



**ABIA STATE OF NIGERIA**

**THE ABIA STATE TAX (CODIFICATION AND CONSOLIDATION)  
(AMENDMENT NO.1) LAW, 2020**

**LAW NO. 8 OF 2020**

**ABIA STATE OF NIGERIA**

**THE ABIA STATE TAX (CODIFICATION AND CONSOLIDATION)  
(AMENDMENT NO. 1) LAW, 2020**

**ARRANGEMENT OF SECTIONS**

General Provisions  
Long Title  
Enactment

**Sections**

**Part I: Preliminaries**

1. Citation and Commencement
2. Interpretation

**Part II: Amendment of the Principal Law**

3. Amendment of the 1<sup>st</sup>, 2<sup>nd</sup>, and 6<sup>th</sup> Schedules to the Principal Law



**ABIA STATE OF NIGERIA**  
**THE ABIA STATE TAX (CODIFICATION AND CONSOLIDATION)**  
**(AMENDMENT NO.1) LAW, 2020**

**GENERAL PROVISIONS**

- Long Title A Law to amend The Abia State Tax (Codification and Consolidation) Law No. 9, 2020 and For Other Matters Connected Therewith.
- Enactment **BE IT ENACTED** by the House of Assembly of Abia State of Nigeria as follows:
- Citation and Commencement 1. This Law may be cited as the Abia State Tax (Codification and Consolidation) (Amendment No. 1) Law, 2020 and shall come into force on the 29<sup>th</sup> day of September 2020.
- Interpretation 2. In this Law unless the context otherwise requires:  
“Principal Law” means the Abia State Tax (Codification and Consolidation) Law No. 7 of 2020.
- Amendment of 1<sup>st</sup>, 2<sup>nd</sup> and 6<sup>th</sup> Schedules to the Principal Law 3. **Part II: Amendment of the Principal Law**  
The First, Second and Sixth Schedules to the Principal Law are hereby amended by expunging the provisions thereof and inserting a new First Schedule thus:

**SCHEDULES**  
**FIRST SCHEDULE- (SECTION 13)**  
**TAXES, LEVIES, FEES, CHARGES AND RATES ADMINISTERED AND COLLECTED BY THE**  
**SERVICE AND LOCAL GOVERNMENT COUNCILS**  
**ABIA STATE INTERNAL REVENUE SERVICE**

SN	REVENUE WINDOW	RATE/AMOUNT
1.	Personal Income Tax Direct Assessment (Self-Employed and Pay as you earn).	Assessment
2.	Withholding Tax on Contract (Individuals Only)	5% of gross Value
3.	Withholding Tax on Individuals (Individuals only)	10% of gross Value
4.	Withholding Tax on Interest (Individuals only)	10% of gross Value
5.	Withholding Tax on Rent (Individuals only)	10% of gross Value
6.	Withholding Tax on Royalties (Individuals only)	10% of gross Value
7.	Withholding Tax on Directory Fees (Individuals only)	10% of gross Value
8.	Development Levy	200per Taxpayer
9.	Consumption Tax	5% of the Total Value of Services Rendered Excluding VAT. Chargeable.
10.	Capital Gains Tax (on Individuals only)	10% of the chargeable Capital Gains
11.	Stamp Duties (on Instrument Executed by individuals only)	According to Stamp Duties ACT and FIRS Circulars on Stamp Duties
12.	Land Use Charge	(a.) Commercial Property used for Residential Purpose- 0.5% per Annum of the Assessed Property Value. (b.) Commercial Property used for Business Purpose – 0.5% per Annum of the Assessed Property Value. (c.) Individuals premises used for manufacturing Concerns – 0.5% Per Annum of the Assessed Property Value. (d.) Owner – Occupier Residential Property – 0.15% per Annum of the Assessed Property Value.

ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE OF PRESUMPTIVE TAX ADMINISTRATORS				
PRESUMPTIVE TAX TABLE (PER ANNUM)				
S/N	TRADE/BUSINESS	MICRO BUSINESS	SMALL BUSINESS	MEDIUM BUSINESS
1	BOUTIQUES AND OTHER CLOTH SELLERS - ADULT AND CHILDREN WEAR	3,600.00	10,000.00	30,000.00
2	FABRICATING, WELDING, BENCH MILLING, BLACK SMITH, GOLD SMITH	3,600.00	19,000.00	30,000.00



3	CONFECTIONERIES AND BAKERS	3,600.00	27,000.00	45,000.00
4	BARBERS AND HAIR DRESSING SALON	3,600.00	26,000.00	30,000.00
5	SERVICE PROVIDERS - BUSINESS CENTERS AND TYPING STUDIO, PRINTERS, THRIFT COLLECTOR, VIDEO CLUBS, CAR WASH AND OWNERS, CASINO OPERATORS, CYBER CAFÉ OPERATOR, DRAMA GROUP, LAUNDRIES, DRY CLEANERS, CINEMAS, COMMERCIAL MOBILE CALLS, PHOTOGRAPHERS/PHOTO DEVELOPERS, RECREATIONAL CENTRE, REFUSE COLLECTIONS, RENTALS, TRAVEL AGENCY.	3,600.00	27,000.00	45,000.00
6	ARTISANS - MASONS, VULCANIZERS, IRON BENDERS, CARPENTERS, COBBLERS, PAINTERS AND DECORATORS, PLUMBERS.	3,600.00	20,000.00	30,000.00
7	PETROL, KEROSENE AND LUBRICANT SELLERS	3,600.00	23,000.00	36,000.00
8	TAILORING, INTERIOR DECORATION, FASHION DESIGNERS AND GARMENT MAKERS, CURTAIN MAKERS, SEAMSTRESSES	3,600.00	27,000.00	40,000.00
9	TRANSPORT WORKERS - TAXI, BUS, LORRY, ETC	3,600.00	25,000.00	36,000.00
10	GENERAL TRADING/ENTERPRISE - RETAIL AND WHOLESALE, LAND SPECULATORS, RAW FOOD, BOOKSHOPS/STATIONERY STORES, BUILDING MATERIALS, CEMENT, COOKING GAS, AIR-CONDITIONERS, MATTRESS/FOAMS, DOORS, ELECTRICAL PARTS AND FITTINGS, FURNITURE/FURNISHING MATERIALS, GAS REFILLING, GENERAL CONTRACTOR	3,600.00	25,000.00	42,000.00
11	GENERAL MERCHANTS AND DISTRIBUTORS OF: GIFT SHOP, ENTREPRENEURS, IMITATION JEWEL, JEWEL, LEATHER CARPETS, LICENSED MERCHANTS, MOBILE PHONE, MOTOR CYCLE SPARE PARTS, PATENT MEDICINE, PHOTOGRAPHIC MATERIALS, PLANK, PLASTIC RUBBERS, PLUMBING MATERIALS, POULTRY FEEDS, RUGS AND CARPETS, SEWING MACHINE, TIMBER DEALERS, TIRE, WINE AND BEER LICENSE OPERATORS, YOGHURT	3,600.00	25,000.00	42,000.00
12	FINANCIAL SERVICES - BUREAU DE CHANGE, POOL AGENTS AND PROMOTERS, MONEY LENDERS	3,600.00	30,000.00	45,000.00

13	FURNITURE AND CABINET MAKERS	3600.00	30,000.00	45000.00
14	RESTAURANT AND FOOD SELLERS	3600.00	27,000.00	42,000.00
15	PROPERTY-GUEST HOUSE, LODGING, FACE TO FACE BUILDING	3600.00	37,000.00	42,000.00
16	MECHANICS, TECHNICIANS, ELECTRICIANS, PANEL BEATERS, MOTORCYCLE REPAIRERS, BICYCLE REPAIRERS, KEKE NAPEP REPAIRERS, CLOCK AND WATCH REPAIRERS, RE- WIRES, BATTERY CHARGERS	3,600.00	15,000.00	30,000.00
17	ARTISTS, DESIGN AND SIGN WRITERS, HAND CRAFT MAKERS GRAPHICS ARTS	3,600.00	18,000.00	30000.00
18	PROFESSIONAL SERVICE: OPTICIANS, PHOTO LAB, AUCTIONEERS, DRAUGHTSMAN, MATERNITY OWNERS	3,600.00	20,000.00	38,000.00
19	ENTERTAINMENT SERVICE, MUSICIANS	3,600.00	20,000.00	37,000.00
20	AGRICULTURE: FORESTRY, FISHING, HUNTING, BUTCHERS/MEAT SELLERS, HORTICULTURE/FORLIST, FARM SETTLERS, POULTRY, PIGGERY	3600.00	24,000.00	39,000.00
21	ALUMINUM FABRICATION AND PRODUCTS	3600.00	18,000.00	30,000.00
22	PROCESSORS, PRODUCERS AND MANUFACTURERS : BLOCKS, CULVET, WELL RING, PURE WATER, WELDERS, SHOE MAKERS, COLD ROOMS, PALM OIL MILLER, GRINDING MILLS, SAWMILL PROPRIETORS.	3,600.00	29,000.00	45,000.00
23	TRANSPORT OWNERS	3,600.00	29,000.00	43,000.00
24	ALL OTHER TRADES/SERVICES COVERED BY THE REGULATION BUT NOT LISTED ABOVE	3600.00	27000.00	40,000.00
<b>MICRO BUSINESSES:</b> The tax levied on traders at the lowest ring of the ladder in a particular presumptive tax/business.				
<b>SMALL BUSINESSES:</b> The tax levied on traders that will not ordinarily be regarded as very small and very big, and not formally registered, in a particular presumptive tax/business.				
<b>MEDIUM BUSINESSES:</b> The tax levied on traders that are very big but not formally registered, in a particular presumptive tax trade/business.				

**VEHICLE/MOTORCYCLE REGISTRATION RATE (PER ANNUM)**

1. Vehicle Below 1.6mpte or 6250 on value	
Registration	3,125
Vehicle Licence	1250
Road Worthiness Cert.	1,750

(M.O.T)	1,500
P.O.C	1,000
Insurance Number Plate	12,500 or 10,000
SMS	200
Form	50
Sub Total	
Commercial (Hackney)	1,300.00
	<b><u>N22,675.00</u></b>
<b>2. Vehicle Between 1.6 – 2.0cm or 6250 on value</b>	
Reg. Fee	3,125.00 For vehicle below one million naira.
V/License	1,875.00
R/Worthiness	1,750.00
M.O.T	1,500.00
Insurance	3,500.00
V.N. Plates	12,500.00
P.O.C	1,000.00
SMS	200.00
Form	50.00
Comm.(Hackney)	1,300.00
	<b><u>N26,800.00</u></b>
<b>3. Vehicle Between 2.1 – 3.00cm</b>	
Reg.	6,250.00
V/L	2,500.00
Road Worthiness (V/T)	1,750.00
M.O.T	3500



Insurance	3,500.00
V.N.P	12,500.00
P.O.C	1,000.00
Hackney	1300
SMS	200.00
Form	50.00
	<b><u>N32,550.00</u></b>
<b>4. Vehicle Above 3.0cm</b>	
Reg.	6,250.00
V/L	3,125.00
R/Worthiness	1,750.00
M.O.T	3,500.0
Insurance	3,500.00
P.O.C	1,000.00
Hackney	2,240.00
S.M.S	200.00
Form	50.00
VN Plate	12,500.00
Total	<b><u>N34,115.00</u></b>
<b>5. Motorcycle</b>	
Reg.	1,250.00
V/L	1,250.00
P.O.C	500.00
Road Worthiness	1000.00
Insurance	2,500.00
MCN Plate	2,500.00
Form	50.00

SMS	200.00
Total	<b><u>N8,350.00</u></b>
<b>6. BUSES</b>	
Reg.	6,250.00
V/L	3,125.00
P.O.C	1,000.00
Insurance	3,500.00
R/Worthiness	1,750.00
M.O.T	2,500.00
Hackney Carriage	2,240.00
Form	50.00
SMS	200.00
VN Plate (New)	12,500.00
Total	<b><u>N33,115.00</u></b>

7. **Tipplers and Lorries and Trucks, Tankers – Heavy Duty.**

Reg.	6,250.00
V/License	6,250.00
P.O.C	1,000.00
Insurance	5,000.00
Hackney	3,000.00
M.O.T	5,000.00
Form	50.00
Road Worthiness	2,750.00
New Plate	12,500.00
Total	<b><u>N41,800.00</u></b>

8. **Light Trucks (Light Duty) P / UP, MITSH, Coaster (6087kg).**

New Reg.	6,250.00
V/L	2500 – 3750
Road Worthiness	2,250.00
M.O.T	3,500.00
P.O.C	1,000.00
Insurance	5,000.00
Hackney Carriage	2,240.00
VN Plate	12,500.00
Form	50.00
Total	<b><u>N36,540.00</u></b>



**9. Government.**

New Reg.	6,250.00
V/L	2,500.00 except Bus. 3,125
P.O.C	1,000.00
R/Worthiness	1,750.00
MOT (Corporate)	4,500.00
SMS	200.00
Insurance	3,500.00
Plate	15,000.00
Total	<b><u>N35,325.00</u></b>

**10. Institutions / Corporate.**

New Reg.	6,250.00
V/L (Dep. on Capacity)	
M.O.T	5,000.00
Road Worthiness (Dep. On Capacity)	
SMS	200.00
Form	50.00
Insurance (Depending on Choice of Class)	
Plate	12,500.00

Note: The difference between plate and commercial in nos 1-8 is Hackney fee.  
Changes of ownership all vehicle – N2,500.00  
Motorcycle & Tricycle – N1,250

**ABIA STATE ENVIRONMENTAL PROTECTION AGENCY  
RATES OF MONTHLY SANITATION FEES**

DESCRIPTION	RATE
<b>Residential</b>	
1 Room Accommodation	100.00
1 Bedroom flat	200.00
Flats (2-4 bedrooms)	300.00
Detached bungalow	500.00
Duplex	1,000.00

<b>Institutions (Private)</b>	
Primary/Nursery School	1,000.00
Secondary Schools with Boarding	4,000.00
Secondary Schools without Boarding	2,000.00
Higher Institution	20,000.00
<b>Financial</b>	
Central Bank	50,000.00
Commercial Banks	20,000.00
Micro Finance Banks	5,000.00
Insurance Companies	5,000.00
Bureau de Change offices	5,000.00
<b>Hospitality</b>	
Hotels and Guest house (1-9 rooms)	5,000.00
Hotels and Guest house (10-19 rooms)	10,000.00
Hotels and Guest house (20-29 rooms)	12,000.00
Hotels and Guest house (30-39 rooms)	15,000.00
Hotels and Guest house (40-49 rooms)	20,000.00
Hotels and Guest house (50-99 rooms)	25,000.00
Hotels and Guest house (100-199 rooms)	30,000.00
Hotels and Guest house (200 rooms+)	40,000.00
Restuarants and drinking parlours (Large)	5,000.00
Restuarants and drinking parlours (Medium)	2,000.00
Restaurants and drinking parlors (small)	1,000.00
Fast food outfits	15,000.00
Recreational, Sports, Parks and leisure (small)	500.00
Recreational, Sports, Parks and leisure (big)	1,000.00
Gaming Houses/Pool Agents	400.00
Video Rental Stores	300.00
Night Clubs	5,000.00
<b>Communications</b>	
Telecommunication Mast/Base Station	120,000.00

Telecommunication Main Office	24,000.00
Telecommunication Branch Office (Big)	10,000.00
Telecommunication Branch Office (Medium)	5,000.00
Telecommunication Branch Office (Small)	2,000.00
Telecommunication Agencies	5,000.00
GSM Phone accessories and card retailers	200.00
Cyber cafes	1,500.00
Internet service provider	20,000.00
Business centres	500.00
Radio Stations	10,000.00
TV Stations	10,000.00
<b>Health</b>	
Private Hospitals (1-9 beds)	3,000.00
Private Hospitals (10-49 beds)	5,000.00
Private Hospitals (50 beds and above)	12,000.00
Clinics	1,000.00
Nursing Homes/Maternity Centres	1,000.00
Pharmaceutical Stores (Distribution/Wholesale)	10,000.00
Pharmaceutical Stores (retails)	5,000.00
Patient Medicine Store	1,000.00
Medical Laboratories	1,000.00
Private Mortuaries/Undertakers	1,000.00
<b>Specialized Shops</b>	
Tailoring Shops	500.00
Dry cleaners/laundry (Mechanized)	2,000.00
Dry cleaners/laundry (Non Mechanized)	500.00
Car wash outfits	500.00
Party/events rentals companies (small)	1,000.00
Party/events rentals companies (big)	1,000.00
Boutiques	2,000.00
Salons ( with 1-3 dryers )	500.00
Salons ( with more than 4 dryers )	200.00
	400.00



Travelling Agencies	1,000.00
Electrical/Electronic Shops outside Market(small)	1,000.00
Electrical/Electronic Shops outside Market(big)	2,000.00
Vehicle dealers (without workshops)	2,000.00
Vehicle dealers (without workshops)	5,000.00
Motorcycle Mechanic Workshops (section)	500.00
Motorcycle Mechanic Workshops (complete)	2,000.00
Motorcycle Mechanic Workshops/Tricycle	500.00
Shoe menders	100.00
Watch repairers	100.00
Carpentry Workshops	500.00
Vulcanizers	400.00
Plastic scraps Depot	2,000.00
Iron Metal scraps Depot	3,000.00
Aluminum profiles	1,000.00
Metal Fabrication (small)	1,000.00
Metal Fabrication (big)	2,000.00
Building materials shops	1,000.00
Meat shops	1,000.00
Cold rooms (small)	1,000.00
Cold rooms (big)	2,000.00
<b>Shopping</b>	
Supermarket (small)	1,000.00
Detergent and soap manufacturing	2,000.00
Bakeries (large)	5,000.00
Supermarket (big)	2,000.00
Provision stores	500.00
Kiosks and containerized shops	200.00
Florists and horticultural shops	500.00
	500.00
<b>Markets</b>	
Open Shops	100.00
Lock-up shops	300.00
Abattoirs (private)	5,000.00

	2,000.00
Warehouses	5,000.00
Depots (small)	10,000.00
Depots (big)	2,000.00
Tyre/Rubbers depot	
<b>Industries</b>	2,000.00
Small scale	5,000.00
Medium scale	10,000.00
Large scale	2,000.00
Printing press (small)	4,000.00
Printing press (medium)	7,000.00
Printing press (big)	2,000.00
Water packaging (small)	5,000.00
Water packaging (medium)	10,000.00
Water packaging (big)	10,000.00
Construction companies (small)	20,000.00
Construction companies (medium)	50,000.00
Construction companies (big)	40,000.00
Oil marketing companies regional offices	4,000.00
Filling Stations (with 4-8 dispensing pumps)	7,000.00
Filling Stations (with 10 or more dispensing pumps)	10,000.00
Pharmaceutical industries (small)	20,000.00
Pharmaceutical industries (large)	7,000.00
Detergent and soap manufacturing	10,000.00
Bakeries (large)	20,000.00
Bakeries (small)	2,000.00
Packaging industries	5,000.00
Photographic processing	3,000.00
Gas refilling plants	5,000.00
Glass industries	2,000.00
Marbles and Terrazzo	2,000.00
Poultry farms (with 500 birds and above)	3,000.00
Piggery	2,000.00
Block Industry	



Establishments	2,000.00
Travelling Agencies	2,000.00
Courier houses	350,000.00
Inland dry port	2,000.00
Professional Services Offices	5,000.00
Motor Park (small)	5,000.00
Motor Park (medium)	5,000.00
Motor Park (large)	5,000.00

**ABIA STATE GAMING AND CONTROL BOARD**

**TABLE OF EXISTING RATES ON REVENUE WINDOWS ((PER ANNUM)**

S/N	REVENUE WINDOWS	RATE/AMOUNT
1.	<b>TAXES:</b> <ul style="list-style-type: none"> <li>Pool Betting tax (fixed odd)</li> <li>(Treble chance)</li> </ul>	8,000 6,500
2.	<b>LICENSES</b> <ul style="list-style-type: none"> <li>Registration</li> <li>Pools Betting and Casino License</li> <li>(Pools proprietor License) Renewal</li> </ul> <b>GAMING LICENSE COMPANY</b> <b>REGISTRATION:</b> <ul style="list-style-type: none"> <li>(lotto Registration)</li> <li>(Sport Bet Registration)</li> </ul> <b>RENEWAL:</b> <ul style="list-style-type: none"> <li>(LOTT0)</li> <li>(Sport Bet)</li> <li>Pool Agents Registration</li> <li>Gaming Agent</li> <li>Pool Agents License Renewal</li> </ul>	1,200,000 100,000 3,500,000 3,000,000 3,000,000 2,500,000 12,500 11,000 4,000
3	<b>SALES OF APPLICATION FORMS</b> <ul style="list-style-type: none"> <li>Sale of Application Forms Casino License (Proprietors)</li> <li>Sale of Application Forms for Pools and Game</li> </ul>	10,000 1,000

**ABIA STATE WATER BOARD**

**APPROVED REVENUE RATES**

DESCRIPTION	RATE
Tender Fees	5,500
Water Connection Fee Urban	5,000
Water Connection Fee -Rural	3,500
Annual Borehole Inspection Fee	7,500
Water Analysis Fee	5,500
Penalty Fee for Drilling without Permit	5,000
Current Water Rate Urban	3,750
Current Water Rate Rural	3,750
Permit to Drill Borehole	5,000

**ABIA STATE PHYSICAL PLANNING AND INFRASTRUCTURAL DEVELOPMENT FUND**

**APPROVED REVENUE RATE (PER ANNUM)**

REVENUE WINDOW	RATE/AMOUNT	
	ABA AND UMUAHIA	OUTSIDE UMUAHIA AND ABA
Residential Building- Bungalow	4,000.00	2,000.00
Residential Building- Duplex	8,000.00	3,000.00
Residential Building- 2Storey Building	15,000.00	5,000.00
Residential Building- 3Storey Building	15,000.00	5,000.00
Residential Building- 4 -10Storey Building	15,000.00	5,000.00
Residential Building- above 10Storey Building	15,000.00	5,000.00
Residential Building -Native Compound	1,000.00	500
Commercial Layout- Bungalow	20,000.00	
Commercial Layout- Duplex	30,000.00	
Commercial Layout- 2 Storey Building	50,000.00	

Commercial Layout- 3 Storey Building	70,000.00	
Commercial Layout- 4-10 Storey Building	100,000.00	
Commercial Layout- Skyscrapers	200,000.00	
Industries- Multinationals	200,000.00	30,000.00
Industries- Indigenous Companies quoted on the Stock Exchange	100,000.00	100,000.00
Industries- Unquoted (Private)	50,000.00	20,000.00
Industries – Cottage Industries	10,000.00	10,000.00
Filling Stations- 6 Pumps and above	10,000.00	10,000.00
Filling Stations 2-5 Pumps	10,000.00	10,000.00
Hotels/Catering Service-5 Star	15,000.00	5,000.00

**ABIA STATE STRUCTURES FOR SIGNAGE AND ADVERTISEMENT AGENCY**

**BILL BOARDS**

DESIGATION	MAXIMUM ADVERTISEMENT AREA IN SQM	STANDARD ZONE	DEVELOPMENT ZONE	HIGH STREET	LOCAL & INT. AIRPORT
16 Sheet	6.0	16,000	32,000	40,000	100,000
48 Sheet	18.0	60,000	140,000	200,000	500,000
96 Sheet	36.0	120,000	280,000	800,000	2,000,000
Rooftop	36.0	400,000	600,000	800,000	2,000,000
Unipole	108.0	1,000,000	1,200,000	1,600,000	4,000,000
All Front/Back Lit Structure	18.0	400,000	600,000	800,000	2,000,000
48 Sheet Ultrawave	18.0	90,000	210,000	300,000	750,000
Wall Panel Ultrawave	18.0	600,000	900,000	1,200,000	3,000,000
96 Sheet Ultrawave	36.0	180,000	420,000	1,200,000	3,000,000
Rooftop Ultrawave	36.0	600,000	900,000	1,200,000	3,000,000
Unipole Ultrawave	108.0	1,300,000	1,560,000	2,080,000	5,200,000
Wall Drape		160/SQM/WK	225/SQM/WK	275/SQM/WK	480/SQM/WK
Wrap Around		125/SQM/WK	175/SQM/WK	225/SQM/WK	390/SQM/WK

STREET LAMP POLES	STANDARD ZONE	DEVELOPMENT ZONE	HIGH STREET
Permit Fee	12,500	25,000	50,000
Administrative Fee	25,000	25,000	25,000
Permit Fee (Less than 6 Months)	2,500/Per Month/Per Rate	5,000/Per Month/Per Rate	7,500 Per Month/Per Rate
Administrative Fee less than 6 months	12,500	12,500	12,500

**SMALL FORMAT**

STREET FURNITURE		STANDARD ZONE	DEVELOPMENT ZONE	HIGH STREET	ICONIC
0-5 SQM		60,000	90,000	150,000	800,000
ABOVE 5-10 SQM		112,500	120,000	200,000	800,000
SMALL FORMAT ICONIC (CUBE)	1,600,000 PER ANNUM				



**BUILDING BRANDING (MAXIMUM 3 FLOORS)**

MAXIMUM AREA IN SQM	FREESTANDING OR SKY SIGNS				
	COMMUNITY ZONE	STANDARD ZONE	DEVELOPMENT ZONE	HIGH STREET	ENCROACHMENT
Up to 1.0	10,920	14,040	23,400	32,400	45,000
Up to 3.0	13,104	16,848	28,080	38,880	54,000
Up to 5.0	16,835	21,645	36,270	49,950	67,500
Up to 7.0	20,202	25,974	43,524	59,940	81,000
Up to 10.0	25,935	33,345	56,160	76,950	90,000
Up to 13.0	33,716	43,349	73,008	100,035	108,000
Up to 15.0	40,040	51,480	87,165	118,800	112,500
Up to 20.0	60,970	78,390	132,795	180,900	135,000
Above 20.0 To 36.0	250,000	400,000	600,000	800,000	202,500

**DEVELOPMENT BOARDS**

REVENUE WINDOW	RATE/ AMOUNTS
Up to 5.0	36,270
Up to 10.0	56,160
Up to 15.0	87,165
Up to 20.0	132,795
Up to 25.0	250,000

**SPECIAL ADVERTISEMENT RATE**

REVENUE WINDOW	RATE/ AMOUNTS
Flags	20,000 Per Annum
Small Shop (Frontal Area Only)	10,000 Per Annum
Wrap Around (For Construction Sites Only)	250,000 Bi-Annually
Kiosks (Permanent) up to 10.0 SQM	75,000 Per Annum
Small Kiosks (Permanent) up to 5.0 SQM	40,000 Per Annum
Kiosks (Multiple Applications-100 & Above)	10% Discount on Standard Rate
Containers	100,000 Per Annum
Containers-Multiple Applications (50 & Above)	10% Discount on Standard Rate
Traffic Warden Booth	25,000 Per Annum
Traffic Light Branding	12,500 Per Annum
Product Display Advertisement	Attracts additional 25% of the 1 <sup>st</sup> partly listed fees
On-Premise (3 <sup>rd</sup> Party Signs)	Attracts additional 7.5% of the 1 <sup>st</sup> partly listed fees

1 Side	100,000 Per Annum
2 Sides	150,000 Per Annum
3 Sides & Above	250,000 Per Annum

	PER WEEK	ABOVE 4.5 SQM	ROAD SHOW
Wall Drapes/Banner	2,500	525 Per Week	2,000 Daily per side of vehicle
Parasols	2,500		
Flags	2,500		
Gazebos	2,500		
Feathers	2,500		250 Per Promoter Per Day
T-Shirts		1,000 Per Day	
City Walker		750 Per SQM/WK	
Floor Mat			
Trolley	2,500		
Kiosks	5,000		
Road Shows (Bulk Application)		N2.5m per Annum/ N750,000 Per Quarter	
Road Shows (Bulk Application +POS)		N5m Per Annum/ N1.5m Per Quarter	

Up to 5 SQM	40,000 Per Annum
Up to 10 SQM	75,000 Per Annum

**BUS SHELTER**

Bus Shelters (Community)	50,000 Per Annum
Bus Shelters (Non-Community)	80,000 Per Annum

LED STRUCTURES	SQM	STANDARD ZONE	AIRPORT/BUSINESS DISTRICT	HIGH WAYS
	0-40	2,000,000	2,500,000	3,000,000
	41-80	3,750,000	4,750,000	5,500,000
	81-100	5,250,000	6,750,000	8,000,000
	Above 100	8,000,000	10,000,000	12,000,000

**SPECIAL ADVERTISEMENT STRUCTURES**

DESIGNATION	RATE (N)	RATE (N) L.E.D/ULTRAWAVE	LOCAL/INT. AIRPORT RATE
Iconic Structure (Bill Board)	10,000,000 Per Face		
Tank form	50,000 Per Tank		
Wall Drape (Temporary)	375/SQM/WEEK		360/SQM/WEEK
Water Tank (Attracts 25% Discount in Water Corporation)	240/SQM/WEEK		
Blimp/Inflatable	2,000,000		500,000
Overhead	200,000	300,000	
Gantries/Directional Signs (Category A)			
Overhead	600,000	900,000	1,500,000
Gantries/Directional Sign (Category B)			
Overhead	4,000,000	6,000,000	10,000,000
Gantries/Directional Signs (Category C)			



Bridge Panel (Pedestrian/Vehicular Sector Initiative)	800,000	1,200,000	2,000,000
Advert on Bridge built on Water	400,000	600,000	1,000,000
Theatre, Stadium, etc 3 <sup>rd</sup> Party Restrictive Rate Apply			

- G.A: OVERHEAD GANTRIES/DIRECTIONAL SIGNS BUILT ON PRIVATE SECTOR INITIATIVES  
G.B: OVERHEAD GANTRIES/DIRECTIONAL SIGNS BUILT BY THE GOVERNMENT  
G.C: OVERHEAD GANTRIES/DIRECTIONAL SIGNS WHICH SPAN ACROSS THE ROAD

ANNUAL PERMIT FEES FOR FIRST PARTY SIGNS  
WALL/CANOPY/ROOF SIGNS

MAXIMUM SQUARE METERS	COMMUNITY ZONE	STANDARD ZONE	DEVELOPMENT ZONE	HIGH STREET
Up to 1.0	1,980	5,280	8,640	13,200
Up to 3.0	2,772	7,392	12,096	16,980
Up to 5.0	3,060	8,160	13,440	20,400
Up to 7.0	4,590	12,240	20,160	30,600
Up to 10.0	6,720	13,440	22,560	33,600
Up to 13.0	10,080	20,160	33,840	50,400
Up to 15.0	13,200	21,120	35,520	52,800
Up to 25.0	30,000	60,000	140,000	200,000
Above 25.0	160/SQM/week	160/SQM/week	225/SQM/week	275/SQM/week

WALL DRAPES

	160/SQM/week	160/SQM/week	225/SQM/week	275/SQM/week
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PROJECTING SIGNS

Up to 1.0	900	1,200	2,800	9,600
Up to 5.0	2,340	3,120	3,840	28,800
Up to 10.0	4,428	5,904	8,160	44,400
Up to 15.0	6,120	8,160	13,440	68,400
Up to 20.0	10,080	13,440	21,600	105,600

- ❖ 5 SQM MAXIMUM SIZE FOR NEW PROJECT SIGN APPLICATION RATES ABOVE 5 SQM TO 20 SQM TO BE FOR PREVIOUSLY EXISTING PROJECTING SIGNS ONLY.

DESIGNATION	RATE(N)
Light Box Cab (Commercial Branding)	50,000 Per Annum
Light Box Plus Doors Cab (Commercial Branding)	751,000 Per Annum
Promotional Advert Vehicles (PAV)-Commercial Branding	521,500 Per Annum
Intra-State Luxury Bus Advertising (Commercial Branding)	180,000 Per Annum
Tricycle (Commercial Branding)	12,500 Per Annum

## ABIA STATE PASSENGERS MANIFEST INSURANCE

### PAYMENT OF MANIFEST INSURANCE SCHEME FEE

Passengers in Commercial Motor Vehicle or bus travelling for a distance

- (a) Of 200km or above shall pay ₦50.00
- (b) Not exceed 200km shall pay ₦30.00
- (c) Tricycle Operators in urban area shall pay ₦20.00 daily tickets while motorcycle operators in rural shall pay ₦10.00 daily ticket.
- (d) Cargo and goods carrier vehicle operators shall pay ₦200 daily.
- (e) Car and tricycle operators shall pay ₦500 and ₦200 respectively for yearly safety emblems.
- (f) Commercial buses, pick-up van operators shall pay ₦500 respectively for yearly safety emblems.
- (g) Lorries and heavy duty vehicle operators shall pay ₦1500.00 for yearly safety emblems.
- (h) Companies and organizations carrying goods, cargo and merchandise shall pay yearly safety levy subject to assessment not exceeding ₦20,000

### FIRE SERVICE

#### RENEWAL OF COMPLIANCE CERTIFICATE FEE.

S/N	REVENUE WINDOWS	RATE/AMOUNT
1	Auditorium/Event Centre	30,000
2	Broadcasting Studios and all studios	30,000
3	School Building A,B,C	20,000,30,000,50,000
4	Hospital A,B,C	10,000,20,000,50,000
5	Dance Halls	10,000
6	Exhibition Rooms	10,000
7	Spaces	-
8	Gymnasia	10,000
9	Cinema or Picture Theatre	5,000
10	Museums	5,000
11	Night Clubs A,B,C	20,000 30,000, 50,000
12	Markets	3,000 per shop
13	Libraries	5,000
14	Opera House	5,000
15	Passengers Stations/Parks	10,000
16	Restaurants A,B,C	10,000,20,000,30,000
17	Television Studios	20,000
18	Stadia (Private)	30,000
	<b>Business Buildings:</b>	
1	Offices A,B,C,D	5,000,10,000,20,000,30,000
2	Banks	50,000
3	Civic Administration Activities	15,000
4	Professional Service	20,000
5	Telephone Exchanges/Masts	20,000 per network provider
6	Barbers Shops A,B,C	5,000,10,000,20,000
7	Beauty Parlours A,B,C	5,000,10,000,20,000
8	Dry Cleaning/Laundry	5,000
9	Poolrooms	5,000
10	Beer Parlours A,B,C	5,000,10,000,20,000
11	Pool Office (Promoters)	200,000
12	Pool Betting Companies	30,000
13	Lotto Companies	30,000
14	Mechanic Workshop of all types	2,500



15	Bakeries A,B,C	5,000,10,000,20,000
16	Breweries	150,000
17	Camaries including products	150,000
18	Heetries Light Plants and power house	100,000
19	Steel Rolling Mills	100,000
20	Foundries	20,000
21	Research Laboratories/Medical Labs	10,000
22	Glass Plant	200,000
23	Leather and Tanneries	5,000
24	Millwork and Woodworking	5,000
25	Sugar Refineries	-
26	Mechanized Farms	20,000
27	Food Milling Factories A,B,C	5,000,10,000,20,000
28	Textile Mills, including canvas, cotton cloth	-
29	Bagging, carpets, rags	10,000
	<b>Residential Buildings:</b>	
30	Apartment or Flats	300
31	Dwellings houses	500
32	Motels	5,000
33	Multi-family Houses	5,000
34	Boarding Houses	10-20 rooms 21-50 rooms 51-above
		20,000 50,000 100,000
	<b>Storage buildings:</b>	
35	Ware Houses	50,000
36	Storage Houses	20,000
37	Height depot	50,000
	<b>High Hazard Building:</b>	
38	Ammunition explosives and Reworks (Manufacture/ Depots) A,B,C	10,000,50,000,70,000
39	Dressmaking	5,000
40	Leather renovating	5,000
41	Petrol stations	10,000
42	Oil Refineries (Palm Kernel & others)	50,000
43	Fruit ripening processes	5,000
44	Cereal, Feed, Floor, and grist mills	10,000
45	Distilleries/Depots A,B,C	20,000,50,000,100,000
46	Oil depots	50,000
47	Tank pitch or resin processing	100,000
48	Match storage	20,000

**FIRE SAFETY CERTIFICATE FEES FOR BUILDINGS UNDER CONSTRUCTION  
(PAYABLE ONCE)**

- |     |   |   |         |
|-----|---|---|---------|
| (a) | <u>Assembly Buildings</u>               | - | N20,000 |
| (b) | <u>Business Buildings</u>               | - | N30,000 |
| (c) | <u>Factory and Industrial Buildings</u> | - | N30,000 |
| (d) | <u>High Hazard Buildings</u>            | - | N50,000 |

(e)	<u>Institutional Buildings</u>	-	N50,000
(f)	<u>Mercantile Buildings</u>	-	N30,000
(g)	<u>Residential Buildings</u>	-	N10,000
(h)	<u>Storage Buildings</u>	-	N20,000
(i)	<u>High rise Building (3 storey and above)</u>	-	N30,000
(j)	<u>Unspecified Classification</u>	-	As may be determined by Fire Service

### JUDICIARY HIGH COURT

REVENUE WINDOWS	RATE/AMOUNT
Writ of Summons fees	Between N500 to N7,500 depending on the claim
Probate fees	15% on the Estate
Notice on Appeal	N5,000
Motion on Notice	N100
Counter Affidavit	N250
Divorce/Matrimonial Causes	2,000
Fifa fee	N200
Oaths (attached to progresses)	N250
Affidavit	N500
Statement of Claim	N500
Statement of Defence	N200
Notice to Quit	N200
Pre-Trial fees	N100
Certification	N100
Suppoea	N200
Terms of Settlement	N1000
Adjustment Letter Fees	N500
Election Petition Tribunal	N2,000
Election Petition Tribunal appeal fees	N5,000
Family Court/Adoption Fees	Based on practice directive N50,000
Sanitation Court fees	Depending on the existing laws
Admin Cost	Based on the prerogative of the presiding magistrate on the case N/A
Court Marriage fees	Depending on the practice direction of the Court
Revenue Court Fees	Depending on the practice direction of the Court
Day Care Centre	Depending on the practice of the direction of

	the Court
Mobile Court Fees	Depending on the practice of the direction of the Court

### MINISTRY OF TRANSPORT

#### FLYING REVENUE (PAID DAILY BY COMMERCIAL ROAD USERS)

Bus	400
Taxi/Cab	300
Truck/Lorry/Tanker	1700
Tripper/Light Truck	1000
Small Tipper	500
Okada (Motorcycle)	100
Keke	100
Double Axle (20 tons)	300
Trailer (30 tons)	500
Tipper (10 tons)	200
“40 Feet”	2000
“ 20 Feet”	1000
Larry	7000
Vetinary –Meat Inspector Per Cow	200
Produce: Bus/Other	1000
Trailer	5000
“911”	3000

#### MARKET ANNUAL COLLECTION

REVENUE WINDOWS	RATE/AMOUNT
Stallage-Min of Trade and Investment	2,000
Sanitation – ASEPA	3,600
Income Tax-Board of Internal Revenue	3,600
Infrastructure Dev. Levy-PPIDF	2,000
Renewal of Permit – ABSAA	3,000
Abia State Fire Service Compliance fee- Abia Fire Service	2,500
Renewal of Business Premises – Min. of Trade & Investment	2,000



**MINISTRY OF WORKS**

**A. REGISTRATION OF CONTRACTORS**

CATEGORY	CONTRACT VALUE	REGISTRATION FEES
A	N 1million -10 million	N 20,000.00
B	N 10. 1 million- 50 million	N 50,000.00
C	N 50.1 million 100 million	N 60,000.00
D	N 101.1 million – 300 million	N 75,000.00
E	N 300.1 million & Above	N 100,000.00

Yearly renewal of Contract Registration is 50% of Current fees.

**B. TENDER FEES CHARGES**

S/NO	CONTRACT RATE (₦)	TENDER FEES CHARGES (₦)
1	500,000 -1,000,000.00	750
2	1,000,001-2,500,000.00	2,000.00
3	2,500,001-5,000,000.00	3,000.00
4	5,000,001-7,000,000.00	5,000.00
5	7,000,001-10,000,000.00	7,000.00
6	10,000,001-20,000,000.00	10,000.00
7	20,000,001-30,000,000.00	12,500.00
8	30,000,001-40,000,000.00	15,000.00
9	40,000,001-50,000,000.00	17,500.00
10	50,000,001-60,000,000.00	20,000.00
11	60,000,001-70,000,000.00	23,000.00
12	70,000,001-80,000,000.00	26,000.00
13	80,000,001-90,000,000.00	29,000.00
14	90,000.01-100,000,000.00	32,000.00
15	100,000.001-110,000,000.00	35,000.00
16	110,000.001-120,000,000.00	38,000.00
17	120,000.001-130,000,000.00	41,000.00
18	130,000.001-140,000,000.00	44,000.00
19	140,000,000-150,000,000.00	47,000.00
20	150,000.001-AND ABOVE	EVERY ADDITIONAL N10 MILLION SHALL ATTRACT N 5,000.00

**MINISTRY OF EDUCATION**

REVENUE WINDOWS	RATE/AMOUNT	
	Urban Areas	Rural Areas
<b>NURSERY SCHOOLS</b>		
Site Inspection	40,000.00	15,000.00
Approval Inspection	40,000.00	20,000.00
Registration After Approval	80,000.00	60,000.00
Renewal of Registration	30,000.00	20,000.00
<b>PRIMARY SCHOOLS</b>		
Site Inspection	60,000.00	40,000.00
Approval Inspection	60,000.00	4,000.00
Addition of Primary Six	10,000.00	10,000.00
Registration after approval	150,000.00	100,000.00
Renewal of Registration	50,000.00	30,000.00
Sports Development	5,000.00	5,000.00
Printing of Building plan	3,000.00	3,000.00
<b>SECONDARY SCHOOLS</b>		
Site Inspection	80,000.00	60,000.00
Approval Inspection	100,000.00	60,000.00
BECE Approval inspection	30,000.00	30,000.00
SSCE Approval Inspection	30,000.00	30,000.00
Registration after Approval	200,000.00	150,000.00
Renewal of Registration	80,000.00	50,000.00
Sports Development	5,000.00	5,000.00
Printing of Building Plan	3,000.00	3,000.00
<b>INTER-STATE TRANSFER PENALTY</b>		
Penalty		
Operating without Approval	100,000.00	100,000.00
Change of School Name	20,000.00	20,000.00

**MINISTRY OF PETROLEUM  
ANNUAL APPROVED RATES FOR OIL AND GAS**

OPERATION	REVENUE WINDOW	PRESCRIBED FEE/FINE(₦)
New Filing/Gas Station	Inspection/Certification fee	150,000
Existing Filling Stations with:		
(a) 7 pumps & above		60,000
(b) 4-6 pumps		40,000
(c) 2-3 pumps		30,000
Existing Gas Station:		
(a) Large Scale		40,000
(b) Small Scale		25,000
Kerosene Surface Tanks:		

(a) 15,000 litres & above	<b>Inspection/Certification fee Contd.</b>	3,000
(b) less than 15,000 litres		1,500
New Blending plants		500,000
Existing Blending Plants		200,000
New Tank Farm/Depot		1,000,000
Existing Tank Farm/Depot		500,000
Filling/Gas Station	<b>Maintenance Fee</b>	
(a) Leak Test		50,000/2yrs
(b) House Keeping		2,000
© Safety Measures		3,000
(d) Blending Plants		50,000
(a) Loading/Offloading: 33,000 litres and above	<b>Oil/Gas Work/Operation Permit</b>	1000/tanker load
Less than 33,000 litres		500/tanker load
(b) Oil/Gas Well Operation by Oil Service Companies		500,000/job
(c) Workover Operation		2,000,000/well
(d) Coil Tubing Operation		2,500,000/well
(e) Drilling New Well		5,000,000/well
(f) Construction of Flow Station		4,000,000
(g) Construction of Oil/Gas Manifold		200,000
(h) Construction of Flow Lines/Pipeline Right of Way		100,000-500,000
(i) Building of Refinery		5,000,000-10,000,000
(j) Building of Blending Plant		100,000-1,000,000
(a) Adulteration		<b>Petroleum Products Offences Fines</b>
(b) Under-dispensing	300,000	
© Hoarding	300,000	
(d) Diversion	500,000	
(e) Over-pricing	300,000	



MINISTRY OF TOURISM

S/N	(CATEGORY (A)) ACCOMMODATION ESTABLISHMENTS HOTELS, MOTELS, GUEST HOUSES ETC	REVENUE WINDOW CATEGORY ESTABLISHMENT	FEE/FINE ₦
1	Accommodation Establishment in <b>Category A</b> are those of National or International standard, with the following facilities of very high quality : a.) A lobby b.) A minimum of 100 rooms with enclosed bathrooms and toilets. c.) A reception area d.) A bar and restaurant e.) Full meal facilities f.) Well-equipped and furnished to a very high standard of comfort and offering a wide variety of service and amenities such as telephone/internet, laundry ,room service , recreational facilities etc. g.) Spacious and good parking lot; lighting, security, etc.	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee -	₦ 100,000 ₦ 50,000 ₦5,000
2	Accommodation Establishments in <b>Category B</b> are those of Urban Standard, with the following facilities of high quality : a.) A lobby b.) A minimum of 50 rooms with enclosed bathrooms and toilets. c.) A reception area d.) A bar and restaurant e.) Full meal facilities f.) Well-equipped and furnished to a very high standard of comfort and offering a wide variety of service and amenities such as telephone/internet, laundry ,room service , recreational facilities etc. g.) Spacious and good parking lot; lighting, security, etc.	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee -	₦ 50,000 ₦ 25,000 ₦ 5,000
3	Accommodation Establishments in <b>Category C</b> are those of Urban Standard, with the following facilities of high quality: a.) A reception area b.) A lobby c.) A minimum of 20 rooms with enclosed bathrooms and toilets d.) Limited meal facilities e.) Furnished to good standard of comfort, offering a limited variety of services and amenities. f.) Good parking lot, lighting, security, etc.	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦ 30,000 ₦ 20,000 ₦ 5,000
4	Accommodation Establishments in <b>Category D</b> are those of Urban Standard, with the following	i.) Registration fee -	₦ 25,000

	facilities of high quality: a.) A reception area b.) A lobby c.) A minimum of 20 rooms with enclosed bathrooms and toilets d.) Limited meal facilities e.) Furnished to good standard of comfort, offering a limited variety of services and amenities. Lighting, security, etc	ii.) Renewal Fee per - annum iii.) Application fee	₦ 10,000 ₦ 5,000
<b>( CATEGORY B) TOURISM ENTERPRISES ( TOUR OPERATORS, TRAVELLING AGENCIES TOUR CONSULTANTS, TOURISM VEHICLE BUSINESS, RECREATION CENTERS ETC . FEES</b>			
1.	Travelling Agencies, Tour Operators, Tourism Promoters. Consultants, etc	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦20,000 ₦10,000 ₦ 5,000
2.	Amusement Theme Parks/Gardens	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦10,000 ₦5,000 ₦ 5,000
3.	Nights Clubs; Casinos, Conference Centres, Recreation Centres, Events Centres, etc.	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦20,000 ₦10,000 ₦5,000
4.	Tourism Vehicle/Car and Vessels hire Services	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦10,000 ₦5,000 ₦5,000
5.	Handicraft centres , Souvenir Centres , etc	i.) Registration fee - ii.) Renewal Fee per - annum	₦2,500 ₦500
6.	Cultural/Tourism organizations	i.) Registration fee - ii.) Renewal Fee per - annum iii.) Application fee	₦10,000 ₦5,000 ₦5,000
7.	Cultural/Tourism Events ( Beauty Pageants, Cultural Festivals, Carnivals, etc.	i.) Registration Fee per event	₦50,000
8.	Miss Abia State Tourism Beauty Pageant Contest.	i.) Registration Fee per event	₦5,000

**MINISTRY OF LANDS, SURVEY AND URBAN PLANNING**  
**APPROVED FEES FOR SERVICES RENDERED BY THE MINISTRY OF LANDS, SURVEY**

S/N	DETAILS OF GENERATING SERVICE/PROGRAMME	EXISTING FEES/RATE (₦)	NEW APPROVED FEES/ RATE (₦)
1.	Registration fee for Powers of Attorney	6,250	15,000.00
2.	Late Registration Penalty for Powers of Attorney	1,250	2,500.00
3.	Registration fee for other title document (CoFO, Assignment, Surrender, renewal, Sub-lease, mortgage, release.	3,750	<b>Deeds fee N25,000</b> ( Prep.N5,000; Approv. N5,000; Regn. N15,000)
4	<b>Non-refundable application fee for allocation of State land</b>		10,000.00
4a	Residential; Commercial;	5,000	
4b	Petrol Filling Station; Public; Industrial	5,000	25,000.00
4c	Agricultural	5,000	20,000.00
4d	Religious	5,000	10,000.00
5	Revalidation fee	10,200	12,000.00
6	<b>Application fee for CofO</b>		5,000.00
6a	Residential	3,125	8,000.00
6b	Commercial	6,250	20,000.00
6c	Hotel ,Industry	12,500	25,000.00
6d	Petrol Filling Station	18,750	10,000.00
6e	Agricultural	6,250	8,000.00
6g	Religious	6,250	
7	<b>Inspection fee for CofO</b>		2,500.00
7a	Residential	1,250	5,000.00
7b	Commercial	3,750	15,000.00
7c	Industry/ Petrol Filling Station/ Others	12,500	5,000.00
8	Charting fee for CofO	1,875	2,500.00
9	Survey Description fee	1,250	N50,000; N100/ms
10.	Survey fee For layout	37,500 per plot	N3,000; N550 for counterpart
11	Stamp Duties	Federal rates	3,000.00
12.	Search fee	1,875	1,250.00
13.	Fee for plans deposited by Licensed Surveyors	1,250	
14.	Beacon replacement fee and services	4,000 per beacon	N10,000 per beacon
15.	Administration fee	2,500	5,000.00
16.	Consent fee on Mortgage	0.5% of Loan Value	0.5% of Loan Value
17.	Consent fee ( for Assignment , Surrender, Renewal, Sub-lease	3,000	5,000.00
18.	Special fee for CofO	12,500	10,000
19.	Computer Fee	1,250	-
20.	Plot /Land Development fee	125,000.00	DL to recommend
21.a	Penalty on late renewal of lease (Per annum	5,000	5,000.00
21b	Renewal of lease	125,000	500,000.00
22.	<b>Valuation fee</b>	<b>Federal Rates</b>	<b>Federal Rates</b>
23.	Release of Perfected document	4,375	5,000.00
24.	Certified True Copy	3,125	5,000.00
25.	Caveat fee	3,125	15,000.00
26.	Temporary Occupational Licence	500	5,000.00



A.S.N  
Law No. 8 of 2020

A Law to amend the Abia State Tax (Classification and Consolidation)  
Law No. 7 of 2020 and for other matters connected therewith

	As the need arises	As the need arises
27.	Verification fee	N5/ m <sup>2</sup>
28.	<b>Ground Rent and Arrears of Ground rents</b>	
28a.	Residential	N7.5/ m <sup>2</sup>
28b.	Educational ,Commercial;	
28c.	Hotel ,Industry	N10/ m <sup>2</sup>
28d.	Petrol Filling Station	N10/ m <sup>2</sup>
28e.	Agricultural	N 0.5/ m <sup>2</sup>
28f.	Religious	N0.5/ m <sup>2</sup>
29.	Late Rent Payment ( Penalty)	10%
30	Survey Processing (printing) fee	3,000.00
31.	Sale of maps ( Abia state ; LGAs)	500
32.	Premium on land	1,000.00
		>10,000 (individual); >62,500(corporate)
		>10,000 (individual); >62,500(corporate) N 50/ m <sup>2</sup>
33.	Surface rent	N1,200/ m <sup>2</sup>

**MINISTRY OF TRADE AND INVESTMENT**  
**RATES FOR REGISTRATION AND RENEWAL OF BUSINESS PREMISES**

TYPE OF BUSINESS	REGISTRATION FEE	RENEWAL FEE
Estate Surveyors	10,000	3,000
Land Surveyors	10,000	3,000
Security Organizations	10,000	3,000
Architects	10,000	3,000
Accounting Firms	10,000	3,000
Management Firms	10,000	3,000
Law Firms	10,000.00	5,000.00
Auto Mechanical Corporate A	5,000.00	2,000.00
Auto Mechanical Corporate B	2,000.00	1,000.00
Vulcanizing Workshop	2,000.00	1,000.00
Watch-repairing Workshop	2,000.00	1,000.00
Rice milling	18,000.00	5,000.00
Laundry/Dry Cleaning Corporate A	2,000.00	1,000.00
Laundry	6,000.00	3,000.00
Car Washing	10,000.00	5,000.00
Welding Workshop Corporate	6,000.00	3,000.00
Welding Workshop		

Hotels Above 50 Rooms	50,000.00	20,000.00
Hotels Below 50 Rooms & above 20 Rooms	40,000.00	15,000.00
Hotels Below 20 Rooms	20,000.00	10,000.00
Restaurant	6,000.00	3,000.00
Fast Food Centers	20,000.00	10,000.00
Super Market A	10,000.00	5,000.00
Provision Stores B	2,000.00	1,000.00
Electrical Workshop	4,000.00	2,000.00
Water Supply Tankers	5,000.00	2,000.00
Pool Agents	2,000.00	1,000.00
Pool Promoters, Casinos & Gaming Companies	40,000.00	20,000.00
Bicycle Repairing	500	200
Tricycle and Motorcycle Mechanics	1,000.00	500
Major Construction Companies	50,000.00	20,000.00
Other Construction Companies	30,000.00	15,000.00
Draughts men	10,000.00	5,000.00
Hospitals	15,000.00	6,000.00
Maternities	10,000.00	4,000.00
Pharmacist/Chemists	4,000.00	2,000.00
Patent Medicine Store	2,000.00	1,000.00
Photographers	5,000.00	2,000.00
Barbers	2,000.00	1,000.00
Artists	2,000.00	1,000.00
Salons	5,000.00	2,000.00
Black Smiths	20,000.00	10,000.00
Gold Smiths	15,000.00	6,000.00
Horticultural Business etc	5,000.00	2,000.00
Printers	6,000.00	3,000.00
Mechanical Manuals	5,000.00	2,000
Dentists	5,000.00	3,000

A.S.N  
Law No. 8 of 2020

A Law to amend the Abia State Tax (Qualification and Consolidation)  
Law No. 7 of 2020 and for other matters connected therewith

Herbalists/Native Doctors	2,000.00	1,000
Opticians	4,000.00	2,000
Medical Clinics OPD only	15,000.00	6,000
X-Ray/Radiological Services	20,000.00	10,000
Medical Laboratory Services	15,000.00	6,000.00
Embalment Centers (Mortuaries)	10,000.00	5,000.00
Publishing Firms	6,000.00	3,000.00
Commercial boreholes	5,000.00	2,000.00
Grinding Mills	2,000.00	1,000.00
Wood Sawing Mills	5,000.00	2,000.00
Palm Oil Press ( Manual )	1,000.00	500
Cassava/Garri Mills	1,000.00	500
Beans and Maize Mills	1,000.00	500
Palm Kernel Cracking	1,000.00	500
Soap ( Local )	2,000.00	1,000.00
Furniture	4,000.00	2,000.00
Quarrying	200,000.00	100,000.00
Sand Digging	10,000.00	5,000
Shoe Making ( Manual )	2,000.00	1,000.00
Shoe Making ( Mechanical )	4,000.00	2,000.00
Leather Bag Products	2,000.00	1,000
Bakery & Confectionery	10,000.00	5,000.00
Fishery, poultry, piggery	5,000.00	3,000.00
Local Textile Mill	2,000.00	1,000.00
Fashion Designers/Tailors	3,000.00	1,000.00
Other Manufacturing Companies ( Large )	100,000.00	50,000.00
Other Manufacturing Companies ( Medium )	40,000.00	20,000.00
Other Manufacturing Companies ( Small )	10,000.00	5,000.00
Fuel Supply (Petrol) Stations	20,000.00	10,000.00
Gas Supplies	10,000.00	5,000.00



Beer Parlor	5,000.00	2,000.00
Vehicle Distributions/Car Dealers	10,000.00	5,000.00
Beer Distributions	10,000.00	5,000.00
Cement Distributions	10,000.00	5,000.00
Kerosene Distributions	2,000.00	1,000.00
Plastic Good Distributions	2,000.00	1,000.00
Bookshop	2,000.00	1,000.00
Record Dealers	2,000.00	1,000.00
Timber Dealers	4,000.00	2,000
Newspaper Vendors	1,000.00	500
Drapery Dealers	2,000.00	1,000
Motor Spare Parts Dealers	4,000.00	3,000
Electronic Dealers	4,000.00	2,000
Yam Dealers	2,000.00	1,000
Rice Dealers	2,000.00	1,000
Cattle Dealers	6,000.00	3,000
Butchers	2,000.00	1,000
Food Item Dealers	1,000.00	500
Vehicle Tyre Dealers	5,000.00	2,000
Retail Stalls	1,000.00	500
Building Materials	6,000.00	3,000
Motorcycle Spar Parts Dealers	2,000.00	1,000
Engine Oil Suppliers	2,000	1,000
Major Departmental Stores	5,000	2,000
Other Miscellaneous Unclassified ( Large )	6,000	3,000
Other Miscellaneous Unclassified ( Medium )	4,000	2,000
Other Miscellaneous Unclassified ( Small )	2,000	1,000
Banks (Urban)	150,000	75,000
Banks (Rural)	20,000	10,000
Community/Micro Finance Banks	20,000	10,000

Finance, Insurance & Investment Companies	20,000	10,000
Travel Agencies	10,000	5,000
Courier Service	10,000	5,000
Taxi Unions	10,000	5,000
Commercial/Private Schools	20,000	10,000
Business Centre	50,000	20,000
Insurance Agencies	40,000	25,000
Clearing Agencies	20,000	10,000
Flow Stations of Major Oil Prospecting Companies ( e.g Shell )	250,500	100,000
Oil Industry Services Companies e.g Gas Companies	150,000	75,000
Independent Oil Marketers Office	15,000	7,500
Major Oil Marketers e.g Eld	75,000	37,500
Mobile Communication Mast/Station Site	100,000	50,000

**LOCAL GOVERNMENT RATES/LEVIES/FEEES**

	Revenue Windows	Rates		
		Urban Areas	Semi-Urban Areas	Rural Areas
<b>1.</b>	<b>Shops and kiosk Rates</b>			
	Large (10sqm and above)	20,000.00	15,000.00	10,000.00
	Medium (6sqm-9.99sqm)	10,000.00	5,000.00	3,000.00
	Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
	Containerized Shop (Big)	10,000.00	5,000.00	3,000.00
	Containerized Shop (Small)	5,000.00	3,000.00	2,000.00
	Distributor Outlets	50,000.00	30,000.00	20,000.00
	Workshop permits for Artisans Carpenters, Mechanics, Vulcanizes etc	5,000.00	2,500.00	1,500.00
<b>2.</b>	<b>On and Off Liquor Fees</b>			
	On License	25,000.00	20,000.00	15,000.00
	Off License	10,000.00	5,000.00	5,000.00
	Liquor Fees Native/Liquor Palm Wine)	1,000.00	1,000.00	1,000.00
<b>3.</b>	<b>Slaughter Slab Fees</b>			
	Abattoir License Fees	5,000.00	3,000.00	2,000.00
	Cow Slaughter Per Head	1,000.00	1,000.00	500.00
	Goat/Sheep/Pig Slaughter Per Head	500.00	500.00	200.00
<b>4.</b>	<b>Merriment and Road Closure Levies</b>			
	Entertainment fees	5,000.00	3,000.00	2,000.00
	Noise Control Fees	5,000.00	3,000.00	2,000.00
	Hotel/Food permit (for restaurants, bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00
<b>5.</b>	<b>Radio and TV License Fee</b>			
	(Other than radio and TV Fees)	2,000.00	2,000.00	2,000.00
	Vehicle Radio Fees (Where the vehicles is registered)			
<b>6.</b>	<b>Marriage, Birth and Registration Fees</b>			
	Marriage registration Act Fee	5,000.00	3,000.00	2,000.00
	Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
	Birth Registration Fees	2,000.00	1,000.00	1,000.00
<b>7.</b>	<b>Naming of Street Registration Fee</b>	150,000.00	100,000.00	50,000.00
<b>8.</b>	<b>Right of Occupancy in Local Government Areas</b>			20,000.00
<b>9.</b>	<b>Market Levies</b>			
	Permanent Stalls (per annum)	24,000.00	18,000.00	6,000.00
	Block Stalls (per annum)	18,000.00	12,000.00	4,000.00
	Seasonal Markets (per bag/heap)	100.00	100.00	100.00
	Market Hawkers (daily)	100.00	50.00	
<b>10.</b>	<b>Motor Park Levies</b>			
	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pickups, Vans, Cars	300.00	200.00	100.00
<b>11.</b>	<b>Domestic Animal Fee</b>			
	Dog License	1,000.00	700.00	500.00
<b>12.</b>	<b>Bicycle Truck, Canoe, Wheelbarrow and Cart Fees</b>			
	Bicycle License Fee	1,000.00	500.00	500.00
	Wheelbarrow/Cart Fee/Truck	500.00	300.00	300.00



<b>13.</b>	<b>Religious Places Establishment Fees</b>			
	Open Air Preaching Permit Fee	5,000.00	5,000.00	3,000.00
	Establishment of Religious Centres Fees	10,000.00	5,000.00	5,000.00
<b>14.</b>	<b>Public Convenience, Sewage and Refuse Disposal Fee</b>			
	Dislodgment of Septic Tanks	5,000.00	3,000.00	2,000.00
<b>15.</b>	<b>Wrong Parking Charges</b>			
	Towing of vehicles Fee	5,000.00	3,000.00	2,000.00
	Wrong Parking	3,000.00	3,000.00	

**SCHEDULE**

**FORM A**

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

.....  
**JOHNPEDRO NNAMDI IROKANSI (KSJI)**  
**Clerk of the House of Assembly**  
**Abia State of Nigeria**

DATED this ..... day of .....2020

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**FORM B**

I ASSENT



.....  
**OKEZIE VICTOR IKPEAZU Ph.D**  
**Governor**  
**Abia State of Nigeria**

DATED this ..... day of .....2020

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**FORM C**

I WITHHOLD MY ASSENT



.....  
**OKEZIE VICTOR IKPEAZU Ph.D**  
**Governor**  
**Abia State of Nigeria**

DATED this ..... day of .....2020

A.

**FORM D**

This Law to which the Governor has by a letter Reference No. ....dated the  
..... day of ....., 2020 signified the Withholding of his Assent, has again been  
passed by the Abia State House of Assembly by a two-third majority this ..... day of  
....., 2020.

.....  
**JOHNPEDRO NNAMDI IROKANSI (KSJI)**  
**Clerk of the House of Assembly**  
**Abia State of Nigeria**

*DATED* at Umuahia this ..... day of ....., 2020

**FORM E**

Assented to on the ..... day of ....., 2020

OR

Passed by the Abia State House of Assembly by a two-third majority this ..... day of  
....., 2020

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

.....  
**JOHNPEDRO NNAMDI IROKANSI (KSJI)**  
**Clerk of the House of Assembly**  
**Abia State of Nigeria**

Dated ..... day of ....., 2020


B.



**SCHEDULE**

**FORM A**


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

  
.....  
**JOHN PEDRO NNAMDI IROKANSI (KSJ)**  
Clerk of the House of Assembly  
Abia State of Nigeria

DATED this 29<sup>th</sup> day of Sept. 2020

**FORM B**

I ASSENT

  
.....  
**OKEZIE VICTOR IKPEAZU Ph.D**  
Governor  
Abia State of Nigeria



DATED this 29<sup>th</sup> day of Sept. 2020

C.

