

YOBE STATE OF NIGERIA

A BILL FOR A

**LAW TO PROVIDE FOR THE CODIFICATION OF ALL YOBE
STATE REVENUE LAWS, TO RESTRUCTURE THE INTERNAL
REVENUE SERVICE, ESTABLISH REVENUE SINGLE
ACCOUNT FOR EFFECTIVE REVENUE GENERATION AND
RELATED MATTERS**

2021

Yobe State Revenue (Codification)2021

Sections: **ARRANGEMENT OF SECTIONS**

PART - I

PART 1 – CITATION AND COMMENCEMENT

1. Citation and Commencement
2. Interpretation

PART - II

ESTABLISHMENT OF THE YOBE STATE OF INTERNAL REVENUE SERVICE

3. Establishment of the Service.
4. Objective of the Service
5. Establishment and composition of the Governing Board.
6. Tenure of Office.
7. Cessation of membership of the Board.
8. Emoluments of members.

PART - III

POWERS AND FUNCTIONS OF THE BOARD AND THE SERVICE

9. Powers of the Service.
10. Functions of the Service.

PART - IV

MANAGEMENT AND STAFF OF THE SERVICE

11. Establishment of the Executive Management Committee.
12. Appointment of the Executive Chairman and his Functions.
13. Appointment and Functions of the Secretary and Legal
14. Adviser of the Service.
15. Employment
16. Pension.
17. Staff Regulation.
- 18.

**PART V
FUNDS OF THE SERVICE**

19. Funds of the Service.
20. Expenditure of the Service.
21. Estimates.
22. Accounts and Audit.
23. Annual Report etc.
24. Power to accept gift.
25. Power to borrow.
26. Investment
27. Accountability.
28. Refund to taxpayers.
29. Power of Accountant General to deduct at source.

**PART - VI
ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF
TECHNICAL COMMITTEE**

30. Establishment of Technical Committee.
31. Functions of the Technical Committee.
32. Establishment of Local Government Revenue Committee.
33. Functions of the Local Government Revenue Committee.
34. Establishment and Composition of Joint State Revenue Committee.
35. Functions of the Joint State Revenue Committee.
36. Funds of the Joint State Revenue Committee.
37. Personnel of the Joint State Revenue Committee.

**PART - VII
TAX ADMINISTRATION AND ENFORCEMENT**

38. Administration of Tax Laws.
39. Person Chargeable to Tax
40. Statement and Returns of Taxable Persons.
41. Notice to Taxable Person
42. Assessment of Income of Taxable Person
43. List of Person Assessed
44. Records of Tax under PAYE etc.
45. Service of Notice of Assessment
46. Tax Clearance Certificate
47. Recovery of Outstanding Debt
48. Calls for returned books, documents, and information.
49. Calls for further return and payment of Tax due.

50. Information to be delivered Bankers.
51. Power to access lands, Buildings, books and documents.
52. Power to remove books and documents.
53. Power of substitutions.
54. Addition for non-payment of Tax and enforcement of payment.
55. Power to distrain.
56. Power of Tax.
57. Tax investigation.
58. Co-option of the Law Enforcement officers.
59. Power to pay reward.
60. Immunity from action etc.
61. Information and document to be confidential.

**PART VIII
PRESUMPTIVE TAX**

62. Persons under the Presumptive Tax Regime
63. Presumptive Tax Registration
64. Presumptive Tax Returns
65. Tax Payment
66. Administration of Presumptive Tax
67. Administrative Settlement
68. Appeal to TAC
69. Rebate for Prompt Filing
70. Exit Rules
71. Sanctions and Penalties

**PART IX
PROMOTIONAL LOTTERY, GAMING, CASINO, SPORT
BETTING AND TOMBOLA TAX**

72. Application for License to operate Promotional Lottery
73. Conditions to be satisfied before Issuance of License
74. Issuance of License by the Service
75. Payment of License Fee
76. Annual Renewal of License
77. Monthly Remittance by Licensee
78. Review of Tax by the Service
79. Licensee to keep books of account
80. Monthly Returns of all transactions and dealings
81. Failure to obtain a License
82. Failure to deduct or remit tax

83. Failure to make monthly returns as required by law

**PART X
LAND USE CHARGE**

- 84. Land Use Charge
- 85. Property Liable to Charge
- 86. Property Assessment
- 87. Persons Liable to Pay Charge
- 88. Value for Annual Charge Rate
- 89. Exemption from Land Use Charge
- 90. Loss of Exemption
- 91. Land Use Charge Demand Notice
- 92. Appeals to TAC and conditions
- 93. Land Use Charge Collection Account
- 94. Regulations prescribing procedure.

**PART XI
EDUCATION, HOTEL, RESTAURANT AND ENTERTAINMENT TAX**

- 95. Imposition of Tax
- 96. Rates of Tax
- 97. Collection Agents
- 98. Registration of Hotels etc.
- 99. Report and Remittance
- 100. Access to Reports and Books.
- 101. Payment of Estimated Amount
- 102. Regulations
- 103. Interest on remittance
- 104. Penalties
- 105. Tax Collection on determination or transfer of Business

**PART - XII
CONSOLIDATION OF REVENUE COLLECTABLE BY LEGISLATURE,
JUDICIARY, MINISTRIES, DEPARTMENTS, AGENCIES, INSTITUTIONS
AND EXTRA MINISTERIAL DEPARTMENTS**

- 106. Revenue Payable
- 107. Utilization of Revenue.
- 108. Collections of Revenue and Establishment of Revenue Unit.
- 109. Monthly Report
- 110. Demand Notice.

- 111. Assessment Objection.
- 112. Respond to Objection by legislature, Judiciary or MDAs.
- 113. Resolution to Objection.
- 114. Recovery Court
- 115. Offences.
- 116. Abetment

**PART XIV
OFFENCES AND PENALTIES**

- 117. Failure to remit or deduct tax.
- 118. Obstruction etc.
- 119. False declaration.
- 120. Counterfeiting of documents.
- 121. Penalty for offences by authorized and unauthorized persons.
- 122. Penalty where offenders are armed.
- 123. Unlawful assumption of character of an authorized officer.
- 124. Prosecution.
- 125. Power to compound offences.
- 126. General penalty.

**PART XV
GENERAL PROVISIONS**

- 127. Establishment of Tax Appeal Committee
- 128. Official; secrecy and confidentiality.
- 129. Service to be subject general direction of the Governor.
- 130. Delegation of powers of the Service.
- 131. Signification.
- 132. Imposing of surcharge.
- 133. Limitation of suits against the Service.
- 134. Service of documents.
- 135. Restriction on execution against property to the Service.
- 136. Indemnity

**PART XVI
MISCELLANEOUS PROVISIONS**

137. Review of Rate Fees and Charges
138. Incentives to legislature Judiciary or MDA's.
139. Repeal of Internal Revenue Board law
140. Exemption of Application of this Law.
141. Governor's Directives.
142. Repeal.
143. Savings and Transitional Provision Relating to Staff or Employee.
144. Other Savings and Transitional Provision.
145. Continuation of Board Chairman.
146. Continuation and Completion of Disciplinary Proceedings.
147. Rights and Obligations.
148. Relevance of other Laws.
149. Supremacy.

PART XVII

SCHEDULES

150. First Schedule Legislation administered by the Service
151. Second Schedule Supplementary Provisions Relating to the Board.
152. Third Schedule Form of authorization to access Lands, Building, Books and Documents.
153. Fourth Schedule Form of Warrant of distraint.
154. Fifth Schedule Establishment, Jurisdiction, Authority and Procedure of the Tax Appeal Committee.
155. Sixth Schedule Presumptive Tax Registration
156. Seventh Schedule Presumptive Tax Returns
157. Eight Schedule State Taxes, Fines, Fees and Levies.
158. Nine Schedule Local Government Councils Taxes, Fines, Fees and Levies

I ASSENT THIS.....^{23rd.}.....DAY OF.....^{Dec.}.....2021


HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE

A BILL FOR
A LAW TO PROVIDE FOR THE CODIFICATION OF ALL YOBE STATE REVENUE LAWS, TO RESTRUCTURE THE INTERNAL REVENUE SERVICE, AND ESTABLISH REVENUE SINGLE ACCOUNT FOR EFFECTIVE REVENUE GENERATION AND RELATED MATTERS

Enacted by the Yobe State House of Assembly as follows:

PART 1 PRELIMINARIES	
Citation and Commencement	1. This Law may be cited as the Yobe State Revenue (Codification) Law 2021 and shall come into force on the ^{Dec.} day of ^{23rd.}2021.
Interpretation	2. In this law unless the context otherwise requires: “Accountant General” means the Accountant General of the State. “Accessible income” means chargeable income on which tax is computed. “Assess” means to determine the amount of Tax payable on income, value, revenue proceed of trade, real property or any other asset or transaction. “Authorized Officer” means any person employed in the Service or for the time being, performing duties in relations to tax who has been specifically authorized by the Service or the Executive Chairman to perform or carry out specific functions under this law. “Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier. “Board” means the Governing Board of the Service established

	<p>under section 5 of this law.</p> <p>“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.</p> <p>“Board Chairman” means the Chairman of the Board appointed under section 5 (2) (a) of this law.</p> <p>“Commission” means Civil Service Commission of the State or Local Government.</p> <p>“Commissioner” means the Commissioner charged with the responsibility for matters relating to Finance and “Ministry” shall be construed accordingly.</p> <p>“Consultant” includes accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria.</p> <p>“Demand notice” means Tax demand notice for any Tax collectable by the State Internal Revenue Service.</p> <p>“Documents” includes any records of information supporting account and accounting records, including reports or correspondences or memoranda, or minutes of meeting, 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 in computer and other similar equipment.</p> <p>“Executive Council” means the Executive Council of the State. “Chairman” means the Chairman of the Governing Board.</p> <p>“Executive Chairman” means the Executive Chairman of the Service</p> <p>“Excess Revenue” means total revenue collected above the approved estimated Revenue in a fiscal year.</p> <p>“Functions” includes powers and duties.</p> <p>“Governor; means the Executive Governor of State.</p> <p>“Governing Board” means the Board established under section 5 of this law.</p>
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“Gross Misconduct” referred to in section 7 (g) has the meaning ascribed to it by in the State Public Service Rule.

“House” means Yobe State House of Assembly.

“Lead Bank” means the Bank appointed by the State as the main Bank collecting revenues on behalf of the State”.

“Member” means a member of the Board appointed under section 5 of this law and includes the Chairman.

“MDAs” means Ministries, Department, Agencies, Institutions, extra Ministerial Department and includes legislature and Judiciary.

“Officer” means any person employed in the Service.

“Personal Income Tax” means the Personal Income Tax Law of the state and includes amendments or legislation which may thereafter amend or replace the same.

“Person” includes a Company or body corporate and any unincorporated body of persons.

“Private dwelling” means any building or part of a building occupied by residential accommodation (including any garage, shed or other building used in connection therewith).

“Relevant authority” means the Internal Revenue Service of the State.

“Revenue” means any form of revenue payable to the State through Legislature, Judiciary, and any of the MDAs which includes Taxes, fines, fees, levies, charges, rates receipt, dividends, penalties and interest of penalties and any other revenue by whatsoever name called.

“Service” means the State Internal Revenue Service established under section 3 (1) of this Law.

“Social Sector” means Health and Educational sector.

“Special Purpose Tax Officer” for this purpose specifically refers to specially designated Tax Officer for the purpose of tax investigation and tax enforcement who shall be appointed from time to time.

“State” means Yobe state government of Nigeria.

<p>Establishment of the Service.</p>	<p>government in full or part under this Law, the Laws listed in the in the first schedule to this Law or any other Laws.</p> <p>“Taxable Person “ includes an individual or body of individuals, family, corporations sole, trustee or executor or person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in that capacity.</p> <p style="text-align: center;">PART II ESTABLISHMENT OF THE YOBE STATE INTERNAL REVENUE SERVICE</p> <p>3. (1) There is hereby established for the State an Internal Revenue Service” referred to in this Law as the “Service”.</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, hold or dispose of property moveable or immoveable, for the purpose of carrying out any of its function under this Law.</p> <p>(3) The Service shall have such powers and duties as are conferred on it by this law or by any other enactment.</p>
<p>Objective of the Service</p>	<p>4. The object of the Service shall be to control and administer the different revenues, taxes and laws specified in the First Schedule or other laws made or to be made, from time to time, by the National Assembly, the House or other regulation made there under by the State Government and to account for all taxes collected.</p>
<p>Establishment, composition of the Governing Board.</p>	<p>5. (1) There is established for the Service a Governing Board to be known as the State Internal Revenue Service Governing Board which shall exercise overall supervision of the Service as specified in this law.</p> <p>(2) The Board shall consist of:</p> <p>(a) The Executive Chairman of the Service as the Chairman of the Governing Board</p> <p>(b) The Secretary and Legal Adviser of the Service.</p> <p>(c) Directors or Heads of Department of the Service.</p> <p>(d) One representative each from the following organisations to</p>

	<p>serve as ex-officio.</p> <ul style="list-style-type: none"> i. Finance. ii Budget and Economic Planning. iii Commerce and Industry. iv Yobe Geographic Information Service v. Chairman House Committee on Finance and Appropriation <p>(e) Three other members with relevant qualifications and expertise in revenue administration, to represent each of the three Senatorial Zone of the State to be nominated by the Governor one of whom shall be a woman.</p> <p>(f) One person to represent private sector interest to be appointed by the Governor.</p> <p>(3) The members of the Board other than ex-officio shall be part time members.</p> <p>(5) The supplementary provisions set out in the second schedule to this law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.</p>
Tenure of Office.	<p>6. The Chairman and other members of the Board, other than ex-officio members shall hold office for a term of four years and may be appointed for a further term of four years only on such terms and conditions as may be specified in the letter of appointment.</p>
Cessation of membership.	<p>7. (1) Notwithstanding the provisions of section 6 of this law the chairman and a member of the Board shall cease to hold office if:</p> <ul style="list-style-type: none"> (a) he resigns his appointment as a member of the Board by notice under his hand, addressed to Governor. (b) he becomes of unsound mind. (c) he becomes bankrupt or make a compromise with his creditors. (d) he is convicted of a felony or of any offence involving dishonesty or corruption. (e) he becomes incapable of carrying on the functions of his office either arising from infirmity of mind or body. (f) the Governor is satisfied that it is not in the interest of the Board or in the interest of the public for the person to continue in office and the Governor removes him from office. (g) he has been found guilty in contravening the Code of Conduct Bureau and Tribunal Act, or gross misconduct in relations to his duties. (h) in the case of a person possessing a professional qualification,

<p>Emolument etc of members.</p>	<p>(h) in the case of a person possessing a professional qualification, he is disqualified by a competent authority; or</p> <p>(i) in the case of a person who becomes a member by virtue of the office he occupies, cease to hold such office.</p> <p>(2) where any member of the Board ceased to hold office under this law before the expiration of his tenure another person shall be appointed in place of such person and the new member shall thereupon complete the remaining term in accordance with section 6 of this law.</p> <p>8. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor subject to the confirmation of the House.</p>
<p>Powers of the Board.</p>	<p style="text-align: center;">PART III</p> <p style="text-align: center;">POWERS AND FUNCTIONS OF THE BOARD AND THE SERVICE</p> <p>9. (1) The Board shall:</p> <p>(a) Provide the general policy guidelines relating to the functions of the Service.</p> <p>(b) Manage and superintend the policies of the Service on matters relating to the Administration of the Revenue assessment, collection and accounting system under this law or any enactment or law.</p> <p>(c) Review and approve strategic plans of the Service.</p> <p>(d) ensure the effective and optimum collection of all revenues, taxes, levies and penalties due to the government under this law and or any other relevant law.</p> <p>(e) Employ and determine the terms and conditions of service including disciplinary measures of the employee of the Service in consultation with the office of the Head of Civil Service.</p> <p>(f) Making recommendations to the Government regarding the terms and conditions of employment and remuneration of staff of Internal Revenue Service.</p> <p>(g) Making recommendations where appropriate to the Joint Tax Board on Tax Policy; Reform, Legislation, Treaties and Exemptions as may be required from time to time.</p> <p>(h) Do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Board and the Service under this law.</p> <p>(2) The Board may by notice in writing, authorize any person to exercise or advice in the exercise or performance of any function conferred or imposed upon the Services by or under this law.</p> <p>(3) The Board may, from time to time specify the forms of returns, claims, statements and notices necessary for the due administration of</p>

<p>Function of the Service.</p>	<p>the powers conferred on it by this law.</p> <p>10. (1) The Service shall:</p> <ul style="list-style-type: none"> (a) Subject to such condition as may be approve by the Board to appoint and employ a practicing tax practitioners or chartered accountant as well as professional firms on such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this law except for the assessment and collection of any taxes or revenue of the State. (b) assess person chargeable with paying tax in the State. (c) asses, collect, account and enforce payment of taxes as may be due to the State. (d) be the sole body to collect, recover and pay to the designated account, any tax under any provisions of this law or any other enactment or law. (e) in collaboration with relevant Ministries, Agencies, the Legislature and Judiciary review the tax regimes and promote the application of tax revenue to stimulate economic activities and development. (f) in collaboration with the relevant law enforcement Agencies, carry out the examination and investigation with a view to enforcing compliance with provisions of this law. (g) adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion. (h) adopt measures which includes compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance. (i) collaborate and facilitate rapid exchange of information with relevant National Agencies or bodies on tax. (j) undertake exchange of personnel or other experts with complementary Agencies for the purpose of comparative experience and capacity building. (k) establish and maintain a system for monitoring state dynamics of taxation to identify suspicious transactions and the perpetrators and other persons involved. (l) provide and maintain access to up-to-date data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud. (m) maintain data base, statistic records and report on persons, organization, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion. (n) undertake and support research on similar measures with a view
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<p>Establishment of Executive Management Committee and its functions.</p>	<p>to stimulating economic development and determine the manifestation, extent, magnitude effects of tax fraud, evasion and other matters that affects the effective tax administration and make recommendations to the government for appropriate intervention and preventive measures.</p> <p>(o) collate and continually review all policies of the state government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies.</p> <p>(p) liaise 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>(q) issue taxpayer identification number to every taxable person in the state in collaboration with local government councils.</p> <p>(r) carry out and sustain rigorous public awareness and enlightenment campaign on the benefits of tax compliance within the state.</p> <p>(s) carry out oversight functions over all taxes and levies accruable to the state and as may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection and accounting for revenue accruable to the State; and</p> <p>(t) carry out such activities as are necessary or expedient for the full discharge of all or any of the functions under this law.</p> <p>(2) The Service shall on quarterly basis send reports to the State House Committee on Finance.</p> <p>(3) The Service shall be the sole body responsible for control and supervision of all collections of the state revenue from Legislature, Judiciary and including Ministries, Departments and Agencies.</p> <p>(4) The Service shall be the sole body responsible for production of any type of forms issued by any revenue generating agency in the state, whether hard, electronic or otherwise.</p> <p style="text-align: center;">PART IV MANAGEMENT AND STAFF OF THE SERVICE</p> <p>11. (1) There shall be Executive Management Committee of the Service (in this law referred to as EMC) which shall comprised:</p> <p style="margin-left: 40px;">a. The Executive Chairman of the Service as Chairman.</p> <p style="margin-left: 40px;">b. The Secretary and Legal Adviser.</p> <p style="margin-left: 40px;">c. The Directors of the Service</p>
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<p>Appointment of the Executive Chairman and his functions.</p>	<p>(2) the Executive Management Committee shall:</p> <ol style="list-style-type: none"> a. Be the top-level management committee of the Service. b. Consider all tax or revenue matters that requires professional and technical expertise and make recommendation there on to the Service. c. Advice the Service on any aspect of the functions and powers of the service under this law; and d. Attend to such other matters as may from time to time referred to it by the Service. <p>12. (1)The Executive Chairman shall:</p> <ol style="list-style-type: none"> (a) be appointed by the Governor subject to the confirmation by the State House of Assembly. (b) be the Chief Executive and the Accounting Officer of the Service. (c) be responsible for the execution of the policies and the day-to-day administration of the affairs of the Internal Revenue Service; and (d) be professional in accounting or taxation with adequate experience in taxation. <p>(2) the Executive Chairman shall hold office for a term of four years and may be reappointed for further term of four years only.</p>
<p>Appointment and functions of the Secretary and Legal Adviser of the Service.</p>	<p>13. (1) There shall be a Secretary and Legal Adviser to the Service who shall not be less than ten (10) years post call to be posted by the Head of Service on the recommendation of Attorney General of the state.</p> <p>(2) The Secretary and Legal Adviser shall perform the following functions:</p> <ol style="list-style-type: none"> (a) (a) issue notice of meetings of the Service. (b) (b) carry out all secretariat duties during Service meetings. (c) keep records of proceedings of the Service. (d) advice the Service on all Legal Matters. (e) represent the Service in all matters in Court. (f) attend all Management and Service meetings. (g) draft all contracts agreements concerning the Service and forward same to the Ministry of Justice Forvetting. (j) be the custodian of the Seal of the Service. (k) carry out such other duties as the Executive Chairman or the Board may direct.

Employment.	<p>14. (1) The Service with the approval of the Governing Board shall appoint Head of Department.</p> <p>(2) The Service may subject to the provisions of section 9 (e); appoint such other persons to be employees of the Service and on such terms and conditions as may be prescribed by the Board.</p> <p>(3) If the Board thinks expedient that any vacancy in the Board would be filled by a person holding office in the commission of the state or of the local government, it shall notify the appropriate commission to that effect and thereafter the Board, may, by arrangement with the state commission concerned, cause such vacancy to be filled by way of secondment or transfer.</p>
Pension.	<p>15. Employment in the Service shall be subject to the provisions of the pensions law of the State and officers and employees of the Service shall be entitled to pensions and retirement benefits as prescribed under the Pensions law of the State.</p>
Staff regulations.	<p>16. (1) Subject to the provisions of this law, the Board may make regulations relating generally to the conditions of service of the staff in consultation with the office of the Head of Service and such regulations may provide for:</p> <ul style="list-style-type: none"> (a) the appointment, promotion, termination, dismissal and discipline of staff or employees of the Service; and (b) appeal by staff or employees against dismissal or other disciplinary measures; and (c) 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>(2) staff regulations made under subsection (1) of this section shall be publish by the Service and issue to its staff in such manners as the Board may from time to time determine pending the publication in the state government gazette.</p> <p style="text-align: center;">PART V FINANCIAL PROVISIONS</p>
Funds of the Service.	<p>17. The Service shall establish and maintain funds from which all its expenses will be defrayed:</p> <ul style="list-style-type: none"> (a) amount 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>Expenditure of the Service.</p>	<ul style="list-style-type: none"> (b) such funds as may from time to time be contributed or granted by the State government. (c) any subvention or other budgetary allocation from the State. (d) donations or grants from any organization. (e) such monies as may from time to time accrue to the Service for such other services including the disposal, lease or hire of any other dealings with any property vested or acquired by the Service. (f) such monies as may from time to time be granted to the Service by the Federal, State or Local Government or other donor agencies provided that such grants are not intended for purposes contrary to the objectives of the Service. <p>18. The Service shall defray from the fund established pursuant to section 17 of this law all the amount payable under or in pursuance of this law being sums representing:</p> <ul style="list-style-type: none"> (a) emoluments and amount payable to the Executive Chairman and other members of the Service including allowances. (b) reimbursements to the members of the Service or any committee set up by the Service for such expenses as may expressly be authorized by the Service. (c) remunerations and other cost of employment of the staff of the Internal Revenue Service. (d) amounts payable as pensions and other retirement benefits under or pursuant to this law or any other enactment. (e) costs of acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Internal Revenue Service. (f) investments, maintenance of utilities, staff promotions, training, research and similar activities. (g) costs necessary for the day-to-day operations of the Service; and (h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other functions of the Service under or pursuant to this law.
<p>Estimates.</p>	<p>19. The Service shall cause to be prepared, not later than 30th day of September in each year, an estimate of its income and expenditure for the succeeding year for the purpose of appropriation by the State House of Assembly.</p>
<p>Account and Audit.</p>	<p>20. The Service shall keep proper accounts records, and such account shall, not later than six months after the end of each year, be audited by Auditors appointed by the Service from the list and in accordance with the guidelines supplied by the State Auditor General.</p>

Annual report.	<p>21. (1) The Service shall not later than three months after the end of each financial year, submit to the Commissioner of Finance, a report of its activities during the immediately preceding year and shall include in such report the audited report of the Service,</p> <p>(2) The Commissioner shall within 30 days of receipt of the report:</p> <ul style="list-style-type: none"> (a) present a copy of the report to the State Executive Council; and (b) present a copy of the report to the House.
Power to accept gift.	<p>22. (1) The Service may accept gift of land, money or other property on such terms and conditions, if any, as may be specified by the person or Organization making the gift,</p> <p>(2) shall not accept gift if the conditions attached thereto are inconsistent with any law for the time being in force.</p>
Power to Borrow.	<p>23. The Internal Revenue Service may, with the approval of the Governor subject to resolution by the House, borrow by way of loan, overdraft or otherwise from any source such sums as may require for the performance of its functions and meeting of its obligation under this law.</p>
Investment.	<p>24. the Service may subject to the provision of this law and the condition of any trust created in respect of any property invest all or any of its funds in any security or any other fund as may from time to time approve by the Governor.</p>
Accountability.	<p>25. (1) The Executive Chairman of the Service shall :</p> <ul style="list-style-type: none"> (a) keep proper accounting records, in a manner as may be determined, from time to time, by the Service in respect of: <ul style="list-style-type: none"> (i) all revenues and expenditure of the Service. (ii) all its assets, liabilities and other financial transactions; and (iii) all other revenues collected by the Service, Including all incomes and investments. (b) prepare an annual report, including financial statement, in accordance with generally accepted accounting principles and practice; and (c) ensure that the available accounting resource of the Service are adequate and used economically in the most effective and efficient manner, and the accounting and other financial records are properly safeguarded.
Refund to Taxpayer.	<p>26. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such overpayment of tax as is due.</p> <p>(2) the Service shall decide on who is eligible for the refund</p>

	<p>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 further tax by the taxpayer</p> <p>(4) for the purpose of tax refund, the State Accountant General 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 created by virtue of sub section 4 of this section.</p> <p>(6) for the purpose of the dedicated account, the Service shall prepare an annual budget or tax refund to be funded by the State Government as may be approved by the State House of Assembly.</p>
<p>Power of Accountant General to deduct at source.</p>	<p>27. The State Accountant General shall have power to deduct at source, from the budgetary allocation, un-remitted taxes due from any Ministry or Government Agency and shall not later than 30 days thereafter transfer such deductions to the Service.</p>
	<p style="text-align: center;">PART VI</p> <p style="text-align: center;">ESTABLISHMENT, COMPOSITION AND FUNCTION OF TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT REVENUE COMMITTEE AND THE JOINT STATE REVENUE COMMITTEE.</p>
<p>Establishment of Technical Committee.</p>	<p>28. (1) There shall be a Technical Committee of the Service in this Law referred to as "the Technical Committee" which shall consist of :</p> <p>(a) the Executive Chairman of the Service as Chairman.</p> <p>(b) all the Directors and the Heads of Departments of Internal Revenue Service.</p> <p>(c) the Secretary/Legal Adviser of the Service.</p>
<p>Functions of the Technical Committee.</p>	<p>(2) The Technical Committee may co-opt additional staff from within and outside the Service provided that he has experience in revenue matters as it may deem necessary for the due discharge of its function under this law.</p> <p>29. The Technical Committee shall :</p> <p>(a) consider all matters that require professional and technical expertise and make recommendations to the Service.</p> <p>(b) advise the Board on any aspect of the functions and powers of the Service under this law.</p>

<p>Establishment of Local Government Revenue Committee.</p>	<p>(c) attend to such other matters as may from time to time be referred to it by the Board.</p> <p>30. There is hereby 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 of:</p> <p>(a) supervisory councillor for Finance as Chairman.</p> <p>(b) three Local Government Councillors as members; and</p> <p>(c) two other persons with experience in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.</p>
<p>Functions of the Local Government revenue Committee.</p>	<p>31. (1) The Local Government Revenue Committee shall be responsible for assessment and collection of taxes, fines, rates charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the Chairman of the Local Government.</p> <p>(2) The Local Government Revenue Committee shall be autonomous of the Local Government Treasurer and shall be responsible for the day-to-day administration of the Local Government Revenue.</p>
<p>Establishment and composition of joint State Revenue Committee.</p>	<p>32. There is hereby established for State a Joint Revenue Committee which shall comprise of :</p> <p>(a) the Chairman of the Service as Chairman.</p> <p>(b) the Chairman of each Local Government Revenue Committee in the State.</p> <p>(c) a representative of the Ministry of Local Government and Chieftaincy Affairs not below the rank of a Director.</p> <p>(d) a representative of a Revenue Mobilization Allocation and Fiscal Commission as an observer.</p> <p>(e) the State Sector Commander of the Federal Road Safety Commission as an observer.</p> <p>(f) the Secretary/Legal Adviser of the Service of the State; and</p> <p>(g) the Secretary of the Committee who shall be a staff of the Service.</p>
<p>Functions of the joint State Revenue Committee.</p>	<p>33. The function of the Joint State Revenue Committee shall be :</p> <p>(a) to implement decisions of the Joint Tax Board.</p> <p>(b) to advise the Joint Tax Board on the State and Local Government revenue matters.</p> <p>(c) to harmonize tax administration in the State.</p> <p>(d) to enlighten members of the public generally on State and local Government revenue matters; and</p> <p>(e) carry such other functions as may be assigned to it by the Joint Tax Board.</p>

Funds of the Joint State Revenue Committee.	<p>34. Each Local Government shall contribute annually the sum of N200, 000.00 while the Service shall complement with the half of the total contributions made by all LGAs for running of the Secretariat of the Committee. This however shall be subject to review by the Committee periodically.</p>
Personnel of the Joint Revenue Committee.	<p>35. The Secretariat of the Joint Revenue Committee shall be manned by such staff as may be deployed from the Civil Service of the State.</p>
	<p>PART VII TAX ADMINISTRATION AND ENFORCEMENT</p>
Administration of Tax laws	<p>36. (1) The Service shall have the sole power to administer all the law listed in the first schedule to this law and any other enactment or law on taxation in respect of which the State House of Assembly may confer power on the Service.</p>
	<p>(2) The Service may, with the approval of the Commissioner of Finance by instrument published in the State Gazette, appoint any Government Agency to collect revenue pursuant to the powers of the Service under subsection (1) of this section.</p>
Person chargeable to Tax	<p>37. (1) Subject to the provision of this law, a taxable person shall be chargeable to Tax:</p> <ul style="list-style-type: none"> (a) In his name or (b) In the name of any receiver, trustees, guardian, guarantor, or committee who has the control or management of any property or concern on his behalf.
	<p>(2) any person who is chargeable to Tax shall be answerable to all matters within his competence which are required to be done by virtue of this law for the assessment of the income of such taxable person and payment of any charge thereon.</p>
	<p>(3) where two or more persons act in the capacity of trustees they may be charge jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.</p>
Statement and Returns of Taxable Person	<p>38. (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:</p> <ul style="list-style-type: none"> (a) the amount of his income for the year of assessment. (b) the source of such income. (c) allowance, reliefs and deduction; and (d) such other particulars as may be required by the Service.

<p>Notice to Taxable Person</p>	<p>(2) the Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.</p> <p>(3) for the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.</p> <p>(4) the form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.</p> <p>(5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether any tax is chargeable on him for that year.</p> <p>39. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment, statement and returns of taxable person.</p> <p>(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice and the person to whom such notice was issued shall keep such records, books or accounts.</p>
<p>Assessment of Income of Taxable Person</p>	<p>40. (1) After the expiration of the time allowed to any person under Section 39 of this Law and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.</p> <p>(2) where a taxable person has submitted a statement or a return, the Service:</p> <p>(a) shall accept the statement or return and make an assessment accordingly.</p> <p>(b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.</p>

<p>Service of notice of assessment</p>	<p>record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.</p> <p>43. The Service may serve upon any taxable person or a person whose income may be charged a notice of stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.</p>
<p>Tax Clearance Certificate</p>	<p>44. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:</p> <p>(a) The Service is of the opinion that:</p> <p>(i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,</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 three years:</p> <p>(c) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that Objection at or to Assessment Tax Clearance Certificate 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.</p> <p>(2) the tax clearance certificate may be issued in paper form, electronically or generated in electronic format on a machine-readable smart card (in this Law referred to as "Electronic Tax Clearance Certificate") which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.</p> <p>(3) where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.</p> <p>(4) the Service may decline to issue a tax clearance certificate, but it shall within two weeks of receipt of the application give reasons for the denial,</p>

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

(a) application for Governor's consent to any real property transaction:

(b) application for right of occupancy, certificate of occupancy, grant and re grant of titles to, and the regularization or recertification of titles to real property;

(c) application for registration as a contractor.

(d) application for award of contracts by government, its agencies, and registered companies:

(e) application for approval of building plans.

(f) application for any government license or permit:

(g) any application relating to the establishment or conduct of business.

(h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose:

(i) registration of vehicles and change of ownership thereof.

(j) registration for distributorship.

(k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government.

(l) application for allocation of market stalls, shops and the like.

(m) appointment or election into public office; and

(n) any other application or process for which a tax clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly.

(6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration.

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

(8) A Tax Clearance Certificate shall contain the following

information relating to each of the three years immediately preceding the current year of assessment:

(a) Chargeable income of holder.

(b) tax payable.

(c) tax paid.

(d) tax outstanding, and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.

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

(a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued.

(b) the Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date.

(c) the Service may make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side.

(d) the card may hold data in respect of a particular taxable person in a secure format that can be accessed for authentication.

(e) the data may be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax.

(f) the Service may provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person.

(g) the Service may ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records.

(h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and

(i) the Service may not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(10) A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:

(a) confidentiality of the information supplied.

(b) fees or charges for reissuing a lost card.

(c) complaint handling procedure; and

(d) procedure for review of personal data.

<p>Calls for further returns and payment of Tax due.</p>	<p>precluding the Service verifying by tax audit or investigation into any matter relating to any return or entry in any book, document, accounts, including those stored in a computer, in digital, magnetic optical or electric media as may, from time to time, be specified in any guideline by the Service.</p> <p>(5) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and section 39 of this law, provided that the person:</p> <p>(a) make the application before the expiration of the time stipulated in this section for making the returns; and</p> <p>(b) show good cause for inability to comply with this provision.</p> <p>(6) If the Service is satisfied with the cause shown in the application under paragraph (b) of subsection (5), it may in writing grant the extension of the time as it may consider appropriate.</p> <p>47. (1) 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.</p> <p>(2) Where a tax is not paid, when it falls due under any law, 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 100 percent of tax due and payable, also be liable to a penalty equal to the amount of tax due.</p>
<p>Information to be delivered by Bankers.</p>	<p>48. Without prejudice to section 20 of this law, every Bank shall prepare, upon demand by the Service, quarterly returns specifying:</p> <p>(a) in the case of individual, all transactions involving the sum of N1,000,000 :00 and above; or</p> <p>(b) in the case of a body corporate, all transactions involving the sum of N3,000,000:00.</p> <p>(c) the names and addresses of new customers of the Bank and shall not later than the seventh day of the succeeding month deliver the returns to the Service.</p> <p>(2) Subject to subsection (1) of this section, for the purpose of</p>

<p>Power to access lands, buildings, books, and documents.</p>	<p>obtaining information relative to taxation, the Service may give notice to any person including a person engaged in banking business in the state to provide within the time stipulated in the notice, information including the names and address of any person specified in the notice.</p> <p>Provided that a person engaged in banking business in the state, 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 Executive Chairman of the Service on the advice of the Technical Committee of the Board.</p> <p>(3) Any Bank that contravenes the provision of this section commits an offence and shall, be liable to a fine not exceeding N200, 000:00k on corporate customers and not exceeding N20, 000:00k in the case of individual customer.</p> <p>49. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books and documents, in the custody or under the control of a public officer, institution or any other person, for the purpose of inspecting the books or documents including those maintained in 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 law or for the purpose of carrying out any other function lawfully conferred on the Service or considered likely to provide any information required for the purpose of any of those functions and may without fee or reward, make extract from, or copies of such books or documents.</p> <p>(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored in a computer or on a digital, magnetic, optical or electronic media, the Service shall take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents in the media in order to prevent the accidental or intentional destruction, removal or alteration of records and documents, especially where such could be needed as potential evidence in the investigation of criminal proceedings.</p> <p>(3) Where the Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to</p>
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<p>Power to remove books and documents.</p>	<p>make extract 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 copy and use as digital evidence during the investigation or criminal proceedings.</p> <p>(4) The occupier of a land, building or place that is entered or proposed to be entered by an authorized officer, shall :</p> <p>(a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section; and</p> <p>(b) answer question relating to the exercise of the powers under this section, orally or if required by the officer, in writing, or by statutory declaration.</p> <p>(5) Notwithstanding sub-section (1) of this section, the authorized officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under sub-section 7 of this section.</p> <p>(6) A judicial officer upon an application by an officer of the service may authorize the officer by warrant to enter any premises.</p> <p>(7) Every authorization issued under sub-section 8 of this section shall :</p> <p>(a) be in the form prescribed in the third schedule to this law.</p> <p>(b) be directed to a named officer of the Service.</p> <p>(c) be valid for a period of 3 months from the date of its issue or such lesser period as the judicial officer considers appropriate.</p> <p>(d) state its period of validity, or the date on which it expires; and</p> <p>(e) notwithstanding paragraph (c) of this sub-section, be renewable by the judicial officer on application.</p> <p>(8) An officer exercising the power of entry conferred by an authorization issued under subsection (7) 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) whenever subsequently reasonably required to do so.</p> <p>50. (1) An officer of the Service authorized by the Executive Chairman, may remove, records, books or documents accessed under section 40 of this law to make copies.</p> <p>(2) after copies have been made, the books or documents so</p>
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<p>Power of Substitutions</p>	<p>removed shall be returned as soon as practicable.</p> <p>(3) A copy of a book or document or digital evidence certified by or on behalf of the Executive 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 is entitled to inspect and obtain a copy of the book or document, at the owner's expense, at the premises to which the book or document is moved to:</p> <p>(a) at the time the book or document is moved to the premises; and</p> <p>(b) at reasonable time subsequently.</p> <p>51. (1) The Service may by notice in writing appoint any person to be the agent of a taxable person of the circumstances provided in subsection (2) of this section makes it expedient to do so.</p> <p>(2) The agent appointed under subsection (1) of this section may be required to pay any tax payable by the taxable person from any money which may be held by the agent of the taxable person.</p> <p>(3) Where the agent referred to in subsection (2) of this section defaults, the tax shall be recoverable from him.</p> <p>(4) For the purpose of this section, the Service may require any person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to any person.</p> <p>(5) The provisions of this law with respect to objections and appeals shall apply to any notice given under this section as if such notice were an assessment.</p>
<p>Addition for non-payment of Tax and enforcement of payment.</p>	<p>52. (1) Subject to subsection (3) of this section, if any tax is not paid within the period prescribed:</p> <p>(a) a sum equal to 10 percent of the amount of the tax payable shall be added thereto, and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of such sums.</p> <p>(b) in the case of Naira remittances, the tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to</p>

<p>Power to distrain</p>	<p>collection and recovery of tax shall apply to the collection and recovery of the interest.</p> <p>(c) in the case of Foreign currency remittances, the tax due shall incur interest at the prevailing London Inter-Bank offered rate or the prevailing minimum rediscount rate of the Central Bank of Nigeria whichever is higher, plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.</p> <p>(d) the Service shall serve a demand notice upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this law; and</p> <p>(e) an addition impose under this subsection 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>(2) Any person without lawful justification or excuse fail to pay a tax within the period of one month prescribed in subsection (1) (d) of this section commits an offence under this law.</p> <p>(3) The Service may, for any good cause shown, remit the whole or any part of the addition due under subsection (1) of this section.</p> <p>53. (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of tax due from a company, where an assessment has become final and conclusive and a demand notice has, in accordance with the provisions of the relevant tax laws in the first schedule to this law, been served upon the taxable person or upon the person in whose name the taxable person is chargeable, then if payment of the tax is not made within the time limited by the demand notice, the Service may in the prescribed form, for the purpose of enforcing payment of the tax due :</p> <p>(a) distrain the taxpayer by his goods or other chattels bonds or other securities.</p> <p>(b) distrain upon any land, premises or place in respect of which the taxpayer is the owner and, subject to the following provisions of this section, recover the amount of tax due by sale of anything so distrained.</p> <p>(2) The authority to distrain under this section shall be in the form contained in the fourth schedule to this law and such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax due.</p>
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<p>Recovery of Tax</p>	<p>(3) For the purpose of levying any distraint under this section, any officer dully authorized by the Service may execute any warrant of distraint and if necessary, break, open any building or place in the daytime for the purpose of levying such distraint, and he may call to his assistance any police officer and the police officer shall, when so required aid and assist in the execution of any warrant of distraint and in levying the distraint.</p> <p>(4) Things distraint under this section may, at the cost of the taxpayer, be kept for 14 days and at the end of the time if the amount due in respect of the tax, cost and charges of any incidental to the distraint are not paid, they may, subject to subsection (6) of this section, be sold at any time thereafter.</p> <p>(5) Out of the proceeds of that sale, there shall, in the first place, be paid the cost of charges in any incidental to the (sale and keeping of the) distraint, and disposal there under and in the next place the amount due in respect of the tax, and the balance (if any) shall be payable to the taxpayer upon demand being made by him or on his behalf within one year of the date of the sale.</p> <p>(6) Nothing in this section shall be construed to authorize the sale of any immoveable property without an order of the High Court, made on application in such form as may be prescribed by the rules of Court.</p> <p>(7) In exercise the powers of distraint conferred by this section, the person to whom the authority is granted under subsection (3) of this section may distraint upon all goods, chattels and effects belonging to the debtor wherever the same may be found in the state.</p> <p>54. (1) Without prejudice to any other provisions of this law or any other law listed in the first schedule to this law, any amount due by way of tax shall constitute a debt due to the Service and may be recovered by a civil action brought by the Service.</p> <p>(2) Where any tax has been under assessed or erroneously repaid, the person who shall have paid the amount under assessed or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount under assessed or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was under assessed or erroneously repaid were liable.</p> <p>Provided that the appropriate officer shall not make any such demand after 5 years from the date of such under assessment or</p>
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<p>Tax investigation.</p>	<p>erroneous repayment unless such under assessment or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.</p> <p>55. (1) The Internal Revenue Service shall employ Special Purpose Tax Officer to assist any law enforcement Agency in the investigation of any offence under this law.</p> <p>(2) Notwithstanding anything to the contrary in any other enactment or law, the Service shall have the power to investigate or cause investigation to be conducted to ascertain any violation of any tax law, whether 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 taxable person if it appears to the Service that the lifestyle of the person and extent of the 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, the Service shall undertake the prosecution of the offence.</p>
<p>Co-option of the law enforcement agencies</p>	<p>56. (1) The Service may co-opt the assistance and cooperation of any of the law enforcement Agencies in the discharge of its duties under this law.</p> <p>(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.</p> <p>(3) Any tax officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by several law enforcement officers as may be determined by the Executive Chairman shall:</p> <p>(a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or any other article used or suspected to have been used in the commission of an offence.</p> <p>(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.</p> <p>(c) search any person who is in or on such premises.</p> <p>(d) open, examine and search any article, container or receptacles.</p>

	<p>(e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and every part thereof; or</p> <p>(f) remove by reasonable force any obstruction to such entry, search, seizure, or removal as he is empowered to effect.</p> <p>(4) No person shall be bodily searched under this section except by a person who is of the same gender as the person to be bodily searched.</p>
<p>Power to pay reward.</p>	<p>57. (1) The Service may, with the approval of the Board, pay any reward to any person, not being a person employed in the Service, in respect of any information to the Service in the performance of its duties under this law upon meeting such conditions as may be determined by the Service and the quantum 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 member of the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 59 of this law with regards to confidential information.</p>
<p>Immunity from action etc.</p>	<p>58. An officer of the Service shall be entitled to protection under the Public Officers Protection law.</p>
<p>Information and document to be confidential.</p>	<p>59. (1) Without prejudice to the provisions of any law concerning official secrets all information and documents supplied or produced in pursuance of any requirement of this law or the laws listed in the first schedule to this law shall be treated as confidential.</p> <p>(2) Except as otherwise provided under this law or as otherwise authorized by the Governor, Commissioner or Chairman, any member or former member of the Board or any employee or former employee of the Service or Ministry who communicates or attempt to communicate any confidential information or the content of such document to any person, commits an offence and shall be liable on conviction to a fine not exceeding N200,000:00k or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment.</p> <p style="text-align: center;">PART VII PRESUMPTIVE TAX</p>

Persons under the Presumptive Tax Regime Tax	<p>60. (1) A tax is hereby imposed on all persons whose income cannot be ascertained for purposes of tax assessment because they do not keep financial records of their business (referred to in this Law as 'Presumptive Tax').</p> <p>(2) Persons subjected to presumptive tax shall be branded into minimum and maximum scale businesses based on their volume or size of business.</p>
Presumptive Tax Registration	<p>61. The presumptive tax regime shall be administered by the Service using Tax Registration Form in the sixth Schedule and Tax Returns Form in the seventh Schedule of this Law on respective persons on annual basis.</p>
Presumptive Tax Returns	<p>62. Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year.</p>
Tax Payment	<p>63. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Eight Schedule to be administered by the Service.</p> <p>(2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.</p> <p>(3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 44 of this Law.</p>
Administration of Presumptive Tax	<p>64. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.</p> <p>(2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.</p> <p>(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.</p>
Administrative Settlement	<p>65. Any taxable person that contends the band or assessment arrived at, may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.</p>
Appeal to TAC	<p>66. Where the taxable person is not satisfied with the decision of</p>

	<p>the Service, such person may appeal to the Tax Appeal Committee.</p>
<p>Rebate for Prompt Filing.</p>	<p>67. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.</p>
<p>Exit Rules</p>	<p>68. (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay As-You-Earn or Direct Assessment Principle.</p> <p>(2) A taxable person under Sections 60 – 65 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.</p> <p>(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.</p>
<p>Sanctions and Penalties</p>	<p>69. A taxable person under Sections 60– 65 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum and a penalty equal to 5% per annum.</p>
	<p style="text-align: center;">PART XIII</p>
	<p style="text-align: center;">PROMOTIONAL LOTTERY, GAMING, CASINO, SPORT BETTING AND TOMBOLA TAX</p>
<p>Application for license to operate promotional lottery etc.</p>	<p>70. Anybody who desires or wishes to operate any promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State shall upon payment of a non-refundable application fee of N5,000, 000,000 apply in writing for operating license which application shall contain information as the Service shall specify.</p>
<p>Conditions before license issuance of</p>	<p>71. Before a license is granted, the Service shall be satisfied that the Applicant:</p> <p>(a) or its employee have sufficient technical and appropriate expertise/knowledge or experience to engage in the business it is seeking the license to do.</p> <p>(b) has the needed financial as well as incidental resources to engage in the business it is seeking the license to do.</p> <p>(c) shows a committed intention to grow the business in</p>

Issuance of license	<p><i>the State.</i></p> <p>(d) or its owners shows/produces evidence of the payment of tax for the past three (3) years immediately preceding the application.</p> <p>(e) Provided the applicant is not prohibited by any Law in the State to carry out the Business.</p>
License Fee	<p>72. The Service may upon being satisfied that an Applicant is competent and has satisfied all the conditions for the issuance of a license, issue a license to enable it carry on the business of promotional lottery, gaming, casino, sport betting or tombola facility, franchise or agency in the State.</p>
Annual Renewal of License	<p>73. Every license shall be subjected to the payment of a License Fee as contained in the Schedule to this Law or as reviewed upward by the Service from time to time.</p>
Monthly Remittance	<p>74. Every License shall be renewed annually upon evidence of good conduct by the Licensee and upon payment of 50% of the licensing as Annual License Renewal Fee or as reviewed upward by the Service from time to time.</p>
Review of Tax by the Service	<p>75. A 10% tax to be known as promotional lottery, gaming, and casino, sport betting or tombola tax is hereby imposed on every stake money and winning amount which shall be promptly deducted and remitted monthly to the Service by every Licensee in the State.</p>
License to keep book of	<p>76. The promotional lottery, gaming, casino, sport betting or tombola tax may be reviewed upward by the Service from time to time after due consultations with major stakeholders subject to the resolution of the House of Assembly.</p>
Licensee to make Monthly Returns	<p>77. Every Licensee shall keep books of account of all its transactions and dealings in the State and shall enter therein, true and accurate records of all moneys received by it and payments of winnings it made.</p>
Failure to obtain a license	<p>78. Every Licensee shall promptly make monthly returns of all its transactions and dealings in the State to the Service in a format provided or requested by the Service.</p>
	<p>79. Any person who carries on promotional lottery, gaming, casino, sport betting or tombola without making the necessary License Application and obtaining a License thereafter shall be guilty of</p>

<p>Failure to deduct or remit tax</p>	<p>an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>
<p>Failure to make monthly</p>	<p>80. Any Licensee or its principal officers who fails to deduct or deduct but fail to remit the tax imposed herein shall be guilty of an offence and liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term of at least 12 months or both fine and imprisonment.</p>
<p>Land Use Charge</p>	<p>81. (1) Any Licensee or its principal officers who fail to promptly make monthly returns as required by this Law shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 12 months or both. (2) Any licensee who fails to integrate its operation into the Service software shall be liable on conviction to a fine of ₦30,000.00 for each day of default or imprisonment for a term of at least 6 months or both.</p>
<p>Property Liable to Charge</p>	<p style="text-align: center;">PART IX LAND USE CHARGE</p> <p>82. (1) Subject to the provisions of this Law, there is imposed a land-based charge, to be called Land Use Charge which shall be payable on all real property situated in the State. (2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction in accordance with the Tenement Rate law and such power may be delegated under a written agreement.</p>
<p>Property Assessment</p>	<p>83. Land Use Charge shall be payable in respect of any property that is not exempted under Section 95 of this Law.</p>
<p>Property Assessment</p>	<p>84. (1) The Director General Yobe Geographic Information Services (YOGIS) undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as he may designate by Order in the Gazette. (2) For the purpose of subsection (1) The Director General Yobe Geographic Information Services (YOGIS) may appoint property identification officers, qualified assessors, valuers, and other persons as he may consider necessary. (3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors</p>

	<p>or their authorized assistants may, use orthophoto, mobile mapper pictures, Yobe Geospatial Database or visit the property on any day between the hours of 8.00a.m. and 6.00p.m.:</p> <ul style="list-style-type: none"> (a) enter, inspect, survey and assess the property. (b) request documents or other information to be produced to the identification officer or assessor. (c) take photographs; and (d) make copies of documents necessary for the inspection.
Persons Liable to Pay Charge	85. The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.
Value for Annual Charge Rate	86. The Land Use Charge payable for any property under this Law shall be as specified in the First Schedule to this Law, or any other law of the State.
Exemption from Land Use Charge	<p>87. The following properties shall be exempted from payment of Land Use Charge:</p> <ul style="list-style-type: none"> (a) A property owned and occupied by a religious body and used exclusively for public worship or religious education. (b) Cemeteries and burial grounds. (c) A recognized and registered institution or educational institute certified by the Director General Yobe Geographic Information Services (YOGIS) to be non-profit making. (d) Property used as public library. (e) Any property specifically exempted by the Governor by notice published in the Gazette. (f) All palaces of graded Emirs and Chiefs in the State. (g) The Director General Yobe Geographic Information Services (YOGIS) may, by notice published in the Gazette grant partial relief for a property that is: <ul style="list-style-type: none"> (i) Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the public. (ii) Used for a charitable or benevolent purpose for the benefit of the public and owned by the State Persons Liable to Pay Charge Exemption from Land Use Charge Value for Annual Charge Rate Government, Local Government, Federal Government or a non-profit making organization.
Loss of Exemption	<p>88. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:</p> <ul style="list-style-type: none"> (a) The use of the property changes to one that does not qualify for the exemption; or (b) The occupier of the property changes to one who does not qualify for the exemption.

<p>Land Use Charge Demand Notice</p>	<p>(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be prorated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.</p> <p>89. (1) The Service Yobe State Geographic Information Service shall cause to be issued in each year of assessment a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.</p> <p>(2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.</p> <p>(3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.</p> <p>(4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.</p> <p>(5) Upon an application in writing made by the owner, the Director General YOGIS may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.</p>
<p>Appeals to TAT and Conditions</p>	<p>90. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.</p> <p>(2) An appeal shall not lie unless:</p> <p>(a) notice is given in the prescribed manner to the Director General Yobe Geographic Information Services (YOGIS)</p> <p>(b) the prescribed fee is paid to the Tax Appeal Committee.</p> <p>(c) in the case of a person aggrieved with his property assessment:</p> <p>(i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Service at a designated Bank.</p> <p>(ii) the appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Service as valid.</p>
<p>Land Use Charge Collection Account</p>	<p>91. (1) The Service shall cause all collections in respect of all land use charges shall be deposited in a designated bank account in accordance with this Law</p>

<p>Regulations Prescribing Procedure</p>	<p>(2) At the beginning of each month, the Service shall furnish the Commissioner for Local Government and Chieftaincy Affairs the total amount of Land Use Charge payments on deposit in the Account.</p> <p>(3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.</p> <p>(4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.</p> <p>92. Subject to the approval of the State House of Assembly, the Governor may by Order in the Gazette make Regulations, Prescribing Procedure, generally for carrying into effect the purpose of Sections 90 – 99 of this Law.</p>
<p>Imposition of Tax</p>	<p style="text-align: center;">PART X EDUCATION, HOTEL, RESTAURANT AND ENTERTAINMENT TAX</p> <p>93. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:</p> <ul style="list-style-type: none"> (a) Provides private educational services at all levels, or (b) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or (c) Purchases consumable goods or services in any restaurant whether located within a hotel or anywhere in the State. <p>(2) The amount to which this tax applies shall be:</p> <ul style="list-style-type: none"> (a) the total fees payable for private educational services at all levels and (b) the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant, or events centre.
<p>Rate of Tax</p>	<p>94. The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.</p>
<p>Collection Agent</p>	<p>95. A person owning, managing, or controlling any business or supplying any goods or services chargeable under Section 93 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the</p>

<p>Registration of Hotels etc.</p>	<p>consumer in accordance with the provisions of Section 87 of this Law.</p> <p>96. (1) Any School, Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.</p> <p>(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government, Legislature, and Judiciary, any of the Ministries, Departments, Parastatals or Local Government Authorities.</p>
<p>Report and Remittance</p>	<p>97. (1) Every Collecting Agent shall:</p> <p>(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 80 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day.</p> <p>(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:</p> <p>(i) the total amount of payments made for all chargeable during the preceding reporting period.</p> <p>(ii) the amount of tax collected by the agent during the reporting period; and</p> <p>(iii) any other information required by the Service to be included in the report.</p> <p>(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.</p> <p>(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.</p>
<p>Access to records and Books</p>	<p>98. An officer of the Service:</p> <p>(1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business to ascertain whether this Law is being complied with by the occupier of the premises or any other person.</p> <p>(2) shall from 8 am to 6pm be given access to all books and records of any hotel, restaurant or other establishment offering</p>

<p>Payments of Estimated Accounts</p>	<p>chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.</p> <p>99. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.</p>
<p>Regulations</p>	<p>100. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of Sections 93 – 99 of this Law.</p>
<p>Interest on remittance</p>	<p>101. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.</p>
<p>Penalties</p>	<p>102. (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 99 of this Law, that Agent shall, in addition to interest payable under Section 101 of this Law, pay a penalty of ten per cent of the amount of 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, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of Five Hundred Thousand Naira (₦500,000.00) or both.</p>
<p>Tax Collection on Determination or Transfer of Business</p>	<p>103. (1) When a School, hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.</p> <p>(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 93 and 94 of this Law shall apply as if he was operating the hotel</p>

revenue and establishment of revenue unit.	<p>106. (1) From the commencement of this law the Service shall be the sole body responsible for the collection of all revenues due to the State.</p> <p>(2) the Service shall be responsible for:</p> <p>(a) Issuance of receipt. (b) remitting all revenue collections that cannot be collected through Bank to the designated account; and (c) maintaining records of all revenue collections and remission.</p> <p>(3) there shall be a designated Bank Account by respective Local Government chairman where all revenue collections in respect of each Local Government shall be remitted.</p>
Monthly report.	<p>107. In compliance with the provision of this law the legislature, Judiciary, and all MDAs shall within ten (10) working days of the succeeding months, reports their monthly collections to the office of the Executive Chairman who shall report to the Ministry of Finance and Ministry of Budget and Economic Planning in addition to any statutory requirement as contained in the second schedule hereto or as may from time to time be approve by the relevant authority.</p>
Demand notice.	<p>108. (1) Where it appears that a person liable to pay rate, fee or charges defaults to pay, the relevant MDA, legislature or Judiciary may demand from such person payment of the rate, fee or charges by serving an assessment thereof in a demand notice requesting the payment of the total amount due within thirty (30) days from the service of the demand notice.</p> <p>(2) The demand notice shall be in a form stipulated in the schedule to this law or as may from time to time may approve by relevant authority.</p>
Assessment objection.	<p>109. A person or organization that disputes any part or all the contents of the demand notice served on him may apply to the relevant MDA or legislature or Judiciary by a notice of objection in writing stating the grounds of objection within 14 days from the date of service of the demand notice.</p>
MDA responds to objection.	<p>110. The relevant MDAs or legislature or Judiciary shall respond to such notice of objection within 5 working days from the receipt thereof and may require the person making the objection to furnish it with such particulars or to produce such relevant documents as may be deemed necessary in the determination of notice of objection.</p>
Resolution on	<p>111. In the event of objection being resolved in favour of the</p>

objection.	<p>person making the objection, the MDA or Legislature or Judiciary shall issue revised assessment in a new demand notice in accordance with section 110 of this Law, however if the objection is resolved in favour of the MDA or legislature or Judiciary the first assessment shall stand.</p>
Recovery Court.	<p>112. An MDA or Legislature, or Judiciary shall have powers to recover any rate, fee, or charge by means of instituting a recovery action at the State Revenue Court against the person who after being served with a demand notice defaults to pay the assessed rate, fee or charge within the time provided by the demand notice.</p>
Offences	<p>113. (1) Any person who:</p> <ul style="list-style-type: none"> (b) Collects or attempt to collect any rates, fee, or charge that is not authorized by any law in the State. (c) Being a revenue collector fails to remit the revenue collected in accordance with this or any other Law. (d) Withholds for his own use or otherwise whole or any portion of the revenue collected. (e) Renders fault return, whether orally or in writing the amount of the revenue collected or received. (f) Defaults any other persons for embezzles any revenue or otherwise uses his position to deal wrongfully with any member of the public for the discharge of his duties under this law. (g) Steals or misuses any government document for the purpose of administration of any form of revenue; and (h) Compromise on the assessment or collection of any levy, rate, or charge. <p>(2) Commit an offence and is liable of conviction to at least six-month imprisonment or fine of not less than fifty (50) percent of the sum in question. In addition, the convict shall refund whatever amount collected or benefited in contravention of this law.</p>
Abetment.	<p>114. Any person who aids or abets any person in contravening of the provision of this law commit an offence and is liable on conviction to at least four (4) months imprisonment or fine of not less than fifty percent (50%) of the sum in question.</p>
Failure to deduct or remit	<p style="text-align: center;">PART XII</p> <p style="text-align: center;">OFFENCES AND PENALTIES</p> <p>115. Any person who being oblige to deduct any tax under this law</p>

Tax.	<p>or the laws listed under the first schedule to this law, but fails to deduct, or tax having deducted fails to pay to the internal Revenue Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, commits an offence and shall, upon conviction, be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at the prevailing Central Bank of Nigeria minimum rediscount rate and imprisonment for a period of not more than 2 years.</p>
Obstruction etc.	<p>116. Any person who:</p> <ul style="list-style-type: none"> (a) obstruct, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this law. (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distrain. (c) rescues, damages or destroys anything liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether anything is liable to seizure, removal or distrain. (d) prevent the arrest of any person by a person duly engaged or acting or rescues any person so arrested. (e) commits an offence and shall be liable on conviction to fine not exceeding N100,000:00k or imprisonment for a term not exceeding 2 years or both such fine and imprisonment.
False declaration	<p>117. If any person:</p> <ul style="list-style-type: none"> (a) makes or signs, or caused to be made or signed, delivers or cause to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or any document; or (b) makes any statement in answer to any question or inquiry put to him by an officer which he is required to answer by or under this law, being a document or statement produced or made for any purpose of tax, which is untrue in any material time. (c) commits an offence under this section.
Counterfeiting of documents.	<p>118. Any person who :</p> <ul style="list-style-type: none"> (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any other law listed in the first schedule to this law. (b) knowingly accepts, receives or use any document so counterfeited or falsified. (c) alerts any such document after it is officially issued. (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>Penalty for offence by authorize an un authorize person.</p>	<p>(e) being an employee of the Service, conspires, connives or participates in the commission of any of the offence in paragraphs (a) to (d) of this section.</p> <p>Commits an offence and shall be liable on conviction to a fine not exceeding N100,000:00k or to imprisonment for a term not exceeding 2 years or both such fine and imprisonment.</p> <p>119. Any person who is appointed for the due administration of this law or employed in connection with the assessment and collection of a tax who:</p> <ul style="list-style-type: none"> (a) demands from any company more than the tax. (b) withhold for his own use or otherwise any portion of the amount of tax collected. (c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him. (d) defrauds any person, embezzles any money or otherwise uses his position to deal wrongfully with the Service. (e) steals or misuses the document of the Service; or (f) compromise on the assessment or collection of any tax, <p>Commits an offence and shall be liable on conviction to a fine of equivalent to 200 percent of the sum in question or to imprisonment for a term not exceeding 2 years or to both fine and imprisonment.</p>
<p>Penalty where offence is armed.</p>	<p>120. (1) Any person who, in the commission of an offence under this law, is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years.</p> <p>(2) A person who while armed, with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of any function or duty under this law, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 7 years.</p>
<p>Unlawful assumption of character of an authorized officer.</p>	<p>121. If, for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other lawful purpose, any person, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer, commits an offence and shall be liable on conviction to a fine not exceeding N100,000:00k or to imprisonment for a term not exceeding 2 years.</p>

<p>Prosecution.</p> <p>Power to compound offences.</p>	<p>122. Any criminal proceeding for an offence under this law shall be instituted by or with the consent of the Attorney General of State.</p> <p>123. (1) The Service may with the approval of the State 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 an official receipt for any money received under subsection (1) of this section.</p>
<p>General Penalty.</p>	<p>124. (1) Any person who contravenes any provisions of this law where no specific penalty was provided, commits an offence and shall be liable on conviction to fine not exceeding N20, 000:00k or imprisonment for a term not exceeding 6 months or to both fine and imprisonment.</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.</p> <p>(b) every partner or officer of the firm.</p> <p>(c) every person concerned in the management of the affairs of the association.</p> <p>(d) every person who is purporting to act in any capacity, commits an offence and shall be liable to be proceeded against and punished for the offence in the like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.</p> <p style="text-align: center;">PART XIII GENERAL PROVISIONS</p>
<p>Establishment of Tax Appeal Committee.</p>	<p>125. (1) A state Tax Appeal Committee is established as provided in this law.</p> <p>(2) The Tribunal shall have power to settle disputes arising from the operations of this law and under the fifth schedule.</p>
<p>Official secrecy and confidentiality</p>	<p>126. (1) Every person on official duty or have being employed in the administration of this law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any company, as secret and confidential.</p>

	<p>(2) A person in possession or control, of any document, information, return of assessment list relating to the income, profit or losses of any person, who at any time communicate or attempt to communicate such information or anything contain in such document, return, list or copy to any person.</p> <p>(a) other than a person to whom he is authorized by the Service to communicate it.</p> <p>(d) otherwise than for the purpose of this law in the state imposing tax in the income of persons commits an offence under this law.</p> <p>(3) A person employed or appointed under this law shall not be required to produce any return, documents or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in the state.</p>
<p>Service to be subject to general direction of the Governor.</p>	<p>127. (1) In the exercise of the powers and duties conferred upon the Service by this law, the Service shall be subject to the general direction of the Governor and any written direction, order or instruction given by him after consultation with the Executive Chairman shall be carried out by the Service such direction shall be in accordance with the provision of this law.</p> <p>Provided that the Governor shall not give any direction, order or instruction in respect of any person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to made on 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 initiating of, withdrawing or altering the normal course of any proceeding whether civil or criminal, relating either to the recovery of any tax or to any offence under any of the laws listed in the First Schedule.</p> <p>(2) In any proceeding whether civil or criminal under this law or any of the laws listed in the First Schedule, any act, matter or things done by the Service in pursuance to this law or any other relevant laws shall not be subject to challenge on the ground that such act, matter or things was not proved to be in accordance with any directive, order or instruction given by the Governor.</p>
<p>Delegations of powers of the</p>	<p>128. (1) Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an</p>

Service.	<p>officer authorized generally or specifically in that behalf by the Service.</p> <p>(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify any decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any law specified in the First Schedule or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Service 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 approval committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this law.</p>
Signification.	<p>129. Anything done or required to be done by the Service in pursuance of any of its powers or duties under this law or the laws listed in the First Schedule may be signified under the hands of the Executive Chairman or of an officer who has been authorized by the Service for the purpose of this section.</p>
Imposition of surcharge.	<p>130. If the Service is satisfied that a person who is or was in its employment:</p> <ul style="list-style-type: none"> (a) is or was responsible for any improper payment of monies from the fund of the Service or for any payment of such money which is not duly documented. (b) is or was responsible for deficiency in, or for destruction of, any money, security, store or other property of the Service. (c) being or having been an officer, fails or has failed to keep proper accounts or record; or (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 the Service within a period specified by the Service, with regard to the failure to collect, improper payment, payment not duly documented, deficiency or destruction, failure to keep proper accounts or records, failure to make payment or delay in making payment, the Service may surcharge the said person such sum as it may think fit. <p>(2) any action taken under subsection (1) of this section shall be</p>

<p>Limitation of suit against the Service.</p>	<p>subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharged under this section.</p> <p>(3) The Service 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 surcharged should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.</p> <p>(4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may sue 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 of the person surcharged if the Board so directs.</p> <p>131. (1) Subject to the provisions of this law, the provisions of the Public Officers Protection law shall apply in relation to any suit instituted against any member, officer, or employee of the Service.</p> <p>(2) Notwithstanding anything contained in any other law, no suit against the Executive Chairman, a member of the Board, or any other officer or employee of the Service for any act done in pursuance or execution of this law, or of any public duty or authority or in respect of any alleged neglect or default in the execution of this law or any other law, duty or authority, shall lie or be instituted in any court unless it is commenced:</p> <p>(a) within three months next after the act, neglect or default complained of; or</p> <p>(c) in the case of a continuation of damage or injury, within six months next after the ceasing thereof.</p> <p>(3) No suit shall be commenced against the Executive Chairman, 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 on the Service by the intending plaintiff or his agent.</p> <p>(4) The notice referred to in subsection (3) of this section shall clearly and explicitly state the:</p> <p>(a) cause of action.</p> <p>(b) particulars of claim.</p> <p>(c) name and place of abode of the intending plaintiff; and</p>
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<p>Service of document.</p> <p>Restriction on execution against property of the Service.</p>	<p>(d) relief which he claims.</p> <p>132. A notice, summons or other documents required or authorized to be served on the Service under the provisions of this law may be served by delivering it to the Executive Chairman or by sending by registered post addressed to the Executive Chairman at the principal office of the Service.</p> <p>133. (1) In any action or suit against the Service no execution or attachment of process in the nature thereof shall be issued against 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>
<p>Indemnity.</p>	<p>134. The Executive Chairman, a member of the Board, or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as Executive Chairman, a member of the Board, officer or other employee of the Service.</p>
<p>PART XIV</p>	
<p>MISCELLANEOUS PROVISIONS</p>	
<p>Review of rate, fees, and charges.</p>	<p>135. (1) Except the social sector services, fees, rates and charges which shall be renewable whenever appropriate, all other rates, fess, and charges to which this Law applies shall be reviewed by the relevant MDAs or legislature, and judiciary every four years on the approval of the Governor subject to the resolution of the House.</p> <p>(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Yobe State, subject to approval by a resolution of the State House of Assembly.</p>
<p>Incentive to MDAs.</p>	<p>136. When an MDA, legislature or Judiciary exceeds its target revenue collection for a particular period, it shall with the approval of the Governor, be entitle to an amount not below five percent (5%) of the amount collected above the target as incentive to its staff.</p>
<p>Exemption of the application</p>	<p>137. The provision of this law shall not apply to funds manage by an MDAs or legislature and Judiciary as result of special</p>

of this law.	arrangement, trust or savings by organization, individuals for the purpose of undertaking some specified projects by the MDAs or legislature and Judiciary.
Power to make rules and regulation.	<p>138. (1) The Board may, with the approval of the Governor, makes rules and regulations as in its opinion are necessary or expedient for giving full effect to the provisions of this law and for the due administration of its provisions and may in particular, make regulations prescribing the:</p> <p>(a) forms for returns and other information required under this law or any other law; and</p> <p>(b) procedure for obtaining information required under this law or any other law.</p>
Repeal.	<p>139. The provision of Internal Revenue Board Law Cap 69 laws of Yobe State of Nigeria,</p> <p>The provisions of law to harmonize rates and levies collectable by Local Government Council, 2018, The provisions of HARMONISATION of Revenue collectable by Yobe State Ministries, Departments, Agencies, Institutions, and extra Ministerial Departments, 2019, are hereby repeal.</p>
Saving and transitional provision relating to staff or employees.	<p>140. (1) Notwithstanding anything to the contrary in this law a director, employee staff or officer, who immediately before the commencement of this law held office in the Internal Revenue Board of Yobe State existing immediately before the commencement of this law and who has been made an offer of employment by the Service is deemed to have been transferred to the Board established under this law, on terms and conditions not less favourable than those obtaining immediately before the commencement of this law, and employment in the former Board is deemed to be employment in the Service established under this law for purposes of pension.</p> <p>(2) Every director, employee, staff or officer transferred into the Board by virtue of subsection (1) of this section shall notify the Board established under this law in writing within 60 days after the commencement of this law or after he receives an offer of appointment from the Board (whichever is later) of his acceptance and any director, employee staff or officer who fails to notify the Board is deemed to have rejected the offer.</p> <p>(3) Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of the Board established under this law, beginning on the day that this law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal</p>

<p>Other savings and transitional provisions.</p>	<p>and the Board established under this law is deemed to be his employer for all purposes during that period.</p> <p>(4) An employee who has not been transferred or refuses the transfer made by the Board established under this law as specified under subsection (1) of this section shall be transferred to the office of the Head of Service of the state for redeployment in the state civil service within the time specified in subsection (2) of this section.</p> <p>141. (1) There shall be vested in the Board established under this law and without further assurance, all assets, resources and other immovable 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, interest, obligations, and liabilities of the former Board existing immediately before the commencement of this law under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this law be assigned to and vested in the Board established under this law.</p> <p>(3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect against or in favour of the Board established under this law and shall be enforceable as fully and effectively as if, instead of the former Board existing immediately before the commencement of this law, the Board established under this law had been named or had been a party.</p> <p>(4) The Board established under this law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this law was subject immediately before the commencement of this law have the same rights, powers, and remedies against the former Board.</p> <p>(5) Any proceedings or cause of action pending or existing immediately before the commencement of this law or against the former Board in respect of any rights, interest, obligation or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of law, Tribunal, or other authority or person may be enforced by or against the Board to the same extent that such cause of action for determination might have been continued, or enforced by or against the former Board as if this law have not been made.</p> <p>(6) Any regulation, order, byelaw or notice made or issued or</p>
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<p>Continuation of Board Chairman.</p>	<p>deemed to be made or issued by, or for the purposes of the former Board existing immediately before the commencement of this law shall be deemed to have been made or issued by or for the purpose of the Board and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this law.</p> <p>142. Subject to the provisions of this law, the Executive Chairman of the former Board is deemed to have been transferred to the Board established under this law in the same capacity.</p>
<p>Continuation and completion of disciplinary proceedings.</p>	<p>143. (1) As from the commencement of this law, any disciplinary proceeding pending or existing against any employee of the government who has opted into the service of the former Board, shall continue and complete by the Board established under this law.</p> <p>(2) An appeal or grievances 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 Public Service Rules as if this law had not come into force.</p>
<p>Rights and obligation.</p>	<p>144. The administration and control 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 section under the administration or administrative responsibility of the former Board or its Agencies or bodies for the purposes of that former Board are transferred to the Board established under this law.</p> <p>(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permit, 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 Commissioner, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Commissioner, the Chairman of the Board established under this law, the Executive Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, rescinded or altered.</p> <p>(4) Every reference to the former Board, the Commissioner, Chairman or any person under their control or a document issued in the name of the former Board, Commissioner, Executive Chairman, or an employee of the former Board are to</p>

<p>Relevance of other laws.</p> <p>Supremacy.</p>	<p>be read, unless the context otherwise requires, as a reference to the Board, the Commissioner, Executive Chairman, or an employee of the Board established under this law.</p> <p>(5) Every affidavit sworn, or document duly certified by an officer in the Yobe State Board of Internal Revenue before the coming into force of this law has the same probative value as if it were sworn or certified by an employee of this Board on or after that day.</p> <p>145. Notwithstanding the provisions of this law, the relevant provisions of all existing laws including, but not limited to laws in the first schedule shall be read with such modifications as to bring them into conformity with the provisions of this law.</p> <p>146. The provision of any law relating to rate, charges, fees and levy for the rate, charges fees and levy which is inconsistency with the provision of this law, the provision of this law shall prevail.</p> <p style="text-align: center;">PART XVII SCHEDULE</p> <p>147. The legislation to be administered by the Service is contained in the first schedule to this law</p> <p>148. The supplementary provisions relating to the Board is contained in the second schedule to this law</p> <p>149. The Forms of authorisation to access Land, Buildings, Books and Documents is contained in the third schedule to this law</p> <p>150. The Forms of warrant of distraint is contained in the Fourth schedule to this law</p> <p>151. The Jurisdiction, Authority, and procedure of the Tax Appeal Committee is contained in the fifth schedule to this law</p> <p>152. The Presumptive Tax Registration form is contained in the sixth schedule to this law.</p> <p>153. The Presumptive Tax Returns forms is contained in the seventh schedule to this law</p> <p>154. The State Taxes, Fines, Fees, and Levies are contained in the administrative tax schedule Eight to this Law</p> <p>155. The Local Government Councils, Taxes, Fines, Fees, and Levies are contained in the Nine Schedule to this Law.</p>

FIRST SCHEDULE

Section 4 and 39

LEGISLATION ADMINISTERED BY THE BOARD

1. Personal Income Tax (individual only)
 - (a) Pay as You Earn.
 - (b) Direct Taxation (Self-Assessment)
2. Capital Gain Tax (Individual only)
3. Stamp on duty instrument executed by individuals.
4. Taxes and Levies (Approved list for collection) Act No 2, 1998.
5. Pools Betting and Lotteries Gaming and Casino Taxes.
6. Roads Taxes.
7. All regulations, proclamation, Government notices or rules issued in terms of these Laws.
8. Any other Law for assessment, collection, and accounting of revenue accruable to the state government as may be made by the State House of Assembly from time to time or regulations incidental to those Laws conferring any power, duty and obligation on the Board.
9. Enactment or laws imposing collection of taxes, fees and levies collected by other government agencies and companies including haulage fees and all such other fees.

SECOND SCHEDULE

Section 5 (5)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

Proceedings of the Board

1. Subject to this Law and Section 27 of the Interpretation Act, the Board shall have power to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committee, notice to be given, the

	<p>keeping of minutes of its proceedings, the custody and production for inspection of such minutes and such other matters as the Board may from time to time determine.</p> <p>2. (1) There shall be at least four ordinary meetings of the Board of every calendar year and subject thereto, the Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given to him by not less than four other members, he shall convene a meeting of the Board to be held within 14 days from the date on which the notice was given.</p> <p>(2) Every meeting of the Board shall be presided over by the Chairman and if the Chairman is unable to attend a particular meeting, the members present at the meeting shall elect one of them to preside at the meeting.</p> <p>3. The quorum of any meeting of the Board shall consist of the Chairman (or in an appropriate case, the person presiding at the meeting pursuant to paragraph 2 of this schedule) and four other members, except that any quorum must include at least two members outside the Board.</p> <p>4. The Board shall meet for the conduct of its business at such place and on such days as the Chairman may appoint.</p> <p>5. A question put before the Board at meeting shall be decided by consensus and where this is not possible, by a majority of the votes of the members present and voting.</p> <p>6. The Chairman shall, in the case of equality of votes, have casting in addition to is deliberative vote.</p> <p>7. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not be counted towards the quorum.</p> <p style="text-align: center;"><i>Committees</i></p> <p>8. The Board may appoint one or more committees to carry out on behalf of the Board such of its functions as the Board may determine and report on any matter with which the Board is concerned.</p> <p>9. A Committee appoint under paragraph 8 of this schedule shall be presided over by a member of the Board and shall consist of such number of persons (not necessarily all members of the</p>
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Board) as may be determine by the Board, and a person other than a member of the Board shall hold office on a committee in accordance with the terms of his appointment.

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

Miscellaneous

11. The fixing of the seal of the Board shall be authenticated by the signature of the Executive Chairman and the Secretary to the Board or the Executive Chairman and such other person authorized by the Board to act for that purpose.

12. A contract or an instrument which, if made or executed by any person not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the Board by the Executive Chairman or by any person generally or specifically authorized to act for that purpose by the Board.

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

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

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

15. Any member of the Board or committee who has a personal interest in any contract or arrangement entered or proposed to be considered by the Board or any committee shall:

- (a) disclose his interest to the Board or committee; and
- (b) not vote on any question relating to the contract or arrangement.

THIRD SCHEDULE

Section 49 (7)

**FORM OF AUTHORISATION TO ACCESS LANDS,
BUILDINGS, BOOKS AND DOCUMENTS**

To.....

The State Board of Internal Revenue, by virtue of the powers vested in it by section 9 of the Yobe State Board of Internal Revenue Law 20.....hereby authorize you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the Board of fraud, evasion, wilful default, etc in connection with a tax due to government, and whose premises, office, place of management or residence of the principal officer, agent factor or representative is at..... and for carrying out your assignment thereof further authorize you, with the aid of any police officer (if necessary) such records, books and documents wherever 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 daytime.

SINGED and issued under the hands of the Executive
Chairman.....at
this.....day of.....20.....

.....
Executive Chairman

.....
Judicial Officer

FOURTH SCHEDULE

Section 53 (2)

FORM OF WARRANT OF DISTRAINT

To.....

Name of
Company.....

Amount of tax to be levied by distress (c)

The Yobe State Board of Internal Revenue, in the exercise of powers conferred in it by section 32 of the State Board of Internal Revenue Law..... hereby authorizes you to collect and recover the sum of.....

being arrears of tax due for the years of assessment hereinafter mentioned from the above-named Company whose place of business is at.....

and for the recovery thereof the Board further authorizes that you, with aid (if necessary) of your assistant and calling to your assistance any police officer (if necessary) which assistance he is by law required to give, do forthwith levy by disdain, the said sum together with the cost and charges of and incidental to taking and keeping of such distraint, on goods, chattels, land, premises or other distrainable things of the said company wherever the same may be found and on all goods which you may find in any or premises or on any land in the use of or possession of the said company or any other person on its behalf or in trust for the company.

And for the purpose of levying such distraint you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

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

<i>Year of Amount of tax assessment</i>	<i>No of notice of assessment</i>	<i>N</i>
: K		

(i).....

(ii).....

(iii).....

SIGNED and issued under the hands of the Executive Chairman of the Yobe State Board of Internal Revenue

at.....this.....of.....20.....

Signature (f).....
Executive Chairman
Yobe State Board of Internal Revenue

FIFTH SCHEDULE

Section 125 (1) and (2)

**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 term of 3 years only from the date on which he assumes his office or until he attains the age of 65 years 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 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 proceedings of the Committee; and

(b) be the Head of the Secretariat and responsible for:

(i) the day-to-day administration, and

(ii) the direction and control of all other employees of the Committee.

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

Other Staff of the Committee

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

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 an appeal: and

(b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.

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

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

(4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the 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 notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.

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

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

statement.

(8) The burden 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 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;

(b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or

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

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

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

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

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

(a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;

(b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;

(c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;

(d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.

(14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

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 sub Rule (1) of this Rule, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

15. (1) Subject to the provisions of section 66 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.

(2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the, 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 this Schedule, the High Court shall dismiss the appeal;

(b) Rule 13 Sub-Rule (13)(b) of this Schedule, 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) of this schedule and (d) of third schedule 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 66 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, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the 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 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.

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 part seeking to enforce the award or judgment.

Appeal to the High Court of Yobe 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 Yobe 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 of Limitation

21. 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) require the discovery and production of documents;
 - (iii) receive evidence on affidavits;
 - (iv) call for the examination of witnesses or documents;
 - (v) review its decisions;
 - (vi) dismiss an application for default or deciding matters ex-parte;
 - (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
 - (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.
- (3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

Costs

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

Further Appeals

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

DATED AT YOBE THIS day of2021

S.61

**SIXTH SCHEDULE
FEDERAL REPUBLIC OF NIGERIA
YOBE STATE INTERNAL REVENUE SERVICE**

PRESUMPTIVE TAX REGISTRATION FORM

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

Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block.

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) Phone Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____
- (12) Email address _____
- (13) Website _____
- (14) Bank Account _____
- (15) BVN _____

Signature/Thumbprint

Date of Registration

SEVEN SCHEDULE **S. 62**
FEDERAL REPUBLIC OF NIGERIA
YOBE STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX RETURNS FORM

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

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

 Signature/Thumbprint

 Date

Period of Filing

Due Date

Due Filed

 Signature _____ Date _____

EIGHT SCHEDULE

ADMINCODE	CONOMICCOD	EVENUECOD	DESCRIPTION	RATE
021510200100			Agricultural Dev. Programme (ADP)	
021510200100	12020126	020027	TractorHiringServicesPerDay	20,000
021510200100	12020134	020057	RegistrationofAgroChemicalShops	10,000
021510200100	12020446	030378	PestControlFees	10,000
021510200100	12020608	050065	SalesofImprovedSeeds/Chemicals-(Basedonvarietyandmeasureofseeds/chemicals)	-
021510200100	12020703	060478	LargeThreshingMachine(perday)	20,000
021510200100	12020703	060479	SmallThreshingMachine(perday)	5,000
051701000100			AgencyForMassEducation	
051701000100	12020456	030982	RegistrationofAdultEducation	10,000
032605200100			AreaCourtDivision	
032605200100	12020401	030003	CourtFees-(BasedonCourtJudgement/Assessment)	-
032605200100	12020502	040001	CourtOrderFines	1,000
022000800100			BoardofInternalRevenue(BIR)	
022000800100	12010101	010001	PAYEFedEstab-(BasedonSection81PITA1993asamended)	-
022000800100	12010101	010002	PAYEStateGovt-(BasedonSection81PITA1993asamended)	-
022000800100	12010101	010003	PAYELGAs-(BasedonSection81PITA1993asamended)	-
022000800100	12010101	010004	PAYEPrivateOrgSector-(BasedonSection81PITA1993asamended)	-
022000800100	12010101	010005	PAYEInformalSector-(BasedonSection81PITA1993asamended)	-

022000800100	12010110	010006	MixIncome-(BasedonPITA1993asamended)	-
022000800100	12010110	010007	AdultWearsBoutique(Presumptive)-Max	30,000
022000800100	12010110	010008	AdultWearsBoutique(Presumptive)-Min	10,000
022000800100	12010110	010009	AgroAlliedProducts(Presumptive)-Max	25,000
022000800100	12010110	010010	AgroAlliedProducts(Presumptive)-Min	10,000
022000800100	12010110	010011	AlluminiumDoors&Windows(Presumptive)-Max	40,000
022000800100	12010110	010012	AlluminiumDoors&Windows(Presumptive)-Min	20,000
022000800100	12010110	010013	Artists&SignWriters(Presumptive)-Max	20,000
022000800100	12010110	010014	Artists&SignWriters(Presumptive)-Min	5,000
022000800100	12010110	010015	Auctioneers/EstateAgents(Presumptive)-Max	75,000
022000800100	12010110	010016	Auctioneers/EstateAgents(Presumptive)-Min	30,000
022000800100	12010110	010017	BakerieswithConfectionaries(Presumptive)-Max	50,000
022000800100	12010110	010018	BakerieswithConfectionaries(Presumptive)-Min	15,000
022000800100	12010110	010019	BakerieswithElectricOven(Presumptive)-Max	25,000
022000800100	12010110	010020	BakerieswithElectricOven(Presumptive)-Min	20,000
022000800100	12010110	010021	BakerieswithMudOven(Presumptive)-Max	40,000
022000800100	12010110	010022	BakerieswithMudOven(Presumptive)-Min	15,000
022000800100	12010110	010023	Babers(Presumptive)-Max	15,000
022000800100	12010110	010024	Babers(Presumptive)-Min	5,000
022000800100	12010110	010025	BarbinSaloon(Presumptive)-Max	20,000
022000800100	12010110	010026	BarbinSaloon(Presumptive)-Min	7,000
022000800100	12010110	010027	BenchMills(Presumptive)-Max	25,000
022000800100	12010110	010028	BenchMills(Presumptive)-Min	10,000
022000800100	12010110	010029	BicycleRepairs(Presumptive)-Max	5,000
022000800100	12010110	010030	BicycleRepairs(Presumptive)-Min	2,000
022000800100	12010110	010031	Blacksmith(Presumptive)-Max	20,000
022000800100	12010110	010032	Blacksmith(Presumptive)-Min	9,000
022000800100	12010110	010033	BlockMakingIndustries(Presumptive)-Max	50,000
022000800100	12010110	010034	BlockMakingIndustries(Presumptive)-Min	15,000
022000800100	12010110	010035	BlockMakingIndustrieswithBigElectricMachine(Presumptive)-Max	125,000
022000800100	12010110	010036	BlockMakingIndustrieswithSmallElectricMachine(Presumptive)-Min	70,000
022000800100	12010110	010037	Bookshop/StationariesStores(Presumptive)-Max	70,000
022000800100	12010110	010038	Bookshop/StationariesStores(Presumptive)-Min	10,000
022000800100	12010110	010039	Bricklayers(Presumptive)-Max	15,000
022000800100	12010110	010040	Bricklayers(Presumptive)-Min	10,000
022000800100	12010110	010041	BuildingMaterials(Presumptive)-Max	50,000
022000800100	12010110	010042	BuildingMaterials(Presumptive)-Min	15,000
022000800100	12010110	010043	BuildingMaterials&Dealers(Presumptive)-Max	75,000
022000800100	12010110	010044	BuildingMaterials&Dealers(Presumptive)-Min	50,000
022000800100	12010110	010045	Bureau-De-Change(Presumptive)-Max	100,000
022000800100	12010110	010046	Bureau-De-Change(Presumptive)-Min	50,000
022000800100	12010110	010047	BusinessCentres(Presumptive)-Max	50,000
022000800100	12010110	010048	BusinessCentres(Presumptive)-Min	30,000
022000800100	12010110	010049	Butchers(Presumptive)-Max	25,000
022000800100	12010110	010050	Butchers(Presumptive)-Min	5,000
022000800100	12010110	010051	CarbinetMakers(Presumptive)-Max	50,000
022000800100	12010110	010052	CarbinetMakers(Presumptive)-Min	30,000
022000800100	12010110	010053	CarWash(Presumptive)-Max	20,000
022000800100	12010110	010054	CarWash(Presumptive)-Min	10,000
022000800100	12010110	010055	Car(Fancy)Parts(Presumptive)-Max	40,000
022000800100	12010110	010056	Car(Fancy)Parts(Presumptive)-Min	20,000
022000800100	12010110	010057	Carpenters(Presumptive)-Max	50,000
022000800100	12010110	010058	Carpenters(Presumptive)-Min	10,000
022000800100	12010110	010059	CasinoOperators(Presumptive)-Max	150,000
022000800100	12010110	010060	CasinoOperators(Presumptive)-Min	100,000
022000800100	12010110	010061	CementDealers/Sellers(Presumptive)-Max	75,000
022000800100	12010110	010062	CementDealers/Sellers(Presumptive)-Min	30,000
022000800100	12010110	010063	ChildrenWear(Presumptive)-Max	37,500

022000800100	12010110	010064	ChildrenWear(Presumptive)-Min	10,000
022000800100	12010110	010065	Clergy/Pastoring(Presumptive)-Max	100,000
022000800100	12010110	010066	Clergy/Pastoring(Presumptive)-Min	50,000
022000800100	12010110	010067	ClockandWatchRepairs(Presumptive)-Max	3,000
022000800100	12010110	010068	ClockandWatchRepairs(Presumptive)-Min	2,000
022000800100	12010110	010069	ClockandWatchSellers(Presumptive)-Max	15,000
022000800100	12010110	010070	ClockandWatchSellers(Presumptive)-Min	7,000
022000800100	12010110	010071	CommercialLorry/BusOwnersOwners(PerLorry/Bus)(Presumptive)-Max	50,000
022000800100	12010110	010072	CommercialLorry/BusOwnersOwners(PerLorry/Bus)(Presumptive)-Min	30,000
022000800100	12010110	010073	CookingGas/AirconditionerSellers(Presumptive)-Max	30,000
022000800100	12010110	010074	CookingGas/AirconditionerSellers(Presumptive)-Min	15,000
022000800100	12010110	010075	Culvert/WellMakers(Presumptive)-Max	37,500
022000800100	12010110	010076	Culvert/WellMakers(Presumptive)-Min	30,000
022000800100	12010110	010077	Curtain&InteriorDecoration(Presumptive)-Max	50,000
022000800100	12010110	010078	Curtain&InteriorDecoration(Presumptive)-Min	30,000
022000800100	12010110	010079	CyberCafeOperator(Presumptive)-Max	30,000
022000800100	12010110	010080	CyberCafeOperator(Presumptive)-Min	15,000
022000800100	12010110	010081	DealersinMatress/Foams(Presumptive)-Max	50,000
022000800100	12010110	010082	DealersinMatress/Foams(Presumptive)-Min	30,000
022000800100	12010110	010083	Doors(Presumptive)-Max	70,000
022000800100	12010110	010084	Doors(Presumptive)-Min	50,000
022000800100	12010110	010085	DramaGroup(Presumptive)-Max	75,000
022000800100	12010110	010086	DramaGroup(Presumptive)-Min	50,000
022000800100	12010110	010087	DryCleaners(Presumptive)-Max	75,000
022000800100	12010110	010088	DryCleaners(Presumptive)-Min	10,000
022000800100	12010110	010089	ElectricalParts&Fittings(Presumptive)-Max	75,000
022000800100	12010110	010090	ElectricalParts&Fittings(Presumptive)-Min	40,000
022000800100	12010110	010091	Electricians(Presumptive)-Max	50,000
022000800100	12010110	010092	Electricians(Presumptive)-Min	30,000
022000800100	12010110	010093	Enterpreneuers(Presumptive)-Max	50,000
022000800100	12010110	010094	Enterpreneuers(Presumptive)-Min	20,000
022000800100	12010110	010095	FurnitureMakers(Presumptive)-Max	50,000
022000800100	12010110	010096	FurnitureMakers(Presumptive)-Min	40,000
022000800100	12010110	010097	GbagiClothSellerswithShops(Presumptive)-Max	70,000
022000800100	12010110	010098	GbagiClothSellerswithShops(Presumptive)-Min	50,000
022000800100	12010110	010099	GeneralContractors(Presumptive)-Max	100,000
022000800100	12010110	010100	GeneralContractors(Presumptive)-Min	75,000
022000800100	12010110	010101	GeneralMerchantsDistributors(Presumptive)-Max	75,000
022000800100	12010110	010102	GeneralMerchantsDistributors(Presumptive)-Min	50,000
022000800100	12010110	010103	GiftShop(Presumptive)-Max	40,000
022000800100	12010110	010104	GiftShop(Presumptive)-Min	15,000
022000800100	12010110	010105	Goldsmith/Blacksmith(Presumptive)-Max	15,000
022000800100	12010110	010106	Goldsmith/Blacksmith(Presumptive)-Min	10,000
022000800100	12010110	010107	GraphicArt&Designers(Presumptive)-Max	15,000
022000800100	12010110	010108	GraphicArt&Designers(Presumptive)-Min	5,000
022000800100	12010110	010109	GraphicArts&Studio(Presumptive)-Max	25,000
022000800100	12010110	010110	GraphicArts&Studio(Presumptive)-Min	10,000
022000800100	12010110	010111	GrindingMills(Presumptive)-Max	70,000
022000800100	12010110	010112	GrindingMills(Presumptive)-Min	50,000
022000800100	12010110	010113	GuestHouses(Presumptive)-Max	60,000
022000800100	12010110	010114	GuestHouses(Presumptive)-Min	40,000
022000800100	12010110	010115	HairDressers(Presumptive)-Max	5,000
022000800100	12010110	010116	HairDressers(Presumptive)-Min	2,000
022000800100	12010110	010117	HairDressingSaloon(Presumptive)-Max	30,000
022000800100	12010110	010118	HairDressingSaloon(Presumptive)-Min	10,000
022000800100	12010110	010119	Horticulture/Flories(Presumptive)-Max	10,000
022000800100	12010110	010120	Horticulture/Flories(Presumptive)-Min	5,000
022000800100	12010110	010121	HotelProporitorswithLodgings(Presumptive)-Max	75,000

022000800100	12010110	010122	HotelProprietorswithLodgings(Presumptive)-Min	50,000
022000800100	12010110	010123	IronBenders(Presumptive)-Max	30,000
022000800100	12010110	010124	IronBenders(Presumptive)-Min	10,000
022000800100	12010110	010125	JewelerSeller(Presumptive)-Max	50,000
022000800100	12010110	010126	JewelerSeller(Presumptive)-Min	30,000
022000800100	12010110	010127	LandLords-Residencial(PerRoom)(Presumptive)-Max	75,000
022000800100	12010110	010128	LandLords-Residencial(PerRoom)(Presumptive)-Min	30,000
022000800100	12010110	010129	LandSpeculators(Presumptive)-Max	50,000
022000800100	12010110	010130	LandSpeculators(Presumptive)-Min	20,000
022000800100	12010110	010131	LandLoards-Face-Face(Presumptive)-Max	50,000
022000800100	12010110	010132	LandLoards-Face-Face(Presumptive)-Min	20,000
022000800100	12010110	010133	Laundries(DryCleaners)(Presumptive)-Max	50,000
022000800100	12010110	010134	Laundries(DryCleaners)(Presumptive)-Min	30,000
022000800100	12010110	010135	LeatherCarpets(Linoleum)(Presumptive)-Max	10,000
022000800100	12010110	010136	LeatherCarpets(Linoleum)(Presumptive)-Min	5,000
022000800100	12010110	010137	Letter-writers(Presumptive)-Max	90,000
022000800100	12010110	010138	Letter-writers(Presumptive)-Min	40,000
022000800100	12010110	010139	LicensedMechanics(Presumptive)-Max	90,000
022000800100	12010110	010140	LicensedMechanics(Presumptive)-Min	60,000
022000800100	12010110	010141	ManufacturesCoolers,Aluminium(Presumptive)Max	75,000
022000800100	12010110	010142	ManufacturesCoolers,Aluminium(Presumptive)-Min	40,000
022000800100	12010110	010143	MaternityOwners(Presumptive)-Max	75,000
022000800100	12010110	010144	MaternityOwners(Presumptive)-Min	40,000
022000800100	12010110	010145	MaternityPriveteProprietors(Presumptive)-Max	75,000
022000800100	12010110	010146	MaternityPriveteProprietors(Presumptive)-Min	40,000
022000800100	12010110	010147	MeatSellers(Presumptive)-Max	20,000
022000800100	12010110	010148	MeatSellers(Presumptive)-Min	10,000
022000800100	12010110	010149	MechanizedFarms(Presumptive)-Max	75,000
022000800100	12010110	010150	MechanizedFarms(Presumptive)-Min	50,000
022000800100	12010110	010151	MedicineStorePatent(Presumptive)-Max	50,000
022000800100	12010110	010152	MedicineStorePatent(Presumptive)-Min	25,000
022000800100	12010110	010153	MobilePhoneCommercialCalls(Presumptive)-Max	25,000
022000800100	12010110	010154	MobilePhoneCommercialCalls(Presumptive)-Min	5,000
022000800100	12010110	010155	MobilePhoneDistributors(Presumptive)-Max	200,000
022000800100	12010110	010156	MobilePhoneDistributors(Presumptive)-Min	100,000
022000800100	12010110	010157	MobilePhoneDealers(Presumptive)-Max	150,000
022000800100	12010110	010158	MobilePhoneDealers(Presumptive)-Max	75,000
022000800100	12010110	010159	MoneyLenders(Presumptive)-Max	100,000
022000800100	12010110	010160	MoneyLenders(Presumptive)-Min	80,000
022000800100	12010110	010161	MotorCycleMechanics(Presumptive)-Max	20,000
022000800100	12010110	010162	MotorCycleMechanics(Presumptive)-Min	10,000
022000800100	12010110	010163	MotorMechanics,PanelBeatersandSpares(Presumptive)-Max	40,000
022000800100	12010110	010164	MotorMechanics,PanelBeatersandSpares(Presumptive)-Min	20,000
022000800100	12010110	010165	MotorSparePartsDealers(NewParts)(Presumptive)-Max	100,000
022000800100	12010110	010166	MotorSparePartsDealers(NewParts)(Presumptive)-Min	50,000
022000800100	12010110	010167	MotorSparePartsDealers(OldParts)(Presumptive)-Max	60,000
022000800100	12010110	010168	MotorSparePartsDealers(OldParts)(Presumptive)-Min	40,000
022000800100	12010110	010169	MotorVehicleMechanic(Presumptive)-Max	50,000
022000800100	12010110	010170	MotorVehicleMechanic(Presumptive)-Min	10,000
022000800100	12010110	010171	Motor/CookingGasRefil(Presumptive)-Max	50,000
022000800100	12010110	010172	Motor/CookingGasRefil(Presumptive)-Min	15,000
022000800100	12010110	010173	Musicians(Presumptive)-Max	50,000
022000800100	12010110	010174	Musicians(Presumptive)-Min	15,000
022000800100	12010110	010175	NurserySchoolProprietors(Presumptive)-Max	200,000
022000800100	12010110	010176	NurserySchoolProprietors(Presumptive)-Min	100,000
022000800100	12010110	010177	Opticians(Presumptive)-Max	30,000
022000800100	12010110	010178	Opticians(Presumptive)-Min	10,000
022000800100	12010110	010179	PaintersandDecorators(Presumptive)-Max	30,000

022000800100	12010110	010180	PaintersandDecorators(Presumptive)-Min	10,000
022000800100	12010110	010181	PaintDealers(Presumptive)-Max	50,000
022000800100	12010110	010182	PaintDealers(Presumptive)-Min	40,000
022000800100	12010110	010183	GroundNutOilDealers(Presumptive)-Max	150,000
022000800100	12010110	010184	GroundNutOilDealers(Presumptive)-Min	70,000
022000800100	12010110	010185	PalmOilDealers(Presumptive)-Max	75,000
022000800100	12010110	010186	PalmOilDealers(Presumptive)-Min	60,000
022000800100	12010110	010187	PanelBeaters/SprayerWorks(Presumptive)-Max	75,000
022000800100	12010110	010188	PanelBeaters/SprayerWorks(Presumptive)-Min	20,000
022000800100	12010110	010189	PatentMedicineSeller(Presumptive)-Max	50,000
022000800100	12010110	010190	PatentMedicineSeller(Presumptive)-Min	20,000
022000800100	12010110	010191	PetroleumDealers(Presumptive)-Max	250,000
022000800100	12010110	010192	PetroleumDealers(Presumptive)-Min	150,000
022000800100	12010110	010193	PetroleumProducts(Presumptive)-Max	75,000
022000800100	12010110	010194	PetroleumProducts(Presumptive)-Min	50,000
022000800100	12010110	010195	PhamaceuticalChemist(Presumptive)-Max	75,000
022000800100	12010110	010196	PhamaceuticalChemist(Presumptive)-Min	50,000
022000800100	12010110	010197	PhotoColorLabrotories(Presumptive)-Max	50,000
022000800100	12010110	010198	PhotoColorLabrotories(Presumptive)-Min	40,000
022000800100	12010110	010199	Photographers(Presumptive)-Max	40,000
022000800100	12010110	010200	Photographers(Presumptive)-Min	30,000
022000800100	12010110	010201	Photographers/PhotoDevelopers(Presumptive)-Max	40,000
022000800100	12010110	010202	Photographers/PhotoDevelopers(Presumptive)-Min	20,000
022000800100	12010110	010203	PhotographicMaterialsShops(Presumptive)-Max	40,000
022000800100	12010110	010204	PhotographicMaterialsShops(Presumptive)-Min	20,000
022000800100	12010110	010205	PlankSellers(Presumptive)-Max	75,000
022000800100	12010110	010206	PlankSellers(Presumptive)-Min	20,000
022000800100	12010110	010207	PlasticRubbers(Presumptive)-Max	75,000
022000800100	12010110	010208	PlasticRubbers(Presumptive)-Min	20,000
022000800100	12010110	010209	Plumbers(Presumptive)-Max	75,000
022000800100	12010110	010210	Plumbers(Presumptive)-Min	20,000
022000800100	12010110	010211	PlumbingMaterialsOnly(Presumptive)-Max	87,000
022000800100	12010110	010212	PlumbingMaterialsOnly(Presumptive)-Min	15,000
022000800100	12010110	010213	PoolAgents(Presumptive)-Max	50,000
022000800100	12010110	010214	PoolAgents(Presumptive)-Min	40,000
022000800100	12010110	010215	PoolPromoters(Presumptive)-Max	150,000
022000800100	12010110	010216	PoolPromoters(Presumptive)-Min	50,000
022000800100	12010110	010217	PoultryFarmers(Presumptive)-Max	50,000
022000800100	12010110	010218	PoultryFarmers(Presumptive)-Min	35,000
022000800100	12010110	010219	PoultryFeedsDealers(Presumptive)-Max	75,000
022000800100	12010110	010220	PoultryFeedsDealers(Presumptive)-Min	50,000
022000800100	12010110	010221	PoultryFeeds(Presumptive)-Max	50,000
022000800100	12010110	010222	PoultryFeeds(Presumptive)-Min	50,000
022000800100	12010110	010223	Poultry/Piggery(Presumptive)-Max	60,000
022000800100	12010110	010224	Poultry/Piggery(Presumptive)-Min	35,000
022000800100	12010110	010225	PrinterMordenPress(Presumptive)-Max	150,000
022000800100	12010110	010226	PrinterMordenPress(Presumptive)-Min	70,000
022000800100	12010110	010227	Printer(WithPress)(Presumptive)-Max	75,000
022000800100	12010110	010228	Printer(WithPress)(Presumptive)-Min	60,000
022000800100	12010110	010229	Printer(WithoutPress)(Presumptive)-Max	50,000
022000800100	12010110	010230	Printer(WithoutPress)(Presumptive)-Min	40,000
022000800100	12010110	010231	Printers(Presumptive)-Max	10,000
022000800100	12010110	010232	Printers(Presumptive)-Min	5,000
022000800100	12010110	010233	ProduceBuyers(Presumptive)-Max	50,000
022000800100	12010110	010234	ProduceBuyers(Presumptive)-Min	30,000
022000800100	12010110	010235	ProvisionStoreandMiniSupermarket(Presumptive)-Max	150,000
022000800100	12010110	010236	ProvisionStoreandMiniSupermarket(Presumptive)-Min	100,000
022000800100	12010110	010237	ProvisionStore(Presumptive)-Max	50,000

022000800100	12010110	010238	ProvisionStore(Presumptive)-Min	15,000
022000800100	12010110	010239	PureWaterProducers(Presumptive)-Max	70,000
022000800100	12010110	010240	PureWaterProducers(Presumptive)-Min	50,000
022000800100	12010110	010241	RawFeedsSellers(Presumptive)-Max	50,000
022000800100	12010110	010242	RawFeedsSellers(Presumptive)-Min	20,000
022000800100	12010110	010243	RecreationalCentre(Presumptive)-Max	75,000
022000800100	12010110	010244	RecreationalCentre(Presumptive)-Min	35,000
022000800100	12010110	010245	RefuseCollection(Presumptive)-Max	50,000
022000800100	12010110	010246	RefuseCollection(Presumptive)-Min	20,000
022000800100	12010110	010247	Rentals(Presumptive)-Max	30,000
022000800100	12010110	010248	Rentals(Presumptive)-Min	15,000
022000800100	12010110	010249	Restaurants(Presumptive)-Max	60,000
022000800100	12010110	010250	Restaurants(Presumptive)-Min	35,000
022000800100	12010110	010251	Restaurants(Buka)(Presumptive)-Max	37,500
022000800100	12010110	010252	Restaurants(Buka)(Presumptive)-Min	20,000
022000800100	12010110	010253	RewiresBatteryChargers(Presumptive)-Max	30,000
022000800100	12010110	010254	RewiresBatteryChargers(Presumptive)-Min	20,000
022000800100	12010110	010255	RubberDealers(Presumptive)-Max	60,000
022000800100	12010110	010256	RubberDealers(Presumptive)-Min	50,000
022000800100	12010110	010257	Rugs&Carpets(Presumptive)-Max	60,000
022000800100	12010110	010258	Rugs&Carpets(Presumptive)-Min	50,000
022000800100	12010110	010259	SawmillsProprietors(Presumptive)-Max	30,000
022000800100	12010110	010260	SawmillsProprietors(Presumptive)-Min	20,000
022000800100	12010110	010261	Seamessnass/FashionDesign(Presumptive)-Max	50,000
022000800100	12010110	010262	Seamessnass/FashionDesign(Presumptive)-Min	40,000
022000800100	12010110	010263	SewingMachineDealers(Presumptive)-Max	75,000
022000800100	12010110	010264	SewingMachineDealers(Presumptive)-Min	50,000
022000800100	12010110	010265	ShoeMakersandCoblers(Presumptive)-Max	37,500
022000800100	12010110	010266	ShoeMakersandCoblers(Presumptive)-Min	15,000
022000800100	12010110	010267	SparepartsDealers(MotorCycle)(Presumptive)-Max	50,000
022000800100	12010110	010268	SparepartsDealers(MotorCycle)(Presumptive)-Min	20,000
022000800100	12010110	010269	SparepartsDealers(MotorVehicle)(Presumptive)-Max	50,000
022000800100	12010110	010270	SparepartsDealers(MotorVehicle)(Presumptive)-Min	20,000
022000800100	12010110	010271	SparepartsDealers(Bicycle)(Presumptive)-Max	50,000
022000800100	12010110	010272	SparepartsDealers(Bicycle)(Presumptive)-Min	20,000
022000800100	12010110	010273	SuperMarkets(Presumptive)-Max	150,000
022000800100	12010110	010274	SuperMarkets(Presumptive)-Min	50,000
022000800100	12010110	010275	Tailors(Presumptive)-Max	20,000
022000800100	12010110	010276	Tailors(Presumptive)-Min	10,000
022000800100	12010110	010277	TaxiMotorDrivers(Presumptive)-Max	40,000
022000800100	12010110	010278	TaxiMotorDrivers(Presumptive)-Min	20,000
022000800100	12010110	010279	TaxiOwnersClub(perTaxi)(Presumptive)-Max	40,000
022000800100	12010110	010280	TaxiOwnersClub(perTaxi)(Presumptive)-Min	30,000
022000800100	12010110	010281	ThriftCollectors(Presumptive)-Max	40,000
022000800100	12010110	010282	ThriftCollectors(Presumptive)-Min	30,000
022000800100	12010110	010283	TimberContractors(Presumptive)-max	30,000
022000800100	12010110	010284	TimberContractors(Presumptive)-min	20,000
022000800100	12010110	010285	TimberDealers(Presumptive)-Max	100,000
022000800100	12010110	010286	TimberDealers(Presumptive)-Min	50,000
022000800100	12010110	010287	Transportation(Presumptive)-Max	75,000
022000800100	12010110	010288	Transportation(Presumptive)-Min	60,000
022000800100	12010110	010289	TravelAgency(Presumptive)-Max	100,000
022000800100	12010110	010290	TravelAgency(Presumptive)-Min	50,000
022000800100	12010110	010291	TypingStump(ExcludingBusinessCentres)(Presumptive)-Max	40,000
022000800100	12010110	010292	TypingStump(ExcludingBusinessCentres)(Presumptive)-Min	15,000
022000800100	12010110	010293	TyreDealers(New)(Presumptive)-Max	75,000
022000800100	12010110	010294	TyreDealers(New)(Presumptive)-Min	50,000
022000800100	12010110	010295	TyreDealer(Tokumbo)(Presumptive)-Max	40,000

022000800100	12010110	010296	TyreDealer(Tokumbo)(Presumptive)-Min	30,000
022000800100	12010110	010297	VideoClubs(Presumptive)-Max	50,000
022000800100	12010110	010298	VideoClubs(Presumptive)-Min	10,000
022000800100	12010110	010299	Vulcanizer(Presumptive)-Max	10,000
022000800100	12010110	010300	Vulcanizer(Presumptive)-Min	5,000
022000800100	12010110	010301	Welder(Presumptive)-Max	10,000
022000800100	12010110	010302	Welder(Presumptive)-Min	5,000
022000800100	12010110	010303	WineandbeerLicenseOperators(Presumptive)-Max	80,000
022000800100	12010110	010304	WineandbeerLicenseOperators(Presumptive)-Min	50,000
022000800100	12010110	010305	YoghurtSellers(Presumptive)-Max	50,000
022000800100	12010110	010306	YoghurtSellers(Presumptive)-Min	30,000
022000800100	12010110	010318	metalScrapDealers(Presumptive)Max	20,000
022000800100	12010110	010324	metalScrapDealers(Presumptive)Min	10,000
022000800100	12010110	010319	PlasticScrapDealers(Presumptive)Max	10,000
022000800100	12010110	010325	PlasticScrapDealers(Presumptive)Min	5,000
022000800100	12010110	010320	WastePapers/CartonsDealers(Presumptive)Max	5,000
022000800100	12010110	010326	WastePapers/CartonsDealers(Presumptive)Min	3,000
022000800100	12010110	010321	TrailerLoadofMetalScrap(Presumptive)Max	20,000
022000800100	12010110	010322	TrailerloadofPlasticScrap(Presumptive)Min	15,000
022000800100	12010110	010323	TrailerloadofWastePapers/Cartons(Presumptive)Max	10,000
022000800100	12010110	010327	TrailerloadofWastePapers/Cartons(Presumptive)Min	5,000
022000800100	12010104	010307	StampDutyonContract(1%ofaContractSum)	0
022000800100	12010104	010308	StampDutyonDocuments(1%ofaContractSum)	0
022000800100	12010111	010309	WithholdingTaxonContract(5%ofContractSum)	0
022000800100	12010111	010310	WithholdingTaxonBankInterest(5%oftheInterest)	0
022000800100	12010111	010311	WithholdingTaxonDividend(10%oftheDividend)	0
022000800100	12010111	010312	WithholdingTaxonRent(10%oftheRent)	0
022000800100	12010111	010313	WithholdingTaxonProfessionalFees(10%oftheFees)	0
022000800100	12010111	010314	ConsumptionTax(FromHotels,Restaurants,ShoppingMalls&EventCentres:@5%ofconsumed	0
022000800100	12010111	010315	EntertainmentLevy(FromViewingCentres,Cinematheatres,Photostudios,Filmproduction,In	0
022000800100	12010112	010316	PropertyTax(10%ofthevalue)	0
022000800100	12010110	010317	OtherDirectTax(BasedonPITA1993asamended)	0
022000800100	12020133	020038	Drivers'License(5yearsvalidity)(DeterminedbyJointTaxBoard)	-
022000800100	12020133	020001	Drivers'License(3yearsvalidity)(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020004	Drivers'License(5yearsvalidityTrycle/Motorcycle)(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020007	Drivers'License(3yearsvalidityTrycle/Motorcycle)(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020044	LorryRegistration(sideBadge)(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020008	TaxiRegistration(sideBadge)(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020012	BusRegistration(sideBadge)(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020045	Conductor'sBadge(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020046	DrivingTest(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020047	Driver'sBadge(DeterminedbyJointTaxBoard)	0
022000800100	12020133	020048	Learner'sPermit(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020049	TaxiRegistration(kabukabu)	3,000
022000800100	12020132	020017	Tricycle/MotorcycleRegistration(DeterminedbyJointTaxBoard)	0
022000800100	12020137	020050	CarHireServicePermit(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020051	VehicleRegistration3.00ccandabove(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020018	VehicleRegistrationbelow3.00cc(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020019	GovernmentOfficialplateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020020	GovernmentFancyPlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020021	MotorDealersPlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020024	PrivateFancyPlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020029	OutofSeriesPlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020054	ArticulatedVehiclePlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020072	RegistrationBooklet(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020052	VehiclePlateNumber(Standard)(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020055	Tricycle/MotorcyclePlateNumber(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020059	ReplacementofPlateNumber(atcost)	0

022000800100	12020132	020060	ArticulatedVehicleLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020061	LorryandTipperLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020062	TractorsandBulldozersLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020063	JeepLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020064	BusesLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020065	SaloonLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020066	Tricycle/CommercialMotorcycleLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020067	PrivateMotorcycleLicense(DeterminedbyJointTaxBoard)	0
022000800100	12020445	030377	ChangeofOwnershipVehiclesFees(DeterminedbyJointTaxBoard)	0
022000800100	12020445	030004	ChangeofOwnershipTricycleandMotorcyclefees(DeterminedbyJointTaxBoard)	0
022000800100	12020132	020076	ProofofOwnershipCertificate(DeterminedbyJointTaxBoard)	0
022000800100	12020448	030402	DevelopmentLevies(Tourism-2%ofhotelroomrate)	0
022000800100	12020448	030887	SocialServ&EconDevLevy:Category'A'(Ifmonthly=N5,000/month)-PerAnnum	50,000
022000800100	12020448	030888	SocialServ&EconDevLevy:Category'B'(Ifmonthly=N3,000/month)-PerAnnum	30,000
022000800100	12020448	030889	SocialServ&EconDevLevy:Category'C'(Ifmonthly=N2,000/month)-PerAnnum	20,000
022000800100	12020501	040009	LossofGatePass	500
022000800100	12020604	050010	SalesofStores/Scraps/UnservisableItems(Asdeterminedbyvaluers)	0
022000800100	12020610	050070	ProceedsFromSalesofGoodsbyPublicAuction(Asdeterminedbyauction)	0
022000800100	12020611	050071	ProceedsFromSalesofGovt.Vehicles(Asdeterminedbyvaluers)	0
022000800100	12020614	050075	SalesofGovernmentBuildings(Asdeterminedbyvaluers)	0
011101000100			BureauonPublicProcurement(BPP)	
011101000100	12020417	030012	ContractorReg.forCategory'A'(uptoN2m)-PerAnnum	100,000
011101000100	12020417	030013	ContractorReg.forCategory'B'(AboveN2mtoN25m)-PerAnnum	150,000
011101000100	12020417	030014	ContractorReg.forCategory'C'(AboveN25mtoN100m)-PerAnnum	200,000
011101000100	12020417	030015	ContractorReg.forCategory'D'(AboveN100m)-PerAnnum	250,000
011101000100	12020427	030048	TenderfeeforCategoryA.UptoN2,000,000.00	50,000
011101000100	12020427	030049	TenderfeeforCategoryB.AboveN2,000,000.00toN25m	100,000
011101000100	12020427	030050	TenderfeeforCategoryC.AboveN25mtoN100m	150,000
011101000100	12020427	030051	TenderfeeforCategoryD.AboveN100mtoN1B	250,000
011101000100	12020427	030016	TenderfeeforCategoryE.AboveN1B	1,000,000
011101000100	12020601	050009	SalesofJournals&Publications(BasedonAssessment)	0
011101000100	12020607	050064	SalesofConsultancyRegistrationForms(BasedonAssessment)	0
011101000100	12020701	060001	EarningsFromConsultancyServices(BasedonAssessment)	0
011101000100	12020453	031312	EarningsFromRegistrationofTrainee(BasedonAssessment)	0
056306600100			CollegeofAdministrativeandBasicStudies(CABS),Potiskum	
056306600100	12020452	031033	ExaminationFees:CHA-Indigene	3,000
056306600100	12020452	031034	ExaminationFees:CHA-NonIndigene	4,000
056306600100	12020452	031035	ExaminationFees:Diploma(DHA)-Indigene	8,000
056306600100	12020452	031036	ExaminationFees:Diploma(DHA)-NonIndigene	9,000
056306600100	12020452	031037	ExaminationFees:Diploma(DHA)-Indigene	7,000
056306600100	12020452	031038	ExaminationFees:Diploma(DHA)-NonIndigene	8,000
056306600100	12020452	031039	ExaminationFees:PRE-ND;NDI&NDII-Indigene	2,000
056306600100	12020452	031040	ExaminationFees:PRE-ND;NDI&NDII-NonIndigene	3,000
056306600100	12020452	031041	ExaminationFees:PRE-HND-Indigene&NonIndigene	5,000
056306600100	12020452	031042	ExaminationFees:HNDI&HNDII-Indigene	5,000
056306600100	12020452	031043	ExaminationFees:HNDI-NonIndigene	6,000
056306600100	12020452	031044	ExaminationFees:HNDII-NonIndigene	7,000
056306600100	12020452	031045	MedicalLevy:PRE-ND;CHA;Diploma(DHA)&II;NDI&NDII-Indigene	1,000
056306600100	12020452	031046	MedicalLevy:CHA;Diploma(DHA)&II-NonIndigene	2,000
056306600100	12020452	031047	MedicalLevy:NDI-NonIndigene	1,000
056306600100	12020452	031048	MedicalLevy:PRE-ND;NDII-NonIndigene	1,500
056306600100	12020452	031049	MedicalLevy:PRE-HND-Indigene	1,500
056306600100	12020452	031050	MedicalLevy:PRE-HND-NonIndigene	2,500
056306600100	12020452	031051	MedicalLevy:HNDI&HNDII-Indigene&NonIndigene	2,000
056306600100	12020452	031052	LibraryLevy:PRE-ND;CHA-Indigene	2,000
056306600100	12020452	031053	LibraryLevy:PRE-ND;CHA-NonIndigene	2,500
056306600100	12020452	031054	LibraryLevy:Diploma(DHA)&II;NDI&NDII-Indigene	1,000
056306600100	12020452	031055	LibraryLevy:Diploma(DHA)&II-NonIndigene	2,000
056306600100	12020452	031056	LibraryLevy:NDI&NDII-NonIndigene	1,500

056306600100	12020452	031057	LibraryLevy:PRE-HND-Indigene&NonIndigene	1,000
056306600100	12020452	031058	LibraryLevy:HNDI-Indigene&NonIndigene	2,000
056306600100	12020452	031059	LibraryLevy:HNDII-Indigene	1,500
056306600100	12020452	031060	LibraryLevy:HNDII-NonIndigene	3,000
056306600100	12020452	031061	HostelAccommodation:PRE-ND;CHA;Diploma(DHA)I&II;NDI;NDII;PRE-HND;HNDI&HNDII	3,000
056306600100	12020452	031062	SportsDevelopment:PRE-ND-Indigene	1,500
056306600100	12020452	031063	SportsDevelopment:PRE-ND-NonIndigene	2,000
056306600100	12020452	031064	SportsDevelopment:CHA;Diploma(DHA)I-Indigene	2,000
056306600100	12020452	031065	SportsDevelopment:CHA-NonIndigene	2,000
056306600100	12020452	031066	SportsDevelopment:Diploma(DHA)I-NonIndigene	2,500
056306600100	12020452	031067	SportsDevelopment:NDI&PRE-HND-Indigene&NonIndigene	2,000
056306600100	12020452	031068	SportsDevelopment:Diploma(DHA)II;NDII;HNDI&HNDII-Indigene&NonIndigene	2,000
056306600100	12020452	031069	ICTDevelopment:CHA-Indigene	1,500
056306600100	12020452	031070	ICTDevelopment:CHA-NonIndigene	2,000
056306600100	12020452	031071	ICTDevelopment:NDI-NonIndigene	3,000
056306600100	12020452	031072	ICTDevelopment:PRE-ND;Diploma(DHA)I&II;NDI&HNDI-Indigene	2,000
056306600100	12020452	031073	ICTDevelopment:PRE-ND;Diploma(DHA)I&II-NonIndigene	1,500
056306600100	12020452	031074	ICTDevelopment:NDII;PRE-HND&HNDII-Indigene	1,000
056306600100	12020452	031075	ICTDevelopment:NDII;PRE-HND;HNDI&HNDII-NonIndigene	1,500
056306600100	12020452	031076	ProjectFee:Diploma(DHA)II-Indigene&NonIndigene	2,000
056306600100	12020452	031077	ProjectFee:NDII-Indigene	1,000
056306600100	12020452	031078	ProjectFee:NDII-NonIndigene	1,500
056306600100	12020452	031079	ProjectFee:HNDII-Indigene&NonIndigene	3,000
056306600100	12020452	031080	StudentIDCard:CHA;PRE-HND-Indigene	1,000
056306600100	12020452	031081	StudentIDCard:CHA;PRE-HND-NonIndigene	1,500
056306600100	12020452	031082	StudentIDCard:PRE-ND;Diploma(DHA)I;NDI&HNDI-Indigene&NonIndigene	1,000
056306600100	12020452	031083	CollegeHandbook:NDI-Indigene&NonIndigene	2,000
056306600100	12020452	031084	CollegeHandbook:CHA;Diploma(DHA)I;PRE-HND-Indigene	1,000
056306600100	12020452	031085	CollegeHandbook:CHA;Diploma(DHA)I;PRE-HND-NonIndigene	1,500
056306600100	12020452	031086	CollegeHandbook:PRE-ND&HNDI-Indigene&NonIndigene	1,000
056306600100	12020606	050099	SalesofForms-HND	4,000
056306600100	12020606	050100	SalesofForms-ND	2,000
056306600100	12020606	050101	SalesofForms-Cert.	2,000
056306600100	12020606	050102	CollectionofCertificates-HND	5,000
056306600100	12020606	050103	CollectionofCertificates-ND	4,000
056306600100	12020606	050104	CollectionofCertificates-Cert.	2,500
056306600100	12020606	050105	StatementofResult-HND	3,000
056306600100	12020606	050106	StatementofResult-ND	2,000
056306600100	12020606	050107	StatementofResult-Cert.	1,500
056306600100	12020606	050108	Transcript-HND;ND;Cert.	1,000
056306500100			CollegeofEducation,Gashua	
056306500100	12020606	050730	SalesofBillsofEntries/ApplicationForms(NCE)	1,000
056306500100	12020452	030731	Reg./Tuition:NCEStudents-TuitionFees(NewIndigeneStudents)	10,000
056306500100	12020452	030732	Reg./Tuition:NCEStudents-TuitionFees(NewNoneIndigeneStudents)	16,000
056306500100	12020452	030733	Reg./Tuition:NCEStudents-TuitionFees(ReturningIndigeneStudents)	8,000
056306500100	12020452	030734	Reg./Tuition:NCEStudents-TuitionFees(ReturningNoneIndigeneStudents)	14,000
056306500100	12020452	030735	Reg./Tuition:NCEStudents-MaintenanceLevy	2,000
056306500100	12020452	030736	Reg./Tuition:NCEStudents-ExaminationFees(PerSession)	2,000
056306500100	12020452	030737	Reg./Tuition:NCEStudents-GameFeespersession	1,000
056306500100	12020452	030738	Reg./Tuition:NCEStudents-AccommodationFee(Optional)	3,000
056306500100	12020452	030739	WebMaintenance(ForE-LearningsiteoftheCollege)	1,500
056306500100	12020452	030740	Reg./Tuition:NCEStudents-LibraryDevelopment	1,500
056306500100	12020452	030741	Reg./Tuition:NCEStudents-IdentityCard	1,000
056306500100	12020606	050004	SalesofBillsofEntries/ApplicationForms	3,000
056306500100	12020452	030743	Reg./Tuition:NewDegreeStudents-TuitionFees(YobeIndigenes)	30,000
056306500100	12020452	030744	Reg./Tuition:NewDegreeStudents-TuitionFees(NoneIndigenes)	45,000
056306500100	12020452	030745	Reg./Tuition:NewDegreeStudents-ResultVarification	1,500
056306500100	12020452	030746	Reg./Tuition:NewDegreeStudents-MedicalLevy	3,000

056306500100	12020452	030017	Reg./Tuition:NewDegreeStudents-StudentsHandBook	1,500
056306500100	12020452	030747	Reg./Tuition:NewDegreeStudents-ExamsFee	3,000
056306500100	12020452	030748	Reg./Tuition:NewDegreeStudents-LibraryLevy	1,500
056306500100	12020452	030749	Reg./Tuition:NewDegreeStudents-SportLevy	1,500
056306500100	12020452	030750	Reg./Tuition:NewDegreeStudents-Utility	2,000
056306500100	12020452	030751	Reg./Tuition:NewDegreeStudents-IDCard	1,000
056306500100	12020452	030752	Reg./Tuition:NewDegreeStudents-FacilitatorsExcessWorkLoad	2,000
056306500100	12020452	030753	Reg./Tuition:NewDegreeStudents-DevelopmentFee	3,000
056306500100	12020452	030754	Reg./Tuition:NewDegreeStudents-AffiliationFee	4,000
056306500100	12020452	030755	Reg./Tuition:ReturningDegreeStudents-TuitionFees(YobeIndigenes)	22,000
056306500100	12020452	030756	Reg./Tuition:ReturningDegreeStudents-TuitionFees(NonIndigenes)	37,000
056306500100	12020452	030757	Reg./Tuition:ReturningDegreeStudents-ExamsFee	3,000
056306500100	12020452	030758	Reg./Tuition:ReturningDegreeStudents-LibraryLevy	1,500
056306500100	12020452	030759	Reg./Tuition:ReturningDegreeStudents-MedicalLevy	3,000
056306500100	12020452	030760	Reg./Tuition:ReturningDegreeStudents-SportLevy	1,500
056306500100	12020452	030761	Reg./Tuition:ReturningDegreeStudents-Utility	2,000
056306500100	12020452	030762	Reg./Tuition:ReturningDegreeStudents-FacilitatorsExcessWorkLoad	2,000
056306500100	12020452	030763	Reg./Tuition:ReturningDegreeStudents-AffiliationFee	4,000
056306500100	12020452	030764	Reg./Tuition:ReturningDegreeStudents-DevelopmentFee	3,000
056306500100	12020452	030765	SalesofBillsofEntries/ApplicationForms	2,000
056306500100	12020452	030766	Reg./Tuition:PGDStudents-Reg.Fees(YobeIndigenes)	38,000
056306500100	12020452	030767	Reg./Tuition:PGDStudents-Reg.Fees(NonIndigenes)	72,000
056306500100	12020606	050109	SalesofBillsofEntries/ApplicationForms	2,000
056306500100	12020452	030769	Reg./Tuition:OtherCourses-Reg.FeesforDiplomainHealth	22,000
056306500100	12020452	030770	Reg./Tuition:OtherCourses-Reg.FeesforOtherDiplomas	16,000
056306500100	12020452	030771	Reg./Tuition:OtherCourses-Reg.FeesforCertificateCourse	12,000
056306500100	12020452	030772	Reg./Tuition:OtherCourses-Reg.FeesforDemoPrimarySchoolperterm	700
056306500100	12020452	030773	Reg./Tuition:OtherCourses-Reg.FeesforDemoSecondarySchoolperterm	6,000
056306700100			CollegeofAgriculture,Gujba	
056306700100	12020606	050110	SalesofBillsofEntries/ApplicationForms	2,500
056306700100	12020452	030778	Pre-NDIndigene:TuitionFee	500
056306700100	12020452	030779	Pre-NDNon-Indigene:TuitionFee	1,500
056306700100	12020452	030780	Pre-NDIndigene&Non-Indigene:Accommodation	1,000
056306700100	12020452	030781	Pre-NDIndigene&Non-Indigene:CautionDeposit	1,000
056306700100	12020452	030782	Pre-NDIndigene&Non-Indigene:Games	1,000
056306700100	12020452	030783	Pre-NDIndigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030784	Pre-NDIndigene&Non-Indigene:Library	1,000
056306700100	12020452	030785	Pre-NDIndigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030786	Pre-NDIndigene&Non-Indigene:StudentHandbook	1,000
056306700100	12020452	030787	Pre-NDIndigene&Non-Indigene:ExaminationFee	1,400
056306700100	12020452	030788	Pre-NDIndigene&Non-Indigene:OnlineRegistrationCard	2,500
056306700100	12020606	050111	SalesofBillsofEntries/ApplicationForms	3,000
056306700100	12020452	030789	ND1Indigene:TuitionFee	500
056306700100	12020452	030790	ND1Non-Indigene:TuitionFee	2,500
056306700100	12020452	030791	ND1Accommodation	2,000
056306700100	12020452	030792	ND1Indigene&Non-Indigene:CautionDeposit	600
056306700100	12020452	030793	ND1Indigene&Non-Indigene:Games	900
056306700100	12020452	030794	ND1Indigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030795	ND1Indigene&Non-Indigene:Library	1,000
056306700100	12020452	030796	ND1Indigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030797	ND1Indigene:Examination	1,400
056306700100	12020452	030798	ND1Non-Indigene:Examination	2,500
056306700100	12020452	030799	ND1Indigene&Non-Indigene:Siwes	1,000
056306700100	12020452	030800	ND1Indigene&Non-Indigene:OnlineRegistration	2,500
056306700100	12020452	030801	NDIIIndigene:TuitionFee	500
056306700100	12020452	030802	NDIIIndigene&Non-Indigene:TuitionFee	2,500
056306700100	12020452	030803	NDIIIndigene&Non-Indigene:Accommodation	2,000
056306700100	12020452	030804	NDIIIndigene&Non-Indigene:GamesFee	900

056306700100	12020452	030805	NDIIIndigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030806	NDIIIndigene&Non-Indigene:Library	1,000
056306700100	12020452	030807	NDIIIndigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030808	NDIIIndigene&Non-Indigene:HandBook	500
056306700100	12020452	030809	NDIIIndigene&Non-Indigene:Examination	2,000
056306700100	12020452	030810	NDIIIndigene&Non-Indigene:OnlineRegistration	2,500
056306700100	12020606	050112	SalesofBillsOfEntries/ApplicationForms	2,500
056306700100	12020452	030018	PRE-HNDIndigene:TuitionFee	1,000
056306700100	12020452	030019	PRE-HNDNon-Indigene:TuitionFee	2,500
056306700100	12020452	030046	PRE-HNDIndigene&Non-Indigene:Accommodation	2,500
056306700100	12020452	030047	PRE-HNDIndigene&Non-Indigene:CautionDeposit	100
056306700100	12020452	030052	PRE-HNDIndigene&Non-Indigene:GamesFee	800
056306700100	12020452	030053	PRE-HNDIndigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030054	PRE-HNDIndigene&Non-Indigene:Library	1,000
056306700100	12020452	030055	PRE-HNDIndigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030056	PRE-HNDIndigene&Non-Indigene:StudentHandBook	1,000
056306700100	12020452	030057	PRE-HNDIndigene&Non-Indigene:Examination	3,000
056306700100	12020452	030058	PRE-HNDIndigene&Non-Indigene:OnlineRegistration	2,500
056306700100	12020606	050113	SalesofBillsOfEntries/ApplicationForms	3,000
056306700100	12020452	030060	HND1Indigene:TuitionFee	1,000
056306700100	12020452	030061	HND1Non-Indigene:TuitionFee	2,500
056306700100	12020452	030062	HND1Indigene&Non-Indigene:Accommodation	2,500
056306700100	12020452	030063	HND1Indigene&Non-Indigene:CautionDeposit	1,000
056306700100	12020452	030064	HND1Indigene&Non-Indigene:GamesFee	900
056306700100	12020452	030065	HND1Indigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030066	HND1Indigene&Non-Indigene:Library	1,000
056306700100	12020452	030067	HND1Indigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030068	HND1Indigene&Non-Indigene:StudentHandBook	1,000
056306700100	12020452	030069	HND1Indigene&Non-Indigene:Examination	3,000
056306700100	12020452	030070	HND1Indigene&Non-Indigene:OnlineRegistration	2,500
056306700100	12020452	030071	HNDIIIndigene:TuitionFee	1,000
056306700100	12020452	030072	HNDIINon-Indigene:TuitionFee	2,500
056306700100	12020452	030073	HNDIIIndigene&Non-Indigene:Accommodation	2,500
056306700100	12020452	030074	HNDIIIndigene&Non-Indigene:GamesFee	1,200
056306700100	12020452	030075	HNDIIIndigene&Non-Indigene:IDCard	1,000
056306700100	12020452	030076	HNDIIIndigene&Non-Indigene:Library	1,000
056306700100	12020452	030077	HNDIIIndigene&Non-Indigene:MedicalFee	1,600
056306700100	12020452	030078	HNDIIIndigene&Non-Indigene:HandBook	500
056306700100	12020452	030079	HNDIIIndigene&Non-Indigene:Examination	3,000
056306700100	12020452	030080	HNDIIIndigene&Non-Indigene:OnlineRegistration	2,500
052110400100			CollegeofNursing&MidwiferyDamaturu	
052110400100	12020452	030082	100LevelReg./TutionFees-spacefee	10,000
052110400100	12020452	030083	100LevelReg./TutionFees-HostelMaintenance	10,000
052110400100	12020452	030866	100LevelReg./TutionFees-ExamsFees	10,000
052110400100	12020452	030868	100LevelReg./TutionFees-TuitionFees(Non-Indigene)	100,000
052110400100	12020452	030869	100LevelReg./TutionFees-StudentsHandbook	3,000
052110400100	12020452	030870	100LevelReg./TutionFees-IDCard	1,000
052110400100	12020452	030871	100LevelReg./TutionFees-CautionFees	5,000
052110400100	12020452	030872	100LevelReg./TutionFees-LibraryMembership	1,000
052110400100	12020452	030873	100LevelReg./TutionFees-AcceptanceFees	1,000
052110400100	12020452	030874	100LevelReg./TutionFees-Utility	3,000
052110400100	12020452	030875	100LevelReg./TutionFees-TIShip	3,000
052110400100	12020452	030877	100LevelReg./TutionFees-ICT	2,000
052110400100	12020452	030879	100LevelReg./TutionFees-1A4PaperReam	2,000
052110400100	12020452	030881	100LevelReg./TutionFees-ProcedureBook	3,000
052110400100	12020452	030134	100LevelReg./TutionFees-Seminar	2,000
052110400100	12020452	030136	100LevelReg./TutionFees-ResultVerification	2,000
052110400100	12020452	030024	100LevelReg./TutionFees-NMCNExamSupervision	5,000

052110400100	12020452	030307	200LevelReg./TuitionFees-Examination	10,000
052110400100	12020452	030308	200LevelReg./TuitionFees-HostelMaintenance	10,000
052110400100	12020452	030309	200LevelReg./TuitionFees-DepartmentalRegistration	5,000
052110400100	12020452	030310	200LevelReg./TuitionFees-ICT	2,000
052110400100	12020452	030311	200LevelReg./TuitionFees-TIShip	2,000
052110400100	12020452	030312	200LevelReg./TuitionFees-TuitionFees(Non-Indigene)	20,000
052110400100	12020452	030313	300LevelReg./TuitionFees-Examination	10,000
052110400100	12020452	030314	300LevelReg./TuitionFees-SchoolFinalExamination	10,000
052110400100	12020452	030315	300LevelReg./TuitionFees-HostelMaintenance	10,000
052110400100	12020452	030316	300LevelReg./TuitionFees-ICT	2,000
052110400100	12020452	030317	300LevelReg./TuitionFees-Entrepreneurfee	5,000
052110400100	12020452	030318	300LevelReg./TuitionFees-ProjectFee	5,000
052110400100	12020452	030319	300LevelReg./TuitionFees-DepartmentalRegistration	10,000
052110400100	12020452	030320	300LevelReg./TuitionFees-TIShip	2,000
052110400100	12020452	030321	300LevelReg./TuitionFees-TuitionFees(Non-Indigene)	20,000
014700100100			CivilServiceCommission(CSC)	
014700100100	12020606	050026	CACForms	500
014700100100	12020606	050027	SalesofAPERForms1yr	800
014700100100	12020606	050028	SaleofForm'K'	1,000
014700100100	12020606	050029	TransferofServiceForm	1,200
014700100100	12020606	050030	ChangeofCadreForm	1,000
014700100100	12020606	050031	ContractEngagementForm	5,000
014700100100	12020606	050032	ApplicationforSecondmentForm	1,000
012400700100			FireServiceBoard	
012400700100	12020428	031227	FireServiceCharge:VettingofBuildingPlans-Industrialbuildings	2,000
012400700100	12020428	031228	FireServiceCharge:VettingofBuildingPlans-Commercialbuildings	1,000
012400700100	12020428	031229	FireServiceCharge:VettingofBuildingPlans-Onestoreybuildings	1,000
012400700100	12020428	031230	FireServiceCharge:VettingofBuildingPlans-TwotoFourstoreybuildings	2,000
012400700100	12020428	031231	FireServiceCharge:VettingofBuildingPlans-Fivestoreybuildings	2,500
012400700100	12020428	031232	FireServiceCharge:VettingofBuildingPlans-SixtoTenstoreybuildings	3,000
012400700100	12020428	031233	FireServiceCharge:VettingofBuildingPlans-Eleven&abovestoreybuildings	3,500
012400700100	12020428	031234	FireServiceCharge:VettingofBuildingPlans-FillingStation	5,000
012400700100	12020428	031235	FireServiceCharge:VettingofBuildingPlans-AllResorts(Hotels,Cinema,etc)	5,000
012400700100	12020428	031236	IssuanceofAnnualFireSafetyAssessmentCertificate:IndustrialBuildings	10,000
012400700100	12020428	031237	IssuanceofAnnualFireSafetyAssessmentCertificate:CommercialBuildings	10,000
012400700100	12020428	031238	IssuanceofAnnualFireSafetyAssessmentCertificate:OneStoreyBuildings	2,000
012400700100	12020428	031239	IssuanceofAnnualFireSafetyAssessmentCertificate:TwotoFourStoreyBuildings	4,000
012400700100	12020428	031240	IssuanceofAnnualFireSafetyAssessmentCertificate:FiveStoreyBuildings	5,000
012400700100	12020428	031241	IssuanceofAnnualFireSafetyAssessmentCertificate:SixtoTenStoreyBuildings	8,000
012400700100	12020428	031242	IssuanceofAnnualFireSafetyAssessmentCertificate:Eleven&aboveStoreyBuildings	10,000
012400700100	12020428	031243	IssuanceofAnnualFireSafetyAssessmentCertificate:FillingStations	10,000
012400700100	12020428	031244	IssuanceofAnnualFireSafetyAssessmentCertificate:AllResorts(Hotels,Cinema,etc)	5,000
012400700100	12020428	031245	IssuanceofAnnualFireSafetyAssessmentCertificate:Bakers	3,000
012400700100	12020428	031246	IssuanceofAnnualFireSafetyAssessmentCertificate:Welders	2,000
012400700100	12020428	031247	IssuanceofAnnualFireSafetyAssessmentCertificate:GasRefillers	5,000
012400700100	12020428	031248	IssuanceofAnnualFireSafetyAssessmentCertificate:GasDepot	50,000
032605100100			HighCourtofJustice	
032605100100	12020401	031249	FilingofAppealsFee(BasedonAssessment)	0
032605100100	12020401	031250	CertificateofOwnership(BasedonAssessment)	0
032605100100	12020418	031251	Marriage/DivorceFees	2,000
032605100100	12020419	031252	AttestationofBachelorhood&SpinsterhoodFees	2,000
032605100100	12020426	031253	CourtsOrders(BasedonAssessment)	0
032605100100	12020426	031254	WriteofSummons(BasedonAssessment)	0
032605100100	12020426	031255	ServiceandMileage(PerKM)	100
032605100100	12020426	031256	Annexute	500
032605100100	12020426	031257	Statementofclaim(BasedonAssessment)	0
032605100100	12020426	031258	StatementofDefence(BasedonAssessment)	0
032605100100	12020426	031259	Subpoena	500

032605100100	12020426	031101	Originating Summons	1,000
032605100100	12020418	031102	Affidavits of Marriage	1,000
032605100100	12020401	031103	Other Affidavits	500
032605100100	12020401	031104	Letter of Administration	500
032605100100	12020401	031105	Probate Fees (Based on Assessment)	0
032605100100	12020401	031106	Signing of Code of Conduct Bureau & Other Forms	500
032605100100	12020401	031107	Signing of Passport Form	1,000
032605100100	12020401	031108	Powers of Attorney	5,000
032605100100	12020401	031109	Filing Fees	500
032605100100	12020401	031110	Filing of Motions	500
032605100100	12020401	031111	Filing of Motions Ex parte	500
032605100100	12020401	031112	Filing of Declarations	500
032605100100	12020401	031113	Filing of Petitions	1,000
032605100100	12020401	031114	Internal Appeals	500
032605100100	12020401	031115	External Appeals	5,000
032605100100	12020401	031116	Motion/Notice of Preliminary Objection	500
032605100100	12020401	031117	Memorandum of Appearance	500
032605100100	12020401	031118	Filing of Copy of Proceedings (Based on Assessment)	0
032605100100	12020502	040002	Court Order Fines (Based on Assessment)	0
032605100100	12020502	040003	Court Fines (To be determined by Court)	0
032605100100	12020502	040005	Court Fines (Mobile Courts - To be determined by Court)	0
032605100100	12020502	040006	Certificate of Judgement (To be determined by Court)	0
032605100100	12020502	040007	Counter Affidavits	500
032605100100	12020601	050033	Sales of Journals & Publications (Based on type of the Journal/Publication)	0
052110200100			Hospitals Management Board (HMB)	
052110200100	12020707	060731	GOPD Folder Adult	400
052110200100	12020707	060732	GOPD Folder Paediatric	300
052110200100	12020707	060733	Consultation Adult	500
052110200100	12020707	060734	Consultation Paediatric	300
052110200100	12020707	060735	Accident & Emergency Card Adult	300
052110200100	12020707	060736	Accident & Emergency Card Paediatric	300
052110200100	12020707	060737	Medical Certificate of Fitness	1,000
052110200100	12020707	060738	Medical Report Within The Country	1,000
052110200100	12020707	060739	Medical Report Outside The Country	2,000
052110200100	12020707	060740	Patient's Folder Adult	500
052110200100	12020707	060741	Patient's Folder Paediatric	500
052110200100	12020707	060742	Consultation Adult	500
052110200100	12020707	060743	Consultation Paediatric	500
052110200100	12020707	060744	Antenatal Card	4,000
052110200100	12020707	060745	Medical Certificate of Fitness	1,000
052110200100	12020707	060746	Medical Report Within The Country	1,000
052110200100	12020707	060747	Medical Report Outside The Country	2,000
052110200100	12020707	060748	Obstetrics & Gynaecology New	1,500
052110200100	12020707	060749	Obstetrics & Gynaecology Follow-Up	500
052110200100	12020707	060750	General Ward/Night Adult	200
052110200100	12020707	060751	General Ward/Night Paediatric	100
052110200100	12020707	060752	VIP Room/Night Adult	2,000
052110200100	12020707	060753	VIP Room/Night Paediatric	2,000
052110200100	12020707	060754	Amenity General	5,000
052110200100	12020707	060755	Intensive Care Unit Services Deposit Adult	10,000
052110200100	12020707	060756	Intensive Care Unit Services Deposit Paediatric	5,000
052110200100	12020707	060757	Accident & Emergency Medical Ser. Deposit Adult or Paediatric	-
052110200100	12020707	060758	Accident & Emergency Surgical Ser. Deposit Adult or Paediatric	-
052110200100	12020707	060759	Wound Dressing Week	3,000
052110200100	12020707	060760	Wound Dressing Per Session	1,000
052110200100	12020441	031528	Blood Glucose Test Session	300
052110200100	12020707	060761	Periapical X-Ray	1,000
052110200100	12020707	060762	Upper/Lower Occlusal X-Ray	3,000

052110200100	12020707	060763	SimpleExtraction(Adult)	2,000
052110200100	12020707	060764	SimpleExtraction(Paediatric)	1,000
052110200100	12020707	060765	SurgicalExtraction	5,000
052110200100	12020707	060766	DrySocketDressing	2,000
052110200100	12020707	060767	Operculectomy	2,000
052110200100	12020707	060768	IncisionandDrainage	5,000
052110200100	12020707	060769	ExcisionalBiopsy(Minor)	3,000
052110200100	12020707	060770	ExcisionalBiopsy(Major)	6,000
052110200100	12020707	060771	IncisionalBiopsy	5,000
052110200100	12020707	060772	CysticEnucleation	8,000
052110200100	12020707	060773	SplintingofTeeth	5,000
052110200100	12020707	060774	FractureReductionandImmobilization(IMF)	15,000
052110200100	12020707	060775	SutureofLaceration(Minor)	2,500
052110200100	12020707	060776	SutureofLaceration(Major)	4,000
052110200100	12020707	060777	ScalingandPolishing(Adult)	3,000
052110200100	12020707	060778	ScalingandPolishing(Paediatric)	1,500
052110200100	12020707	060779	Curettage	1,500
052110200100	12020707	060780	FluorideTherapy	1,500
052110200100	12020707	060781	AnteriorGIC	2,000
052110200100	12020707	060782	PosteriorGIC	3,000
052110200100	12020707	060783	CrownCementation	3,000
052110200100	12020707	060784	AnteriorRCT	8,000
052110200100	12020707	060785	PosteriorRCT	12,000
052110200100	12020707	060786	Amalgam Filling	2,000
052110200100	12020707	060787	Composite Filling	5,000
052110200100	12020707	060788	Pulpotomy/Pulpectomy	3,000
052110200100	12020707	060789	SingleUnitDenture	3,500
052110200100	12020707	060790	SubsequentDenture	2,000
052110200100	12020707	060791	PartialDenture	25,000
052110200100	12020707	060792	Full-FullDenture	50,000
052110200100	12020707	060793	ImmediateDentureSingleUnit	5,000
052110200100	12020707	060794	SubsequentImmediate	3,000
052110200100	12020707	060795	DentureRepair	2,000
052110200100	12020707	060796	DentureRebasing	3,000
052110200100	12020707	060797	DentureRelining	2,000
052110200100	12020707	060798	SpoonDenture	6,500
052110200100	12020707	060799	AcrylicCrown	7,500
052110200100	12020707	060800	Frenectomy	1,500
052110200100	12020707	060486	Apicectomy	5,000
052110200100	12020707	060487	Apexification	8,000
052110200100	12020707	060488	CleftRepairUnderLA	12,000
052110200100	12020707	060489	SequestrectomyUnderLA	5,000
052110200100	12020707	060490	TMJDislocationReduction	2,000
052110200100	12020707	060491	TemporaryFilling	1,500
052110200100	12020707	060492	ExcisionBiopsyAuricularMassLA	2,000
052110200100	12020707	060493	EarDressing	1,000
052110200100	12020707	060494	EarSyringingperweek	500
052110200100	12020707	060495	RemovalofForeignBody	1,000
052110200100	12020707	060496	AuricularAbscessI/D	2,000
052110200100	12020707	060497	AuricularLacerationSuturing	3,000
052110200100	12020707	060498	Trans-TympanicInjectionSteroidThreeSession	2,000
052110200100	12020707	060499	Myringotomy	2,000
052110200100	12020707	060500	Nasal PackingAnterior	2,000
052110200100	12020707	060501	Nasal PackingAnterior/Posterior	2,500
052110200100	12020707	060502	RemovalofForeignBody	2,000
052110200100	12020707	060503	I/DSeptalAbscess/Haematoma	3,000
052110200100	12020707	060504	NasalLacerationSuture	3,000
052110200100	12020707	060505	AdhesiolysisandSTENTING	2,000

052110200100	12020707	060506	AnthralWashout	3,000
052110200100	12020707	060507	Excision/BiopsyOfNasal Mass	3,000
052110200100	12020707	060508	Nasal Cauterisation	2,000
052110200100	12020707	060509	Nasal ManipulationL.A.	2,000
052110200100	12020707	060510	I/DPeritonsilarAbscess	3,000
052110200100	12020707	060511	RemovalOfForeignBodyLa	2,000
052110200100	12020707	060512	Excisional/BiopsyOfThroatMassLa	3,000
052110200100	12020707	060513	IndirectLaryngoscopy	1,000
052110200100	12020707	060514	I/DSuperficialNeckAbscess	3,000
052110200100	12020707	060515	FlexibleNasalaryoscopy	2,000
052110200100	12020707	060516	FlexibleBroncoscopy	3,000
052110200100	12020707	060517	Calorimetry	1,000
052110200100	12020707	060518	Otoplug	1,000
052110200100	12020707	060519	HearingAidBTE-AnalogAdult	80,000
052110200100	12020707	060520	HearingAidBTE-AnalogPaediatric	100,000
052110200100	12020707	060521	HearingAidBTE-DigitalAdult	110,000
052110200100	12020707	060522	HearingAidBTE -DigitalPaediatric	750,000
052110200100	12020707	060523	TRACHEOSTOMYTUBES	7,000
052110200100	12020707	060524	PureToneAudiometryDiagnostic	2,000
052110200100	12020707	060525	Tympanometry	2,000
052110200100	12020707	060526	Tympanometry+Stapedal Reflex	2,000
052110200100	12020707	060527	Oto-AcousticEmissionTest-Diagnostic	2,000
052110200100	12020707	060528	PostSurgicalCases(PERSES)	700
052110200100	12020707	060529	Lumbago/LowBackPain/Sciatica(PERSES)	700
052110200100	12020707	060530	CervicalSpondylosis(PERSES)	700
052110200100	12020707	060531	WhiplashInjury(PERSES)	700
052110200100	12020707	060532	RehabilitationOfFractureInjuries(PERSES)	700
052110200100	12020707	060533	AdhesiveCapsulitis(PERSES)	700
052110200100	12020707	060534	RotatorCuffImpingement&OtherShoulderConditions(PERSES)	700
052110200100	12020707	060535	TennisAndGolfer'sElbow(PERSES)	700
052110200100	12020707	060536	TenosynovitisAndOtherHandAndFingersProblems(PERSES)	700
052110200100	12020707	060537	SpinalCordInjury/Diplegia/QuadriplegiaRehabilitation(PERSES)	700
052110200100	12020707	060538	OtherOrthopaedic/Trauma/SoftTissueInjuries(PERSES)	700
052110200100	12020707	060539	PaediatricSoftTissueInjuries(PERSES)	300
052110200100	12020707	060540	CerebrovascularAccident(Stroke/Hemiplegia)(PERSES)	500
052110200100	12020707	060541	FacialPalsy/Bell'sPalsy (PERSES)	700
052110200100	12020707	060542	ParkinsonDisease(PERSES)	700
052110200100	12020707	060543	Peripheral NerveInjuries(PERSES)	700
052110200100	12020707	060544	Gbs(PERSES)	700
052110200100	12020707	060545	OtherAdultNeurological Conditions(PERSES)	700
052110200100	12020707	060546	Cerebral Palsy(PERSES)	300
052110200100	12020707	060547	ErbsPalsy(PERSES)	300
052110200100	12020707	060548	Polio(PERSES)	300
052110200100	12020707	060549	OtherPaediatricNeuromuskuloskeletalConditions(PERSES)	300
052110200100	12020707	060550	BreathingExercisesand/OrposturalDrainage/ForcedExpiratoryTechniques(PERSES)	700
052110200100	12020707	060551	OtherCardiopulmonaryConditions/TreatmentProcedure(PERSES)	700
052110200100	12020707	060552	ChronicPelvicInflammatoryDisease(Pid)(PERSES)	700
052110200100	12020707	060553	Cystocoele/Uterocoele(PERSES)	700
052110200100	12020707	060554	Urinary/FeacalIncontinence(PERSES)	700
052110200100	12020707	060555	AntenatalPhysiotherapy(PERSES)	700
052110200100	12020707	060556	PostNatalComplications(PERSES)	700
052110200100	12020707	060557	OtherWomen'sHealthConditions/TreatmentProcedure(PERSES)	700
052110200100	12020707	060558	Wellness/FitnessTraining/ Weight Reduction(Per Week)	1,500
052110200100	12020707	060559	Industrial/ErgonomicsConsultation(PerVist)	5,000
052110200100	12020707	060560	NonCitizens	-
052110200100	12020707	060561	UpperExtremities:ViewsOftheClavicles,Shoulder,Arm,Forearm.Adult	1,500
052110200100	12020707	060562	AdditionalView	1,000
052110200100	12020707	060563	Elbow,WristJoint,handandFingers(AP&LAT)AdditionalView	1,000

052110200100	12020707	060564	Elbow,WristJoint,handandFingers(AP&LAT)Paediatrics	500
052110200100	12020707	060565	LowerExtremities:viewsoftheHip.Adult	1,500
052110200100	12020707	060566	LowerExtremities:viewsoftheHip.Additionalview	1,000
052110200100	12020707	060567	Knee,Leg,Ankle,Foot,andToes(AP&LAT)Paediatrics	1,000
052110200100	12020707	060568	Knee,Leg,Ankle,Foot,andToes(AP&LAT).Additional view	500
052110200100	12020707	060569	ViewsoftheThighandFemurAdult	2,000
052110200100	12020707	060570	ViewsoftheThighandFemurPaediatrics	1,000
052110200100	12020707	060571	Chest:PAView,APView,Lateral View,THORACICInletView,andApicalLordotic View.Adult (PER VIEW)	1,500
052110200100	12020707	060572	Chest:PAView,APView,Lateral View,THORACICInletView,andApicalLordotic View.Paediatrics	1,000
052110200100	12020707	060573	Chest:(AP&LAT)Adult	3,000
052110200100	12020707	060574	Chest:(AP&LAT)Paediatrics	2,000
052110200100	12020707	060575	Pelvis,PelvicInlet,Pelvic Outlet,Abdomen-Errect,(PER VIEW)	1,500
052110200100	12020707	060576	Abdomen-Supine,andAbdomen-KUB.Invertogram(Cross-TableLateral)(PER VIEW)	1,000
052110200100	12020707	060577	viewsoftheSkull,andViewsofFacial Bones.Adult	2,000
052110200100	12020707	060578	viewsoftheSkull,andViewsofFacialBones.Paediatrics	1,000
052110200100	12020707	060579	ViewsoftheSinuses,Mastoids,Mandible,andTMJ.Adult	2,500
052110200100	12020707	060580	ViewsoftheSinuses,Mastoids,Mandible,andTMJ.Paediatrics	1,250
052110200100	12020707	060581	Lumbosacral Spine(AP&LAT)	2,500
052110200100	12020707	060582	ThoracicSpine(AP&LAT)FlexionandExtension(PERVIEW)	1,250
052110200100	12020707	060583	ThoracicSpine(AP&LAT)Paediatrics	1,250
052110200100	12020707	060584	Cervical Spine(Ap&Lat),	2,000
052110200100	12020707	060585	SoftTissueNeck(Ap&Lat)	1,000
052110200100	12020707	060586	ThoracolumbarSpineAdult	5,000
052110200100	12020707	060587	ThoracolumbarSpinePaediatrics	2,500
052110200100	12020707	060588	NasalBone	1,000
052110200100	12020707	060589	PostnasalSpaceAdult	1,500
052110200100	12020707	060590	Postnasal SpacePaediatrics	750
052110200100	12020707	060591	EachAdditional RadiographicView(Swimmers,Ball Catchers,Flexion/ExtensionE.T.C) Adult	1,000
052110200100	12020707	060592	EachAdditional RadiographicView(Swimmers,Ball Catchers,Flexion/ExtensionE.T.C) Paediatrics	500
052110200100	12020707	060593	IntravenousUrography(IVU)Adult	12,000
052110200100	12020707	060594	IntravenousUrography(IVU)Paediatrics	9,000
052110200100	12020707	060595	Rug,Mcu,Cystography,PericatheterRug,andFistulography.Adult	10,000
052110200100	12020707	060596	Rug,Mcu,Cystography,PericatheterRug,andFistulography.Paediatrics	5,000
052110200100	12020707	060597	BariumSwallowAdult	5,000
052110200100	12020707	060598	BariumSwallow Paediatrics	2,500
052110200100	12020707	060599	BariumMeal &AndFollowThrough.Adult	10,000
052110200100	12020707	060600	BariumEnema.Paediatrics	5,000
052110200100	12020707	060601	LimitedEnema&Colostogram.Adult	5,000
052110200100	12020707	060602	LimitedEnema&Colostogram.Paediatrics	2,500
052110200100	12020707	060603	Hysterosalpingography(HSG)Adult	10,000
052110200100	12020707	060604	SialographyAdult	6,000
052110200100	12020707	060605	SialographyPaediatrics	3,000
052110200100	12020707	060606	CT-BrainAdult	30,000
052110200100	12020707	060607	CT-BrainPaediatrics	15,000
052110200100	12020707	060608	CT-ChestAdult	30,000
052110200100	12020707	060609	CT-ChestPaediatrics	15,000
052110200100	12020707	060610	CT-AbdomenAdult	35,000
052110200100	12020707	060611	CT-AbdomenPaediatrics	17,500
052110200100	12020707	060612	CT-Urography(CTU)Adult	35,000
052110200100	12020707	060613	CT-Urography(CTU)Paediatrics	17,500
052110200100	12020707	060614	CT-Pelvis,Hips,Shoulder,Knee,Ankle,Elbow,Wrist,AndSpineAdult	25,000
052110200100	12020707	060615	CT-Pelvis,Hips,Shoulder,Knee,Ankle,Elbow,Wrist,AndSpinePaediatrics	12,500
052110200100	12020707	060616	RenalAngiographyAdult	30,000
052110200100	12020707	060617	RenalAngiographyPaediatrics	15,000
052110200100	12020707	060618	CerebralAngiographyAdult	30,000
052110200100	12020707	060619	CerebralAngiographyPaediatric	15,000

052110200100	12020707	060620	LimbAngiographyAdult	35,000
052110200100	12020707	060621	LimbAngiographyPaediatric	17,500
052110200100	12020707	060622	CoronaryAngiographyAdult	30,000
052110200100	12020707	060623	CoronaryAngiographyPaediatric	15,000
052110200100	12020707	060624	CardiacCT+CalciumScoringAdult	30,000
052110200100	12020707	060625	CardiacCT+ CalciumScoringPaiatric	15,000
052110200100	12020707	060626	CTColonography(AdultsOnly)	35,000
052110200100	12020707	060627	Mammography	3,000
052110200100	12020707	060628	AbdominopelvicUSS	1,500
052110200100	12020707	060629	Pelvic/ObstUSS	1,500
052110200100	12020707	060630	TransvaginalUSS	2,000
052110200100	12020707	060631	ProstateUSS	2,000
052110200100	12020707	060632	OcularUSSAdult	2,000
052110200100	12020707	060633	OcularUSSPaiatric	1,000
052110200100	12020707	060634	BreastUSS	2,000
052110200100	12020707	060635	LimbDopplerUSSOneLimb	3,000
052110200100	12020707	060636	BothLimbs	5,000
052110200100	12020707	060637	Renal Doppler	2,000
052110200100	12020707	060638	Thyroid/NeckUssAdult	2,000
052110200100	12020707	060639	Thyroid/NeckUssPaediatric	1,000
052110200100	12020707	060640	SoftTissue/MusculoskeletalAdult	2,000
052110200100	12020707	060641	SoftTissue/Musculoskeletal Paediatric	1,000
052110200100	12020707	060642	Scrotal UssAdult	2,000
052110200100	12020707	060643	ScrotalUssPaediatric	1,000
052110200100	12020707	060644	TransfontanelleUss(Paed)	1,000
052110200100	12020707	060645	BiophysicalProfile	3,000
052110200100	12020707	060646	UltrasoundGuidedBiopsy	7,000
052110200100	12020707	060647	Brain	45,000
052110200100	12020707	060648	Spine(Cervical,Thoracic,AndLumbosacral)	45,000
052110200100	12020707	060649	Joints(Shoulder,Knee,AnkleAndElbow)	45,000
052110200100	12020707	060650	Abdomen/Abdominopelvic	45,000
052110200100	12020707	060651	Pelvis	45,000
052110200100	12020707	060652	MriFistulography	45,000
052110200100	12020707	060653	MriAngiography/Venography	45,000
052110200100	12020707	060654	BreastMri	45,000
052110200100	12020707	060655	Mri Aortography+CardiacMri	45,000
052110200100	12020707	060656	ThoracolumberMri	67,500
052110200100	12020707	060657	RoutineEcg	1,000
052110200100	12020707	060658	StressEcg	5,000
052110200100	12020707	060659	Echocardiography	5,000
052110200100	12020707	060660	HolterMonitor(IncludingAdmissionFee)ExcludingAdmissionFee	10,000
052110200100	12020707	060661	AmbulatoryBloodPressure(IncludingAdmissionFee)	10,000
052110200100	12020707	060662	Spirometry	3,000
052110200100	12020707	060663	EegAdults	5,000
052110200100	12020707	060664	EegPaediatrics	2,500
052110200100	12020707	060665	EmgAndNerveConductionTest(Nct)Adults	10,000
052110200100	12020707	060666	EmgAndNerveConductionTest(Nct)Paediatrics	5,000
052110200100	12020707	060667	GeneralAnaesthesia(Ga)Adult	20,000
052110200100	12020707	060668	GeneralAnaesthesia(Ga)Paediatric	15,000
052110200100	12020707	060669	SpinalAnaesthesia(Sa)Adult	15,000
052110200100	12020707	060670	SpinalAnaesthesia(Sa)Paediatric	10,000
052110200100	12020707	060671	LocalAnaesthesia(La)	2,000
052110200100	12020707	060672	Minor	10,000
052110200100	12020707	060673	Intermediate	15,000
052110200100	12020707	060674	Major	25,000
052110200100	12020707	060675	CaesarianSection	20,000
052110200100	12020707	060676	SuperMajor	50,000
052110200100	12020707	060677	EndoscopicProcedures	50,000

052110200100	12020441	030322	PackCellVolume(Pcv)Only	300
052110200100	12020441	030323	FullBloodCount	1,500
052110200100	12020441	030324	ErythrocyteSedimentationRate(Esr)	500
052110200100	12020441	030325	HbGenotype	500
052110200100	12020441	030326	BleedingTime	500
052110200100	12020441	030327	ClothingTime	500
052110200100	12020441	030328	Pv/Ptk	2,500
052110200100	12020441	030329	InrByAutomation	1,500
052110200100	12020441	030330	BloodGrouping/Screening	2,300
052110200100	12020441	030331	BloodScreening/Donation	3,300
052110200100	12020441	030332	ReticocytePercentage	1,400
052110200100	12020441	030333	Bma(BoneMarrowAspiration)	6,000
052110200100	12020441	030334	Mp(Only)	400
052110200100	12020441	030335	PackedCell	5,000
052110200100	12020441	030336	FreshFrozenPlasma	8,000
052110200100	12020441	030337	PlateletConcentrate	10,000
052110200100	12020441	030338	Electrolytes	2,000
052110200100	12020441	030339	Sodium	500
052110200100	12020441	030340	Potassium	500
052110200100	12020441	030341	Chloride	500
052110200100	12020441	030342	Bicarbonate	500
052110200100	12020441	030343	Urea	500
052110200100	12020441	030344	Creatinine	500
052110200100	12020441	030345	Electrolytes/Urea/Creatinine	3,000
052110200100	12020441	030346	Calcium	700
052110200100	12020441	030347	Uric Acid	700
052110200100	12020441	030348	Phosphate	700
052110200100	12020441	030349	CreatinineClearance	2,000
052110200100	12020441	030350	LiverFunctionTest(Lft)	4,000
052110200100	12020441	030351	AST	600
052110200100	12020441	030352	ALT	600
052110200100	12020441	030353	Albumin	600
052110200100	12020441	030354	AlkalinePhosphate	700
052110200100	12020441	030355	ConjugatedBilirubin	700
052110200100	12020441	030356	TotalBilirubin	700
052110200100	12020441	030357	TotalProtein	600
052110200100	12020441	030358	Amylase	2,000
052110200100	12020441	030359	LipidProfile	3,400
052110200100	12020441	030360	Total Cholesterol	1,000
052110200100	12020441	030361	HDL	700
052110200100	12020441	031316	LDL	700
052110200100	12020441	031317	Triglyceride	1,000
052110200100	12020441	031318	FastingBloodSugar	500
052110200100	12020441	031319	RandomBloodSugar	500
052110200100	12020441	031320	2hpp	700
052110200100	12020441	031321	GlucoseChallengeTest	1,500
052110200100	12020441	031322	Oggt	4,000
052110200100	12020441	031323	GlycatedHaemoglobin	3,000
052110200100	12020441	031324	Urinalysis	500
052110200100	12020441	031325	GammaGt	1,000
052110200100	12020441	031326	BloodGases	10,000
052110200100	12020441	031327	PleuralFluidAlbumin	1,000
052110200100	12020441	031328	PleuralFluidProtein	1,000
052110200100	12020441	031329	Pleural FluidGlucose	1,000
052110200100	12020441	031330	AsciticFluid Albumin	1,000
052110200100	12020441	031331	AsciticFluidGlucose	1,000
052110200100	12020441	031332	Ascitic Fluid Protein	1,000
052110200100	12020441	031333	CerebrospinalFluid(Csf)Chemistry	4,000

052110200100	12020441	031334	CsfAlbumin	700
052110200100	12020441	031335	CsfChloride	700
052110200100	12020441	031336	CsfGlucose	700
052110200100	12020441	031337	CsfProtein	700
052110200100	12020441	031338	24hrsUrinarySodium	1,000
052110200100	12020441	031339	24hrsUrinaryPotassium	1,000
052110200100	12020441	031340	24hrsUrinaryCalsium	1,000
052110200100	12020441	031341	24hrsUrinaryUricAcid	2,000
052110200100	12020441	031342	24hrsUrinaryPhosphate	1,000
052110200100	12020441	031343	24hrsUrinaryProtein	2,000
052110200100	12020441	031344	UrinaryAlbumin	1,000
052110200100	12020441	031345	TotalIron	3,500
052110200100	12020441	031346	D-Dimer	4,000
052110200100	12020441	031347	ProstateSpecificAntigen	3,000
052110200100	12020441	031348	Prolactn	3,000
052110200100	12020441	031349	TSH	3,000
052110200100	12020441	031350	Testesteron	3,000
052110200100	12020441	031351	FSH	3,000
052110200100	12020441	031352	LH	3,000
052110200100	12020441	031353	T3	3,000
052110200100	12020441	031354	T4	3,000
052110200100	12020441	031355	Progesteron	3,000
052110200100	12020441	031356	Estrogen	3,000
052110200100	12020441	031357	Cortisol	3,000
052110200100	12020441	031358	Tbg	3,000
052110200100	12020441	031359	FreeT3	3,000
052110200100	12020441	031360	FreeT4	3,000
052110200100	12020441	031361	Ckmb	5,000
052110200100	12020441	031362	CardiacTroponini	5,000
052110200100	12020441	031363	MYO	5,000
052110200100	12020441	031364	MG	1,500
052110200100	12020441	031365	LDH	1,500
052110200100	12020441	031366	Toxicology	6,000
052110200100	12020441	031367	Serum/UrinePregnancyTest	500
052110200100	12020441	031368	AllMcs(Urine,Stool,SputumE.T.C)	1,500
052110200100	12020441	031369	MalariaParasitologyThinAndThickFilm	500
052110200100	12020441	031370	Microfilaria	1,200
052110200100	12020441	031371	MycologyFungalStudies	4,000
052110200100	12020441	031372	WidalTest	500
052110200100	12020441	031373	24hrUrineX3ForAfb	2,000
052110200100	12020441	031374	SemenAnalysis+Mcs	5,000
052110200100	12020441	031375	GastricBiopsyForH.PyloriCulture	1,500
052110200100	12020441	031376	HelicoBacterPyloriTestAntigen	1,500
052110200100	12020441	031377	Stool Microscopy	500
052110200100	12020441	031378	UrineMicroscopy	500
052110200100	12020441	031379	Special Staining	2,000
052110200100	12020441	031380	BloodCulture	6,000
052110200100	12020441	031381	HospitalSurveillanceSpecimen	25,000
052110200100	12020441	031382	WaterAnalysisCulture	3,000
052110200100	12020441	031383	IdentificationOfEntomologicalSample	6,000
052110200100	12020441	031384	BruicellaAgSerologyT.	1,500
052110200100	12020441	031385	HepatitisB. SurfaceAntigen	500
052110200100	12020441	031386	HepatitisCVirus	500
052110200100	12020441	031387	Vdri	500
052110200100	12020441	031388	HepatitisB Core Profile	2,500
052110200100	12020441	031389	AlphaFetoProtein	5,000
052110200100	12020441	031390	AsoLatex	1,500
052110200100	12020441	031391	C-ReactiveProtein	5,000

052110200100	12020441	031392	RheumatoidFactor	1,200
052110200100	12020441	031393	MantouxTest	700
052110200100	12020441	031394	RapidFlowTbTest	1,800
052110200100	12020441	031395	H.Pylori(Antibody)	1,000
052110200100	12020441	031396	BrucellaAntigen	1,500
052110200100	12020441	031397	Auto-AntibodyAna	5,000
052110200100	12020441	031398	Auto-AntibodyDna	7,000
052110200100	12020441	031399	CarcinoembryonicAntigen	5,000
052110200100	12020441	031400	AntiphospholipidAntibody	10,000
052110200100	12020441	031401	ToxoplasmaIgGAntibody	5,000
052110200100	12020441	031402	Amoebiasis	3,000
052110200100	12020441	031403	MeningococcalAntigen	2,500
052110200100	12020441	031404	Rvs	500
052110200100	12020441	031405	Unigold	1,000
052110200100	12020441	031406	StatPak	1,000
052110200100	12020441	031407	Ca-125	5,000
052110200100	12020441	031408	HbvAndCViralLoad	20,000
052110200100	12020441	031409	Surgical Specimen	3,500
052110200100	12020441	031410	LiquidBasedCytology	2,500
052110200100	12020441	031411	FnaCytology	2,500
052110200100	12020441	031412	OthersCytology	2,500
052110200100	12020441	031413	Immunohistochemistry	6,000
052110200100	12020441	031414	Embalment	15,000
052110200100	12020441	031415	Autopsy	20,000
052110200100	12020441	031416	Mva	3,000
052110200100	12020707	061022	CervicalBiopsy	3,000
052110200100	12020707	060801	Endometrial Biopsy	3,000
052110200100	12020707	060802	MinorGynaeOutPatientProcedure	3,000
052110200100	12020707	060803	Colposcopy	3,000
052110200100	12020707	060804	ObstScan	1,000
052110200100	12020707	060805	Ctg	3,000
052110200100	12020707	060806	BiophysicalProfile	3,000
052110200100	12020707	060807	Leep/BalCautery	4,000
052110200100	12020707	060808	Superficial Corneal ForeignBodyRemoval	2,000
052110200100	12020707	060809	Chalazioni&C	3,000
052110200100	12020707	060810	SalineLavage	1,000
052110200100	12020707	060811	Auto-Refraction	1,000
052110200100	12020707	060812	LensGlazing	1,000
052110200100	12020707	060813	ApplanationTonometry	500
052110200100	12020707	060814	A-ScanBiometry	1,000
052110200100	12020707	060815	Keratometry	1,000
052110200100	12020707	060816	HumphreyVisualField-YsuthPatient-OtherHospitals	2,500
052110200100	12020707	060817	HumphreyVisualField-YsuthPatient-OtherHospitals	3,500
052110200100	12020707	060818	SpectacleFrames	-
052110200100	12020707	060819	SpectacleLenses	-
052110200100	12020707	060820	SmallIncisionCataractSurgery WithPciol	15,000
052110200100	12020707	060821	SmallIncisionCataractSurgeryWithoutPciol	13,000
052110200100	12020707	060822	Trabeculectomy	15,000
052110200100	12020707	060823	TripleProcedure (Msics+Pciol+Trabec)	20,000
052110200100	12020707	060824	CorneoscleralLacerationRepair	10,000
052110200100	12020707	060825	Conjunctivectomy	8,000
052110200100	12020707	060826	Ac-Washout	5,000
052110200100	12020707	060827	Intracameral ForeignBodyRemoval	5,000
052110200100	12020707	060828	EmbeddedCornealForeignBodyRemoval	5,000
052110200100	12020707	060829	RepeatSurgeryDueToComplication-AfterDischarge	3,000
052110200100	12020707	060830	SquintSurgery	15,000
052110200100	12020707	060831	Enucleation	10,000
052110200100	12020707	060832	Evisceration	10,000

052110200100	12020707	060891	±5.00 TO ±8.00DS	14,000
052110200100	12020707	060892	±8.00 TO ±10.00DS	18,000
052110200100	12020707	060893	±10.00 TO ±20.00DS	20,000
052110200100	12020707	060894	0.00TO±5.00DS	16,500
052110200100	12020707	060895	±5.00TO±10.00DS	18,500
052110200100	12020707	060896	±10.00 TO ±20.00DS	20,000
052110200100	12020707	060897	PalnoCYL-0.25-0.75CYL	12,500
052110200100	12020707	060898	SpherewithCYL1.00-2.00	13,000
052110200100	12020707	060899	SpherewithCYL2.50-4.00	15,000
052110200100	12020707	060900	VariluxLenses	37,000
052110200100	12020707	060901	FusePhoto/AR	25,000
052110200100	12020707	060902	VariluxCrystalClearLensesAdult	55,000
052110200100	12020707	060903	VariluxCrystalClearLensesAdult	65,000
052110200100	12020707	060904	D-Top	20,000
012500100100			OfficeoftheHeadofService	
012500100100	12020601	050008	CircularBooks-(Basedoncoverprice)	0
012500100100	12020606	050025	SalesofPromotionForm	4,000
012500100100	12020705	060018	EarningsfromHireofConferenceHall	20,000
025301000100			Housing&PropertyDevelopment	
025301000100	12020606	050059	SalesofApplicationForm	1,000
011200400100			HouseofAssemblyServiceCommission	
011200400100	12020606	050050	ApplicationforEmploymentForm	500
011200400100	12020606	050051	AnnualPerformanceEvaluationReport(APERFORMS)	1,200
011200400100	12020606	050052	SalesofFormK.	1,200
011200400100	12020606	050053	SalesofTransferofServiceForm	1,200
011200400100	12020606	050054	SalesofChangeofCadreForm	1,000
011200400100	12020606	050055	SalesofContractEngagementForm	5,000
011200400100	12020606	050057	SalesofApplicationforSecondmentForm	1,000
031800100100			JudicialServiceCommission	
031800100100	12020606	050042	SalesofApplicationforemploymentForm	500
031800100100	12020606	050043	SalesofAnnualPerformanceEvaluationReport(APERFORMS)	1,200
031800100100	12020606	050044	SalesofFormK.	1,200
031800100100	12020606	050045	SalesofTransferofServiceForm	1,200
031800100100	12020606	050046	SalesofChangeofCadreForm	1,000
031800100100	12020606	050047	SalesofContractEngagementForm	5,000
031800100100	12020606	050049	SalesofApplicationforSecondmentForm	1,000
014700200100			LocalGovernmentServiceCommission	
014700200100	12020606	050034	SalesofApplicationforemploymentForm	500
014700200100	12020606	050035	SalesofAnnualPerformanceEvaluationReport(APERFORMS)	1,200
014700200100	12020606	050036	SalesofFormK.	1,200
014700200100	12020606	050037	SalesofTransferofServiceForm	1,200
014700200100	12020606	050038	SalesofChangeofCadreForm	1,000
014700200100	12020606	050039	SalesofContractEngagementForm	5,000
014700200100	12020606	050041	SalesofApplicationforSecondmentForm	1,000
051700800100			LibraryBoard	
051700800100	12020501	040008	LossandReplacementofbook-(BasedonAssessment)	-
051700800100	12020458	031294	UseofE-libraryfacility(BasedonAgreement)	-
014000200100			LocalGovernmentAudit	
014000200100	12020430	031262	Registration/RenewalofAuditFirms	50,000
014000200100	12021302	120001	AuditFees-(25%ofdeterminedfees)	-
014000200100	12021302	120003	Benefitprocessingfees	1,000
021500100100			MinistryofAgriculture	
021500100100	12020116	020011	CattleDealerLicense	10,000
021500100100	12020117	020013	KilishiAnnualLicence	10,000
021500100100	12020117	020014	Banda/Bushmeat	10,000
021500100100	12020117	020015	ButchersAnnualPracticingLicence:Camel/Cattel	5,000
021500100100	12020117	020016	ButchersAnnualPracticingLicence:Sheep/Goats	2,000
021500100100	12020118	020022	Pet(DOG)License	1,000
021500100100	12020119	020023	FishingPermit	5,000

021500100100	12020122	020026	ProduceBuyingLicenses	2,000
021500100100	12020136	020041	HealthFacilitiesLicenses	10,000
021500100100	12020116	020056	AnimalImportLicenses	5,000
021500100100	12020425	030025	DisinfectionofProduceFees	5,000
021500100100	12020442	030364	Reg/RenewalLivestockAssociation:Reg.ofDealersPerLGChapter	20,000
021500100100	12020442	030368	HideandSkinDealersAssociationRegistrationFeesperLGChapter.	30,000
021500100100	12020442	030369	HideandSkinDealersAssociationAnnualRenewalFeesperLGChapter.	20,000
021500100100	12020449	030370	HideandSkinLoadingFees5tonvehicle	5,000
021500100100	12020442	030371	SmokedmeatDealersAssociationRegistrationFeesperLGChapter.	10,000
021500100100	12020442	030372	SmokedmeatDealersAssociationAnnualRenewalfeesperLGChapter.	5,000
021500100100	12020449	030373	Smokedmeatloadingfees5tonVehicle	10,000
021500100100	12020442	030374	Reg/RenewalPoultryFarmers	10,000
021500100100	12020446	031263	PestControlFees	1,000
021500100100	12020446	030379	SlaughterFees:Cattle/Camel	1,500
021500100100	12020446	030380	SlaughterFees:Sheep/Goats	250
021500100100	12020446	030381	PoultrySlaughter/Processing:Chicks	20
021500100100	12020446	030382	PoultrySlaughter/Processing:Duck	50
021500100100	12020446	030383	PoultrySlaughter/Processing:Geeze	20
021500100100	12020446	030384	Smolding/SemiSmoking:Sheep/Goats	200
021500100100	12020446	030385	Smolding/SemiSmoking:CattleHead	500
021500100100	12020446	030386	Smolding/SemiSmoking:SmoldingHide	500
021500100100	12020446	030387	Smolding/SemiSmoking:Sheep/Goathead	50
021500100100	12020446	030388	EmergencySlaughter:Cattle/Camel	2,000
021500100100	12020446	030389	EmergencySlaughter:Goat/Sheep	300
021500100100	12020446	030390	PoultrySellers/Dealers:AssociationRegistration	10,000
021500100100	12020446	030391	PoultrySellers/Dealers:PracticingLicenseperannum	5,000
021500100100	12020446	030392	PoultrySellers/Dealers:ProcessorsAssociationAnnualFeeLicense	2,000
021500100100	12020122	020068	GrainDealersAssociation	20,000
021500100100	12020449	030403	Millet/SorghumandMaize/100kgbagFees	100
021500100100	12020449	030404	Groundnut/100kgbagFees	200
021500100100	12020449	030405	Cowpea/100kgbagFees	200
021500100100	12020449	030406	Beniseed/100kgbagFees	200
021500100100	12020449	030407	GumArabic/100kgbagFees	500
021500100100	12020449	030408	Potash/100kgbag	50
021500100100	12020449	030409	Vegetable/person	100
021500100100	12020449	030411	FishPondAnnualRegistrationFees	5,000
021500100100	12020449	030412	ControlPost&FishProductsRevenue:Vehicleupto5tones(Pickup)	5,000
021500100100	12020449	030413	ControlPost&FishProductsRevenue:Vehiclewithmorethan5to10tones(canta,Deltaetc.)	7,000
021500100100	12020449	030414	ControlPost&FishProductsRevenue:Vehiclewithmorethan10tonesbutless15tones(lorry)	10,000
021500100100	12020449	030415	ControlPost&FishProductsRevenue:Vehiclewithmorethan15tones(trailer)	20,000
021500100100	12020449	030416	ControlPost&FishProductsRevenue:Bus	1,500
021500100100	12020449	030418	PublicCollectionFees:TrailerofSheep&Goats	15,000
021500100100	12020449	030419	PublicCollectionFees:Single/911lorryofSheep&Goats	7,500
021500100100	12020449	030420	PublicCollectionFees:Delta/pickup(long,medium)ofSheep&Goats	5,000
021500100100	12020449	030421	PublicCollectionFees:Pick-up(small)ofSheep&Goats	3,000
021500100100	12020449	030422	PublicCollectionFees:BusofSheep&Goats	3,000
021500100100	12020449	030424	PublicCollectionFees:TrailerofDonkeys&Horses	50,000
021500100100	12020449	030425	PublicCollectionFees:Single/911lorryofDonkeys&Horses	30,000
021500100100	12020449	030426	PublicCollectionFees:Delta/pickup(long,medium)ofDonkeys&Horses	15,000
021500100100	12020449	030427	PublicCollectionFees:Pick-up(small)ofDonkeys&Horses	10,000
021500100100	12020449	030428	PublicCollectionFees:BusofDonkeys&Horses	10,000
021500100100	12020449	030435	Fish-Vehicleupto5tones(Pickup)	5,000
021500100100	12020449	030436	Fish-Vehiclewithmorethan5to10tones(canta,Deltaetc)	7,500
021500100100	12020449	030437	Fish-Vehiclewithmorethan10tonesbutless15(lorry)	10,000
021500100100	12020449	030438	Fish-Vehiclewithmorethan15tones(trailer)	20,000
021500100100	12020449	030439	Fish-Buscapacityload	2,000
021500100100	12020450	030538	ProduceInspection:Producebuyingcert.ofreg.	10,000
021500100100	12020450	030540	ProduceInspection:Otherproducenotspecified	50

021500100100	12020446	030904	AgriculturalShowFees	5,000
021500100100	12020449	031004	HideandSkinFees	10,000
021500100100	12020501	040015	IllegalSlaughter/Processing: Cattle/Camel	50,000
021500100100	12020501	040016	IllegalSlaughter/Processing: Sheep/Goat	10,000
021500100100	12020605	050011	SalesofVaccines-(Basedonvaccinetype)	0
021500100100	12020608	050114	SalesofImprovedSeeds/Chemicals-(BasedonSeed/chemicaltype)	0
021500100100	12020609	050066	Salesofgrain-(Basedongrainitype)	0
021500100100	12020609	050067	SalesofFarmproduce-(Basedonproductype)	0
021500100100	12020609	050068	SalesofVegetablesSchemeproduce-(Basedonproductype)	0
021500100100	12020609	050069	SalesofirrigationSchemeproduce-(Basedonirrigationitype)	0
021500100100	12020608	050079	SalesofFertilizer-(Basedonvariety)	0
021500100100	12020609	050083	SalesofFishingGear:Taru	1,500
021500100100	12020609	050084	SalesofFishingGear:Kali	500
021500100100	12020609	050085	SalesofFishingGear:Mali	500
021500100100	12020609	050086	SalesofFishingGear:Kugiya	500
021500100100	12020609	050087	SalesofFishingGear:Bargi	1,000
021500100100	12020609	050088	FishPerKg(Tobe@10%belowMktPrice)	0
021500100100	12020609	050089	Broilers(Tobe@10%belowMktPrice)	0
021500100100	12020609	050090	SpentLayers(Tobe@10%belowMktPrice)	0
021500100100	12020609	050091	Eggpercrate(Tobe@10%belowMktPrice)	0
021500100100	12020604	050094	SalesofWaterPump-(BasedonAssessment)	0
021500100100	12020708	060360	EarningsFromAgriculturalProduce-(BasedonAssessment)	0
021500100100	12020609	0500731	ExportofGumArabic-(BasedonAssessment)	0
021500100100	12021007	090008	AnimalTracktionRepayment-(BasedonAssessment)	0
022200100100			MinistryofCommerce,Industries&Tourism	
022200100100	12020449	030440	RegofBizPrem/RenewFees:Banks	100,000
022200100100	12020449	030441	RegofBizPrem/RenewFees:InsuranceCompany	50,000
022200100100	12020449	030442	RegofBizPrem/RenewFees:PrivateNursery/PrimarySchool	10,000
022200100100	12020449	030443	RegofBizPrem/RenewFees:PrivatePrimary/Secondaryschool	20,000
022200100100	12020449	030444	RegofBizPrem/RenewFees:PrivateNursery/Primary/Secondaryschools	25,000
022200100100	12020449	030445	RegofBizPrem/RenewFees:PatentMedicinestore	10,000
022200100100	12020449	031184	RegofBizPrem/RenewFees:Agro-ChemicalShop	5,000
022200100100	12020449	030446	RegofBizPrem/RenewFees:SuperStoreCategory'A'	20,000
022200100100	12020449	030447	RegofBizPrem/RenewFees:SuperStoreCategory'B'	10,000
022200100100	12020449	030448	RegofBizPrem/RenewFees:ProvisionsStore/Shops	5,000
022200100100	12020449	030449	RegofBizPrem/RenewFees:SachetWaterproduction	20,000
022200100100	12020449	030450	RegofBizPrem/RenewFees:RoadSideMechanic(MotorVehicle)	2,000
022200100100	12020449	030451	RegofBizPrem/RenewFees:Motorcycle/GensetsMechanics	1,000
022200100100	12020449	030452	RegofBizPrem/RenewFees:Tailoring	1,000
022200100100	12020449	030453	RegofBizPrem/RenewFees:MachineBlockIndustry	10,000
022200100100	12020449	030454	RegofBizPrem/RenewFees:HandMould(BlockIndustry)	3,000
022200100100	12020449	030455	RegofBizPrem/RenewFees:CarWash	2,000
022200100100	12020449	030456	RegofBizPrem/RenewFees:SuyaSpot	1,000
022200100100	12020449	030457	RegofBizPrem/RenewFees:Vulcanizing	1,000
022200100100	12020449	030458	RegofBizPrem/RenewFees:Metalworks	5,000
022200100100	12020449	030459	RegofBizPrem/RenewFees:DownloadCenters	1,000
022200100100	12020449	030460	RegofBizPrem/RenewFees:PrintingPress	5,000
022200100100	12020449	030461	RegofBizPrem/RenewFees:Clinics	20,000
022200100100	12020449	030462	RegofBizPrem/RenewFees:MedicalLab.&DiagnosticCentre	10,000
022200100100	12020449	030463	RegofBizPrem/RenewFees:ChambersSolicitors	10,000
022200100100	12020449	030464	RegofBizPrem/RenewFees:CarDealers	20,000
022200100100	12020449	030465	RegofBizPrem/RenewFees:MotorcycleDealers	5,000
022200100100	12020449	030466	RegofBizPrem/RenewFees:ConstructionCompany	100,000
022200100100	12020449	030467	RegofBizPrem/RenewFees:RiceMilling	2,000
022200100100	12020449	030468	RegofBizPrem/RenewFees:SparepartsDealers-Motorvehicle	5,000
022200100100	12020449	030469	RegofBizPrem/RenewFees:SparepartsDealers-Motorcycle	3,000
022200100100	12020449	030470	RegofBizPrem/RenewFees:HotelLodge-Category'A'	50,000
022200100100	12020449	030471	RegofBizPrem/RenewFees:HotelLodge-Category'B'	30,000

022200100100	12020449	030472	RegofBizPrem/RenewFees:HotelLodge-Category'C'	15,000
022200100100	12020449	030473	RegofBizPrem/RenewFees:Foodhotel	5,000
022200100100	12020449	030474	RegofBizPrem/RenewFees:Bukateria	2,000
022200100100	12020449	030475	RegofBizPrem/RenewFees:Bakeries	10,000
022200100100	12020449	030476	RegofBizPrem/RenewFees:GrindingMachines	1,000
022200100100	12020449	030477	RegofBizPrem/RenewFees:TextilesMaterials-Category'A'	10,000
022200100100	12020449	030478	RegofBizPrem/RenewFees:TextilesMaterials-Category'B'	5,000
022200100100	12020449	030479	RegofBizPrem/RenewFees:BuildingMaterials-Category'A'	10,000
022200100100	12020449	030480	RegofBizPrem/RenewFees:BuildingMaterials-Category'B'	5,000
022200100100	12020449	030481	RegofBizPrem/RenewFees:BusinessCentres	5,000
022200100100	12020449	030482	RegofBizPrem/RenewFees:TailoringInstitution	3,000
022200100100	12020449	030483	RegofBizPrem/RenewFees:GSMFranchise/Dealer	20,000
022200100100	12020449	030484	RegofBizPrem/RenewFees:Barbing/HairDressing	2,000
022200100100	12020449	030485	RegofBizPrem/RenewFees:CommercialBoreholes	5,000
022200100100	12020449	030486	RegofBizPrem/RenewFees:Photographing	2,000
022200100100	12020449	030487	RegofBizPrem/RenewFees:CyberCafeService	5,000
022200100100	12020449	030488	RegofBizPrem/RenewFees:TravelingAgencies	10,000
022200100100	12020449	030489	RegofBizPrem/RenewFees:Bookshops	3,000
022200100100	12020449	030490	RegofBizPrem/RenewFees:Electrical/ElectronicShops	5,000
022200100100	12020449	030491	RegofBizPrem/RenewFees:CommercialPoultryFarms	5,000
022200100100	12020449	030492	RegofBizPrem/RenewFees:Carpentry	5,000
022200100100	12020449	030493	RegofBizPrem/RenewFees:TimberDealer	10,000
022200100100	12020449	030494	RegofBizPrem/RenewFees:CementDealer	5,000
022200100100	12020449	030495	RegofBizPrem/RenewFees:CommercialFishFarm	5,000
022200100100	12020449	030496	RegofBizPrem/RenewFees:HideandSkin	5,000
022200100100	12020449	030497	RegofBizPrem/RenewFees:GumArabicDealer	5,000
022200100100	12020449	030498	RegofBizPrem/RenewFees:PharmaceuticalStores	10,000
022200100100	12020449	030499	RegofBizPrem/RenewFees:SuperMarkets	10,000
022200100100	12020449	030500	RegofBizPrem/RenewFees:Woodworksincludingupholstery	10,000
022200100100	12020449	030501	RegofBizPrem/RenewFees:InjectionWorkMechanical	5,000
022200100100	12020449	030502	RegofBizPrem/RenewFees:Butcher	1,000
022200100100	12020137	020077	ButcherBusinessPremiseslicences:Largepremises	10,000
022200100100	12020137	020078	ButcherBusinessPremiseslicences:Mediumpremises	7,000
022200100100	12020137	020079	ButcherBusinessPremiseslicences:Smallpremises	5,000
022200100100	12020137	020080	ButcherBusinessPremiseslicences:Weeklypremises	2,000
022200100100	12020137	020081	ButcherBusinessPremiseslicences:Dailypremises	1,000
022200100100	12020449	030503	RegofBizPrem/RenewFees:PotashDealer	2,000
022200100100	12020449	030504	RegofBizPrem/RenewFees:MatsDealer	1,000
022200100100	12020449	030505	RegofBizPrem/RenewFees:DesertsPalm(leaves)	500
022200100100	12020449	030506	RegofBizPrem/RenewFees:KolaNutDealers	2,000
022200100100	12020449	030507	RegofBizPrem/RenewFees:SecondHandtextilematerialsdealer	2,000
022200100100	12020449	030508	RegofBizPrem/RenewFees:Blacksmith	1,000
022200100100	12020449	030509	RegofBizPrem/RenewFees:SurfaceTankdealer	5,000
022200100100	12020449	030510	RegofBizPrem/RenewFees:BatteryCharger	1,000
022200100100	12020449	030511	RegofBizPrem/RenewFees:Spraying/Painting	2,000
022200100100	12020449	030512	RegofBizPrem/RenewFees:WheelAlignment	2,000
022200100100	12020449	030513	RegofBizPrem/RenewFees:Panelbeater	3,000
022200100100	12020449	030514	RegofBizPrem/RenewFees:ArtDrawing	1,000
022200100100	12020449	030515	RegofBizPrem/RenewFees:LaundryDryClearing	2,000
022200100100	12020449	030516	RegofBizPrem/RenewFees:Shoemaker	1,000
022200100100	12020449	030517	RegofBizPrem/RenewFees:Gravel/SandDealer	2,000
022200100100	12020449	030518	RegofBizPrem/RenewFees:GeneralContractor/Supplies	10,000
022200100100	12020449	030519	RegofBizPrem/RenewFees:FirmofProfessionals	10,000
022200100100	12020449	030520	RegofBizPrem/RenewFees:MattressDealer	5,000
022200100100	12020449	030521	RegofBizPrem/RenewFees:HomeUtensils	5,000
022200100100	12020449	030522	RegofBizPrem/RenewFees:ManufacturingCompanies	20,000
022200100100	12020449	030523	RegofBizPrem/RenewFees:OtherOffices	5,000
022200100100	12020449	030524	RegofBizPrem/RenewFees:AntennaMast-StateCapital	500,000

022200100100	12020449	030525	RegofBizPrem/RenewFees:AntennaMast-UrbanLocalGovt.Hqtrs	250,000
022200100100	12020449	030526	RegofBizPrem/RenewFees:AntennaMast-OtherLocalGovt.Hqtrs	150,000
022200100100	12020449	030527	RegofBizPrem/RenewFees:AntennaMast-RuralLocations	100,000
022200100100	12020449	030528	RegofBizPrem/RenewFees:FilingStation	25,000
022200100100	12020449	030529	RegofBizPrem/RenewFees:SmallScaleManufacturingindustries	5,000
022200100100	12020449	030530	RegofBizPrem/RenewFees:Mining/QuarryLandDryMeatPremisesLicense	10,000
022200100100	12020449	030531	RegofBizPrem/RenewFees:Poultry-Largescale(10,000andabove)	50,000
022200100100	12020449	030532	RegofBizPrem/RenewFees:Poultry-MediumScale(5,000to10,000)	25,000
022200100100	12020449	030533	RegofBizPrem/RenewFees:Poultry-SmallScale(Below5,000)	10,000
022200100100	12020449	030534	RegofBizPrem/RenewFees:FishFarm-Registrationoffishfarm(1,000to5,000)	2,000
022200100100	12020449	030535	RegofBizPrem/RenewFees:FishFarm-Registrationoffishfarm(6,000to10,000)	4,000
022200100100	12020449	030536	RegofBizPrem/RenewFees:FishFarm-Registrationoffishfarm(10,000above)	5,000
022200100100	12020449	031010	PetrolFillingStationFees	25,000
022200100100	12020620	050092	SalesofotherGovernmentProperties(Basedonassessment)	-
022200100100	12020709	060361	EarningsfromTourism,culture/ArtsCenters(TOBEDETERMINEDBASEDONPROCEEDS)	-
022200100100	12020711	060401	ParastatalsSurplus(2/3OFSurplus)	-
022200100100	12020711	060473	EarningsfromProvisionStore/Shop(BASEDONASSESSMENT)	-
022200100100	12020711	060475	EarningsfromPovertyScheme(S&MEnt.)(BASEDONASSESSMENT)	-
022200100100	12020804	070004	RentonConferenceCenters(BASEDONASSESSMENT)	-
022200100100	12020805	070005	RentonBuildingatAerodromes(ASDETERMINEDBYVALUERS)	-
022200100100	12020902	080002	RentonOilPlot&Aerodromes((ASDETERMINEDBYVALUERS)	-
051700100100			MinistryofEducation	
051700100100	12020135	020040	PrivateSchoolsLicense/Renewal	10,000
051700100100	12020412	030007	ResearchTestingFees	5,000
051700100100	12020456	030550	PrivateSchoolStudentLevy(5%ofTuitionfeeofStudent)	-
051700100100	12020430	031014	InterimExaminerPermitFees(2.5%oftheexaminer'sremuneration)	-
051700100100	12020501	040013	ExaminationMalpracticePenalty	25,000
053500100100			MinistryofEnvironment	
053500100100	12020115	020010	DaneGunLicense	10,000
053500100100	12020121	020025	HuntingPermits	5,000
053500100100	12020137	020043	Reg.ofPrivateRefuseCollectors(PRIVATEWASTECOLLECTORS)	20,000
053500100100	12020137	020069	RenewalofPrivateRefuseCollectors(PRIVATEWASTECOLLECTORS)	10,000
053500100100	12020431	031185	Enviromental(Ecological)Fee:PrivateSchools(A)	30,000
053500100100	12020431	031186	Enviromental(Ecological)Fee:PrivateSchools(B)	20,000
053500100100	12020431	031187	Enviromental(Ecological)Fee:PrivateClinics&Others	20,000
053500100100	12020431	031188	Enviromental(Ecological)Fee:BoreholeDrillingCompanies	50,000
053500100100	12020431	031189	Enviromental(Ecological)Fee:FillingStations	50,000
053500100100	12020431	031190	Enviromental(Ecological)Fee:IndustrialCompanies	100,000
053500100100	12020431	031191	Enviromental(Ecological)Fee:Abattoirs(Private)	50,000
053500100100	12020436	031192	Politicalsignboardperstandperannum(A)	30,000
053500100100	12020436	031193	Politicalsignboardperstandperannum(B)	20,000
053500100100	12020436	031194	Politicalsignboardperstandperannum(C)	10,000
053500100100	12020436	031195	Corporateorganizationsignboard(banks,companiesetc.)perstandperannum	30,000
053500100100	12020436	031196	Commercialsignboardsperstandperannum(A)	15,000
053500100100	12020436	031197	Commercialsignboardsperstandperannum(B)	10,000
053500100100	12020436	031198	Commercialsignboardsperstandperannum(C)	5,000
053500100100	12020608	050078	Disposal/RawmaterialsofFertilizer-(Basedonvariety)	0
053500100100	12020436	031199	Religioussignboards(NofeebutrequireapprovalfromMinofEnvironment)	5,000
053500100100	12020449	031264	PublicCollection/business/tradeoperatingfee(perservice)	5,000
053500100100	12020451	031265	Firewoodtrafficking/LoadingPermit:Pick-up	20,000
053500100100	12020451	031266	Firewoodtrafficking/LoadingPermit:Lorry	40,000
053500100100	12020451	031267	BushBurningFine	10,000
053500100100	12020501	040018	TreeCuttingFine	10,000
053500100100	12020454	031268	Parks&Gardens(banks&otherpremises1,000,000.	10,000
053500100100	12020449	031269	Reg.ofEnvironmentalDumpSite	200,000
053500100100	12020449	030926	RenewalofEnvironmentalDumpSite	100,000
053500100100	12020449	030927	Reg.ofSewageCollection	50,000
053500100100	12020449	031270	RenewalofSewageCollection	20,000

053500100100	12020449	030965	WastePrimaryTreatmentPlantFees	5,000
053500100100	12020501	040004	FirewoodTraffickingFines	50,000
053500100100	12020501	040012	Refusecollectionanddisposal fines	100,000
053500100100	12020621	050095	SalesofWildTrophy	20,000
053500100100	12020431	031295	EnvironmentalAuditCertificateFees	250,000
053500100100	12020438	031296	SiteAnalysisCertificateFee	350,000
053500100100	12020449	031297	EnvironmentalClearancePermitFee	250,000
053500100100	12020441	031298	PrivateMedical&NonMedicalLabrotaryCertificationfee	50,000
053500100100	12020441	031299	PrivateMedical&NonMedicalLabrotaryAnnualEnvironmentalLevy	20,000
053500100100	12020111	020073	BakeryHouseCertificationFee	20,000
053500100100	12020111	020074	BakeryHouseAnnualEnvironmentalLevy	10,000
053500100100	12020449	031300	WaterVendorsCertificationFee	20,000
053500100100	12020449	031301	WaterVendorsAnnualEnvironmentalLevy	10,000
053500100100	12020449	031302	FoodHandlersCertificateFee	5,000
053500100100	12020449	031303	FoodHandlersAnnualEnvironmentalLevy	3,000
053500100100	12020446	031304	RegistrationofPestControlServiceProviders(Corporate)	50,000
053500100100	12020446	031305	PestControlCertificationFee	10,000
053500100100	12020450	031306	Hotels&MotelsAnnualInspectionFee	20,000
053500100100	12020449	031307	RegistrationofCommercialBorehole(WaterVendors)	10,000
053500100100	12020438	031308	ExcavationofRoadSiteFeeperKM	5,000
053500100100	12020438	031309	EstablishmentofBorrowPitFee	1,000,000
053500100100	12020137	020075	QuarrySiteEstablishmentFee	1,000,000
053500100100	12020431	031310	GasPlantEnvironmentalCertificate	200,000
053500100100	12020431	031311	AnnualGasPlantEnvironmentalHazardLevy	20,000
053500100100	12020501	040068	CharcoalTraffickingfine	50,000
022000100100			MinistryofFinance	
022000100100	12020137	020058	AuctioneerLicense/Renewal	50,000
022000100100	12020448	030886	DevelopmentLevy(onalcontractsat2.5%ofthetotalcontractsum)	-
022000100100	12020604	050115	SalesofStores/Scraps/UnservisableItems (Basedonassessment)	-
022000100100	12020611	050116	ProceedsFromSalesofGovt.Vehicles(Basedonassessment)	-
022000100100	12020802	070002	RentonGovernmentOffices(Basedonassessment)	-
022000100100	12020803	070003	RentonGovernmentBuildings(Basedonassessment)	-
022000100100	12020905	080017	LeaseRentals(Basedonassessment)	-
022000100100	12020906	080018	RentonGovernmentProperties(Basedonassessment)	-
022000100100	12020906	080020	OtherRent(Basedonassessment)	-
022000100100	12021101	100001	OperatingSurplus(Basedonassessment)	-
022000100100	12021102	100002	DividendReceived(Basedondividenddeclared)	-
022000100100	12021103	100003	OtherinvestmentIncome(Basedonassessment)	-
022000100100	12021205	110005	InterestonHousingLoan(BasedonAgreement)	-
022000100100	12021206	110006	InterestonLoanstoStates(BasedonAgreement)	-
022000100100	12021207	110007	InterestonLoanstoLGAs(BasedonAgreement)	-
022000100100	12021208	110008	InterestonLoanstoGovtOwnedCompanies(BasedonAgreement)	-
022000100100	12021209	110009	InterestonDebentureLoans(BasedonAgreement)	-
022000100100	12021210	110010	BankInterest(BasedonAgreement)	-
022000100100	12021212	110012	Interestontreasurybillsandfixcddeposit(BasedonAgreement)	-
052100100100			MinistryofHealth	
052100100100	12020134	020039	PatentMedicine&DrugStoresLicenses	5,000
052100100100	12020450	030541	Hospitals&ClinicsInspection/Reg.Fees:PrivateHealthEstablishment	30,000
052100100100	12020450	030542	Hospitals&ClinicsInspection/Reg.Fees:PrivateClinics	20,000
052100100100	12020450	030543	Hospitals&ClinicsInspection/Reg.Fees:PrivateMedicalLaboratory	5,000
052100100100	12020450	030544	Hospitals&ClinicsInspection/Reg.Fees:DiagnosticCentres	10,000
052100100100	12020450	030545	PharmacyInspectionFees:50%SHAREOFPATENT&PROPRIETORSLICENSING/REG.FEE(Itisbe	-
012300100100			MinistryofHomeAffairs,Info.&Culture	
012300100100	12020105	020002	CinemaHouseLicenses(PerAnnum)	50,000
012300100100	12020105	020003	VideoHouseLicenses(PerAnnum)	10,000
012300100100	12020130	020030	CinematographyLicenses(PerAnnum)	5,000
012300100100	12020711	060905	AnnouncementFees	5,000
012300100100	12020601	050001	SalesofPublications(BasedonCoverPrice)	-

012300100100	12020601	050002	SalesofPhotographandCalender(Basedonassessment)	-
012300100100	12020705	060004	EarningsfromhiringofPublicAddressSystem	10,000
012300100100	12020709	060362	EarningsFromCulturalCenter,(PerEvent)	50,000
012300100100	12020129	020082	ApplicationforPoolBetting&Casino/Gaming	400,000
012300100100	12020129	020070	PoolBetting&CasinoLicences/Gaming	100,000
032600100100			MinistryofJustice	
032600100100	12020448	030885	VettingFees(onallcontractsat2.5%ofthetotalcontractsum)	-
032600100100	12020401	030915	LegalFees(1%ofthetotalcontractsum)	-
26000300100			YOBESTATEGEOGRAPHICALINFORMATIONSYSTEM(YOGIS)	
026000300100	12020437	031271	DeedsPreparation&ExecutionFees:Powerofattorney	5,000
026000300100	12020437	031272	DeedsPreparation&ExecutionFees:Deedofdevolution	5,000
026000300100	12020437	031204	DeedsPreparation&ExecutionFees:Deedofgiftconveyance	5,000
026000300100	12020437	031273	DeedsPreparation&ExecutionFees:Deedofgift(Normal)	5,000
026000300100	12020437	031206	DeedofSurrenderFees	5,000
026000300100	12020437	030084	Consent&Registration:Assignment	5,000
026000300100	12020437	030085	Consent&Registration:Mortgage	5,000
026000300100	12020437	030086	Consent&Registration:Sublease	5,000
026000300100	12020437	030087	Consent&Registration:UpStamping	5,000
026000300100	12020437	030088	Consent&Registration:Search	5,000
026000300100	12020438	030089	SurveyFees:1-10Hectors(PerHector)	15,000
026000300100	12020438	030090	SurveyFees:foreachadditionalHectorsabove10Hectors(PerHector)	20,000
026000300100	12020438	030091	SurveyFees:HighDensity-Residential	5,000
026000300100	12020438	030092	SurveyFees:HighDensity-Commercial	10,000
026000300100	12020438	030093	SurveyFees:MediumDensity-Residential	7,500
026000300100	12020438	030094	SurveyFees:MediumDensity-Commercial	10,000
026000300100	12020438	030095	SurveyFees:LowDensity-Residential	12,000
026000300100	12020438	030096	SurveyFees:LowDensity-Commercial	12,000
026000300100	12020438	030098	PrintingofPlanFees:A4&Foolscapsize(4copies)	1,000
026000300100	12020438	030099	PrintingofPlanFees:A3Size(4copies)	1,500
026000300100	12020438	030100	SitePlanApprovalFees	5,000
026000300100	12020438	030101	BuildingMaterials&SiteReg.	1,000
026000300100	12020438	030102	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,CAT'A'(Persqm)	30
026000300100	12020438	030103	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,CAT'B'(Persqm)	20
026000300100	12020438	030104	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,CAT'C'(Persqm)	15
026000300100	12020438	030105	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,Dev.Levy	2,500
026000300100	12020438	030106	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,FencingCharges	2,500
026000300100	12020438	030107	BuildingPlanApprovalFees:HighDensityPlot-Plotsize450sqm,SiteInspection	2,500
026000300100	12020438	030108	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,CAT'A'(Persqm)	50
026000300100	12020438	030109	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,CAT'B'(Persqm)	30
026000300100	12020438	030110	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,CAT'C'(Persqm)	20
026000300100	12020438	030111	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,Dev.Levy	2,500
026000300100	12020438	030112	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,Fencingcharges	2,500
026000300100	12020438	030113	BuildingPlanApprovalFees:MediumDensityPlot-Plotsize600sqm&800sqm,Siteinspection	2,500
026000300100	12020438	030114	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,CAT'A'(Persqm)	70
026000300100	12020438	030115	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,CAT'B'(Persqm)	50
026000300100	12020438	030116	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,CAT'C'(Persqm)	30
026000300100	12020438	030117	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,Dev.Levy	2,500
026000300100	12020438	030118	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,Fencingcharges	2,500
026000300100	12020438	030119	BuildingPlanApprovalFees:LowDensityPlot-Plotsize1,200sqm&1,500sqm,Siteinspection	2,500
026000300100	12020438	030120	BuildingPlanApprovalFees:CommercialBuildings-Plotsize2,400sqm(Persqm)	100
026000300100	12020438	030121	BuildingPlanApprovalFees:CommercialBuildings-Plotsize2,400sqm,Dev.Levy	3,000
026000300100	12020438	030122	BuildingPlanApprovalFees:CommercialBuildings-Plotsize2,400sqm,Fencingcharges	3,000
026000300100	12020438	030123	BuildingPlanApprovalFees:CommercialBuildings-Plotsize2,400sqm,Siteinspection	4,000
026000300100	12020438	030124	BuildingPlanApprovalFees:PetrolFillingStation-Plotsize2,400sqm(Persqm)	150
026000300100	12020438	030125	BuildingPlanApprovalFees:PetrolFillingStation-Plotsize2,400sqm,Dev.Levy	5,000
026000300100	12020438	030126	BuildingPlanApprovalFees:PetrolFillingStation-Plotsize2,400sqm,FencingCharges	5,000
026000300100	12020438	030127	BuildingPlanApprovalFees:PetrolFillingStation-Plotsize2,400sqm,Siteinspection	5,000
026000300100	12020438	030128	BuildingPlanApprovalFees:CornerShop-StandardPlotsize100sqm(Persqm)	500

026000300100	12020438	030129	BuildingPlanApprovalFees:CornerShop-StandardPlotsize100sqm,Dev.Levy	7,500
026000300100	12020438	030130	BuildingPlanApprovalFees:ReligiousPlot-StandardPlotsize(100mx100m=1Hector)(Persq	25,000
026000300100	12020438	030131	BuildingPlanApprovalFees:ReligiousPlot-StandardPlotsize(100mx100m=1Hector),Dev.L	5,000
026000300100	12020438	030132	BuildingPlanApprovalFees:GSMbasestations	200,000
026000300100	12020447	030395	Demarcation&Survey:Placement/ReplacementofBeacons(PerBeacon)Fees	1,000
026000300100	12020447	030396	Demarcation&Survey:ReconnaissanceFees	2,500
026000300100	12020447	030397	Milling,MiningandQuarryCharges:SmallScale/SME	5,000
026000300100	12020447	030398	Milling,MiningandQuarryCharges:LargeScale	10,000
026000300100	12020447	030399	SolidMineralsDept:LetterofIntroductionfromLGAsforMiningpurpose	5,000
026000300100	12020447	030400	SolidMineralsDept:Propertytax(0.05%ofthevalueofalandedproperty)	0
026000300100	12020453	030882	ApplicationforLandFees(Persquaremetre)	5
026000300100	12020453	030883	ApplicationforReg.ofGrant(Persquaremetre)	5
026000300100	12020438	030900	SiteBuildingPlanFees(Persquaremetre)	5
026000300100	12020460	030901	SitePlanApprovalFees(Persquaremetre)	5
026000300100	12020438	030902	SitePlanProducingFees(Persquaremetre)	5
026000300100	12020460	031529	ChangeofPurpose(commercial)	50,000
026000300100	12020460	030903	ChangeofPurpose(residential)	15,000
026000300100	12020460	031530	Change ofPurpose(fillingstation)	50,000
026000300100	12020462	030905	DocumentRegistration	5,000
026000300100	12020449	030928	Reg./RenewalofTelecomSystem(Mast)	150,000
026000300100	12020448	030964	ValuationFees(Basedonassessment)(2%)stampduty	7%
026000300100	12020447	030966	ProcessingFees:ResidentialHighDensity-Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	2,500
026000300100	12020447	030967	ProcessingFees:ResidentialHighDensity-Category'B&C'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jaku	2,000
026000300100	12020447	030968	ProcessingFees:ResidentialMediumDensity-Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	3,500
026000300100	12020447	030969	ProcessingFees:ResidentialMediumDensity-Category'B&C'(B/yadi,Dapchi,Gulani,Dgum,Fk,J	3,000
026000300100	12020447	030970	ProcessingFees:ResidentialLowDensity-Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	10,000
026000300100	12020447	030971	ProcessingFees:ResidentialLowDensity-Category'B&C'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jaku	5,000
026000300100	12020447	030972	ProcessingFees:AgriculturalLand	5,000
026000300100	12020447	030973	ProcessingFees:CommercialLand-Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	20,000
026000300100	12020447	030974	ProcessingFees:CommercialLand-Category'B'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jakusko).	15,000
026000300100	12020447	030975	ProcessingFees:CommercialLand-Category'C'(Ujmaji,Mchina,Kanama,Bbgida,Yusufari).	5,000
026000300100	12020447	030976	ProcessingFees:IndustrialLand-Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	25,000
026000300100	12020447	030977	ProcessingFees:IndustrialLand-Category'B'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jakusko).	10,000
026000300100	12020447	030978	ProcessingFees:IndustrialLand-Category'C'(Ujmaji,Mchina,Kanama,Bbgida,Yusufari).	5,000
026000300100	12020447	030979	CofOProcessingFees:Registration	5,000
026000300100	12020447	030980	CofOProcessingFees:Preparation	5,000
026000300100	12020447	030981	CofOProcessingFees:Execution	5,000
026000300100	12020438	031009	ReplacementofBrokenBeacons(PerBeacon)	200
026000300100	12020606	050117	SalesofBillsofEntries/ApplicationForms	500
026000300100	12020606	050060	SalesofForms	500
026000300100	12020606	050061	ApplictnFormIndustrial:Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	5,000
026000300100	12020606	050062	ApplictnFormIndustrial:Category'B'(B/yadi,Dpchi,Gulani,Dgm,Fk,Jakusko)	2,000
026000300100	12020606	050063	ApplictnFormIndustrial:Category'C'(Jajimaji,Machina,Kanamma,Babangida,Yunusari)	1,000
026000300100	12020614	050118	SalesofGovernmentBuildings(Baseonassessment)	0
026000300100	12020617	050080	Statemap	2,000
026000300100	12020617	050081	LocalGovernmentmap	5,000
026000300100	12020617	050082	MapofNigeria	1,000
026000300100	12020617	050097	SalesofBuildingPlan	1,000
026000300100	12020617	050098	SaleofBillofQuantity	1,000
026000300100	12020901	080001	RentonPlots	1,000
026000300100	12020903	080003	GroundRent:Residence,HighDensity-Category'A'PerSq.meter(Dtr,Pkm,Gsh,Nguru,Gdm,N	5
026000300100	12020903	080004	GroundRent:Residence,HighDensity-Category'B&C'PerSq.meter(B/yadi,Dapchi,Gulani,Dgu	3
026000300100	12020903	080005	GroundRent:Residence,MediumDensity-Category'A'PerSq.meter(Dtr,Pkm,Gsh,Nguru,Gdm	7
026000300100	12020903	080006	GroundRent:Residence,MediumDensity-Category'B&C'PerSq.meter(B/yadi,Dapchi,Gulani,	5
026000300100	12020903	080007	GroundRent:Residence,LowDensity-Category'A'PerSq.meter(Dtr,Pkm,Gsh,Nguru,Gdm,Na	10
026000300100	12020903	080008	GroundRent:Residence,LowDensity-Category'B&C'PerSq.meter(B/yadi,Dapchi,Gulani,Dgu	7
026000300100	12020903	080009	AgriculturalGroundRent,PerSq.meter	1
026000300100	12020903	080010	CommercialGroundRent:Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	10,000
026000300100	12020903	080011	CommercialGroundRent:Category'B'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jakusko)	7,500

026000300100	12020903	080012	CommercialGroundRent:Category'C'(Ijmaji,Mchina,Kanama,Bbgida,Yusufari)	5,000
026000300100	12020903	080013	IndustrialGroundRent:Category'A'(Dtr,Pkm,Gsh,Nguru,Gdm,Nangre)	50,000
026000300100	12020903	080014	IndustrialGroundRent:Category'B'(B/yadi,Dapchi,Gulani,Dgum,Fk,Jakusko)	20,000
026000300100	12020903	080015	IndustrialGroundRent:Category'C'(Ijmaji,Mchina,Kanama,Bbgida,Yusufari)	10,000
026000300100	12020903	080021	Institutionprivategroundrent:categoryA(per/SQM)	5
026000300100	12020903	080022	Institutionprivategroundrent:category B(per/SQM)	4
026000300100	12020903	080023	Institutionprivategroundrent:categoryC(per/SQM)	3
026000300100	12020904	080016	RentofPlots&SitesServicesProgrammes(PERSQUAREMETRE)	500
026000300100	12020904	080019	RentSurfaceMining/Sand/Laterat(PERTRUCK)	1,000
026000300100	12020459	031520	Rightofwayfees(fibreopticscable)perlinearmeter	145
026000300100	12020132	020083	CertifiedTrueCopy(CTC)	15,000
026000300100	12020459	031531	Recertification	20,000
026000300100	12020453	031532	Assignment	30,000
026000300100	12020501	040105	Penaltyofgroundrentviolationamountunpaid	10%
026000300100	12020461	031533	Bettermentchargeslevy on layout and customary title granted	15,000
026000300100	12020448	031534	DevelopmentLevelgovernmentlayout	25,000
026000300100	12020448	031535	Customaryconversion	15,000
026000300100	12020461	031536	Sub-divisionofstatutorytitleto self	10,000
026000300100	12020461	031537	Sub-divisionofstatutorytitleto others	5percent
026000300100	12020438	031538	Telecommunicationfibreopticscablegroundrentperlinearmetre	1500
026000300100	12020453	031539	Applicationforextensionoftitleprocessingfee	10000
026000300100	12020453	031540	Applicationfee for registration of supplemental mortgage	20000
026000300100	12020448	031541	Extensionofdevelopmentperiod	3000
026000300100	12020461	031542	Reinstatementofrevokedlandtitle	15000
026000300100	12020449	031543	Registrationofmortgage	0.05
022900100100			MinistryofTransportandEnergy	
022900100100	12020114	020032	Hackneypermit(roofrack)-Vehiclewithabove5tones	2,000
022900100100	12020114	020033	Hackneypermit(roofrack)-Vehiclewithupto15tones	3,500
022900100100	12020114	020034	Hackneypermit(roofrack)-Vehiclewithmorethan15tones	5,000
022900100100	12020132	020035	HeavyDutyVehiclePermit	5,000
022900100100	12020132	020036	InterimExaminerCertificate	1,000
022900100100	12020133	020037	NewDrivingLicenses(VIOTestingFee)perannum	1,000
022900100100	12020132	020053	RoadworthinessCertificate(LightandBuses)	1,250
022900100100	12020132	020071	RoadworthinessCertificate(HeavyGoodsVehicles)	3,750
022900100100	12020450	031207	InspectionofMotorVehicleupto2000ccprivate	2,250
022900100100	12020450	031208	InspectionofMotorVehicleupto2000cccommercial	1,600
022900100100	12020450	031209	InspectionofMotorVehiclemorethan2000ccprivate	3,000
022900100100	12020450	031210	InspectionofMotorVehiclemorethan2000cccommercial	2,000
022900100100	12020450	031211	InspectionofKeke/Tricycles(commercial)	1,000
022900100100	12020450	031212	InspectionofBusesandCoaches(PrivateandCommercial)	3,500
022900100100	12020450	031213	InspectionofRigidCargoTruckslessthan16tons(Commercial)	4,000
022900100100	12020450	031214	InspectionofRigidCargoTruckslessthan16to22tones(Commercial)	4,500
022900100100	12020450	031215	InspectionofArticulatedTruckslessthan24tons(Commercial)	6,500
022900100100	12020450	031216	InspectionofArticulatedTrucksbetween24to32tons(Commercial)	7,000
022900100100	12020450	031217	InspectionofArticulatedTrucksmorethan32tons(Commercial)	7,500
022900100100	12020450	031218	AccidentInspectionFees:CAT.'A'-MotorCycle	500
022900100100	12020450	031219	AccidentInspectionFees:CAT.'B'-LightVehicle	1,000
022900100100	12020450	031220	AccidentInspectionFees:CAT.'C'-HeavyDutyVehicle	3,000
022900100100	12020450	031221	RecoveryVan(Perdaycharges,doesnotincludefuel&lubricant)	3,000
022900100100	12020501	040011	Defaultersof RoadInfrast.Maint./CongestionCharges'-Eachdayofdefault	500
022900100100	12020615	050077	SalesofAchabaUniforms	1,500
022900100100	12020704	060015	EarningsFromtheuseofGovernmentVehicles(BasedonAgreement)	-
022900100100	12020715	060364	RoadInfrast.Maint./CongestionCharges:Tricycles,Buses,Taxis,Mini-trucks,Canter,Salooncorp	100
022900100100	12020715	060365	RoadInfrast.Maint./CongestionCharges:Tricycles,Buses,Taxis,Mini-trucks,Canter,Salooncorp	500
022900100100	12020715	060366	RoadInfrast.Maint./CongestionCharges:Tricycles,Buses,Taxis,Mini-trucks,Canter,Salooncorp	2,000
022900100100	12020715	060367	RoadInfrast.Maint./CongestionCharges:WaterTankers-DailyRate	300
022900100100	12020715	060368	RoadInfrast.Maint./CongestionCharges:WaterTankers-WeeklyRate	1,500
022900100100	12020715	060369	RoadInfrast.Maint./CongestionCharges:WaterTankers-MonthlyRate	6,000
022900100100	12020715	060370	RoadInfrast.Maint./CongestionCharges:OtherTankers-DailyRate	500
022900100100	12020715	060371	RoadInfrast.Maint./CongestionCharges:OtherTankers-WeeklyRate	2,500
022900100100	12020715	060372	RoadInfrast.Maint./CongestionCharges:OtherTankers-MonthlyRate	10,000
022900100100	12020715	060373	RoadInfrast.Maint./CongestionCharges:SmallTippers&OtherTrucks(4&6tyres)-DailyRate	200

022900100100	12020715	060374	RoadInfrast.Maint./CongestionCharges:SmallTippers&OtherTrucks(4&6tyres)-WeeklyRa	1,000
022900100100	12020715	060375	RoadInfrast.Maint./CongestionCharges:SmallTippers&OtherTrucks(4&6tyres)-MonthlyR	4,000
022900100100	12020715	060376	RoadInfrast.Maint./CongestionCharges:BigTippers&OtherTrucks(10&12tyres)-DailyRate	400
022900100100	12020715	060377	RoadInfrast.Maint./CongestionCharges:BigTippers&OtherTrucks(10&12tyres)-WeeklyRa	2,000
022900100100	12020715	060378	RoadInfrast.Maint./CongestionCharges:BigTippers&OtherTrucks(10&12tyres)-MonthlyR	8,000
022900100100	12020715	060379	RoadInfrast.Maint./CongestionCharges:TrailersandLuxuriousBuses-DailyRate	500
022900100100	12020715	060380	RoadInfrast.Maint./CongestionCharges:TrailersandLuxuriousBuses-WeeklyRate	2,500
022900100100	12020715	060381	RoadInfrast.Maint./CongestionCharges:TrailersandLuxuriousBuses-MonthlyRate	10,000
023400100100			MinistryofWorks	
023400100100	12020409	030005	WeightandMeasureFees(Basedonassessment)	0
023400100100	12020410	030006	ElectricalInspectionFees(Basedonassessment)	0
023400100100	12020438	030984	RoadCutFees(permeter)	10,000
023400100100	12020478	031013	PrivateRepairsFees(Basedonassessment)	-
023400100100	12020501	040010	RoadCutFines(permeter)	30,000
023400100100	12020711	060686	SalesofQuarryProducts(m3)	5,000
023400100100	12020711	060687	SalesofQuarryDust(m3)	4,000
023400100100	12020704	060005	EarningsfromLeaseofVehicles-DailyRate:50ToneMANCrane	100,000
023400100100	12020704	060006	EarningsfromLeaseofVehicles-DailyRate:30ToneMANCrane	60,000
023400100100	12020704	060007	EarningsfromLeaseofVehicles-DailyRate:20ToneMANCrane	50,000
023400100100	12020704	060008	EarningsfromLeaseofVehicles-DailyRate:12ToneMANCrane	40,000
023400100100	12020704	060009	EarningsfromLeaseofVehicles-DailyRate:7ToneMANCrane	35,000
023400100100	12020704	060010	LeaseofRecoveryvan-DailyRate	30,000
023400100100	12020704	060011	LeaseofMotorGrader-DailyRate	50,000
023400100100	12020704	060012	LeaseofWaterTanker:33,000Liters-DailyRate	45,000
023400100100	12020704	060013	LeaseofWaterTanker:10,000Liters-DailyRate	15,000
023400100100	12020703	060019	LeaseofWhealLoader-DailyRate	50,000
023400100100	12020703	060020	LeaseofDanRoller:VibratorRoller-DailyRate	50,000
023400100100	12020703	060021	LeaseofDanRoller:TandenRoller-DailyRate	50,000
023400100100	12020703	060022	LeaseofDanRoller:PnumaticRoller-DailyRate	50,000
023400100100	12020703	060023	LeaseofTipperLaterite:20cubicmetricm-DailyRate	30,000
023400100100	12020703	060024	LeaseofTipperLaterite:10cubicmetricm3-DailyRate	20,000
023400100100	12020703	060025	LeaseofTipperLaterite:3cubicmetricm-DailyRate	10,000
023400100100	12020703	060026	LeaseofPaverFinisher-DailyRate	80,000
023400100100	12020703	060027	LeaseofLowBed-DailyRate	50,000
023400100100	12020703	060028	LeaseofBitumenSprayer-DailyRate	60,000
023400100100	12020703	060029	LeaseofChippenSpreader-DailyRate	20,000
023400100100	12020703	060030	LeaseofExcavator-DailyRate	130,000
023400100100	12020703	060031	LeaseofBulldozers:D9-DailyRate	150,000
023400100100	12020703	060032	LeaseofBulldozers:D8-DailyRate	120,000
023400100100	12020703	060033	LeaseofBulldozers:D7-DailyRate	100,000
023400100100	12020703	060034	LeaseofBulldozers:D6-DailyRate	80,000
023400100100	12020703	060035	LeaseofBulldozers:D4-DailyRate	60,000
023400100100	12020438	031313	Roadcutting(Permeter)	5,000
023400100100	12020711	060037	QuarryProduct:Chips¾"size(perm3)	5,000
023400100100	12020711	060038	QuarryProduct:Chips1/2"size(perm3)	5,000
023400100100	12020711	060039	QuarryProduct:Chips3/8"size(perm3)	5,000
023400100100	12020711	060040	QuarryProduct:Chips1"size(perm3)	5,000
023400100100	12020711	060041	QuarryDust(perm3)	10,000
023400100100	12020703	060042	MachineriesHirePerDay:50toneManCrane	150,000
023400100100	12020703	060043	MachineriesHirePerDay:30toneManCrane	100,000
023400100100	12020703	060044	MachineriesHirePerDay:20toneManCrane	80,000
023400100100	12020703	060045	MachineriesHirePerDay:12toneManCrane	50,000
023400100100	12020703	060046	MachineriesHirePerDay:7toneManCrane	40,000
023400100100	12020703	060047	HireofMotorGrader(Perday)	60,000
023400100100	12020703	060048	HireofWheelLoader(Perday)	60,000
023400100100	12020703	060049	HireofDanRoller:VibratingRoller(Perday)	60,000
023400100100	12020703	060050	HireofDanRoller:TandenRoller(Perday)	50,000
023400100100	12020703	060051	HireofDanRoller:PneumaticRoller(Perday)	50,000

023400100100	12020703	060052	TipppersLaterite:20cubicmetricm2	35,000
023400100100	12020703	060053	TipppersLaterite:10cubicmetricm3	25,000
023400100100	12020703	060054	TipppersLaterite:3cubicmetricm3	15,000
023400100100	12020703	060055	PaverFinisher(Perday)	90,000
023400100100	12020478	031314	WorkshopEarnings(BasedonAgreement)	-
025200100100			MinistryofWaterResources	
025200100100	12020128	020028	BoreholeDrillingLicenses	25,000
025200100100	12020702	060002	EarningsFromLaboratoryServices(PerLaboratoryservice)	2,000
025200100100	12020703	060003	EarningsFromRigHire(PERBOREHOLE)	250,000
025200100100	12020478	031315	EarningsFromWorkshop(Basedonservicerendered)	-
051300100100			MinistryofYouth,Sports,Social&Com.Dev.	
051300100100	12020109	020005	RegistrationofVoluntaryOrganizations	5,000
051300100100	12020442	030362	Reg./RenewalofBizGroups&Association	3,000
051300100100	12020442	030363	RegofCoopSocieties	3,000
051300100100	12020442	030907	Coop.Societies&SupervisionFees	2,000
051300100100	12020705	060016	Earningsfromhall(Workshops)	50,000
051300100100	12020705	060480	Earningsfromhall(SocialGathering)	20,000
051300100100	12020705	060481	Earningsfromhall(PoliticalGathering)	100,000
051300100100	12020705	060017	EarningsfromfacilityhireFootballPitch	100,000
051300100100	12020705	060482	EarningsfromfacilityhireHandballPitch	20,000
051300100100	12020711	060400	EarningsfromBlindWorkshopproducts(themark-upofproductsold)	0
056301800100			StatePolytechnic,Geldam	
056301800100	12020452	030607	Reg./Tuition:Pre-NDScience-Registration	2,100
056301800100	12020452	030608	Reg./Tuition:Pre-NDScience-Portal	2,000
056301800100	12020452	030609	Reg./Tuition:Pre-NDScience-Examination	1,000
056301800100	12020452	030610	Reg./Tuition:Pre-NDScience-LibraryDevelopment	1,000
056301800100	12020452	030611	Reg./Tuition:Pre-NDScience-HealthInsurance	1,600
056301800100	12020452	030612	Reg./Tuition:Pre-NDScience-Sanitation	1,000
056301800100	12020452	030613	Reg./Tuition:Pre-NDScience-Sport	400
056301800100	12020452	030614	Reg./Tuition:Pre-NDScience-CertificateVerication	400
056301800100	12020452	030615	Reg./Tuition:Pre-NDScience-Laboratory	1,000
056301800100	12020452	030616	Reg./Tuition:Pre-NDScience-HostelMaintenance	500
056301800100	12020452	030617	Reg./Tuition:Pre-NDScience-LaboratoryTest	500
056301800100	12020452	030618	Reg./Tuition:Pre-NDScience-IDCard	400
056301800100	12020452	030619	Reg./Tuition:Pre-NDScience-SUGDues	300
056301800100	12020452	030620	Reg./Tuition:Pre-NDScience-MSSNDues	300
056301800100	12020452	030621	Reg./Tuition:Pre-NDScience-EnterprenuerDevelopmt	500
056301800100	12020452	030622	Reg./Tuition:Pre-NDBus-Registration(NDII)	2,100
056301800100	12020452	030623	Reg./Tuition:Pre-NDBus-Registration(NDI)	1,000
056301800100	12020452	030624	Reg./Tuition:Pre-NDBus-Portal	2,000
056301800100	12020452	030625	Reg./Tuition:Pre-NDBus-Examination	1,000
056301800100	12020452	030626	Reg./Tuition:Pre-NDBus-LibraryDevelopment	1,000
056301800100	12020452	030627	Reg./Tuition:Pre-NDBus-HealthInsurance	1,600
056301800100	12020452	030628	Reg./Tuition:Pre-NDBus-Sanitation	1,000
056301800100	12020452	030629	Reg./Tuition:Pre-NDBus-Sport	400
056301800100	12020452	030630	Reg./Tuition:Pre-NDBus-CertificateVerication	400
056301800100	12020452	030631	Reg./Tuition:Pre-NDBus-Laboratory	1,000
056301800100	12020452	030632	Reg./Tuition:Pre-NDBus-HostelMaintenance	500
056301800100	12020452	030633	Reg./Tuition:Pre-NDBus-LaboratoryTest	500
056301800100	12020452	030634	Reg./Tuition:Pre-NDBus-IDCard	400
056301800100	12020452	030635	Reg./Tuition:Pre-NDBus-SUGDues	300
056301800100	12020452	030636	Reg./Tuition:Pre-NDBus-MSSNDues	300
056301800100	12020452	030637	Reg./Tuition:Pre-NDBus-Enterp.Development	500
056301800100	12020452	030638	Reg./Tuition:NDI/NDIIScic-Registration	1,000
056301800100	12020452	030639	Reg./Tuition:NDI/NDIIScic-Portal	2,000
056301800100	12020452	030640	Examination(NDI)-N500	500
056301800100	12020452	030641	Reg./Tuition:NDI/NDIIScic-LibraryDevelopment(NDI)	1,000
056301800100	12020452	030642	Reg./Tuition:NDI/NDIIScic-LibraryDevelopment(NDII)	500
056301800100	12020452	030643	Reg./Tuition:NDI/NDIIScic-HealthInsurance	1,600

056301800100	12020452	030644	Reg./Tuition:NDI/NDIIscie-Sanitation	1,000
056301800100	12020452	030645	Reg./Tuition:NDI/NDIIscie-Sport	400
056301800100	12020452	030646	CertificateVerification(NDI)-N400	400
056301800100	12020452	030647	Reg./Tuition:NDI/NDIIscie-Laboratory(NDI)	1,000
056301800100	12020452	030648	Reg./Tuition:NDI/NDIIscie-Laboratory(NDII)	500
056301800100	12020452	030649	Reg./Tuition:NDI/NDIIscie-HostelMaintenance	500
056301800100	12020452	030650	Reg./Tuition:NDI/NDIIscie-LaboratoryTest	500
056301800100	12020452	030651	Reg./Tuition:NDI/NDIIscie-IDCard	400
056301800100	12020452	030652	Reg./Tuition:NDI/NDIIscie-SUGDues	300
056301800100	12020452	030653	Reg./Tuition:NDI/NDIIscie-MSSNDues(NDI)	300
056301800100	12020452	030654	Reg./Tuition:NDI/NDIIscie-MSSNDues(NDII)	500
056301800100	12020452	030655	Reg./Tuition:NDI/NDIIscie-Enterp.Development	500
056301800100	12020452	030656	Reg./Tuition:NDI/NDIIENG-Registration	1,000
056301800100	12020452	030657	Reg./Tuition:NDI/NDIIENG-Portal	2,000
056301800100	12020452	030658	Reg./Tuition:NDI/NDIIENG-Examination	1,000
056301800100	12020452	030659	Reg./Tuition:NDI/NDIIENG-LibraryDevelopment(NDI)	1,000
056301800100	12020452	030660	Reg./Tuition:NDI/NDIIENG-LibraryDevelopment(NDII)	500
056301800100	12020452	030661	Reg./Tuition:NDI/NDIIENG-HealthInsurance	1,600
056301800100	12020452	030662	Reg./Tuition:NDI/NDIIENG-Sanitation	1,000
056301800100	12020452	030663	Reg./Tuition:NDI/NDIIENG-Sport	400
056301800100	12020452	030664	Reg./Tuition:NDI/NDIIENG-CertificateVerification	400
056301800100	12020452	030665	Reg./Tuition:NDI/NDIIENG-Laboratory(NDI)	1,000
056301800100	12020452	030666	Reg./Tuition:NDI/NDIIENG-Laboratory(NDII)	500
056301800100	12020452	030667	Reg./Tuition:NDI/NDIIENG-HostelMaintenance	500
056301800100	12020452	030668	Reg./Tuition:NDI/NDIIENG-LaboratoryTest	500
056301800100	12020452	030669	Reg./Tuition:NDI/NDIIENG-IDCard	400
056301800100	12020452	030670	Reg./Tuition:NDI/NDIIENG-SUGDues	300
056301800100	12020452	030671	Reg./Tuition:NDI/NDIIENG-MSSNDues(NDI)	300
056301800100	12020452	030672	Reg./Tuition:NDI/NDIIENG-MSSNDues(NDII)	500
056301800100	12020452	030673	Reg./Tuition:NDI/NDIIENG-Enterp.Development	500
056301800100	12020452	030674	Reg./Tuition:NDI/NDIIBuss-Registration	1,000
056301800100	12020452	030675	Reg./Tuition:NDI/NDIIBuss-Portal	2,000
056301800100	12020452	030676	Reg./Tuition:NDI/NDIIBuss-Examination	1,000
056301800100	12020452	030677	Reg./Tuition:NDI/NDIIBuss-LibraryDevelopment(NDI)	1,000
056301800100	12020452	030678	Reg./Tuition:NDI/NDIIBuss-LibraryDevelopment(NDII)	500
056301800100	12020452	030679	Reg./Tuition:NDI/NDIIBuss-HealthInsurance	1,600
056301800100	12020452	030680	Reg./Tuition:NDI/NDIIBuss-Sanitation	1,000
056301800100	12020452	030681	Reg./Tuition:NDI/NDIIBuss-Sport	400
056301800100	12020452	030682	Reg./Tuition:NDI/NDIIBuss-CertificateVerification	400
056301800100	12020452	030683	Reg./Tuition:NDI/NDIIBuss-Laboratory(NDI)	1,000
056301800100	12020452	030684	Reg./Tuition:NDI/NDIIBuss-Laboratory(NDII)	500
056301800100	12020452	030685	Reg./Tuition:NDI/NDIIBuss-HostelMaintenance	500
056301800100	12020452	030686	Reg./Tuition:NDI/NDIIBuss-LaboratoryTest	500
056301800100	12020452	030687	Reg./Tuition:NDI/NDIIBuss-IDCard	400
056301800100	12020452	030688	Reg./Tuition:NDI/NDIIBuss-SUGDues	300
056301800100	12020452	030689	Reg./Tuition:NDI/NDIIBuss-MSSNDues(NDI)	300
056301800100	12020452	030690	Reg./Tuition:NDI/NDIIBuss-MSSNDues(NDII)	500
056301800100	12020452	030691	Reg./Tuition:NDI/NDIIBuss-Enterp.Development	500
056301800100	12020452	030692	Reg./Tuition:Dip.I/Dip.II-Registration(Diplomal)	3,600
056301800100	12020452	030693	Reg./Tuition:Dip.I/Dip.II-Registration(Diplomall)	4,500
056301800100	12020452	030694	Reg./Tuition:Dip.I/Dip.II-Portal	2,000
056301800100	12020452	030695	Reg./Tuition:Dip.I/Dip.II-Examination	1,000
056301800100	12020452	030696	Reg./Tuition:Dip.I/Dip.II-LibraryDevelopment(Diplomal)	1,000
056301800100	12020452	030697	Reg./Tuition:Dip.I/Dip.II-LibraryDevelopment(Diplomall)	500
056301800100	12020452	030698	Reg./Tuition:Dip.I/Dip.II-HealthInsurance	1,600
056301800100	12020452	030699	Reg./Tuition:Dip.I/Dip.II-Sanitation	1,000
056301800100	12020452	030700	Reg./Tuition:Dip.I/Dip.II-Sport	400
056301800100	12020452	030701	Reg./Tuition:Dip.I/Dip.II-CertificateVerification	400

056301800100	12020452	030702	Reg./Tuition:Dip.I/Dip.II-Laboratory(Diplomal)	1,000
056301800100	12020452	030703	Reg./Tuition:Dip.I/Dip.II-Laboratory(Diplomal)	500
056301800100	12020452	030704	Reg./Tuition:Dip.I/Dip.II-HostelMaintenance	500
056301800100	12020452	030705	Reg./Tuition:Dip.I/Dip.II-LaboratoryTest	500
056301800100	12020452	030706	Reg./Tuition:Dip.I/Dip.II-IDCard	400
056301800100	12020452	030707	Reg./Tuition:Dip.I/Dip.II-SUGDues	300
056301800100	12020452	030708	Reg./Tuition:Dip.I/Dip.II-MSSNDues(Diplomal)	300
056301800100	12020452	030709	Reg./Tuition:Dip.I/Dip.II-MSSNDues(Diplomal)	500
056301800100	12020452	030710	Reg./Tuition:Dip.I/Dip.II-Enterp.Development	500
056301800100	12020452	030711	Reg./Tuition:PRE-HND/HND-Registration(PRE-HND)	5,800
056301800100	12020452	030712	Reg./Tuition:PRE-HND/HND-Registration(HND)	6,300
056301800100	12020452	030713	Reg./Tuition:PRE-HND/HND-Portal	2,000
056301800100	12020452	030714	Reg./Tuition:PRE-HND/HND-Examination(PRE-HND)	500
056301800100	12020452	030715	Reg./Tuition:PRE-HND/HND-Examination(HND)	1,000
056301800100	12020452	030716	Reg./Tuition:PRE-HND/HND-LibraryDevelopment(PRE-HND)	500
056301800100	12020452	030717	Reg./Tuition:PRE-HND/HND-LibraryDevelopment(HND)	1,000
056301800100	12020452	030718	Reg./Tuition:PRE-HND/HND-HealthInsurance	1,600
056301800100	12020452	030719	Reg./Tuition:PRE-HND/HND-Sanitation	500
056301800100	12020452	030720	Reg./Tuition:PRE-HND/HND-Sport	500
056301800100	12020452	030721	Reg./Tuition:PRE-HND/HND-CertificateVerication	500
056301800100	12020452	030722	Reg./Tuition:PRE-HND/HND-ICT	500
056301800100	12020452	030723	Reg./Tuition:PRE-HND/HND-HostelMaintenance	500
056301800100	12020452	030724	Reg./Tuition:PRE-HND/HND-LaboratoryTest	500
056301800100	12020452	030725	Reg./Tuition:PRE-HND/HND-IDCard	500
056301800100	12020452	030726	Reg./Tuition:PRE-HND/HND-SUGDues	300
056301800100	12020452	030727	Reg./Tuition:PRE-HND/HND-MSSNDues	300
056301800100	12020452	030728	Reg./Tuition:PRE-HND/HND-Enterp.Development(PRE-HND)	500
056301800100	12020452	030729	Reg./Tuition:PRE-HND/HND-Enterp.Development(HND)	1,000
056301800100	12020606	050120	SalesofBillsofEntries/ApplicationForms	500
012301300100			YobeStatePrintingCorporation	
012301300100	12020601	050006	PrintingCharges(5%oftotalcost)	0
012301300100	12020601	050007	GraphicDesign&Charges(5%oftotalcost)	0
032605300100			ShariaCourtofAppeal	
032605300100	12020426	031224	CourtsOrders	1,000
032605300100	12020426	030027	Issueofcourtdordertoattachproperty(Fife)	2,000
032605300100	12020426	030030	Adjournmentwithoutreasonablecause	1,000
032605300100	12020426	030043	Issueofinterpleadedsummons	1,000
032605300100	12020426	030044	Issueofjudgmentsummons	500
032605300100	12020426	030045	Issueofsummonsforwitness	500
032605300100	12020401	031226	FilingFees	1,000
032605300100	12020401	030994	FilingofAppealFees/Inspectionofcourtrecords	1,000
032605300100	12020401	030995	FilingofAppealtoCourtAppealFees	1,000
032605300100	12020401	030996	FilingofMortionsFees/copyofproceedinds	1,000
032605300100	12020401	030997	Servicefees(Perdayorpartthereofpluscostoftransportationwherenecessary)	500
032605300100	12020401	030998	Inspectionofland,suchfeesasmaybefixedbythecourtineachparticularcasenotexceeding	2,000
032605300100	12020401	030999	EnteringnoticeofappealtoUpperShariaCourt-Withintime	500
032605300100	12020401	031000	EnteringnoticeofappealtoUpperShariaCourt-Outovertime	2,000
032605300100	12020401	031001	Givingnoticetorespondent(Plusserviceandmileagefeesof50.00/km)	500
032605300100	12020401	031002	Makinguprecordofappeal	1,000
032605200100			ShariaCourtDivision	
032605200100	12020418	030001	Marriage/DivorceFees	2,000
032605200100	12020418	030002	Feesforcertificateofdivorce	1,000
032605200100	12020426	031276	CourtsOrders	1,000
032605200100	12020426	031277	Issueofcourtdordertoattachproperty(Fife)	2,000
032605200100	12020426	031278	IssueofCourtOrdertoimprisonjudgmentdebtor	2,000
032605200100	12020426	031279	Issueofgarnisheeorder	1,000
032605200100	12020426	031280	Adjournmentwithoutreasonablecause	1,000
032605200100	12020426	031281	Issueofsummon,wheretheclaimdoesnotexceedN10,000.00	1,000
032605200100	12020426	030039	Issueofsummons,wheretheclaimexceedsN10,000.00butdoesnotexceedN20,000.00	2,000

032605200100	12020426	031282	Issueofsummons,wheretheclaimexceedsN20,000.00butdoesnotexceedN50,000.00	2,000
032605200100	12020426	031283	Issueofsummons,wheretheclaimexceedsN100,000.00	3,000
032605200100	12020426	031284	Issueofsummons,wheretheclaimisnotfortherecoveryofmoneyorgoodsbutfortherelief	5,000
032605200100	12020426	031285	Issueofinterpleadedsummons	1,000
032605200100	12020426	031286	Issueofjudgmentsummons	1,000
032605200100	12020426	031287	Issueofsummonsforwitness	200
032605200100	12020401	031288	FilingFees	500
032605200100	12020401	031289	FilingofMotionsFees/copyofproceedings	500
032605200100	12020401	031290	Servicefees(Perdayorpartthereofpluscostoftransportationwherenecessary)	500
032605200100	12020401	031291	Inspectionofland,suchfeesasmaybefixedbythecourtineachparticularcasenotexceeding	1,000
032605200100	12020401	031292	Givingnoticetorespondent(Plusserviceandmileagefeesof50.00/km)	500
032605200100	12020401	031293	Declarationoftitletolandorpossessionoflandotherthanbetweenlandlordandtenant	2,000
032605200100	12020501	040014	CourtOrderFines	1,000
032605200100	12020426	031521	EnteringnoticeofappealtoUpperShariaCourt-Withintime	500
032605200100	12020426	031523	EnteringnoticeofappealtoUpperShariaCourt-Outoftime	2,000
051300100200			SportsCouncil	
051300100200	12020465	031011	StadiumGateFeesNNLPerPerson	50
051300100200	12020465	031012	StadiumGateFeesNPFLPerPerson	100
051300100200	12020712	060483	EarningsFromRegistrationofTrainee	3,000
051300100200	12020711	060484	EarningsFromGymnasiumFacilitiesRegistration	3,000
051300100200	12020711	060485	EarningsFromGymnasiumFacilitiesRenewal	1,000
016100100100			OfficeoftheSecretarytotheStateGovt	
016100100100	12020720	060363	EarningsFromGuestHouses/Hotels(Basedonassessment)	0
016100100100	12020603	050009	ReplacementoflostIDCard	500
014000100100			OfficeoftheStateAuditor-General	
014000100100	12020430	031007	Registration/RenewalofAuditFirms	50,000
014000100100	12020450	031015	AuditSupervisionFees(25%ofExternalAuditorfees)	0
014000100100	12021302	120002	AuditFees (10%ofExternalAuditorfees)	0
014800100100			StateIndependentElectoralCommission	
014800100100	12020606	050058	SalesofForms(BasedonPolicy)	0
025210200100			WaterCorporation	
025210200100	12020501	040069	Feesandpenaltiesnewpipeconnections(domestic)(permonth)	2,000
025210200100	12020501	040070	Feesandpenaltiesnewpipeconnections(commercials)(permonth)	3,000
025210200100	12020501	040071	Illegaltemperingwithwaterfittings(permonth)	3,000
025210200100	12020501	040072	Illegalconnections(penalty)(permonth)	4,000
025210200100	12020501	040073	RegistrationofCommercialBorehole(payableonceonregistration)	10,000
025210200100	12020501	040074	Annualfeeforcommercialboreholes	5,000
025210200100	12020501	040075	Registrationofdomesticboreholes	4,000
025210200100	12020501	040076	Annualfeedomesticborehole	2,000
025210200100	12020501	040077	Pipeconnectionfee(penalty)-Domestic	2,000
025210200100	12020501	040078	Pipeconnectionfee(penalty)-Commercial	3,000
025210200100	12020711	060405	EarningsFromWaterRates-HousewithsingleTap(permonth)	1,000
025210200100	12020711	060406	EarningsFromWaterRates-One/TwoBedroomflatwithinternalwatersystem(permonth)	1,500
025210200100	12020711	060407	EarningsFromWaterRates-Threeormorebedroomflatwithinternalwatersystem(permonth)	2,000
025210200100	12020711	060408	EarningsFromWaterRates-Emir'sPalace(1stclass)(permonth)	9,000
025210200100	12020711	060409	EarningsFromWaterRates-Emir'sPalace(2ndclass)(permonth)	7,500
025210200100	12020711	060410	EarningsFromWaterRates-Emir'sPalace(3rdclass)(permonth)	6,000
025210200100	12020711	060411	EarningsFromWaterRates-DistrictHead(permonth)	2,000
025210200100	12020711	060412	EarningsFromWaterRates-4Bedroomandabove(permonth)	2,000
025210200100	12020711	060413	EarningsFromWaterRates-LocalGovernmentSecretariate(permonth)	20,000
025210200100	12020711	060414	EarningsFromWaterRates-LocalGovernmentChairman'sResidence(permonth)	10,000
025210200100	12020711	060415	EarningsFromWaterRates-LocalGovernmentLodge(permonth)	20,000
025210200100	12020711	060416	EarningsFromWaterRates-ChiefJudgeandGrandKhadis'officialResidence(permonth)	10,000
025210200100	12020711	060417	EarningsFromWaterRates-Speakers'sandDeputySpeakersofficialResidence(permonth)	10,000
025210200100	12020711	060418	EarningsFromWaterRates-CommissionerofPoliceofficialResidence(permonth)	10,000
025210200100	12020711	060419	EarningsFromWaterRates-GovernmentHouseComplex	100,000
025210200100	12020711	060420	EarningsFromWaterRates-Govt.Esterblishment:State,LocalGovt.andFederal(permonth)	10,000
025210200100	12020711	060421	EarningsFromWaterRates-ZonalOffices(permonth)	2,000
025210200100	12020711	060422	EarningsFromWaterRates-AreaOffices(permonth)	1,000

025210200100	12020711	060423	EarningsFromWaterRates-HighCourtandSheriacourtofAppealComplexes(permonth)	15,000
025210200100	12020711	060424	EarningsFromWaterRates-OtherCourts(permonth)	5,000
025210200100	12020711	060425	EarningsFromWaterRates-HouseofAssembly(permonth)	40,000
025210200100	12020711	060426	EarningsFromWaterRates-Governors'sOffice(permonth)	40,000
025210200100	12020711	060427	EarningsFromWaterRates-AdvisersOffice(permonth)	20,000
025210200100	12020711	060428	EarningsFromWaterRates-DeputyGovernor'sofficialresidence(permonth)	40,000
025210200100	12020711	060429	EarningsFromWaterRates-FederalGovt.SecretariatComplex(permonth)	40,000
025210200100	12020711	060430	EarningsFromWaterRates-BoardingSchools(permonth)	10,000
025210200100	12020711	060431	EarningsFromWaterRates-NonBoardingSchools(permonth)	2,000
025210200100	12020711	060432	EarningsFromWaterRates-PrimarySchools(permonth)	2,000
025210200100	12020711	060433	EarningsFromWaterRates-PrivateSchools(permonth)	5,000
025210200100	12020711	060434	EarningsFromWaterRates-GovernmentHospitals(permonth)	20,000
025210200100	12020711	060435	EarningsFromWaterRates-PrivateHospitals/Clinics(permonth)	5,000
025210200100	12020711	060436	EarningsFromWaterRates-PartySecretariat(HeadOffice)(permonth)	5,000
025210200100	12020711	060437	EarningsFromWaterRates-PartySecretariat(AreaOffice)(permonth)	3,000
025210200100	12020711	060438	EarningsFromWaterRates-Stadium(permonth)	20,000
025210200100	12020711	060439	EarningsFromWaterRates-SlaughterHouse(ModernAbattoir)(permonth)	10,000
025210200100	12020711	060440	EarningsFromWaterRates-SlaughterHouse(SlaughterHouse)(permonth)	2,000
025210200100	12020711	060441	EarningsFromWaterRates-Parks, RoundAboutandOrnamentalNurseries(permonth)	2,000
025210200100	12020711	060442	EarningsFromWaterRates-Dispensaries/maternity(Urban)(permonth)	5,000
025210200100	12020711	060443	EarningsFromWaterRates-PresidencialLodge(permonth)	50,000
025210200100	12020711	060444	EarningsFromWaterRates-StateHotels(Damaturu)(permonth)	10,000
025210200100	12020711	060445	EarningsFromWaterRates-StateHotels(othertowns)(permonth)	5,000
025210200100	12020711	060446	EarningsFromWaterRates-PrivateHotels(50roomsandabove)(permonth)	20,000
025210200100	12020711	060447	EarningsFromWaterRates-PrivateHotels(below50rooms)(permonth)	10,000
025210200100	12020711	060448	EarningsFromWaterRates-ClubsandRecreationalCentres(Damaturu)(permonth)	50,000
025210200100	12020711	060449	EarningsFromWaterRates-ClubsandRecreationalCentres(othertowns)	3,000
025210200100	12020711	060450	EarningsFromWaterRates-Restaurants(permonth)	2,000
025210200100	12020711	060451	EarningsFromWaterRates-ManualBlockmakingIndustries(permonth)	10,000
025210200100	12020711	060452	EarningsFromWaterRates-MachineBlockmakingindustries(permonth)	30,000
025210200100	12020711	060453	EarningsFromWaterRates-Carwash(permonth)	15,000
025210200100	12020711	060454	EarningsFromWaterRates-Factories(LargeScale)(permonth)	15,000
025210200100	12020711	060455	EarningsFromWaterRates-Factories(SmallScale)(permonth)	10,000
025210200100	12020711	060456	EarningsFromWaterRates-Buildingconstructionsite(Large)(permonth)	8,000
025210200100	12020711	060457	EarningsFromWaterRates-Buildingconstructionsite(Medium)(permonth)	5,000
025210200100	12020711	060458	EarningsFromWaterRates-Buildingconstructionsite(Small)(permonth)	3,000
025210200100	12020711	060459	EarningsFromWaterRates-Banks(permonth)	5,000
025210200100	12020711	060460	EarningsFromWaterRates-PetrolStations(permonth)	5,000
025210200100	12020711	060461	EarningsFromWaterRates-Privatetoiletsinpublicplaces(permonth)	5,000
025210200100	12020711	060462	EarningsFromWaterRates-Privateoffices(permonth)	2,500
025210200100	12020711	060463	EarningsFromWaterRates-Hairdressingsaloon(permonth)	1,000
025210200100	12020711	060464	EarningsFromWaterRates-Privateorchards(permonth)	15,000
025210200100	12020711	060465	EarningsFromWaterRates-PrivateAnimalRanges(permonth)	10,000
025210200100	12020711	060466	EarningsFromWaterRates-WaterTankers(pertrip)(permonth)	5,000
025210200100	12020711	060467	EarningsFromWaterRates-Sachetswaterseller(waterVendors)(permonth)	5,000
025210200100	12020711	060468	EarningsFromWaterRates-Bakeryhouse(permonth)	5,000
025210200100	12020711	060469	EarningsFromWaterRates-Fishpond(permonth)	10,000
012300400100			YobeBroadcastingCorporation(YBC)	
012300400100	12020413	030008	Production/ProgrammesFees	25,000
012300400100	12020413	030009	Production/Documentary	15,000
012300400100	12020711	060688	Commercialrate:60seconds	5,000
012300400100	12020711	060689	Commercialrate:45seconds	3,500
012300400100	12020711	060690	Commercialrate:30seconds	2,500
012300400100	12020711	060691	Commercialrate:15seconds	1,500
012300400100	12020711	060692	PressRelease	5,000
012300400100	12020711	060693	NewsCoverage(withintheStatecapital)	10,000
012300400100	12020711	060694	NewsCoverage(outsidetheStatecapital)	15,000
012300400100	12020711	060695	CommercialProgramme:60minutes,Airtimelocalrate	35,000

012300400100	12020711	060696	CommercialProgramme:30minutes,Airtimelocalrate	25,000
012300400100	12020711	060697	CommercialProgramme:15minutes,Airtimelocalrate	10,000
012300400100	12020711	060698	OtherServices:60minutes	50,000
012300400100	12020711	060699	OtherServices:30minutes	30,000
012300400100	12020711	060700	OtherServices:15minutes	20,000
012300400100	12020711	060701	Surcharges:NewsAdvancebooking(60%ofApplicableFee)	0
012300400100	12020711	060702	Surcharges:MidNewsbooking(60%ofApplicableFee)	0
012300400100	12020711	060703	Surcharges:Intra-programmebooking(70%ofApplicableFee)	0
012300400100	12020711	060704	Surcharges:Translationperlanguage	5,000
012300400100	12020711	060705	Surcharges:Jinglesproduction	5,000
011103700100			PilgrimsCommission	
011103700100	12020420	030023	PilgrimsWelfareFees(free)	0
056306800100			CollegeofLegal&IslamicStudies,Nguru	
056306800100	12020452	030842	DiplomaProg:NewStudents-RegistrationFees	4,000
056306800100	12020452	030843	DiplomaProg:NewStudents-ExaminationFees	3,000
056306800100	12020452	030844	DiplomaProg:NewStudents-Games	150
056306800100	12020452	030845	DiplomaProg:NewStudents-IDCard	500
056306800100	12020452	030846	DiplomaProg:NewStudents-LibraryFees	300
056306800100	12020452	030847	DiplomaProg:NewStudents-MedicalLevy	200
056306800100	12020452	030848	DiplomaProg:NewStudents-FileJacket	100
056306800100	12020452	030849	DiplomaProg:NewStudents-StudentHandBook	500
056306800100	12020452	030850	DiplomaProg:ReturningStudents-RegistrationFees	3,500
056306800100	12020452	030851	DiplomaProg:ReturningStudents-ExaminationFees	3,000
056306800100	12020452	030852	DiplomaProg:ReturningStudents-Games	150
056306800100	12020452	030853	DiplomaProg:ReturningStudents-LibraryFees	300
056306800100	12020452	030854	DiplomaProg:ReturningStudents-MedicalLevy	200
056306800100	12020452	030855	DiplomaProg:ReturningStudents-StudentHandBook	500
056306800100	12020452	030856	NCEProgram:New&ReturningStudents-RegistrationFees	6,000
056306800100	12020452	030857	NCEProgram:New&ReturningStudents-ExaminationFees	5,000
056306800100	12020452	030858	NCEProgram:New&ReturningStudents-Games	150
056306800100	12020452	030859	NCEProgram:New&ReturningStudents-IDCard	500
056306800100	12020452	030860	NCEProgram:New&ReturningStudents-LibraryFees	300
056306800100	12020452	030861	NCEProgram:New&ReturningStudents-MedicalLevy	200
056306800100	12020452	030862	NCEProgram:New&ReturningStudents-FileJacket	100
056306800100	12020452	030863	NCEProgram:New&ReturningStudents-StudentHandBook	500
056306800100	12020606	050121	SalesofBillsOfEntries/ApplicationForms	500
056302100100			YobeStateUniversity	
056302100100	12020452	030551	Arts&Educ;Sc;Socl&Mgt.Sc.-RegistrationFee	1,400
056302100100	12020452	030552	Arts&Educ;Sc;Socl&Mgt.Sc.-TuitionFee(Non-Indigenes)	20,000
056302100100	12020452	030553	FacultyofLaw-TuitionFee(Non-Indigenes)	25,000
056302100100	12020452	030554	FacultyofLaw-RegistrationFee	19,000
056302100100	12020452	030555	FacultyofLaw-MootCourt	1,500
056302100100	12020452	030556	CollegeofMedicalSciences-TuitionFee(Non-Indigenes)	35,000
056302100100	12020452	030557	CollegeofMedicalSciences-Registration	15,000
056302100100	12020452	030558	CollegeofMedicalSciences-Laboratory	5,000
056302100100	12020452	030559	GeneralFees-ResultVerification	500
056302100100	12020452	030560	GeneralFees-StudentHandbook	500
056302100100	12020452	030561	GeneralFees-Library	600
056302100100	12020452	030562	GeneralFees-MedicalFee	2,700
056302100100	12020452	030563	GeneralFees-IdentityCard	400
056302100100	12020452	030564	GeneralFees-OthersFees(BASEONASSESSMENT)	0
056302100100	12020452	030565	GeneralFees-Sports	500
056302100100	12020452	030566	GeneralFees-UnionDues	300
056302100100	12020452	030567	GeneralFees-Utility	2,500
056302100100	12020452	030568	GeneralFees-AcceptanceFee(Newstudentonly)	500
056302100100	12020452	030569	GeneralFees-ICT	3,000
056302100100	12020452	030570	GeneralFees-FacultyRegistration	500
056302100100	12020452	030571	GeneralFees-DepartmentalRegistration	1,000
056302100100	12020452	030572	GeneralFees-GST	500

056302100100	12020452	030573	GeneralFees-Laboratory(ScienceStudents)	3,000
056302100100	12020452	030574	GeneralFees-Accommodation(Optional)	5,000
056302100100	12020452	030575	GeneralFees-FieldTrip(Geography,Biology,Ed.GeographyandHistoryStudents)	2,000
056302100100	12020452	030576	SchoolofPre-Degree-AdmissionForm	2,500
056302100100	12020452	030577	SchoolofPre-Degree-TuitionFee(Indigenes)	9,000
056302100100	12020452	030578	SchoolofPre-Degree-TuitionFee(Non-Indigenes)	14,000
056302100100	12020452	030579	SchoolofPre-Degree-DepartmentalRegistration	2,500
056302100100	12020452	030580	SchoolofPre-Degree-Library	500
056302100100	12020452	030581	SchoolofPre-Degree-Laboratory(ScienceStudentsOnly)	2,000
056302100100	12020452	030582	SchoolofPre-Degree-Orientation	1,500
056302100100	12020452	030583	SchoolofPre-Degree-StudentI.D.Card	1,000
056302100100	12020452	030584	SchoolofPre-Degree-ExaminationFee	1,000
056302100100	12020452	030585	SchoolofPre-Degree-MedicalFitness	250
056302100100	12020452	030586	SchoolofPre-Degree-Accommodation(Optional)	5,500
056302100100	12020452	030587	PostgraduateStudies-TuitionFee(Foreigners)	120,000
056302100100	12020452	030588	PostgraduateStudies-TuitionFee(Nigerians)	90,000
056302100100	12020452	030589	PostgraduateStudies-Examination	2,000
056302100100	12020452	030590	PostgraduateStudies-Registration	3,000
056302100100	12020452	030591	PostgraduateStudies-Acceptance	7,000
056302100100	12020452	030592	PostgraduateStudies-LibraryDevelopment	10,000
056302100100	12020452	030593	PostgraduateStudies-ICT	5,000
056302100100	12020452	030594	PostgraduateStudies-I.D.Card	1,000
056302100100	12020452	030595	PostgraduateStudies-MedicalFee	3,000
056302100100	12020452	030596	PostgraduateStudies-ProjectSupervision	15,000
056302100100	12020452	030597	PostgraduateStudies-Sports	3,000
056302100100	12020452	030598	ConsultUnit:DiplomaProg-Registration	20,000
056302100100	12020452	030599	ConsultUnit:DiplomaProg-Examination	1,000
056302100100	12020452	030600	ConsultUnit:DiplomaProg-Library	500
056302100100	12020452	030601	ConsultUnit:DiplomaProg-MedicalFee	2,000
056302100100	12020452	030602	ConsultUnit:DiplomaProg-Departmental	2,000
056302100100	12020452	030603	ConsultUnit:DiplomaProg-GeneralStudies(GST)	500
056302100100	12020452	030604	ConsultUnit:DiplomaProg-MootCourt(LawStudents)	2,000
056302100100	12020452	030605	ConsultUnit:DiplomaProg-Laboratory(ScienceStudentsOnly)	2,000
056302100100	12020452	030606	ConsultUnit:DiplomaProg-Utility	2,000
056302100100	12020606	050012	PostUTME/DirectEntryScreening	2,000
056302100100	12020606	050013	JAMBOnlineRegistrationCharges	700
056302100100	12020606	050014	Transcript	4,000
056302100100	12020606	050015	Add&DropForm	200
056302100100	12020606	050016	ReplacementofI.D.Card	1,000
056302100100	12020606	050017	ReplacementofControlCard	1,000
056302100100	12020606	050018	AcademicGown	500
056302100100	12020606	050019	CertificateCollection(PhD)	10,000
056302100100	12020606	050020	CertificateCollection(Masters)	8,000
056302100100	12020606	050021	CertificateCollection(PGD)	5,000
056302100100	12020606	050022	CertificateCollection(Degree)	6,000
056302100100	12020606	050023	CertificateCollection(Diploma)	4,000
012300300100			YobeStateTelevision(YTV)	
012300300100	12020413	0301274	Production/Programmes Fees	75,000
012300300100	12020413	0301275	Production/Documentary	75,000
012300300100	12020711	060706	AnnouncementFees:60seconds	5,000
012300300100	12020711	060707	AnnouncementFees:45seconds	4,000
012300300100	12020711	060708	AnnouncementFees:30seconds	3,000
012300300100	12020711	060709	AnnouncementFees:15seconds	2,000
012300300100	12020711	060710	MarriageandNamingCeremonyAnnouncementsPerslot	2,000
012300300100	12020711	060711	Newscoverage,withinthestatecapital	15,000
012300300100	12020711	060712	Newscoverage,outsidethestatecapital	30,000
012300300100	12020711	060713	Newscoverage,outsideYobestate	100,000
012300300100	12020711	060714	SpecialNewsCoverage:Socialcoverage,coronation,etc.	30,000

012300300100	12020711	060715	SpecialNewsCoverage:Birthdays,marriageetc.	15,000
012300300100	12020711	060716	SpecialNewsCoverage:Launchingofbooks/productsandappealfunds	30,000
012300300100	12020711	060717	SpecialNewsCoverage:Businesspromotionsgenerally	40,000
012300300100	12020711	060718	Productioncostofjingles	30,000
012300300100	12020711	060719	JingleAirtimeCost:60Seconds	10,000
012300300100	12020711	060720	JingleAirtimeCost:45seconds	7,000
012300300100	12020711	060721	JingleAirtimeCost:30seconds	5,000
012300300100	12020711	060722	ProgrammeSponsorship(AirTimeonly):60minutes	50,000
012300300100	12020711	060723	ProgrammeSponsorship(AirTimeonly):45minutes	40,000
012300300100	12020711	060724	ProgrammeSponsorship(AirTimeonly):30minutes	30,000
012300300100	12020711	060725	DocumentaryforProduction:60minutes	80,000
012300300100	12020711	060726	DocumentaryforProduction:45minutes	60,000
012300300100	12020711	060727	DocumentaryforProduction:30minutes	40,000
012300300100	12020711	060728	DocumentaryAirTime:60minutes	70,000
012300300100	12020711	060729	DocumentaryAirTime:45minutes	50,000
012300300100	12020711	060730	DocumentaryAirTime:30minutes	35,000
012300300100	12020711	060402	EarningsFromCommercialActivities	30,000
052102600100			YobeStateUniversityTeachingHospital	
052102600100	12020441	030137	Haematology-PACKCELLVOLUME(PVC)ONLY	500
052102600100	12020441	030138	Haematology-FBC(PACKCELLVOLUME)	2,000
052102600100	12020441	030145	Haematology-ERYTHROCYTESSEDIMENTATIONRARE	500
052102600100	12020441	030146	Haematology-HBGENOTYPE	800
052102600100	12020441	030147	Haematology-BLEEDINGTIME	500
052102600100	12020441	030148	Haematology-CLOTHINGTIME	500
052102600100	12020441	030149	Haematology-PT/PTTK	2,500
052102600100	12020441	030150	Haematology-BLOODGROUPING/SCREENING	3,000
052102600100	12020441	030151	Haematology-BLOODSCREENING/DONATION	4,000
052102600100	12020441	030152	Haematology-RETICYTEPERCENTAGE	1,400
052102600100	12020441	030153	Haematology-PACKCELL	5,000
052102600100	12020441	030154	Haematology-FRESHFROZENPLASMA	8,000
052102600100	12020441	030155	Haematology-PLATELATECONCENTRATE	10,000
052102600100	12020441	030163	Haematology-INRBYAUTOMATION	1,500
052102600100	12020441	030164	Haematology-BMA(BONEMARROWASPIRATION)	6,000
052102600100	12020441	030167	Haematology-MP(ONLY)	600
052102600100	12020441	030170	ChemicalPathology-ELECTROLYTES(SODIUM)	600
052102600100	12020441	030171	ChemicalPathology-ELECTROLYTES(POTASSIUM)	600
052102600100	12020441	030172	ChemicalPathology-ELECTROLYTES(CHLORIDE)	600
052102600100	12020441	030173	ChemicalPathology-ELECTROLYTES(BICARBONATE)	600
052102600100	12020441	030174	ChemicalPathology-UREA	700
052102600100	12020441	030175	ChemicalPathology-CREATININE	700
052102600100	12020441	030176	ChemicalPathology-ELECTROLYTES/UREA/CRETININE	4,000
052102600100	12020441	030177	ChemicalPathology-URICACID	700
052102600100	12020441	030178	ChemicalPathology-CREATININECLEARANCE	2,000
052102600100	12020441	030179	ChemicalPathology-LIVERFUNCTIONTEST(LFT)	4,000
052102600100	12020441	030180	ChemicalPathology-LIPIDPROFILE	3,400
052102600100	12020441	030181	ChemicalPathology-PHOSPHATE	700
052102600100	12020441	030182	ChemicalPathology-CEREBROSPINALFLUID(CSF)CHEMISTRY	4,000
052102600100	12020441	030183	ChemicalPathology-FASTINGBLOODSUGAR	700
052102600100	12020441	030184	ChemicalPathology-RANDBLOODSUGAR	700
052102600100	12020441	030185	ChemicalPathology-URINNALYSIS	500
052102600100	12020441	030186	ChemicalPathology-GLYCATEDHAEMOGLOBIN	3,000
052102600100	12020441	030187	ChemicalPathology-2HPP	700
052102600100	12020441	030188	ChemicalPathology-ALT	600
052102600100	12020441	030189	ChemicalPathology-ALBUMIN	600
052102600100	12020441	030190	ChemicalPathology-ALKALINEPHOSPHATE	700
052102600100	12020441	030191	ChemicalPathology-AMYLASE	2,000
052102600100	12020441	030192	ChemicalPathology-AST	600
052102600100	12020441	030193	ChemicalPathology-ASCITICFLUIDGLUCOSE	1,000

052102600100	12020441	030194	ChemicalPathology-ASCITICFLUIDPROEIN	1,000
052102600100	12020441	030195	ChemicalPathology-ASCITICFLUIDALBUMIN	1,000
052102600100	12020441	030196	ChemicalPathology-BLOODGASES	10,000
052102600100	12020441	030197	ChemicalPathology-CONJUGATEDBILIRUBIN	700
052102600100	12020441	030198	ChemicalPathology-CALCIUM	700
052102600100	12020441	030199	ChemicalPathology-CSFALBUMIN	700
052102600100	12020441	030200	ChemicalPathology-CSFCHLORIDE	700
052102600100	12020441	030201	ChemicalPathology-CSFGLUCOSE	700
052102600100	12020441	030202	ChemicalPathology-CSFPROTEIN	700
052102600100	12020441	030203	ChemicalPathology-GAMMAGT	1,000
052102600100	12020441	030204	ChemicalPathology-GLUCOSECHALLENGETEST	1,500
052102600100	12020441	030205	ChemicalPathology-ELECTROLYTES	2,400
052102600100	12020441	030206	ChemicalPathology-OGTT	4,000
052102600100	12020441	030207	ChemicalPathology-PLEURALFLUIDALBUMIN	1,000
052102600100	12020441	030208	ChemicalPathology-PLEURALFLUIDPROTEIN	1,000
052102600100	12020441	030209	ChemicalPathology-PLEURALFLUIDGLUCOSE	1,000
052102600100	12020441	030212	ChemicalPathology-TOTALBILIRUBIN	700
052102600100	12020441	030213	ChemicalPathology-TOTALCHOLESTEROL	1,000
052102600100	12020441	030214	ChemicalPathology-TOTALIRON	3,500
052102600100	12020441	030215	ChemicalPathology-TOTALPROTEIN	600
052102600100	12020441	030216	ChemicalPathology-TRIGLYCERIDE	1,000
052102600100	12020441	030217	ChemicalPathology-24HRSURINARYPROTEIN	2,000
052102600100	12020441	030218	ChemicalPathology-24HRSURINARYSODIUM	1,000
052102600100	12020441	030219	ChemicalPathology-24HRSURINARYPOTASSIUM	1,000
052102600100	12020441	030220	ChemicalPathology-24HRSURINARYCALSIUM	1,000
052102600100	12020441	030221	ChemicalPathology-24HRSURINARYURICACID	2,000
052102600100	12020441	030222	ChemicalPathology-24HRSURINARYPHOSPHATE	1,000
052102600100	12020441	030224	ChemicalPathology-D-DIMER	4,000
052102600100	12020441	030225	ChemicalPathology-URINARYALBUMIN	1,000
052102600100	12020441	030226	ChemicalPathology-PROSPHATESPECIFICANTIGEN	3,000
052102600100	12020441	030227	ChemicalPathology-PROLACTN	3,000
052102600100	12020441	030228	ChemicalPathology-TSH	3,000
052102600100	12020441	030229	ChemicalPathology-TESTESTERON	3,000
052102600100	12020441	030230	ChemicalPathology-FSH	3,000
052102600100	12020441	030231	ChemicalPathology-LH	3,000
052102600100	12020441	030232	ChemicalPathology-T3	3,000
052102600100	12020441	030233	ChemicalPathology-T4	3,000
052102600100	12020441	030234	ChemicalPathology-PROGESTERON	3,000
052102600100	12020441	030235	ChemicalPathology-ESTROGEN	3,000
052102600100	12020441	030236	ChemicalPathology-HDL	700
052102600100	12020441	030237	ChemicalPathology-LDL	700
052102600100	12020441	030238	ChemicalPathology-CORTISOL	3,000
052102600100	12020441	030239	ChemicalPathology-TBG	3,000
052102600100	12020441	030240	ChemicalPathology-FREET3	3,000
052102600100	12020441	030241	ChemicalPathology-FREET4	3,000
052102600100	12020441	030242	ChemicalPathology-CKMB	5,000
052102600100	12020441	030243	ChemicalPathology-CARDIACTROPONINI	5,000
052102600100	12020441	030244	ChemicalPathology-MG	1,500
052102600100	12020441	030245	ChemicalPathology-MYO	5,000
052102600100	12020441	030223	ChemicalPathology-LDH	1,500
052102600100	12020441	030210	ChemicalPathology-TOXICOLOGY	6,000
052102600100	12020441	030211	ChemicalPathology-SERUM/URINEPREGNANCYTEST	500
052102600100	12020441	030246	Microbiology-ALLMCS(URINE,STOOL,SPUTUME.T.C)	1,500
052102600100	12020441	030252	Microbiology-MALARIAPARASITOTOLOGYTHINANDTHICKFILM	500
052102600100	12020441	030253	Microbiology-MICROFILARIA	1,200
052102600100	12020441	030254	Microbiology-MYCOLOGYFUNGALSTUDIES	4,000
052102600100	12020441	030255	Microbiology-WIDALTEST	500
052102600100	12020441	030256	Microbiology-URINEMICROSCOPY	500

052102600100	12020441	030260	Microbiology-24HRSURINEX3FORAFB	2,000
052102600100	12020441	030261	Microbiology-SEMENANALYSISCULTURE	5,000
052102600100	12020441	030262	Microbiology-GASTRICBIOPSYFORH.PYLORICULTURE	1,500
052102600100	12020441	030263	Microbiology-HELICOBACTERPYLORITEST	1,500
052102600100	12020441	030264	Microbiology-STOOLMISROSCOPY	500
052102600100	12020441	030265	Microbiology-SPECIALSTAINING	2,000
052102600100	12020441	030267	Microbiology-BLOODCULTURE	600
052102600100	12020441	030277	Microbiology-HOSPITALSURVEILANCESPECIMEN	25,000
052102600100	12020441	030278	Microbiology-WATERANALYSIS	300
052102600100	12020441	030279	Microbiology-IDENTIFICATIONOFENTOMOLOGICALSAMPLE	6,000
052102600100	12020441	030280	Microbiology-BRUICELLAAGSEROLOGYT	1,500
052102600100	12020441	030281	Immunology-HEPATITISB.SURFACEANTIGEN	500
052102600100	12020441	030282	Immunology-HEPATITISC.VIRUS	500
052102600100	12020441	030283	Immunology-HEPATITISB.COREPROFILE	2,500
052102600100	12020441	030284	Immunology-RVS	500
052102600100	12020441	030285	Immunology-ALPHAFETOPROTEIN	5,000
052102600100	12020441	030286	Immunology-ASOLATEX	1,500
052102600100	12020441	030287	Immunology-C-REACTIVEPROTEIN	5,000
052102600100	12020441	030288	Immunology-RHEUMATOIDFACTOR	1,200
052102600100	12020441	030289	Immunology-VDRL	500
052102600100	12020441	030290	Immunology-MANTOUXTEST	700
052102600100	12020441	030291	Immunology-RAPIDFLOWBTBTEST	1,800
052102600100	12020441	030292	Immunology-H.PYLORI	1,000
052102600100	12020441	030293	Immunology-BRUCELLAANTIGEN	1,500
052102600100	12020441	030294	Immunology-AUTO-ANTIBODYANA	5,000
052102600100	12020441	030295	Immunology-AUTO-ANTIBODYDNA	7,000
052102600100	12020441	030296	Immunology-UNIGOLD	1,000
052102600100	12020441	030297	Immunology-CARCINOEMBRYONICANTIGEN	5,000
052102600100	12020441	030298	Immunology-ANTIIPHOSPOLIPIDANTIBODY	10,000
052102600100	12020441	030299	Immunology-TOXOPLASMAIGGANTIBODY	5,000
052102600100	12020441	030300	Immunology-AMOEBIASIS	3,000
052102600100	12020441	030301	Immunology-MENINGOCOCCALANTIGEN	2,500
052102600100	12020441	031525	Immunology-STARTPAK	1,000
052102600100	12020441	031526	Immunology-CA-125	5,000
052102600100	12020441	030302	Histopathology-SURGICALSPECIMEN	3,500
052102600100	12020441	030303	Histopathology-LIQUIDBASEDCYTOLOGY	2,500
052102600100	12020441	030304	Histopathology-FNACYTOLOGY	2,500
052102600100	12020441	030305	Histopathology-OTHERCYTOLOGY	2,500
052102600100	12020441	030306	Histopathology-IMMUNOHISTOCHEMISTRY	6,000
052102600100	12020441	031527	Histopathology-EMBALMMENT	15,000
052102600100	12020441	031524	Histopathology-AUTOPSY	20,000
052102600100	12020707	060056	GOPD/Accident&Emergency-GOPDFOLDER(Adult)	750
052102600100	12020707	060057	GOPD/Accident&Emergency-GOPDFOLDER(Paediatric)	350
052102600100	12020707	060058	GOPD/Accident&Emergency-CONSULTATION(ADULT)	500
052102600100	12020707	060059	GOPD/Accident&Emergency-CONSULTATION(PAEDIATRIC)	300
052102600100	12020707	060060	GOPD/Accident&Emergency-ACCIDENT&EMERGENCYCARD(ADULT)	500
052102600100	12020707	060061	GOPD/Accident&Emergency-ACCIDENT&EMERGENCYCARD(PAEDIATRIC)	300
052102600100	12020707	060062	GOPD/Accident&Emergency-MEDICALCERTIFICATEOFFITNESS	1,500
052102600100	12020707	060063	GOPD/Accident&Emergency-MEDICALREPORTWITHINTHECOUNTRY	1,000
052102600100	12020707	060064	GOPD/Accident&Emergency-MEDICALREPORTOUTSIDETHECOUNTRY	2,000
052102600100	12020707	060065	SpecialityClinic-PATIENT'SFOLDER(ADULT)	1,200
052102600100	12020707	060066	SpecialityClinic-PATIENT'SFOLDER(PAEDIATRIC)	600
052102600100	12020707	060067	SpecialityClinic-CONSULTATION(ADULT)	500
052102600100	12020707	060068	SpecialityClinic-CONSULTATION(PAEDIATRIC)	300
052102600100	12020707	060069	SpecialityClinic-ANTENATALCARD	5,000
052102600100	12020707	060070	SpecialityClinic-MEDICALCERTIFICATEOFFITNESS	1,500
052102600100	12020707	060071	SpecialityClinic-MEDICALREPORTWITHINTHECOUNTRY	1,000
052102600100	12020707	060072	SpecialityClinic-MEDICALREPORTOUTSIDETHECOUNTRY	2,000

052102600100	12020707	060073	SpecialityClinic-OBTETRICS	1,700
052102600100	12020707	060074	SpecialityClinic-OBTETRICS(FOLLOW-UP)	800
052102600100	12020707	060075	HospitalAdmission-GENERALWARD/NIGHT(ADULT)	300
052102600100	12020707	060076	HospitalAdmission-GENERALWARD/NIGHT(PAEDIATRIC)	150
052102600100	12020707	060077	HospitalAdmission-VIPROOM/NIGHT(ADULT)	5,000
052102600100	12020707	060078	HospitalAdmission-VIPROOM/NIGHT(PAEDIATRIC)	2,500
052102600100	12020707	060079	INTENSIVECAREUNIT/NIGHT(ADULT)	500
052102600100	12020707	060080	INTENSIVECAREUNIT/NIGHT(PAEDIATRIC)	200
052102600100	12020707	060081	ACCIDENT&EMERGENCYMEDICAL/NIGHT(ADULT)	5,000
052102600100	12020707	060082	ACCIDENT&EMERGENCYMEDICAL/NIGHT(PAETRIATRIC)	2,500
052102600100	12020707	060906	ACCIDENT&EMERGENCYSURGICAL/NIGHT(ADULT)	7,000
052102600100	12020707	060907	ACCIDENT&EMERGENCYSURGICAL/NIGHT(PAEDIATRIC)	3,500
052102600100	12020707	060083	CardiologyServices-ECHOCARDIOGRAPHY(ECG)	500
052102600100	12020707	060084	CardiologyServices-ECHO	5,000
052102600100	12020707	060085	DentalClinicProcedure-ANTERIORRCT	8,000
052102600100	12020707	060086	DentalClinicProcedure-POSTERIORRCT	12,000
052102600100	12020707	060087	DentalClinicProcedure-SURGICALEXTRACTION	5,000
052102600100	12020707	060088	DentalClinicProcedure-GICFILLING(ANTERIOR)	2,000
052102600100	12020707	060089	DentalClinicProcedure-POSTERIORGIC	3,000
052102600100	12020707	060090	DentalClinicProcedure-AMALGONFILLING	2,000
052102600100	12020707	060091	DentalClinicProcedure-TEMPORARYFILLING	1,500
052102600100	12020707	060092	DentalClinicProcedure-COMPOSITEFILLING	5,000
052102600100	12020707	060093	DentalClinicProcedure-PULPOTOMY	3,000
052102600100	12020707	060094	DentalClinicProcedure-SIMPLEEXTRACTION(adult)	2,000
052102600100	12020707	060095	DentalClinicProcedure-INCISIONANDDRAINAGE	5,000
052102600100	12020707	060096	DentalClinicProcedure-SPLINTING	5,000
052102600100	12020707	060097	DentalClinicProcedure-FRACTUREREDUCTIONANDIMMOBILIZATION	15,000
052102600100	12020707	060098	DentalClinicProcedure-OPERCULECTOMY	2,000
052102600100	12020707	060099	DentalClinicProcedure-EXCISIONALBIOPSY(minor)	3,000
052102600100	12020707	060908	DentalClinicProcedure-EXCISIONALBIOPSY(major)	6,000
052102600100	12020707	060100	DentalClinicProcedure-DRYSOCKETDRESSING	2,000
052102600100	12020707	060101	DentalClinicProcedure-CURRATAGE	1,500
052102600100	12020707	060102	DentalClinicProcedure-INCISIONALBIOPSY	5,000
052102600100	12020707	060103	DentalClinicProcedure-SCALINGANDPOLISHING(adult)	3,000
052102600100	12020707	060104	DentalClinicProcedure-FLOURIDETHERAPY	1,500
052102600100	12020707	060105	DentalClinicProcedure-SUTUREOFLACERATIONS(minor)	2,500
052102600100	12020707	060909	DentalClinicProcedure-SUTUREOFLACERATIONS(major)	4,000
052102600100	12020707	060106	DentalClinicProcedure-SINGLEUNITDENTURE	3,500
052102600100	12020707	060107	DentalClinicProcedure-PARTIAL-FULLDENTURE	25,000
052102600100	12020707	060108	DentalClinicProcedure-FULL-FULLDENTURE	50,000
052102600100	12020707	060109	DentalClinicProcedure-ACRYLICCROWN	7,500
052102600100	12020707	060110	DentalClinicProcedure-SUBSEQUENTUNITDENTURE	2,000
052102600100	12020707	060111	DentalClinicProcedure-CYSTICNUCLEATION	8,000
052102600100	12020707	060112	DentalClinicProcedure-SPOONDENTURE	6,500
052102600100	12020707	060113	DentalClinicProcedure-DENTUREREPAIR	2,000
052102600100	12020707	060114	DentalClinicProcedure-DENTURERE-LINING	2,000
052102600100	12020707	060115	DentalClinicProcedure-DENTUREREBASING	3,000
052102600100	12020707	060116	DentalClinicProcedure-CROWNCEMENTATION	3,000
052102600100	12020707	060117	DentalClinicProcedure-FRENECTORY	1,500
052102600100	12020707	060118	DentalClinicProcedure-PAEDIATRICEXTRACTION	1,000
052102600100	12020707	060119	DentalClinicProcedure-PAEDIATRICSCALINGANDPOLISHING	1,500
052102600100	12020707	060120	DentalClinicProcedure-DENTALX-ray(PERIAPICAL)	1,000
052102600100	12020707	060121	DentalClinicProcedure-DENTALX-ray(OCCLUSAL)	3,000
052102600100	12020707	060910	DentalClinicProcedure-APICECTOMY	5,000
052102600100	12020707	060911	DentalClinicProcedure-APEXIFICATION	8,000
052102600100	12020707	060912	DentalClinicProcedure-CLEFTREPAIRUNDERLA	12,000
052102600100	12020707	060913	DentalClinicProcedure-SEQUESTRECYTOMYUNDERLA	5,000
052102600100	12020707	060914	DentalClinicProcedure-TMJDISLOCATIONREDUCTION	2,000

052102600100	12020707	060915	DentalClinicProcedure-IMMEDIATEENTURESINGLEUNIT	5,000
052102600100	12020707	060916	DentalClinicProcedure-SUBSEQUENTIMMEDIATE	3,000
052102600100	12020707	060122	EarProcedure-EXCISIONBIOPSYAURICULARMASSLA	2,000
052102600100	12020707	060123	EarProcedure-EARDRESSING	1,000
052102600100	12020707	060124	EarProcedure-EARSYRINGING/week	500
052102600100	12020707	060125	EarProcedure-REMOVALOFFOREIGNBODY	1,000
052102600100	12020707	060126	EarProcedure-AURICULARABSCCESS/D	2,000
052102600100	12020707	060127	EarProcedure-AURICULARLACERATIONSUTURING	3,000
052102600100	12020707	060128	EarProcedure-TRANS-TYMPANICINJECTIONSTEROIDTHREESESSION	2,000
052102600100	12020707	060129	EarProcedure-MYRINGOTOMY	2,000
052102600100	12020707	060130	NoseProcedure-NASALPACKINGANTERIOR	2,000
052102600100	12020707	060131	NoseProcedure-NASALPACKINGANTERIOR/POSTERIOR	2,500
052102600100	12020707	060132	NoseProcedure-REMOVALOFFOREIGNBODY	2,000
052102600100	12020707	060133	NoseProcedure-I/DSEPTALABSCCESS/HAEMATOMA	3,000
052102600100	12020707	060134	NoseProcedure-NASALLACERATIONSUTURE	3,000
052102600100	12020707	060135	NoseProcedure-ADHESIOLYSISANDSTENTING	2,000
052102600100	12020707	060136	NoseProcedure-ANTHRALWASHOUT	3,000
052102600100	12020707	060137	NoseProcedure-EXCISION/BIOSPYOFNASALMASSLA	2,000
052102600100	12020707	060138	NoseProcedure-NASALCAUTERISATION	2,000
052102600100	12020707	060139	NoseProcedure-NASALMANIPULATIONLA	2,000
052102600100	12020707	060140	Throat/NeckProcedure-I/DPERITONSILARABSCCESS	3,000
052102600100	12020707	060141	Throat/NeckProcedure-REMOVALOFFOREIGNBODYLA	2,000
052102600100	12020707	060142	Throat/NeckProcedure-EXCISIONAL/BIOSPYOFTHROATMASSLA	3,000
052102600100	12020707	060143	Throat/NeckProcedure-INDIRECTLARYNGOSCOPY	1,000
052102600100	12020707	060144	Throat/NeckProcedure-I/DSUPERFICIALNECKABSCCESS	3,000
052102600100	12020707	060145	Throat/NeckProcedure-FLEXIBLENASOLARYOSCOPY	2,000
052102600100	12020707	060146	Throat/NeckProcedure-FLEXIBLEBRONCOSP	3,000
052102600100	12020707	060147	Throat/NeckProcedure-CALORIMETRY	1,000
052102600100	12020707	060148	ENTOthers-OTUPLUG	1,000
052102600100	12020707	060149	ENTOthers-HEARINGAIDBTE(ANALOG)(RangefromN80,000-N100,000)	
052102600100	12020707	060150	ENTOthers-HEARINGAIDBTE(DIGITAL)(RangefromN110,000-N750,000)	
052102600100	12020707	060151	ENTOthers-TRACHEOSTOMYTUBES	7,000
052102600100	12020707	060153	AudiologicalServices-PURETONEAUDIOMETRYDIAGNOSTIC	2,000
052102600100	12020707	060155	AudiologicalServices-TYMPANOMETRY	2,000
052102600100	12020707	060156	AudiologicalServices-TYMPANOMETRY+STAPEDALREFLEX	2,000
052102600100	12020707	060158	AudiologicalServices-OTO-ACOUSTICEMISSIONTESTDIAGNOSTIC	2,000
052102600100	12020707	060159	PostSurgicalandOrthopaedicConditions-POSTSURGICALCASES	750
052102600100	12020707	060160	PostSurgicalandOrthopaedicConditions-LUMBAGO/LOWBACKPAIN/SCIATICA	750
052102600100	12020707	060161	PostSurgicalandOrthopaedicConditions-CERVICALSPONDYLOSIS	750
052102600100	12020707	060162	PostSurgicalandOrthopaedicConditions-WHIPLASHINJURY	750
052102600100	12020707	060163	PostSurgicalandOrthopaedicConditions-REHABILITATIONOFFRACTUREINJURIES	750
052102600100	12020707	060164	PostSurgicalandOrthopaedicConditions-ADHESIVECAPSULITIS	750
052102600100	12020707	060165	PostSurgicalandOrthopaedicConditions-RATATORCUFFIMPINGEMENTANDOTHERSHOULD	750
052102600100	12020707	060166	PostSurgicalandOrthopaedicConditions-TENNISANDGOLFER'SELBOW	750
052102600100	12020707	060167	PostSurgicalandOrthopaedicConditions-TENOSYNOVITISANDOTHERHANDFINGERS	750
052102600100	12020707	060168	PostSurgicalandOrthopaedicConditions-SPINALCORDINJURY/DIPLEGIA/QUADRIPLEGIAEH	750
052102600100	12020707	060169	PostSurgicalandOrthopaedicConditions-OTHERORTHOAEDIC/TRAUMA/SOFTTISSUEINJURI	750
052102600100	12020707	060170	PostSurgicalandOrthopaedicConditions-PAEDIATRICSOFTTISSUEINJURIES	300
052102600100	12020707	060171	AdultNeurologicalConditions-CEREBRASCULARACCIDENT(STROKE/HEMIPLEGIA	500
052102600100	12020707	060172	AdultNeurologicalConditions-FACIALPALSY/BELL'SPALSY	750
052102600100	12020707	060173	AdultNeurologicalConditions-PARKINSONDISEASE	750
052102600100	12020707	060174	AdultNeurologicalConditions-PERIPHERALNERVEINJURIES	750
052102600100	12020707	060175	AdultNeurologicalConditions-GBS	750
052102600100	12020707	060176	AdultNeurologicalConditions-OTHERADULTNEUROLOGICALCONDITIONS	750
052102600100	12020707	060177	PaediatricNeurologicalConditions-CEREBRALPALSY(PERWEEK)	300
052102600100	12020707	060178	PaediatricNeurologicalConditions-ERBSPALSY(PERWEEK)	300
052102600100	12020707	060179	PaediatricNeurologicalConditions-POLO(PERWEEK)	300
052102600100	12020707	060180	PaediatricNeurologicalConditions-OTHERPAEDIATRICNEUROMUSKULOSKELETALCONDITIONS	300

052102600100	12020707	060181	CardiopulmonaryPhysiotherapy-BREATHINGEXERCISESAND/ORPOSTURALDRAINAGE/FORCE	750
052102600100	12020707	060182	CardiopulmonaryPhysiotherapy-OTHERCARDIOPULMONARYCONDITION/TREATMENTPROCE	750
052102600100	12020707	060183	PhysiotherapyWomen'sHealth-CHRONICPELVICINFLAMATORYDISEASE(PID)	750
052102600100	12020707	060184	PhysiotherapyWomen'sHealth-CYSTOCELE/UTEROCELE	750
052102600100	12020707	060185	PhysiotherapyWomen'sHealth-URINARY/FACIALINCONTINENCE	750
052102600100	12020707	060186	PhysiotherapyWomen'sHealth-ANTENATALCOMPLICATIONS	750
052102600100	12020707	060187	PhysiotherapyWomen'sHealth-POSTNATALCOMPLICATIONS	750
052102600100	12020707	060188	PhysiotherapyWomen'sHealth-OS/TREATMENTPROCEDURETHERWOMENSHEALTHCONDITI	750
052102600100	12020707	060189	PhysiotherapyWomen'sHealth-WELLNESS/FITNESSTRAINING/WEIGHTREDUCTION(PERWEE	1,500
052102600100	12020707	060190	PhysiotherapyWomen'sHealth-INDUSTRIAL/ERGONOMICSCONSULTATION	5,000
052102600100	12020707	060191	PhysiotherapyWomen'sHealth-INDUSTRIAL/ERGONOMICSCONSULTATION(NONCITEZENS	15,000
052102600100	12020707	060196	ConventionalX-ray-UPPEREXTRIMITIES:VIEWSOFTHECLAVICLESSHoulder,HUMERUS,FOR	1,500
052102600100	12020707	060197	ConventionalX-ray-UPPEREXTRIMITIES:VIEWSOFTHECLAVICLESSHoulder,HUMERUS,FOR	1,000
052102600100	12020707	060192	ConventionalX-ray-UPPEREXTRIMITIES:ELBOW,WRISTJOINT,HAND&FINGER(PAEDIATRICE)	1,000
052102600100	12020707	060193	ConventionalX-ray-UPPEREXTRIMITIES:ELBOW,WRISTJOINT,HAND&FINGER(PAEDIATRICE)	500
052102600100	12020707	060198	ConventionalX-ray-LOWEREXTRIMITIES:PELVIS,HIP,THIGH,FERMUR,KNEE,LEG,ANKLE,FOO	1,500
052102600100	12020707	060194	ConventionalX-ray-LOWEREXTRIMITIES:PELVIS,HIP,THIGH,FERMUR,KNEE,LEG,ANKLE,FOO	1,000
052102600100	12020707	060199	ConventionalX-ray-LOWEREXTRIMITIES:PELVIS,HIP,THIGH,FERMUR,KNEE,LEG,ANKLE,FOO	1,000
052102600100	12020707	060195	ConventionalX-ray-LOWEREXTRIMITIES:PELVIS,HIP,THIGH,FERMUR,KNEE,LEG,ANKLE,FOO	500
052102600100	12020707	060200	ConventionalX-ray-VIEWOFTHIGHANDFEMUR(ADULT)	2,000
052102600100	12020707	060201	ConventionalX-ray-VIEWOFTHIGHANDFEMUR(PAEDIATRICE)	1,000
052102600100	12020707	060202	ConventionalX-ray-CHEST:P.A.,AP,LATERALLORDOTIC,APICALSUPINESEMI-RECUMBENT(AD	1,500
052102600100	12020707	060203	ConventionalX-ray-CHEST:P.A.,AP,LATERALLORDOTIC,APICALSUPINESEMI-RECUMBENT(PA	1,000
052102600100	12020707	060917	ConventionalX-ray-CHEST:P.AVIEW,A.PVIEW,LATERALVIEW,THORACICINLETVIEWANDAP	3,000
052102600100	12020707	060918	ConventionalX-ray-CHEST:P.AVIEW,A.PVIEW,LATERALVIEW,THORACICINLETVIEWANDAP	2,000
052102600100	12020707	060204	ConventionalX-ray-PELVIS,PELVICINLET,PELVICOUTLET,ABDOMEN-ERRECT,ABDOMEN-SPI	1,500
052102600100	12020707	060205	ConventionalX-ray-PELVIS,PELVICINLET,PELVICOUTLET,ABDOMEN-ERRECT,ABDOMEN-SPI	1,000
052102600100	12020707	060919	ConventionalX-ray-VIEWOFKULLANDVIEWOFFACIALBONES(ADULT)	2,000
052102600100	12020707	060920	ConventionalX-ray-VIEWOFKULLANDVIEWOFFACIALBONES(PAEDIATRICE)	1,000
052102600100	12020707	060206	ConventionalX-ray-CERVICALSPINE(AP&LAT)SOFTTISSUENECK(ADULT)	2,000
052102600100	12020707	060207	ConventionalX-ray-CERVICALSPINE(AP&LAT)SOFTTISSUENECK(PAEDIATRICE)	1,000
052102600100	12020707	060208	ConventionalX-ray-THORACOLUMBASPINE(ADULT)	5,000
052102600100	12020707	060209	ConventionalX-ray-THORACOLUMBASPINE(PAEDIATRICE)	2,500
052102600100	12020707	060210	ConventionalX-ray-NASALBONE	1,000
052102600100	12020707	060211	ConventionalX-ray-POSTNASAL(ADULT)	1,500
052102600100	12020707	060921	ConventionalX-ray-POSTNASAL(PAEDIATRICE)	750
052102600100	12020707	060212	ConventionalX-ray-VIEWOFTHESINUSES,MASTROIDS,MANDIBLETMJ(ADULT)	2,500
052102600100	12020707	060213	ConventionalX-ray-VIEWOFTHESINUSES,MASTROIDS,MANDIBLETMJ(PAEDIATRICE)	1,250
052102600100	12020707	060922	ConventionalX-ray-LUMBASACKRALLSPINE(AP&LAT)DTHORACICSPINE(AP&LAT)(ADULT)	2,500
052102600100	12020707	060923	ConventionalX-ray-LUMBASACKRALLSPINE(AP&LAT)DTHORACICSPINE(AP&LAT)(PAEDIAT	1,250
052102600100	12020707	060924	ConventionalX-ray-EACHADDITIONALRADIOGRAPHICVIEW(SWIMMERS,BALL,CATCHERS,FLE	1,000
052102600100	12020707	060214	ConventionalX-ray-EACHADDITIONALRADIOGRAPHICVIEW(SWIMMERS,BALL,CATCHERS,FLE	500
052102600100	12020707	060215	Special(Contrast)Procedure-INTRAVENTOUSUROGRAPHYIVU(ADULT)	12,000
052102600100	12020707	060216	Special(Contrast)Procedure-INTRAVENTOUSUROGRAPHYIVU(PAEDIATRICE)	9,000
052102600100	12020707	060217	Special(Contrast)Procedure-RUG,MCU,CYSTOGRAPHY,VENOGRAPHY,FISTULOGRAPHY,SIAL	10,000
052102600100	12020707	060218	Special(Contrast)Procedure-RUG,MCU,CYSTOGRAPHY,VENOGRAPHY,FISTULOGRAPHY,SIAL	5,000
052102600100	12020707	060219	Special(Contrast)Procedure-BARIUMSWALLOW(ADULT)	5,000
052102600100	12020707	060220	Special(Contrast)Procedure-BARIUMSWALLOW(PAEDIATRICE)	2,500
052102600100	12020707	060221	Special(Contrast)Procedure-BARIUMMEALANDFOLLOWTHROUGH(ADULT)	10,000
052102600100	12020707	060222	Special(Contrast)Procedure-BARIUMMEALANDFOLLOWTHROUGH(PAEDIATRICE)	5,000
052102600100	12020707	060223	Special(Contrast)Procedure-SIALOGRAPHY(ADULT)	6,000
052102600100	12020707	060224	Special(Contrast)Procedure-SIALOGRAPHY(PAEDIATRICE)	3,000
052102600100	12020707	060225	Special(Contrast)Procedure-LIMITEDENEMA(ADULT)	5,000
052102600100	12020707	060226	Special(Contrast)Procedure-LIMITEDENEMA(PAEDIATRICE)	2,500
052102600100	12020707	060227	Special(Contrast)Procedure-HYSTEROSALPINGOGRAPHY(HSG)ADULT	10,000
052102600100	12020707	060228	UltrasoundScan-ABDOMONO-PELVICUSS	1,500
052102600100	12020707	060229	UltrasoundScan-PELVIC/OBSTUSS	1,500
052102600100	12020707	060230	UltrasoundScan-TRANSVERGINALUSS	2,000

052102600100	12020707	060231	UltrasoundScan-PROSTATEUSS	2,000
052102600100	12020707	060232	UltrasoundScan-OCULARUSS(ADULT)	2,000
052102600100	12020707	060233	UltrasoundScan-OCULARUSS(PAEDIATRIC)	1,000
052102600100	12020707	060234	UltrasoundScan-BREASTUSS	2,000
052102600100	12020707	060235	UltrasoundScan-LIMBDOPPLERUSSONELIMB	3,000
052102600100	12020707	060236	UltrasoundScan-LIMBDOPPLERUSSBOTHLIMB	5,000
052102600100	12020707	060237	UltrasoundScan-RENALDOPPLER	2,000
052102600100	12020707	060238	UltrasoundScan-THYROID/NECKUSS(ADULT)	2,000
052102600100	12020707	060239	UltrasoundScan-THYROID/NECKUSS(PAEDIATRIC)	1,000
052102600100	12020707	060240	UltrasoundScan-SOFTTISSUE/MUSCULOSKELETAL(ADULT)	2,000
052102600100	12020707	060241	UltrasoundScan-SOFTTISSUE/MUSCULOSKELETAL(PAEDIATRIC)	1,000
052102600100	12020707	060242	UltrasoundScan-SCROTALUSS(ADULT)	2,000
052102600100	12020707	060243	UltrasoundScan-SCROTALUSS(PAEDIATRIC)	1,000
052102600100	12020707	060925	UltrasoundScan-TRANSFONTANELLEUSS(PAEDIATRIC)	1,000
052102600100	12020707	060926	UltrasoundScan-BIOPHYSICALPROFILE	3,000
052102600100	12020707	060927	UltrasoundScan-ULTRASOUNDGUIDEDBIOPSY	7,000
052102600100	12020707	060928	TheaterAnaesthesia-GeneralAnaesthesia(GA)Adult	25,000
052102600100	12020707	060929	TheaterAnaesthesia-GeneralAnaesthesia(GA)paediatric	20,000
052102600100	12020707	060930	TheaterAnaesthesia-spinalAnaesthesia(SA)Adult	20,000
052102600100	12020707	060931	TheaterAnaesthesia-spinalAnaesthesia(SA)paediatric	15,000
052102600100	12020707	060932	TheaterAnaesthesia-localAnaesthesia(LA)	2,000
052102600100	12020707	060933	Theatersurgeryrevolvingfund-Minor	10,000
052102600100	12020707	060934	Theatersurgeryrevolvingfund-Intermediate	20,000
052102600100	12020707	060935	Theatersurgeryrevolvingfund-major	35,000
052102600100	12020707	060936	Theatersurgeryrevolvingfund-caesariansection	25,000
052102600100	12020707	060937	Theatersurgeryrevolvingfund-suppermajor	50,000
052102600100	12020707	060938	Theatersurgeryrevolvingfund-Indoscopyprocedures	50,000
052102600100	12020707	060248	ComputerTomography(CTSCAN)-CTBRAIN(ADULT)	30,000
052102600100	12020707	060249	ComputerTomography(CTSCAN)-CTBRAIN(PAEDIATRIC)	15,000
052102600100	12020707	060250	ComputerTomography(CTSCAN)-CTADBOMEN(ADULT)	35,000
052102600100	12020707	060251	ComputerTomography(CTSCAN)-CTADBOMEN(PAEDIATRIC)	17,500
052102600100	12020707	060252	ComputerTomography(CTSCAN)-CTCHEST(ADULT)	30,000
052102600100	12020707	060253	ComputerTomography(CTSCAN)-CTCHEST(PAEDIATRIC)	15,000
052102600100	12020707	060254	ComputerTomography(CTSCAN)-CTUROGRAPHY(ADULT)	35,000
052102600100	12020707	060255	ComputerTomography(CTSCAN)-CTUROGRAPHY(PAEDIATRIC)	17,500
052102600100	12020707	060939	ComputerTomography(CTSCAN)-CTPELVIX,HIPS,SHOULDER,KNEE,ANKLET,ELBOW,WRISTA	25,000
052102600100	12020707	060940	ComputerTomography(CTSCAN)-CTPELVIX,HIPS,SHOULDER,KNEE,ANKLET,ELBOW,WRISTA	12,500
052102600100	12020707	060941	ComputerTomography(CTSCAN)-RENALANGIOGRAPHY(ADULT)	30,000
052102600100	12020707	060942	ComputerTomography(CTSCAN)-RENALANGIOGRAPHY(PAEDIATRIC)	15,000
052102600100	12020707	060943	ComputerTomography(CTSCAN)-CEREBRALANGIOGRAPHY(ADULT)	30,000
052102600100	12020707	060944	ComputerTomography(CTSCAN)-CEREBRALANGIOGRAPHY(PAEDIATRIC)	15,000
052102600100	12020707	060945	ComputerTomography(CTSCAN)-LIMBANGIOGRAPHY(ADULT)	35,000
052102600100	12020707	060946	ComputerTomography(CTSCAN)-LIMBANGIOGRAPHY(PAEDIATRIC)	17,500
052102600100	12020707	060947	ComputerTomography(CTSCAN)-CORONARYANGIOGRAPHY(ADULT)	30,000
052102600100	12020707	060948	ComputerTomography(CTSCAN)-CORONARYANGIOGRAPHY(PAEDIATRIC)	15,000
052102600100	12020707	060949	ComputerTomography(CTSCAN)-CARDIACCT+CALCIUMSCORING(ADULT)	30,000
052102600100	12020707	060950	ComputerTomography(CTSCAN)-CARDIACCT+CALCIUMSCORING(PAEDIARIC)	15,000
052102600100	12020707	060951	ComputerTomography(CTSCAN)-CTCOLONOGRAPHY(ADULTONLY)	35,000
052102600100	12020707	060952	Mammography-mammography	3,000
052102600100	12020707	060953	MagneticResonanceImaging(MRI)-BRAIN	45,000
052102600100	12020707	060954	MagneticResonanceImaging(MRI)-SPAINE(CERVICAL,THORACIC,ANDLUMBOSACRAL)	45,000
052102600100	12020707	060955	MagneticResonanceImaging(MRI)-JOINTS(SHOULDER,KNEE,ANKLEANDELBOW)	45,000
052102600100	12020707	060956	MagneticResonanceImaging(MRI)-ABDOMEN/ABDOMINOPELVIC	45,000
052102600100	12020707	060957	MagneticResonanceImaging(MRI)-PELVIX	45,000
052102600100	12020707	060958	MagneticResonanceImaging(MRI)-FISTULOGRAPHY	45,000
052102600100	12020707	060959	MagneticResonanceImaging(MRI)-ANGIOGRAPHY/VENOGRAPHY	45,000
052102600100	12020707	060960	MagneticResonanceImaging(MRI)-BREASTMRI	45,000
052102600100	12020707	060961	MagneticResonanceImaging(MRI)-AORTOGRAPHY+CARDIACMRI	45,000

052102600100	12020707	060962	MagneticResonanceImaging(MRI)-THORACOLUMBERMRI	67,500
052102600100	12020707	060963	CARDIOLOGY-ROUTINEECG	1,000
052102600100	12020707	060964	CARDIOLOGY-STRESSECG	5,000
052102600100	12020707	060965	CARDIOLOGY-ECHOCARDIOGRAPHY	5,000
052102600100	12020707	060966	CARDIOLOGY-HOLTERMONITOR(IncludingAdmissionFee)	10,000
052102600100	12020707	060967	CARDIOLOGY-AmbulatoryBloodPressure(IncludingAdmissionFee)	10,000
052102600100	12020707	060968	CARDIOLOGY-SPIROMETRY	3,000
052102600100	12020707	060969	CARDIOLOGY-EEG(ADULTS)	5,000
052102600100	12020707	060970	CARDIOLOGY-EEG(PAEDIATRIC)	2,500
052102600100	12020707	060971	CARDIOLOGY-EMGANDNERVECONDUCTIONTEST(NCT)(ADULT)	10,000
052102600100	12020707	060972	CARDIOLOGY-EMGANDNERVECONDUCTIONTEST(NCT)(PAEDIATRIC)	5,000
052102600100	12020707	060973	OBSTETRICSANDGYNAECOLOGY-MVA	5,000
052102600100	12020707	060974	OBSTETRICSANDGYNAECOLOGY-CERVICALBIOPSY	5,000
052102600100	12020707	060975	OBSTETRICSANDGYNAECOLOGY-ENDOMETRIALBIOPSY	5,000
052102600100	12020707	060976	OBSTETRICSANDGYNAECOLOGY-MINORGYNAEOUTPATIENTPROCEDURE	5,000
052102600100	12020707	060977	OBSTETRICSANDGYNAECOLOGY-COLPOSCOPY	3,000
052102600100	12020707	060978	OBSTETRICSANDGYNAECOLOGY-OBSTSCAN	1,500
052102600100	12020707	060979	OBSTETRICSANDGYNAECOLOGY-CTG	3,000
052102600100	12020707	060980	OBSTETRICSANDGYNAECOLOGY-BIOPHYSICALPROFILE	3,000
052102600100	12020707	060981	OBSTETRICSANDGYNAECOLOGY-LEEP/BALLCAUTERY	4,000
052102600100	12020707	060982	OphthalmicClinicProcedure-SuperficialCornealForeignbodyRemoval	2,000
052102600100	12020707	060983	OphthalmicClinicProcedure-Chalazion&Co	3,000
052102600100	12020707	060984	OphthalmicClinicProcedure-SalineLavage	1,000
052102600100	12020707	060985	OphthalmicClinicProcedure-Auto-Refraction	1,000
052102600100	12020707	060986	OphthalmicClinicProcedure-LensGlazing	1,000
052102600100	12020707	060987	OphthalmicClinicProcedure-Applanationtonometry	500
052102600100	12020707	060988	OphthalmicClinicProcedure-A-Scanbiometry	1,000
052102600100	12020707	060989	OphthalmicClinicProcedure-Keratometry	1,000
052102600100	12020707	060990	OphthalmicClinicProcedure-HumpheryVisualField-YSUTHPatient	2,500
052102600100	12020707	060991	OphthalmicClinicProcedure-HumpheryVisualField-OtherHospital	3,500
052102600100	12020707	060992	OphthalmicClinicProcedure-SpectacleFrame(Variable)	
052102600100	12020707	060993	OphthalmicClinicProcedure-SpectacleLenses(Variable)	
052102600100	12020707	060994	TheatreProcedures-SmallincisioncataractsurgerywithPCIOL	15,000
052102600100	12020707	060995	TheatreProcedures-SmallincisioncataractsurgerywithoutPCIOL	13,000
052102600100	12020707	060996	TheatreProcedures-Trabeculectomy	15,000
052102600100	12020707	060997	TheatreProcedures-TripleProcedure(MSICS+PCIOL+TRABEC)	20,000
052102600100	12020707	060998	TheatreProcedures-CorneosclerallacerationRepair	10,000
052102600100	12020707	060999	TheatreProcedures-Conjunctivectomy	8,000
052102600100	12020707	061000	TheatreProcedures-AC-Washout	5,000
052102600100	12020707	061001	TheatreProcedures-IntracameralForeignBodyRemoval	5,000
052102600100	12020707	061002	TheatreProcedures-EmbeddedCornealforeignbodyremoval	5,000
052102600100	12020707	061003	TheatreProcedures-RepeatSurgeryduetocomplication-afterdischarge	3,000
052102600100	12020707	061004	TheatreProcedures-SquintSurgery	15,000
052102600100	12020707	061005	TheatreProcedures-Enucleation	10,000
052102600100	12020707	061006	TheatreProcedures-Evisceration	10,000
052102600100	12020707	061007	TheatreProcedures-Exenteration+3daysdressing	15,000
052102600100	12020707	061008	TheatreProcedures-Ptosissurgery(Suspensionsling)	15,000
052102600100	12020707	061009	TheatreProcedures-Entropioncorrection	8,000
052102600100	12020707	061010	TheatreProcedures-Cystexcision	10,000
052102600100	12020707	061011	TheatreProcedures-Excisionbiopsy	8,000
052102600100	12020707	061012	TheatreProcedures-SyringingandprobingofNasolacrimalapparatus	5,000
052102600100	12020707	061013	TheatreProcedures-LidlacerationRepair	8,000
052102600100	12020707	061014	TheatreProcedures-Symblepharonrelease	12,000
052102600100	12020707	061015	TheatreProcedures-Tarsorrhaphy	7,000
052102600100	12020707	061016	TheatreProcedures-Pterygiumexcision(BareScera)	10,000
052102600100	12020707	061017	TheatreProcedures-Pterygiumexcision(WithMMC)	10,000
052102600100	12020707	061018	TheatreProcedures-Opticallidotomy	10,000
052102600100	12020707	061019	TheatreProcedures-Orbitotomy	15,000

052102600100	12020707	061020	TheatreProcedures-Surgicalcapsulotomy	10,000
052102600100	12020707	061021	TheatreProcedures-IOLExplantation	10,000
052110600100			CollegeofHealthTechnologyNguru	
052110600100	12020452	030775	SchoolFees:IndexingFeesforRegulatoryBodies-CHEW	30,500
052110600100	12020452	030776	RegistrationFees:DiplomaCourses	30,000
052110600100	12020452	030777	ExaminationFees:NationalFinalQualifyingReq.forRegulatoryBodies-CHEW	27,000
052110600100	12020452	031016	SchoolFees:IndexingFeesforRegulatoryBodies-JCHEW	25,000
052110600100	12020452	031017	SchoolFees:IndexingFeesforRegulatoryBodies-EVT	22,500
052110600100	12020452	031018	SchoolFees:IndexingFeesforRegulatoryBodies-HEP	22,500
052110600100	12020452	031019	SchoolFees:IndexingFeesforRegulatoryBodies-Med.Lab.Tech.	26,500
052110600100	12020452	031020	SchoolFees:IndexingFeesforRegulatoryBodies-Pharm.Tech.	26,500
052110600100	12020452	031021	SchoolFees:IndexingFeesforRegulatoryBodies-DentalSurg.Tech.	26,500
052110600100	12020452	031022	SchoolFees:IndexingFeesforRegulatoryBodies-HealthInfo.Mgt.	26,500
052110600100	12020452	031023	RegistrationFees:CertificateCourses	25,000
052110600100	12020452	031024	ExaminationFees:NationalFinalQualifyingReq.forRegulatoryBodies-JCHEW	25,000
052110600100	12020452	031025	ExaminationFees:NationalFinalQualifyingReq.forRegulatoryBodies-EVT	23,000
052110600100	12020452	031026	ExaminationFees:NationalFinalQualifyingReq.forRegulatoryBodies-EHA	23,000
052110600100	12020452	031027	ExaminationFees:NationalFinalQualifyingReq.forRegulatoryBodies-HEP	23,000
052110600100	12020452	031028	HostelAccommodationFees	5,000
052110600100	12020452	031029	CollectionofResults/Certificates:StatementofResults	2,000
052110600100	12020452	031030	CollectionofResults/Certificates:Certificates	3,000
052110600100	12020452	031031	AdmissionScratchCard	3,000
052110600100	12020452	031032	Carry/Spill-overChargesperPaper	500
051705600100			ScholarshipBoard	
051705600100	12020606	050122	SalesofBillsOfEntries/ApplicationForms	500
022905500100			YOROTA	
022905500100	12020501	040019	DrivingofMotorVehiclebypersonunder18years	50,000
022905500100	12020501	040020	DrivingofMotorcycle/TricycleVehiclebypersonunder18years	20,000
022905500100	12020501	040021	Leanersdrivingwithoutleanerspermit	10,000
022905500100	12020501	040022	leanerdriver&unaccompaniedbylicenseddriver	15,000
022905500100	12020501	040023	Drivinganunlicensedvehicle	10,000
022905500100	12020501	040024	Drivingwithfakenumbersplates	5,000
022905500100	12020501	040025	FailuretonotifytheAgencyonchangeofownership	7,000
022905500100	12020501	040026	Notpaintingacommercialvehicleexceptonemergencysituation	7,000
022905500100	12020501	040027	ViolationofroutebyVehicleexceptonemergencysituation	5,000
022905500100	12020501	040028	Nondisplayofidentificationnumberofvehicle	10,000
022905500100	12020501	040029	Disobeyingtrafficcontrollight&signs	5,000
022905500100	12020501	040030	Parkingonyellowlineonanypublichighway	5,000
022905500100	12020501	040031	Vehiclecrossingdoubleyellowline	2,000
022905500100	12020501	040032	Failuretostopatazebracrossing	5,000
022905500100	12020501	040033	Failuretogivewaytotrafficonthelleftatroundabout	5,000
022905500100	12020501	040034	Usingalightweightsteeringvehicleforcarryinggoods&passengerswithexemp	5,000
022905500100	12020501	040035	Failuretodisplaytaxilightontheroof	2,000
022905500100	12020501	040036	Failuretoobtainapassengermanifestinacommercialvehicle(InterState)	5,000
022905500100	12020501	040037	Drivingmotorcycle/threewheelerswithnonfunctionalfront&rearlights	5,000
022905500100	12020501	040038	Drivingmotorvehiclewithnon-functionalfront&rearlights	10,000
022905500100	12020501	040039	Drivingtrailer,tanker,tractor,tipper&heavydutyvehicleswithnonfunctionallamp	25,000
022905500100	12020501	040040	Nonusageoftrafficator	2,000
022905500100	12020501	040041	Defective,nonavailableorexpiredwindscreen	5,000
022905500100	12020501	040042	carryingpassengeroutsidethevehiclecompartment	5,000
022905500100	12020501	040043	Drivingundertheinfluenceofalcohol,ordrugs	25,000
022905500100	12020501	040044	Ridingofmotorcyclewithoutcrashhelmetforrider&passenger	1,000
022905500100	12020501	040045	Ridingmotorcycle/tricyclewithoutriderspermit	2,500
022905500100	12020501	040046	Ridingamotorcycle/tricycleagainsttraffictroughroadmedian	2,000
022905500100	12020501	040047	Conveyingmorethanonepassengeronamotorcycle&morethan3p.gersontri	2,000
022905500100	12020501	040048	Motorcyclist/tricycleresistingarrest	5,000
022905500100	12020501	040049	Exceedingprescribedspeedlimit	5,000
022905500100	12020501	040050	Failureofslowmovingvehicletokeeptherightlane	2,000

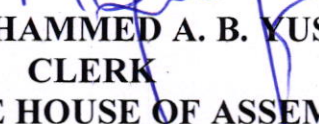
022905500100	12020501	040051	Assaultonatrafficofficer	5,000
022905500100	12020501	040052	Drivinginadirectionprohibitedbytheroadtrafficlaw	5,000
022905500100	12020501	040053	illegalU-turn	5,000
022905500100	12020501	040054	Wrongovertakingofothervehicle	5,000
022905500100	12020501	040055	Overloadingofcommercialvehiclesortrailer	10,000
022905500100	12020501	040056	Drivingonthehighwaywalkwaysorcurbs	5,000
022905500100	12020501	040057	Parkingonthehighwaywalkwayorcurbs	5,000
022905500100	12020501	040058	parkingorstoppingtopickpassengerbyacommercialvehicleotherthanatadesignatedB.stop	5,000
022905500100	12020501	040059	Bullionvehiclesdrivinginadirectionprohibitedbytheroadtrafficlaw	25,000
022905500100	12020501	040060	Abandonedvehicleonhighway(trucks)	15,000
022905500100	12020501	040061	Abandonedvehicleonhighway(cars)	10,000
022905500100	12020501	040062	Commuterhangingonrailboardofmovingvehicle	5,000
022905500100	12020501	040063	Drivingvehiclewithdoorsleftopen	5,000
022905500100	12020501	040064	Failuretodisplayreflectivewarningtrianglesignatpoint	5,000
022905500100	12020501	040065	Doubleparkingoncarriageway	2,000
022905500100	12020501	040066	Parkingonslowtrackmulti-carriageway	2,000
022905500100	12020501	040067	Parkingonbridgeandflyover	10,000
022905500100	12020501	040079	Parkingwithin10mtsuponapproachtoattrafficjunction	5,000
022905500100	12020501	040080	parkingtodroppassengeralongthecarriageway	2,000
022905500100	12020501	040081	exceedingstatedspeedlimitforcategoryofvehicleonroad	3,000
022905500100	12020501	040082	Readingontheroadwhiledriving	5,000
022905500100	12020501	040083	Movingslowfortraffic	1,000
022905500100	12020501	040084	Turningtoleftinfrontofapproachingvehicle	5,000
022905500100	12020501	040085	Failingtoyieldtoemergencyvehicle	3,000
022905500100	12020501	040086	fallingtokeepsafedistance	5,000
022905500100	12020501	040087	Turningfromwronglane	3,000
022905500100	12020501	040088	Givingwrongsignalbeforeturning	5,000
022905500100	12020501	040089	Failingtodeemlightforapproachingvehicle	5,000
022905500100	12020501	040090	Failingtogiveawaywhenovertaking	5,000
022905500100	12020501	040091	usingmobiletelephonewhiledriving	7,500
022905500100	12020501	040092	carryingachildondriver'slap	5,000
022905500100	12020501	040093	storagechargesforimpoundedcars,jeepsandminibusesperday	500
022905500100	12020501	040094	storagechargeforimpoundedmotorcyclesandthreewheelerperday	200
022905500100	12020501	040095	storagechargeforallotherimpoundedvehiclesperday	1,000
022905500100	12020501	040096	Towingandimpoundedcar,jeepandminibus	12,000
022905500100	12020501	040097	Towingatraileroratanker(empty)	35,000
022905500100	12020501	040098	Towingatraileroratanker(loaded)	50,000
022905500100	12020501	040099	Towingtipperandlorries	25,000
022905500100	12020501	040100	Towinghighcapacitybuses	25,000
022905500100	12020501	040101	CarryingsandandgravelbytippersandTrailerswithoutcovering	10
053501600100			YobeStateEnviromentalProtectionAgency	
053501600100	12020501	040102	Failureabatenuisancefine-Individual	5,000
053501600100	12020501	040103	Failureabatenuisancefine-Corporate	15,000
053501600100	12020501	040104	Inappropriatesolid/Liquidwastedisposalfine	5,000

NINE SCHEDULE

ADMINCODE	ECONOMICCODE	REVENUECODE	DESCRIPTION	RATE
055100000000	12020137	020001	ShopPermit	2400
055100000000	12020137	020002	KioskPermit	1200
055100000000	12020137	020003	Container(TemporaryShop)	1200
055100000000	12020124	020004	Abattoirlicensefees	2,400
055100000000	12020446	030001	Cow/CamelSlaughterperHead	200
055100000000	12020446	030002	Goat/SheepSalughterperHead	100
055100000000	12020449	030003	Entertainmentfeesperactivity	1,000

05510000000	12020503	040001	Noisecontrolfeesperactivity	1,000
05510000000	12020137	020005	FoodLicensePermit(forrestaurants,bakeri	5,000
05510000000	12020404	030004	AnnualduesPremises	2,000
05510000000	12020105	020006	RadioandTVfees	10000
05510000000	12020105	020007	VehicleRadiofees(wherethevehicleisregistered)	10000
05510000000	12020418	030005	MarriageRegistration(Act)fee	1,500
05510000000	12020418	030006	CustomaryMarriagefee	10000
05510000000	12020418	030007	MarriageCertificateee	2,500
05510000000	12020443	030008	BirthRegistrationfees	500
05510000000	12020453	030009	DeathRegistrationCertificatefees	200
05510000000	12020466	030010	IndigeneCertificate	2,000
05510000000	12020460	030011	Namingofstreetregistrationfee	10,000
05510000000	12020449	030012	Renewalannual	5,000
05510000000	12020459	030013	RightofOccupancyfeesinlocalareas	5,000
05510000000	12020711	060001	PermanentStalls(Perannum)	2,000
05510000000	12020711	060002	MarketStalls(Perannum)	1,500
05510000000	12020711	060003	SeasonalMarkets(Perbag/heap)	50
05510000000	12020120	020008	MarketHawkers(daily)	20
05510000000	12020120	020009	MarketHawkers(weekly)	100
05510000000	12020706	060004	Entrancefees(Gate)Trucks,Lorries,Tanker	200
05510000000	12020706	060005	Canters,Buses,Pickupvans	100
05510000000	12020706	060006	loadingandoffloadingfees(pertrip)Trailer	1,000
05510000000	12020706	060007	Lorry	500
05510000000	12020706	060008	Canter	300
05510000000	12020118	020020	Doglicence	1,000
05510000000	12020112	020021	Bicyclelicencefee	500
05510000000	12020107	020022	Canoelicensefee	500
05510000000	12020114	020023	WheelbarrowCartfee	100
05510000000	12020436	030014	MobileSalesPromotionfees	1000
05510000000	12020436	030015	DirectionalSignboardfee	1000
05510000000	12020436	030016	ElectricDesignAdvertperfacefee	5000
05510000000	12020436	030017	WallPrintAdvertisementpersidefee	2500
05510000000	12020436	030018	Billboards,UnipoolsandEyecatchers	10000
05510000000	12020436	030019	MarketRoadShowPermit	500
05510000000	12020436	030020	DigitalisedBoards	5,000
05510000000	12020503	040002	DislodgementofsepticTanks	2,000
05510000000	12020715	060009	Sanitationfees(Residential)	1,000
05510000000	12020450	030021	TowingofVehiclefee	1,000
05510000000	12020417	030022	ContractRegistrationfees	20,000
05510000000	12020448	030023	InfrastructureDevelopmentLevy2.5%ofthecontractvalue	

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


BARR. MOHAMMED A. B. YUSUF
CLERK
YOBE STATE HOUSE OF ASSEMBLY