

A BILL

FOR

A LAW TO REPEAL THE DELTA STATE INTERNAL REVENUE CONSOLIDATION LAW 2009 AND ENACT THE DELTA STATE INTERNAL REVENUE SERVICE, ESTABLISH THE INTERNAL REVENUE SERVICE BOARD AND FOR OTHER MATTERS CONNECTED THEREWITH

BE IT ENACTED by the Delta State House of Assembly as follows:

PART 1
PRELIMINARY

1. This Law may be cited as the Delta State Internal Revenue Service Law, 2020 and shall come into force on the 13th day of May, 2020. Short title and Commencement.

2. In this Law, unless the context otherwise requires: Interpretation.

“Agent” includes any person (other than a Government staff or officer), who is acting for or on behalf of another person who is his principal;

“Application” includes any written reply, observation, complaint or reservation in respect of a demand notice;

“*Appropriate Authority*” means the Government Ministry, Department or Agency that is duly authorized to charge, levy or collect the sum stated in the tariffs set out in the Schedule to this Law and includes the Governor and the Government of Delta State [Schedule 1];

“*Attorney-General*” means the Attorney-General and Commissioner for Justice of Delta State;

“*Auditor-General*” means the Auditor-General of Delta State;

“*Authorized Officer*” means any person employed in the Internal Revenue Service, or for the time being, performing duties in relation to tax, and who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law;

“*Bills of Exchange*” has the same meaning as assigned to it under the Bills of Exchange Act;

“*Board*” means the Delta State Internal Revenue Service Board established under Section 5 of this Law;

“*Book*” includes any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise;

“*Chairman*” means the Chairman of the Board and Chief Executive Officer of the Delta State Internal Revenue Service appointed pursuant to the provisions of Section 6(1)(e) of this Law;

“*Chief Accounting Officer*” means the Chairman of the State Internal Revenue Service;

“*Commissioner*” means the State Commissioner charged with the responsibility for matters relating to Finance;

“*Computer*” has the same meaning as assigned to it under the Evidence Act, Laws of the Federation of Nigeria;

“*Consolidated Revenue Fund*” means the same thing as Government Treasury;

“*Corporation*” includes any agency, association, body or company incorporated/registered under the Companies and Allied Matters Act and includes its principal officer;

“*Demand Notice*” means any written demand by the Delta State Internal Revenue Service upon any person and/or corporate entity demanding the payment of stipulated rates under this Law;

“*Distrain*” means taking possession of the property of a person and/or corporate entity for debt owed under this Law;

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

“*Government*” means the Government of Delta State;

“*Government Treasury*” means the fund of the Government;

“*Governor*” means the Governor of Delta State;

“*Government Official*” includes a duly authorized person acting for or on behalf of the Government, pursuant to this Law and includes a Government Officer;

“*House of Assembly*” means the Delta State House of Assembly;

“*Income Chargeable*” includes any salary, wages, fees, allowances, or profits from employment including gratuities, compensations, bonuses, premiums, benefits, or other perquisites allowed, or given or granted by any person temporary or permanent employee;

“*Itinerant Worker*” means a roving worker;

“*Joint Tax Board*” means the Joint Tax Board as established in the Personal Income Tax Act (PITA);

“*Jurisdiction*” means the territorial limit within which the Delta State Government is statutorily empowered to govern;

“*Law*” means any Federal Act or State Law and includes any subsidiary legislation made there under;

“*Legislative House*” means the Legislative Arm of the Local Government Area Council;

“*Local Committee*” means the Local Government Area Revenue Committee;

“*Local Government*” means a Local Government Area of Delta State;

“*Member*” means a Member of the Board appointed in accordance with Section 5 of this Law and includes the Chairman;

“*Ministry*” means the State Ministry charged with the responsibility for matters relating to finance;

“*Objection*” means any written expression of dissatisfaction, observation, or reservation in respect of a demand notice by a person or corporate entity and includes an application;

“*Officer*” means any person employed in the Internal Revenue Service;

“*Person*” includes a natural person and artificial person such as company and includes a registered co-operative society and business enterprise;

“*Principal Officer of a Corporation*” includes any person acting for or on behalf of a corporation and includes its directors and management officers;

“*Private Dwelling*” means any building or part of a building, occupied as residential accommodation and includes any garage, shed and other building used or connected therewith;

“*Property*” means any material or physical asset of a person or corporation and includes commercial building and business premises;

“*Revenue*” means all monies or financial gains accruable to Government;

“*Revenue Rates/Tariffs*” means the stipulated and authorized rating/tariff contained in Schedule I of this Law;

“*Service*” means the Internal Revenue Service of Delta State;

“*Schedule*” means the Schedules set out in this Law and forms part of this Law;

“*Similar Law*” includes all Laws under which rates, levies, fees, fines, taxes and any other fiscal payment by whatever name called are chargeable by and payable to the Government;

“*State*” means Delta State of Nigeria and includes the State Government;

“*State Executive Council*” means Delta State Executive Council;

“*State Public Service*” means Ministries, Departments, Agencies, Commissions, Boards and Parastatals;

“*Tax*” includes any duty, levy, fee, fine, rate, charge, imposition or revenue accruable to the State in full or in part under this Law or any other enactment;

“*Taxable Income*” means all earnings or incomes by Taxable Person which are taxable, except the person is not in Nigeria for an aggregate period of 183 days in a year including annual leave or temporary period of absence, and the Service shall collect tax from every itinerant worker in the State;

“*Taxable Person*” includes any person or body of persons, family, corporation sole, trustee or executor, or a person who carries out an economic activity, a person exploiting property for the purpose of obtaining income there from by way of trade or business, or person or agency of government acting in that capacity;

“*Technical Committee*” means Technical Committee of the Internal Revenue Service.

PART II

ESTABLISHMENT, MEMBERSHIP AND FUNCTIONS OF THE STATE INTERNAL REVENUE SERVICE AND ITS BOARD

3. (1) There is hereby established for the State, a body to be known as the Delta State Internal Revenue Service. Establishment of the Service.

(2) The Service:

- (a) shall be a body corporate with perpetual succession and common seal;
- (b) may sue or be sued in its corporate name; and
- (c) may acquire, hold and dispose of any property or interest in property (movable or immovable), for the purpose of carrying out its functions under this law.

(3) The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment which the House of Assembly has power to make.

4. (1) Notwithstanding the provision of any other law in the State, the Service shall have exclusive powers to control, administer, impose and collect different taxes and levies and other forms of revenue within the State as provided by the Law. Object of the Service.

(2) The collection of all taxes, levies, fees and rates collectable by all MDAs is delegated to the Service.

(3) The Service is empowered by this Law to impose penalties in respect to any default.

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

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

ESTABLISHMENT AND MEMBERSHIP OF THE BOARD

Establishment and Management of the Board.

5. (1) There shall be established for the Service a Board to be known as the Delta State Internal Revenue Service Board which shall have overall supervision of the Service as prescribed under this Law.

(2) The Board shall consist of:

- (a) The Chairman;
- (b) three other persons appointed by the Governor on their personal merit, one each representing a Senatorial District in the State, who shall serve as Executive Directors;
- (c) one person appointed by the Governor, who shall serve as Executive Director Legal Services (Enforcement and Compliance);
- (d) the Honourable Commissioner, Ministry of Economic Planning or his representative who must not be below the rank of a Director;
- (e) the Honourable Commissioner, Ministry of Lands and Surveys or his representative who must not be below the rank of a Director;
- (f) the Honourable Commissioner, Ministry of Finance or his representative who must not be below the rank of a Director;
- (g) the Honourable Commissioner, Directorate of Transport or his representative who must not be below the rank of a Director;
- (h) the Honourable Attorney-General and Commissioner for Justice or his representative who must not be below the rank of a Director; and
- (i) two Directors in charge of Income Tax and Other Revenues.

QUALIFICATIONS OF MEMBERS OF THE BOARD

Qualification and Tenure of Members of the Board.

6. 1(a) The Chairman of the Board shall be a holder of a degree or its equivalent from a recognized institution in any of the disciplines of Taxation, Accounting, Banking and Finance, and Economics, and should have held a senior management position in a public or private establishment for a minimum of twelve (12) years and must be a professional Accountant, Certified by the Institute of Chartered Accountants of Nigeria, (ICAN) or Association of National Accountants of Nigeria (ANAN) , or Chartered Institute of Bankers of Nigeria (CIBN) or their equivalent and a member of the Chartered Institute of Taxation of Nigeria (CITN).

- (b) The Executive Directors shall be holders of university degree or its equivalent with a minimum of ten (10) years work experience and with relevant professional qualification.
 - (c) The Executive Director Legal Services shall be a legal practitioner in Nigeria with a minimum of ten (10) years post call and experienced in litigation matters.
 - (d) The Chairman and other Members of the Board, particularly those referred to in Section 5 (2)(a), (b) and (c) shall be appointed by the Governor subject to the confirmation of the State House of Assembly.
- (2) The Members of the Board shall hold office for a period of 4 years in the first instance and may be reappointed for another term of 4 years only and no more.

7. (1) A Member of the Board shall cease to hold office if:

- (a) he resigns his appointment by notice under his hand, addressed to the Governor; or
- (b) he becomes of unsound mind; or
- (c) he is declared bankrupt; or
- (d) he is convicted of a felony, or any offence involving dishonesty or corruption; or
- (e) he becomes incapable of discharging the functions of his office either arising from an infirmity of the mind or body; or
- (f) the Governor is satisfied that it is not in the interest of the Board, or of the public for the Member to continue in office; or
- (g) he has been found guilty of breach of Code of Conduct, or other serious misconduct in relation to his duties, by a court of competent jurisdiction; or
- (h) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the country by an order of a competent authority; or
- (i) in the case of a person who becomes a Member by

Cessation/ Removal of Membership/Dissolution of the Board.

virtue of the office he occupies, when he ceases to hold that office.

- (2) Notwithstanding the Provisions of Section 6(2) of this Law, the House acting upon a request by the Governor shall by two-third majority dissolve the Board.

Functions of the Board.

8. The Functions of the Board shall be:

- (a) to provide general policy guidelines regarding the functions of the Service and supervising the implementation of such policies;
- (b) to generally control the management of the Service on matters of policy, subject to the provisions of this Law and or Regulations setting up the Service;
- (c) review and approve the Service recommendations regarding its strategic and business plans, goals and measures relative to those plans;
- (d) to account for all amounts so collected in a manner to be prescribed by this Law;
- (e) to supervise and monitor all revenue collectors from Ministries, Department and Agencies of the State and ensure prompt returns;
- (f) to make recommendations, where appropriate, to the Joint Tax Board on tax policy, reform, legislation, treaties and exemptions, as may be required from time to time;
- (g) to appoint, promote, transfer and impose disciplinary measures on the staff of the Service;
- (h) to make recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Service;
- (i) review and approve the Service recommendations regarding its budget with particular emphasis on ensuring that the budget supports the Service strategic and business plans;
- (j) review the Service annual financial audits;
- (k) provide annual stewardship reports to the Governor;
- (l) review and approve the Service recommendations regarding

major operational and organizational plans;

(m) approve all waivers and shall render a list of such waivers and reasons thereof to the Governor; and

(n) to do all such things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Service under this Law.

9.(1) Any seven (7) Members of the Board, one of whom shall be the Chairman, or any Executive Director in the Service appointed by Members present in the absence of the Chairman, shall form a quorum for the purpose of transacting any business of the Board. Quorum of the Board.

(2) The Board shall convene its meetings periodically as it may deem fit, provided the Board shall meet once in every quarter of the year.

(3) The Secretary of the Board shall summon and organize meetings of the Board, as may be directed by the Chairman, or pursuant to a requisition made by 1/3 of the Members of the Board.

(4) Notwithstanding the provisions of this Section, the majority decision of the Members of the Board on any issue in a written form, shall be treated in all respects as though it is a decision of the Board in actual meeting, unless 1/3 of the Members have requested the submission of the matter to a formal meeting of the Board.

INTERNAL REVENUE SERVICE

10. (1) The Service shall be autonomous in the day-to-day running of its technical, professional and administrative affairs.

Autonomy/
Composition
and Structure
of the
Service.

(2) The Service shall comprise the following:

(a) Chairman of the Board/ Chief Executive Officer of the Service;

(b) four Executive Directors to serve as:

(i) Executive Director Operations;

(ii) Executive Director Finance and Administration;

(iii) Executive Director ICT and Corporate Development;

and

(iv) Executive Director Legal Services (Enforcement and Compliance);

(c) Secretary of the Service;

(d) two Directors from within the Service out of the seven Directorates in the Service namely:

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- (i) Income Tax;
- (ii) Other Revenue;
- (iii) ICT;
- (iv) Legal Services, Enforcement and Compliance;
- (v) Corporate Development;
- (vi) Finance and Accounts; and
- (vii) Human Resource (Administration).

Powers and
General
Functions
of the
Service.

11. (1) The Service shall have powers to:

- (a) assess all persons chargeable with tax in the State;
- (b) collect, recover and pay to the designated account any tax or levy due to the State Government under this or any other enactment and cause the presentation of a statement of account to the Commissioner all such sums and amount to be transferred into the designated consolidated bank account of the State Government within fifteen working days of the succeeding month;
- (c) (i) ensure the effective and optimum collection of all revenue and penalties due to the State under the relevant Federal and State laws; and

(ii) Notwithstanding the provision of subsection (1)(c)(i) of this Section, this Law empowers the Governor, subject to the approval of the House prescribe, amend or review the tariffs, rates, levies, fines, fees etc, from time to time in line with economic realities;
- (d) do all things that may be necessary and expedient for the assessment and collection of revenue;
- (e) account for all amounts so collected in a manner to be prescribed by this Law;
- (f) supervise and monitor all revenue collectors from Ministries, Departments and Agencies of the State and ensure prompt returns;

- (g) make recommendations, where appropriate, to the Joint Tax Board on tax policy, reform, legislation, treaties and exemptions, as may be required from time to time;
- (h) appoint, promote, transfer and impose disciplinary measures on the staff of the Service;
- (i) make recommendations to the Board regarding the terms and conditions of employment and remuneration of staff of the Service;

- (j) enforce payment of due taxes;
- (k) in collaboration with the Ministry of Finance to review the tax regime and promote the application of tax revenues to stimulate economic activities and development in the State;
- (l) in collaboration with relevant law enforcement agencies, carry out the examination and investigation of all tax fraud or evasion with a view to determining compliance with provisions of this or any other relevant enactment;
- (m) make, from time to time, a determination of the extent of financial loss and such other losses by Government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waivers and other related matters;
- (n) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (o) adopt measures which include enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance or fraud;
- (p) collaborate and facilitate rapid exchange of scientific and technical information with relevant national and international agencies or bodies on tax matters;
- (q) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
- (r) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (s) provide and maintain an up-to-date data base and information on all taxable persons, for the purpose of efficient and effective tax administration;

- (t) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
- (u) issue taxpayer identification number to every person taxable in the State;
- (v) carry out public awareness campaigns on benefits of tax compliance;
- (w) provide annual stewardship reports to the Board;

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- (x) institute and prosecute to their logical conclusion all cases arising from or connected with revenue generation and administration; and
 - (y) carry out all such other activities as may be necessary or expedient for the discharge of any or all of the functions prescribed in this Law.
- (2) The Board shall, subject to the approval of the Governor appoint and employ consultants, including practicing tax practitioners, legal practitioners, chartered accountants and such other professionals as agents to transact any business or to do any act required to be done in the execution of its functions or for carrying into effect the purpose of this Law except matters relating to Income Tax Assessment and collection.
 - (3) Whenever the Service considers it necessary with respect to any revenue due to the State, the Service may acquire, hold and dispose of any property taken as security for, or in satisfaction of any sum due, or judgment debt due in respect of any revenue, and shall account for any such property and the proceeds of sale thereof in a manner to be prescribed by the appropriate authority.
 - (4) (a) Anything required to be done by the Service in relation to its powers or functions under this Law shall be signed under the hand of the Chief Executive Officer or by an Officer of the Service duly authorized by the Chief Executive Officer; and
 - (b) Any other such powers as are conferred on it by this Law or other enactment.

STAFF REGULATIONS

Staff
Appointment,
Dismissal,
Remuneration
and Pensions
(General

12. (1) Subject to the provisions of this Law, the Board may make staff Regulations relating generally to the conditions of service of the staff and, in particular the Regulations may provide for the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service.

Regulations).

- (2) Employment in the Service shall be subject to the provisions of the Pension Legislation and accordingly Officers and Employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by law.
- (3) The appointment, dismissal, terms and conditions of service including remuneration, allowances, benefits and pensions of the Employees of the Service shall be determined by the Board, subject to the approval of the Governor.

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13. (1) The Chairman of the Board shall:

- (a) be the Chief Executive and Accounting Officer of the Service;
- (b) be responsible for the execution of the tax policies and day-to-day administration of the Service;
- (c) give direction to the Board in carrying out its statutory functions under this Law; and
- (d) ensure the implementation of the policies initiated by the Board.

Office of
the
Chairman
and
functions of
the
Executive
Directors.

(2) The functions and responsibilities of the Executive Directors are:

- (a) Executive Director Legal Services (Enforcement and Compliance):
 - (i) lead and direct the legal Directorate of the Service and establish legal governance framework of the Board and the Service;
 - (ii) provide legal counsel and advice to the Board and Service, and lead litigation services through the development and implementation of legal policy;
 - (iii) lead the oversight responsibilities of enforcement and compliance functions of the Service;
 - (iv) represent the Board and Service in any Court or other judicial proceedings;
 - (v) may engage the services of external solicitors subject to the approval of the Board; and
 - (vi) generally perform any other duties affecting the Board

and Service as may be specifically assigned by the Board.

- (b) Executive Director Finance and Administration:
 - (i) oversee, direct and manage the finance and administration Directorates of the Service;
 - (ii) oversee the annual finance planning/budgeting processes, and the preparation of the annual operating budget of the Service;

- (iii) ensure efficient functioning and documentation for all financial systems including receipts, disbursements, billing, bookkeeping, budgeting and accounting of the Service;

- (iv) provide leadership and vision in the human resource management of the Service; and

- (v) generally perform any other duties affecting the Board and the Service as may be specifically assigned by the Board.

- (c) Executive Director ICT and Corporate Development:

- (i) develop and manage the ICT Directorate of the Service;

- (ii) be responsible for the overall planning, organising and execution of all ICT operational functions of the Service;

- (iii) create, update and communicate the technology policies and procedures of the Service;

- (iv) development of the annual corporate plan of the Service;

- (v) be responsible for the strategic planning and the corporate branding of the Service;

- (vi) be responsible for managing the consulting process and quality control of the Service; and

- (vii) generally perform any other duties affecting the Board and the Service as may be specifically assigned by the Board.

- (d) Executive Director Operations:
 - (i) oversee, direct and manage the activities of the collection of income taxes and other revenues;
 - (ii) develop and implement tax policies of the Service;
 - (iii) advise the Board and Management of all revenue collections, audit and all other related revenue drive matters;
 - (iv) oversee the Tax Reconciliation Committee (TARC) meetings and reporting outcomes to the Board and the Service;
 - (v) oversee and direct all taxes and revenue collections related activities of the Stations offices across the State; and
 - (vi) generally perform any other duties affecting the Board and the Service as may be specifically assigned by the Board.

14. (1) The Board shall appoint from the Service an officer not below the rank of a Director, who shall be the Secretary of the Board and the Service. Secretary of the Board and the Service.
- (2) The Secretary of the Board shall:
- (a) summon, organize and take minutes of all meetings of the Board and of the Service;
 - (b) keep all records of meetings/proceedings of the Board and of the Service;
 - (c) transmit the decisions of the Board on all policy directions to various Directorates for effective and efficient implementation;
 - (d) liaise with and coordinate the activities of the Ex-officio Members of the Board; and
 - (e) perform all such other functions/ duties as the Chairman/Board may assign to him.

PART III

ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF THE TECHNICAL COMMITTEE, LOCAL GOVERNMENT REVENUE COMMITTEE AND JOINT STATE REVENUE COMMITTEE

- 15.(1) There is hereby established a Technical Committee of the Board which shall consist of: Establishment of Technical Committee of the Board.
- (a) the Chairman of the Board as Chairman;

- (b) the Executive Directors of the Service;
 - (c) the Secretary of the Board; and
 - (d) the Directors for Income Tax and Other Revenues.
- (2) The Technical Committee may co-opt such other person(s) from within the Service or the private sector who are experienced in tax matters, as it may deem necessary for the effective performances of its functions under this Law.

16.(1) The Technical Committee shall:

Functions of the Technical Committee.

- (a) consider all tax matters that require professional and technical expertise and make recommendations to the Board; and
- (b) attend to such other matters as may from time to time be referred to it by the Service.

(2) The Technical Committee shall meet at least once in every quarter of the year.

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LOCAL GOVERNMENT REVENUE COMMITTEE

Establishment of Local Government Revenue Committee.

17. There is hereby established in each Local Government of the State a Committee to be known as the Local Government Revenue Committee.

Membership of the Local Committee.

18. The Local Committee shall comprise:

- (a) the Supervisory Councillor for Finance, as Chairman;
- (b) four other persons experienced in revenue matters as nominated by the Chairman of the local Government on their personal merits; and
- (c) the Chief Inspector of Taxes for the Local Government.

Functions of the Local Committee.

19. The functions of the Local Committee shall be to assess and collect taxes, fines, rates, charges or other revenues under its jurisdiction, and account for all such revenues collected in a manner to be prescribed by the Local Government Council.

Quarterly Report of the Local Committee.

20.(1) The Local Government Revenue Department shall be the operational arm of the Local Committee and shall render quarterly report to the Finance and Appropriations Committee of the Local Government legislative House for its information and necessary action.

- (2) The Local Committee shall meet at least once every quarter in a calendar year.

JOINT STATE REVENUE COMMITTEE

Establishment and Composition of the Joint State Revenue Committee.

21. There is hereby established for the State a Joint State Revenue Committee which shall comprise:

- (a) the Chairman of the Board as the Chairman;
- (b) the Chairman of each Local Government Revenue Committee in the State;
- (c) a representative of the Ministry charged with the responsibility for Local Government affairs, not below the rank of a Director;
- (d) a representative of Ministry of Finance;
- (e) a representative of Ministry of Economic Planning;

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- (f) the Executive Director of Legal Services; and
- (g) the Secretary of the Committee who shall be a staff of the Service.

22. (1) The functions of the Joint Committee shall be to:

Functions of the Joint Committee.

- (a) implement decisions of the Joint tax Board;
- (b) advise the Joint Tax Board, the State and the Local Governments on revenue matters;
- (c) harmonize tax administration in the State;
- (d) enlighten members of the public generally on State and Local Government revenue matters; and
- (e) deal with revenue matters of common concern to the State and Local Government Authorities.

(2) The State Joint Committee shall meet at least twice in a year.

23. The staff of the Joint Committee shall be such staff as may be deployed from the Service.

Staff of the Joint Committee Secretariat.

PART IV
FINANCIAL PROVISIONS

24. (1) There shall be provision for fund for the purpose of carrying out all the business of the Service, including: Funds of the Service.
- (a) payment of salaries and allowances of the staff of the Service;
 - (b) payment of overheads of the Service; and
 - (c) payment for all capital projects of the Service.
- (2) (a) The source of funds shall be a percentage of the monthly collection which shall be termed the Cost of Collection;
- (b) an amount not less than 5% and not more than 10% of all sums collected, shall be retained by the Service to defray the cost of collection in the preceding month, provided that appointment of Consultants shall be at an extra cost to be approved by the Governor;

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- (c) such monies as may be contributed or granted by the State from time to time;
- (d) loans as may be approved by the Governor; and
- (e) all other monies which may, from time to time, accrue to the Service from other services, including the disposal, lease or hire of, or any other dealing with any property vested in or acquired by the Service.

Bank Account of the Service.

25. (1) The Service shall operate such bank accounts for the day to day running of the Service.

Expenditure of the Service.

26. The Service shall defray from the bank account, all amounts payable under or in pursuance of this Law, being amounts for:
- (a) payment of allowances to the Chairman and other Members of the Board;
 - (b) reimbursement to Members of the Board and the Service, or any committee set up by the Board or the Service, and for such expenses as may be expressly authorized by the Board or the Service;
 - (c) cost of acquisition and up-keep of premises belonging to or occupied by the Service, and other capital expenditure of the Service;
 - (d) investments, maintenance of utilities, training, research and similar purposes;

- (e) pensions or other retirement benefits payable under or pursuant to this Law or any other enactment;
- (f) all remuneration, allowances or other cost of employment of the staff of the Service;
- (g) all other cost that may be necessary for the day to day operations of the Service; and
- (h) all other payment for anything incidental to the foregoing provisions, or in connection with or incidental to its functions.

Estimate of income /expenditure. 27. The Board shall prepare and submit to the Governor, not later than the 30th day of September, each year, an estimate of its income and expenditure for the succeeding year.

Accounts and Audit. 28. The Service shall cause proper accounts and record to be kept and such account shall, not later than five months after the end of each year be audited by auditors appointed by the Board from the list and guidelines supplied by the Auditor-General of the State.

29. The Service shall not later than the 31st of May in each year, submit to the Governor and the House of Assembly, an audited report of its activities during the immediate preceding year, accompanied by the report of the State Auditor-General. Annual Report.

30. The Service may, with the approval of the Governor, borrow by way of loan, over draft or otherwise, from any source, such monies as it may require for the performance of its functions, and for the purpose of meeting its obligations under this Law. Power to Borrow money.

31. The Chairman, as the Chief Executive and Accounting Officer of the Service shall: Keeping of Accounts & Records.

(a) keep proper accounting records, in a manner and as may be determined by the Governor from time to time of:

(i) all revenues and expenditures of the Service;

(ii) all assets, liabilities and other financial transactions of the Service; and

(iii) all other revenues collected by the Service, including income on investment;

(b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practices; and

(c) ensure that the available account resources of the Service are

adequate and used in the most efficient manner, and that the accounting and other financial records are safeguarded.

32. (1) There shall be refunded to taxpayers, after proper tax audit and investigation by the Service such overpayment of tax as is due. Refund of Tax Payers.
- (2) The Service shall decide on the eligibility of any refund pursuant to this Section, subject to such rules and conditions as may be approved by the Governor.
- (3) Any tax refund shall be made within 90 days of the decision of the Service with the option of setting off against future tax.
- (4) There shall be payment to the Service within 90 days after proper audit of any under payment by a tax payer.
- 33.(1) The remuneration and the benefits of the Chief Executive Officer of the Service and Staff of the Service shall be in line with Terms and Conditions as approved by the Governor through the Board. Remuneration of the Chief Executive Officer and Staff of the Service.

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- (2) Staff of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Laws.

PART V
TAX ADMINISTRATION AND ENFORCEMENT

- Mode/Terms of payment. 34.(1) Except as otherwise provided in any Law, Revenue due to any authority in the State shall be payable by cash, bank draft, electronic, debit or credit card, or money transfer into any of the designated Bank Accounts of the State or the Treasury of relevant Local Government Council entitled to receive such revenues.
- (2) All rates and charges under this Law shall be chargeable and payable by all affected persons per annum; provided that nothing in this Section shall, except otherwise expressly stipulated herein, preclude an appropriate authority from stipulating or collecting rates or charges on any terms or period otherwise than on per annum basis.
- Enforcement of Other Tax Enactments. 35. (1) The Service shall have power to enforce any enactment of Law on taxation in respect of which the House of Assembly, or the National Assembly or both may confer power on the Service.
- (2) The Service may, with the approval of the Governor, by an 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.

Call for Returns, Books, Documents, information (Schedule 1).

36. (1) For the purpose of obtaining full information in respect of profit or income of any person, the Service may give notice to such person, requiring the person within the time specified by the notice:

- (a) to complete correctly in utmost good faith and submit to the Service, the Security and Operations Forms contained in Schedule II of this Law not later than fourteen (14) days after due service and receipt of same by the person;
- (b) to complete and deliver to the Service any return specified in such notice; or
- (c) to appear personally before an officer of the Service for examination with respect to any matter relating to such profits or income; or
- (d) to produce or cause to be produced for examination, books, documents, records, statements and any other information at the place and time stated in the notice, which time may be from day-to-day, and for such period as the Service may deem necessary; or

(e) to give, in writing, any other information, including names and addresses as may be specified in the notice.

- (2) If a taxable person, except in paid employment fails or refuses to keep books of account which in the opinion of the Service are adequate for the purpose of tax, the Service may by notice in writing, direct that he keeps such records, books and accounts and or be liable on conviction to a fine of ₦50,000.00 (Fifty Thousand Naira) for individual and ₦500,000.00 (Five Hundred Thousand Naira) for corporate body.
- (3) For the purpose of subsection (1) (a) - (d) of this Section, the time specified by such notice shall not be less than seven days from the date of the service of the notice, except that an officer of the Service, not below the rank of a Chief Inspector of Taxes or its equivalent, may act in any of the cases stipulated in paragraphs (a) - (d) of sub-section (1) of this Section without giving any of the required notices set out in sub-section (1) of this Section.
- (4) (a) Tax shall be payable for each year of assessment on the aggregate amount which is the income of every taxable person for the year from all sources.
 - (b) The total income of an individual for any year of assessment shall be the amount of his total assessable income from all sources for that year, for the purposes of ascertaining his tax liability.
 - (c) Where the income of a tax payer cannot be ascertained or records are not kept as would enable proper assessment of income or fails

to provide the required records, the Service shall employ best of judgment assessment.

- (5) The Service shall assess every taxable person chargeable with income after the expiration of the time allowed for delivering returns or as it appears practicable to do so.

(6) (a) Every employer shall file with the Service not later than the 31st of January of every year, a return of all emoluments paid to all employees in the preceding year in a prescribed form.

(b) If an employee from whom tax is recovered by deduction from his emolument claims that inadequate relief has been taken into account in determining the rate or rates at which the deduction have been or is to be made, a determination of the Service on the claim shall be conclusive with respect to those rates for the year of assessment concerned.

- (c) An employee aggrieved by that determination may apply to the Service to be assessed as to his income tax as soon as the assessable income for that year can be finally ascertained and the assessment shall be subject to the provisions of this Law with respect to objection and appeal.

(7) (a) Where a taxable person has delivered a return, the Service may accept the return and make assessment accordingly or refuse to accept and may according to best of judgment determine the amount of the assessable, total or chargeable income of that person and make an assessment accordingly.

(b) Where a taxable person has not delivered a return, within the time allowed and the Service is of the opinion that tax is chargeable, it may according to best of judgment determine the amount of the assessable, total or chargeable income and accordingly make assessment which shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

- (8) Any person who contravenes the provisions of this Section shall in respect of each offence, be liable on conviction to a fine equivalent to 10% of the

amount of the tax liability.

- (9) Nothing in the foregoing provisions of this Section or this Law shall be construed as precluding the Service from verifying tax audit or investigation, any matter relating to any returns or entries in any book, document, account, including those stored in a computer or digital or magnetic or electronic media as may, from time to time, be specified in any Guideline by the Service.
- (10) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this Section including Section 38 of this Law provided that the person:
 - (a) makes the application before the expiration of the time stipulated in this Section for making returns; and
 - (b) shows good cause for his inability to comply with the provision.
- (11) (a) A person who disputes an assessment may apply to the Service by notice of objection inviting it to review and/or revise the assessment and the application shall state precisely the grounds of the objection and shall be made within 30 days from the date of service of the notice of assessment.
 - (b) The Service on receipt of objection disputing assessment may require the person to furnish such particulars and to produce such books or other documents deemed necessary and may summon any person who may be able to give information material to the determination of the objection to attend for examination by an officer on oath or otherwise.

- (c) If a person who has objected to an assessment agrees with the Service as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and the notice of the tax chargeable shall be served on the person.
- (d) If the person who has objected fails to agree with the tax chargeable, the Service shall give notice of refusal to amend the assessment to such amount accordingly to the best of judgment and give notice of the revised assessment of the tax payable together with the notice of refusal to amend the revised assessment.

(12) If the Service is satisfied with the cause shown in the application under paragraph (b) of sub-section (10) of this Section, it may in writing, grant the extension of time or limit the time as it may consider appropriate.

(13) Nothing in this Section shall prevent the Service from making assessment on a taxable person before the expiration of the time allowed him to deliver return or give notice of his income, if any officer of the Board considers the assessment necessary for any reason of urgency.

37. The Service may give notice in writing to any person it may consider necessary, requiring such person to deliver in reasonable time specified in the notice, fuller or further returns in respect of any matter relating to the functions of the Service under this Law. Call for further Returns and Tax Payment.

38. Where any tax is not paid when it falls due under any enactment by any person, whom it is due, 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 shall, in addition to the tax due and payable, be liable to a fine equal to the amount of the tax due and payable. Payment of Due Tax and Liability.

39. (1) The Service may, by notice in writing, appoint a person to be the agent of another person for the purposes of this Law, and the appointed agent may be required to pay tax which is or will be payable by the original agent from any money which may be held by the original agent for, or due or to become due from the original agent, and in default of that payment, the tax shall be recoverable from the appointed agent. Power to Transfer Tax Liability.

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

(3) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this Section as though that notice were an assessment.

Penalty for Non-Payment of Tax and Enforcement of Payment.

40. (1) Subject to the provisions of subsection (3) of this Section, if any tax is not paid within the period prescribed:

(a) a sum equal to 10 percent of the amount of the tax payable shall be added, and the provisions of this Law relating to collection and recovery of tax shall apply to the collection and recovery of such sum;

- (b) the tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of this law relating to the collection and recovery of tax shall apply to the collection and recovery of the interest;
- (c) the Service shall serve a demand notice, 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
- (d) an addition imposed 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.

(2) Any person, who without lawful justification or excuse, (the proof whereof shall lie on him), fails to pay a tax within the period of one month prescribed in paragraph (c) of subsection (1) of this Section, shall be guilty of an offence under this Law.

(3) The Service may, for any good cause shown, remit the whole or any part of the penalty due under subsection (1) of this Section.

Power to
issue tax
Clearance
Certificate.

41. (1) The Service may issue tax clearance certificate to any person within two weeks of receipt of an application if:

- (a) the Service is of the opinion that:
 - (i) taxes or levies assessed on a person or his income or company for the 3 years immediately preceding the current year of assessment and collectible by the Service as the revenue of the State Government has been fully paid; or

- (ii) no such tax or levy is due on the person or his income or property; or
- (iii) the person is not liable to the tax for any of those 3 years;
- (b) the person is liable to produce evidence that he paid withholding tax by deduction at the source and the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid balance of the tax after credit has been given for the tax so deducted;
- (c) payment of income tax for the current year shall not be made a condition for the issuance of the tax clearance certificate unless the applicant is leaving the State finally.

- (2) The tax clearance certificate may be issued in paper form or stored in an electronic format on a machine readable smart card (referred to as Electronic tax Clearance certificate) which holds tax information peculiar to that application and which shall be presented for checking by the holder whenever his tax compliance is required.
- (3) Where a person who has applied for a tax clearance certificate has discharged his own liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the State Government, no tax clearance certificate may be issued to that person.
- (4) The Service may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial.
- (5) A Ministry, Department, Agency or official of the State Government; or any Local Government Council Official; or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three years immediately preceding the current year of assessment and shall verify the genuineness by referring same to the Service as precondition to transacting any business, including but not limited to the following:
 - (i) application for Governor's consent to real property transaction;
 - (ii) application for certificate of occupancy;
 - (iii) application for registration as a contractor;
 - (iv) application for award of contracts by government, its agencies and registered companies;
 - (v) application for approval of building plans;
 - (vi) application for any government license or permit;
 - (vii) any application relating to the establishment or conduct of business;
 - (viii) application for State Government loan for housing, business or any other purposes;

- (ix) registration for motor vehicles;
- (x) registration for distributorship;
- (xi) confirmation of appointment by Government as Chairman or Member of any public board, institution, commission, company or any other similar position made by the government;
- (xii) application for registration of a limited partnership;
- (xiii) application for allocation of market store;
- (xiv) for change of ownership of vehicle by the vendor;

- (xv) application for allocation of plot of land;
 - (xvi) any other application or process for which tax clearance certificate is required under Section 85 of the Personal Income Tax Act.
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- (6) Without prejudice to the provisions of the Stamp Duties Act and the Land Titles Registration Law, the appropriate Officer shall demand tax clearance when checking document of property transaction before accepting such document for stamping or registration as the case may be.
 - (7) The Board is empowered to prescribe by notice in the State Gazette other purpose for which tax clearance certificate may be required.
 - (8) A tax clearance certificate must contain the following information relating to each of the three years immediately preceding the current year of assessment:
 - (a) chargeable income holder;
 - (b) tax payable;
 - (c) tax outstanding; and
 - (d) tax payer identification number (T.I.N.) and where no tax is due from the holder or his income or property the certificate shall contain a statement to that effect.
 - (9) The Service shall be the sole authority to issue tax clearance certificate under this Law, provided that:
 - (a) the information which the Board requires the tax payer to provide (the data) shall not be excessive in relation to the form which the tax clearance certificate is to be issued;

- (b) the Service shall request from the tax payer all details that are necessary to keep the data accurate and up to date;
- (c) the Service shall make available to the tax payer at a price to be determined at its discretion, a smart card with tax payer identity number, names, signature and photograph embossed on the front side;
- (d) the card shall hold data in respect of a particular tax payer in secure format that can be accessed for authentication;

- (e) the data shall be made accessible to third parties only in a form which permits identification of the tax payer and access to information on him for no longer than is necessary for the purpose of verifying his tax clearance status;
 - (f) the Service shall provide terminals free of charge to all person or authorities empowered by this Law or any other legislation to demand tax clearance certificate from any person;
 - (g) the Service shall ensure that the tax payer's data on the card are kept confidential to 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, assessments or other information as secret and confidential; and
 - (i) the Service shall not be liable for damages or any loss or inaccuracies in data supplied by him.
- (10) The card holder shall upon application, be advised as to:
- (a) confidentiality of the information supplied;
 - (b) fees and charges for reissuing a lost card;
 - (c) complaint handling procedure; and
 - (d) procedure for review of personal data.
- (11) The Board shall have power, from time to time, to make such other Regulations as it may consider necessary for effective implementation of electronic tax clearance certificate scheme in the State.

- (12) A person be it a government organization or corporate body to whom Section 42(4) (a) applies who fails to comply with same is guilty of an offence and liable on conviction to a fine of ₦5,000,000.00 (Five Million Naira) or to imprisonment for (3) years or to both such fine and imprisonment.

42. (1) An authorized Officer of the Service shall between the hours of 9am-4pm have free access to all lands, buildings, places and to all books and documents, whether in the custody or under the control of a public

etc.

officer, institution or any other person whatsoever, for the purpose of inspecting any book or document, including those stored or maintained on a computer 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 enactments or laws or for the purpose of carrying out any other function lawfully conferred on the Service, or considers likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any such book or document.

- (2) Where the hard copies of any of the books or document mentioned in subsection (1) of this Section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored document on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.
- (3) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this Section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by any authorized officer shall:
 - (a) provide the Officer with all reasonable facilities and assistance for the effective exercise of power conferred by this Law; and

- (b) answer questions relating to the effective exercises of the powers, orally or required by the Officer, in writing or by statutory declaration.
- (5) Notwithstanding subsection (1) of this Section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization under subsection (6) of this Section.

- (6) If the Chief Executive Officer of the Service, on written application is satisfied that the exercise by an authorized officer of his functions under this Section requires physical access to a private dwelling, may issue to the officer a written authorization to enter that private dwelling.
- (7) Every authorization issued under subsection (6) of this Section shall:
 - (a) be in the form prescribed by the Chairman;
 - (b) be directed to a named officer of the Service;
 - (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman may consider appropriate; and
 - (d) notwithstanding paragraph (c) of this subsection, be renewable by the Chairman on application.

43. (1) Without prejudice to any other power conferred on the Service for the enforcement of payment of any revenue from any collecting agents, where the payment has become due, and a demand notice has, in accordance with the provisions of the relevant Law, been served on a chargeable person or on his agent, if payment is not made within the time limited by the demand notice, the Service, may for the purpose of enforcing payment of the amount due, Power to Distrain. *distrain*:
- (a) upon the goods, chattels or other properties, (movable or immovable) of the person liable to pay the due tax outstanding; and
 - (b) upon all machineries, plants, tools, vehicles, animals and effects, in the possession or use, or found on the premises or land of the person.
- (2) The authority to *distrain* under this Section shall be in such form as the Service may direct, and that authority shall be sufficient warrant and authority to levy by *distrain* the amount of revenue due.
- (3) For the purpose of levying any *distrain* under this Section, an officer duly authorized by the Chairman may apply under oath to a Judge of the Revenue Court sitting in Chambers for the issue of a warrant under this Section.

- (4) The Judge may authorize in writing such officer, referred to in subsection (3) of this Section, to execute any warrant of *distrain* and, if necessary, break open any building or place in the day time, for the purpose of levying such *distrain*, and such person may call to his assistance any Police officer, and it shall be the duty of any such Police officer to aid and assist in the execution of any warrant of *distrain* and in levying the *distrain*.

- (5) Things distrained under this Section may, at the cost of the owner thereof, be kept for fourteen days, at the end of which time, if the amount due in respect of the revenue and the cost and other incidental charges to the distraint are not paid, the things distrained may be sold.
- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or incidental charge to the sale and keeping of the distraint, and the residue, if any, after the recovery of the revenue liability, shall be payable to the owner of things distrained upon demand being made within one year of the date of sale, or shall thereafter be forfeited.
- (7) Nothing in this Section shall be construed as authorizing the sale of any movable or immovable property without an order of the Revenue Court made upon application in such form as may be prescribed by the rules of court.
- (8) In the exercise of the powers of distraint conferred by this Section, the person to whom the authority is granted under sub-section (4) of this Section may distraint upon all goods, chattels and effects belonging to the revenue debtor wherever the same may be found in Nigeria.

Recovery
of Tax.

44. (1) Without prejudice to any other provisions of this Law or other relevant Laws, any amount due by way of tax, shall constitute a debt due to the State, and may be recovered by a civil action brought by the Service before the Revenue Court.
- (2) Where any tax has been short levied or erroneously repaid, the person who would have paid the amount short levied, or to whom the payment has erroneously been made, shall on demand by the Chief Executive Officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable, provided that the Chief Executive Officer shall not make any such demand after six years from the date of such short levy or erroneous repayment, unless such short levy or erroneous repayment was caused by production of a document for the making of statement which was untrue in any material particular or by fraud, willful default or neglect of the payer.

- (3) If the Service discovers or is of the opinion at any time, that a taxable person liable to income tax has not been assessed or has been assessed at a lesser amount than that which ought to have been charged, within the year of assessment or within six years after the expiration thereof and as often as may be necessary, assess the person at such amount or additional as ought to have been charged and all relevant facts taken into account and the

provisions as to notice of assessment, appeal and other proceedings shall apply to the assessment or additional assessment.

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

(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 this Law, whether or not such violation has been reported to the Service.

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

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

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

(2) The law enforcement agencies shall aid and assist an authorized officer in the discharge of his duties under this Law.

(3) Any Tax officer armed with the warrant issued by a Judge of the Revenue Court and accompanied by a number of law enforcement officers as may be determined by the Chief Executive Officer may:

(a) enter any premises covered by such warrant and search, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;

(b) search any person who is in or on such premises;

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(c) open, examine and search any article, container or receptacle;

(d) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and any part thereof; and

(e) remove by reasonable force any obstruction to such entry, search, seizure or

removal as he is empowered to do.

- (4) No person shall be bodily searched under this Section, except by a person who is of the same gender.
- (5) (a) A person may before, during or after the execution of a warrant of search be called upon to attend an interview before an officer of the Service in connection with the activities of his trade or business to enable the Service arrive at a fair and correct tax liability on the person.

(b) An officer authorized by the Service to execute a warrant may call to his assistance, police officer(s) to aid and assist the execution of the warrant.
- (6) A person served with a warrant shall co-operate fully with the officer authorized to conduct a search by allowing him access to the premises to be searched, producing answers to questions and queries and the items or documents required for the investigation and facilitating their removal. Where such person refuses to co-operate with the authorized person or engages in act(s) resulting in abuse, physical assault or similar behavior, is guilty of an offence and liable on conviction to a penalty of ₦500,000.00 or imprisonment for a term of three years or to both penalty and imprisonment.
- (7) (a) Where in respect of a trade, vocation, profession or business carried out in Nigeria by an individual, whether or not part of the operations is outside the State and the Service is of the opinion or satisfied that there is irregularity and partial or total non-disclosure of information in connection with or in relation to tax and evidence of the offence of irregularity can be found in the premises, the registered office or any other office or place of management or the residence of the Principal Officer, Factor, Agent or representative of the individual, the Service may authorize in a prescribed form any of its officers to enter, if necessary by force, the premises, registered office or place of management or the residence of the individual, Factor, Agent or representative of the individual at any time and remove anything found in the premises which he believes may be required for the purpose of arriving at a fair and correct tax chargeable or as evidence for proceeding in respect of the offence in subsection (6) of this Section.

(b) The officer shall immediately before any seizure, if required by any person appearing to be the custodian, provide that person with the list of items seized or surrendered.

- (8) A person engaged in banking in the State shall prepare a return at the end of each month specifying the names and addresses of new

customers of the bank and deliver same not later than the seventh day of the next following month to the Service.

- (9) The Service may for the purpose of obtaining information relative to taxation or any further information, give notice signed by the Chief Executive Officer to a person engaged in banking in the State to provide within the time stipulated in the notice information including the name and addresses of any person specified in the notice.
- (10) Any Bank or financial Institution engaged in banking in Nigeria, who contravenes the provisions of subsection (8) and (9) of this Section is, in respect of each offence, liable on conviction to a fine of ₦5,000,000.00 in the case of a body corporate and ₦500,000.00 in the case of an individual.
- (11) No assessment, warrant or other proceedings purported to be made in accordance with the provisions of this Law shall be quashed or deemed to be voided or voidable for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Law.
- (12) (a) By reason of a mistake therein as to:
- (i) the name of a taxable person or a person in whose name a taxable person is chargeable; or
 - (ii) the description of income; or
 - (iii) the amount of any income tax charged or shown to be payable.
- (b) By reason of any variance between the assessment and the notice thereof provided that in the case of an assessment, the notice thereof shall be duly served on the taxable person intended to be charged or the person in whose name the taxable person is chargeable and the notice shall contain, in substance and effect, the particulars on which the assessment is made.

47. (1) The Service may with the approval of the Governor pay any reward to any person not being a person employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law, upon meeting such conditions as may be determined by the Board.

Power
to Pay
Reward.

	(2) The identity of the person who gave information to the Service shall be kept confidential, and any current or former Member of the Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 54 of this Law with regard to confidential information.
Persons under the Presumptive Tax Regime.	48. Notwithstanding any of the provisions of this Law, where for all practical purposes the income of the taxpayer cannot be ascertained or final records are not kept in such manner as would enable proper assessment, such a taxpayer shall be assessed on such terms and conditions as the Service may prescribe, having regard to the following bands; Micro, Small, Medium Scale businesses based on their level of activities.
Presumptive Tax Registration.	49. The presumptive tax regime shall be administered by the Service using Registration Forms on respective persons on an annual basis.
Presumptive Tax Return.	50. Persons operating under the presumptive tax regime are to file returns on or before 90 days from the commencement of every year.
Tax Payment.	51. (1) The tax payable shall be in accordance with the category of trade, business, vocation and professions to be administered by the Service. (2) The mode and procedures for payment of the tax shall be in the manner prescribed by the Board by an Order in the Gazette. (3) Upon payment of all taxes due, the taxable person shall be issued a Clearance Certificate.
Immunity from Action, etc.	52. An officer of the Service or any other tax authority in the State Civil Service shall not be liable in any civil action or proceedings for anything done or said by him in the performance of his duties or exercise of the powers conferred on him under this or any other Law.
Information and Document to be Confidential.	53. Without prejudice to the provisions of any other Law concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law or any legislation being implemented by the Service shall be treated as confidential.

PART VI
OFFENCES AND PENALTY

Penalty for Communicating confidential Information.	54. Except as otherwise provided under this Law, or authorized by either the Governor, Commissioner or the Chief Executive Officer, any Member or former Member of the Board, or any employee or former employee of the Board or the Service, who communicates or attempts to communicate any confidential information, or the content of any such document to any person shall be guilty of an offence and be liable on conviction to a fine of ₦500,000.00 or imprisonment for three years, or to both such fine and imprisonment.
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55. Any person or body corporate being obliged to deduct tax under this Law or any other applicable law, who fails to deduct or having deducted, fails to remit the tax to the Service within thirty days from the date when the amount was deducted, or the time the duty to deduct arose, shall be guilty of an offence and liable to pay the tax withheld, in addition to a penalty of 25% of the tax not deducted or remitted plus interest at the prevailing monetary policy rate.
- Penalty for Failure to Deduct or remit Tax.
56. Unless otherwise provided in this Law or any other enactment applicable in the State, any person who fails to pay in full, tax, levy, rate, charges or other revenue due to the State shall be guilty of an offence and liable on conviction:
- Penalty for Failure to pay tax, levies, rates etc.
- (a) to a fine of 10% of the total amount of revenue due, in addition to the revenue; and/or
 - (b) imprisonment for twelve months.
57. Any person who:
- Penalty for Obstructing duly Authorized Officer.
- (a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or duty or the exercise of any power under this law; or
 - (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distrain; or
 - (c) rescues, damages or destroys anything liable to seizure, removal or distrain, or does anything intended to prevent the procurement or giving of evidence as to whether or not anything liable to seizure, removal or distrain; or
 - (d) prevents the arrest of any person by a person duly authorized, shall be guilty of an offence and liable on conviction to a fine not exceeding ₦500,000.00 or imprisonment for a term not exceeding three years, or to both fine and imprisonment.
58. Any person who:
- Penalty for false Declaration.
- (1) (a) signs, or causes to be made, signed, or delivered to the Service or any officer of the Service, any declaration, notice, certificate or other document whatsoever which is false in any material particular; or
 - (b) makes any false statement in answer to any enquiry put to him by any officer of the Service which he is required to make under this Law or any other enactment; or

- (c) brings a document or statement produced or made for any tax purpose, which is untrue in any material particular; shall be guilty of an offence and liable on conviction to a fine not exceeding ₦500,000.00 in addition to the payment of the tax arrears or underpaid, or to imprisonment to a term of three years or to both fine and imprisonment.

- (2) Whereby reason of any such document or statement required to be produced under sub-section (1) of this Section, the full amount of any tax payable is not paid or any under payment was made, shall be recovered as debt due to the Service.

Penalty for
Counterfeiting
Document.

59. Any person who:

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any other Law; or
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) being a staff or agent of the Service, initiates, connives or participates in the commission of any of the offences under this Section; Shall be guilty of an offence and liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term of three years or to both fine and imprisonment.

Penalty for
Tax Fraud.

60. 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:

- (a) demands from any company, organization, authorized assessment amount in excess of the authorized assessment of tax; or
- (b) withholds for his own use or otherwise any portion of the amount of tax collected; or
- (c) renders a false return, whether orally or in writing, any amount of the tax collected or received by him; or
- (d) defrauds or embezzles any money, or otherwise uses his position to deal wrongfully with the Service; or
- (e) steals or misuses any document belonging to the Service;

or

- (f) compromises on the assessment or collection of any tax; shall be guilty of an offence and liable on conviction to a fine equivalent to 100% of the sum in question, or to imprisonment for three years or both fine and imprisonment.
- 61.(1) Any person who while committing any offence under this Law is armed with any offensive weapon, shall be guilty of an offence and liable on conviction to a fine of N1,000,000:00 or to imprisonment for three years. Penalty for committing offences while armed.
- (2) Any person who while armed with an offensive weapon, causes injury to any authorized officer of the Service in the performance of any function or duty under this Law shall be guilty of an offence and liable on conviction to imprisonment for ten years without an option of fine.
62. Any person who assembles with one or more persons for the purpose of contravening any of the provisions of this Law, shall be guilty of an offence and liable on conviction to a fine of ₦500,000.00 or imprisonment for one year or to both fine and imprisonment. Penalty for unlawful assembly to contravene this Law.
63. If for the purpose of obtaining admission into any building or other place for the purpose of doing or procuring to be done any act which he is not entitled to do or procured to be done, for any other unlawful purpose, any person, not being an authorized officer, shall, in addition to any other punishment be liable on conviction to a fine of ₦2,000,000.00 or to imprisonment for four years. Penalty for Impersonation of an Authorized Officer.
64. Any person who, not being a Revenue Collector holds himself out as a Revenue Collector, and attempts or collect any revenue due to the State or Local Government shall be guilty of an offence and liable on conviction to a fine of ₦2,000,000.00 or imprisonment for four years, or to both fine and imprisonment in addition to forfeiting any amount collected by him to the State or Local Government tax authority, as the case may be. Penalty for Impersonating Revenue Collector.
65. All criminal proceedings for an offence under this Law shall be instituted by the Service. Prosecution of offences.
66. (1) The Service may, with the approval of the Attorney-General, compound any offence under this Law, by accepting a sum of money not exceeding the maximum fine specified for the offence. Power to Compound Offences.
- (2) The Service shall issue a treasury receipt for any money received under sub-section (1) of this Section.

Penalty for
other Offences.

67. (1) Any person who contravenes any provision of this Law for which no specific penalty is provided, shall be guilty of an offence and liable on conviction to a fine of ₦500,000.00 or imprisonment not exceeding two years or to both fine and imprisonment.
- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals:
- (a) every Director, Manager, Secretary or Officer of the body corporate; or
 - (b) every partner of the firm; or
 - (c) every person concerned in the management of the affairs of the association; or
 - (d) every person who was purporting to act in any capacity as aforesaid; shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.
- (3) (a) The Accountant-General of the State shall have powers to deduct at source from the budgetary allocation of any Ministry, Department or Agency or from a Local Government Council allocation, unremitted taxes, rates, charges due from any Ministry, Department, Agency or Local Government Council and transfer such deduction to the State IGR (Internally Generated Revenue) designated account, upon a request by the Service.
- (b) Income tax recovered by deduction at source from any payment made to a person or body shall be set off against the tax charged on that person or body by an assessment and any excess payment arising from compliance shall be refunded within 90 days after assessment has been duly filed.

PART VII
MISCELLANEOUS

Official
Secrecy and
Confidentiality

- 68.(1) Every person having any official duty, being employed in the administration of this Law, shall regard and deal with all documents, information, returns, assessment list and list relating to profits of any individual, partnership or corporate

organization as secret and confidential.

- (2) Every person having possession of or control of any document, information, return or assessment list or copies of such list relating to incomes or profits or losses of any person, who at any time communicates or attempts to communicate same to any other person:

- (a) other than a person who he is authorized by the Chief Executive Officer to communicate it; or
- (b) otherwise than for the purpose of this Law or of any enactment in Nigeria imposing tax on the income of persons shall be guilty of an offence under this Law.
- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes to his possession in the performance of his duties, except as may be necessary in order to institute a proceeding or in the course of a prosecution for any offence committed in relation to any tax under this Law.
- (4) Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section, shall not prevent the disclosure to the authorized officer of the Government in the country where relief is claimed from the tax in Nigeria or from income tax in that country.
- (5) Where any agreement with any other country with respect to relief for double taxation of income of profit includes provisions for the exchange of information with that country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.
69. (1) In the exercise of the powers and functions conferred upon the Service and the Board under this Law, the Service and the Board shall be subject to the general direction of the Governor, and any written direction, order or instrument given by him shall be carried out by the Service and the Board.

Board
Subject to
General
Direction of
the
Governor.

(2) In any proceeding under this Law or any other enactment, any act, matter or thing, done by the Service in pursuance of the said law, shall not be subject to challenge on the ground that the act, matter or thing was not proved to be in accordance with any direction, order or instruction given by the Governor.

70. (1) Any power conferred and duty imposed upon the Board may be exercised or performed by the Service, an officer authorized generally or specifically in that behalf by the Service. Delegation of Power by the Board.

(2) Notwithstanding the provisions of subsection (1) of this Section, the

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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 officer was authorized by the Service to make the decision, and the decision of the Service shall have effect as if it were the original decision made in respect of the matter concerned.

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

Signature of the Chief Executive Officer.

71. Anything done or required to be done by the Service in pursuance of any of its powers or functions under this Law or any other enactment, may be signed under the hand of the Chief Executive Officer or an officer who has been duly authorized by him for that purpose.

Surcharge of Officers

72.(1) If the Service is satisfied that any person who is or was in its employment:

(a) is or was responsible for monies from the funds of the Service or for any payment of such money which is not duly documented; or

(b) is or was responsible for any deficiency in, or for the destruction of any money, security, store or other property of the Service; or

(c) being or having been an officer, fails to keep proper

account or records; or

(d) has failed to make any payment, or is responsible for any delay in the payment of monies from 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 Board within a period specified by the Service with regard to the failure to collect, improper payment, deficiency or destruction, or failure to keep proper accounts or records or failure to make payment, or delay in making payment; the Service may surcharge the said person such amount as it may deem fit.

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

(3) The Board may at any time withdraw any surcharge in respect of

which a satisfactory explanation has been received from the person concerned, or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Chairman of such withdrawal.

(4) The amount of any surcharge imposed under sub-section (1) of this Section which is not withdrawn under subsection (3) of this Section, shall be a debt to the Service from the person against whom the surcharge is imposed, and he may be sued for the recovery of such in the Revenue Court by the Service, and may also be recovered by the deduction from salary of the person surcharged if the Board so directs.

73. (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 the Service or any of its Members, Officers, Staff or Agent.

Limitation of Suits against the Service etc.

(2) No suit against the Chief Executive Officer, or a Member of the Service or Officer, Staff or Agent of the Service for any act done in pursuance or execution of this law or any other enactment or any public duty or authority or in respect of any alleged neglect

or default in the execution of this Law or any other enactment, duty or authority shall lie or be instituted in any court, unless it is commenced:

- (a) within three months after the act, neglect or default, complained of; or
- (b) in the case of a continuation of damage or injury, within six months after the cessation thereof.

74. (1) No suit shall be commenced against the Service, its Chief Executive Officer, Members, Officers, Staff or Agents of the Service before the expiration of a period of one month after written notice of intention to commence the suit shall have been served on the Service by the intending plaintiff or his agent. Pre-action notice.
- (2) The notice referred to in sub-section (1) of this Section shall clearly and explicitly state the:
- (a) cause of action;
 - (b) particulars of claim;
 - (c) name and place of abode of the intending Plaintiff; and
 - (d) relief which he claims.
75. Any notice, summons or other documents required or authorized to be served on the Service under the provision of this law or any other Service of Document.

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enactment may be served by delivering it to the Chief Executive Officer, or by sending it by registered post or courier services or electronic mail addressed to the Chief Executive Officer, at the principal office of the Service.

Restriction on execution against Property of the Service.

- 76.(1) In any action or suit against the Service, no execution or attachment shall be issued against the Service, unless at least three months notice of the intention to execute or attach has been given to the Service.
- (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 funds of the Service subject to any direction given by the court.

Indemnity. 77. A Member of the Service, Chief Executive Officer or any Officer, Employee or Agent of the Service shall be indemnified out of the assets of the Service against any liability incurred in defending any proceeding, (whether civil or criminal), where the proceeding is brought against him in his capacity as the Chief Executive Officer or Member of the Board or Officer or Employee or Agent of the Service.

Compliance with Directives of the Governor. 78. The Governor may give to the Board such directives of a general nature or relating to matters of policy with regards to the exercise of functions under this Law or any other enactments, as he may consider necessary, and it shall be the duty of the Service or the Board to comply with the directive or cause them to be complied with.

Power to make Regulations. 79. The Service may, with the approval of the Board, make such Rules and Regulations as are necessary to give effect to the provisions of this Law or any other enactment and for the due administration of its provisions, and may in particular, make Regulations:

- (a) prescribing the form for returns and other information required under this Law or any other enactment;
- (b) prescribing the procedure for obtaining any information required under this Law; and
- (c) on any incidental matter.

Savings and Transitional Provisions relating to staff. 80.(1) Every staff employed under the Delta State Internal Revenue Consolidation Law 2009, shall continue to be in the employment of the Service and there shall be no break or interruption in the employment of such staff under this Law.

(2) Notwithstanding the provisions of subsection (1) of this Section, the Service shall subject to the approval of the Board employ its staff either from within the State Public Service or from the private sector.

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81. (1) There shall be vested in the Service established under this Law, and without further assurance, all assets, funds, which immediately before the commencement of this Law were vested in the Board existing immediately before the commencement of this law.

Other Savings and Transitional Provisions.

(2) All rights, obligations and liabilities of the Board existing immediately before the commencement of this Law under any

contract or instrument, or law or in equity, apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the Service established under this Law.

- (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 or Service established under this Law, and shall be enforceable as if made by the Board existing immediately after the commencement of this Law, and as if the Service established under this Law had been named therein or had been a party thereto.
- (4) Any proceeding or cause of action pending or existing immediately before the commencement of this Law by or against the Board existing immediately before the commencement of this Law and in respect of any right, interest, obligation or liability for the said Board may be continued, and the determination of Court, Tribunal or other authority on the subject may be enforced by or against the Service to the same extent that such cause of action or determination might have been continued or enforced by or against the said Board as if this Law had not been made.
- (5) Any Regulations, Order, Bye-laws or Notices made or issued or deemed to be made or issued by or for the purpose of the 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 Service, and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Service established under this Law.

82. (1) Any disciplinary proceeding pending or existing against any staff of the Service, before the enactment of this law shall be continued or completed under this Law.

Continuation
and
Completion
of
Disciplinary
Proceedings.

- (2) An appeal 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 Labour Laws as if this Law has not come into force.

83. (1) The administration and control of all rights, and liabilities of the Board existing immediately before the commencement of this Law are hereby transferred to the Service established under this Law.

Transfer of
Rights and
Obligations.

-
- (2) The administration of any real property that was immediately before the coming into force of this Law under the administration of the Board or bodies existing immediately before the commencement of this Law are hereby transferred to the Service established under this Law.
- (3) All orders, rules, regulations, decisions, directions, certificates, consents, approvals, declarations, designations, permits, registration, rates or other documents that were in force before the coming into force of this Law, and that were made or issued by the Commissioner or Chairman of the Board before the coming into force of this Law, or any person under their control, shall continue in force as if they were made or issued by the Chairman of the Service, the Chairman or an employee of the Service as the case may be established under this Law, or any person under their control, as the case may be until they expire or are repealed, replaced, reassembled or altered.
- (4) Every reference to the Commissioner or Chairman of the Board existing immediately before the commencement of this Law, or any person under their control, in any documents issued in their names, is to be read, unless the context otherwise requires, as a reference to the Chairman of the Board/ Chief Executive Officer of the Service or any person under the control of the Board established under this law, as the case may be.
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Board before the commencement of this Law, shall have the same probative value as if it were sworn to or certified by an officer of the Service established under this Law.

Relevance of other Laws.

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

(2) If the provisions of any other State Law relating to the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail, and the provisions of that other law shall, to the extent of its inconsistency be void.

Repeal of Delta

85. The Provisions of the Delta State Internal Revenue

SCHEDULE 1

Annexures

Annexure I	Delta State Council for Arts & Culture	-	-	-	-	-
Annexure II	Delta Broadcasting Service, Asaba	-	-	-	-	-
Annexure III	Delta Broadcasting Service, Warri	-	-	-	-	-
Annexure IV	Delta State Environmental Protection Agency	-	-	-	-	-
Annexure V	Delta State Fire Service	-	-	-	-	-
Annexure VI	Delta State Tourism Board	-	-	-	-	-
Annexure VII	Delta State Urban Water Board	-	-	-	-	-
Annexure VIII	Delta State Waste Management Board	-	-	-	-	-
Annexure IX	Directorate of Culture and Tourism	-	-	-	-	-
Annexure X	Directorate of Establishments and Pensions	-	-	-	-	-
Annexure XI	Directorate of Transport	-	-	-	-	-
Annexure XII	Directorate of Youths Development	-	-	-	-	-
Annexure XIII	Direct Labour Agency	-	-	-	-	-
Annexure XIV	Board of Internal Revenue	-	-	-	-	-
Annexure XV	Ministry of Health/Hospital Management Board	-	-	-	-	-
Annexure XVI	Ministry of Agriculture and Natural Resources/Tractor Hire Agency	-	-	-	-	-
Annexure XVII	Ministry of Commerce and Industry	-	-	-	-	-
Annexure XVIII	Ministry of Energy	-	-	-	-	-
Annexure XIX	Ministry of Environment	-	-	-	-	-
Annexure XX	Ministry of Finance	-	-	-	-	-
Annexure XXI	Ministry of Information	-	-	-	-	-
Annexure XXII	Ministry of Justice	-	-	-	-	-
Annexure XXIII	Ministry of Lands, Surveys & Urban Development	-	-	-	-	-
Annexure XXIV	Ministry of Women Affairs, Community & Social Development	-	-	-	-	-
Annexure XXV	Ministry of Works	-	-	-	-	-
Annexure XXVI	Delta State Local Government	-	-	-	-	-
Annexure XXVII	Office of the Secretary to the State Government	-	-	-	-	-
Annexure XXVIII	State Tenders Board-	-	-	-	-	-

Annexure XXIX	Contractors Registration Board	-	-	-	-
Annexure XXX	The Pointer	-	-	-	-

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Annexure XXXI	Delta State Urban & Regional Planning Board	-	-	-
Annexure XXXII	Judiciary, Office of the Chief Registrar High Court of Justice	-	-	-
Annexure XXXIII	Ministry of Basic and Secondary Education	-	-	-
Annexure XXXIV	Ministry of Science and Technology	-	-	-
Annexure XXXV	Ministry of Higher Education	-	-	-
Annexure XXXVI	Ministry of Oil and Gas	-	-	-
Annexure XXXVII	Ministry of Water Resources	-	-	-
Annexure XXXVIII	Delta State Signage and Advertisement Agency	-	-	-

Annexure I
DELTA STATE COUNCIL FOR ARTS AND CULTURE

S/NO.	RATE/FEES/CHARGES	RATE
1.	Pavilion	25,000
2.	Dance troupe	50,000
3.	Chairs	30.00

Annexure II
DELTA BROADCASTING SERVICE ASABA
FM STEREO RADIO
(RATE)

S/NO.	AUDIENCE SEGMENTATION	TIME CLASSIFICATION	PERIOD
1.	AAA (high peak period)	6.00am – 9.00am	Monday – Friday
2.		6.00am – 8.00am	Saturday/Sunday/ Public Holiday
3.	AA (peak period)	9.00am – 10.00am	Monday – Friday
		12noon – 1.00pm	
4.	A	10.00am – 12noon	Monday – Friday
5.	B	1.00pm – 3.00pm	
		8.00pm – 10.00pm	Monday – Friday

Note: AAA = High Peak Period
AA = Peak period

LOCAL COMMERCIAL SPOT (PRODUCT) ANNOUCEMENT

	TIME SEGMENT	60 SECONDS	45 SECONDS	30 SECONDS
		RATE (₦)	RATE (₦)	RATE (₦)
6.	AAA	4,000.00	3,500.00	2,200.00
7.	AA	3,500.00	2,200.00	1,800.00

8.	A	1,500.00	1,200.00	1,000.00
9.	B	1,000.00	1,000.00	1,000.00

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RELIGIOUS PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	DURATION	AIRTIME RATE
10.	60Minutes	N200,000.00
11.	30 Minutes	N150,000.00
12.	15 Minutes	N100,000.00
13.	10 Minutes	N80,000.00
14.	5 Minutes	N50,000.00

RADIO
PERSONAL PAID ANNOUNCEMENT (LOCAL)

	DURATION	OBITUARY & RELIGIOUS	CHIEFTAINCY	GOVT. TRADE INSTITUTION & ASSOCIATION	POLITICAL PARTY
		RATE (N)	RATE (N)	RATE (N)	RATE (N)
15.	60 seconds	4,000.00	4,000.00	5,000.00	10,000.00
16.	45 seconds	3,500.00	3,500.00	3,500.00	7,500.00
17.	30 seconds	2,500.00	2,500.00	3,000.00	5,000.00

DOCUMENTARY COMMERCIAL SPOTLIGHT (LOCAL)

	DURATION	AIRTIME	PRODUCTION COST	TOTAL
		RATE (N)	RATE (N)	RATE (N)
18.	60 Minutes	100,000.00	100,000.00	200,000.00
19.	45 Minutes	80,000.00	90,000.00	170,000.00
20.	30 Minutes	50,000.00	80,000.00	130,000.00
21.	15 Minutes	35,000.00	70,000.00	105,000.00
22.	10 Minutes	25,000.00	60,000.00	85,000.00
23.	5 Minutes	15,000.00	50,000.00	65,000.00

CONGRATULATORY MESSAGES

		RATE
24.	Individuals	N4,000.00
25.	Communities/Group	N5,000.00

26.	Corporate Bodies	N6,000.00
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LOCAL PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	TIME SEGMENT	DURATION	AIRTIME RATE (₦)	PRODUCTION RATE (₦)	TOTAL RATE (₦)
27.	AAA	60 Minutes	200,000.00	100,000.00	300,000.00
		45 Minutes	180,000.00	100,000.00	280,000.00
		30 Minutes	150,000.00	100,000.00	250,000.00
28.	AA	60Minutes	257,236.87	75,000.00	332,236.87
		45 Minutes	210,462.00	75,000.00	285,462.00
		30 Minutes	163,695.00	75,000.00	238,695.00
29.	A	60 Minutes	230,495.00	75,000.00	305,495.00
		45 Minutes	178,877.50	75,000.00	253,877.50
		30Minutes	140,308.87	75,000.00	215,308.87
30.	B	60 Minutes	187,081.12	75,000.00	262,081.12
		45 Minutes	140,308.87	75,000.00	215,308.87
		30 Minutes	93,539.25	75,000.00	168,539.25

TELEVISION

AUDIENCE SEGMENTATION	TIME CLASSIFICATION	PERIOD	
31.	AAA	7.00am – 10.00pm	Monday – Friday
		7.30am – 11.30am	Saturday / Friday
		3.00pm - 10.00pm	Public Holiday
		5.00pm – 7.00pm	Monday – Friday
		10.00pm – 12 Midnight	Monday – Sunday

RELIGIOUS PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	DURATION	AIRTIME COST (₦) RATE
31.	60 Minutes	250,000.00
32.	30 Minutes	200,000.00
33.	15 Minutes	150,000.00
34.	10 Minutes	100,000.00
35.	5 Minutes	80,000.00

COMMERCIAL SPOT (PRODUCT) ANNOUNCEMENT (LOCAL)

	TIME SEGMENT	60 SECONDS RATE	45 SECONDS RATE	30 SECONDS RATE
36.	AAA	N5,000.00	N4,500.00	N3,500.00

37.	AA	N3,800.00	N3,100.00	N2,417.63
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CONGRATULATORY MESSAGES

		RATE
38.	Individuals	N5,000.00
39.	Communities/ Group	N6,000.00
40.	Corporate Bodies	N7,000.00

PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	TIME SEGMENT	DURATION	AIRTIME (₦)	PRODUCTION COST (₦)	TOTAL (₦)
			RATE	RATE	RATE
41.	AAA	60 Minutes	250,000.00	1,000,000.00	1,250,000.00
		45 Minutes	230,000.00	1,000,000.00	1,230,000.00
		30 Minutes	200,000.00	1,000,000.00	1,200,000.00
42.	AA	60 Minutes	330,038.38	650,000.00	980,038.38
		45 Minutes	266,340.38	650,000.00	916,340.38
		30 Minutes	198,775.50	650,000.00	848,775.50

TELEVISIONPERSONAL PAID ANNOUNCEMENT (LOCAL)

	DURATION	OBITUARY & RELIGIOUS (₦)	CHIEFTAINCY (₦)	GOVT. TRADE INSTITUTION & ASSOCIATION	POLITICAL PARTY
		RATE	RATE	RATE	RATE
43.	60 Seconds	5,000.00	5,000.00	6,000.00	15,000.00
44.	45 Seconds	4,500.00	4,500.00	5,500.00	12,000.00
45.	30 Seconds	3,500.00	3,500.00	5,000.00	10,000.00

DOCUMENTARY COMMERCIAL SPOTLIGHT (LOCAL)

	DURATION	AIRTIME (₦)	PRODUCTION COST (₦)	TOTAL (₦)
		RATE	RATE	RATE
46.	60 Minutes	200,000.00	250,000.00	450,000.00
47.	45 Minutes	180,000.00	200,000.00	380,000.00
48.	30 Minutes	80,000.00	150,000.00	230,000.00
49.	15 Minutes	65,000.00	120,000.00	185,000.00
50.	10 Minutes	50,000.00	80,000.00	130,000.00
51.	5 Minutes	30,000.00	50,000.00	80,000.00

COMMERCIAL PROGRAMMES PROMOTION JINGLE (LOCAL)

	PROGRAMME	BUSINESS FORUM (FM) ₦	MARKET LINKS (FM) (₦)	SHOWCASE
		RATE	RATE	RATE
52.	SPONSORSHIP 4 DAYS JINGLE	17,000.00	17,000.00	39,375.00
53.	PARTICIPATION	3,000.00	3,000.00	NIL
54.	FULL PACKAGE	69,300.00	69,300.00	118,125.00

Maximum duration of each programme promotion Jingle: - 180 Seconds
 Maximum duration of each promotion material in a jingle: - 60 Seconds
 Schedule of Broadcast of each programme promotional Jingle:- Two (2) Times Daily for 4 days on TV and Three (3) Times daily for 4 Days on FM.

COMMERCIAL NEWS ON TV

	DURATION	MAIN NEWS	NEWS BIT	ONE MENTION
		RATE	RATE	
55.	3 Minutes	27,668.00	9,187.50	

COMMERCIAL NEWS ON FM

	DURATION	MAIN-NEWS	PIGDIN	NEWS BIT	ONE MENTION
		RATE	RATE	RATE	
56.	3 Minutes	18,375.00	6,562.50	6,562.50	

	USE OF STUDIO	TV	FM
		RATE	RATE
57.	STUDIO BOOKING PER HOUR	2,625,000	
58.	EDITING PER HOUR	3,937.50	1,968.75

SELECTED POSITIONS

1. Branding /Back drop 5 minutes ₦45,000.00
2. Fixed time spot attracts 25% surcharge
3. News Adjacency spot attract 50% surcharge
4. Mid News Commercial on Television ₦10,000.00 and Radio ₦5,000.00
5. Mid News on Commercial on (product) attract 100% surcharge
6. Caption attracts ₦500.00 surcharge
7. Translation attracts ₦1,000.00

Annexure III
MDA: DBS WARRI

RADIO

	AUDIENCE SEGMENTATION	TIME CLASSIFICATION	PERIOD
1.	AAA	6.15am – 9am 3pm – 7pm	MONDAY –SUNDAY PUBLIC HOLIDAY
2.	AA	9.30am – 3.30pm 12 noon – 1pm	MONDAY- SUNDAY

LOCAL COMMERCIAL SPOTS AND
SOCIAL ANNOUNCEMENTS (FM)

	AUDIENCE SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
3.	AAA	4,600	3,900	3,200
4.	AA	3,400	3,000	2,800

TIMING OF SCRIPT

WORD DURATION

0-75	30 seconds
76-105	45 seconds
106-135	60 seconds
136-165	75 seconds
166-195	90 seconds
195-226	105 seconds
227-255	120 seconds
256-285	135 seconds
286-315	150 seconds
316-345	165 seconds
346-375	180 second

LOCAL PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	TIME SEGMENT	DURATION	AIRTIME (₦)	PRODUCTION	TOTAL (₦)
			RATE	RATE	RATE
5.	AAA	60 Minutes	450,000	60,000.00	510,000
		45 Minutes	350,000	60,000.00	410,000
		30 Minutes	250,000	60,000.00	310,000
6.	AA	60 Minutes	350,000	60,000.00	410,000
		45 Minutes	300,000	60,000.00	360,000
		30 Minutes	200,000	60,000.00	260,000
7.	A	60 Minutes	300,000	60,000.00	360,000
		45 Minutes	250,000	60,000.00	310,000
		30 Minutes	180,000	60,000.00	240,000
8.	B	60 Minutes	250,000	60,000.00	310,000
		45 Minutes	200,000	60,000.00	260,000
		30 Minutes	150,000	60,000.00	210,000

SOCIAL DIARY & COMMERCIAL SPOTLIGHT (LOCAL)

	DURATION	AIRTIME (₦)	PRODUCTION COST	TOTAL (₦)
		RATE	RATE	RATE
9.	60 Minutes	100,000.00	60,000.00	160,000.00
10.	45 Minutes	70,000.00	60,000.00	130,000.00
11.	30 Minutes	50,000.00	60,000.00	110,000.00
12.	Political Documentary (30 Mins)			100,000.00

RELIGIOUS

	TIME SEGMENT	60 SECONDS (₦)	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
13.	AAA	3,495.00	2,919.00	2,329.00
14.	AA	3,200.00	2,750.00	2,190.00

TELEVISION

	AUDIENCE SEGMENTATION	TIME CLASSIFICATION	PERIOD
15.	AAA	6.00pm-10.00pm 8.00am-10.00am GMD	Monday –Saturday Monday-Saturday
16.	AA	3.00pm-5.30pm 10.30pm -12 Midnight	Monday – Sunday Monday - Sunday

COMMERCIAL SPOTS AND SOCIAL ANNOUNCEMENTS

	AUDIENCE SEGMENTATION	60 SECONDS (N)	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
17.	AAA	8,900.00	7,000.00	5,600.00
18.	AA	7,500.00	6,000.00	4,700.00

PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	TIME SEGMENT	DURATION	AIRTIME (N)	PRODUCTION	TOTAL
			RATE	RATE	RATE
19.	AAA	60 Minutes	600,000.00	520,000.00	1,120,000.00
		45 Minutes	450,000.00	520,000.00	970,000.00
		30 Minutes	350,000.00	520,000.00	870,000.00
20.	AA	60 Minutes	326,895.00	520,000.00	846,895.00
		45 Minutes	263,803.00	520,000.00	783,803.00
		30Minutes	196,884.00	520,000.00	716,884.00

PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	PROGRAMME	FOOTS	DRTV GUSI	GOOD MORNING DELTA GMD
		RATE	RATE	RATE
21.	SPONSORSHIP	36,000.00	36,000.00	MONDAY-FRIDAY N120,000.00 PER QUARTER EACH SATURDAY N150,000.00
22.	INTERVIEW PROMO			Monday- Friday 30,000.00 Saturday 40,000.00
23.	POLITICAL INTERVIEW			100,000.00

SOCIAL DIARY & COMMERCIAL SPOTLIGHT

	DURATION	AIRTIME (N)	PRODUCTION	TOTAL
		RATE	RATE	RATE
24.	60 Minutes	150,000.00	180,000.00	310,000.00
25.	45 Minutes	130,000.00	180,000.00	310,000.00
26.	30 Minutes	100,000.00	180,000.00	280,000.00
27.	POLITICAL DOCUMENTARY (30 MINS)			200,000.00

OBITUARY

	AUDIENCE SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
28.	AAA	N8,415.00	N7,023.00	N5,608.00
29.	AA	N7,768.00	N6,483.00	N5,177.00

CHIEFTAINCY

	SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
30.	AAA	12,391.00	10,301.00	8,262.00
31.	AA	11,438.00	9,509.00	7,627.00

TRADE UNION, ASSOCIATIONS, INSTITUTIONS, AND MEETINGS

	AUDIENCE SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
32.	AAA	15,230.00	N13,718.00	N12,182.00
33.	AA	13,961.00	N12,575.00	N11,167.00

POLITICAL PARTY

	AUDIENCE SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
34.	AAA	N18,612.00	N15,822.00	N13,028.00
35.	AA	N17,766.00	N15,103.00	N12,436.00

RELIGIOUS

	AUDIENCE SEGMENTATION	60 SECONDS	45 SECONDS	30 SECONDS
		RATE	RATE	RATE
36.	AAA	N5,826.00	N4,862.00	N3,883.00
37.	AA	N5,503.00	N4,592.00	N3,667.00

COMMERCIAL PROGRAMME PROMOTION (LOCAL)

	PROGRAMME	BUSINESS FORUM BUSINESS CONNECTION (FM) ₦	MARKET LINK (FM) ₦	SHOWCASE/P ANORAMA (TV) ₦
		RATE	RATE	RATE
38.	SPONSORSHIP 4 DAYS JINGLE	47,500.00	47,500.00	80,000.00
39.	PARTICIPATION	4,000.00	4,000.00	8,000.00
40.	FULL PACKAGE	105,600.00	105,600.00	180,000.00

Maximum duration of each programme 180 seconds

Maximum duration of each promotional in a jingle 60 seconds

Schedule of broadcast of each programme promotion jingle Two (2) times daily for 4 days on TV and three (3) times daily for 4 days on FM

RELIGIOUS PROGRAMME SPONSORSHIP PER QUARTER (13 WEEKS)

	DURATION (₦)	AIRTIME (₦)
		RATE
41.	60 MINUTES	500,000
42.	30 MINUTES	300,000

COMMERCIAL NEWS ON TELEVISION

	DURATION	MAIN NEWS CORPORATE ORGANIZATION ₦	MAIN NEWS SOCIAL EVENTS ₦	RELIGIOUS	
		RATE	RATE	RATE	ONE MENTION
43.	3 MINUTES	43,200.00	25,000.00	18,000.00	

HYPE FEE ON TV MAXIMUM (2) MINUTES
ONE PRESENTATION MAXIMUM TWO MINUTES N7,500.00

	USE OF STUDIO	TV RATE	FM RATE
44.	STUDIO BOOKING PER HOUR	5,000.00	3,000.00
45.	EDITING PER HOUR	3,000.00	

SELECTED POSITIONS

1. Time check 7 seconds duration attracts 50% of 60 seconds rate plus 25% surcharge.
2. Fixed Time Spot attract 25% surcharge
3. News Adjacency Spot attracts 50%
4. Programme Displacement or press stop commercial attracts 100% surcharge.
5. Caption attract N300.00 surcharge.
6. Translation attracts N600.00 surcharge

VOLUME DISCOUNT RATE AND COMMISSION

	VOLUME DISCOUNT ₦	COMMISSION RATE
46.	80,000.00 - 100,000.00	8%
47.	101,000.00	10%
48.	301,000.00	12%
49.	401,000.00	14%
50.	501,000.00 and above	15%

Annexure IV

MDA: DELTA STATE ENVIRONMENTAL PROTECTION AGENCY
(Gaseous Emission/Environmental Pollution/Effluent Discharge Fees)

Category A:	RATE
(i) Oil Servicing/Production Companies with Crude oil well	1,000,000.00
(ii) Oil Servicing/Production Companies (Without Crude oil well but with Residential quarters)	1,000,000.00
(iii) Gas Exploration Company	1,000,000.00
(iv) Gas Producing Company	1,000,000.00
(v) Power Generating Company	1,000,000.00
(vi) Aerodromes, Airport and Aviation/ Airline/ Shipping/ Maritime Company	1,000,000.00
(vii) Construction Company with Asphalt/Bitumen Company	500,000.00
(viii) Telecommunications Mast/Base Station (per LGA)	100,000.00
(ix) Glass Producing Company	600,000.00
(x) Oil Drilling Company	500,000.00
Category B	
(i) Oil Servicing Companies (Without Oil but Residential Quarters)	300,000.00
(ii) Oil Servicing Companies (without Oil Well)	300,000.00
(iii) Oil Seismic Companies	300,000.00
(iv) Petroleum Tank Farm (Loading Depot)	300,000.00
(v) Gas Loading Depot	300,000.00
(vi) Aluminium/Roofing Sheets Producing Company	250,000.00
(vii) Iron/Steel/Metal/Manufacturing Company	250,000.00
(viii) Shopping Mall	250,000.00
Category C	
(i) Fertilizer/ Ammonia/ Urea Manufacturing Companies	200,000.00
(ii) Cement/Asbestos Manufacturing Companies	200,000.00
(iii) Synthetic Fiber Companies	200,000.00
(iv) Construction Company Without Asphalt/Bitumen Plant	150,000.00
(v) Rubber/Tyre Manufacturing Company	150,000.00
(vi) Vegetable Oil Producing Companies	150,000.00
(vii) Asphalt and Bitumen Producing Company	120,000.00
(viii) Industrial Machinery Manufacturing Company	100,000.00
(ix) Fibre Optics Base Station	100,000.00
(x) Brewery Company	100,000.00
Category D	
(i) Satellite Television Transmitting Base Station	100,000.00
(ii) Battery Manufacturing Company	100,000.00
(iii) Cables, Electrical and Electronic Companies	100,000.00
(iv) Marbles/Terrazo, Interlocking Blocks, Building Block Manufacturing Company	100,000.00
(v) Textile Manufacturing Companies	100,000.00
(vi) Dairy Products Producing Companies	100,000.00
(vii) Soft Drink Manufacturing Companies	100,000.00
(viii) Detergents and Soap Manufacturing Companies	100,000.00
(ix) Pharmaceutical Manufacturing Companies	100,000.00
(x) Animal Feed Manufacturing Industry/Flour Mill	100,000.00
(xi) Electricity Distribution Company	100,000.00

(xii) Pulp and Paper Producing Company	100,000.00
(xiii) Telecommunication Service Centres/Office	80,000.00
(xiv) Plastic/Nylon Manufacturing Company	80,000.00
(xv) Central Bank	70,000.00
(xvi) Fruit Drink Company	50,000.00
Category E	
(i) Marine and Dredging Company	
(a) Small	50,000.00
(b) Medium	75,000.00
(c) Large	100,000.00
(ii) Hotels	
(a) Less Than 20 Rooms	10,000.00
(b) 20-49 Rooms	20,000.00
(c) 50 Rooms and Above	50,000.00
(iii) Radio/Television Transmitting Centers	50,000.00
(iv) Night Club	30,000.00
(v) Paints/Foam/Chemical Manufacturing and Marketing Company	20,000.00
(vi) Financial Institutions	
(a) Banks	50,000.00
(b) Other Financial/Loan Companies (Head Quarters)	20,000.00
(c) Other Financial/Loan Companies (Branches)	10,000.00
(vii) Satelite Television Representative Dealer	30,000.00
(viii) Fish Marketing, Frozen Food and Preserving Company	
(a) Big	20,000.00
(b) Small	10,000.00
(ix) Fast Food	25,000.00
(x) Food Processing/Food Canning Company	25,000.00
(xi) Major Breweries Drinks/Food/Beverages Distribution Company	30,000.00
(xii) Hospitals/Clinics With Laboratory	20,000.00
(xiii) Hospitals/Clinics Without Laboratory	15,000.00
(xiv) Private Mortuary	30,000.00
(xv) Amusement Park/Recreation Outfit	25,000.00
(xvi) Leather Manufacturing and Training Company	30,000.00
(xvii) Industrial Gas Marketing Company	30,000.00
(xviii) Cement/Asbestos Distribution Company	20,000.00
(xix) Table Water Companies/Water Bottling/Packaging Company	15,000.00
(xx) Pharmaceutical Marketing Company	15,000.00
(xxi) Bakery	15,000.00
(xxii) Confectionery	15,000.00
(xxiii) Bar/Lounge	15,000.00
(xxiv) Private Motor Park	15,000.00
(xxv) Mechanized Laundry/Drycleaner	15,000.00
(xxvi) Candle and other Wax Producing Companies	15,000.00
(xxvii) Dyes and Ink and Ball Pen Manufacturing Companies	15,000.00
(xxviii) Laboratories (Medical/Environmental and Chemical) Company	15,000.00
(xxix) Packaging Company	15,000.00
(xxx) Sewage Treatment Company	15,000.00
(xxxi) Petrol Filling Station	
1 – 5 Pumps	15,000.00
6 Pumps and Above	25,000.00
(xxxii) Gas Filling Station	15,000.00
(xxxiii) Carpet and Rug Manufacturing Companies	15,000.00
(xxxiv) Sawmill	15,000.00
(xxxv) Welding/Fabrication Company	15,000.00

(xxxvi) Schools	15,000.00
(xxxvii) Printing Press	10,000.00
(xxxviii) Transport Company	10,000.00
(xxxix) Electronics Manufacturing/Distribution	10,000.00
(xl) Poultry Farms	
(a) 200-2,000 Birds	2,500.00
(b) 2001-10,000 Birds	5,000.00
(c) Above 10,000	20,000.00
(xli) Super Market	
A. Large	30,000.00
B. Medium	20,000.00
C. Small	10,000.00
(xlii) Piggery	10,000.00
(xliii) Restaurant	10,000.00
(xliv) Party/Event Rentals Company	
(a) Small	2,500.00
(b) Large	10,000.00
(xlv) Photographic Marketing/Processing Company	10,000.00
(xlvi) Service and Processing Company	10,000.00
(xlvii) Motor Mechanic Workshop	5,000.00
(xlviii) Abattoirs and Lairages	5,000.00
(xlix) Provision Stores and Others	
(l) Provision Stores	1,500.00
(li) Car Wash	1,500.00
(lii) G.S.M Phone and Accessories Stores	1,500.00
Category F	
(i) All other Companies (Business/Facility) Not Classified Under This Schedule and Other Schedule	10,000.00
(ii) Any Industry/Facility Found Wanting Shall Be Liable to Pay a Minimum of	10,000.00
Seismic Survey	2,500,000.00

Annexure V

MDA: DELTA STATE FIRE SERVICE

FIRE PRECAUTION/INSPECTION FEES

RATE/FEE/CHARGES	RATE
Fire Safety Certificate in Respect of Petrol Filling Station	50,000.00
Renewal Fee Per Annum	20,000.00
Roadside Dealer Kerosene Fee	5,000.00
Renewal Fee Per Annum	2,000.00
Roadside Engine Oil & Diesel Fees	5,000.00
Renewal Fee Per Annum	2,500.00
Domestic Gas Store Fees	5,000.00
Renewal Fee Per Annum	2,500.00
Industrial Gas Store	20,000.00
Renewal Fee Per Annum	10,000.00
Industrial Gas Plant Fees	50,000.00
Renewal Fee Per Annum	20,000.00

<p>License Fees for industrial Enterprises category "A" includes employing up to 20 staff and above and occupying land area of 100 x 100 and above</p> <p>A. Oil Industries B. Steel Industries C. Chemical Industries D. Textile Industries E. Carpet Industries F. Bottling Industries G. Foam Industries H. Rubber Industries I. Brewery Industries J. Shoe Industries K. Polythene industries, Fees per annum each</p> <p>Renewal fees per annum</p>	<p>50,000.00 20,000.00</p>
<p>License Fees for Industrial Enterprises Category "B" Including Employing less than 20 staff and occupying less than 100 x 100ft</p> <p>A. Sawmill B. Bakery C. Mechanic Workshop D. Welding Workshop E. Electrical Workshop F. Fabricating Workshop fee per annum each G. Water Satchet/Bottled Companies, Fees per annum each H. (All other industries that falls into the same category as in "A" and "B" above shall be assessed by the fire authority accordingly). Renewal fees per annum</p>	<p>10,000.00 5,000.00</p>
<p>i. Minor furniture workshop fees Renewal fees per annum</p>	<p>5,000.00 2,000.00</p>
<p>ii. Wood planning workshop fee Renewal fees per annum</p>	<p>5,000.00 2,000.00</p>
<p>iii. Electronic store fee Renewal fees per annum</p>	<p>10,000.00 5,000.00</p>
<p>iv. Bank Renewal fees per annum</p>	<p>100,000.00 50,000.00</p>
<p>v. Other Financial & Loan Companies (HQTR) Renewal Fees Per Annum</p>	<p>20,000.00 10,000.00</p>
<p>vi. Other Financial & Loan Companies (Branches) Renewal Fees Per Annum</p>	<p>20,000.00 10,000.00</p>
<p>vii. Warehouse fees Renewal fees per annum</p>	<p>10,000.00 5,000.00</p>
<p>viii. Fire Safety Equipment store fee Renewal fees per annum</p>	<p>10,000.00 5,000.00</p>

ix. Fuel dumps depot fees Renewal fees per annum	30,000.00 15,000.00
x. Standard furniture workshop with less than ten employees Renewal fees per annum	20,000.00 10,000.00
xi. Hotels Category "A" (Hotel with 30 rooms and above or lodging accommodation with air conditioner fee Renewal fees per annum	50,000.00 25,000.00
xii. "B" Hotel with or without air conditioner with 15-30 rooms fees Renewal fees per annum	30,000.00 20,000.00
xiii. "C" Hotel with or without air conditioner with less than 15 rooms fees Renewal fees per annum	20,000.00 10,000.00
xiv. "D" Fast food fees Renewal fees per annum	30,000.00 20,000.00
xv. "E" Restaurants and drinking parlor fee Renewal fees per annum	10,000.00 5,000.00
xvi. Hair dressing saloon fee Renewal fees per annum	3,000.00 2,000.00
xvii. Printing Press without automatic equipment Renewal fees per annum	10,000.00 5,000.00
xviii. (i) Cinema fee Renewal fees per annum	50,000 .00 20,000.00
xix. (ii) Video theater fee Renewal fees per annum	5,000.00 2,000.00
xx. (i) shopping mall fee Renewal fees per annum	100,000.00 50,000.00
xxi. (ii) Departmental store fee Renewal fees per annum	30,000.00 20,000.00
xxii. (iii) Supermarket fee Renewal fees per annum	10,000.00 5,000.00
xxiii. Provision store fee Renewal fees per annum	2,000.00 1,000.00
xxiv. Fashion Designer/Seamstress Renewal fees per annum	3,000.00 1,500.00
xxv. Motor spare parts fee Renewal fees per annum	5,000.00 3,000.00
xxvi. Motor Cycle spare parts fee Renewal fees per annum	5,000.00 2,000.00
xxvii. Vehicular tyre store fee Renewal fees per annum	5,000.00 2,000.00
xxviii. License fee for Category "A" (Supermarket, Pharmacy, wholesale shops and large commercial outfits) Renewal fees per annum	20,000.00 10,000.00
xxix. License fee for Category "B" (Small, and Medium scale shops, Artisans e.g carpenters, etc and other specialized shops) Renewal fees per annum	5,000.00 2,000.00

xxx.	Electricity generation and distribution station inspection fee on safety contingency plants protection enforcement Renewal fees per annum	50,000.00 20,000.00
xxxi.	Civil Engineering Companies or Enterprises Renewal fees per annum	50,000.00 20,000.00
xxxii.	Mechanical Engineering Companies or Enterprises Renewal fees per annum	50,000.00 20,000.00
xxxiii.	Motor Park Renewal fees per annum	30,000.00 10,000.00
xxxvi.	Oil Palm Industry Renewal fees per annum	20,000.00 10,000.00
xxxv.	Petroleum Exploration Companies Inspection fee on safety contingency plans and protection enforcement Renewal fees per annum	100,000.00 50,000.00
xxxvi.	Communication company per annum Renewal fees per annum	200,000.00 100,000.00
i.	Training in basic fire fighting course 4 months per trainee	50,000.00
ii.	Training in use of B.A per week training	15,000.00
iii.	Industrial course per week per trainee	15,000.00
iv.	Instructor's course per week per trainee	30,000.00
	Loan of equipment other than those specified above	
a.	Ladders, including fire brigade personnel per day or part of a day	3,000.00
b.	One length of hose per day or part of a day	2,250.00
c.	Other equipment rent per hour	300.00
i.	Induction course of fire prevention/protection/protection in ii. Industries per candidate per month	37,500.00
ii.	Inspection fee on service rendered other than fire fighting	5,000.00
iii.	Motor dealer company fees per annum Renewal fees per annum	30,000.00 15,000.00

S/NO.	RATES/FEEES/CHARGES	RATES N
1.	Cold Rooms Renewal Fees per annum	20,000.00 10,000.00
2.	Fire safety certificate in respect of Tank farms Renewal fees per annum	100,000.00 50,000.00
3.	Private Schools (a) Group A 100 and above students Renewal fee per annum (b) Group B. below 100 students Renewal fees per annum	50,000.00 20,000.00 20,000.00 10,000.00
4.	Block industries Renewal fees per annum	10,000.00 5,000.00
5.	Cement Stores Renewal fees per annum	10,000.00 5,000.00

6.	Building materials stores Renewal fees per annum	10,000.00 5,000.00
7.	Beer Palour Renewal fees per annum	5,000.00 2,500.00

Annexure VI

**MDA: DELTA STATE TOURISM BOARD
REGISTRATION FEES FOR ACCOMMODATION, FOOD SERVICES
AND TOURISM ESTABLISHMENTS**

A. Accommodation Establishments (Hotels, Motels & Guest Houses)

S/NO	Category	Form Fee (₦)	Registration Fee	Renewal Fee per annum
i	International	1,000.00	500,000.00	250,000.00
ii	National	1,000.00	100,000.00	50,000.00
iii	Urban	1,000.00	60,000.00	30,000.00
iv	Sub urban	1,000.00	20,000.00	10,000.00
v	Rural/others	1,000.00	10,000.00	5,000.00

B. Tourism Enterprises (Tours Operators, Travel Agents, Consultants etc)

S/NO	Category	Form Fee (₦)	Registration Fee	Renewal fee per annum (₦)
i.	Travel Agencies, Tour Operators	1,000.00	10,000.00	5,000.00
ii.	Tourism Promoters/Consultants	1,000.00	10,000.00	5,000.00
iii	Amusement/Theme Parks/Gardens	1,000.00	10,000.00	5,000.00
iv	Night Clubs/Casinos, Conference Centres	1,000.00	15,000.00	7,500.00
v	Handicrafts/Sourvenir & Others			
	a. National	1,000.00	5,000.00	2,500.00
	b. Local	1,000.00	2,000.00	1,000.00

Annexure VII

MDA: DELTA STATE URBAN WATER BOARD

S/N		RATE ₦/PER ANNUM
1.	ACCOMMODATION ROOM TYPE:	
a	House of 1-6 rooms	750.00
b	House of 7 rooms and above	1,500.00
2.	ACCOMMODATION FLAT TYPE:	
a	Two bedrooms Flat	1,500.00
b	Three and four bedroom flat	2,250.00
c	Five and six bedroom flats/Mansion/Duplex	3,750.00
3.	BUILDING SITES:	7,500.00

a	Private Building	
b	Commercial Building Site	18,750.00
c	Corporate Building Site	37,500.00
4.	INDUSTRIAL CONSUMERS	
a	Large Industry	45,000.00
b	Small Industry	15,000.00
c	Small scale Industry	2,500.00
d	Fixed demand charge of meter	15,000.00
e	Meters for industrial use	50,000.00
5.	COMMERCIAL CONSUMERS	
a	Highly commercialized organizations, water sachet companies, Petrol Stations, Car wash, Fast food centres and hotels with 15 rooms and below	3,000.00
b	Hotels with 15 -30 rooms	5,000.00
c	Hotels with 31 rooms and above	10,000.00
d	Hairdresser salon	500.00
e	Abattoirs	10,000.00
f	Drycleaners	500.00
g	Poultry farms	1,000.00
h	Supermarkets/chemist shop	1,000.00
i	Modern market	25,000.00
6.	RESTAURANTS AND CANTEENS	
a	Standard restaurant	1,500
b	Local restaurant	500.00
7.	BANKS	
a	Banks	10,000.00
8.	SCHOOLS	
a	Public school (day)	5,000.00
b	Private school (boarding)	10,000.00
d	Private school (day)	10,000.00
e	Universities/colleges/polytechnics	20,000.00
9.	HOSPITAL	
a	Government and private hospitals	10,000.00
10.	GOVERNMENT OFFICES	
a	Ministry	10,000.00
b	Board/Agency	5,000.00
c	House of Assembly	10,000.00
d	Government House/Commissioner Quarters	50,000.00

e	Quarters	10,000.00
f	PS Quarters	2,000.00
g	SSG/HOS/Judges' Quarters/ Government Guest House	10,000.00
11.	ARMY/NAVY BARRACKS	50,000.00
12.	POLICE BARRACKS THROUGHOUT THE STATE	50,000.00
13.	CHURCHES/MOSQUES	
a.	Big	1,000.00
b.	Small	500.00
14.	AMUSEMENT PARK/FOUNTAIN	5,000.00
15.	GARAGE/MOTOR PARK	
a	Garage/motor park	2,000.00
b	Mechanic village	5,000.00
16.	WATER CONNECTION SERVICE	
a.	Application form	3,000.00
b.	New water connection fee	4,500.00
c.	Inspection fee	1,000.00
d.	Reconnection fee	2,000.00
17.	TANKERS SERVICES BY WATER BOARD	
a	500 litres	500/trip
b	1000 litres	1,000/trip
c	2,000 litres	2,000/trip
d	5,000 litres	3,000/trip
18.	DOMESTIC/INDUSTRIAL/COMMERCIAL BOREHOLE	
a	Application form	1,000.00
b	Inspection fee	1,000.00
c	License fee	
	- Domestic	2,500 p.a
	- Commercial	15,000 p.a
	- Industrial/Govt	20,000 p.a
19.	MINISTRIES/DEPT./AGENCIES/CORPORATE BODIES e.g BANKS/GOVERNMENT HOSPITALS/HOTELS WITH 31 ROOMS AND ABOVE:	
	- Private hospitals	10,000 p.a
	- Churches/Mosques	5,000 p.a
	- Industries using water as raw materials	Nil
		25,000 p.a

Annexure VIII
MDA: DELTA STATE WASTE MANAGEMENT BOARD
(Waste Management Fee)

RATES/FEES/CHARGES	RATE
1. Motor/Diesel mechanic workshop	10,000.00
i. motor-cycle dealer	15,000.00
ii. Motor dealer	30,000.00
i. Sales of foam /mattress (store)	5,000.00
ii. Sales of foam/mattress (depot)	10,000.00
2. Sales of carpet	5,000.00
3. Interior decorator	5,000.00
4. Grocery shop	5,000.00
5. Petty trading	2,000.00
6. Electronic store	10,000.00
7. Bookshop	5,000.00
8. Plumbing materials store owner	10,000.00
9. Cement store	5,000.00
10. Poultry farm	10,000.00
11. Ice cream factory	10,000.00
12. Paint store	5,000.00
13. Hotel accommodation with 1 To 20 rooms	20,000.00
14. Hotel accommodation with 21 rooms & above	30,000.00
15. Bar and restaurant	10,000.00
16. Distillates product production company	50,000.00
17. Fast food center	30,000.00
i. Cold room (owner)	10,000.00
ii. Cold room owner/import of frozen food	20,000.00
18. Industrial tools /Safety equipment dealer	10,000.00
19. Motor spare part dealer	5,000.00
20. Clinic/Hospital	20,000.00
21. Laboratory test centre /X-ray house	10,000.00
22. Commercial Premises (Estate)	30,000.00
23. Steel manufacturing (Production)company category "A" -1001 above workers	100,000.00
24. Steel manufacturing (production)company category "B" - 500 to 1000 workers	75,000.00
25. Steel manufacturing (production) company category "C" -1 to 500 workers	50,000.00
26. Steel manufacturing (production) company with residential quarters category "A"	500,000.00
27. Steel manufacturing (production) company with residential quarters category "B"	200,000.00
28. Steel manufacturing (production) company with residential quarters category "C"	100,000.00
29. Scrap yard/scrap dealer	20,000.00

i. Large Corporate Residential Estates	500,000.00
ii. Large Residential Estates	100,000.00
30. Bottled/Sachet water production company	30,000.00
31. Private Tertiary Institution	30,000.00
i. Private Secondary School	10,000.00
ii. Private Primary School	5,000.00
32. Insurance company per branch	25,000.00
33. Money lender	10,000.00
34. Boutique Store Owner	5,000.00
35. Private Transport owner category "A" with (20) vehicles and above	50,000.00
36. Private transport owner category "B" with 21-199 vehicles	50,000.00
37. Private transport owner category "C" with 200 vehicles and below	20,000.00
FINANCIAL INSTITUTIONS	
38. Banks Per Branch	50,000.00
39. Other Financial/Loan Companies (Headquarters)	20,000.00
40. Other Financial/Loan Companies (Branches)	10,000.00
41. Aluminum store/workshop	10,000.00

Annexure IX

MDA: DIRECTORATE OF CULTURE AND TOURISM
DELTA TOURS HIRING UNIT, HIRING TARIFF

30-SEATER TOYOTA BUS

S/NO	RATE/FEE/CHARGES	RATE
1.	Asaba, Ibusa, Okpanam, Anwai, Issele-azagba	23,000.00
2.	Ogwashu-uku, Ubulu- uku, Issele –uku, Illah	23,000.00
3.	Umunede, Agbor, OnichaUgbo, Onicha-Olona, Obomkpa, OwaOyibu	27,000.00
4.	Kwale, Oleh, Ozoro, Abraka, Eku, Obiaruku, Awka,	32,000.00
5.	Onitsha,Mkpor, Oba	26,000.00
6.	Warri,Orerokpe, Sapele, Benin, Ughelli, Oghara, Enugu, Nnewi	38,000.00
7	Bomadi, Patani, Ekpoma, Uromi, Auchu, Abudu, Agenegbode, Fugar, Igarra, Ubiaja, Ewu, Koko, Owerri	40,000.00
8	Mbaise, Iyogwa	42,000.00
9	Nsukka, Yenagoa, Odi, Kaiama, Ososor, Umuahia	45,000.00
10	Port-Harcourt, Aba, Abakiliki	50,000.00
11	Akure, Okene, Ajaokuta, Kabba, Lokoja	65,000.00
12	Lagos, Abuja, Ibadan, Abeokuta, Oshogbo, Ado Ekiti, Calabar, Uyo, Eket	70,000.00
13	Obudu Cattle Ranch, Ilorin	70,000.00
14	Gombe, Makurdi	100,000.00
15	Sokoto, Maiduguri, Katsina	120,000.00

DELTA TOURS HIRING UNIT, HIRING TARIFF
18-SEATER TOYOTA BUS (A/C)

S/NO	RATE/FEE/CHARGES	RATE
1.	Asaba, Ibusa, Okpanam, Anwai, Issele-azagba	19,000.00
2.	Ogwashi-uku, Ubulu- uku, Issele –uku, Illah	19,000.00
3.	Umunede, Agbor, OnichaUgbo, Onicha-Olona, Obomkpa, OwaOyibu	21,000.00
4.	Kwale, Oleh, Ozoro, Abraka, Eku, Obiaruku, Awka,	23,000.00
5.	Onitsha,Nkpor, Oba, Awka,Nnewi	21,000.00
6.	Warri,Orerokpe, Sapele, Benin, Ughelli, Oghara	26,000.00
7	Bomadi, Patani, Ekpoma, Uromi, Auchi, Auchi, Abudu, Agenegbode, Fugar, Afuze, Igarra,, Ubiaja, Ewu	25,000.00
8	Enugu, Koko, Igarra	29,000.00
9	Nsukka, Yenagoa, Odi, Kaiama, Ososor, Umuahia	32,000.00
10	Port-Harcourt, Aba, Abakiliki	35,000.00
11	Akure, Okene, Ajaokuta, Kabba, Lokoja	40,000.00
12	Lagos, Abuja, Ibadan, Abeokuta, Oshogbo, Ado Ekiti, Calabar, Uyo, Eket	50,000.00
13	Obudu Cattle Ranch, Ilorin	55,000.00
14	Gombe	70,000.00
15	Sokoto, Maiduguri, Kano. Katsina	90,000.00

Annexure X

MDA: DIRECTORATE OF ESTABLISHMENTS AND PENSION

	RATE
Renting of Hall	10,000.00/day
1. School:	
(a) Certificate Course	5,250.00 per session
(b) Diploma Course	6,125.00 per session
(c) Advance Diploma Course	8,750.00 per session
2. Examination:	
(a) Limited Competition Examination	2,000.00 per candidate
(b) Confirmation/ Promotion Examination	2,000.00 per candidate
(c) DSSE	3,000.00 per candidate
Public Service Rules & Regulations	3,000 per copy

Annexure XI
MDA: DIRECTORATE OF TRANSPORT
FEES/RATES/CHARGES

A.	Mechanical Deficiency Due to Negligence	CODE	PENALTY POINT	RATE
1.	Wiper	WIP	1	5,000.00
2.	Damaged Windscreen	DWD	2	10,000.00
3.	Cracked Windscreen	CWD	1	10,000.00
4.	No Windscreen	NWD	3	50,000.00
5.	Excessive Smoke Emission	ESE	5	20,000.00
6.	Fire Extinguisher	FEV	1	10,000.00
7.	Mirror violation	MIV	1	5,000.00
8.	Caution Sign	CSV	3	5,000.00
9.	Colour Violation	CLV	5	50,000.00
10.	Wheel Nuts/Bolts	WND	1	5,000.00
11.	Body Structure/Construction	BSC	5	10,000.00
12.	Seats	STS	1	10,000.00
13.	Horn	NRN	1	10,000.00
14.	Indicator	IDS	1	5,000.00
15.	Lighting system	LGS	1	10,000.00
16.	Transmission system	TSS	1	5,000.00
17.	Worn out tyres	FPV	3	10,000.00
18.	Faulty suspensions	SSN	2	5,000.00
19.	Jack violation	JCK	1	5,000.00
20.	Wheel spanner	WSR	1	1,000.00
21.	Spare tyre	STE	2	5,000.00
22.	Rear reflector	RRR	1	5,000.00
23.	Faulty braking system/hand brake	FBS	2	5,000.00
B.	GENERAL OFFENCE			
1.	LIGHT/SIGN VIOLATION	LSV	2	10,000.00
2.	ROAD OBSTRUCTION VIOLATION	OBS	3	20,000.00
3.	ROUTE VIOLATION/DRIVING AGAINST TRAFFIC	RTV	5	50,000.00
4.	ROAD TRAFFIC VIOLATION	RDV	1	30,000.00
5.	SPEED VIOLATION	SPV	3	20,000.00
6.	VEHICLE LICENSE VIOLATION	NVL	2	20,000.00
7.	DRIVERS LICENSE VIOLATION	NDL	3	20,000.00

8.	DANGEROUS OVERTAKING VIOLATION	DOV	3	10,000.00
9.	TRAFFIC LIGHT DISOBEDIENCE	TLV	5	10,000.00
10.	TRAFFIC SIGNS/MARKINGS VIOLATION	TSV	3	10,000.00
11.	DANGEROUS DRIVING	DGD	3	10,000.00
12.	DRIVING UNDER ALCOHOL/DRUG INFLUENCE	DAD	5	40,000.00
13.	FORGED PAPERS AND LICENSE	FPL	5	50,000.00
14.	UNAUTHORISED REMOVAL OF ML 42	UAR	5	10,000.00
15.	FLYING PARTICLES VIOLATION	FPV	5	20,000.00
16.	NUMBER PLATE VIOLATION	NPV	3	20,000.00
17.	OVERLOADING VIOLATION	OLV	2	20,000.00
18.	IDENTIFICATION MARK TRANSFER	IMT	10	15,000.00
19.	OBSTRUCTING OFFICERS ON DUTY	OOD	2	50,000.00
20.	PROJECTING LOAD VIOLATION	PLV	3	15,000.00
21.	ASSAULTING OFFICERS ON DUTY	AMD	10	50,000.00
22.	ATTEMPTING TO CORRUPT OFFICERS	ATC	10	30,000.00
23.	OTHER VIOLATION OFFENCE	OVO	1	10,000.00
24.	REPROBATE OFFENDER ALERT SERIES	ROAS	5	20,000.00
25.	PASSENGER MANIFEST VIOLATION	PMV	2	20,000.00
26.	SEAT BELT VIOLATION	SBV	1	10,000.00
27.	USE OF PHONE WHILE DRIVING	UPD	4	20,000.00
28.	UNDERAGE DRIVING/RING VIOLATION	UDV	5	10,000.00
29.	DANGEROUS PARKING	DGP	2	10,000.00

30	DAMAGE TO PUBLIC ITEM	DPI	5	50,000.00
31	ROAD WORTHINESS VIOLATION	RWV	2	20,000.00
32	HEAVY DUTY PERMIT VIOLATION	HDV	1	20,000.00
33	HACKNEY CARRIAGE VIOLATION	HCV	2	10,000.00
34	INSURANCE CERTIFICATE VIOLATION	ICV	2	10,000.00
35	DRIVER/CONDUCTOR BADGE	DCV	5	10,000.00
36	CRASH HELMET VIOLATION	CHV	2	10,000.00
37	REFLECTIVE JACKET VIOLATION	RJV	1	10,000.00
DIRECTORATE OF TRANSPORT				
	RATE/FEE/CHARGES			RATE
1	Motor Spare Part Dealer			12,000.00
2	Private Transport Owner category "A" with 200 vehicles and above			100,000.00
3	Private Transport Owner category "B" with 21-199 vehicles and above			50,000.00
4	Private Transport Owner category "C" with 20 vehicles and below			10,000.00
1	Usage and Maintenance of Public Jetties			150,000.00
2	Berthing Fees (Per watercraft):			
	a. Tug Boat/Barge			
	Category A:			8,000.00
	Category B:			6,000.00
	Category C:			5,000.00
	b. Launch			
	Category A:			4,000.00
	Category B:			3,500.00
	Category C:			3,000.00
	c. Mammy-Wagon/Engine Boat			
	Category A:			4,000.00
	Category B:			3,500.00
	Category C:			3,000.00
	d. Speed Boat			
	Category A:			4,000.00

	Category B: Category C:	3,500.00 3,000.00
	e. Other Heavy Duty Vessels Category A: Category B: Category C:	4,000.00 On Assessment On Assessment
	f. Other Light Duty Vessels Category A: Category B: Category C:	4,000.00 On Assessment On Assessment
	g. Special Service Berthing(Daily) Category A: Category B: Category C:	4,000.00 On Assessment On Assessment
	h. Wrong Berthing Charges (daily) Category A: Category B: Category C:	5,000.00 3,000.00 1,000.00
	i Commercial Boat Category A: Category B: Category C:	100.00 60.00 50.00
3.	Passengers Carriage Fees (Per Voyage) a. Commercial Speedboat b. Commercial Mammy-Wagon c. Non-Commercial Boats	
4.	Towing/ Removal of wreck watercrafts	On Assessment
5.	Wrong parking in prohibited areas	5,000-15,000
6.	Towing/Removal of broken-down vehicles (Up to 1km) (Every other 1km)	20,000.00 3,000.00
7.	Demurrage/Safekeeping of broken down vehicles	2,000 per day
8.	Demurrage/Safekeeping of broken down watercrafts/vessels	2,000-20,000 per day
9.	Usage/ Maintenance of State owned motor parks/garage	On Assessment
10	Road/street usage/closure permit	50,000.00

11	Watercraft licence	2,000-50,000.00
12	Branding of road infrastructure (i) Bus Shelters Category A: Category B: Category C:	 700,000.00 500,000.00 200,000.00
	(ii) Street lamp posts Category A: Category B: Category C:	 55,000.00 30,000.00 25,000.00 35,000.00
	(iii) Street directional signs Category A: Category B:	 20,000.00 10,000.00
	Street numbering (letter box)	
	Milestone Truck E (Express road) Truck A Road Truck B	 30,000.00 20,000.00 10,000.00

S/N	RATES/FEES/CHARGES	ANNUAL RENEWAL FEE
1	Motor Mechanic Registration	7,500.00
2	Tricycle and Motorcycle Spare Parts Dealership License	7,500.00
3	Motor Mechanic Workshop Permit	7,500.00
4	Bus, Car and Tricycle Permit	7,500.00
5	Lorry, Tipper and Articulated Vehicle Permit	7,500.00
6	Daily Commercial Motor-Cycle/Tricycle permit	7,500.00
7	Operational License for Driving School	7,500.00

Annexure XII
MDA: DIRECTORATE OF YOUTH DEVELOPMENT

S/N		RATE
1.	Registration of Clubs Association/Union	10,000.00
2.	Renewal	5,000.00

Annexure XIII
MDA: DELTA STATE DIRECT LABOUR AGENCY

S/N	EQUIPMENT	RATE (Daily)
1.	D8 Bulldozers	120,000.00
2.	D7 Bulldozers	100,000.00
3.	Pay Loader	65,000.00
4.	Grader	65,000.00
5.	Excavator	100,000.00
6.	Tar Boiler (Bitumen Sprayer)	70,000.00
7.	CS531 Soil Compactor	50,000.00
8.	CS 434 Asphalt Compactor	45,000.00
9.	CS 224 Asphalt Compactor	30,000.00
10.	Paver (Asphalt finishing)	70,000.00
11.	Lowbed	40,000.00/trip
12.	Pneumatic Roller	50,000.00
13.	Concrete mixer	10,000.00
14.	20 Tons Truck	30,000.00

Annexure XIV
MDA: BOARD OF INTERNAL REVENUE
POOLS BETTING AND LICENCE FEES

S/NO	TYPE OF BUSINESS	RATE (₦)
1	<u>POOLS BETTING:</u>	
	(i) Promoters Operational Licence	300,000.00 P.A
	(ii) Agents Operational Licence	10,000.00 P.A
	(iii) Agents Annual Tax	10,000.00.P. A
	(iv) Promoters weekly Tax	10,000.00 weekly
	(v) Bank indemnity	1,000,000.00
2	LOTTERY: Application Fee Operational Licence Tax	50,000.00 non-refundable 200,000.00 P.A 15% OF 1 ST , 2 ND & 3 RD prices
3	(i) Development levy (ii) Minimum Tax payable in Delta State	100.00 P.A To be determined by the Service in accordance with PITA, 2004

UNSKILLED INFORMAL SECTOR TAXES (IDENTIFIABLE GROUP TAXATION – IGT)	
CATEGORY	RATE
Markets, Unions, Retailers, Artisans etc	50.00 Per day 1,000.00 Monthly 12,000.00 Per Annum

Annexure XV
MINISTRY OF HEALTH/HOSPITAL MANAGEMENT BOARD

	RATE
1. CARDS FEE:	
i. Adult/ children above 5yrs	100
ii. Children less than 5yrs	FREE
iii. Police cases/report	100
iv. Follow up visits	100
v. Amenity ward	
2. ADMISSION CASE NOTE:	
i. Adult/ children above 5yrs	400
ii. Children less than 5yrs	FREE
3. BED FEE	
i. Ordinary	200
ii. Amenity ward	1,000.00-2,000.00
iii. VIP suite e.g Warri	1,000.00-2,000.00
iv. Card fee to HMB	100
v. Consultation fee after official hours	200
vi. Revisit /follow up-IGR	100 per visit
vii. Case note fee to HMB	400
viii. Specialist consultation fee –IGR	200 per visit
ix. Maternity leave Certificate	500
x. Medical certificate/fitness/Driver's license	500
xi. Medical report	1000
xii. Death certificate – in hospital	1,000
xiii. Outside hospital	2,000
xiv. Police case/report	1,000
xv. Fire arm license	5,000
i. Minor dressing –per dressing	300
ii. Major dressing – per dressing	500
iii. Minor suturing	1,000
iv. Major suturing	2,000

5. DIETETICS	
i. Dietary counseling	500.00
ii. Dietary sheet	1,000.00
6. SURGERY	
I & D Suturing	
i. Minor	3,000.00
ii. Intermediate Surgery Appendicectomy, Herniorrhaphy etc	6,000.00
iii. Major	10,000.00
iv. POP Application & removal	1,000.00-2,000.00
7. MATERNITY SERVICES	
i. Registration/Booking	Free
ii. Normal Delivery	Free
iii. Other Delivery	Free
8. MORTUARY SERVICES:	
i. Within town	Charges at the discretion of the Hospitals due to high level of competition from the private sector
ii. Outside town	
iii. Outside state	
iv. South-west zone	
v. South-east zone	
vi. Middle Belt	
vii. Far North	
9. OBITUARY SERVICES	
i. Embalment (skill only)	8,000
Admitted Patient	storage case 100- 200/ day
ii. 1 st 72 hours	Free
iii. Theater	Discretionary
iv. Ceremonial	
v. DRF	3,000
vi. IGR	5,000
1. Storage charge per day	100-200
2. Post mortem	5,000
10. SELLING SPACE-Rental	1000-3000/ month
11. MEDICAL CERTIFICATES	
i. Medical Examination	500
ii. Drivers license	500
iii. Firearm license	5,000
iv. Death Certificate	1,000-2,000
v. Physiotherapy	Reg. 500 Per session 500
12. CONSULTANT/ SPECIAL CLINIC	nil
13. INTERNATIONAL CARD/ BOOKING	200 per visit (Adult)

14. CHARGES	
i. Normal Delivery	FREE
ii. Unbooked	FREE
iii. Caesarean section (C/S)	FREE
iv. Vaginal (Forceps/Vacuum delivery)	FREE
v. Manual removal of placenta	FREE
vi. Suturing of epistomy	FREE
vii. Evacuation of the Uterus	FREE
15. ENT	FREE
i. Removal of foreign body	500 (ear/nose)
ii. Ear/Nose	1,000.00
iii. Throat	2,000.00
iv. Aural toileting	1,000.00
v. Ear Syringing	1,000.00
vi. Ears	
vii. Anthral wash out	2,000.00
16. A. GENERAL EYE CLINIC	
i. Refraction	500.00
ii. Removal of foreign body	1,000.00
iii. Tonometry	500.00
iv. Minor operation	4,000.00
v. major operation	6,000.00
vi. Lop/eye test	500
vii. Dilation	200
viii. Clinic revisit	200
ix. Probe & syringing	500
x. Sub conj injection	300
xi. Saline irrigation	200
xii. Daily ocular/wound	200
17. A. DRESSING	
i. Biometry	1,000
ii. Ocular scan	2,000
iii. Visual fields test	2,000
B. Frames /Accessories	
i. Simple Frames	2,000
ii. Simple designers	3,000
iii. Designers	6,500
iv. Case & Lens Cloth	500
v. Ropes	200
vi. Sunglasses	1,500
C. Optical lenses	
i. Simple Lenses	2,000
ii. Mini Special Order/G Lenticular/Minus add (Fused) high	3,000
iii. Special Order/cyI add/21d-25d/plastic D-top	8,000

cyl	
iv. Lenticular Lenses (17d- 20d)	4,500
v. Varilux Large Frame White	7,000
D. Fixing of lenses	
i. Simple lens full rim plastic/metal	300
ii. Half rim/rimless frame	500
iii. Special order	1,000
iv. With personal frame	1,000
v. Tinting	100
18. ORTHOPAEDICS CASE	
i. POP Application	1,000.00-2,000.00
ii. POP Removal	500.00
iii. Prosthesis	Variable
iv. Major Surgery	2,000
v. Minor Surgery	500
19. PHYSIOTHERAPY CASE	
i. Registration	500
ii. Major session	500
iii. Minor session	250
20. PAEDIATRICS CASE	
i. EBT	FREE
ii. Phototherapy	FREE
iii. Incubator	FREE
21. PRICE LIST FOR DENTAL TREATMENT ORAL SURGERY	
i. Scaling and Polishing	2,000.00
ii. Filling	500.00
iii. Dentures	3,000.00-30,000.00
iv. Extraction	2,000.00-3,000.00
v. Dressing	2,000.00
1. Anteriors	3,000.00
2. Posteriors	4,000.00
3. Mobile Tooth	2,000.00
4. Decidious	2,000.00
22. EXCISIONS	6,000.00
i. Incision & Drainage	4,000.00
ii. Wound Dressing	2,000.00
iii. Suturing (Major)	2,000.00
(Minor)	1,500.00

iv. Histology	5,000.00
v. I.M.F (Intra Maxillary Fixation)	20,000.00
vi. Splinting (Stainless Steel Mrs.)	7,000.00
vii. Acrylic/GIC (Glass Ionomar Cement)	7,000.00
23. RESTORATIVE FILLINGS PER TOOTH	
i. Amalgam	3,500.003,
ii. GIC (Glass Ionomar Cement)	000.002,0
iii. Temp Dressing	00.005,00
iv. Composite	0.00
24. ADVANCED CONSERVATIVE TREATMENT	
i. Root Canal Treatment	8,000.006,
ii. Anterior Pulpectomy, Pulpotomy	000.00
25. REMOVABLE PARTIAL DENTURE	3,000.00
i. Single Tooth & Base plate	1,500.00
ii. Additional	30,000.00
iii. Full-Full	20,000.00
iv. Partial Full	
26. PREVENTIVE TREATMENT	
i. Scaling & Polishing	2,000.00
ii. Poor Oral Hygiene	2,000.00
iii. Very Poor Oral Hygiene	2,500.00
iv. Tobacco Stain	3,000.00
v. Children 6-12years	1,000.00
vi. Curettage	3,000.00
27. DENTAL X-RAY	
i. Periapical	1,000
ii. Occlusal	2,500
28. RADIOLOGY CASES	
Routine examination exposure (service fee)	1,500 -3,000
29. CONVENTIONAL PRICE LIST FOR RADIOLOGY	
Adult (X-Rays)	
1. Chest (PA)	1,500
2. Chest (pa/lateral)	3,000
3. Abdomen	
i. AP	1,500
ii. Erect/Supine	3,000
4. Thigh (AP/Lateral) (Per View)	
i. One	1,500
ii. Both	3,000

5. Leg/Forearm/Arm (AP/Lateral) (Per View)	
i. One	1,500
ii. Both	3,000
6. Fort /Hand/ (AP/Lateral) (Per View)	
i. One	1,500
ii. Both	3,000
7. Joints (AP/Lateral) (Per View)	
i. One	1,500
ii. Both	3,000
8. AP/Lateral	3,000
9. TMJ	
Both	3,000
10. Sinuses	
AP/waters/lateral	3,000
11. Mastoid	
Both	3,000
12. Neck	
AP/Lateral	3,000
13. Thoracic spine	
AP/Lateral	3,000
14. Lumbosacral spine	
AP/Lateral	3,000
15. Cervical spine	
AP/Lateral	3,000
16. Pelvis	
AP	1,500
17. Towne's view	1,500
30. CHILDREN (5-12 YEARS)	Flat rate of 800/film.
31. ULTRASOUND	
1. Small Parts	2,000
2. Obstetric	1,000
3. Pelvic	1,000
4. Abdominopelvic	2,000
5. Transvaginal	2,000
6. Prostate	2,000
32. MEDICAL CHARGES	
Nebulizer	500 per dose
33. SCAN	
1. Abdominal	1,500.00
2. Pelvic	1,500.00

34. SPECIAL RADIOLOGICAL INVESTIGATION	
1. HSG	14,000.00
2. IVU	20,000.00- 25,000.00
3. ECG	2,500.00
4. Echo	5,000.00

NOTE: Ambulance maintenance is the responsibility of the hospital.

**Under five Patients are FREE

** Maternal Patients are FREE

PRICES OF LABORATORY INVESTIGATIONS IN CENTRAL AND GENERAL
HOSPITALS

S/N	TYPE OF TEST	Price
1	PCV	300.00
2	ESR	300.00
3	FBC	500.00
4	MP	200.00
5	HBs Ag	500.00
6	VDRL	500.00
7	Platelets	500.00
8	Clothing Time	500.00
9	Blood Grouping	500.00
10	Grouping & Cross Matching	1,000.00
11	Bleeding Time	500.00
12	Coombs Test	1,000.00
13	FBS/RBS (Spectrophotometer)	500.00
14	LFT	3,000.00
15	Alkaline Phosphatase	800.00
16	Acid Phosphatase	1,000.00
17	Urea &Electrolytes, Creatinine	4,000.00
18	Bilirubin (Total)	1,000.00
19	Creatinine Clearance	2,500.00
20	Pregnancy Test	500.00
21	Total Protein	1,500.00
22	Lipid Profile	3,000.00
23	Total Cholesterol	1,500.00
24	Triglyceride	800.00
25	Uric Acid	1,500.00
26	SGPT/SGOT	800.00
27	Urinalysis	300.00
28	Calcium	1,500.00
29	P.S.A	2,500.00
30	Phosphorus	1,000.00

31	FSH	1,500.00
32	Beta Human Chorionic Gonadotrophin (BTCHG	2,500.00
33	L.H.	2,000.00
34	Prolactin	2,000.00
35	T3	2,000.00
36	T4	2,000.00
37	Progesterone	2,000.00
38	Testosterone	2,000.00
39	Esterol	2,000.00
40	Urine Microscopy	300.00
41	Stool Microscopy	400.00
42	Urine M/C/S	700.00
43	Stool M/C/S	1,000.00
44	HVS M/C/S	700.00
45	Sputum M/C/S	700.00
46	Wound Swab M/C/S	700.00
47	Sputum AFB	FREE
48	H.Pylori Test	500.00
49	Rheumatoid Factor	1,500.00
50	HIV Test	FREE
51	Urine Creatinine Clearance	2,500.00
52	Widal Test	500.00
53	Genotype	500.00
54	HB,AC	2,500.00
55	Seminal Fluid Analysis	1,000.00
56	Glucometer test	500.00

Note

- (1) DRF prices vary with the cost of the reagents they supply. The above DRF charges are subject to change depending on the prevailing DRF price list
- (2) IGR charges listed above are to remain constant.

S/N	REGISTRATION FEES FOR HEALTH SERVICE	Rural	Urban
	i. Application forms	15,000.00	15,000.00
1.	PRIVATE HOSPITAL & MATERNITY		
	i. Registration	25,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Changes of premises fees	10,000.00	15,000.00
2.	HOSPITAL AND MATERNITY OWNED BY COMPANIES		
	i. Application Form	25,000.00	25,000.00
	ii. Registration	100,000.00	200,000.00
	iii. Annual renewal	50,000.00	100,000.00

	iv. Change of premises fees	100,000.00	100,000.00
3.	MEDICAL CLINICS AND MATERNITY (1-5 BEDS)		
	i. Registration	25,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Change of premises fees	10,000.00	15,000.00
4.	MEDICAL CLINICS AND MATERNITY (6-10 BEDS)		
	i. Registration	30,000.00	60,000.00
	ii. Annual renewal	20,000.00	30,000.00
	iii. Change of premises fees	10,000.00	20,000.00
5.	MEDICAL CLINICS AND MATERNITY (11-29 BEDS)		
	i. Registration	50,000.00	100,000.00
	ii. Annual renewal	30,000.00	50,000.00
	iii. Change of premises fees	15,000.00	22,500.00
	MEDICAL CLINICS AND MATERNITY (30 AND ABOVE)		
	i. Registration	60,000.00	120,000.00
	ii. Annual renewal	40,000.00	60,000.00
	iii. Change of premises fees	20,000.00	25,000.00
6.	NURSING AND MATERNITY (1-5 BEDS)		
	i. Registration	10,000.00	15,000.00
	ii. Annual renewal	5,000.00	10,000.00
	iii. Change of premises fees	5,000.00	5,000.00
7.	NURSING AND MATERNITY (6-10 BEDS)		
	i. Registration	15,000.00	20,000.00
	ii. Annual renewal	10,000.00	15,000.00
	iii. Change of premises fees	5,000.00	5,000.00
8.	NURSING AND MATERNITY (11-20 BEDS)		
	i. Registration	20,000.00	30,000.00
	ii. Annual renewal	10,000.00	20,000.00
	iii. Change of premises fees	5,000.00	10,000.00
	OPD only owned by companies		
	i. Registration	30,000.00	50,000.00
	ii. Annual renewal	20,000.00	30,000.00
	iii. 100,000.00 Change of premises fees	100,000.00	100,000.00
9.	X-RAY RADIO GRAPHICAL SERVICES		
	i. Registration	20,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00

	iii. Change of premises fees	10,000.00	15,000.00
10.	OPHTHALMOLOGICAL SERVICES CENTERS		
	i. Registration	20,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Change of premises fees	10,000.00	15,000.00
	OPTICAL SERVICES CENTER		
	i. Registration	20,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Change of premises fees	10,000.00	15,000.00
11.	MEDICAL LABORATORY CENTER OPTICAL SERVICES CENTER		
	i. Registration	20,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Change of premises fees	10,000.00	15,000.00
12.	DENTAL CLINIC		
	i. Registration	20,000.00	50,000.00
	ii. Annual renewal	10,000.00	25,000.00
	iii. Change of premises fees	10,000.00	15,000.00
13.	OUT-PATIENT DENTAL CLINIC		
	i. Registration	10,000.00	30,000.00
	ii. Annual renewal	10,000.00	20,000.00
	iii. Change of premises fees	10,000.00	15,000.00
14.	PHYSIOTHERAPY CLINIC		
	i. Registration	10,000.00	25,000.00
	ii. Annual renewal	10,000.00	15,000.00
	iii. Change of premises fees	10,000.00	15,000.00
15.	NUTRITION UNIT		
	i. Registration	10,000.00	20,000.00
	ii. Annual renewal	5,000.00	10,000.00
	iii. Change of premises fees	5,000.00	10,000.00
16.	CONVALESCENCES HOME		
	i. Registration	10,000.00	20,000.00
	ii. Annual renewal	5,000.00	10,500.00
	iii. Change of premises fees	5,000.00	10,000.00

17.	TRADITIONAL MEDICINE PRACTITIONERS:		
	i. Registration	5,000.00	10,000.00
	ii. Renewal	5,000.00	10,000.00
18.	PATENT MEDICINE STORE:		
	Operation Fee	2,500.00	5,000.00
19.	PHARMACIES		
	Operation Fee	10,000.00	20,000.00

DELTA STATE TASKFORCE ON COUNTERFEIT AND FAKE DRUGS

	FEES, FINES AND PENALTIES
i. For Sealing a Shop (All Shop)	10,000.00
ii. For Defaulting in Registration/Licensing	
a) Pharmacies	50,000.00
b) Any other Medicine Shop/Herbal Shops	10,000.00
iii. Breaking of Seal	100,000.00

DRF PRICE LIST
SUMMARY

S/N	DESCRIPTION	CHARGE
1.	Hospital Expenses per weekly admission	N500
2.	Minor dressing (Ward)	N200
3.	Major dressing (Ward)	N400
4.	Ante natal	N200
5.	Normal Delivery	N3,000
6.	Caesarean Section	N14,000
7.	ERPC (Extraction of retained products of conception)	N2,500
8.	Ectopic Pregnancy	N12,000

Annexure XVI

MDA: MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

S/NO	RATE/FEE/CHARGES	RATE
(i)	Produce Inspection Fees Inspection fee for cocoa beans fees	5,000.00/tonne
(ii)	Inspection fee for rubber	1,000.00/tonne
(iii)	Inspection fee for palm produce	800.00/tonne
(iv)	Inspection fee for agric produce	500.00/tonne

(v)	Annual reg. fee for cocoa Merchant/Exporter	30,000.00/tonne	
(vi)	Annual reg. fee of rubber Merchant / Exporter	20,000.00/tonne	
(vii)	Annual reg. fee of oil palm produce Merchant / Exporter	10,000.00/tonne	
(viii)	Annual reg. fee of other agric produce Merchant / Exporter	5,000.00/tonne	
2.	Veterinary Inspection fees		
(i)	Large animal	200.00	
	Small animal	50. 00	
(ii)	Trailer load large animal	6,000.00	
	Lorry load Large animal	4,000.00	
	Lorry load small animal	2,000.00	
	Private Veterinary Premises Registration and Annual Renewal:	Registration	Renewal
	Registration Rate	5,000.00	2,000.00
	- Small Holding (clinics & small pharmacies)	20,000.00	5,000.00
	- Medium Holding (hospitals & large pharmacies)	50,000.00	20,000.00
	- Large Holding (wholesalers & importers)	15,000.00	10,000.00
	- Laborator		
3.	Livestock Market (Animal movement)		
(i)	Large animal		
(ii)	Small animal		
4.	Meat inspection fees		
(i)	Ante- Mortem Inspection (All species)		
	Post mortem inspection	300.00	
	Goat	200.00	
	Sheep	200.00	
(ii)	Pig	200.00	
	Cow	500.00	
5.	Livestock Services Fees		
	Pork meat (kg)	500.00	
	Pig Weaner	3,000.00	
	Pig grower	6,000.00	

	Goat weaner	4,000.00
	Goat grower	5,000.00
	Sheep weaner	4,000.00
	Sheep grower	6,000.00
	Cane Rat (Grass cutter)	50,000.00
	Snail	250.00
	Day old chick (D.O.C.)	150.00
	4 weeks old broiler	500.00
	Point of lay (POL)	1,000.00
	Cattle:	
	- Heifer	50,000.00
	- Bullock	40,000.00
	Livestock Facility Rate	
	Piggery	400/Sqm/year
	Poultry	400/Sqm/year
	Goatry	400/Sqm/year
6	Fisheries Department	20,000.00
	Warri Ice Plant/ Cold room fees	
	Warri fisheries Jetty fees	300,000.00
	Fishing Craft Rate	
	- Small Water Canoes	200.00
	- Medium Water Canoes	500.00
	- Large Water Canoes	1,000.00
	- Small Water Vessels	3,000.00
	- Medium Water Vessels	5,000.00
	- Large Water Vessels	10,000.00
7.	Communal Farm	
	Investment per annum (Farm Settlement)	5,000.00
	Fish Pond	
	2.4 by 3.3 meter	1,200.00
	4 by 6 meters	2,000.00
	Rent per annum	2,000.00
	4 by 6 per annum	4,000.00
8.	Subsidized oil palm seed	150.00
9.	Veterinary Control Post (Inspection) Fees	
	Poultry (Live Chicken, Turkey, Quails etc)	
	i. 10 tons Vehicle	3,000.00
	ii. 5 tons Vehicle	2,000.00
	iii. 2 tons Vehicle	1,000.00
	Day Old Chicks	

	i. 5 tons Vehicle and above	2,000.00
	ii. Below 5 tons Vehicle	1,000.00
10.	Registration and licensing of Hatcheries and Poultry Farms	
	Hatchery:	
	i. 1,001 – 5,000 eggs capacity	3,000.00
	ii. 5,001 – 10,000 eggs capacity	5,000.00
	iii. 10,001 – 20,000 eggs capacity	10,000.00
	iv. 20,000 eggs and above	20,000.00
	Poultry Farms	
	i. 250 – 1,000 birds	1,000.00
	ii. 1,001 – 5,000 birds	3,000.00
	iii. 5,001 – 20,000 birds	5,000.00
	iv. 20,001 – 50,000 birds	10,000.00
	v. 50,000 birds and above	20,000.00

MDA: DELTA STATE TRACTOR HIRE AGENCY

S/N	RATE/FEE/CHARGES	RATE
1.	Slashing	7,000.00
2.	Ploughing	8,000.00
3.	Harrowing	6,000.00
4.	Ridging	8,000.00
5.	Transportation	8,000.00
6.	Chemical Application	6,000.00
7.	Planting	6,000.00
8.	Fertilizer Application	4,000.00

Annexure XVII

MINISTRY OF TRADE AND INVESTMENT

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

S/N	TYPE OF BUSINESS PLACES	REGISTRATION	ZONE ONE (ANNUAL RENEWAL)	ZONE TWO (ANNUAL RENEWAL)	ZONE THREE (ANNUAL RENEWAL)	ZONE FOUR (ANNUAL RENEWAL)
1	Airlines /Shipping Lines	200,000.00	100,000.00	40,000.00	20,000.00	15,000.00
2	Travel Agents/Courier Service	30,000.00	20,000.00	15,000.00	10,000.00	5,000.00
3	Banks (Commercial and Merchant)	250,000.00	200,000.00	100,000.00	50,000.00	20,000.00
4	Community/ Micro Finance Bank	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
5	Finance, Insurance and Investment Companies	50,000.00	30,000.00	20,000	10,000.00	5,000.00
6	Bakeries and Confectioneries(BIG)	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
7	Bakeries and Confectioneries (small)	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
8	Business Centers/secretarial Institutes	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
9	Computer Firm (hard & software)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
10	Block-Making Industries (big)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
11	Block-Making Industries (Small)	20,000.00	10,000.00	6,000	4,000.00	2,000.00
12	Major Distributors (Cement)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
13	Building Materials Dealer(Large)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
14	Major Distributors (Drinks)	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
15	Beer and Spirits (Wholesalers)	20,000.00	15,000.00	10,000.00	5,000.00	3,000.00
16	Bookshop/Stationeries	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
17	Pools Agents/Gambling Machine Room	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
18	Cinemas/Night Clubs	200,000.00	100,000.00	50,000.00	30,000.00	20,000.00
19	Electronics Dealer (Big)	30,000.00	20,000.00	15,000.00	10,000.00	6,000.00
20	Electronics Dealer(Medium)	20,000.00	15,000.00	10,000.00	6,000.00	4,500.00
21	Electronics Dealer (Small)	10,000.00	8,000.00	4,800.00	3,200.00	2,400.00
22	Fashion Designers Salon (Big)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00

23	Fashion Designer Salon (Small)	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
24	Casino and Pools Companies	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
25	Lottery/Betting Companies (Big)	50,000.00	20,000.00	10,000.00	5,000.00	3,000.00
26	Lottery/Betting Companies (Small)	20,000.00	10,000.00	5,000.00	3,000.00	2,000.00
27	Hotels (1-20 rooms)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
28	Hotels (20-50 rooms)	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
29	Hotels (more than 50 rooms)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
30	Telecommunication Companies	500,000.00	300,000.00	200,000.00	100,000.00	50,000.00
31	Telecommunication Shop/Franchise	300,000.00	200,000.00	100,000.00	50,000.00	20,000.00
32	Telecommunication Devices (sales of accessory (large))	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
33	Telecommunication Devices (sales of accessory (medium))	20,000.00	15,000.00	10,000.00	4,000.00	2,000.00
34	Telecommunication Devices (sales of accessory (small))	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
35	Major Construction Companies	300,000.00	200,000.00	100,000.00	50,000.00	30,000.00
36	Other Construction Companies (Indigenous)	200,000.00	100,000.00	75,000.00	40,000.00	20,000.00
37	Major Manufacturing Companies	150,000.00	100,000.00	50,000.00	30,000.00	20,000.00
38	Other Manufacturing Companies	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
39	Vehicle Spare Parts Dealers	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
40	Motor Dealer (New car)	100,000.00	50,000.00	30,000.00	20,000.00	15,000.00
41	Motor Dealer (fairly used)	50,000.00	25,000.00	15,000.00	10,000.00	7,500.00
42	Interior Decoration & Furniture Companies	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
43	Auto-Mobile Workshop	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
44	Mechanic Workshop	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
45	Miscellaneous Artisans	5,000.00	2,500.00	1,500.00	1,000.00	750.00
46	Laundries and Dry Cleaners (big)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
47	Laundries and Dry Cleaners (small)	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
48	Patent Medicine /Provision stores	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00

49	Professionals: Lawyers, Estate Agents, Surveyors, Accountants, Engineers etc	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
50	Publishers /Printers	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
51	Other printers	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
52	Petrol Station (Multinational)	100,000.00	50,000.00	40,000.00	30,000.00	20,000.00
53	Petrol Station (Independent) mega	50,000.00	40,000.00	30,000.00	20,000.00	10,000.00
54	Petrol Station (others)	40,000.00	30,000.00	20,000.00	10,000.00	5,000.00
55	Gas Plant (large)	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
56	Gas Plant (small)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
57	Office of Major Oil Marketing Companies	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
58	Oil Exploration Companies	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
59	Oil Production Companies	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
60	Tank Farm/ Oil Depot	500,000.00	300,000.00	200,000.00	100,000.00	50,000.00
61	Oil Servicing Companies (Major)	300,000.00	200,000.00	150,000.00	100,000.00	50,000.00
62	Strategic Manufacturing Companies (Refineries ,DSC etc)	1,000,000.00	500,000.00	300,000.00	200,000.00	100,000.00
63	Security Agency Companies	30,000.00	20,000.00	15,000.00	10,000.00	5,000.00
64	Major Distributors (Food stuffs)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
65	Supermarket (Shopping mall)	100,000.00	50,000.00	40,000.00	30,000.00	20,000.00
66	Large Supermarkets	50,000.00	40,000.00	30,000.00	20,000.00	10,000.00
67	Medium Supermarket, Store, Restaurants	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00

68	Small Supermarket, Restaurants and Beer Parlours	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
69	General Merchant	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
70	Multi-Products Traders	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
71	Petty Trader	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
72	Importers/Haulage Companies	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
73	Clearing Agent ,Port Service Companies, Heavy Equipment Dealer & Hire(s)	100,000.00	50,000.00	30,000.00	20,000.00	15,000.00
74	Private jetties (less than 200 Square metres)	500,000.00	300,000.00	200,000.00	100,000.00	50,000.00
75	Private Jetties (more than 200 to 600 square metres)	750,000.00	400,000.00	300,000.00	200,000.00	100,000.00
76	Large Port Private Jetties (above 600 square metres)	1,000,000.00	500,000.00	400,000.00	300,000.00	200,000.00
77	Private Airport (Helicopter)	1,000,000.00	500,000.00	400,000.00	300,000.00	200,000.00
78	Hospital Maternity over 30 Beds	30,000.00	15,000.00	9,000.00	6,000.00	4,500.00
79	Hospital Maternity 11-30 Beds	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
80	Hospital Maternity 6-10 Beds	10,000.00	5,000.00	3,000.00	2,000.00	1,500.00
81	Hospital Maternity 1-5 Beds	5,000.00	2,500.00	1,500.00	1,000.00	500.00
82	Medical Clinic	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
83	X-Ray /Radiography Services	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
84	Ophthalmological Service Centres	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
85	Optical Services	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
86	Medical Laboratory Service	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
87	Dental Clinic with in-patients	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
88	Acupuncture Clinic	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
89	Herbal Home	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
90	Warehouse (large)	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
91	Warehouse (small)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
92	Private Schools/ Day care/ Nursery	15,000.00	7,500.00	4,500.00	3,000.00	2,250.00
93	Private Schools (Primary)	20,000.00	10,000.00	7,000.00	5,000.00	3,000.00

94	Private Schools (secondary)	30,000.00	20,000.00	10,000.00	7,000.00	5,000.00
95	Private Schools (Higher Education)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
96	Cold Room (One Container)	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
97	Cold Room (Over One Container)	30,000.00	20,000.00	10,000.00	7,000.00	5,000.00
98	Aluminum Fabricators	20,000.00	10,000.00	6,000.00	4,000.00	3,000.00
99	Sachet/Table Water Company (big)	30,000.00	20,000.00	10,000.00	7,000.00	5,000.00
100	Sachet/Table Water Company (small)	20,000.00	10,000.00	6,000.00	4,000.00	1,000.00
101	Agro Based Farm Companies (large)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
102	Agro Based Farm Companies (medium)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
103	Agro Based Farm Companies (small)	20,000.00	10,000.00	6,000.00	4,000.00	2,000.00
104	Fish Ponds (large)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
105	Fish Ponds (medium)	20,000.00	10,000.00	6,000.00	4,000.00	2,000.00
106	Fish Ponds (small)	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
107	Poultry Farm (large)	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
108	Poultry Farm (medium)	20,000.00	10,000.00	6,000.00	4,000.00	2,000.00
109	Poultry Farm (small)	10,000.00	5,000.00	3,000.00	2,000.00	1,000.00
110	Mills (cassava, oil, maize, others) large	30,000.00	20,000.00	10,000.00	5,000.00	3,000.00
111	Mills (cassava, oil, maize, others) medium	20,000.00	10,000.00	7,000.00	4,000.00	2,500.00
112	Mills (cassava, oil, maize others) small	15,000.00	7,000.00	5,000.00	3,000.00	1,000.00
113	Saw Mill (Timber Production/Wood Finishing) large	30,000.00	20,000.00	10,000.00	7,000.00	5,000.00

114	Saw Mill (Timber Production/ Wood Finishing) medium	20,000.00	15,000.00	7,000.00	5,000.00	3,500.00
115	Saw Mill (Timber Production/ Wood Finishing) small	15,000.00	10,000.00	5,000.00	4,000.00	2,000.00
116	Electricity Distribution Companies	500,000.00	200,000.00	100,000.00	50,000.00	30,000.00
117	Electricity Generating/ Production companies	500,000.00	200,000.00	100,000.00	50,000.00	30,000.00
118	Sand beach operators	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
119	Large Aluminum Roofing Companies	100,000.00	75,000.00	50,000.00	30,000.00	20,000.00
120	Small Aluminum Companies	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
121	Commercial Transportation Companies (large)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
122	Commercial Transportation Companies (small)	50,000.00	30,000.00	20,000.00	10,000.00	5,000.00
123	Recreational Centers (events centre, sports complex/gym house, amusement park)	100,000.00	50,000.00	30,000.00	20,000.00	10,000.00
124	Recreational Centers (events centre, sports complex/gym house, amusement park)	50,000.00	30,000.00	20,000.00	10,000.00	7,000.00
125	Recreational centers (events centre, sports complex/gym house, amusement park)	30,000.00	20,000.00	15,000.00	10,000.00	5,000.00
126	Other miscellaneous unclassified (large)	50,000.00	40,000.00	30,000.00	20,000.00	10,000.00
127	Other miscellaneous unclassified (medium)	40,000.00	30,000.00	20,000.00	15,000.00	7,000.00
128	Other miscellaneous unclassified (small)	20,000.00	15,000.00	10,000.00	7,000.00	5,000.00

Annexure XVIII
MDA: MINISTRY OF ENERGY

S/N		RATE
1.	Pre-qualification of Electrical Contractors Fees	30,000.00
2.	Hiring of Ministry/Government Generator Plant	50,000.00 - 100,000.00
3.	Accidental/Damaging of streetlight poles penalty/ fee	100,000.00
4.	Rehabilitation of Accidental/Damaging of Streetlight Poles Penalty/Fees	on assessment
5.	Illegal use of Public Power/Electrical Facility	not applicable

Annexure XIX
MDA: MINISTRY OF ENVIRONMENT

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Oruvwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

S/N	ACTIVITY	Tariff for Annual Environmental Permit RATE (N)
1	Waste Treatment plant	150,000.00
2.	Power Generation Station	1,000,000.00
3.	Solid Mineral Storage Centre	250,000.00
4.	Airport/ Air Strip Helipad	500,000.00
5.	New harbor	500,000.00
6.	Existing harbor	200,000.00
7.	New jetty (Not community jetty)	500,000.00
8.	Existing jetty (Not community jetty)	400,000.00
9.	Incinerator	
	Small:	400,000.00
	Large:	600,000.00
10.	Thermal Disorption Unit	
	Small:	400,000.00
	Large:	600,000.00

11.	Coastline Development	180,000.00
12.	Mining of Mineral (not crude oil)	150,000.00
13.	Blasting /Sand/ Grit and Reservior	100,000.00
14.	Construction of Dams and Reservior	100,000.00
15.	Asphalt Plant	
	Small	500,000.00
	Medium	750,000.00
	Large	1,000,000.00
16.	Batching Plant	
	Small	500,000.00
	Medium	750,000.00
	Large	1,000,000.00
17.	Iron and Steel Plant	500,000.00
19.	Aluminum and Asbestos Plant	
	Small	250,000.00
	Large	500,000.00
20.	Ferrous, Non Ferrous and Non Metallic, Glass/ plastic Plant	250,000.00
21.	Paint and Chemical/ Cement Plant	
	Small	250,000.00
	Large	500,000.00
22.	Soil Excavation	100 per m2
23.	Hotels and Resort Centre	
	Zone 1	100,000.00
	Zone 2	75,000.00
	Zone 3	50,000.00
	Zone 4	25,000.00
24.	Land Reclamation	500,000.00
25.	Canalization / Channelization	1,000,000.00
26.	Feed Flour Mills	
	Small	200,000.00
	Large	500,000.00
27.	Other Mast and Base Station	
	Small	50,000.00
	Large	250,000.00
28.	Small Mast and Base Station	50,000.00/250,000.00
29.	Environmental Sanitation Fee	120,000.00
30.	Scrap Yard	50,000.00 per m2
31.	Vehicle Conveying Drilling Waste (Permit)	100,000.00 per trip
32.	Jack-Up Barges	1,000,000.00
33.	Barges	
	Small	500,000.00
	Medium	1,000,000.00
	Large	1,500,000.00
34.	House Boats	
	Small (15 -39 persons)	500,000.00 per boat
	Medium (40 -79 persons)	1,000,000.00 per boat

	Large (80 and above)	2,000,000.00 per boat
35.	Dredging /Dredging Equipment	
	Small	400,000.00
	Medium	700,000.00
	Large	1,000,000.00
36.	Fees/ Charges Payable for Consultant Accreditation /Registration for EIA	
	Small	50,000.00
	Medium	100,000.00
	Large	150,000.00
37.	Baseline studies	150,000.00
38.	Waste Management	150,000.00
39.	General Environmental Management	50,000.00
40.	Sea Bed Survey	200,000.00
41.	Operational Permit	100,000.00
42.	Laboratory (Analytical/ Environmental)	100,000.00
43.	Remediation /Restoration	200,000.00
44.	Oil /Chemical Spill Clean up	200,000.00
45.	Renewal of Accreditation	
	Small	30,000.00
	Large	50,000.00
46.	Project Registration Fees/ EIA Management Fees (per FME report)	
	Small	50,000.00
	Medium	100,000.00
	Large	250,000.00
47.	Naturally occurring Radio- active Materials	5 tones: 500,000.00
		8 tones: 1,000,000.00
		15 tones: 1,500,000.00
		30 tones: 2,000,000.00
48.	Financial Institutions	
	(a) Banks	100,000.00
	(b) Other Financial/Loan Companies (Head Quarters)	20,000.00
	(c) Other Financial/Loan Companies (Branches)	10,000.00
49.	Ships and Vessels	
	Small	500,000.00
	Large	1,000,000.00
50.	Tug Boats	500,000.00

DELTA STATE FORESTRY TARIFF (PERMIT FOR PROTECTED TREES)				
S/ N		LOCAL NAME	MINIMUM GIRTH AT BREAST HEIGHT(M)	RATE
1.	Milicia excels (formerly chlorophora)	Iroko	2.13	1500.00
2.	Pericopsis	Elata	1.82	600.00
3.	Ethandrophragmaspp	Igodu	2.13	1000.00
4.	Khaya all spp	Oguangho	2.13	500.00
5.	Tectonagrandis	Teak	1.52	1000.00
6.	LovoaTrichiliocides	Apopo	2.13	500.00
7.	Gulbowtia all spp	-	1.82	500.00
8.	Afzelia all spp	Apa	2.13	800.00
9.	Triplochitonscleroxylon	Obeche	1.82	1000.00
10.	Naucleadiderichii	Opepe	1.13	1000.00
11.	Guarea all spp	Obobo	2,13	500.00
12.	Gossweilerodendronbalasmiferum	Agba	2.13	500.00
13.	Terminalia	EghoinIvorensis	1.82	600.00
14.	Cordia,all spp	Oma	1.82	800.00
15.	Piptadeniastrumaffricanum	Ekimi	2.13	500.00
16.	Nimusop all spp	Aghanokpe	2.13	600.00
17.	Nesogordiniapapaverifera	Danta	1.82	600.00
18.	Terminaliasuperba	Eghoin	1.82	600.00
19.	Brachystegiaspp	Okwen	2.13	500.00
20.	Disterrnonanthusbenthanianus	Ayaran	2.13	1,500.00
21.	DanieliaOgea	AgbaOziya	1.82	500.00
22.	Lophiraalata	Ekki	2.13	800.00
23.	Pterigota all spp	Pterigota	-	600.00
24.	Mansoniaaltissime	Oleghie	1.82	1,500.00
25.	Antiaris Africana	Ovu	2.15	600.00
26.	Antrocaryoripolaneurum	Igbezaro	1.82	500.00
27.	CanariumSchuenfurtii	Canarium	2.13	500.00
28.	Cylicodiscusgabunesis	Okan	2.13	500.00
29.	Hallea ciliate (formerly Mitragyna)	Abura	1.52	500.00
30.	Alstonea all spp	Uhun	1.52	600.00
31.	Berlinea all spp	Ekpoghoi	1.82	600.00
32.	Bombax all spp	Oghreren	2.13	500.00
33.	Ceibapentandra	Ophreren	2.13	500.00
34.	Casearia, all spp	-	1.82	500.00
35.	Chrysophullum	Otian	1.82	600.00
36.	PogaOleosa	Oleosa	2.13	500.00
37.	Ricinodendronheudelotti	Eke	1.82	600.00
38.	EribromaOblongus (formerly sterculia)	Okoko	1.52	500.00.....
39.	Albizia, all spp	Owangha	1.82	500.00
40.	Afromosiaelata	-	1.52	600.00
41.	Gmelinaarboren	Gmelina	1.25	1,000.00
42.	Diospyrosspp	Ebony	1.52	1,500.00
43.	Borassusaethiopum	Agbon	-	1,500.00
44.	Manilkaraspp	-	1.52	600.00
45.	Amphimaspterocarpoidea	Awo	1.52	500.00
46.	Comretodendrummacrocarpum	Owewe	1.52	500.00
47.	Tuassiaundalata (formerly	White Ghana	1.52	500.00

	Hannoa)	Obeche		
48.	Holopteliagrandis	-	1.52	500.00
49.	Butyrospermum spp	-	1.52	500.00
50.	Ceolocaryon sphaerocarpon	Sorro	1.52	500.00
51.	Copaifera Species	-	1.52	500.00
52.	Cola, all spp	Evwe	1.52	500.00
53.	Leterium Senegalese	Ugbogbon	1.52	500.00
54.	Zanthoxulus Zanthoxyloices (formerly Fagara)	Ujo	1.52	500.00
55.	Haplormosiamonophylia	Akoti	1.52	500.00
56.	Homalium Spp	Akalamudo	1.52	400.00
57.	Irvingiaspp	Ogbonor	1.52	500.00
58.	Klainadoraspp	Odudu	1.52	500.00
59.	Ochrocarpus spp	Urherame	1.52	500.00
60.	Lanea Welwitschii	Ekika	1.52	500.00
61.	Prinarispp	Idofun	1.52	500.00
62.	Parkia Bicolor	Ugboro	1.52	600.00
63.	Oxystigma spp	Liolo-gbola	1.52	500.00
64.	Keayonedronbrideliodes	Oropa	1.52	500.00
65.	Staudtia stipitata	Umaza or Abala	1.52	500.00
66.	Scottelia Coriacea	Emuefohia	1.52	500.00
67.	Stemonocolus micranthus	-	1.52	500.00
68.	Tyloxtemon spp	-	1.52	500.00
69.	Adanosoiadigitata	Oshe	1.52	500.00
70.	Allanblackia floribunda	Odorin	1.52	500.00
71.	Anogeisus Ceocarpous	Ayin	1.52	500.00
72.	Anopyxis alaineana	Eto	1.52	500.00
73.	Avicennianitida	-	1.52	500.00
74.	Baphiaspp	Arhua	1.52	500.00
75.	Staudtia stipitata	Ishin	1.52	500.00
76.	Bosqueia angolensis	Rokoerun	1.52	500.00
77.	Canthium spp	-	1.52	500.00
78.	Carapaprocera	Agogo	1.52	500.00
79.	Celtis species	Ohia	1.52	500.00
80.	Chrysobalanus spp	Aworiran	1.52	500.00
81.	Chrysophyllum spp	Otien	1.52	600.00
82.	Cleitohpollis Patens	Ghana Obeche	1.52	500.00
83.	Oteolophon Englerians	Me	1.52	500.00
84.	Cynometraspp	Arumitoba or Egi	1.52	500.00
85.	Danielis Oliveri	Iya	1.52	500.00
86.	Dialium guineensis	Icheku	1.52	500.00
87.	Funtoimia elastica	Urho	1.52	500.00
88.	Garcina species	Akoro	1.52	500.00
89.	Lonchocarpus spp	Ipapo	1.52	500.00
90.	Lophiora lanceolata	Iphahen	1.52	500.00
91.	Macrolobium spp	-	1.52	500.00
92.	Milletia spp	Ito	1.52	500.00
93.	Mitragyniaspp (formerly	Abura	1.52	500.00
94.	Pausinystaliaspp	Idagbon	1.52	500.00
95.	Phialodiscus spp	Ukpe	1.52	500.00
96.	Pentaclethra macropophylia	Okpagma	1.52	500.00
97.	Pentadesmaspp	Odorin	1.52	500.00
98.	Polyathia Sauredense	Osharo	1.52	500.00
99.	Pseudocedrella Kotschy	Emigbegi	1.52	500.00
100.	Rhozophora racemosa	Urhe-uwherin	1.52	500.00
101.	Sacoglottis gabunensis	Ugu	1.52	500.00
102.	Strombsia postulate	Ubelu	1.52	500.00
103.	Spathodiaspp	Oruru	1.52	500.00
104.	Symphonia globulifera	Urhe-orda	1.52	500.00

105.	Pycnanthusangolensis	Akomu	1.52	500.00
106.	Tetrapluratetraptera	Ovevwen	1.52	500.00
107.	Trichiliaspp	OyaliaOvienurhae n	1.52	500.00
108.	Treculia Africana	Ize	1.52	500.00
109.	Uapacaheadelottii	Otehor	1.52	500.00
110.	Vitexspp	Ori	1.52	500.00
111.	Xylopiaspp	Utinrien	1.52	500.00
112.	Erythrophleumsauveolus	Lyin	1.52	500.00
113.	Anthostemaaubryanum	Urhuaro	1.52	500.00
114.	Others		1.52	500.00

Note: i. A fee of ₦100 shall be paid on every tree felled for regeneration levy
ii. Teak for transmission N500

TARIFF OF OUT-TURN-VOLUME RATES

S/N	SPECIES	Local Names	Rate per RATE	Rate per cu.ft Conversion Factor 0.28	Rate/ Cubic Meter
1.	Tectona	Teak	130.00	0.00	60.00
2.	Gmelina	Gmelina	200.00	2.50	18.00
3.	Entandrophragmacylindricum	Ijebo	100.00	2.50	18.00
4.	Entandrophragma utile	Ijebo	100.00	2.50	18.00
5.	Khaya all spp	Ogonwo	100.00	2.50	
6.	Periscopea aleta	-	80.00	2.50	15.00
7.	Lovostrichiloids	Apopo	100.00	2.50	18.00
8.	Guidbodiaspp	-	40.00	1.00	15.00
9.	Triplochiton sclerozylon	Arere	120.00	4.00	22.5
10.	Entandrophragmaspp	Ijebo	100.00	2.50	18.00
11.	Minusosps, all spp	-	40.00	1.00	15.00
12.	Chlorophera Excelsa	Iroko	120.00	4.00	22.5
13.	Mansonia altissima	Ofun	120.00	4.00	22.5
14.	Afzeliaspp	Ape	120.00	4.00	22.5
15.	Naucleojuersichii	Opepe	120.00	4.00	22.5
16.	Guarea, all spp	Olofun	120.00	4.00	22.5
17.	Nesogordoniapapaverifera	Ole onata	80.00	2.00	22.5
18.	Cordia Nillanii	Omo	80.00	2.00	22.5
19.	Terminalia ivorensis	Idigbo	80.00	2.00	15.0
20.	Diospyros mesiformia	-	80.00	2.00	15.0
21.	Terminalia superbe	Afara	80.00	2.00	15.00
22.	Gossweilodendron balsamifera	Agbo	65.00	1.50	15.00
23.	Antiaris Africana	Oriro	65.00	1.50	15.00
24.	Brachytergia, all spp	Ekki	65.00	1.50	15.00
25.	Lophira Alata	Ekki	90.00	2.50	18.00
26.	Sterculia oblongata	Kokolgbo	65.00	1.50	18.00
27.	Erythrophylum spp	Eru	65.00	1.50	15.00
28.	Mitragynaspp	Abura	65.00	1.50	15.00
29.	Sterculia all spp	Aya	80.00	1.50	15.00
30.	Pterygotaspp	Oporoporo	65.00	1.50	15.00
31.	Damalio gea	Ogea	65.00	1.50	15.00
32.	Berlinia, all spp	-	65.00	1.50	15.00
33.	Canarium Schuwenfartii	-	40.00	1.50	12.00
34.	Cylocodisona	-	40.00	1.50	12.00
35.	Others				

DAILY OUTPUT & SAWBLADE WIDTH		RATE	
		Registration Fee	Annual Renewal Fee
1.	7-14m, below 100mm sawblade	100,000.00	20,000.00
2.	14 -20m, 199-150 sawblade	150,000.00	30,000.00
3.	Above 20m, above 150mm	200,000.00	40,000.00
CATERGORY OF MACHINE		RATE	
		Registration Fee	Annual Renewal Fee
1.	Planning Machine	10,000.00	2,000.00
2.	Fiber/Ply/Veneer Mill	50,000.00	10,000.00
3.	Fibre Board Mill	50,000.00	10,000.00
4.	Particular Board Mill	50,000.00	10,000.00
5.	Circular Resaw Benches not attached to Sawmill	20,000.00	5,000.00
6.	Power chain Saw	5,000.00	1,000.00
WOOD PRESERVATION INDUSTRY		RATE	
		Registration Fee	Annual Renewal Fee
	Wood treatment plant	15,000.00	5,000.00

REGISTRATION OF VEHICLES FOR CONVEYING TIMBER AND TIMBER PRODUCTS/ FOREST PRODUCT RATE N5,000.00

S/N		REGISTRATION FEE	RENEWAL FEE
1	Relocation of sawmill	10,000.00	
2	Change of ownership of sawmill	10,000.00	
3	Furniture manufacturing industries	15,000.00	7,500.00
4	Wood drying kiln	10,000.00	2,000.00
5	Other industries and machines using Timber and Timber by-products as raw materials.	10,000.00	2,000.00
6	Application to install and operate machine will attract a non-refundable fee of	500.00	
7	Timber sheds and carpenter workshop	2,000.00	1,000.00

Non Possession of Toll Fee Receipts

Non-possession of toll fee receipts for vehicles travelling outside Delta State shall attract a compoundment fee, which shall amount to ten (10) times the toll fee charges.

Flitching of economic trees at stump is prohibited. All trees fell on permit must be converted or processed in the Sawmills. A breach of this regulation shall attract a penalty of N2,500 per stump

Log Control Fee For Logs And Processed Wood		
S/N		FEES
1	Per log	200.00
2	Vehicle load of processed wood above ten (10) tonnes	10,000.00
3	Vehicle load of ten (10) tonnes	5,000.00
4	Vehicle load below ten (10) tones	2,000.00

Application for thorough fare through an existing road within a Forest Reserve or protected Forest should attract a fee of ~~N~~20,000 per annum.

PROPERTY HAMMER MARK		RATE	
		Registration Fee	Annual Renewal Fee
1.	Property Hammer	5,000.00	2,000.00
2.	Company Hammer	10,000.00	5,000.00
Note: Application fee for property hammer is N 500.00 only			

Registration of Timber Contractor		
Category	RATE Annual	No of trees
A.	15,000.00	1,000 above
B	10,000.00	500.00
C	8,000.00	200.00
D	5,000.00	100.00
E	2,000.00	50.00
Special Stumpage		
		RATE
1.	Bony	1,500.00
2.	Ekki	800.00
3.	Afromosia	600.00
4.	Gmelina	1,000.00
5.	Teak	1,000.00
Area basis assessment on all forest in Delta state		
		RATE Per Hectare
1.	Mangrove Forest	10,000,000.00
2.	High Forest	10,000,000.00
3.	Derived savannah	5,000,000.00
4.	moist Rain forest	12,000,000.00
FEES PAYABLE IN RESPECT OF SUCH OTHER MATTERS FALLING WITHIN THE GENERAL SCOPE OF THE FORESTRY REGULATION		
A. MOVEMENT OF ROUND LOGS TO OTHER STATES LOG TOLL FEE		
Movement of unprocessed logs of indigenous species to other states is prohibited in case of special request to move unprocessed indigenous logs species to other state, a toll fee of ₦2,000.00 per standard logs length of 12ft and or ₦5,000.00 per long length log (i.e. above 12ft length) shall be charged		
B. TOLL FEE ON MOVEMENT OF PLANKS TO OTHER STATES		
Lorry below 10 tonnes, carrying a maximum of 400 planks attracts a toll fee of ₦3,000.00 Trailer load of over 10 tonnes loaded with planks attracts ₦5,000.00		

C. TOLL FEE ON MOVEMENT OF TIMBER SIZE TEAK AND GMELINA TO OTHER STATES
<p>i. Lorry below 10 tonnes carrying timber size or sawn Teak or Gmelina attracts toll fee of ₦3,000.00</p> <p>ii A trailer load of poles/timber size or small swan Teak or Gmelina taken out of Delta state shall attract a toll fee of ₦5,000.00</p>
D. TOLL FEE ON MOVEMENT OF PLYWOOD/ PARTICLE BOARD
Lorry below 10 tonnes carrying a maximum of 1,000 boards attracts a toll fee of ₦3,000.00 Trailer load of plywood /particle Board ₦5,000.00
E. MOVEMENT OF LOGS OF DELTA STATE ORIGIN THAT LEAVE TO OTHER STATES
Movement of processed timber of Delta state origin to other state is prohibited. Incase of special request to move processed logs of indigenous species to other states, a toll fee of ₦3,000.00 per standard log length of 12ft and or ₦5,000.00 per long (bole) length log (i.e. above 12ft) shall be charged
F. TOLL FEE OF TIMBER FROM OTHER STATES PASSING THROUGH DELTA STATE
A fee of ₦1,000.00 per tug conveying 1,000 log through Delta State borders shall be paid to the State Log Control Post/Border
Exploitation of ecosystem habitats tree shall attract a penalty of ₦66 per square meters by way of compensation payable to the State Government

PENALTY FOR EXPLOITATION OF UNDERGIRTH TREES

Exploitation of undergirth trees shall attract a penalty of N5,000 per stump by way of compensation payable to the State Government

**ENVIRONMENTAL CONSERVATION DEPARTMENT
RATES FOR NON-TIMBER PRODUCTS/FOREST ECOSYSTEMS**

1. Annual Registration of Contractors and Consultants (NGOs)

1.1 Contractors

- Abura leaves collection ₦ 2,000 per person
- Palm Wine tapping ₦ 2,500 per person
- Plantation thinning ₦ 3,000 per person

- Bambo harvesting ₦6,000 per person
- Charcoal Production ₦10,000 per person
- Flower Nurseries/Gardening ₦12,000 per person

1.2 **Consultants**

- Biodiversity management ₦50,000 per annum
- Ecosystem Regeneration (**including mangroves**) ₦150,000 per annum
- Crude Oil Spill Management ₦200,000 per annum
- NGOs (Environmental Education) ₦100,000 per annum

2. **Permit to Exploit Environmental (Non-Timber/Forest) Resources.**

- Charcoal ₦12,000/person/quarter
- Fire wood ₦10,000/person/quarter
- Hunting (games) ₦ 5,000/person/quarter
- Abura Leaves/Chew Sticks ₦ 3,000/person/quarter
- Fibres/Canes ₦ 2,500/person/quarter
- Thatches ₦ 2,000/person/quarter
- Props (mangroves and others) ₦ 4,000/person/quarter
- Taugya farm ₦ 100/per acre/annum
- Thinnings (Teak, Gmelina, Opepe and others) ₦500/stump

3. **Fines**3.1 **Habitat Protection (Ecosystem Integrity Estimate, EIE) Tarriff.**

- Low EIE, 10 – 39% Habitat Patchment ₦ 43.10 per sqm
- Medium EIE, 40 – 59 Habitat Patchment ₦ 66.00 per sqm
- High EIE, above 60% Habitat Patchment ₦105.00 per sqm

Ecology

1.	Laterite	Small tipper Ten Tyres	N300 per trip N500 Per Trip
2.	Iron Stone & Sharp Sand	Small tipper Ten Tyres	N500 per trip N1000 Per Trip
3.	Clay Soil	Small tipper Ten Tyres	N300 per trip N1000 Per Trip

Annexure XX
MDA: MINISTRY OF FINANCE

		RATE	REMARK
1.	Hiring of New Secretariat Conference Hall (Weekdays)	15,000.00	Hirer to bear other costs associated with hiring of the hall
2.	Hiring of New Secretariat Conference Hall (Weekends)	15,000.00	Hirer to bear other costs associated with hiring of the hall

Annexure XXI
MDA: MINISTRY OF INFORMATION

		RATE
1.	Printing of Secret File Jacket	100.00 each (1,000 copies and above)
2.	Printing of Confidential file jacket	100.00 each (1,000 copies and above)
3.	Printing of open file jacket	100.00 each (1,000 copies and above)
4.	Printing of letter head paper	70.00 each (1,000 copies and above)
5.	Book binding	Negotiable
6.	Kord impression	600.00 (1,000 copies and above)
7.	G.T.O	400.00
8.	Sord Impression	1,500.00
9.	Stitching	Negotiable
10.	Treaming	Negotiable
11.	Public Address system equipment (PAE) Fees	i. Within Asaba 5,000.00 ii. Outside Asaba 10,000.00
12.	Video Coverage and editing fees	i. Within Asaba 5,000.00 ii. Outside Asaba 10,000.00
13.	Sale of Photographs	i. Passport (4 copies) -150.00 ii. 5" x 7"- 15.00 per copy iii. 5" x 7" within studio- 50.00

Annexure XXII
MDA: MINISTRY OF JUSTICE

	MINISTRY OF JUSTICE	RATE
1.	Handling charges for preparation of contract agreement (S)	0.5% of the contract sum
2.	handling charges for preparation of non-donor memorandum of understanding (M.O.U) with stipulated value sum	0.5% of the contract sum

3.	Handling charges for preparation of contract agreement (s) based on commission	2 % of the contract sum deductible before/at payment
4.	Handling of Justice of Peace (JP) appointment	150,000.00
5.	Application for certified true copy (C.T.C)	150.00 per folio
6.	Application for Attorney-General 's fiat for private Prosecution	50,000.00
7.	Application for Attorney-General to take over Prosecution of criminal cases	100,000.00
8.	Conduct of searches and status verification of organization/companies	40,000.00
9.	Solicited ADR/Dispute Resolution by the department of peoples Right	Discretionary

Annexure XXIII
MDA: MINISTRY OF LANDS AND SURVEY
DEPARTMENT OF TOWN PLANNING (PRIVATE LANDS)
THIS RELATES TO PRIVATE LANDS

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two Above

	RATE
<u>SCHEDULE A</u>	(₦)
Fee for plan registration, plotting and Inspection of sites	2,500.00
Petrol Filling (Gas) Station and/or Similar services station (per sq. meter of land occupied)	250.00/sq.metre
Alteration and/or repairs to petrol station or replacement of existing building structures.	50% of fees payable
Other alteration and or repairs of petrol filling station and/or service stations not involving building structure	

	50% of fees payable
Request for general planning information	10,000.00
Searching fees	5,000.00
(a) Private Golf Course, Airstrips, Heliports and other similar uses	2,000,000.00
(b) Swimming pools 0 – 100sqm (per pool)	150,000.00
(c) Swimming pools 101sqm and above	250,000.00
(d) Lawn Tennis Court (per court)	100,000.00
<u>SCHEDULE B BUILDING PERMIT</u>	
This schedule applies specifically to the following category “A” Town: - Asaba Capital Territory, Agbor, Warri/Effurun/Osubi/Ekpan/ Aladja, Udu, Sapele, Amukpe, Oghara, Ughelli.	
Assessment for:	
(a) On Individual residential building plans (cement or brick building) (per cubic meter)	5.00/cubic
(b) On Individual building plans with shop front (cement or brick building) (per cubic meter)	15.00/cubic metre
(c) On Individual building plans with shop front (cement or brick building) (per cubic meter) (Mixed Use)	15.00/cubic metre

(d) On industrial and/or commercial building plan (per cubic metre)	25.00/cubic metre
Allotment (per square meter)	15/sqr meter
Alteration to façade / roof:	10,000.00
i) Residential Building	
Alteration to façade / roof:	
Commercial and/or industrial houses	20,000.00
Renewal of lapsed building plan	50% of fees payable
<u>SCHEDULE C FOR BUILDING PERMIT</u>	
This schedule shall apply to the following category ‘B’ towns in Delta State: Ogwashi-Uku,	

Oleh, Kwale, Ubulu-Uku, Obiaruku, Umunede, Issele-Uku, Abraka, Ozoro, Agbarho. All local Government headquarters not included in category A towns except Aboh, Isiokolo, Bomadi

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Assessment: (a) On Individual residential building plans (cement or brick building) (per cubic metre)	2.00/cubic meters
(b) On Individual building plans with shop front (cement or brick building)(per cubic metre)	5.00/cubic meter
(c) On Individual building plans with shop front (cement or brick building) (per cubic metre) (Mixed Use)	5.00/cubic meter
(d) Commercial and/ or Industrial building plans (per cubic meters)	15.00/cubic meter
Allotment (per square meter)	10.00sqr. meter
Alteration to façade / roof: (i) Residential Building	10,000.00
(ii) Commercial and/or industrial buildings	20,000.00
Renewal of Lapsed Building Plan (any category)	50% of fees payable
<u>SCHEDULE D BUILDING PERMIT</u> This schedule shall apply to the following category 'C' towns: Burutu, Bomadi, Eku, Emevor, Isiokolo, Aboh, Owhelogbo, and	

Assessment: (a) On Individual residential building plans (cement or brick building) (per cubic meter)	1.00/cubic meter
(b) On Individual residential building plans with shop front (per cubic meter)	3.00/cubic meter
(c) On Individual building plans with shop front (cement or brick building) (per cubic metre) (Mixed Use)	3.00/cubic meter
(d) On industrial and/or commercial building plan (per cubic metre)	5.00/cubic meter
Allotment (per square meter)	

	2.00/sqr. meter
Alteration to façade and roof:	
(i) Residential Building	2,500.00
(ii) Commercial and/or Industrial buildings	5,000.00
Renewal of lapsed building plan	50% of fees payable
<u>SCHEDULE E: BUILDING PERMIT</u>	

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and settlements in Delta State not included	
in schedule 'B' 'C' 'D'	
Assessment:	1.00/cubic meter
(a) On Individual residential buildings (mud or cement/bricks) (per cubic meter).	
(b) On Individual residential buildings with (mud or cement/bricks) (per cubic meter).	2.00/cubic meter
(c) On Individual building plans with shop front (cement or brick building) (per cubic metre) (Mixed Use)	2.00/cubic meter
(d) On Industrial or commercial buildings (per cubic meter)	5.00/cubic meter
Allotment (per square meter)	1/sqr meter
Renewal of lapsed building plan	50% of fees payable
Alteration to façade or roof:	
(i) Residential Building	2,000.00
(ii) Commercial/industrial building	5,000.00

<u>SCHEDULE F BUILDING PERMIT</u>	
The following shall apply generally across the state:	
(a) Temporary sheds (per cubic meter)	50.00/cubic meter
(b) Kiosk renewal annually	1,000.00
(c) Cement block or wire fence not included in the original plan	10,000.00
(d) Layout registration	20,000.00
<u>SCHEDULE G BUILDING PERMIT FOR TELECOM MASTS ON PRIVATE LAND</u>	
TELECOMMUNICATION MASTS	
(a) Co-location Sites GSM Masts (per site)	2,000,000.00
(b) Single Sites GSM Masts (per site)	1,000,000.00
(c) Other forms of communication masts/Dish/Radio	200,000.00
<u>SCHEDULE H</u>	
CHANGE OF BUILDING PLAN	
Application fee for change of use in building plan	30,000.00
Change of Use in Building Plan;	
(a) Residential/Religious/Recreational building to any other use	200,000.00

(b) Commercial building to any other use (c) Industrial building to any other use	150,000.00 100,000.00
Penalty for contravention/illegal Conversion; (a) Residential/Religious/Recreational building (b) Commercial building (c) Industrial building (d) Non display of Construction Sites Board (sites above two storeys)	50,000.00 200,000.00 500,000.00 200,000.00
<u>SCHEDULE I</u> SURVEY DEPARTMENT	
Charting of Plans; (A) 1 – 5000m ² (B) Additional fee for subsequent 500m ²	10,000.00 500.00

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Lodgment of survey plans and issuance of Lodgment certificate.	20,000.00
Cost of retrieval of information from documents in the archive (search fees)	5,000.00
Copies of plan for public purpose (Inspection only)	5,000.00
Purchase of plan made by the office of the Surveyor-General	5,000.00
Copies of plan for judgment or order of court (certified Copies)	5,000.00
Cost of printing and certification of a copy	5,000.00
Revenue to Government	5,000.00
Scanning and printing of Maps, Plans and Documents	
Cost of scanning and printing	5,000.00
Revenue to Government	5,000.00
Copies of plan for purpose inspection	5,000.00
TYPES OF SURVEY INFORMATION	
Sale of Map	
Standard sheet 1:50,000, 1:100,000	5,000.00
State Maps (published)	5,000.00

Local Government Area Map	5,000.00
Township Maps	5,000.00
Certified Maps	10,000.00
Other Miscellaneous Print	5,000.00
Photographs	10,000.00
Survey of Government Land	
Residential plot	
Cost of Survey	30,000.00
Revenue to Government	50,000.00
Commercial Plot (0-1 hectare)	
Cost of survey	100,000.00
Revenue to Government	120,000.00
Industrial Plot	
0-1 hectare	100,000.00
Revenue to Government	150,000.00
1-4 hectare	500,000.00
Revenue to Government	800,000.00
Additional hectare (Revenue to Government)	100,000.00

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LANDS DEPARTMENT

For the purpose of charging ground rent, premium and other land related fees, Delta State is zoned thus:

Zone one:

Asaba Capital Territory, Okpanam Core Area, Warri, Effurun, Enehren, Ekpan, Edjeba, Okere, Ogonu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eketek Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede – Urhobo, Ekurede –Itsekiri, Agbasa, Igbudu, Ugborikoko, Okumagba Layout and all other immediate adjoining Towns/Communities mentioned above.

Zone Two:

Ibusa, Ogwashi-Uku, Ughelli, Sapele, Boji Boji Owa, Boji Boji Agbor, Abraka, Isele-Azagba, Ozoro, Okpanam, Agbarho.

Zone Three: Local Government Headquarters excluding Aboh and Isiokolo

Zone Four: Aboh, Isiokolo and all other towns not mentioned in zones 1 & 2 above

Estate Development Levy is to be levied as Statutory Fees for the Allocation of all State Land	
PREMIUM	
RATE FEE/CHARGES	
STATE LAND:	
Residential/Religious/Recreational Purpose	Rate(N)
Zone One	500.00/sq.metre
Zone Two	300.00/sq.metre
Zone Three	200.00/sq.metre
Zone Four	100.00/sq.metre
Commercial/Industrial Purpose	
Zone One	1, 000.00/sqr.meter
Zone Two	500/sq.metre
Zone Three	250/sq.metre
Zone Four	150/sq.metre
Mixed Use	
Zone One	1, 000.00/sqr.meter
Zone Two	500/sqr.meter
Zone Three	250/sqr.meter
Zone Four	150/sqr.meter

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Agricultural Purpose	
Zone One	As in appendix 1
Zone Two	As in appendix 1
Zone Three	As in appendix 1
Zone Four	As in appendix 1
PRIVATE LAND:	
Residential/Religious/Recreational Purpose	Rate(N)
Zone One	50.00/sq.metre
Zone Two	40.00/sq.metre
Zone Three	30.00/sq.metre
Zone four	20.00/sq.metre

Commercial/Industrial Purpose	
Zone One	150.00/sq.metre
Zone Two	100.00/sq.metre
Zone Three	80.00/sq.metre
Zone Four	50.00/sq.metre
Mixed Use	
Zone One	150.00/sqr.meter
Zone Two	100.00/sqr.meter
Zone Three	80.00/sqr.meter
Zone Four	50.00/sqr.meter
Agricultural Purpose	
Zone One	As in appendix 1
Zone Two	As in appendix 1
Zone Three	As in appendix 1
Zone Four	As in appendix 1
ESTATE DEVELOPMENT LEVY (For State Land C of O Only)	
STATE LAND ONLY:	
Residential/Religious/Recreational Purpose	Rate/Sq.metre(N)
Zone One	1, 000.00/sqr.meter
Zone Two	800.00/sqr.meter
Zone Three	500.00/sqr.meter
Zone four	200.0/sqr.meter
Commercial/Industrial Purpose	
Zone One	2000.00/sqr.meter
Zone Two	1, 450.00/sqr.meter
Zone Three	800.00/sqr.meter
Zone Four	400.00/sqr.meter

Mixed Use	
Zone One	2000.00/sqr.meter
Zone Two	1, 450.00/sqr.meter
Zone Three	800.00/sqr.meter
Zone Four	400.00/sqr.meter
GROUND RENT	
Ground rent is imposed on all lands whether privately owned or state lands; whether with or without certificate of occupancy in any part of Delta State.	

RATE FEE/CHARGES	
STATE LAND:	
Residential/Religious/Recreational Purpose	Rate(N)
Zone One	50.00
Zone Two	40.00
Zone Three	30.00
Zone four	20.00
Commercial/Industrial Purpose	
Zone One	100.00
Zone Two	80.00
Zone Three	60.00
Zone Four	40.00
Mixed Use	
Zone One	100.00
Zone Two	80.00
Zone Three	60.00
Zone Four	40.00
Agricultural Purpose	
Zone One	20.00
Zone Two	5.00
Zone Three	2.50
Zone Four	1.00
PRIVATE LAND:	
Residential/Religious/Recreational Purpose	Rate(N)
Zone One	20.00
Zone Two	10.00
Zone Three	5.00
Zone four	3.00

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Commercial/Industrial Purpose	
Zone One	30.00
Zone Two	20.00
Zone Three	15.00
Zone Four	10.00
Mixed Use	

Zone One	30.00
Zone Two	20.00
Zone Three	15.00
Zone Four	10.00
Agricultural Purpose	
Zone One	20.00
Zone Two	5.00
Zone Three	1.50
Zone Four	1.00
APPLICATION FOR STATUTORY RIGHT OF OCCUPANCY	

Non- Refundable application fee for:	Private Land	Government Land
Rate	₦	₦
Residential/ Educational/Religious/ Recreational	5,000.00	5,000.00
Agricultural/Land	5,000.00	5,000.00
Mixed Use	6,000.00	20,000.00
Commercial	6,000.00	20,000.00
Industrial	10,000.00	20,000.00
Preparation of certificate of occupancy: All types	10,000.00	10,000.00
Change of Purpose Clause in Certificate of Occupancy:		
(a) Residential/Religious/Recreational/ Educational to any other purpose.	100,000.00	100,000.00
(b) Commercial to any other purpose.	50,000.00	50,000.00
(c) Mixed Use to any other purpose.	50,000.00	50,000.00
(d) Industrial building to any other purpose.	50,000.00	50,000.00

Conversation of other Titles to Electronic C of O:	50,000.00	50,000.00
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i, Old C of O for New C of O	50,000.00	50,000.00
ii, Building Lease for New C of O	50,000.00	50,000.00
iii, Other Deemed Grants to New C of O Ratification in Title Document	50,000.00	50,000.00
Penalty for illegal occupation of State Land N500,000.00		
CONSENT		
Fee for the transfer of interest in Lands/Building shall be 7.5% of the consideration or commercial value (whichever is higher) as jointly determined by the inspection team of Ministry of Lands and that of the transferer. Consent fee for mortgage is set forth in the schedule immediately following;		
FEES FOR:		
	Rate Private Land	Rate Govt Land
Consent to Mortgage:		
Application Fee	10,000.00	10,000.00
Consent Fee,		
a) 0 – 10,000,000.00	2% of Loan value	2% of Loan value
b) 10,000,000.00 – 50,000,000.00	1.5% of Loan value	1.5% of Loan value
c) 50,000,001.00 – 100,000,000.00	1% of Loan value	1% of Loan value
100,000,001.00 and above	0.5% of Loan value	0.5% of Loan value
Consent to Lease and Sub-lease:		
Application Fee	10,000.00	10,000.00
Consent Fee	7.5% of Consideration	7.5% of Consideration
Consent for Assignment:		
Application Fee	10,000.00	10,000.00
Consent Fee	7.5% of Consideration	7.5% of Consideration

<p>Consent to a Gift (with or without consideration):</p> <p>Application Fee</p> <p>Consent Fee</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>
<p>Consent to Power of Attorney:</p> <p>Application Fee</p> <p>Consent Fee</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>
<p>Consent to assign between related parties or Co owners (with or without consideration):</p> <p>Application Fee</p> <p>Consent Fee</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>	<p>10,000.00</p> <p>2.5% of FMV or Consideration, whichever is higher</p>

Penalty for late application for consent (from the date of the execution of Deed)	1,500.00/Month	1,500.00/Month
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FMV – Fair Market Value

LEASE REMOVAL: 50% of Consideration		2,000.00	10,000.00
Quarry License (Per annum)			
Laterite		70,000.00	70,000.00
White sand		70,000.00	70,000.00
Gravel/Stone		1,000,000.00	1,000,000.00
Advertisement		10,000.00	20,000.00
Objection fee		10,000.00	20,000.00

Penalties for failure to collect documents within six (6) months	20,000.00
Valuation for probate – 10% of the capital value of property subject to a minimum of 10,000.00	
Any extra copy of mortgage, sub-lease, Assignment, etc. in excess of four copies attracts a fee of N1,000.00 per copy	
REGISTRATION	Rate(N)
CTC	500.00/page maximum of 500 for large survey plan
C.T.C of title document	5,000.00
C.T.C of property card	5,000.00
C.T.C of survey plan in deeds	5,000.00
C.T.C of composite plan in deed	5,000.00
Court order/Judgment	10,000.00
Caveats/Caution	5,000.00
Withdrawal of Caution/Caveat	5,000.00
Up-Stamping	0.01% of Loan
Supplemental Deed/Memorandum of Agreement.	5,000.00
Mortgages	5,000.00
Assignment	5,000.00
Leases	5% of consideration
Release	5,000.00

Power of Attorney C 188 2020 No. 00	5 000 00 <i>Delta State Internal Revenue Service Bill, 2020</i>
OIL AND GAS RELATED ACTIVITIES;	
Registration of Deeds relating to OPL/OML	3,000,000.00
Registration of Pipeline Right Of Way (ROW) for OPL/OML	1,500,000.00
Registration of Renewed Pipeline ROW for OPL/OML	1,000,000.00
Registration of Permit to Survey; a) Arable Land b) Swamps c) Non-Federal Government Waterways	200,000.00/Hectare 100,000.00/Hectare 200,000.00/Hectare

TEMPORARY OCCUPATION LICENSE	Rate(N)
Zone One	50/m ² per annum
Zone Two	30/m ² per annum
Zone Three	20/m ² per annum
Zone Four	10/m ² per annum

Annexure XXIV

MDA: MINISTRY OF WOMEN AFFAIRS, COMMUNITY AND SOCIAL DEVELOPMENT

1.	COMMUNITY DEVELOPMENT DEPARTMENT REGISTRATION FEE	RATE
a.	Day Care/ Nursery (Private)	50,000.00
b.	Community Development Associations	30,000.00
c.	Non- Government Organization (NGOS)	30,000.00
d.	Government Day care in Urban Areas	7,500.00 per child
e.	Government Day care in Semi Urban	3,000.00 per child
f.	Government Day care in Rural Areas	2,000.00 per child
g.	School Fees (Women Dev Center, Asaba)	10,000.00
h.	Hall Rentage (Women Dev Center, Asaba)	10,000.00
1.1	FEMALE HOSTEL ABRKA	
	Accommodation	50,000.00
2.	DEPARTMENT OF CHILD DEVELOPMENT	
2.1.	MINISTRY OF WOMEN AFFAIRS NURSERY/PRIMARY SCHOOL, ASABA	

a.	Nursery (Tuition Fee) Per Child	7,500.00 per term
b.	Registration of Orphanage	100,000.00

2.2.	MINISTRY OF WOMEN AFFAIRS CRECHE OLD SECRETARIAT, ASABA.	
	Admission fee per child	7,500.00 monthly
3.	REHABILITATION DEPARTMENT- Multi- Purpose Conference Hall at the Physically Challenge Persons, Asaba (Transit Home) per rent	30,000.00

4.	SOCIAL WELFARE DEPARTMENT. Registration of Church and Place for Celebration of Marriage; (A) Population of 1000 and above (B) Population of 500 and above (C) Less than 500 persons	 60,000.00 40,000.00 20,000.00
8.	Registration of Social Club	20,000.00
9.	Ministry of Women Affairs (Cenotaph)	35,000.00

Annexure XXV
MDA: MINISTRY OF WORKS
TENDER FEES

S/NO	VALUE OF CONTRACT	RATE
i	50,000.00 and below	See Annexure XXVIII
ii	50,001.00- 1,000,000.00	
iii	1,000,001.00- 5,000,000	
iv	5,000,001.00 – 10,000,000	
v	10,000,001.00- 30,000,000.00	
vi	30,000,001.00- 50,000,000	

	Rate N
i. Trading on the road fine	50,000.00
ii. Dumping of building material on the road fine	100,000.00
iii. Dumping of refuse on the road or drains fine	50,000.00
iv. Abandonment of decrepit vehicles on the road fine	100,000.00
v. Cutting across the road fine	500,000.00
vi. Sinking of boreholes on road shoulders fine	200,000.00

CHARGES ON ISSUANCE AND ADMINISTRATION OF RIGHT OF WAY (ROW) ON STATE AND LOCAL GOVERNMENT ROADS WITH RESPECT TO BUILD, OPERATION AND MAINTENANCE OF FIBRE OPTIC DUCTS AND ANCILLIARY INFRASTRUCTURE LAYING BY ICT OPERATORS IN DELTA STATE.	
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	RATE
Administration Charge	N145/Metre Row Fee For New Build
Annual fee for Existing Duct	N20/Metre With 5 Year Review Of Rate
Alienation Right on Duct Owners for State Consent	5% OF Build Cost For Each Subsequent User
Road Offences	Fine
Trading on the Road side Fine	50,000.00
Dumping of Building Material on the Road Fine	100,000.00
Abandonment of Decrepit Vehicles on the Road Fine	100,000.00
Cutting Across the Road Fine	500,000.00
Sinking of Boreholes on Road Shoulders Fine	200,000.00

Annexure XXVI
MDA: DELTA STATE LOCAL GOVERNMENT

CATEGORY	FORM FEE (₦)	REGISTRATION FEE PER ANNUM (₦)	RENEWAL FEE PER ANNUM (₦) RATE
1. (i) Restaurants			
a. International	1,000.00	70,000.00	35,000.00
b. National	1,000.00	25,000.00	12,500.00
c. local	1,000.00	10,000.00	5,000.00
2. (ii) Fast foods			
a. International	1,000.00	50,000.00	25,000.00
b. National	1,000.00	20,000.00	10,000.00
c. Local	1,000.00	10,000.00	5,000.00
3. (iii) Canteen/ Bukaterias			
a. Urban	1,000.00	5,000.00	2,500.00
b. Rural	1,000.00	2,000.00	1,000.00
4. Shops and Kiosks rates		500,000.00	
5. Tenement rates			
(i) Restaurants			
a. International		100,000.00	
b. National		70,000.00	
c. Local		50,000.00	
(ii) Hotels			

a. International Standard Restaurant and Bar		500,000.00	
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b. National Standard Restaurant and Bar		250,000.00	
c. Local		100,000.00	
(iii) Fast Food			
a. International		150,000.00	
b. National		100,000.00	
c. Local		50,000.00	
(iv) Canteen Permit			
a. Urban		5,000.00	
b. Rural		2,000.00	
(v) Buildings			
a. Duplexes		30,000.00	
b. Twin-Duplexes		15,000.00	
c. Bungalows		15,000.00	
(vi) Petrol Stations	Per pump fixed to the ground	20,000.00	
(vii) Gas Plants		100,000.00	
(viii) Oil Companies/flow stations/natural gas facilities	Per square metre	300.00	
(ix) Cinema Houses/Clubs			
a. Urban		150,000.00	
b. Rural		75,000.00	
(x) Aluminium Companies			
a. Urban		200,000.00	
b. Rural		150,000.00	
(xi) Warehouses/Others			
a. Urban		180,000.00	
b. Rural		100,000.00	
(xii) Electricity substations		750,000.00	
(xiii) Sawmills			
a. Urban		100,000.00	
b. Rural		75,000.00	
6. On and off liquor licence fee		5,000.00	
7. Slaughter slab fee	5,000.00	500,000.00	50,000.00
8. (i) Marriage Registration		20,000.00	

(ii) Birth and Death Registration		2,000.00	
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9. Naming of street registration fee excluding any street in the State Capital. (i) Roads (ii) Streets (ii) Closes		500,000.00 250,000.00 150,000.00	
10. Customary fees on lands in rural areas, excluding those controlled by the Federal and State Government. (i) 100 x 100 land (ii) 50 x 100 land		100,000.00 80,000.00	
11. Market taxes and levies excluding any market where State finance is involved.	30,000.00	500,000.00	250,000.00
12. Motor park levies.	30,000.00	500,000.00	250,000.00
13. Domestic animal license fee.	2,000.00	5,000.00	5,000.00
14. Bicycle, truck, canoe, wheel barrow and cart fees, other than mechanically propelled truck.		1,000.00	
15. Cattle tax payable by cattle farmers only.		30,000.00	
16. Merriment and road closure levy.		25,000.00	
17. Radio and television license fees (other than radio and television transmitter).		2,500.00	
18. Vehicle radio license fees (to be imposed).		5,000.00	
19. Wrong parking charges.		5,000.00	

20. Public convenience, sewage and refuse disposal fees.		20,000.00	
21. Customary burial ground permit fees.		20,000.00	
22. Religious places establishment permit fees.		100,000.00	100,000.00

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**Annexure XXVII
MDA: OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**

	RATE
Letter of Origin	1,500.00

**Annexure XXVIII
MDA: STATE TENDERS BOARD
TENDER FEES**

S/N	VALUE OF CONTRACT	RATE
1.	500,000.00 and below	5,000.00
2.	500,001.00- 1,000,000.00	15,000.00
3.	1,000,001.00- 5,000,000.00	25,000.00
4.	5,000,001.00- 10,000,000.00	35,000.00
5.	10,000,001.00- 30,000,000.00	45,000.00
6.	30,000,001.00- 50,000,000.00	60,000.00
7.	50,000,001.00- 250,000,000.00	150,000.00
8.	250,000,001.00- 500,000,000.00	250,000.00
9.	500,000,001.00-1,000,000,000.00	500,000.00
10.	1,000,000,001.00- 5,000,000,000.00	1,000,000.00
11.	5,000,000,001.00-10,000,000,000.00	1,500,000.00
12.	10,000,000,001.00- 20,000,000,000.00	1,700,000.00
13.	Above 20,000,000,000.00	2,000,000.00

**Annexure XXIX
CONTRACTORS REGISTRATION BOARD
RATES**

S/N	CATE- GORY	CONTRACT SUM ₦	REGISTRATION FEES ₦	RENEWAL FEES
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				₦
1	A	1,000 – 2,000,000	30,000	10,000
2	B	2,000,000 – 20,000,000	50,000	20,000
3	C	20,000,000 – < 100,000,000	100,000	50,000
4	D	100,000,000 & Above	250,000	100,000

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**Annexure XXX
MDA: THE POINTER**

ADVERT RATES					
	SIZE	BLACK & WHITE		COLOUR	
S/N		Product (N)	Public Notice (N)	Product (N)	Public Notice (N)
1.	Full Page	156,000.00	180,000.00	259,200.00	300,000.00
2.	14" x 5	134,400.00	164,400.00	244,800.00	288,000.00
3.	14 x 4	120,000.00	156,000.00	232,800.00	276,000.00
4.	13 x 6	141,600.00	172,800.00	220,800.00	264,000.00
5.	13 x 5	126,000.00	162,000.00	208,800.00	252,000.00
6.	13 x 4	114,000.00	144,000.00	196,800.00	240,000.00
7.	12 x 4	105,600.00	134,400.00	184,800.00	228,000.00
8.	9 x 5	98,400.00	129,600.00	172,800.00	216,000.00
9.	Half Page	90,000.00	120,000.00	144,000.00	187,200.00
10.	10 x 4	86,400.00	117,600.00	138,000.00	177,600.00
11.	9 x 4	81,600.00	110,400.00	132,000.00	170,400.00
12.	8 x 6	105,600.00	134,400.00	126,000.00	162,000.00
13.	8 x 4	68,400.00	96,000.00	114,000.00	151,200.00
14.	7 x 5	72,000.00	102,000.00	108,000.00	144,000.00
15.	7 x 4	62,400.00	90,000.00	104,400.00	138,000.00
16.	Quarter Page	60,000.00	81,600.00	100,800.00	129,600.00
17.	6 x 3	57,600.00	74,400.00	93,600.00	115,200.00
18.	6 x 2	52,800.00	60,000.00	81,600.00	96,000.00

19.	5 x 2	30,000.00	36,000.00	60,000.00	74,400.00
20.	4 x 2	22,800.00	30,000.00	48,000.00	57,600.00
21.	3 x 2	18,000.00	21,600.00	33,600.00	43,200.00
22.	2 x 2	10,800.00	12,000.00	21,600.00	28,800.00
23.	2 x 1	6,000.00	6,600.00	12,000.00	19,200.00
24.	1 x 1	3,600.00	4,440.00	7,200.00	9,600.00

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SPECIAL POSITIONS			
	SIZE	BLACK & WHITE	COLOUR
		RATE (N)	RATE (N)
1.	FPS (6x2.2x6 Cols)	98,400.00	129,600.00
2.	BPS (6x2.2x6 Cols)	81,600.00	115,200.00
3.	Double Spread	374,400.00	504,000.00
4.	Center Spread	420,000.00	576,000.00
Photo Speak Colour			
5.	Full Page	150,000.00	
6.	Half Page	80,000.00	
7.	Earpiece 2x2 (FP)	22,800.00	43,200.00
8.	Earpiece 2x2 (BP)	18,000.00	36,000.00
9.	Classified	3,000.00	-

WRAP AROUND		
	SIZE	RATE (N)
1.	Full Page Wrap Around	8,000,000.00
2.	Full Page Wrap Around	5,000,000.00
3.	Front Page 10x6	5,000,000.00
4.	Back Page 10x6	4,500,000.00
5.	Half Page Front	4,000,000.00
6.	Front Page 5x6	3,000,000.00
7.	Front Page 4x6	2,500,000.00

8.	Above Mast Head 2x6	2,000,000.00
9.	Under Mast Head 2x6	2,000,000.00
10.	Under Mast Head 3x6	2,200,000.00
11.	Under Mast Head 4x6	2,500,000.00

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COPY INFORMATION		
i	Columns:	6
ii	Copy Date:	3 days before publication
iii	Late Advert:	25 % Surcharge
iv	Artwork Guide:	C D, Flash Drive
v	Email:	Pointermarketing12@gmail.com Pointernewspaper@yahoo.com
vi	Classified Published on	Tuesdays & Thursdays
vii	Classified on any other day attracts	₦4,000.00

Loose Insertion ₦18,000.00 Per 1,000 copies

Handling Charge ₦20,000.00

Annexure XXXI
MDA: URBAN AND REGIONAL PLANNING BOARD
RELATES TO STATE LANDS ONLY

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

RATES/FEES/CHARGES FOR BUILDING PLAN ON STATE LANDS	RATE /m2 (N)
Fee for plan registration, plotting and Inspection of sites	5,000.00
Petrol Filling (Gas) Station and/or Similar services station (per sq. meter of land occupied)	500/sqr.meter
Alteration and/or repairs to petrol stations and/or service stations involving addition or replacement of existing building structures.	70% of fees payable
Other alteration and/or repairs of petrol stations and/or service stations not involving building structure.	50% of fees payable
Request for general planning information	10,000.00
Search fees	5,000.00
(e) Private Golf Course, Airstrips, Heliports and other similar uses	200,000.00
(f) Swimming pools (per pool)	50,000.00
(g) Lawn Tennis Court (per court)	30,000.00
Assessment: (a) On Individual residential building plans (cement or brick building) (per cubic metre)	10.00/cubic meters
(b) On Individual building plans with shop front (cement or brick building) (per cubic metre) (Mixed Use)	15,00/cubic meter
(c) On commercial and/ or Industrial building plans (per cubic meters)	50.00/cubic meter
Allotment (per square meter)	50.00sqr. meter
Alteration to façade and/or roof: (a) Residential Building	5,000.00

(b) Commercial and/or industrial buildings	10,000.00
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Renewal of Lapsed Building Plan.	50% of fees payable
Cement block or fence not included in the original plan.	10,000.00
CHANGE OF BUILDING PLAN	
Application fee for change of use in building plan	30,000.00
Change of Use in Building Plan;	
(a) Residential/Religious/Recreational building to any other use	200,000.00
(b) Commercial building to any other use	150,000.00
(c) Industrial building to any other use	100,000.00
PENALTY FOR CONTRAVENTION/ILLEGAL CONVERSION;	
(a) Residential/Religious/Recreational building	50,000.00
(b) Commercial building	200,000.00
(c) Industrial building	500,000.00
(d) Non display of Construction Sites Board (sites above two storeys)	200,000.00

FEES FOR ALL TELECOMMUNICATION OPERATORS AND TELECOMMUNICATION INFRASTRUCTURE COMPANIES: ONE OFF PAYMENT FOR STATE LANDS

WORK DESCRIPTION	FEES DUE ₦)
Town planning/New site Build/Construction Permit for Co-location site.	2,000,000.00 per mast
Town planning/New site Build/Construction Permit for Single operator site.	1,000,000.00 per mast
Regularization exercise (past payment to relevant) document	400,000.00 per mast
New site build contravention penalty	1,000,000.00 per mast
Signage and advert	50,000,00 per mast

Stacking permit (state/local)	50,000.00 per mast
Regularization contravention penalty, one year after acquisition.	650,000.00 per mast

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FEES FOR OIL AND GAS FIRMS/CORPORATIONS: One off payments.

WORK DESCRIPTION	FEES DUE (₦)
Town planning/New site Building/Construction Permit.	1,000,000.00 per mast
Regularization exercise penalty (after one year)	750,000.00 per mast
Environmental Audit	200,000.00 per mast
New site building/construction penalty	1,500,000.00 per mast
Signage and advert	150,000.00 per mast

BANKS AND OTHER RELATED INSTITUTIONS: One off payments.

WORK DESCRIPTION	FEES DUE (N)
Town planning/New site Building/Construction Permit.	550,000.00 per mast
Regularization exercise penalty (after one year of acquisition)	500,000.00 per mast
Environmental Audit	200,000.00 per mast
New site building/construction fees	500,000.00 per mast
Signage and advert	150,000.00 per mast

Note:

- a. Mast(s) that are five years and above should undergo structural integrity audit. This attracts a fee of N150,000.00 per mast.

CONSTRUCTION PERMIT FOR COMMUNICATION INFRASTRUCTURE
COMMUNICATION INFRASTRUCTURE/MAST IN STATE LANDS

Annual Fees:

Telecommunication Operators	100,000.00 per mast
Telecommunication infrastructure companies	200,000.00 per mast
Oil Companies	200,000.00 per mast
Banks	100,000.00 per mast
Media outfit: e.g. Radio/TV stations	50,000.00 per mast
Fiber optic firms/Broadband	N200.00/lm
Other firms	50,000.00 per mast

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NB: Mast(s) that are five years and above should undergo structural integrity audit. This attracts a fee of N150,000 per mast.

PHYSICAL AND INFRASTRUCTURAL DEVELOPMENT LEVY (to be jointly administered by the Department of Town Planning and the Urban and Regional Planning Board)					
1	RESIDENTIAL PROPERTIES	Zone 1	Zone 2	Zone 3	Zone 4
A	Detached Houses	N12,000.00	N10,000.00	N8,000.00	N6,000.00
B	Semi-Detached Houses (per unit)	N12,000.00	N10,000.00	N8,000.00	N6,000.00
C	Detached Bungalow (per unit)	N8,000.00	N6,000.00	N4,000.00	N4,000.00
D	Semi-Detached Houses (per unit)	N8,000.00	N6,000.00	N4,000.00	N4,000.00
E	Block of Flats 3 & 4 bedroom (per flat)	N5,000.00	N4,000.00	N3,000.00	N3,000.00
F	Block of Flats 1 & 2 bedroom (per flat)	N4,000.00	N3,000.00	N2,000.00	N2,000.00
G	Undeveloped Land	N3,000.00	N2,000.00	N1,000.00	N1,000.00
2	COMMERCIAL PROPERTIES UNDER THE FOLLOWING USE				
	HOTELS/GUEST HOUSES/LODGES				
A	40 Rooms and Above	N300,000.00	N250,000.00	200,000.00	N150,000.00
B	25 - 39 Bedroom	N200,000.00	N150,000.00	N100,000.00	N50,000.00
C	10 - 25 Bedroom	N150,000.00	N120,000.00	N90,000.00	N60,000.00
D	10 Bedroom and below	N100,000.00	N80,000.00	N60,000.00	N40,000.00
3	EDUCATIONAL INSTITUTIONS				
A	Universities / Tertiary Institutions	N300,000.00	N300,000.00	N300,000.00	N300,000.00
B	Secondary Schools/Colleges	N100,000.00	N80,000.00	N60,000.00	N40,000.00
C	Primary Schools and Kindergartens / Crèche	N50,000.00	N40,000.00	N30,000.00	N20,000.00
	FINANCIAL INSTITUTIONS				

A	Branches of Commercial Banks	N200,000.00	N200,000.00	N200,000.00	N200,000.00
B	Branches of Mortgage Banks/Institutions	N100,000.00	N100,000.00	N100,000.00	N100,000.00
C	Branches of Insurance Companies	N100,000.00	N100,000.00	N100,000.00	N100,000.00
D	Branches of Microfinance Banks	N50,000.00	N50,000.00	N50,000.00	N50,000.00
E	Others	N50,000.00	N50,000.00	N50,000.00	N50,000.00

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	PETROL and LPG STATIONS				
A	6 pumps and above	N100,000.00	N80,000.00	N60,000.00	N40,000.00
B	2-5 pumps	N50,000.00	N40,000.00	N30,000.00	N20,000.00
C	LPG filling Station per storage tank	N50,000.00	N40,000.00	N30,000.00	N20,000.00
	COMMUNICATION AND ALLIED COMPANIES				
	Co-location site Telecommunication Mast/Base Station (each)	N250,000.00	N250,000.00	N250,000.00	N250,000.00
A	Single Site Telecommunication Mast / Base Station (each)	N200,000.00	N200,000.00	N200,000.00	N200,000.00
B	Radio Communication Stations	N250,000.00	N225,000.00	N200,000.00	N175,000.00
C	Cabling/Cable Right of Way	N200,000.00	N200,000.00	N200,000.00	N200,000.00
E	Telecommunication Outlets	N100,000.00	N80,000.00	N60,000.00	N40,000.00
	WAREHOUSES, CONTAINERS AND DUMPS				
	Shopping Malls	N100,000.00	N80,000.00	N60,000.00	N40,000.00
B	Super Market	N30,000.00	N20,000	N10,000.00	N5,000.00
C	Building Materials / Timber Shop	N40,000.00	N30,000.00	N20,000.00	N5,000.00
D	Cold Room	N50,000.00	N40,000.00	N30,000.00	N10,000.00
E	Storage Warehouses	N50,000.00	N40,000.00	N30,000.00	N10,000.00
F	Abattoir Centers	N100,000.00	N80,000.00	N60,000.00	N40,000.00
G	Containers 6 Meter Long	N15,000.00	N12,000.00	N9,000.00	N5,000.00
H	Containers 12 Meter Long	N20,000.00	N16,000.00	N12,000.00	N8,000.00

	PRIVATE HOSPITALS				
A	Hospitals	N200,000.00	N160,000.00	N120,000.00	N80,000.00
B	Cottage Hospitals/Clinics/Maternity Homes	N50,000.00	N40,000.00	N30,000.00	N20,000.00

OTHER MEDICAL OUTFITS				
Pharmacy Shop	N30,000.00	N25,000.00	N20,000.00	N10,000.00
Medical Lab. / Screening Centre	N24,000.00	N20,000.00	N16,000.00	N12,000.00
Patent Medicine Shop	N12,000.00	N8,000.00	N5,000.00	N3,000.00
INDUSTRIES				
Factory Premises and Construction Yards	N300,000.00	N250,000.00	N200,000.00	N150,000.00
Logistics yard and Trailer Parks	N150,000.00	N120,000.00	N90,000.00	N60,000.00
Cottage Industries (Bakery/Sachet Water/Block)	N50,000.00	N40,000.00	N30,000.00	N10,000.00

OFFICE COMPLEX					
A	Multiple Bungalow Building in a single property (per building)	N15,000.00	N13,000.00	N11,000.00	N8,000.00
B	Multiple Story Building in a single property (per building)	N25,000.00	N22,000.00	N19,000.00	N16,000.00
C	Single Bungalow in a property	N15,000.00	N13,000.00	N11,000.00	N8,000.00
D	Single Story Building in a property	N25,000.00	N22,000.00	N19,000.00	N16,000.00
E	Complex with Multiple Businesses (Per Business)	N20,000.00	N16,000.00	N12,000.00	N8,000.00
F	Block of 3-4 Bed Room Flat (per flat)	N15,000.00	N13,000.00	N11,000.00	N8,000.00
G	Block of 1-2 Bed Room Flat (per flat)	N10,000.00	N8,000.00	N6,000.00	N4,000.00

RENEWAL OF LAPSED BUILDING PLAN	100% OF FEES PAYABLE
EXTENSION OR ADDITION TO COMMERCIAL/INDUSTRIAL BUILDING	PERCENTAGE OF EXTENSION COMPARED TO BUILDING PLAN

<u>SCHEDULE E</u>	
THIS SHALL APPLY SPECIFICALLY TO ALL TOWNS, VILLAGES AND SETTLEMENTS IN DELTA STATE NOT INCLUDED IN SCHEDULE 'B' 'C' 'D'	
ASSESSMENT: (A) ON INDIVIDUAL RESIDENTIAL BUILDINGS (MUD OR CEMENT/BRICKS) (PER CUBIC METER)	2.00/ CUBIC METER
(B) ON INDIVIDUAL RESIDENTIAL BUILDINGS WITH	3.00/ CUBIC METER
(C) ON INDUSTRIAL OR COMMERCIAL BUILDINGS (PER CUBIC METER)	5.00/ CUBIC METER
ALLOTMENT (PER SQUARE METER)	2/Sqr METER
EXTENSION OR ADDITION TO COMMERCIAL BUILDINGS (PER SQUARE METER)	50% of Planning Fee Payable
RENEWAL OF LAPSED BUILDING PLANNING	50% of fees payable
ALTERATION TO FAÇADE OR ROOF: (i)RESIDENTIAL BUILDING (ii)COMMERCIAL/INDUSTRIAL BUILDING	5,000.00 15,000.00
<u>SCHEDULE F</u> THE FOLLOWING SHALL APPLY GENERALLY ACROSS THE STATE: (A) TEMPORARY SHEDS (PER CUBIC METER) (B) KIOSK RENEWAL ANNUALLY	50.00/CUBIC METER 1,000.00 .

(C) CEMENT BLOCK OR WIRE FENCE NOT INCLUDED IN THE ORIGINAL PLAN	10,000.00 .
(D) ON LAYOUT REGISTRATION	10,000.00

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<u>SCHEDULE G</u>	
ADVERTISEMENT	
(A) ORDINARY SIGNBOARD (PER SQ. METRE OF AREA OF BOARD)	100/SQR METER .
(B) ILLUMINATED BOARD (PER SQ. METRE OF AREA OF BOARD)	150/SQR METER
(C) COMMERCIAL SIGNBOARD (COMPANIES) (PER SQ. METRE AREA OF BOARD)	500/SQR METER
(D) COMMERCIAL SIGNBOARD (OFFICES) (PER SQ. METRE AREA OF BOARD)	100/SQR METER
(E) LOUDSPEAKERS (PER SPEAKER)	500.00
<u>SCHEDULE H</u>	
TELECOMMUNICATION MASTS	
(A) CO-LOCATION SITES GSM MASTS (PER SITE)	2,000.000.00
(B) SINGLE SITES GSM MASTS (PER SITE)	1,000.000.00
(C) OTHER FORMS OF COMMUNICATION MASTS/DISH/RADIO	200,000.00
CHANGE OF USE IN BUILDING PLAN PROCESSING FEE FOR CHANGE OF APPROVED BUILDING PLAN	N50,000.00
PENALTY FOR CONTRAVENTION/ILLEGAL	

CONVERSION TO ANY OTHER USE	
(A) RESIDENTIAL/RELIGIOUS/RECREATIONAL BUILDING TO ANY USE	500,000.00
(B) COMMERCIAL BUILDING TO ANY OTHER USE	200,000.00
(C) INDUSTRIAL BUILDING TO ANY OTHER USE	50,000.00
(D) NON DISPLAY OF CONSTRUCTION SITES BOARD (SITES ABOVE TWO STOREYS)	150,000.00

Annexure XXXII

**JUDICIARY (OFFICE OF THE CHIEF REGISTRAR HIGH
COURT OF JUSTICE
(FEES PAYABLE AND ALLOWANCES TO WITNESSES IN HIGH COURT)**

	RATE
1. CLAIMS : A. Filing of Action	500.00
B. For the recovery of a specified sum:	
a. below N600,000	2,000.00
b. N601,000-N1,000,000	2,500.00
c. N1,001,000- N5,000,000	5,000.00
d. Above N5,000,000	10,000.00
C. For the recovery of an unspecified sum:	
a. each declaration	500.00
b. each order	200.00
c. maximum	5,000.00
D. For an account to be taken and payment of sum found due:	
a. initial fees	1,000.00
b. second fee (payable before setting down for judgment) per N1,000 or part thereof found due in excess of N2,000	100.00
c. maximum total fee	5,000.00
2. ACTION FOR POSSESSION	
For possession of property , as between Landlord and tenant	
a. Where the annual rent or value does not Exceed N100,000	1,000.00
b. above N100,000 and not exceeding N500.000	2,000.00
c. above N500,000	5,000.00
3. DECLARATION OF TITLE	
For declaration of title to land and possession of the land other than as between landlord and tenant	
a. Where the annual rent does not exceed N100,000	500.00
b. Where the annual rent or value can be specified	1,000.00
c. Maximum	5,000.00
4. For possession of property (other than as between landlord and tenant and other than land)	As under item 1 on the sum claimed in lieu of the property
5. ADMINISTRATION SUMMONS	
For the administration of the property of a deceased person where there is no dispute regarding succession or distribution: where the gross value of the property is:	
(a) N1,000 – N100,000	500.00
(b) N100,001 -N500,000	2000.00
(c) Where the gross value of the property is N500,001 - N1,000,000	5,000.00
(d) Above N1,000,000 or not specified	10,000.00

6. For the administration of the property of a person of unsound mind:	Same as under item 5
7. For the determination of a question relating to the distribution of or the succession to, the property of a deceased person, or to trust whether the person who created the sum be dead or alive: (a) Where the gross value of the property of the deceased or the property under trust does not exceed N100,000 (b) Where it exceeds N100,000 (c) Where no gross value can be specified (d) Maximum fee	1000.00 2,000.00 5,000.00 10,000.00
8. For any other relief or assessment not specially provided for	1,000.00
9. MOTION (a) Filing fee (b) Filing application for amendment	1,000.00 1,000.00
10. AFFIDAVIT/AFFIRMATIONS/DECLARATIONS (a) In support of Court Process(including witness deposition) (b) Statutory Declarations (c) In case other than (a) &(b)	200.00 1,000.00 2,000.00
11. CERTIFICATION/ AUTHENTICATION OF DOCUMENT (a) Certification of document (b) For endorsing paper annexed to an affidavit or declaration (c) For sealing any document not in court process (d) For attesting the execution of or signature on, instrument or document not otherwise provided for (e) For any other Document	500.00 500.00 500.00 200.00 1,000.00
12. PLEADINGS (a) Filing of statement of claim (b) Filing of statement of defence (c) filing a reply (d) Filing terms of settlement (e) Any other pleading	500.00 500.00 500.00 1,000.00 500.00
13. MATRIMONIAL MATTERS (a) For every petition (other than alimony) (b) Citation (if one person was named) (c) For each other person(s) cited (d) For the registrar's certificate (e) For a petition for alimony (f) Filing fees for matrimonial causes or matters	1,000.00 200.00 200.00 200.00 200.00 300.00

14. REGISTRAR'S DIRECTIONS FOR DECREE NISI TO BE MADE ABSOLUTE	
(a) Application	5,000.00
(b) Sealing the decree absolute	2,000.00
(c) Copy of decree absolute	1,000.00
(d) Searching fee	500.00
15. PROBATE AND ADMINISTRATION OF ESTATES	
(a) On filing an application for probate or letters of administration	2,000.00
(b) On filing oath of executor or administrator	2,000.00
(c) On taking justification of surety for each surety	1,000.00
(d) On filing administration bond	1,000.00
(e) On entering a caveat	500.00
(f) On every warning to caveat	500.00
(g) On an application for probate or letters of or order for administration	(10% of the total value of property which exceed ₦40,000.00)
(i) For re-sealing a grant so as to bring it within this jurisdiction	2,000.00
(j) On inventory taken by a court officer	500.00
(k) Deposit of will for safe custody	5,000.00
(l) Application, affidavit, judgment, orders, security bonds, warrant and writs or other documents	500.00
(m) On filing any other application	500.00
(n) On filing a security bond	500.00
(o) On justification of securities for each surety	500.00
(p) Withdrawal of will	2,000.00
(q) Sealing of will	500.00
(r) Sealing of codicil	500.00
(s) Filing schedule of debts and funeral expenses	200.00
(t) Drawing up order of grant	1,000.00
(u) Swearing and filing affidavit of alias	1,000.00
(v) Application in search index to grants on will	1,000.00
(w) Inspection of grants of will	1,000.00

16. MISCELLANEOUS SERVICES/APPLICATIONS	
(a) For a special interpreters of a language not in common use: per day	500.00
(b) For an inquiry by a court officer where so ordered: for each sitting	2,000.00
(c) For taking down a person's statement where so ordered by the court	500.00
(d) For searching the court achieves	500.00
(e) Inspection of the court case file	500.00
(f) To prepare where authorized any record of proceedings :every folio of 72 words or less	100.00
(g) For every subpoena or witness summons	200.00
(h) On warrant for prisoner to give evidence at a party's instance	500.00
(i) For attesting the execution or signature on an instrument or document not otherwise provided for	200.00
(j) For sealing any document not in proceeding	200.00
(k) For certificate of service of foreign process(where not disallowed by execution)	1,000.00
(l) For service of process on one person payable to the registrar for process servers per kilometers	200.00
17. TRANSFER OF CASES	
(a) on written application to the chief judge to transfer case from court to court	1,000.00
(b) On the directive or application to the chief judge transferring a civil case before the high court from one judge to another, or to a magistrates court or to a customary court, where order is made on the application of a party	1,000.00
(c) Upon the granting of an application to the chief or a judge to transfer a civil case from one court to another court, except the fees be waived	1,000.00
(d) On an order transferring a civil case from one court to another magistrates court or the high court or from one magistrate to another within the same district where the order is made on application of party	1,000.00
18. ENFORCEMENT OF JUDGEMENT	
(a) Registration of certificate of judgment of a high court	2,000.00
(b) Registration of certificate of judgment of any other court	1,000.00
(c) Endorsing processes for service from other states	500.00
(d) Other related processes	500.00
19. ATTATCHMENT	
(a) Writ of attachment	1,000.00
(b) inter-pleader	2,000.00
(c) other related processes	1,000.00

20. FEE WHERE THE AMOUNT OF THE JUDGMENT DEBT OR THE VALUE OF THE PROPERTY TO BE RECOVERED	
(a) Does not exceed N25,000	500.00
(b) Exceeds N25,000 but not above N100,000	700.00
(c) Exceeds N100,000 but not above N250,000	1,000.00
(d) Exceeds N250,000	2,000.00
21. FOR EXECUTION OF EVERY WRIT	
(a) Not exceeding N100,000	500.00
(b) Above N100,000	1,000.00
22. SHERIFF'S EXPENSES OF SALE ,WHERE THE PROPERTY SOLD PRODUCE	
(a) Below N10,000	500.00
(b) N10,000 but not more than N50,000	500.00
(c) More than N50,000	1,000.00
23. JUDGMENT SUMMONS AND GARNISHEE ORDER	
(a) Where the judgment debt or amount to be garnished does not exceed N100,000	2,000.00
(b) Exceed N100,000 but not above N500,000	3,000.00
(c) Exceed N500,000	5,000.00
24. WARRANT OF COMMITAL/NOTICE TO SHOW	
On the issue of every order or warrant of commital	
(a) Arrest /detention of judgment debtor	1,000.00
(b) For every personal arrest	1,000.00
(c) Execution	1,000.00
(d) For issue of notice to show cause for disobedience of court order (form 128)	2,000.00
(e) Summons under Form 129	2,000.00
Fees (A-CIVIL CAUSES OR MATTERS)	
1. For the recovery of a specific sums:	
a. N10,000.00 and below	300.00
b. N10,001.00 - N20,000.00	500.00
c. N20,001.00 - N 50,000.00	750.00
d. N50,001.00 - N100,000.00	1,000.00
e. N100,001.00 - N500,000.00	1,500.00
f. N500,001.00 – N 1,000,000.00	2,000.00
For the recovery of an unspecified sum, the fee payable	2,000.00
2. For possession of property, as between Landlord and Tenant: where the amount claimed is	
a. N10,000.00 and below	300.00
b. N10,001.00 - N20,000.00	500.00
c. N20,001.00 - N 50,000.00	750.00
d. N50,001.00 - N100,000.00	1,000.00
e. N100,001.00 - N500,000.00	1,500.00
f. N500,001.00 – N 1,000,000.00	2,000.00

3. For a declaration of title to land and/or for possession of land other than as between landlord and Tenant:	
a. Where the annual rent or value does not exceed N10,000.00	300.00
b. Where no annual rent or value has been specified	2,000.00
c. Maximum fee	2,000.00
4. Administration of Estate under Customary Law:	
a. Filing of application for authority to administer	2,000.00
b. Estate Tax on real and personal property	5% of value of property
5. For any other relief or assistance not specially provided for	300.00
6. On filing a written admission of a claim	100.00
7. On issue of judgment Debtor's summons:	
a. Where the amount does not exceed N100,000.00	200.00
b. Exceeds N100,000.00	500.00
8. On issues of every writ of attachment and sale, where the amount of the judgment debt, or the value of the property to be recovered, of the sum of such amount and value:	
a. Does not exceeds N100,000.00	200.00
b. Exceeds N100,000.00	400.00
9. On issues of every order or warrant of committal or for arrest and detention of a judgment debtor or absconding defendant	500.00
10. On issue of interpleader Summons	200.00
11. On grant of Certificate of Title	500.00
12. On drawing up of formal decree or order	100.00
13. Land Inspection Fees	500.00
14. On issue of writ of possession:	
a. Where the annual rent or value does not exceed N100,000.00	200.00
b. Exceeds N100,000 but not exceeding N200,000.00	500.00
c. Exceeds N 200,000.00	1,000.00
15. On issue of Notice to Quit	100.00
B- CIVIL AND CRIMINAL CAUSES OR MATTERS	
16. On issue of summons or warrant, unless issued by the Court of its own motion	100.00
17. On filing a Security Bond	200.00
18. On issue of a Witness Summons	100.00
19. On filing Motion	200.00
20. Service fees	50.00
21. Cost of transportation is to be charged at the rate of N50.00 per kilometer per day to the Registrar for the service of the process	
22. Inspection of record of proceedings	100.00
23. Fees for a non- staff interpreter per day per case	500.00
24. Affidavit, Affirmation and all Statutory Declaration including Declaration of age:	
a. Standing alone(per deponent)	50.00
b. In court processes	50.00
25. Annexure (Exhibit)	20.00

PART 11- ALLOWANCES TO WITNESSES (ORDER 56 RULE I)	
1. Professional, Mercantile agents, bank managers, surveyor and public officer whose salary is not Below N60,000.00 per month	500.00
2. Merchants, captains of ship, mercantile assistant and Public Officers whose salary is above N8,000.00 but less than N60,000.00 per month	500.00
3. Auctioneers, Chiefs, master tradesmen, pilot, clerks and the like	500.0
4. Others in Public Service whose salary is less than N12,000.00	500.00
C. APPEALS IN CIVIL AND CRIMINAL CAUSES OR MATTERS	
On filing notice and grounds of appeal:	
a. If within time	200.00
b. If out of time	500.00
i. On compilation of records of appeal for every page or part thereof	20.00
ii. Fees for the transmission of the appeal, if sent by post, the amount paid therefore, and if transmitted by special messenger or otherwise, a charge to be fixed by the court transmitting same not exceeding	1,000.00
D- TRANSFER OF CASES	
On an order transferring a civil case before a Customary Court to any other Customary Court where the Order is Made on the application of a party	500.00
E- OTHERS	
i. On issuance of a warrant for a Prisoner to give evidence	300.00
ii. For certifying a copy as a true copy for every page or part thereof	50.00
iii. For certifying other document not originating from the court	100.00
iv. Endorsing process from other States for service	200.00
v. Certified copy of any order or judgment	100.00
vi. Storage of goods per day	100.00
vii. Storage of vehicle per day	200.00
BAIL APPLICATION FEES	
Surety Bail Application Fee	1,000.00

Annexure XXXIII
MINISTRY OF BASIC AND SECONDARY EDUCATION

S/N	FEES/CHARGES FOR THE USE OF PUBLIC SCHOOLS PREMISES FOR PERSONAL/CORPORATE ACTIVITIES	
	TYPE OF INSTITUTION	RATE N
1.	Primary Schools	40,000.00
2.	Post Primary Schools	40,000.00

	CATEGORIES	ITEMS	TYPE OF INSTITUTION	RATE N
3.	(A) Schools ranging from a gross sum of N500,000 per session	Registration/Application fees	Nursery/Primary School	100,000.00
			Secondary School	150,000.00
4.		License fees	Nursery/Primary School	300,000.00
			Secondary School	300,000.00
			Secondary School	200,000.00
5.	(B) Schools in urban areas	Registration/Application fees	Nursery/Primary School	100,000.00
			Secondary School	100,000.00
		License fees	Nursery/Primary School	200,000.00
			Secondary School	200,000.00
		Annual Renewal fees	Nursery/Primary School	50,000.00
			Secondary School	60,000.00
6.	(C) Schools in rural areas	Registration/Application fees	Nursery/Primary School	50,000.00
			Secondary School	50,000.00
		License fees	Nursery/Primary School	100,000.00
			Secondary School	150,000.00
		Annual Renewal fees	Nursery/Primary School	30,000.00
			Secondary School	40,000.00
7.	(D)	Search fees		5,000.00

Annexure XXXIV
MINISTRY OF SCIENCE & TECHNOLOGY

A. TRAINING COST AT DELTA STATE ICT CENTRE, NECAB		
S/N	DESCRIPTION	RATE
1	Digital Literacy Course: introduction to computers, office productivity tools, the internet, cloud services and the world wide web, computer security and privacy, digital lifestyle. Duration: 1 month	15,000
2	Graphics design & branding: Photoshop and corel draw Duration: 1 month	15,000
3	Digital photography pro V.1: Duration: 1 month	15,000
4	Multimedia design & development 2.0 Duration: 1 month	15,000
5	Website development and webpreneurship Duration: 1 month	20,000
6	GSM repairs/maintenance development Duration: 1 month	15,000
7	Computer networking/repairs/maintenance Duration: 1 month	20,000
B	MINISTERIAL TENDER	
	Per Tender	15,000

Annexure XXXV
MINISTRY OF HIGHER EDUCATION

S/N	INSTITUTION	APPLICATION FEES	REGISTRATION FEES	RENEWAL FEES
1	University	300,000	1,000,000	300,000
2	Polytechnics/Colleges	200,000	750,000	250,000
3	Monotechnics	100,000	500,000	150,000
4	Other Vocational/ Computer	50,000	200,000	100,000

Annexure XXXVI
MINISTRY OF OIL AND GAS
PETROLEUM PRODUCTS, STORAGE, LIFTING DISCHARGE
& ALLIED ACTIVITIES FEES

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

S/N	ITEMS	TARRIF FOR OIL & GAS FEES
1	Petrol Storage Station Zone 1 Zone 2 Zone 3 Zone 4	100,000.00 75,000.00 50,000.00 25,000.00
2	Gas Storage Stations Zone 1 Zone 2 Zone 3 Zone 4	100,000.00 75,000.00 50,000.00 25,000.00
3	Gas Plant and Gas Tanks & Gas Gathering	1,000,000.00
4	Crude Oil & Gas Pumping Station/Flow Station	1,000,000.00
5	Oil and Gas Terminals	20,000,000.00
6	Oil Terminal Upgrade	4,000,000.00
7	Oil Well/Gas Well	500,000.00
8	Drilling Waste Disposal For New Well	350,000.00
9	New Flow Station	1,000,000.00
10	Flow Station Upgrade	500,000.00
11	New Pipeline/Gas Line	200,000.00 Per Km
12	Gas Plant Upgrade	500,000.00
13	Floating Production Storage and Off Loading Vessel (FPSO)	10,000,000.00
14	Gas to Liquid (GTL)	10,000,000.00
15	Drilling Waste Re-Inject Well	200,000.00
16	Oil Refinery and Petrochemical Plant	10,000,000.00
17	Oil Rig (Swamp/Land) Small Oil Rig (Swamp/Land) Medium Oil Rig (Swamp/Land) Large	1,000,000.00 1,500,000.00 2,500,000.00
18	Petroleum Products Lifting Trucks	1,000.00 Daily Rate Per Truck
19	Petroleum Product Storage Tank Farms	300,000.00
20	Domestic Gas Retail Plants	50,000.00
21	Surface Tank Kerosene Dealers	1,000.00
23	Vessel Loading permit i. 10 – 20 meter vessel ii. 21 – 30 meter vessel iii. 31 – 40 meter vessel iv. Above 41 meter vessel	Daily per vessel 2,500.00 6,000.00 10,000.00 15,000.00

24	Vessel Landing permit	Daily per vessel
i.	10 – 20 meter vessel	2,500.00
ii.	21 – 30 meter vessel	6,000.00
iii.	31 – 40 meter vessel	10,000.00
iv.	Above 41 meter vessel	15,000.00
25	Marine Petroleum product operation license for supply (Per 1 million litres) PERMIT	10,000.00 Annually
	Marine Petroleum product operation license for supply (Per 1 million litres)	50,000.00 Annually
26	For other Chemicals, Spirit etc supplies (Per 1 million litres)	50,000.00 Annually
27	Petrol, Gas, Storage Stations (Companies) Operation Permit	150,000.00 Annually

Annexure XXXVII**MINISTRY OF WATER RESOURCES DEVELOPMENT**

S/N	ITEMS	RATE
1.	Private boreholes	15,000.00
2.	Commercial boreholes	25,000.00
3.	Industrial boreholes	50,000.00
4.	Petrol Station surveillance	50,000.00

Annexure XXXVIII**DELTA STATE SIGNAGE AND ADVERTISEMENT AGENCY**

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eketé Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

FIRST PARTY

MAXIMUM AREA IN SQUARE METERS	ZONE 1	ZONE 2	ZONE 3	ZONE 4
UP TO 1.0	10,500.00	7,500.00	3,500.00	1,500.00
UP TO 3.0	13,500.00	10,500.00	5,500.00	3,500.00
UP TO 5.0	15,500.00	12,500.00	6,500.00	4,500.00
UP TO 7.0	17,500.00	14,500.00	7,500.00	5,500.00
UP TO 10.0	23,500.00	20,500.00	10,500.00	6,500.00
UP TO 13.0	27,500.00	24,500.00	12,500.00	7,500.00
UP TO 15.0	31,500.00	28,500.00	14,500.00	8,500.00
UP TO 25.0	44,000.00	41,000.00	20,500.00	9,500.00
ABOVE 25.0	420/sqm/week	220/sqm/week	120/sqm/week	60/sqm/week
WALL DRAPES	4200/sqm/week	2200/sqm/week	1200/sqm/week	600/sqm/week

FREE STANDING OR SKY SIGNS				
	ZONE 1	ZONE 2	ZONE 3	ZONE 4
UP TO 1.0	24,500.00	18,500.00	14,500.00	9,500.00
UP TO 3.0	25,500.00	19,500.00	15,500.00	10,500.00
UP TO 5.0	26,500.00	20,500.00	16,500.00	11,500.00
UP TO 7.0	27,500.00	21,500.00	17,500.00	13,500.00
UP TO 10.0	28,500.00	22,500.00	18,500.00	14,500.00
UP TO 13.0	29,500.00	23,500.00	19,500.00	15,500.00
UP TO 15.0	30,500.00	24,500.00	20,500.00	16,500.00
UP TO 20.0	31,500.00	25,500.00	21,500.00	17,500.00
ABOVE 20.0 TO 40.0	58,500.00	48,000.00	38,000.00	31,500.00

DEVELOPMENT/CONSTRUCTION SITES BOARDS	
MAXIMUM AREA IN SQUARE METERS	₦
UP TO 3.0	36,250.00
UP TO 5.0	56,250.00
UP TO 15.0	76,250.00
UP TO 25.0	96,250.00

SPECIAL ADVERTISEMENT RATE				
DESCRIPTION/MAX AREA IN SQUARE METERS	₦			
FINANCIAL INSTITUTIONS	100,000.00/ANNUM			
FLAGS	20,000.00/PER ANNUM			
SMALL SHOPS FRONTAL AREA BRANDING	15,000.00/PER ANNUM			
KIOSKS	150,000.00/PER ANNUM			
BUILDING BRANDING/WRAP AROUND	300,000.00/PER ANNUM			
BANNERS/PARASOLS/FEATHERS	2,500.00/PER WEEK			
CITY WALKER	1,000.00/DAY			
T-SHIRTS	500.00/PERSON/DAY			
STREET DIRECTIONAL SIGNS "SDS"	40,000.00/YEAR			
	ZONE 1	ZONE 2	ZONE 3	ZONE 4
FIRST PARTY REGISTRATION REQUIREMENTS IN DELTA STATE FOR NEW OPERATIONS	10,000.00	5,000.00	2,500.00	1,500.00

EXPRESSION OF INTEREST	10,000.00
INSPECTION	10,000.00

ZONE ONE: Asaba, Okpanam, Warri, Effurun, Enerhen, Ekpan, Edjeba, Okere, Ogunu, Ajamimogha, Jakpa, Ovwian, Orhuwhorun, Ugbomro, Ugbolopkoso, Eket Inland, Ubeji, Osubi, Okwe, Ugbolu, Ugbuwangwe, Ekurede

ZONE TWO: Ibusa, Ogwashi-uku, Ughelli, Sapele, Agbor, Abraka, Isele-Azagba, Ozoro, Boji-Boji Owa, Agbor

ZONE THREE: Local Government Headquarters Excluding Aboh and Isiokolo

ZONE FOUR: Aboh, Isiokolo and all other towns not mentioned in Zone One and Two above

THIRD PARTY

MAXIMUM AREA IN SQUARE METERS	ZONE 1	ZONE 2	ZONE 3	ZONE 4
UP TO 6.0 16 SHEET	48,000.00	26,000.00	20,000.00	14,000.00
UP TO 18.0 48 SHEET	100,000.00	60,000.00	40,000.00	20,000.00
UP TO 36.0 96 SHEET	300,000.00	200,000.00	150,000.00	100,000.00
UP TO 36.0 ROOFTOP	320,000.00	220,000.00	170,000.00	120,000.00
UP TO 108.0 UNIPOLE	500,000.00	250,000.00	150,000.00	100,000.00
UP TO 18.0 ULTRAWAVE	340,000.00	240,000.00	120,000.00	60,000.00
UP TO 36.0 ULTRAWAVE	440,000.00	340,000.00	220,000.00	120,000.00
UP TO 108.0 ULTRAWAVE	970,000.00	730,000.00	570,000.00	330,000.00
ALL FRONT/BACKLIT 18.0	450,000.00	350,000.00	250,000.00	150,000.00
WALL DRAPES				
WRAP AROUND	5,200/sqm/week	3,200/sqm/week	2,200/sqm/week	1,200/sqm/week

SPECIAL ADVERTISEMENT STRUCTURE				
DESIGNATION	₦			
ICONIC BILLBOARD	5,000,000.00/FACE			
TANK FARM	25,000,000.00/TANK			
WATER TANK	220/sqm/week			
INFLATABLE/BLIMP (Size sqm)				
UP TO 45sqm	500,000.00			
UP TO 70 sqm	1,000,000.00			
UP TO 100 sqm	1,500,000.00			
ABOVE 100 sqm	2,000,000.00			
OVERHEAD GANTRIES/ DIRECTIONAL SIZE	ZONE 1	ZONE 2	ZONE 3	ZONE 4
(CATEGORY A)-BUILT ON PRIVATE SECTOR INITIATIVE	500,000.00	300,000.00	150,000.00	75,000.00
(CATEGORY B)-BUILT BY THE STATE GOVERNMENT	1,500,000.00	900,000.00	300,000.00	100,000.00
(CATEGORY C)-WHICH SPAN ACROSS THE FG ROADS	5,000,000.00			
	ZONE 1	ZONE 2	ZONE 3	ZONE 4
BRIDGE PANEL WITH FRAME	1,000,000.00	500,000.00	300,000.00	100,000.00
BRIDGE PANEL WITH FLEX	600,000.00	350,000.00	150,000.00	75,000.00
SPECIAL ADVERTISEMENT RATES				

DESCRIPTION/MAX AREA IN SQUARE METERS	₦
LAMP POSTS	NORMAL/HIGH STREET/GPHC
PERMIT FEE	35,000.00
ADMINISTRATION	15,000.00 EACH PER MONTH
PERMIT FEE LESS THAN 6 MONTHS	15,000.00/PER MONTH
ADMINISTRATION FEE LESS THAN 6 MONTHS	15,000.00
LED MOBILE TRUCK	3,500,000.00/PA
BUS SHELTERS	100,000.00/PA
OTHER STREET FURNITURE INITIATIVE	100,000.00/SITE/PA
ROAD SHOWS	10,000.00/PER DAY/PER LOCATION
SITE INSPECTION/PER SITE	20,000.00

DIRECTIONAL SIGNS/BUILDING/KIOSK BRANDING				
	ZONE 1	ZONE 2	ZONE 3	ZONE 4
COMPOSITE DIRECTIONAL SIGN	10,000.00 PER ANNUM	10,000.00 PER ANNUM	10,000.00 PER ANNUM	10,000.00 PER ANNUM
STREET FURNITURE 0-5 SQM ABOVE 5-10SQM	100,000.00 120,000.00	60,000.00 80,000.00	40,000.00 55,000.00	20,000.00 35,000.00
SMALL FORMAT ICONIC CUBE	300,000.00 PER ANNUM	300,000.00 PER ANNUM	300,000.00 PER ANNUM	300,000.00 PER ANNUM
ROUNDBABOUT SMALL MEDIUM LARGE	320,000.00 400,000.00 450,000.00	220,000.00 270,000.00 320,000.00	170,000.00 195,000.00 220,000.00	120,000.00 115,000.00 120,000.00
BUILDING BRANDING 1 SIDE 2 SIDES 3 SIDES AND ABOVE	/ANNUM 100,000.00 150,000.00 250,000.00	/ANNUM 100,000.00 150,000.00 250,000.00	/ANNUM 100,000.00 150,000.00 250,000.00	/ANNUM 100,000.00 150,000.00 250,000.00
KIOSK BRANDING UP TO 5SQM UP TO 10SQM	/ANNUM 50,000.00 75,000.00	/ANNUM 50,000.00 75,000.00	/ANNUM 50,000.00 75,000.00	/ANNUM 50,000.00 75,000.00

SCHEDULE II
PART I
Under Section 37
SECURITY AND OPERATIONS FORM (A)
PERSONAL (BUSINESS) ENTERPRISE FORM
CONFIDENTIAL
(to be completed in triplicate)
FINANCIAL YEAR

1. NAME-----
2. AGE----- 3. SEX-----
4. L.G.A. OF ORIGIN-----
5. STATE----- 6. NATIONALITY-----
7. ADDRESS-----

8. NATURE OF BUSINESS IN THE STATE-----

9. DETAILS OF MANPOWER/STAFF IN THE STATE
 - A. UNSKILLED MANPOWER:-----

 - A. SKILLED MANPOWER-----
 - B. SENIOR MANAGEMENT STAFF:-----
 - C. EXPATRAITE MANPOWER:-----

10. DATE OF FIRST UNDERTAKING BUSINESS IN THE STATE:-----

11. **OSF A”**
 DETAILS/PROOF OF TAXES/CHARGES PAID TO THE STATE
 GOVERNMENT (SINCE INCEPTION OF BUSINESS)
 BETWEEN-----TO-----

12. GIVE DETAILS OF YOUR SECURITY/COMMUNITY/BUSINESS PROBLEMS
 (IF ANY)-----

13. DO YOU PAY YOUR TAXES/LEVIES TO GOVERNMENT?-----

14. GIVE DETAILS/PROOF OF TAXES/CHARGES PAID TO THE STATE GOVERNMENT (SINCE INCEPTION OF BUSINESS) BETWEEN-----TO-----

15. DID YOU RECEIVE ANY STATE GOVERNMENT DEMAND NOTICE THIS YEAR?
(A) YES------(B) NO-----

16. GIVE DETAILS OF RATED/CHARGED ITEMS/SUMS IN THE DEMAND NOTICE

17. HAVE YOU PAID YOUR STATE GOVERNMENT TAXES/RATES THIS YEAR?
(A) YES------(B) NO -----

18. ARE YOU INDEBTED TO THE STATE GOVERNMENT?
(A) YES------(B) NO-----
GIVE DETAILS OF INDEBTEDNESS (IF ANY):-----

DECLARATION

I,-----of the above named address do
(Name/Rank)
hereby declare/confirm that the information given above, is true and correct to the best of my knowledge and given in utmost good faith.

Signature/Date

SCHEDULE II
PART II
Under Section 37
SECURITY AND OPERATIONS FORM (B)
REGISTERED (BUSINESS) ENTERPRISE/COOPERATIVE/COMPANIES FORM
CONFIDENTIAL
(to be completed in triplicate)

.....FINANCIAL YEAR

1. NAME-----
2. INCORPORATION /REGISTRATION NO-----
3. CORPORATE HEAD OFFICE:-----

4. TELEPHONE/TELEX/FAX No.-----
5. EMAIL ADDRESS-----
6. DATE OF FIRST ENTRY/PRESENCE IN THE STATE-----
7. DATE OF OTHER /PRESENT ENTRY/PRESENCE IN THE STATE-----
8. NATURE OF BUSINESS IN THE STATE-----

9. DETAILS OF MANPOWER/STAFF IN THE STATE:
 - A. UNSKILLED MANPOWER-----
 - B. SKILLED MANPOWER: _____
 - C. SENIOR/MANGEMENT STAFF: _____
 - D. EXPATRIATE MANPOWER: _____
 - E. OTHERS (SPECIFY): _____
10. LOCATION OF PRESENT BUSINESS IN THE STATE:-----
11. IS YOUR LOCAL/HOST COMMUNITY AWARE OF YOUR PRESENCE?
 YES _____ NO _____ (IF NO, WHY) -----

12. DETAILS OF FINANCIAL COST OF PRESENCE IN THE STATE:-----

13. PROJECTED PERIOD OF TERMINATION /COMPLETION OF PRESENT BUSINESS:

14. DOES YOUR BUSINESS IMPACT/HAVE LIKELIHOOD OF IMPACTING YOUR OPERATIONAL ENVIRONMENT? YES _____ NO _____

15. DID YOU UNDERTAKE ENVIRONMENTAL IMPACT ASSESSMENT (EIA)? YES _____ NO _____

16. DID YOU SUBMIT A COPY OF THE EIA REPORT TO THE STATE GOVERNMENT? YES _____ NO _____

17. DETAILS /PROOF OF TAXES /CHARGES PAID TO THE STATE GOVERNMENT (SINCE INCEPTION OF BUSINESS) BETWEEN _____ TO _____

18. GIVE DETAILS OF YOUR SECURITY/COMMUNITY/BUSINESS PROBLEMS (IF ANY): _____

19. DO YOU PAY YOUR TAXES/LEVIES TO THE STATE GOVERNMENT?

20. GIVE DETAILS /PROOF OF TAXES/CHARGES PAID TO THE STATE GOVERNMENT (SINCE INCEPTION OF BUSINESS) BETWEEN _____ TO _____

21. DID YOU RECEIVE ANY STATE GOVERNMENT DEMAND NOTICE THIS YEAR? YES _____ NO _____

22. GIVE DETAILS OF RATES /CHARGES ITEMS/SUMS IN THE DEMAND NOTICE

23. HAVE YOU PAID YOUR STATE GOVERNMENT TAXES/RATES THIS YEAR? YES _____ NO _____

24. ARE YOU INDEBTED TO THE STATE GOVERNMENT? YES _____ NO _____

GIVE DETAILS OF INDEBTEDNESS (IF ANY): _____

25. GIVE DETAILS OF YOUR COMMUNITY DEVELOPMENT PROGRAMMES / CONTRIBUTIONS IN THE STATE (IF ANY):-----

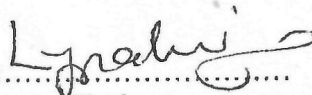
26. GIVE DETAILS OF YOUR SECURITY/COMMUNITY BUSINESS PROBLEMS (IF ANY)-----

DECLARATION

I,-----of the above named address do hereby declare/confirm that the information given above, is true and correct to the best of my knowledge and given in utmost good faith.

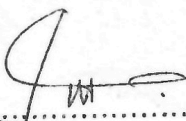
Signature/Date

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



Clerk
Delta State House of Assembly.

Assented to/~~not assented~~ to this ^{28th} day of ^{May}, 2020.



Governor
Delta State of Nigeria