
A BILL

FOR

A LAW TO AMEND YOBE STATE REVENUE
(CODIFICATION) LAW 2021 TO EMPOWER THE
SERVICE TO COLLECT LOCAL GOVERNMENT
COUNCILS' REVENUES, PROVIDE FOR
CONSOLIDATED DEMAND NOTICE, REVIEW
AND PROVIDE NEW RATES AND RELATED
MATTERS

2024.



I ASSENT THIS *23rd* DAY OF *Dec.* 2024

MMA
HON. MAI MALA BUNI
EXECUTIVE GOVERNOR
YOBE STATE

A LAW TO AMEND YOBE STATE REVENUE (CODIFICATION) LAW 2021 TO EMPOWER THE SERVICE TO COLLECT LOCAL GOVERNMENTS COUNCILS REVENUES, PROVIDE FOR CONSOLIDATED DEMAND NOTICE, REVIEW AND PROVIDE NEW RATES AND RELATED MATTERS' 2024.

ENACTED: by the Yobe State House Assembly as:

1. This law may be cited as the Yobe State Revenue (Codification) (Amendment) Law 2024 and shall come into force on the *23rd* day of *Dec.* 2024.

2. **“Consolidated Demand Notice”** means Assessment of Taxpayers with the use of harmonized demand notice for all Ministries Departments and Agencies for any Tax collectable by the State Internal Revenue Service and any local government council revenues delegated to the service.

3. The Chairman shall be:
(d) an administrator, accountant, or any person with adequate knowledge in Taxation.

4. Section 36 (1) of the Yobe State Revenue (Codification) Law 2021 (herein after referred to as the “Principal law) is hereby deleted and replace with a new one to read as:

“To assess collect, account for and enforce payment of the various taxes, non-taxes revenues and laws specified in the schedule to this law including those of Local Government Councils provided that such power is delegated to the

*Amendment to
Section 52 (1)*

5. Section 52 (1) (d) of the Yobe State Revenue Codification law 2021 (herein after referred to as the "Principal law) is hereby amended by redrafting the clause to read as:

52 (1) (d) "where practical the Service shall serve a consolidated demand notice as contained in the schedule to this law upon any company or person in whose name a tax is chargeable and if payment is not made within 30 days from the date of the service of such consolidated demand notice, the Service may proceed to enforce payment under this law"

*Amendment to
Section 60 (1) & (2)*

6. Section 60 (1) & (2) of the Yobe State Revenue Codification law 2021 (herein after referred to as the Principal Law) is hereby deleted and replace with a new one to read as:

s. 60 (1) "Presumptive Turnover Tax shall apply to taxable persons/firms where for all practical purposes their income cannot be ascertained or detailed records and accounts are not kept in such manner as would enable proper assessment of income, a presumptive tax based on a fixed percentage of an annual turnover of businesses stated in schedule one of this Law"

(2) "the presumptive tax shall apply to traders, manufacturers, and service providers whose annual sales turnover is below N25 million or threshold stated in section 15 (1) of the VAT Act 1993, as amended."

7. Section 70 of the Yobe State Revenue (Codification) Law referred to as the principal Law is amended by deletion of "N5, 000, 000, 000" and replacement thereof with "N5, 000, 000" to read as:

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 apply in writing for operating license which application shall contain information as the Service shall specify.

*Amendment to
section 70
(Application for
license to operate
promotional lottery)
etc.*

Amendment to
section 71
(Conditions before
issuance of license)

8. Section 71 of the Yobe State Revenue (Codification) Law referred to as the Principal Law is amended by insertion of a new paragraph (f) to read as:

(F) “respect all the provision of Tax Law”

Amendment to
section 93
(imposition) of

9. Section 93 (1) (a) of the Yobe State Revenue (Codification) Law referred to as the Principal Law is amended by removing the word **“Provides”** and replacement thereof with **“Enjoys”** to read as:

(a) “Enjoy private education services at all levels”

*Amendment to
Section 106 (2)*

10. Section 106 (2) of the Yobe State Revenue Codification law 2021 (herein after referred to as the Principal Law) is hereby amended by the addition of a proviso under the section to read as follows:

s.106 (2) “Provided that The Service shall collect, recover and pay to the designated account all taxes due to the State Government and all delegated revenues of Local Government Councils in the State under this or any other enactment through an electronic payment platform”

*Amendment to
Section 108 (1) & (2)*

11. Section 108 (1) & (2) of the Yobe State Revenue Codification law 2021 (herein after referred to as the principal law) is hereby deleted and replace with a new one to read as:

s.108 (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 and Local Government councils delegated under a written Law.

(2) the Service shall be responsible for:

(a) issuance of receipt.

(b) maintaining records of all revenue collections and remission, and

(c) issuance of consolidated demand notice.

12. Section 110 (1) & (2) of the Yobe State Revenue Codification law 2021 (herein after referred to as the “Principal law”) is hereby deleted and replace with a new one to read as:

s. 110. (1) Where it appears that a person liable to pay taxes, fees, levies, charges and fins etc. the Services may demand from such person payment of such taxes, fees, levies, charges and fines etc. by serving an assessment thereof in a Consolidated demand notice requesting the payment of the total amount due within thirty (30) days from the service of the demand notice.

(2) The Consolidated demand notice shall be in a form stipulated in the schedule to this Law or as may from time to time approved by the relevant tax authority.

Amendment to
the Principal Law

13. The Yobe State Revenue (codification) Law referred to as the Principal Law is amended by addition of a new chapter to read as;

CHAPTER XII RADIO AND TELEVISION TAX

Imposition of
Radio and
Television Tax

14. A Tax is imposed on sales, ownership and usage of any devices or equipment capable of receiving radio and television broadcast content in the State (referred to as Radio and Television Tax).

Device or equipment
capable of receiving
broadcast

15. The devices or equipment capable of receiving radio and television broadcast content include:

- (a) Satellite broadcast platform;
- (b) Telecommunication/ internet broadcasts platform;
- (c) Digital set box or similar devise;
- (d) Motor vehicle/tricycle with broadcast equipment.

Review of
rate of Tax

16. The rate of Radio and Television tax which are contained in the schedule to this Law, may be reviewed by the State House of Assembly from time to time.

Deduction and
remittance of Tax
to the Service

17. (1) All sales, operators or owners of:

- (a) Sales of devices or equipment;
- (b) Satellite broadcast, telecommunication and internet broadcast and digital set box platforms;
- (c) Motor vehicle/tricycle registration and licensing shall:

Deduct all radio and television taxes at the point of licensing, subscription or registration of their services by their customers and promptly remit same to the services.

Failure to deduct and remit Tax

18. Any seller of device, operator, owner or principal officer of a satellite broadcast, telecommunication/ internet broadcast, vehicle/tricycle registration/licensing and digital set box platform who fails to deduct or deduct but fails to remit to the service the tax imposed in section 6 above shall be guilty of an offence and liable on conviction to a fine of five hundred-thousand-Naira (N500, 000) or imprisonment for a term of at least six (6) months or both.

Amendment to chapters and sections

19. All other chapters and sections are rearranged accordingly.

Amendment to Eight Schedule

20. Schedule Eight of Yobe State Revenue (Codification) Law referred to as the Principal Law is amended by:

- a. Deletion of some revenue codes that appears twice under presumptive Tax collectable by Service as shown in the schedule two to this Law.
- b. Deletion some codes under Internal Revenue Service and Ministry of Agriculture based on the approved Joint Tax Board rates, as shown in the Schedule three to this Law.
- c. Transfer of codes from Yobe State Geographic Information Service (YOGIS) to Ministry of Housing and Urban Development, as shown in the schedule four to this Law.
- d. Review of some rates under Bureau on Public Procurement, Yobe State Television, College of Education and Legal Studies Nguru, College of

Administration, Management and Technology, Water Corporation Agency for Mass Education and Ministry of Agriculture as shown in schedule five to this Law.

- e. Addition of new revenue codes under some Ministries, Department and Agencies, as shown in schedule Six to this Law.
- f. Creation of Rates for the newly established Yobe State Healthcare Inspection and Monitoring Agency as shown in schedule seven to this Law.

SCHEDULE ONE
Presumptive Turnover Tax
Section 60 (1) & (2)

PRESUMPTIVE TAX PAYABLE
PRESUMPTIVE TURNOVER TAX REGIME

S/N	TRADE/BUSINESS	TYPE	TAX RATES ON TURNOVER
1	Adult Wears – Boutique	TRADING	3% of Turnover
2	Agric Chemicals Sales	TRADING	3% of Turnover
3	Bookshop/Stationary Stores	TRADING	3% of Turnover
4	Buildings Materials & Dealers	TRADING	3% of Turnover
5	Butchers	TRADING	3% of Turnover
6	Cement Dealers/Sellers	TRADING	3% of Turnover
7	Children Wear	TRADING	3% of Turnover
8	Clock and Watch Sellers	TRADING	3% of Turnover
9	Clothing Materials	TRADING	3% of Turnover
10	Cooking Gas/Air Condition Seller	TRADING	3% of Turnover
11	General Merchants & Distributors	TRADING	3% of Turnover
12	Gifts Shop	TRADING	3% of Turnover
13	Patent medicine	TRADING	3% of Turnover
14	Newspaper agents	TRADING	3% of Turnover
15	Vendors	TRADING	3% of Turnover
16	Road Oil Sellers (other towns)	TRADING	3% of Turnover
17	Aluminium Doors &	MANUFACTURING	4% of Turnover

PRESUMPTIVE TURNOVER TAX REGIME

	Window		
18	Bakers	MANUFACTURING	4% of Turnover
19	Blacksmiths	MANUFACTURING	4% of Turnover
20	Block Making Industries	MANUFACTURING	4% of Turnover
21	Cabinet Makers/Metal	MANUFACTURING	4% of Turnover
22	Furniture Makers	MANUFACTURING	4% of Turnover
23	Welder	MANUFACTURING	4% of Turnover
24	Wood Carver	MANUFACTURING	4% of Turnover
25	Cloth Weavers	MANUFACTURING	4% of Turnover
26	Artists and songs – Writers	SERVICE	2% of Turnover
27	Barbers	SERVICE	2% of Turnover
28	Bricklayers	SERVICE	2% of Turnover
29	Business Centre	SERVICE	2% of Turnover
30	Car Wash Owners	SERVICE	2% of Turnover
31	Carpenters	SERVICE	2% of Turnover
32	Cobblers	SERVICE	2% of Turnover
33	Curtain & Interior Decoration	SERVICE	2% of Turnover
34	Cyber Cafe Operator	SERVICE	2% of Turnover
35	Dry Cleaners	SERVICE	2% of Turnover
36	Electricians	SERVICE	2% of Turnover
37	Fashion Designers	SERVICE	2% of Turnover
38	Graphic Arts & Designs	SERVICE	2% of Turnover
39	Grinding Mills	SERVICE	2% of Turnover
40	Guest Houses	SERVICE	2% of Turnover
41	Vulcanizer	SERVICE	2% of Turnover
42	Mechanic	SERVICE	2% of Turnover
43	Painter	SERVICE	2% of Turnover
44	Restaurant	SERVICE	2% of Turnover
45	Okada/Jega Operators	SERVICE	2% of Turnover
46	Decoration Makers	SERVICE	2% of Turnover
47	Food Sellers in Bukateria (without beer)	SERVICE	2% of Turnover
48	Video Cassete Rentage	SERVICE	2% of Turnover
49	Washman	SERVICE	2% of Turnover
50	Daily Contributions Collectors/Asusu	SERVICE	2% of Turnover
51	Pool Agents	SERVICE	2% of Turnover
52	Gaming & Betting	SERVICE	2% of Turnover
53	Rubber, Metal, and	SERVICE	2% of Turnover

PRESUMPTIVE TURNOVER TAX REGIME		
Cartoon Scraps		

**Consolidated Demand Notice
Section 51 (2) & 110 (1) & (2)**

(Tax payer can make full payment or installments which shall be maximum of two installment)

CDN. NO.....

Date Served.....

BUSINESS CATEGORY.....

ADDRESS.....

PHONE NUMBER.....

S/N	REVENUE ITEM (TAX, LEVY ETC)	OUTSTANDING YEAR	CURRENT YEAR
State		NGN	NGN
1			
2			
3			
4			
5			
6			
7			
LGA			
1			
2			
3			

RIGHT TO OBJECTION: A person or organization that disputes any part or all the contents of the demand notice served on him may apply by a notice of objection in writing stating the grounds of objection within 14 days from the date of service of the demand notice in accordance with the provisions of section 111 of the Yobe State Revenue Codification Law 2021.

APPEAL: Where a taxable person is not satisfied with any decision of the Service, such person may appeal to the Tax Appeal Committee in accordance with the provisions of section 66 of the Yobe State Revenue Codification Law 2021.

HOW TO PAY:

1. ONLINE: visit <https://ybirscollect.com> click on generate RRR, then select Biller and Biller Product, then fill all information, fill payers details and generate your RRR for onward payment. Online or visit any bank to make payment.
2. ONLINE: visit www.irs.yb.gov.ng, click on Payment portal, click on sign up, enter your name, email, phone number and proceed to payment, or
3. Any other approved method of payments

For Enquiries and Complaints contact:

Director Motor 08065870646; or

Sign: Board Secretary

SCHEDULE TWO
Deletions of Revenue Codes under Presumptive Tax

YOBE STATE				
INTERNAL REVENUE SERVICE				
ADMIN CODE	ECONOMIC CODE	REVENUE CODE	DESCRIPTION	CURRENT RATE
022000800100	12010110	010007	Adult Wears Boutique (Presumptive) – Max	30,000
022000800100	12010110	010008	Adult Wears Boutique (Presumptive) – Min	10,000
022000800100	12010110	010009	Agro Allied Products (Presumptive) – Max	25,000
022000800100	12010110	010010	Agro Allied Products (Presumptive) – Min	10,000
022000800100	12010110	010011	Alluminium Doors & Windows (Presumptive) - Max	40,000
022000800100	12010110	010012	Alluminium Doors & Windows (Presumptive) - Min	20,000
022000800100	12010110	010013	Artists & Sign Writers (Presumptive) – Max	20,000
022000800100	12010110	010014	Artists & Sign Writers (Presumptive) – Min	5,000
022000800100	12010110	010015	Auctioneers/Estate Agents (Presumptive) – Max	75,000
022000800100	12010110	010016	Auctioneers/Estate Agents (Presumptive) – Min	30,000
022000800100	12010110	010017	Bakeries with Confectionaries (Presumptive) - Max	50,000
022000800100	12010110	010018	Bakeries with Confectionaries (Presumptive) - Min	15,000
022000800100	12010110	010019	Bakeries with Electric Oven (Presumptive) – Max	25,000
022000800100	12010110	010020	Bakeries with Electric Oven (Presumptive) – Min	20,000

022000800100	12010110	010021	Bakeries with Mud Oven (Presumptive) - Max	40,000
022000800100	12010110	010022	Bakeries with Mud Oven (Presumptive) - Min	15,000
022000800100	12010110	010023	Babers (Presumptive) - Max	15,000
022000800100	12010110	010024	Babers (Presumptive) - Min	5,000
022000800100	12010110	010025	Barbin Saloon (Presumptive) - Max	20,000
022000800100	12010110	010026	Barbin Saloon (Presumptive) - Min	7,000
022000800100	12010110	010027	Bench Mills (Presumptive) - Max	25,000
022000800100	12010110	010028	Bench Mills (Presumptive) - Min	10,000
022000800100	12010110	010029	Bicycle Repairs (Presumptive) - Max	5,000
022000800100	12010110	010030	Bicycle Repairs (Presumptive) - Min	2,000
022000800100	12010110	010031	Blacksmith (Presumptive) - Max	20,000
022000800100	12010110	010032	Blacksmith (Presumptive) - Min	9,000
022000800100	12010110	010033	Block Making Industries (Presumptive) - Max	50,000
022000800100	12010110	010034	Block Making Industries (Presumptive) - Min	15,000
022000800100	12010110	010035	Block Making Industries with Big Electric Machine (Presumptive) - Max	125,000
022000800100	12010110	010036	Block Making Industries with Small Electric Machine (Presumptive) - Min	70,000
022000800100	12010110	010037	Bookshop/Stationaries Stores (Presumptive) - Max	70,000
022000800100	12010110	010038	Bookshop/Stationaries Stores (Presumptive) - Min	10,000
022000800100	12010110	010039	Bricklayers (Presumptive) - Max	15,000
022000800100	12010110	010040	Bricklayers (Presumptive) - Min	10,000
022000800100	12010110	010041	Building Materials (Presumptive) - Max	50,000
022000800100	12010110	010042	Building Materials (Presumptive) - Min	15,000
022000800100	12010110	010043	Building Materials & Dealers (Presumptive) - Max	75,000
022000800100	12010110	010044	Building Materials & 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	Business Centres (Presumptive) - Max	50,000
022000800100	12010110	010048	Business Centres (Presumptive) - Min	30,000
022000800100	12010110	010049	Butchers (Presumptive) - Max	25,000
022000800100	12010110	010050	Butchers (Presumptive) - Min	5,000
022000800100	12010110	010051	Carbinet Makers (Presumptive) - Max	50,000
022000800100	12010110	010052	Carbinet Makers (Presumptive) - Min	30,000
022000800100	12010110	010053	Car Wash (Presumptive) - Max	20,000
022000800100	12010110	010054	Car Wash (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	Casino Operators (Presumptive) - Max	150,000
022000800100	12010110	010060	Casino Operators (Presumptive) - Min	100,000
022000800100	12010110	010061	Cement Dealers/Sellers (Presumptive) - Max	75,000
022000800100	12010110	010062	Cement Dealers/Sellers (Presumptive) - Min	30,000

022000800100	12010110	010063	Children Wear (Presumptive) - Max	37,500
022000800100	12010110	010064	Children Wear (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	Clock and Watch Repairs (Presumptive) - Max	3,000
022000800100	12010110	010068	Clock and Watch Repairs (Presumptive) - Min	2,000
022000800100	12010110	010069	Clock and Watch Sellers (Presumptive) - Max	15,000
022000800100	12010110	010070	Clock and Watch Sellers (Presumptive) - Min	7,000
022000800100	12010110	010071	Commercial Lorry/Bus Owners Owners (Per Lorry/Bus) (Presumptive) - Max	50,000
022000800100	12010110	010072	Commercial Lorry/Bus Owners Owners (Per Lorry/Bus) (Presumptive) - Min	30,000
022000800100	12010110	010073	Cooking Gas/Airconditioner Sellers (Presumptive) - Max	30,000
022000800100	12010110	010074	Cooking Gas/Airconditioner Sellers (Presumptive) - Min	15,000
022000800100	12010110	010075	Culvert/Well Makers (Presumptive) - Max	37,500
022000800100	12010110	010076	Culvert/Well Makers (Presumptive) - Min	30,000
022000800100	12010110	010077	Curtain & Interior Decoration (Presumptive) - Max	50,000
022000800100	12010110	010078	Curtain & Interior Decoration (Presumptive) - Min	30,000
022000800100	12010110	010079	Cyber Cafe Operator (Presumptive) - Max	30,000
022000800100	12010110	010080	Cyber Cafe Operator (Presumptive) - Min	15,000
022000800100	12010110	010081	Dealers in Mattress/Foams (Presumptive) - Max	50,000
022000800100	12010110	010082	Dealers in Mattress/Foams (Presumptive) - Min	30,000
022000800100	12010110	010083	Doors (Presumptive) - Max	70,000
022000800100	12010110	010084	Doors (Presumptive) - Min	50,000
022000800100	12010110	010085	Drama Group (Presumptive) - Max	75,000
022000800100	12010110	010086	Drama Group (Presumptive) - Min	50,000
022000800100	12010110	010087	Dry Cleaners (Presumptive) - Max	75,000
022000800100	12010110	010088	Dry Cleaners (Presumptive) - Min	10,000
022000800100	12010110	010089	Electrical Parts & Fittings (Presumptive) - Max	75,000
022000800100	12010110	010090	Electrical Parts & 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	Furniture Makers (Presumptive) - Max	50,000
022000800100	12010110	010096	Furniture Makers (Presumptive) - Min	40,000
022000800100	12010110	010097	Gbagi Cloth Sellers with Shops (Presumptive) - Max	70,000
022000800100	12010110	010098	Gbagi Cloth Sellers with Shops (Presumptive) - Min	50,000
022000800100	12010110	010099	General Contractors (Presumptive) - Max	100,000
022000800100	12010110	010100	General Contractors (Presumptive) - Min	75,000
022000800100	12010110	010101	General Merchants Distributors (Presumptive) - Max	75,000

022000800100	12010110	010102	General Merchants Distributors (Presumptive) - Min	50,000
022000800100	12010110	010103	Gift Shop (Presumptive) - Max	40,000
022000800100	12010110	010104	Gift Shop (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	Graphic Art & Designers (Presumptive) - Max	15,000
022000800100	12010110	010108	Graphic Art & Designers (Presumptive) - Min	5,000
022000800100	12010110	010109	Graphic Arts & Studio (Presumptive) - Max	25,000
022000800100	12010110	010110	Graphic Arts & Studio (Presumptive) - Min	10,000
022000800100	12010110	010111	Grinding Mills (Presumptive) - Max	70,000
022000800100	12010110	010112	Grinding Mills (Presumptive) - Min	50,000
022000800100	12010110	010113	Guest Houses (Presumptive) - Max	60,000
022000800100	12010110	010114	Guest Houses (Presumptive) - Min	40,000
022000800100	12010110	010115	Hair Dressers (Presumptive) - Max	5,000
022000800100	12010110	010116	Hair Dressers (Presumptive) - Min	2,000
022000800100	12010110	010117	Hair Dressing Saloon (Presumptive) - Max	30,000
022000800100	12010110	010118	Hair Dressing Saloon (Presumptive) - Min	10,000
022000800100	12010110	010119	Horticulture/Flories (Presumptive) - Max	10,000
022000800100	12010110	010120	Horticulture/Flories (Presumptive) - Max	5,000
022000800100	12010110	010121	Hotel Proprietors with Lodgings (Presumptive) - Max	75,000
022000800100	12010110	010122	Hotel Proprietors with Lodgings (Presumptive) - Min	50,000
022000800100	12010110	010123	Iron Benders (Presumptive) - Max	30,000
022000800100	12010110	010124	Iron Benders (Presumptive) - Min	10,000
022000800100	12010110	010125	Jeweler Seller (Presumptive) - Max	50,000
022000800100	12010110	010126	Jeweler Seller (Presumptive) - Min	30,000
022000800100	12010110	010127	Land Lords - Residential (Per Room) (Presumptive) - Max	75,000
022000800100	12010110	010128	Land Lords - Residential (Per Room) (Presumptive) - Min	30,000
022000800100	12010110	010129	Land Speculators (Presumptive) - Max	50,000
022000800100	12010110	010130	Land Speculators (Presumptive) - Min	20,000
022000800100	12010110	010131	Land Lords - Face - Face (Presumptive) - Max	50,000
022000800100	12010110	010132	Land Lords - Face - Face (Presumptive) - Min	20,000
022000800100	12010110	010133	Laundries (Dry Cleaners) (Presumptive) - Max	50,000
022000800100	12010110	010134	Laundries (Dry Cleaners) (Presumptive) - Min	30,000
022000800100	12010110	010135	Leather Carpets (Linoleum) (Presumptive) - Max	10,000
022000800100	12010110	010136	Leather Carpets (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	Licensed Mechanics (Presumptive) - Max	90,000
022000800100	12010110	010140	Licensed Mechanics (Presumptive) - Min	60,000
022000800100	12010110	010141	Manufactures Coolers, Aluminium (Presumptive)	75,000
022000800100	12010110	010142	Manufactures Coolers, Aluminium	40,000

			(Presumptive) - Min	
022000800100	12010110	010143	Maternity Owners (Presumptive) - Max	75,000
022000800100	12010110	010144	Maternity Owners (Presumptive) - Min	40,000
022000800100	12010110	010145	Maternity Privete Proprietors (Presumptive) - Max	75,000
022000800100	12010110	010146	Maternity Privete Proprietors (Presumptive) - Min	40,000
022000800100	12010110	010147	Meat Sellers (Presumptive) - Max	20,000
022000800100	12010110	010148	Meat Sellers (Presumptive) - Min	10,000
022000800100	12010110	010149	Mechanized Farms (Presumptive) - Max	75,000
022000800100	12010110	010150	Mechanized Farms (Presumptive) - Min	50,000
022000800100	12010110	010151	Medicine Store Patent (Presumptive) - Max	50,000
022000800100	12010110	010152	Medicine Store Patent (Presumptive) - Min	25,000
022000800100	12010110	010153	Mobile Phone Commercial Calls (Presumptive) - Max	25,000
022000800100	12010110	010154	Mobile Phone Commercial Calls (Presumptive) - Min	5,000
022000800100	12010110	010155	Mobile Phone Distributors (Presumptive) - Max	200,000
022000800100	12010110	010156	Mobile Phone Distributors (Presumptive) - Min	100,000
022000800100	12010110	010157	Mobile Phone Dealers (Presumptive) - Max	150,000
022000800100	12010110	010158	Mobile Phone Dealers (Presumptive) - Max	75,000
022000800100	12010110	010159	Money Lenders (Presumptive) - Max	100,000
022000800100	12010110	010160	Money Lenders (Presumptive) - Min	80,000
022000800100	12010110	010161	Motor Cycle Mechanics (Presumptive) - Max	20,000
022000800100	12010110	010162	Motor Cycle Mechanics (Presumptive) - Min	10,000
022000800100	12010110	010163	Motor Mechanics, Panel Beaters and Spares (Presumptive) - Max	40,000
022000800100	12010110	010164	Motor Mechanics, Panel Beaters and Spares (Presumptive) - Min	20,000
022000800100	12010110	010165	Motor Share Parts Dealers (New Parts) (Presumptive) - Max	100,000
022000800100	12010110	010166	Motor Share Parts Dealers (New Parts) (Presumptive) - Min	50,000
022000800100	12010110	010167	Motor Share Parts Dealers (Old Parts) (Presumptive) - Max	60,000
022000800100	12010110	010168	Motor Share Parts Dealers (Old Parts) (Presumptive) - Min	40,000
022000800100	12010110	010169	Mortor Vihecle Mechanic (Presumptive) - Max	50,000
022000800100	12010110	010170	Mortor Vihecle Mechanic (Presumptive) - Min	10,000
022000800100	12010110	010171	Motor/Cooking Gas Refil (Presumptive) - Max	50,000
022000800100	12010110	010172	Motor/Cooking Gas Refil (Presumptive) - Min	15,000
022000800100	12010110	010173	Musicians (Presumptive) - Max	50,000
022000800100	12010110	010174	Musicians (Presumptive) - Min	15,000
022000800100	12010110	010175	Nursery School Proprietors (Presumptive) - Max	200,000
022000800100	12010110	010176	Nursery School Proprietors (Presumptive) - Min	100,000
022000800100	12010110	010177	Opticians (Presumptive) - Max	30,000

022000800100	12010110	010178	Opticians (Presumptive) - Min	10,000
022000800100	12010110	010179	Painters and Decorators (Presumptive) - Max	30,000
022000800100	12010110	010180	Painters and Decorators (Presumptive) - Min	10,000
022000800100	12010110	010181	Paint Dealers (Presumptive) - Max	50,000
022000800100	12010110	010182	Paint Dealers (Presumptive) - Min	40,000
022000800100	12010110	010183	Ground Nut Oil Dealers (Presumptive) - Max	150,000
022000800100	12010110	010184	Ground Nut Oil Dealers (Presumptive) - Min	70,000
022000800100	12010110	010185	Palm Oil Dealers (Presumptive) - Max	75,000
022000800100	12010110	010186	Palm Oil Dealers (Presumptive) - Min	60,000
022000800100	12010110	010187	Panel Beaters/Sprayer Works (Presumptive) - Max	75,000
022000800100	12010110	010188	Panel Beaters/Sprayer Works (Presumptive) - Min	20,000
022000800100	12010110	010189	Patent Medicine Seller (Presumptive) - Max	50,000
022000800100	12010110	010190	Patent Medicine Seller (Presumptive) - Min	20,000
022000800100	12010110	010191	Petroleum Dealers (Presumptive) - Max	250,000
022000800100	12010110	010192	Petroleum Dealers (Presumptive) - Min	150,000
022000800100	12010110	010193	Petroleum Products (Presumptive) - Max	75,000
022000800100	12010110	010194	Petroleum Products (Presumptive) - Min	50,000
022000800100	12010110	010195	Pharmaceutical Chemist (Presumptive) - Max	75,000
022000800100	12010110	010196	Pharmaceutical Chemist (Presumptive) - Min	50,000
022000800100	12010110	010197	Photo Color Laboratories (Presumptive) - Max	50,000
022000800100	12010110	010198	Photo Color Laboratories (Presumptive) - Min	40,000
022000800100	12010110	010199	Photographers (Presumptive) - Max	40,000
022000800100	12010110	010200	Photographers (Presumptive) - Min	30,000
022000800100	12010110	010201	Photographers/Photo Developers (Presumptive) - Max	40,000
022000800100	12010110	010202	Photographers/Photo Developers (Presumptive) - Min	20,000
022000800100	12010110	010203	Photographic Materials Shops (Presumptive) - Max	40,000
022000800100	12010110	010204	Photographic Materials Shops (Presumptive) - Min	20,000
022000800100	12010110	010205	Plank Sellers (Presumptive) - Max	75,000
022000800100	12010110	010206	Plank Sellers (Presumptive) - Min	20,000
022000800100	12010110	010207	Plastic Rubbers (Presumptive) - Max	75,000
022000800100	12010110	010208	Plastic Rubbers (Presumptive) - Min	20,000
022000800100	12010110	010209	Plumbers (Presumptive) - Max	75,000
022000800100	12010110	010210	Plumbers (Presumptive) - Min	20,000
022000800100	12010110	010211	Plumbing Materials Only (Presumptive) - Max	87,000
022000800100	12010110	010212	Plumbing Materials Only (Presumptive) - Min	15,000
022000800100	12010110	010213	Pool Agents (Presumptive) - Max	50,000
022000800100	12010110	010214	Pool Agents (Presumptive) - Min	40,000
022000800100	12010110	010215	Pool Promoters (Presumptive) - Max	150,000
022000800100	12010110	010216	Pool Promoters (Presumptive) - Min	50,000
022000800100	12010110	010217	Poultry Farmers (Presumptive) - Max	50,000
022000800100	12010110	010218	Poultry Farmers (Presumptive) - Min	35,000
022000800100	12010110	010219	Poultry Feeds Dealers (Presumptive) - Max	75,000

022000800100	12010110	010220	Poultry Feeds Dealers (Presumptive) - Min	50,000
022000800100	12010110	010221	Poultry Feeds (Presumptive) - Max	50,000
022000800100	12010110	010222	Poultry Feeds (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	Printer Morden Press (Presumptive) - Max	150,000
022000800100	12010110	010226	Printer Morden Press (Presumptive) - Min	70,000
022000800100	12010110	010227	Printer (With Press) (Presumptive) - Max	75,000
022000800100	12010110	010228	Printer (With Press) (Presumptive) - Min	60,000
022000800100	12010110	010229	Printer (Without Press) (Presumptive) - Max	50,000
022000800100	12010110	010230	Printer (Without Press) (Presumptive) - Min	40,000
022000800100	12010110	010231	Printers (Presumptive) - Max	10,000
022000800100	12010110	010232	Printers (Presumptive) - Min	5,000
022000800100	12010110	010233	Produce Buyers (Presumptive) - Max	50,000
022000800100	12010110	010234	Produce Buyers (Presumptive) - Min	30,000
022000800100	12010110	010235	Provision Store and Mini Supermarket (Presumptive) - Max	150,000
022000800100	12010110	010236	Provision Store and Mini Supermarket (Presumptive) - Min	100,000
022000800100	12010110	010237	Provision Store (Presumptive) - Max	50,000
022000800100	12010110	010238	Provision Store (Presumptive) - Min	15,000
022000800100	12010110	010239	Pure Water Producers (Presumptive) - Max	70,000
022000800100	12010110	010240	Pure Water Producers (Presumptive) - Min	50,000
022000800100	12010110	010241	Raw Feeds Sellers (Presumptive) - Max	50,000
022000800100	12010110	010242	Raw Feeds Sellers (Presumptive) - Min	20,000
022000800100	12010110	010243	Recreational Centre (Presumptive) - Max	75,000
022000800100	12010110	010244	Recreational Centre (Presumptive) - Min	35,000
022000800100	12010110	010245	Refuse Collection (Presumptive) - Max	50,000
022000800100	12010110	010246	Refuse Collection (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	Rewires Battery Chargers (Presumptive) - Max	30,000
022000800100	12010110	010254	Rewires Battery Chargers (Presumptive) - Min	20,000
022000800100	12010110	010255	Rubber Dealers (Presumptive) - Max	60,000
022000800100	12010110	010256	Rubber Dealers (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	Sawmills Proprietors (Presumptive) - Max	30,000
022000800100	12010110	010260	Sawmills Proprietors (Presumptive) - Min	20,000
022000800100	12010110	010261	Seames nass/ Fashion Design (Presumptive) - Max	50,000
022000800100	12010110	010262	Seames nass/ Fashion Design (Presumptive) - Min	40,000

			Min	
022000800100	12010110	010263	Sewing Machine Dealers (Presumptive) – Max	75,000
022000800100	12010110	010264	Sewing Machine Dealers (Presumptive) – Min	50,000
022000800100	12010110	010265	Shoe Makers and Coblers (Presumptive) – Max	37,500
022000800100	12010110	010266	Shoe Makers and Coblers (Presumptive) – Min	15,000
022000800100	12010110	010267	Spareparts Dealers (Motor Cycle) (Presumptive) - Max	50,000
022000800100	12010110	010268	Spareparts Dealers (Motor Cycle) (Presumptive) - Min	20,000
022000800100	12010110	010269	Spareparts Dealers (Motor Vehicle) (Presumptive) - Max	50,000
022000800100	12010110	010270	Spareparts Dealers (Motor Vehicle) (Presumptive) - Min	20,000
022000800100	12010110	010271	Spareparts Dealers (Bicycle) (Presumptive) – Max	50,000
022000800100	12010110	010272	Spareparts Dealers (Bicycle) (Presumptive) – Min	20,000
022000800100	12010110	010273	Super Markets (Presumptive) – Max	150,000
022000800100	12010110	010274	Super Markets (Presumptive) – Min	50,000
022000800100	12010110	010275	Tailors (Presumptive) – Max	20,000
022000800100	12010110	010276	Tailors (Presumptive) – Min	10,000
022000800100	12010110	010277	Taxi Motor Drivers (Presumptive) – Max	40,000
022000800100	12010110	010278	Taxi Motor Drivers (Presumptive) – Min	20,000
022000800100	12010110	010279	Taxi Owners Club (per Taxi) (Presumptive) – Max	40,000
022000800100	12010110	010280	Taxi Owners Club (per Taxi) (Presumptive) – Min	30,000
022000800100	12010110	010281	Thrift Collectors (Presumptive) – Max	40,000
022000800100	12010110	010282	Thrift Collectors (Presumptive) – Min	30,000
022000800100	12010110	010283	Timber Contractors (Presumptive) – max	30,000
022000800100	12010110	010284	Timber Contractors (Presumptive) – min	20,000
022000800100	12010110	010285	Timber Dealers (Presumptive) – Max	100,000
022000800100	12010110	010286	Timber Dealers (Presumptive) – Min	50,000
022000800100	12010110	010287	Transportation (Presumptive) – Max	75,000
022000800100	12010110	010288	Transportation (Presumptive) – Min	60,000
022000800100	12010110	010289	Travel Agency (Presumptive) – Max	100,000
022000800100	12010110	010290	Travel Agency (Presumptive) – Min	50,000
022000800100	12010110	010291	Typing Stump (Excluding Business Centres) (Presumptive) - Max	40,000
022000800100	12010110	010292	Typing Stump (Excluding Business Centres) (Presumptive) - Min	15,000
022000800100	12010110	010293	Tyre Dealers (New) (Presumptive) – Max	75,000
022000800100	12010110	010294	Tyre Dealers (New) (Presumptive) – Min	50,000
022000800100	12010110	010295	Tyre Dealer (Tokumbo) (Presumptive) – Max	40,000
022000800100	12010110	010296	Tyre Dealer (Tokumbo) (Presumptive) – Min	30,000
022000800100	12010110	010297	Video Clubs (Presumptive) – Max	50,000
022000800100	12010110	010298	Video Clubs (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	010305	Yoghurt Sellers (Presumptive) – Max	50,000
022000800100	12010110	010306	Yoghurt Sellers (Presumptive) – Min	30,000

SCHEDULE THREE

Deletions of some codes under Internal Revenue Services and Ministry of Agriculture

INTERNAL REVENUE SERVICE				
12010102	010145		Maternity Privete Proprietors (Presumptive) - Max	75,000
12010102	010146		Maternity Privete Proprietors (Presumptive) - Min	40,000
12010102	010189		Patent Medicine Seller (Presumptive) - Max	50,000
12010102	010190		Patent Medicine Seller (Presumptive) - Min	20,000
12010102	010207		Plastic Rubbers (Presumptive) - Max	75,000
12010102	010208		Plastic Rubbers (Presumptive) - Min	20,000
12020132	020044		Lorry Registration (side Badge) (Determined by Joint Tax Board)	0
12020132	020008		Taxi Registration (side Badge) (Determined by Joint Tax Board)	0
12020132	020012		Bus Registration (side Badge) (Determined by Joint Tax Board)	0
MINISTRY OF AGRICULTURE				
12020449	030412		Control Post & Fish Products Revenue: Vehicle up to 5 tones (Pick up)	5,000
12020449	030413		Control Post & Fish Products Revenue: Vehicle with more than 5 to 10 tones (canta, Delta etc.)	7,000
12020449	030414		Control Post & Fish Products Revenue: Vehicle with more than 10 tones but less 15 tones (lorry)	10,000
12020449	030415		Control Post & Fish Products Revenue: Vehicle with more than 15 tones (trailer)	20,000
12020449	030416		Control Post & Fish Products Revenue: Bus	1,500
12020449	030419		Public Collection Fees: Single/911 lorry of Sheep & Goats	7,500
12020449	030420		Public Collection Fees: Delta/pick up (long, medium) of Sheep & Goats	5,000
12020449	030421		Public Collection Fees: Pick-up (small) of Sheep & Goats	3,000
12020449	030422		Public Collection Fees: Bus of Sheep & Goats	3,000
12020449	030424		Public Collection Fees: Trailer of Donkeys & Horses	50,000

12020449	030425	Public Collection Fees: Single/911 lorry of Donkeys & Horses	30,000
12020449	030426	Public Collection Fees: Delta/pick up (long, medium) of Donkeys & Horses	15,000
12020449	030427	Public Collection Fees: Pick-up (small) of Donkeys & Horses	10,000
12020449	030428	Public Collection Fees: Bus of Donkeys & Horses	10,000
12020449	030429	Public Collection Fees: Trailer of cattle	30,000
12020449	030430	Public Collection Fees: Single/911 lorry of cattle	15,000
12020449	030431	Public Collection Fees: Delta/pick up (long, medium) of cattle	10,000
12020449	030432	Public Collection Fees: Pick-up (small) of cattle	5,000
12020449	030433	Public Collection Fees: Bus of cattle	5,000
12010102	010231	Printers (Presumptive) - Max	10,000
12010102	010232	Printers (Presumptive) - Min	5,000
12010102	010235	Provision Store and Mini Supermarket (Presumptive) - Max	150,000
12010102	010236	Provision Store and Mini Supermarket (Presumptive) - Min	100,000
12010102	010156	Mobile Phone Wholesalers (Presumptive) - Min	100,000
12010102	010158	Mobile Phone Retailers (Presumptive) - Min	75,000

SCHEDULE FOUR

Transfer of some codes from Yogis to Ministry of Housing and Urban Development

1			
12020438	030102	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'A' (Per sqm)	30
12020438	030103	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'B' (Per sqm)	20
12020438	030104	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, CAT 'C' (Per sqm)	15
12020438	030105	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Dev. Levy	2,500
12020438	030106	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Fencing Charges	2,500
12020438	030107	Building Plan Approval Fees: High Density Plot - Plot size 450sqm, Site Inspection	2,500
12020438	030108	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'A' (Per sqm)	50
12020438	030109	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'B' (Per sqm)	30
12020438	030110	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, CAT 'C' (Per sqm)	20
12020438	030111	Building Plan Approval Fees: Medium Density Plot - Plot	2,500

		size 600sqm & 800sqm, Dev. Levy	
12020438	030112	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Fencing charges	2,500
12020438	030113	Building Plan Approval Fees: Medium Density Plot - Plot size 600sqm & 800sqm, Site inspection	2,500
12020438	030114	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'A' (Per sqm)	70
12020438	030115	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'B' (Per sqm)	50
12020438	030116	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, CAT 'C' (Per sqm)	30
12020438	030117	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Dev. Levy	2,500
12020438	030118	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Fencing charges	2,500
12020438	030119	Building Plan Approval Fees: Low Density Plot - Plot size 1,200sqm & 1,500sqm, Site inspection	2,500
12020438	030120	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm (Per sqm)	100
12020438	030121	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Dev. Levy	3,000
12020438	030122	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Fencing charges	3,000
12020438	030123	Building Plan Approval Fees: Commercial Buildings - Plot size 2,400sqm, Site inspection	4,000
12020438	030124	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm (Per sqm)	150
12020438	030125	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Dev. Levy	5,000
12020438	030126	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Fencing Charges	5,000
12020438	030127	Building Plan Approval Fees: Petrol Filling Station - Plot size 2,400sqm, Site inspection	5,000
12020438	030128	Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm (Per sqm)	500
12020438	030129	Building Plan Approval Fees: Corner Shop - Standard Plot size 100sqm, Dev. Levy	7,500
12020438	030130	Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector) (Per sqm)	25,000
12020438	030131	Building Plan Approval Fees: Religious Plot - Standard Plot size (100m x 100m = 1 Hector), Dev. Levy	5,000
12020438	030132	Building Plan Approval Fees: GSM base stations	200,000

SCHEDULE FIVE

Review of some rates under Bureau on Public Procurement, Yobe State Television, College of Education and Legal Studies, Water Corporation, College of Administration, Management and Technology Agency for Mass Education and Ministry of Agriculture.

Economic Code	Revenue Code	Description	Current Rate	Proposed Rate
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		BUREAU ON PUBLIC PROCUREMENT (BPP)		
12020417	030015	Contractor Reg. for Category 'D' (Above N250m) - Per Annum	250,000	250,000
		Yobe State Television (YTV)		
12020711	060706	Announcement Fee: 60 Seconds	5,000	7,000
12020711	060707	Announcement Fee: 45 Seconds	4,000	5,500
12020711	060708	Announcement Fee: 30 Seconds	3,000	4,500
12020711	060709	Announcement Fee: 15 Seconds	2,000	3,000
12020711	060710	Marriage and Naming Ceremony Announcements Per slot	2,000	3,000
12020711	060712	News coverage out side the state capital	30,000	50,000
12020711	060714	Special News Coverage: Social coverage, coronation, etc.	30,000	100,000
12020711	060715	Special News Coverage: Birth days, marriage etc.	15,000	70,000
12020711	060716	Special News Coverage: Launching of books/products and appeal funds	30,000	80,000
12020711	060717	Special News Coverage: Business promotions generally	40,000	50,000
12020711	060718	Production cost of jingles	30,000	50,000
12020711	060722	Programme Sponsorship (Air Time only): 60 minutes	50,000	85,000
12020711	060723	Programme Sponsorship (Air Time only): 45 minutes	40,000	65,000
12020711	060724	Programme Sponsorship (Air Time only) 30 minutes	30,000	55,000
12020711	060727	Docummentary for Production: 30 minutes	40,000	50,000
12020711	060728	Documentary Air Time: 60 minutes	70,000	75,000
12020711	060729	Documentary Air Time: 45 minutes	50,000	55,000
12020711	060730	Documentary Air Time: 30 minutes	35,000	45,000
		College of Education and Legal Studies, Nguru		
12020452	030844	Diploma Prog:New Students – Games	150	1,000
12020452	030845	Diploma Prog:New Students - ID Card	500	1,000
12020452	030846	Diploma Prog:New Students - Library Fees	300	1,500
12020452	030847	Diploma Prog:New Students - Medical Levy	200	2,000
12020452	030848	Diploma Prog:New Students - File Jacket	100	500
12020452	030849	Diploma Prog:New Students - Student Hand Book	500	1,500
12020452	030850	Diploma Prog:Returning Students - Registration Fees	3,500	4,500
12020452	030851	Diploma Prog:Returning Students - Examination Fees	3,000	4,000
12020452	030852	Diploma Prog:Returning Students – Games	150	1,000

12020452	030853	Diploma Prog:Returning Students - Library Fees	300	500
12020452	030854	Diploma Prog:Returning Students - Medical Levy	200	2,000
12020452	030855	Diploma Prog:Returning Students - Student Hand Book	500	1,500
12020452	030858	NCE Program:New & Returning Students – Games	150	1,000
12020452	030859	NCE Program:New & Returning Students - ID Card	500	1,000
12020452	030860	NCE Program:New & Returning Students - Library Fees	300	1,000
12020452	030861	NCE Program:New & Returning Students - Medical Levy	200	2,000
12020452	030862	NCE Program:New & Returning Students - File Jacket	100	500
12020452	030863	NCE Program:New & Returning Students - Student Hand Book	500	1,000
12020606	050121	Sales of Bills of Entries/Application Forms	500	3,000
Water Corporation				
12020501	040071	Illegal tempering with water fittings(per month)	3,000	5,000
12020501	040072	Illegal connections (penalty)(per month)	4,000	2,000
12020501	040075	Registration of domestic boreholes	4,000	2,000
12020711	060406	Earnings From Water Rates - One/Two bedroom flat with internal water system (per month)	1,500	1,000
12020711	060407	Earnings From Water Rates - Three or more bedroom flat with internal water system(per month)	2,000	1,200
12020711	060426	Earnings From Water Rates - Governors's Office(per month)	40,000	100,000
12020711	060429	Earnings From Water Rates - Federal Govt. Secretariat Complex(per month)	40,000	100,000
12020711	060440	Earnings From Water Rates - Slaughter House (Slaughter House)(per month)	2,000	5,000
12020711	060441	Earnings From Water Rates - Parks, Round About and Ornamental Nurseries(per month)	2,000	5,000
12020711	060444	Earnings From Water Rates - State Hotels (Damaturu)(per month)	10,000	20,000
12020711	060445	Earnings From Water Rates - State Hotels (other towns)(per month)	5,000	10,000
12020711	060446	Earnings From Water Rates - Private Hotels (50 rooms and above)(per month)	20,000	60,000
12020711	060448	Earnings From Water Rates - Clubs and Recreational Centres (Damaturu)(per month)	50,000	5,000

12020711	060452	Earnings From Water Rates - Machine Block making industries(per month)	30,000	20,000
12020711	060453	Earnings From Water Rates - Car wash(per month)	15,000	10,000
12020711	060464	Earnings From Water Rates - Private orchards(per month)	15,000	10,000
12020711	060466	Earnings From Water Rates - Water Tankers (per trip)(per month)	5,000	3,000
	060467	Earnings From Water Rates - Sachets water seller (water Vendors)(per month)	5,000	20,000
12020711	060447	Earnings From Water Rates - Private Hotels (below 50 rooms)(per month)	10,000	25,000
		College of Administration, Management and Technology (CAMTECH), Potiskum		
12020452	031035	Examination Fees: Diploma (DHA) I – Indigene	8,000	9,000
12020452	031036	Examination Fees: Diploma (DHA) I - Non Indigene	9,000	10,000
12020452	031037	Examination Fees: Diploma (DHA) II – Indigene	7,000	8,000
12020452	031038	Examination Fees: Diploma (DHA) II - Non Indigene	8,000	9,000
12020452	031043	Examination Fees: HND I - Non Indigene	6,000	7,000
12020452	031045	Medical Levy: PRE-ND; CHA; Diploma (DHA) I&II; ND I & ND II - Indigene	1,000	1,500
12020452	031049	Medical Levy: PRE-HND – Indigene	1,500	2,000
12020452	031056	Library Levy: ND I & ND II - Non Indigene	1,500	2,000
12020452	031057	Library Levy: PRE-HND - Indigene & Non Indigene	1,000	2,000
12020452	031059	Library Levy: HND II – Indigene	1,500	2,000
12020452	031060	Library Levy: HND II - Non Indigene	3,000	2,000
12020452	031061	Hostel Accommodation: PRE-ND; CHA; Diploma (DHA) I&II; ND I; ND II; PRE-HND; HND I & HND II - Indigene & Non Indigene	3,000	6,000
12020452	031062	Sports Development: PRE-ND – Indigene	1,500	2,000
12020452	031068	Sports Development: Diploma (DHA) II; ND II; HND I & HND II - Indigene & Non Indigene	2,000	2,500
12020452	031072	ICT Development: PRE-ND; Diploma (DHA) I&II; ND I & HND I - Indigene	2,000	2,500
12020452	031075	ICT Development: ND II; PRE-HND; HND I & HND II - Non Indigene	1,500	3,000
12020452	031077	Project Fee: ND II – Indigene	1,000	2,000
12020452	031078	Project Fee: ND II - Non Indigene	1,500	2,000
12020452	031081	Student ID Card: CHA; PRE-HND - Non Indigene	1,500	1,000

12020606	050099	Sales of Forms – HND	4,000	5,000
12020606	050100	Sales of Forms – ND	2,000	3,000
12020606	050101	Sales of Forms - Cert.	2,000	3,000
12020606	050104	Collection of Certificates - Cert.	2,500	3,000
12020606	050105	Statement of Result – HND	3,000	4,000
12020606	050106	Statement of Result – ND	2,000	3,000
12020606	050107	Statement of Result - Cert.	1,500	2,500
Agency For Mass Education				
	030982	Certification	10,000	500
Ministry of Agriculture				
12020449	30403	Agro product Sales Tax : Millet/Sorghum/ Rice/ Wheat and Maize Per 100kg (Big Size bag)	100	1,000
12020449	030404	Agro Product Sales Tax: Groundnut/100kg (Big Size bag)	200	1,500
12020449	030405	Agro Product Sales Tax: Cowpea/100kg (Big Size bag)	200	1,500
12020449	030406	Agro Product Sales Tax: Beni seed/100kg (Big Size bag)	200	5,000
12020449	030407	Agro Product Sales Tax: Gum Arabic/100kg (Big Size bag)	500	1,000
12020449	030408	Agro Product Sales Tax: Potash/100kg (Big Size bag)	50	200
INTERNAL REVENUE SERVICE				
12010102	010225	Printer Modern Press (Presumptive) – Max	75,000	30,000
12010102	010226	Printer Modern Press (Presumptive) – Min	60,000	10,000
12010102	010227	Printer (With Press) (Presumptive) – Max	50,000	30,000
12010102	010228	Printer (With Press) (Presumptive) – Min	40,000	20,000
12010102	010229	Printer (Without Press) (Presumptive) – Max	10,000	10,000
12010102	010230	Printer (Without Press) (Presumptive) – Min	5,000	5,000
12010102	010287	Transportation (Presumptive) – Max	75,000	200,000
12010102	010288	Transportation (Presumptive) – Min	60,000	150,000

SCHEDULE SIX
Addition of new rates in some MDAs

ECONOMIC CODE	REVENUE CODE	DESCRIPTION	RATE
COLLEGE OF ADMINISTRATION, MANAGEMENT AND TECHNOLOGY (CAMTECH) POTISKUM (CONSULTANCY SERVICE RATE)			
12020452	031717	Acceptance Fee	5,000

12020452	031718	Examination Fee	17,000
12020452	031548	Medical Levy	5,000
12020452	031549	Library Levy	5,000
12020452	031550	Hostel Accommodation (Optional)	6,000
12020452	031551	Sport Development	3,000
12020452	031552	ICT Development	3,000
12020452	031553	Students ID Card	2,000
12020452	031554	College Handbook	3,000
12020452	031555	Project Fee	10,000
12020452	031556	Hygiene and Sanitation	2,000
12020606	050731	Sales of Forms	500
12020606	050732	Collection of Certificate (JSS)	500
12020452	031557	Registration (JSS)	5,000
12020452	031558	Registration (Primary)	3,500
12020452	031559	Registration (Nursery)	3,500
12020720	061023	Lodge 1	2,000
12020720	061024	Lodge 2	3,000
12020452	031613	Examination Fees: HND I SANDWICH- Indigene	15,000
12020452	031614	Examination Fees: HND I SANDWICH- Non Indigene	17,000
12020452	031615	Examination Fees: HND II SANDWICH- Indigene	12,000
12020452	031616	Examination Fees: HND II SANDWICH-Non Indigene	15,000
12020452	031652	Project Fee: HND II SANDWICH - Indigene & Non Indigene	5,000
12020452	031617	Verification	2,000
12020452	031618	Mobilization	2,000
12020452	031619	SIWES	1,000
12020452	031653	Hygiene and Sanitation	1,000
12020452	031654	Entrepreneurship Development	1,000
UMAR SULEIMAN COLLEGE OF EDUCATION, GASHUA (CONSULTANCY SERVICE RATE)			
12020452	030774	Reg./Tuition Fee -Certificate CHA (Indigene)	15,000
12020452	030775	Reg./Tuition Fee -Certificate CHA (Non-indigene)	20,000
12020452	030776	Reg./Tuition Fee -Certificate CHE (Indigene)	15,000
12020452	030777	Reg./Tuition Fee -Certificate CHE (Non-indigene)	20,000
12020452	030778	Reg./Tuition Fee -Certificate CA (Indigene)	15,000
12020452	030779	Reg./Tuition Fee -Certificate CA (Non-indigene)	20,000
12020452	030780	Reg./Tuition Fee -Certificate AEAD (Indigene)	15,000
12020452	030781	Reg./Tuition Fee -Certificate AEAD (Non-indigene)	20,000
12020452	030782	Reg./Tuition Fee ND I SLT (Indigene)	25,000
12020452	030783	Reg./Tuition Fee ND I SLT (Non-indigene)	35,000
12020452	030784	Reg./Tuition Fee ND I COM (Indigene)	25,000
12020452	030785	Reg./Tuition Fee ND I COM (Non-indigene)	35,000
12020452	030786	Reg./Tuition Fee ND I BAM (Indigene)	22,000
12020452	030787	Reg./Tuition Fee ND I BAM (Non-indigene)	35,000
12020452	030788	Reg./Tuition Fee ND I ACC (Indigene)	22,000
12020452	030789	Reg./Tuition Fee ND I ACC (Non-indigene)	35,000
12020452	030790	Reg./Tuition Fee ND II SLT (Indigene)	20,000

12020452	030791	Reg./Tuition Fee ND II SLT (Non-indigene)	25,000
12020452	030792	Reg./Tuition Fee ND II COM (Indigene)	20,000
12020452	030793	Reg./Tuition Fee ND II COM (Non-indigene)	25,000
12020452	030794	Reg./Tuition Fee ND II BAM (Indigene)	18,000
12020452	030795	Reg./Tuition Fee ND II BAM (Non-indigene)	25,000
12020452	030796	Reg./Tuition Fee ND II ACC (Indigene)	18,000
12020452	030798	Reg./Tuition Fee ND II ACC (Non-indigene)	25,000
12020452	030799	Reg./Tuition Fee Dip I DHE I (Indigene)	25,000
12020452	030800	Reg./Tuition Fee Dip I DHE I (Non-indigene)	35,000
12020452	030801	Reg./Tuition Fee Dip I DCS I (Indigene)	25,000
12020452	030802	Reg./Tuition Fee Dip I DCS I (Non- indigene)	35,000
12020452	030803	Reg./Tuition Fee Dip I DPA I (Indigene)	22,000
12020452	030804	Reg./Tuition Fee Dip I DPA I (Non- indigene)	35,000
12020452	030805	Reg./Tuition Fee Dip I DBM I (Indigene)	22,000
12020452	030806	Reg./Tuition Fee Dip I DBM I (Non- indigene)	35,000
12020452	030807	Reg./Tuition Fee Dip I DAL I (Indigene)	22,000
12020452	030808	Reg./Tuition Fee Dip I DAL I (Non- indigene)	35,000
12020452	030809	Reg./Tuition Fee Dip I DLA I (Indigene)	22,000
12020452	030810	Reg./Tuition Fee Dip I DLA I (Non- indigene)	35,000
12020452	030811	Reg./Tuition Fee Dip I DLIM I (Indigene)	22,000
12020452	030812	Reg./Tuition Fee Dip I DLIM I (Non- indigene)	35,000
12020452	030813	Reg./Tuition Fee Dip I DAC I (Indigene)	22,000
12020452	030814	Reg./Tuition Fee Dip I DAC I (Non- indigene)	35,000
12020452	030815	Reg./Tuition Fee Dip I DEM I (Indigene)	22,000
12020452	030816	Reg./Tuition Fee Dip I DEM I (Non- indigene)	35,000
12020452	030817	Reg./Tuition Fee Dip I DET I (Indigene)	22,000
12020452	030818	Reg./Tuition Fee Dip I DET I (Non- indigene)	35,000
12020452	030819	Reg./Tuition Fee Dip I DHM I (Indigene)	22,000
12020452	030820	Reg./Tuition Fee Dip I DHM I (Non- indigene)	35,000
12020452	030821	Reg./Tuition Fee Dip I DHA I (Indigene)	30,000
12020452	030822	Reg./Tuition Fee Dip I DHA I (Non- indigene)	40,000
12020452	030823	Reg./Tuition Fee Dip II DHE II (Indigene)	20,000
12020452	030824	Reg./Tuition Fee Dip II DHE II (Non- indigene)	25,000
12020452	030825	Reg./Tuition Fee Dip II DCS II (Indigene)	20,000
12020452	030826	Reg./Tuition Fee Dip II DCS II (Non- indigene)	25,000
12020452	030827	Reg./Tuition Fee Dip II DPA II (Indigene)	18,000
12020452	030828	Reg./Tuition Fee Dip II DPA II (Non- indigene)	25,000
12020452	030829	Reg./Tuition Fee Dip II DBM II (Indigene)	18,000
12020452	030830	Reg./Tuition Fee Dip II DBM II (Non- indigene)	25,000
12020452	030831	Reg./Tuition Fee Dip II DAL II (Indigene)	18,000
12020452	030832	Reg./Tuition Fee Dip II DAL II (Non- indigene)	25,000
12020452	030833	Reg./Tuition Fee Dip II DLA II (Indigene)	18,000
12020452	030834	Reg./Tuition Fee Dip II DLA II (Non- indigene)	25,000
12020452	030835	Reg./Tuition Fee Dip II DLIM II (Indigene)	18,000
12020452	030836	Reg./Tuition Fee Dip II DLIM II (Non- indigene)	25,000
12020452	030837	Reg./Tuition Fee Dip II DAC II (Indigene)	18,000

12020452	030838	Reg./Tuition Fee Dip II DAC II (Non- indigene)	25,000
12020452	030839	Reg./Tuition Fee Dip II DEM II (Indigene)	18,000
12020452	030840	Reg./Tuition Fee Dip II DEM II (Non- indigene)	25,000
12020452	030841	Reg./Tuition Fee Dip II DET II (Indigene)	18,000
12020452	030842	Reg./Tuition Fee Dip II DET II (Non- indigene)	25,000
12020452	030843	Reg./Tuition Fee Dip II DHM II (Indigene)	18,000
12020452	030844	Reg./Tuition Fee Dip II DHM II (Non- indigene)	25,000
12020452	030845	Reg./Tuition Fee PG Diploma in Education (Indigene)	50,000
12020452	030846	Reg./Tuition Fee PG Diploma in Education (Non-ndigene)	75,000
12020452	030847	Reg./Tuition Fee PG Diploma in Management (Indigene)	50,000
12020452	030848	Reg./Tuition Fee PG Diploma in Management (Non-ndigene)	75,000
12020452	030849	Reg./Tuition Fee PG Diploma in Accounting (Indigene)	50,000
12020452	030850	Reg./Tuition Fee PG Diploma in Accounting (Non-ndigene)	75,000
12020452	030851	Reg./Tuition Fee PG Diploma in Public Health Education (Indigene)	50,000
12020452	030852	Reg./Tuition Fee PG Diploma in Public Health Education (Non-ndigene)	75,000
12020452	030853	Reg./Tuition Fee PG Diploma in Public Policy and Admin. (Indigene)	50,000
12020452	030854	Reg./Tuition Fee PG Diploma in Public Policy and Admin (Non-ndigene)	75,000
Mai Idriss Aloomo Polytechnic Geidam (Consultancy Service Rate)			
12020452	030864	Advanced Diploma in Environmental Health Technology	25,000
12020452	030865	Diploma in Computer Appreciation	20,000
12020452	030867	Diploma in Public Administration	20,000
12020452	030868	Diploma in Environmental Health	20,000
College of Agriculture Gujba, (Consultancy Rate)			
12020452	031800	Reg./Tuition Fee Dip in Environmental Management (Indigene)	25,000
12020452	031801	Reg./Tuition Fee Dip in Environmental Management (Non-Indigene)	28,000
12020452	031802	Reg./Tuition Fee Dip in Poultry Production (Indigene)	25,000
12020452	031803	Reg./Tuition Fee Dip in Poultry Production (Non-Indigene)	28,000
12020452	031804	Reg./Tuition Fee Dip in Water Sanitation and Hygiene (Indigene)	25,000
12020452	031805	Reg./Tuition Fee Dip in Water Sanitation and Hygiene (Non-Indigene)	28,000
12020452	031806	Reg./Tuition Fee Dip in Wild life and Range Management (Indigene)	25,000
12020452	031807	Reg./Tuition Fee Dip in Wild life and Range Management (Non-Indigene)	28,000
12020452	031808	Reg./Tuition Fee Dip in Fisheries Production (Indigene)	25,000
12020452	031809	Reg./Tuition Fee Dip in Fisheries Production (Non-Indigene)	28,000
12020452	031810	Reg./Tuition Fee Dip in Animal Production (Indigene)	25,000
12020452	031811	Reg./Tuition Fee Dip in Animal Production (Non-Indigene)	28,000
12020452	0318112	Reg./Tuition Fee Dip in Integrated and Pest Management (Indigene)	25,000
12020452	031813	Reg./Tuition Fee Dip in Integrated and Pest Management (Non-Indigene)	28,000
12020452	031814	Reg./Tuition Fee Dip in Public Health (Indigene)	30,000
12020452	031815	Reg./Tuition Fee Dip in Public Health (Non-Indigene)	35,000
12020452	031816	Reg./Tuition Fee Dip in Nutrition and Dietetics (Indigene)	30,000

12020452	031817	Reg./Tuition Fee Dip in Nutrition and Dietetics (Non-Indigene)	35,000
12020452	031818	Reg./Tuition Fee Dip in Computer Operation (Indigene)	30,000
12020452	031819	Reg./Tuition Fee Dip in Computer Operation (Non-Indigene)	35,000
12020452	031820	Reg./Tuition Fee Dip in Information and Communication Technology (Indigene)	30,000
12020452	031821	Reg./Tuition Fee Dip in Information and Communication Technology (Non-Indigene)	35,000
Housing & Property Development			
12020401	031544	Legal and admin charges	2,000
12020453	031545	letter of Offer /Acceptance	1,000
12020453	031546	Home ownership processing fees	5,000
12020437	031547	Deed of Assignment commission	1,000
12020437	031548	Fibre optics	145
Head of Service			
12020401	031651	Administrative charges for processing of retirement benefit	1,000
12020615	050734	Sales of in service training/bond Forms	500
Ministry of Basic and Secondary Education			
12020135	020040	Private Schools License/Renewal : Nursery & pri. Sch	50,000
12020135	020085	Nursery, Pri. & Junior Sec Sch.	100,000
12020135	020086	Nursery, Pri., Junior & Senior Sec Sch.	150,000
12020135	020087	Nursery or Primary Sch. only	20,000
12020135	020088	Junior or Senior Secondary Sch. only	50,000
12020449	031647	Annual dues: Nursery	20,000
12020449	031648	Annual Dues: Primary	30,000
12020449	031649	Annua dues: Junior Secondary School	40,000
12020449	031650	Annual dues: Senior Secondary School	50,000
Water Corporation			
12020711	060470	Earnings From Water Rates - Official Guest House(per month)	2,000
12020711	060471	Earnings From Water Rates - Motorcycle Wash (per month)	5,000
12020711	061027	Earnings From Water Rates - Security Agencies' Headquarters (Per Month) (NPF, Custom, Imm.)	20,000
12020711	061028	Earnings From Water Rates - Divisional Police Station (Per Month)	5,000
12020711	061029	Earnings From Water Rates - Mobile Base Police Headquarters (Per Month)	20,000
12020711	061030	Earnings From Water Rates - Shopping Complex Plaza (Per Month)	2,000
12020711	061031	Earnings From Water Rates - Motor Park (per month)	2,000
Ministry of Housing and Urban Development			
12020460	031655	Architectural Design (Based on assessment)	5,000
Agricultural Dev. Programme (ADP)			
12020484	031656	Private Tractor Sticker	20,000
12020484	031657	Private Cart-Tresher Big size Sticker	5,000
12020484	031658	Private Cart-Tresher Small size Sticker	2,000
Ministry of Transport and Energy			
12020450	031659	Fresh and renewal of Motorcycle & P/Bike (DTT)	1,100
12020450	031660	Fresh and renewal of Motor Vehicle (DTT)	2,200
12020450	031661	Fresh and renewal of Articulated Vehicle (DTT)	3,200

YOBE STATE GEOGRAPHICAL INFORMATION SYSTEM (YOGIS)			
12020447	031662	Premium for residential per SQM high density	25
12020447	031663	Premium for residential per SQM medium density	30
12020447	031664	Premium for commercial per SQM	120
12020447	031719	Premium for corner Shop	50,000
12020447		Premium for corner Shop Category B&C	30,000
12020447	031665	Premium for per SQM institutional density	10
12020447	031666	Premium Processing fee for commercial plots Category A	100,000
12020447	031678	Premium Processing fee for commercial plots Category B&C	50,000
12020447	031667	Premium Processing fee for residential plots	10,000
12020438	031668	Proto type Fees	25,000
12020447	031669	Corner shops Fees	20,000
12020483	031670	Administrative Charges	16,000
12020480	031671	Simple Tower/ Mast-Annual Permit Fees Per Side (Installation) Category 'A' Above 35M	50,000
12020480	031672	Simple Tower /Mast- Annual Permit Fees Per Side (Installation) Category 'B' Less than 35M	20,000
12020480	031674	Survey charges High density	10,000
12020480	031675	Survey charges Medium density	15,000
12020480	031676	Survey charges Low density	20,000
INTERNAL REVENUE SERVICE			
12020482	031673	Vehicle Side Sticker	3,500
12020105	020093	Radio and Television Tax: Satelite Broadcast Per Annum	3,000
12020105	020094	Radio and Television Tax: Telecommunication/ Internet Broadcast Per Annum	2,000
12020105	020095	Radio and Television Tax: Digital Set Box Per Annum	1,000
12020105	020096	Radio and Television Tax: Motor Vehicle/ Keke Napep Per Annum	1,000
12020105	020089	Radio and Television Tax: Point Of Sales (P. O. S.) Machine Per Annum	500
12020105	020097	Radio and Television Sales Tax: Radio/ MP 3/ MP4 (One off)	500
12020105	020090	Radio and Television Sales Tax: Device- 8-42 Inches (One off)	1,000
12020105	020091	Radio and Television Sales Tax: Device- 43-65 Inches (One off)	1,500
12020105	020092	Radio and Television Sales Tax: Device- 75-85 Inches (One off)	2,000
12020448	031682	Development Levy: Federal Government Employees (Once in a year)	5,000
12020448	031683	Development Levy: State Government Employees (Once in a year)	1,000
12020448	031684	Development Levy: local Government Employees (Once in a year)	500
12020448	031685	Development Levy: Private Companies/ Business Enterprises Employees (Once in a year)	1,000
PRESUMPTIVES			
12020449	031686	Driving School Proprietor- Max	20,000
12020449	031687	Driving School Proprietor- Min	15,000
12020449	031688	Mobile Retail Cart- Max	10,000
12020449	031689	Mobile Retail Cart- Min	5,000
12020449	031690	Firewood/ Charcoal Seller-Max	5,000
12020449	031691	Firewood/ Charcoal Seller-Min	2,500

12020449	031692	Simcard Registration Centre-Max	5,000
12020449	031693	Simcard Registration Centre-Min	2,000
12020449	031694	Buka Tea and Bread seller-Max	5,000
12020449	031695	Buka Tea and Bread seller-Min	2,000
12020449	031696	Soft Drink Dealer-Max	20,000
12020449	031697	Soft Drink Dealer-Min	15,000
12020449	031698	Car dealer-Max	50,000
12020449	031699	Car dealer-Min	30,000
12020449	031700	Cigarettes and narcotic Seller-Max	20,000
12020449	031701	Cigarettes and narcotic Seller-Min	10,000
12020449	031702	Second Hand Wear (Gwanjo) Dealer-Max	10,000
12020449	031703	Second Hand Wear (Gwanjo) Dealer-Min	5,000
12020449	031704	Grinding machine (Maiwando)-Max	10,000
12020449	031705	Grinding machine (Maiwando)-Min	5,000
12020449	031706	Polythene Bag Dealer-Max	5,000
12020449	031707	Polythene Bag Dealer-Min	2,000
12020449	031708	Animal Feed Dealer-Max	10,000
12020449	031709	Animal Feed Dealer-Min	5,000
MINISTRY OF AGRICULTURE			
12020482	031710	Single Haulage Fees: Cars and equivalent	5,000
12020482	031711	Single Haulage Fees: Pickup vans and equivalent	2,500
12020482	031712	Single Haulage Fees: Luxury buses and equivalent	5,500
12020482	031713	Single Haulage Fees: 12/14 tyres and equivalent	11,000
12020482	031714	Single Haulage Fees: 18 tyres and equivalent	16,000
12020449	031715	Live Stock Sales Tax: Camel/ Cow/ Horses Per Head	2,500
12020449	031716	Live Stock Sales Tax: Sheep/am/ Goat/ Donkey Per Head	1,500

SCHEDULE SEVEN
Creation of rates for newly

established Yobe State
Inspection and Monitoring Agency.

**YOBE STATE HEALTHCARE
INSPECTION & MONITORING
AGENCY**

ADMIN CODE	ECONOMIC CODE	REVENUE CODE	DESCRIPTION	RATE
052110500100	12020136	020084	REGISTRATION OF FACILITY: Primary Health Care Center: Public Health Post Reg, Inspection and License fee	36,500.00
052110500100	12020136	020085	REGISTRATION OF FACILITY: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee	41,500.00
052110500100	12020136	020086	REGISTRATION OF FACILITY: Primary Health Care Center: Public Primary Health Care Center Reg, Inspection and License fee	126,500.00
052110500100	12020136	020087	REGISTRATION OF FACILITY:: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee	176,500.00
052110500100	12020136	020088	REGISTRATION OF FACILITY: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee	226,500.00
052110500100	12020136	020089	REGISTRATION OF FACILITY: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee	276,500.00
052110500100	12020136	020090	REGISTRATION OF FACILITY: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee	326,500.00
052110500100	12020136	020091	RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Health Post Annual Renewal of Licenses fee	5,500.00
052110500100	12020136	020092	RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Primary Healthcare Clinic Annual Renewal of Licenses fee	10,500.00
052110500100	12020136	020093	RENEWAL OF LICENCE OPERATION: Primary Health Care Center: Public Primary Health Care Center Annual Renewal of Licenses fee	30,500.00
052110500100	12020136	020094	RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public General Hospital Annual Renewal of Licenses fee	50,500.00
052110500100	12020136	020095	RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public Specialists' Hospital Annual Renewal of Licenses fee	70,500.00
052110500100	12020136	020096	RENEWAL OF LICENCE OPERATION: Hospitals & Clinics: Public Medical Center Annual Renewal of Licenses fee	70,500.00
052110500100	12020136	020097	RENEWAL OF LICENCE OPERATION: Hospitals	100,500.00

			& Clinics: Public Teaching Hospital Annual Renewal of Licenses fee	
052110500100	12020483	031544	CHANGE OF SCHEDULE: Primary Health Care Center: Public Health Post change of schedule (category) fee	31,500.00
052110500100	12020483	031545	CHANGE OF SCHEDULE: Primary Health Care Center: Public Primary Healthcare Clinic change of schedule (category) fee	36,500.00
052110500100	12020483	031546	CHANGE OF SCHEDULE: Primary Health Care Center: Public Primary Health Care Center change of schedule (category) fee	56,500.00
052110500100	12020483	031547	CHANGE OF SCHEDULE: Hospitals & Clinics: Public General Hospital change of schedule (category) fee	76,500.00
052110500100	12020483	031548	CHANGE OF SCHEDULE: Hospitals & Clinics: Public Specialists' Hospital change of schedule (category) fee	96,500.00
052110500100	12020483	031549	CHANGE OF SCHEDULE: Hospitals & Clinics: Public Medical Center change of schedule (category) fee	96,500.00
052110500100	12020483	031550	CHANGE OF SCHEDULE:Hospitals & Clinics: Public Teaching Hospital change of schedule (category) fee	126,500.00
052110500100	12020501	040105	PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	31,500.00
052110500100	12020501	040106	PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	47,250.00
052110500100	12020501	040107	PENAL: Primary Health Care Center: Public Health Post Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	55,125.00
052110500100	12020501	040108	PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	36,500.00
052110500100	12020501	040109	PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	54,750.00
052110500100	12020501	040110	PENAL: Primary Health Care Center: Public Primary Healthcare Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	63,875.00
052110500100	12020501	040111	PENAL: Primary Health Care Center: Public Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) One Year	121,500.00
052110500100	12020501	040112	PENAL: Primary Health Care Center: Public	182,250.00

			Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) Two Years	
052110500100	12020501	040113	PENAL: Primary Health Care Center: Public Primary Health Care Center Reg, Insp and License fee (Without Annual Renewal Licence) Three Years	212,625.00
052110500100	12020501	040114	PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	171,500.00
052110500100	12020501	040115	PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	257,250.00
052110500100	12020501	040116	PENAL: Hospitals & Clinics: Public General Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	300,125.00
052110500100	12020501	040117	PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	221,500.00
052110500100	12020501	040118	PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	332,250.00
052110500100	12020501	040119	PENAL: Hospitals & Clinics: Public Specialists' Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	387,625.00
052110500100	12020501	040120	PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	271,500.00
052110500100	12020501	040121	PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	407,250.00
052110500100	12020501	040122	PENAL: Hospitals & Clinics: Public Medical Center Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	475,125.00
052110500100	12020501	040123	PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	321,500.00
052110500100	12020501	040124	PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	482,250.00
052110500100	12020501	040125	PENAL: Hospitals & Clinics: Public Teaching Hospital Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	562,625.00

052110500100	12020136	020098	REGISTRATION OF FACILITY: Hospitals & Clinics: Private Mono Clinic Reg, Inspection and License fee	101,500.00
052110500100	12020136	020099	REGISTRATION OF FACILITY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee	136,500.00
052110500100	12020136	020100	REGISTRATION OF FACILITY: Hospitals & Clinics: Private maternity Home Reg, Inspection and Licenses fee	101,500.00
052110500100	12020136	020101	REGISTRATION OF FACILITY: Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee	101,500.00
052110500100	12020136	020102	REGISTRATION OF FACILITY: Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee	156,500.00
052110500100	12020136	020103	REGISTRATION OF FACILITY: Hospitals & Clinics: Private Secondary facility Reg, Inspection and Licenses fee	271,500.00
052110500100	12020136	020104	REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee	111,500.00
052110500100	12020136	020105	REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee	141,500.00
052110500100	12020136	020106	REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee	101,500.00
052110500100	12020136	020107	REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic Reg, Inspection and Licenses fee	106,500.00
052110500100	12020136	020108	REGISTRATION OF FACILITY: Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic Reg, Inspection and Licenses fee	151,500.00
052110500100	12020136	020109	LICENCE RENEWAL FEE: Hospitals & Clinics: Private Mono Clinic Annual Renewal of Licenses. Fee	50,500.00
052110500100	12020136	020110	LICENCE RENEWAL FEE: Hospitals & Clinics: Private Poly Clinic Annual Renewal of Licenses fee	70,500.00
052110500100	12020136	020111	LICENCE RENEWAL FEE: Hospitals & Clinics: Private Maternity Home Annual Renewal of Licenses fee	70,500.00
052110500100	12020136	020112	LICENCE RENEWAL FEE: Hospitals & Clinics: Private Nursing home Annual Renewal of Licenses fee	50,500.00
052110500100	12020136	020113	LICENCE RENEWAL FEE:Hospitals & Clinics: Private PHHC (FBO) Annual Renewal of Licenses fee	50,500.00

052110500100	12020136	020114	LICENCE RENEWAL FEE: Hospitals & Clinics: Private Secondary Facility Annual Renewal of Licenses fee	105,500.00
052110500100	12020136	020115	LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee	70,500.00
052110500100	12020136	020116	LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee	90,500.00
052110500100	12020136	020117	LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee	125,500.00
052110500100	12020136	020118	LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic Annual Renewal of License fee	65,500.00
052110500100	12020136	020119	LICENCE RENEWAL FEE: Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic Annual Renewal of License fee	105,500.00
052110500100	12020483	031551	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Mono Clinic change of schedule (category) fee	46,500.00
052110500100	12020483	031552	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Poly Clinic change of schedule (category) fee	66,500.00
052110500100	12020483	031553	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private maternity Home Reg, Inspection and Licenses fee	66,500.00
052110500100	12020483	031554	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee	46,500.00
052110500100	12020483	031555	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee	46,500.00
052110500100	12020483	031556	CHANGE OF SCHEDULE FEE: Hospitals & Clinics: Private Secondary Facility Reg. Inspection and Licence fee	86,500.00
052110500100	12020483	031557	CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Reg, Inspection and Licenses fee	6,500.00
052110500100	12020483	031558	CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Reg, Inspection and Licenses fee	86,500.00
052110500100	12020483	031559	CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Reg, Inspection and Licenses fee	106,500.00
052110500100	12020483	031560	CHANGE OF SCHEDULE FEE: Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic change of schedule (category) fee	61,500.00
052110500100	12020483	031561	CHANGE OF SCHEDULE FEE: Med Lab &	86,500.00

			Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic Annual Renewal of License fee	
052110500100	12020483	031562	FOLD UP: Hospitals & Clinics: Private Mono Clinic fold up process fee	5,000.00
052110500100	12020483	031563	FOLD UP: Hospitals & Clinics: Private Poly Clinic fold up process fee	6,000.00
052110500100	12020483	031564	FOLD UP: Hospitals & Clinics: Private Maternity Home fold up process fee	5,000.00
052110500100	12020483	031565	FOLD UP: Hospitals & Clinics: Private Nursing Home fold up process fee	5,000.00
052110500100	12020483	031566	FOLD UP:Hospitals & Clinics: Private PHCC fold up process fee	6,000.00
052110500100	12020483	031567	FOLD UP: Hospitals & Clinics: Private Secondary Facility fold up process fee	10,000.00
052110500100	12020483	031568	FOLD UP: Med Lab & Private Med Lab/Radio-diagnostic: Mono Med Lab fold up process fee	6,000.00
052110500100	12020483	031569	FOLD UP: Med Lab & Private Med Lab/Radio-diagnostic: Poly Med Lab fold up process fee	6,000.00
052110500100	12020483	031570	FOLD UP:Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic fold up process fee	6,000.00
052110500100	12020483	031580	FOLD UP:Med Lab & Private Med Lab/Radio-diagnostic: Poly Radio-diagnostic fold up process fee	6,000.00
052110500100	12020483	031581	RELOCATION FEE: Hospitals & Clinics: Private Mono Clinic Relocation fee	21,500.00
052110500100	12020483	031582	RELOCATION FEE: Hospitals & Clinics: Private Poly Clinic Relocation fee	41,500.00
052110500100	12020483	031583	RELOCATION FEE: Hospitals & Clinics: Private Maternity Home Relocation fee	41,500.00
052110500100	12020483	031584	RELOCATION FEE: Hospitals & Clinics: Private Nursing Home Relocation fee	21,500.00
052110500100	12020483	031585	RELOCATION FEE: Hospitals & Clinics: Private PHCC Relocation fee	21,500.00
052110500100	12020483	031586	RELOCATION FEE: Hospitals & Clinics: Private Secondary Facility Relocation fee	61,500.00
052110500100	12020483	031587	RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Primary Med Lab Relocation fee	41,500.00
052110500100	12020483	031588	RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Secondary Med Lab Relocation fee	61,500.00
052110500100	12020483	031589	RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Tertiary Med Lab Relocation fee	81,500.00
052110500100	12020483	031590	RELOCATION FEE:Med Lab & Private Med Lab/Radio-diagnostic: Mono Radio-diagnostic Relocation fee	36,500.00
052110500100	12020483	031591	RELOCATION FEE: Med Lab & Private Med	61,500.00

			Lab/Radio-diagnostic: Poly Radio-diagnostic Relocation fee	
052110500100	12020501	040126	PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) One Year	66,500.00
052110500100	12020501	040127	PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Two Years	99,750.00
052110500100	12020501	040128	PENALTY: Hosp. & Clinics: Priv. Mono Clinic Reg, Inspection and License fee (Without Annual Renewal Licence) Three Years	116,375.00
052110500100	12020501	040129	PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year	101,500.00
052110500100	12020501	040130	PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years	152,250.00
052110500100	12020501	040131	PENALTY: Hospitals & Clinics: Private Poly Clinic Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years	177,625.00
052110500100	12020501	040132	PENALTY:Hosp. & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year	66,500.00
052110500100	12020501	040133	PENALTY:Hosp. & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years	97,750.00
052110500100	12020501	040134	PENALTY:Hospitals & Clinics: Priv. maternity Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years	116,375.00
052110500100	12020501	040135	PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year	71,500.00
052110500100	12020501	040136	PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years	107,250.00
052110500100	12020501	040137	PENALTY:Hospitals & Clinics: Private Nursing Home Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years	125,125.00
052110500100	12020501	040138	PENALTY:Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year	121,500.00
052110500100	12020501	040139	PENALTY:Hospitals & Clinics: Private PHCC	182,250.00

			Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Years	
052110500100	12020501	040140	PENALTY:Hospitals & Clinics: Private PHCC Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Years	212,625.00
052110500100	12020501	040141	PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) One Year	221,500.00
052110500100	12020501	040142	PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Two Year	332,250.00
052110500100	12020501	040143	PENALTY: Hosp. & Clinics: Priv. Secondary facility Reg, Inspection and Licenses fee (Without Annual Renewal Licence) Three Year	387,625.00
052110500100	12020501	040144	PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. and Licenses fee (Without Annual Renew Licence) One Year	71,500.00
052110500100	12020501	040145	PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. & Licenses fee (Without Annual Renew Licence) Two Years	107,250.00
052110500100	12020501	040146	PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Pri. Med Lab Reg, Insp. & Licenses fee(Without Annual Renew Licence) Three Years	125,125.00
052110500100	12020501	040147	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) One Years	111,500.00
052110500100	12020501	040148	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Two Years	167,250.00
052110500100	12020501	040149	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Sec. Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Three Years	195,125.00
052110500100	12020501	040150	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) One Year	161,500.00
052110500100	12020501	040151	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Two Years	242,250.00
052110500100	12020501	040152	PENALTY: Med Lab & Priv. Med Lab/Radio-diagn: Tertiary Med Lab Reg, Insp & Licenses fee (Without Annual Ren Licence) Three Years	282,625.00
052110500100	12020501	040153	PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Mono Radio-diagn Reg, Insp and Licenses fee(Without Annual Ren Licence) One Year	71,500.00
052110500100	12020501	040154	PENALTY:Med Lab & Priv. Med Lab/Radio-diagn: Mono Radio-diagn Reg, Insp and	107,250.00

			Licenses fee(Without Annual Ren Licence) Two Years	
052110500100	12020501	040155	PENALTY:Med Lab & Priv. Med Lab/Radio- diagn: Mono Radio-diagn Reg, Insp and Licenses fee(Without Annual Ren Licence) Three Years	125,125.00
052110500100	12020501	040156	PENALTY:Med Lab & Priv. Med Lab/Radio- diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) One Year	111,500.00
052110500100	12020501	040157	PENALTY:Med Lab & Priv. Med Lab/Radio- diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) Two Years	167,250.00
052110500100	12020501	040158	PENALTY:Med Lab & Priv. Med Lab/Radio- diagn: Poly Radio-diagn Reg, Insp and Licenses fee (Without Annual Ren Licence) Three Years	195,125.00

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

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BARR. MUHAMMED A. B. YUSUF
CLERK
HOUSE OF ASSEMBLY