



**EDO STATE CONSOLIDATED  
REVENUE CODES AND  
RATES AS AT 28<sup>th</sup> OCTOBER,  
2022**

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MDA: EDO STATE RURAL ELECTRIFICATION BOARD			
S/N	REVENUE CODE	REVENUE ITEM	RATE (N)
	<b>Tender fees for signing of contract: 12020427</b>		
1		Less than N500million	2% of contract sum
2		N500million - N1billion	1 and a half of contract sum
3		above N1billion	1%

MDA: EDO STATE TRAFFIC CONTROL & MANAGEMENT AGENCY			
S/N	VIOLATION	REVENUE CODE	RATE
<b>LICENSE CONTION GENERAL (LCG)</b>			
1	Driving without valid driver's license	LCG-01	10,000
2	Driving/riding by person under 18 years	LCG-02	10,000
3	Learner diving without learner's permit	LCG-03	10,000
4	Learner diving on a major highway	LCG-04	10,000
5	Learner driving unaccompanied licensed driver	LCG-05	10,000
6	Driving an unlicensed vehicle	LCG-06	10,000
7	Driving with a fake number plate	LCG-07	10,000
8	Driving a vehicle with unauthorized or defective reflective number plate	LCG-08	10,000
9	Driving with forged driver's license	LCG-09	20,000
10	Driving without a valid road worthiness certificate	LCG-10	10,000
11	Driving without valid vehicle license	LCG-11	10,000
12	Driving without speed limit device	LCG-12	10,000
<b>LICENSE CONDITIONCOMMERCIAL (LCC)</b>			
13	Driving a commercial without valid hackney/stage carriage permit	LCC-01	10,000
14	Not painting a commercial vehicle in approved colour	LCC-02	10,000
15	Driving a commercial vehicle without valid certificate of road worthiness	LCC-03	5,000
16	Non display of hackney permit	LCC-04	5,000
17	Violation of routes by commercial vehicles	LCC-05	5,000
18	Non display of route(s) number on vehicle	LCC-6	5,000
<b>TRAFFIC SIGNS AND MARKING (TSM)</b>			
19	Disobeying traffic control personnel	TSM-01	10,000
20	Disobeying traffic light	TSM-02	10,000
21	Parking on yellow line	TSM-03	10,000
22	Parking on yellow line (Trailer)	TSM-04	20,000

23	Staying within the yellow junction box (off side rule)	TSM-05	5,000
24	Failure to yield to right of way for pedestrians at a zebra crossing	TSM-06	10,000
25	Failure to give way to traffic on the left at roundabout	TSM-07	5,000
26	Disobeying traffic signs	TSM-08	10,000
27	Tampering or removal of road furniture	TSM-09	30,000
<b>VEHICLE DEFECT (VDF)</b>			
28	Driving vehicle with non-functional lamps	VDF-01	10,000
29	Driving trailers, tankers and tippers with non-functional lamps	VDF-02	20,000
30	Driving a trailer or other vehicle carrying container unlatched and not properly secured	VDF-03	20,000
31	Driving with a shattered windscreen or without a windscreen	VDF-04	10,000
32	Driving a vehicle that emits excessive smoke	VDF-05	10,000
<b>SMOKING/DRINKING (ALD)</b>			
33	Smoking while driving	ALD-01	5,000
34	Driving under influence (DUI)	ALD-02	20,000
<b>MOTORCYCLE RIDER (MCL)</b>			
35	Riding motorcycle without crash helmet for rider and passenger	MCL-01	10,000
36	Riding motorcycle without a rider's permit	MCL02	10,000
37	Riding a motorcycle against traffic or on the kerb, median or road set back	MCL-03	10,000
38	Conveying more than one passenger at any given time	MCL-04	10,000
39	Alteration of manufacturer specification on motorcycle eg (handle bar/leg)	MCL-05	10,000
40	Operating a motorcycle without registration particulars	MCL-06	10,000
41	Operating a motorcycle without side mirrors, trificators, brake lights or rear light, horn, etc.	MCL-07	5,000
<b>THREE WHEELER/TRICYCLE (TWV)</b>			
42	Overloading of a three-wheeler/tricycle	TWV-01	10,000
43	Riding of three wheeler/tricycle with non-functional lamps	TWV-02	10,000
44	Riding of three wheeler/tricycle	TWV-03	10,000
<b>MISCELLANEOUS TRAFFIC FINES (MTF)</b>			
45	Exceeding prescribed speed limit	MTF-01	10,000
46	Tailgating other vehicles	MTF-02	5,000
47	Assault on traffic officers	MTF-03	20,000
48	Driving in direction prohibited by the road traffic club/neglect of traffic direction (one-way)	MTF-04	20,000
49	Illegal U-turn	MTF-05	10,000
50	Wrongful overtaking of other vehicles	MTF-06	10,000
51	Overloading of a commercial vehicle and private vehicle on the high-way	MTF-07	10,000
52	Driving on the walk-way or kerb	MTF-08	10,000

53	Parking on the walk-way or kerb	MTF-09	10,000
54	Parking or stopping to pick passenger in an unauthorized place	MTF-10	10,000
55	Bullion van driving in a direction prohibited by the road traffic law	MTF-11	10,000
56	Abandoned vehicle on high-way	MTF-12	10,000
57	Vehicle causing obstruction on highway if broken down	MTF-13	5,000
58	Commuter or conductor hanging on tail board of moving vehicle	MTF-14	5,000
59	Driving vehicle with doors opened	MTF-15	5,000
60	Making or receiving phone calls when driving without hands free	MTF-16	5,000
61	Counting money, or otherwise engaged in other activities when driving	MTF-17	5,000
62	Driving without a strapped seat belt for both driver and front seat passengers	MTF-18	5,000
63	Failure to display reflective warning signs at point of break down	MTF-19	5,000
64	Resisting arrest	MTF-20	10,000
65	Willful obstruction on highway	MTF-21	10,000
66	Dangerous driving	MTF-22	5,000
67	Insecure loading of vehicles	MTF-23	5,000
68	Towing a vehicle with a vehicle other than a tow van	MTF-24	5,000
69	Absconding with a traffic officer	MTF-25	20,000
<b>STORAGE AND CUSTODY CHARGES (SCC)</b>			
70	Storage charges for impounded cars, SUV and Mini buses per day	SCC-01	1,000
71	Storage charge for impounded motorcycle, three wheelers per day	SCC-02	500
72	Storage charge for impounded vehicles six wheelers and above per day	SCC-03	2,000
73	Towing an impounded car SUV and mini buses	SCC-04	5,000
74	Towing a trailer or tanker (empty)	SCC-05	20,000
75	Towing a trailer or tanker (loaded)	SCC-06	40,000
76	Towing tippers and lorries loaded	SCC-07	20,000
77	Towing luxurious buses	SCC-08	20,000
78	Towing an overnight breakdown (trailer)	SCC-09	50,000
79	Towing of tricycle	SCC-10	2,000
80	Towing of motorcycles	SCC-11	500
81	Hire of heavy duty recovery equipment (towing/recovery fees)	SCC-12	
82	Failure to pay penalty fee	SCC-13	

**MDA : BUSINESS TRADE AND CORPORATIVE**

S/NO	BUSINESS CATEGORIES	REGISTRATION		RENEWAL	
		A	B	A	B
		BENIN & ENVIRONS	SEMI URBAN/RURAL	BENIN & ENVIRONS	SEMI URBAN/RURAL
1	3-4 Star Hotel	100,000	100,000	50,000	50,000
2	2 Star Hotel (More Than 30 Rooms)	50,000	40,000	25,000	20,000
3	Hotel (21 -30 Rooms)	30,000	20,000	15,000	10,000
4	Hotels (1-20 Rooms)	20,000	10,000	10,000	5,000
5	Bans ( Commercial Merchants Hqrs)	100,000	100,000	50,000	50,000
6	Banks ( Commercial Merchants) Branch	100,000	100,000	50,000	50,000
7	Micro Finance Bank	40,000	20,000	20,000	10,000
8	Finance, Insurance Investment (Hqt)	50,000	40,000	25,000	20,000
9	Finance, Insurance Investment Company Branch	40,000	20,000	20,000	10,000
10	Strategic Company (Refinery / Steel)	200,000	150,000	100,000	75,000
11	Major Construction Company	100,000	100,000	50,000	50,000
12	Other Construction Companies	80,000	60,000	40,000	30,000
13	Manufacturing Company (Large/ Multinational)	200,000	100,000	100,000	50,000
14	Manufacturing Company (Big)	50,000	40,000	25,000	20,000
15	Manufacturing Company (Small)	20,000	10,000	10,000	5,000
16	Manufacturing Company (Cottage)	20,000	10,000	10,000	5,000

S/NO	BUSINESS CATEGORIES	A	B	A	B
		BENIN & ENVIRONS	SEMI URBAN/RURAL	BENIN & ENVIRONS	SEMI URBAN/RURAL
17	Computer Training Institute	20,000	10,000	10,000	5,000
18	Big Computer Dealer	20,000	10,000	10,000	5,000
19	Small Computer Dealer	10,000	8,000	5,000	4,000
20	Security Agencies	10,000	10,000	5,000	5,000
21	Interior Decoration/Furniture Coy (Large)	20,000	10,000	10,000	5,000
22	Interior Decoration/Furniture Coy (Medium)	10,000	8,000	5,000	4,000
23	Interior Decoration/Furniture Coy (Small)	8,000	6,000	4,000	3,000
24	Air Line Operation Through Edo State	50,000	50,000	25,000	25,000
25	Courier Service/Travel Agent	40,000	20,000	20,000	10,000
26	Clearing Agents	20,000	10,000	10,000	5,000
27	Passage Transport (Large)	50,000	40,000	25,000	20,000
28	Passage Transport (Medium)	40,000	20,000	20,000	10,000
29	Passage Transport Small	20,000	10,000	10,000	5,000
30	Haulage Contractor/Trawlers	40,000	20,000	20,000	10,000
31	Heavy Plant Hirer(Large)	20,000	10,000	10,000	5,000
32	Heavy Plant Hirer (Small)	10,000	8,000	5,000	4,000
33	Car Dealer (Large)	30,000	20,000	15,000	10,000
34	Car Dealer (Small)	20,000	10,000	10,000	5,000
35	Filling Station (1-3 Pumps)	20,000	20,000	10,000	10,000
	Above 4 Pumps	50,000	30,000	25,000	15,000

<b>36</b>	General Merchant/ Distributors (Large)	30,000	20,000	15,000	10,000
<b>37</b>	General Merchant (Small)	20,000	10,000	10,000	5,000

S/No	Business Categories	REGISTRATION		RENEWAL	
		A	B	A	B
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
38	Department Store (Large)	20,000	10,000	10,000	5,000
39	Super Market /Store (Large)	20,000	10,000	10,000	5,000
40	Super Market / Store (Medium)	15,000	8,000	7,500	4,000
41	Super Market/ Store (Small)	10,000	5,000	5,000	2,500
42	Bookshop / Stationery Store ( Large)	10,000	8,000	5,000	4,000
43	Bookshop / Stationery Store (Small)	8,000	5,000	4,000	2,500
44	Patent Medicine / Provision Store (Large)	10,000	8,000	5,000	4,000
45	Patent Medicine / Provision Store (Medium)	8,000	6,000	4,000	3,000
46	Patent Medicine / Provision Store (Small)	6,000	6,000	3,000	3,000
47	Pharmacies/Chemist (Large)	20,000	10,000	10,000	5,000
48	Pharmacies/Chemist (Medium)	10,000	10,000	5,000	5,000
49	Pharmacies/Chemist (Small)	10,000	10,000	5,000	5,000
50	Private Hospital/ Clinic (Big)	30,000	20,000	15,000	10,000
51	Private Hospital/ Clinic (Medium)	20,000	10,000	10,000	5,000
52	Private Hospital/ Clinic (Small)	10,000	10,000	5,000	5,000

S/No	Business Categories	A	B	A	B
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
53	X-Ray Radiological Services	20,000	10,000	10,000	5,000
54	Optical Services (Large)	15,000	10,000	7,500	5,000
55	Optic Services (Small)	10,000	10,000	5,000	5,000
56	Health Farm / Fitness Centre	10,000	10,000	5,000	5,000
57	Bakeries/Confectioneries (Large)	20,000	20,000	10,000	10,000
58	Bakeries / Confectioneries (Medium And Small)	10,000	10,000	5,000	5,000
59	Block Industries (Large)	10,000	10,000	5,000	5,000
60	Block Industries (Small)	8,000	6,000	4,000	3,000
61	Building Materials Dealer (Large)	20,000	10,000	10,000	5,000
62	Building Materials Dealer (Medium)	10,000	10,000	5,000	5,000
63	Building Materials (Small)	8,000	6,000	4,000	3,000
64	Beer / Spirit Wholesaler (Big)	20,000	20,000	10,000	10,000
65	Beer / Spirit Wholesaler (Medium)	10,000	10,000	5,000	5,000
66	Beer / Spirit Wholesaler (Small)	8,000	6,000	4,000	3,000
67	Beer / Spirit Retailer (Big)	10,000	8,000	5,000	4,000
68	Beer / Spirit Wholesaler(Medium)	8,000	6,000	4,000	3,000
69	Beer / Spirit Wholesaler(Small)	6,000	6,000	3,000	3,000
70	Electronics/Gas Cooker(Large)	10,000	8,000	5,000	4,000
71	Electronics/Gas Cooker(Small)	8,000	6,000	4,000	3,000
S/No	Business Categories	A	B	A	B
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
72	Vehicle Spare Parts Dealers (Big)	20,000	20,000	10,000	10,000

73	Vehicle Spare Parts Dealer (Small)	10,000	10,000	5,000	5,000
74	Sales Of Refrigerators/ Fridge	10,000	10,000	5,000	5,000
75	Timber Sawmill	20,000	20,000	10,000	10,000
76	Mechanics/Welder Auto Technical	8,000	6,000	4,000	3,000
77	Publishers	20,000	10,000	10,000	5,000
78	Printers (Large)	10,000	8,000	5,000	4,000
79	Printer (Medium)	8,000	6,000	4,000	3,000
80	Printers (Small)	6,000	6,000	3,000	3,000
81	Eatery/ Fast Food	20,000	10,000	10,000	5,000
82	Restaurant (Large)	10,000	8,000	5,000	4,000
83	Restaurant (Small)	8,000	6,000	4,000	3,000
84	Canteen /Snacks Bar	8,000	6,000	4,000	3,000
85	Cinema / Night Club	20,000	10,000	10,000	5,000
86	Professionals (Lawyer, Accountants Engineers E T C)	10,000	10,000	5,000	5,000
87	Estate Agent	10,000	8,000	5,000	4,000
88	Estate Value	10,000	10,000	5,000	5,000
89	Fashion Designers/ Salons/Tailor (Large)	10,000	6,000	5,000	3,000
90	Fashion Designers/ Salons/Tailor (Medium)	8,000	5,000	4,000	2,500
S/N	BUSINESS CATEGORIES	<u>A</u>	<u>B</u>	<u>A</u>	<u>B</u>
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
91	Fashion Designers/ Salons/Tailor (Small)	7,500	6,000	3,500	3,000
92	Boutique (Large)	10,000	8,000	5,000	4,000

93	Boutique (Medium)	8,000	6,000	4,000	3,000
94	Boutique (Small)	6,000	6,000	3,000	3,000
95	Records Store/ Video Club (Large)	10,000	8,000	5,000	4,000
96	Record Store/ Video Club (Small)	8,000	6,000	4,000	3,000
97	Motorcycle / Bicycle Spare Parts	10,000	8,000	4,000	3,000
98	G. S. M Cell Phone (Large)	20,000	15,000	10,000	7,500
99	G. S. M Cell Phone (Small)	10,000	8,000	4,000	3,000
100	Colour Labs Processing Centres	20,000	15,000	10,000	7,500
101	Garri / Corn Processing Mill	10,000	8,000	5,000	4,000
102	Builder Of Tank/Welder/Iron Blenders	10,000	8,000	5,000	4,000
103	Mechanic Fabrication Construction	10,000	8,000	5,000	4,000
104	Electrical Shop	10,000	8,000	5,000	4,000
105	Generator Dealers (Big)	20,000	20,000	10,000	10,000
106	Generator Dealers (Small)	10,000	10,000	5,000	5,000
107	Gas plant Depot	20,000	10,000	10,000	10,000
108	Gas Filling Outlet	10,000	8,000	5,000	4,000
109	Insurance Broker	10,000	10,000	5,000	5,000
110	Stock Broker	10,000	10,000	5,000	5,000
111	Traditional Bone Healer	6,000	6,000	3,000	3,000
112	Maternity Home/Clinic				

S/No	Business Categories	A	B	A	B
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
113	Telecom Mask	20,000	20,000	10,000	10,000

114	Electricity Facilities	20,000	20,000	10,000	10,000
115	Orthopedic Hospital	20,000	20,000	10,000	10,000
116	Cold Storage (Big)	20,000	15,000	10,000	7,500
	Cold Storage (Regular)	10,000	8,000	5,000	4,000
117	Mechanical Tools / Work Shop /Foundries	10,000	6,000	4,000	3,000
118	Herbal Homes (Large)	8,000	6,000	4,000	3,000
119	Herbal Homes (Small)	6,000	6,000	3,000	3,000
120	Pool Agents	8,000	6,000	4,000	3,000
121	Bus./Vocational Centre/Sec. Institutes (Large)	10,000	8,000	8,000	4,000
122	Bus./Vocational Centre/Sec. Institutes (Medium)	8,000	6,000	3,000	3,000
123	Bus./Vocational Centre/Sec. Institutes (Small)	6,000	6,000	3,000	3,000
124	Car Spraying	8,000	6,000	4,000	3,000
125	G S M Friendship Centres	20,000	20,000	10,000	5,000
126	Palm Kernel Mill (Big)	20,000	10,000	10,000	5,000
127	Palm Kernel Mill( Small)	10,000	8,000	5,000	4,000
128	Refrigerator/ Radio/ Electronic	8,000	6,000	4,000	3,000
129	Plastic Dealers	10,000	8,000	5,000	4,000
	<b>Business Categories</b>	<b>A</b>	<b>B</b>	<b>A</b>	<b>B</b>
		<b>Benin &amp; Environs</b>	<b>Semi Urban/Rural</b>	<b>Benin &amp; Environs</b>	<b>Semi Urban/Rural</b>
130	G S M / Phone Accessories	10,000	6,000	5,000	3,000
131	Rental Services	10,000	6,000	5,000	3,000

132	Sales Of Aluminum Products	10,000	8,000	5,000	4,000
133	Barbing	8,000	6,000	4,000	3,000
134	Shoe Maker / Repairer	6,000	6,000	3,000	3,000
135	Sales Of Cosmetics/ Attachment	10,000	8,000	5,000	4,000
136	Textile/ Lady's Hat	8,000	6,000	4,000	3,000
137	Food Stuff / Meat Shop	10,000	8,000	5,000	4,000
138	Producer Of Pure Water	20,000	20,000	10,000	10,000
139	Livestock Feed /Vet Drugs	10,000	10,000	5,000	5,000
140	Electrical Accessories Shop (Big)	10,000	10,000	5,000	5,000
141	Electrical Accessories Shop (Small)	8,000	6,000	4,000	3,000
142	Art Gallery Workshop	10,000	8,000	5,000	4,000
143	Agro Services/ Chemical	10,000	8,000	5,000	4,000
144	Casket Making	8,000	6,000	3,000	3,000
145	Vulcanize /Battery Charger/ Motorcycle Repairer	10,000	10,000	5,000	5,000
146	Motorcycle Spare Parts	20,000	20,000	10,000	10,000
147	New Tyre Dealer (Large)	15,000	10,000	7,500	5,000
S/No	Business Categories	A	B	A	B
		Benin & Environs	Semi Urban/Rural	Benin & Environs	Semi Urban/Rural
148	New Tyre Dealer (Medium)	10,000	10,000	5,000	5,000
149	New Tyre Dealer (Small)	10,000	10,000	5,000	5,000
150	Second Hand Tyre (Large)	8,000	6,000	4,000	3,000

151	Second Hand Tyre (Medium)	8,000	6,000	4,000	3,000
152	Second Hand Tyre (Small)	20,000	10,000	10,000	5,000
153	New Motorcycle (Large)	15,000	10,000	7,500	5,000
154	New Motorcycle Dealer (Medium)	10,000	8,000	5,000	4,000
155	New Motorcycle Dealer (Small)	10,000	8,000	5,000	4,000
156	Motorcycle Mechanic (Large)	8,000	6,000	4,000	3,000
157	Motorcycle Mechanic (Medium)	6,000	6,000	3,000	3,000
158	Motorcycle Mechanic (Small)	20,000	15,000	10,000	7,500
159	Building Material, Tiles, Paints (Large)	15,000	10,000	7,500	5,000
160	Building Material Tiles, Paints (Medium)	10,000	8,000	5,000	4,000
161	Building Material, Tiles Paint (Small)	40,000	20,000	20,000	10,000
162	Events Centre (Large)	15,000	10,000	7,500	5,000
163	Event Centers (Medium)	10,000	8,000	5,000	4,000
164	Event Centers Ceremony (Small)	10,000	8,000	5,000	4,000
165	Tipper Garage Operation	10,000	6,000	5,000	3,000
166	Salad Vegetable Item Shop	10,000	8,000	5,000	4,000
167	Scrap Metal Dealers	10,000	8,000	5,000	4,000
168	Laundries Dry Cleaners (Big)	8,000	8,000	4,000	4,000
169	Laundries Dry Cleaner (Medium)	6,000	6,000	3,000	3,000
170	Laundries Dry Cleaner (Small)	30,000	20,000	15,000	10,000

171	Groups Of Schools- Secondary/Pry/Nurse ry (Private)	20,000	20,000	10,000	10,000
172	Primary& Nursery Schools.(Private)	10,000	10,000	5,000	5,000
173	Nursery School (Private)	10,000	10,000	5,000	5,000
174	Day Care Centre (Private)	10,000	10,000	5,000	5,000
175	Pools Betting Company	50,000	50,000	25,000	25,000

MDA: MINISTRY OF ENVIRONMENT AND SUSTAINABILITY			
S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020430	Environmental Consultants, Renewal & Accreditation fees	10,000.00
2	12020431	Environmental Impact Assessment (EIA) Charges on Building Plans.	100,000.00
3	12020436(a)	Outdoor Advertisement	
4	12020472	Environmental Audit Report on Industries by Consultants	100,000.00
5	12020501	<b>Reclamation/Restoration of Burroed Pits, Quarries and other Solid Minerals Location.</b>	
6	12020473	Quarries and other Solid Minerals Location	100,000.00
7	12020478	Stationery/Non-Stationary Gaseous Emission/Environmental Levy/Polution	4,005.00
8	12020427	<b>Tender Fees</b>	
9	12020479	Charges for miscellaneous Environmental Abuses	5,000.00
10	12020144	Games and Sawmillers Licences	150,000.00
11	12020489	Special Development Levy	38,000.00
12	12020451	Log Control Fees	
13	12020505	Forestry Fine	31,000.00
14	12020708	Forestry Product Exploted Trees	1,500.00
15	12020714	Forestry General	

16	12020903	Charges on Cocoa Farmers	7,000.00
17	12020476	Waste Collection Fees/Truck Fees	500.00
18	12020477	Fees from Waste Collection Dump Site	500.00
19	12020504	Environmental Mobile Court/Abuse	5,000.00
20	12020622	Sale of Waste bags/ Bins	500.00

<b>DETAILED RATES (MINISTRY OF ENVIRONMENT AND SUSTAINABILITY)</b>				
<b>FINES(INDIVIDUALS)</b>				
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
1	a)	Failure to clean sidewalk	1,500.00	2,500.00
2	b)	Failure to clean 45cm from curb into street	1,500.00	2,500.00
3	c)	Failure to clean drains and gutter ares	2,000.00	2,500.00
4	d)	Littering/throwout non provision of litter bin in commercial vehicles	5,000.00	15,000.00
5	e)	Sweep Out	5,000.00	15,000.00
6	f)	Improper use of litter bins	5,000.00	15,000.00
7	g)	Failure to covered dustbines or waste bags	2,000.00	5,000.00
8	h)	Improper placement of dustbins	500.00	1,000.00
9	i)	Sidewalk obstruction	10,000.00	20,000.00
10	j)	Street obstruction	10,000.00	20,000.00
11	k)	Improper disposal of refuse	2,000.00	5,000.00
12	l)	Dumping of refuse on vacant land or overgrown vacant land	6,000.00	10,000.00
13	m)	Failure to clean premises backyards and courtyards. E.t.c	1,000.00	2,500.00

14	n)	Failure to provide/maintain clean toilet(s)	5,000.00	10,000.00
15	o)	Posting of bills	2,500.00	5,000.00
16	p)	removal of city advertisements	5,000.00	10,000.00
17	q)	Discharge of sewage into public place	10,000.00	15,000.00
18	r)	Structure on road setback and drainage alignment (fine and demolition of the structure)	10,000.00	15,000.00
19	s)	Failure to cover waste trucks	5,000.00	10,000.00
20	t)	Waste burning	5,000.00	15,000.00
21	u)	Storage of trade waste	5,000.00	10,000.00
22	v)	Failure to register with a licensed private refuse collector	2,000.00	5,000.00
23	w)	Unregistered private refuse collector	10,000.00	15,000.00
24	x)	Failure of registered private refuse operator to service clients	10,000.00	15,000.00
25	y)	Failure to pay for service rendered by private refuse operator	5,000.00	10,000.00
26	z)	Digging across road by an individual without approval	50,000 or 3 months imprisonment	
27	aa)	Dumping of silt	20,000.00	50,000.00
28	ab)	Release waste water from swimming pool, car wash bore hole into public place	15,000.00	30,000.00
29	ac)	Collapsed filled up, dilapidated soak away pit	5,000.00	10,000.00

30	ad)	Obstructing, molesting, harassing, intimidating of government officials or its agents while on official duty	2,000.00	50,000.00
31	ae)	Failure to inscribe name, address and phone number on cellophane packaging	5,000.00	10,000.00
32	af)	Payment for refuse evacuation after violation notices are served	200.00	500.00
33	ag)	Payment for refuse evacuation after court summons are served	500.00	1,000.00
34	ah)	Allowing domestic animal to roam the street in urban area in such a manner as to litter the street or road with dung	2,000.00	5,000.00
35	ai)	Converting living quarters into trading spots markets	5,000.00	20,000.00
36	aj)	Failure to register land based waste disposal sites	20,000.00	50,000.00
37	ak)	Dumping of toxic waste and E-waste in Edo state	1,000,000.00	20,000,000.00
38	al)	Noise pollution	2,000.00	10,000.00
39	am)	Failure to abate the nuisance after abatement notice is served	2,000.00	10,000.00
<b>SECOND SCHEDULE (MINISTRY OF ENVIRONMENT AND SUSTAINABILITY)</b>				
<b>FINES(ALL MERCHANTS, BUSINESS, STORES, RESTAURANTS, HOTELS, SCHOOLS ETC)</b>				
<b>S/N</b>	<b>CODE</b>	<b>REVENUE ITEM</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
1	a)	Failure to clean sidewalk	10,000.00	15,000.00

2	b)	Failure to clean 45cm from curb into street	10,000.00	15,000.00
3	c)	Littering/throwout	5,000.00	10,000.00
4	d)	Sweep Out	5,000.00	10,000.00
5	e)	Improper use of litter baskets	2,000.00	5,000.00
6	f)	Failure to use proper dustbins	2,000.00	5,000.00
7	g)	Failure to cover dustbins	2,000.00	5,000.00
8	h)	Improper placement of dustbins	1,000.00	2,000.00
9	i)	Loose rubbish	1,000.00	2,000.00
10	j)	Unhealthy exposure of consumable items	2,000.00	20,000.00
11	k)	Failure to separate waste	2,000.00	20,000.00
12	l)	Sidewalk obstruction	15,000.00	50,000.00
13	m)	Street obstruction	15,000.00	50,000.00
14	n)	Improper disposal of commercial waste	10,000.00	20,000.00
15	o)	Improper disposal of refuse	20,000.00	75,000.00
16	p)	Illegal dumping of refuse	20,000.00	75,000.00
17	q)	Posting of bills	25,000.00	50,000.00
18	r)	Defacing removal of city advertisement	25,000.00	50,000.00
19	s)	Failure to maintain clean toilets in restaurants, hotels, shops and schools	10,000.00	100,000.00
20	t)	Failure to clean drains	50,000.00	100,000.00
21	u)	Discharge of sewage into public places	100,000.00	200,000.00
22	v)	Failure to cover waste trucks	20,000.00	30,000.00
23	w)	waste burning	50,000.00	100,000.00
24	x)	Storage of trade waste	100,000.00	200,000.00
25	y)	Burning of trade	100,000.00	200,000.00

26	z)	Silt deposit along drains	250,000.00	500,000.00
27	aa)	Direct dealing with unregistered private refuse contractors	50,000.00	100,000.00
28	ab)	Unregistered private refuse contractors	20,000.00	50,000.00
29	ac)	Cutting of road. Sidewalk or drainage channel by company without approval	200,000.00	500,000.00
30	ad)	Releasing waste water from swimming pool, car wash, fish ponds, livestock farm, bore hole into public place	5,000.00	200,000.00
31	ae)	Collapsed. Filled up dilapidated soak away pit	10,000.00	20,000.00
32	af)	Obstructing, molesting, harassing intimidating of government officials or its agents while on official duty	10,000.00	50,000.00
33	ag)	Failure to inscribe name, address and phone number on cellophane packaging	50,000.00	100,000.00
34	ah)	Payment for refuse evacuation after violation notices are served	2,000.00	15,000.00
35	ai)	payment for refuse evacuation after court summons are served	5,000.00	50,000.00
36	aj)	Indiscriminate drilling of wells or sinking of boreholes	10,000.00	50,000.00
37	ak)	Failure to register land based waste disposal	50,000.00	1,000,000.00
38	al)	Dumping of toxic waste and E- waste in Edo state	10,000,000.00	50,000,000.00

39	am)	Refusal to Pay for Non stationary Source of Gaseous Emission permit	20,000.00	100,000.00
40	an)	Noise Pollution	20,000.00	100,000.00
41	ao)	Failure to submit a periodic environmental audit report	100,000.00	5,000,000.00
42	ap)	Decommissioning without post impact assessment	2,000,000.00	5,000,000.00
43	aq)	Failure to abate the nuisance after abatement notice is served	20,000.00	100,000.00
<b>RETENTION FEES PER FOREST COMPARTMENT: 12020708</b>				
<b>S/NO</b>	<b>CODE</b>	<b>ITEM</b>	<b>OLD RATE</b>	<b>NEW RATE</b>
1	a)	Area Basis	275,000.00	500,000.00
2	b)	Area Basis (Annual Renewal)	50,000.00	200,000.00
3	c)	Relics	150,000.00	Banned indefinitely
4	d)	(i) Agency fee (Registration as a buying agent in the Forest Reserve for non timber licensee)	-	200,000.00
	e)	(ii) Annual Renewal per compartment for one year only	-	100,000.00
5	<b>12020489</b>	Special Development Levy	5,000.00	50,000.00
<b>MINOR FOREST PRODUCE (REGULATION 37)</b>				
<b>S/NO</b>	<b>CODE</b>	<b>PRODUCE</b>	<b>OLD RATE</b>	<b>NEW RATE</b>
1.	a)	Leaves (not Abura)	300.00 per person for 2 months	450.00
2.	b)	Ropes	300.00 per person for 2 months	450.00
3.	c)	Chewing sticks	300.00 per person for 2 months	450.00
4;	d)	Fruits	300.00 per person for 2 months	450.00

5.	e)	Tapping of wine	750.00 per person for 2 months	1,125.00
6.	f)	Firewood (Not Teak/Gmelina)	1,250.00 per person for 2 months	1,875.00
<b>FEES PAYABLE IN RESPECT OF SUCH OTHER MATTERS FALLING WITHIN THE GENERAL SCOPE OF THE FORESTRY REGULATIONS: (REGULATIONS 53(c))</b>				
S/NO	CODE	ITEM	OLD RATE	NEW RATE
1	a)	Registration of vehicles or things used for conveying forest produce from the forest, any power driven machinery or things used for forest exploitation e.g (Power Chain Saws)	5.000.00 per vehicle/annum 5.000.00 per power chain saw	50.000.00 (not more than 6 vehicle/compartments) or 2 vehicle in the free area. 100.000.00
2	b)	Log Control Fee (Section 27 (2) of the Forestry Law)	(a) 300.00 per log (b) (i) 1,000 per lorry load of processed wood up to 10 tons (ii) 2,500 per lorry load of processed wood above 10 tons	500.00 per log, 5,000.00 & 10,000.00
3	c)	Permit to Hunt	500.00 per 2 months	1,000.00
*4	d)	Permit to Kill an Elephant	30,000.00	60,000.00
5	e)	Permit to farm under the Taungya system	100.00 per 0.4 ha. (1 acre) per annum	15,000.00
6	f)	Registration of Timber Marking Hammer (Property Mark)	6,000.00 per annum	100,000.00
7	g)	Relocation of Sawmill	50,000.00 per band mill	150,000.00
**8	h)	Registration of Timber Contractor/Licencee for Timber Exploitation in the Forest Reserve	25,000.00 per annum	100,000.00
9	i)	Registration of Timber Contractor for Timber Exploitation in Free Areas	25,000.00 per annum	100,000.00

***10	j)	Special Regeneration Levy, Payable by all Timber Licencees/Contractors	100.00 per tree felled	50,000.00
11	k)	Approval to saw at stump site	1,000.00 extra fee per stump	Prohibited
12	l)	Application fee for Forest Allocation	20,000.00 per compartment	50,000.00
13	m)	Non refundable application fee to install and operate Sawmill/Ply/Vencer/Fibre mill, Particle Board Mill, Pulp and Paper mill	-	50,000.00 (New)
14	n)	Non refundable application fee for de-reservation (i) Individuals and cooperate bodies (ii) Indigenous owners of the land	-	(i) 10,000.00 (ii) 10,000.00
15	o)	Cocoa Fanning in the Forest Reserve invaded by Migrant Cocoa Fanners as at 2004 only	-	Land Rent in lieu of j compensation for trees destroyed in the Forest Reserve by migrant cocoa fanners N12,000.00 per hectare per annum. Special Regeneration Levy N3,000.00 per hectare per annum

\* This permit will be issued only if they constitute menace

\*\* This includes Teak Exploitation

\*\*\* Payable into the Special Regeneration Account with FirstBank Plc., Ring Road Branch, Benin City.

**FORESTRY TRUST FUND**

S/NO		CATEGORY OF PERSONS	OLD RATE	NEW RATES
1	a)	Timber Licensees	50,000.00 Per Forest Compartment payable once in every contractual agreement	50,000.00

2	b)	Timber Contractors/Non-Liccnscs Exploiting relies in Compartments	20,000.00 per compartment.	20,000.00
3	c)	Taungya Farmers	20% of Taungya permit fee derivable at source	20%

<b>LOG CONTROL COLLECTED AT CONTROL POSTS: 12020451</b>					
<b>S/N</b>	<b>CODE</b>	<b>REVENUE ITEM</b>	<b>CATEGORY</b>		<b>RATE</b>
1	a)	Log & Wood Carriage	LONG TRAILER	FINISHED WOOD PLANK	40,000.00
2	b)	Log & Wood Carriage	TRAILER	FINISHED WOOD PLANK	20,000.00
<b>SIXTH SCHEDULE (MINISTRY OF ENVIRONMENT AND SUSTAINABILITY)</b>					
<b>ENVIRONMENTAL REMEDIATION AND POLLUTION MANAGEMENT LEVY PART III (SECTION 34): 12020478</b>					
<b>S/N</b>	<b>CODE</b>	<b>REVENUE ITEM</b>	<b>RATES</b>		
			<b>LARGE</b>	<b>MEDIUM</b>	<b>SMALL</b>
1	a)	Acupuncture clinic	30,000.00	10,000.00	5,000.00
2	b)	Airlines/Shipping agencies	37,500.00	25,000.00	25,000.00
3	c)	Aluminum roofing doors/windows fabricator	30,000.00	10,000.00	5,000.00
4	d)	Bakeries and confectioners	50,000.00	10,000.00	5,000.00
5	e)	Banks (commercial) (per branch)	100,000.00	100,000.00	100,000.00
6	f)	Banks (community) (per branch)	20,000.00	20,000.00	20,000.00
7	g)	Block making industries	20,000.00	10,000.00	5,000.00
8	h)	Borehole drilling companies	50,000.00	30,000.00	20,000.00
9	i)	Car wash deport	10,000.00	7,500.00	5,000.00
10	j)	Cinema/nightclubs	50,000.00	10,000.00	5,000.00

11	k)	Cold rooms	30,000.00	10,000.00	5,000.00
12	l)	Computer firms (hard ware& soft ware)	20,000.00	15,000.00	10,000.00
13	m)	Consruction companies/quarries/asp halt plants	2,000,000.00	300,000.00	150,000.00
14	n)	Eletronic dealers	60,000.00	10,000.00	5,000.00
15	o)	Finance insurance and investment companies	100,000.00	50,000.00	30,000.00
16	p)	Heavy plant hire	100,000.00	50,000.00	25,000.00
17	q)	Hotel	100,000.00	75,000.00	30,000.00
18	r)	Interior decorations/ furniture	30,000.00	15,000.00	10,000.00
19	s)	Iron/steel stockfest	20,000.00	10,000.00	5,000.00
20	t)	Laundries and drycleaners	20,000.00	10,000.00	5,000.00
21	u)	Major department superstores	100,000.00	50,000.00	20,000.00
22	v)	Manufacturing companies	200,000.00	100,000.00	50,000.00
23	w)	Mechanised farms	100,000.00	75,000.00	50,000.00
24	x)	Motor dealers	30,000.00	20,000.00	10,000.00
25	y)	Oil & Gas propecting Co	5,000,000.00	3,000,000.00	2,000,000.00
26	z)	Petrol stations	50,000.00	30,000.00	20,000.00
27	aa)	Publishers/printers	20,000.00	7,500.00	-
28	ab)	Scraps(metal/plastics)	30,000.00	20,000.00	10,000.00
29	ac)	Travel agent/courier service	25,000.00	15,000.00	10,000.00
30	ad)	Security agencies	20,000.00	10,000.00	5,000.00
31	ae)	Pure watet producers	100,000.00	50,000.00	20,000.00

32	af)	Borrow pits	500,000.00	200,000.00	70,000.00
33	ag)	Solid minerals processing factories	1,500,000.00	500,000.00	100,000.00
34	ah)	Soft drinks manufacturing companies	1,000,000.00	500,000.00	250,000.00
35	ai)	Breweries	1,500,000.00	1,000,000.00	500,000.00
36	aj)	GSM service provider (per Mast)	250,000.00	-	-
37	ak)	Poultry/piggery/pen	15,000.00	10,000.00	5,000.00
38	al)	Gaseous emissions Non-stationary sources	10,000.00	5,000.00	-

STUMPAGE (MINISTRY OF ENVIRONMENT AND SUSTAINABILITY)						
S/N O.	COD E	SPECIES		MIN. GIRTH	OLD RATE	NEW RATE
		BOTANICAL NAME	LOCAL NAME	AT BREAST HEIGHT (M)		
1	a)	Afromosia elata	Ahcda	1.8	600.00	2,000.00
2	b)	Afromosia laxiflora	Shcdun (Yoruba)	1.2	600.00	2,000.00
3	c)	Atzclia Africana	Arinyan A pa (Yoruba)	1.8	600.00	2,000.00
4	d)	Afzclia bipindcnsis	Odo-niyan	1.8	600.00	2,000.00
5	e)	Afzclia pachyloba	Orodo	1.8	600.00	2,000.00
6	f)	Albizia adanthi folia	Uwowe-nolaghabor	1.8	400.00	1,350.00
7	g)	Albizia fccruginea	Uwowc	1.8	400.00	1,350.00
8	h)	Albizia lcbbcck	Eshgcgshcge	1.2	500.00	1,700.00
9	i)	Albizia zygia	Ekpaghudo	1.2	400.00	1,350.00
10	j)	Albizia (other sppccics)		1.2	400.00	1,350.00

11	k)	Alstonia spp.	Ukhu	1.8	300.00	1,000.00
12	l)	Amphimas pterocarpoides	Erurumesi	1.8	300.00	1,000.00
13	m)	Antiaris spp.	Ogiovu	1.8	350.00	1,200.00
14	n)	Antrocaryon spp.	Ekhuen Ifa-okete (Yoruba)	1.8	380.00	1,250.00
15	o)	Bcrlinia confusc	Ekpoghoi, Abaila (Yourba)	1.2	300.00	1,000.00
16	p)	Berlinia bracteosa	Ekpoghoi	1.2	300.00	1,000.00
17	q)	Bcrlinia congolcnsis	Ekpoghoi	1.8	300.00	1,000.00
18	r)	Bcrlinia craibiana	Ekpoghoi	1.8	300.00	1,000.00
19	s)	Berlina grandifolia	Ekpoghoi	1.2	300.00	1,000.00
20	t)	Berlinia (other sppccics)	Ekpoghoi	1.2	300.00	1,000.00
21	u)	Bonibax spp.	Obokha	1.8	300.00	1,000.00
22	v)	Brachslgia spp. .	Okwen	1.8	400.00	1,350.00
23	w)	Buchoizia coriacca	Owi	1.2	300.00	1,000.00
24	x)	Canarium schwcinfurthii	Ekpakpogho	1.8	350.00	1,200.00
25	y)	Casearia spp.	Ukpakuzoti	1.2	300.00	1,000.00
26	z)	Ceiba pentandra	Okha	1.8	300.00	1,000.00
27	aa)	Celt is spp.	Ohia	1.8	400.00	1,350.00
28	ab)	Chlorophora excelsa	Uloko	2.4	600.00	2,000.00
29	ac)	Chrysophylum spp.	Otien/Ekpiro/Omu	1.2	300.00	1,000.00
30	ad)	Coelocaryon spp.	Umoghan-Eze	1.5	300.00	1,000.00
31	ae)	Cola spp.	Ukpoko	1.5	300.00	1,000.00

32	af)	Combretodendrom macrocarpum (Petersia-africana)	Owewe	1.5	350.00	1,200.00
33	ag)	Copaifcra mildbraedii	Ovbialeke	1.8	350.00	1,200.00
34	ah)	Cordia spp.	Oma (Yoruba)	1.5	600.00	2,000.00
35	ai)	Cylichodiscus gabonensis	Okan	1.8	400.00	1,350.00
36	aj)	Daniellia ogea	Oziya	1.5	400.00	1,350.00
37	ak)	Daniellia oliverii	Oziya-ato	1.5	400.00	1,350.00
38	al)	Dactyloctenium senegalense	Ukhuarohor	1.2	300.00	1,000.00
39	am)	Dialium guineense	Ohio	1.2	300.00	1,000.00
40	an)	Diospyros spp.	Black wood		400.00	1,350.00
41	ao)	Distemonanthus bicolor	Ayaran	1.8	500.00	1,700.00
42	ap)	Entandrophragma angolense	Gcdunohor	1.8	500.00	1,700.00
43	aq)	Entandrophragma cylindricum	Uvbincsan	1.8	500.00	1,700.00
44	ar)	Entandrophragma candollei	Omu	1.8	500.00	1,700.00
45	as)	Entandrophragma utile	Utile	1.8	500.00	1,700.00
46	at)	Erythrophylum ivorense	Lyin	1.8	300.00	1,000.00
47	au)	Erythrophylum suaveolens	Ovinyin	1.5	300.00	1,000.00
48	av)	Fagara spp.	Okhakhan	1.2	300.00	2,000.00
49	aw)	Gmelina arborea	Gmelina	1.2	600.00	2,000.00
50	ax)	Gmelina arborea	Gmelina	Pole	600.00	2,000.00
51	ay)	Gossweilerodendron balsamiferum	Agba	1.8	400.00	1,350.00
52	az)	Guarea cedrata	Obobonofua	1.8	500.00	1,700.00

53	ba)	<i>Guarca thompsonii</i>	Obobonekhui	1.8	500.00	1,700.00
54	bb)	<i>Hannoa spp</i>	Uguekpokin	1.2	300.00	1,000.00
55	bc)	<i>Haplormosia monophylla</i>	Akoti (Ijaw)	1.8	300.00	1,000.00
56	bd)	<i>Holoptelea grandis</i>	Olaze	1.8	300.00	1,000.00
57	be)	<i>Homalium africanum</i>	Ekalado F/ze	1.2	300.00	1,000.00
58	bf)	<i>Homalium aylmeri</i>	Ekalado	1.2	300.00	1,000.00
59	bg)	<i>Homalium letestui</i>	Akporo	1.2	300.00	1,000.00
60	bh)	<i>Irvingia gebonensis</i>	Ogui	1.2	300.00	1,000.00
61	bi)	<i>Irvingia gradifolia</i>	Akukhue	1.2	300.00	1,000.00
62	bj)	<i>Irvingia smithii</i>		1.2	300.00	1,000.00
63	bk)	<i>Irvingia smithii</i>	Ebo (Yoruba)	1.5	300.00	1,000.00
64	bl)	<i>Khaya anthotheca</i>	Oguanghonotua	1.8	500.00	1,700.00
65	bm)	<i>Khaya grandifoliola</i>	Oguangho	1.8	500.00	1,700.00
66	bn)	<i>Khaya senegalensis</i>	Oguangho	1.8	500.00	1,700.00
67	bo)	<i>Khaya ivorensis</i>	Oguangho	1.8	500.00	1,700.00
68	bp)	<i>Lannea nigritana</i>		0.9	300.00	1,000.00
69	bq)	<i>Lannea welwitschii</i>	Ewinwan	1.5	300.00	1,000.00
70	br)	<i>Lophira alata</i>	Eba (Benin: Ekki Yoruba)	1.8	300.00	1,000.00
71	bs)	<i>Lovoa trichilioides</i>	Apopo: Sida(Yoruba)	1.5	500.00	1,700.00
72	bt)	<i>Manikara spp.</i>	Oshere(Yoruba): Ijaw	1.5	300.00	1,000.00
73	bu)	<i>Mansonia altissima</i>	Odo	1.5	600.00	2,000.00
74	bv)	<i>Mimusop spp.</i>	Aghanokpe	1.2	400.00	1,350.00

75	bw)	Mitragyna ciliatc	Abura (Yoruba) F,ken	1.5	500.00	1,700.00
76	bx)	Mitragyna stipulosa	Abura (Yoruba) Eben	1.5	500.00	1,700.00
77	by)	Nauclea diderrichii	Ovbiakhe Opepe (Yoruba)	1.5	600.00	2,000.00
78	bz)	Nauclea diderrichii	Ovbiakhe Opepe (Yoruba)	Pole	600.00	2,000.00
79	ca)	Nauclea popoguunii	Opepe ira	1.5	600.00	2,000.00
80	cb)	Nauclea vanderguchtii	Opepe ira	1.5	500.00	1,700.00
81	cc)	Nesogordonia papaverifera	Urhuaro (Danta)	1.8	400.00	1,350.00
82	cd)	Oxystigma oxyphyuna	Lolagola (Yoruba)	1.8	300.00	1,000.00
83	ce)	Pachylobus edulis (Dacryodesedulis )	Orumu	1.2	300.00	1,000.00
84	cf)	Pachylobus barteri (Dacryodes Kaaipeana)	Orumwan Egbo	1.2	300.00	1,000.00
85	cg)	Parinari chrysophylla		1.2	300.00	1,000.00
86	ch)	Parinari congensis	Unga (Ijaw)	1.2	300.00	1,000.00
87	ci)	Parinari excelsa	Yinrinyinrin (Yoruba)Esgho	1.8	300.00	1,000.00
88	cj)	Parinari glabra	Oghoyc	1.8	300.00	1,000.00
89	ck)	Parinari kerstungii		1.2	300.00	1,000.00
90	cl)	Parinari robusta	Dadadogun Awewe (Yoruba)	1.2	300.00	1,000.00
91	cm)	Parkia bicolour	Ugboro	1.5	300.00	1,000.00
92	cn)	Parkia clappertoniana	Ugbc: Eyiruwan	1.5	300.00	1,000.00
93	co)	Piptadeniastrum africanum	Ekhimi	1.8	500.00	1,700.00

94	cp)	<i>Poga oleosa</i>		1.8	300.00	1,000.00
95	cq)	<i>Pterocarpus erinaceus</i>	Ukeka	1.2	350.00	1,200.00
96	cr)	<i>Pterocarpus mildbraedii</i>	Urube	1.2	350.00	1,200.00
97	cs)	<i>Pterocarpus osun</i>	Uine	1.2	350.00	1,200.00
98	ct)	<i>Pterocarpus soyauxii</i>	Akume	1.5	300.00	1,000.00
99	cu)	<i>Pterigota spp.</i>	Oporopoto (Yoruba)	1.5	300.00	1,000.00
100	cv)	<i>Pycnanthus angolensis</i>	Umokhan (Akomu)	1.5	350.00	1,200.00
101	cw)	<i>Ricinodendron heudelotii</i>	Okhuen	1.5	300.00	1,000.00
102	cx)	<i>Scottelia coriacea</i>	Emuenfuohai Eranfohi	1.2	300.00	1,000.00
103	cy)	<i>Staudtia stipitata</i>	Umaza	1.5	300.00	1,000.00
104	cz)	<i>Stemomocoleus micranthus</i>	Erhanaycni	1.8	300.00	1,000.00
105	da)	<i>Sterculia oblonga</i>	Okoko	1.5	300.00	1,000.00
106	db)	<i>Sterculia rhinopetala</i>	Ogiokoko	1.8	400.00	1,350.00
107	dc)	<i>Steculia tragacantha</i>	Oporipo	1.2	300.00	1,000.00
108	dd)	<i>Tectona grandis</i>	Teak	1.2	600.00	2,000.00
109	de)	<i>Tcctona grandis</i>	Teak	Pole	600.00	2,000.00
110	df)	<i>Terminalia ivorensis</i>	Eghoin-nobi	1.2	500.00	1,700.00
111	dg)	<i>Terminalia superba</i>	Eghoin-nofua	1.8	450.00	1,500.00
112	dh)	<i>Triplochiton scleroxylon</i>	Obeche	1.8	450.00	1,500.00
113	di)	<i>Vitex doniana</i>	Ori-nla (Yoruba)	1.2	300.00	1,000.00
114	dj)	<i>Vitex ferruginea</i>	Ibang ori-eta (Yoruba)	1.2	300.00	1,000.00
115	dk)	<i>Vitex grandifolia</i>	Ogikhimi ori	1.2	300.00	1,000.00

116	dl)	Vitex rivuloris	Ububan ori	1.2	300.00	1,000.00
117	dm)	Others		1.2	300.00	1,000.00
118	dn)	Others		Pole	300.00	1,000.00

**FEES PAYABLE IN RESPECT OF PROCESSING AND MANUFACTURING PLANTS USING TIMBER AS RAW MATERIAL (REGULATION 53 (B))**

S/N O.	CODE	CATEGORY OF PLANT/MACHINE	OLD RATE		NEW RATE	
			INSTALLATION	ANNUAL RENEWAL	INSTALLATION	ANNUAL RENEWAL
1	a)	Sawmill	250,000.00 per Band mill	25,000.00 per Band mill	500,000.00	200,000.00
2	b)	Fibre/Ply/Veneer mill	50,000.00	25,000.00	150,000.00	100,000.00
3	c)	Particle Board mill	50,000.00	25,000.00	100,000.00	50,000.00
4	d)	Pulp and Paper mill	50,000.00	25,000.00	100,000.00	50,000.00
5	e)	Circular Bench Mill Installed Outside a Sawmill	30,000.00	15,000.00	100,000.00	50,000.00
6	f)	Wood Drying Kiln	20,000.00	10,000.00	20,000.00	10,000.00
7	g)	Wood Treatment Plant	15,000.00	75,000.00	50,000.00	20,000.00
8	h)	Planning Machine	7,500.00	3,000.00	25,000.00	20,000.00
9	i)	Furniture Manufacturing Industry	15,000.00	7,500.00	(a)150,000.00 (b)75,000.00 (c)25,000.00	(a)50,000.00 (b)20,000.00 (c)10,000.00
10	j)	Other Industries Using Timber as Raw Materials	7,500.00	3,000.00	20,000.00	10,000.00

<b>MDA:EDO DEVELOPMENT &amp; PROPERTY AUTHORITY</b>			
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>RATE</b>
1	<b>12020711</b>	<b>Earnings from commercial activities</b>	
2	12020711(a)	Mortgage repayment on iguosa housing estate	No Fixed Rate
	<b>12020803</b>	<b>Rent On Government Buildings</b>	
1	12020803a	Rent on federal housing estate, Aduwawa shops	No Fixed Rate
2	12020803b	Rent on bdpa ugbogwo shopping complex	No Fixed Rate
3	12020803c	Edo house Lagos	No Fixed Rate
4	12020803d	Edo house Abuja	No Fixed Rate
5	12020803 <sup>e</sup>	Edo state library complex, Benin city	No Fixed Rate
6	12020803f	Edo state warehouse, Isolo Lagos	No Fixed Rate
	<b>12020901</b>	<b>Rent On Government Land</b>	
1	12020901ai	Bdpa ugbowo housing estate	No Fixed Rate
2	12020901aaii	iguosa housing housing estate	No Fixed Rate
3	12020901aiiii	Andrew wilson housing estate	No Fixed Rate
4	12020901aiv	Federal Housing estate, Adesuwa	No Fixed Rate
5	12020901av	Workers village	No Fixed Rate
6	12020901avi	Uromi housing estate	No Fixed Rate
7	12020901avii	Oregbeni housing estate	No Fixed Rate
8	12020901aviii	Iyekeogba housing estate	No Fixed Rate
9	12020901aix	state low cost housing estate	No Fixed Rate
10	12020901ax	Ekpoma land bank	No Fixed Rate
11	12020901axi	Egor/Ebaen land bank – Encroachment	No Fixed Rate
12	12020901axii	Ugbiyokho land bank – Encroachment	No Fixed Rate
13	12020901axiii	Eyeand land bank - Encroachment	No Fixed Rate
14	12020803b	Buffer zone (Temporary occupation licence)	No Fixed Rate
15	12020803bi	BDPA ugbowo buffer zone	No Fixed Rate
16	12020803bii	EDPA oregbeni buffer zone	No Fixed Rate
17	12020803biii	Federal housing estate, Adesuwa buffer zone	No Fixed Rate

<b>MDA: MINISTRY OF EDUCATION</b>			
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>RATE</b>
	<b>12020456</b>	<b>SCHOOL/TUITION/EXAMINATION FEES</b>	

1	12020456a	Basic education certificate examination	4,000
2	12020456b	Primary school certificate examination	2,500
3	12020456c	Compulsory examinations:	
4	12020456d	Admin officers	5,000
5	12020456 <sup>e</sup>	Executive officers	4,500
6	12020456f	Primary six certificate confirmation	2,500
7	12020456g	Basic education certificate confirmation	3,500
	<b>12020488</b>	<b>EDUCATION RESOURCE CENTRE</b>	
1	12020488a	No objection of certificate	5,000
2	12020488b	Eligibility of certificate	5,000
3	12020488c	Evaluation of certificate	5,000
4	12020488d	Book review	20,000
	<b>12020487(D)</b>	<b>Other Applicable charges:</b>	
1	12020487(Di)	Change of Name of School	50,000.00
2	12020487(Dii)	Change of Location/ Relocation	75,000.00
3	12020487(Diii)	Change of Ownership	100,000.00
4	12020487(Div)	Legal Search	5,000.00
	<b>12020487(E)</b>	<b>Loss of Certificate (Re-issuance)</b>	
1	12020487(Ei)	Nursery	10,000.00
2	12020487(Eii)	Primary	20,000.00
3	12020487(Eiii)	Secondary	20,000.00
	<b>12020427</b>	<b>TENDERS FEE</b>	
1	12020427(ai)	Contract less than 10 million	50,000.00
2	12020427(aii)	Contract of 11 million to 100 million	100,000.00
3	12020427(aiii)	Contract of 100 million to 500 million	150,000.00
4	12020427(aiv)	Contract 501 million to 1 billion	200,000.00
5	12020427(av)	Contract over 1 billion	250,000.00
		<b>BOOK REVIEW</b>	
1		Registration	20,000
2		1-5 Tittles	10,000
3		6 – 10 Tittles	20,000
4		Evaluation / Authentication	5,000
5		Common Entrance into model school	3,000
6		Proficiency in English Language	5,000
		<b>DEFUNCT COLLEGE OF EDUCATION EKIADOLOR</b>	
1		Collection of Transcript	15,000
2		Collection of Certificate	15,000
3		Attestation / Confirmation	10,000
		<b>SCHOOL FACILITIES</b>	
1		School Compound	20,000

2		School Hall Idia College	100,000
3		School Hall Imaguero Small Hall	40,000
4		School Hall Imaguero Big Hall	400,000
		<b>OLD ANSWER BOOKLET</b>	
1		Disposal	No Fixed Price
		<b>CERTIFICATE I.C.E CAMPUS</b>	
1		Collection of W.A.E.C Certificate	5,000
		<b>FRENCH LANGUAGE CENTRE</b>	
1		French Studies	10,000

<b>APPLICATION / REGISTRATION FEES</b>				
<b>S/N</b>	<b>SCHOOL LEVELS(TYPES)</b>	<b>CATEGORY A</b>	<b>CATEGORY B</b>	<b>CATEGORY C</b>
	ECCDE Only (ECCDE 1 -3 )	50,000	50,000	50,000
2	Basic School Only(ECCDE 1 -3 & BASIC 1 – 9)	150,000	150,000	150,000
3	Secondary School Only (SS 1 -3 )	50,000	50,000	50,000
4	Basic and Secondary School Only (ECCDE 1 – 3; Basic 1 -9 & SS 1 -3 )	50,000	50,000	50,000
5	Technical School Only (Voc 1 -3)	50,000	50,000	50,000
6	Adult Education Centre	25,000	25,000	25,000
7	Lecture Centre Only	50,000	50,000	50,000
8	Special School Only	25,000	25,000	25,000
9	Trade Learning Centre Only	25,000	25,000	25,000
<b>APPROVED / LICENCE FEES</b>				
<b>S/N</b>	<b>SCHOOL LEVELS (TYPES)</b>	<b>CATEGORY A</b>	<b>CATEGORY B</b>	<b>CATEGORY C</b>
1	ECCDE Only (ECCDE 1 -3 )	75,000	37,500	37,000
2	Basic School Only (ECCDE 1 -3 & Basic 1 -9)	375,000	187,500	130,750
3	Secondary School Only ( SS 1 -3)	150,000	75,000	37,500
4.	Basic and Secondary school only (ECCDE 1 -3; Basic 1-9 & SS 1 – 3)	525,000	262,500	168,250
5.	Technical School Only (Voc 1 – 3)	150,000	75,000	37,500
6.	Adult Education Centre	75,000	75,000	75,000
7.	Lecture Centre only	150,000	150,000	150,000
8.	Special School Only	75,000	75,000	75,000
9.	Trade Learning Centre	75,000	75,000	75,000
<b>ANNUAL RENEWAL FEES</b>				
<b>S/N</b>	<b>SCHOOL LEVELS (TYPES)</b>	<b>CATEGORY A</b>	<b>CATEGORY B</b>	<b>CATEGORY C</b>
1.	ECCDE Only (ECCDE 1 – 3)	37,000	22,500	15,000
2.	Basic School Only (ECCDE 1 -3 & Basic 1 -9)	224, 500	135, 000	56,250
3.	Secondary School Only(SS 1-3)	112,500	135,000	56,250

4.	Basic and Secondary School Only (ECCDE 1-3; Basic 1 – 9 & SS 1 -3)	337,000	191,250	75,000
5.	Technical School Only (Voc 1 – 3)	50,000	50,000	50,000
6.	Adult Education Centre	25,000	25,000	25,000
7.	Lecture Centre Only	50,000	50,000	50,000
8.	Special School Only	25,000	25,000	25,000
9.	Trade Learning Centre Only	25,000	25,000	25,000

S/N	DESCRIPTION	APPROVED RATE
1	Change of School Name	50,000
2	Change of Location / Relocation	75,500
3	Change of Ownership	100,000
4	Legal Search	5,000
5	Loss of Certificate (Request for Re-issuance) MBCE	20,000
6	Loss of Certificate (Request for Re-issuance) BECE	20,000

MDA: EDUCATION					
PRIVATE EDUCATIONAL INSTITUTIONS: 12020487					
S/N	REVENUE CODE	CLASSIFICATION	APPLICATION/REGISTRATION FEES	APPROVAL/LICENCE FEES	ANNUAL RENEWAL FEES
		<b>CRECHES</b>			
		Cretches	50,000		10,000
		<b>ADULT LITERACY CENTRE</b>			
1		Category A	5,000	15,000	7,000
2		Category B	5,000	10,000	5,000
3		Category C	5,000	5,000	3,000
		<b>SKILL ACQUISITION</b>			
1		Category A	10,000	30,000	15,000
2		Category B	10,000	20,000	10,000
3		Category C	10,000	10,000	5,000
		<b>LECTURE CENTRE</b>			
1		Category A		30,000	15,000
2		Category B		20,000	10,000
3		Category C		10,000	5,000

<b>MDA: HOSPITAL MANAGEMENT AGENCY</b>		
<b>S/N</b>	<b>ITEMS</b>	<b>HMA PROPOSED PRICE(N)</b>
<b>1.</b>	<b><u>OUT-PATIENT CARDS</u></b>	500
(i)	Adult	
(ii)	Children	300
(iii)	Police Cases	1000
(iv)	Follow-up Visit (Adult)	200
(v)	Follow-up Visit (Children)	200
(vi)	Consultation fee	500
(viii)	Nursing care(paid along with OPD card)	100
<b>2.</b>	<b><u>IN-PATIENTS</u></b>	
(i)	Deposits towards Discharge (Adult)	5000
(ii)	Case note	1000
(iii)	Deposits	20,000
	Bed fees (Open Ward per night)	500
	(a) Adult	200
	(b) Children	500
	2.Nursing Care	500
	3.Consumables	
(iv)	Amenity Ward	1000
	(a) Utility Fees	5000
	(b) Bed Fees (Per Night)	1,500
	2.Nursing Care	1000
	3.Consumables	1000
	<b><u>MEDICAL REPORT/CERTIFICATES</u></b>	
(i)	Medical Certificate of fitness (Adult)(Routine)	3000
(ii)	Special Request (Children)	2000
(iii)	Police Report	4000
	Death Certificate	
	(a) Out-side the Hospital	5000
(v)	(b) In Patients	2000
(vi)	Birth Certificate	1,000
(vii)	Maternity Leave Certificate	3000
<b>4.</b>	<b><u>AMENITY CLINIC</u></b>	
(i)	OPD Card	2000
(ii)	Consultant 1 <sup>st</sup> Visit	3000
(iii)	Follow-up Visit	1000
<b>5.</b>	<b><u>PAEDIATRICS</u></b>	
A.	<b><u>OUT-PATENT CARDS</u></b>	

(i)	Children's out-patient card	300
(ii)	Deposit towards discharge	5000
(iii)	Case note	1000
(iv)	Bed fees open ward/night	500
(v)	Phototherapy	1000/day
(vi)	Incubator care	1500/day
(vii)	Exchange blood transfusion	5000 excluding cost of blood, and EBT set
(viii)	Chest tube insertion	2000
(ix)	Nebulization	2000
6.	<b><u>ANAESTHESIA</u></b>	
(i)	Spinal Anaesthesia	5,000
(ii)	Epidural Anaesthesia	15,000
(iii)	G.A (General Anaesthesia)	10000
(iv)	Oxygen (2 Meters)	5000
(v)	Nasal Prong/Simple face mask	1500
(vi)	Caudal block	3000
(vii)	Circumcision	5000
(viii)	Oxygen (6 meters)	10000
7.	<b><u>OBSTETRICS &amp; GYNAECOLOGY</u></b>	
(i)	Caesarian Section	50,000
(ii)	Forceps/Vacuum extraction	15,000
(iii)	Manual removal of placenta	10,000
(iv)	Suturing of episiotomy	5,000
(v)	Evacuation	15,000
(vi)	Myomectomy	50,000
(vii)	Ovarian Cystectomy	30,000
(viii)	Adhesiolysis	20,000
(ix)	Laparotomy	50,000
(x)	Hysterectomy(A abdominal)	50,000
	B(vaginal)	60,000
(xi)	Ruptured Ectopic	40,000
(xii)	Bilateral Tubal ligation (BTL)	20,000
(xiii)	E.U.A Biopsy of Cervix/Uterus	10,000
(xiv)	Cervical Cerclage	20,000

(xv)	Diagnostic Hysteroscopy	20,000
(xvi)	CS + BTL	70,000 60,000
(xvii)	Therapeutic Hysteroscopy	25,000
(xviii)	Diagnostic Laparoscopy	35,000
(xix)	Therapeutic Laparoscopy	50,000
	Normal delivery	10,000
	Delivery of twins	15,000
	Repair of third degree tear	20,000
	Batholin cyst	15,000
	Pap smear procedure	5,000
	Cervical polypectomy	15,000
<b>8.</b>	<b>SURGERY</b>	
<b>A</b>	<b><u>UROLOGY</u></b>	
(i)	Simple Open Prostatectomy	50,000
(ii)	Radical Retropubic Prostatectomy	70,000
(iii)	Transurethral Resection of the Prostate	50,000
(iv)	Channel Turp	50,000
(v)	Bilateral Total Orchidectomy	40,000
(vi)	Hydrocelectomy	30,000
(vii)	Anastomotic Urethrotomy	40,000
(viii)	Substitution Urethroplasty	40,000
(ix)	Direct Visua Internal Urethrotomy	40,000
(x)	Cystoscopy	20,000
(xi)	Cystoscopy + Biopsy	20,000
(xii)	Partial Cystectomy	50,000
(xii)	Cystolithotomy	50,000
(xiv)	Suprapubic Cystostomy	20,000
(xv)	Vesicovagina Fistula Repair	40,000
(xvi)	Ureteroneocystostomy	40,000
(xvii)	Ureterolithotomy	40,000
(xviii)	Posterior Urethral Valve Ablation	20,000
(xix)	Varicocelectomy	40,000
(xx)	Simple Nephrectomy	50,000
(xxi)	Radical Nephrectomy	60,000
(xxii)	Nephrolithotomy	40,000
(xxiii)	Pyeloplasty	40,000
(xxiv)	Scrotal Exploration	20,000
(xxv)	Urethral Dilatation	10,000
<b>B.</b>	<b><u>PAEDIATRIC SURGERY</u></b>	

(i)	<b>Paediatric Hernias and Hydrocoele</b> Hernia- Epigastric Hernia- Umbilical Hernia- Inguinal- Unilateral Hernia- Inguinal- Bilateeral	20,000
(ii)	<b>Undescended Testis</b> Unilateral Bilateral	25,000
(iii)	Varicoceole	20,000
(iv)	Exploratory Laparotomy for conditions related to intussusceptions, Intestinal Atresia, Bowel Perforation, Mid Gut Malrotation with Volvulus, Adhesive Intestinal Obstruction.	40,000
(v)	Diaphragmatic Hernia (Congenital or Traumatic) Repair.	50,000
(vi)	Appendectomy or Ileal diverectulectomy.	30,000
(vii)	Colostomy Creation	25,000
(viii)	Colostomy Closure	30,000
(ix)	Intestinal Pull through Procedures for Hirschsprungs Disease, Anorectal Malformation.	50,000
(x)	Thyroglossal duct cyst and Fistular Surgeries.	30,000
(xi)	1 <sup>st</sup> to 4 <sup>th</sup> Brachial Pouch Anomalies Surgeries.	30,000
(xii)	Lymphatic Malformation (Cystic Hygroma) Surgery.	30,000
(xiii)	Hypospadias Surgeries.	40,000
(xiv)	Epispadia Repair	40,000
(xv)	Bladder Extrophy repair stage	40,000
(xvi)	Urethroplasty	30,000
(xvii)	Pyeloplast for pevic uerteric junction obstruction	50,000
(xviii)	Nephrectomy Benign	50,000
(xix)	Nephrectomy Malignant	60,000
(xx)	Exploratory Laparotomy	40,000
(xxi)	Repair of Gastroschisis	30,000
(xxii)	Repair of Ruptured Omphalocele	40,000
(xxiii)	Circumcision	3,000
(xxiv)	Release of Tongue tie	3,000
<b>C.</b>	<b><u>GENERAL SURGERY</u></b>	
(i)	Appendectomy	40,000
(ii)	Herniorraphy	30,000
(iii)	Mastectomy	25,000
(iv)	Thyroidectomy	30,000
(v)	Exploratory Laparotomy	30,000
(vi)	Haemorrhoidectomy	15,000
(vii)	Fistulectomy	15,000
(viii)	Cholecystectomy	20,000
(ix)	Chest Tube Insertion	10,000

(x)	Gastrectomy	30,000
(xi)	Anterior Hernia Repair	20,000
(xii)	Anal Fistulectomy	20,000
(xiii)	Tripple By-pass	70,000
(xiv)	Colostomy Construction/Closure	20,000
(xv)	Splenectomy	30,000
(xvi)	Vagotomy and Drainage	30,000
(xvii)	Trauma Laparotomy	30,000
<b>D.</b>	<b><u>OUT PATIENT PROCEDURES</u></b>	
(i)	Wound Dressing minor	1000/day
(ii)	Wound Dressing Major	1500/day
(iii)	Excision/Incision Biopsy Minor	5000
(iv)	Excision Biopsy Major	7500
<b>9.</b>	<b><u>ORTHOPAEDIC</u></b>	
(i)	Closed Reduction	20,000
(ii)	<b>Open Reduction &amp; (ORF)</b> Foot Forearm Hand Leg Pectoral Girdle Pelvic Girdle Ribs Thigh Upper Arm Spinal Column Osteoclasia, Internal Fixation of Mal-union Reconstruction Surgeries: Acromion, head of femur etc Surgical Repair of Congenital Talipes Equinovarus/ Valgus Decompression of carpal tunnel syndrome  Tenoplasty	50,000
(iii)	<b>Amputation</b> Amputation of finger Amputation of toes Amputation and Disarticulation of Joints Amputation and Limb Substitution	20,000 20,000 50,000 50,000
(iv)	Tendon Repair Tendon grafting Tendon transplant	15,000 40,000 50,000
(v)	Application of POP  Above Knee POP cast	7500

	Cylinder POP Cast	
	Below Knee POP Cast	
	Boot POP	
	Above Knee Back Slab	
	Below Knee Back Slab	
	Above Elbow POP Cast	
	Below Elbow POP Cast	
	U-Shaped POP Cast	
	U-Shaped POP Back Slab	
	Hanging cast	
	Hip Spica POP Cast	10000
	Miniature Jacket POP Cast	10,000
	Thoracolumbar POP Cast	10000
	Lumber POP cast	10000
	Full Arm Cast	7500
	Full Leg Cast	7500
	Scotch Cast	10,000
(vi)	Removal of POP	3000
(vii)	Skeletal Traction	15000
(viii)	Skin Traction	5000
(ix)	Sequestrectomy	30,000
(x)	Betfast Procedure	30,000
(xi)	Skin graft	40,000
(xii)	Bone Graft	30000
(xiii)	Osteotomy	10000
(xiv)	Arthrodesis.	15,000
(xv)	Debridement	5000
(xvi)	Nerve Repair	15,000
(xvii)	Bone Decompression	15000
(xviii)	Joint Washout	7500
(xix)	Biopsy (Excision & Incision)	7500
(xx)	Incision & Drainage	5000
(xxi)	Removal of Implant	15,000
<b>10.</b>	<b><u>PHYSIOTHERAPY</u></b>	
(i)	Registration Fee	1,000
(ii)	Out/In Patient (Children) per month (4 sessions)	7500/month
(iii)	Out/In Patient (Adult) per month (4 sessions)	10000/month
<b>11.</b>	<b><u>DEPARTMENT OF RADIOLOGY</u></b>	
<b>A.</b>	<b><u>Type of Scan</u></b>	
(i)	Obstetric Scan	4000
(ii)	Pelvic San	4000
(iii)	General Abdominal Scan	5000
(iv)	Renal Scan	5000
(v)	Scrotal/Testes Scan (each)	5000

(vi)	Soft Tissue Scan	5000
(vii)	Prostate Scan	5000
(viii)	Breast Scan	5000
(ix)	Transvaginal Scan	5000
(x)	Thyroid Scan	5000
(xi)	Obstetric Doppler	5000
(xii)	Upper/Lower Upper Limb	7500
(xiii)	Carotid Doppler	7500
(xiv)	Ocular Scan	5000
(xv)	Transfontanelle Scan	5000
(xvi)	Ultra Sound Guided Drainage/Percutaneous Nephrostomy	5000
<b>B.</b>	<b><u>Plain Radiography</u></b>	
(a)	Chest AP only	2500
(b)	AP/LAT	5000
(c)	Plain Abdomen (KUB)	4000
(d)	Abdomen erect/Supine	5000
(e)	Arm/ Forearm AP/LAT	5000
(f)	Elbow joint Wrist joint, Hand Shoulder joint AP/LAT	5000
(g)	Thigh, Leg AP/LAT	5000
(h)	Hip joint, Knee Ankle joint, Foot	5000
(i)	Pelvis AP/LAT	5000
(j)	Lumbosacral Spine AP/LAT/ Thoracolumbar Spine	5000
(k)	Cervical Spine AP/LAT	5000
(l)	Thoracic inlet AP/LAT	5000
(m)	Skull AP/LAT	5000
(n)	Paranasal sinuses	5000
(o)	TMJ	5000
<b>C.</b>	<b><u>Contrast Study</u></b>	
(1)	HSG	15000
(2)	Retrograde Urethrogram	15000
(3)	Micturating Cysto-urethrogram	20000
(4)	IVU	20000
(5)	Fistulogram	15000
(6)	Barium Enema	15000

(7)	Barium meal with follow through	20,000
(8)	Barium swallow	15000
(9)	Mammogram	12000
(D)	<b><u>Computerised Tomography (CT)</u></b>	
(1)	Cranial CT with contrast without contrast	40,000
(2)	Abdominal or chest CT with contrast without contrast	40,000
(3)	CT angiography	45000
(4)	CT myelography	50,000
<b>12</b>	<b><u>EAR, NOSE AND THROAT (ENT) SURGERY DEPARTMENT</u></b>	
(i)	Antrum washout	15000
(ii)	Nasal Packing	4000
(iii)	Foreign Body Removal (Nose) Ordinary Under GA	5000
(iv)	Foreign Body Removal (Ear	6000
(v)	Foreign Body Removal (Throat)	7500
(vi)	Ear Syringing (Per ear)	5000
(vii)	Ear Dressing (x1 week)	6000
(viii)	Cauterisation	4000
(ix)	Biopsy	5000
(x)	Incision & Drainage	5000
(xi)	Indirect Laryngoscopy	7500
(xii)	Diagnostic Endoscopy	15000
(xiii)	Release of Tongue Tie	5000
13 A(i)	<b><u>OPHTHALMOLOGY</u></b>	
(ii)	Registration	2500
(iii)	Follow up consultation	1000
	Special Request	3000
<b>B(i)</b>	<b><u>TESTS/IVESTIGATION</u></b>	
(ii)	Refraction	2000
(iii)	Autorefraction	2000
(iv)	Cycloplegic + Post Mydriatic Refraction	3000
(v)	Glass card	2000
(vi)	Dilatation	1000
(viii)	Gonioscopy	1000
(ix)	Non Contact Tonometry	3000
(x)	Application Tonometry	3000
(xi)	Perkins Tonometry	3000
(xii)	1 Care Tonometry	3000

(xiii)	Automated Perimetry	3000
(xiv)	A Scan Biometry	4000
(xv)	Keralometry	3000
	Fundal Photography	6000
<b>C.</b>	<b><u>CLINICAL PROCEDURES/MINOR OPERATIONS</u></b>	
(i)	Irrigation	1000
(ii)	Dressing	2000
(iii)	Epilation	1000
(iv)	Suconjunctival Injection	1000
(v)	Lacrimal Probing & Dilatation	1000
(vi)	Foreign Body Removal Pterygium Excision Plain	4000
(vii)		6000
(viii)	Foreign Body Removal Pterygium Excision Plain	4000
		6000
(ix)	Pterygium Excision with Conjautograft	7500
(x)	Removal of Sutures	500
(xi)	Chalazion Incision & Curettage	6000
(xii)	Excision Biopsy	5000
(xiii)	Incision & Drainage	5000
(xiv)	Lid Repair – Partial Thickness	4500
(xv)	Lid Repair – Full Thickness	5000
(xvi)	Materials for Minor Operation	1000
(xvii)	Materials for Foreign Body Removal	1000
(xviii)	Utility	1000
(xviii)	EUA + Refraction	4000
	<b>MAJOR OPERATIONS</b>	
(i)	Cataract with lens implant	15000
(ii)	Cataract without lens implant	10,000
(iii)	Trabeculectomy	12000
(iv)	Corneal/Scleral Repair	10000
(v)	Peripheral Iridectomy	6000
(vi)	Optical Iridectomy	6000
(vii)	Evisceration	7500
(viii)	Enucleation	8000
(ix)	Conjunctival Flap	7000
(x)	Anterior Chamber Washout	7000
(xi)	Lens Washout	8000
(xii)	Tattooing	10000
(xiii)	Socket Re construction	8000

(xv)	Squint Surgery	8000
(xiii)	Chest Tube Insection	5000

14.	DENTAL CENTRE SERVICES	HMA PROPOSED PRICE (N)
	<b>Consultation</b>	
	New patient	1000
	Old patient	500
<b>A</b>	<b>FAMILY DENTISTRY</b>	
1.	Extraction:	
(i)	Anterior	5000
(ii)	Premolar	5000
(iii)	Molar excluding Third molar	5000
(iv)	Third Molar Extraction	7500
(v)	Third Molar (Surgical)	15000
(vi)	Grossly Carious/Broken down (Additional)	1000
(vii)	Paedo patients (children)	3000
2	Biopsy:	
(i)	Incisional	15000
(ii)	Excisional	20000
3	Suturing:	
(i)	Minor	7500
(ii)	Moderate	10000
(ii)	Major	15000
4	Closed Reduction (LA):	
(i)	IMF (Wire)	25000
(ii)	Archbar	30,000
5.	Splinting of teeth	7500
6.	Dressing of wound	2000
7.	Dressing of Socket	2500
8.	Release of Tongue Tie	5000
9.	Recementation of Crown	3000
10.	Sundries	
(i)	Dycal	2000
(ii)	Crown Recementation	3000
(iii)	Study Model	4000
(iv)	Periapical Radiograph	1500
(v)	Occlusal Radiograph	4000
(vi)	Orthopantomograph without CD	12000
(vii)	Orthopantomograph with CD	15000
11.	Extra Materials	
(i)	LA	1000
(ii)	Needle	500
(iii)	Glove	300
(iv)	Amalgam Capsule	1000
<b>B</b>	<b>RESTORATIVE</b>	

1	Temporary Restorations	
A	ZOE	
(i)	Without LA	3000
(ii)	With LA	4000
(iii)	With LA & Dycal/Non setting CaOH	5000
2.	GIC	
(i)	Low viscosity (Anterior)	4000
(ii)	High viscosity (Posterior)	5000
(iii)	Light cured	6000
3.	ART (Atraumatic Restorative Therapy)	
(i)	Single face	5000
(ii)	Multiple face	6000
4.	Amalgam Filling	
(i)	Class I & V	4000
(ii)	Class II	5000
(iii)	MOD	6000
5.	Composite Filling	
A	Anterior:	
(i)	Without GIC	7500
(ii)	With GIC	8000
b)	Posterior"	
(i)	Without GIC	8000
(ii)	With GIC	10000
C	Veneer:	
(i)	Single face	7500
(ii)	Multiple face	10000
6.	RCT with radiograph	
A	Anterior tooth	15000
B	Posterior	
(i)	Premolar	20000
(ii)	Molar	23000
c)	Apicectomy	25000
7.	Crowns	
A	Acrylic (Acrylic Jacket Crown)	
(i)	Anterior Jacket Crown	20,000
(ii)	Posterior Jacket Crown	25,000
B	Full Metal Crown	25000
C	Porcelain fused to Metal	50000
D	Bonded Porcelain Fixed Bridge (Per unit)	50000
E	Full Metal Bridge (Per unit)	
F	Post Retained Crown	
(i)	Dentatus post	45000
(ii)	Lucent post	50000
8.	Occlusal Therapy	
(i)	Occlusal Splint	25000

(ii)	Occlusal Equilibrium	7500
9.	Removable denture:	
A	Metal Base (Excluding Teeth)	30000
B	One tooth	5000
C	Additional tooth	4000
D	Repair	2500
E	Rebasing:	
(i)	Partial Denture	5000
(ii)	Full Maxillary Denture	10000
iii)	Full Mandibular Denture	7500
(iv)	Full Upper Denture	30000
(v)	Full Lower Denture	30000
(vi)	Full Full	60000
F	Relining:	
(i)	Full Denture	7500
(ii)	Partial Denture	4000
10.	Obturator	
(i)	Surgical/Immediate	25000
(ii)	Definitive	35000
(iii)	Additional tooth	3500
11.	Bleaching	
(i)	Vital – Tray & Cast (Upper & Lower) per visit	7500
(ii)	Per visit	7500
(iii)	Non – Vital per visit	5000
12.	Scaling & Polishing	
(i)	Children	2500
(ii)	+	5000
(iii)	++	6000
(iv)	+++	7500
(v)	With Stains	10000
13.	Curretage & Root Planing (per quadrant)	5000
14.	Desensitization (per quadrant)	15000
15.	Operculectomy	4000
16.	Gingivectomy (per quadrant)	10000
17.	Periodontal Flap Surgery	
A	Replacement (per quadrant)	10000
B	Reposition (per quadrant)	10000
17.	Splinting using Composite per Teeth	4000
<b>C</b>	Oral Surgery	
1.	Oral Microscopy/Culture/Sensitivity (M/C/S)	5000
2.	Oral Histopathology (Incisional Biopsy)	6000
3.	Oral Histopathology (Excisional Biopsy)	8000
4.	Oral Cytology	5000
5.	Forensic dental Consultation	12000

6.	Gilles Procedure	20,000
7.	Close Reduction with suspension wiring;	
	Lefort I	25000
	Lefort II	25000
	Lefort III	30000
8.	Open Reduction:	
	With Plating	35000
	With Bone Grafting	40000
	With Transosseous wiring	
	- Mandibular Fracture	30000
	- Nasoethmoidal Fracture	30000
	- Orbital Floor Fracture	30000
	- Zygomatic Complex	35000
9.	Hard Tissue Surgeries	
A	Mandibulectomy	
(i)	Total	40000
(ii)	With Disarticulation	40000
(iii)	Partial	30000
(iv)	Segmental	30000
(v)	With Bone Grafting	40000
(vi)	With Plating	40000
B	Maxillectomy:	
(i)	Total	30000
(ii)	Partial	25000
C	Sequestrectomy	20000
D	Enucleation	25000
E	Marsupialization	20000
F	Soft Tissue Surgery	
(i)	Excision of Benign Lesion	20,000
(ii)	Excision of Malignant Lesion	30000
G	Salivary Gland Surgery	
H	Pariodectomy	
(i)	Total	30000
(ii)	Partial	25000
I	Submandibular Gland Excision	15000
J	Sublingual Gland Excision	15000
K	Salivary Stone Extraction	15000
L	TMJ Surgeries	
(i)	Gap Arthroplasty (each joint)	20000
(ii)	Interpositional Arthroplasty	30000
(iii)	Arthroscopy	20000
(iv)	Arthrocentesis	25000
(v)	Surgical TMJ Dislocation Reduction	50000
(vi)	Caldwell Luc	20000
10.	Orthodontic Surgery	

(a)	Tooth Transplant	15000
(b)	Pericision	5000
(c)	Corticotomy	7500
(d)	Tooth Exposure:	
I	Palatal	20000
li	Buccal/Labial	15000
11.	Basic Preprosthetic Surgery	
(i)	Frenectomy	12000
(ii)	Alveolectomy	15000
(ii)	Alveoleplasty ( Recontouring)	15000
(iii)	Exotosis Resection	15000
(iv)	Genial Tubercle Reduction	18000
(v)	Myloheid Ridge Reduction	18000
(vi)	Fibrous Band Excision	10000
12.	Facial Aesthetic Surgery	
A	Cleft Lip Repair:	
(ii)	Adult	20000
(iii)	Paediatric	15000
B	Cleft Palate Repair:	
(i)	Adult	25000
(ii)	Paediatric	20000
C	Cleft Lip Revision (2° Surgery)	12000
D	Cleft Palate Revision (2° Surgery)	12000
E	Alveolar Bone Graft	20000
13.	Keloid Excision	
(i)	Minor	15000
(i)	Moderate	15000
(ii)	Major	20000
<b>D</b>	<b>PREVENTIVE DENTISTRY</b>	
1.	Atraumatic Restoration (ART):	
(i)	Occlusal	2500
(ii)	Proximal	3500
(iii)	With Dycal	4000
2.	Amalgam Filling:	
(i)	Class I & V	3000
(ii)	Class II	4000
3.	Root Canal Therapy (Children)	
(i)	Pulpotomy:	
(ii)	Single Visit	5000
(iii)	Two Visit	5000
(iv)	Pulpectomy	7500
(v)	Apexogenesis	15000
(vi)	Apexification	15000
4.	Fissure Sealant	2500

5.	Preventive Resin Restoration	3500
6.	Topical Fluoride Application	4000
7.	Composite Filling (Children):	
(i)	Anterior	5000
(ii)	Posterior	6000
8.	Extraction	3500
9.	Socket Dressing	1000
10.	Scaling & Polishing	3000
11.	Ortho Appliance Treatment:	
(i)	Single Arch	12000
(ii)	Upper & Lower Arch	25000
12.	Quad Helix Appliance	40000
13.	Hydrax Expansion Screw Treatment	5000
14.	Removable Appliance:	
(i)	Single Arch	25000
(ii)	Upper & Lower arch	35000
15.	Retainer	20000
16.	Space Maintainer:	
(i)	Removable	20000
(ii)	Fixed	30000
<b>15.</b>	<b><u>LABORATORY SERVICES</u></b>	
<b>A</b>	<b><u>BIOCHEMISTRY</u></b>	
(i)	Blood Sugar a) RBS b) FBS	1,000
(ii)	Serum/ Protein (Total and Albumin)	2,000
(iii)	Serum Cholesterol	1,500
(iv)	Calcium	1,200
(v)	Uric Acid	1,200
(vi)	Inorganic Phosphate + Calcium	1,800
(vii)	Acid Phosphatase	1,200
(viii)	Serum Amylase	1,300
(ix)	LFT + Protein	2,800
(x)	Serum Bilirubin a) Total b) Direct	700
(xi)	Creatinine clearance	2,000
(xii)	E/U + Creatinine	2,500
(xiii)	Pregnancy test (urine)	1,000
(xiv)	Pregnancy test (blood)	1,000
(xv)	Glucose tolerance test	3,000
(xvi)	CSF biochemistry	2,000

	a) Sugar b) Protein	
(xvii)	24 hrs urine protein	2,000
(xviii)	Lipid profile	5,500
(xix)	Fertility Profile	15,000
(xx)	Thyroid Function Test	10,000
(xxi)	PSA a) Total b) Free	7,500
(xxii)	FSH	2,500
(xxiii)	LH	2,500
(xxiv)	PRL	2,500
(xxv)	E2	2,500
(xxvi)	TESTO	2,500
(xxvii)	PROG	2,500
(xxviii)	TSH	2,500
(xxx)	Haemoglobin A1C(HBA1C)	6,000
<b>B</b>	<b>HAEMATOLOGY</b>	
(i)	Packed cell volume (PCV)	300
(ii)	Haemoglobin (Hb)	500
(iii)	Full Blood count + Platelet count	1,500
(iv)	Erythrocyte Sedimentation Rate (ESR)	800
(v)	Reti Count	2,000
(vi)	Platelet count	1,500
(vii)	Hb-Genotype	1,000
(viii)	Lupus Erythromatosus (L.E.) Cells	4,000
(ix)	Clotting profile (PTTK + PTT)	7,000
(x)	Bleeding time	1,000
(xi)	Clotting time	1,000
<b>C</b>	<b><u>BLOOD BANK/IMMUNOLOGY</u></b>	
(i)	Screening (HIV, HBS Ag, VDRC & HCV)	2,500
(ii)	Blood grouping (ABO and RH)	1,000
(iii)	HBs Ag Screening (Donor)	1,000
(iv)	HCV	1,500
(v)	Cross Matching + Blood Group	1,200
(vi)	Direct Coombs test	1,500
(vii)	Antibody Screening	2,000
(viii)	Indirect Coombs test	1,500
(ix)	HB Profile	2,500

<b>D</b>	<b><u>MEDICAL MICROBIOLOGY</u></b>	
(i)	Urine MCS	1,500
(ii)	Swab Ear, Eye, HVS, U/S	1,500
(iii)	Aspirate MCS	1,500
(iv)	CSF MCS	1,500
(v)	Stool MCS	1,500
(vi)	Sputum MCS	1,500
(vii)	SFA + MCS	3,500
(viii)	VDRL	1,500
(ix)	Widal test	1,500
(x)	PUS MCS	1,500
(xi)	Rheumatoid Factor	2,500
(xii)	Blood Culture	2,000
(xiii)	H-pylori	2,000
(ix)	Mantoux test	1,000
<b>E.</b>	<b><u>PARASITOLOGY</u></b>	
(i)	Malaria Parasite	800
(ii)	Microfilaria	1,500
(iii)	Urinalysis	700
(iv)	Urine Microscopy	1,000
(v)	Stool Microscopy	1,500
(vi)	Stool Occult Blood	1,500
<b>16.</b>	<b><u>PATHOLOGY</u></b>	
(i)	Embalment	15,000
(ii)	Mortuary	500/Day
(iii)	Service Charge	2,000
(vi)	Ambulance fee	500
(v)	Video fee	500
(vi)	Post-Mortem Examination	10,000
(vii)	Medico-Legal Report	4,000
(viii)	Cytology (FNAC)	4,000
(ix)	Cytology (Pap Smear)	3,000
(x)	Cytology (Aspiration)	4,000
(xi)	Histology	4,500
(xii)	Histology (Mastectomy)	7,500
(xiii)	Histology (TAH)	7,000
(xiv)	Histology (Bony tissue)	7,000

**MDA: MINISTRY OF HEALTH**

REVENUE CODE	REVENUE ITEM	RATE			
		APPLICATION	REGISTRATION	RENEWAL	RELOCATION
<b>12020456</b>	<b>SCHOOL/TUITION/EXAMINATION FEES</b>				
12020456(a)	Exams/Erolment fees	2,500.00	4,000.00		
<b>12020136</b>	<b>PATENT MEDICINE LICENCE (DEV)</b>			5,000.00	
<b>12020612</b>	<b>ESSENTIAL DRUG PROG (DEV LAVY)</b>	Vary according to supply			
<b>12020449</b>	<b>PRIVATE HEALTH INSTITUTION REGISTRATION/RENEWAL FEES</b>	<b>APPLICATION</b>	<b>REGISTRATION</b>	<b>RENEWAL</b>	<b>RELOCATION</b>
12020449(a)	Optometry/Nursing/Homes/Laboratory	20,000.00	60,000.00	40,000.00	15,000.00
12020449(b)	Nursing & Maternity home	10,000.00	45,000.00	35,000.00	5,000.00
12020449(c)	Clinics	10,000.00	55,000.00	35,000.00	5,000.00
12020449(d)	Medical centre	10,000.00	60,000.00	40,000.00	5,000.00
12020449(e)	Hospitals	15,000.00	80,000.00	60,000.00	10,000.00
12020449(f)	Radiological Services	20,000.00	75,000.00	75,000.00	75,000.00
12020449(g)	Physiotherapy centres	3,000.00	20,000.00	15,000.00	15,000.00
12020449(h)	Mortuary and Embalment centres	20,000.00	100,000.00	75,000.00	75,000.00

12020449(i)	Medical unit attached to Corporate Organisation & Industrial Clinics	100,000.00	250,000.00	150,000.00	150,000.00
	Industrial Clinic	100,000	250,000	150,000	150,000
	Ministry of Health- Medical Lab- Corporate Organisation	100,000	100,000	250,000	150,000
	Ministry of Health- Medical Lab- Corporate Organisation	100,000	100,000	250,000	150,000
12020449(j)	Private Health Facility Bank Confirmation of Registration Status (Search)	5,000.00			
<b>12020449(k)</b>	<b>FOOD VENDOR</b>		<b>REGISTRATION</b>	<b>ANNUAL RENEWAL FEE</b>	<b>CERTIFICATE OF FITNESS PER STAFF</b>
12020449(k i)	Fast Food		30,000.00	15,000.00	1,000.00
12020449(k ii)	Hotel/Guest House		30,000.00	15,000.00	1,000.00
12020449(k iii)	Bakery		30,000.00	15,000.00	1,000.00
12020449(k iv)	Restaurants		20,000.00	10,000.00	1,000.00
12020449(k v)	Bars		20,000.00	10,000.00	1,000.00
12020449(k vi)	Mobile/Food Outlet		5,000.00	2,500.00	1,000.00

12020449(k vii)	Oil Mill		20,000.00	10,000.00	1,000.00
12020449(k viii)	Oil Store		20,000.00	10,000.00	1,000.00
12020449(k ix)	Cold Room		30,000.00	15,000.00	1,000.00
12020449(k x)	Meat Shop		10,000.00	5,000.00	1,000.00
12020449(k xi)	Aerated Water Factory		20,000.00	10,000.00	1,000.00
12020449(k xii)	Dairy products & Milk		20,000.00	10,000.00	1,000.00
12020449(l)	TRADITIONAL MEDICINE BOARD LICENSE/Certificate	3,000.00	12,500.00	12,500.00	
<b>12020141</b>	<b>VECTOR LICENSE/FUMIGATION OF PREMISES</b>				
12020141(a)	Fumigation Outfit		20,000.00	10,000.00	
12020141(b)	Chemical Store		20,000.00	10,000.00	

	Ministry of Health- Pharmacist Council of Nigeria	-
	Ministry of Health- SHT- Boarding Fee	6,000.00
	Ministry of Health- SHT- Tuition Fee	4,000.00
	Ministry of Health- SHT- Enrolment Fee	3,500.00
	Testing Form- Commercial- Trucks/Big Buses	3,750.00
	Ministry of Health- Change of Names	10,000.00
	Ministry of Health- Sickle Cell Essential Drugs Project	-
	Ministry of Health- SHT- Boarding Fee	6,000.00
	Ministry of Health- SHT- Tuition Fee	4,000.00
	Ministry of Health- SHT- Enrolment Fee	3,500.00

**MDA:AGRICULTURE AND FOOD SECURITY**

<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>RATE</b>	<b>CATEGORY</b>
1	12020609(a)	Oil Palm Plantation	25,000.00	
2	12020609(b)	Rubber		
3	12020609(c)	Cocoa		
4	12020609(d)	Farm Land	10,000.00	
5	12020703(a)	Tractor	15,000.00	
6	12020703(b)	Disc Harrow	5,000.00	
7	12020703(c)	Ridger	5,000.00	
8	12020703(d)	Plough	5,000.00	
9	12020703(e)	Weeder	5,000.00	
10	12020119(A)	<b>Small Scale Fishermen</b>		
11	12020119(A1)	Fishermen using non-motorized canoe with net and hooks, not more than 100 metres	350 - 400pa	
12	12020119(A2)	Any other methods such as cane fishing, traps, fencing etc	350 - 400pa	
	<b>12020119(B)</b>	<b>Commercial Fishing</b>		
1	12020119(B1)	Fishermen using motorized craft and fishing nets and or hooks of 100 metres and above in length	750 - 1,500	
2	12020119(B2)	Fishing for pelagic fish shauls e.g Bonga	750 - 1,500	
3	12020119(B3)	Craftish Fishing		
4	12020119(B4)	Pen and cage fisheries		
	<b>12020119(C)</b>	<b>Others</b>		
1	12020119(C1)	Fishing in restricted water bodies e.g lakes reservoir	3,000 - 5,000	
2	12020119(C2)	Festival Fishing	2,500 - 8,000	
3	12020119(C3)	Sport fishing	2,500 - 3,500	
4	12020119(C4)	Fencing "Uwe" Fishing	3,000 - 4,500	
	<b>12020119(D)</b>	<b>Fish Ponds-Classes of fish ponds</b>		
1	12020119(D1)	0 - 0.25ha	2,500	
2	12020119(D2)	0.25 - 1ha	3,500	
3	12020119(D3)	1ha and above	10,000	

	<b>12020119(E)</b>	<b>Cold Stores - Classes/tonnage</b>		
1	12020119(E1)	0 - 9 tons	3,400	
2	12020119(E2)	10 - 14 tons	4,000	
3	12020119(E3)	15 - 19 tons	4,400	
4	12020119(E4)	20 - 24 tons	5,000	
5	12020119(E5)	25 - 29 tons	5,500	
6	12020119(E6)	30 - 34 tons	6,000	
7	12020119(E7)	35 - 39 tons	7,000	
8	12020119(E8)	40 - 44 tons	8,000	
9	12020119(E9)	45 - 49 tons	9,000	
10	12020119(E10)	50 - 54 tons	9,500	
11	12020119(E11)	55 - 59 tons	10,000	
12	12020119(E12)	60 tons and above	10,500	
	<b>12020119(F)</b>	<b>Distribution and Retailing of Fish/Fish Products</b>		
1	12020119(F1)	License and registration for retailers	300 - 500	
2	12020119(F2)	Licenses and registration for distributors	2,500 - 5,000	
3	12020119(F3)	Licenses and registration of major distributors importers	150,000 - 250,000pa	
	<b>12020119(G)</b>	<b>Fishing Craft License</b>		
1	12020119(G1)	Paddle Canoe		
2	12020119(G2)	Small 10" - 15"	450 - 600pa	
3	12020119(G3)	Medium 15" - 20"	650 - 900	
4	12020119(G4)	Large 20" and above	1,000 - 1,200	
	<b>12020119(H)</b>	<b>Motorized Craft</b>		
1	12020119(H1)	Small Craft 10" - 15"	600 - 900	
2	12020119(H2)	Medium 15" - 20"	900 - 1,500	
3	12020119(H3)	Large 20" and above	1,500 - 2,000	
	<b>12020119(H)</b>	<b>New Sources Of Revenue</b>		
1	12020119(H1)	Fish farm management (service charge)		
2	12020119(H2)	Pond Treatment	500 - 1,000	
3	12020119(H3)	Soil and water analysis	2,000	

4	12020119(H4)	Fish farm: Establishment/Construction (Supervision)	2,500	
5	12020119(H5)	Fish farm Enumeration and Evaluation	5,000	
6	12020119(H6)	Project Assessment Fee	5,000 - 10,000	
	<b>12020119(I)</b>	<b>Water Pump Hire Service</b>		
1	12020119(I1)	2' Water Pump	750 - 1,000/day	
2	12020119(I2)	3" Water Pump	1,000 - 1,200	
3	12020119(I3)	Diesel Engine	1,500 - 2,000	
4	12020119(I4)	Stoage Facilities/Handling	150/Carton/day	
5	12020119(I5)	Feed Formulation (service charge)	200/bag	
	<b>12020119(J)</b>	<b>Net for Cropping</b>		
1	12020119(J1)	Drag - Net (Less than 10m)	750 - 1,000/day	
2	12020119(J2)	Drag - Net (More than 10m)	1,200 per day	
	<b>12020119(K)</b>	<b>Fish Haulage (Refrigerated Trucks)</b>	100 per ton	
	<b>12020450</b>	<b>Meat Inspection Fees</b>		
1	12020450(a)	Cow	500.00	
2	12020450(b)	Goat/ Sheep	150.00	
3	12020450(c)	Pig	150.00	
4	12020450(d)	Chicken	50.00	
	<b>12020707</b>	<b>Department Of Veterinary Service</b>		
1	12020707(a)	Veterinary Clinical And Ambulatory Services		
2	12020707(b)	Regisration Fee	500.00	
3	12020707(c)	Minor Surgical Intervention	1,500.00	
4	12020707(d)	Major Surgical Intervention	4,500.00	
5	12020707(e)	De – Worming	500.00	
6	12020707(f)	Antibiotics	500.00	
7	12020707(g)	Steriods/hormonal treatment	1,500.00	
8	12020707(h)	Parasite Treatment	500.00	
9	12020707(i)	Examination	500.00	
10	12020707(j)	Poultry Farm Registration	5,000.00	
11	12020707(k)	Large Animal Farm Regisration	3,000.00	
12	12020707(l)	Other Farm	800.00	

	<b>12020609</b>	<b>Farm Services And Pest Control Dept</b>		
1	12020609(a)	The amount per structure	50,000/75,000	
	<b>12029711</b>	<b>Lease of farms/pig and poultry</b>		
1	12029711(a)	There is no law backing the collection		
	<b>12020609</b>	<b>Produce (Quasi - Agricultural Produce)</b>		
1	12020609(a)	Per Pick - Up Van	2,000.00	
2	12020609(b)	Per Lorry Of 7 - 10 tones	5,000.00	
3	12020609(c)	Per Tailer Load Of 25 - 30 tons	10,000.00	
	<b>12020450</b>	<b>Produce (Graded Produce For Export)</b>		
1	12020450(a)	Cocoa	5,000 per ton	
2	12020450(b)	Palm Oil	1,000 per ton	
3	12020450(c)	Palm Kernel	1,000 per ton	
4	12020450(d)	Rubber	1,000 per ton	
5	12020450(e)	Cashew	1,000 per ton	
		<b>INSTALLATION OF LARGE SCALE RUBBER PROCESSING MACHINE:</b>		
		Application fee	N15,000.00	
		Approval for permission to install	N140,000.00	
	<b>12020703</b>	<b>Processing Machin Fo All Produce</b>		
		Application fee	N7,500.00	
		Installation fee	N15,000.00	
1	12020703(a)	Small Scale	15,000P/A	
2	12020703(b)	Medium Sacale	20,000P/A	
3	12020703(c)	Intermidiate Capacity	250,000P/A	
4	12020703(d)	Large Scale	6,000P/A	
		<b>INSTALLATION OF MEDIUM CAPACITY PALM OIL PROCESSING MILL</b>		
		Application fee	N10,000.00	
		Approval for permission to install medium mill	N75,000.00	

		<b>INSTALLATION OF SMALL SCALE PALM OIL PROCESSING MILL OF BETWEEN 1 TONNE – 5 TONNES: Pre-production/ inspection Test</b>		
		Application fee	N20,000.00	
		Approval for permission to in stall optimum production	N230,000.00	
		Application fee	N5,000.00	
		Approval for permission to install mill and production	N35,000.00	
		<b>REGISTRATION FOR EXPORT CROPS</b>		
1		Store	N40,000.00 per Annum	
2		Independent buyer	N100,000.00 Per Annum	
3		Exporter	N150,000.00 Per Annum	
4		Palm oil Estate	N6,000,000.00 Per Annum (Oil palm estate is not making	
5		Oil palm Mill	N20,000.00 Per Annum	
6		Cracking of Oil Palm Mill (Kernel)	N20,000.00 Per Annum	
7		Application fees	N20,000.00 per Annum	
		<b>AGRIC. PRODUCT (SALES &amp; LEASE OF PLANTAION</b>		
1		Lease of oil palm plantation	N30,000.00/Hectare	
2		Rent / lease of rubber plantation	N30,000.00 / Hectare	
3		Rent/ lease of farmland	N10,000.00 /Hectare	
4		Rent/lease of ware House/ store facility (old)	N1,000.00/SQM	
5		Farm settlers annual statutory fee	N10,000.00/settler	

		<b>AGRIC SREVICE</b>		
1		Lease of plantation/production infrastructure	N10,000.00/Hectare	
2		Bush clearing and Tractor	N15,000.00 per day	
3		Hiring service	N5,000.00 per day	
		<b>URHONIGBE</b>		
1		Rubber Estate concession fee/ annum	N6,600.000.00 per annum	

**PRODUCE FROM CONTROL POSTS COLLECTIONS: 12020450**

S/N	CODE	REVENUE ITEM	RATE	CATEGORY
1	a)	BEANS	3,000.00	15 TONNES LORRY
2	b)	CASHEW	3,000.00	15 TONNES LORRY
3	c)	CATTLES	3,000.00	15 TONNES LORRY
4	d)	COCO YAM	3,000.00	15 TONNES LORRY
5	e)	COCOA	3,000.00	15 TONNES LORRY
6	f)	GARDEN EGGS	3,000.00	15 TONNES LORRY
7	i)	GARRI	6,000.00	20TONNES LORRY
8	j)	KOLANUT	3,000.00	15 TONNES LORRY
9	k)	ONIONS	3,000.00	15 TONNES LORRY
10	l)	ORANGE	3,000.00	15 TONNES LORRY
11	m)	PALM OIL	3,000.00	15 TONNES LORRY
12	n)	PEPPER	3,000.00	15 TONNES LORRY
13	o)	PLANTAIN	4,000.00	15 TONNES LORRY
14	p)	TOMATOES	3,000.00	15 TONNES LORRY
15	q)	WATER MELON	3,000.00	15 TONNES LORRY
16	r)	BEANS	5,000.00	20 TONNES LORRY

17	s)	CASHEW	5,000.00	20 TONNES LORRY
18	t)	CATTLES	5,000.00	20 TONNES LORRY
19	u)	COCO YAM	5,000.00	20 TONNES LORRY
20	v)	COCOA	5,000.00	20 TONNES LORRY
21	w)	GARDEN EGGS	5,000.00	20 TONNES LORRY
22	x)	GARRI	6,000.00	20 TONNES LORRY
23	y)	KOLANUT	5,000.00	20 TONNES LORRY
24	z)	ONIONS	5,000.00	20 TONNES LORRY
25	aa)	ORANGE	5,000.00	20 TONNES LORRY
26	ab)	PALM OIL	5,000.00	20 TONNES LORRY
27	ac)	PEPPER	5,000.00	20 TONNES LORRY
28	ad)	PLANTAIN	5,000.00	20 TONNES LORRY
29	ae)	TOMATOES	5,000.00	20 TONNES LORRY
30	af)	WATER MELON	5,000.00	20 TONNES LORRY
31	ag)	BEANS	5,000.00	30 TONNES LORRY
32	ah)	CASHEW	5,000.00	30 TONNES LORRY
33	ai)	CATTLES	5,000.00	30 TONNES LORRY
34	aj)	COCO YAM	5,000.00	30 TONNES LORRY
35	ak)	COCOA	5,000.00	30 TONNES LORRY
36	al)	GARDEN EGGS	5,000.00	30 TONNES LORRY
37	am)	GARRI	5,000.00	30 TONNES LORRY
38	an)	KOLANUT	5,000.00	30 TONNES LORRY
39	ao)	ONIONS	5,000.00	30 TONNES LORRY

40	ap)	ORANGE	5,000.00	30 TONNES LORRY
41	aq)	PALM OIL	5,000.00	30 TONNES LORRY
42	ar)	PEPPER	5,000.00	30 TONNES LORRY
43	as)	PLANTAIN	5,000.00	30 TONNES LORRY
44	at)	TOMATOES	5,000.00	30 TONNES LORRY
45	au)	WATER MELON	5,000.00	30 TONNES LORRY
46	av)	BEANS	1,500.00	BUS
47	aw)	CASHEW	1,500.00	BUS
48	ax)	CATTLES	1,500.00	BUS
49	ay)	COCO YAM	1,500.00	BUS
50	az)	COCOA	1,500.00	BUS
51	ba)	GARDEN EGGS	1,500.00	BUS
52	bb)	GARRI	1,500.00	BUS
53	bc)	KOLANUT	1,500.00	BUS
54	bd)	ONIONS	1,500.00	BUS
55	be)	ORANGE	1,500.00	BUS
56	bf)	PALM OIL	1,500.00	BUS
57	bg)	PEPPER	1,500.00	BUS
58	bh)	PLANTAIN	1,500.00	BUS
59	bi)	TOMATOES	1,500.00	BUS
60	bj)	WATER MELON	1,500.00	BUS
61	bk)	BEANS	800.00	CARS
62	bl)	CASHEW	800.00	CARS
63	bm)	CATTLES	800.00	CARS
64	bn)	COCO YAM	800.00	CARS
65	bo)	COCOA	800.00	CARS
66	bp)	GARDEN EGGS	800.00	CARS
67	bq)	GARRI	800.00	CARS
68	br)	KOLANUT	800.00	CARS
69	bs)	ONIONS	800.00	CARS
70	bt)	ORANGE	800.00	CARS
71	bu)	PALM OIL	800.00	CARS

72	bv)	PEPPER	800.00	CARS
73	bw)	PLANTAIN	800.00	CARS
74	bx)	TOMATOES	800.00	CARS
75	by)	WATER MELON	800.00	CARS
76	bz	BEANS	2,000.00	J5
77	ca)	CASHEW	2,000.00	J5
78	cb)	CATTLES	2,000.00	J5
79	cc)	COCO YAM	2,000.00	J5
80	cd)	COCOA	2,000.00	J5
81	ce)	GARDEN EGGS	2,000.00	J5
82	cf)	GARRI	2,000.00	J5
83	cg)	KOLANUT	2,000.00	J5
84	ch)	ONIONS	2,000.00	J5
85	ci)	ORANGE	2,000.00	J5
86	cj)	PALM OIL	2,000.00	J5
87	ck)	PEPPER	2,000.00	J5
88	cl)	PLANTAIN	2,000.00	J5
89	cm)	TOMATOES	2,000.00	J5
90	cn)	WATER MELON	2,000.00	J5
91	co)	BEANS	3,000.00	LORRY
92	cp)	CASHEW	4,000.00	LORRY
93	cq)	CATTLES	5,000.00	LORRY
94	cr)	COCO YAM	4,000.00	LORRY
95	cs)	COCOA	4,000.00	LORRY
96	ct)	GARDEN EGGS	5,000.00	LORRY
97	cu)	GARRI	4,000.00	LORRY
98	cv)	KOLANUT	4,000.00	LORRY
99	cw)	ONIONS	5,000.00	LORRY
100	cx)	ORANGE	4,000.00	LORRY
101	cy)	PALM OIL	4,000.00	LORRY
102	cz)	PEPPER	5,000.00	LORRY
103	da)	PIGS	5,000.00	LORRY
104	db)	PLANTAIN	4,000.00	LORRY
105	dc)	TOMATOES	5,000.00	LORRY
106	dd)	WATER MELON	3,000.00	LORRY

107	de)	YAM	4,000.00	LORRY
108	df)	PALM OIL	9,000.00	TANKER
109	dg)	BEANS	5,000.00	TRAILER
110	dh)	CASHEW	5,000.00	TRAILER
111	di)	CATTLES	5,000.00	TRAILER
112	dj)	COCO YAM	5,000.00	TRAILER
113	dk)	COCOA	5,000.00	TRAILER
114	dl)	GARDEN EGGS	5,000.00	TRAILER
115	dm)	GARRI	5,000.00	TRAILER
116	dn)	KOLANUT	5,000.00	TRAILER
117	do)	ONIONS	5,000.00	TRAILER
118	dp)	ORANGE	5,000.00	TRAILER
119	dq)	PALM OIL	5,000.00	TRAILER
120	dr)	PEPPER	5,000.00	TRAILER
121	ds)	PLANTAIN	5,000.00	TRAILER
122	dt)	TOMATOES	5,000.00	TRAILER
123	du)	WATER MELON	5,000.00	TRAILER

<b>MDA: MINISTRY OF MINNING AND ENERGY</b>					
	<b>12020493</b>	<b>HAULAGE FEES FROM VEHICLES TRANSPORTING SOLID MINERALS WITHIN AND THROUGH EDO STATE COLLECTED AT CONTROL POSTS</b>			
<b>S/N</b>	<b>CODE</b>	<b>REVENUE ITEM</b>	<b>CATEGORY</b>		<b>RATE</b>
1	a)	Burrow Pit & Quarry	TIPPER	GRANITE	4,000.00
2	b)	Burrow Pit & Quarry	TIPPER	QUARRY	4,000.00
3	c)	Burrow Pit & Quarry	TIPPER	SAND TIPPER DRIVER	1,500.00

MDA: MINISTRY OF SOCIAL DEVELOPMENT AND HUMANITARIAN AFFAIRS								
S/N	REVENUE CODE	REVENUE ITEM	Reporting	RATE				
				Application	Registration	Renewal	Relocation	Extra
1	12020483(a)	Registration of Creche	Child Development		50,000.00	10,000.00		10,000.00
2	12020483(b)	Registration Fee (Registration of NGOS)	Gender Issues		30,000.00	10,000.00		
3	12020484	Women Development Market	Gender Issues		20,000.00			
4	12020711	Earning From Iwogban Stores	Gender Issues	500.00	2,500.00			

MDA: OFFICE OF THE AUDITOR-GENERAL (STATE)			
S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12021302	Auditor-General - Registration- Firm	10,000.00
2	12021302(a)	Auditor-General - Renewal - Audit Firm	5,000.00
3	12021302(b)	Auditor-General - Audit Fees - External Auditors	0.25

MDA:MINISTRY OF COMMUNICATION AND ORIENTATION			
S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020482	Public Address Equipment	4,000.00

MDA : EDO BROADCASTING SERVICE		
S/N	REVENUE ITEM	RATES
1.	Religious/NGOS – 1 hour TV (Quarterly)	580,000
2.	Religious/NGOS – 30 mins TV (Quarterly)	440,000
3.	Religious/NGOS – 15 mins TV (Quarterly)	250,000
4.	Religious/NGOS – 1 hour Radio (Quarterly)	400,000

5.	Religious/NGOS – 30mins Radio (Quarterly)	250,000
6.	Religious/NGOS – 15mins Radio (Quarterly)	180,000
7.	Govt. /Association/Corporate Bodies 1 hour TV	600,000
8.	Govt. /Association/Corporate Bodies 30 Mins TV	500,000
9.	Govt. /Association/Corporate Bodies 15 Mins TV	320,000
10	Govt. /Association/Corporate Bodies 1 Hour Radio	400,000
11	Govt. /Association/Corporate Bodies 30 mins Radio	265,000
12	Govt. /Association/Corporate Bodies 15 Mins Radio	220,000
13	Commercial News TV Film	50,000
14	Commercial News TV Film Statement	25,000
15	Commercial News FM	15,000
16	From the pulpit per Quarter	120,000
17	Obituary Advert on FM	7,000
18	Obituary Advert on TV	10,000
19	Ordinary Advert on TV	8,500
20	Ordinary Advert on FM	10,000
21	MidNews Advert on TV	18,000
22	Mid News Advert on FM	15,000

<b>MDA : JUDICIARY, HIGH COURT OF JUSTICE</b>		
	<b>REVENUE ITEM</b>	<b>DATE</b>
1	High Court of Justice – Claims – Filing of Action	400.00
2	High Court of Justice – Claims - Recovery - Below ₦600,000	3,000.00
3	High Court of Justice – Claims – Recovery – ₦6999,001 – ₦1,000,000	3,750.00
4	High Court of Justice – Claims - Recovery – ₦1,000,001 – ₦15,000,000,000	7,500.00
5	High Court of Justice – Claims – Recovery – Above ₦5,000,000	10,500.00
6	High Court of Justice – Non Monetary – Claims – Each Declaration	300.00
7	High Court of Justice – Claims – Each Declaration	200.00
8	High Court of Justice – Claims - Maximum	2,000.00
9	High Court of Justice – Claims – Initial fee	750.00
10	High Court of Justice – Claims - Second fee payable	150.00
11	High Court of Justice – Claims – Maximum total fee	7,500.00
12	High court of justice—Action –possession of property –Not Exceeded	1,000.00
13	High Court of Justice – Action – Possession of Property – Above ₦100,000.00 and not exceeding ₦50000	2,000.00
14	High Court of Justice – Action - Action – Possession of Property - Above ₦500,000.00	5,000.00

15	High Court of Justice – Declaration of Titles – Value does not exceed	2,000.00
16	High Court of Justice – Declaration of Titles – Value specified is ₦1,000,000	3,000.00
17	High Court of Justice – Declaration of Titles – Maximum fee	7,500.00
18	High Court of Justice – Administrative Summons – Property – ₦1,000.00 - ₦100,000.00	1,000.00
19	High Court of Justice – Administrative Summons – Property - ₦1000,001.00 – ₦5000,000.00	2,000.00
20	High Court of Justice – Administrative Summons – Property - ₦500,001.00 - ₦1,000,000.00	3,000.00
21	High Court of Justice – Administrative Summons – Property - Above ₦1,000,000.00 or not specified	5,000.00
22	High Court of Justice – Administrative Summons – Property – Does not exceed ₦1,000,000.00	1,000.00
23	High Court of Justice – Administrative Summons –property – Exceeds N1000,000.00	2,000.00
24	High Court of Justice – Administrative Summons – Property - where no gross value can be specified	3,000.00
25	High Court of Justice – Administrative Summons – Property – Maximum fee	5,000.00
26	High Court of Justice – Administrative Summons – Property – Not specifically provided for	500.00
27	High Court of Justice – Motion Filing – High Court of Justice – Motion – Filing Fee	500.00
28	High Court of Justice – Motion Filing - Application for Amendment	500.00
29	High Court of Justice – Declaration in support of Court Process	200.00
30	High Court of Justice – Declaration Statutory Declaration	400.00
31	High Court of Justice – Declaration – in cases other	2,000.00
32	High Court of Justice – Declaration - Certification of document	500.00
33	High Court of Justice – Declaration - Endorsing paper annexed to an Affidavit or declaration	100.00
34	High Court of Justice – Declaration – Sealing any document not in Court process	500.00
35	High Court of Justice – Declaration - Attesting the execution	200.00
36	High Court of Justice – Declaration – For any other document	1,000.00
37	High Court of Justice – Pleadings – Filing of Statement of claim	400.00
38	High Court of Justice – Pleadings – Filing of Statement of Defence	400.00
39	High Court of Justice – Pleadings – Filing of Reply	400.00
40	High Court of Justice – Pleadings – Filing of Terms of Settlement	400.00
41	High Court of Justice – Pleadings – Any other pleading	400.00
42	High Court of Justice – Matrimonial Matter – For every petition	2,000.00

43	High Court of Justice – Matrimonial Matter - Citation – One Person	500.00
44	High Court of Justice – Matrimonial Matter – Citation – for Each Other Person	500.00
45	High Court of Justice – Matrimonial Matter – For the Registrar’s Certification	500.00
46	High Court of Justice – Matrimonial Matter – for a petition for maintenance	550.00
47	High Court of Justice - Registrars Direction – Application Decree Absolute	250.00
48	High Court of Justice – Registrars Direction – Sealing the Decree Absolute	250.00
49	High Court of Justice – Registrars Direction – Copy of the Decree Absolute	600.00
50	High Court of Justice – Registrars Direction – Searching	250.00
51	High Court of Justice – Probate and Administration - Probate or letters of Administration	400.00
52	High Court of Justice – Probate and Administration - Oath of Executor or Administration	400.00
53	High Court of Justice – Probate and Administration - Justification of sureties for each survey	200.00
54	High Court of Justice – Probate and Administration - Administration Bond	200.00
55	High Court of Justice – Probate and Administration - on entering a Caveat	1500.00
56	High Court of Justice – Probate and Administration – On every warning to a caveat	500.00
57	High Court of Justice – Probate and Administration – On application for Probate or letters of orders for administration 10%	5000.00
58	High Court of Justice – Probate and Administration – For re-sealing a grant so as to bring it within this jurisdiction	2000.00
59	High Court of Justice – Probate - Oath of Inventory	500.00
60	High Court of Justice – Probate and Administration - Deposit of will for safe custody	10,000.00
61	High Court of Justice – Probate and Administration - Applications, Affidavits, Judgments, Orders, Security Bonds, Warrants and Writs or others documents.	200,00
62	High Court of Justice – Probate and Administration – On Filling any other application	400.00
63	High Court of Justice – Probate and Administration – On Filling a security bond	400.00
64	High Court of Justice – Probate and Administration – justification of sureties for each surety	200.00
65	High Court of Justice – Probate and Administration - Sealing and Certification of will	2,000.00

66	High Court of Justice – Probate and Administration - Sealing and Certification of Codicil	2,000.00
67	High Court of Justice – Probate and Administration - Filling Schedule of Debts and Funeral Expenses	500.00
68	High Court of Justice – Probate and Administration – Drawing up of order or Grant	200.00
69	High Court of Justice – Probate and Administration – Swearing and filling of Affidavit of Allas	700.00
70	High Court of Justice – Probate and Administration – Application to search index to Grants or wills	2000.00
71	High Court of Justice – Probate and Administration – Inspection of Grants or wills	2000.00
72	High Court of Justice – Miscellaneous Application - for a special interpreter of a language not in common use	400.00
73	High Court of Justice – Miscellaneous Application - for an inquiry by a Court official where so ordered by the Court.	400.00
74	High Court of Justice – Miscellaneous Application - For taking down a person’s stamen where so ordered by the Court	200.00
75	High Court of Justice – Miscellaneous Application - For searching the Court archives	500.00
76	High Court of Justice – Miscellaneous Application - Inspection of the Court’s case file	500.00
77	High Court of Justice – Miscellaneous Application - To prepare my record of proceeding every folio 72 words	100,00
78	High Court of Justice – Miscellaneous Application - For every subpoena or witness summons	200.00
79	High Court of Justice - Miscellaneous Application - On warrant for prisoner to give evidence at a party’s instance	400.00
80	High Court of Justice – Miscellaneous Application - For attending the execution an instrument or document	200.00
81	High Court of Justice – Miscellaneous Application - For sealing any document not in proceedings	400.00
82	High Court of Justice – Miscellaneous Application - For certificate of service of foreign process	1000.00
83	High Court of Justice – Miscellaneous Application - For service of process on any person payable to the Registrar for process serves per kilometer.	200.00
84	High Court of Justice – Transfer of Cases – On written application to the Chief Judge to transfer a case from Court to Court.	2000.00
85	High Court of Justice – Transfer of Case – Magistrates Court to a Customary Court.	5,000.00
86	High Court of Justice – Transfer of Case – Upon the granting of an application to the Chief Judge	1,000.00

87	High Court of Justice – Transfer of Case - On an order transferring a civil case from one Magistrate’s Court to another Magistrate’s Court.	1,000.00
88	High Court of Justice – Judgment Enforcement - Registration of s certificates of judgment of a High court	800.00
89	High Court of Justice – Judgment Enforcement – Registration of a certificate of judgment of any other court	1,000.00
90	High Court of Justice – Judgment Enforcement – Endorsement processes for service from another process	400.00
91	High Court of Justice – Judgment Enforcement - Enforcement of judgment – other related processes	200.00
92	High Court of Justice – Attachments - Write of attachment	600.00
93	High Court of Justice - Attachments - Interpleader	400.00
94	High Court of Justice – Attachments - Other related process	200.00
95	High Court of Justice – Attachments - Does not exceed N25,000.00	500.00
96	High Court of Justice – Attachments - Exceeds N25,000.00 but not above N100,000.00	1000.00
97	High Court of Justice – Attachments - Exceeds N100,000.00 but not above N250,000.00	500.00
98	High Court of Justice – Attachments - Exceeds N250,000.00	2000.00
99	High Court of Justice – Attachments - For execution of every writ not exceeding N100,00	400.00
100	High Court of Justice – Attachments - For execution of every writ above N100.000	800.00
101	High Court of Justice – Attachments - Sheriff’s expenses of sales below N10,000.00	400.00
102	High Court of Justice – Attachments - Sheriff’s expenses of sales between N10,000.00 and N50,000.00	600.00
103	High Court of Justice – Attachments - Sheriff’s expenses of sales more than N50,000.00	1,000.00
104	High Court of Justice – Judgement Summon - Garnishee does not exceed N100,00.00	400.00
105	High Court of Justice – Judgement Summon Garnishee Exceed N500,000.00	500.00
106	High Court of Justice – Judgement Summon Garnishee Exceed ₦ 500,000.00	1,000.00
107	High Court of Justice – Warrant of Committal-Arrest/Detention of a judgment debtor	1,000.00
108	High Court of Justice – Warrant of Committal- for every personal arrest	1,000.00
109	High Court of Justice – Warrant of Committal – Execution.	1,000.00
110	High Court of Justice – Warrant of Committal – For the issue of notice to show cause for disobedience of an order court	400.00
111	High Court of Justice – Warrant of Committal – Summons	200.00

112	High Court of Justice – Allowances to witnesses – Salaries not less than Grade level 08	4,000.00
113	High Court of Justice – Allowances to witnesses – Salaries are less than Grade level 08	1,000.00
114	High Court of Justice – Allowances to witnesses - For more than Grade level 07	2,000.00
115	High Court of Justice – Allowances to witnesses - Any other person not specifically provided for in the appendix	600.00
116	High Court of Justice – Allowances to witnesses – The interpreter of Nigerian language	400.00
117	High Court of Justice – Allowances to witnesses - The interpreter of foreign language	400.00
118	High Court of Justice – Transport Allowances - By private car per kilometer	200.00
119	High Court of Justice – Transport Allowances - By private motorcycle per kilometer	100.00
120	High Court of Justice – Noting Protest – Noting protest on bill or not	200.00
121	High Court of Justice - Notaries Fees – Extending protest on bill of exchange	400.00
122	High Court of Justice – Notaries Fees – Promissory note	400.00
123	High Court of Justice – Notaries Fees – Minuting or noting ship's protest	200.00
124	High Court of Justice - Notaries Fees – Extending ship's protest	400.00
125	High Court of Justice - Notaries Fees – Attestation to any document	400.00
126	High Court of Justice - Notaries Fees - For every folio of 72 words	1,000.00
127	High Court of Justice- Notaries Fees - Attestation to translation of any document	6,000.00
128	High Court of Justice - Notaries Fees - Registration of a certificate of judgement	4,000.00
129	High Court of Justice - Notaries Fees - Registration of caveat – filling caveat	4,000.00
130	High Court of Justice - probate – Filling of Doc	400.00
131	High Court of Justice - Probate – Withdrawal Will	500.00
132	High Court of Justice - Probate – Lodgment of will	10,000.00
133	High Court of Justice - Probate - C. T. C. of Will	2,000.00
134	High Court of Justice - Probate - Will Defaultment	70,00.00
135	High Court of Justice - Probate – Oath & Filling AKA	700.00
136	High Court of Justice - Court Process (Civil)	
137	High Court of Justice - Writ	
138	High Court of Justice - Miscellaneous (Civil)	
139	High Court of Justice - Court Process (Criminal)	
140	High Court of Justice - Miscellaneous (Criminal)	

141	High Court of Justice - Fundamental Right Applicant	
142	High Court of Justice - Divorce – Petition	
143	High Court of Justice - Probate – Search for Will	2,000.00
144	High Court of Justice - Probate - Forms Application Will fee	5,000.00
145	High Court of Justice - Probate - Substitution	10,000.00
146	High Court of Justice - Probate - Witness	400.00
147	High Court of Justice - Probate - Fact	400.00
148	High Court of Justice - Default not fixed ₦200	200.00
149	High Court of Justice - Relisting	10,000.00
150	High Court of Justice - Petition (Divorce)	2,000.00
151	High Court of Justice - Penalty not fixed	
152	High Court of Justice – Application for Adjournment	500.00
153	High Court of Justice – Notice of Appeal	5,000.00
154	High Court of Justice - Every Declaration Sought	300.00
155	High Court of Justice - Probate – Estate fee 10% of Asset	
156	High Court of Justice - Probate - Oath Application	400.00
157	High Court of Justice – Probate - Oath Next of kin	500.00
158	High Court of Justice - Probate – Affidavit of Facts	400.00
159	High Court of Justice - Filling Oath	200.00
160	High Court of Justice - Written Address	400.00
161	High Court of Justice – Fine based on judgement	
162	High Court of Justice – Certified True Copy	500.00
163	High Court of Justice – Kilometer Allowance	400.00
164	Irrevocable Power of Attorney	400.00
165	Power of Attorney for Sales	
	<b><u>CRIMINAL COURTS</u></b>	
166	Filing	400.00
167	Filing of notice of appeal	3,000.00
168	Oath fee	250.00
169	Written Address	400.00
170	Exhibit	75.00
171	Service	200.00
172	Kilo	200.00
173	CTC	450.00
174	Application	400.00
175	Filing of Order	200.00
176	Reading of Will	5,000.00

MEDIATION		
S/N		AMOUNT
1.	Filing Fee	₦2,000.00

2.	Process Fee	₦6,000 (Maximum of 3 Sessions) ₦3,000 (Additional Session)
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<b>MONETARY CLAIMS</b>		
<b>S/N</b>	<b>AMOUNT IN DISPUTE</b>	<b>MEDIATOR'S FEE (BOTH PARTIES)</b>
1.	Small claim	₦30,000.00
2.	₦1,000,000.00 – ₦10,000,000.00	₦50,000.00 + 4% of claims
3.	Over ₦10,000,000.00 but less than ₦50,000,000.00	₦75,000.00 + 2% of claims
4.	Over ₦50,000,000.00 but less than ₦200,000,000.00	₦120,000.00 + 2% of claims
5.	Claims above ₦200,000,000.00	₦200,000.00 + Percentage to be negotiated with ESMDC

<b>NON-MONETARY CLAIMS</b>		
<b>S/N</b>	<b>ISSUES IN DISPUTE</b>	<b>MEDIATOR'S FEE (BOTH PARTIES)</b>
1.	Simple Claims/matters	₦30,000.00
2.	Complex Claims/matters	₦100,000.00

<b>ARBITRATION</b>			
	<b>AMOUNT IN DISPUTE</b>	<b>ARBITRATOR'S FEE</b>	<b>ADMINISTRATIVE FEE</b>
Between	1M – 10M	₦50,000.00 + 7% of claims	₦20,000.00 per party
Above	10M – 50M	₦100,000.00 + 5% of claims	₦25,000.00 per party
Above	50M – 200M	₦150,000.00 + 3% of claims	₦30,000.00 per party
Above	200M – 1 Billion	₦200,000.00 + 2% of claims	₦40,000.00 per party
Above	1 Billion	₦300,000.00 Percentage charged on claim to be negotiated by ESMDC	₦50,000.00 per party

**SETTLEMENT AGREEMENT BROUGHT TO EDO STATE MULTI-DOOR COURT (ESMDC) TO BE ENROLLED AS CONSENT JUDGEMENT**

Simple settlement agreement and settlement with monetary claim of less than ₦20,000,000	₦20,000.00
Agreement with monetary claim above ₦20,000,000.00 but below ₦50,000,000	₦30,000.00
Agreement with monetary claim above ₦50,000,000.00	₦50,000.00
Complex agreement without monetary claim	₦50,000.00

### MINISTRY OF YOUTH AND GENDER ISSUES

S/N	REVENUE ITEM	RATE
1	Youth and Special Duties – Club Renewal	10,000.00
2	Youth and Special Duties – Church Renewal	15,000.00
3	Youth and Special Duties – Search	1000.00
4	Youth and Special Duties – License- Place of Worship	50,500.00
5	Youth and Special Duties – Registration – Club	50,500.00
6	Registration of Voluntary Organisation	50,500.00
7	Renewal of Club Certificate	10,000.00
8	Verification of Registered Club	1,000.00
9	Orphanage Home Registration Fees	50,000.00
10	Registration of Creche	50,000.00
11	Renewal fees for Creche	10,000.00
12	NGO Registration Fees	30,000.00
13	NGO Renewal Fees	10,000.00
14	Iwogban Lock up Stores	2,500.00
15	Iwogban Rent Open Stores	500.00

### MDA: INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AGENCY

S/N	REVENUE CODE	REVENUE ITEM	RATE PER PERSON
	<b>12020400</b>	<b>Fees</b>	
1	120204456	Schooltuition/Regisration/Examination Fees	
2	120204456(a)	Cisco Training Tuition Fees	
3	120204456(b)	JAMB CBT	700.00
	<b>12020500</b>	<b>Fines</b>	
1	12020501	FINES/PENALTY	
2	12020501(a)	Loss of Edo State Official Identity Card	4,000.00
3	12020501(b)	Loss of Biometric Slips	1,000.00

**MDA:EDO STATE GEOGRAPHIC INFORMATION SERVICE(GIS)**

**EDOGIS FEES, RATES, RENT AND PENALTIES**

<b>SN</b>	<b>REVENUE CODE</b>	<b>CATEGORY</b>	<b>ITEM</b>	<b>FEE PURPOSE</b>	<b>RATE</b>
001	12020459	RIGHT OF OCCUPANCY	RECERTIFICATION	APPLICATION PROCESSING FEE	50,000.00
002	12020447	RIGHT OF OCCUPANCY	RECERTIFICATION	INITIAL BILL - GROUND RENT (REMAINING DAYS)	See Schedule 2 and 3
003	12020447	RIGHT OF OCCUPANCY	RECERTIFICATION	OUTSTANDING ACCRUED GROUND RENT	See Schedule 2 and 3
004	12020459	RIGHT OF OCCUPANCY	RECERTIFICATION	DEVELOPMENT LEVY	100,000.00
005	12010104	RIGHT OF OCCUPANCY	RECERTIFICATION	STAMP DUTY FEE	7,500.00
006	12020459	RIGHT OF OCCUPANCY	REGULAR NEW APPLICATION	APPLICATION PROCESSING FEE	50,000.00
007	12020447	RIGHT OF OCCUPANCY	REGULAR NEW APPLICATION	INITIAL BILL - GROUND RENT	See Schedule 2 and 3
008	12020459	RIGHT OF OCCUPANCY	REGULAR NEW APPLICATION	DEVELOPMENT LEVY	100,000.00
009	12020459	RIGHT OF OCCUPANCY	REGULAR IZATION	APPLICATION PROCESSING FEE	50,000.00
010	12020447	RIGHT OF OCCUPANCY	REGULAR IZATION	INITIAL BILL - GROUND RENT	See Schedule 2 and 3
011	12020459	RIGHT OF OCCUPANCY	REGULAR IZATION	DEVELOPMENT LEVY	100,000.00
012	12010104	RIGHT OF OCCUPANCY	REGULAR IZATION	STAMP DUTY FEE	7,500.00
013	12020459	RIGHT OF OCCUPANCY	DIRECT ALLOCATION	APPLICATION PROCESSING FEE	50,000.00
014	12020447	RIGHT OF OCCUPANCY	DIRECT ALLOCATION	INITIAL BILL - GROUND RENT	See Schedule 2 and 3

015	12020459	RIGHT OF OCCUPANCY	DIRECT ALLOCATI ON	INITIAL BILL - PREMIUM	See PR Schedules
016	12010104	RIGHT OF OCCUPANCY	DIRECT ALLOCATI ON	STAMP DUTY FEE	7,500.00
017	12020459	RIGHT OF OCCUPANCY	RE-GRANT	APPLICATION PROCESSING FEE	50,000.00
018	12020447	RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL - GROUND RENT (REMAINING DAYS)	See Schedule 2 and 3
019	12020459	RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL - PREMIUM	See Schedule 4
020	12020447	RIGHT OF OCCUPANCY	RE-GRANT	OUTSTANDING ACCRUED GROUND RENT	See Schedule 2 and 3
021	12010104	RIGHT OF OCCUPANCY	RE-GRANT	STAMP DUTY FEE	7,500.00
022	12020447	LANDUSE CHARGE	LUC	GROUND RENT	See Schedule 2 and 3
023	12020447	LANDUSE CHARGE	LUC	PROPERTY TAX	See LUC Formula
024	12020447	LANDUSE CHARGE	LUC	PROPERTY TAX	See LUC Formula
025	12020461	TRANSACTION	ASSIGNM ENT	APPLICATION PROCESSING FEE	50,000.00
026	12020461	TRANSACTION	ASSIGNM ENT	REGISTRATION FEE	50,000
027	12010104	TRANSACTION	ASSIGNM ENT	STAMP DUTY FEE	7,500.00
028	12020461	TRANSACTION	ASSIGNM ENT	CAPITAL GAINS TAX (INDIVIDUALS / COUPELS)	2.5% OF THE ASSESSED VALUE
029	12020461	TRANSACTION	ASSIGNM ENT	GOVERNOR'S CONSENT FEE	2.5% OF THE ASSESSED VALUE
030	12020437	TRANSACTION	POWER OF ATTORNE Y	APPLICATION PROCESSING FEE	50,000.00
031	12020437	TRANSACTION	POWER OF ATTORNE Y	REGISTRATION FEE	40,000
032	12010104	TRANSACTION	POWER OF	STAMP DUTY FEE	7,500.00

			ATTORNEY		
033	12020437	TRANSACTION	DEED OF MORTGAGE	APPLICATION PROCESSING FEE	50,000.00
034	12020437	TRANSACTION	DEED OF MORTGAGE	GOVERNOR'S CONSENT FEE	1.5% OF THE MORTGAGE VALUE
035	12020437	TRANSACTION	DEED OF MORTGAGE	REGISTRATION OF DEED OF MORTGAGE	50,000
036	12020437	TRANSACTION	DEED OF MORTGAGE	GOVERNOR'S CONSENT FEE (TO SELL MORTGAGE PROPERTY)	100,000
037	12020437	TRANSACTION	DEED OF MORTGAGE	REGISTRATION OF DEED OF RELEASE	50,000
038	12020437	TRANSACTION	CHANGE OF NAME	APPLICATION PROCESSING FEE	50,000.00
039	12020437	TRANSACTION	CHANGE OF NAME	GOVERNOR'S CONSENT FEE	150,000.00
040	12020437	CHANGE TO PLOT	CHANGE OF LAND USE / PURPOSE CLAUSE	APPLICATION PROCESSING FEE	50,000.00
041	12020437	CHANGE TO PLOT	CHANGE OF LAND USE / PURPOSE CLAUSE	GOVERNOR'S CONSENT FEE (RESIDENTIAL TO COMMERCIAL)	500,000.00
042	12020437	CHANGE TO PLOT	CHANGE OF LAND USE / PURPOSE CLAUSE	GOVERNOR'S CONSENT FEE (RESIDENTIAL TO INDUSTRIAL)	700,000.00
043	12020437	CHANGE TO PLOT	CHANGE OF LAND USE / PURPOSE CLAUSE	GOVERNOR'S CONSENT FEE (COMMERCIAL TO INDUSTRIAL)	1,000,000.00
044	12020437	CHANGE TO PLOT	MERGER	APPLICATION PROCESSING FEE	50,000.00
045	12020437	CHANGE TO PLOT	MERGER	CONSENT TO MERGER FOR	200,000.00

				PRIVATE LANDS (SHALL APPLY FOR ROFO WITHIN 60 DAYS)	
046	12020447	MISCELLANEO US	VALUATI ON	COMPENSATION SERVICE	2% OF THE COMPLETE COMPENSATION VALUE
047	12020447	MISCELLANEO US	JUDICARY - VALUATI ON	PROBATE SERVICE	2% OF THE PROBATE VALUE
048	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF CERTIFIC ATE OF OCCUPA NCY	APPLICATION PROCESSING FEE	10,000.00
049	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF CERTIFIC ATE OF OCCUPA NCY	PRINTING AND SEAL FIRST 20 PAGES	40,000.00
050	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF REGISTER ED DOCUME NTS	PRINTING AND SEAL ADDITIONAL PAGES	1,000.00
051	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF LAYOUT PLANS	APPLICATION PROCESSING FEE	10,000.00
052	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF LAYOUT PLANS	LAYOUT PLAN A0	10,000.00
053	12020437	MISCELLANEO US	CERTIFIE D TRUE COPY OF	LAYOUT PLAN A1	8,000.00

			LAYOUT PLANS		
054	12020437	MISCELLANEOUS	CERTIFIED TRUE COPY OF LAYOUT PLANS	LAYOUT PLAN A2	6,000.00
055	12020437	MISCELLANEOUS	APPEAL	APPLICATION PROCESSING FEE	20,000.00
056	12020437	MISCELLANEOUS	APPEAL	WITHDRAWAL OF OFFER LETTER / PREPARATION OF APPEAL	50,000.00
057	12020437	MISCELLANEOUS	APPEAL	REVOCAION OF RIGHT OF OCCUPANCY / PREPARATION OF APPEAL	100,000.00
058	12020437	MISCELLANEOUS	DOCUMENT SEARCH	DOCUMENTS VERIFICATION	50,000.00
059	12020437	MISCELLANEOUS	LEGAL SEARCH	APPLICATION PROCESSING FEE	10,000.00
060	12020437	MISCELLANEOUS	LEGAL SEARCH	GENERAL SEARCH AND REPORT	25,000.00
061	12020437	MISCELLANEOUS	LEGAL SEARCH	OMNIBUS SEARCH	35,000.00
062	12020437	MISCELLANEOUS	LEGAL SEARCH	SEARCH AND SIGHTING	15,000 for first 30 Minutes
063	12020437	MISCELLANEOUS	LEGAL SEARCH	SEARCH AND SIGHTING	5,000 for every additional 20 Minutes
064	12020437	PENALTIES	ALL REGISTERABLE DEEDS	LATE REGISTRATION (MORE THAN 3 MONTHS)	25,000.00
065	12020447	PENALTIES	LAND USE CHARGE	LAND USE CHARGE PENALTY	AS SPECIFIED IN THE LUC LAW
066	12020447	PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT - ZONE A	200,000.00
067	12020447	PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT - ZONE B AND C	100,000.00

068	12020447	PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT - ZONE D AND ZONE E	60,000.00
069	12020447	PENALTIES	MERGER	WITHOUT CONSENT (LOW)	500,000.00
070	12020447	PENALTIES	MERGER	WITHOUT CONSENT (MEDIUM)	250,000.00
071	12020447	PENALTIES	MERGER	WITHOUT CONSENT (HIGH)	100,000.00
072	12020617a	MAPS	MAP REQUEST	SEE SCHEDULE 6	
074	12020438	SURVEY	SURVEY	APPLICATION PROCESSING FEE	10,000.00
075	12020438	SURVEY	LODGMENT OF SURVEY PLAN	LESS THAN 5 HECTARES	10,000.00
076	12020438	SURVEY	LODGMENT OF SURVEY PLAN	BETWEEN 5 HECTARES AND 10 HECTARES	20,000.00
077	12020438	SURVEY	LODGMENT OF SURVEY PLAN	BETWEEN 10 HECTARES AND 100 HECTARES	30,000.00
078	12020438	SURVEY	LODGMENT OF SURVEY PLAN	100 HECTARES AND ABOVE	50,000.00
079	12020438	SURVEY	LODGMENT OF LAYOUT PLAN	0 - 5 PLOTS	20,000.00
080	12020438	SURVEY	LODGMENT OF LAYOUT PLAN	BETWEEN 6 - 19 PLOTS	30,000.00
081	12020438	SURVEY	LODGMENT OF LAYOUT PLAN	BETWEEN 20 AND ABOVE	40,000.00
082	12020438	SURVEY	IDENTIFICATION OF PLOTS	IDENTIFICATION	50,000.00

083	12020438	SURVEY	RE-ESTABLISHMENT	RE-ESTABLISHMENT OF BEACONS ON GOVERNMENT LAND (100*100 or 930 sqm)	80,000.00
084	12020438	SURVEY	RE-ESTABLISHMENT	RE-ESTABLISHMENT OF BEACONS ON PRIVATE LAND (LEAST 100*100 or 930 sqm)	100,000.00
085	12020438	SURVEY	BEACONS	SELL OF BEACON NUMBERS	2,000.00
086	12020438	SURVEY	VERIFICATION	SURVEY PLAN VERIFICATION	30,000.00
087	12020438	SURVEY	GENERAL SEARCH AND REPORT		25,000.00

**EDO STATE GEOGRAPHIC INFORMATION SERVICE GOV LAYOUT AND GROUND RENT**

SN	LANDUSE	Zone A	Zone B	Zone C	Zone D	Zone E
01	RESIDENTIAL	30.0	22.5	15.0	5.0	5.0
02	COMMERCIAL	45.0	33.8	22.5	10.0	10.0
03	INDUSTRIAL	67.5	45.0	22.5	7.5	7.5
04	AGRICULTURAL	2.3	1.5	0.8	0.5	0.5
05	INSTITUTIONAL	30.0	22.5	15.0	5.0	5.0

**PRIVATE LAYOUT AND GROUND RENT**

SN	LANDUSE	Zone A	Zone B	Zone C	Zone D	Zone E
01	RESIDENTIAL	20.0	15.0	10.0	5.0	5.0
02	COMMERCIAL	30.0	22.5	15.0	10.0	10.0
03	INDUSTRIAL	45.0	30.0	15.0	7.5	7.5
04	AGRICULTURAL	1.5	1.0	0.5	0.5	0.5
05	INSTITUTIONAL	20.0	15.0	10.0	5.0	5.0

<b>EDO GIS STATE PREMIUM FEES</b>						
<b>SN</b>	<b>LANDUSE</b>	<b>Zone A</b>	<b>Zone B</b>	<b>Zone C</b>	<b>Zone D</b>	<b>Zone E</b>
01	RESIDENTIAL	63	38	25	13	13
02	COMMERCIAL	156	94	63	31	31
03	INDUSTRIAL	188	113	75	38	38
04	AGRICULTURAL	1.00	0.6	0.4	0.2	0.2
05	INSTITUTIONAL	47	28	19	9	9

<b>EDO GIS PROPERTY TAX</b>						
<b>SN</b>	<b>LANDUSE RATE TABLE</b>	<b>Zone A</b>	<b>Zone B</b>	<b>Zone C</b>	<b>Zone D</b>	<b>Zone E</b>
01	RESIDENTIAL	0.00375	0.00375	0.00375	0.00375	0.00375
02	COMMERCIAL	0.00150	0.00150	0.00150	0.00150	0.00150
03	INDUSTRIAL	0.00040	0.00040	0.00040	0.00040	0.00040
04	AGRICULTURAL	0.00200	0.00200	0.00200	0.00200	0.00200
05	INSTITUTIONAL	0.00100	0.00100	0.00100	0.00100	0.00100

<b>EDO GIS MAP SHOP</b>						
<b>SN</b>	<b>REVENUE CODE</b>	<b>CATEGORY</b>	<b>ITEM</b>	<b>FEE PURPOSE</b>	<b>COMMERCIAL RATE</b>	<b>GOVERNMENT RATE</b>
001	12020617a	MAPS	MAP REQUEST	APPLICATION PROCESSING FEE	₦ 10,000.00	₦ 5,000.00
002	12020617a	MAPS	MAP PRODUCTION FEE	MAP INCLUDING : 1 TO 3 FEATURES	₦ 5,000.00	₦ 2,500.00

003	12020617a	MAPS	MAP PRODUCTION FEE	ADDITIONAL FEATURE FEES (1 ADDITIONAL FEATURE)	₹ 3,000.00	₹ 1,500.00
004	12020617a	MAPS	MAP PRODUCTION FEE	ADDITIONAL BASE MAP FEES (ORTHOPHOTO OR TOPO)	₹ 2,000.00	₹ 1,000.00
005	12020617a	MAPS	PROFESSIONAL OR SPECIALIST MAP	ADDITIONAL PROFESSIONAL FEES	ON APPLICATION	ON APPLICATION
006	12020617a	MAPS	DIGITAL MAP FEE	DELIVERY OF MAP ON USB (SOFT COPY)	₹ 15,000.00	₹ 7,500.00
007	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, STANDARD PAPER)	A4	₹ 2,500.00	₹ 1,250.00
008	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, STANDARD PAPER)	A3	₹ 5,000.00	₹ 2,500.00
009	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, STANDARD PAPER)	A2	₹ 10,000.00	₹ 5,000.00
010	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, STANDARD PAPER)	A1	₹ 20,000.00	₹ 10,000.00
011	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, STANDARD PAPER)	A0	₹ 25,000.00	₹ 12,500.00

012	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, SPECIAL PAPER)	A3	₦ 7,250.00	₦ 3,625.00
013	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, SPECIAL PAPER)	A2	₦ 12,500.00	₦ 6,250.00
014	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, SPECIAL PAPER)	A1	₦ 23,000.00	₦ 11,500.00
015	12020617a	MAPS	MAP PRINT OUT FEE (FULL COLOUR, SPECIAL PAPER)	A0	₦ 29,000.00	₦ 14,500.00

<b>MDA: MINISTRY OF PHYSICAL PLANNING, HOUSING, URBAN AND REGIONAL DEVELOPMENT</b>			
1	12020438a	Plan processing fees	
2	12020438b	Regisration of layout plans	
3	12020497	Town planning violation	
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>RATE</b>
4	12020427	Tender fees	50,000.00
		MPPHURD Development Levy	100,000.00
		Request for General Planning Information	10,000.00
		Volume of Residential Building per m <sup>3</sup>	20.00
		Volume of Commercial Building per m <sup>3</sup>	25.00

		Volume of Residential Building (Etete GRA) per m <sup>3</sup>	50.00
		Volume of Residential Building (Old GRA) per m <sup>3</sup>	50.00
		Volume of Commercial Building (Etete GRA) per m <sup>3</sup>	150.00
		Volume of Commercial Building (Old GRA) per m <sup>3</sup>	150.00
		Commercial Building Development Charge per floor	100,000.00
		Residential Building Development Charge per floor	20,000.00
		Residential Building (GRA) Development Charge per floor	100,000.00
		Allotment of Petrol Filling Station per m <sup>2</sup>	250.00
		Golf course fee	1,000,000.00
		Airstrips, heliports and other similar use	2,000,000.00
		Swimming Pool	100,000.00
		Lawn tennis court (per court)	100,000.00
		PFS/Fuel dump (per tank)	100,000.00
5	<b>12020617</b>	<b>Sales from wood workshop</b>	
6	12020617(a)	1 Bullet proof door	2,000.00
7	12020617(b)	1 Door machine and assemble	500.00
8	12020617(c)	1 Door machine only	400.00
9	12020617(d)	1 kpako door machine assemble	400.00
10	12020617(e)	1 kpako door machine only	400.00
11	12020617(f)	Flush door machine assembly	350.00
12	12020617(g)	Flush door machine only	300.00
13	12020617(h)	Arch. Frame only	500.00
14	12020617(i)	Frame machine only	300.00
15	12020617(j)	Frame and architraves	400.00
16	12020617(k)	Wardrobe door	350.00
17	12020617(l)	Kitchen unit	2,500.00
18	12020617(m)	Moulding of a plank	500.00
19	12020617(n)	Moulding of T and G1 pk	500.00
20	12020617(o)	Hand rall per rail	500.00
21	12020617(p)	Rafter big door	300.00
22	12020617(q)	Rafter small door	300.00
23	12020617(r)	1p skiling per line	200.00

24	12020617(s)	Pk sawing per line	200.00
25	12020617(t)	Pk planning only	100.00
26	12020617(u)	Set of chair	3,000.00
27	12020617(v)	Bed without bedside	2,500.00
28	12020617(w)	Bed with bedside	3,000.00
29	12020617(x)	Complete wardrobe	3,000.00
30	12020617(y)	Bar	2,500.00
31	12020617(z)	Casket	25,000.00
32	12020617(aa)	Skin door	300.00
33	12020617(ab)	Flush door (from outside)	200.00
34	12020617(ac)	Complete office chair & table	1,200.00
<b>PART 3: FEES AND CHARGES SCHEDULE 'A' (Registration and Site Inspection)</b>			
1		<b>Fees for plan registration, plotting and inspection of site: 12020438a</b>	
		Application Form	1,000.00
1.1		Residential	25,000.00
1.2		Commercial	75,000.00
1.3		Industrial (light)	200,000.00
1.4		Industrial (heavy)	500,000.00
1.5		Place of Worship	25,000.00
		Institutional Building Registration Fee	75,000.00
1.6		Site planning on layout (Allotment)	25,000.00
2		Petrol filling station and/or service station per square meter of land occupied	N250/m2
3		Alternative and/or repairs of filling station involving building structure	150,000.00
4		Other alternations and/or repairs of filling and/or service station not involving building structure	100,000.00
5		<b>Application for Building Change of Use</b>	
5.1		Private Use	200,000.00

5.2	Commercial Use	500,000.00
5.3	Industrial Use	750,000.00
5.4	Hotels & Events Centers	500,000.00
5.5	Bus & Taxi Terminals	1,000,000.00
5.6	Bank Use	3,000,000.00
6	Request for General Planning Information	10,000.00
7	Objections/Petitions/Protest fees	15,000.00
8	Searching Fees	15,000.00
9	Application for certification of true copies of layouts/ Building plans	20,000.00
10	Site Analysis Report Application form	2,500.00
11	<b>Special Category Charge:</b>	
11.1	Golf Course	1,000,000.00
11,2	Airstrips, heliports and other similar use	2,000,000.00
11.3	Swimming pool	100,000.00
11,4	Lawn tennis court (per court )	100,000.00
11.5	PFS/Fueldump(per tank)	100,000.00
11.6	<b>Sawmill with an area:</b>	
11.6.1	not more than 3,600m	200,000.00
11.6.2	in excess of 3,600 (per square meter)	500.00/m2
11.7	Cold room for fish, ice cream, etc.	100,000.00
11.8	Sheds for selling timber protducts, planks etc.	100,000.00
11.9	Other sheds for temporary uses (per shed/store)	20,000.00
11.10.	Mechanics workshops(walled)	50,000.00
11.11	Mechanic Workshop (temporary)	20,000.00

11.12	Telecommunication Mast Development fee	500,000.00
11.13	Telecommunication Mast Development Annual Ground Rent	100,000.00
11.14. (a)	Perimeter block or wire fence Submitted with building plans	25,000.00
11.14. (b)	Perimeter block or wire fence not included in the original building plans	50,000.00
<b>11.15</b>	<b>Student Hostels</b>	
11.15. (a)	1-10rooms(development charge)	25,000.00
11.15. (b)	11-20 rooms (development charge)	50,000.00
11.15. (c)	21 and above (development charge)	100,000.00
11.16.	Commercial vehicle s loading bays (temporary)	150,000.00
11.17.	Bus & Taxi Terminals (permanent)	500,000.00
	Allotment for area of land per m <sup>2</sup>	25.00
	Allotment for area of land (GRA) per m <sup>2</sup>	50.00
	Searching fee	15,000.00
	Lodgment of Site Analysis Report (SAR)	2,500.00
	Lodgment of Residential Environmental Impact Analysis Report (EIAR)	10,000.00
	Lodgment of Commercial Environmental Impact Analysis Report (EIAR)	20,000.00
	Lodgment of Light Industrial Environmental Impact Analysis Report (EIAR)	50,000.00
	Lodgment of Heavy Industrial Environmental Impact Analysis Report (EIAR)	100,000.00
	Lodgment of Residential Land Use Plan	20,000.00
	Lodgment of Agricultural Land Use Plan	20,000.00
	Lodgment of Commercial Land Use Plan	20,000.00
	Lodgment of Industrial Land Use Plan	50,000.00
	Wall fence fee (submitted with building plans)	25,000.00
	Wall fence fee submitted alone	50,000.00
11.18.	<b>Shops (permanent)</b>	
a	1-5 units development charge	50,000.00
b	6-10 units development charge	100,000.00
c	11-20 units deveopment charge	200,000.00

d	21 & above units development charge	300,000.00
<b>12</b>	<b>Lodgment of Land Use Plan by consultant town planners</b>	
12.1	Residential	20,000.00
12.2	Agricultural	20,000.00
12.3	Commercial	20,000.00
12.4	Industrial	50,000.00
<b>13</b>	<b>Lodgment of Environmental Impact Assessment (EIA)</b>	
13.1	Residential	10,000.00
13.2	Commercial	20,000.00
13.3	Light industry	50,000.00
13.4	Heavy industry	100,000.00
<b>17</b>	<b>SCHEDULE 'B' (Volume Assessment)</b>	
	This volume assessment schedule shall apply specifically to the G R.A. and Etete Layout, Benin City. For the purposes of these regulations, G.R.A is defined as all that area between Airport Road (both sides), Sapele road and Adesuwa Grammar School road. Etete Layout is defined as all that area between Sapele road, Adesuwa Grammar School road and Country Home Motel road and Ogba road.	
1	On individual residential building plan, cement/ brick building per cubic meter (volume of building to be calculated using the "cubing method")	N50.00/m2
2	On individual commercial building plan volume of building to be calculated using the "cubing method"	N150.00/m2
3	Extension or add it ion to building plan (100% of planning fee: payable same)	
4	Places of worship	N50.00/m2
5	<b>Alteration to facade or roof:</b>	
a	Residential	N50.00/m2
b	Commercial	200,000.00
c	Institution/P.O. W.	50,000.00

6	On layout or allotment plans per square meter of land allotted as building	N50.00/m <sup>2</sup>
7	Repairs not involving extension and addition to Residential/Commercial and Industrial building	50% of Assessment fees
8	Renewal of lapsed building plans	50% of Assessment fees
9	Street naming In Government Layout	100,000.00
10	<b>DEVELOPMENT CHARGE:</b>	
a	Residential (GRA) per floor	100,000.00
b	Commercial (GRA)-	
bii	Small scale	300,000.00
bii	Large Scale	1,000,000.00
c	Residential (Etete Layout) per floor	100,000.00
d	Commercial (Etete Layout) -	
di	Small scale	100,000.00
dii	Large scale	500,000.00
e	High rise development (above 4 floors)	500,000.00
18	<b>SCHEDULE 'C' (Volume Assessment)</b>	
	This volume assessment schedule shall apply specifically to other urban areas of Benin City, Auchi, Igarra, Ubiaja and Ekpoma.	
1	On individual residential building plan (Volume of building to be calculated using the "cubing method")	N20.00/m <sup>2</sup>
2	On the individual commercial building plan (volume of building to be calculated using the "cubing method")	N25.00/m <sup>2</sup>
3	On individual building plan with shop front (volume of building to be calculated using the "cubing method')	N30.00/m <sup>2</sup>
4	On industrial/special building plan (volume of building to be calculated using the "cubing method")	N50.00/m <sup>2</sup>
5	Extension or addition to building plan (50% of planning fee payable)	

6	Places of worship	N15.00/m3
7	Alternation of façade or roof:	
7a	Residential	25,000.00
7b	Commercial	50,000.00
8	On layout or allotment plans per square meter of land allotted as building plans.	N25.00/m2
9	Repairs not involving extension and addition to Residential/Commercial and industrial building	50% of Assessment fees
10	Renewal of lapsed building plans	50% of Assessment fees
11	Street naming in Government layout	50,000.00
12	<b>DEVELOPMENT CHARGE:</b>	
a	Residential per floor	20,000.00
b	Commercial -	
bi	small scale	100,000.00
bii	large scale	250,000.00
c	High rise development (above 4 floors)	300,000.00
d	Industrial -	
di	small scale	150,000.00
dii	large scale	300,000.00
19	<b>SCHEDULE 'D'</b>	
	<b>This schedule shall apply to all local Government headquarters and all other areas in the state other than those mentioned in Schedule "B or C"</b>	
1	On individual residential building plan, cement/brick building per cubic meter volume of building to be calculated using the "cubing method")	N15.00/m3
2	On individual commercial building plan (volume of building to be calculated using the "cubing method"	N20.00/m3
3	On individual building plan with shop front (volume of Building to be calculated using the "cubing method")	N25.00/m3

4	On industrial/special building plan (volume of building to be calculated using the "cubing method"	N50.00/m3
5	Extension or addition to building plan	50% of planning fee payable
6	Places of worship	N10.00/m3
7	<b>Alteration of facade or roof</b>	
7a	Residential	5,000.00
7b	Commercial	15,000.00
8	On layout or allotment plans per square meter of land allotted as building plans	N10.00/m3
9	Repair not involving extension and addition to Residential/Commercial and Industrial building	50% of Assessment fee
10	Renewal of lapsed building plans	50% of Assessment fee
11	Street naming In Government Layout	25,000.00
12	<b>DEVELOPMENT CHARGE:</b>	
a	Residential per floor	10,000.00
b	Commercial -	
bi	Small scale	50,000.00
bii	Large scale	150,000.00
c	High rise development (above 4 floors )	200,000.00
d	Industrial -	
di	Small scale	100,000.00
dii	large scale	200,000.00
	<b>PART 4: PENALTIES: 12020497</b>	
20	Penalty for commencement or completion of building/fence prior to registration of application for planning permit:	
a	Residential	100,000.00
b	Commercial	250,000.00
c	Institutional/Places of Worship	200,000.00

	d	Industrial (light)	250,000.00
	e	Industrial (heavy)	500,000.00
	f	Perimeter wall fence	50,000.00
	g	Temporary structures	50,000.00
	21	Annual Penalty for Unpaved front setback in SHOP FRONT ZONE	150,000.00
	<b>22</b>	<b>Annual penalty for change of building Use prior to acquisition of Development permit.</b>	
	a	Residential	100,000.00
	b	Commercial	250,000.00
	c	Institutional/Places of Worship	200,000.00
	d	Industrial (light)	250,000.00
	e	Industrial (heavy)	500,000.00
	f	Perimeter wall fence	50,000.00
	g	Temporary structures	50,000.00
	23	<b>Ignoring a STOP WORK order</b>	
	a	Residential	100,000.00
	b	Commercial	250,000.00
	c	Industrial	250,000.00
		<b>NOTES:</b>	
	24	Any exemptions for payment of planning fees shall only be at the written directive of the Governor.	
	25	No government department, agency or parastatal or place of Worship or voluntary organization or Non-government agency shall be exempted from obtaining a development permit except as directed by the Government	

**MDA:OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)**

S/N	REVENUE CODE	REVENUE ITEM	RATE
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1	12021300	Audit Fees	1%
2	12021302	Sub-Head Audit fee	

**MDA:EDO STATE LIASON OFFICE (LAGOS)**

S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020466	Attestation for Certificate of Origin	2,000.00

**MDA:EDO STATE LIASON OFFICE (ABUJA)**

S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020466	Attestation for Certificate of Origin	5,000.00

**MDA:DIRECTORATE OF ESTABLISHMENTS, TRAINING AND MANPOWER DEVELOPMENT**

S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020456(a)	Limited Competitive exams for entry into Sub-Clerical Grade	5,000.00
2	12020456(b)	School Fees from Staff Training Centre	
3	12020456(c)	Confirmation/Promotion Test for Clerical/Stores Cadre	5,000.00
4	12020456(d)	Edo State Secretarial Examination	

**MDA: EDO STATE PUBLIC PROCUREMENT AGENCY**

S/N	REVENUE CODE	CATEGORY	REVENUE ITEM	RATE (N)
				FIRST REG. FEE/ANNUAL RENEWAL FEE
1	12020417(a)	PETTY CONTRACTOR	LESS THAN 500,000.00	10,000.00/2,000.00
2	12020417(b)	A	ABOVE 500,000.00 - 10,000,000.00	50,000.00/20,000.00
3	12020417(c)	B	ABOVE 10,000,000.00 - 25,000,000.00	75,000.00/30,000.00
4	12020417(d)	C	ABOVE 25,000,000.00 - 50,000,000.00	100,000.00/40,000.00

5	12020417(e)	D	ABOVE 50,000,000.00 - 100,000,000.00	150,000.00/50,000.00
6	12020417(f)	E	ABOVE 100,000,000.00 - 1,000,000,000.00	250,000.00/100,000.00
7	12020417(g)	F	ABOVE 1,000,000,000.00	500,000.00/200,000.00

**MDA: GOVERNMENT PRINTING PRESS**

S/N	REVENUE CODE	REVENUE ITEM	RATE
1	12020711	Earnings from Commercial Activities	500.00

**MDA: EDO STATE WATER CORPORATION**

S/N	REVENUE CODE	REVENUE ITEM	CATEGORY	RATE (N)
<b>Water Charges: 12020711</b>				
1	12020711(a)		Flat in Urban Areas	1,200.00
2	12020711(b)		Flat in Rural Areas	600.00
3	12020711(c)		Flat in GRA, Benin City	1,800.00
4	12020711(d)		Duplex in Urban Areas	2,500.00
5	12020711(e)		Deplex in Rural Areas	1,200.00

**BENDEL NEWSPAPPERS COMPANY LIMITED**

**Earnings from Commercial Activities: 12020711**

	PRODUCT		
	Colour		
S/N	Revenue Code	Revenue Item	Rate
1	12020711(a)	FULL PAGE	294,000.00
2	12020711(b)	13*4	210,000.00
3	12020711(c)	10*4	189,000.00
4	12020711(d)	HALF PAGE	157,500.00

5	12020711(e)	10*3	126,000.00
6	12020711(f)	13*2	84,000.00
7	12020711(g)	QUARTER PAGE	94,500
	<b>PUBLIC</b>		
	<b>Colour</b>		
<b>S/N</b>	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(i)	FULL PAGE	367,500.00
2	12020711(j)	13*4	262,500.00
3	12020711(k)	10*4	241,500.00
4	12020711(l)	HALF PAGE	210,000.00
5	12020711(m)	10*3	157,500.00
6	12020711(n)	13*2	147,000.00
7	12020711(o)	QUARTER PAGE	136,500.00
	<b>MULTI NATIONAL/BANKS</b>		
	<b>colour</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(p)	FULL PAGE	472,500.00
2	12020711(q)	13*4	315,000.00
3	12020711(r)	10*4	262,500.00
4	12020711(s)	HALF PAGE	241,500.00
5	12020711(t)	10*3	189,000.00
6	12020711(u)	13*2	157,500.00
7	12020711(v)	QUARTER PAGE	168,000.00
	<b>PRODUCT</b>		
	<b>BLACK/ WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(w)	FULL PAGE	231,000.00
2	12020711(x)	13*4	147,000.00
3	12020711(y)	10*4	126,000.00
4	12020711(z)	HALF PAGE	105,000.00
5	12020711(aa)	10*3	84,000.00
6	12020711(ab)	13*2	73,500.00

7	12020711(ac)	QUARTER PAGE	63,000.00
	<b>PUBLIC</b>		
	<b>BLACK/ WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(ad)	FULL PAGE	262,500.00
2	12020711(ae)	13*4	210,000.00
3	12020711(af)	10*4	194,250.00
4	12020711(ag)	HALF PAGE	168,000.00
5	12020711(ah)	10*3	105,000.00
6	12020711(ai)	10*2	94,500.00
7	12020711(aj)	QUARTER PAGE	84,000.00
	<b>MULTI-NATIONAL BANKS</b>		
	<b>BLACK/ WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(ak)	FULL PAGE	315,000.00
2	12020711(al)	13*4	262,500.00
3	12020711(am)	10*4	210,000.00
4	12020711(an)	HALF PAGE	194,250.00
5	12020711(ao)	10*3	178,500.00
6	12020711(ap)	10*2	105,000.00
7	12020711(aq)	QUARTER PAGE	94,000.00
	<b>OTHER POSITION</b>		
	<b>colour</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(ar)	FP6*2	64,000.00
2	12020711(as)	FP5*2	57,750.00
3	12020711(at)	FP4*2	52,000.00
4	12020711(au)	FP3*2	46,200.00
5	12020711(av)	FP2*2	42,000.00

	<b>OTHER POSITION</b>		
	<b>colour</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(aw)	FP6*2	75,100.00
2	12020711(ax)	FP5*2	69,300.00
3	12020711(ay)	FP4*2	57,750.00
4	12020711(az)	FP3*2	52,000.00
5	12020711(ba)	FP2*2	46,200.00
	<b>PRODUCT</b>		
	<b>BLACK/WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bb)	5*2	30,500.00
2	12020711(bc)	4*2	24,000.00
3	12020711(bd)	3*2	18,900.00
4	12020711(be)	2*2	11,100.00
5	12020711(bf)	2*1	4,800.00
		CAC	
	<b>PUBLIC</b>		
	<b>BLACK/WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bg)	5*2	37,000.00
2	12020711(bh)	4*2	32,500.00
3	12020711(bi)	3*2	22,000.00
4	12020711(bj)	2*2	13,300.00
5	12020711(bk)	2*1	8,820.00
			25,000.00
	<b>MULTI- NATIONAL BANK</b>		
	<b>BLACK/ WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bl)	6*2	84,000.00
2	12020711(bm)	5*2	63,000.00

	<b>SPECIAL POSITIONS</b>		
	<b>BLACK/WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bn)	STRIP	84,000.00
2	12020711(bo)	STRIP INSIDE	63,000.00
	<b>SPECIAL POSITIONS</b>		
	<b>BLACK/WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bp)	STRIP	105,000.00
2	12020711(bq)	STRIP INSIDE	84,000.00
	<b>SPECIAL POSITIONS</b>		
	<b>BLACK / WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(br)	STRIP	84,000.00
2	12020711(bs)	STRIP INSIDE	63,000.00
	<b>SPECIAL POSITION</b>		
	<b>BLACK/WHITE</b>		
	<b>Revenue code</b>	<b>Revenue Item</b>	<b>Rate</b>
1	12020711(bt)	STRIP	105,000.00
2	12020711(bu)	STRIP INSIDE	84,000.00

<b>MDA : MINISTRY OF ARTS, CULTURE, TOURISM</b>						
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>FORM FEE</b>	<b>NUMBERS OF ROOMS</b>	<b>REGISTRATION FEE</b>	<b>RENEWAL FEE PER ANNUAL</b>
<b>HOTELS AND HOSPITALITY BUSINESSES</b>						
A.	12020709a	International	10,000	50 Above	250, 000	125, 000
B	12020709a	National	10,000	40 Above	200, 000	100, 000
C.	12020709a	Urban	10,000	30 Above	150, 000	75, 000
D	12020709a	Semi -Urban	5,000	20 Above	100, 000	50, 000
E	12020709a	Sub -Urban	5,000	10 Above	50, 000	25, 000

F	12020709a	Rural & Others	2,000	20 Above	20, 000	10, 000
<b>FOOD SERVICE ESTABLISHMENT FAST FOOD E.T.C</b>						
A.	12020709a	International	5,000		100,000	50,000
B	12020709a	National	5,000		75,000	35,000
C.	12020709a	Local	2,000		40,000	20,000
D	12020709a	Sub- Local	2,000		20,000	10,000
E	12020709a	Canteen / Bukateria	1,000		5,000	2,000
<b>EVENT CENTRES</b>						
A.	Medium		20,000		100,000	50,000
B	Small		20,000		75,000	37,000
<b>NIGHT CLUBS</b>						
A			10,000		50,000	25,000
<b>TOURISM ENTERPRISE / TOUR OPERATORS AND TRAVEL AGENT</b>						
A	Travel Agencies		5,000		35,000	17,000
B	Transportation Service		10,000		75,000	37,000
C	Tourism Promoters		5,000		20,000	10,000
D	Amusement Park		5,000		20,000	10,000
<b>CULTURE, PERFORMING MUSICIANS, ARTISTES, CULTURAL GROUPS, DJS</b>						
1	Flat Rate				20,000	10,000

<b>MDA:EDO STATE INTERNAL REVENUE SERVICE (EIRS)</b>			
<b>S/N</b>	<b>REVENUE CODE</b>	<b>REVENUE ITEM</b>	<b>RATE</b>
1	12010101	Personal Taxes (PAYE)	Based on Assessment on Income as provided for in the Personal Income Tax Act 2004 as Amended in 2011
2	12010104	Stamp Duty	See SD Table Below
3	12010105	Pools Betting Tax (Weekly)	See GB Table Below
4	12010106	Development Levy 3%	Abolished by Government
5	12010107	Capital Gains Tax	See CGT Table Below

6	12010108	Personal Income Taxes (Self Employed Persons)	Based on Assessment on Income as provided for in the Personal Income Tax Act 2004 as Amended in 2011 and The Presumptive Tax Regulations.
7	12010109	Withholding Tax	See WHT Table Below
8	12010110	Consumption Tax	5% of the total bill of the item/service consumed
9	12010111	Lotteries Tax	See GB Table Below
10	12010112	Tax Audit	Determined by an Audit Exercise
11	12020129	Pools Betting & Casino Licenses/Gaming	See GB Table Below
12	12020449	Pools Agents Registration/Renewal	See GB Table Below
13	12020449	Gaming Machine licensing fees, Lottery Application and Linensing Fees.	See GB Table Below
14	12020132	Motor Vehicle Licenses	See MVACT Below
15	12020133	Driver's License	See MVACT Below
16	12020141	Dealer's License	See MVACT Below
17	12020143	Hackney Permit	See MVACT Below
18	12020144	Leaners Permit	See MVACT Below
19	12020445	Change of Ownership	See MVACT Below
20	12020480	Duplicate General Motor Receipt	See MVACT Below
21	12020481	Road Traffic Examination Fees	See MVACT Below
22	12020622	Sales of Vehicle registration Hand Book	See MVACT Below
23	12020623	Sales of Vehicle Number Plates	See MVACT Below
24	12020624	Sales of Certificate/Proof of Ownership	See MVACT Below

**EIRS- WITHHOLDING TAX: 12010109 (WHT TABLE)**

	<b>CODE</b>	<b>DESCRIPTION</b>	<b>RATE</b>	<b>Dependent Variable</b>
1	a	WHT on Rent	10%	Value of Rent
2	b	WHT on Interest and Deposit	10%	Interest
3	c	WHT on Dividend	10%	Value of Dividend
4	d	WHT on Consultancy	5%	Value of Consultancy
5	e	WHT on Agency and Contract	5%	Value of Contract
6	f	WHT on Construction	5%	Value of Construction
7	g	WHT on Management Service	5%	Value of Service
8	h	WHT on Commission	5%	Value of Commission
9	i	WHT on Royalty	5%	Value of Royalty

10	j	WHT on Director's Fee	10%	Value of Fee
<b>EIRS- STAMP DUTY: 12010104 (SD TABLE)</b>				
1	a	Irrevocable Power of Attorney	Ad valorem	2%
2	b	Power of Attorney for Sales	Ad valorem	2%
3	c	Duplicate Printing Fees	Fixed	₦200.00
4	d	Penalties and Charges - Stamp Duty	Hybrid	As will be Computed
5	e	Stamp Duty - Affidavit Affirmation	Fixed	₦5,200.00
6	f	Stamp Duty - Statutory Declaration	Fixed	₦5,200.00
7	g	Stamp Duty - Declaration of Age	Fixed	₦5,200.00
8	h	Stamp Duty - Declaration of Loss of Items	Fixed	₦5,200.00
9	i	Stamp Duty - Declaration of Ownership of Property	Fixed	₦5,200.00
10	j	Stamp Duty - Ordinary Tenancy Agreement	Ad valorem	1%
11	k	Stamp Duty - Ordinary Receipts	Fixed	₦1,000.00
12	l	Stamp Duty - Certificate of Occupancy	Fixed	₦5,200.00
13	m	Stamp Duty - Agreement Under Seal	Ad valorem	2%
14	n	Stamp Duty - Agreement Memo	Fixed	₦5,200.00
15	o	Stamp Duty – Oath	Fixed	₦5,200.00
16	p	Stamp Duty - Bond – Ordinary	Fixed	₦5,200.00
17	q	Stamp Duty - Gift – Land	Variable	2% (or As will be Computed)
18	r	Stamp Duty - Gift - Other than Land	Fixed	₦5,200.00
19	s	Stamp Duty - Collateral Security	Fixed	₦5,200.00
20	t	Stamp Duty - Legacy - Movable Property	Fixed	₦5,200.00
21	u	Stamp Duty - Proxy Forms or Cards	Fixed	₦5,200.00
22	v	Stamp Duty – Partnership	Variable	2% (or As will be Computed)
23	w	Stamp Duty - Bank Guarantee	Fixed	₦5,200.00
24	x	Stamp Duty - Appointment of Trustee	Fixed	₦5,200.00
25	y	Stamp Duty - Appointment of Attorney	Fixed	₦5,200.00
26	z	Stamp Duty - Appointmet of Commissioner for Affidavit	Fixed	₦5,200.00
27	aa	Stamp Duty - Warrants of Attorney	Fixed	₦5,200.00
28	ab	Stamp Duty - Notaries Act	Fixed	₦5,200.00
29	ac	Stamp Duty - Contract Agreement	Ad valorem	1%
30	ad	Stamp Duty - Land Agreement	Variable	2%
31	ae	Stamp Duty - Lease Agreement	Ad valorem	1%
32	af	Stamp Duty - Sublease Agreement	Ad valorem	2%
33	ag	Stamp Duty - Lease Hold Agreement	Variable	1%
34	ah	Stamp Duty - Rent Agreement	Variable	1% (or As will be Computed)

35	ai	Stamp Duty - Deed of Assignment	Variable	2%
36	aj	Stamp Duty - Deed of Ratification	Variable	2%
37	ak	Stamp Duty - Deed of Confirmation	Variable	2%
38	al	Stamp Duty - Legacy - Immovable Property	Variable	2%
39	am	Stamp Duty - Promissory Notes - IOU	Variable	2% (or As will be Computed)
40		Stamp Duty – Certified True Copy	Fixed	₱5,200.00
41		Stamp Duty -Vesting Deed	Ad valorem	2%
42		Stamp Duty -Memorandum Of Understanding(ordinary Agreement)	Fixed	₱5,200.00
43		Stamp Duty -Memorandum of Understanding (Related to Land, Sales, Joint Venture, Surrender, Subdivision Agreement)	Ad Valorem	2%
44		Stamp Duty -Certificates of Primary Schools, Secondary School and Tertiary Institutions	Fixed	₱500.00
45		Stamp Duty -All other certificates (referred in the Schedule to the Act)	Fixed	₱5,200.00
46		Stamp Duty -Declaration of ownership of property	Fixed	₱5,200.00
47		Stamp Duty -Guarantor’s Form	Fixed	₱5,200.00
48		Stamp Duty -Hire Purchase (ordinary Agreement)	Fixed	₱5,200.00
49		Stamp Duty -Hire Purchase (Underseal)	Ad. Valorem	2%
50		Stamp Duty -Loan on Capital / Agreement	Ad. Valorem	2%
51		Stamp Duty –Will	Fixed	₱5,200.00
52		Stamp Duty -Power of Attorney (Revocable/ Not land / sales related)	Fixed	₱5,200.00
53		Stamp Duty – Apprenticeship Instructions	Flat Rate	₱5,000.00
54		Stamp Duty – Appraisalment or Valuation of Property	Ad-Valorem	2%
55		Stamp Duty – Bonds	Ad-Valorem	2%
56		Stamp Duty – Bank Guarantee	Flat Rate	₱5,000.00
57		Stamp Duty – Bill of Sale	Ad-Valorem	2%
58		Stamp Duty – Certificate of Occupancy	Flat Rate	₱5,000.00
59		Stamp Duty – Certified True Copy	Flat Rate	₱5,000.00
60		Stamp Duty – Collateral Security	Flat Rate	₱5,200.00

**EIRS- CAPITAL GAINS TAX: 12010107 (CGT TABLE)**

1	a	Capital Gains Tax - Sale of Building	Gains	10%
2	b	Capital Gains Tax - Sale of Land Only	Gains	10%
3	c	EdoGIS - Subsequent Transactions Fees - Capital Gains Tax	Gains	10%

**EIRS- Gaming and Betting (GB TABLE)**

1	a	Pools Betting Application Form	Fixed	₦200,000.00
2	b	Casino License Registration	Fixed	₦200,000.00
3	c	Gaming Machine License Registration	Fixed	₦20,000.00
4	d	Gaming Machine Relocation Fees	Fixed	₦5,000.00
5	e	Lottery/Lotto Operators Application Fees	Fixed	₦300,000.00
6	f	Lottery/Lotto Operators License Renewal Fees	Fixed	₦1,000,000.00
7	g	Lottery/Lotto Operators Monthly Tax	Fixed	₦1,500,000.00
8	h	Lottery Operator Registration Fees	Fixed	₦5,000,000.00
9	i	Lottery Operator Agents License Registration	Fixed	₦15,000.00
10	j	Online Sports Betting Application Fees	Fixed	₦300,000.00
11	k	Online Sports Betting Registration Fees	Fixed	₦5,000,000.00
12	l	Online Sports Betting License Renewal Fees	Fixed	₦1,000,000.00
13	m	Online Sports Betting Monthly Tax	Fixed	₦1,820,000.00
14	n	Lotto Operator Registration Fees	Fixed	₦5,000,000.00
15	o	Lotto/Lottery/Online Sports Betting Agents Registration Fees (per Agent)	Fixed	₦15,000.00
16	p	Pools Promoters Application Fees	Fixed	₦200,000.00
17	q	Pools Promoters Registration Fees	Fixed	₦750,000.00
18	r	Pools Promoters Renewal Fees	Fixed	₦200,000.00
19	s	Pools Agent Registration Fees	Fixed	₦350,000.00
20	t	Pools Agent Renewal Fees	Fixed	₦250,000.00
21	u	Pools Promoters Weekly Tax	Fixed	₦15,000.00

## EIRS- MOTOR VEHICLE ADMINISTRATION COST TABLE (MVACTION)

S/N	CODE	VEHICLE TYPE	Revalidation/Replacement of Num Plate	Number Plate	Registration GMR	Hand Book	P.O.C	Vehicle Licence	Testing Form	Hackney Stage Carriage	Total New Reg.	Total Renewal	Total Revalidation/Replacement
1	a	Vehicle 1.4cc	16,750.00	18,750.00	3,125.00	1,250.00	300.00	1,250.00	1,250.00		19,675.00	2,500.00	17,175.00
2	b	Commercial	16,750.00	18,750.00	3,125.00	1,250.00	300.00	1,250.00	1,250.00	1,300.00	20,975.00	3,800.00	18,475.00
3	c	Vehicle Below 1.6CC With STD Plate	16,750.00	18,750.00	3,125.00	1,250.00	300.00	1,875.00	1,250.00		20,300.00	3,125.00	17,800.00
4	d	Commercial	16,750.00	18,750.00	3,125.00	1,250.00	300.00	1,875.00	1,250.00	1,300.00	21,600.00	4,425.00	19,100.00
5	e	Vehicles Btw 1.6 - 2.0cc With STD Plate	16,750.00	18,750.00	3,125.00	1,250.00	300.00	2,500.00	1,250.00		20,925.00	3,750.00	18,425.00
6	f	Commercial	16,750.00	18,750.00	3,125.00	1,250.00	300.00	2,500.00	1,250.00	1,300.00	22,225.00	5,050.00	19,725.00
7	g	Vehicle 2.1 - 3.0cc With STD Plate	16,750.00	18,750.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00		21,550.00	4,375.00	19,050.00
8	h	Commercial	16,750.00	18,750.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00	2,000.00	23,550.00	6,375.00	21,050.00
9	i	Vehicles Above 3.0cc	16,750.00	18,750.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00		21,550.00	4,375.00	19,050.00
10	j	Commercial	16,750.00	18,750.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00	2,000.00	23,550.00	6,375.00	21,050.00
11	k	Motor-Cycle	5,000.00	5,000.00	1,550.00			625.00	375.00		5,050.00	1,000.00	4,550.00
12	l	Commercial	2,000.00	5,000.00	1,550.00			625.00	375.00	200.00	5,250.00	1,200.00	4,750.00
13	m	Tricycle	2,000.00	5,000.00	1,550.00			625.00	1,250.00		5,925.00	1,875.00	5,425.00
14	n	Commercial	2,000.00	5,000.00	1,550.00			625.00	1,250.00	1,300.00	7,225.00	3,175.00	6,725.00
15	o	Buses (Mini)	10,000.00	12,500.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00		21,550.00	4,375.00	19,050.00
16	p	Commercial	10,000.00	12,500.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00	2,000.00	23,550.00	6,375.00	21,050.00
17	q	Pick-up Van	10,000.00	12,500.00	3,125.00	1,250.00	300.00	3,125.00	1,250.00	2,000.00	23,550.00	6,375.00	21,050.00
18	r	Big Buses e.g Coaster, Luxurious Buses	10,000.00	12,500.00	6,250.00	1,250.00	300.00	6,250.00	3,750.00	3,200.00	33,500.00	13,200.00	31,000.00
19	s	Tippers and Lorries	10,000.00	12,500.00	6,250.00	1,250.00	300.00	6,250.00	3,750.00	3,200.00	33,500.00	13,200.00	31,000.00
20	t	Trucks	10,000.00	12,500.00	6,250.00	1,250.00	300.00	6,250.00	3,750.00	3,200.00	33,500.00	13,200.00	31,000.00

21	u	16 Tyres Trailer (Articulated N/Plate)	25,500.00	20,000.00	6,250.00	1,250.00	300.00	8,750.00	3,750.00	3,800.00	44,100.00	16,300.00	41,600.00
22	v	Tractors and Bulldozer	25,500.00	20,000.00	6,250.00	1,250.00	300.00	8,750.00	3,750.00	3,800.00	44,100.00	16,300.00	41,600.00
23	w	Learning Permit									500.00		
24	x	Change Of Ownership									2,500.00		
25	y	Fancy (Customized) Number Plate									96,800.00		
26	z	Out of Series Number Plate									54,800.00		
27	aa	Motor Vehicle Dealer's License Registration/Rene wal Fees									63,500.00	25,000.00	
28	ab	Government Number Plate (Registration)									10,000.00		
29	ac	Government Fancy Number Plate (Registration)									40,000.00		
30	ad	Government Motorcycle Number Plate (Registration)									3,000.00		
31	ae	Traditional Rulers Number Plate (Registration)									50,500.00		
32	af	High Priest Number Plate (Registration)									54,800.00		
33	ag	Replacement of Missing/Damaged Number Plate									10,000.00		
34	ah	Driver's License (3 Years Validity)									6,350.00		
35	ai	Driver's License (5 Years Validity)									10,450.00		

## LOCAL GOVERNMENT REVENUE CODES AND HARMONIZED RATES

UNIFORM AND HARMONISED LEVIES, RATES, FEES AND CHARGES, COLLECTABLE BY LOCAL GOVERNMENT COUNCILS IN EDO STATE					
SN	REVENUE TYPE	REVENUE CODES	NATURE OF REVENUE	COLLECTION PERIOD	RATES
<b>1</b>	<b>SHOP &amp; KIOSK</b>				
	SHOP, LARGE (10 EMPLOYEES AND ABOVE		LEVY	YEARLY	100,000 - 300,000
	SMALL (LESS THAN 10 EMPLOYEES		LEVY	YEARLY	50,000 - 99,000
	KIOSK		LEVY	YEARLY	5,000 - 20,000
	CONTAINER		LEVY	YEARLY	10,000 - 30,000
	WORKSHOP FOR ARTISANS	12020478	LEVY	YEARLY	5,000.00
<b>2</b>	<b>ON AND OFF LIQUOR FEES</b>	<b>12020131</b>			
	REGISTRATION FEES	12020131(a)	LEVY	ONCE	5,000 - 500,000
	YEARLY RENEWAL	12020131(b)	LEVY	YEARLY	3,000 - 150,000
<b>3</b>	<b>ABATTOIR AND SLAUGHTER HOUSES</b>	<b>12020124</b>			
	LICENCE FOR PRIVATE ABATTOIR	12020124(a)	FEES	ONCE	50,000-500,000
	YEARLY RENEWAL	12020124(b)	FEES	YEARLY	10,000-150,000
	ABATTOIR	12020124(c)	FEES	MONTHLY	10,000-20,000
	COW SLAUGHTER (PUBLIC ABATTOIR)	12020124(d)	FEES	PER HEAD	500-5,000
<b>4</b>	<b>MERRIMENT AND ENTERTAINMENT</b>				
	HIRING OF COUNCIL HALL	12020804	FEE	PER EVENT	20,000 - 100,000
	NOISE CONTROL FEES		FEE	PER EVENT	5,000 -
	PARTIAL ROAD CLOSURE FOR MERRIMENT		FEE	PER EVENT	20,000 - 50,0000
<b>5</b>	<b>RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD IS SOLD</b>	<b>12020111</b>			
	Registration		FEES	ONCE	15,000 - 100,000
<b>6</b>	<b>RADIO &amp; TV LICENCE FEES</b>	<b>12020105</b>			

	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	12020105(a)	FEES	YEARLY	5,000 - 1,000
<b>7</b>	<b>MARRIAGE BIRTH AND DEATH REGISTRATION</b>				
	TRADITIONAL MARRIAGE CERTIFICATE	12020418(a)	FEE	PER CERTIFICATE	10,000 - 20,000
	BURIAL GROUND PERMIT	12020444	FEES	PER BODY	10,000-20,000
	MARRIAGE REGISTRATION	12020418(b)	FEES	PER CERTIFICATE	15,000 - 50,000
	NOTICE OF MARRIAGE	12020418(c)	FEES	PERCERTIFICATE	5,000 - 10,000
	NON-MARRIAGE CERTIFICATE (Bachelorhood / Spinster hood)	12020419	FEES	PER CERTIFICATE	10,000 - 50,000
	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	12020466	FEES	PER CERTIFICATE	1,000 - 5,000
<b>8</b>	<b>NAMING OF STREET REGISTRATION</b>				
	HONORARY		FEES	LUMP SUM	Free
	ON DEMAND		FEES	LUMP SUM	50,000.00
	APPLICATION FORM IN RESPECT OF (II) ABOVE		FEES	PER FORM	5,000 - 10,000
<b>9</b>	<b>MARKETS - BUILT BY COUNCIL</b>				
	LOCKED UP STALLS : SINGLE		FEES	YEARLY	12,000 - 24,000
	DOUBLE		FEES	YEARLY	18,000 - 36,000
	OPEN STALLS		FEES	YEARLY	720 - 5,400
	SQUATTERS		FEES	DAILY	20 - 50,
	ATTACHMENT		FEES	YEARLY	200.00
	WAREHOUSES		FEES	YEARLY	100,000.00
	EATING HOUSES		FEES	YEARLY	13,000.00
	MEET STALLS		FEES	YEARLY	5,200.00
	MARKET SECURITY		FEES	MONTHLY	100 – 500

<b>10</b>	<b>Motor parks</b>	12020454			
	PRIVATE MOTOR PARKS REGISTRATION	12020454(a)	FEES	ONCE	50,000 - 1,000,000
	RENEWAL	12020454(b)	FEES	YEARLY	10,000 - 500,000
	GATE FEE:				
	TRUCKS/TRAILERS	12020454(c)	FEES	DAILY	1,000-3,000
	LORRIES/TIPPERS	12020454(d)	FEES	DAILY	1,000 - 3,000
	TANKERS	12020454(e)	FEES	DAILY	1,000 - 3,000
	BUSES	12020454(f)	FEES	DAILY	200.00
	FICK UP	12020454(g)	FEES	DAILY	500.00
	CARS	12020454(h)	FEES	DAILY	100.00
	BIKE/TRICYCLE	12020454(i)	FEES	DAILY	50.00
	BOAT/CANOE	12020107	FEES	DAILY	100.00
<b>11</b>	<b>DOMESTIC ANIMAL LICENCE</b>				
	DOG LICENCE	12020118	FEES	YEARLY	500 - 5,000
	FINES FOR STRAYING DOMESTIC ANIMAL	12020123	FINES	PER ANIMAL	5,000 - 10,000
<b>12</b>	<b>BICYCLE, CANOE, WHEEL BARROW AND CART FEES</b>	12020107			
	CART (COMMERCIAL ONLY) FEES	12020114	FEES	YEARLY	500 - 1,000
	BICYCLE LICENCE	12020112	LEVY	DAILY	100 – 500
	WHEEL BARROW		LEVY	YEARLY	50 – 100
	CANOE LICENCE FEES	12020107	LEVY	YEARLY	500 - 1,000
<b>13</b>	<b>SIGN BOARD (SIGNAGE) AND ADVERT PERMIT</b>	<b>12020436</b>			
	MEDIUM SIZE BOARD ONE FACE	12020436(a)	LEVY	YEARLY	20,000 - 50,000
	MEDIUM SIZE BOARD TWO FACES	12020436(b)	LEVY	YEARLY	30,000-60,000
	NEON MEDIUM SIZE	12020436(c)	LEVY	YEARLY	50,000 - 100,000
	BOARD SINGLE	12020436(d)			
	NEON MEDIUM SIZE	12020436(e)	LEVY	YEARLY	80,000 - 150,000
	BOARD DOUBLE	12020436(f)			
<b>14</b>	<b>COMMERCIAL MOBILE ADVERTS OPERATING WITHIN THE LOCAL</b>				
	GOVERNMENT AREA PER VAN	12020436(g)	FEES	YEARLY	5,000 - 20,000

<b>15</b>	<b>CHARGES IN HEALTH CENTRES</b>				
	DRUGS TO BE DETERMINED BY PREVAILING COST OF DRUGS UNDER DRUG REVOLVING FUND	12020612	FEES	PER VISIT	
	LABORATORY SERVICES	12020702	FEES	PER TEST	500 - 5,000
	BED	12020707(a)	FEES	DAILY	200 - 1,000
	NORMAL DELIVERY	12020707(b)	FEES	PER DELIVERY	Free
	DELIVERY WITH C.S	12020707(c)	FEES	PER DELIVERY	5,000 - 20,000
	AMBULANCE SERVICES	12020707(d)	FEES	PER TRIP	2,000 - 50,000
	CARD	12020707(e)	FEES	NEW PATIENT	50 -500

**MDA : EDO STATE TRANSPORT AUTHORITY**

<b>S/N</b>	<b>REVENUE CODE</b>	<b>ACTIVITY</b>	<b>EXISTING RATE</b>	<b>APPROVED RATE</b>	<b>REMARK</b>
1a		Commercial Colour code (Buses)	30,000.00/bus/annum	30,000.00/bus/annum	On-going
1b		Commercial Colour code (Car)	20,000.00/car/annum	20,000.00/car/annum	On-going
1c		Commercial colour code Mini car	15,000/yaris/annum	15,000/yaris/annum	On-going
2a		Motorcycle permit (new Registration)	15,000.00/motorcycle	15,000.00/motorcycle	On-going
2b		Annual Renewal of Motorcycle permit	7,500.00/ motorcycle	7,500.00/motorcycle	On-going
3a		E-Hailing Permit/License	1,000,000.00/ service provider/annum	1,000,000.00/service provider/ annum	On-going
3b		Registration of Drivers operating under E-hailing service profile		5,000.00/driver/annum	Annum Renewal
4		Off-street Parking Lot (at Oba Ovoranmwun's Square(	5,000,000.00/month	5,000,000.00/month	On-going
5		Store/space for Rentage	Negotiable	Negotiable fee	On-going
6		Central park			

7		Panel Beating (6x14metre)	10,000.00	10,000.00	On-going
8		Infrastructure space- Lathe machine-mechanical B	60,000,00	60,000.00	On-going
9		Infrastructure-space- Lathe Machine/Mechanical A	40,000.00	40,000.00	On-going
10		Infrastructure Plastic Recycling workshop	20,000.00	20,000.00	On-going
11		Eatery space (A)	20,000.00	20,000.00	On-going
12		Eatery Space	5,000.00	5,000.00	On-going
13		Spray painter Space	20,000.00	20,000.00	On-going
14		Celophene space (A) Heavy Duty	100,000.00	100,000.00	On-going
15		Mechanical Repair space (A)	20,000.00	20,000.00	On-going
16		Mechanical Repair space (B)	10,000.00	10,000.00	On-going
17		Celophene space (B)	30,000.00	30,000.00	On-going

**MDA: MINISTRY OF JUSTICE/ATTORNEY GENERAL**

S/N	REVENUE CODE	REVENUE ITEM	RATE
1		CONTRACT AGREEMENT FEE	2%

**MDA : MINISTRY OF ROADS AND BRIDGES REVENUE RATES**

S/N	ACTIVITY	APPROVED	REMARKS
1	Off-street Parking Lot (at Oba Ovoranmwen's Square)	Revenue will be shared 50/50 by MOT & MRB	Revenue will be shared 50/50 by MOT & MRB
2	Min. of Roads & Bridges car Park	100/hr./car	
3	Mack Tipper Lorry	25,000/day, 562.50/month	
4	Mack Low Bed Lorry	1,250,000/month 50,000 day	
5	Concrete mixer	12,000.00/hire/day	

6	Mack Trailer Head	15,000/day	
7	M/Benz Tipper Lorry (911 model)	15,000/day	
8	Hand Roller	15,000.00/hire/day	
9	Roller machine	40,000.00/hire/day	
10	Back hoe pay loader	50,000.00/month	
11	M/Benz Tanker Lorry	15,000/day	
12	Open Excavation	2,500/meter	
13	Lease of Government Service Ducts	10,000/meter	
14	Thrust boring	15,000/meter	
15	Open cutting through major/minor roads	75,000/meter	
16	Open cutting through road shoulders	25,000/meter	
17	Open cutting through earth roads	5,000/Meter	
18	Laying of fiber optic cables	500/meter	
19	Erection of Telecom gantries/ eye catcher LED	800,000/ITEM/Gantry/LED	
20	Annual renewal of Gantries & Eye catchers	250,000.00/annum	
21	Creation/Extension of Access slabs on Mission, Akpakpava, Forestry, Sapele, Airport Roads	100,000/meter 50,000/meter	
22	Creation/Extension of Access slabs on other roads	50,000/meter	
23	POS Shop	1,240.00	

**ADJUSTMENT OF WORKSHOP SPACE RENTAGE FEE**

S/N	REVENUE	NEW RATE
1	Building Heavy Duty Section/ Cellophane Production	100,000/Month
2	Former Air-condition section (5 in 1 spaces)/ Furniture	100,000/ Month
3	Behind Heavy-Duty section (Back of Mechanical Director Office) / cellophane Production	100,000 / Month
4	Outside former/ Electrical Workshop/ Plastic & Grinding	80,000/ Month
5	Packing Store	25,000 / Month
6	Bus Centre / Photocopy Shop	25,000 / month

7	Ice Block Making	5000 / Month
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<b>MDA: MINSITRY OF FINANCE, BUDGET, ECONOMIC PLANNING AND DEVELOPMENT</b>		
<b>S/N</b>	<b>REVENUE ITEM</b>	<b>RATE</b>
1	Investment Income	