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A Law to Establish the Katsina State Revenue Administration
(CODIFICATION AND CONSOLIDATION) Law. 2021

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**A LAW TO ESTABLISH THE KATSINA STATE REVENUE ADMINISTRATION
(CODIFICATION AND CONSOLIDATION) LAW, 2021**



Katsina State of Nigeria
Law No. 2021

() Date of commencement

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

**PART I
PRELIMINARY**

1. This Law may be cited as the Katsina State Revenue Administration (Codification and Consolidation) Law, 2021. Short Title,
2. This law shall come into operation on the 8th day of September, 2021. Commencement
3. In this Law unless the context otherwise requires: Interpretation
“Board” means the Katsina State Board of Internal Revenue established by section 6 (1) of this Law;
“Executive Chairman” means the Chairman of the Board appointed pursuant to Section 6 (2) (a) of this Law;
“Commissioner” includes the Commissioner charged with the responsibility for matters relating to Finance and Commissioners for a particular ministry referred to in this Law;
“Government” means the Government of the State and shall include all Local Government Councils;
“Governor” means the Governor of the State;
“Member” means a member of the Board established by section 6 (2) of this Law;



“MDA” means Ministries/Departments and Agencies charged with responsibility for assessing revenue including all Local Government Councils;

“Officer” means any person employed in the Board of Internal Revenue Service of the State;

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

“Revenue Collector” means a duly authorised officer of the Internal Revenue Service;

“Secretary” means the Secretary of the Board/ Internal Revenue Service

‘PITA’ means Personal Income Tax Act 2011 as amended

“Service” means Internal Revenue Service;

“Tribunal” means the Katsina State Revenue Recovery Tribunal established under this Law;

“State” means Katsina State of Nigeria;

“Tax” includes any duty, levy or revenue accruable to the Government in full or in part under this Law, or any other enactment;

‘Revenue’ means includes charges, taxes, fines, fees, rates, and other revenues by whatsoever name due to the government;

‘IGR’ means Internally Generated Revenue

‘Revenue Centres’ means the State MDAs that are purely revenue generating in nature

‘Cost Centres’ means the State MDAs that are primarily service oriented but generate revenue inline of their operation

‘investment centres’ Means the government flouted out fits that serves as investment undertakings to the government

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

PART II
KATSINA STATE INTERNAL REVENUE SERVICE

4. (1) there is hereby established the Katsina State Internal Revenue Service (in this Law referred to as ‘the Service’).

Establishment of The Katsina State Internal Revenue Service

(2) The Service:

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

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

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

Object of the service
Appointment and membership of the Board of Internal Revenue

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

Establishment of the service and its membership
Appointment and membership of the Board of Internal Revenue



- (2) The Board shall consist of:
- (a) the Executive Chairman of the Service who shall be:
 - (i) appointed by the Governor subject to confirmation by the State House of Assembly;
 - (ii) possess membership of relevant and recognised professional body ; and
 - (iii) versed and experienced in taxation.
 - (b) the Director Legal Services/Secretary (may not have to be substantive Director);
 - (c) one representative each from the following :
 - (i) Ministry of Budget and Planning;
 - (ii) Ministry of Finance;
 - (iii) Ministry of Justice.
 - (iv) Ministry of Local Government & Chieftaincy Affairs;
 - (v) Ministry of Commerce and Industry;
 - (vi) Ministry of Lands and Survey;
 - (vii) Katsina State Urban & Regional Planning Agency;
 - (viii) Department of High Education;
 - (d) three persons, with relevant qualification and expertise, at least one of whom shall be a woman, who shall be appointed by Governor to represent each of the three Senatorial Districts in the State;
 - (e) three Local Government Council Chairmen, one from each Senatorial District in the State to be appointed by the Governor.

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

(4) (a) the Secretary shall summon a meeting of the Board whenever business requiring its attention so warrants or on the request of the Chairman or any 3 members;

- (b) whenever a meeting is convened under paragraph (a) of this subsection by any person other than the Chairman, if the notice of such meeting was served on the Chairman and fails to attend the meeting, the members present at such meeting shall appoint one of them to be the Chairman of that meeting;
- (c) a decision of the Board on any matter shall be the decision of the majority of the members of the Board present at the meeting where such decision was made;
- (d) the Board shall meet for the conduct of its business at such places and at such days as the Chairman may appoint;
- (e) a question put before the Board at a meeting shall be decided by a consensus and where this is not possible, by a majority of the votes of the members present and voting;
- (f) the Chairman shall in the case of an equality of votes, have a casting vote in addition to his deliberative vote;
- (g) where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person so invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum;
- (h) The majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it was a decision of the Board in actual meeting, unless any member has requested the submission of the matter to such meeting.



7. The Executive Chairman shall hold office:
- (a) for a term of four years renewable once only; and
 - (b) on such terms and conditions as may be specified by the Governor in his appointment.

8. (1) a Member of the Board other than ex-officio, shall cease to hold office as a member of the Board if:

Cessation of the membership of the Board

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

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

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

PART III
POWERS OF THE BOARD AND THE SERVICE

10. (1) The Board shall:

functions of the
Board

- (a) provide the general policy guidelines and superintend the Service in relation to the execution of the function of the latter
- (b) review and approve the strategic plans of the Service;
- (c) employ staff of the Service and determine the terms and conditions of their service in consultation with the Governor;
- (d) make recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration and exemptions as may be required from time to time;
- (e) issue such regulations, orders and guidelines as may be recommended to it by the Service and considered to be necessary for the implementation of the tax policy of the State; and
- (g) do such other things, which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

(2) The Service shall have power to:

Powers of the
Board

- (a) assess all persons chargeable with any tax payable within the State;
- (b) collect, recover and pay to the designated account any tax, levy or other revenue however established due to the State under this Law or any other enactment;
- (c) account for and enforce the payment of any revenue due to the State;



- (d) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (e) issue a Tax Payer Identification Number to every person taxable in the State;
- (f) collect and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (g) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasions;
- (h) establish and maintain a system for monitoring dynamic of taxation in order to identify suspicious transactions and the persons involved;
- (i) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (j) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;
- (k) undertake and support research on similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effect of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the Government on appropriate intervention and preventive measures;

- (l) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
 - (m) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Law;
 - (n) carry out such other activities as are necessary or expected for the full discharge of all or any of the functions prescribed under this Law;
 - (o) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion; and
 - (p) Subject to such conditions as may be approved by the Board, appoint, and employ tax practitioners or chartered accountants as well as professional firms for such purposes as the Service deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State;
- (3) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.
- (4) Except with the approval of the Governor upon recommendation by the Service, no revenue accruable to the State shall be waived.

**PART IV
MANAGEMENT AND STAFF OF THE SERVICE**

11. There shall be the Executive Management Committee of the Service (in this Law referred to as the EMC), which shall comprise:



- (a) the Executive Chairman of the Board as Chairman;
- (b) the Directors of the Service as members;
- (c) the Director Legal Services as Secretary

12. The Executive Management Committee shall:

- (a) be the top level management committee of the Service;
- (b) consider all tax or revenue matters that require professional and technical expertise and make recommendations thereon to the Board;
- (c) advise the Board on any aspect of the functions and powers of the Service under this Law; and
- (d) attend to such other matters as may, from time to time, be referred to it by the Board; and
- (e) have power to co-opt additional staff from within the Board, State service and persons from the private sector who are experienced in revenue matters as the Committee may consider necessary in the discharge of its duties.

13. There shall be an Executive Chairman for the Service, who shall be:

Accountability
of the Chairman

- (a) the chief executive and accounting officer of the Service;
- (b) a person possessing cognate experience and skill in management, accountancy, the social sciences, taxation, law or other related fields;

14 (1) There shall be a Secretary/Legal Adviser to the Board who shall be the Director Legal Services of the Service, and who shall:

- (a) have not less than five years post call experience;
- (b) issue notice of meeting of the Board;
- (c) keep the records of the proceedings of the Board;
- (d) be a member and Secretary to the Board; and
- (e) carry out such duties as the Chairman or the Board may direct.

(2) The Secretary shall on the instructions of the Executive Chairman call meetings of the Board or on the requisition of one third (1/3) of members of the Board to do so;

PROVIDED that no meeting shall be called without a notice and agenda of such meeting being duly given.

15(1) subject to the provisions of this Law, the Board may by order in the Gazette issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:

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

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



**PART V
FINANCIAL PROVISIONS**

16. After accounting for all revenue collected in a given month, (with the exception of collection from cost centre and investment centre), the Service shall retain 10% thereof to defray cost of collection and administration.

For the purpose of this section the State IGR is hereby prioritized as follow:

- (a) Revenue centres these are made up of the MDAs in the State that are purely revenue generating in nature which total collection shall go to the IGR specified in the Second Schedule of this Law;
- (b) Cost centres these are MDAs in the State that are primarily service oriented but generate revenue in line operations which respective laws empowered such MDAs to expend revenue so generated in part or in whole specified in the Third Schedule of this Law;
- (c) Investment centres these are government flouted out fits that served as investments undertakings to the government specified in the Fourth Schedule of this Law;
- (d) Third Party Funds are revenue collections on behalf of all the Local Government Councils of the State, the net proceeds after deduction of ten percent cost of collection shall be share to the LGCs on pro-rata basis; and
- (e) In order to have par anomic view of the entire State IGR all collections from subsections (a), (b), (c) and (d) of this section shall pass through the dedicated account to be created for record purpose only thereafter revert to their respective various bank accounts for routine activities.

17. (1) The Service shall establish and maintain a fund from which shall be defray the expenditure occur by the Service as follows:

- (a) Staff salaries and allowances including retirement benefit (i.e Pension and Gratuity);
- (b) Overhead cost;
- (c) Staff welfare and training;
- (d) Capital expenditure (i.e Building, office equipment, furniture, Motor cycles etc); and
- (e) Such other expenditure which may be incur by the Service from time to time that may be deemed necessary and expedient for the discharge of its functions as provided by this Law.

(2) There shall be a single revenue account in the State for the payment of all IGR referred at section 16 sub (e) of this Law.

(3) There shall be a technology driven Central Billing platform in the State in which all MDAs on the IGR stream shall hock on.

(4) The Accountant General of the State shall have the power to deduct at source from the budgetary allocation, unremitted taxes due from any Ministry, Department or Agency and transfer such deduction to the Service upon request.

(5) Where the person referred to subsection (6) of this section is a Local Government, the Service may authorize the Commissioner for Local Government and Chieftaincy Affairs of the State in writing to deduct such amount of tax deductible plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.

18. The Service shall not later than 30th day of November in each year submit to the Governor an estimate of its expenditure and income for the next succeeding year for approval.



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

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

21. The Service shall accept any gifts of land, money or other property on such terms and conditions, if any as may be specified by the person or organisation making the gift and agreed to by the Board.

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

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

Power to
Borrow

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

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

**PART VI
TAX ADMINISTRATION AND ENFORCEMENT**

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

(2) Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes, fees, charges and levies within the State as provided in this Law.

(3) in carrying out the provision of this Law, all taxes, levies, fees and rates collectible by Local Governments specified in Firth Schedule of this Law and all Ministries, Departments and Agencies specified in Sixth Schedule are delegated to the Service.

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

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

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

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

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



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

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

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

(4) the form for the return of taxable statement shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.

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

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

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

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

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

(3) where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment,

Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of this Law.

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

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

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

- (a) the name and address of the taxable persons assessed to income tax;
- b) the name of the income assessed;
- c) the amount of the assessable tax, the total or chargeable on which the tax is computed as the case may be;



- (d) the amount of the income tax charged; and
- (e) such other particulars as may be prescribed by the Service.

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

30. (1) in the case of any employer from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:

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

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

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

Objection to an Assessment

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

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

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

33.(1) The Service may issue Tax Clearance Certificate anyone within two weeks of receipt of an application if:

Tax Clearance
Certificate

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



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

(3) Where a person who has applied for a Tax Clearance Certificate has discharged his own tax liability but has failed to remit withholding tax or Pay As You Earn deductions collected by him on behalf of the Service, no Tax Clearance may be issued to that person.

(4) The Service may decline to issue tax clearance certificate but it shall within two weeks of receipts of the application give reason for the denial.

(5) A Department, Agency or Official of the Service or any Local Government official, any corporate body, statutory or person empowered in that regard by this Law or any other Law shall demand Tax Clearance Certificate for the three years immediately preceding the current year of assessment as pre-condition to transact any business, including but not limited to the following:

Service subject to
Tax Clearance
Certificate

- (a) application for Governor's consent to real property transactions;
- (b) application for right of occupancy, Certificate of Occupancy, grant and re-grant of titles to, and the regularization or recertification of titles to real property;
- (c) application for registration as a contractor;
- (d) application for award of contracts by government, its agencies and registered companies;
- (e) application for approval of building plans;
- (f) application for any government licence or permit;
- (g) any application relating to the establishment or conduct of business;

- (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purposes;
- (i) registration of vehicles and change of ownership thereof;
- (j) registration of distributorship;
- (k) confirmation of appointment by Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position made by the government;
- (l) application for allocation of market stalls, shops and the like;
- (m) appointment or election into public office; and
- (n) Any other application or process for which Tax Clearance Certificate is required under the provisions of this Law, or Section 84 of the Personal Income Tax Act or any other enactment of the State House of Assembly.

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

(7) The Service is empowered to prescribe, by notice in the State Gazette, the purposes 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 of holder;
- (b) Tax paid; and
- (c) Tax outstanding and where to tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect;



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

Authority to
issue Tax
Clearance
Certificate

- (a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
- (b) the Service shall request from the taxable person all details that are necessary to keep the data accurate and up-to-date;
- (c) the Service shall make available to the taxable person, a smart card with the taxpayer identity number, names, signature and photograph embossed on the front side;
- (d) the card shall hold data in respect of a particular taxable person in a 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 taxable person and access to information on him for no longer than necessary for the purpose of verifying his tax;
- (f) the Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand Tax Clearance Certificates from any person;
- (g) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
- (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
- (i) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

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

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

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

34. (1) An authorised officer of the Service shall between the hours of 6.00 a.m. and 6.00 p.m. have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person, whatsoever, for the purpose of inspecting any books, or documents including those stored or maintained on computers or on digital magnetic, optical, or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.

Power to access
lands, buildings
& documents

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



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

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

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

(5) Notwithstanding Subsection (1) of this section, the authorised officer or a person in companying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorisation issued under Subsection (6) of this section.

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

(7) Every authorisation issued under Subsection (6) of this section shall:

- (a) be in the form prescribed by the Service as specified in the Seventh **Schedule** this Law;
- (b) be directed to a named officer of the Service;



- (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate ; and
- (d) Notwithstanding (b) and (c) of this section, be renewable by the Chairman on application.

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

- (a) On first entering the private dwelling, and
- (b) Subsequently where he is reasonably required to do so.

35. (1) An officer of the Service authorised by the Chairman may remove records, books or documents accessed under Section 34 of this section to make copies.

Power to remove books

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

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

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

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

Power to appoint agent



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

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

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

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

(5) The Service shall have the power to remit any part or the whole of the addition due to Subsection (1) of this Section.

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

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

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

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

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

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



(6) Out of the proceeds of a sale under this Section, the cost of charges of and incidental to the sale and keeping of the distraint and disposal thereunder, shall be paid, thereafter the amount of revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

(7) Nothing in this Section shall be construed as to authorise the sale of an immovable property without order of a High Court, made upon application in such form as may be prescribed by the rules of court.

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

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

Removal of
Members
Functions of
the Board

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

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

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

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

40.(1) The Service may co-opt the assistance and cooperation of any law enforcement agency in the discharge of its duties under this Law. Power to co-opt

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

41. Any tax officer armed with warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Chairman may: Power to enter inspect

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises provided that a person shall not be bodily search under this section except by a person of the same gender;



- (d) open, examine and search any article, container or receptacle;
- (e) open any outer door or window of any premises and enter same or otherwise forcibly enter the premises; and
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to act;

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

Power to reward persons

(2) The identity of the person who gave information to the Service shall be dealt with in accordance with the provisions of Section 44 of this Law with regard to confidential information.

43. An officer of the Service or of any other tax authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in good faith in the performance of his duties or exercise of the power conferred upon him under this Law or any other enactment.

Immunity from action

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

Information & documents to be confidential

(2) Except otherwise provided under this Law or as otherwise authorised by the Governor or Executive Chairman of the Service, any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction of a fine of ₦200,000.00 or imprisonment for 3 years or both.

45. (1) there is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the 'Revenue Committee')

(2) The Revenue Committee shall consist of:

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

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

2) The Revenue Committee shall attend and present report at the State Joint Revenue Committee;

(3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day I.G.R administration of the Local Government Council through the instrumentality of the Treasury Department.

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

- (a) the Executive Chairman of the Service as the Chairman;
- (b) the Chairman of each Revenue Committee established under section 45 (1) of this Law;
- (c) a representative of the following Ministries, Departments or Agencies of the State whose rank is not below a Director responsible for:



- i) Local Government and Chieftaincy Affairs;
- ii) Finance;
- iii) Land and Survey;
- iv) Budget and Planning;
- v) Education;
- vi) Health;
- vii) Commerce, Industry and Tourism;
- viii) Katsina State Urban and Regional Planning Board (KURPB); and
- ix) Representative of Revenue Mobilisation Allocation and Fiscal Commission.

(d) The Secretary/Legal Adviser of the Service who shall be a Member/Secretary of the Committee

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

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

49. The Chief Judge of the State shall designate in each Local Government a Court of competent jurisdiction which shall give priority to matters relating to the revenue of the State

50 (1) for the purpose of this Law, a revenue collector means a duly authorised officer of the Service or any of the Revenue Committee.

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

- (a) issued by and having printed thereon the office of the relevant revenue authority; and
- (b) Setting out full names and stating that it is authorised to exercise the function of a Revenue Collector, shall be sufficient evidence that the revenue collector is duly authorised for the purpose of this Law.

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

52.(1) There is established by notice in the Gazette a body of Appeal Commissioners called the Tax Appeal Committee (in this Law referred to as the 'Committee' or 'TAC');

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

(3) The members of the Committee shall:

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



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

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

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

53. A taxable person being aggrieved by an assessment made on him may appeal to the Committee within 30 days after the date of service of notice of the refusal of the Service to amend the assessment as desired.

PART VII PRESUMPTIVE TAX

54. The categories of persons to be administered under sections 54-59 of this Law shall include persons, where for all practicable purposes their income cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands, Micro, Small, and Medium scales Businesses based on their level of activities.

55. The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Ninth Schedule and Tax Returns Forms in the Ninth Schedule of this Law on respective persons on annual basis

56. Persons operating under the Presumptive Tax Registration are to file returns on or before 90 days from the commencement of every year.

57. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the tax table in the Ninth Schedule to be administered by the Service and approved by the State House of Assembly on application by the Governor on the recommendation of the Board.

(2) The mode and the procedure for payment of the tax shall be on the manner prescribed by the Service by an order in the Gazette.

(3) Upon payment of all tax assessment the taxable person shall be issued a Tax Clearance Certificate as in section 33 of this Law.

58. (1) It shall be the duty of taxable person to file his returns annually but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.

(2) Pursuant to the outcome of subsection (1) the Service shall determine the band the taxable person should belong to.

(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.

59. Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment

60. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee.

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

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

(2) A taxable person under sections 54-59 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

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



63. A taxable person under Sections 54-59 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum equal to 5% per annum in addition to the principle tax liability.

**PART VIII
LAND USE CHARGE**

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

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

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

66. (1) The Chairman of the Service undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Chairman of the Service may designate by Order in the Gazette.

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

(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 8:00a.m and 6.00p.m:

- (a) enter, inspect, survey and assess the property;
- (b) request documents or other information to be produced to the Identification officer or assessor;
- (c) take photographs; and
- (d) make copies of documents necessary for the inspection'.



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

68. The Land Use Charge payable for any property under this Law shall be as specified in the 5th and 6th Schedules to this Law, and where no provision is made the Service shall determine the appropriate rates payable.

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

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

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



- (a) The use of the property changes to one that does not qualify for the exemption, or
- (b) The occupier of the property changes to one who does not qualify for the exemption.

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

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

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

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

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

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

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

(2) An Appeal shall not lie unless:

- (a) Notice is given in the prescribed manner to the Commissioner for Finance;
- (b) The prescribed fee is paid to the Assessment Appeal Committee;
- (c) In the case of a person aggrieved with his property assessment:

- i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Chairman of the Service at a designated Bank;
- ii) The Appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Chairman of the Service as valid.

73. (1) The Chairman of the Service shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payment deposited in each designated bank in accordance with this Law.

(2) At the beginning of each month, the Service shall furnish State Joint Local Government Account Committee, the total amount of Land Use Charge payments on deposit in the Account.

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

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

74. Subject to the approval of the House of Assembly, the Chairman of the Service may by Order in the Gazette, make regulations generally for carrying into effect the purpose of Sections 64-73 of this Law.



**PART IX
HARMONISATION OF TAXES, RATES AND LEVIES**

75 (1) from the commencement of this Law, no rate or Levy shall be payable to the State except those contained in the First, Fifth, Sixth and Ninth Schedules hereto.

Rates and
Levies Payable

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

(3) Each Ministry, Department or Agency shall establish a complaint and information office to provide relevant information to taxpayer and listen to their complaint.

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

Assessment

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

77. (1) In the case of Taxes, Levies, fees, Charges or Rates that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or email to each person in whose name the assessment is made.

Service of
Notice of
Assessment

(2) The relevant Ministry, Department or Agency shall allow until 31st of January for taxpayers to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any Levy after 31st January. Notwithstanding the provisions of this Section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

78. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.

List of
Persons
Assessed

79. Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the Sixth Schedule to this Law. Where a person is liable to two or more of the Schedule Taxes, Levies, Fees, Charges or Rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.

Demand
Notice

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

Revision in
Case of
Objection

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

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



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

93. The Services shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State as listed in the First, Fifth, Sixth and Ninth Schedules of this Law. Collection

82. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First, Fifth, Sixth and Ninth Schedules to this Law: Payment System

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

83. (1) The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Fifth, Sixth and Ninth Schedules to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard. Review of Rates, Levies and Taxes

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

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



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

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

86. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organisation, the Service may give notice to that person, body corporate or organisation requiring him or it, within the time specified by the notice to: Call for returns, books, documents & information

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

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

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



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

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

- (a) makes the application before the expiration of the time stipulated in the Section for making the returns; and
- (b) shows good cause for his inability to comply with this provision.

87. (1) without prejudice to Section 29 of this Law, every person engaged in banking shall prepare and deliver to the Service quarterly returns specifying:

Information by
bankers

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

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

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

(4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of Five Hundred Thousand Naira (₦500,000.00) in the case of body corporate and in the case of an individual a fine of Fifty Thousand Naira (₦50,000.00) or imprisonment for a term of five years or both.



PART X OFFENCES AND PENALTIES

88. (1) A person who contravenes any of the provision of this Law or any regulation made thereunder commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than ₦50,000,00 (Fifty Thousand Naira) or more than ₦10,000,000:00 (Ten Million Naira) or imprisonment for a term not less than 6 months or exceeding 3 years or to both such fine and imprisonment

Failure to pay or
remit tax
deducted

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

Failure to pay
due taxes, levies
or rates

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

89. Any person who:

Obstruction

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

90. A person who:

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

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

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

91. A person who:

- (a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation; or
- (b) aids, abets, assist, counsels, incites or induces any other person to:
 - (i) make or deliver any false statement or returns under this Law;
 - (ii) keep or prepare any false accounts or particulars concerning any income on which taxes payable under this Law, and thereby unlawfully refuse or neglects to pay tax, commits an offence and is liable on conviction to a fine of ₦200,000:00; and 100% of the amount of tax unpaid or to imprisonment for a term not exceeding 5 years or to both such fine and imprisonment



92. Any person who:

Counterfeiting documents, etc

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

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

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

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

95. A person who:

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any law being administered by the Service alters any such document after it is officially issued; or
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified;



- (c) alter any such document after it is officially issued;
- (d) counterfeits any seal, signature, initial or other mark, or used by any officer for the verification of such a purpose relating to tax
- (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (q) to (e) of this section. Commits an offence and is liable on conviction to a fine of ₦500,000 or imprisonment for a term of 3 years or both.

96. A person who:

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

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

- (a) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or
- (b) withhold, for his own use or otherwise, any portion of the amount of tax collected;



- (c) renders a false returns, whether orally or in writing, of the amount of tax collected or received by him
- (d) defrauds any person, embezzles any money, or otherwise Uses his position to deal wrongfully with the Service
- (e) steal or misuses the Service's documents
- (f) compromises on the assessment or collection of any tax, Commits an offence and shall be liable on conviction to a Fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both

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

Penalties where offenders are armed

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

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

Connives to contravene provisions of this Law

100 (1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or Local Government Council commits an offence and is liable on conviction to a fine of ₦250,000.00 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council.

Impersonating a Revenue Collector

(2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorised officer, assumes the name or designation or impersonate the character of an authorised officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to fine of ₦100,000.00 or to imprisonment for a term of 2 years.

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

Prosecution

(2) The Legal Adviser or any other Legal Officer of the Service shall not in the circumstances of sub-section (1) of this section give evidence on behalf of the Board or the Service

102. (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 offenders

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

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

Limitations of suit against the Board

PART XI GENERAL PROVISIONS

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



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

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

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

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

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

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

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

Official secrecy
and
confidentiality

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

- (a) other than a person to whom he is authorised by the Executive Chairman to communicate it; or
- (b) otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law and be liable on conviction to fine of ₦100,000.00 or to imprisonment for a term of 2 years.

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

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



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

107. (1) A power conferred and any duty imposed upon the Board or Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically in that behalf by the Board or by the Executive Chairman.

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

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

108. Anything done or required to be done by the Service or the Board in pursuance of any of its powers or duties under this Law or any other Law shall be signed under the hand of the Chairman or any officer who has been authorised by the Board to do so.

Signature of
the Chairman

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

Imposition of
surcharge

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

- (a) is or was responsible for any deficiency in, or for destruction of, any money securities, stores or other property to the Service;
- (b) fails or has failed to keep proper accounts or records; or
- (c) has failed to make any payment, or is responsible for any delay in the payment of money for the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service;
- (d) without a satisfactory explanation given to the Service within a period specified by the Service, with regards to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make payment, or delay in making payment, the Service may surcharge the said officer such as it deems fit.

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

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

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



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

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

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

111. A notice, summons or other documents required or authorised to be served on the Service under the provisions of this Law or any other Law may be served by delivering it to the Chairman or by sending registered post, addressed to the Chairman at the principal office of the Service.

Service of documents

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

Restriction on execution against property of the Board

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

113. A Member of the Board, the Executive Chairman or any officer of the Service shall be indemnified out of the assets of the Service against liability incurred by him in defending any proceedings, whether civil or criminal, if the proceedings is brought against him in his capacity as a Chairman or Member of the Board or officer or other employees of the Service:

Indemnity

114. The Board may, with the approval of the Governor, make regulations for carrying into effect the provisions of this Law and for the due administration of its provisions and may in particular, make regulations:

Power to make regulations

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

115 (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who immediately before the commencement of this Law held office in the State Board of Internal Revenue Service (including the State Internal Revenue Service) referred to in this Law ("the former Board") existing immediately before the commencement of this Law and who has been made an officer of employment by the Internal Revenue Service shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law and service or employment in the former Board shall be deemed to be service or employment in the Internal Revenue Service established under this Law for the purposes of pension.



(2) Every director, employee, staff or officer transferred into the Internal Revenue Service by virtue of Subsection (1) shall notify the Internal Revenue Service established under this Law in writing within sixty (60) days after the commencement of this Law or after he receives an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.

(3) Any director, employee, staff or officer referred to in Subsection (2) is deemed to be an employee of the Internal Revenue Service established under this Law comes into force and ending on the expiry period of grace under Subsection (2) or on the day of his written refusal and the Internal Revenue Service established under this Law is deemed to be his employer for all purposes during that period.

(4) An employee who is not transferred or who refuses the transfer or a job offered made by the Board shall be referred to the Office of the Head of the Civil Service of the State for redeployment in the Civil Service.

116 (1) There shall be vested in the Board all assets, resources and other immovable property which immediately before the commencement of this Law were vested in the former Board.

Existing properties
and assets .

(2) All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or in Law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.

(3) Any contract or instrument referred to in Subsection (2) shall be of the same force and effect and shall be enforceable as if the Board established under this Law had been named therein or had been a party thereto.

(4) The Board shall be subject to all obligations and liabilities to which the former Board and all other persons shall have the same rights, powers and remedies against the Board as they had against the former Board.

(5) Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interest, obligations or liabilities of the former Board may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board or Internal Revenue Service.

(6) Any regulations, order, bye-laws or notices made or deemed to be made or issued by or for the purposes of the former Board shall be deemed to have been made or issued by or for the purpose of the Board and shall continue in force until revoked or amended; subject to such modifications as may be applicable to the Board.

117 (1) Any disciplinary proceedings or existing against any employee of the Government who has opted in the service of the former Board shall be continued and completed by the Board established under this Law.

Continuation and completion of disciplinary proceedings

(2) An appeal or grievances already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the civil Service Rules as if this Law had not come in force.

118 (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law.

Transfer of rights and obligations

(2) The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibility of the former Board are hereby transferred to the Board established under this Law.



(3) All orders, rules, regulations, decisions, licences, authorisations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that were in force before the coming into force of this Law and that were made or issued by the Governor, Chairman of the Board or any person under their control shall continue in force as if they were made, or issued under this Law.

119. There is hereby established in each Senatorial Districts in the State a body to be known as Revenue Recovery Tribunal (in this Law referred to as the Tribunal).

Establishment/com
position of
Revenue Recovery
Tribunal, etc

120 (1) The Tribunal shall consist of the following members to be appointed by the Governor on the recommendation of the State Attorney General and Commissioner for Justice:

- (a) A Chairman who shall be a legal practitioner of at least ten years post call;
- (b) Two persons of proven integrity and one of whom shall have qualifications or required experience on revenue matters; and
- (c) A Secretary who shall be Registrar of the Tribunal

(2) The Chairman and any one member of the Tribunal shall constitute a quorum.

(3) The proceedings of the Tribunal shall not be invalidated by reason of any vacancy or defect in the appointment of any member of the Tribunal or by reason of any issue bordering on the Tribunal.

121 (1) The Tribunal shall have jurisdiction to hear and determine matters arising from the tax default and or matters relating to tax and revenue due to the State or due to the Local Governments of the State, arising from sources listed in the 5th 6th, and 9th Schedules of this Law.



(2) The Tribunal shall have jurisdiction to hear and determine all cases of taxes and revenues due to the State or the Local Governments of the State as provided under this Law or any law in force.

Notwithstanding the provisions contained in any Law, the Tribunal shall have unlimited jurisdiction to try revenue cases and determine the issues brought before it.

122 (1) The functions of the Tribunal shall include:

- (a) Recovery of unpaid taxes and levies listed in the Schedules to this Law due to State or Local Governments from defaulting tax payers;
- (b) Recovery of misappropriated tax and revenue funds from a public servant or any other persons;
- (c) All loans repayment listed under any of the Schedules to this Law.

(2) Any other matters related thereto.

123. The Executive Governor may remove a member of the Tribunal where he:

- (a) Becomes incapacitated or unable to perform or discharge his duties;
- (b) Is convicted of any criminal offence by a Court of competent jurisdiction;
- (c) Is adjudged bankrupt by a Court of competent jurisdiction or made an Arrangement with his creditors; and
- (d) Frequently absent himself from sitting of the Tribunal without reasonable cause.

124. The members of the Tribunal shall be paid such salaries and or allowances as may be approved by the Governor.

125. (1) The proceedings before the Tribunal shall commence in accordance with the provision of Administration of Criminal Justice Law of the State, which shall be the applicable procedure law by the Tribunal.

(2) Notwithstanding the provisions of sub-section (1) of this Section, the Tribunal may apply the forms specified in the Tenth Schedule to this Law.

(3) Where the Tribunal convict any person on an offence under this Law, the Tribunal shall in addition to any other punishment it may impose on such a person, order that person to pay any amount of money due from him to the State or Local Government in relation to the offence for which he was convicted.

126. Any person charged before the Tribunal under this Law may defend himself in person or through a legal practitioner of his own choice.

127 (1) Any person suspected of contravening any of the provisions of this Law may be arrested and detained by a police officer or a Revenue Collection Inspector on the orders of the Tribunal

Provided that such suspect may be released on bail by the Tribunal or the High Court upon any conditions the court or Tribunal deem fit.

(2) That no person shall be detained for more than 48 hours under the provision of sub-section (1) of this section without arraigning him before the Tribunal.

128. Appeal from the decisions of the Tribunal shall lie to the High Court and such an appeal shall be filed within 14 days from the date of conviction.

129. All revenue and taxes recovered by the Tribunal shall be remitted into the State Government Revenue Account.

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

Directives by
the Governor,
etc

131. the Local Government Harmonized Rates & Levies (Collectible) Law, 2015, The Harmonize Collectable Revenue by the Katsina State Ministries, Departments, Agencies, Institutions and Extra Ministerial Departments and for Connected Matters Law, 2019 and the sections of the laws contained in the third column of Part II of the First Schedule, to the extent that it affects the rates and amounts of taxes and levies, and/or the powers conferred on any Local Government, Ministry, Department or Agency of the State with the collection of revenue accruing to the State or Local Governments are hereby repealed.

SCHEDULES

FIRST SCHEDULE

Section 5(1)

List of Taxes, Levies, Fees, Charges and Rates to be collected by the State Government pursuant to the Taxes and Levies (Approved list for Collection) Act (Amendment) Order, 2015

- (1) **Personal Income Tax – Collectible by Board of Internal Revenue Services**
 - (a) **Direct Tax (Self-Assessment)**

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule of the Personal Income Tax Act 1993.
 - (b) **PAYE (Pay-As-You-Earn)**

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the State Board of Internal Revenue that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above – Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.
- (2) **Withholding Tax (Individuals Only) – Collectible by Board of Internal Revenue Services**
 - (a) **Withholding Tax on Rents**

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.
 - (b) **Withholding Tax on Interest**

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.
 - (c) **Withholding Tax on Royalties**

Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.
 - (d) **Withholding Tax on Dividends**

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

- (e) **Withholding Tax on Director's Fees**
Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993
 - (f) **Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions**
Payable on certain payments under the Personal Income Tax (Rate, etc, of Tax Deducted at Source (Withholding Tax) Regulations 1997
- (3) **Capital Gains Tax (Individuals Only) – Collectible by Board of Internal Revenue Services**
Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act 1967.
- (4) **Stamp Duties on Instruments Executed by Individuals – Collectible by Board of Internal Revenue Services**
Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.

NOTE: The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Board of Internal Revenue Services to collect such revenues under this Law will also be similarly amended.

(5) Hotel Occupancy and Restaurant Consumption Tax

Imposed on goods and services consumed in hotel and events centres within Katsina State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Katsina State.

(6) Land Use Charge

A land based charge, payable on all real property situated in the State.

(7) Presumptive Tax

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of incomes.

SECOND SCHEDULE

SECTION 16 (a)

REVENUE CENTERS

1. Ministry of Commerce and Industries
2. Ministry of Land and Survey
3. Ministry of Agriculture and Natural Resources
4. Ministry of Works, Housing and Transport
5. Ministry of Education
6. State Universal Basic Education Board
7. Ministry of Women Affairs
8. Katsina State Tenders Board
9. Ministry of Health
10. Ministry of Information
11. Department of Sports and Social Development
12. Department of Youth development
13. Department of Establishment,(College of Admin)
14. High Court of Justice
15. Sharia Court of Appeal
16. Department of Employment and Social intervention
17. Board of Internal Revenue Service
18. Department of Livestock and Grazing
19. Office of the Account General
20. Judicial Service Commission
21. State Independent Electoral Commission
22. Ministry of Justice
23. Office of the Surveyor General
24. Department of Skill and Acquisitions
25. Civil Service Commission
26. Local Government Service Commission
27. Ministry of Science, Technology and Innovation
28. Ministry of Resource Development
29. Department of Inter-Governmental Relation & Development Partners
30. Government Printing
31. Department of Girls Childs Education



THIRD SCHEDULE

SECTION 16 (b)

COST CENTERS

1. Katsina State Water Board
2. Umaru Musa Yar'adua University
3. Pilgrim Welfare Board
4. Katsina State Television Service
5. Katsina State Radio Service
6. Yusuf Bala Usman College of Legal and General Studies
7. Hassan Usman Katsina Polytechnic
8. Katsina State History and Culture Bureau
9. Fatima Beka Central Market
10. Katsina State Housing Authority
11. Katsina Urban and Regional Planning Board (KURPB)
12. Isa Kaita College of Education
13. Katsina State Environmental Protection Agency
14. Katsina State Science and Technical Education Board
15. Katsina State College of Health Science
16. Katsina State College of Nursing and Midwifery
17. Katsina State Transport Authority
18. Katsina State Scholarship Board
19. Katsina State Institute of Technology and Management
20. Katsina State Hospital Service Management Board
21. KASROMA

FOURTH SCHEDULE

SECTION 16 (c)

INVESTMENT CENTERS

1. Katsina State Investment and Property Development Company (KIPDECO)
2. Department of Banking and Finance
3. Hotel Management Board
4. Neem pro Katsina State Limited

FIFTH SCHEDULE

SECTION 24 (1)

FEEs AND CHARGES COLLECTABLE BY LOCAL GOVERNMENT COUNCILS IN KATSINA STATE

S/NO	CODE	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
1.		Shops Rate	₦ :k	₦ k	₦ :k
a.	12020449	Extra large shops	₦15,000:00	₦10,000:00	₦5000:00
b.	12020449	Large shops	₦10,000:00	5,000:00	₦3,000:00
c.	12020449	Medium shops	₦6,000:00	₦4,000:00	₦2,000:00
d.	12020449	Small shops	₦3,000:00	₦2,000:00	₦1,000:00
e.	12020449	Kiosk rate	₦3,000:00	₦2,000:00	₦1,000:00
f.	12020449	Container/temporary shop	₦3,000:00	₦2,000:00	₦1,000:00
g.	12020137	Workshop permit for artisans (carpenter mechanic, Vulcanizers etc.)	₦5,000:00	₦2,500:00	₦1,500:00
2.		Tenement rate/ground rent (private and commercial property)			
	12020901	(a) Private – 0.01% of the value			
	12020711	(b) Commercial – 0.15% of the value			
	12021004	(c) Services providers (MAST) – One hundred thousand Naira (₦100,000:00)			
	12020124	(d) Stone blast quarry – One hundred thousand Naira (₦100,000:00)			
	12020124	(e) Borrow pit – One hundred and fifty thousand Naira (₦150,000:00)			
	12020411	(f) Fibre cable laying – Two hundred Naira per square metre			
3.	12020124	Slaughter Slab Fee	₦ :k	₦ :k	₦ :k
a.	12020124	Abattoir licence fees	₦3,000:00	₦2,000:00	₦2,000:00
b.	12020124	Cow/camel slaughter per head	₦500:00	₦200:00	₦100:00
c.	12020124	Goat/sheep slaughter per head	₦200:00	₦100:00	₦50:00
4.			₦ :k	₦ :k	₦ :k
a.	12020413	Entertainment Fees	₦2,000:00	₦1,000:00	₦500:00
b.	12020413	Noise control	₦2,000:00	₦1,000:00	₦500:00
5.	12020111	Food License permit (for restaurants, bakeries and other places where food is sold)			
a.	12020111	Large	₦20,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦10,000:00	₦1,500:00	₦1,000:00
b.	12020111	Medium	₦15,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦5,000:00	₦1,500:00	₦1,000:00
c.	12020111	Small	₦10,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦2,000:00	₦1,500:00	₦1,000:00
6.		Operation fees/License	₦1,000:00	₦1,000:00	₦1,000:00
7.	12020418	Marriage, Birth & Death Registration Fees			
			₦ :k	₦ :k	₦ :k
a.	12020418	Marriage Registration fees	₦1,000:00	₦1,000:00	₦1,000:00
b.	12020418	Customary marriage fees	₦5,000:00	₦500:00	₦500:00
c.	12020418	Marriage certificate fees	₦5,000:00	₦500:00	₦500:00

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d.	12020443	Birth registration fees	₦500:00	₦500:00	₦500:00
e.	12020443	Death registration fees	₦200:00	₦200:00	₦200:00
f.	12020466	Indigene letter	₦1,000:00	₦1,000:00	₦1,000:00
8.	12020459	Customary Right of Occupancy			
			₦ :k	₦ :k	₦ :k
a.	12020459	Commercial	₦20,000:00	₦15,000:00	₦10,000:00
b.	12020459	Residential	₦15,000:00	₦10,000:00	₦5,000:00
9.	12020906	Markets Rates & Levies			
			₦ :k	₦ :k	₦ :k
a.	12020906	Permanent stall (per annum)	₦10,000:00	₦7,000:00	₦5,000:00
	12020906	Block stalls and lock-up shops (per annum)	₦1,000:00	₦1,000:00	₦1,000:00
b.	12020906	Seasonal markets (per bag/heap)	₦50:00	₦50:00	₦50:00
c.	12020120	Market Hawker (daily)	₦20:00	₦20:00	₦20:00
	12020120	Market Hawkers (weekly)	₦20:00	₦20:00	₦20:00
10.	12020454	Motor Park Levies			
			₦ :k	₦ :k	₦ :k
a.	12020454	Entrance	₦50:00	₦50:00	₦50:00
b.	12020454	Trucks/trailers	₦50:00	₦50:00	₦500:00
c.	12020454	Lorries	₦50:00	₦50:00	₦300:00
d.	12020454	Tankers	₦50:00	₦50:00	₦500:00
e.	12020454	Busses	₦50:00	₦50:00	₦100:00
f.	12020454	Pick-up	₦50:00	₦50:00	₦100:00
g.	12020454	Vans	₦50:00	₦50:00	₦100:00
h.	12020454	Centers	₦50:00	₦50:00	₦300:00
i.	12020454	Loading fees (per trip)	₦1,000:00	₦1,000:00	₦5,000:00 trailers
j.	12020454	Sand dredging per trip	₦200:00	₦200:00	₦500:00
k.	12020454	Motorcycle parking fees (per day)	₦50:00	₦30:00	To be maintained
l.	12020454	Tricycle	₦100:00	₦60:00	₦100:00
11.	12020118	Domestic Animal license Fees			
			₦ :k	₦ :k	₦ :k
a.	12020118	Dog License	₦500:00	₦300:00	₦200:00
12.	12020107	Bicycle, Truck, Canoe, Wheelbarrow & car fees			
			₦ :k	₦ :k	₦ :k
a.	12020107	Bricklaying license	₦200:00	₦200:00	₦200:00
b.	12020107	Canoe license fees	₦500:00	₦300:00	₦200:00
c.	12020107	Wheelbarrow/cart fees	₦200:00	₦100:00	₦100:00
13.	12020116	Cattle Tax			

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			₦ :k	₦ :k	₦ :k	₦ :k
a.	12020116	Cow/Cattle	₦500:00	₦500:00	₦500:00	₦500:00
b.	12020116	Goat/Sheep	₦300:00	₦300:00	₦300:00	₦100:00
c.	12020511	Others	₦300:00	₦300:00	₦300:00	₦50:00
d.	12020511	Impounding/Dislodging of animals fine	₦10,000	₦5,000	₦3,000	₦3,000
14. Religious Places Establishment Permit Fees						
			₦ :k	₦ :k	₦ :k	₦ :k
a.	12020709	Establishment of religious centers fees	₦10,000:00	₦5,000:00	₦3,000:00	
15. Sign Board (Signage) and Advert Permit Fees						
			₦ :k	₦ :k	₦ :k	₦ :k
a.	12020436	Mobile sale promotion fees	₦1,000:00	₦1,000:00	₦1,000:00	
b.	12020436	Directional signboard	₦2,000:00	₦1,000:00	₦500:00	
c.	12020410	Electric Design Advert per face fee	₦5,000:00	₦3,000:00	₦2,000:00	
d.	12020436	Wall print advert per side fee	₦4,000:00	₦2,000:00	₦1,000:00	
e.	12020436	Billboards unipoles/eye catchers	₦50,000:00	₦30,000:00	₦20,000:00	
f.	12020906	Market road show permit	₦1,000:00	₦500:00	₦500:00	
g.	12020436	Digitalized boards	₦10,000:00	₦5,000:00	₦5,000:00	
16. Public convenience, sewage and refuse disposal fees and bath house license						
			₦ :k	₦ :k	₦ :k	₦ :k
a.	12020456	Registration of septic tanks operators (annually)	₦5,000:00	₦2,000:00	₦2,000:00	
b.	12020431	Refuse disposal (Residential)	₦3,000:00	₦2,000:00	₦1,000:00	
c.	12020431	Refuse disposal (commercial)	₦5,000:00	₦3,000:00	₦2,000:00	
17.		Naming of streets	₦100,000:00	₦75,000:00	₦50,000:00	
18.	12020454	Wrong parking charges/towing of vehicle fees	₦5,000:00	₦3,000:00	₦2,000:00	
19.	12020451	Forestry exploitation/trimming of trees	₦500:00	₦200:00	₦200:00	
20.	12020703	Vehicle/equipment hiring service	Not less than 3% of the contract sum			



SIXTH SCHEDULE

SECTION 24 (1)

MINISTRY OF COMMERCE AND INDUSTRY (1)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020449	Registration of Business		
	Accounting Firms		
12020449	Registration Urban Area	5,000	
12020449	Rural Area	3,000	
12020449	Renewals Major Towns	2,500	
12020449	Other Towns	1,500	
	Aluminium Products		
12020449	Registration Major Towns	5,000	
12020449	Other Towns	3,000	
12020449	Renewals Major Towns	2,500	
12020449	Other Towns	1,500	
	Architects		
12020449	Registration Major Towns	5,000	
12020449	Other Towns	3,000	
12020449	Renewals Major Towns	2,500	
12020449	Other Towns	1,500	
	Bakery A		
12020449	Registration Major Towns	10,000	
12020449	Other Towns	7,000	
12020449	Renewals Major Towns	5,000	
12020449	Other Towns	2,500	
	Bakery B		
12020449	Registration Major Towns	5,000	
12020449	Other Towns	3,000	
12020449	Renewals Major Towns	2,500	
12020449	Other Towns	1,500	
	Banks		
12020449	Registration Major Towns	50,000	N500,000
12020449	Other Towns	30,000	N250,000

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BLACK SMITH			
12020449	Registration	Major Towns	2,000
12020449		Other Towns	1,000
12020449	Renewals	Major Towns	1,000
12020449		Other Towns	500
BLOCK MAKERS			
12020449	Registration	Major Towns	10,000
12020449		Other Towns	7,000
12020449	Renewals	Major Towns	5,000
12020449		Other Towns	3,000
BOOK SHOPS			
12020449	Registration	Major Towns	5,000
12020449		Other Towns	3,000
12020449	Renewals	Major Towns	2,500
12020449		Other Towns	1,500
BULDING MATERIALS			
12020449	Registration	Major Towns	5,000
12020449		Other Towns	3,000
12020449	Renewals	Major Towns	2,500
12020449		Other Towns	1,500
BUSINESS CENTRES			
12020449	Registration	Major Towns	5,000
12020449		Other Towns	3,000
12020449	Renewals	Major Towns	2,500
12020449		Other Towns	1,500
CAR WASH			
12020449			
12020449	Registration	Major Towns	5,000
12020449		Other Towns	3,000
12020449	Renewals	Major Towns	2,500
12020449		Other Towns	1,500
CARPENTARY			
12020449	Registration	Major Towns	5,000
12020449		Other Towns	3,000

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12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
CLINICS				
12020449	Registration	Major Towns	20,000	N50,000
12020449		Other Towns	15,000	N20,000
12020449	Renewals	Major Towns	10,000	N30,000
12020449		Other Towns	5,000	N5,000
COMMUNITY MICRO BANK				
12020449	Registration	Major Towns	20,000	
12020449		Other Towns	15,000	
12020449	Renewals	Major Towns	10,000	
12020449		Other Towns	5,000	
COURIER SERVICES				
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	3,000	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
DENTIST				
12020449	Registration	Major Towns	10,000	
12020449		Other Towns	7,000	
12020449	Renewals	Major Towns	5,000	
12020449		Other Towns	2,500	
DRAFTS MEN				
12020449	Registration	Major Towns	2,000	
12020449		Other Towns	1,000	
12020449	Renewals	Major Towns	1,000	
12020449		Other Towns	500	
DRAPERY DEALS				
12020449	Registration	Major Towns	3,000	
12020449		Other Towns	1,500	
12020449	Renewals	Major Towns	1,500	
12020449		Other Towns	1,000	
EATING PLACE				
12020449	Registration	Major Towns	2,000	
12020449		Other Towns	1,000	



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12020449	Renewals	Major Towns	1,000	
12020449		Other Towns	500	
	ELECTRONICS DEALERS			
12020449	Registration	Major Towns	20,000	
12020449		Other Towns	15,000	
12020449	Renewals	Major Towns	10,000	
12020449		Other Towns	5,000	
	ELECTRONICS REPAIRS			
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	3,000	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
	ENGINE OIL SUPPLIERS			
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	3,000	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
	ESTATE SURVEYORS			
12020449	Registration	Major Towns	30,000	50,000
12020449		Other Towns	20,000	30,000
12020449	Renewals	Major Towns	10,000	20,000
12020449		Other Towns	5,000	10,000
	FASHION DESIGNERS A			
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
	FASHION DESIGNER B			
12020449	Registration	Major Towns	3,000	
12020449		Other Towns	1,500	
12020449	Renewals	Major Towns	1,500	
12020449		Other Towns	1,000	
	FOOD ITEMS DEALERS			
12020449	Registration	Major Towns	3,000	
12020449		Other Towns	1,500	

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12020449	Renewals	Major Towns	1,500	
12020449		Other Towns	1,000	
FURNITURE WORKSHOP A				
12020449	Registration	Major Towns	10,000	
12020449		Other Towns	5,000	
12020449	Renewals	Major Towns	5,000	
12020449		Other Towns	2,500	
FURNITURE WORKSHOP B				
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
GARMENT FABRICS				
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
GAS RETAILER SHOPS				
12020449	Registration	Major Towns	10,000	
12020449		Other Towns	5,000	
12020449	Renewals	Major Towns	3,000	
12020449		Other Towns	2,000	
GAS FILLING STATIONS				
12020449	Registration	Major Towns	50,000	
12020449		Other Towns	35,000	
12020449	Renewals		15,000	
HERBALIST				
12020449	Registration	Major Towns	3,000	
12020449		Other Towns	1,500	
12020449	Renewals	Major Towns	1,500	
12020449		Other Towns	1,000	
HOTELS A				
12020449	Registration	Major Towns	50,000	
12020449		Other Towns	25,000	
12020449	Renewals	Major Towns	30,000	
12020449		Other Towns	15,000	

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HOTELS B				
12020449	Registration	Major Towns	30,000	
12020449		Other Towns	15,000	
12020449	Renewals	Major Towns	15,000	
12020449		Other Towns	10,000	
INSURANCE AGENCIES				
12020449	Registration	Major Towns	10,000	
12020449		Other Towns	7,000	
12020449	Renewals	Major Towns	5,000	
12020449		Other Towns	2,500	
INSURANCE COMPANIES				
12020449	Registration	Major Towns	30,000	50,000
12020449		Other Towns	20,000	30,000
12020449	Renewals	Major Towns	20,000	25,000
12020449		Other Towns	10,000	15,000
KEROSINE DISTRIBUTORS				
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
LAND SURVEYOR				
12020449	Registration	Major Towns	20,000	
12020449		Other Towns	10,000	
12020449	Renewals	Major Towns	10,000	
12020449		Other Towns	5,000	
LAUNDRY AND DRYCLEANING				
12020449	Registration - Major Towns		5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
LAW CHAMBERS				
12020449	Registration	Major Towns	10,000	50,000
12020449		Other Towns	5,000	30,000
12020449	Renewal	Major Towns	5,000	25,000
12020449		Other Towns	2,500	5,000
MAJOR CONSTRUCTING COMPANIES				
12020449	Registration	Major Towns	100,000	
12020449		Other Towns	70,000	
12020449	Renewals	Major Towns	50,000	150,000
12020449		Other Towns	30,000	100,000



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	MECHANICS A			
12020449	Registration	Major Towns	5,000	
12020449		Other Towns	2,500	
12020449	Renewals	Major Towns	2,500	
12020449		Other Towns	1,500	
	MECHANICS B			
12020449	Registration	Major Towns	3,000	
12020449		Other Towns	1,500	
12020449	Renewals	Major Towns	1,500	
12020449		Other Towns	1,000	
	MNGT/OTHER CONSULTANTS			
12020449	Registration	Major Towns	5,000	50,000
12020449		Other Towns	2,500	25,000
12020449	Renewals	Major Towns	2,500	25,000
12020449		Other Towns	1,500	15,000
	MILLS (GRINDING)			
12020449	Registration	Major Towns	2,000	
12020449		Other Towns	1,000	
12020449	Renewals	Major Towns	1,000	
12020449		Other Towns	500	
	MOTOR CYCLE S/PARTS			
12020449	Registration - Major Towns		5,000	
12020449	- Other Towns		2,500	
12020449	Renewals - Major Towns		2,500	
12020449	- Other Towns		1,500	
	MOTOR DEALERS			
12020449	Registration - Major Towns		50,000	
12020449	- Other Towns		30,000	
12020449	Renewals - Major Towns		15,000	30,000
12020449	- Other Towns		10,000	20,000
	MOTOR SPARE PARTS			
12020449	Registration - Major Towns		20,000	
12020449	- Other Towns		15,000	
12020449	Renewals - Major Towns		10,000	20,000
12020449	- Other Towns		5,000	10,000

	M/CYCLE MECHANICS		
12020449	Registration - Major Towns	2,000	
12020449	- Other Towns	1,000	
12020449	Renewals - Major Towns	1,000	
12020449	- Other Towns	500	
	OPTICIAN		
12020449	Registration - Major Towns	5,000	20,000
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	20,000
12020449	- Other Towns	1,500	10,000
	OTHER CONSTRUCTION COMPANY		
12020449	Registration - Major Towns	50,000	
12020449	- Other Towns	30,000	
12020449	Renewals - Major Towns	25,000	
12020449	- Other Towns	15,000	
	PATENT MEDICINE STORES		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	3,000	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	PETROL STATION		
12020449	Registration - Major Towns	50,000	100,000
12020449	- Other Towns	25,000	50,000
12020449	Renewals - Major Towns	25,000	100,000
12020449	- Other Towns	10,000	50,000
	PETTY TRADING		
12020449	Registration - Major Towns	2,000	
12020449	- Other Towns	1,000	
12020449	Renewals - Major Towns	1,000	
12020449	- Other Towns	500	
	PHARMACY		
12020449	Registration - Major Towns	20,000	50,000
12020449	- Other Towns	10,000	30,000
12020449	Renewals - Major Towns	10,000	30,000
12020449	- Other Towns	5,000	20,000

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	PHOTOGRAPHER (A) LAB		
12020449	Registration - Major Towns	10,000	
12020449	- Other Towns	5,000	
12020449	Renewals - Major Towns	5,000	
12020449	- Other Towns	2,500	
	PHOTOGRAPHER 'B'		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,000	
12020449	- Other Towns	1,000	
	PLANK SELLER		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	PLASTIC GOODS		
12020449	Registration - Major Towns	2,000	
12020449	- Other Towns	1,000	
12020449	Renewals - Major Towns	1,000	
12020449	- Other Towns	500	
	PRINTER (BIG)		
12020449	Registration - Major Towns	10,000	
12020449	- Other Towns	7,000	
12020449	Renewals - Major Towns	5,000	
12020449	- Other Towns	2,500	
	PRINTER (SMALL)		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	PRIVATE SCHOOLS (NURSERY AND PRIMARY)		
12020449	Registration - Major Towns	10,000	
12020449	- Other Towns	7,000	
12020449	Renewals - Major Towns	5,000	
12020449	- Other Towns	2,500	

	PRIVATE SCHOOL (SECONDARY)		
12020449	Registration - Major Towns	20,000	
12020449	- Other Towns	15,000	
12020449	Renewals - Major Towns	10,000	
12020449	- Other Towns	5,000	
	PROVISION STORES A		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	3,000	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,000	
12020449	PROVISION STORES B		
12020449	Registration - Major Towns	3,000	
12020449	- Other Towns	2,000	
12020449	Renewals - Major Towns	1,500	
12020449	- Other Towns	500	
	RECORDING STUDIO		
12020449	Registration - Major Towns	2,000	
12020449	- Other Towns	1,000	
12020449	Renewals - Major Towns	1,000	
12020449	- Other Towns	500	
	RESTAURANTS (LARGE)		
12020449	Registration - Major Towns	20,000	
12020449	- Other Towns	10,000	
12020449	Renewals - Major Towns	10,000	
12020449	- Other Towns	5,000	
	RESTAURANTS MEDIUM		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	3,000	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	RESTAURANT SMALL		
12020449	Registration - Major Towns	3,000	
12020449	- Other Towns	2,000	
12020449	Renewals - Major Towns	1,500	
12020449	- Other Towns	500	
12020449	SALOON A		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,000	

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12020449	Renewals - Major Towns	1,500	
12020449	- Other Towns	1,000	
12020449	SALOON B		
12020449	Registration - Major Towns	3,000	
12020449	- Other Towns	1,500	
12020449	Renewals - Major Towns	1,000	
12020449	- Other Towns	500	
	SAW MILLER		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	SECURITY ORGANISATION		
12020449	Registration - Major Towns	10,000	
12020449	- Other Towns	5,000	
12020449	Renewals - Major Towns	5,000	
12020449	- Other Towns	2,500	
	SHOE MAKING		
12020449	Registration - Major Towns	1,000	
12020449	- Other Towns	500	
12020449	Renewals - Major Towns	500	
12020449	- Other Towns	250	
12020449			
	SUPERMARKET (BIG)		
12020449	Registration - Major Towns	10,000	
12020449	- Other Towns	5,000	
12020449	Renewals - Major Towns	5,000	
12020449	- Other Towns	2,500	
	SUPERMARKET SMALL		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
12020449			
	TECHNICAL WORKS A		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	

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12020449	- Other Towns	1,500	
	TECHNICAL WORKS B		
12020449	Registration - Major Towns	3,000	
12020449	- Other Towns	1,500	
12020449	Renewals - Major Towns	1,500	
12020449	- Other Towns	1,000	
	TEXTILES FACTORY		
12020449	Registration - Major Towns	50,000	150,000
12020449	- Other Towns	25,000	100,000
12020449	Renewals - Major Towns	25,000	100,000
12020449	- Other Towns	15,000	100,000
	TRANSPORTER		
12020449	Registration - Major Towns	20,000	
12020449	- Other Towns	10,000	
12020449	Renewals - Major Towns	10,000	20,000
12020449	- Other Towns	5,000	10,000
	TRAVEL AGENTS		
12020449	Registration - Major Towns	20,000	
12020449	- Other Towns	10,000	
12020449	Renewals - Major Towns	10,000	
12020449	- Other Towns	5,000	
12020449	Registration - Major Towns	50,000	
12020449	- Other Towns	25,000	
12020449	Renewals - Major Towns	25,000	
12020449	- Other Towns	15,000	
12020449	- Other Towns	10,000	
	VEHICLE TYRE DEALERS		
12020449	Registration - Major Towns	5,000	
12020449	- Other Towns	2,500	
12020449	Renewals - Major Towns	2,500	
12020449	- Other Towns	1,500	
	WELDING WORKSHOP		
12020449	Registration - Major Towns	3,000	
12020449	- Other Towns	1,500	
12020449	Renewals - Major Towns	1,500	
12020449	- Other Towns	1,000	
	CENTRAL MARKET		
12020711	Lock up shops	2,000	Per month
12020711	Open shops	1,000	Per month
12020711	Temporary shops	200	Per month
12020711	Public Toilets	10	per Need



MINISTRY OF AGRICULTURE AND NATURAL RESOURCES (II)

CODE	VETERINARY DEPARTMENT	APPROVED RATE	REMARKS
12020446	SLAUGHTER FEES		
12020446	Cattle	100 PER HEAD	500 Per Head
12020446	Camels	100 PER HEAD	500 Per Head
12020446	Sheep	20 PER HEAD	100 Per Head
12020446	Goat	20 PER HEAD	100 Per Head
12020108	ANIMAL TRADE TAX		
12020108	Cattle	100	Per Head
12020108	Camels	100	Per Head
12020108	Sheep	20 PER HEAD	50 Per Head
12020108	Goat	20 PER HEAD	50 Per Head
12020137	HIDE/ SKIN LICENCES	annual 10,000	Edict S16(4)
	IRRIGATION DEPARTMENT		
12020901	Irrigation Water Charges	700 per 1/5th hecter	
12020901	" Land charges	400 per 1/5th hecter	
12020901	Irrigation cess	300	
12020450	AGRIC DEPARTMENT -(PRODUCE)		
12020450	Cotton	5,000 per tonne	
12020450	Grains	50 per Bags	100 Per Bag
12020450	Pepper	50 per bag	100 Per Bag
12020450	Tomatoes/Onions	10 per basket	50 per Basket
12020442	Registration of Cooperative	2,000	
CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	REGISTRATION OF COMMUNITY SECONDARY SCHOOLS		
12020456	PRIVATE - Urban	100,000	
12020456	- Rural	50,000	
12020456	Community School - Urban	15,000	
12020456	- Rural	10,000	
12020456	Renewal - Urban	50,000	
12020456	- Rural	3,000	
12020456	Community School - Urban	15,000	
12020456	- Rural	10,000	
12020456	Application Forms	5,000	

MINISTRY OF WOMEN AFFAIRS (III)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020803	Multipurpose Hall (Hire)	10,000	per take
12020456	Family Support Schools		
12020456	Processing Fees – Katsina	1,750	
12020456	Daura	1,000	

KATSINA STATE TENDERS BOARD (IV)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020427	CONTRACT REGISTRATON FEES		
12020427	0:1 to 250,000	3,000	
12020427	250,001 to 1,000,000	7,000	
12020427	1,000,001 to 2,500,000	10,000	
12020427	2,500,001 to 50,000,000	15,000	
12020427	50,000,001 to 500,000,000	20,000	
12020427	500,000,001 & Above	25,000	
12020427	PROCESSING FEE		
12020427	1:0 to 250,000	500	
12020427	250,001 " 1,000,000	1,000	
12020427	1,000,001 " 2,500,000	2,000	
12020427	2,500,001 " 5,000,000	3,000	
12020427	5,000,001 " 10,000,000	5,000	
12020427	10,000,001 " 25,000,000	7,000	
12020427	25,000,001 " 50,000,000	10,000	
12020427	50,000,001 " 250,000,000	15,000	
12020427	250,000,001 " 500,000,000	20,000	
12020427	500,000,001 " 1,000,000,000	25,000	
12020427	1,000,000,001 & Above	30,000	
12020453	APPLICATION FORM	500	
12020417	CONTRACT AWARD FEES	1.5% of contract sum	



MINISTRY OF INFORMATION (IX)

	SOURCE OF REVENUE	PROPOSED RATE	REMARKS
12020704	Public Address Van	2,000	P/Day
12020704	Portable system	10,000	To be Introduced
12020704	Heavy Duty	5,000	per day
12020704	Projector	5,000	
12020428	Petrol Security fees		
12020428	Registration	10,000	
12020428	Renewal (annual)	5,000	
12020709	Printing Department		
12020709	Kord	500	
12020709	Como/Guillotine/Cutting	40	per book
12020709	Sticher	20	per book
12020709	computer	50/copy	print out
12020709	Laser (A4)	80	
12020709	Laser (A3)	700	
12020709	Plate maker	100	per plate
12020709	one colour Ryobi	500	per 1000
12020709	two colour Ryobi	500	per 1000
12020709	Blocking machine	300	
12020709	Servicing & Repairs		
12020709	Typewriter	500	
12020709	Duplicating Machine	1,000	
12020709	Photocopying Machine	2,000	
12020709	Calculator	50	
12020709	Adding machine	700	
12020709	Repairs:		
12020709	typewriter	500	
12020709	Duplicating Machine	1000	
12020709	Photocopying Machine	2000	
12020709	Calculator	50	
12020709	Adding Machine	700	



MINISTRY OF HEALTH (VIII)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Registration of Patent and proprietary		
	Medicines Vendor's Licence.		
12020453	APPLICATION FEES	500	100% TO PC Nig.
12020134	Pre-approval Inspection Fee		100% to State PPMVL
12020134	Registration Licence		50% to State & 50% to PCN
12020134	Renewal Inspection Fee		100% State PPMUL Committee
12020134	Registration Renewal		50% to State & 50% to PCN
12020134			
12020134	In and Out Patient:		
12020134	Initial Registration	100,000	
12020134	Renewal (annual)	50,000	
12020134	OPD (LABS & CO)		
12020134	Initial Registration	50,000	
12020134	Annual Renewal	25,000	

MINISTRY OF RURAL & SOCIAL DEVELOPMENT (X)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Social Development Centre Training School		
12020456	Admission Form & Registration	6,000	
12020130	Cinematography Full pledge Cinema		
12020130	Registration	20,000	
12020130	Renewal (Annual)	10,000	
12020130	Video Cinema		
12020130	Registration	5,000	
12020130	Renewal (Annual)	3,000	

MINISTRY OF YOUTH AND SPORTS (XI)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020442	Registration of Clubs and Association		
12020442	Registration of Clubs	2,000	
12020442	Renewal (yearly)	1,000	
12020442	Registration of Association	2,000	
12020442	Renewal (yearly)	1,000	
12020705	Multi-purpose Hire	25,000	Per Event
12020442	Registration of community development	2,000	
12020442	Renewal (yearly)	1,000	

DEPARTMENT OF ESTABLISHMENT, PENSION AND TRAINING

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	COLLEGE OF ADMINISTRATION FUNTUA		
12020453	Admission Form	500	
12020456	Tuition fee		
12020456	Indigene	1,000	
12020456	non indigene	2,000	
12020456	Registration	200	
12020456	Caution fee	400	
12020456	Games fee	200	
12020456	Examination stationeries	600	
12020456	Medical fee	200	
12020456	ID Card	350	
12020456	Hostel fees (females only)		
12020456	Indigene	1,000	
12020456	non indigene	2,000	
12020456	Departmental fees	500	
12020456	Remedial lessons (English & Maths)	600	
12020456	Computer fees		
12020456	(Confidential Secretary. & Typists)	1,200	

HIGH COURT OF JUSTICE

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020401	ASSESSMENT OF FEES		
12020401	200	20	
12020401	500	50	
12020401	1,000	100	
12020401	1,500	150	
12020401	2,000	200	
12020401	5,000	350	
12020401	10,000	550	
12020401	15,000	750	
12020401	20,000	1,100	
12020401	25,000	1,300	
12020401	30,000	1,600	
12020401	40,000	2,000	
12020401	50,000	2,500	

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12020401		100,000	3,000
12020401		150,000	3,500
12020401		500,000	5,000
12020401		1,000,000	6,000
12020401		2,000,000	6,500
12020401		5,000,000	7,500
12020401		8,000,000	8,500
12020401		10,000,000	9,500
12020401		15,000,000	10,000
12020401		20,000,000	11,000
12020401		30,000,000	12,000
12020401		50,000,000	15,000
12020401	50,000,000 and above		20,000
12020401	Certificate of divorce		200
12020401	Certificate of C.T.C. document		500
12020401	filing fees		300
12020401	court order		300
12020401	In application for warrant (orzork)		500
12020401	Certificate of Judgment		100
12020401	Filing of Notice of Appeal		
12020401	Within time		200
12020401	Out of time		500
12020401	copies of Record of proceeding		500
12020401	Motion for leave to Appeal out of time		100
12020401	Relisting of Appeal		200
12020401	Stay of Execution order		200
12020401	summons for recovery of goods		500
12020401	summons for recovery of landed properties		500
12020401	summon for distribution of estate		200
12020401	filing of motion		200
12020401	Application for warrant		500
12020401	Writ of possession		500
12020401	summon where the claim is not for money or goods but for other reliefs which has no specified fees		300
	certificate of purchase		500

HIGH COURT [CIVIL PROCEDURE] RULES 1990

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020401	ASSESSMENT OF FEES		
12020401	200	15	
12020401	500	30	
12020401	1,000	60	
12020401	1,500	90	
12020401	2,000	120	
12020401	5,000	150	
12020401	10,000	180	
12020401	15,000	195	
12020401	20,000	210	
12020401	30,000	225	
12020401	40,000	255	
12020401	50,000	270	
12020401	100,000	315	
12020401	200,000	375	
12020401	500,000	495	
12020401	1,000,000	675	
12020401	2,000,000	1,050	
12020401	5,000,000	1,200	
12020401	Petition for divorce	100	
12020401	Registrar's Certificate	50	
12020401	Setting Down for Hearing	50	
	Attestation of Deeds	1,500	
12020401	Filing	50	
12020401	H/Fees	50	
12020401	Records	100	
12020401	Oaths	50	100
12020401	Motion	50	
12020401	Writ of Summons	50	
12020401	FUNDAMENTAL HUMAN RIGHTS ENFORCEMENT		
12020401	Filing	500	
12020401	Motion	100	
12020401	Oaths	50	1,000

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12020401	Address	100	
12020401	Statement of claim	100	
12020401	Annexure	100	
	FINES	Fines are determined by the Jurisdiction of courts as follows	
12020501	High Court	Unlimited	
12020501	Chief Magistrate I	10,000	
12020501	Chief Magistrate II	8,000	
12020501	Senior Magistrate I	6,000	
12020501	Senior Magistrate II	5,000	
12020501	Magistrate I	4,000	
12020501	Magistrate II	1,000	
12020501	Magistrate III	500	

SHARIA COURT OF APPEAL

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020401	Certificate of divorce	200	
12020401	Certificate of C.T.C. document	500	
12020401	filing fees	300	
12020401	court order	300	
12020401	In application for warrant (orzork)	500	
12020401	Certificate of Judgement	100	
12020401	Filing of Notice of Appeal		
12020401	Within time	200	
12020401	Out of time	500	
12020401	copies of Record of proceeding	500	
12020401	Motion for leave to Appeal out of time	100	
12020401	Relisting of Appeal	200	
12020401	Stay of Execution order	200	
12020401	summons for recovery of goods	500	
12020401	summon for recovery of landed properties	500	
12020401	summon for distribution of estate	200	
12020401	filing of motion	200	
12020401	Application for warrant	500	
12020401	Writ of possession	500	
12020401	summon where the claim is not for money or goods but for other reliefs which has no specified fees	300	
12020401	certificate of purchase	500	



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KATSINA STATE SPORTS COUNCIL

CODE	Gate taking from Stadia	APPROVED RATE	
	Stadium @ KTN, FTA & DRA	N1000 or 10%	of gate takings
	Mini Stadium @ MLF, DTM ETC.	N500 or 10%	

DIRECTORATE OF EMPLOYMENT

CODE	REVENUE NAME	APPROVED RATE	REMARKS
12020466	Indigene letter (State)	1,000	
12020453	Application for Admission into BATC	300	
12020456	Tuition fees	500	

CIVIL SERVICE COMMISSION

CODE	REVENUE NAME	APPROVED RATE	REMARKS
12020453	SALES OF FORM	250	

LOCAL GOVT, SERVICE COMMISSION

CODE	REVENUE NAME	APPROVED RATE	REMARKS
12020453	SALES OF FORM	250	

DEPARTMENT OF GIRL CHILD EDUCATION

CODE	REVENUE NAME	APPROVED RATE	REMARKS
Maryam Babangida Park Fees	GIRLS CHILD EDUCATION DEPARTMENT	20	

MINISTRY OF LANDS & SURVEY

CODE	NONE REFUNDABLE DEPOSITS	APPROVED RATE	REMARKS
12020459	Katsina within KUPDA Planning Area		
12020459	Commercial	10,000	
12020459	Industrial	10,000	
12020459	Residential	5,000	
12020459	Petrol Filling Station	20,000	
12020459	Farm Land	5,000	
12020459	Quarry with Machine	50,000	
12020459	Quarry Manual	20,000	
12020459	Recreational clubs/Religious	2,000	
12020459	Re- Grant		
12020459	Residential	5,000	
12020459	Commercial	10,000	
12020459	Industrial	20,000	
12020459	Farm Land	5,000	

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	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	NON REFUNDABLE DEPOSIT MLA/FTA/DMA/DRA		
12020459	Commercial	7,500	
12020459	Industrial	7,500	
12020459	Residential	3,750	
12020459	Petrol Filling Station	15,000	
12020459	Farm Land	3,750	
12020459	Quarry with Machine	37,500	
12020459	Quarry Manual	15,000	
12020459	Recreational clubs	1,500	
12020459	RE – GRANT		
12020459	Residential	3,750	
12020459	Commercial	7,500	
12020459	Industrial	15,000	
12020459	Farm Land	3,750	
12020459	NON REFUNDABLE DEPOSIT OTHER LGA		
12020459	Commercial	5,000	
12020459	Industrial	5,000	
12020459	Residential	2,500	
12020459	Petrol Filling Station	10,000	
12020459	Farm Land	2,500	
12020459	Quarry with Machine	25,000	
12020459	Quarry with Manual	10,000	
12020459	Recreational clubs/Religious	1,000	
12020459	RE - GRANT		
12020459	Residential	2,500	
12020459	Commercial	5,000	
12020459	Industrial	10,000	
12020459	farm land	2,500	
12020901	GROUND RENT KUPDA PLANNING AREA		
12020901	Commercial		
12020901	0.001 - 0.045	10,000	
12020901	50% for every additional		
12020901	Industrial		
12020901	0.001 - 0.050 of Hectre	25,000	
12020901	anything above will be 50%		
12020901	Petrol Filling Station	100,000	Fixed
12020901	Farm Land/Gracing Area	1,000	



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12020901	Quarry with Machine	100,000	Fixed
12020901	Residential		
12020901	Low Density	30,000	
12020901	Minimum Rent	10,000	
12020901	Medium Density (Approved Layout)	20,000	
12020901	Minimum Rent	5,000	
12020901	High Density (Township)	10,000	
12020901	Minimum Rent	2,000	
12020901	Educational	10,000	
12020901	Recreational/Parks	5,000	Fixed
12020901	Religious	1,000	
12020901	Quarry with Manual	20,000	
12020901	Recreational clubs/Religious	2,000	
12020901	LOCAL GOVT. AREAS FTA/MLF/DTM/DRA		
12020901	Commercial		
12020901	0.001 - 0.045	7,500	
12020901	50% for every additional 0.045		
12020901	Industrial		
12020901	0.001 - 0.05	18,750	
12020901	Anything above will be charged 50%		
12020901	Residential	12,000	
12020901	Low Density	22,500	
12020901	Minimum Rent	7,500	
12020901	Medium Density	15,000	
12020901	Minimum Rent	3,750	
12020901	High Density	7,500	
12020901	Minimum Rent	2,000	
12020901	Educational Rent	7,500	
12020901	Recreational/Park	3,750	
12020901	Religious	750	
12020901	Petrol Filling Station	75,000	Fixed
12020901	Farm Land	750	
12020901	Quarry with Machine	37,500	
12020901	Quarry Manual	15,000	
12020901	Recreational clubs/Park	3,750	
12020901	Religious	750	
12020901	GROUND RENT OTHER LGAs		
12020901	Commercial	5,000	
12020901	Industrial	12,500	
12020901	Residential		

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12020901	Low Density	15,000	
12020901	Minimum Rent	5,000	
12020901	Medium Density	10,000	
12020901	Minimum Rent	2,500	
12020901	High Density	5,000	
12020901	Minimum Rent	2,000	
12020901	Educational Rent	5,000	
12020901	Recreational/Park	2,500	
12020901	Religious	500	
12020901	Petrol Filling Station	50,000	
12020901	Quarry with machine	50,000	
12020901	Quarry Manual	10,000	
12020901	Farm Land/Gracing area	500	
12020453	APPLICATION FORM FEES		
12020453	Commercial	5,000	
12020453	Industrial	8,000	
12020453	Residential	2,000	
12020453	Farm Land	2,000	
12020453	Recreational clubs/Park	2,000	
12020453	Re- Grants	4,000	
12020453	Petrol Filling Station	10,000	
12020453	Educational	5,000	
12020453	Religious	1,000	
12020448	DEVELOPMENT LEVY KATSINA KUPDA PLANNING AREA		
12020448	Commercial	20,000	
12020448	Industrial	25,000	
12020448	Residential		
12020448	Low Density	25,000	
12020448	Medium Density	20,000	
12020448	High Density	15,000	
12020448	Petrol Filling Station	30,000	
12020448	Religious	Nil	
12020448	Educational	15,000	
12020448	Recreational	10,000	
12020448	DEVELOPMENT LEVY DAURA, FUNTUA, M/FASHI AND DUTSINMA		
12020448	Commercial	15,000	
12020448	Industrial	20,000	
12020448	Residential	7,000	
12020448	Conversion of Tittle	10,000	



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12020448	Petrol Filling Station	30,000	Fixed
12020448	Religious	Nil	
12020448	Educational	11,250	
12020448	Recreational	7,500	
12020448	OTHER LOCAL GOVT. AREAS		
12020448	Commercial	7,000	
12020448	Industrial	12,000	
12020448	Residential	7,000	
12020448	Conversion of Tittle	7,000	
12020448	Petrol Filling Station	30,000	Fixed
12020448	Religious	Nil	
12020448	Educational	7,500	
12020448	Recreational	5,000	
12020438	SUB-DIVISION, CHANGE OF PURPOSE/NAME & DEVOLUTION		
12020438	Sub Division Property	20,000	
12020438	Change of Purpose	20,000	
12020438	Change of Purpose to Petrol Filling Station	50,000	
12020438	Devolution of right of Occupancy	10,000	
12020438	change of Name	10,000	
12020459	TEMPORARY CERTIFICATE OF OCCUPANCY		
12020459	Preparation fees	2,000	
12020459	Execution fees	2,000	
12020459	Registration fees	2,000	
12020901	Rent	5,000	
12020448	Levy	5,000	
12020901	MINIMUM RENT		
12020901	Commercial	10,000	
12020901	Industrial	25,000	
12020901	Residential		
12020901	Low Density	10,000	
12020901	Medium Density	5,000	
12020901	High Density	2,000	
12020901	Educational	10,000	
12020901	MINIMUM RENT DRA, DTM, MLF, & FTA		

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CODE	NONE REFUNDABLE DEPOSITS	APPROVED RATE	REMARKS
12020459	Katsina within KUPDA Planning Area		
12020901	Commercial	7,500	
12020901	Industrial	18,750	
12020901	Residential		
12020901	Low Density	7,500	
12020901	Medium Density	3,750	
12020901	High Density	2,000	
12020901	Educational	5,000	
12020901	OTHER LOCAL GOVT. AREAS		
12020901	Commercial	1,000	
12020901	Industrial	1,000	
12020901	Residential		
12020901	Low Density	5,000	
12020901	Medium Density	2,500	
12020901	High Density	2,000	
12020438	SURVEY FEES		
12020438	Residential/Commercial/Industrial	30,000	Fixed
12020438	Cadastral Report	1,000	Fixed
12020438	Mining Right Report	30,000	Fixed
12020438	Others Survey Report	5,000	Fixed
12020438	SURVERY OF FARM LANDS		
12020438	01 - 10 hectares	40,000	
12020438	11-50 hectares	70,000	
12020438	51-100 hectares	120,000	
12020438	101-200 hectares	150,000	
12020438	201-300 hectares	175,000	
12020438	301-400 hectares	200,000	
12020438	401 hectares & Above	220,000	
12020459	CERTIFICATE OF OCCUPANCY GOVERNMENT ALLOCATIONS		
12020459	Preparation fees	5,000	
12020459	Execution fees	5,000	
12020438	Registration fees	5,000	
12020459	Revocation	5,000	
12020459	Issuance - Fresh Certificate of Ownership on Request	5,000	
12020438	SEARCH OF RECORDS		
12020438	Personal visit	3,000	
12020438	By Letter	5,000	



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12020438	REGISTRATION FEES CHARGEABLE ON LAND ALIENATION OF R OF O BY		
12020438	ASSISGMENT OR TRANSFER ON SALE OF ANY PROPERTY		
12020438	For every N200:00 or part thereof that amount or		
12020438	value of consideration for sale	6%	
12020417	AGREEMENT FOR SALE OF PROPERTY		
12020417	for every folio of 100 ward or part thereof	6%	
12020417	Registration of certified true copy	5,000	
12020417	Certified true copy of survey plan	5,000	
12020417	mortgage		
12020417	individual	1%	
12020417	Companies	1.50%	
12020705	SUBLEASE SUBUNDERLEASE ETC.		
12020705	For every sublease not exceeding twelve months for every N200:00	6	
12020705	for any sublease exceeding twelve months but does not exceed 7years, for every N200	7.5.	
12020705	for every sublease exceeding 7years but does not exceed 10years.	10	
12020705	for every sublease exceeding 7years but does not exceed 21years.	17	
12020705	for every sublease exceeding 21years	20	
12020705	Counterpart or duplicate of the		
12020705	principal deed	250	Fixed
12020459	ALIENATION OF RIGHT OF OCCUPANCY BY MORTGAGE		
12020459	Being legal mortgage, bond or		
12020459	covenant for every N200:00		
12020459	Individual	1%	
12020459	company	1.5.%	
12020459	Being an equitalbe mortgage for every		
12020459	N200:00		
12020459	Individual	1%	
12020459	company	1.5.%	

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	APPLICATION FOR STATUTORY CONSENT		
12020453	Application fees	2,000	
12020438	SALES OF MAPS		
12020438	Administrative Maps		
12020438	Educational	3,000	per copy
12020438	NGOs	4,000	
12020438	Others	4,000	
12020438	Township Maps		
12020438	Educational	2,000	per copy
12020438	NGOs	3,000	
12020438	Others	3,000	
12020438	Tepographic Sheets		
12020438	Educational	4,000	per copy
12020438	NGOs	5,000	
12020438	Others	5,000	
12020438	SURVEY OF PRIVATE LAYOUT		
12020438	1 - 10 Layout	20,000	per plot
12020438	11 - 30 "	15,000	per plot
12020438	31 - 50 "	10,000	per plot
12020438	51 & Above	8,000	per plot
	FEEES FOR REQUEST OF CAVEAT	20,000 P/A	Fixed
12020438	Reversionary Interest		
12020438	Regrant to Original Owner	10% of the delaplated value	
12020438	Regrant to Another Person	30% of the delaplated value	
	KATSINA STATE URBAN & REGIONAL PLANNING B		
12020438	PLANNING PERMISSION FEES		
	INDUSTRIAL/ COMMERCIAL USES		
	Industrial Development		
	Heavy Industry		
12020438	Katsina	100,000	
12020438	Funtua	100,000	
12020438	MLF/MAN/KNK/DRA/DTM	75,000	
12020438	OTHERS	75,000	
12020438	Light Industry		
12020438	Katsina	75,000	
12020438	Funtua	75,000	
12020438	MLF/MAN/KNK/DRA/DTM	50,000	
12020438	OTHERS	20,000	



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12020438	COMMERCIAL		
12020438	Heavy Commercial		
12020438	Katsina	45,000	
12020438	Funtua	32,500	
12020438	MLF/MAN/KNK/DRA/DTM	22,500	
12020438	OTHERS	11,500	
12020438	Light Commercial		
12020438	Katsina	35,000	
12020438	Funtua	22,500	
12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	9,750	
12020438	BANKS		
12020438	KATSINA/FUNTUA	150,000	
12020438	MLF/MAN/KNK/DRA/DTM	75,000	
12020438	OTHERS	52,500	
12020438	HOTELS		
12020438	1 - 25 Rooms		
12020438	KATSINA/FUNTUA	75,000	
12020438	MLF/MAN/KNK/DRA/DTM	40,500	
12020438	OTHERS	30,000	
12020438	26 - 50 Rooms		
12020438	KATSINA	105,000	
12020438	FUNTUA	100,000	
12020438	MLF/MAN/KNK/DRA/DTM	50,000	
12020438	OTHERS	40,000	
12020438	51 - Above Rooms		
12020438	KATSINA/FUNTUA	150,000	
12020438	MLF/MAN/KNK/DRA/DTM	75,000	
12020438	OTHERS	50,000	
12020438	Petrol Filling Stations		
12020438	KATSINA	100,000	
12020438	FUNTUA	100,000	
12020438	MLF/MAN/KNK/DRA/DTM	100,000	
12020438	OTHERS	100,000	
12020438	WORKSHOP		
12020438	Light Workshp		
12020438	KATSINA	15,000	
12020438	FUNTUA	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	5,000	
12020438	OTHERS	5,000	

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12020438	Heavy Workshops		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	10,000	
12020438	SUPER MARKETS		
12020438	KATSINA	25,000	
12020438	FUNTUA	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	5,000	
12020438	Supr Market Heavy		
12020438	Katsina	35,000	
12020438	Funtua	25,000	
12020438	Mlf/Man/Knk/Dra/Dtm	20,000	
12020438	Others	10,000	
12020438	STORES		
12020438	Small		
12020438	KATSINA/FUNTUA	7,500	
12020438	MLF/MAN/KNK/DRA/DTM	5,000	
12020438	OTHERS	5,000	
12020438	Large		
12020438	KATSINA/FUNTUA	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	7,000	
12020438	KIOSK/SHOPS		
12020438	KATSINA	5,000	
12020438	FUNTUA	5,000	
12020438	MLF/MAN/KNK/DRA/DTM	4,000	
12020438	OTHERS	3,000	
12020438	KUPDA KIOSK		
12020438	KATSINA	5,000	
12020438	FUNTUA	4,000	
12020438	MLF/MAN/KNK/DRA/DTM	3,000	
12020438	OTHERS	3,000	
12020438	Motor Mechanics Katsina		
12020438	KATSINA	2,250	
12020438	FUNTUA	2,000	
12020438	MLF/MAN/KNK/DRA/DTM	1,500	
12020438	OTHERS	1,000	
12020438	Motorcycle Mechnics		



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12020438	KATSINA	750	
12020438	FUNTUA	500	
12020438	MLF/MAN/KNK/DRA/DTM	300	
12020438	OTHERS	200	
12020438	CAR WASH		
12020438	KATSINA	7,500	
12020438	FUNTUA	6,000	
12020438	MLF/MAN/KNK/DRA/DTM	4,000	
12020438	OTHERS	3,000	
12020438	CLINICS		
12020438	1 - 20 Beds		
12020438	KATSINA	50,000	
12020438	FUNTUA	45,000	
12020438	MLF/MAN/KNK/DRA/DTM	40,000	
12020438	OTHERS	30,000	
12020438	21 - 40 Beds		
12020438	KATSINA	60,000	
12020438	FUNTUA	55,000	
12020438	MLF/MAN/KNK/DRA/DTM	45,000	
12020438	OTHERS	40,000	
12020438	41 - Above Beds		
12020438	KATSINA	90,000	
12020438	FUNTUA	75,000	
12020438	MLF/MAN/KNK/DRA/DTM	55,000	
12020438	OTHERS	45,000	
12020438	HOSPITALS		
12020438	1 - 20 Beds		
12020438	KATSINA	55,000	
12020438	FUNTUA	45,000	
12020438	MLF/MAN/KNK/DRA/DTM	40,000	
12020438	OTHERS	30,000	
12020438	21 - 40 Beds		
12020438	KATSINA	60,000	
12020438	FUNTUA	55,000	
12020438	MLF/MAN/KNK/DRA/DTM	45,000	
12020438	OTHERS	40,000	
12020438	41 - Above Beds		
12020438	KATSINA	90,000	
12020438	FUNTUA	75,000	
12020438	MLF/MAN/KNK/DRA/DTM	55,000	

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12020438	OTHERS	45,000	
12020438	NURSERY		
12020438	KATSINA	50,000	
12020438	FUNTUA	45,000	
12020438	MLF/MAN/KNK/DRA/DTM	30,000	
12020438	OTHERS	25,000	
12020438	PRIMARY SCHOOLS		
12020438	KATSINA	75,000	
12020438	FUNTUA	55,000	
12020438	MLF/MAN/KNK/DRA/DTM	45,000	
12020438	OTHERS	35,000	
12020438	POST PRIMARY		
12020438	KATSINA	75,000	
12020438	FUNTUA	75,000	
12020438	MLF/MAN/KNK/DRA/DTM	45,000	
12020438	OTHERS	35,000	
12020438	STADIUM		
12020438	KATSINA	500,000	
12020438	FUNTUA	350,000	
12020438	MLF/MAN/KNK/DRA/DTM	250,000	
12020438	OTHERS	150,000	
12020438	OFFICE ACCOMODATION		
12020438	OFFICE ACCOMODATION		
12020438	1 - 10 Offices		
12020438	KATSINA	15,000	
12020438	FUNTUA	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	8,000	
12020438	OTHERS	6,000	
12020438	11 - Above Offices		
12020438	KATSINA	22,500	
12020438	FUNTUA	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	8,000	
12020438	RESIDENTIAL		
12020438	MEDIUM DENSITY		
12020438	K/KAURA LAYOUT		
12020438	Bungalow	10,000	
12020438	Duplex	12,000	
12020438	One Storey	25,000	
12020438	Above one Story (per compartment)	35,000	

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	Room	2,000	
12020438	Non - Governmental Layouts and Other Areas		
	Medium/High Density		
12020438	Bungalow - Katsina	7,000	
12020438	- Funtua	5,000	
12020438	MLF/MAN/KNK/DRA/DTM	3,500	
12020438	OTHERS	3,000	
12020438	Duplex	9,000	
12020438	- Katsina		
12020438	- Funtua	6,500	
12020438	MLF/MAN/KNK/DRA/DTM	4,000	
12020438	OTHERS	3,500	
12020438	One Storey	10,000	
12020438	- Katsina		
12020438	- Funtua	7,500	
12020438	MLF/MAN/KNK/DRA/DTM	5,000	
12020438	OTHERS	4,500	
12020438	Above one Story /per compartment		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	10,000	
12020438	Room	1,500	
12020438	- Katsina/Funtua		
12020438	MLF/MAN/KNK/DRA/DTM	1,000	
12020438	OTHERS	750	
	ESTATE DEVELOPMENT		
12020438	KATSINA	20,000	
12020438	FUNTUA	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	10,000	
	LOW DENSITY GRA		
	Bungalow	20,000	
12020438	- Katsina		
12020438	- Funtua	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	8,000	
12020438	Duplex	25,000	
	- Katsina		
12020438	- Funtua	20,000	

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12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	8,000	
	One Storey	35,000	
12020438	- Katsina		
12020438	- Funtua	25,000	
12020438	MLF/MAN/KNK/DRA/DTM	20,000	
12020438	OTHERS	15,000	
12020438	WALL FENCING		
12020438	LOW DENSITY 0.1 - 0.9 Acres		
12020438	KATSINA	15,000	
12020438	FUNTUA	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	8,000	
12020438	OTHERS	6,000	
12020438	Above 1 Acres	20,000	
	- Katsina		
12020438	- Funtua	15,000	
12020438	DTM/KNK/MLF/MAN/DRA	10,000	
12020438	OTHERS	8,000	
12020438	MIDIUM/HIGH DESITY0.1-0.9		
12020438	- Katsina		
12020438	- Funtua	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	8,000	
12020438	OTHERS	5,000	
12020438	0.1 - 0.9 Above 1 Acre		
12020438	KATSINA	15,000	
12020438	FUNTUA	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	8,000	
12020438	OTHERS	5,000	
12020438	COMMERCIAL 0.1 - 0.9 Acres Above		
12020438	KATSINA	20,000	
12020438	FUNTUA	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	5,000	
12020438	1.0 and Above Acres		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	7,000	
12020438	INDUSTRIAL		
	0.1 - 0.9		



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12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	MLF/MAN/KNK/DRA/DTM	15,000	
12020438	OTHERS	10,000	
12020438	1.0 - 2.0	30,000	
	- Katsina		
12020438	- Funtua	25,000	
12020438	MLF/MAN/KNK/DRA/DTM	20,000	
12020438	OTHERS	15,000	
	2.0 & Above	40,000	
12020438	- Katsina		
12020438	- Funtua	35,000	
12020438	MLF/MAN/KNK/DRA/DTM	25,000	
12020438	OTHERS	20,000	
12020438	FARM LAND/ORCHARD		
	0.1 - 0.9	15,000	
12020438	- Katsina		
12020438	- Funtua	10,000	
12020438	MLF/MAN/KNK/DRA/DTM	8,000	
12020438	OTHERS	6,000	
	1.0 & Above	20,000	
12020438	- Katsina		
12020438	- Funtua	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	12,000	
12020438	OTHERS	8,000	
	Above 2.00 Acres	35,000	
12020438	- Katsina		
12020438	- Funtua	30,000	
12020438	MLF/MAN/KNK/DRA/DTM	20,000	
12020438	OTHERS	15,000	
12020438	FARMLAND & ORCHARD		
12020438	0.1 - 0.9 ACRE		
12020438	KATSINA	11,250	
12020438	FUNTUA	7,500	
12020438	DRA/DTM/MLF/MAN/KNK	6,000	
12020438	OTHERS	5,250	
12020438	1.0 - 1.9 ACRES		
12020438	KATSINA	15,000	
12020438	FUNTUA	11,250	
12020438	DRA/DTM/MLF/MAN/KNK	7,500	

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12020438	OTHERS	6,000	
12020438	2.0 ACRES & ABOVE		
12020438	KATSINA	20,000	
12020438	FUNTUA	15,000	
12020438	DRA/DTM/MLF/MAN/KNK	10,000	
12020438	OTHERS	8,000	
12020438	EDUCATIONAL		
	0.1-0.9 Acre		
12020438	- Katsina	11,250	
12020438	- Funtua	7,500	
12020438	MLF/MAN/KNK/DRA/DTM	6,000	
12020438	OTHERS	5,200	
	1.0-1.9 Acres		
12020438	- Katsina	15,000	
12020438	- Funtua	11,250	
12020438	MLF/MAN/KNK/DRA/DTM	7,500	
12020438	OTHERS	6,000	
	2.0 acres and Above		
12020438	- Katsina	20,000	
12020438	- Funtua	15,000	
12020438	MLF/MAN/KNK/DRA/DTM	10,000	
12020438	OTHERS	8,000	
	POULTRY PRODUCTION		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	
12020438	SUPER MARKET		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	
12020438	CAR WASH		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	
12020438	PURE WATER/JUICE INDUSTRY		
12020438	KATSINA	30,000	
12020438	FUNTUA	25,000	



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12020438	DRA/DTM/MLF/MAN/KNK	20,000	
12020438	OTHERS	15,000	
12020438	MOTOR PARKS		
12020438	KATSINA	100,000	
12020438	FUNTUA	75,000	
12020438	DRA/DTM/MLF/MAN/KNK	50,000	
12020438	OTHERS	25,000	
12020438	CHARGES OF USE		
12020438	ALL REVOVATION OF APPROVED		
12020438	Existing Structure	50% of current charge	
12020438	Penalty of Development without permit	130% of current charge	
12020438	Un Approved Structure Renovation	130% of current charge	
12020438	Renewal of Planning Permission	130% of current charge	
12020438	Penalty for Planning Permission violation	130% of current charge Fees	
12020438	Extra Plan	130% of current charge Fees	
12020438	PLANNING COMMENT FEES		
12020438	RESIDENTIAL - Low Density		
12020438	KATSINA	15,000	
12020438	FUNTUA	15,000	
12020438	DRA/DTM/MLF/MAN/KNK	10,000	
12020438	OTHERS	5,000	
	Medium Density	10,000	
12020438	- Katsina		
12020438	- Funtua	10,000	
12020438	DRA/DTM/MLF/MAN/KNK	5,000	
12020438	OTHERS	5,000	
12020438	HIGH DENSITY		
12020438	KATSINA	9,500	
12020438	FUNTUA	7,500	
12020438	DRA/DTM/MLF/MAN/KNK	3,500	
12020438	OTHERS	3,500	
12020438	RESIDENTIAL/COMMERCIAL		
12020438	KATSINA	20,000	
12020438	FUNTUA	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	
12020438	Commercial (light commercial) - Katsina	20,000	
12020438	- Funtua	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	

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12020438	HEAVY COMMERCIAL		
12020438	KATSINA	35,000	
12020438	FUNTUA	35,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	15,000	
12020438	INDUSTRIAL -	50,000	
	KATSINA/FUNTUA		
12020438	DRA/DTM/MLF/MAN/KNK	25,000	
12020438	OTHERS	25,000	
12020438	PETROL STATION		
12020438	KATSINA/FUNTUA	50,000	
12020438	DRA/DTM/MLF/MAN/KNK	25,000	
12020438	OTHERS	25,000	
	RESIDENTIAL/ORCHARD -	15,000	
12020438	KATSINA		
12020438	FUNTUA	10,000	
12020438	OTHERS	7,500	
	INSTITUTIONAL (SCHOOLS)		
12020438	KATSINA	25,000	
12020438	FUNTUA	25,000	
12020438	OTHERS	15,000	
12020438	RECREATIONAL		
12020438	KATSINA	20,000	
12020438	FUNTUA	20,000	
12020438	OTHERS	15,000	
12020438	FARM LAND (1 - 10 H/A)		
12020438	KATSINA	10,000	
12020438	FUNTUA	10,000	
12020438	OTHERS	6,000	
12020438	11 - 20 Ha		
12020438	KATSINA	15,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	8,000	
12020438	21 - 50 Ha		
12020438	KTN/FTA/DRA/DTM/MLF/MAN/KNK	20,000	
12020438	OTHERS	10,000	
12020438	Above 50 Ha		
12020438	KTN/FTA/DRA/DTM/MLF/MAN/KNK	25,000	
12020438	OTHERS	15,000	
12020438	LAND USE - BANKS		



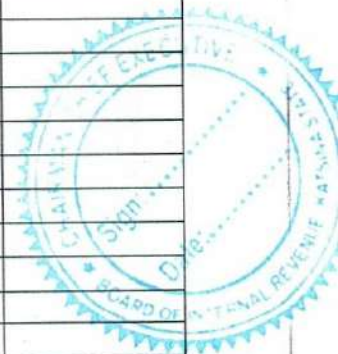
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12020438	KATSINA	50,000	
12020438	FUNTUA	50,000	
12020438	DRA/DTM/MLF/MAN/KNK	25,000	
12020438	OTHERS	25,000	
12020438	OFFICE COMPLEX		
12020438	KATSINA	25,000	
12020438	FUNTUA	20,000	
12020438	DRA/DTM/MLF/MAN/KNK	15,000	
12020438	OTHERS	10,000	
12020438	HOTEL DEVELOPMENT		
12020438	KATSINA & FUNTUA	30,000	
12020438	OTHERS	25,000	
	LAYING OF OPTIC FIBRETHROUGHT THE STATE		

XXV BOARD OF INTERNAL REVENUE				
S/N	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020132	Vehicle Registration Fees		
a)	12020132	Vehicle not up to N 1.M	3,125	
b)	12020132	Vehicle N 1.M and above	6,250	
c)	12020132	Motorcycles	1,500	
d)	12020132	Tricycle	2,000	
2	12020132	VEHICLE TEST		
a)	12020132	Private vehicles	1,250	Yearly
b)	12020132	Taxis Saloon and Station wagon	1,250	Half Year
c)	12020132	Bus, C 20 and J 5	1,250	Half Year
d)	12020132	Luxurious Bus	2,500	Half Year
e)	12020132	Lorry Stage Carriage	3,750	Half Year
f)	12020132	Pick - up 4 wheels	2,500	Half Year
g)	12020132	Pick - up Canter 6 wheels	2,500	Half Year
h)	12020132	Tipper	3,750	Half Year
i)	12020132	Lorry Goods Only	3,750	Half Year
j)	12020132	Tanker and Trailer	2,750	Half Year
k)	12020132	Trailer 16 Tyre	3,750	Half Year
l)	12020132	Motorcycle Private	400	Yearly
m)	12020132	Motorcycles Commercial	500	Half year
n)	12020132	Motorcycle Tricycle	500	Half year
3	12020132	HACKNEY PARMIT		
a)	12020132	Taxis Saloon and Station wagon	1,300	PER ANUM
4	12020132	STAGE CARRIEGE		

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a)	12020132	Nissan, c 20	2000	do
b)	12020132	Bus, C 20 and J 5	2300	
c)	12020132	Bus and Luxurious	3200	
d)	12020132	Lorry Stage Carriage	2800	
e)	12020132	Civilian - S/Bus and Comp.	2800	
5	12020132	CARRIER PERMIT		
a)	12020132	pickup 4 Wheels	2500	
b)	12020132	Pickup 6 wheels /Canter	3200	
c)	12020132	Roof Rack Permit	1000	
d)	12020132	Tipper	3200	
e)	12020132	Lorry Goods	3200	
f)	12020132	Tanker and Trailer	3800	
g)	12020132	Tanker 16 Tyres	3,800	
h)	12020132	Tractor	2500	
	12020602	CARRIER PERMIT BOOK	200	
6	12020602	Registration Book ML3	1250	
7	12020132	STICKER		
a)	12020132	Bus	500	
b)	12020132	Goods	500	
c)	12020132	Art	1000	
d)	12020132	Motorcycle Commercial	200	
8	12020132	Side Numbers	200	
9	12020132	LEARNERS PERMIT		
a)	12020132	Motorcycle	250	
b)	12020132	Motor Vehicle	500	
10	12020133	Driving Test	500	
a)	12020133	M/C	250	
b)	12020133	Motor Vehicle	500	
11	12020445	CHANGE OF OWNERSHIP		
a)	12020445	M/C	1000	
b)	12020445	M/V	2500	
12	12020132	Extract of Information	1500	
13	12020132	Miscellaneous	50%	
14	12020132	Transfer and Re - Registration	2000	
15	12020132	Reservation within 6 months	2000	
16	12020132	Special No O1 - 10 M/V	17500	
a)	12020132	Special Number Plate O1 - 10 Motorcycle	3500	
17	12020132	MOTORCYCLE LICENCE		
a)	12020132	Motorcycle Private	300	



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b)	12020132	Motorcycle Commercial	650	
c)	12020132	Tricycle	1,000	
18	12020132	MOTOR VEHICLE PRIVATE		
a)	12020132	Vehicle up to 2.00/trs	1,875	
b)	12020132	" " 2.01 - 3.00/trs	2,500	
c)	12020132	" 3.01 - above	3,750	
19	12020132	MOTOR VEHICLE COMMERCIAL		
a)	12020132	Pickup 4 wheels	3,125	
b)	12020132	Pick up 6 wheels / Canter	3,750	
c)	12020132	Tipper	3,750	
d)	12020132	Lorry Goods	3,750	
e)	12020132	Tanker / Trailers	6,250	
f)	12020132	Trailer 16 tyres	8,750	
g)	12020132	Tractor / Bulldozer	2,500	
h)	12020132	Taxes Saloon and Station wagon	1,875	
i)	12020132	Bus - Nissan/ C 20	2,500	
j)	12020132	J 5 BUS	3,125	
k)	12020132	Luxurious	3,750	
l)	12020132	lorry Stage Carrige	3,750	
20	12020132	CIVILIAN STAFF BUS AND COMPANY	2,500	
21	12020132	DEALERSHIP LICENCE		
a)	12020132	" M/C	3,750	
b)	12020132	" M/V	12,500	
22	12010101	Personal Income Tax Rates	Higher of 7% of Chargeable Income or 1% of Gross Income	

			7%	
			11%	
			15%	
			19%	
			21%	
			24%	
23	12020109	Tax on Company Dividends	10%	
24	12020109	Withholding Tax on Rent	10%	
25	12020109	Withholding Tax on Contract	5%	
26	12020109	Withholding Tax on Bank Interest	10%	
27	12020417	Others(Contract Award Fees & Other Monies from LGS & MDAs)	1.50%	
28	12020104	Stamp Duty		

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a	12020104	Fixed Rate	1%	
b	12020104	AD VALORUM		
i	12020104	Affidavit –Affirmation Statutory Declaration, Declaration for loss of item, Declaration of loss of ownership of property etc	Original copy N100.00 Extra copy N20.00	
ii	12020104	Ordinary Tenancy Agreement (Not involving Corporate Bodies/Government Agencies)	500.00	
iii	12020104	Ordinary Receipt	20.00	
iv	12020104	Certificate of Occupancy	Original Copy N1000.00 Counterfeit 50.00	
v	12020104	Agreement (Under seal)		
vi	12020104	Agreement (Memo of any Agreement)	Original Copy N1000.00 Counterfeit 50.00	
vii	12020104	Oaths and other affiliate bodies relating to above	Original Copy N500.00 Counterfeit 50.00	
viii	12020104	Bond (Ordinary)	Original Copy N1000.00 Counterfeit 50.00	
ix	12020104	Gift (land) Gifts (Other than land)	Original Copy N1000.00 Counterfeit 50.00	
x	12020104	Collateral security	Original Copy N500.00 Counterfeit 50.00	
xi	12020104	Certificate (other than Certificate of Occupancy)	Original Copy N500.00 Counterfeit 50.00	
xii	12020104	Legacy (Movable Property)	Original Copy N1000.00 Counterfeit 50.00	
xiii	12020104	Proxy forms or Card forms	Original Copy N200.00 Counterfeit 50.00	
xiv	12020104	Partnership	Original Copy N1000.00 Counterfeit 50.00	



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xv	12020104	Bank Guarantee	Original Copy N1000.00 Counterfeit 50.00	
xvi	12020104	Appointment of Trustee or Attorney	Original Copy N500.00 Counterfeit 50.00	
xvii	12020104	Appointment of Commissioners	Original Copy N500.00 Counterfeit 50.00	
xviii	12020104	Warrant of Attorney of any kind	Original Copy N500.00 Counterfeit 50.00	
xix	12020104	Notaries	Original Copy N500.00 Counterfeit 50.00	
xx	12020104	Will	Original Copy N500.00 Counterfeit 50.00	
B		AD VALOREM		
1	12020104	Contract Agreement	N2.00 on every N200.00	
2	12020104	Land Agreement	N3.00 on every N100.00	
3	12020104	Lease Agreement (Sales or Rent Agreement)		
i	12020104	1 – 7 years	N6.00 on every N100.00 multiply by the number of years	
ii	12020104	7 – 21 years		
iii	12020104	22 – 99 years		
4	12020104	Deed of Assignment, Deed of Confirmation and Deed of Ratification	N1.50 on every N200.00 Extra Copy N50.00	
5	12020104	Deed of Release, Hire Purchase or Surrender	N1.50 on every N200.00	
6	12020104	Legacy (Immovable)	N1.50 on every N100.00	
7	12020104	Promissory Note	N2.00 on every N200.00	

XXVI DEPARTMENT OF FORESTRY KATSINA STATE				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020610	Sales of Fencing Post		
2	12020708	Laterite Collection (Sales of Forest, Produce/Charges)		
3	12020708	Sales of Firewood		
4	12020708	Zoological Garden		
5	12020708	Amusement Park		

XXVII OFFICE OF THE ACCOUNTANT GENERAL KATSINA STATE				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020801	Rent on quarters senior & junior staff		
2	12021210	Interest on Bank Deposit		
3	12021103	Companies Directors		
4	12021102	Dividends		
5	12021004	Loan Repayment General		
6	12021004	Loan Repayment: House of Assembly Members		
7	12021006	Refund: Over payment on claim (Salary/Pension/Gratuity)		
8	12021006	Unspecified Receipt		
9	12020620	Disposal of Govt. Landed Property		
10	12020906	Rent from Katsina House, Abuja		
11	12021004	Repayment of Shares Allocated to Civil Servants		
12	12021004	Sales of Governments Companies		
13	12020801	Refund from DE's (Rent Quarters)		

XXVIII JUDICIAL SERVICE COMM				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020453	Application Form Fees	500	

XXIX SCIENCE & TECHNICAL EDUCATION BOARD				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020453	Application Form Fees	500	

XXX STATE UNIVERSAL BASIC EDUCATION BOARD				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020452	Registration of Nursery, Primary and Junior Sec. Schools	33,000	
2	12020452	Renewal of Registration of Nursery, Primary and Junior Sec. Schools	15,000	

XXXI STATE INDEPENDENT ELECTORAL COMMISSION				
S/NO	CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
1	12020453	Sales of Nomination form	To be Determined by H.E.	

**FEEES AND CHARGES COLLECTABLE BY LOCAL GOVERNMENT COUNCILS
IN KATSINA STATE**

S/N	CODE	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
1.		Shops Rate	₦ :k	₦ :k	₦ :k
a	12020449	Extra large shops	₦15,000:00	₦10,000:00	₦5000:00
b	12020449	Large shops	₦10,000:00	5,000:00	₦3,000:00
c	12020449	Medium shops	₦6,000:00	₦4,000:00	₦2,000:00
d	12020449	Small shops	₦3,000:00	₦2,000:00	₦1,000:00
e	12020449	Kiosk rate	₦3,000:00	₦2,000:00	₦1,000:00
f	12020449	Container/temporary shop	₦3,000:00	₦2,000:00	₦1,000:00
g	12020137	Workshop permit for artisans (carpenter mechanic, Vulcanizers etc.)	₦5,000:00	₦2,500:00	₦1,500:00

S/N	CODE	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
2.	12020901 12020711 12021004 12020124 12020124 12020411	Tenement rate/ground rent (private and commercial property) (a) Private – 0.01% of the value (b) Commercial – 0.15% of the value (c) Services providers (MAST) – One hundred thousand Naira (₦100,000:00) (d) Stone blast quarry – One hundred thousand Naira (₦100,000:00) (e) Borrow pit – One hundred and fifty thousand Naira (₦150,000:00) (f) Fibre cable laying – Two hundred Naira per square metre			

3.	12020124	Slaughter Slab Fee	₦ :k	₦ :k	₦ :k
d.	12020124	Abattoir licence fees	₦3,000:00	₦2,000:00	₦2,000:00
e.	12020124	Cow/camel slaughter per head	₦500:00	₦200:00	₦100:00
f.	12020124	Goat/sheep slaughter per head	₦200:00	₦100:00	₦50:00
4.		Merriment and Road Closed Levies			
			₦ :k	₦ :k	₦ :k
c.	12020413	Entertainment Fees	₦2,000:00	₦1,000:00	₦500:00
d.	12020413	Noise control	₦2,000:00	₦1,000:00	₦500:00

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5.	12020111	Food License permit (for restaurants, bakeries and other places where food is sold)			
d.	12020111	Large	₦20,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦10,000:00	₦1,500:00	₦1,000:00
e.	12020111	Medium	₦15,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦5,000:00	₦1,500:00	₦1,000:00
f.	12020111	Small	₦10,000:00	₦5,000:00	₦2,000:00
	12020111	Renewal fee	₦2,000:00	₦1,500:00	₦1,000:00
6.		Operation fees/License	₦1,000:00	₦1,000:00	₦1,000:00
7.	12020418	Marriage, Birth & Death Registration Fees			
			₦ :k	₦ :k	₦ :k
g.	12020418	Marriage Registration fees	₦1,000:00	₦1,000:00	₦1,000:00
h.	12020418	Customary marriage fees	₦5,000:00	₦500:00	₦500:00
i.	12020418	Marriage certificate fees	₦5,000:00	₦500:00	₦500:00
j.	12020443	Birth registration fees	₦500:00	₦500:00	₦500:00
k.	12020443	Death registration fees	₦200:00	₦200:00	₦200:00
l.	12020466	Indigene letter	₦1,000:00	₦1,000:00	₦1,000:00
8.	12020459	Customary Right of Occupancy			
			₦ :k	₦ :k	₦ :k
c.	12020459	Commercial	₦20,000:00	₦15,000:00	₦10,000:00
d.	12020459	Residential	₦15,000:00	₦10,000:00	₦5,000:00
9.	12020906	Markets Rates & Levies			
			₦ :k	₦ :k	₦ :k
d.	12020906	Permanent stall (per annum)	₦10,000:00	₦7,000:00	₦5,000:00
	12020906	Block stalls and lock-up shops (per annum)	₦1,000:00	₦1,000:00	₦1,000:00
e.	12020906	Seasonal markets (per bag/heap)	₦50:00	₦50:00	₦50:00
f.	12020120	Market Hawker (daily)	₦20:00	₦20:00	₦20:00
	12020120	Market Hawkers (weekly)	₦20:00	₦20:00	₦20:00
10.	12020454	Motor Park Levies			
			₦ :k	₦ :k	₦ :k
m.	12020454	Entrance	₦50:00	₦50:00	₦50:00
n.	12020454	Trucks	₦50:00	₦50:00	₦50:00
o.	12020454	Lorries	₦50:00	₦50:00	₦50:00
p.	12020454	Tankers	₦50:00	₦50:00	₦50:00

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q.	12020454	Busses	₦50:00	₦50:00	₦50:00
r.	12020454	Pick-up	₦50:00	₦50:00	₦50:00
s.	12020454	Vans	₦50:00	₦50:00	₦50:00
t.	12020454	Centers	₦50:00	₦50:00	₦50:00
u.	12020454	Loading fees (per trip)	₦1,000:00	₦1,000:00	₦1,000:00
v.	12020454	Sand dredging per trip	₦200:00	₦200:00	₦200:00
w.	12020454	Motorcycle parking fees (per day)	₦50:00	₦30:00	₦20:00
x.	12020454	Tricycle	₦100:00	₦60:00	₦40:00
11.	12020118	Domestic Animal license Fees			
			₦ :k	₦ :k	₦ :k
b	12020118	Dog License	₦500:00	₦300:00	₦200:00
12.	12020107	Bicycle, Truck, Canoe, Wheelbarrow & car fees			
d.	12020107	Bricklaying license	₦200:00	₦200:00	₦200:00
e.	12020107	Canoe license fees	₦500:00	₦300:00	₦200:00
f.	12020107	Wheelbarrow/cart fees	₦200:00	₦100:00	₦100:00
13.	12020116	Cattle Tax			
			₦ :k	₦ :k	₦ :k
e	12020116	Cow/Cattle	₦500:00	₦500:00	₦500:00
f.	12020116	Goat/Sheep	₦300:00	₦300:00	₦300:00
g	12020511	Others	₦300:00	₦300:00	₦300:00
h	12020511	Impounding/Dislodging of animals fine	₦10,000:00	₦5,000:00	₦3,000:00
14.		Religious Places Establishment Permit Fees			
			₦ :k	₦ :k	₦ :k
b	12020709	Establishment of religious centers fees	₦10,000:00	₦5,000:00	₦3,000:00
15.		Sign Board (Signage) and Advert Permit Fees			
			₦ :k	₦ :k	₦ :k
h.	12020436	Mobile sale promotion fees	₦1,000:00	₦1,000:00	₦1,000:00
i.	12020436	Directional signboard	₦2,000:00	₦1,000:00	₦500:00
j.	12020410	Electric Design Advert per face fee	₦5,000:00	₦3,000:00	₦2,000:00
k.	12020436	Wall print advert per side fee	₦4,000:00	₦2,000:00	₦1,000:00
l.	12020436	Billboards unipoles/eye catchers	₦50,000:00	₦30,000:00	₦20,000

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m.	12020906	Market road show permit	₦1,000:00	₦500:00	₦500:00
n.	12020436	Digitalized boards	₦10,000:00	₦5,000:00	₦5,000:00
16.		Public convenience, sewage and refuse disposal fees and bath house license			
			₦ :k	₦ :k	₦ :k
d.	12020456	Registration of septic tanks operators (annually)	₦5,000:00	₦2,000:00	₦2,000:00
e.	12020431	Refuse disposal (Residential)	₦3,000:00	₦2,000:00	₦1,000:00
f.	12020431	Refuse disposal (commercial)	₦5,000:00	₦3,000:00	₦2,000:00
17.		Naming of streets	₦100,000:00	₦75,000:00	₦50,000:00
18.	12020454	Wrong parking charges/towing of vehicle fees	₦5,000:00	₦3,000:00	₦2,000:00
19.	12020451	Forestry exploitation/trimming of trees	₦500:00	₦200:00	₦200:00
20.	12020703	Vehicle/equipment hiring service	Not less than 3% of the contract sum		



SEVENTH SCHEDULE

SECTION 34 (7)

FORM OF AUTHORIZATION TO ACCESS LANDS AND BUILDINGS, BOOKS AND DOCUMENTS

To:.....
.....
.....

The Katsina State Internal Service, by virtue of the powers vested in it by section 34 of the Katsina State Revenue (Codification and Consolidation) Law of 2020, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the Service of fraud, evasion, wilful default etc, in connection with a Tax due to Government, and whose premises, office of management or residence of the Principal Officer, agent, factor or representative is at.....and for carrying out your assignment there.

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

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

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

- (a)
- (b)
- (c)

No, of Notice of Assessment NK

SIGNED and issued under the hand of the Chairman, Katsina State Internal Revenue Service at..... this.....day of.....20.....

Chairman
Katsina State Internal Revenue Service
Amount of Tax due.....



EIGHTH SCHEDULE

SECTION 52 (2)

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

Establishment of the Tax Appeal Committee

1. (1) The Governor may, by notice in the State Gazette, establish a Revenue Appeal Tribunal. Establishment of
Revenue Appeal
Tribunal

(2) The Revenue Appeal Tribunal shall consist of a Chairman and three other members one of whom shall be a civil servant.

(3) A member of the Appeal Tribunal:

- (a) shall be appointed by the Governor, among persons appearing to him to have had experience in the management of a substantial trade or the exercise of a profession or Law, accountancy or taxation in the State;
- (b) may subject to the provisions of this Section, hold office for a period of four years from the date of his appointment;
- (c) may at any time resign his appointment by notice in written addressed to the Governor, except that on the request of the Governor he may continue to act as an Appeal Tribunal after the date of his resignation and sit at any further hearing in a case in which he had already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal;
- (d) shall cease to be a member of Appeal Tribunal if the Governor determines that his office be vacant and the determination is published in the State Gazette or on his acceptance of a political appointment.

(4) The Governor shall designate a public officer to be the Secretary to the Appeal Tribunal and the official address of the Secretary shall be published in the State Gazette.



(5) Subject to the provisions of this Section, the members of Appeal Tribunal shall remain in office until a new body is sworn in.

2. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in Section 58 (3) of the Personal Income Tax Act may appeal against the assessment upon giving notice within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

Appeal S. 7(3) P.I.T.A.
Cap P8 LFN 2004

3. (1) A notice of appeal to be given under the provisions of this section shall be given in writing to the Board and shall set out the following:

Notice of Appeal

- (a) the name and address of the appellant;
- (b) the official number and date of the relevant notice of assessment;
- (c) the amount of assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for the service of any notice of other documents to be given to the appellant;
- (f) the date on which the appellant was served with notice of refusal by the board to amend the assessment as desired.

(2) As soon as may be after receipt of appeal, the Secretary to the Appeal Tribunal (referred to in this Law as the "Secretary") shall, having regard to the grounds of appeal therein, disclose and to any relevant provisions of this Law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.

(3) A notice of other documents to be given to the Appeal Tribunal shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.

(4) A taxpayer may discontinue an appeal by him under this Section upon giving notice to the Secretary in writing any time before the hearing of the Appeal.

(5) Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this Section, the Board may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before hearing, the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under the provisions of this Section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed upon between the tax authority and the taxpayer under the provisions of Section 58(3) of the Personal Income Tax Act.

4. (1) The Appeal Tribunal Member shall meet as often as may be necessary, to hear appeals in any town where an office of the Board is situated and, subject to the provisions of Subsection (2) of this Section at any such meeting:

Meetings and decisions

- (a) any three or more members of the Appeal Tribunal may hear and decide an appeal; and
- (b) the members of the Appeal Tribunal present shall elect one of their number to be the chairman for the meeting.

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

(3) The provisions of Subsection (2) above shall also apply where a member of the Appeal Tribunal is a legal practitioner or an accountant and the taxpayer is or has been a client of that member.



(4) The Secretary shall give seven (7) clear working days' notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Tribunal have fixed a date at the hearing.

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

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

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

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

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

- (a) the appellant has, contrary to Section 44 (1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Board the Statement mentioned in that Subsection; or
- (b) the appeal is frivolous or vexatious or is an abuse of the Appeal process; or
- (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Tribunal or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the proceeding year of assessment under appeal, whichever is the lesser.

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

(11) The Appeal Tribunal may confirm, reduce, increase or annual the assessment or make such order thereon as they see fit.

(12) The decision of the Appeal Tribunal shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, or a request made within three months of the decision.

(13) Where, on hearing of an appeal:

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

(14) The Governor may take rules prescribing the procedure to be followed in the conduct of appeal by the Appeal Tribunal.



5. (1) Notice of the tax chargeable under the assessment as determined by the Appeal Tribunal shall be served by the Board on the taxpayer or on the person in whose name the taxpayer is chargeable.

Appeal against
assessment

(2) Where the tax chargeable on a taxpayer for a year of assessment, in accordance with a decision of the Appeal Tribunal, does not exceed Twenty Thousand Naira (₦20,000.00) no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.

(3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Tribunal, within one month of notification of the amount of the tax pursuant to Subsection (1) of this Section, and a proceeding may be taken for its recovery in accordance with the provisions of this Law.

6. (1) A taxpayer who, having appealed against an assessment made on him to the Appeal Tribunal is aggrieved by the decision of the Appeal Tribunal may appeal against the assessment and the decision to the High Court of the State, upon giving notice in writing to the Board within thirty days after the date on which the decision was given.

Appeal against
decision

(2) Where no Appeal Tribunal had been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer who is aggrieved by the assessment and has failed to agree with the Board, such taxpayer may appeal against the assessment to the High Court upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

(3) If the Board is dissatisfied with a decision of the Appeal Tribunal, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.

(4) Seven clear working days' notice of the date fixed for the hearing of the appeal shall, unless as rules made hereunder otherwise provide, be given to all parties thereto.

(5) All appeals shall be heard in chambers unless the Judge shall, on the application of the taxpayer, otherwise direct.

(6) If on the hearing of an appeal from a decision of the Appeal Tribunal given a certified copy of that decision is produced before the High Court and the decision contains a record reference to:

- (a) the High Court shall dismiss the appeal; or
- (b) the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory, as the Court may seem sufficient; or
- (c) the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

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

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

(9) An appeal against the decision of a Judge shall lie to the Court of Appeal

- (a) at the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds Fifty Thousand Naira (₦50,000.00); and
- (b) at the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board under this Subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) this Subsection.



7. (1) Where no valid objection or appeal has been lodged within the time limited by Section 52 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Tribunal or a Judge, as the case may be, an assessment made, or agreed to shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.

Assessment to
be final and
conclusive

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

(3) Nothing in Section 57 of the Personal Income Tax Act shall prevent the Service from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same facts, which has been determined for that year of assessment under Subsection (3) of that section or an appeal.

NINTH SCHEDULE

SECTION 55

PRESUMPTIVE TAX REGISTRATION FORM, PRESUMPTIVE TAX RETURNS FORM AND ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE OF PRESUMPTIVE TAX PAYERS.

**FEDERAL REPUBLIC OF NIGERIA
KATSINA STATE INTERNAL REVENUE SERVICE**

PRESUMPTIVE TAX REGISTRATION FORM

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

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

.....
Signature/Thumbprint

.....
Date of Registration



FEDERAL REPUBLIC OF NIGERIA
KATSINA STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX RETURNS FORM

Made pursuant to section 6 of the Personal Income Tax (Amendment) Act. 2011

- (1) Name of Taxpayer/Registered Name.....
- (2) Nationality.....
- (3) Residential Address.....
- (4) GSM Number.....
- (5) Assessment Year.....
- (6) Presumptive Tax Payable.....
- (7) Presumptive Tax Paid.....
- (8) Taxpayer Identification No. (TIN).....
- (9) Name of Business.....

.....
Signature/Thumbprint

.....
Date

Period of Filing	Due Date	Date Filed	Remarks

Signature.....

Date.....

ELEVENTH SCHEDULE

SECTION 55

**FEDERAL REPUBLIC OF NIGERIA
KATSINA STATE INTERNAL REVENUE SERVICE**

**ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE OF PRESUMPTIVE
TAXPAYERS**

DAILY INCOME CARDGUID

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 ₦	2 ₦	3 ₦	4 ₦	5 ₦	6 ₦	7 ₦
8 ₦	9 ₦	10 ₦	11 ₦	12 ₦	13 ₦	14 ₦
15 ₦	16 ₦	17 ₦	18 ₦	19 ₦	20 ₦	21 N
22 ₦	23 ₦	24 ₦	25 ₦	26 ₦	27 ₦	28 ₦
29 ₦	30 ₦					



TWELVENTH SCHEDULE

SECTION 57(1)

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers – Adult and Children wear	N2,500:00	N25,000:00	N50,000:00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	N2,500:00	N15,000:00	N30,000:00
3	Confectioneries and Bakeries	N2,500:00	N30,000:00	N50,000:00
4	Barbers and Hair Dressing Salon	N2,500:00	N12,000:00	N25,000:00
5	Service Provider – Business Centres and Typing, Studio, Printing, Thrill Collector	N2,500:00	N15,000:00	N50,000:00
6	Video Clubs, Car Wash and Owners, Casino Operation, Cyber Café Operators	N5,000:00	NN25,000:00	N50,000:00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	N2,500:00	N15,000:00	N50,000:00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	N2,500:00	N20,000:00	N50,000:00
9	Arties – Mason, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	N2,500:00	N15,000:00	N50,000:00
10	Petrol, Kerosene and Lubricant Sellers	N2,500:00	N30,000:00	85,000:00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	N2,500:00	N15,000:00	N50,000:00
12	Transport Workers- Taxi, Bus, Lorry, e.t.c	N2,500:00	N12,000:00	N50,000:00
13	General Trading/Enterprises- Retail and Wholesale, Raw food	N2,500:00	N20,000:00	N50,000:00
14	Bookshops/Stationary Stores, Building Materials, Cement, Cooking Gas, Air conditioners, Mattress/Foams, Doors, Electrical parts and Fittings	N2,500:00	N20,000:00	N50,000:00

CHAIRMAN/CHIEF EXECUTIVE
 Sign:.....
 Date:.....
 BOARD OF INLAND REVENUE
 KATSINA STATE

KATSINA STATE OF NIGERIA GAZETTE No. 18, Vol. 32, 16TH SEPTEMBER, 2021 A131

15	Furniture/Furnishing Material, Gas Refiling, General Contractor, General Merchants and Distribution, Gift Shops, Entrepreneurs, Imitation Jewel, Jewel Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	N2,500:00	N20,000:00	N50,000:00
16	Spare Parts, Patent, Medicine, Photographic Materials, Plank, Plastic Rubbers	N2,500:00	N15,000:00	N50,000:00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs, and Carpets, Sewing Machine	N2,500:00	N15,000:00	N50,000:00
18	Timber Dealers, Tire, Wire and Yoghurt	N2,500:00	N15,000:00	N50,000:00
19	Financial Services – Bureau De Change, Pool Agents and Promoters, Money Lenders	N10,000:00	N50,000:00	N100,000:00
20	Furniture and Cabinet Makers	N2,500:00	N35,000:00	N100,000:00
21	Restaurant and Food Sellers	N2,500:00	N35,000:00	N100,000:00
22	Property – Guest House, Lodging, Face to Face Building with no more than ten (10) rooms	N2,500:00	N50,000:00	N 90,000:00
23	Mechanics, Technicians, Electricians, Penal Beaters, Motorcycle, Bicycle, keke NAPEP, Clock and Watch Repairers and other Machine Repairers, Re-wires, Buttery, Chargers	N2,500:00	N15,000:00	N50,000:00
24	Artisans, Deigning and Sign Writers, Hand Craft Makers Graphic Art	N2,500:00	N30,000:00	N90,000:00
25	Professional Services- Opticians, Photo Lab, Auctioneers, Draughtsman, Maternity Owners, Patent Medicine Store	N2,500:00	N30,000:00	N85,000:00
26	Entertainments Services, Musicians	N10,000:00	N15,000:00	N50,000:00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	N2,500:00	N15,000:00	N50,000:00
28	Aluminium Fabrication and Products	N2,500:00	N30,000:00	N75,000:00
29	Processors, Producers and Manufacturers – Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms. Palm Oil Millers, Grind Mills, Sawmill Proprietors	N2,500:00	N25,000:00	100,000:00
30	Transport Owners	N2,500:00	N30,000:00	N85,00000
31	All other trades/Services covered by the Law but not listed above	N2,500:00	N30,000:00	N100,000:00

THIRTEENTH SCHEDULE

SECTION 133(2)

FORMS OF THE REVENUE TRIBUNAL FOR THE RECOVERY OF
GOVERNMENT REVENUE, TAXES AND LOAN REPAYMENT,

FORM I

SUMMONS

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE
SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:COMPLAINANT

AND

.....RESPONDENT OF(Address)

You are hereby summoned to attend this Tribunal at.....on the
..... Day of at the hour of.....am/pm
to answer a claim(s) by the Complainant against you. The said Complainant claims
N.....Being
.....

TAKE NOTICE that, if you do not attend this Tribunal at the time on the date stated,
the Tribunal may on proof of service of this summons, give judgment in your
absence.

Dated this.....day of2020

.....
Chairman

FORM 2

WARRANT OF ARREST

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPLAINANT

AND

.....RESPONDENT

WARRANT FOR THE ARREST OF THE RESPONDENT WHO HAS
DISOBEYED SUMMONS

To all bailiffs and messengers of this Tribunal and members of the Police.

Whereas complaint has been made to this Tribunal on the.....day
of.....2020 thatof :.....(Address)

You are hereby summon to attend this Tribunal at.....on the
..... day of at the hour of.....am/pm
to answer a claim(s) by the Complainant against you. The said Complainant claims
N.....Being

.....
TAKE NOTICE that, if you do not attend this Tribunal at the time on the date stated,
the Tribunal may on proof of service of this summons, give judgment in your
absence.

Dated this.....day of2020

.....
Chairman



FORM 3

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

SUMMONS TO WITNESS

To:.....(name of witness)

of.....

(Address)

You are therefore commanded to attend to this Tribunal sitting at.....on
theday of.....20.....at the hour
of.....am/pm to testify all that you know in the
above cause and to produce the following documents, that is to (State details of
documents to be procured)

.....
You are summoned on behalf of the.....(Complainant/Respondent)

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

.....
Chairman

FORM 4

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

FORMAL ORDER

To:..... (Name of witness) of..... (Address)

It is hereby ordered that the above nameddo
recover from you the sum of N..... and you are hereby order to
pay the said sum forthwith on the..... Day
of.....20....by installments of for every
(Week/Month).

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

.....
Chairman

FORM 5

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPLAINANT

AND

.....RESPONDENT

JUDGMENT DEBTOR SUMMONS

Did..... And whereas the said:
.....was thereon (Respondent)

Summoned to appear before this Tribunal aton the
.....day.....20.....

.....at the hour of.....am/pm to
answer the said complaint.

And whereas the cause or matter cannot be dispose of without the appearance of the
said(Respondent)

You are therefore commanded to arrest the said(Respondent)

And produce him/her to the Tribunal to answer the said complaint and to be further
dealt with according to the law.

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

.....
Chairman

FORM 6

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

WARRANT TO ARREST A JUDGMENT DEBTOR

To all bailiffs and messengers of this Tribunal and police.

Whereas the above named Respondent has failed to answer to a judgment summons issued by this Tribunal on theday of20.....

And whereas it has been proved that the said Respondent was duly served with the summons.

You are hereby commanded to arrest the said.....(Respondent) and bring him/her before the Tribunal to be examine as to the means he has or has had since the date of the judgment/order to show cause why he should not be committed to prison for such default.

Sum of the payment of which judgment debtor is to be discharged.....(State amount)

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

.....

Chairman



FORM 7

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

WARRANT TO IMPRISONMENT OF A JUDGMENT DEBTOR

To all bailiffs of Court and messengers of this Tribunal and police

You are hereby commanded to convey the above named Respondent hence and to deliver him to the officer in charge of Police Station/Prison thereof to be detained for.....days unless he shall sooner pay the balance of.....which sum he was ordered to pay to the said complainant by judgment/order of the Tribunal in the above named suit.

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

.....
Chairman

FORM 8

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPLAINANT

AND

.....RESPONDENT

WRIT OF ATTACHMENT AND SALE

To all bailiffs of Court and messengers of this Tribunal and police
Whereas the above named complainant obtained judgment/order against the above named
Respondent in this Tribunal sitting at.....on
the.....day of.....20..... by installments
of.....for every
and subsequent costs have been incurred and (Week/Month) allowed by the Tribunal
amounting toand whereas default has been made in
payment of the sum of.....payable by the above named
.....(Name of Respondent)

You are hereby ordered for with to levy the sum of..... Due under
the said judgment/order together with the costs of the writ and the cost executing the same
by the attachments of the moveable property of the said
Whosoever he may be found within the territory of the State (except the clothing and food
of him or his dependents and the tools and implements of his trade to the value of twenty
naira) also seizing and taking any money , bank notes, cheque, bills of exchange,
promissory notes, bounds or securities for money belonging to the said
..... Or such part or so much thereof as may be sufficient to
satisfy this execution and to bring what you shall have so levied to this Tribunal and to
make a report of what you have done under this writ immediately upon execution thereof
DATED this.....day of.....20.....

.....
Chairman



FORM 9

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

CERTIFICATE OF PURCHASE

TAKE NOTICE THAT

This is to certify that.....
(Name and Purchaser)

Of.....(Address) has been
declared by this Tribunal to be the Purchaser of the right, title and interest of
.....(Respondent) and other immovable property
hereinafter mentioned, that is to say

.....
.....
.....

(Described the land or other immovable property), which said right, title and interest
was sold in execution of a judgment/order in the above suit by an order of this
Tribunal dated the.....day of.....20....

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

.....
Chairman

FORM 10

**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE**

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

ATTACHMENT NOTICE

Whereas a writ of attachment and sale date theday of
.....20..... has been issued under the hand of
.....(Name of the Chairman) instance
of..... judgment creditor for the attachment of immovable
property of.....(Respondent), judgment debtor in the above
mentioned suit, the said judgment debtor is hereby prohibited from aliening the
property, below mentioned by sale, gift, or in any other way and all persons are
hereby prohibited from receiving the said property by purchase, gift or otherwise,
that is to say.....

.....(Details of goods attached)

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

.....
Chairman

FORM 11

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

WRIT OF POSSESSION

To all bailiffs and messengers of this Tribunal)

Whereas by an order of this Tribunal dated the.....day
of.....20..... one

Was ordered to deliver to.....(name of person
to deliver possession).....possession

(Person to receive possession) of the land and premises hereinafter mentioned, that is
to say

.....
.....

You are hereby commanded to give possession of the said land and premises to the
said.....

(person to receive possession) and make a report of what you have done with this writ
immediately after the execution thereof and to bring report and this writ to this
Tribunal

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

.....

Chairman

FORM 12

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE

SITTING AT:.....

NO.

COMPLAINT NO:.....

BETWEEN:.....COMPAINANT

AND

.....RESPONDENT

HEARING NOTICE

To:.....

The above name..... this case will be transferred from the undefended list to the general cause list..... theday of.....20..... at..... O'clock in the afternoon, and will come to be heard on that day if the business of the Court permits or otherwise on some adjournment day of which you receive no further notice.

If either party desires to postpone the hearing, he must apply to the Court as soon as possible for the purpose and if the application is based on any matter of fact, he must be prepared to give proof of those facts.

The parties are warned that, at the hearing they are required to bring forward all the evidence by witness or by document which each of them desires to rely on in support of his own case and in condition of that of his opponent. The proof will be required at the hearing and not on subsequent day and parties failing to bring their evidence forward at the proper time may find themselves absolutely precluded from adducing it at all or best only allowed to do so on payment of substantial cost to the other side and on such other terms as the Court thinks fit to impose.

Parties desirous to enforce the attendance of witnesses should apply at once to the Court to ensure that the application should be made as to allow time for reasonable notice to the witness required.

If the witness is required to bring books or papers they must be particularised in the summons sufficiently to enable him to understand what is meant.

Any party summoning a witness through the Court thereby becomes liable to pay witness a reasonable sum of money to be fixed by the Court for his expense and loss of time.

The Court may refuse to enforce the attendance of a witness unless such sum has been first deposited in the Court.

If either party desires to use in evidence at the hearing, any book or document in the possession or power of the other party. He must give the other party reasonable notice in writing to produce it at hearing. Failure of which he will not be allowed to give any secondary evidence of its content.

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

.....

Registrar

FORM 13

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF
REVENUE AND DEBTS DUE TO GOVERNMENT KATSINA STATE
SITTING AT:.....

RETURN OF CASE

S/N	CASE NO AND PARTIES	NATURE OF CLAIM	AMOUNT RECEIVED	REMARKS

Name of Secretary:.....Name of Chairman.....

Signature.....Signature.....

DATE.....DATE.....

FOURTEENTH SCHEDULE

TRAFFIC OFFENCES AND PENALTIES

S/N	VIOLATION	LCD	POIST	FINE	ADDITION
	License Condition (General)				
1	Driving without a Driving Licence			N10,000.00	Impound vehicle
2	Driving any vehicle by under 18			N10,000.00	Impound vehicle
3	Learner driving without Learner's Permit			N10,000.00	Dislodge driver
4	Learner driving on major highway			N10,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LCG-05	3	N10,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LCG-06	3	N10,000.00	Impound vehicle
7	Driving with fake number plate	LCG-07	4	N100,000.00	Impound vehicle
8	Driving a vehicle with unauthorised or defective reflective number plate	LCG-08	2	N20,000.00	Impound vehicle
	License Condition (Commercial)				
9	Not printing a commercial vehicle in approved colours	LCC-01	4	N50,000.00	Enforce printing
	Traffic Signs and Markings				
10	Disobeying traffic signs	TSM-01	1	N10,000:00	
11	Disobeying traffic light	TSM-02	4	N10,000:00	
12	Parking on yellow line on any public highway	TSM-03	2	N10,000:00	
13	Vehicle crossing double yellow line	TSM-04	3	N10,000:00	
14	Staying within the yellow junction box (off-side rule)	TSM-05	2	N10,000:00	
15	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	N5,000:00	
16	Failure to give way to traffic on the left at a round about	TSM-07	2	N5,000:00	

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	Vehicle Defect				
17	Driving motorcycles/wheelers with non-functional lamps	VDF01	1	N5,000:00	Effect repairs
18	Driving private motor vehicle without non-functional lamps	VDF-2		N5,000:00	Effect repairs
19	Driving commercial vehicles with non-functional lamps	VDF03		N10,000:00	Effect repairs
20	Driver trailers, tankers and tippers with non-functional lamps	VDF04		N10,000:00	Effect repairs
	Alcohol and Drugs				
21	Driving under the influence of alcohol and drugs	ALD-01		N10,000:00	Impound vehicle
22	Smoking while driving	ALD-02		N10,000:00	
	Motorcycles Riders				
23	Riding of motorcycles without crash helmet for rider	MCL-01	1	N5,000:00	Impound vehicle
24	Riding a motorcycle without a driving permit	MCL-02	2	N2,000:00	Impound vehicle
25	Riding a motorcycle against traffic through road median	MCL-03	4	N10,000:00	Impound vehicle
26	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	N2,000:00	Dislodge Extra
27	Installation of musical gadgets on a motorcycle	MCL-05	3	N5,000:00	Impound set
28	Alteration of manufacturer's specification on motorcycle (e.g handlebar/seat/horn/leg rest e.t.c	MCL-06	3	N5,000:00	
29	Motorcycles resisting arrest	MCL-07	4	N10,000:00	
	Speed violation				
30	Exceeding prescribed speed limit	SPV-01	2	N10,000:00	
31	Tailing an emergency vehicle	SPV-02	2	N5,000:00	
32	Failure of slow moving vehicle zto keep to the right lane	SPV-03	2	N5,000:00	
	Miscellaneous Traffic Fines				

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33	Assault on a Traffic Officer	MTF-01	4	N50,000:00	
34	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	N25,000:00	
35	Illegal U-turn	MTF-03	2	N10,000:00	
36	Wrong overtaking of other vehicle	MTF-04	2	N10,000:00	
37	Driving on the highway/walkway or kerbs	MTF-05	4	N10,000:00	
38	Parking on the highway/walkway or kerb	MTF-06	2	N10,000:00	Move away
29	Overloading of a commercial vehicle or trailer	MTF-07	2	N20,000:00	
40	Parking or stopping to pick passenger by a commercial vehicle other than at designated bus stop	MTF-08	2	N20,000:00	
41	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	N200,000.00	Impound vehicle
42	Abandon vehicle on highway	MTF-10	4	N5,000:00	Impound vehicle
43	Causing obstruction on highway	MTF-11	3	N5,000:00	Impound vehicle
44	Driving vehicles with doors left open	MTF-12	2	N5,000:00	
45	Making or receiving phone call while driving	MTF-13	2	N50,000:00	
46	Driving without a strapped seat belt both driver and front seat passengers	MTF-14	1	N1,000,00	
47	Failure to display reflective warning triangle	MFT-15	1	N1,000:00	
48	Motorist resisting arrest	MTF-16	4	N10,000:00	
49	Riding a horse without permit	MTF-17	2	N5,000:00	
50	Causing obstruction by horse rider on highway	MTF-18	2	N10,000:00	



MADE AT KATSINA THIS 8th DAY OF SEPTEMBER, 2021

.....
 RT HON. AMINU BELLO MASARI, CFR
 GOVERNOR
 KATSINA STATE

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KATSINA STATE SCHOLARSHIP BOARD			
CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Application form	N1,000	
	Extension form	N1,000	
	Award letter surcharge	N1,000	

KATSINA STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, KATSINA			
CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020616	Admission form	N2,500.00	
12020456	Central Registration fees	N5,000.00	
12020456	Examination fee	N5,000.00	
12020452	ID Card fee	N500.00	
12020456	Game Fee	N500.00	
12020503	Clinic fee	N1,000.00	
12020456	Caution	N5,00.00	
12020456	Practical Supervision fee	N1,000.00	
12020456	Log Book Fee	N1,000.00	
12020456	Use of Library fee	N500.00	
12020502	ICT fee	N1,000.00	
12020456	Students Hand book	N600.00	
12020456	Tuition fee	N50,000.00	
12020456	Hostel fee	N2,500.00	
12020456	Issuance of Result/Testimonial	N2,000.00	

KATSINA STATE COLLEGE OF NURSING AND WIFERY			
CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
12020616	Admission form	N2,500.00	
12020456	Central Registration fees	N4500.00	
12020452	Tuition fees (Non Indigine)	N100,000	
12020456	Hostel fees	N600.00	
12020456	Examination fees	N500.00	
12020456	Use of Auditorium	N250.00	
12020456	Caution fees	N200.00	
12020456	Practical/lab fees	N200.00	
12020456	Use of testimonials	N300.00	
12020456	Procedure manuals	N200.00	
12020456	Internet subscription	N200.00	
12020502	Students Hand book	N600.00	
12020456	ICT	N50,000.00	
12020456	Examination Card	N2,500.00	
12020456	Curriculum fees	2,000.00	
12020456	Refresher (REG FEES)		

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HASSAN USMAN KATSINA POLYTECHNIC, PMB 2052 KATSINA			
CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
2002/1	Tuition fees (Other State students)	NON TECHNOLOGY CAMS ND I & ND II =32,250 HND= 43,500 TECHNOLOGY PROGRAMES CERT.=18,750 PRE NCE=21,300,ND I/DIP I=39,750 NCE =39,750, NDII/DIP II=39,750 HND I & HND II = 49,200	
2002/1	Tuition fees (State students)	5,625 for HND I &II= 2,500 for Certificate	
2002/3	Game fees	625	
2002/4	Registration fees	1,125	
2002/5	Examination fees	1,125	
2008	Identity cards fees	1,125	
2009	Monthly card fees	1,125	
2009	Miscellaneous receipt	875	
2009/1	Nig. Education verification system	625	
2009/2	Practical fees	625	
2009/3	Library registration	500	
2009/4	Clinic registration	500	
2009/5	Information hand book	750	
2002/7	ICT fees	3250	
2002/8	Student union fees	300	
2009/9	NYSC processing fees	2000	
2009/4	Endowment fees	1500	
2009	Alumni fees	1000	
2002/4	Matriculation fees	1,500	
2009	TISHIP All Students	2,000	
2002/2	Loading fess (Optional)	10,000	
2002/4	Acceptance fees (New Students only)	1,000	
2002/4	Screening fees (new Student only)	1,500	
	Convocation fees	3,000	
2002/4	Late Registration (one off)	2,000	
2002/4	Add & Drop form fees	500	

KATSINA STATE TELEVISION SERVICE

1. GENERAL ADVERTISEMENT

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	30 Seconds	N3,500.00	
	45 Seconds	N4,000.00	
	60 Seconds	N5,000.00	

2. PERSONAL PAID ANOUNCEMENTS

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	30 Seconds	N2,500.00	
	45 Seconds	N3,000.00	
	60 Seconds	N3,500.00	

3. MID NEWS ANOUNCEMENTS

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	30 Seconds	N8,500.00	
	45 Seconds	N10,000.00	
	60 Seconds	N12,000.00	

4. POLITICAL ADVERTISEMENT

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Jingle Air time	N10,00.00	
	Jingle Production	N10,000.00	
	Mid News	N5,000.00	

5. GOOD WILL MESSAGE

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Per Slot	N5,000:00	

6. QUARTERLY SPONSORED PROGRAMMES

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	15 Seconds	N100,000.00	
	30 Seconds	N150,000.00	
	45 Seconds	N175,000.00	
	60 Seconds	N200,000.00	

7. DOCUMENTARY SPONSORED PROGRAMMES

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	Per Slot	N5,000.00	

8. DOCUMENTARY/OTHER PROGRAMMES (AIR TIME ONLY)

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	15 Seconds	N50,000.00	
	30 Seconds	N100,000.00	
	45 Seconds	N150,000.00	
	60 Seconds	N200,000.00	

9. SPONSORED/SPECIAL QUATERLY PROGRAMMES

CODE	SOURCE OF REVENUE	APPROVED RATE	REMARKS
	15 Seconds	N175,000.00	
	30 Seconds	N250,000.00	
	45 Seconds	N325,000.00	
	60 Seconds	N200,000.00	

**KATSINA STATE TELEVISION SERVICES
ADVERTISEMENT RATE (AGENCY)**

AA TIME	15 SECONDS	30 SECONDS	45 SECONDS	60 SECONDS
Morning Belt & 4:00pm-7:00pm	N5,140.00	N7,109.80	N9,843.00	N11,210.00
AAA TIME 7:00pm-12 mid night	15 SECONDS	30 SECONDS	45 SECONDS	60 SECONDS
	N6,015.00	N9,188.00	N12,578.80	N14,219.00
	MID-NEWS ADVERT			
AAA TIME Morning Belt & 4:00pm-7:00pm	15 SECONDS	30 SECONDS	45 SECONDS	60 SECONDS
	N6,890.00	N9,187.00	N12,578.80	N14,218.00
AAA TIME 7:00pm-12 mid night	15 SECONDS	30 SECONDS	45 SECONDS	60 SECONDS
	N8,421.00	N12,578.00	N16,406.0	N18,700.00
“AA & AAA”	N8,421.00	N12,578.00	N16,406.00	N18,266.00

PROGRAMME SPONSORED (AIR TIME) ONLY PER EPISODE

AA TIME	15 SECONDS	30 SECONDS	45 SECONDS
Morning Belt & 4:00pm-7:00pm	N36,093.00	N54,687.00	N76,562.00
AAA TIME	15 SECONDS	30 SECONDS	45 SECONDS
7:00pm-12 mid night PROGRAMME SPONSORSHIP	N40,468.00 (AIR TIME) ONLY	N60,156.00 PER EPISODE	N80,937.00
AAA TIME	15 SECONDS	30 SECONDS	45 SECONDS
Morning Belt & 4:00pm-7:00pm	N36,093.00	N54,687.00	N76,562.00
AAA TIME	15 SECONDS	30 SECONDS	45 SECONDS
7:00pm-12 mid night	N40,468.00	N60,156.00	N80,937.00
PHONE IN PROGRAMME			
7:00PM – 12 mid night	N76,526.00	N109,812.00	N175,000.00

**KATSINA STATE RADIO SERVICES
AM RADIO ADVERTISEMENT RATE (WITH EFFECT FROM JANUARY, 2019)
SPOT ADVERT RATE POLITICAL PROGRAMME**

ADVERTISEMENT/ANNOUNCEMENT		POLITICAL RATE /SLOP		PROGRAMME SPONSORSHIP PER QRT/LOCAL		
DURATION	RATE PER SLOT	DURATION	RATE PER SLOT	DURATION	RATE PER QUATERS	
60 SECONDS	N3,500.00	60 SECONDS	N5,000.00	15 MINUTES	N150,000.00	
45 SECONDS	N2,500.00	45 SECONDS	N4,000.00	30 MINUTES	N360,000.00	
30 SECONDS	N2,000.00	30 SECONDS	N3,000.00	60 MINUTES	N650,000.00	
15 SECONDS	N1,000.00			SPECIAL DOCUMENTATRY PROGRAMME (AIR TIME)		
LIVE ANNOUNCEMENT		POLITICAL NEWS N15,000.00		DURATION	RATE PER QUATERS	
DURATION	INDIVIDUAL	GOVERNMENT	POLITICAL PRORAMME (DABAZARKU)		15 MINUTES	N30,000.00
60 SECONDS	N1,500.00	N2,500.00	DURATION	RATE	30 MINUTES	N50,000.00
45 SECONDS	N1,200.00	N2,000.00	5 MINUTES	N10,000.00	60 MINUTES	N100,000.00
30 SECONDS	N1,000.00	N1,500.00	10 MINUTES	N18,000.00	SPECIAL DECUMENTARY PROG. RATE PER QTR	
MUSICAL AIR TIME		15 MINUTES	N25,000.00	DURATION	RATE PER QUATERS	
DURATION	DURATION	DURATION	20 MINUTES	N35,000.00	15 MINUTES	N250,000.00
5 MINUTES	N6,000	W/REPEAT N9,000.00	25 MINUTES	N40,000.00	30 MINUTES	N420,000.00
10 MINUTES	N10,000	W/REPEAT N14,000.00	30 MINUTES	N50,000.00	45 MINUTES	N625,000.00
15 MINUTES	N14,000.00	W/REPEAT N21,000.00	SPECIAL POLITICAL PROGRAM RATE		60 MINUTES	N750,000.00
30 MINUTES	N20,000.00	W/REPEAT N28,000.00	15 MIN. N30,000.00 W/RPT N50,000		OUTSIDE BROAD CAST (OB)	
PHONE IN PROGRAM		30MIN. N50,000.00 W/RPT N80,000			1 HOUR	N200,000.00
DURATION	RATE	60MIN. N150,000.00			2 HOURS	N350,000.00
30 MINUTES	N100,000.00	RATE PER QUARTER			3 HOURS	N450,000.00
60 MINUTES	N180,000.00	15 MINUTES PROGRAM (SINGLE) N25,000.00X13 WEEKS (3 MONTHS)=N325,000.00				
OVER 1 HOUR PRO RATE ABOVE.		30 MINUTES PROGRAM (SINGLE) N50,000.00X13 WEEKS (3 MONTHS)=N650,000.00				



**DR. YUSUF BALA USMAN COLLEGE, DAURA
APPLICABLE REVENUE RATES**

CODE	TUITION FEES	APPROVED RATE	REMARKS
12020611	Tuition Fees	N6,500.00	
12020613	Loading Fees	N1,000.00	
12029614	Games Fees	N500.00	
12020615	Registration Fees	N3,000.00	
12020616	Examination Fees	N3,000.00	
12020617	Clinic Registration	N1,000.00	
12020619	Library Registration	N1,000.00	
12020620	Verification Fees	N500.00	
12020621	Identification Fees	N300.00	
12020623	Computer Income	N2,000.00	
12020622	Student Hand book	N250.00	
12020624	Nigerian Educational Verification System	N2,000.00	
12020625	Teaching Practice	N2,000.00	

**KATSINA STATE ENVIROMENTAL PROTECTION AGENCY
KTSEPA APPLICABLE REVENUE RATES**

CODE		APPROVED RATE
12020802	1.SHOPS-Category	A-N 60,000 /Annum
12020802		B-N 50,000 /Annum
12020802		C-N 25,000 /Annum
1202711	2. REFUSE Evacuation	
1202711		Private Companies N60,000/Annum
1202711		Gov't Institution N36,000/Annum
1202711		Private Residence /Home N12,000/Annum
12020802	3. TOILET CATEGORIES	A-N 10,000/Annum
12020802		B-N 7,000/Annum
	4. REGISTRATION	Sanitation Companies N10,000/Annum
12020711	5. SEPTIC TANK Emptying	N7,000/Trip
12020711	6. MANURE	N5,000/Trip

**KATSINA STATE HOUSING AUTHORITY
REVENUE TYPE AND RATE OF FEES CHARGED**

CODE	SOURCES OF REVENUE	APPROVED RATE
11010101	Kofar Marusa Housing Estate Corner Shops	N4,167.00/Month
11010201	Tippers (Trucks Hiring)	N20,000/Day
11010301	Processing Fees (Proposed FMC Estate)	N30,000/House
2001/17	Fencing Permit Fees (Proposed FMC Estate)	N10,000/House
2001/18	Ground Rent on Plots	N2500/Annum

**KATSINA STATE WATER BOARD
WATER TARIFF STRUCTURE**

CODE	DESCRIPTION	FLAT RATE (N)	PRICE (N/M ³)	QUANTITY (M ³)
12020720	House with single tap	550	27.50	20
12020720	House with internal water system	1,600	32	50
12020720	House with internal water system and Garden	1,900	38	50

CODE	ITEM	FLAT RATE COST PER MONTH (N)	METERED (N/M ³)
12020720	COMMERCIAL CONSUMERS		
12020720	Commercial – Category 1	3,500	
12020720	Commercial – Category 2	5,000	
12020720	Commercial – Category 3	7,750.25	
12020720	Commercial – Category 4	10,000	
12020720	Commercial – Category 5	10,750	
12020720	Commercial – Category 6	15,050	
12020720	Industrial	-	330
12020720	Commercial – Category 1	1,900	
12020720	Commercial – Category 2	3,500	
12020720	Commercial – Category 3	5,000.	
12020720	Commercial – Category 4	15,050	
12020720	Commercial – Category 5	25,000	
12020720	Commercial – Category 6	175,000	
12020720	Commercial – Category 7		280



PRIVATE WATER CONNECTIONS

CODE	PIPE METER SIZE	PRICE (N/M ³)
12020720	12.5mm (1/2 Inch))	5,100
12020720	20mm (3/4 inch)	7,800
12020720	25mm (1 Inch)	10,000
12020720	37mm 1 1/2 inch)	123,550
12020720	50mm (2 inch)	125,905
12020720		
12020720	Legalisation	10,000.00
12020720	Reconnection	2,000.00
	TANKER SUPPLY	
12020720	Less than 30,000 ltrs	2,000.00
12020720	Above 30,000 Ltrs	3,000.00

**KATSINA STATE HOTELS BOARD
REVENUE RATE**

CODE	UNITS	RATES
	DAURA MOTEL	
12020720	a) Single Room	N6,000.00 Per Night
12020720	b) Single Room	N7,000.00 Per Night
12020720	c) Chalet Room	N10,000.00 Per Night
12020720	d) Suite Room	N21,000.00 Per Night
12020720	e) Conference Hall	N50,000.00 Per Event
	FUNTUA MOTEL	
12020720	a) Double Room	N6,000.00 Per Night
12020720	b) Single Room	N4,000.00 Per Night
12020720	c) Conference Hall	N20,000.00 Per Event
	MALUMFASHI MOTEL	
12020720	a) Double Room	N6,000.00 Per Night
12020720	b) Single Room	N4,000.00 Per Night
	c) Conference Hall	N35,000.00 Per Event
	d) Mini Conference Hall	N10,000.00 Per Event
	DUTSINMA MOTEL	
12020720	a) Double Room	N6,000.00 Per Night
12020720	b) Single Room	N4,000.00 Per Night
12020720	c) Conference Hall	N20,000.00 Per Event
12020720	d) Mini Conference Hall	N10,000.00 Per Event

KATSINA STATE ROAD MAINTENANCE AGENCY (KASROMA)
REVENUE RATES

CODE	NAME OF PLANTS / VEHICLES	RATE P/DAY
	Bull Dozer D6	N80,000.00K
	140 G Grader	N80,000.00K
	14 G Grader	N80,000.00K
	Excavator	N80,000.00K
	Pale Loader	N80,000.00K
	Roller D64 6c	N50,000.00K
	Roller D434c	N50,000.00K
	Ingersoll Roller	N45,000.00K
	Hand Roller	N10,000.00K
	Man Diesel Tar boiler	N65,000.00K
	Mercedes Tar boiler	N50,000.00K
	Man Diesel Grittier	N20,000.00K
	Power Finisher	N120,000.00K
	PPMC Crane	N150,000.00K
	Mobile Concrete Mixture	N10,000.00K
	911 Mercedes lifter	N40,000.00K
	411 Mercedes lifter	N40,000.00K
	Mercedes Atego Tipper	N20,000.00K
	Mercedes Actress Tipper	N30,000.00K
	BMC Tipper	N15,000.00K
	DAF Tipper	N15,000.00K
	DAF Tanker	N20,000.00K
	BMC Tanker	N20,000.00K
	Man Diesel Tannker	N30,000.00K
	Road cutter	N10,000.00K
	Transboring machine	N10,000.00K
	Low bed	First 35km/Above 35km N50,000.00/rate 1200 P/km



KATSINA STATE INSTITUTE OF TECHNOLOGY AND MANAGEMENT
REVENUE RATES

CODE	SOURCES OF REVENUE	RATE		RATE	
		Banking operations		Computer software engineering, Networking and System Security and multimedia technology	
		NID I	NID II	NID I	NID II
	Tuition fees	17,500	17,500	17,500	17,500
	Game fees	400	400	400	400
	Registration fees	1,000	1,000	1,000	1,000
	Examination fees	1,000	1,000	1,000	1,000
	Identity Card	1,000		1,000	
	Practical fees (including student log book)	2,000	2,000	4,000	4,000
	SIWES FEES	2,000	2,000	2,000	2,000
	Library Registration	400	400	400	400
	Clinic Registration	400	400	400	400
	Information Handbook	600		600	
	ICT fees	2,000	2,000	2,000	2,000
	Laboratory fees			2,000	2,000
	Portal fees	2,000	2,000	2,000	2,000
	GSP fees	2,000	2,000	2,000	2,000
	Acceptance fees	500		500	
	Faculty /Departmental fees	500	500	500	500
	verification of credentials	1,500		1,500	
	Non-refundable caution fee	500		500	
	Orientation	500		500	
	TISHIP	2,000	2,000	2,000	2,000

ISA KAITA COLLEGE OF EDUCATION, DUTSINMA, KATSINA
REVENUE RATES

CODE	SOURCE OF REVENUE	APPROVED RATES
12020453	Sales of forms Employment	5,000
12020452	Sales of forms Admission	2,000
12020456	Student Registration	8,100.00
12020456	Student Part Time Programme	
12020802	Rent of College Property	
12020456	Miscellaneous Receipts	
12020456	Demonstration School Fees	
12020456	Interest on Accounts	
12020456	Late Registration fees	
12020456	Undergraduate program	
12020609	Sales of Agric related products	
12020456	Screening and Jamb Reg.Fees	
12020701	Consultancy Services fee	

KATSINA STATE TRANSPORT AUTHORITY

CODE	ROUTES	APPROVED RATES
12020453	KTN-ABJ	2200
12020453	KTN-KD	1600
12020453	KTN-BCH	2500
12020453	KTN-GMB	3500
12020453	KTN-MNN	3500
12020453	KTN-JOS	2500
12020453	KTN-KN	700
12020453	KTN-FTA	600
12020453	KTN-DRA	250
12020453	KTN-DTM	150
12020453	KTN-KNK	150
12020453	KTN-MN	120
12020453	KTN-BTR	130
12020453	KTN-NGW	160
12020453	KTN-JBY	120
12020453	KTN-SKT	2500
12020453	KTN-DRA/BRE	450
12020453	MLF-KTN	500
12020453	MLF-ABJ	180
12020453	DTM-KD	1300
12020453	DRA-ABJ	2300
12020453	KTN-KD (MACPOLO)	1300

MADE at Katsina this 8th day of September, 2021.

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RT. HON. AMINU BELLO MASARI, CFR
GOVERNOR;
KATSINA STATE OF NIGERIA.

