

HARMONIZED LEVY (States retain discretion to apply lower rates, but not exceeding recommended rates).	Recommended Rates (N)		
Shop (stall) & Kiosk Fee (to be paid annually, and not applicable if business premises levy has been paid)	Urban Area/ Category A	Semi Urban Area/ Category B	Rural Area/ Category C
Extra large	150,000.00	100,000.00	50,000.00
Large	40,000.00	20,000.00	10,000.00
Medium	15,000.00	10,000.00	5,000.00
Small	5,000.00	3,000.00	2,000.00
Containerised Shop (Large)	10,000.00	5,000.00	3,000.00
Containerised Shop (Small)	5,000.00	3,000.00	2,000.00
Artisanal workshop permit	5,000.00	3,000.00	2,000.00
Slaughter slab Fee (Annual)			
Abattoir License fee	50,000.00	30,000.00	10,000.00
Fish permit license fee	10,000.00	7,500.00	5,000.00
Motor Park Levy (for LG developed parks)			
Luxury buses	100,000.00	100,000.00	100,000.00
Buses, Pick up Vans, etc	70,000.00	50,000.00	30,000.00
Taxis/Cars	50,000.00	30,000.00	20,000.00
Trailers/Articulated vehicles	300,000.00	300,000.00	300,000.00
Domestic Animal Fee			
Cattle dealer license fee	10,000.00	7,500.00	5,000.00
Goat/sheep license fee	500.00	500.00	500.00
Dog lincense fee	1,000.00	700.00	500.00
Other livestock license	1,000.00	500.00	500.00
Bicycle, Truck, Canoe, Wheelbarrow & Cart Fees			
Bicycle License fees	1,000.00	500.00	500.00
Canoe License fee	5,000.00	2,000.00	1,000.00
Wheelbarrow License fee	500.00	300.00	300.00
Cart License fee	500.00	300.00	200.00
Merriment & Road Closure Levy (Per Activity)			
Merriment & Road Closure Levy	150,000.00	100,000.00	50,000.00
Entertainment fee per activity	5,000.00	3,000.00	2,000.00
Noise Control per activity	10,000.00	5,000.00	2,000.00
Hotel/food permit (restaurants/ barkeries/other places food i	25,000.00	20,000.00	15,000.00
On and Off Liquor License Fees (Annually)			
On and Off Liquor License Fees	1,000,000.00	500,000.00	300,000.00
Large Hotels (4 & 5 Star)	1,000,000.00	500,000.00	300,000.00
Other Hotels/Clubs	200,000.00	100,000.00	50,000.00
Beer Parlour/Lounges	20,000.00	15,000.00	10,000.00
Liquor Stalls	2,000.00	1,500.00	1,000.00

Radio & Television License Fees			
Large companies	100,000.00	20,000.00	15,000.00
Small companies	50,000.00	10,000.00	7,500.00
Residential:			
Duplex	2,000.00	1,500.00	1,000.00
Flat	1,000.00	1,000.00	1,000.00
Room	1,000.00	1,000.00	1,000.00
Vehicle Radio License Fees	2,000.00	2,000.00	2,000.00

ECONOMIC DEVELOPMENT LEVY	Recommended Rates (N)		
	Urban Area/ Category A	Semi Urban Area/ Category B	Rural Area/ Category C
Business Premises			
Extra large companies/businesses	150,000.00	100,000.00	50,000.00
Large companies/businesses	40,000.00	20,000.00	10,000.00
Medium companies/businesses	15,000.00	10,000.00	5,000.00
Small companies/businesses	5,000.00	3,000.00	2,000.00
Financial Institutions	1,000,000.00	800,000.00	500,000.00
Hydropower Stations	50,000,000.00	50,000,000.00	50,000,000.00
Cement Industry	70,000,000.00	70,000,000.00	70,000,000.00
Distributors/Filing stations	200,000.00	100,000.00	75,000.00
Private Jetties/ Helipads/	4,000,000.00	3,000,000.00	2,000,000.00
Manufacturing companies (Large)	2,000,000.00	1,500,000.00	1,000,000.00
Manufacturing companies (Medium)	1,500,000.00	1,000,000.00	750,000.00
Manufacturing companies (Small)	500,000.00	300,000.00	100,000.00
Oil prospecting and other exploration companies	5,000,000.00	5,000,000.00	5,000,000.00
Development Levy			
Annual Development Levy (employed and self employed)	1,000.00	1,000.00	1,000.00
Political Office Holders and specialised sectors	500,000.00	250,000.00	100,000.00
Development Levy (charged on State Govt. contract award)	5%	5%	5%
Environmental Fee			
Large Industrial Complex (Extra Large)	24,000,000.00	12,000,000.00	8,000,000.00
Manufacturing companies (Large)	500,000.00	300,000.00	200,000.00
Manufacturing companies (Medium)	300,000.00	200,000.00	100,000.00
Manufacturing companies (Small)	100,000.00	75,000.00	50,000.00
Sand Quarry	20,000.00	20,000.00	20,000.00
Borrow pit	20,000.00	20,000.00	20,000.00
Borrow (construction Company)	25,000.00	25,000.00	25,000.00
Gravel Quarry	30,000.00	30,000.00	30,000.00
Borehole Drillers	20,000.00	20,000.00	20,000.00
Gas Companies	25,000.00	25,000.00	25,000.00
Asphalt	25,000.00	25,000.00	25,000.00
Petrol Station	50,000.00	50,000.00	50,000.00
Environmental impact assessment	25,000.00	25,000.00	25,000.00
Social Service Contribution Levy			
Mining, Milling & Quarrying Registration Fee	5,000,000.00	3,000,000.00	1,000,000.00
Mining, Milling & Quarrying Annual Renewal Fee	5,000,000.00	3,000,000.00	1,000,000.00
Quarrying Lease & Quarrying License (Access fee)	100,000.00	75,000.00	50,000.00
Mining Lease (Holders of Small-Scale License)	20,000.00	15,000.00	10,000.00
Rent on Mining Lease (Monthly Pay for Quarry)	100,000.00	75,000.00	50,000.00
Premium on Minerals Licenses (Holder of Mining Licence)	30,000.00	25,000.00	20,000.00
Application Processing Fee (Consent Letter)	20,000.00	15,000.00	10,000.00
Issuance of Consent Letter	20,000.00	15,000.00	10,000.00
Commercial Bank	180,000.00	180,000.00	180,000.00
Merchant Bank	180,000.00	180,000.00	180,000.00

Mortgage Bank	180,000.00	180,000.00	180,000.00
Micro Finance Bank	100,000.00	100,000.00	100,000.00
Pension Fund Administrators	60,000.00	60,000.00	60,000.00
Insurance Companies	60,000.00	60,000.00	60,000.00
Tertiary Institutions	30,000.00	30,000.00	30,000.00
Secondary Schools	25,000.00	20,000.00	15,000.00
Primary Schools	15,000.00	10,000.00	5,000.00
Other Educational Institutions	25,000.00	25,000.00	25,000.00
Telecommunication Companies	1,000,000.00	1,000,000.00	1,000,000.00
Manufacturing Companies	10,000.00	10,000.00	10,000.00
Filing Station	10,000.00	10,000.00	10,000.00
Oil & Gas Companies	250,000.00	250,000.00	250,000.00
Electricity Companies	150,000.00	150,000.00	150,000.00
Emission Control Fee			
Emission Discharge Permit (Commercial vehicles):			
Luxury buses	50,000.00		
Buses, Pick up Vans, etc	25,000.00		
Taxis/Cars	15,000.00		
Trailers/Articulated vehicles	75,000.00		
Industries/Manufacturers (Large)	1,500,000.00		
Industries/Manufacturers (Medium)	1,000,000.00		
Industries/Manufacturers (Small)	500,000.00		
Produce Sales Tax:			
Within the State 30 per bag	30.00		
Leaving the State 150 per bag	150.00		
Grading fee 20 bag	20.00		
Registration of produce stall	2,000.00		
Sale of Agric produce	500.00		
Produce Merchants Licence	5,000.00		
Sales of Agric Produce citrus	200.00		
Fruits and Vegetables	200.00		
Fire Service Fee			
Filling Stations	25,000.00	20,000.00	15,000.00
Large Hotels (4 & 5 Star)	15,000.00	15,000.00	15,000.00
Other Hotels/Clubs	10,000.00	10,000.00	10,000.00
Banks	50,000.00	40,000.00	30,000.00
Guest Houses, Clubs, Lounges	5,000.00	5,000.00	5,000.00
Beer Parlour	3,000.00	3,000.00	3,000.00
Hospitals	5,000.00	5,000.00	5,000.00
Other establishments	5,000.00	5,000.00	5,000.00
Factory (300+ staff)	30,000.00	30,000.00	30,000.00
Factory (100-300 staff)	20,000.00	20,000.00	20,000.00
Factory (Under 100 staff)	15,000.00	15,000.00	15,000.00
Cinema Houses	10,000.00	10,000.00	10,000.00
Others	10,000.00	10,000.00	10,000.00

Motor Park Levy			
Luxury buses	100,000.00	100,000.00	100,000.00
Buses, Pick up Vans, etc	70,000.00	50,000.00	30,000.00
Taxis/Cars	50,000.00	30,000.00	20,000.00
Trailers/Articulated vehicles	300,000.00	300,000.00	300,000.00
Borehole Fee (private)			
Annual Borehole levy	20,000.00	15,000.00	10,000.00
Registration for Drill New Borehole	10,000.00	8,000.00	5,000.00
Drill of Government Borehole	10,000.00	10,000.00	10,000.00

HAULAGE FEES		
Vehicle Category	Current Rate (N)	Recommended Rate (N)
Pick Ups and its equivalent (4 Tyres)	4,000.00	4,000.00
Vans and Its Equivalent (4 Tyres)	4,000.00	5,000.00
Pick Up Non-Heavy Duty 6/8 Tyres	5,500.00	7,000.00
Heavy Duty 6/8 Tyres	8,000.00	9,000.00
10 Tyres and its equivalent	Not Captured	14,500.00
12/14 Tyres and its equivalent	19,000.00	19,000.00
18 Tyres and above	25,000.00	25,000.00

Item	Current official Rates (N)	Proposed Rates (N)
REGISTRATION		
Standard Motor Vehicle (2000CC & Below)	3,125.00	6,250.00
Standard Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	6,250.00	12,500.00
Standard Motor Vehicle (3000CC +, i.e. Trucks)	6,250.00	12,500.00
Articulated Motor Vehicle (Three Number Plates)	6,250.00	12,500.00
Government Standard Motor Vehicle	6,250.00	12,500.00
Standard Motorcycle	1,250.00	2,500.00
Government Motorcycle	1,250.00	2,500.00
a. (0.1 - 1.59 CC) i.e Starlet, Hijet, Tricycle etc	1,250.00	2,500.00
b. (1.6 - 2.0 CC) i.e Saloon	3,125.00	6,250.00
c. (2.1 - 2.59 CC) i.e. Pick-Up	6,250.00	12,500.00
d. (2.6 - 3.0 CC) i.e SUV, etc	6,250.00	12,500.00
e. (3.1 - 12.0 CC) i.e. Trucks)	6,250.00	12,500.00
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COMMERCIAL REGISTRATION		-
Commercial 4 Tyres Pick-Up/Bus	6,250.00	12,500.00
Commercial 6 Tyres Pick-Up	6,250.00	12,500.00
Commercial Tipper/Lory	6,250.00	12,500.00
Commercial Tanker/Truck	6,250.00	12,500.00
16 Tyres Truck	6,250.00	12,500.00
Tricycle	1,250.00	2,500.00
Standard Commercial Motorcycle	1,250.00	2,500.00
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PROOF OF OWNERSHIP		-
Standard Motor Vehicle (2000CC & Below)	1,000.00	1,000.00
Standard Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	1,000.00	1,000.00
Standard Motor Vehicle (3000CC +, i.e. Trucks)	1,000.00	1,000.00
Articulated Motor Vehicle (Three Number Plates)	1,000.00	1,000.00
Government Standard Motor Vehicle	1,000.00	1,000.00
Standard Motorcycle	1,000.00	1,000.00
Government Motorcycle	1,000.00	1,000.00
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VEHICLE LICENCE		-
Standard Motor Vehicle (0.1 - 1.59 CC) i.e Starlet, Hijet, Tricycle	1,250.00	2,500.00
Standard Motor Vehicle (2000CC & Below)	1,875.00	3,750.00
Standard Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	2,500.00	5,000.00
Standard Motor Vehicle (3000CC +, i.e. Buses)	3,125.00	6,250.00
Standard Motor Vehicle (3000CC +, i.e. Trucks)	3,750.00	7,500.00
Articulated Motor Vehicle (Three Number Plates)	8,750.00	17,500.00
Government Standard Motor Vehicle	3,125.00	6,250.00

Standard Motorcycle	1,250.00	2,500.00
Government Motorcycle	1,250.00	2,500.00
a. (0.1 - 1.59 CC) i.e Starlet, Hijet, Tricycle etc	1,250.00	2,500.00
b. (1.6 - 2.0 CC) i.e Saloon	1,875.00	3,750.00
c. (2.1 - 2.59 CC) i.e. Pick-Up	3,125.00	6,250.00
d. (2.6 - 3.0 CC) i.e SUV, etc	3,125.00	6,250.00
e. (3.1 - 12.0 CC) i.e. Trucks)	3,125.00	6,250.00
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COMMERCIAL VEHICLE LICENCE		-
Commercial 4 Tyres Pick-Up/Bus	3,125.00	6,250.00
Commercial 6 Tyres Pick-Up	3,125.00	6,250.00
Commercial Tipper/Lory	3,125.00	6,250.00
Commercial Tanker/Truck	3,125.00	6,250.00
16 Tyres Truck	3,125.00	6,250.00
Tricycle	1,250.00	2,500.00
Standard Commercial Motorcycle	1,250.00	2,500.00
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ROAD WORTHINESS CERTIFICATE		-
Standard Motor Vehicle (2000CC & Below)	1,250.00	2,500.00
Standard Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	2,500.00	5,000.00
Commercial Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	2,500.00	5,000.00
Standard Motor Vehicle (3000CC +, i.e. Trucks)	3,750.00	7,500.00
Mini Van Space Bus(Private& Commercial)	2,500.00	5,000.00
Buses and Coaches(Private & Commercial)	2,500.00	5,000.00
Mini Truck	2,500.00	5,000.00
Rigid Cargo Truck(>16+) Private & Commercial	3,750.00	7,500.00
Articulated Motor Vehicle (Three Number Plates)	3,750.00	7,500.00
Government Standard Motor Vehicle	1,250.00	2,500.00
Standard Motorcycle	625.00	1,250.00
Government Motorcycle	1,250.00	2,500.00
Earth Moving & Construction Equipment	3,750.00	7,500.00
Luxurious Buses	2,500.00	5,000.00
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ROAD WORTHINESS COMMERCIAL		-
Commercial 4 Tyres Pick-Up/Bus	2,700.00	5,400.00
Commercial 6 Tyres Pick-Up	3,125.00	6,250.00
Commercial Tipper/Lory	3,750.00	7,500.00
Commercial Tanker/Truck	3,750.00	7,500.00
16 Tyres Truck	3,750.00	7,500.00
Tricycle	700.00	1,400.00
Standard Commercial Motorcycle	700.00	1,400.00
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HACKNEY		-
Standard Motor Vehicle (2000CC & Below)	1,300.00	2,600.00
Standard Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	1,300.00	2,600.00
Commercial Motor Vehicle (2000CC +, i.e. Pick-Up, SUV, etc)	1,300.00	2,600.00
Standard Motor Vehicle (3000CC +, i.e. Trucks)	3,200.00	6,400.00
Articulated Motor Vehicle (Three Number Plates)	3,800.00	7,600.00
Government Standard Motor Vehicle	2,000.00	4,000.00
Standard Motorcycle	100.00	200.00
Government Motorcycle	100.00	200.00
Commercial 4 Tyres Pick-Up/Bus	1,300.00	2,600.00
Commercial 6 Tyres Pick-Up	1,300.00	2,600.00
Commercial Tipper/Lory	1,300.00	2,600.00
Commercial Tanker/Truck	3,200.00	6,400.00
16 Tyres Truck	3,800.00	7,600.00
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ADMINISTRATIVE CHARGE (All category of vehicles)		25,000.00
Testing Form		375.00 - 6,250.00
e-GO		200.00
SMS Alert		500.00
Drivers-Conductors Badge		200.00 - 2,000.00
Registration Book		1,250.00
Computerised Inspection		3,986.25
NIN Verification Token		50.00
V-Reg		2,178.00
Police Form Clearance		1,000.00
e-CMR		5,600.00
Remita Charge		350.00
Bank Charges		50.00
Custom Fee		500.00
VIN		2,500.00
General Motor Receipt		4,675.00