTRATION OF LEASE OF MINING SITE

SUBJECT	CURRENT FEES	
PRELIMINARY	50,000	
EXECUTION	100,000	
REGISTRATION	200,000	

PREMIUM			
i.	Quarry	500,000	
ii.	Other	200,000	

26. REGISTRATION OF AN INSTRUMENT FOR ASSIGNMENT AND SURRENDER OF MINING SITE

SUBJECT	CURRENT FEES	
Assignment	200,000	
Surrender	50,000	

27. DEVELOPMENT CHANGE

SUBJECT	CURRENT FEES	REMARK
Residential		
i. Low Density	35,000	Where serviced plots were allocated appropriate infrastructure, I feel will charge
ii. Medium Density	20,000	
iii. High Density	5,000	
Commercial	50,000	
Industrial	50,000	

28. RECERTIFICATION PROCESSING FEES

SUBJECT	CURRENT FEES ₦	
a. Low Density		
i) Urban	50,000	
ii) Semi-Urban	40,000	
iii) Rural	20,000	
b. Medium Density		
i) Urban		
ii) Semi-Urban	40,000	
iii) Rural	20,000	
c. Medium Density	10,000	
iv) Urban		
v) Semi-Urban	30,000	
vi) Rural	20,000	
	7,500	
Commercial	80,000	
Industrial	150,000	
Agricultural	20,000	

29. SITE PLAN REGISTRATION FEES

SUBJECT	CURRENT FEES ₦	
RESIDENTIAL	20,000	
COMMERCIAL	40,000	
INDUSTRIAL	50,000	

AGRICULTURAL	10,000	
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30. SURVEY AND PROCESSING FEES

31.SUBJECT	CURRENT FEES ₦	
Agricultural	10,000	
RESIDENTIAL		
i. Low density	20,000	
ii. Medium density	10,000	
iii. High density	10,000	
COMMERCIAL	20,000	
SECTIONAL TITLING	30,000	
INDUSTRIAL	30,000	
INVESTIGATION/SEARCH	4,000	
BEACON FEE	4,000	
DELAY TO SURVEY	2,500	
OFFICE WORK	10,000	
PLAN PRINTING	5,000	
PLANS PRODUCTION PER COPY	1,000 per copy	
RE-ESTABLISHMENT OF BEACON	10,000	
ADDITIONAL FIELD WORK ON REQUEST	10,000	

31. PLOT RE-IDENTIFICATION

SUBJECT		
RESIDENTIAL RESETLEMENT	3,000	

DIRECT ALLOCATION			
RESIDENTIAL			
i.	Low density	15,000	
ii.	Medium density	10,000	
iii.	High density	8,000	
COMMERCIAL		15,000	
INDUSTRIAL		15,000	

32. FEES FOR REQUEST FOR CAVEAT

SUBJECT	FEE
Residential	20,000
Commercial	40,000
Industrial	60,000
Agricultural	15,000

33. GROUND RENT CHARGES

A. RESIDENTIAL

SUBJECT	
a. Low Density	
NASSARAWA	7.5
BEHIND DAULA	7.5
SULEIMAN CRESCENT	7.5
BOMPAI	7.5
MOTOR CLUB GRA	7.5
BADAWA GRA	7.5

HOTORO GRA	7.5
SHARADA GRA	7.5
FARM CENTRE	7.5
b. Low Density II	
SANI MAI NAGE GRA	5
DUKAWUYA GRA	5
DAN AGUNDI GRA	5
DARMANAWA GRA	5
KOFAR WAIKA	5
DANAU GRA	5
SATTTELITE	5
EASTEN BY PASS	5
UNGUWA UKU GRA	5
c. Medium Density (old city/Settlement)	
FAGGE OLD SETTLEMENT KWAKWACHI	4
d. Other Medium Density Plot in the Metro Areas	
GWAMMAJA	
K/RUWA	
G/DUTSE	
GADON KAYA	
K/KABUGA	4
OFF AIRPORT ROAD	4

RIJIYA ZAKI	4
COTTON GINNERY	4
DUKAWUYA	4
DORAYI BABBA	4
S/MAINAGGE	4
KURNA ASABE	4
RIJIYAR LEMO	4
HAUSAWA	4
GYADI-GYADI	4
TARAUNI	4
DAURAWA	4
NA'IBAWA	4
BADAWA	4
KAWO	4
DAKATA	4
GIGINYU	4
HOTORO	4
FARAWA	4
MARIRI/D/NASIDI	4
FARAWA II	4
SABO GARBA HE KABUGA	4
SHARADA	4
KAWAJI	4
GANDUN ALBASA	4
e. High Density II	4

YAN MATA	4
GOBIRAWA	4
KWACIRI	4
FANISAU	4
DAWANAU	3
SHEKA	3
TUKUNTAWA	3
ZAWACHIKI	3
KOFAR WAIKA II	3
PANSHEKARA	3
DAN ZAKI	3
DAN TSINKE	3
KUREKEN SANI	3
DANBARE	3
SALLARI	3
UNGUWA UKU II	3
TUDUN YOLA	3
KADAWA	3
KUNDUWAWA	3
TOKARAWA	3
JA'EN	3
KANSAKALI	3
KANO CITY TRADITIONAL SETLEMENT	3
f. High Density	3

Designated urban centers	3
Outside metropolitan	3
Areas outside designated urban areas	3
g. Commercial	3
FAGGE TA KUDU	5
MURTALA MUHD WAY	3
BELLO ROAD	3
ADO BAYERO ROAD	50
UNITY ROAD	50
IBRAHIM TAWO ROAD	50
POST OFFICE ROAD	50
CIVIC CENTER	50
BEIRUT ROAD	50
BANK ROAD	50
LAGOS STREET	50
NIGER STREET	50
BOMPAI ROAD	50
BELLO DANDAGO ROAD	50
UNGOGO ROAD	50
IBB ROAD	50
KANTIN KWARI	50
SABON GARI	50
AJASA COMMERCIAL	50
OBASANJO ROAD	50

KATSINA ROAD	50
ZOO ROAD	50
TRADE FAIR	50
COURT ROAD	50
GIDAN BUHARI KERD	50
ZARIA ROAD	50
MALAM KANO WAY	50
EASTEN BY PASS COMMERCIAL	50
K/RUWA GWAMMAJA ROAD	50
K/MAZUGAL GWAMMAJA ROAD	50
HADEJIA ROAD	50
MAIDUGURI ROAD	50
FASTIVALROAD	50
CITY MAINAGGE	40
KABUGA	40
a. Other commercial areas in the metropolitan areas	40
b. Other commercial areas outside metropolitan	35
c. All filling stations, gas/petrol deports	50
d. Warehouses within kano metropolitan areas	25
e. All filling station, gas/petrol deports outside metropolitan areas	15
a. Warehouse outside kano metropolitan area	50
b. Industrial area	50
BOMPAI	

TOKARAWA CHALLAWA SHARADA OTHER IN KANO METROPOLITAN AREAS OTHER URBAN CENTERS (LG HQT) NON-URBAN CENTERS SMALL SCALE INDUSTRIES (URBAN) SMALL SCALE INDUSTRIES (NON-URBAN) i. Agricultural FARMING POULTRY/FISHERY GARDEN/ORCHARD j. Recreation/Play Ground		50
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34. PENALTY FOR DEFAULT ON GROUND RENT PAYMENT

SUBJECT	CURRENT FEESN
1 st January - 31 st March	No Penalty
1 st April - 30 th June	10% of the annual ground rent
1 st July - 31 st December	15% of the annual ground rent
Areas in excess of one year	20% of the annual ground rent

35. REGULARIZATION FEE PER PLOT FOR PRIVATE LAYOUT

SUBJECT		CURRENT FEES N	
Residential			
i.	Urban	75,000	
ii.	Semi Urban	50,000	
iii.	Rural	25,000	
Commercial			
i.	Urban	150,000	
ii.	Semi Urban	100,000	
iii.	Rural	50,000	
Petroleum Felling Station			
i.	Urban	250,000	
ii.	Semi Urban	100,000	
iii.	Rural	50,000	
Hotels			
i.	Urban	250,000	
ii.	Semi Urban	150,000	
iii.	Rural	50,000	

36. CONTRAVENTION OF USE FROM RESIDENTIAL TO COMMERCIAL

SUBJECT		CURRENT FEES N	
Hotels, resort, entertainment center e.t.c		2.5% of market value of the	

	property
All commercial operation, e.g Bank, Supermarket, major retail outlets, printing press, bakeries, chemists e.t.c	2.5% of market value of the property
Essential services, e.g hospitals, school	0.5% of the market value of the property
Other business	1.5% of the market value of the property
Mixed land use: Commercial	1.5 of the market values of the property

37. INFRASTRUCTURE MAINTANANCE CHARGES/DEVELOPMENT LEVY

INFRASTRUCTURE MAINTANANCE FEE	CURRENT FEES ₦
a. RESIDENTIAL	
i. Low density	20,000
ii. Medium density	10,000
iii. High density	3,000
b. COMMERCIAL	
i. Shops and low value commercial	15,000
ii. Supermarket petrol filling station	30,000
iii. Mall, Hotels, Bank e.t.c	75,000
c. INDUSTRIAL AREA	
i. Light Industries	

ii. Medium Industries	30,000
iii. Heavy Industries	60,000
	100,000

EIGHT SCHEDULE

MINISTRY OF SCIENCE AND TECHNOLOGY

SCIENCE AND TECHNICAL SCHOOLS BOARD (STSB)

Revenue Code	Description	Amount
12020400	Fees General:	
12020453	Application Forms Fees	1,000.00
12020700	Earning General	Minimum 500.00 Maximum 5,000.00
12020725	Consultancy Service	Minimum of 100,000.00 Maximum of 500,000

MINISTRY OF EDUCATION

AGENCY FOR MASS EDUCATION

Revenue Code	Description	Amount
12020643	Sales of forms	1,000.00

PRIVATE AND VOLUNTARY INSTITUTIONS BOARD

Revenue Code	Description	Amount
12020400	Fees General:	
12020402	Renewal of Private Schools Registration	Minimum of 5,000.00 Maximum of 30,000.00
12020403	Tuition fees	10% of Tuition fees per head
12020600	Sales General:	
12020643	Sales of Forms	20,000.00

KANO STATE LIBRARY BOARD

Revenue Code	Description	amount
12020100	License	
12020137	Trade Permit License	100,000.00
12020400	Fees General	
12020458	Application Form Fees	100,000.00
	Other Fees (ICT)	500,000.00
12020700	Earning General	1,000,000.00
12020705	Earning from the Use of Govt. Halls	1,000,000.00
	Donation	300,000.00

KANO STATE POLYTECHNIC					
CENTRAL ADMINISTRATION					
ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION		
	101		REVENUE GENERAL		
120204			FINES AND FEES GENERAL		
12020417	10104	31911810	Contract Registration and Renewal	10,000.00	

220210	1010 4	3191181 0	Miscellaneous General		
22020452	10104	31911810	School/Tuition/Examination Fee		
			Indigenes/Regular Prog) ND	Fresh	Returning
			Medical Fees (NHIS/HMO)	2,000.00	2,000.00
			Development Charges	2,000.00	2,000.00
			Sport Charges	1,000.00	1,000.00
			ICT Charges	3,000.00	3,000.00
			Examination Charges	2,000.00	2,000.00
			Library Charges	500.00	500.00
			Student Handbook	1,000.00	
			I.D Card Charges	1,000.00	1,000.00
			Verification Charges	2,000.00	
			Utility Charges	1,000.00	1,000.00
			SIWES charges	1,000.00	
			Bench Work/Practical	2,000.00	3,000.00
			Entrepreneurship	2,000.00	2,000.00
			Total charges	20,000.00	17,500.00
			Security	22,500.00	19,500.00
			Additional for Non-Indigenes		
			Tuition Fees	50,000.00	50,000.00

			Additional Charges for HND		
			Indigenes	4,000.00	4,000.00
			Non-Indigenes	10,000.00	10,000.00
			Part Time Programme		
			Indigenes	35,000	33,000.00
			Non-Indigenes	65,600	63,000.00
1202045 3	1010 4	3191181 0	Application Form		
			Regular Programme	5,300	
			Part Time Programme	7,300	
1202045 5	1010 4	3191181 0	Other Fees		
			Academic Transcript	2,000.00	
			Hire of Academic Gown	1,000.00	
			Certificate HND	6,000.00	
			Certificate ND	5,500.00	
			Aper Form	500	
120207	1010 4	3191181 0	EARNING AND SALES GENERAL		

	10104	31911810	Consultancy Services		
	10104	31911810	Accommodation Charges	5,000	5,000
	10104	31911810	Domestic Grant		
	10104	31911810	Recurrent Domestic Grant (TETFUND)		
	10104	31911810	CAPITAL DOMESTIC GRANTS (TETFUND)		

SA'ADATU RIMI COLLEGE OF EDUCATION (SRCOE)

Revenue Code	Description	Amount
12020709		
	Fine and Fees General:	
3417	Scholl Fees	5,634.00
3419	Examination fees	1,565.00
3423	Student Registration Fees	8,451.00
3499	Others	2,000.00

SCHOLARSHIP BOARD

REVENUE CODE	DESCRIPTION	AMOUNT
12020600	Sales of General	

12020643	Sales of Form	1,000.00
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AMINU KANO COLLEGE OF ISLAMIC AND LEGAL STUDIES (AKCILS)

Revenue Code	Description	Amount
12020453	Application form fees	5,000
12020452	SCHOOL/TUITION/EXAM/FEES:	
	NCE I (Non-Indigene)	34,700.00
	NCE III	15,200.00
	Diploma I Other State (No-Indigene)	23,000.00

YUSUF MAITAMA SULE UNIVERSITY (YUMSUK)

Revenue Code	Description	Amount	
12020400	FEES GENERAL:		
12020417	Contract registration and renewal fess	1,000.00	
12020452	School/tuition/exam/fees:		
12020453	Application form fees	1,000.00	
	CATEGORY OF STUDENTS:		
	A. KANO STATE INDIGENES	Returning Students	New Students
	i. Non - Science Based Programmes	26,000.00	31,000.00
	ii. Science Based Programmes	30,000.00	35,000.00
	B. NON-KANO STATE STUDENTS (NIGERIANS)		
	i. Non - Science Based	101,000.00	116,000.00

	Programmes		
	ii. Science Based Programmes	105,000.00	120,000.00
	C. FOREIGNER STUDENTS		
	i. Non – Science Based Programmes	276,000.00	331,000.00
	ii. Science Based Programmes	280,000.00	335,000.00
12020455	Other Fees:		
	1. Hire of Academic Gown	500.00	
	2. Academic Transcript	2,000.00	
	3. Replacement of I.D. Card	1,000.00	
	4. Inter – university Transfer	5,000.00	
	5. Inter – Faculty/Department Transfer	2,000.00	
	6. Issuance of admission Letter	4,000.00	
	7. Re-issue of Admission Letter	1,000.00	
	8. Add & Drop of Course(s)	1,000.00	
	9. I.D. Card Tag	500.00	

AUDU BAKO COLLEGE OF AGRICULTURE DAMBATTA (ABCOAD)

Revenue Code	Description	Amount		
		Rate Indigene (N)	Rate Non-Indigene(N)	Rate in Service(N)
12020400	Fees General:			
0453	Application forms Fees	4,500.00	4,500.00	4,500.00

	School/Tuition/Examination/Fess:			
0452	PRE ND	13,850.00	33,850.00	33,850.00
0452	HND I	16,000.00	41,000	32,850
0452	HND II	9,350.00	33,850	19,805
0452	OD I / ND I	13,850.00	31,905	23,850
0452	ODII / ND II	6,905.00	31,905	16,405
0452	PRE - ND	11,200.00	11,200.00	11,200.00
0452	CERTIFICATE	11,500.00	11,500.00	11,500.00
0452	ACCOMMODATION	5,000.00	5,000.00	5,000.00
0644	CERTIFICATE	3,000.00	1,000.00	1,000.00
0644	CLEARANCE	1,000.00	1,000.00	1,000.00
0644	LOG BOOK	1,000.00	1,000.00	1,000.00
0644	TO WHOM IT MAY CONCERN CERTIFICATE	1,000.00	1,000.00	1,000.00

KANO COLLEGE OF EDUCATION AND PRELIMINARY STUDIES (KACEPS)

Revenue Code	Description	Amount
12020400	Fees General:	
12020453	Application form fees	4,700.00
12020455	Other fees (miscellaneous income)	
	IJMB ART	18,000.00
	IJMB SCIENCE	19,000.00
	N.C.E FRESH	17,500.00
	N.C.E RETURNING ARTS	13,500.00

	N.C.E RETURNING SCIENCE	14,500.00
	REMEDIAL	26,600.00
	PRE N.C.E	12,000.00
	TUITION FEES:	
	Revenue Code :12020452	25,000.00
	OTHER STATE	
	FOREINGNERS	40,000.00
12020700	OTHER FEES:	
	TRANSCRIPT	1,500.00
	ACCEPTANCE FEES	1,000.00
12020725	Consultancy Services:	
	SHOP	5,000.00
	CANTEEN	5,000.00

RMK CARS TUDUN WADA

REVENUE CODE	DESCRIPTION	AMOUINT
12020453	Application Form fees	4,700.00
12020455	Other fees (miscellaneous income)	
	IJMB ART	19,000.00
	IJMB SCIENCE	20,000.00
	N.C.E. FRESH	17,500.00
	N.C.E. RETURNING ART	13,500.00
	N.C.E. RETURNING SCIENCE	14,500.00

	REMEDIAL	15,000.00
	PRE N.C.E.	12,000.00
	TUITION FEES	
	OTHER STATE	30,000.00
	FOREIGNERS	50,000.00
12020725	Consultancy Services	
	SHOP	5,000.00
	CANTEEN	5,000.00

HOSPITAL MANAGEMENT BOARD

Revenue Code	Description	Amount
12020400	Fine and Fees General:	
12020455	Vaccine fees	500:00
12020453	Application form fees	1,000
12020702	Earnings from Laboratory Services	From 200:00 - 1,500
12020754	Earnings from X-ray services	500:00 - 5,000
12020755	Earnings from Theatre services	300:00 - 15,000
12020756	Earnings from Scanning services	500:00 - 1,500
12020900	RENT ON LAND & OTHERS-MAIN	
12020901	Rent on government Properties	50,000 - 150,000

MAWSH ZONE 7

Revenue Code	Description	Amount
12020400	FEES- GENERAL	
12020440	Medical consultancy services	300
12020441	Laboratory fees	From 200:00 - 1,500
12020455	Labor Room	5600
12020455	Medical Certificate	1000
12020455	ENT Services	From 300.00-30,000.00
12020455	Lost of Gate Pass/Ambulance	5,000.00
12020443	Birth and Death Registration Fees	1,000.00
	Sales General:	
12020754	Earning from X-ray Services	From 1,500.00-10,000.00
12020755	Earning from theater services	From 300:00-30,000.00
12020759	Dialysis	From 3,500 - 10,000.00
12020759	Physiotherapy	From 1,500 - 2,500
12020759	Dental	From 1,000 - 10,000
12020756	Earning from scanning Services	From 1,200 - 3,000
12020759	Eye clinic	From 500:00 - 25,000
12020759	ICU	From 5,000 - 20,000

NINTH SCHEDULE

8. Ministries, Departments and Agencies (MDAs) Rates and Levies

1. Guidance and Counseling

Description	Rate	N	Revenue Code
Application Form		200	12020453
Certificate (Indigene)		1000	12020453

MINISTRY OF WOMEN AFFAIRS

S/No	Description	Rental Charges	Revenue Code
1.	GOVERNMENT BUILT	N100,000.00/annum	12020643

	SHOPS		
2.	PRIVATELY BUILT SHOPS .	N50,000.00/annum	12020800

HISBA BOARD

Revenue Code	Description	Amount
	Earnings and Sales General:	
12020619	Sales of Publication	500 - 1,000

SHARIA COMMISSION

Revenue Code	Description	Amount
12020709	Marriage Certificate	
	1. Indigene	Minimum of 1,000.00 Maximum of 10,000.00
	2. Non-Indigene	Minimum of 2,000.00 Maximum of 20,000.00
	3. Expatriate	Minimum of 10,000.00 Maximum of 50,000.00
12020709	Certificate of Mosque Registration	Minimum of 2,000.00 Maximum of 10,000.00
12020709	Islamic Schools Registration	Minimum of 2,000.00 Maximum of 5,000.00

TRIUMPH PUBLISHING COMPANY

Revenue Code	Description	Amount
12020759	Sales of news Papers	150
12020759	Printing Charges	30 - 100
	Centre Spread	550,000
	Full page colour	340,000
	Half page colour	250,000
	Quarter page colour	150,000
	Full page B/W	280,000
	Half page B/W	150,000

	Quarter page B/W	110,000
	Change of name	2,500
	Loss of document 2x2	5,000
	Corporate trustee 2x3	6,000

HISTORY AND CULTURE

Revenue Code	Description	Amount
12020400	Fees General:	
12020417	Contractor Registration Fees	10,000
12020700	Earning General:	
12020746	Certificate of occupancy and Ground Rent	10,000
12020900	Rent on Land and Others:	
12020906	Rent on Government properties	50,000

KANO STATE RADIO CORPORATION REVENUE CODE: 12020759

DESCRIPTION	RATE	NEW RATE
60 Seconds	7,186.65	
45 Seconds	6,160.05	
30 Seconds	4,688.55	
15 Seconds	3,900.00	
RADIO 1AM:		
60 Seconds	11,977.80	
45 Seconds	10,609.20	
30 Seconds	8,083.05	
15 Seconds	6,502.20	
AAA TIME : 6.00AM - 10.30AM & 3.00PM - 9.00PM		
60 Seconds	6,707.60	
45 Seconds	5,338.50	
30 Seconds	3,764.40	
15 Seconds	2,806.20	
'B' TIME 6AM - 10.30AM & 3.PM - 9.00PM		

(NOT INCLUDED)		
60 Seconds	6,160.05	
45 Seconds	5,133.30	
30 Seconds	3,901.20	
15 Seconds	2,632.50	
MID NEWS (RADIO)		
60 Seconds	15,605.25	
45 Seconds	14,373.45	
30 Seconds	11,977.80	
15 Seconds	11,293.35	
SPONSORED PROGRAMMES AIRTIME CHARGES (RADIO 1AM)		
60 Minutes	58,520.70	100,000.00
45 Minutes	51,335.75	80,000.00
30 Minutes	45,515.85	50,000.00
15 Minutes	32,511.30	35,000.00
PRODUCTION CHARGES		
60/45 Minutes	28,687.50	
30/15 Minutes	21,937.50	
SPONSORED PROGRAMMES AIRTIME CHARGES (RADIO 11 FM)		
60 Minutes	58,520.70	100,000.00
45 Minutes	51,335.75	80,000.00
30 Minutes	45,515.85	50,000.00
15 Minutes	32,511.30	35,000.00
PRODUCTION CHARGES		
60/45 Minutes	40,500.00	
30/15 Minutes	33,750.00	
Live Coverage	225,000.00/ Hour	
Commercial News	50,456.25	
Intra Programme Spots	75% surcharge	
Political Jingles (Not Exceeding 60 Seconds)	14,625.00/ Spot	
Political Jingles (IYA RUWA) (NOT INCLUDED)	10,912.60	
fixed Time Spots are subjected to	45% Surcharge	

News Agency Sports Attracts	50% Surcharge	
Programmes Displacement Attracts	100% Surcharge	
Obituary Announcement	4,337.50 per Spot	
Programme Hype	15,000.00	
Religious Announcement	4,387.50 per Spot	
MID TASKA (OMMITTED)		
60 seconds	₦ 11,812.50	
45 seconds	₦ 10,800.00	
30 seconds	₦ 9,112.50	
15 seconds	₦ 8,437.50	
Press Release (TASKA)	₦ 23,625.00	
News Coverage within TASKA	₦ 43,875.00	
Wedding/Political/Social activities (Within Taska)	₦ 50,625.00	
(A Minimum of 3 Minutes and Maximum of 5 Minutes)		
(A Minimum of 3 Minutes and Maximum of 5 Minutes)		

ANNOUNCEMENT ON MISSING ITEMS OR PERSON:

A Minimum of ₦ 1687.50 per slot is chargeable on missing person above six Years of age, and subject to producing evidence from either the police or social Welfare department in case of missing person

Announcement on missing items ₦ 3375.00 per slot

Auction: ₦ 5062.50 per slot is chargeable: All subject to producing evidence from the police court or relevant Authority.

TOTAL PURCHASE IN A YEAR/VOLUME DISCOUNT

₦ 15,000,000.00	and above	25%
₦ 7,500,000.00	and above	20%
₦ 3,750,000.00	and above	15%
₦ 1,500,000.00	and above	12%
₦ 750,000.00	and above	10%
₦ 375,000.00	and above	8%
₦ 150,000.00	and above	3%
₦ 75,000.00	and above	2%

GENERAL

- a) All accredited Agencies are entitled to 15% commission.
- b) Non - accredited Agencies/appointed canvasser are entitled to 10% commission.

ABUBAKAR RIMI TELEVISION. REVENUE CODE: 12020759		
SPOT	DURATION	RATE
8AM - 4PM	60 Seconds	15,250.33
	43 Seconds	12,650.50
	30 Seconds	11,050.20
	15 Seconds	8,350.55
4PM - 7PM	60 Seconds	19,350.22
	43 Seconds	16,100.20
	30 Seconds	10,500.13
	15 Seconds	9,400.67
12PM - 12AM	60 Seconds	23,955.75
	43 Seconds	19,663.72
	30 Seconds	17,918.90
	15 Seconds	15,331.68
	60 Seconds	15,200.35
	43 Seconds	12,550.45
	30 Seconds	11,650.70

	15 Seconds	10,150.20
MID NEWS	60 Seconds	33,538.05
	43 Seconds	30,663.36
	30 Seconds	25,872.21
	15 Seconds	21631.58
SPONSORSHIP	60 Seconds	152,383.14
	43 Seconds	119,778.75
	30 Seconds	105,405.30
	15 Seconds	81,449.55
PRODUCTION CHARGES	60 Seconds	215,601.75
	43 Seconds	170,564.95
	30 Seconds	158,109.95
	15 Seconds	129,360.00
SPECIAL SPOTS		
Political Jingles	60 Seconds	42,076.13
Political programme	60 Minutes	472,500.00
Political programme	30 Minutes	236,250.00
Live Coverage	50 Minutes	350,000.00
Wedding Ceremony	60 Minutes	236,250.00
Wedding Ceremony	30 Minutes	157,500.00

Obituary Announcement	60 Seconds	9,209.55
Commercial News		98,280.00
Local Television Production		98,280.00
Religious Announcement		9,209.55
GENERAL		
Intra Program spot 75% surcharge		75% surcharge
Fixed time sports are subject to 50% surcharge		50% surcharge
News adjacent spots are subject to 50% surcharge		50% surcharge
Programme displacement attract 100% surcharge		100% surcharge
VOLUME DISCOUNT		
N5,000,000 and above 20%		20%
N2,500,000 and above 15%		15%
N1,000,000 and above 12%		12%
N500,000 and above 10%		10%
N250,000 and above 8%		8%

5. KANO STATE SPORT COMMISSION

REVENUE CODE	DESCRIPTION (SANI ABACHA & INDOOR HALL)	RATE (N)
12020759	PAYMENT OF ALL ELITE EVENT/DAY	100,000.00
12020759	PAYMENT FOR WEDDING CEREMONY/DAY	50,000.00

12020759	PAYMENT FOR MEN (WALIMA) /DAY	20,000.00
12020759	PAYMENT OF ALL PROMOTION EVENT/DAY	200,000.00
12020759	PAYMENT FOR THE USE OF OUTSIDE COURTS FOR WEDDING RECEPTION/DAY	20,000.00
12020759	PAYMENT OF PROMOTION EVENT OUTSIDE HALL/DAY	50,000.00
12020759	RENTING OF PARKING SPACE / ANNUM	1,080,000.00
THE MAIN STADIUM (SAS)		
12020759	POLITICAL EVENTS	3,000,000
12020759	OTHER EVENTS ALL GATE TAKING DURING FOOTBALL MATCHES (LOCAL) a. AMOUNT TO BE PAID TO KANO STATE SPORT COMMISSION 20% b. AMOUNT TO BE PAID TO KANO STATE FOOT BALL ASSOCIATION (FA) 15%. ALL GATES TAKING DURING INTERNATIONALS FOOT BALL MATCHES a. AMOUNT TO BE PAID TO KANO STATE SPORT COMMISSION 15%. b. AMOUNT TO BE PAID TO KANO STATE FOOTBALL ASSOCIATION (FA) 10%. c. AMOUNT TO BE PAID TO NATIONAL FOOTBALL ASSOCIATION (NFA) 15%	1,000, 000 20% 15% 5%
12020759	EXISTING CORNERSHOPS AT THE STADIUM(SAS) ANNUAL CHARGE	1,500,000.00
12020759	ADO BAYERO SQUARE SPORT CENTRE S/GARI	1,000,000.00

PAYMENT CHARGES FOR USE OF FACILITY FOR AGMs COMMUNITIES IN:-		
12020759	KANO/DAY	20,000.00
12020759	PAYMENT CHARGES FOR WEDDING RECEPTION/DAY	20,000.00
12020759	PAYMENT CHARGES FOR OPEN AIR PREACHING /DAY	5,000.00
12020759	PAYMENT FOR THE USE OF FACILITY FOR PROMOTIONAL EVENTS/DAY	30,000.00
12020759	EXISTING CORNERSHOPS AT ADO BAYERO SQUARE/ANNUM	1,600,000.00
12020759	ALL INTER HOUSE SCHOOL SPORTS AT 2 STADIUM CHARGES/COMPETITIONS	30,000.00

7. KANO STATE CENSORSHIP BOARD

Description	Rate	Revenue Code
Censoring of Hausa Film	15,000.00/ per film	12020455
Registration fee for Companies	10,000.00/ Annum	12020453
VIEWING CENTRES REGISTRATION:		12020417
Metropolitan LGAs	20,000.00/Annum	
Other LGAs	8,000.00/Annum	
Event Centre Registration	20,000.00/Annum	
Penalties		Minor Violations 50,000, Major Violations up to 500,000
Book Preview	Up to 35 Pages @500.00/Book Up to 80 Pages @	

	750.00/Book Up to 135 Pages @ 1,000.00/Book Above 135 Pages @2000.00/Book	
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KANO STATE GOVERNMENT PRINTING PRESS
REVENUE SOURCE CODE: 12020759
(PRINTING OF GOVERNMENT FORMS AND STATIONARIES)

Description	Current Rate	Propose Amendment
Annual Performance Evaluation Report (APER) Form Gen: 79 (Senior) ie GL 03 - Above	N150.00	N300
Annual Performance Evaluation Report (APER) Form Gen: 79A (Junior) ie GL 02	N100	N200
Annual Leave Form GEN 50	N100	N200
Complete set of retirement Forms for Local Government Staff (Certificate of Service, Authority for the Grant of L.G.A. Pension, Authority for the Grant of L.G.A. Gratuity, Verification Form, and Record of Service Card)	N500	N1,500
Complete set of Retirement Forms for State Government (TNN 64, TNN 122, RWR and Record of Service)	N500	N1,500
RInter State Service Transfer Form	N100	N500

*Certificate of Service Form	Being sold by the OHC	
Asset Register	N2,500	N5,000
Gazette	From N250 (minimum)	The cost depends on the content, volume and importance.

**KANO STATE JUDICIARY
JUDICIAL SERVICE COMMISSION**

SALES OF JSC EMPLOYMENT FORMS	N1,000
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SHARIA COURT OF APPEAL

Description	Rate
All summons for claims of Recovery of goods and money	5%
All summons for other reliefs including petition for divorce	200.00
Any other application whether interlocutory or otherwise and or any order	200.00
Service fees per Kilometer:	50.00
Service of any document or process:	
- Each service of court process within 12 kilometers from the court	1,000
- If beyond 12 kilometers for every subsequent 2 kilometers or part thereof (one way)	600.00
- If outside jurisdiction and in	2000.00
	1000.00

addition the postage fee or courier charges as the case may be	
- Each service as per distance but not below or within 12 kilometers from the court	500.00
- If beyond 12 kilometers for every subsequent 2 kilometers or part thereof (one way)	100.00
- If outside jurisdiction and in addition the postage fee or courier charges as the case may be	200
- Fee for every copy of proceeding per 200 words or there of	500
- Fee for inspection of court record	500
- Fee for inspection of Land	200
- Fee for inspection of Divorce	
- Appeal within time	3%
- Appeal out of time	Half%
- Appeal out of time distribution of estate	1%
- Fee for every copy of proceedings for 100 words or there of	
All summons for the recovery of landed property:	
(a) Permanent Building	

(b) Mud Building (c) Plot or Farm	
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HIGH COURT OF JUSTICE

FEE PAYABLE IN THE HIGH COURT OF KANO ON COMMENCEMENT OF COURSEOR MATTERS OTHER THAN MATRIMONIAL OR LEGITIMACY CASES

1. FOR RECOVERY OF SPECIFIED SUM: REVENUE CODE 12020401

S/N	Description	Rate N
a)	NOT EXCEEDING N20,000.00	2,000.00
b)	EXCEEDING N20,000.00 BUT NOT ABOVE N100,000.00	3,000.00
c)	EXCEEDING N100,000.00 BUT NOT ABOVE N1,000,000.00	5,000.00
d)	EXCEEDING N1,000,000.00 PER N1,000,000.00 OR PART THEREOF.	6,000.00
e)	MAXIMUM FEE	100,000.00
	CLAIM IN FOREIGN CURRENCY SHALL BE CONVERTED INTO THE LOCAL CURRENCY AS ASSERTED ABOVE	

2. FOR ACCOUNT TAKEN AND PAYMENT OF THE SUM FOUND DUE

Description	Rate N
INITIAL FEE	3,000.00
SECOND FEE (PAYABLE BEFORE SETTING DOWN FOR JUDGMENT): PER N25,000.00 OR	
PART THEREOF DUE IN EXCESS OF	1,000.00

N100,000.00	
MAXIMUM FEE	10,000.00

3. FOR POSSESSION OF PROPERTY, AS BETWEEN LANDLORD AND TENANT:

Description	Rate N
WHERE THE ANNUAL RATE OF VALUE DOES	
NOT EXCEED N50,000.00	2,000.00
SECOND FEE (PAYABLE BEFORE SETTING	
DOWN FOR JUDGMENT): PER N25,000.00 OR	
PART THEREOF IN EXCESS OF 100,000.00	1,000.00
FOR CLAIMS OF ARREARS OF RENT	5%
MAXIMUM FEE	10,000.00
	0

4. FOR A DECLARATION OF TITLE TO LAND, AND FOR POSSESSION OF LAND OTHER THAN AS BETWEEN LAND LORD AND TENANT

S/N	Description	Rate N
a	PER N50,000.00 OR PART THEREOF OF THE PROPERTY	3,000.00
b	ANNUAL RENT OR VALUE	2,000.00 TO N3,000.00
c	For each subsequent 50,000.00	1,000.00
d	Where no gross value can be specified	10,000.00
	WHERE NO ANNUAL RENT OR VALUE CAN BE SPECIFIED	

e	MINIMUM FEE	6,000.00
f	MAXIMUM FEE	10,000.00

5. FOR POSSESSION OF PROPERTY (OTHER THAN AS BETWEEN LANDLORD AND OTHER THAN LAND) AS UNDER ITEM 1 OF THIS APPENDIX ON THE SUM CLAIMED IN LIEU OF THE PROPERTY.

6. FOR ADMINISTRATION OF THE PROPERTY OF A DECEASED PERSON WHERE THERE IS NO DISPUTE REGARDING SUCCESSION OR DISTRIBUTION:

S/N	Description	Rate N
A	WHERE THE GROSS VALUE OF THE PROPERTY DOES NOT EXCEED N50,000.00	3,000.00
B	WHERE IT EXCEED N50,000.00, N500.00 PLUS N250.00 PER N1,700.00 TO N25,000.000, WHERE NO GROSS VALUE CAN BE SPECIFIED N1,000.000 PLUS N500.00	5,000.00 1,000.00
C	MAXIMUM FEE	5,000.00
D	WHERE NO GROSS VALUE CAN BE SPECIFIED	5,000.00

7. FOR THE DETERMINATION OF THE PROPERTY OF PERSON OF UNSOUND MIND: SAME AS UNDER ITEM 6

8. FOR THE DETERMINATION OF A QUESTION RELATING TO THE DISTRIBUTION OF, OR SUCCESSION TO THE PROPERTY OF A DECEASED PERSON, OR TO A TRUST WHETHER THE PERSON WHO CREATED THE SAME DEAD OR ALIVE

S/N	Description	Rate N
A	WHERE THE GROSS VALUE OF THE PROPERTY OF THE DECEASED PERSON, OR THE PROPERTY UNDER TRUST DOES NOT EXCEED N50,000.00	3,000.00

B	WHERE IT EXCEED N50,000.00, PLUS N1,000.00 PER N17,000.00	1,000.00
C	WHERE NO GROSS VALUE CN BE SPECIFIED	5,000.00
D	MAXIMUM FEE	10,000.00

9. FILLING OF COURT PROCESS

S/N	ORIGINATINGPROCESS Revenue Code: 12020643	Rate N
A	Description	
	i. Application Form	6,000.00
	ii. Originating summons	6,000.00
	iii. Originating motion	6,000.00
B	PROCESS AFFIDAVIT/OATHS	500.00
C	FILING	500.00
D	DOUBLE SEALING	500.00
E	EACH EXHIBIT	500.00
F	SERVICES OF ANY DOCUMENT OR PROCESS INITIAL FEES PLUS DISTANCE IN KILOMETERS:-	
I	EACH SERVICES AS PER DISTANCE BUT NOT BELOW OR WITHIN 12 KILOMETERS FROM THE COURT	1,000.00
ii	IF BEYOND 12 KILOMETERS FOR EVERY 100SUBSEQUENT 2 KILOMETERS OR PART THEREOF (ONE WAY)	600.00
iii	IF OUTSIDE JURISDICTION AND IN ADDITION THE POSTAGE FEE OR COURIER CHARGES AS THE CASE MAY BE	2,000.00

10. MOTION ON NOTICE

S/N	Description	Rate N
A	MOTION ON NOTICE	3,000.00
B	PROCESS AFFIDAVIT/OATHS	500.00
C	FILING	100.00
D	SEALING	500.00
E	EACH EXHIBIT	500.00
F	SERVICES OF ANY DOCUMENT OR PROCESS INITIAL FEES PLUS DISTANCE IN KILOMETERS:-	
I	EACH SERVICES AS PER DISTANCE BUT NOT BELOW OR WITHIN 12 KILOMETERS FROM THE COURT	1,000.00
ii	IF BEYOND 12 KILOMETERS FOR EVERY 100SUBSEQUENT 2 KILOMETERS OR PART THREOF (ONE WAY)	600.00
iii	IF OUTSIDE JURISDICTION AND IN ADDITION THE POSTAGE FEE OR COURIER CHARGES AS THE CASE MAY BE	2,000.00

11. MOTION ON EXPARTE

S/N	Description	Rate N
A	MOTION EXPARTE	3000.00
B	PROCESS AFFIDAVIT/OATHS	500.00
C	FILING	500.00

D	SEALING	500.00
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12. GENERAL DAMAGES

S/N	Description	Rate N
A	FOR N1,000,000.00	1,000.00
B	AFTER THE 1ST N1,000,000.00 FOR EACH N1,000,000.00	1,000.00
C		2,000.00
D		

13. SPECIAL DAMAGES FOR 1,000,000.00

FOR 1,000,000.00 After the first 1,000,000 for each 1,000,000 1,000.00
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14. FOR ANY OTHER RELIEF OR ASSISTANCE NOT SPECIALLY PROVIDED FOR MATRIMONIAL CAUSES

Description	Rate N
FOR ANY PETITION (OTHER THAN ALIMONY)	6,000.00
FOR THE FIRST CITATION	500.00
FOR ANY SUBSEQUENT CITATION	500.00
FOR A PETITION FOR ALIMONY	6,000.00
FOR THE REGISTRAR'S CERTIFICATE	2,000.00
FOR ANY APPLICATION FOR DECREE ABSOLUTE	2,000.00
FOR REDUCING PETITION ON AFFIDAVIT TO WRITING	2,000.00

LEGITIMACY CASES

Description	Rate N
FOR THE PETITION	6,000.00
FOR SEALED DECREE OR COPY THEREOF	3,000.00

PROBATE AND ADMINISTRATION

Description	Rate N
ON DRAWING UP OF AN ADMINISTRATION DEGREE	1,000.00
ON DRAWING UP ORDER ON FURTHER CONSIDERATION WHERE THE PROPERTY ADMINISTERED EXCEEDS N500,000.00	5%
ON FILING OF AN APPLICATION FOR PROBATE OR ADMINISTRATION	5,000.00
ON FILING OATH OF EXECUTION OR ADMINISTRATION	500.00
ON FILING JUSTIFICATION OF SURETIES, FOR EACH SURETY	500.00
ON FILING ADMINISTRATION BOND	5,000.00
ON EVERY ENTERING OF CAVEAT	5,000.00
ON EVERY WARNING TO A CAVEAT	5,000.00
ON PROBATE OR LETTERS OF OR ORDER FOR ADMINISTRATION: WHERE THE VALUE OF THE PROPERTY AFFECTED BY THE GRANT OR ORDER:	
a. DOES NOT EXCEED N1,00,000.00	1,000.00
b. EXCEEDING N1,00,000.00 BUT DOES NOT EXCEED N500,000.00	5,000.00
c. EXCEEDS N500,000.00 BUT DOES NOT EXCEED N1,000,000.00	3%
d. EXCEEDS N1,000,000.00 OR PART THEREOF	3%
f. EXCEED N10,000,000.00 PER N2,000,000.00	5%
FOR RESEALING GRANT SO AS TO BRING IT INTO FORCE IN KANO STATE	3%
ON INVENTORY TAKEN BY A COURT OFFICER	5,000.00
ON APPLICATION TO SEARCH GRANTS OF LETTERS OF ADMINISTRATION, PROBATE OF WILL OR TO INSPECT A GRANT OR WILL	5,000.00

ON DEPOSIT OF A WILL FOR SAFE CUSTODY	5,000.00
ON FILING ANY APPLICATION:	
a. IF ALONE	5,000.00
b. IF ACCOMPANIED BY OTHER PAPERS EACH	1,000.00
ON FILING AN AFFIDAVIT	500.00
ON FILING A SECURITY BOND	1,000.00
ON FILING ANY OTHER PAPER	1,000.00
ON JUSTIFICATION OF SECURITIES, FOR EACH SURETY	1,000.00
ON APPLICATION FOR DEVOLUTION	5%
WHERE NO LETTER OF ADMINISTRATION IS REQUIRED AND THE AMOUNT IS BELOW 100,000.00	5,000.00

Appeal

Description	Rate N
APPEAL FROM HIGH COURT TO COURT OF APPEAL	5,000.00
APPEAL FROM LOWER COURT TO HIGH COURT	5,000.00
FOR DRAWING UP A BILL OF COURT WHEN SO DIRECTED PER FOLIO OF 72 WORDS N50.00 TO	1,000.00
FOR PREPARING A COPY WHEN AUTHORIZED PER FOLIO OF 72 WORDS N1000.00 TO	2,000.00
FOR A SPEED INTERPRETER OF LANGUAGE NOT IN COMMON USE PENDING OR PART THEREOF AS THE COURT MAY ORDER BUT NOT EXCEEDING N500.00	2,000.00

MISCELLENEOUS REVENUE CODE: 12020455

Description	Rate N
FOR SPECIAL INTERPRETER OF LANGUAGE NOT IN COMMON USE PER DAY OR PART THEREOF AS THE COURT MAY ORDER BUT NOT EXCEEDING	2,000.00
FOR AN INQUIRY BY A COURT OFFICER WHERE SO ORDERED FOR EACH SITTING	2,000.00
FOR AN ACCOUNT TAKEN BY A COURT OFFICER ORDERED: PER N100.00 OR PART THEREOF FOUND TO HAVE BEEN RECEIVED	2,000.00
FOR TAKING DOWN A PERSON'S STATEMENT WHERE SO ORDERED AS COURT MAY DIRECT BUT NOT EXCEEDING	2,000.00
FOR SEARCHING THE ARCHIVES: FOR EACH PERIOD OF SIX MONTHS	2,000.00
FOR DRAWING UP OF A BILL OF COSTS WHERE SO DIRECTED PER FOLIO OF 72 WORDS	2,000.00
FOR TAXING COSTS WHERE SO ORDERED PER N10.00	2,000.00
FOR PREPARING A COPY WHERE AUTHORIZED PER FOLIO OF 72 WORDS	2,000.00
FOR EVERY SUBPOENA	1,000.00
ON WARRANT FOR PRISONER TO GIVE EVIDENCE	2,000.00

WITNESS ALLOWANCE

1. ATTENDANCE ALLOWANCES PER DIEM:

Description	Rate N
PERSON EARNING A MINIMUM OF N60,000.00 PER ANNUM	2,000.00
ANY OTHER PERSON EARNING LESS THAN	1,000.00

N60,000.00	
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2. TRANSPORT ALLOWANCE:

Description	Rate N
BY PRIVATE CAR, 10K PER KILOMETRE	200.00
BY MOTORCYCLE, 5K PER KILOMETER	100.00
OTHER TRAVELING EXPENSES, ACCORDING TO	
THE SUMS ACTUALLY AND REASONABLY PAID	

TRANSFER OF CASES

Description	Rate N
1. ON APPLICATION TO TRANSFER A CIVIL CASE BEFORE HIGH COURT FROM ONE JUDGE TO ANOTHER , OR TO ANOTHER COURT WHERE THE APPLICATION IS ALLOWED TO BE MADE ORALLY AT THE HEARING OF CASE	2,000.00
2. ON AN ORDER OF TRANSFERING A CIVIL CASE BEFORE THE HIGH COURT FROM ONE JUDGE TO ANOTHER , OR TO ANOTHER COURT,WHERE THE ORDER IS MADE IN THE APPLICATION OF A PARTY	2,000.00
3. ON APPLICATION TO THE CHIEF JUDGE OR A JUDGE TO TRANSFER A CIVIL CASE DFROM ONE MAGISTRATE COURT TO ANOTHER OR THE HIGH COURT, OR FROM ONE MAGISTRATE COURT TO ANOTHER WITHIN THE SAME DISTRICT	2,000.00
4. ON AN ORDER OF TRANSFERING A CIVIL CASE FROM ONE MAGISTRATE COURT TO ANOTHER MAGISTRATE COURT OR HIGH COURT OR FROM ONE MAGISTRATE COURT TO ANOTHER WITHIN THE SAME DISTRICT WHERE THE EORDER IS MADE IN THE APPLICATION OF APARTY.	2,000.00

MINISTRY OF HOUSING AND TRANSPORT

ROAD TRAFFIC (VIO)

S/N	REVENUE TITLE	FEE CHARGED	REVENUE CODE
1.	CERTIFICATE OF ROAD WORTHINESS (TRICYCLE)	500.00	12020410
2.	CERTIFICATE OF ROAD WORTHINESS (PRIVATE CARS)	700.00	12020415
3.	CERTIFICATE OF ROAD WORTHINESS (COMMERCIAL BUSES)	1,000.00	12020416
4.	CERTIFICATE OF ROAD WORTHINESS (LORRIES)	1,000.00	12020414
5.	INTERIM CERTIFICATE EXAM	1,000.00	12020418
6.	DRIVING TEST FEE	1,000.00	12020419
7.	TOWING VAN FEE	5,000.00	12020412
8.	PRIVATE DRIVING SCHOOL REGISTRATION FEE	50,000/per annum	12020412
9.	TASKFORCE ON ILLEGAL MOTOR PARKS AND ROAD TRAFFIC OFFENCE	200,000.00	12020411
10.	HIGH WAY VIOLATION FEE	50,000.00	12020401

**RESEARCH AND LABORATORY CENTRE
MINISTRY OF WORKS AND INFRASTRUCTURE
SCHEDULE OF FEES**

S/N	TEST DESCRIPTION	CURRENT RATE N
A.	SOIL CLASSIFICATION AND COMPACTION TESTS REVENUE CODE: 12020753	
1.	DETERMINATION OF NATURAL MOISTURE CONTENT	1000.00
2.	ATTERBERG LIMITS (LIQUID AND PLASTIC LIMIT)	3000.00
3.	DETERMINATION OF LINEAR SHRINKAGE	1,200.00
4.	SIEVE ANALYSIS (DRY)	3,500.00
5.	SIEVE ANALYSIS (WET)	3,500.00

6.	PARTICLE SIZE DISTRIBUTION BY HYDROMETER (NOT INCLUDING SPECIFIC GRAVITY)	4,500.00
7.	SPECIFIC GRAVITY	4,000.00
8.	DETERMINATION OF DRY DENSITY IN THE LABORATORY (INCLUDING MOISTURE CONTENT DETERMINATION)	2,500.00
9.	STANDARD PROTOCOL COMPACTION TEST	4,500.00
10.	MODIFIED PROTOCOL TEST	4,500.00
11.	MODIFIED A.A.S.H.O.B.S. HEAVY OR WEST AFRICAN STANDARD COMPACTION TEST, 15 CMS. DIA MOULD	4,500.00
12.	EXTRA OVER -CHARGE FOR COMPACTION TEST ON CEMENT STABILIZED SOIL	1,200.00
B.	SOIL LOAD BEARING TEST: Revenue Code: 12020751	
1.	C.B.R. TEST ON AN UNDISTURBED SAMPLE TAKEN IN THE FIELD INCLUDING SOAKING AND MEASUREMENT OF SWELLING CHARACTERISTICS.	2,500.00
2.	SOACKED C.B.R. TEST	2,500.00
3.	C.B.R. TEST ALONG WITH OPTIMUM MOISTURE AND MAXIMUM DRY DENSITY DETERMINATION	6,500.00
4.	IN-SITU C.B.R. TEST (LOADING UNIT AND TRANSPORT TO BE PROVIDED BY THE CLIENT)	4,000.00
5.	PLATE BEARING TEST (LOADING UNIT AND TRANSPORT TO BE PROVIDED BY THE CLIENT)	22,500.00
C.	SOIL STABILIZATION TEST	
1.	PREPARATION, CURING AND TESTING OF 5	
2.	CMS DIAMETRE CEMENT STABILIZED SOIL	
3.	SPECIMEN	3,200.00

4.	- DITTO - 10 CMS SPECIMEN	3,200.00
5.	PREPARATION, CURING AND TESTING OF CEMENT STABILIZED 10 OR 5 CMS CUBE OR C.B.R. SIZE TEST SPECIMEN	3,200.00
6.	MIX DESIGN FOR SOIL STABILIZATION	25% EXT. COST OF DONE
D. CHEMICAL TEST		
1.	PRETREATMENT OF SOIL BEFORE HYDRMETER ANALYSIS	1,500.00
2.	TOTAL SOLUBLE SALTS	3,000.00
3.	DETERMINATION OF PH VALUE OF SOIL	3,000.00
4.	DETERMINATION OF CHLORIDE CONTENT	3,000.00
5.	ORGANIC CONTENT DETERMINATION	3,000.00
6.	SOLUBLE SULPHATE CONTENT	3,000.00
E. UNCONFINED COMPRESSION TEST		
1.	UNCONFINED COMPRESSION TEST ON 3.75 CMS DIAMETRE UNDISTURBED SPECIMEN, INCLUDING DENSITY AND MOISTURE CONTENT DETERMINATION	2,000.00
2.	UNCONFINED COMPRESSION TEST ON 10CMS DIAMETRE UNDISTURBED SAMPLE INCLUDING DENSITY AND MOISTURE CONTENT DETERMINATION	2,000.00
3.	UNCONFINED COMPRESSION TEST ON 3.75 CMS DIAMETRE REMOULDED SPECIMENT	2,000.00
4.	UNCONFINED COMPRESSION TEST ON 10CMS DIAMETRE REMOULDED SPECIMENT	2,000.00
F. TRIAXIAL COMPRESSION TEST ON 3.75 CMS DIAMETER SPECIMEN		
1.	QUICK UNDRAINED TRIAXIAL COMPRESSION TEST	7,500.00

	ON UNDISTURBED SPECIMEN INCLUDING DENSITY AND MOISTURE CONTENT DETERMINATION (SET OF 3 SPECIMEN PER SAMPLE)	
2.	TRIAxIAL COMPRESSION TEST WITH PORE WATER PRESSURE MEASUREMENTS ON UNDISTURBED SPECIMEN	12,000.00
3.	HAND TRIMMING OF SPECIMEN FROM BLOCK SAMPLE	1,000.00
4.	REMOULDING AND COMPACTING SPECIMEN TO A SPECIFIED MOISTURE CONTENT AND DENSITY	1,000.00
G.	CONSOLIDATION AND PERMEABILITY TEST	
1.	CONSOLIDATION TEST IN OEDOMETER ON 7.5 CMS DIAMETRE UNDISTURBED SPECIMEN, INCLUDING PREPARATION OF VOID RATIO/PRESSURE CURVE AND CO-EFFICIENT OF CONSOLIDATION DETERMINATION (BUT NOT SPECIFIED	
2.	GRAVITY) ONE CYCLE OF LOADING ONLY	6,500.00
3.	EACH ADDITIONAL CYCLE OF LOADING OR LOADING	3,000.00
4.	REMOULDING AND COMPACTING SPECIMEN TO A SPECIFIED DENSITY AND MOISTURE CONTENT	1,500.00
5.	PERMEABILITY TEST ON A SAMPLE COMPACTED TO A SPECIFIED DENSITY	7,200.00
H.	TEST FOR CEMENT	
1.	INITIAL AND FINAL SETTING TIME BY VICAT NEEDLES	3,000.00
2.	SOUNDNESS TEST (LE Chatellor)	2,000.00
3.	SPECIFIED SURFACE AREA	3,500.00
4.	COMPRESSIVE STRENGTH TEST (MORTOR CUBES	4,500.00

	AVERAGE OF 3)	
5.	TNSIBLE STRENGTH TEST (PER SET OF 3 BRIQUATTERS)	4,500.00
I.	TEST FOR SANDS AND AGGREGATES	
1.	SOUNDNESS TEST (CHEMICAL METHOD)	4,500.00
2.	SPECIFIED GRAVITY	2,500.00
3.	BULK DENSITY	1,700.00
4.	AGGREGATE CRUSHING VALUE	2,500.00
5.	LOS ANGELES ABRASION VALUE	4,500.00
6.	ELONGATION/FLAKINESS INDEX PER TEST	2,500.00
7.	AGGREGATE IMPACT VALUE	2,000.00
8.	10% FINE VALUE TEST	3,000.00
9.	WATER ABSORPTION TEST	1,200.00
10.	GRADING ANLYSIS	1,500.00
11.	ORGANIC IMPURITIES DETERMINATION (CHEMICAL METHOD)	3,500.00
12.	SILT AND CLAY CONTENT IN A SAND SAMPLE	2,500.00
13.	BREAKING UP BOULDERS TO SUITABLE SIZES FOR ANY AGGREGATE TEST	1,200.00
J.	TEST FOR CONCRETE	
1.	COMPRESSION TEST ON 15 CMS OR 10 CMS CONCRETE CUBE OR A SOLID SANDCRETE BLOCK	2,000.00
2.	COMPRESSION TEST ON A SANDCRETE HOLLOW BLOCK (INCLUDING BEDDING OF CEMENT SAND PLATE ON TOP AND BOTTOM).	3,000.00
3.	MAKING UP, CURING AND TEST OF 15 CMS OR 10 CMS CONCRETE CUBE	3,000.00

4.	MAKING UP, CURING AND TESTING CONCRETE BEAM TO DETERMINE FLEXURAL STRENGTH.	17,000.00
5.	CONCRETE MIX DESIGN	2,500.00
6.	SLUMP TEST	2,000.00
7.	NON-DESTRUCTIVE TESTING OF CONCRETE WITH CONCRETE TEST HAMMER (MINIMUM = AVERAGE OF 3 POINTS)	2,000.00
K.	TEST ON BITUMEN AND ASPHALTIC CONCRETE Revenue Code: 12020741	
1.	PREPARATION, CURING AND TESTING OF 10 CMS DIA SPECIMEN FOR MARSHAL STABILITY TEST	3,500.00
2.	DETERMINATION OF BINDER CONTENT (HOT EXTRACTION)	2,500.00
3.	SPECIFIC GRAVITY OF BITUMEN	18,500.00
4.	MIX DESIGN OF ASPHALTIC CONCRETE	3,500.00
5.	PEENTRATION TEST	3,500.00
6.	VISCOSITY	3,500.00
7.	SOFTENING POINT	3,500.00
L.	SOIL EXPLORATION	
1.	MOBILIZATION/DEMOBILIZATION OF DRILLING EQUIPMENT LABOUR, ETC.WITHIN KANO	30,500.00
2.	- DO - OUTSIDE KANO	35,500.00
3.	SET UP AND DISMANTLE BORING RIG,INCLUDING MOVING BETWEEN BORE HOLES	10,400.00
4.	STANDARD PENETRATION TEST	
5.	INCLUDING SETTING UP AT EACH HOLE.	4,500.00
6.	TAKING SOIL SAMPLES IN THE FIELD FOR	4,000.00

	LABORATORY TESTS	
7.	INCLUDING SEALING LABELING ETC. PER SAMPLE	1,000.00
8.	- DO - IN HARD STRATA, PER METRE	3,750.00
9.	EXCCAATION OF TRIAL PIT, PER PIT (MAXIMUM 2 M DEPTH)	9,000.00
10.	EXCAVATION DUTCH CONE PENETROMETER TEST PER METRE	3,000.00
11.	ENGINEER'S SITE VISIT, WHEN REQUIRED. PER VISIT	15,000.00
12.	INVESTIGATION REPORT ON SUB-SOIL CONDITIONS AND RECOMMENDATIONS,PER SITE	37,000.00
13.	FIELD PERMEABILITY TEST AT SPECIFIED DEPTH	9,000.00
14.	(C.B.R. TEST EXTRA IF REQUIRED)	4,000.00
15.	QUALIFICATION TEST ON SUB - BASE/BASE MATERIAL, PER SAMPLE	12,000.00
16.	DETERMINATION OF OPTIMUM MOISTURE AND MAXIMUM DRY	4,000.00
17.	DENSITY USING STANDARD PROCTOR MOULD	4,500.00
18.	- DO - B.S. HEAVY COMPACTION	6,500.00
19.	C.B.R. TEST ALONG WITH O.M.C. AND M.D.D. DETERMINATION, USING B.S.HEAVY COMPACTION. TEST PROCEDURE	2,500.00
20.	SOAKED C.B.R. AT O.M.C.	4,000.00
21.	TRAY TEST FOR BINDER DISTRIBUTION	
22.	DETERMINATION OF RATE OF SPREED BITUMEN AND CHIPPINGS FOR SURFACE DRESSING WORK	4,000.00
23.	IN-SITU DENSITY TEST ON FILL/SUB BASE OR BASE LAYER (CONVEYANCE NOT INCLUDED)	2,000.00

KANO STATE HOUSING CORPORATION
PHYSICAL PLANNING & DEVELOPMENT CONTROL DEPARTMENT

S/No	LOCATION	TYPE/ACCOMMODATION	REVENUE CODE	PRESENT CHARGE
1.	APPLICATION FORMS	ALL HOUSES AND PLOTS	12020455	N 10,000
	ALL ESTATES	VETTING		N 10,000
		CHANGE OF NAME		N 10,000
		EXTENSION		N 10,000
		FENCING		N 10,000
		SUB-DIVISION		N 10,000
		MERGER		N 10,000
2.	CHANGE OF NAME & DOCUMENT OF TITLE		12020748	
	KABUGA SITE & SERVICE			N 100,000
	SUSTAINABLE PLOTS			N 70,000
	MARKET STALLS			N 40,000
3.	SUB-DIVISION & DOCUMENT OF TITLE			
	PLOTS	ALL ESTATES		Cost of Change of Name X No of

				Division
4.	MARGERS	ALL ESTATES		Cost of Change of Name
5.	VETTING		12020759	
	RESIDENTIAL	SABON GARI		N 150,000
	RESIDENCIAL	SITE & SERVICE		N 100,000
	RESIDENCIAL	ALL ESTATES UPSTAIR		N 70,000
	RESIDENTIAL	ALL ESTATES BUNGALOW		N 50,000
	COMMERCIAL	ALL ESTATES		As per the Proposed design
	LEVY	ALL ESTATES		100% of the Charges
6.	EXTENSION	EACH ESTATES		
		SKIR-CITY		N 35,000/M2
		ZOO ROAD ESTATE		N 20,000/M2
		KUNDILA ESTATE		N 15,000/M2
		SABO GARBA ESTATE		N 15,000/M2
		ZAWACIKI ESTATE		N 9,000/M2
		WAILARI ESTATE		N 9,000/M2
		UMARAWA ESTATE		N 9,000/M2
		DANLADI NASIDI ESTATE		N 7,500/M2
		GIDAN GONA ESTATE		N 7,500/M2
		JIDO ESTATE		N 7,500/M2
		GWAMMAJA ESTATE		N 6,000/M2

		JA'OJI ESTATE		N 6,000/M2
	COMMERCIAL	ALL ESTATES		As per Prevailing Market Price
7.	OPEN PLOTS	ALL ESTATES		N 10,000/M2
8.	FENCING			
		SKIR-CITY FENCING & B/Q		N 200,000
		SHEIK NASIRU KABARA ESTATE		N 25,000
		REMAINING ESTATES		N 5,000/M2
		RURAL HOUSING		N 60,000
9.	LEASED PLOT	ALL ESTATES		75% of Prevailing Market Price
10.	CLEARANCE FOR PROCESSING OF C of O	ALL ESTATES		N 20,0000
11.	SEARCH FEES	ALL ESTATES		N 30,000
12.	ANNUAL MENTAINANCE FEE	A CATEGORY B CATEGORY C CATEGORY		N 7,500 N 5,000 N 3,000

BUREAU OF STATISTICS

Revenue code	Description	Amount
12020600	Sales General:	
12020601	Sales of Journal and Publication	1,000.00

KANO STATE FIRE SERVICE

S/N	REVENUE CODE: 12020400	
1.	Description	Rate
2.	VETTING OF BUILDING PLAN Revenue code: 12020428	
3.	Building Plan Industrial	10,000.00
4.	Commercial	5,000.00
5.	Residential	3,000.00
6.	Office	5,000.00
7.	Place of Instruction	10,000.00
8.	High Rise Five Story Building	25,000.00
9.	High Rise Six to Ten Story Building	25,000.00
10.	High Rise Eleven and Above Story Building	25,000.00
11.	ISSUANCE OF ANNUAL FIRE SAFETY CERTIFICATE Revenue code: 12020452	
12.	Building Plan Industrial	5,000.00
13.	Commercial	5,000.00
14.	High Rise Five Story Building	15,000.00
15.	High Rise Six to Ten Story Building	15,000.00
16.	High Rise Eleven and Above Story Building	15,000.00
17.	Place of Instruction	5,000.00
18.	Place of Public Resort i.e. Hotel Cinema etc.	5,000.00

MINISTRY OF COMMERCE
MINISTRY OF COMMERCE, INDUSTRY, CO-OPERATIVES AND TOURISM
REVENUE CODES AND ASSOCIATED FEES AND CHARGES

REVENUE CODE	DESCRIPTION	AMOUNT/CHARGES
12020739	COOPS SOCIETIES (AUDIT AND SUP. FEES)	10,000.00
12020740	REGISTRATION OF FUEL STATION	N200,000 FOR METROPOLITANT N150,000 FOR OUTSIDE METROPOLITANT
	REGISTRATION OF BUSINESS ASSOCIATION AND GROUPS:	
12020739	a) AN APEX ASSOCIATION	N250,000 NEW REGISTRATION N100,000 FOR RENEWAL
	b) MOTHER ASSOCIATION	N50, 000FOR NEW REGISTRATION 10, 000 FOR RENEWAL.
	c) UNIT ASSOCIATION	N20,000 FOR NEW REGISTRATION 10,000 FOR RENEWAL
12020711	d) AN INDIVIDUAL/ENTERPRISE New Registration Registration Renewal	MINIMUM OF 2,000. MAXIMUM OF 1,000,000 DEFENDING ON THE VOLUME OF THE TRADE. N100,000 FOR FOR REGISTRATION
	e) A FOREIGNER (INDIVIDUAL)	100,000 FOR RENEWAL
	f) A FOREIGNER (ASSOCIATION)	N200, 000FOR NEW REGISTRATION.

		200,000 FOR RENEWAL.
	TRADE LAW CHARGES	
	a) For 40 Feet Container	10,000.00
	b) For Containers below 40 feet	5,000.00
12020740	REGISTRATION OF BUSINESS PREMISES	N10, 000 FOR REGISTRATION. (RURAL) 2,000 FOR RENEWAL

**MUHAMMAD ABUBAKAR RIMI MARKET AFRICAN ALLIANCE BUILDING
ABACHA WAY, REVENUE CODES AND ASSOCIATION FEES AND CHARGES**

CODE	DESCRIPTION	CHARGES
1010	Rent (Red Bricks)	N50,000 per year
	Sandcrat	N20,000 per year
	MBG (Special	N20,000 per year
	OSF/OSG/OSJ/OSQ	N15,000 per year
1014	Private developers Stall/Shops	N50,000 revenue code 12020759
	Sanitation/Securities	N24,000 per year
	Public Convenience (Private)	N360,000 per year
	Public Convenience (Government)	N1,000,000 per year
	Temporaries	N3,000 per year
1013	Branding	Depending on the Size
1017	Gate Entrance	N500,000 per year
	Aminu Dantata Under Bridge Parking Space	N3,000,000 per year
	MBG	N10,000 per year
	Renovation	N50,000 per year
	Containers	N50,000 per year

KANTI KWARI MARKETS REVENUE

S/NO	DESCRIPTION	RATE (N)
1	SECURITY FEE PER SHOP	N1,000
2	SANITATION FEE	N1,000
3	REGISTRATRATION OF KWARI EXPATRIATE COMPANIES	N250,000
4	RENEWAL OF KWARI EXPATRIATE COMPANIES	N200,000
	VEHICLE PARKING PERMIT	
5(a)	TRUCK/ARTICULATED TRUCK PER VEHICLE	N1,000
5(b)	BUSES/CARS PER VEHICLE	200
5(c)	MINI TRUCK (YAR KURKURA)	N100
5(d)	WHEEL BARROW/CARTS	N50
	CONTAINER OFFLOADING FEE	
6(a)	40 FEET CONTAINER (KWARI BOUND CONTAINERS)	N10,000
6(b)	20 FEET CONTAINER (KWARI BOUND CONTAINERS)	N5,000
	BANK REGISTRATION FEE	
7(a)	INITIAL REGISTRATION	N200,000
7(b)	RENEWAL	N100,000
	PARKING PERMIT KOFAR MATA EID PRAYING GROUNG	
8(a)	MOTORCYCLE/TRYCYCLE	N50
8(b)	BUSES/J5/CANTER	N500
8(c)	TRUCK/ARTICULATED VEHICLE	N1,000
8(d)	12 SEATER BUSES	N200
8(e)	PRIVATE CAR	N100
	TRADERS	
9	STALL, SHEDS, TABLE	N100
	CLEARING AGENTS	
10(a)	CLEARING/FORWARDING	N100,000
10(b)	RENEWAL	N50,000
	I.C.T SERVICE PROVIDERS & ELECTRONIC DEVICES EQUIPMENT REGISTRATION	
11(a)	MARKET DEVELOPMENT FEE INITIAL	N50,000

11(b)	RENEWAL	N30,000
	GUARANTORS	
12(a)	INITIAL REGISTRATION	N50,000
12(b)	RENEWAL	N30,000

KANO STATE TOURISM BOARD

REVENUE CODE: 12020400

S/NO	DESCRIPTION	RATE
1	TOURISM DEVELOPMENT LEVY	1% ON GUEST ACCOMODATION
2	SHOPS AT TRANS SAHARA SHOPPING COMPLEX	SMALL N50,000 - LARGE 80,000 ANNUALLY
3	OPEN AIR	N30,000.00 PER EVENT
4	CONFERENCE HALL	N40,000 - N 60,000 PER EVENT

KANO STATE MINISTRY OF PLANNING AND BUDGET

REVENUE CODE: 12020601

S/N	Description	Rate
1	SALES OF PUBLICATION (BUDGET BOOK)	N20,000.00

MINISTRY OF INFORMATION AND INTERNAL AFFAIRS			
CODE	TITLE REVENUE COLLECTION AND CODE:	ACTUAL COLLECTION	NEW RAGE
12020759	12020759 Sales of Publications & Registration of	Minimum of N10,000.00 depending on the volume maximum of N100,000.00	N10,000 to N500,000

	Media organization (Radio, Television, Online media, Advert etc)		
12020760	Public Address Systeme	N5,000.00 to N50,000.00	N30,000 per event
12020761	Graphics Design	Minimum of N15,000.00 Maximum of N50,000.00	N500 to N2000
12020762	Hire of Equipment (Information VAN)	N15,000.00	Metropolitan LGs N30,000.00 Outside Metropolitan LGs N50,000.00
12020763	Production of National Flag, Emblem & Photograph of Public Figure		N5,000 to N50,000.00
12020764	Citizenship Application Fee	N200,000	
1202765	Registration of Private Printing Press		N10,000 to 100,000
Book Preview		Up to 35 page @500/Book up to 80 pages @750/Book up to 135 pages @1000/Book above 135 pages	

**YOUTH DEVELOPMENT AND EMPOWERMENT
DIRECTORATE
REVENUE CODE: 12020567**

<i>S/N</i>	<i>DESCRIPTION</i>	<i>RATE (N)</i>
1.	REGISTRATION OF YOUTH CLUBS	N2,000.00
2.	REGISTRATION OF YOUTH CLUBS	N1,000.00
3.	HIRE OF CONFERENCE (SEMINAR/WORKSHOP)	N10,000.00
4.	WEDDING CEREMONY	N5,000.00
5.	INDUSTRIAL RESEARCH	N10,000.00
6.	HIRE OF CONFERENCE BY REGISTERED YOUTH ASSOCIATION	N3,000.00

CIVIL SERVICE COMMISSION

Revenue Code: 12020600

Revenue Code	Description	Rate
12020643	Application Form	500

HEAD OF CIVIL SERVICE

Revenue code: 12020600

Revenue Code	Description	Rate
12020757	Circular 3 copies	850.00
12020619	Scheme of Service	1,500.00
12020619	Civil Service Rules	1,000.00
12020619	Human Resource Management	1,000.00
12020643	Form OM 1 (Local Training)	500.00
12020643	Form OM 2(Local mgt	1,000.00

	Training)	
12020643	Form OM 3(Oversea Training)	2,000.00
12020643	Form OM 4(Medical Student)	Free
12020643	Form OM 5(Resident Doctors)	Free
12020643	Form Om 6(ASCON)	Free
12020643	Promotional Exam Form	1,000.00

**MINISTRY OF AGRIC
KANO STATE GOVERNMENT MINISTRY OF AGRICULTURE AND NATURAL
RESOURCES**

AGRIC ENGINEERING DEPARTMENT REVENUE RATES

<i>S/N</i>	<i>DESCRIPTION</i>	<i>RATE (N)</i>	<i>Revenue Code 12020300</i>
1.	TRACTOR WITH HARROW PER DAY	7,000.00	12020126
2.	TRACTOR WITH PLOUGH PER DAY	10,000.00	12020126
3.	TRACTOR WITH THRASHER PER DAY	15,000.00	12020126
4.	TRACTOR WITH HARVESTER PER DAY	3,000.00	12020126
5.	COMBINE HARVESTER PER ACRE	3,000.00	12020713
6.	CAT D6 PER DAY	45,000.00	12020126
7.	CAT D7 PER DAY	55,000.00	12020126
8.	CRANE LORRY PER DAY	10,000.00	12020126
9.	TRACTOR WITH RIDGER PER DAY	5,000.00	12020126

REVENUE SOURCES OF THE AGRICULTURAL SERVICES DEPARTMENT

Code: 12020446

<i>S/N</i>	<i>DESCRIPTION</i>	<i>RATE (N)</i>	<i>Revenue Code</i> 12020446
LANDCHARGES/RENT			
1.	JARMAN BAKA IRRIGATION PROJECT	N1,500.00/ACRE/SEASON	N5000.00/ACRE/SEASON
2.	GAYA UPLAND FARM	N200.00/ACRE/SEASON	N1,000/ACRE/SEASON
3.	BUNKURE LIVE STOCK INVESTIGATION & BREEDING CENTRE (LIBC), GAFAN	N5,000.00/ANNUM	
4.	KADAWA IRRIGATION FARM		
PRODUCE INSPECTION AND PEST CONTROL			Revenue code 12020304
5.	LICENSE REGISTRATION FOR OIL MILLS	N7,000.00/ANNUM	
6.	RENEWAL	N5,000.00/ANNUM	
7.	CERTIFICATE OF FUMIGATION OF PREMISES	N7,000.00/ANNUM	
8.	RENEWAL	N5,000.00/ANNUM	
FISHERIES			Revenue code: 12020305
9.	FISHING PERMIT WITH CANOE	N500.00/MONTH	1,000/MONTH
10	FISHING PERMIT WITHOUT CANOE	N300.00/MONTH	500/MONTH

VETERINARY DEPARTMENT
HIDE AND SKIN SECTION
REVENUE COLLECTION UNDER HIDE AND SKIN SECTION
Revenue code: 12020141

S/NO	DETAILS	RATES	REMARKS
1.	Premises license	N10,000.00/annum	Hide and skin premises license
2.	Hide and skin dealer license	N2,000.00/annum	N5,000.00/annum
3.	Hide and skin buyers license	N5,00.00/annum	
	INSPECTION FEES	Revenue code: 12020143	
1.	LIVESTOCK		
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	
2.	FISHERIES	Revenue Code: 12020446	
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	
3.	POULTRY	Revenue code: 12020143	
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	

KANO ZOOLOGICAL GARDEN AND WIELD LIFE MANAGEMENT AGENCY

Description	Rate (N)
GATE TICKET: Revenue code: 12020455	
Adult	100
Children	50
SPACE RENTING:	

Gidan Rimi Area	30,000.00
Children Amusement Park	20,000.00
Botanical Garden	40,000.00
HUNTING LICENCE: Revenue code: 12020121	
HUNTING LICENCE:	1,000.00
Trophy	1,000.00
Captive	1,000.00

**KANO STATE AGRICULTURAL AND RURAL DEVELOPMENT
AUTHORITY**

Revenue code: 12020700

S/NO	DESCRIPTION	RATES	REMARK
1	LAND AND WATER CHARGES PER ACRE PER SEASON	Rainy Season 3, 500.00 Dry Season 5,000	
2	HIRE OF COMPRESSOR	5,000.00	
3	TUBE WELL DRILLING COST PER UNIT	10,000.00	
4	WASH BORE DRILLING COST PER UNIT	5,000.00	
5	PRINTING IMPRESSIONS PER PLATE	750.00	

KANO AGRICULTURAL SUPPLY COMPANY (KASCO) Revenue Code	Description	Amount
12020600	Sales General	
12020616	Sales of Fertilizer	5,500.00

MINISTRY OF FINANCE Revenue Code	Description	Amount
12020400	Fees General:	

12020417	Contractor registration fees	50,000
12020427	Tender fees Above 15,000,000	From 100 - 15,000 2%
12020600	Sales General:	
12020601	Sales of Journal and Publications	1,000
12020617	Sales of obsolete Stores/Vehicles	From 1,000 - 500,000
12020618	Sales of Motor Cycles and Bicycle Application forms	1,000.00
12021200	Interest General:	
12021210	Bank Interest	
12021211	Gain on Foreign exchange	

MINISTRY OF ENVIRONMENT

S/NO	DESCRIPTION	RATE PER ANNUM	Revenue code:
	ENVIRONMENTAL LABOTARY		12020700
1	TEMPERATURE AND SOUND LEVEL ASSESSMENT	N5,000.00	
2	EFFLUENT ANALYSIS OF TREATED AND UNTREATED	N20,000.00	
3	DRINKING WATER	N15,000.00	
	PARK AND GARDEN		12020700
1	RESTUARANTS	CLASS A=N100,000.00 CLASS B N 20,000	
2	SUYA JOINTS	CLASS A=N100,000.00 CLASS B N 20,000	
3	FAST FOOD	CLASS A=N100,000.00 CLASS B N 20,000	

4	FISH ROASTING	CLASS A=N100,000.00 CLASS B N 20,000	
5	NURSERY PRODUCTION	A=N50,000.00 B= N 20,000	
6	PUBLIC CONVENIENCE PARK	A=N100,000.00 B= N 20,000	
7	CAR WASH	A=N100,000.00 B=N 25,000	
8	SPACE UTILISATION	N10,000.00/ANNUM	
	PUBLIC CONVENIENCE OTHERS		12020759
1	BIG	N100,000.00/ANNU M	
2	SMALL	4,000.00/ANNUM	

REFUSE MANAGEMENT AND SANITATION BOARD

REVEN UECODE	DESCRIPTION	AMOUNT/CHARGE
1220207 59	BUCKET MONTHLY - depending on frequency and distance of Evacuation	Maximum of N6,000.00 Minimum of N4,000.00/ per Month
	MARKETS AND OTHER INDUSRIES (MONTHLY)	N100,000.00

122020759	REGISTRATION OF PRIVATE WASTE COMPANIES AND RENEWAL PER ANNUM	N35,000.00
	A FULL TRUCK OF TIPPER (WASTE) ON COMMERCIAL REQUEST	N3,000.00
	PRIVATE FUMIGATION CHARGE	N 100,000.00

MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT

Description	Rate	Revenue code: 12020703
Land Charges	1,600.00/Acre	
Water Charges	1,000.00/Acre	
Hire Of Plant and Equipments		

KANO STATE WATER BOARD

Revenue code: 12020400

Metered Category	Consumption	Flat Rate/(N/Mo nth	Metered Rate(N/M
Industry	Up to 1000m		150
Industry	Above 1000m		200
Block Factory	Any	10,000.00	100

Car Wash	Any	30,000.00	100
Farm House	Any	10,000.00	100
Filling Station	Any	10,000.00	100
Bath House	Any	30,000.00	100
Commercial Tap	Any	20,000.00	100
Restaurant	Any	5,000.00	100
Gardening	Any	5,000.00	100
Private Clinic Hospital	Any	30,000.00	100
Commercial Firm	Any	5,000.00	100
Pure Water Factory	Any	30,000.00	100
Private Institution	Any	10,000.00	100
Public Institution	Any	10,000.00	100
Water Tanker	Any	0	100
Domestic (High Density)	Any	1,500.00	60
Domestic (Medium Density)	Any	2,300.00	60
Domestic (Low Density)	Any	5,700.00	60
Special Compound	Any	15000.00 - 30,000.00	60
Water Board Borehole	Any	10,000.00	0
APPLICATION FORM:			
Domestic			1,500.00
Institutions			5,000.00
Commercial			15,000.00

Industrial			5,000.00
CONNECTION CHARGES:			
15mm/20m m ()			5,000.00
25mm (1")			6,500.00
35mm (1)			7,500.00
37.50mm (1)			8,500.00
50mm (2")			20,000.00
73mm (3")			45,000.00
100mm (4")			65,000.00
150mm (6")			105,000.00
200mm(8 ")			150,000.00
Reconnection charges			Same as Connection
FIXED MONTHLY CHARGES FOR METERED CONNECTION:			
15mm/20m m ()			500.00
25mm(1")			600.00

35mm(1)			750.00
37.50mm (1)			850.00
50mm (2")			1,500.00
73mm (3")			4,500.00
100mm (4")			6,500.00
150mm (6")			10,500.00
200mm(8 ")			15,000.00
Legalizati on	Connection fees + 3 to 12 months consumption charge		

RURAL WATER SUPPLY AND SANITATION AGENCY

S/NO	DESCRIPTION Revenue code: 12020400	AMOUNT/CHARGE
1.	Registration/Renewal of Borehole Drillers	Minimum 100,000.00 Maximum 200,000.00
2.	Geophysical Survey a) Registration of Practitioners b) In House Survey	10,000.00 10,000.00
3.	Drilling of boreholes	7,000.00/Per Meter
4.		

5.	Pump test	10,000.00/Per Site
	water supply vendors	
	a) Registration of Practitioners	10,000/Annually
6.	b) In House Survey	10,000/Annually
7.	Car wash	10,000.00/Annually
8	Installation Charges	5,000.00
9.	Construction of Mini dams	5,000,000.00/Per Dam

KANO STATE RURAL ELECTRICITY BOARD

S/N	DESCRIPTION	RATES	Revenue code:
0			12020900
A	WITHIN KANO METROPOLITAN		
1	TRANSPORTATION/ERECTION OF HT/LT POLES	3,000.00/POLE	
2	ERECTION OF POLE ONLY	2,000.00/POLE	
3	LOW - LOADER TRANSPORTATION OF POLES	35,000.00/TRIP	
B	OUTSIDE METROPOLITAN		
4	UPLOADING OF TRAILER	10,000.00/TRIP	
5	ERECTION OF LT & T POLES	2,500.00/POLE	
6	LOW FEEDER TRANSPORTATION OF POLES	40,000.00/TRIP	
7	UP LOADING OF TRAILER	10,000.00/T	

		RIP	
C	OUTSIDE OF THE STATE		
8	ERECTION OF HT/LT POLES	3,000.00/PO LE	
9	LOW LOADERTRANSPORTATION OF POLES	60,000.00/T RIP	
10	UP- LOADING OF TRAILER	12,000.00/T RIP	

KANO ROADS AND TRAFFIC AGENCY (KAROTA) TRAFFIC OFFENCES AND PENALTIES License conditions (general) Revenue code: 12020500			
S/N O.	VIOLATION	FINE N	ADDITIONAL PUNISHMENT
1	Driving without driver's License	5,000	
2	Driving of Motorcycle by person under 18 years	20,000	Impounding vehicle
3	Driving of motor vehicle by person under 18 years	15,000	
4	Learner driving without learner's permit.	10,000	Impound vehicle
5	Learner driver and unaccompanied by a licensed driver	15,000	Impound vehicle
6	Driving an unlicensed vehicle	15,000	Impound vehicle
7	Driving with fake number plates	5,000	
8	Failure to notify the Agency on changes of ownership	10,000	Impound vehicle
9	License Conditions (Commercial) Not painting a commercial vehicle in approved colors	10,000	Enforce painting

10	Violation of route by commercial vehicle	10,000	
11	Non-display of route number of vehicle	10,000	
12	Disobeying traffic control light and signs	15,000	
13	Parking on yellow line on any public highway	10,000	
14	Vehicle crossing double yellow line	5,000	
15	Failure to stop at a Zebra crossing	10,000	
16	Failure to give way to traffic on the left at a roundabout.	10,000	Impound vehicle
17	Driving a Taxi without a valid hackney carriage	1,000	Impound vehicle
18	Driving a Bus without valid State carriage certificate	2,000	Impound vehicle
19	Driving a Goods carrying commercial vehicle without a goods vehicle certificate	2,000	Impound vehicle
20	Charging more or less than the prescribed amount	1,500	Impound vehicle
21	Using a light head steering vehicle for carrying goods and passengers	10,000	Impound vehicle
22	Driving a commercial vehicle without driver's badge	2,000	Impound vehicle
23	Failure to obtain a conductor's badge by a conductor	1,000	Impound vehicle
24	Failure to display taxi light on the roof	1,000	Impound vehicle
25	Failure to obtain a passenger manifests in a taxi or bus (Inter State)	2,000	Impound vehicle
26	Putting commercial bus taxi on the road without regulation	10,000	Impound vehicle

	Colours Vehicle Defect		
27	Driving motorcycle/three wheelers with non functional lamps.	10,000	Impound and repair
28	Driving private motor vehicles with non functional lamps 2	10,000	Impound and repair
29	Driving commercial vehicle with non functional lamps	20,000	Impound and repair
30	Driving trailer, tanker tractor topper with non functional lamps	50,000	Impound and repair
31	Defective brake system	5,000	Impound vehicle
32	Defective brake light	5,000	Impound vehicle
33	Driving taillight	5,000	Impound vehicle
34	Non usage of trafficator	5,000	Impound vehicle
35	Defective of brake system	10,000	Impound vehicle
36	Defective exhaust system	5,000	Impound vehicle
37	Defective of non available windscreen	5,000	
38	Carrying additional load on top of a tanker	10,000	Impound vehicle
39	Carrying passenger outside the vehicle compartment	5,000	Dislodge
40	Alcohol and Drugs Driving under the influence of alcohol, and or/drugs	50,000	Impound vehicle
41	Riding of motorcycle without crash helmet for rider and passenger	1,000	Impound vehicle
42	Riding motorcycle without a driving permit.	2,500	Impound vehicle
43	Riding a motorcycle against traffic or through road median	5,000	Impound vehicle
44	Conveying more than one	5,000	Dislodge all passen

	passenger at any given time.		
45	Alteration of manufacturers specification on motorcycle (e.g. handlebar seat/horn/leg/seat)	3,000	Impound vehicle
46	Motorcyclist resisting arrest	5,000	Impound
47	Exceeding prescribed speed limit	10,000	Psychiatric evaluation
48	Tailgating an emergency vehicle	2,5000	Impound vehicle
49	Failure of slow moving vehicle to keep the right lane	5,000	Impound vehicle

Miscellaneous Traffic Fees: Revenue code: 12020400

50	Assault on a Traffic Officer	16,000	Impound and prose in court
51	Driving in a direction prohibited by the Road Traffic Law	10,000	impound vehicle an psychiatric evaluati
52	Illegal U-Turn	5,000	Driver training
53	Wrong overtaking of other vehicle	10,000	Psychiatric evaluati
54	Overloading of commercial vehicle or trailer	20,000	Dislodge excess
55	Driving on the highway walkways or curves	10,000	Psychiatric evaluati
56	Parking on the highway walkways or curves	10,000	
57	Parking or stopping to pick passengers by a commercial vehicle other than at a designated bus-stop.	5,000	Driver training
58	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	50,000	Impound vehicle ar psychiatric evaluati
59	Abandoned vehicle on highway (trucks/cars)	50,000/15,000	Impound
60	Commuter hanging on tailboard of moving vehicle	5,000	Dislodge
61	Driving vehicle with doors left open	5,000	

62	Failure to display reflective warning triangle sign at point	10,000	Impound Vehicle
63	Motorist Resisting Arrest	20,000	Impound
64	Double parking on carriage way	5,000	
65	Parking on slow track multi carriage way	5,000	
66	Parking on bridge and fly over	5,000	
67	Parking within 7mtrs of the entrance to an emergency outfit	2,000	
68	Parking within 10mts upon	5,000	
69	Approach to a traffic junction Parking to drop passenger along	2,000	
70	The carriage way Exceeding stated speed limit for	3,000	
71	Category of vehicle on road Reading on the road	26,000	
72	Moving slow for traffic	5,000	

Right of Way of Vehicles

73	Turning to left in front of approaching vehicle	10,000	
74	Failing to yield to emergency	3,000	
75	Vehicle Failing to keep safe distance	2,000	
76	Turning from wrong lane	3,000	
77	Failing to sound horn	5,000	
78	Giving wrong signal before Turning	5,000	
79	Failing to dim light for Approaching vehicles	5,000	
80	Failing to dim light following	5,000	
81	Vehicles Failing to give way when overtaking	5,000	

Safety Devices

82	Driving with defective tyres	15,000	Impounded vehicle
83	Driving without spare tyres	2,000	

Things that distract attention

84	Using mobile telephone while driving	5,000	
85	Carrying a child on a driver's lap	5,000	

Storage and Custody Charges

86	Storage charges for impounded cars, jeeps and mini buses per day	500	
87	Storage charges for impounded Motorcycles and 3 wheeler per day	200	
88	Storage charges for all other impounded vehicles perday?	1,000	
89	Towing an impounded car, jeep and mini buses	25,000	Impounded
90	Towing a trailer or tanker (empty)	75,000	Impounded
91	Towing a trailer or tanker (loaded)	100,000	Impounded
92	Towing tipper and lorries	50,000	Impounded
93	Towing high capacity buses	50,000	Impounded
94	94 Hire of heavy duty recovery equipment	30,000	Per day

PILGRIMS WELFARE BOARD

Code	Description	Amount
12020400	FEES GENERAL :	
12020453	Application Form Fees	1,000.00
12020700	EARNINGS GENERAL:	
12020802	Rent on Government Shops	300,000.00 Per Shop

MINISTRY FOR LOCAL GOVERNMENTS

Code	Description	Amount
12020400	FEEES GENERAL:	
12020453	Application Fees	1,000.00

OFFICE OF THE AUDITOR GENERAL

Code	Description	Amount
12020700	FINE AND FEES:	
12020759	Registration of Accounting firms	50,000.00

26 Kano State Private and Voluntary Institution Board

An institution shall pay the levies prescribed by the Kano State Private and Voluntary Institution Board.

27 Kano State Private Health Institution management Law 2017

Payable by Private health intuitions

STATE LOCAL GOVERNMENTS HARMONISED CHARGES, RATES AND LEVIES

Revenue Heads	Urban		Semi-Urban	Rural
(1) Shops and Kiosk Rates:	N (per annum)		N	N
a. Shop Permit	Small	3,000	2,400	1,200
	Medium	5,000		
	Large	20,000		

b. Kiosk Permit	Ex Large	100,000		
		2,000	1,200	600
Container/Temporary Shop.	Small	12,000	1,200	600
	Large	24,000		
Workshop Permits for Artisans (Carpenters, Mechanics, Vulcaniser) etc.,	Small	12,000	2,500	1,500
	Large	24,000		

(2) Tenements Rates / (Private and Commercial Property)

Based on Value of the Property.	<u>Commercial property</u>		Communication mast for all GSM operators to charge N100, 000 per mast in any of the Local Government of Kano State. The sum N20.00 to charge per meter on paver cable lay by GSM operators in any Local government in the state.
	To charge 0.25% on total Value of the Property as Tenement Rate.		
	<u>Residential</u>		
	To charge 0.01% on the Value as Tenement Rate.		

(3) Naming of Street Registration Fees	150,000 for urban	20,000 for semi-urban	20,000 for rural	
Renewal Annual	10,000	5,000	5,000	
(4) Right of Occupancy Fees in Local Areas	10,000	5,000	2,500	
(5) Market Rates and Levies				
Permanent Stalls (per annum)	12,000	2,000	600	
Market Stalls (per annum)	8,000	1,500	300	
Seasonal Markets (per bag/heap)	100	50	10	
Market Hawkers (daily)	40	20	20	
Market Hawkers (weekly)	100	50	50	
(6) Motor Park Levies				
Entrance Fees (Gate) Trucks, Lorries, Tankers	300	200	100	
Canter, Buses, Pick-up Vans	100	50	30	
Loading and Offloading Fees (per trip) Trailer Lorry Canter				
	2,000	1,500	600	
	1,500	1,000	500	

	500	300	200	
Motorcycle Parking Fees (per day)	50	20	20	

(7) Domestic Animals License Fees

Dog License	1,000	700	500	
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(8) Bicycle, Truck, Canoe, Wheel Barrow and Cart Fees

Bicycle License Fees	1,000 per annum	500	50	
Canoe License Fee	1,500 per annum	500	100	
Wheel Barrow/ Cart Fee	500 per annum	300	30	

**(9) Sign Board (Signage) and Advert Permit Fees
(Farashin Tallana Alluna da amsakuwa)**

	URBAN	SEMI URBAN	RURAL
Mobile Sales & Hawking/Masu Talla a Titi	Corporate: N,500 per week Individual: N1,000 per week	Corporate N3,000 per week Individual N500 per week	Corporat N2,000 p Corporat N5,000 p N3,000 p
Promotion Fee/Masu	N 5,000 per (corporate)	N 3,000 per week (corporate)	N2,000 p

TallataSabuwar
Haja

(10) MOBILE BRANDING (LikaHotunanTalla a Ababan Hawa)

	URBAN	SEMI URBAN	RURAL
Luxurious Bus	N100,000 per annum	N100,000 per Annum	N100,000 Annum
Trailer, Tanker & Trucks	N60,000 per annum	N60,000 per annum	N60,000 annum
Car	N30,000 per annum	N30,000 per annum	N30,000 annum
Tricycle	N5,000 per annum	N5,000 per annum	N5,000 p

(11) BILLBOARD (AllunanTalla)

	URBAN	SEMI URBAN	RURAL
Directional Sign	N5,000 per Annumn (corporate)	N3,000 per annum	N2,000 p annum
Wal/Roof Print: RubutunJikin Bango	(corporate) N2,200 per sqm	N1,500 per sqm	N800 per
Wall Drapes Allon Bango	N700 per sqm Corporate	N500 per sqm	N300 per
Development Board: AllunanyanKwangila	N10,000/sqm per annum (corporate)	N7,000/sqm per annum (corporate)	N5,000/s annum

Super 489 Sheet Allo Mai Kafa Ashiri	N150,000 per annum (corporate)	N100,000 per annum (corporate)	N70,000 per annum (corporate)
96 Sheet	N500, 000 per annum (cooperate)	N350,000 per annum (cooperate)	N200,000 per annum (cooperat
Roof top allonsamun Gini	N 500, per annum (corporate)	N350, 000 PER annum (cooperate)	N200,000 per annum (cooperat
Backlit: Allon Mai Lantarki	N 500, per annum (corporate)	N350, 000 PER annum (cooperate)	N200,000 per annum (cooperat

(12) Public Convenience, Sewage and Refuse Disposal Fees

Dislodgement of Septic Tank	5,000	2,000	1,000
Sanitation Fees (Residential)	3,000	2,000	1,000

(13) Wrong Parking Charges

Towing of Vehicle Fees	5,000	3,000	1,000
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(14) Other Levies and Fees

Contract Registration	20,000	20,000	20,000
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Fees				
Contract Processing Fees	2.5% of the value of the contract	2.5% of the value of the contract	2.5% of the value of the contract	

TENTH SCHEDULE

FORM OF AUTHORISATION TO ACCESS LAND & BUILDING

Books and Document

To: _____

The Kano State Internal Revenue service, by virtue of the powers vested in it by sectionof the Kano State Tax (Codification and Consolidation) Law of 2021[I] hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or nay person who has been suspected by the service of fraud, evasion, willful default etc. in connection with 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 authorize you, with the aid of any policy 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 the tax are as follows:

Year of assessment

(i) _____

(ii) _____

(iii) _____

No. of Notice of Assessment N: K

SIGNED and issued under the hand of the chairman, Kano State Internal Revenue Service at

.....this.....day of
.....20.....

Chairman

Kano State Internal Revenue Service

Amount of Tax due

ELEVENTH SCHEDULE Section 52 (1)

ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE OF THE TAX APPEAL COMMITTEE

Establishment of the Tax Appeal Committee

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.

Composition of the Committee

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.

- 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.

- ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

Qualifications for appointment as a Tax Appeal Commissioner

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.

Term of Office

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.

Resignation and Removal

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.

Order constituting a Committee to be Final

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 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 Committee; and

b) be the head of the secretariat and responsible for:

The day -to-day administration, and

- i) 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

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:
- (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 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:
- (a) Any three or more appeal commissioners may hear and decide 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 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 written of such interest or relationship, and he shall not sit at any meeting or the hearing of that appeal.
- (3) The provision 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 the applicant 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 the notice, receipt 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 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 appeals is frivolous or vexatious or is an abuse to the appeal process; or

(c) it is expedient to require the appellant to pay an amount as security for the processing of 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 sub section (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 account 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 rule prescribing the procedure to be followed in the conduct of appeals before the committee.

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.

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 Period for Appeal 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 32 (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.

(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, 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 set-off 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.

- 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 party seeking to enforce the award or judgment.

Appeal to the High Court of Kano 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 Kano 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.

Right to Legal Representation

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.
- (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.

Application of Statute limitation

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

Powers and Procedures of the Committee

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:

- (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) 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 Appeal

An appeal against the decision of the high court at the instance either party shall lie to the court appeal.

Explanatory Note

(This note does not form part of this law and has no legal effect)

This law is to codify and consolidate various laws relating to taxes, levies and revenues in the state and establish the Kano State Internal Revenue Service.

This printed impression has been carefully compared with the bill which has passed the Kano State House of Assembly and found to be true and correctly printed copy of the said bill.

AUTHENTICATION BY CLERK TO THE HOUSE

THIS PRINT IMPRESSION HAS BEEN CAREFULLY COMPARED BY ME, WITH THE BILL KANO STATE & LOCAL GOVERNMENT REVENUE ADMINISTRATION (CONSOLIDATION AND CODIFICATION) BILL 2021 (1443 A.H) WHICH HAS BEEN PASSED INTO LAW BY THE HOUSE OF ASSEMBLY AND FOUND BY ME TO BE A TRUE AND CORRECTLY PRINTED COPY OF THE SAID BILL.

Garba Bako Gezawa

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**GARBA BAKO GEZAWA
CLERK/HEAD OF LEGISLATIVE SERVICE**



ASSENTED TO THIS.....*21st*..... DAY OF*Dec.*..... 2021
.....*16*..... DAY OF*Jum. Awwal*.....1443 A.H

Abdullahi Umar Ganduje

.....
**ABDULLAHI UMAR GANDUJE
EXECUTIVE GOVERNOR
KANO STATE**