



ONDO STATE INTERNAL REVENUE SERVICE

Ondo State Revenue Administration Law, 2018



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Law No.4 of Law No.1 of 2019 entitled ONDO STATE REVENUE ADMINISTRATION LAW. A 178-193

By the State Governor's Command,

Akure, 22nd January, 2019

HON. IFEDAYO ABEGUNDE,
Secretary to the State Government.

Assented to this 22nd day of January, 2019

Arakunrin Oluwarotimi O. Akeredolu, SAN
Governor, Ondo State of Nigeria

(L.S.)

No.



2019

Ondo State of Nigeria

ARAKUNRIN OLUWAROTIMI O. AKEREDOLU, SAN
Governor, Ondo State of Nigeria

A LAW TO MAKE PROVISION FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE GOVERNMENT OF ONDO STATE AND LOCAL GOVERNMENT COUNCILS IN THE STATE TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR MATTERS AND PURPOSES CONNECTED THERETO

[22nd January, 2019]

1. This Law may be cited as the Ondo State Revenue Administration Law, 2018. Citation
2. In this Law, unless the context otherwise requires - Interpretation
 - “Authorized Officer” means any person employed in the Internal Revenue or, for the time being, performing duties in relation to tax that has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this law;
 - “Board” means the Ondo State Board of Internal Revenue established under section 1 of this Law;
 - “Book” includes any register, document or other records of information and any account or accounting records however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise;
 - “Chairman” means the Chairman of the Board appointed pursuant to Section 6(1)(a) of this Law;

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

“Consultants” include Accountants, Legal Practitioners or any other recognized Professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant Professional bodies in Nigeria, as the case may be;

“Court” includes the State High Court and any other Courts designated for such purpose;

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

“Delegation” means power and authority given to the service by any organ or agency of Government in Ondo State;

“Appeal Commissioners” means persons versed in profession of law, accountancy, or taxation in the State appointed by the Governor;

“His” includes both genders;

“Government” means the Government of Ondo State and shall include a Local Government Council;

“Governor” means the Governor of Ondo State;

“Member” means a member of the Board appointed under Section 6 of this Law and includes the Chairman;

“Ministry” means the Ministry charged with responsibility for matters relating to Finance;

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

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

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

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

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

“Service” means the Ondo State Internal Revenue Service established under Section 3 of this Law

3. There is established a Body to be known as the Ondo State Board of Internal Revenue (referred to in this Law as “the Board”) whose operational arm shall be known as Revenue the Ondo Internal Revenue Service (referred to in this Service Law as “the Internal Revenue Service”). Establishment of the Ondo State Board of Internal Revenue,
4. The Board:
 - (a) shall be a body corporate with perpetual succession and a common seal;
 - (b) may sue or be sued in its own name; and
 - (c) may acquire, hold and dispose of any property, movable or immovable for the purpose of carrying out its functions under this Law.
 - (d) shall have such powers and duties as are conferred on it by this Law or by any other law.
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. Object of the Board
6. (1) The Board shall consist of: Appointment of the Board
 - (a) A Chairman, who shall be a person experienced in taxation and is a member of a relevant professional body, to be appointed by the Governor;
 - (b) A representative of the following ministries, who shall not be below Grade Level 15–
 - (i) Finance
 - (ii) Planning and Economic development
 - (iii) Local Government, Chieftaincy affairs And Community development
 - (iv) Justice

- (c) Two persons from the Internal Revenue Service not below the rank of a Director;
- (d) Three other persons who shall be members of a relevant professional body and knowledgeable in tax, revenue, budget and investment matters, to be appointed by the Governor on their personal merit; and
- (e) The Secretary to the Internal Revenue Service shall be appointed by the Governor from within or outside the State service and shall be a legal practitioner with at least ten (10) years post call qualification experience and also shall be an ex-officio member of the Board.
- (2) The members of the Board, other than the Chairman, shall be part-time members.
- (3) The supplementary provisions set out in the First Schedule shall have effect with respect to the proceedings of the Board and other matters mentioned therein.
- Tenure and Remuneration of Members 7.(1) The Chairman and other members of the Board shall hold office –
- (a) for a term of 4 years, renewable only once;
- (b) on such terms and conditions as may be specified in their letters of appointment.
- (2) The Chairman and members of the Board, excluding ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may, from time to time determine.
- Office of the Chairman 8. (1) The Chairman of the Board shall –
- (a) be the Chief Executive and Accounting Officer of the Internal Revenue Service;
- (b) be responsible for the execution of the tax policies of government.
- Accountability 9. (1) The Chairman as the Chief Executive and Accounting Officer of the Internal Revenue Service shall –
- (a) keep proper accounting records in accordance with standard accounting practice and financial regulations of the State in respect of–
- (i) all revenue and expenditure of the Internal Revenue Service;
- (ii) all its assets, liabilities and other financial transactions, and

- (iii) all other revenue collected by the Internal Revenue Service, including income on investments;
- (b) prepare an annual report, including financial statements, in accordance with acceptable accounting principles;
- (c) ensure that the available accounting records of the Internal Revenue Service are adequate in line with financial regulations.
10. (1) The Secretary to the Board shall: – Secretary to the Board
- (a) issue notices of meetings of the Board;
- (b) keep the records of the proceedings of the Board; and
- (c) carry out such duties as the Chairman or the Board may from time to time direct.
11. (1) The Secretary shall summon a meeting of the the Board whenever business requiring its attention warrants same or on the request of Meetings of the Board
the Chairman or any three members.
- (2) Any six members of the Board, one of whom shall be the Chairman or a Director, shall constitute a quorum.
- (3) A simple majority decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.
12. (1) Notwithstanding the provisions of section 6 of this Law, the Removal of the Chairman or member of the Board
Chairman or a member of the Board shall cease to hold office if –
- (a) he resigns his appointment as member of the Board by notice, under his hand, addressed to the Governor; *or*
- (b) he becomes of unsound mind; *or*
- (c) he becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body; *or*
- (d) he is convicted of a felony or of any offence involving dishonesty or corruption; *or*
- (e) he becomes bankrupt or makes a compromise with his creditors; *or*
- (f) the Governor is satisfied that it is not in the interest of the

Service or of the public for the person to continue in office and the Governor removes him from office; *or*

- (g) he has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties; *or*
- (h) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; *or*
- (i) in the case of a person who becomes a member by virtue of the office he occupies and he ceases to hold that office.

Functions of
the Board

13. (1) The Board shall be responsible for –

- (a) providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies;
- (b) ensuring the effective and optimum collection and recovery of all revenue, including taxes, levies and penalties due to the State Government under the relevant Federal and State Laws;
- (c) doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue;
- (d) accounting for all amounts so collected;
- (e) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform and tax legislation;
- (f) tax treaties and exemptions as may be required from time to time;
- (g) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (h) making recommendations to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
- (i) controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service;
- (j) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (k) issue a Tax Payer Identification Number to every taxable person in the State;
- (l) collate 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;
- (m) 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 evasion;
 - (n) establish and maintain a system for monitoring dynamics of tax in order to identify suspicious transactions and the persons involved;
 - (o) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
 - (p) 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;
 - (q) undertake and support research on similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make commendations to the government on appropriate intervention and preventive measures;
 - (r) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
 - (s) 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; *and*
 - (t) doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.
14. (1) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue. Powers of Board
- (2) The Board may appoint such other persons to be employees of the Service in positions created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provisions of this Law or any other enactment.

- (3) The Board may by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to—
 - (a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
 - (b) receive any notice or other document to be given or delivered to or in consequence of this law or any subsidiary legislation made under it.
 - (4) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.
 - (5) The Board may subject to such conditions as it may determine appoint and employ practicing tax practitioners, legal practitioners or chartered accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax laws excepts as it relates to Income Tax Assessment, to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the Internally Generated Revenue target of the State Government.
 - (6) The Board may, subject to prevailing conditions, appoint and employ consultants, including tax consultants, legal practitioners or accountants, and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Law.
- Staff Regulations
15. (1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for—
 - (a) the appointment, promotion, termination, dismissal and disciplinary control of staff employees of the Internal Revenue Service; and
 - (b) appeal by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to conditions of service in the public service of the State shall

- be applicable, with such modifications as may be necessary, to the employees of the Service.
- (2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State Gazette and the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may, from time to time determine.
 - (3) If the Board deem it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.
 - (4) Employment in the Internal Revenue Service shall be subject to the provisions of the Pension legislation for the time being in force in Ondo State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant Law.
 - (5) The terms and conditions of service including remuneration, allowances and benefits of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.
16. (1) There shall be a Technical Committee of the Board (referred to in this Law as "the Technical Committee") Committee of which shall comprise—
- Establishment
of Technical
Committee of
the Board
- (a) the Chairman of the Board;
 - (b) two Directors appointed to the Board from within the Internal Revenue Service;
 - (c) a representative of the following Ministries, who shall not be below the rank of a Director -
 - (i) Finance,
 - (ii) Economic, Planning & Budget,
 - (iii) Commerce, Industry and Cooperatives,
 - (iv) Works and Infrastructures,

- (v) Environment,
- (vi) Local Government, Chieftaincy Affairs and Community development,
- (vii) Justice
- (viii) Agriculture,
- (ix) Natural Resources,
- (x) Lands,
- (xi) Transport.

(d) the Legal Adviser in the Internal Revenue Service.

(2) The Technical Committee shall –

- (a) have power to co-opt additional staff from within the Internal Revenue 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;
- (b) consider all matters that require professional and technical expertise and make recommendations to the Board;
- (c) advise the Board on all its powers and functions specifically mentioned in sections 13 and 14 of this Law; and
- (d) attend to such other matter as may, from time to time be referred to it by the Board.

Funds of the Board

17. (1) The Board shall establish and maintain a fund which shall consist of and to which shall be credited –

- (a) a fixed amount of 10% of all revenue collected by the Internal Revenue Service in the preceding month as administrative charge or cost of collection subject to review;
- (b) all other moneys which may, from time to time, accrue to the Board for other services including the disposal, lease or hire of or any other dealing with any property vested in or acquire by the Board;

- (c) all sums of money accruing to the Board or the Internal Revenue Service by way of grants-in-aid, gifts, testamentary dispositions, endowments and contributions from any source whatsoever; and
- (d) such monies as may from time to time be granted to the Board by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.

18. (1) The Board shall defray from the fund established pursuant to section 17 of this Law all the amounts payable under or in pursuance of this law, being sums representing – Expenditure
of the Board

- (a) any allowance or other payments due to the Chairman and other members of the Board;
- (b) reimbursements to members of the Board or any committees set up by the Board for such expenses as may be expressly authorized by the Board;
- (c) all remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (e) cost acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- (f) investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (g) all other costs that may be necessary for the day to day operations of the Internal Revenue Service;
- (h) incentives (in cash and kind) for the staff, when revenue targets are met or surpassed; and
- (i) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

19. The Internal Revenue Service shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year. Estimates

- Account Audits
20. The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than six (6) months after the end of each year, be audited by auditors appointed by the Board from the list and in accordance with the guidelines supplied by the Auditor General of Ondo State.
- Annual Reports
21. (1) The Internal Revenue Service shall, not later than the 30th of June in each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Internal Revenue Service.
- (2) The Auditor-General shall within thirty (30) days of receipt of the report—
- (a) present a copy of the report to the State Executive Council;
and
- (b) present a copy of the report to the State House of Assembly.
- Power to accept gift
22. (1) The Internal Revenue Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift.
- (2) The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.
- Power to Borrow
23. The Internal Revenue Service may, with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its function and meeting its obligations under this Law.
- Refunds to Taxpayers
24. (1) After proper auditing, the Internal Revenue Service shall refund to tax payers such overpayment of tax as is due.
- (2) The Internal Revenue Service shall decide on who is eligible for refund, subject to such rules and conditions as may be approved by the Board.
- (3) The refund shall be made within ninety (90) days of the decision of the Internal Revenue Service made pursuant to Subsection (2) of this

Section, with the option of setting off the amount due against future tax.

25. (1) The Internal Revenue Service shall have power to -

Powers and
Functions of
the Internal
Revenue
Service.

- (a) assess all persons chargeable with tax in the State;
- (b) collect, recover and pay to the designated account tax, levies, fees or charges due to the State Government or any of the relevant Ministries and Agencies under this or any other enactment;
- (c) enforce payment of due taxes, levies, fees, charges;
- (d) act as the sole entity to collect all revenue in collaboration with the relevant Ministries and Agencies where applicable, and review the fees, taxes, levies and any charges regime and promote the application of tax revenues to stimulate economic activities and development;
- (e) collaborate with the relevant law enforcement Agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
- (f) make from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
- (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (i) collaborate and facilitate rapid exchange of scientific and

- technical information with relevant national or international agencies or bodies on tax matters;
- (j) undertake exchange of personnel or other experts with complementary Agencies for purposes of comparative experience and capacity building;
 - (k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
 - (l) provide and maintain access to up-to-date and adequate data and information on all taxable person, individual or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
 - (m) maintain the database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
 - (n) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;
 - (o) collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
 - (p) liaise with the Office of the Attorney General of the State, all government, security and law enforcement agencies and financial supervisory institutions, in the enforcement and eradication of tax-related offences;
 - (q) issue taxpayer identification number to every person taxable in Ondo State;
 - (r) 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 or any other enactment;
 - (s) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
 - (t) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under his law.

26. (1) There is established for each Local Government Area of the State a committee to be known as the Local Government Committee (referred to in this Revenue Law as the "Revenue Committee"). Establishment of Local Revenue Committees
- (2) The Revenue Committee shall comprise the following members—
- (a) the Supervisor for Finance, as Chairman;
 - (b) the Heads of the following departments in the Local Government—
 - (i) revenue
 - (ii) treasury
 - (iii) economic planning and
 - (iv) legal
 - (c) a member of the public, not being a member of the Council, who is vast in revenue matters to be nominated by the Local Government Council Chairman.
- (3) All appointments made pursuant to this section shall be subject to the approval of the Legislative Arm of the Council.
27. (1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government, subject to the financial memorandum and guidelines on Local Government administration. Functions of Local Government Revenue Committee
- (2) The Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day-to-day administration of the department or personnel which forms its operational arm.
28. There is established for Ondo State a Joint State Revenue of State Joint Committee which shall comprise— Establishment of State Joint Revenue Committee
- (a) the Chairman of the State Internal Revenue as the Chairman
 - (b) the Chairman of each Local Government Revenue Committee in the State;
 - (c) a representative of the State Ministry responsible for Local Government and chieftaincy affairs not below the rank of a Director;

- (d) the Legal Adviser of the State Internal Revenue Service; and
 (e) the Secretary of the committee, who shall be a staff of the State Internal Revenue Service.
- Functions of Joint State Revenue Committee
29. The functions of the State Joint Revenue Committee shall be to—
- (a) harmonise tax administration in the State;
 - (b) deal with revenue matters of common concern to the State and Local Government authorities;
 - (c) enlighten members of the public generally on State and Local Government revenue matters;
 - (d) consider relevant resolutions of the Joint Tax Board for implementation in Ondo State; and
 - (e) advise the Joint Tax Board, the State and Local Government on revenue matters.
- Designation of Magistrate for Revenue matters
30. Subject to the provisions of the Revenue Court Law of Ondo State, the Chief Judge may designate in each Local Government Area at least one Magistrate, who shall give priority to matters affecting the revenue of the State and of the relevant Local matters Government Council and hear them expeditiously.
- Revenue Collector
31. (1) For the purpose of this Law, revenue collector means duly authorized officer of the Service or any of the Revenue Committees.
 (2) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by and having printed thereon the office of the relevant revenue authority, and
 - (b) Setting out his full names and stating that it is authorized to exercise the functions of a Revenue collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.
- Mode of payment and prohibitions
32. Except as otherwise provided in any law, revenue due to any payment and authority in the State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board.

33. (1) if any person disputes an assessment, he may apply to the Board by notice of objection in writing to review and to revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. Revision of assessment
- (2) On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board may deem necessary and may summon any person who may be able to give information which is material to the determination of the objection to attend for examination by an officer of the Internal revenue Service on oath or otherwise.
- (3) In the event of any person who has objected to an assessment agreeing with the Board as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person(s). Provided that, if an application or revision under the provisions of this section fails to agree with Board on the amount of the tax chargeable, the Board shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board may, according to the best of its judgment determine, and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever require, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under this provision.
34. No assessment, warrant, notice or other proceeding 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 other or voidable by want of form, mistake, defect or omission if the same is in substance in conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated there from. Defect in assessment, warrant, notice, other proceeding does not affect validity.
35. (1) The Internal Revenue Service shall have power to administer any law on revenue in respect of which the House of Assembly or the National Assembly may confer power on it. Administration of tax laws

- (2) The Internal Revenue Service may, with the approval of the Governor, by instrument published in the State Gazette, appoint any Ministry, Department or Agency to collect revenue pursuant to its powers under Subsection (1) of this section.

Call for
returns
documents
and
information.

36. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or information organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to –
- (a) complete and deliver to the Internal Revenue Service any return specified in such notice.
 - (b) appear personally before any officer of the Internal Revenue Service for examination with respect to any matter relating to such 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 Internal Revenue 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 subsection (1) (a)-(d) of this section the time specified by such notice shall not be less than seven days from the date of service of such notice, except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in subsection (1) (a) –(d) without giving any of the required notices set out in this section.
- (3) A person who contravenes the provision of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100% of the actual tax liability.
- (4) The provision of this section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries

in any book, document or accounts, including those stored on a computer, or digital or magnetic or optical or electronic media as may, from time to time be specified by the Internal Revenue Service.

(5) Any person may apply in writing to the Board for an extension of time within which to comply with the provisions of this Section and Section 36 of this law, if 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 the inability to comply with this provision.

(6) If the Board is satisfied with the cause shown in the application under subsection (5)(b) of this section, it may in writing grant the extension of the time or limit the time as, it may consider appropriate.

37. (1) The Internal Revenue Service may give notice in writing to any person it considers necessary, requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns in respect of any matter relating to the functions of the Internal Revenue Service under this law.

Calls for further returns and payment of tax due.

(2) Where tax is not paid, when it falls due under any enactment by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service either on that person personally or by delivering the demand in writing to his place of abode or business and if it is not paid on demand, the person in default shall, in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

38. (1) Without prejudice to Section 36 of this Law, every person engaged in banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying –

Information to be delivered 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 partnerships 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 Internal Revenue Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice. Provided that a person engaged in banking business in Nigeria, shall not be required to disclose any additional information about his customer or his bank under this section unless such additional disclosure is required by a notice signed by the Chairman of the Internal Revenue Service on the advice of the Technical Committee of the Board.
- (3) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this section, commits an offence and shall, in respect of each contravention be liable on conviction to a fine of Five Hundred Thousand Naira (₦500,000.00) in the case of a 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 to both such fine and imprisonment.

Issuance of
Tax
Clearance
Certificate

39. (1) The Board may issue tax clearance certificate to any person within two weeks of receipt of an application if-
- (a) the Board is of the opinion that:
 - (i) taxes or levies assessed on a person or his income or property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as the revenue of the State Government has been fully paid; or
 - (ii) no such tax or levy is due on the person or on his income or property;
 - (iii) the person is not liable to tax for any of those 3 years.
 - (b) the person is able to produce evidence that he paid withholding tax by deduction at source and that the assessment year to which the tax

- relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted.
- (c) 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 (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.
- (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 deduction collected by him on behalf of the State Government, no tax clearance may be issued to that person.
- (4) The Board may decline to issue Tax Clearance Certificate but it shall within two weeks of receipt of the application give reason for the denial.
- (5) (a) A Ministry, Department and Agency or official of the Ondo State Government; or any Local Government Council official; or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate of the three years immediately preceding the current year of assessment as precondition to transacting any business, including but not limited to the following:
- (i) application for Governor's consent to real property transactions;
 - (ii) application for Certificate of Occupancy;
 - (iii) application for registration as a contractor;
 - (iv) application for award of contracts by government, its agencies and registered companies;
 - (v) application for approval of building plans;
 - (vi) application for any government licence or permit;

- (vii) any application relating to the establishment or conduct of business;
 - (viii) application for Ondo State Government loan for housing, business or any other purposes;
 - (ix) registration for motor vehicles;
 - (x) registration for distributorship;
 - (xi) confirmation of appointment by Government as Chairman or Member of any public board, institution, commission, company or to any other similar position made by the government;
 - (xii) application for registration of a limited partnership;
 - (xiii) appointment or election into public office and
 - (xiv) any other application or process for which tax clearance certificate is required under the provision of this Law or Section 85 of the Personal Income Tax Act.
- (b) Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles law, appropriate officers shall demand tax clearance certificate when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.
- (c) The Chairman of the Board is empowered to prescribe by Notice in the State Gazette other purposes for which Tax Clearance certificate may be required.
- (6) A Tax Clearance Certificate must contain the following information relating to each of the 3 years immediately preceding the current year of assessment
- (a) chargeable income holder;
 - (b) tax payable;
 - (c) tax paid; and
 - (d) tax outstanding;
 - (e) and where no tax is due from the holder or on his income or property the certificate shall contain a statement to that effect.
- (7) The Internal Revenue Service shall be the sole authority to issue Tax Clearance Certificate under this Law, provided that—
- (a) the information which the Board requires the Taxpayers to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;

- (b) the Board shall request from the Taxpayer all details that are necessary to keep the data accurate and up to date;
 - (c) the Board shall make available to the Taxpayer at a price to be determined at its discretion a smart card with Taxpayer identity number, names, signature and photograph embossed on the front side;
 - (d) the card shall hold data in respect of a particular Taxpayer 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 Taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax clearance status;
 - (f) the Board 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 Board shall ensure that the taxpayer'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 Board shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (8) The cardholder shall upon application, be advised as to—
- (a) confidentiality of the information supplied;
 - (b) fees or charges for re-issuing a lost card;
 - (c) compliant handling procedure; and
 - (d) procedure for review of personal data.
- (9) The Chairman of the Board shall have power, from time to time, to make such other regulations as he may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

Power to
access Lands,
buildings,
book and
documents

40. (1) An authorized officer of the Internal Revenue Service shall between the hours of 9am and 4pm, 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 of the relevant enactment or laws or for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue 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 of extract from or copies of any such books or 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 Internal Revenue Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.
- (3) Where the Internal Revenue Service is able to obtain, in place of asking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Internal Revenue 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 Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer, shall –
- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers conferred by this law; and

- (b) answer questions relating to the effective exercise of the powers, orally, or if required by the officer, in writing or by statutory declaration.
- (5) Notwithstanding subsection (1) of this Section, the authorized officer or a person accompanying the officer, shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this Section.
- (6) if the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an authorized officer of his or her functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.
- (7) Every authorization issued under subsection (6) of this section shall—
- (a) be in the form prescribed by the Chairman; and
 - (b) be directed to a named officer of the Internal Revenue Service; and
 - (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) above, be renewable by the Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this Section shall produce the written authorization and evidence of identity
- (a) on first entering the private dwelling; and
 - (b) subsequently when he is reasonably required to do so.
41. (1) An officer of the Internal Revenue Service, authorized by the Chairman, may remove books or documents accessed under Section 40 to make copies. Power to remove books and documents
- (2) After copies have been made, the books and documents so removed must be returned as soon as practicable.

- (3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in court as if it were the original.
- (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 or document is being moved or subsequently at a reasonable time.

Power to
appoint agent

42. (1) The Internal Revenue Service may by notice in writing appoint any person to be the agent of a taxable person if the circumstances provided in subsection (2) of this Section makes it expedient to do so.
- (2) The agent appointed under subsection (1) of this Section may be required to pay any tax payable by the taxable person from any money held by the agent of the taxable person.
- (3) Where the agent referred to in subsection (2) of this Section defaults, the tax shall be recoverable from him.
- (4) For the purposes of this Section, the Service may require any person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to any person.
- (5) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this Section as though that notice were an assessment.

Addition for
Non-payment
of tax and
enforcement
payment

43. (1) Subject to the provisions of this Law, if any tax is not or fully paid within the period prescribed, a sum equal to 10% of the amount of the tax payable shall be added and the provisions of the Law relating to the collection and of recovery of tax shall apply to the collection and recovery of such sum.
- (2) The tax due shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when 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.

- (3) The Internal Revenue Service shall serve a demand notice upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand note, the Service may proceed to enforce payment under this law; and
 - (4) An addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
 - (5) 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.
 - (6) The Internal Revenue Service shall have the power to remit any part or the whole of the addition due under subsection (1) of this Section.
44. (1) Notwithstanding the power conferred on the relevant 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 Internal Revenue Service or other relevant authority may for the purpose of enforcing payment for the amount due, Power to
distrain –
- (a) upon the goods, chattels or other properties, movable or immovable, of the person liable to pay the tax outstanding; and
 - (b) upon all machinery, plant, tools, vehicles, animals and effects in the possession and 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 authorized by the Chairman may apply to a Judge of the Court under oath for the issue of a warrant under this Section.

- (4) A Judge of the Court may, authorize 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 fourteen days and at the end of this period, if the amount due in respect of the revenue and cost and charges thereof incidental to the distrain are not paid, the distrained items may, subject to Subsection (6) of this section, be sold at any time.
 - (6) Out of the proceeds of sale under this Section, there shall be paid the cost or charges (if any) incidental to the sale and keeping of the distrain and thereafter the amount of tax due, and the balance (if any) shall be payable to the defaulter on demand or upon demand being made by him or on his behalf within one year of the date of sale
 - (7) Nothing in this Section shall be construed as to authorize the sale of an immovable property without an 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 distrain conferred by this Section, the person to whom the authority is granted under Subsection (4) of this Section may distrain upon all goods, chattels and effect belonging to the debtor wherever the same may be found in Nigeria.
- Recovery of tax
45. (1) Notwithstanding the provisions of this Law or any other relevant laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Internal Revenue Service.
 - (2) Where any tax has been short-levied or erroneously repaid, the person who should have paid the amount short-levied or to whom the payment has erroneously been made shall on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and

any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

Provided that the appropriate officer shall not make such demand after five years from the date of such short-levy or erroneous repayment unless such short-levy or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.

46. (1) The Internal Revenue 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 Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any Tax Law, whether or not such violation has been reported to the Internal Revenue Service.
- (3) In conducting any investigation under Subsection (2) of this Section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and extent of this 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 commits any offence, the Internal Revenue Service shall submit its findings to the relevant law enforcement agency and the Attorney -General for purposes of further investigation or prosecution.
47. (1) The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agencies in the discharge of its duties under this Law. Power to co-opt law enforcement officers.
- (2) The Law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain or power to seal up a building or premises.

Power to
enter, inspect

48. (1) Any Tax Officer armed with the warrant issued by a Judge of the Court and accompanied by a number of sizeable law enforcement officers as shall be determined by the Chairman may –
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
 - (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - (c) search any person who is in or on such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter the same or otherwise forcibly enter the premises; and
 - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- (2) No person shall be bodily searched under this section except by a person of the same gender.

Power to
reward

49. (1) The Internal Revenue Service may, with the approval of the Board, reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law, upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.
- (2) The identity of the person who give information to the Internal Revenue Service shall be kept confidential and any current or former member of the Internal Revenue Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 49 of this Law with regard to confidential information.

50. An officer of the Internal Revenue Service or any other tax Action authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the Lawful performance of his duties or exercise of the powers conferred upon him under this Law or any other Law. Community from action
51. (1) All information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential. Information, documents to be confidential
- (2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of Two Hundred Thousand Naira (N200,000.00) only or to imprisonment of three (3) years or both.
52. There is established a Body of Appeal Commissioners. Establishment of Body of Appeal Commissioners
- (1) The Body of Appeal Commissioner shall consist of a Chairman and two other members none of whom shall be a public officer.
- (2) An Appeal Commissioner: -
- (a) shall be appointed by the Governor, from among persons appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation in the State;
- (b) shall, subject to the provisions of this Section, hold office for a period of three years on part time basis from the date of his appointment;
- (c) may at any time resign his appointment by notice in writing addressed to the Governor, except that on the request of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in

which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal; and

(d) shall cease to be an Appeal Commissioner if his office becomes vacant.

(3) The Governor shall designate a public officer to be the secretary to the Body of Appeal Commissioners.

(4) Subject to the provisions of this Section, the Body of Appeal Commissioners shall remain in office until a new body is sworn-in.

Appeal to
appeal
Commissioners

53. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Service in the manner provided in Section 58(3) of the Personal Income Tax Act, may appeal against the assessment upon giving notice as provided in Section 54 of this Law within thirty days after the date of service on notice of the refusal of the Service, to amend the assessment as desired.

Notice of
Appeal

54. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Internal Revenue Service and shall set out –

- (a) the name and address of the appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the 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 service of any notice or other documents to be given to the appellant; and
- (f) the date on which the appellant was served with notice of refusal by the Service to amend the assessment as desired.

(2) As soon as may be after receipt of the notice of appeal, the Secretary shall, having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Internal Revenue Service and the appeal shall be listed by the Secretary to the appeal Commissioners for hearing accordingly.

- (3) A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary and be delivered at, or sent by registered post to, his official address.
- (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 Internal Revenue Service may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Internal Revenue Service to the Secretary at any time before the 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 between the tax authority and the taxpayer under the provisions of Section 58 (3) of the Personal Income Tax Act.
55. (1) The Appeal Commissioners shall, as often as maybe necessary, meet to hear appeals in any town where an Office of the Internal Revenue Service is situate and, subject to the provision of subsection (2) of this Section, at any such meeting –
- Meetings and decisions of Appeal Commissioners
- (a) any two or more Appeal Commissioners may hear and decide an appeal; and
- (b) the Chairman with at least one appeal Commissioner shall form the quorum and shall hear and determine an appeal within 30 days from the date the appeal was set-down for hearing.
- Quorum and quotation of time for hearing Appeal.
- (2) An Appeal Commissioner who had a direct or indirect financial interest in a tax payer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Body of Appeal Commissioner and give notice to the Internal Revenue Service in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.

- (3) The provision of subsection (2) of this Section shall also apply where an appeal Commissioner is a Legal Practitioner or an Accountant, and the Taxpayer is or has been a client of that Appeal Commissioner.
- (4) The Secretary shall give seven (7) clear working days notice to the Internal Revenue Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at their hearing.
- (5) All notices, precepts and documents, other than decisions of the Appeal Commissioners, may be signed under the hand of the Secretary.
- (6) Appeals before the Appeal Commissioners may be held in camera on the application of any party in the appeal.
- (7) A Taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal. If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.
- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Internal Revenue Service proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that –
 - (a) the appellant has, contrary to Section 41(1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Internal Revenue Service the statement mentioned in that subsection;
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or

- (c) It is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners 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 Internal Revenue Service before the day of the adjourned hearing an amount on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
- (10) If the appellant fails to comply with an order under subsection (9) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal to the Appeal Commissioners or the particular court whatsoever with respect to that assessment.
- (11) The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they deem fit.
- (12) The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Internal Revenue Service by the Secretary, on a request made within three (3) months of the decision.
- (13) Where on the 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 Commissioners rejected the 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 Commissioners without showing reasonable excuse; or

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

(14) The Commissioner for Finance may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.

Appeal
against
assessment

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

(2) Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the appeal Commissioners does not exceed Twenty Thousand Naira (N20,000.00) only, no further appeal by the taxpayer shall lie from the 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 Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this Section and proceedings may be taken for its recovery in accordance with the provisions of this Law.

Appeal
against

57. (1) Subject to the provisions of Section 53 of this Law, a Taxpayer who, having appealed against an assessment decision made on him to the Appeal Commissioners under the provisions of Section 56 of this Law, is aggrieved by the decision of the Appeal Commissioners, may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Internal Revenue Service within thirty (30) days after the date on which the decision was given.

(2) Where no Body of Appeal Commissioners has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer,

the taxpayer who is aggrieved by the assessment and has failed to agree with the Internal Revenue Service in the manner provided in Section 51 of this Law and Section 58 (3) of the Personal Income Tax Act, may appeal against the assessment to the Court upon giving notice in writing to the Internal Revenue Service within thirty (30) days after the date of service of notice of the refusal by the Internal Revenue Service to amend the assessment as desired.

- (3) If the Internal Revenue Service is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the Court upon giving notice in writing to the other party to the appeal within thirty (30) days after the date on which decision was given.
- (4) Seven (7) clear days notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given to all parties thereto.
- (5) The provisions of Sections 53 and 55(7), (8) and (9) of this Law shall apply to an appeal under this Section with necessary modifications.
- (6) All appeals may be heard in camera on the application of any party in the appeal.
- (7) If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provision of Section 53 of this Law, a certified copy of that decision is produced before the Court and the decision contains a record by reference to:
 - (a) Section 55(13)(a) of this Law, the Court shall dismiss the appeal;
 - (b) Section 55(13)(b) of this law, the Court may dismiss the appeal on prima facie evidence with respect to the accounts, books or records having been incomplete or unsatisfactory, as the Court may deem sufficient; or
 - (c) Section 55(13)(c) or (d) of this Law, the Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

- (8) Notwithstanding the provisions of Section 68 of the Personal Income Tax Act, if in a particular case the Judge from information given at the hearing of the appeal, is of the opinion that the tax may not be recovered, he may, on application being made by or on behalf of the Internal Revenue Service, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified, the tax assessed shall immediately become payable and recoverable.
- (9) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.
- (10) 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.

Assessment
to be final
and
conclusive

58. (1) Where no valid objection or appeal has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made or agreed to under the provisions of Section 53 of this Law, and Section 58(3) of the Personal Income Tax Act determined under the provision to that subsection or on Appeal, as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 64 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set off of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Internal Revenue Service or determined on an appeal against a refusal to admit that claim:

Provided that—

- (a) where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the Internal

Revenue Service on account of the tax charged by the assessment, shall be paid; and

- (b) nothing in section 58 of the Personal Income Tax Act shall prevent the Internal Revenue 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 on appeal.

59. The categories of persons to be administered under Sections 59 of this Law shall include persons, wherefore presumptive all practical 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 scale Businesses based on their level of activities. Persons under the Tax Regime
60. The presumptive tax regime shall be administered by the service using the Tax Registration Form and Tax returns Form in the Schedule III of this Law on respective persons on annual basis. Presumptive Tax Registration
61. Persons operating under the Presumptive Tax Regime are Tax Returns to file returns on or before 90days from the commencement of every year. Presumptive Returns
62. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Schedule III 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. Tax Payment
- (2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Internal Revenue Service by an order in the Gazette.
- (3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 39 of this Law.

- Administration presumptive 63. (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage 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.
- Administrative 64. Any taxable person that contends the band or settlement assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.
- Appeal to Tax Appeal Committee 65. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee.
- Rebate for prompt filling 66. 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.
- Exit Rules 67. (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 59–62 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.
- Interest 68. A taxable person under Sections 59–62 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.
- Failure to deduct or remit deducted. 69. Any person obliged to deduct any tax under this Law or any deduct or other applicable Law, who fails to deduct or having deducted Remit fails to pay to the Internal Revenue Service within thirty (30) days from the date the amount

was deducted or the time the duty tax to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10% of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

70. Unless otherwise provided in this Law or in any other revenue Law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or a Local Government Authority is guilty of an offence and shall be liable upon conviction to—

Failure to pay
due taxes,
levies or rates

- (a) a fine of 1% of the total amount of revenue which was due and payable, for each day of default and
- (b) imprisonment for twelve (12) months.

71. Any person who—

Obstruction
of authorised
person(s)

- (a) obstructs, hinders, molest or assaults any person(s) or an authorized officer in the performance of any function or the exercise of any power under this Law; or
- (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distraint; or
- (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or
- (d) prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested;
- (e) commits an offence and shall be liable on conviction to a fine not exceeding Two Hundred Thousand Naira (N200,000.00) only or imprisonment for a term not exceeding three (3) years or both.

72. (1) Any person who -

False
declaration

- (a) makes or signs or causes to be made or signed or delivers or causes to be delivered to the Internal Revenue Service or any officer of the

Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or

(b) makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.

(2) Where by reason of any such document or statement required to be produced under subsection (1) of this Section, the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.

(3) Any person who commits an offence under this section shall be liable on conviction to a fine of Two hundred Thousand Naira (N200,000.00) and 100 per cent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three (3) years or both.

Counterfeiting documents 73. Any person who—

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered by the Board or the Internal Revenue Service; or
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax;
- (e) being an employee of the Internal Revenue Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (d) of this section commits an offence and shall be liable on conviction to a fine of Five Hundred Thousand (N500,000.00) only or to imprisonment for a term of three (3) years or both.

74. Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a authorized tax who –
- Penalties for offences by authorised and unauthorised person(s)
- (a) demands from any company an amount in excess of the authorized assessment of the tax; or
 - (b) withholds for his own use or otherwise any portion of the amount of tax collected; or
 - (c) renders a false return, whether orally or in writing of the amount of tax collected or received by him; or
 - (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service; or
 - (e) steals or misuses Internal Revenue Service documents; or
 - (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 to imprisonment for a term of three (3) years or both.
75. (1) Any person who, in commission of any offence against this Law is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term of five years.
- Penalty where offenders are armed
- (2) Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of ten (10) years.
76. Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of one (1) year.
- Connivance to contravene be Law.

- Impersonating Revenue Collector 77. (1) Any person who not being a Revenue Collector holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on conviction to a fine of Five Hundred Thousand Naira (N500,000.00) only or imprisonment for five (5) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority.
- (2) If for the purpose of obtaining admission to any building or other place of dwelling 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 authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of Two Hundred and Fifty Thousand Naira (N250,000.00) only or to imprisonment for a term of three (3) years.
- Prosecution 78. (1) Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of Ondo State.
- Power to compound 79. (1) The Internal Revenue Service may, with the approval the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.
- (2) The Internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this Section.
- Penalty 80. (1) Any person who contravenes any provision of this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of One Hundred and Fifty Thousand Naira (N150,000.00) only or imprisonment for a term not exceeding three (3) years or both.
- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals—

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

81. (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 profits or items of profits of any individual or Company, as secret and confidential. 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 the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list or copies to any other person –
- (a) other than a person to whom he is authorized by the 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.
- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties 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 with that Country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section shall not prevent the disclosure of such information to the authorized officers of the Government of such Country.

Board subject
to Governor's
directive

82. (1) The Board shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be compiled within so far as it does not interfere with the day to day administration of the Internal Revenue Service.

Provided that the Governor shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other Tax Legislation.

- (2) In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, given by the Governor.

83. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized general or specifically in that behalf by the Board. Delegation Powers of the Board
- (2) Notwithstanding the provisions of subsection (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion was conferred on the officer by any Tax Law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this Section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.
84. Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other Law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to so do. Signature of the Chairman
85. (1) If any officer of the Internal Revenue Service whether still or not in its employment - Imposition of surcharge
- (a) is or was responsible for any improper payment of moneys from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b) is or was responsible for any deficiency in, or for the destruction of, any moneys, securities, stores or other property of the Internal Revenue Service;
- (c) fails or has failed to keep proper accounts or records; or
- (d) has failed to make any payment, or is responsible for any delay in the payment of moneys for the Internal Revenue Service to any person to whom such payment is due under any contract,

agreement or arrangement entered into between that person and Internal Revenue;

(e) and if a satisfactory explanation is not furnished to the Internal Revenue Service within a period specified by the Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said officer for such sum as it deems fit.

(2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Chairman shall notify the person surcharged 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 Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered in any Court in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

Limitation of suits against the Internal Revenue Service

86. (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 Internal Revenue Service.

(2) No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuant or execution of this Law or any other Law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duties or authority, shall lie or be instituted in any Court unless it is commenced

- (a) within three (3) months after the act, neglect or default complained of; or
 - (b) in the case of a continuation of damage or injury, within six (6) months next after the ceasing thereof;
- (3) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service before the expiration of a period of one (1) month after written notice of the intention to commence the suit have been served on the Internal Revenue Service by the intending claimant or his agent.
- (4) The notice referred to in subsection (3) of this Section shall clearly and explicitly state –
- (a) the cause of action;
 - (b) the particulars of the claim;
 - (c) the name and place of abode of the intending claimant; and
 - (d) the relief which he claims.
87. A notice, summons or other document required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other law may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.
88. (1) In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof shall be issued against the Internal Revenue Service unless not less than three (3) months notice of the intention to execute or attach has been given to the Internal Revenue Service.
- (2) Any sum of money which by the judgment of any Court has been awarded against the Internal Revenue Service shall, subject to any direction given by the Court, where no notice of appeal against the

Service of Documents

Restriction on execution against property of the Internal Revenue Service

judgment has been given, be paid from the fund of the Internal Revenue Service.

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| Indemnity | 89. A member of the Board, the Chairman or any officer or employee of the Internal Revenue Service shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Internal Revenue Service. |
| Directives by the Governor | 90. The Governor may give to the Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise of its or his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with. |
| Approve rates or levies for collection | 91 (1) From the commencement of this Law, no rates or levies shall be payable to the State except those contained in the third Schedule hereto, as amended from time to time.

(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 taxable persons and listen to their complaint. |
| Taxes levies etc. to be possessed by relevant Ministry | 92. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency of the State.

(2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the Purpose collecting any Tax, Levy, Fee, Charge or Rate. |
| Mode of service of notices of assessment | 93. (1) In the case of Taxes, Levies, Fees, Charges or Rent 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 e-mail to each person in whose name the assessment is made.

- (2) The relevant Ministry, Department or Agency shall allow until the 31st of January for taxable persons to pay voluntarily.
- (3) The relevant ministry, Department or Agency shall Proceed to assess every other person chargeable with Payment of any levy after 31st January.
- (4) 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.

94. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed taxable 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 and particulars of persons

95. Each Ministry, Department and Agency shall notice(s) issue in respect of Taxes, Levies, Fees, Charges and Rates as listed in the Third Schedule to this law. Where a person is liable to two or more of the scheduled 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.

Issuance of demand notices

96. (1) If any person disputes an assessment, he may apply case of objection 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 objection

(2) On receipt of a notice of objection, the relevant Ministry, Department or Agency may require 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 and which is agreeable to 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 Board 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.

Notice to
amend
Refusal to
amend

97. 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.

Authority to
collect and
account for
taxes.

98. The Ondo State Board of Internal Revenue Service shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State as listed in the third Schedule to this Law.

Payment of
due, taxes,
etc.

- 99 (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to the designated revenue account all taxes, levies, fees, charges and rates as prescribed in the third Schedule to this Law
- (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.
- (2) Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit, or credit card or money transfer to any of the bank designated by the Board.
- 100 (1) The Governor may review revenue rates in the third Schedule to this Law and may receive advice, inputs from Departments and Agencies in the State in that regard Power to review revenue Rates Ministries
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Ondo State.
101. 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 generally
- (a) prescribing the forms for returns and other information required under this Law or any other Law;
- (b) prescribing the procedure for obtaining any information required under this Law or any other Law; and
- (c) for any other incidental matter
102. (1) Notwithstanding anything to the contrary in this Law, any Director, Employee, Staff or Officer who immediately provisions before the commencement of this Law held office in the relating to State Board of Internal Revenue (including the State Internal Revenue Service) referred to in this Law as “the former Board”) existing immediately before the Commencement of this Law and who has been made an offer of employment by the Internal Revenue Service shall be deemed to have been transferred to the 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 Savings and Transitional staff or employees

the former Board shall be deemed to be service or employment in the Internal Revenue Service established under this Law for purposes of pension.

- (2) Every Director, Employee, Staff or Officer transferred into the Internal Revenue Service by virtue of subsection (1) of this section 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, beginning on the day that this Law comes into force and ending on the expiration of the 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 offer made by the Board established under this Law, as specified in subsection (1) of this section, shall be transferred to the Office of the Head of Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this Section.
103. (1) There shall be vested in the Board all assets, funds, resources and other immovable property which immediately before the commencement of this Law were Liabilities vested in the former Board existing immediately before the commencement of this Law.
- (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 equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.

Existing
assets,
properties
and

- (3) Any contract or instrument referred to in subsection (2) of this Section shall be of the same force and effect as the Board or Internal Revenue Service established under this Law and shall be enforceable as if, the Board established under this Law had been named therein or had been a party thereto.
- (4) The Board shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all other persons shall as from the commencement of this Law have the same rights, 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, interests, obligations and liability of the former Board may be continued, or be commenced and the determination of a court of Law, tribunal or other authority or person may be enforced by or against the Internal Revenue Service to the same extent that such cause of action or determination might have been continued, or enforced by or against the former Board as if this Law had not been made.
- (6) Any regulations, orders, bye-laws or notice made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Board and shall continue in force until revoked or amended; subject to such modifications as may be applicable to the Board established under this Law.
104. As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in the same capacity. Continuation of Board Members
105. (1) As from the commencement of this Law, any disciplinary and completion proceeding pending or existing against any employee of the State Government who has opted into the Service of proceedings 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 grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.

Transfer of
Rights and
obligations

106. (1) The administration and control of all rights, and liabilities that were under the administration and Obligations control of the former Board are hereby transferred to the Board established under this Law.
- (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 or its agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.
- (3) All orders, rules, regulations, decisions, directions, licenses, authorities, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Chairman or an employee of the Internal Revenue Service as the case may be, until they expire or are repealed, replaced, reassembled or altered.
- (4) Every reference to the Governor, former Board, Chairman or any person under their control in a document issued in the name of the Governor, former Board, Chairman or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Chairman or an employee of the Board established under this Law, as the case may be.
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Board before the day on which this section comes into force has the same probative value as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that day.

107. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Board may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to

Notice to produce full information and documents

- (a) complete and deliver to the Board any return specified in such notice;
 - (b) appear personally before an officer of the Internal Revenue 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 Internal Revenue Service may deem necessary; or
 - (d) give orally or in writing any other information including name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of Subsection (1) 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 Board 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),without giving any of the required notices set out in this Section
- (3) A person who contravenes the provision 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 Board from verifying by the auditor 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 Board.

- (5) Any person may apply in writing to the Board for extension of the time within which to comply with the provisions of this Section, provided that the persons:
- (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.
- (6) If the Board is satisfied with the cause shown in the application under paragraph(b) of Subsection (5) of Section 107 it may in writing grant the extension of the Time or limit the time as it may consider appropriate.

Quarterly
returns from
Banks

- 108 (1) Without prejudice to section 107 of this Law, every person engaged in banking shall prepare and deliver to the Board quarterly returns specifying:
- (a) In the case of an individual, all transactions involving the sum of One Million Naira and above, or
 - (b) In the case of 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 Board 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 Board on the advice of the Technical Committee of the Board.

- (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 (N500,000.00) in the case of body Corporate and in the case of an individual a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of five years or both.

109.(1) A person who contravenes any of the provisions 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 of not less than N50,000 (fifty thousand Naira) or more than N10,000,000 (Ten Million Naira) or imprisonment for a term not less than 6 Months or exceeding 3 years or to both such fine and Imprisonment.

Penalty for
general
offences

(2) Where an offence under this Law is committed by a body Corporate or firm or other incorporated trustees or other Similar association of individuals,

(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 Sub-section (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

110. 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.

Legal
Officers of
the Service

- Tax to be Payable not withstanding proceedings 111. 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 notice chargeable.
- Imposition of Tax 112. (1) A tax is imposed on any person (referred to in this Law as "the Consumer") who: -
(a) pays for the use or possession or for the right to use or possession of any Hotel, Hotel Facility or Events Centre; or
(b) purchases consumable goods or services in any restaurant located within a hotel in Ondo State.
(2) The amount to which this tax applies shall be the total cost of facilities, consumables or personal services supplied to a consumer in, by or on behalf of the Hotel, Restaurant or Events Centre.
- Rate of tax 113. The rate of tax imposed by this Law shall be five percent (5%) of the total cost of facilities, consumables or personal services supplied to a consumer, excluding Value Added Tax.
- Collection of Tax 114. Every Collecting Agent shall collect on behalf of the State, the tax imposed based on the total amount charged or payable by the consumer in accordance with the provision of Section 5 of this Law.
- Administration 115. The tax charged by this Law shall be under the care and management of the Board.
- Registration 116. (1) Any Hotel, Restaurant, Events Centre or other business affected by this Law shall within 30 days of its commencement or upon commencement of business, whichever is earlier, register with the Board.
(2) Upon registration, the Board shall provide them with certificates/plaques which must be displayed conspicuously at their reception.
(3) Every Collecting Agent shall produce this evidence of registration with the Board as a condition precedent to any contractual

relationship with the State or any of its Ministries, Departments, Parastatals or Local Government Authorities.

117. (1) Every Collecting Agent shall:

Report and
Remittance

(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 5 of this Law as the Board may prescribe and shall enter regular accounts of the tax collected from day to day.

(b) pay into the designated account of the State, the tax collected during the preceding reporting period and at the same time, file with the Board, a report stating-

(i) the total amount of payments made for all chargeable preceding reporting period;

(ii) the amount of tax collected by the Collecting Agent during the reporting period; and

(iii) any other information required by the Board to be included in the report.

(2) For the purpose of this Law, each calendar month is a reporting period and the taxes imposed and collected are due and payable on or before 20th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Board from the suppliers of chargeable facilities, goods and services.

118. An Officer of the Board:

Access to
Books and
Records

(1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether the provisions of this Law is being complied with.

(2) may, at any reasonable time of the day be given access to all books and records of any Hotel, Restaurant, Events Centre or other business offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the State.

- Penalty for failure to make a return remittance
119. Where a Collecting Agent fails to make a return remittance as required by this Law or where his returns are not substantiated by records, the Board may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State within 21 days of the date of service of the order.
- Publication of rules and regulations in gazette
120. The Board may from time to time by order publish in the gazette, issued rules and regulations for the determination, collection, and remittance of taxes due and for proper administration.
- Penalty for taxes not remitted
121. All taxes that are not remitted to the designated accounts of State within the time allowed, shall, in addition to other penalties, attract five percent (5%) interest per annum above the prevailing Central Bank of Nigeria Minimum Rediscount Rate as determined at the time of the actual remittance.
- Penalty for failure to file report and remit taxes
122. (1) If a Collecting Agent fails to file a report and remit taxes (the Goods and Services Tax) collected within the time allowed by this Law, that Agent shall, in addition to interest payable under Section 109 above, pay a penalty of ten percent (10%) of the amount of tax due.
- (2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law shall be liable to pay a fine of Two Million Naira (₦2,000,000.00) only.
- Withholding of purchase price by Transferee
123. (1) When a Hotel, Restaurant or other facility covered by this Law is sold or otherwise disposed of, the Transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the State under this Law, unless the Transferor had first provided a receipt issued by the Board showing that the amount due at the date of transfer had been paid or that no amount is due.
- (2) A Transferee of a chargeable facility who fails to comply with the provisions of sub-section (1) of this Section shall be liable to pay the amount due to the designated account and the provisions of this Law shall apply as if he was operating the hotel business at the time the payments were due.

- (3) The Transferee of a chargeable facility may request from the Board, a Certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.
 - (4) In case of a request made under sub-section (3) of this Section, the Board shall issue the Certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant records of the business are made available for audit, whichever is later, but in either event, the Board shall issue the Certificate within sixty (60) days after the date of request.
 - (5) In the absence of willful concealment or fraud, the period of limitation during which the Board may assess tax against a Transferor under this Law is four (4) years from the date when the Transferor disposes the chargeable facility or when a determination is made against the Transferor, whichever event occurs later.
124. (1) Any person aggrieved by any assessment made by the Board shall within seven (7) days of being notified of such decision write to the Chairman or other designated Officer of the Board requesting the Board to review, amend or reverse the assessment. Notice to review, amend or reverse assessment
- (2) Upon the receipt of such notice, as mentioned in sub-section 1 of this Section, the Board may reconsider, affirm or amend its assessment and notify the complainant of its decision.
 - (3) Where upon a review, the Board serves on the complainant a notice of refusal to amend, a complainant who is dissatisfied by the refusal may institute an action in the High Court.
 - (4) Where the person served with an assessment or his authorized representative fails to contest the assessment within the period allowed by sub-section 1 of this Section, the assessment shall be deemed to be final and conclusive.
125. (1) The Board may institute an action in the High Court for recovery of taxes, interests and penalties due. Instituting legal action
- (2) All revenues recoverable under this Law are revenues of the State

and accordingly, all legal actions taken in relation to this Law or anything done pursuant to it shall, subject to the provisions of Section 125 of this Law, be instituted in the High Court.

- (3) Where an ex-parte application is made to the High Court supported by affidavit that there is reasonable cause for suspecting that a Collecting Agent or any other business organization or person is in contravention of any provision of this Law, the High Court may make an Order upon such terms as it deems fit to:-
- (a) prevent concealment of the fraud or dissipation of monies due to the State; or
 - (b) authorize Officers of the Board to enter the premises of the suspect at any reasonable time of the day or night accompanied by Police Officers; to-
 - (i) inspect the premises for any evidence of contravention; and
 - (ii) seize any books of account, records or other things by which the liability of the Collecting Agent, business organization or other person may be established.

Penalty for giving false information

126. Any person who knowingly gives false information shall be guilty of an offence and be liable on conviction to imprisonment for a period of six (6) months or a fine of Five Hundred Thousand Naira (N500,000.00) or both.

Power of Board to distrain

127. (1) Without prejudice to any other power conferred on the Board for the enforcement of payments due to the State under this Law, where an assessment has become final and conclusive and a demand notice has been served on a person to make payment, if payment is not made within the time limited by the demand notice, the Board may, in the prescribed form for the purpose of enforcing payment of the tax due: -

- (a) distrain the defaulter by his goods or other chattels, bonds or other securities;
- (b) distrain upon the relevant facility or other place in respect of which the defaulter is the owner, and subject to the provisions of this

Section, recover the amount of tax due by sale of any of the things so distrained.

- (2) The authority to distrain under this Section shall be in the form as the Board may direct and that authority shall be sufficient warrant to levy by distrain, the amount of tax due.
 - (3) For the purpose of levying a distrain under this Law, an Officer, authorized in writing by the Board, may execute a warrant of distrain, and if necessary open any building or place in the day time for the purpose of levying the distrain and may call to his assistance, any police or other security officer whose duty, when so required, shall be to aid and assist in the execution of the warrant of distrain and levying the distrain.
 - (4) Things distrained under this Section may, at the cost of the defaulter, be kept for fourteen (14) days and at the end of that period, if the amount due in respect of the tax and the cost and charges incidental to the distrain are still not paid, may subject to the provisions of sub-section (6) of this Section, be sold at any time thereafter.
 - (5) Out of the proceeds of a sale under this Law, there shall be paid the cost or charges incidental to the sale and keeping of the distrain and the amount due in the respect of the tax. The balance (if any) shall be payable to the defaulter on demand being made by him or on his behalf.
 - (6) Nothing in this Section shall be construed as authorizing the sale of an immovable property without an Order of the High Court, made on application in such form as may be prescribed by the Rules of Court.
- 128.(1) Notwithstanding the provisions of this Law, the relevant provisions of all Laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act, 1993 and as amended in 2011. Relevance of other Laws
- (2) If the provisions of any other State Law 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 inconsistency be void.

- Repealed 129. The Ondo State Board of Internal Revenue Law CAP 17 Laws of Ondo State 2006 is hereby repealed.

FIRST SCHEDULE (Section 11)

Supplementary Provisions relating to the Board

1. Subject to this Law, the Board may regulate its proceedings and make standing orders with respect to the holding of its meetings and those of its Committees, the custody and production for inspection of such minutes and such other matters as the Board may from time to time determine.
2. (a) The Board shall meet whenever it is convened by the Chairman and if the chairman is requested to do so by notice given to him by not less than seven other members, he shall convene a meeting of the Board to be held within fourteen (14) days from the date on which the notice was given;
(b) Every meeting of the Board shall be presided over by the Chairman but if the Chairman is unable to attend a particular meeting the members present at the meeting, shall elect one of them to preside at the meeting.
3. The quorum of any meeting of the Board shall consist of the Chairman (or the person presiding at the meeting pursuant to paragraph 2 of this Schedule) and seven other members, except that any quorum must include at least two members outside the Service.
4. The Board shall meet for the conduct of its business at the principal office of the Service on such days as the Chairman may appoint.
5. A question put before the Board at a meeting shall be decided by consensus or, where this is not possible by a majority of the votes of the members present and voting.
6. The Chairman shall, in the case of an equality of votes, have a casting vote in addition to his deliberative vote.
7. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a

person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

8. The Board may appoint one or more Committees to carry out on behalf of the Board such of its functions as the Board may determine and report on any matter with which the Board is concerned.
9. A Committee appointed under paragraph 8 of this Schedule shall be presided over by a member of the Board and shall consist of such number of persons (not necessarily all members of the Board) as may be determined by the Board, and a person other than a member of the Board shall hold office in the Committee in accordance with the terms of his appointment.
10. A decision of a Committee of the Board shall be of no effect until it is confirmed by the Board at a properly convened meeting.
11. The fixing of the seal of the Service shall be authorized by the signature of the Chairman and the Secretary to the Board or the Chairman and such other person authorized by the Board to act for that purpose.
12. A contract or an instrument which, if made or executed by any person not being a body corporate would not be required to be under seal, may be made or executed on behalf of the Service by the Chairman or by any person generally or specifically authorized to act for that purpose by the Board.
13. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Service shall be receive in evidence and unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.
14. The validity of any proceeding of the Board or its Committee shall be affected by -
 - (a) any vacancy in the membership of the Board or its Committees;
 - (b) reason that a person not entitled to do so took part in the proceedings;

- (c) any defect in the appointment of a member.
15. Any member of the Board or Committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or any Committee shall -
- (a) disclose his interest to the Board or Committee;
and
 - (b) not to vote on any question relating to the contract or arrangement.

SECOND SCHEDULE (Section 40)

Authorization to access lands, buildings, books and documents

To.....
.....

The Ondo State Internal Revenue Service, by virtue of the powers vested in it by Section 35 of the Ondo State Internal Revenue Service Law 2018, hereby authorize you to enter the premises, office, place of management or residence of

who has been suspected by the Service of fraud, evasion, willful default, etc. in connection with a tax due to Government and whose premises, office, place of management or residence is at.....

and for carrying out your assignment thereof further authorizes you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, to search and remove (if necessary) such records, books and documents wherever they may be found in possession of the person in respect of who the tax remains unpaid and for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as a fore said to break open any building or place in the day time; and this authority expires on day of

..... 20

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

.....
Chairman

THIRD SCHEDULE

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order

- (1) **Personal Income Tax**
- (a) **Direct Assessment (Self-Employed)**
Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, 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 Service 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)**
- (a) **Withholding Tax on Rents**
Payable by organizations 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 organizations 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 organizations 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)**
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**
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 Service 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 Ondo 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 Ondo 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 to finance income.

(8) RoadTaxes

PRIVATE

S/N	TYPE OF VEHICLE	NUMBER PLATE	REGISTRATION	VEHICLE LICENCE	CHANGE OF OWNERSHIP	EXAM FEES	LOG BOOK	CGT	TOTAL
1	JEEP (BRAND NEW)	12,500.00	5,000.00	2,500.00	2,000.00	2,000.00	1,000.00	5000	30,000.00
2	JEEP (FAIRLY USED)	12,500.00	2,500.00	2,500.00	2,000.00	1,000.00	1,000.00	2500	24,000.00
3	M/BENZ 230 (BRAND NEW)	12,500.00	5,000.00	2,500.00	2,000.00	1,000.00	1,000.00	3000	27,000.00
4	M/BENZ 230 (FAIRLY USED)	12,500.00	2,500.00	2,500.00	2,000.00	1,000.00	1,000.00	1500	23,000.00
5	SIENNA SPACE BUS	12,500.00	2,500.00	2,500.00	2,000.00	1,000.00	1,000.00	1500	23,000.00
6	M/BENZ 200	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1000	22,000.00
7	PEUGEOT (BRAND NEW)	12,500.00	5,000.00	2,000.00	2,000.00	1,000.00	1,000.00	1500	25,000.00
8	PEUGEOT (FAIRLY USED)	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	23,000.00
9	OMEGA/FORD/SENETOR/PRIMERA	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	22,000.00
10	HONDA, TOYOTA NISSAN 2.0	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	22,000.00
11	DATSUN, TOYOTA, NISSAN 1.6-1.8	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,000.00	21,500.00
12	VOLKSWAGEN PASSAT/AUDI	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,000.00	21,500.00
13	VOLKSWAGEN GOLF	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,000.00	21,500.00
14	MOTOR CYCLE	2,500.00	500.00	500.00	500.00	-	500.00	500.00	5,000.00

OUT-OF-SERIES NUMBER PLATES

		Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Total Amount	
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	7,500.00	58,125.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	5,000.00	54,365.00
C	1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	5,000.00	50,625.00

FANCYNUMBERPLATES

		Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	CGT	Total Amount (N)
A	Above	80,000.00	6,250.00	3,125.00	1,250.00	10,000.00	100,625.00
B	Between 2.1 - 3.00cc	80,000.00	6,250.00	2,500.00	1,250.00	10,000.00	100,000.00
C	Vehicle up to 1.77cc-2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	10,000.00	106,250.00
D	Other vehicle 1.2cc - 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	10,000.00	95,625.00

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

		Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book	Total Amount
A	Above 3.00c	10,000.00	6,250.00	(N) 3,125.00	1,250.00	20,625.00
B	Between 2.1- 3.00cc	10,000.00	6,250.00	2,500.00	1,250.00	20,000.00
C	Vehicle up to 1.7cc- 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc- 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	16,625.00

COMMERCIAL VEHICLE

S/N	TYPE OF VEHICLE	NUMBER PLATE	REGISTRATION	VEHICLE LICENCE	CHANGE OF OWERSHIP	EXAM	LOG BOOK	HACKNEY PERMIT	TOTAL
1	TRAILERS & LUXURY BUSES	20,000.00	5,000.00	2,500.00	2,000.00	3,000.00	1,000.00	3,200.00	36,700.00
2	BENZ 911 TRUCK	12,500.00	5,000.00	2,500.00	2,000.00	3,000.00	1,000.00	3,200.00	29,200.00
3	BEDFORD LORRY	12,500.00	5,000.00	2,500.00	2,000.00	3,000.00	1,000.00	3,200.00	29,200.00
4	PICK -UP	12,500.00	2,500.00	2,500.00	2,000.00	2,000.00	1,000.00	2,500.00	25,000.00
5	BUSES (COMMERCIAL)	12,500.00	2,500.00	2,500.00	2,000.00	2,000.00	1,000.00	2,000.00	24,500.00
6	BUSES (PRIVATE)	12,500.00	2,500.00	2,500.00	2,000.00	2,000.00	1,000.00	2,000.00	24,500.00
7	PEUGEOT (BRAND NEW)	12,500.00	2,500.00	2,000.00	2,000.00	2,000.00	1,000.00	1,300.00	23,300.00
8	PEUGEOT (FAIRLY USED)	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,300.00	22,300.00

10	HONDA, TOYOTA NISSAN 2.0	12,500.00	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,300.00	22,300.00
11	DATSUN, TOYOTA, NISSAN 1.6-1.8	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,300.00	21,800.00
12	VOLKSWAGEN PASSAT/AUDI	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,300.00	21,800.00
13	VOLKSWAGEN GOLF	12,500.00	2,500.00	1,500.00	2,000.00	1,000.00	1,000.00	1,300.00	21,800.00
14	MOTOR CYCLE	2,500.00	500.00	1,000.00	500.00	300.00	500.00	500.00	5,800.00

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Range	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Cost of Sticker (N)	Total Amount (N)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	15,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	15,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick Up	15,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	15,000.00	3,125.00	1,250.00	1,250.00	500.00	16,125.00

GOVERNMENT / OFFICIAL NUMBER PLATES

	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Total Amount (N)
A	15,000.00	6,250.00	NIL	1,250.00	22,500.00
B	15,000.00	3,125.00	NIL	1,250.00	19,375.00
Bus	15,000.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	3,000.00	1,250	NIL	1,250.00	5,500.00

GOVERNMENT FANCY NUMBER PLATES

Category	Cost of Plate Number(₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Total Amount(₦)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
CarA	40,000.00	6,250.00	NIL	1,250.00	47,500.00
CarB	40,000.00	3,125.00	NIL	1,250.00	44,375.00

MOTORCYCLE

Category	Cost of Plate Number	Vehicle Registration(₦)	Vehicle License (N)	Cost of Regt. Book (₦)	Sticker (N)	Learner's Permit (N)	Reflective Jacket (N)	Total Amount (₦)
Private/Commercial	3,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	7,225.00

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number	Vehicle Registration	Vehicle License (₦)	Cost of Regt. Book	Amount
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES

	Category	Cost of Replacement of Plate Number
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	15,000.00
D	Commercial	15,000.00
E	Motorcycle	3,000.00

CHANGE OF OWNERSHIP

Type of Vehicle	Amount (₦)
Motor Vehicle	2,500.00
Motorcycle	625.00
Learner's Permit	250.00

DRIVER'S LICENSE

Type of Vehicle	Amount (₦)
Motor Vehicle	6,350.00
Motorcycle	3,000.00

Development Levy

(Collected by Board of Internal Revenue Services) Payable by individual per annum not more than N200.00

PRESUMPTIVE TAX RATES AS ASSESSED BY THE INTERNAL REVENUE SERVICES

SN	OCCUPATIONAL GROUP	MINIMUM AMOUNT PAYABLE
1	BRICKLAYER	3,000.00
2	CARPENTER	3,000.00
3	FURNITURE	3,000.00
4	ELECTRICIAN	3,000.00
5	MOTOR MECHANIC	
	a. Minor	3,000.00
	b. Major	
6	PANEL BEATER	
	Minor	3,000.00
	Major	
7	BLACKSMITH	
	a. Engine Fabrication	3,000.00
	b. Block Reborn	5,000.00
8	GOLDSMITH	2,000.00
9	PLUMBERS	3,000.00
10	REFRIGERATOR REPAIRER	3,000.00
11	RADIO & TV REPAIRER	2,500.00
12	SIGN WRITERS	
	Minor	3,000.00
	Major	
13	TAILORING	
	Minor	3,000.00
14	SHOE REPAIRER	
	Minor (Cobbler)	2,000.00
15	WATCH REPAIRER	2,000.00
16	VULCANIZER	2,000.00
17	BATTERY CHARGER	
	Battery Charger	3,000.00
	Rewire	3,000.00
	Painter (House)	3,000.00
	Painter (Motor)	3,000.00
18	PHOTOGRAPHER	
	i. Minor	2,500.00
	Video Coverage	3,000.00
19	BARBING	
	Minor	2,000.00

20	HAIRDRESSING	
	Minor	2,000.00
21	SPARE PART MOTOR	
	Minor	8,000.00
	Major	25,000.00
	i. Tyre Seller Minor	8,000.00
	Tyre Seller Major	25,000.00
22	ELECTRONICS	
	Minor	10,000.00
	i. Major	40,000.00
23	DRY CLEANING	
	i. Petty	3,000.00
24	BUTCHERS	
	Minor	2,000.00
	Cow Sellers	10,000.00
25	FASHION DESIGNERS	
	i. Minor	3,000.00
26	RENTAL BUSINESS	
	Minor	5,000.00
	i. Major	10,000.00
	Big Canopy	20,000.00
27	WELDER	
	Minor	3,000.00
	i. Major	5,000.00
	Super Major	10,000.00
28	MUSICAL BAND LEADER	
	i. Category A Major	50,000.00
	Category B Minor	10,000.00
	i. Category C (Natives) Local	5,000.00
29	LEADER THEATRE GROUP	5,000.00
30	NEWSPAPER AGENTS	
	Agents	4,000.00
	i. Vendors	2,000.00
31	WOOD CARVERS/SCULPTOR	2,000.00
32	TINKERS	2,000.00
33	MONEY CHANGERS/LENDERS	5,000.00
34	DAILY CONTRIBUTION COLLECTORS	3,000.00
35	PATENT MEDICINE	

	Zonal and Hqtrs – Akure,Owo,Ondo	
	Etc. Major Ikare,Ore and Okitipupa	3000.00
	Other Town & Villages Minor	2000.00
36	PAINTER	
	Minor	3,000.00
37	INSURANCE	
	Brokers	10,000.00
	Agents	3,000.00
38	BLOCK INDUSTRIES	
	Minor	5,000.00
	i. Major	8,000.00
39	CEMENT DISTRIBUTION	
	Retail (Minor)	5,000.00
	Retail (Major)	10,000.00
40	BEER DISTRIBUTOR	
	Beer Parlour	3,000.00
	Restaurant	5,000.00
	Guest House (Short Rest)	10,000.00
41		
42	COLD ROOM FOR ICE BLOCK ETC.	5,000.00
43	DRIVERS	
	Taxi	3000.00
	Lorry	3000.00
	Trailer	3000.00
	Okada	2,000.00
44	POOLS	
	Agent	3,000.00
45	GENERAL TRADING TEXTILE	
	Minor	5,000.00
46	i. FOOD SELLERS	
	ii. Bukateria/Cafeteria	3,000.00
	Restaurant Minor	5000.00
47	iii. PROVISION SELLING	
	Minor	5000.00
48	BUILDING MATERIALS SELLING	
	Minor	5,000.00
49	BAKERY	
	Bakery Owners Minor	8000.00

50	DRAFTSMAN	5000.00
51	Estates Agents	
	Rent Collectors/Caretakers	5000.00
	Roadside Engine Oil Sellers	3000.00
	Kerosene Sellers (in surface tankers)	3000.00
52	PLANK SELLERS	
	Minor	2000.00
53	TELECOMMUNICATION (AGENT)	5000.00
54	FARMING	
	Peasant farming	2000.00
	Poultry farming	5000.00
	Computers Center	5000.00
	Typing Institute	8000.00
55	NYLON PRODUCERS	5000.00
56	COTTON AND INTERIOR DECORATION	8000.00
57	GLASS CUTTING AND ALMACO	5000.00
58	HANDSET ACCESSORIES/REPAIRS	2,000.00
59	Caterers	4000.00
60	PRINTER	
	Minor	4000.00
61	MOTOR CYCLE MECHANICS	
	i. Minor	2,000.00
62	MILLS	
	Rice/Palm oil	5000.00
	i. Cassava	5000.00
	Pure Water	10,000.00
	Bore Hole	10,000.00
63	HAIR WEAVING	1,000.00
64	PEDICURE/MANICURE	2,000.00
65	SUYA SPOT	2,000.00
66	MARKET WOMEN	3,000.00

SN	OCCUPATIONAL GROUP	MINIMUM AMOUNT PAYABLE
1	BRICKLAYER	3,000.00
2	CARPENTER	3,000.00
3	FURNITURE	3,000.00
4	ELECTRICIAN	3,000.00
5	MOTOR MECHANIC	
	a. Minor	3,000.00
	b. Major	
6	PANEL BEATER	
	Minor	3,000.00
	Major	
7	BLACKSMITH	
	a. Engine Fabrication	3,000.00
	b. Block Reborn	5,000.00
8	GOLDSMITH	2,000.00
9	PLUMBERS	3,000.00
10	REFRIGERATOR REPAIRER	3,000.00
11	RADIO & TV REPAIRER	2,500.00
12	SIGN WRITERS	
	Minor	3,000.00
	Major	
13	TAILORING	
	Minor	3,000.00
14	SHOE REPAIRER	
	Minor (Cobbler)	2,000.00
15	WATCH REPAIRER	2,000.00
16		
17		
	Battery Charger	3,000.00
	Rewire	3,000.00
	Painter (House)	3,000.00
	Painter (Motor)	3,000.00
18	PHOTOGRAPHER	
	i. Minor	2,500.00
	Video Coverage	3,000.00
19	BARBING	
	Minor	2,000.00
20	HAIRDRESSING	
	Minor	2,000.00

21	SPARE PART MOTOR	
	Minor	8,000.00
	Major	25,000.00
	i. Tyre Seller Minor	8,000.00
	Tyre Seller Major	25,000.00
22	ELECTRONICS	
	Minor	10,000.00
	i. Major	40,000.00
23	DRY CLEANING	
	i. Petty	3,000.00
24	BUTCHERS	
	Minor	2,000.00
	Cow Sellers	10,000.00
25	FASHION DESIGNERS	
	i. Minor	3,000.00
26	RENTAL BUSINESS	
	Minor	5,000.00
	i. Major	10,000.00
	Big Canopy	20,000.00
27	WELDER	
	Minor	3,000.00
	i. Major	5,000.00
	Super Major	10,000.00
28	MUSICAL BAND LEADER	
	i. Category A Major	50,000.00
	Category B Minor	10,000.00
	i. Category C (Natives) Local	5,000.00
29	LEADER THEATRE GROUP	5,000.00
30	NEWSPAPER AGENTS	
	Agents	4,000.00
	i. Vendors	2,000.00
31	WOOD CARVERS/SCULPTOR	2,000.00
32	TINKERS	2,000.00
33	MONEY CHANGERS/LENDERS	5,000.00
34	DAILY CONTRIBUTION COLLECTORS	3,000.00
35	PATENT MEDICINE	
	Zonal and Hqtrs – Akure,Owo,Ondo	
	Etc. Major Ikare,Ore and Okitipupa	3000.00
	Other Town & Villages Minor	2000.00
36	PAINTER	
	Minor	3,000.00
37	INSURANCE	
	Brokers	10,000.00

	Agents	3,000.00
38	BLOCK INDUSTRIES	
	Minor	5,000.00
	i. Major	8,000.00
39	CEMENT DISTRIBUTION	
	Retail (Minor)	5,000.00
	Retail (Major)	10,000.00
40	BEER DISTRIBUTOR	
	Beer Parlour	3,000.00
	Restaurant	5,000.00
	Guest House (Short Rest)	10,000.00
41		
42	COLD ROOM FOR ICE BLOCK ETC.	5,000.00
43	DRIVERS	
	Taxi	3000.00
	Lorry	3000.00
	Trailer	3000.00
	Okada	2,000.00
44	POOLS	
	Agent	3,000.00
45	GENERAL TRADING TEXTILE	
	Minor	5,000.00
46	i. FOOD SELLERS	
	ii. Bukateria/Cafeteria	3,000.00
	Restaurant Minor	5000.00
47	iii. PROVISION SELLING	
	Minor	5000.00
48	BUILDING MATERIALS SELLING	
	Minor	5,000.00
49	BAKERY	
	Bakery Owners Minor	8000.00
50	DRAFTSMAN	5000.00
51	Estates Agents	
	Rent Collectors/Caretakers	5000.00
	Roadside Engine Oil Sellers	3000.00
	Kerosene Sellers (in surface tankers)	3000.00
52	PLANK SELLERS	
	Minor	2000.00
53	TELECOMMUNICATION (AGENT)	5000.00
54	FARMING	

	Peasant farming	2000.00
	Poultry farming	5000.00
	Computers Center	5000.00
	Typing Institute	8000.00
55	NYLON PRODUCERS	5000.00
56	COTTON AND INTERIOR DECORATION	8000.00
57	GLASS CUTTING AND ALMACO	5000.00
58	HANDSET ACCESSORIES/REPAIRS	2,000.00
59	Caterers	4000.00
60	PRINTER	
	Minor	4000.00
61	MOTOR CYCLE MECHANICS	
	i. Minor	2,000.00
62	MILLS	
	Rice/Palm oil	5000.00
	i. Cassava	5000.00
	Pure Water	10,000.00
	Bore Hole	10,000.00
63	HAIR WEAVING	1,000.00
64	PEDICURE/MANICURE	2,000.00
65	SUYA SPOT	2,000.00
66	MARKET WOMEN	3,000.00

**ECONOMIC DEVELOPMENT LEVY ON TRADE GROUPS AS ASSESSED
BY THE INTERNAL REVENUE SERVICES.**

SN	OCCUPATIONAL GROUP	CATEGORY A(RESIDENT) AMOUNT	CATEGORY B(NON RESIDENT) AMOUNT
1	BRICKLAYER	1,000.00	
2	CARPENTER	1,000.00	
3	FURNITURE		
	a. Small Scale	1,000.00	
	b. Major	2,000.00	
4	ELECTRICIAN	1,000.00	
5	MOTOR MECHANIC	1,000.00	
6	PANEL BEATER		
	a. Minor	1,000.00	
	b. Major	2,000.00	
7	BLACKSMITH		
	a. Engine Fabrication	1,000.00	
	b. Block Reborn	1,000.00	
8	GOLDSMITH	1,000.00	
9	PLUMBERS	1,000.00	
10	REFRIGERATOR REPAIRER	1,000.00	
11	RADIO & TV REPAIRER	1,000.00	
12	SIGN WRITERS		
	a. Minor	1,000.00	
	b. Major	1,000.00	
13	TAILORING		
	i. Native	1,000.00	
	ii. English	1,000.00	
14	SHOE REPAIRER		
	i. Minor (Cobbler)	1,000.00	
	ii. Major	2,000.00	
15	WATCH REPAIRER	500.00	
16	VULCANIZER	1,000.00	
17	BATTERY CHARGER		
	i. Battery Charger	1,000.00	
	ii. Rewire	1,000.00	
	iii. Painter (House)	1,000.00	
	iv. Painter (Motor)	2,000.00	
18	PHOTOGRAPHER		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
	iii. Video Coverage	1,000.00	
19	BARBING		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
20	HAIRDRESSING		

	i. Minor	1,000.00	
	ii. Major	1,000.00	
	iii. Major Proprietor of Salon	2,000.00	
21	SPARE PART		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
	iii. Tyre Seller Minor	1,000.00	
	iv. Tyre Seller Major	2,000.00	
22	ELECTRONICS		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
23	DRY CLEANING		
	i. Petty	1,000.00	
	ii. Established	1,000.00	
24	BUTCHERS		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
	iii. Cow Sellers	2,000.00	
25	FASHION DESIGNERS		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
26	RENTAL BUSINESS		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
	iii. Big Canopy	2,000.00	
27	WELDER		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
	iii. Super Major	2,000.00	
28	MUSICAL BAND LEADER		
	i. Category A Major	2,000.00	
	ii. Category B/Minor	1,000.00	
	iii. Category C (Natives) Local	1,000.00	
29	LEADER THEATRE GROUP	1,000.00	
30	NEWSPAPER AGENTS		
	i. Agents	1,000.00	
	ii. Vendors	1,000.00	
31	WOOD CARVERS/SCULPTOR	1,000.00	
32	TINKERS		
33	MONEY CHANGERS/LENDERS	1,000.00	
34	DAILY CONTRIBUTION COLLECTORS	2,000.00	
35	PATENT MEDICINE		
	Zonal and Hqtrs - Akure, Owo, Ondo	1,000.00	
	Etc. Major Ikare, Ore and Okitipupa	1,000.00	
	ii. Other Town & Villages Minor	500.00	
36	PAINTER		
	iii. Minor	1,000.00	

	i. Major	1,000.00	
37	INSURANCE		
	i. Brokers	2,000.00	20,000.00
	ii. Agents	1,000.00	
38	BLOCK INDUSTRIES		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
39	VEHICLE DEALERS		
	i. Minor	2,000.00	
	ii. Major	2,000.00	
40	CEMENT DISTRIBUTION		
	i. Retail (Minor)	1,000.00	
	ii. Retail (Major)	1,000.00	
	iii. Distributor	2,000.00	
41	BEER DISTRIBUTOR		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
	iii. Beer Parlour	1,000.00	
	iv. Restaurant	1,000.00	
	v. Hotel	2,000.00	50,000.00
	vi. Guest House	2,000.00	50,000.00
42	PRODUCE BUYERS		
	i. Minor/Storekeeper/Broker	1,000.00	
	ii. Major	2,000.00	70,000.00
	iii. Exporter	5,000.00	100,000.00
43	QUARRY OWNERS/CRUSHERS	10,000.00	30,000.00
44	FROZEN FISH DISTRIBUTOR		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
45	COLD ROOM FOR ICE BLOCK ETC.	2,000.00	
46	PETROLEUM RELATED BUSINESS		
	i. Filling Station with one pump	10,000.00	40,000.00
	ii. Filling Station with two pumps	15,000.00	45,000.00
	iii. Filling Station with three pumps	20,000.00	50,000.00
	iv. Filling Station with four pumps	25,000.00	55,000.00
	v. Filling Station with five pumps	30,000.00	60,000.00
	vi. Filling Station with six pumps	35,000.00	80,000.00
	vii. Filling Station with seven pumps	40,000.00	90,000.00
	viii. Filling Station with 8 - 10 pumps	50,000.00	100,000.00
47	DRIVERS		
	i. Taxi	1,000.00	
	ii. Lorry	1,000.00	
	iii. Trailer	1,000.00	
48	POOLS		
	i. Agent	1,000.00	
	ii. Promoter	2,000.00	

49	GENERAL TRADING TEXTILE		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
50	FOOD SELLERS		
	i. Bukateria/Cafeteria	1,000.00	
	ii. Restaurant Minor	1,000.00	
	iii. Major	2,000.00	
51	SUPERMARKET		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
52	PROVISION SELLING		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
	iii. Tavern (Hot Drinks)	2,000.00	
53	BUILDING MATERIALS SELLING		
	i. Minor	1,000.00	
	ii. Major	2,000.00	
54	BAKERY		
	i. Bakery Owners Minor	1,000.00	
	ii. Bakery Owners Major	2,000.00	
55	POULTRY FEED DISTRIBUTORS	2,000.00	
56	DOCTOR (PRACTICING MED. PRACTITIONERS)		
	i. 1 st and 2 nd year post registration	2,000.00	
	ii. Over two year	2,000.00	
	iii. Clinic owned by non-Medical Doctor	5,000.00	
57	PHARMACIST		
	i. 1 st year & 2 nd year post Registration Experience	2,000.00	
	ii. Over two years	2,000.00	
58	ENGINEERS		
	i. 1 st & 2 nd year post Registration Experience	2,000.00	50,000.00
	ii. Over two years	2,000.00	50,000.00
59	LAWYERS		
	i. 1 st & 2 nd year post Registration Experience	2,000.00	50,000.00
	ii. Over two years	2,000.00	50,000.00
60	ACCOUNTANT		
	i. 1 st & 2 nd year post Registration Experience	2,000.00	50,000.00
	ii. Over two year	2,000.00	50,000.00
	i. 1 st & 2 nd year post Registration Experience	2,000.00	40,000.00
	ii. Over two years	2,000.00	40,000.00
62	JOURNALIST	2,000.00	
63	DRAFTSMAN	1,000.00	
64	Estates Agents	1,000.00	

	i. Rent Collectors/Caretakers	1,000.00	
	ii. Roadside Engine Oil Sellers	500.00	
	iii. Kerosene Sellers (in surface tankers)	1,000.00	
	iv. Petrol Attendants		
65	CONTRACTORS	2,000.00	
	i. Category 'A'	2,000.00	
	ii. Category 'B'	2,000.00	
	iii. Category 'C'	2,000.00	
	iv. Category 'D'	2,000.00	
	v. Category 'E'	2,000.00	
66	SAWMILLING RELATED BUSINESS		
	i. Sawmilling Owners (with One Unit)	2,000.00	
	ii. Sawmilling Owners (with 2 units)	3,000.00	
	iii. Sawmilling Owners (with more than 2 units)	3,000.00	
	iv. Timber Lorry Owners	2,000.00	
67	PLANK SELLERS		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
68	TELECOMMUNICATION (AGENT)	10,000.00	30,000.00
69	TELECOMMUNICATION (MAJOR)	20,000.00	50,000.00
70	BANKING (MICROFINANCE)	10,000.00	30,000.00
71	BANKING (COMMERCIAL)	20,000.00	50,000.00
72	OIL COMPANIES	100,000.00	100,000.00
73	TERTIARY INSTITUTION	10,000.00	30,000.00
74	CONSTRUCTION COMPANIES	20,000.00	50,000.00
75	MACHINED FILLING OPERATOR	1,000.00	
76	PROPERTY HAMMERS OWNERS	1,000.00	
77	SAWMILL OWNER WITH FOREST CONCESSIONS	5,000.00	
78	TRANSPORTERS		
	i. Okada	500.00	
	ii. Taxi Owners	1,000.00	
	iii. Lorry Owners	1,000.00	
	iv. Trailer Owners	2,000.00	
	v. Tipper/Tanker Owners	2,000.00	
79	FARMING		
	i. Peasant farming	1,000.00	
	ii. Cash crop farming	1,000.00	
	iii. Poultry farming	1,000.00	
	iv. Poultry farming established	2,000.00	
80	SURVEYORS	2,000.00	
81	LICENSED	2,000.00	
82	PROPRIETOR/PROPRIETRESS OF EDUCATIONAL INSTITUTIONS		
	i. Day Care	1,000.00	
	ii. Nursery/Primary School	1,000.00	
	iii. Secondary School	2,000.00	

	i. Nursery/Primary/Secondary School	2,000.00	
	ii. Computers Center	1,000.00	
	iii. Typing Institute	2,000.00	
83	NYLON PRODUCERS	1,000.00	
84	COTTON AND INTERIOR DECORATION	1,000.00	
85	GLASS CUTTING AND ALMACO	1,000.00	
86	COMPUTER CENTRE OWNERS	1,000.00	
87	---	2,000.00	
88	HANDSET ACCESSORIES	1,000.00	
89	CARPET/RUG TRADERS	1,000.00	
90	POLITICIAN	5,000.00	
91	OTHERS		
	i. Expatriates I	10,000.00	
	ii. Auctioneer	2,000.00	
	iii. Clergyman	1,000.00	
	iv. House wife	1,000.00	
	v. Caterers	2,000.00	
92	PRINTER		
	i. Minor	1,000.00	
	ii. Publisher	2,000.00	
93	MANUFACTURERS (NOT UNDER PAYE)		
	i. Minor	2,000.00	
	ii. Major	20,000.00	50,000.00
94	MOTOR MECHANICS		
	i. Minor	1,000.00	
	ii. Major	1,000.00	
95	MILLS		
	i. Rice/Palm oil	2,000.00	20,000.00
	ii. Cassava	2,000.00	20,000.00
	iii. Pure Water	1,000.00	20,000.00
	iv. Bore/Hole	2,000.00	20,000.00
96	Others	10,000.00	30,000.00

Market Fees where State Finance is Involved

ITEMS	TYPE	RATE
REGIONAL MARKET	OPEN STALL	18,000.00
	LOCK UP SHOP	30,000.00
NEPA SHOPPING MALL	UPSTAIRS	78,000.00
	DOWNSTAIRS	90,000.00
RURAL MARKETS	OPEN STALL	4,800.00
	LOCK UP SHOP	15,000.00

COOPERATIVE SERVICES

ITEMS	RATE
COOPERATIVE REGISTRATION	10,000.00
FILING OF ANNUAL ACCOUNT	5,000.00
LICENSING OF ARTISANS	1,000.00

HAULAGE OF COMMERCIAL GOODS

ITEMS	RATE
TRAILERS AND LONG TRUCKS	1,500.00
SHORT & MEDIUM TRUCKS	1,000.00

BUSINESS PREMISES

A. HOTELS, GUEST HOUSES AND	NEW REGISTRATION FEES	ANNUAL RENEWAL FEES
1. RESTAURANTS	500,000.00	
	250,000.00	150,000.00
(i) Hotels with 51 rooms and above	50,000.00	100,000.00
(ii) Hotels with 21-50 rooms	25,000.00	30,000.00
(iii) Hotels with 11-20 rooms		15,000.00
(iv) Hotels with under 10 rooms		
2. CINEMA HOUSES	100,000.00	50,000.00
MEGA SUPERMARKET	100,000.00	50,000.00
MEDIUM SUPERMARKET	50,000.00	20,000.00
MINI MARKET	10,000.00	5,000.00
MEGA BEER PARLOUR	25,000.00	15,000.00
MEDIUM BEER PARLOUR	15,000.00	7,500.00

MINI BEER PARLOUR	7,500.00	5,000.00
BAKERY HOUSE	20,000.00	10,000.00
PETROL STATION		
1-2 Pumps	50,000.00	25,000.00
3 Pumps	75,000.00	30,000.00
4 Pumps and above	200,000.00	100,000.00
SHOPPING MALL		
MEGA SHOPS	50,000.00	20,000.00
MEDIUM SHOPS	20,000.00	10,000.00
MINI SHOPS	10,000.00	5,000.00
B. INDUSTRIAL		
1. HEAVY INDUSTRY		
Cement Factory	500,000.00	250,000.00
Beer Brewing and Distiller	300,000.00	150,000.00
Quarrying (MEGA)	500,000.00	200,000.00
Quarrying (MINI)	250,000.00	100,000.00
Mining	500,000.00	200,000.00
Vehicle/Motor-cycle Assembly Plant	200,000.00	100,000.00
Soft Drink bottling	200,000.00	100,000.00
Concrete making Industries	50,000.00	20,000.00
Plastic making Industry	200,000.00	100,000.00
Oil rigs, flow stations, Platforms etc	2,000,000.00	1,000,000.00

Other heavy industries not mentioned	500,000.00	250,000.00
2. MEDIUM SCALE INDUSTRY		
Publishing	50,000.00	25,000.00
Wire and nail manufacturing	50,000.00	25,000.00
Sawmilling	20,000.00	10,000.00
Sawn planks sellers	15,000.00	10,000.00
Cold room	25,000.00	15,000.00
Mega Printing Press	50,000.00	20,000.00
Medium Printing Press	30,000.00	10,000.00
Mini Printing Press	10,000.00	5,000.00
Polythene bag manufacturing	25,000.00	15,000.00
Toiletries Manufacturing	25,000.00	15,000.00
Other Medium scale Industries not specifically mentioned		
	25,000.00	15,000.00
3. SMALL – SCALE INDUSTRY		
Soap making	15,000.00	10,000.00
Mega Furniture making and joinery	50,000.00	30,000.00
Medium Furniture making & Joinery	30,000.00	15,000.00
Mini Furniture making & joinery	10,000.00	7,500.00
Block making		
By machine	20,000.00	10,000.00
By manual	10,000.00	5,000.00
Shoe making factory		
Mega	20,000.00	10,000.00

Other small-scale industries not mentioned	15,000.00	10,000.00
Commercial Banks	500,000.00	250,000.00
Community/Microfinance Banks	100,000.00	50,000.00
Insurance Companies	100,000.00	50,000.00
Other branches outside the above mentioned	100,000.00	50,000.00
Other Commercial firm/Company	100,000.00	50,000.00
Importing and exporting commodity firms	250,000.00	100,000.00
Factorship/ Agent	50,000.00	20,000.00
General Merchant	50,000.00	20,000.00
Auto Dealers	100,000.00	50,000.00
Shops	10,000.00	5,000.00
Warehouses	200,000.00	100,000.00
Business Centre (big)	15,000.00	10,000.00
Business Centre (small)	10,000.00	5,000.00
C. PROFESSIONALS		
Accountants	50,000.00	25,000.00
Lawyers	50,000.00	25,000.00
Engineers	50,000.00	25,000.00
Architects	50,000.00	25,000.00
Surveyors	50,000.00	25,000.00
Other Professionals/Consultants not specifically mentioned.	50,000.00	25,000.00

D. VOCATIONAL		
Carpentry	15,000.00	10,000.00
Fashion Designing	10,000.00	5,000.00
Tailoring	5,000.00	2,000.00
Blacksmithing	5,000.00	2,000.00
Shoe repairing	5,000.00	2,000.00
E. CONSTRUCTION COMPANIES		
Large	400,000.00	300,000.00
Small	200,000.00	150,000.00
F. HEALTH INSTITUTIONS/CLINICS/HOSPITALS		
Major	100,000.00	50,000.00
Minor	50,000.00	25,000.00
G. TABLE WATER FACTORY		
Sachet water	20,000.00	10,000.00
Bottled water	50,000.00	25,000.00
H. EATERIES		
Major	200,000.00	100,000.00
Minor	100,000.00	50,000.00
I. SMALL COMMERCIAL OUTLETS NOT MENTIONED	10,000.00	5,000.00
J. PRODUCTION COMPANIES NOT MENTIONED	200,000.00	100,000.00

TELECOMMUNICATION / RADIO / TV MAST

Assessed by State Information and Technology Agency (SITA)

1a. Underground Infrastructure - Right of Way (RoW)

Company Category – Telecom Operators/Oil & Gas/Water/Power/Energy

	Details	Application fee (NGN)	Permit Rate (NGN)	Annual Renewal Rate (NGN)
a	Telecom (Fibre Optic Cable)	20,000.00	5,000.00/ linear meter	500.00 / linear meter
b	Discos (Power Cable)	20,000.00	5,000.00/ linear meter	500.00 / linear meter
c	Oil & Gas (Pipe Line)	20,000.00	10,000.00 / linear meter	1,000.00 / linear meter
d	Water (Pipe Line)	20,000.00	8,000.00 / linear meter	800.00 / linear meter

1b. RoW Reinstatement Fee

a	Payment for reinstatement of road surface after cutting /excavation for fiber optic / Oil & Gas / Power / Water works per meter.	Asphalt – 8,000/linear meter
		Concrete – 6000/linear meter
		Paving stone -5,000/linear meter
		Lawn – 5,000/linear meter
		Thrust boring- 5,000/linear meter
		Bridge attachment 3,000/linear meter
		Soft soil- 3,000/linear meter
b		2,500 / linear meter

2. Surface Infrastructure: - Tower/Mast/Rooftop structures

Company Category: - Telecom Operators/ISOs/Oil & Gas

	Tower Structure Category	Application & Processing fee	Permit Rate	Annual Renewal Rate (10% of Permit Rate)
a	Rooftop	₦ 20,000.00	₦ 250,000.00	₦ 25,000.00
b	10 meter & above (GL)	₦ 20,000.00	₦ 1,000,000.00	₦ 100,000.00

3. Surface Infrastructure: - Tower/Mast/Rooftop structures.

Company Category: - Commercial Banks/Water/Power/Energy

	Tower Structure Category	Application & Processing fee	Permit Rate	Annual Renewal Rate (10% of Permit Rate)
a	Rooftop	₦ 20,000.00	₦ 250,000.00	₦ 25,000.00
b	10 meter & above (GL)	₦ 20,000.00	₦ 500,000.00	₦ 50,000.00

4. Surface Infrastructure: - Tower/Mast/Rooftop structures

Company Category: - Micro Finance Banks/Insurance & Others

	Tower Structure Category	Application & Processing fee	Permit Rate	Annual Renewal Rate (10% of Permit Rate)
a	Rooftop	₦ 20,000.00	₦ 250,000.00	₦ 25,000.00
b	10 meter & above (GL)	₦ 20,000.00	₦ 400,000.00	₦ 40,000.00

5. Penalty Fee

a.	Penalty for non-payment of applicable fees/charges	50% of the applicable fee infringed in addition to the applicable fee
b.	Any site sealed for non-compliance with existing laws, rules and regulations stipulated by the Agency	20% of the applicable fee infringed in addition to the applicable fee
c.	Penalty for general non-compliance with existing laws, rules and regulations with regard to technical standards, approved drawings and specifications and other processes and/or procedures stipulated by the Agency.	₦ 50,000 per day for each day the infringement continues.

6.

REVENUE ITEMS	RATES (₦)
TENDER FEES	Depending on the job
Okada Riders(Kaadi Igbe Ayo)	2,500.00
Okada Riders(Kaadi Igbe Ayo) NEW REGISTRANT	3,000.00

LAND RELATED TAXES

The LAND USE Charge collection application and rate are as listed in the land use charge law of 2014. However, there is an amnesty rate currently in effect from 2017 until FURTHER NOTICE / REVIEW by the Executive Governor of the state. The current amnesty rate payable on land use are as follows ..

CLASSIFICATION OF DISTRICTS

S/N	AREA CLASSIFICATION	DETAILS
1	High Value Zone	This is an elitist settlement occupied mainly by men of means. The residents here are mainly top bureaucrats and successful business men. Population here is very light, because of the class of occupants of these area. Ability to reside here indicates your social and financial standing in the society.
2.	Medium Value Zone	This environment has medium size population, of middle level income bracket e.g. Residential Estates including government Residential Estates.
3.	Base Value Zone	This is a thickly populated Zone, mostly occupied by the low income earners. Most of the occupants, are informal people such as traders, artisans or junior category of workers. Most of the properties, in the heart of the town falls within this category

CHARGES FOR LAND USE CHARGE

S/N	AREA CLASSIFICATION	LAND USE	AMNESTY RATES 2017/ 2018 (₦)
1.	Urban/ High Value Zone		
		Residential	7,000.00
		Commercial Rental per building	7,000.00
		Hotels	20,000.00 - 30,000.00
		Event Centres	---
		Industrial Property/Petrol Stations	15,000.00 - 30,000.00
2.	(c) Medium Value Zone and all other areas in urban	Residential	4,000.00
		Commercial Rental Unit	5,000.00
		High Commercial Rental	7,000.00
		Rental/Industrial/Business	8,000.00
3.	Base Value Zone	Residential	2,000.00
	Low Income Areas	Commercial Rental	3,000.00
4.	Financial Institution	Commercial Bank	100,000.00
		Microfinance Bank	30,000.00
5	Oil Company	Oil rigs, flow stations, Platforms etc and Other heavy industries not mentioned	1,000,000.00

**PRIVATE SECONDARY SCHOOL AND PRIVATE NURSERY/PRIMARY SCHOOL
LICENCES ASSESSED BY THE MINISTRY OF EDUCATION**

APPLICATION/REGISTRATION OF PRIVATE SECONDARY SCHOOL		RATE ₦
GROUP A	JSS	65,000.00
	SSS	75,000.00
GROUP B	JSS	50,000.00
	SSS	60,000.00
GROUP C	JSS	30,000.00
	SSS	35,000.00

APPLICATION/REGISTRATION OF PRIVATE NURSERY/PRIMARY SCHOOL		RATE ₦
GROUP A	NURSERY	50,000.00
	PRIMARY	60,000.00
GROUP B	NURSERY	37,500.00
	PRIMARY	45,000.00
GROUP C	NURSERY	22,500.00
	PRIMARY	27,500.00

RENEWAL OF PRIVATE SECONDARY SCHOOL		RATE ₦
GROUP A	JSS	100,000.00
	SSS	125,000.00
GROUP B	JSS	90,000.00
	SSS	112,500.00
GROUP C	JSS	54,000.00
	SSS	67,500.00

RENEWAL OF PRIVATE NURSERY AND PRIMARY SCHOOL		RATE ₦
GROUP A	NURSERY	70,000.00
	PRIMARY	80,000.00
GROUP B	NURSERY	56,250.00
	PRIMARY	75,000.00
GROUP C	NURSERY	33,750.00
	PRIMARY	45,000.00

INSPECTION OF PRIVATE NURSERY AND PRIMARY SCHOOL		RATE ₦
GROUP A	NURSERY	60,000.00
	PRIMARY	65,000.00
GROUP B	NURSERY	45,000.00
	PRIMARY	56,000.00
GROUP C	NURSERY	27,000.00
	PRIMARY	33,750.00

INSPECTION OF PRIVATE SECONDARY SCHOOL		RATE ₦
GROUP A	JSS	75,000.00
	SSS	100,000.00
GROUP B	JSS	60,250.00
	SSS	75,000.00
GROUP C	JSS	40,000.00
	SSS	45,000.00

REVENUE ITEMS AND RATES ASSESSED BY MINISTRY OF HEALTH

ITEMS	TYPE	RATE (₦)	REMARKS
REGISTRATION	HOSPITALS	50,000.00	
	CLINICS	20,000.00	
	PROCESSING FEE	7,000.00	
RENEWAL	HOSPITALS	20,000.00	
	CLINICS	5,000.00	
	REGISTRATION AND RENEWAL OF PATENT MEDICINE	Collected by Pharmacist council of Nigeria.	% IS SHARED BETWEEN FEDERAL AND STATE GOVTS
	REGISTRATION AND RENEWAL OF PHAMARCEUTICALS VENDORS	Collected by Pharmacist council of Nigeria.	% IS SHARED BETWEEN FEDERAL AND STATE GOVTS
	HOSPITAL SERVICE CHARGE	Fixed by each hospital	
	TENDER FEES	Depends on contractor category	

REVENUE ITEMS AND RATES ASSESSED BY THE MINISTRY OF ENVIRONMENT

S/N	ITEMS	RATE(₦)	REMARKS
1.	Dislodging of Effluent/ Pollution Fine (a) Lorry (b) Car (c) Motorcycles (d) Generators	1,000.00 500.00 250.00 Not fixed	Charged according to the KVA
2.	Environmental Impact Assessment fees	Depends on the project	
3.	Haulage Fees 5 tons (granite & sand) Up to 15 tons (granite) Above 15 tons (granite) Up to 15 tons (sand or laterite) Above 15 tons (sand or laterite)	500.00 1,000.00 2,000.00 1,000.00 1,500.00 Rates per trip	

S/N	REVENUE DESCRIPTION	PROCESSING/SUBMISSION FEES			
1	Registration of EIA/EFR Consultant				
	(a) Fresh registration	50,000			
	(b) Renewal (Annual)	30,000			
2	Compliance Monitoring/Traffic Management plan per annum	20,000- 30,000			
3	For non-compliance with Environmental laws	As provided by the law			
4	EIA/Eau/EMP/TMP for developments	EIA	Eau	EMP	OTHERS
(i)	Filling station (oil and Gas)	200,000	50,000		
(ii)	abattoirs	150,000	100,000		
(iii)	Saw mills	50,000	50,000		
(iv)	Hospitalities:				
	(a) Hotels- 1-10 Rooms, Guest House			25,000	
	11- 20 Rooms	50,000	50,000		
	21 Rooms & above	100,000	100,000		
	(b) Eateries			30,000	
	(c) Bakeries			20,000	
	(d) hospitals	25,000			
(v)	Diagnostic Laboratories	-	-	20,000	
(vi)	Manufacturing: Small			10,000	
	Medium	50,000	50,000	25,000	
	Large	200,000	100,000		

(vii)	Boreholes: Registration Fee:				
	Private:	5,000			
	Commercial:	20,000		25,000	
(viii)	Agriculture:				
	(a) commercial Poultry	100,000		25,000	100,000
	(b) piggery	100,000	100,000	25,000	
	(c) Fisheries	100,000		25,000	
(ix)	Waste Treatment/Disposal Facilities	100,000	100,000		
(x)	Construction Industries	100,000			
(xi)	Educational Institutions	25,000- 150,000			
(xii)	Place of Worship			25,000	
(xiii)	Commercial Houses:				
	(a) Banks	50,000			
	(b) Shopping Complex/Mall	100,000			
(xiv)	Estate (Housing/Industrial)	200,000			
(xv)	Sand Excavating activities (depending on size)			50,000- 100,000	
(xvi)	Forest Concession, Registration fee	100,000			
(xvii)	Masts and Base Station			25,000	
(xviii)	Quarrying		100,000		
(xix)	Power Plants		150,000		

EIA: ENVIRONMENTAL IMPACT ASSESSMENT Eau: ENVIRONMENT AUDIT

EMP: ENVIRONMENTAL MANAGEMENT PLAN EFR: EFFLUENT DISCHARGE RATE

Ondo State Emission Control Scheme, sands Excavation Control and Scrap Metal Removal Regulations

CHARGES FOR VEHICLE AND MOTORCYCLES

S/N	CATEGORY	TEST FEE (N)	CERTIFICATION FEE (N)	TOTAL (N)
1	Motorcycle (Okada)	250	250	500
2	Cars	250	750	1,000.00
3	Taxi	250	750	1,000.00
4	Buses	250	750	1,000.00
5	Trucks	500	1,500.00	2,000.00
6	Lorries	500	1,500.00	2,000.00
7	Tanker	1,000.00	200.00	1,200.00
8	Trailers	1,000.00	2,000.00	3,000.00

PENALTY FOR VEHICLE AND MOTORCYCLES

S/N	CATEGORY	PENALTY FOR NON COMPLIANCE (N)
1	Motorcycle (Okada)	500.00
2	Cars	1,000.00
3	Taxi	1,500.00
4	Buses	1,500.00
5	Trucks	2,500.00
6	Lorries	5,000.00
7	Tanker	7,000.00
8	Trailers	7,000.00

EMISSION STANDARD FOR GENERATOR

S/N	Type of Engine	CO%	HC,ppm	SMOKE CAPACITY
1	Petrol Engine	4.5	9000	-
2	Diesel Engine	6.5	-	65%

CHARGES FOR GENERATORS

S/N	CAPACITY KVA	TEST AND CERTIFICATE (N)
1	0-5	1,000.00
2	0-20	5,000.00
3	21-50	10,000.00
4	51-100	30,000.00
5	101-200	40,000.00
6	201 AND ABOVE	50,000.00

PENALTY FOR GENERATORS

S/N	CATEGORY	PENALTY FOR NON COMPLIANCE (N)
1	0-5	400.00
2	0-20	2,000.00
3	21-50	4,000.00
4	51-100	8,000.00

5	101-200	1,000.00
6	201 AND ABOVE	15,000.00

**REVENUE ITEMS AND RATES ASSESSED BY THE MINISTRY OF
TRANSPORTATION**

S/N	TYPE	RATE (₦)
1	Registration of Driving School	Registration - 13,000.00 Renewal - 5,000.00
2	Registration of Mechanic workshop	-
3	Reg. of Commercial Motorcycle & Tricycle	2000.00
4	Branding of School from shuttle buses /Bus Stops	As negotiated by the accounting officer of the ministry
5	Other permits / Licenses	-
6	Road worthiness fees	Car - 1,950.00 Jeep - 2,700.00 Truck - 3,700.00 Trailer - 5,700.00
7	Top light installation on taxi / cabs	As negotiated by the accounting officer of the ministry
8	Tender fees	-
9	Computerized vehicles Inspection services	Project in view
10	Life Assurance scheme	100.00 per trip
11	Sundry Fines / Penalties	Car - 5,000.00 Lorry - 50,000.00 Trailer - 100,000.00 Trailer Loaded - 150,000.00
12	Rural Tricycle Dev initiative	-

ONDO STATE TRAFFIC CONTROL SCHEDULE
TRAFFIC OFFENCES AND PENALTIES

S/N	VIOLATION LICENCE CONDITIONS-GENERAL	FINE	ADDITIONAL PENALTY FOR REFUSAL TO PAYFINE	REMARK CAPITAL LIST
1	Driving without Drivers license in possession	2,000.00	Impound vehicle	
2	Driving with expired Drivers License	2,000.00	Impound vehicle	
3	Unlicensed Driver driving	5,000.00	Impound vehicle	
4	Driving with wrong category of license	2,000.00	Impound vehicle	
5	Driving without valid vehicle license	2,000.00	Impound vehicle	
6	Driving without valid vehicle insurance	3,000.00	Impound vehicle	
7	Driving without registration number plates	3,000.00	Impound vehicle	
8	Driving with forged or imitation number plates	5,000.00	Impound vehicle	
9	Driving with obscure or faded number plates		Impound vehicle	
10	Driving without valid vehicle proof of ownership	3,000.00	Impound vehicle	
11	Driving vehicle without valid road worthless certificate	5,000.00	Impound vehicle	
12	Failure to notify the appropriate Authority on change of ownership	2,000.00	Impound vehicle	
13	Failure to notify the appropriate Authority on change of vehicle colour	2,000.00	Impound vehicle	
14	Driving a taxi without valid hackney carriage	2,000.00	Impound vehicle	
	LICENCE CONDITION COMMERCIAL		Impound vehicle	
15	Driving bus without valid stage certificate	3,000.00	Impound vehicle	
16	Driving commercial vehicle carrying goods without valid vehicle particulars	3,000.00	Impound vehicle	
17	Carrying passengers or goods for hire or rewards a vehicle without permit	3,000.00	Impound vehicle	
18	Using a right hand steering vehicle for carrying goods or passengers	5,000.00	Impound vehicle	
19	Driving a commercial vehicle without a Driver's badge	2,000.00	Impound vehicle	
20	Failure to possess a conductor on the bus when necessary	5,000.00	Impound vehicle	
21	Driving by under-age person	5,000.00	Impound vehicle	
22	Container in transit without proper fixtures	5,000.00	Impound vehicle	
23	Containers in transit without proper fixtures	5,000.00	Impound vehicle	
24	Driving without learner permit	5,000.00	Impound vehicle	
25	Learner driving without a supervision by a licenced driver	5,000.00	Impound vehicle	
26	Learners on major highway	5,000.00	Impound vehicle	
27	Towing without permit	5,000.00	Impound vehicle	

28	Failure to display taxi light on the roof of a taxi	2,000.00	Impound vehicle	
29	Failure to display route number or route names on the bus	2,000.00	Impound vehicle	
30	Failure to maintain a passengers manifest in inter-state taxi or bus	2,000.00	Impound vehicle	
31	Putting commercial bus or taxi on road without regulation colours	5,000.00	Impound vehicle	
32	Parking on main carriage or single carriageway (causing obstruction)	5,000.00	Impound vehicle	
33	Double parking on carriage way	5,000.00	Impound vehicle	
34	Parking on fast track of multi-carriageway	5,000.00	Impound vehicle	
35	Parking on slow track of multi-carriageway	5,000.00	Impound vehicle	
36	Parking on bridge/fly-over	5,000.00	Impound vehicle	
37	Parking where authorized signs prohibit parking	5,000.00	Impound vehicle	
38	Parking across a Zebra crossing	5,000.00	Impound vehicle	
39	Parking within 10 meters upon approach to a traffic control outfit	5,000.00	Impound vehicle	
40	Parking to drop passengers along the carriageway	2,000.00	Impound vehicle	
	SPEEDING			
41	Exceeding stated speed limit for category of road or vehicle	3,000.00	Impound vehicle	
42	Racing on highway	5,000.00	Impound vehicle	
	Right of way of vehicles			
43	Turning to left in front of approaching vehicle	2,000.00		
44	Failing to yield at stop intersection	2,000.00		
45	Failing to yield at entering highway from all building or highway	2,000.00		
46	Failing to yield to emergency vehicle	3,000.00		
47	Tailgating emergency vehicle	2,000.00		
48	Disregarding official-traffic control personnel or device	3,000.00	Caution	
49	Disregarding steady red light	5,000.00	Caution	
50	Disregarding lane control signals or markings	5,000.00	Impound vehicle	
51	Changing lane when unsafe	2,000.00	Caution	
52	Disregarding No U-TURN sign	3,000.00	Caution	
53	Disregarding signal at level crossing	3,000.00	Caution	
54	Disregarding signal at pedestrian crossing	5,000.00	Caution	
55	Operating without Heavy Duty permit	2,000.00	Impound vehicle	
56	Expose of goods in traffic without proper coverage/protection	5,000.00	Impound vehicle	
57	Failing to yield right of way to pedestrians, on signal	3,000.00	Caution	

58	Disregarding turn marks at intersection	2,000.00	Caution	
59	Making U-TURN on curve or hill	5,000.00	Impound vehicle	
60	Turning left from wrong lane	2,000.00	Caution	
61	Turning right from wrong lane	2,000.00	Caution	
62	Turning across dividing section	2,000.00	Caution	
63	Cutting corner left turn	2,000.00	Caution	
64	Failing to sound horn	2,000.00	Caution	
65	Failing to signal before turning	2,000.00	Caution	
66	Giving wrong signal before turning	2,000.00	Caution	
67	Failing to dim light for approaching vehicle	2,000.00	Caution	
68	Failing to dim light while following vehicle	2,000.00	Caution	
69	Fleeing or attempting to evade arrest	5,000.00	Impound vehicle	
	Wrong Way Traffic			
70	Driving on left on single carriageway (against traffic)	5,000.00	Impound vehicle	
71	Driving on left half at hill, or curve on single carriageway (against traffic)	5,000.00	Impound vehicle	
72	Driving on left half at level crossing	5,000.00	Impound vehicle	
73	Driving against traffic	5,000.00	Impound vehicle	
	Overtaking			
74	Cutting in before safe overtaking of vehicle	5,000.00	Impound vehicle	
75	Overtaking vehicle on the right	5,000.00	Impound vehicle	
76	Overtaking on the right pavement/walk way	5,000.00	Impound vehicle	
77	Overtaking where prohibited	5,000.00	Impound vehicle	
78	Overtaking vehicle stopped for pedestrian	5,000.00	Impound vehicle	
79	Driving three abreast on two lane road	3,000.00	Impound vehicle	
80	Failing to give way when overtaking	5,000.00	Impound vehicle	
	Vehicle defect			
81	Defective brake light	2,000.00	Impound vehicle	
82	Defective signal lights	2,000.00	Impound vehicle	
83	Defective headlights	2,000.00	Impound vehicle	
84	Defective taillights	2,000.00	Impound vehicle	
85	Defective reverse lights	2,000.00	Impound vehicle	
86	Defective brake lights	5,000.00	Impound vehicle	
87	Defective horn	2,000.00	Impound vehicle	
88	Defective exhaust system	3,000.00	Impound vehicle	
89	Defective or non-available windscreen wiper	3,000.00	Impound vehicle	
90	Defective or non-installed windscreen	3,000.00	Impound vehicle	
91	Carrying additional load on top of tanker/lorries	5,000.00	Impound vehicle	
92	Carrying passengers outside vehicle compartment	3,000.00	Impound vehicle	
93	Carrying goods and passengers in excess of road capacity	5,000.00	Impound vehicle	
94	Defective or non-installed mirror	3,000.00	Impound vehicle	
95	Vehicle emitting excessive smoke	5,000.00	Impound vehicle	
	Excessive loading			
96	Carrying passenger in excess of the stipulated number	5,000.00	Impound vehicle	

97	Carrying passenger and goods in excess of the axle capacity of the vehicle	5,000.00	Impound vehicle	
98	Carrying projected loads in excess of a third of the length of the vehicle	5,000.00	Impound vehicle	
99	Carrying projected loads without adequate warning signs	3,000.00	Impound vehicle	
100	Carrying projected loads in excess of 3.5 metres in height	5,000.00	Impound vehicle	
Breakdown Vehicle on Carriageway				
101	Breakdown of car/jeep/light goods vehicle/minibus	10,000.00	Tow away	
102	Breakdown of buses with more than 12 seat capacity	20,000.00	Tow away	
103	Breakdown of lorries/tippers/rear twin axle vehicle	50,000.00	Tow away	
104	Breakdown of 3-axle tankers/trailers	100,000.00	Tow away	
105	Breakdown of 4-axle/trailers	100,000.00	Tow away	
106	Repairs on carriage (all vehicle prices as in 102-106)	-	Tow away	
107	Failure to display reflective warning triangles or cones at a breakdown point	5,000.00	Tow away	
108	Improper towing of a vehicle	5,000.00	Tow away	
Alcohol/Drugs				
109	Smoking while driving	2,000.00	Impound vehicle/Driving licence	
110	Driving under the influence of psychotropic substances under the influence of alcohol	2,000.00	Impound vehicle/Driving licence	
111	Driving with alcohol in blood in excess	5,000.00	Impound vehicle/Driving licence	
112	Driving with alcohol in blood in excess of 80mg/100ml	5,000.00	Impound vehicle/Driving licence	
Safety Devices				
113	Driving with defective tyres	2,000.00	Impound vehicle	
114	Driving without tyre	3,000.00	Impound vehicle	
115	Driving without a spare tyre	2,000.00	Impound item	
116	Driving without jack, tools and wheel spanner	2,000.00		
117	Driving without regulated fire extinguisher	2,000.00		
118	Driving without emergency reflective warning signs	2,000.00		
119	Failure to display danger labels when conveying hazardous substances	2,000.00		
Damage to public Property				
120	Spillage of vehicle contents on the	3,000.00	Clean up road	

120	Spillage of vehicle contents on the carriageway	3,000.00	Clean up road	
121	Damage to public utility or road infrastructure	5,000.00	Repair damage	
122	Carrying more than one passage on a motorcycle	2,000.00	Dislodge excess	
123	Motorcycle rider attaching to any other motorcycle	2,000.00		
124	Failure for rider or passenger to use protective crash helmet	2,000.00	Impound motorcycle	
125	Illegal use of motorcycle in the city or prohibited area	2,000.00	Impound motorcycle	
Pedestrian Offences				
126	Failure to utilize pedestrian crossing within 200 meters of locations	1,000.00		
127	Standing on in carriageway to solicit business/street hawking	5,000.00	Confiscate wares	
128	Road side trading or trading within 7 meters of a rail line and walking	2,000.00	Confiscate wares	
129	Leading animal through prohibited routes	5,000.00	Confiscate wares	
130	Inadequate provision of construction warning signs	10,000.00		
131	Disregarding warning signs at road construction	2,000.00		
ASSAULT				
132	Assaulting a Road Traffic Officer while performing his duty	10,000.00	And or six months imprisonment	
Thing that distract attention				
133	Eating while driving	2,000.00		
134	Using mobile telephone while driving	5,000.00		
135	Riding motorcycle without valid number plate	3,000.00	Impound	

ROADSIDE PARKING FEES

	Urban (₦)	Semi-Urban (₦)	Rural (₦)
1 st Hour	50.00	20.00	Free
2 – 4	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00

REVENUE ITEMS AND RATES ASSESSED BY POOLS BETTING AGENCY

GROUP A: POOLS AGENTS

S/N	PARTICULARS	N : K
1	Registration/form payable at point of registration (one-off)	RATE
	(i) New Entrant (ii) Existing Agent	20,000.00 NIL
2	Operational License payable at point of Registration	RATE
	(i) New Entrant (ii) Existing Agent	5,000.00
3	Annual renewal of License	RATE
	(i) New Entrant (ii) Existing Agent	5,000.00 5,000.00

GROUP B: POOLS PROMOTERS

S/N	PARTICULARS	N : K
1	Fixed deposit payable at point of registration(one-off)	RATE
	(i) New Entrant (ii) Existing Promoter	400,000.00 NIL
2	Registration/form payable at point of registration (one-off)	RATE (₦)
	(i) New Entrant (ii) Existing Promoter	250,000.00 NIL
3	Weekly levy/Tax	RATE (₦)
	(i) New Entrant (ii) Existing Promoter	5,000 × 53 weeks = 260,000.00 5,000 × 53 weeks = 260,000.00
4	Annual Renewal of License	RATE (₦)
	(i) New Entrant (ii) Existing Promoter	NIL 100,000.00
5	Annual Checking Center Fee	RATE (₦)
	(i) New Entrant	

5	Annual Checking Center Fee	RATE (₦)
	(i) New Entrant (ii) Existing Promoter	NIL 50,000.00
6	Total Payable	RATE (₦)
	(i) New Entrant (ii) Existing Promoter	910,000.00 410,000.00

GROUP C: BETTING PROMOTERS

S/N	Particulars	N : K
1	Fixed deposit Payable at point of registration (one- off)	RATE (₦)
	(i) New entrant (ii) Existing Promoter	500,000.00 NIL
2	Registration/Form Payable at Point of Registration (one – off)	RATE (₦)
	(i) New entrant (ii) Existing Promoter	400,000.00 NIL
3	Weekly Levy/Tax	RATE (₦)
	(i) New entrant (ii) Existing Promoter	10,000x52 weeks=520,000.00 10,000x52 weeks=520,000.00
4	Annual Renewal of License	RATE (₦)
	(i) New entrant (ii) Existing Promoter	NIL 250,000.00
5	Annual Checking Centre Fee	RATE (₦)
	(i) New entrant (ii) Existing Promoter	NIL 80,000.00
6	Agency Fee	RATE (₦)
	(i) New entrant (ii) Existing Promoter	NIL 250,000.00
7	Total Payable	RATE (₦)
	(i) New entrant (ii) Existing Promoter	1,420,000.00 1,100,000.00

GROUP D: LOTTO PROMOTERS

S/N	PARTICULARS	N : K
1	Registration/Form payable at Point of Registration	RATE (₦)
	(i) New Entrant	500,000.00
	(ii) Existing Promoter	NILL
2	Licence Fee Payable at Point of Registration (one – off)	RATE (₦)
	(i) New entrant	1,000,000.00
	(ii) Existing Promoter	NILL
3	ANNUAL LEVY	RATE (₦)
	(i) New entrant	1,500,000.00
	(ii) Existing Promoter	1,500,000.00
4	Annual Renewal or Licence	RATE (₦)
	(i) New entrant	NILL
	(ii) Existing Promoter	250,000.00
5	AGENCY FEE	RATE (₦)
	(i) New entrant	NILL
	(ii) Existing Promoter	300,000.00
6	TOTAL PAYABLE	RATE (₦)
	(i) New entrant	3,000,000.00
	(ii) Existing Promoter	2,050,000.00

REVENUE ITEMS AND RATES ASSESSED BY THE MINISTRY OF NATURAL RESOURCES

S/N	REVENUE ITEM	TARIFF (₦)
1	Cocoa Grading fee	3,000.00 per ton
2	Coco Inspection fee	3,000.00 " ton
3	Cocoa Development Fund (CDF)	250.00 " ton
4	Palm kernel grading fee	500.00 " ton
5	Palm kernel nut inspection fee	1,000.00 " ton
6	Cashew nut grading fee	1,500.00 " ton
7	Rubber latex inspection fee	1,500.00 " ton
8	Rebagging fee	1,000.00 " ton
9	Cotton lint grading fee	1,000.00 " ton
10	Coffee grading fee	1,000.00 " ton
11	Coffee inspection fee	1,000.00 " ton

12	Kola nut fees	2,000.00 per cabster/bus load
		5,000.00 per 10 tonner vehicle
		7,500.00 per 15 tonner vehicle
		10,000.00 per 20 tonner vehicle
		15,000.00 per 30 tonner and above
13	Palm oil fees	50.00 per 20 litre Jeri can
		15,000.00 per ½ tanker and
		20,000.00 per 33,000 litres tanker
14	Merchant registration fee	250,000.00 p.a
15	Renewal of merchant registration	100,000.00 p.a
16	Application form for Merchant processors	5,000.00 p.a
17	Warehouse registration	50,000.00 p.a
18	processing factory/dry ports registration	500,000.00 p.a
19	Renewal of processing factories/dry ports	250,000.00 p.a
	HACKNEY PERMIT	
	(i) Pick ups/Cabster	1,500.00 p.a
	(ii) ½ trailer	3,000.00 p.a
	(iii) Trailer	5,000.00 p.a
20	Stores	
	(i) Store Registration	5,000.00 p.a
	(ii) Store keeper's License	5,000.00 p.a
	(iii) De-intestion of store (Pest control fee)	5,000.00 p.a
21	Toll Fees	
	(i) Cocoa	150 per ton
	(ii) Palm kernel	100 per ton
	(iii) Cashew	100 per ton

1	FOREST RESERVE	
	(i) Motorbike(non Cocoa)	N300:00 per trip
	(ii) Motorbike(Cocoa)	N400: 00 per trip
	(iii) Vehicles	N1,000: 00 per trip
	(iv) Trucks	N7,000: 00 per trip
2	FOREST RESERVE LAND PERMIT	

FISHERY DEPARTMENT

For Fish Transporters (distribution), the bags of fish and shrimps being transported across the state shall be counted at strategic locations to determine the collectable revenue on the road and collect same from them.

The Summary of the Sources and the expected amount for the first year are stated in the table below:

S/N	REVENUE SOURCES	EXPECTED NOS	PROPOSED RATE (N) ANNUALLY	TOTAL ANNUAL PROJECTED AMOUNT (N)
1	FARMERS FISH 1000 fish farmers with an average of 5ponds each	1,000	5,000.00	5,000,000.00
	@#1000 levy / pond Application and Registration fee of #10,000	1,000	10,000.00	10,000,000.00
2	FISHERMEN Application Fee and Registration of #10,000 Renewal Fee of #5,000	1000	10,000.00	10,000,000.00
3	COLDROOM OPERATORS Application and Registration Fee @an average of #15,000 #40,000 Renewal Fee of #10,000 - 30,000 depending on tonnage (size)	200	15,000.00	30,000.00
4	FISH AND SHRIMPS TRANSPORTERS (50) @#200 per bag loaded with an average of 600 bags in a month	LOT	1,440,000.00	1,440,000.00
5	PIGGERY	800KG	50,000.00	
	COW	1	100,000.00	
	TOTAL (N)			29,440,000.00

REVENUE ITEMS AND RATES ASSESSED BY THE MINISTRY OF LANDS & HOUSING

S/N	TYPE OF FEE	STATE LAND APPROVED RATE	PRIVATE LAND APPROVED RATE
1	APPLICATION FORM		
	A Commercial/Industrial/Educational	10,000.00	10,000.00
	B Residential	5,000.00	5,000.00
	C Agric., etc	2,500.00	2,500.00
2	PREMIUM		
	A Commercial/Industrial/Educational	400/m ²	N/A
	B Residential	350/m ²	N/A
	C Agric, etc	200/m ²	N/A
3	PREPARATION (PROCESSING FEE)		
	A Commercial/Industrial/Educational	20,000.00	≤ 1,000m ² 20/m ² each additional m ² ≤ 4,000m ² 40/m ² each additional m ² > 4,000m ²
	B Residential	10,000.00	20,000.00 for ≤ 1,000m ² 15/m ² each additional m ² ≤ 4,000m ² 30/m ² each additional m ² > 4,000m ²
	C Petrol Station	N/A	100,000.00 flat
	D Agric.	5,000.00	N/A
4	REGISTRATION FEE		
	A Commercial/Industrial/Educational	10,000.00	N/A
	B Residential	10,000.00	N/A
	C Agric., etc	5,000.00	N/A
5	DEVELOPMENT CHARGE		
	A Commercial/Industrial/Educational	50,000.00	N/A
	B Residential	25,000.00	N/A

	C	Agric., etc	12,500.00	N/A
6		LAND MANAGEMENT FEE (SITE INSPECTION & NEWSPAPER)	N/A	7,500 for < 1,000m ² ; N1/m ² for each additional N1m ²
7		LAND USE CHARGE (GROUND RENT, TENEMENT RATE etc)	As published by BIR	
	A	Developed	7,500 for < 1,000m ² ; N5/m ² for each extra N1m ²	7,500 for < 1,000m ² ; N5/m ² for each extra N1m ²
	B	Undeveloped	2,500 for < 1,000m ² ; N2.5/m ² for each extra N1m ²	2,500 for < 1,000m ² ; N2.5/m ² for each extra N1m ²
8		STATEWIDE DIGITIZATION OF C. OF O.		
	A	Commercial/Industrial/Educational	10,000.00	
	B	Residential	7,500.00	
	C	Agric., etc	5,000.00	
9		SYSTEMATIC LAND TITLE REGISTRATION (SLTR)		
	A	Commercial/Industrial/Educational	N/A	
	B	Urban Residential	N/A	
	C	Semi-Urban	N/A	
	D	Rural	N/A	
SUBSEQUENT TRANSACTION				
1		Application Form		5,000.00
2		Mortgage Fee		
	A	Less than 1.0m		5,000.00
	B	Above 1m up to 3m		15,000.00
	C	above 3m up to 5m		25,000.00
	D	Above 5m up to 7.5m		30,000.00
	E	Above 7.5m up to 10m		40,000.00
	F	Above 10m		50,000.00

3		SUBLEASE/ASSIGNMENT	
	A	Capital Gain Tax	
		I. Developed Property	10% of Betterment Value
		II. Undeveloped Property	50% of Betterment

	II. Undeveloped Property	50% of Betterment Value
B	Consent Fee	
	I. Developed Property	5% of Betterment Value
	II. Undeveloped Property	10% of Betterment Value
C	Sublease	5% of Betterment Value
SURRENDER OF C of O		
A	Application Form	5,000.00
B	Approval Fee	
	I. Commercial/Industrial/Educational	50,000.00
	II. Residential	30,000.00
	III. Agric., etc	30,000.00
REGISTRATION OF VALUATION REPORT		
	I. Commercial/Industrial/Educational	2,000.00
	II. Residential	2,000.00
	III. Agric., etc	1,000.00
1	Penalties for Late Registration	5,000.00
2	Valuation Fee	
A	Form	5,000.00
B	Land Admin and Site Inspection	10,000.00
C	Valuation Fee	25,000.00
3	Title Search Fee (Offline)	5,000.00
4	Title Search Fee (Online)	500.00 - 5,000.00
5	Caution Fee (Filing or Withdrawal)	2,500.00
6	Withdrawal of Instrument	2,000.00
7	Production of Certified True Copy of C of O	5,000.00
8	Production of CTC on legal mortgage	6,000.00
9	Production of CTC of Power of Attorney, Deed of Release and Deed of Assignment	5,000.00 flat

10	Land Admin fee for attendance at court case		5,000.00
SUBSEQUENT TRANSACTIONS			
DEVELOPED		UNDEVELOPED	
Capital Gain Tax	10% of Betterment Value	50% of Betterment Value	
Consent Fee	5% of Betterment Value	10% of Betterment Value	

Right of Occupancy Fees on Land Owned by State Government (assessed by Ministry of Lands and Housing)	
Certificate of Occupancy Fees	
Residential	50,000.00 (plus Capital Gains Tax at 10% of market value of the property at resale)
Commercial	200,000.00 (Capital Gains Tax at 10% of market value of the property at resale)
Industrial	300,000.00 (Capital Gains Tax at 10% of market value of the property at resale)

SURVEY FEES ASSESSED BY SURVEY AND MAPPING DEPARTMENT
MINISTRY OF LANDS AND HOUSING

SN		RATE
1	Surveyor General's Approval for Residential land/place of Worship	
(i)	0 – 1000sq M with four pillars	₦3000.00
(ii)	Excess Area/Sqm	₦2.00
(iii)	Additional Pillars	₦200.00
a.	5000- /hectare	₦10,000.00
b.	2 – 5 hectare	₦12,500.00
c.	6-9 hectare	₦20,000.00
d	10 hectare	₦20,000.00
e.	Excess hectare	₦800.00
(iv)	Re-Approval	₦2,000.00
2	Surveyor General's approval for Commercial Industrial & School Land	
(i)	0 – 1000sq M with four pillars	₦7,000.00
	Excess Sqm	₦2.00
	Additional pillars	₦200.00/pillar
	5000 – 9999 Sqm	₦15,000.00
	2 – 5 hectare	₦20,000.00
	6 – 9 hectare	₦25,000.00
	Above 10 hectare	₦30,000.00
	Excess hectare	₦1,700.00
	Re-Approval	₦3,000.00
3	Surveyor General's approval for Agric. Land	½ X Commercial
4	Submission of Records copies by registered Surveyor	₦1000.00/copy

5	Inspection site	₦2,000.00/copy
6	Searching fees	₦5,000.00
7	Charting/checking	₦50,000.00
8	Certify True Copy (CTC)	₦5,000.00
9	Surcon pillar number	₦1000.00/number

GOVERNMENT LAND

S/N		NEW RATE
1.	Endorsement of survey plans on government land	-
a.	Residential 0 – 1000Sqm	₦70,000.00
	Excess Sqm	₦10.00
	Commercial	
	1 hectare	₦150,000.00
	Excess/hectare	₦2,000.00
c.	Agric. Land	½ X Commercial
d	Litigation/appearance in court	₦3,000.00
e.	Fees for government pillar number	₦3,100.00/pillar
f	Checking fees for public survey	20% of the approved fees
g.	Re-establishment of boundary pillars	80% of survey
h.	Permit for pipeline survey	₦1,000,000.00
i.	Mining lease fees	₦50,000.00

REVENUE ITEMS AND RATES ASSESSED BY THE STATE SIGNAGE AND ADVERTISEMENT AGENCY**WALL/CANOPY/ROOF SIGNS**

MAXIMUM AREA IN SQUARE METRES	RURAL ZONE (N)	NORMAL ZONE (N)	RESTRICTIVE ZONE (N)	HIGH STREET (N)
Up to 1.0	3,168	8,448	13,828	19,520
Up to 3.0	4,435	11,798	19,353	27,168
Up to 5.0	4,896	13,056	21,504	32,640
Up to 7.0	7,344	19,584	32,256	48,960
Up to 10.0	10,752	21,504	36,096	53,760
Up to 13.0	16,128	32,256	54,144	80,640
Up to 15.0	21,120	33,792	56,832	84,480

Up to 25.0	48,000	96,000	224,000	320,000
Above 25.0	256/sqm/week	256/sqm/week	360/sqm/week	440/sqm/week

BILLBOARDS

DESIGNATION	MAXIMUM AREA IN SQUARE METRES	NORMAL ZONE (N)	RESTRICTIVE ZONE (N)	HIGH STREET ZONE (N)	LOCAL AIRPORT (N)
48 sheets	18.0	67,200	156,800	224,000	560,000
96 sheets	36.0	134,400	313,600	896,000	2,240,000
Rooftop (Static)	Or - 36.0	448,000 *	672,000	896,000	2,240,000
	Above 36 - 73	627,200	907,200	1,131,200	2,475,200
	Above 73 - 109	806,400	1,030,400	1,254,400	2,598,400
	Above 109 - 145	985,600	1,209,600	1,433,600	2,777,600
	Above 145	1,164,800	1,388,800	1,612,800	2,956,800
Rooftop (Ultra wave)	Or - 36.0	672,000	1,008,000	1,344,000	3,360,000
	Above 36 - 73	907,200	1,243,200	1,579,200	3,595,200
	Above 73 - 109	1,142,400	1,478,400	1,814,400	3,830,400
	Above 109 - 145	1,377,600	1,713,600	2,049,600	4,065,600
	Above 145	1,612,800	1,937,600	2,284,800	4,300,800

UNIPOLE	108.0	1,120,000	1,344,000	N1,792,000	4,480,000
ALL FRONT/BACK LT STRUCTURES	18.0	448,000	672,000	896,000	2,240,000
48 Sheet Ultra wave	18.0	100,800	235,200	336,000	840,000
Wall Panel Ultra wave	18.0	672,000	1,008,000	1,344,000	3,360,000
96 Sheet Ultra wave	36.0	201,600	470,400	1,344,000	3,360,000
Unipole Ultra wave	108.0	1,456,000	1,747,200	2,329,600	5,824,000
Wall Drape		179.2/Sqm/Week	252/Sqm/Week	308/Sqm/Week	537.6/Sqm/Week
Wrap Around		140/Sqm/Week	196/Sqm/Week	252/Sqm/Week	436.8/Sqm/Week
STREET LAMP POLES	Square Metres	NORMAL ZONE (N)	RESTRICTIVE ZONE (N)	HIGH STREET (N)	SPECIAL (N)
Permit Fee		20,000	40,000	80,000	80,000
Administrative Fee		40,000	40,000	40,000	64,000
Permit Fee (Less than 6 Months)		4,000/Month/Pole	8,000/Month/Pole	12,000/Month/Pole	14,880/Month/Pole
Administrative Fee (0 – 6 Months)		20,000	20,000	20,000	24,000
Administrative Fee (7 – 12 Months)		40,000	40,000	40,000	64,000

Administrative Fee (Business Directional Signs)	Inner Streets – 16,000				
LED STRUCTURES	Square Metres	Normal (N)	Airport/Business (N)	Highways (N)	
	0 - 40	2,080,000	2,600,000	3,120,000	
	41 - 80	3,900,000	4,940,000	5,720,000	
	81 - 100	5,460,000	7,020,000	8,320,000	
	Above 100	8,320,000	10,400,000	12,480,000	
UNIPOLE (NEON) MAXIMUM SIZE 108 sqm per side	ORDINARY	ULTRAWAVE			
Rural	280,000	448,000			
Normal	448,000	582,000			
Restrictive	537,000	698,400			
High	716,800	931,840			
Local Airport	1,792,000	2,329,600			
Military & Police	Charges per face				
Billboard 16/48/98	20% of 3 rd Party Rates on Normal Routes				
Ultra wave	20% of 3 rd Party Rates on Normal Routes				
Unipoles	20% of 3 rd Party Rates on Normal Routes				
LED	28% of 3 rd Party Rates on Normal Routes				
Any other 3 rd Party Structure	20% of 3 rd Party Rates on Normal Routes				

SPECIAL ADVERTISEMENT STRUCTURES

DESIGNATION		RATE (N)	RATE (N) LED/ULTRAWAVE	LOCAL AIRPORT RATE (N)
Iconic Structure (Billboard)		11,200,000		
Wall Drape (Temporary)		420/Sqm/Week		
Water Tank (attracts 25% discount in water corporation)		67.2/Sqm/Week		403.2/Sqm/Week
Tank Farm		<u>56,000</u>		
Blimp		<u>2,240,000</u>		
Inflatable (Size Sqm)		<u>Per Annum</u>		
Up to 45sqm		<u>1,146,880</u>		
Up to 70sqm		<u>1,433,600</u>		
Up to 100sqm		<u>1,792,000</u>		
Above 100sqm		<u>2,240,000</u>		
Water Advertisement		<u>Charges</u>		
Weekly		<u>25,088</u>		
Yearly		<u>1,304,576</u>		
Overhead Gantries/Directional Signs (category A)		<u>224,000</u>	336,000	560,000
Overhead Gantries/Directional Signs (category B)		<u>672,000</u>	1,008,000	1,680,000
Overhead Gantries/Directional Signs (category C)		<u>4,480,000</u>	5,600,000	11,200,000
Bridge Panel (Pedestrian/vehicular)		<u>896,000</u>	1,344,000	2,240,000
Advert on Bridge built on private sector Initiative		<u>448,000</u>	672,000	1,120,000
Arts Theatre and Stadium, among others.	3 rd Party Restrictive Rates Apply			

SMALL FORMAT					
Composite Directional Sign	16,000 per annum				
Street Furniture		Normal (N)	Restrictive (N)	High (N)	Iconic (N)
0 - 5 Sqm		96,000	144,000	240,000	640,000
Above 5 - 10 Sqm		180,000	192,000	320,000	640,000
Small Format Iconic (Cube)	640,000 per annum				
Round About		Normal (N)	Restrictive (N)	High (N)	
Small		207,360	345,600	576,000	
Medium		248,832	414,720	691,200	
Large		345,600	576,000	960,000	
Building Branding (Maximum 3 floors)					
1-Side	160,000				
2-Sides	240,000				
3-Sides and above	400,000				
Adverts on Kiosks (Kiosk Branding)					
Up to 5Sqm	64,000				
Up to 10Sqm	120,000				

LED SCREENS AT FILLING STATIONS (MAXIMUM OF 3 SCREENS PER FILLING STATION)				
SIZE		NORMAL (N)	RESTRICTIVE (N)	HIGH (N)
0 - 30 inches		20,000	40,000	80,000
31 - 60 inches		32,000	60,000	120,000

SPECIAL ADVERTISEMENT (MOBILE)			
DESIGNATION			RATE (N)
Light Box Cab (Commercial Branding)			80,000
Light Box Plus Doors Cab (Commercial Branding)			120,000
Promotional Advert Vehicles (PAV) (Commercial Branding) Static			1,000,000
Promotional Advert Vehicles (PAV) (Commercial Branding) Ultra wave & LED			1,200,000
Intra-State Luxurious Bus Advertising (ODBUS/L) (Commercial Branding)			288,000
Tricycle (Commercial Branding)			20,000

**CATEGORIES FOR REGISTRATION AND RENEWAL OF CONTRACTORS ASSESSED
BY THE MINISTRY OF WORKS AND INFRASTRUCTURE**

CATEGORY	VALUE OF CONTRACT (N)	COST FOR FORM & REGISTRATION FEE (N)	RENEWAL FEE PER ANNUM (N)
A	0 – 250,000.00	10,000.00	5,000.00
B	251,000.00 – 500,000.00	15,000.00	7,500.00
C	501,000.00 – 1,000,000.00	20,000.00	10,000.00
D	1,100,000.00 – 5,000,000.00	50,000.00	25,000.00
E	5,100,000.00 – 10,000,000.00	100,000.00	50,000.00
F	10,100,000.00 – 50,000,000.00	150,000.00	75,000.00
G	50,100,000.00 – 100,000,000.00	200,000.00	100,000.00
H	100,100,000.00 -300,000,000.00	400,000.00	200,000.00
I	300,100,000.00 – 1,000,000,000.00	800,000.00	400,000.00
J	1,100,000,000 – 5,000,000,000.00	1,500,000.00	750,000.00
K	5,100,000,000.00 and above	2,500,000.00	1,250,000.00

**APPROVED TENDER FEES PAYABLE BY COMPANIES ASSESSED BY THE MINISTRY
OF WORKS AND INFRASTRUCTURE**

S/N O	RANGE OF CONTRACT (₦)	FEE PAYABLE ₦
i.	Contract below 1,000,000.00	5,000.00
ii.	From 1,000,000.00 - 5,000,000.00	10,000.00
iii.	From 5,000,000.00 - 10,000,000.00	20,000.00
iv.	From 10,000,000.00 - 15,000,000.00	30,000.00
v.	From 15,000,000.00 - 25,000,000.00	50,000.00
vi.	From 25,000,000.00 - 50,000,000.00	100,000.00
Vii	From 50,000,000.00 - 100,000,000.00	200,000.00
Viii	From 100,000,000.00 - 150,000,000.00	300,000.00
Ix	From 150,000,000.00 - 250,000,000.00	500,000.00
x	From 250,000,000.00 - 500,000,000.00	1,000,000.00
xi	From 500,000,000.00 - 1,000,000,000.00	2,000,000.00
xii	From 1,000,000,000.00 - 5,000,000,000.00	3,000,000.00
xiii	From 5,000,000,000.00 and above	10,000,000.00

**MINISTRY OF HOUSING AND URBAN DEVELOPMENT
FEES FOR PHYSICAL DEVELOPMENT
PERMITS IN ONDO STATE**

SCHEDULE A: RESIDENTIAL

(I) INDIVIDUAL BUILDINGS

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF E.I.A.R	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PERMITS/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PERMITS FEE
(a) Rural	1000	500	7.5/m ³	2.0/m ²	-	2000	500	500	-	5000	5000	5000	-	7.5/m ³	2000	10000	2000	5000	2x cost of Approval
(b) Urban	1000	500	10/m ³	3.0/m ²	-	2000	500	500	-	5000	7500	7500	-	7.5/m ³	2000	10000	4000	5000	2x cost of Approval
(c) GRA	1000	500	15/m ³	5.0/m ²	-	2000	500	500	10,000	10,000	10,000	10,000	-	7.5/m ³	5000	10000	5000	5000	2X cost of Approval

(i) ESTATES /HOSTEL/BUILDINGS ABOVE 6(SIX) DWELLING UNITS/RESIDENTIAL BUILDINGS ABOVE 3 FLOORS

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIA/R	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE	
(a) Rural	2000	500	10.0/m3	2.5/m2	5000	2000	1000	750	10000	7500	7500	7500	-	7.5/m3	2000	10000	10000	7500	2x cost of Approval
(b) Urban	2500	500	10/m3	3.0/m2	10000	2000	1500	1000	10000	10000	10000	10000	-	7.5/m3	3000	10000	25000	7500	2x cost of Approval
(c) GLA	2500	500	15/m3	5.0/m2	10000	2000	1500	1500	10000	15000	15000	15000	-	7.5/m3	5000	10000	30000	7500	2x cost of Approval

SCHEDULE B: COMMERCIAL

(i) BANKS

	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIA/R	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF COPY/ SITE/ PERMIT	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE	
(a) Rural	10000	1000	10000000	10/m ³	100000	3000	1500	1000	30000	200000	1000000	100000	1000000	10/m ²	50000	20000	30000	50000	2x cost of Approval
(b) Urban	10000	1000	20000000	10/m ³	100000	3000	1500	1000	30000	200000	1000000	100000	2000000	10/m ²	50000	20000	100000	50000	2x cost of Approval

(ii) ATM

REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIA/R	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF COPY/ SITE/ PERMIT	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
10000	500	100000	7.5/m ²	10000	2000	1000	1000	10000	15000	200000	10000	1000000	7.5/m ²	20000	20000	0.50000		2x cost of Approval

NB: If ATM is part of Bank proposal, it will not be assessed separately except it is sited in a new site or area outside the bank premises.

(III) HOTEL/GUEST HOUSE

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST / PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
(a) Rural	20000	500	7.5/m ²	10/m ²	50000	2000	2000	1000	20000	50000	100000	10000	250000	7.5/m ²	20000	20000	30000	50000	2x cost of Approval
(b) Urban	20000	500	10/m ²	15/m ²	50000	2000	2000	1000	20000	50000	100000	10000	250000	10/m ²	20000	20000	30000	50000	2x cost of Approval

(IV) CIVIC CENTRE/HALL/SHOPPING COMPLEX/WARE HOUSE/ROW OF SHOPS/STORE/HOSPITAL/RESTAURANT/EATERY

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST / PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
(a) Rural	20000	500	7.5/m ²	10/m ²	50000	2000	2000	1000	20000	50000	100000	10000	250000	7.5/m ²	10000	20000	30000	50000	2x cost of Approval
(b) Urban	20000	500	10/m ²	15/m ²	50000	2000	2000	1000	20000	50000	100000	10000	250000	10/m ²	10000	20000	30000	50000	2x cost of Approval

(V) COLD ROOM

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST / PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	5000	500	10000	7.5/m ²	2500	2000	2000	1000	10000	10000	15000	5000	250000	7.5/m ²	10000	20000	30000	10000	2x cost of Approval

(VI) CAR WASH

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
Temporary car wash	10000	-	10000	-	-	-	-	1000	-	-	-	-	-	7.5/m ²	10000	20000	30000	-	2x cost of Approval
Conventional car wash	20000	1000	7.5/m ³	10/m ²	50000	2000	2000	1000	20000	50000	100000	10000	250000	7.5/m ²	10000	20000	30000	50000	2x cost of Approval

(VII) VULCANISER

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	10000	-	10000	-	-	-	-	1000	-	-	-	-	-	7.5/m ²	10000	20000	30000	-	2x cost of Approval

(VIII) MECHANIC WORKSHOP

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	10000	1000	10/m ³	10/m ²	10000	2000	2000	1000	10000	10000	10000	5000	25000	7.5/m ²	5000	20000	30000	50000	2x cost of Approval

(IX) AUTOMART

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	15000	1000	20000	20/m ³	10000	2000	2000	1000	10000	10000	15000	10000	250000	7.5/m ²	5000	20000	10000	50000	2x cost of Approval

(IX) MARKET

	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	1000	500000	100/m ²	500000	10000	10000	10000	10000	50000	500000	100000	250000	15/m ¹	100000	20000	20000	10000	2x cost of Approval

SCHEDULE C: INDUSTRIAL

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
(i) Large Scale	100000	10000	500000	10/m ²	100000	10000	10000	10000	50000	100000	100000	50000	1000000	15/m ¹	100000	30000	50000	100000	2x cost of Approval
(ii) Medium Scale	50000	10000	250000	10/m ²	100000	10000	10000	10000	50000	100000	100000	50000	100000	15/m ¹	100000	30000	50000	100000	2x cost of Approval
(iii) Small Scale	25000	10000	150000	10/m ²	100000	10000	10000	10000	50000	50000	100000	25000	500000	10/m ¹	50000	30000	10000	50000	2x cost of Approval

Garri Factory (small scale) pure water factory (small scale) show room (small scale) saw mill (medium) quarry (large) construction yard (large) concrete works (large) steel industry (large) cement factory (large) etc

SCHEDULE D: EDUCATIONAL

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
(i) Nursery/ Pny (Private) RURAL	15000	1000	7.5/m ²	7.5/m ²	1000	2000	2000	1000	1000	2000	5000	1000	100000	7.5/m ¹	2000	3000	1000	2000	2x cost of Approval
URBAN	15000	1000	10/m ²	10/m ²	1500	2000	2000	1000	1000	3000	1000	1000	120000	10/m ¹	2000	3000	1000	2000	2x cost of Approval
(ii) Sec Sch (Private) RURAL	2500	1000	7.5/m ²	10/m ²	2000	2000	3000	1000	1000	5000	1000	1500	150000	7.5/m ¹	2000	3000	2500	2000	2x cost of Approval
URBAN	2500	1000	10/m ²	15/m ²	2500	2000	3000	1000	1000	7500	1200	1500	170000	10/m ¹	2000	3000	2500	2000	2x cost of Approval

(iii) College of Edu/ Poly (Private) RURAL	2500 00	1000 0	7.5/ m ²	10/m ²	2500 00	1000 0	1000 0	1000 00	1000 00	1000 00	1500 00	1000 00	250000	15/m ²	1000 00	3000 0	1000 00	1000 00	2x cost of Approval
URBAN	2500 00	1000 0	10/m ²	15/m ²	2500 00	1000 0	1000 0	1000 00	1000 00	1000 00	1500 00	1000 00	250000	15/m ²	1000 00	300 00	1000 00	1000 00	2x cost of Approval
(iv) Private University RURAL	2500 00	1000 0	7.5/ m ²	10/m ²	2500 00	1000 0	1000 0	1000 00	1000 00	1000 00	2000 00	1000 00	250000	15/m ²	1000 00	3000 0	1000 00	1000 00	2x cost of Approval
URBAN	2500 00	1000 0	10/m ²	15/m ²	2500 00	1000 0	1000 0	1000 00	1000 00	1000 00	2000 00	1000 00	250000	15/m ²	1000 00	3000 0	1000 00	1000 00	2x cost of Approval

SCHEDULE E (I) RELIGIOUS AND RECREATION (CLUB HOUSE/THEATER/GOLF COURSE)

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE	
(i) Place of Worship (Prayer Centre/Chapel)	10000 500	5.0/ m ²	7.5/ m ²	250 0	200 0	100 0	100 0	250 0	1500 0	1500 0	* 5000	1500 0	15/m ²	5000	30000	10000	5000	2x cost of Approval	
(ii) Religious Institution/ Camp Ground	2500 0	500	5.0/ m ²	7.5/ m ²	500 0	200 0	500 0	100 0	500 0	1500 0	1500 0	1000 0	2500 0	7.5/m ²	1000 0	30000	25000	1000 0	2x cost of Approval
(iii) Shrine	2000 0	500	5.0/ m ²	7.5/ m ²	250 0	200 0	100 0	100 0	250 0	1500 0	1500 0	5000	1500 0	7.5/m ²	5000	30000	10000	5000	2x cost of Approval
(iv) Tourist & Recreation Centre	1000 0	500	5.0/ m ²	7.5/ m ²	500 0	200 0	250 0	100 0	500 0	1500 0	1500 0	1000 0	1500 0	7.5/m ²	1000 0	3000 0	15000	1000 0	2x cost of Approval
(v) Private Motor Park/ Garage	2000 0	500	5.0/ m ²	7.5/ m ²	250 0	200 0	150 0	100 0	500 0	1500 0	1500 0	1000 0	1500 0	7.5/m ²	5000	30000	10000	1000 0	2x cost of Approval

SCHEDULE E (II) STADIUM

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
	10000 0	10000	500000 0	20/m ²	25000 0	10000	10000	10000 0	25000 0	200000 0	50000 0	100000 0	15/m ²	10000 0	3000 0	25000 0	10000 0	2x cost of Approval

SCHEDULE F (I): OIL AND GAS (PETROL STATION)

REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
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All Local Govt. Hqt. Including Akungba	(i) Petrol Filling Station (4 pumps)	100000	10000	150000	20/m ²	20000	10000	10000	10000	10000	25000	100000	10000	50000	15/m ³	10000	50000	50000	25000	2x cost of Approval
Other Area		100000	10000	120000	20/m ²	20000	10000	10000	10000	10000	25000	100000	10000	50000	15/m ³	10000	50000	50000	25000	2x cost of Approval
	(ii) For Every Additional pump above 4 pumps			150000																
Special Area	One Point Rural Filling Station (Surface Tank) For Riverine Areas Along Coastline	100000	10000	500000	20/m ²	20000	10000	10000	10000	10000	25000	100000	10000	50000	15/m ³	10000	50000	50000	25000	2x cost of Approval

SCHEDULE F (II): OIL AND GAS (GAS STATION (L.P.G))

	REGISTRATION FEE	CHARTING/PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLOG CERTIFIED TRUE COPY	REG. OF PHOTOS/PETITION	CERTIFICATE OF FITNESS FOR USE FEE FOR EXTRA COPY	PENALTY FEE		
All Local Govt. Hqt. Including Akungba	100000	10000	250000	20/m ²	20000	10000	10000	10000	10000	25000	100000	10000	50000	15/m ³	10000	50000	50000	25000	2x cost of Approval

N.B:

- i. Within the 4km radius from Oba's Palace in Akure Assessment should be 4 Million
- ii. Within the 2km radius from the CBD in other Local Govt. Headquarter and Akungba, assessment should be 3.5 Million
- iii. Any other settlement apart from the above is 2.5 Million

SCHEDULE F (III): OIL DEPOT/REFINERY

REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
1000000	100000	10000000	20/m ²	250000	10000	10000	10000	100000	500000	500000	500000	500000	15/m ²	500000	50000	100000	500000	2x cost of Approval

N.B: If it is Refinery all fess should be multiplied by 2

SCHEDULE G: AGRICULTURAL (FISHERY/FISH POND/GOATERY/ABATIOR/CATTLE MARKET/GRAZING LAND

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	DEVELOPMENT CHARGE	LANDUSE CLEARANCE	FENCING PERMIT	PEGGING FEE	REG. OF SITE/ LOPAR	REG. OF EIAR	CHANGE OF DESIGN	CHANGE OF OWNERSHIP	RENEWAL FEE	CONVERSION OF USE	ADDITION TO EXISTING BLDG	CERTIFIED TRUE COPY	REG.-OF PROTEST / PETITION	CERTIFICATE OF FITNESS FOR USE	FEE FOR EXTRA COPY	PENALTY FEE
(i) Domestic Poultry (< 100 birds)	500	500	2500	7.5/m ²	2500	2000	1000	1000	2000	5000	2500	5000	-	7.5/m ²	2500	30000	5000	2500	2x cost of Approval
(ii) Commercial Poultry	1000	500	5000	7.5/m ²	10000	2000	2000	1000	10000	10000	10000	10000	-	7.5/m ²	7500	30000	25000	10000	2x cost of Approval

SCHEDULE I (I): LAYOUT PLANS (RESIDENTIAL)

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	LANDUSE CLEARANCE	REG. OF DEVT. GUIDE REPORT	REG. OF EIAR	CONVERSION OF USE	CHANGE OF OWNERSHIP/TITLE AMMENDMENT TO LAYOUT	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	FEE FOR EXTRA COPY	PENALTY FEE
ALL LGH& AKUNGBA:												
(a) Below 10 Ha	10000	2000	50000	20000	10000	10000	50000	50000	50000	50000	50000	2x cost of Approval
(b) Betw 10	10000	2000	100000	20000	10000	10000	50000	50000	75000	50000	50000	2x cost of Approval

(c) 50-100 Ha	10000	2000	150000	20000	10000	10000	50000	50000	100000	50000		50000	50000	2x cost of Approval	NOTE; ANY LAYOUT ABOVE HUNDRED HECTARES SHOULD BE APPROVED IN PHASES
OTHER AREAS:															
(a) Below 10 Ha	10000	2000	20000	20000	10000	10000	50000	50000	120000	50000		50000	50000	2x cost of Approval	
(b) Betw 10 - 50 Ha	10000	2000	30000	20000	10000	10000	50000	50000	150000	50000		50000	50000	2x cost of Approval	
(c) 50-100 Ha	10000	2000	50000	20000	10000	10000	50000	50000	180000	50000		50000	50000	2x cost of Approval	

SCHEDULE I (II): LAYOUT PLANS (INDUSTRIAL)

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	LANDUSE CLEARANCE	REG. OF DEVT. GUIDE REPORT	REG. OF EIAR	CONVERSION OF USE	CHANGE OF OWNERSHIP/TITLE	AMMENDMENT TO LAYOUT	CERTIFIED TRUE COPY	REG. OF PROTES/ T/ PETITION	FEE FOR EXTRA COPY	PENALTY FEE	
ALL LGH& AKUNGBA:														
(a) Below 10 Ha	10000	2000	100000	20000	10000	10000	50000	50000	50000	50000		50000	50000	2x cost of Approval
(b) Betw 10 - 50 Ha	10000	2000	200000	20000	10000	10000	50000	50000	75000	50000		50000	50000	2x cost of Approval
(c) 50-100 Ha	10000	2000	300000	20000	10000	10000	50000	50000	100000	50000		50000	50000	2x cost of Approval
OTHER AREAS:														
(a) Below 10 Ha	10000	2000	80000	20000	10000	10000	50000	50000	120000	50000		50000	50000	2x cost of Approval
(b) Betw 10 - 50 Ha	10000	2000	150000	20000	10000	10000	50000	50000	150000	50000		50000	50000	2x cost of Approval
(c) 50-100 Ha	10000	2000	200000	20000	10000	10000	50000	50000	180000	50000		50000	50000	2x cost of Approval

NOTE;
ANY LAYOUT ABOVE HUNDRED HECTARES SHOULD BE APPROVED IN PHASES

SCHEDULE I (III): LAYOUT PLANS (MIXED LANDUSE)

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	LANDUSE CLEARANCE	REG. OF DEVT. GUIDE REPORT	REG. OF EIAR	CONVERSION OF USE	CHANGE OF OWNERSHIP/TITLE	AMMENDMENT TO LAYOUT	CERTIFIED TRUE COPY	REG. OF PROTES T/ PETITION	FEE FOR EXTRA COPY	PENALTY FEE	
ALL LGH& AKUNGBA:														
(a) Below	10000	2000	150000	20000	10000	10000	50000	50000	50000	50000		50000	50000	2x cost of

SCHEDULE I (IV): LAYOUT PLANS (CEMENTARY)

	REGISTRATION FEE	CHARTING/ PLOTTING	ASSESSMENT FEE	LANDUSE CLEARANCE	REG. OF DEVT. GUIDE REPORT	REG. OF EIAR	CONVERSION OF USE	CHANGE OF OWNERSHIP/TITLE	AMMENDMENT TO LAYOUT	CERTIFIED TRUE COPY	REG. OF PROTEST/ PETITION	FEE FOR EXTRA COPY	PENALTY FEE
ALL LGH& AKUNGBA:													
(a) Below 10 Ha	10000	2000	50000	20000	10000	10000	50000	50000	50000	50000	50000	50000	2x cost of Approval
(b) Btw 10 - 50 Ha	10000	2000	100000	20000	10000	10000	50000	50000	75000	50000	50000	50000	2x cost of Approval
(c) 50-100 Ha	10000	2000	150000	20000	10000	10000	50000	50000	100000	50000	50000	50000	2x cost of Approval
OTHER AREAS:													
(a) Below 10 Ha	10000	2000	20000	20000	10000	10000	50000	50000	120000	50000	50000	50000	2x cost of Approval
(b) Btw 10 - 50 Ha	10000	2000	30000	20000	10000	10000	50000	50000	150000	50000	50000	50000	2x cost of Approval
(c) 50-100 Ha	10000	2000	50000	20000	10000	10000	50000	50000	180000	50000	50000	50000	2x cost of Approval

**NOTE;
ANY LAYOUT ABOVE HUNDRED HECTARES SHOULD BE APPROVED IN PHASES**

TAXES AND LEVIES: APPROVED LIST FOR COLLECTION ASSESSED BY LOCAL GOVERNMENT AUTHORITIES

S/N	LIST	AMOUNT (₦)
1A	Shop rates	3,500.00
1B	Kiosk rates	2,000.00
2	Tenement rates	payable as Land Use Charge collected by the State

3A	On liquor license fees	3,000.00
	Off liquor license fees	2,000.00
4	Slaughter slab fees	2,000.00
5A	Marriage Certificate fees	5,000.00
5B	Birth Registration / Certificate	1,000.00
5C	Death Registration	2,000.00
5D	Local Government Origin Certification	1,700.00
6	Naming of street registration fee excluding any street in the State Capital	20,000.00
7	Right of Occupancy fee on lands in rural areas excluding those collectible by Federal and State governments	as advised by the LGA based on size
8	Market taxes and levies excluding any market where state finance is involved	2,000.00
9	Motor pack levies (daily)	400.00
10	Domestic animal license fees (per head) p.a.	400.00
11	Bicycle, truck, Canoe, wheel barrow and cart fees, other than a mechanically propelled truck (daily)	100.00
12	Cattle tax payable by cattle farmers only (p.a.)	5,000.00
13	Merriment and road closure levy	5,000.00
14	Radio and television license fees (other than radio and television transmitter)	2,000.00
15	Vehicle radio license fee (to be imposed by the local government of the state in which the car is registered)	1,000.00
16	Wrong parking charges	1,000.00
17	Public convenience, sewage and refuse disposal fees	1,000.00
18	Customary burial ground permit fees	20,000.00
19	Religious places establishment permit fees	20,000.00
20	Signboard and advertisement permit fees	2,000.00
21	Wharf landing charge, (per landing)	1,000.00

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

A DEYELU MICHAEL BODE
Clerk, Ondo State House of Assembly