

TRADE RELATED FEES, LEVIES & CHARGES

In pursuant of the Kebbi State Administration, Collection of Revenue Due to the State and local Government Councils and to Establish the Relevant Administrative Structures Law No. 002; 2020..

SCHEDULE XVI

MINISTRY OF COMMERCE

KEBBI STATE HOTELS AND TOURISM BOARD HOTELS LICENCE AND REGISTRATION CHARGES - 12040637

- A.**
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| 1. | Application Form for License | 100,000 |
| 2. | Application Form for Transfer of License | 100,000 |
| 3. | Application Form for renewal of License | 50,000 |

B. REGISTRATION - 12040638

S/N	Hotels	Registration	Renewal	Per Annum	Collecting Agency
4	Five Star Hotels	1,000,000.00	500,000	P.A.	SBIR
5	Four Star Hotels	500,000.00	250,000	P.A.	SBIR
6	Three Star Hotels	250,000.00	125,000	P.A.	SBIR
7	Two Star Hotels	100,000.00	50,000	P.A.	SBIR
8	One Star Hotels	50,000	25,000	P.A.	SBIR
9	Others	20,000	10,000	P.A.	SBIR

- A. 2% consumption Tax** – 2% of what the consumer spends in a Hotel.

B. REGISTRATION OF RESTURANT AND EVENT CENTERS – 12020711

S/N	TYPE OF RESTAURANT	RATES			
		URBAN AREAS		RURAL AREAS	
1.	International Restaurant	100,000.00	50,000.00	20,000.00	10,000.00
2.	National Restaurant	50,000.00	25,000.00	10,000.00	5,000.00
3.	Standard Restaurant	20,000.00	10,000.00	5,000.00	3,000.00
4.	Other Restaurant	10,000.00	5,000.00	3,000.00	2,000.00
5.	Event Centres/Travel Agents	40,000.00	20,000.00	10,000.00	5,000.00

ECONOMIC DEVELOPMENT CHARGE

A Tax shall be collected from all individuals, corporate bodies or enterprises who engage in the delivery of any Contract, Consultancy Services, Commission, Rent or any other transaction which attract 5% withholding tax.

- A. i. 0.05% to be withheld as Economic Development.
- ii.. Taxable Adults pay N200.00 Annually
- iii. Private Organizations N5,000.00 per annum.

- B. 1. Hotels, Restaurant and Events Centre. The rate of tax imposed by this Law shall be 5% of the total bill issued to the consumer, excluding VAT.

- C. Signage and Mobile Adverts: This includes payment for sign boards and advertisement in any form in the State capital payable and renewable annually as follows:-

(a)	Law Boards	N500,000.00
(b)	Sign Boards above 1 Sq. meter	N5,000.00
(c)	Sign Board below 1 Sq. Meter	N2,000.00
(d).	Multi National Company Mobile Advert.	N50,000.00
(e).	Advert writing on vehicle body	N5,000.00
(f)	Multi-National Construction Company	N2,000,000.00
(g).	Banks	N500,000.00
(h)	Industries	N200,000.00
(i)	Supply Company	N100,000.00
(j)	Others with Capital below N1,000,000.00	N50,000.00

SCHEDULE XVII

HARMONIZED TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT COUNCILS

S/N	Revenue Head	Chargeable Rates (N)			Collecting Agency
		Urban Ward	Semi – Urban Ward	Rural Ward	
1	Shops and Kiosk Rates				
	Large (10sqm and above)	20,000.00	15,000.00	10,000.00	SBIR
	Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00	SBIR
	Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00	SBIR
	Containerized Shop (Big)	10,000.00	5,000.00	3,000.00	SBIR
	Containerized Shop (Small)	5,000.00	3,000.00	2,000.00	SBIR
	Distributor Outlets	50,000.00	30,000.00	20,000.00	SBIR
	Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanizes etc.)	5,000.00	2,500.00	1,500.00	SBIR
2.	Tenement Rates (Private and Commercial Property) Based on value of the property (a) Commercial Rate: 0.5% of the value of the property (b) Private/Residential: 0.25% of the value of the property (c) Telecommunication Mast: N100,000.00 per mast,				SBIR
3.	On and Off Liquor Fees -12040702				
	On Licence	25,000.00	20,000.00	15,000.00	SBIR
	Off Licence	10,000.00	5,000.00	5,000.00	SBIR
	Liquor Fees (Native/Liquor palm Wine)	1,000.00	1,000.00	1,000.00	SBIR
	Revenue Heads	Recommended Rate			
		Urban Ward	Semi-urban Ward	Rural Ward	
4.	Slaughter Slab Fees -12040703				
	Abattoir Licence Fess	3,000.00	2,000.00	2,000.00	SBIR
	Cow/Camel Slaughter Per Head	500.00	300.00	200.00	SBIR
	Goat/Sheep/Pig Slaughter per Head	200.00	150.00	100.00	SBIR
5.	Merriment and Road Closure Levies - 12040704				
	Entertainment Fees	5,000.00	3,000.00	2,000.00	SBIR
	Noise Control Fees	5,000.00	3,000.00	2,000.00	SBIR
	Hotel/Food Permit (for restaurants', bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00	SBIR

6.	Radio and TV Licence Fees-12040705 (Other than radio and television transmitter Residential Radio and TV Fees)	1,000.00	1,000.00	1,000.00	SBIR
	Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00	SBIR
7.	Marriage Birth and Registration Fees -12040706				
	Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00	SBIR
	Marriage Certificate Fees	5,000.00	5,000.00	5,000.00	SBIR
	Birth Registration Fees	2,000.00	1,000.00	1,000.00	SBIR
8.	Naming of Street Registration Fee-12040707	150,000.00	100,000	50,000	SBIR
9.	Right of Occupancy Fees in Local Govt. Areas - 12040708	5,000.00	3,000.00	2,000.00	SBIR
10.	Market Rates and Levies -12040709				
	Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00	SBIR
	Block Stalls (per annum)	8,000.00	5,000.00	4,000.00	SBIR
	Seasonal Markets (per bag/heap)	100.00	100.00	100.00	SBIR
	Market Hawkers (daily)	40.00	30.00	20.00	SBIR
	Market Hawkers (weekly)	100.00	50.00	50.00	SBIR
11.	Motor Park Levies -12040710				
	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters.	300.00	200.00	100.00	SBIR
	Loading Fees (per trip)	2,000.00	1,000.00	500.00	SBIR
	Motorcycle Parking Fees (per day)	50.00	30.00	20.00	SBIR
12.	Domestic Animal Fees -12040711				
	Dog licence	1,000.00	700.00	500.00	SBIR
13.	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees -12040712				
	Bicycle Licence Fee	1,000.00	500.00	500.00	SBIR
	Canoe License Fee	1,500.00	500.00	500.00	SBIR
	Wheelbarrow /Cart Fee	500.00	300.00	300.00	SBIR
14.	Cattle Tax – 12040713				
	Goat/Sheep	500.00	500.00	500.00	SBIR
	Other Livestock	1,000.00	500.00	500.00	SBIR
15.	Religious Places Establishment Fees-12040714				
	Open Air Preaching permit Fee	5,000.00	5,000.00	5,000.00	SBIR

	Establishment of Religious Centers Fee	10,000.00	5,000.00	5,000.00	SBIR
16.	Sign Board (Signage) and Advert Permit Fee - 12040715				
	Mobile Sales Promotion Fee	5,000.00	3,000.00	2,000.00	SBIR
	Directional Signboard Fee	10,000.00	5,000.00	5,000.00	SBIR
	Electric Design Advert per Face Fee	15,000.00	10,000.00	8,000.00	SBIR
	Wall Print Advertisement per Side Fee	10,000.000	5,000.00	2,500.00	SBIR
	Lawboards, Unipoles and Eye-Catchers	150,000.00	100,000.00	100,000.00	SBIR
	Market Road Show Permit	5,000.00	3,000.00	2,000.00	SBIR
	Digitalized Boards	20,000.00	10,000.00	10,000.00	SBIR
17.	Public Convenience, Sewage and Refuse Disposal Fee -12040716				
	Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00	SBIR
	Sanitation Fees (Residential)	3,000.00	2,000.00	1,000.00	SBIR
18.	Wrong Parking Charges -12040717				
	Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00	SBIR
19.	Other Levies and Fees -12040718				
	Contract Registration Fees	20,000.00	20,000.00	20,000.00	SBIR
	Contract Processing Fee	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract	SBIR

SCHEDULE XVIII
PRESUMPTIVE TAX PAYABLE -12040642

S/N	TRADE/BUSINESS	ANNUAL		
		MICRO BUSINESS	SMALL BUSINESS	MEDIUM BUSINESS
1.	Adult Wears – Boutique	2,500.00	15,000.00	30,000.00
2.	Agro Allied Products	2,500.00	10,000.00	20,000.00
3.	Aluminum Doors & Windows	6,000.00	15,000.00	30,000.00
4.	Artists and Sign – Writers	3,500.00	15,000.00	30,000.00
5.	Auctioneers	10,000.00	25,000.00	50,000.00
6.	Bakeries with Confectionaries	5,000.00	25,000.00	50,000.00
7.	Bakeries with Electric Oven	10,000.00	25,000.00	50,000.00
8.	Bakeries with Mud Oven	2,500.00	10,000.00	20,000.00
9.	Bakers with Electric Oven	10,000.00	25,000.00	50,000.00
10.	Bakers with Firewood Oven	4,000.00	5,000.00	20,000.00
11.	Barbers	2,000.00	5,000.00	10,000.00
12.	Barbing Salon	2,000.00	5,000.00	10,000.00
13.	Bench Mills	2,000.00	5,000.00	10,000.00
14.	Bicycle Repairers	1,500.00	5,000.00	5,000.00
15.	Blacksmiths	1,500.00	2,500.00	5,000.00
16.	block Making Industries with	3,500.00	2,500.00	25,000.00
17.	block Making Industries with Electric Machine	10,000.00	37,500.00	75,000.00
18.	Block Making Industries with Small Machine	5,000.00	30,000.00	60,000.00
19.	Bookshop/Stationary Stores	3,500.00	25,000.00	50,000.00
20.	Bookshops Mini Shop Staff	4,500.00	30,000.00	60,000.00
21.	Bricklayers	1,500.00	5,000.00	10,000.00
22.	Building Materials	3,000.00	5,000.00	10,000.00
23.	Building Materials & Dealers	5,000.00	40,000.00	80,000.00
24.	Bureau – De – Change	6,000.00	25,000.00	60,000.00
25.	Business Centers	5,000.00	10,000.00	20,000.00
26.	Business Centre	2,500.00	5,000.00	10,000.00
27.	Butchers	3,000.00	7,500.00	15,000.00
28.	Cabinet Makers	10,000.00	12,500.00	25,000.00
29.	Car Wash	3,000.00	10,000.00	20,000.00
30.	Car Wash Owners	5,000.00	12,500.00	25,000.00
31.	Car (Fancy) Parts	10,000.00	25,000.00	50,000.00
32.	Carpenters	15,000.00	25,000.00	50,000.00
33.	Casino Operators	15,000.00	25,000.00	50,000.00
34.	Cement Dealers/Sellers	5,000.00	30,000.00	75,000.00

35.	Children Wear	2,500.00	25,000.00	5,000.00
36.	Clergy/Pastoring	20,000.00	30,000.00	100,000.00
37.	Clock and Watch Repairs	3,000.00	5,000.00	15,000.00
38.	Clock and Watch Sellers	3,000.00	5,000.00	20,000.00
39.	Cloth Seller (with shops)	10,000.00	40,000.00	15,000.00
40.	Clothing Materials	1,500.00	25,000.00	10,000.00
41.	Cobblers	1,500.00	10,000.00	10,000.00
42.	Cold Fish Agent/Distributors	2,500.00	5,000.00	30,000.00
43.	Cold Room	5,000.00	7,500.00	15,000.00
44.	Commercial Lorry/Mini Bus Owner (per Lorry/Mini Bus)	15,000.00	12,500.00	40,000.00
45.	Cooking Gas/Air Conditioner Seller	5,000.00	10,000.00	30,000.00
46.	Culvert/Well Ring Maker	5,000.00	12,500.00	30,000.00
47.	Curtain & Interior Decoration	5,000.00	25,000.00	40,000.00
48.	Cyber Café Operator	10,000.00	20,000.00	40,000.00
49.	Dealers in Mattress/Foams	15,000.00	20,000.00	40,000.00
50.	Doors	5,000.00	10,000.00	20,000.00
51.	Drama Group	5,000.00	15,000.00	30,000.00
52.	Draughtsman	10,000.00	20,000.00	40,000.00
53.	Drivers	3,000.00	25,000.00	50,000.00
54.	Dry Cleaners	2,000.00	12,500.00	25,000.00
55.	Electrical Parts & Fittings	3,000.00	20,000.00	40,000.00
56.	Electricians	3,000.00	7,500.00	15,000.00
57.	Entrepreneurs	10,000.00	25,000.00	50,000.00
58.	Face to Face Building Outside	5,000.00	20,000.00	40,000.00
59.	Farm's Settlers	1,500.00	10,000.00	20,000.00
60.	Fashion's Designers	1,500.00	7,500.00	15,000.00
61.	Firms & Cinemas Centers	20,000.00	30,000.00	60,000.00
62.	Furniture Makers	5,000.00	10,000.00	20,000.00
63.	Furniture Makers/Wooden Carved	10,000.00	25,000.00	50,000.00
64.	Furniture/Furnishing Materials	20,000.00	25,000.00	50,000.00
65.	Gas Refilling companies	10,000.00	25,500.00	50,000.00
66.	Gbagi Cloth Seller's with Shops	5,000.00	17,500.00	35,000.00
67.	General Contractor	20,000.00	50,000.00	100,000.00
68.	General Merchants & Distributors	30,000.00	37,500.00	75,000.00
69.	Gift Shop	5,000.00	10,000.00	20,000.00
70.	Goldsmith/Blacksmith	3,000.00	5,000.00	10,000.00
71.	Graphic Arts & Designs	3,000.00	5,000.00	10,000.00
72.	Graphic Art Studio	5,000.00	25,000.00	50,000.00

73.	Grinding Mills	5,000.00	25,000.00	50,000.00
74.	Guest Houses	20,000.00	25,000.00	50,000.00
75.	Hair Dressers	1,500.00	5,000.00	10,000.00
76.	Hair Dressing Salon	3,000.00	5,000.00	10,000.00
77.	Horticulture/Florist	10,000.00	15,000.00	30,000.00
78.	Hotel Proprietor with Lodgings	20,000.00	25,000.00	50,000.00
79.	Imitation Jewelers Sellers	1,500.00	5,000.00	10,000.00
80.	Interior Decorators	5,000.00	7,500.00	15,000.00
81.	Intermediate Shop or Stall	5,000.00	7,500.00	15,000.00
82.	Iron Benders	1,500.00	5,000.00	10,000.00
83.	Jeweler Sellers	10,000.00	10,000.00	20,000.00
84.	Land Lords – Residential (per room)	15,000.00	25,000.00	50,000.00
85.	Land Speculators	5,000.00	15,000.00	30,000.00
86.	Landlords, Face-Face	5,000.00	15,000.00	30,000.00
87.	Large or Stall	5,000.0	15,000.00	30,000.00
88.	Laundries (Dry Cleaners)	10,000.00	20,000.00	40,000.00
89.	Leather Carpets (Linoleum)	5,000.00	25,000.00	50,000.00
90.	Letter – Writers	10,000.00	20,000.00	40,000.00
91.	Licensed Merchant	25,000.00	30,000.00	60,000.00
92.	Manufactures: Coolers, Aluminum	10,000.00	25,000.00	50,000.00
93.	Maternity Owners	10,000.00	20,000.00	40,000.00
94.	Maternity Private Proprietors	10,000.00	20,000.00	40,000.00
95.	Meat Sellers	1,500.00	5,000.00	10,000.00
96.	Mechanized Farms	15,000.00	20,00.00	40,000.00
97.	Medicine Store Patent	5,000.00	20,000.00	40,000.00
98.	Mobile Phone Commercial Calls	3,000.00	5,000.00	10,000.00
99.	Mobile Phone Dealers	30,000.00	30,000.00	60,000.00
100.	Mobile Phone Distributors	10,000.00	40,000.00	80,000.00
101.	Money Lenders	10,000.00	25,000.00	50,000.00
102.	Motor Cycle Dealers	10,000.00	25,000.00	50,000.00
103.	Motor Cycle Mechanics	2,500.00	20,000.00	40,000.00
104.	Motor Mechanics Panel Beater & Sprayers	1,500.00	25,000.00	50,000.00
105.	Motor Spare Part Dealers (New)	1,500.00	5,000.00	10,000.00
106.	Motor Spare Part Dealers (Old)	2,500.00	20,000.00	40,000.00
107.	Motor Vehicle Mechanic	1,500.00	20,000.00	40,000.00
108.	Motor/Cooking Gas Refills	1,500.00	10,000.00	20,000.00
109.	Musicians	20,000.00	75,000.00	150,000.00
110.	Nursery School Proprietors	25,000.00	37,000.00	75,000.00

111.	Optician	25,000.00	37,000.00	75,000.00
112.	Painters and Decorators	3,000.00	25,000.00	50,000.00
113.	Paints Dealers	35,000.00	50,000.00	100,000.00
114.	Palm Dealers	35,000.00	50,000.00	100,000.00
115.	Panel Beaters/Sprayer Works	3,000.00	10,000.00	20,000.00
116.	Patent Medicine Sellers	3,000.00	10,000.00	20,000.00
117.	Petrol Dealers, Dealers with Station having less than 3 Pumps	25,000.00	50,000.00	100,000.00
118.	Petroleum Products (Kerosene)	10,000.00	25,000.00	50,000.00
119.	Pharmaceutical Chemists	30,000.00	37,000.00	75,000.00
120.	Photo Color Laboratories	5,000.00	20,000.00	40,000.00
121.	Photographers	3,000.00	5,000.00	10,000.00
122.	Photographers/Photo Developers	3,000.00	5,000.00	10,000.00
123.	Photographic Materials Shops	5,000.00	10,000.00	20,000.00
124.	Plank Sellers	3,000.00	25,000.00	50,000.00
125.	Plastic Rubbers	2,500.00	7,500.00	15,000.00
126.	Plumbers	3,000.00	25,000.00	50,000.00
127.	Plumbing Materials with Water Tanks and Accessories	10,000.00	12,500.00	25,000.00
128.	Plumbing Materials Only	3,000.00	17,500.00	35,000.00
129.	Pool Agent	5,000.00	25,000.00	50,000.00
130.	Pool Promoters	20,000.00	50,000.00	100,000.00
131.	Poultry Farmers	7,500.00	12,500.00	25,000.00
132.	Poultry Feed Dealers	10,000.00	17,500.00	35,000.00
133.	Poultry Feeds	3,000.00	7,500.00	15,000.00
134.	Poultry/Piggery	3,000.00	7,500.00	15,000.00
135.	Printer (Modern Press)	10,000.00	35,000.00	70,000.00
136.	Printer (with Press)	5,000.00	25,000.00	50,000.00
137.	Printer (without Press)	3,000.00	15,000.00	30,000.00
138.	Printers	3,000.00	15,000.00	30,000.00
139.	Produce Buyers	5,000.00	20,000.00	40,000.00
140.	Provision Store & Mini Supermarkets	10,000.00	25,000.00	50,000.00
141.	Provision Stores	3,000.00	15,000.00	30,000.00
142.	Pure Waters Producers	3,000.00	20,000.00	40,000.00
143.	Raw Food Sellers	5,000.00	15,000.00	30,000.00
144.	Recreational Centre	10,000.00	12,000.00	25,000.00
145.	Refuse Collections	10,000.00	12,500.00	25,000.00
146.	Rentals	5,000.00	25,000.00	50,000.00
147.	Restaurants	4,000.00	17,500.00	35,000.00
148.	Restaurants (Buka)	3,000.00	12,500.00	25,000.00

149.	Re-Wires & Battery Chargers	1,500.00	2,500.00	5,000.00
150.	Rubber Dealers	1,500.00	2,500.00	5,000.00
151.	Rugs & Carpets	4,000.00	27,500.00	55,000.00
152.	Sawmill Proprietors	15,000.00	25,000.00	50,000.00
153.	Seamstresses, Fashion Designed	15,000.00	25,000.00	50,000.00

A. BUILDING PERMIT APPLICATION FEES			
Land Use	Application Processing Fees	Collecting Agency	Implementing Agency
Heavy industry	N30,000.00	SBIR	KUDA
Light industry	N20,000.00		
Commercial	N15,000.00		
Residential	N10,000.00		
Low Density plot	N10,000.00		
Medium Density	N5,000.00		
High Density plot	N2,500.00		

B. CONSTRUCTION/BUILDING PLANNING PERMISSION FEES

S/N	Type Of Land Uses	Rate	Collecting Agency	Implementing Agency
1.	<u>Industrial</u>		SBIR	KUDA
	Heavy	50,000.00		
	Light	10,000.00		
2.	<u>Commercial</u>		SBIR	KUDA
	Shop/stored	5,000.00		
	Supermarket/warehouse	20,000.00		
	Modern Restaurant	20,000.00		
	Hotel Complex	70,000.00		
	Chalet/Gudrun	30,000.00		
	Cinema/Videocentre/Dish centre	50,000.00		
	Banks	150,000.00		
	Office	20,000.00		
	Others(Term shop/shades/Kiosk)	5,000.00		
	GSM Communication Mast	500,000.00		

	GSM Optical Fibre cable	145 (PML)		
3.	<u>Local Restaurant</u> Permanent Structure Temporary shades	5,000.00 4,000.00	SBIR	KUDA
4.	<u>Petrol Station</u> Surface Tank Per Pump	50,000.00 5,000.00 5,000.00	SBIR	KUDA
5.	<u>Medical establishment</u> Chemist shop/Patient Dispensary/Maternity/Clinic	20,000.00 50,000.00	SBIR	KUDA
6.	<u>Educational</u> 1. Nursery 2. Primary/Secondary School 3. Tertiary	50,000.00 50,000.00 100,000.00	SBIR	KUDA
7.	<u>Fencing Only</u> Commercial/Industrial Residential Educational, Health Institute	15,000.00 10,000.00 15,000.00	SBIR	KUDA
8.	<u>Renovation/Change of use</u> Major Minor Change of use	100% 50% 100%	SBIR	KUDA
9.	<u>Residential Development</u> 1 GRA/Govt. Layout Plot 2 Traditional 2 Tenement	10,000.00 3,000.00	SBIR	KUDA
10.	<u>Sign Boards</u> 1 Industrial/Board 2 Commercial 3 Service	10,000.00 3,000.00 2,000.00	SBIR	KUDA
11.	<u>Temporary Structures</u> 1 Mechanics 2 Vulcanizer	20,000.00 10,000.00	SBIR	KUDA

3	Rewire	5,000.00		
4	Panel Beater	5,000.00		
5	Motorcycle mechanic	5,000.00		
6	Welder	5,000.00		
7	Car Wash	10,000.00		
8	Pure water/Juice Industries	15,000.00		
12	<u>Up Stamping</u>	½ of the full Processing fee	SBIR	KUDA

S/N				Annual Renewal
	ADVERT Industrial	10,000.00		100% processing charge
	Commercial	10,000.00		
	Service slaps	3,000.00		
	SIGN BOARDS			
	40 ft	50,000.00	100,000.00	
	96 ft	50,000.00	200,000.00	
	Streetlights/PHCN Pole	5,000.00	5,000.00	
	Banner	3,000.00		
	Default prior to planning			200% processing charge
	Annual Re			
	Minor Amendment	3,000.00		
	Major Amendment	5,000.00		
	New plan submitted in place o fearlier approved plan	10,000.00		
	Defaulting for not providing refuse Bin	2,000.00		

CATEGORIES OF THE URBAN CENTERS

i. Category A

Comprised of Zuru, Yauri, Argungu, Birnin Kebbi and Jega

ii. Category B

Bunza, Bagudo, Dakingari, Augie, Kangiwa, Kamba, Koko, Gwandu, Ribah, Maiyama, Dirindaji, Wara, Mahuta, Shanga and Aliero.

NON REFUNDABLE DEPOSIT

APPLICATION AND PROCESSING FEES

S/N	Land Use	Rates	Collecting Agency	Implementing Agency
	Industrial plot	N50,000.00	SBIR	KUDA
	Commercial plot	N30,000.00	SBIR	KUDA
	Petrol filling station	N100,000.00	SBIR	KUDA
	Residential plot		SBIR	KUDA
	Low density	N20,000.00	SBIR	KUDA
	Medium density	N10,000.00	SBIR	KUDA
	High density	N5,000.00	SBIR	KUDA
	Agricultural land Orchard Poetry Fishery	N20,000.00 N20,000.00 N20,000.00	SBIR	
	Religious/social non-profit Association	N5,000.00	SBIR	
	Quarrying permit	N100,000.00	SBIR	KESEPA
	Way leave license	N50,000.00	SBIR	KUDA
	CATEGORY A			
	INDUSTRIAL PLOTS			
	B/Kebbi State Capital	N50,000.00	SBIR	KUDA
	Argungu, Yauri			
	Zuru, Jega & Koko	N30,000.00	SBIR	KUDA
	Other urban Areas	N15,000.00	SBIR	KUDA
	Rural areas	N10,000.00	SBIR	KUDA
	COMMERCIAL PLOTS			
	B/K State Capital	N30,000.00	SBIR	KUDA
	Argungu, Yauri, Zuru	N25,000.00	SBIR	KUDA
	COMMERCIAL PLOTS			

	Other Urban Areas	N15,000.00	SBIR	KUDA
	Rural Areas	N10,000.00		
PETROL FILLING STATION				
	B/Kebbi State Capital	N150,000.00	SBIR	KUDA
	Argungu, Yauri, Zuru, Jega	N100,000.00		
	Other Urban Areas	N100,000.00		
	Rural Areas	N100,000.00		
QUARRYING LEVY				
	Haulage	N100,000.00	SBIR	KUDA
HOTELS, GUEST INNS & CLINICS				
	B/Kebbi State Capital	N100,000.00	SBIR	KUDA
	Argungu, Zuru, Jega & Yauri	N70,000.00		
	Other Urban Areas	N40,000.00		
	Rural Areas	N20,000.00		
Residential plots (Low Density)				
	B/Kebbi State Capital	N50,000.00	SBIR	KUDA
	Argungu, Zuru, Jega & Yauri	N40,000.00		
	Other Urban Areas	N20,000.00		
	Rural Areas	N15,000.00		
Residential Plots (Medium Density)				
	B/Kebbi State Capital	N30,000.00	SBIR	KUDA
	Argungu, Zuru, Jega & Yauri	N20,000.00		
	Other Urban Areas	N20,000.00		
	Rural Areas	N10,000.00		
Residential Plots (High Density)				
	B/Kebbi State Capital	N20,000.00	SBIR	KUDA
	Argungu, Zuru, Jega & Yauri	N10,000.00		
	Other Urban Areas	N7,000.00		
	Rural Areas	N5,000.00		
CATEGORY B				
	Other Urban Areas	N5,000.00	SBIR	KUDA
	Rural Areas	N5,000.00		

	Agricultural Land	N5,000.00		
	Religious Land	N1,000.00		
PENALTY ON RENT FOR:				
	Non-payment of Ground rent	30% of reserved rent 1 st year	SBIR	KUDA
	Non development of plot allocated	70% of reserved rent 2 nd year		
	Penal for illegal alienation of land and other contravention such as submission of deed for registration after expiring of four months	100% of reserved rent 3 rd year		
SURVEY FEES				
	Survey of rectangular plots	N50,000.00		
	Survey of triangular plots	After the first N50,000 an additional cost of N5,000 to the cost.		
	Production of title plots	N5,000.00		
	Re-establishment of beacons	N2,500.00/Beacon		

DEVELOPMENT CHARGES

Land Use	Land Size (Hectre)	Charges	Annual Renewal Rate	Collecting & Implementing Agency
Trial plots		N100,000	N100,000	SBIR/KUDA
Industrial plots	-			
COMMERCIAL PLOTS				
Petrol filling station	0.001– 0.500	N50,000.00	N200,000.00	SBIR/KUDA
Petrol filling station	Above 0.500	N100,000.00	N200,000.00	SBIR/KUDA
Other commercial		N60,000.00/Hector but not less than N10,000.00 per hector	N100,000.00 N30,000.00	SBIR/KUDA
RESIDENTIAL PLOTS				
Low Density plots	0.100 & above and GRA area	N50,000.00/hector but not less than N10,000 per hector	N100,000.00 N50,000.00	SBIR/KUDA
Medium Density plots	0.070.9 hector	N30,000.00 per hector not less than N5,000.00 per	N60,000.00	SBIR/KUDA

		plots	N20,000.00	
High Density plots	0.001 – 0.069	N20,000.00 per hector but not less than N3,000 per plot	N40,000.00 N6,000.00	SBIR/KUDA

KEBBI STATE URBAN DEVELOPMENT AUTHORITY (KUDA) -12020464

S/N	DETAILS	RATE	COLLECTING AGENCY	IMPLEMENTING AGENCY
	INDUSTRIAL		SBIR	KUDA
1	Heavy	N100,000.00		
2	Light	N50,000.00		
3.	Light Small Scale Industries	N20,000.00		
	COMMERCIAL		SBIR	KUDA
1	Shop	N3,000.00		
2	Warehouse/Supermarket	N20,000.00		
3	Modern Restaurant	N20,000.00		
4	Hotel complex	N80,000.00		
5	Chalet	N3,000.00		
6	Cinema	N80,000.00		
7	Banks	N100,000.00		
8	Office	N2,000.00		
9	GSM Communication Masts	N500,000.00		
10	Optic Fibre Cable OFC	145 Per Meter Length (P		
	RESIDENTIAL		SBIR	KUDA
1	G.R.A	N5,000 per bungalow		
2	Traditional	N3,000 per bungalow		
3	Tenement	N3,000 1-10 rooms N5,000.00 extra charges per rooms above 10 rooms		
	PETROL STATION		SBIR	KUDA
	Surface tank	N5,000 any additional use would be charged as per item No. 2		
	Charge per pump	N5,000.00		
	Underground Tank	N5,000.00		
	Pump/Nussle	N5,000.00		
	MEDICAL ESTABLISHMENT		SBIR	KUDA
1	Clinics, Dispensary and Maternity homes	N50,000		
	EDUCATIONAL INSTITUTION		SBIR	KUDA

1	Including Nursery, Primary & Tertiary Schools	N50,000		
	MODEL KIOSK Coca – Cola/Pepsi type	N10,000	SBIR	KUDA
	SIGN BOARD ADVERTISING (A) Industrial (Billboard) 40 sheets size (B) Commercial (C) Service	Industrial N30,000 Renewal N10,000 per annum. N3,000 N3,000	SBIR	KUDA
	FENCING OF PLOT (In addition to full processing fees) (A) Commercial (B) Industrial i. small/light industries ii. medium scale industries iii. industries large/heavy industries (C) Residential fence wall i. G.R.A. ii. Traditional Area	 N20,000 N20,000 N30,000 N40,000 N10,000 N5,000	SBIR	KUDA
	RENOVATION/CHANGE OF USE (A) Major Renovation (B) Minor Renovation (C) Change of use	100% of full processing fee 50% of full processing use 100% of full processing fee	SBIR	KUDA

APPROVAL OF EXTRA COPIES OF PLANS

1	Commercial/Industrial	N5,000	SBIR	KEBGIS
2	GRA	N2,000		
3	Traditional	N1,000		
	CONDITIONAL OR DEFAULTING OF CHANGE PERIOR PLANNING PERMISSION	Double the full process charges	SBIR	KEBGIS
	<u>AMENDMNTS TO APPROVED PLAN</u>		SBIR	KEBGIS
1	Minor Amendment	100% of full processing fee		
2	Major Amendment	100% of full processing fee		
3	New plans submitted in place at earlier approved plan Amendment initiated during course	100% of full processing fee		

	and plan processing prior to approval			
	<u>RECORDING/MAP PRINTING</u>	N5,000	SBIR	KEBGIS
	<u>KUDA PHOTO TYPE DESIGN FOR KIOSK</u>	N5,000	SBIR	KUDA
	<u>TEMPORARY STRUCTURE</u>		SBIR	KUDA
1	Mechanics	N5,000		
2	Vulcanizer	N3,000		
3	Rewire	N5,000		
4	Panel beater	N5,000		
5	Motorcycle mechanics	N3,000		
6	Welder	N5,000		
7	Car wash	N5,000		
	<u>UPSTAMPING</u>	¼ of the full processing fee	SBIR	KEBGIS/KUDA
	<u>MISCELLENEOUS</u>		SBIR	KEBGIS/KUDA
1	Express Approval	Double the full		
2	Suya huts spots	N2,000		
3	Fire woods spots	N2,000 per month		
4	Burrow pit	reclamation of site by the beneficiary		
	<u>RENTAGE OF KUDA LANDED PROPERTIES</u>		SBIR	KUDA
1	Model shops along Ahmadu Bello Way and Emir Haruna Bye pass Road	N40,000 per annum		
		N15,000 per annum		
2	Model shops at Gesse, Gwagangaji Quarters and Secretariat	N25,000 per annum		
		N5,000 per annum		
3	Restaurants			
4	Ground rent on leased space			

SCHEDULE VII
MINISTRY OF ENVIRONMENT AND SOLID MINERALS

HAULAGE

S/N	DETAILS	RATE	COLLECTING AGENCY	RESPONSIBLE AGENCY
1.	Thriller Load	1000/Trip	SBIR	SBIR
2.	Tipper Load (¹ / ₂ Thriller)	500/Trip	SBIR	SBIR
3.	Tipper Load	300/Trip	SBIR	SBIR
4.	Tractor Load	200/Trip	SBIR	SBIR
5.	Pick-up load	100/Trip	SBIR	SBIR

MINISTRY OF ENVIRONMENT AND SOLID MINERALS -12040625

A. APPLICATION PROCESSING FEES

S/N	DETAILS	RATE	COLLECTING AGENCY	RESPONSIBLE AGENCY
1.	Reconnaissance Permit	30,000	SBIR	KESEPA, KUDA, KIPA
2.	Exploration Levy	100,000	SBIR	KESEPA, KUDA, KIPA
3.	Small Scale mining Levy	30,000	SBIR	KESEPA, KUDA, KIPA
4.	Levy for mining License holders	100,000	SBIR	KESEPA, KUDA, KIPA

5.	Quarry Levy	100,000	SBIR	KESEPA, KUDA, KIPA
6.	Water use Permit	10,000	SBIR	KESEPA, KUDA, KIPA

B. ANNUAL SERVICE FEE (PER CADASTRE UNIT) -12040626

S/N	DETAILS	RATE	RESPONSIBLE MDA
1.	Reconnaissance Permit	Free	SBIR
2.	Exploration Levy	2000	SBIR
3.	Small scale mining Levy	10,000	SBIR
4.	Levy for mining license holder	20,000	SBIR
5.	Water use Permit	10,000	SBIR

C. APPLICATION FOR ENLARGEMENT -12040627

S/N	DETAILS	RATE	COLLECTING AGENCY	IMPLEMENTING AGENCY
1.	Exploration Levy	30,000	SBIR	KUDA, MOE&NR
2.	Small Scale mining Levy	30,000	SBIR	KUDA, MOE&NR
3.	Levy for mining License holders	30,000	SBIR	KUDA, MOE&NR
4.	Quarry Levy	30,000	SBIR	KUDA, MOE&NR

D. APPLICATION FOR RELINQUISHMENT -12040628

S/N	DETAILS	RATE	COLLECTING AGENCY	IMPLEMENTING AGENCY
1.	Small scale Mining Levy	10,000	SBIR	MOE&NR
2.	Levy for mining license holders	10,000	SBIR	MOE&NR
3.	Quarry Levy	10,000	SBIR	MOE&NR
4.	Exploration Levy	10,000	SBIR	MOE&NR

E. LEVY FOR SOLID MINERALS PRODUCE IN KEBBI STATE -12040629

S/N	MINERALS DETAILS	ADVALOREM (%)	MARKET VALUE (₦) CHARGE	LEVY	RESPONSIBLE AGENCY
1.	Antimony Ore	3	90,000/T	1,700/T	SBIR, MOE&NR
2.	Amethyst	5	4,000/Kg	100/kg	SBIR, MOE&NR
3.	Aquamarine	5	1,000/Kg	25/gm	SBIR, MOE&NR
4.	Barites	5	8,000/T	200/T	SBIR, MOE&NR
5.	Bauxite	3	8,000/T	100/T	SBIR, MOE&NR
6.	Bentonite	5	5,000/T	150/T	SBIR, MOE&NR
7.	Clay	5	400/T	20/T	SBIR, MOE&NR
8.	Coal	3	2,500/T	60/T	SBIR, MOE&NR
9.	Copper Ore	3	40,000/T	600/T	SBIR, MOE&NR
10.	Corundum	5	600/gm	30/gm	SBIR, MOE&NR
11.	Crstae Quartz	5	1,000/Kg	30/kg	SBIR, MOE&NR

12.	Diatomite	5	40,000/T	1,000/T	SBIR, MOE&NR
13.	Emerald	5	7,500/gm	200/gm	SBIR, MOE&NR
14.	Dolomite feldspar	5	1,000/T	30/T	SBIR, MOE&NR
15.	Feldspar	5	3000/T	100/T	SBIR, MOE&NR
16.	Garnet	5	20,000/kg	600/km	SBIR, MOE&NR
17.	Gold concentrate	3	180,000/ounce	400/ounce	SBIR, MOE&NR
18.	Granite Blocks	5	30,000/M ³	1,0000/m ³	SBIR, MOE&NR
19.	Granite Aggregates	5	1,500/T	50/T	SBIR, MOE&NR
20.	Granite Dust	5	750/T	25.5/T	SBIR, MOE&NR
21.	Graphite	5	20,000/T	600/T	SBIR, MOE&NR
22.	Gypsy	5	5,000/T	150/T	SBIR, MOE&NR
23.	Ilmenite	3	15,000/T	250/T	SBIR, MOE&NR
24.	Industrial Quarty	5	3,000/T	100/T	SBIR, MOE&NR
25.	Iron ore	3	6,500/T	100/T	SBIR, MOE&NR
26.	Kaoline (Crude)	5	2,500/T	100/T	SBIR, MOE&NR
27.	Kaoline (Pulverized)	5	3,350/T	120.5/T	SBIR, MOE&NR
28.	Late rite	5	600/T	20/T	SBIR, MOE&NR
29.	Lead/Zinc Concentrate	3	90,000/T	1,500/T	SBIR, MOE&NR
30.	Lead/Zinc Ore	3	45,000/T	700/T	SBIR, MOE&NR

31.	Limestone Crude	5	600/T	20/T	SBIR, MOE&NR
32.	Magnesite	3	5,000/T	100/T	SBIR, MOE&NR
33.	Marble aggregates	5	3,000/T	100/T	SBIR, MOE&NR
34.	Marble Blocks	5	20,000/T	500/ms	SBIR, MOE&NR
35.	Manganese	3	10,000/T	150/T	SBIR, MOE&NR
36.	Molybdenum	3	10,000/KG	150/kg	SBIR, MOE&NR
37.	Mica	5	1,500/T	50/T	SBIR, MOE&NR
38.	Phosphate	5	3,000/T	100/T	SBIR, MOE&NR
39.	Pyrite/Chalcopyrite	3	1,000/T	20/T	SBIR, MOE&NR
40.	Ruby	5	1,500/gm	50/gm	SBIR, MOE&NR
41.	Rutile	3	45,000/T	700/g	SBIR, MOE&NR
42.	Salt	5	1,000/T	20/T	SBIR, MOE&NR
43.	Sand	5	800/T	20/T	SBIR, MOE&NR
44.	Sapphire	5	3,000/T	100/gm	SBIR, MOE&NR
45.	Shale	5	500/T	20/T	SBIR, MOE&NR
46.	Salica sand	5	800/T	20/T	SBIR, MOE&NR
47.	Soda Ash/Trona	5	15,000/T	350/T	SBIR, MOE&NR
48.	Talc	5	3,000/T	100/T	SBIR, MOE&NR
49.	Tantalite (Concentrate)	3	25,000,000/T	350,000/T	SBIR, MOE&NR

50.	Tantalite (Crude)	3	5,000,000/T	55,000/T	SBIR, MOE&NR
51.	Topaz	5	5,000/kg	150/kg	SBIR, MOE&NR
52.	Tourmaline (Green)	5	499/gm	10/gm	SBIR, MOE&NR
53.	Tourmaline (Pink & Blue)	5	1,500/gm	40/gm	SBIR, MOE&NR
54.	Wolframite	3	1,000/kg	15/kg	SBIR, MOE&NR
55.	Zircon	5	45,000/kg	1000/kg	SBIR, MOE&NR
56.	Zircon Sand	5	6,000/T	150/T	SBIR, MOE&NR