



GOMBE STATE OF NIGERIA

GOMBE STATE

REVENUE (CODIFICATION & CONSOLIDATION) LAW, 2021

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Gombe State Revenue (Condification & Consolidation)
Law, 2021

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A LAW TO PROVIDE FOR THE REPEAL AND REENACTMENT OF GOMBE STATE INTERNAL REVENUE SERVICE AND REVENUE ADMINISTRATION, CONSOLIDATION AND CODIFICATION LAW, 2021

ENACTED by the Gombe State House of Assembly as follows:

<i>Citation and Commencement</i>	1	This Law may be cited as the Gombe State Tax (Codification and Consolidation) Law, 2021 and shall come into operation on theday of2021.
<i>Repeal</i>	2	This Law seeks to repeal the Gombe State Internal Revenue Service Law 2020 and all Local Government Revenue Laws and any other similar Laws.
<i>Establishment of the Gombe State Internal Revenue Service as autonomous Entity</i>	3	<p>(1) There is established the Gombe State Internal Revenue Service (referred to in this law as 'the Service').</p> <p>(2) The Service:</p> <p style="margin-left: 40px;">(a) shall be a body corporate with perpetual succession and a common seal;</p> <p style="margin-left: 40px;">(b) shall be an autonomous entity in running its day-to-day administrative, technical and operational activities</p> <p style="margin-left: 40px;">(c) may sue or be sued in its corporate name; and</p> <p style="margin-left: 40px;">(d) may acquire, hold and dispose of any property or interest in property, moveable or immovable, for carrying out any of its functions under this Law.</p> <p>(3) The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment.</p>
<i>Object of the Service</i>	4	The object of the Service shall be to control and administer the various taxes, non-tax revenues and Laws specified in the First Schedule or other Laws made or to be made from time to time by the House of Assembly of Gombe State or other regulations made thereunder by the Government of Gombe State and to account for all such taxes and non-tax revenues collected in the State.
<i>Establishment of the Board and its Membership</i>	5	(1) There is established for the Service a Governing Board (in this

Law referred to as the “Board”), which shall exercise overall supervision of the Service as specified in this Law.

- (2) The Board shall consist of:
 - (a) the Executive Chairman of the Service who shall be a member of relevant professional body with cognate experience in taxation to be appointed by the Governor, subject to the confirmation of the State House of Assembly;
 - (b) three Executive Directors to be appointed by the Governor;
 - (c) three Head of Departments from the Service as may be established by the Board;
 - (d) the Secretary/Legal Adviser;
 - (e) one representative each not below the rank of a Director or its equivalent in the Civil Service of the State as part time members from the following ministries:
 - (i) Finance, Budget and Planning;
 - (ii) Ministry of Land & Survey (Gombe Geographic Information System-GOGIS);
 - (iii) Justice;
 - (iv) Local Government and Chieftaincy Affairs;
 - (v) Commerce, Industry and Tourism; and
 - (vi) Environment
 - (f) three persons, one of whom shall be from NGO advocating good governance, accountability, transparency and probity representing such private sector interests as the Governor deems to be relevant stakeholders in the work of the Service; and
 - (g) three Local Government Council Chairmen, one from each Senatorial District in the State to be appointed by the Governor.
- (3) The members of the Board, other than the Executive Chairman, the Executive Directors and the Secretary/Legal Adviser, shall

function in non-executive and part-time capacity.

*Proceedings of
the Board*

- (4) The supplementary provisions set out in the Second Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

*Tenure of the
Board*

- 6 The Executive Chairman and other members of the Board, other than ex-officio members, shall each hold office for a term of four years in the first instance and may be reappointed once only for another term of four years on such terms and conditions as may be specified by the Governor in their letters of appointment.

*Cessation of
Membership of
the Board*

- 7 (1) Notwithstanding the provisions of Section 6 of this Law, a member of the Board shall cease to hold office as a member of the Board if:
- (a) he/she resigns his/her appointment as a member of the Board by notice, under his/her hand addressed to the Governor;
 - (b) he/she becomes bankrupt or makes a compromise with his/her creditors;
 - (c) he/she is convicted of a felony or any offence involving dishonesty or corruption;
 - (d) he/she becomes incapable of carrying out the functions of his/her office arising from an infirmity of mind or body;
 - (e) he/she has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his/her duties as a member of the Board and the Governor certifies his/her removal therefrom;
 - (f) in the case of a person possessing a professional qualification, he/she is disqualified by a competent authority; or
 - (g) in the case of a person who becomes a member by virtue of the office he/she occupies, he/she ceases to hold such office.

- (2) If any member of the Board ceases to hold office under this Law, before the expiration of the term for which he/she is appointed, another person shall be appointed to the Board in place of such person and the new member of the Board shall thereupon complete the remaining term.

Emoluments of the Board

- 8 The Executive Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor.

Functions of the Board

- 9 (1) The Board shall:
- (a) Provide the general and broad policy guidelines regarding the functions of the Service in relation to the execution of the functions of the latter;
 - (b) review and approve the strategic plans of the Service;
 - (c) employ staff of the Service and determine the terms and conditions of their service including promotion, discipline, remuneration, etc in consultation with the Governor;
 - (d) make recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration and exemptions as may be required from time to time; and
 - (e) do such other things, which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

Powers of the Service

- 10 (1) The Service shall have powers to:
- (a) subject to such conditions as may be approved by the Board, appoint and employ tax practitioners or chartered accountants as well as professional firms for such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State;
 - (b) assess all persons chargeable with any tax payable within the State;

- © collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment;
- (d) account for and enforce the payment of any taxes due to the State;
- (e) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development in the State;
- (f) issue a Taxpayer Identification Number to every person taxable in the State in accordance with a Regulation issued by the Board;
- (g) collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (h) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
- (i) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (j) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (k) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;
- (l) undertake and support research on similar measures with a view to stimulating economic development and

determining the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the Government on appropriate intervention and preventive measures;

- (m) carryout and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
- (n) in collaboration with the relevant Law enforcement agencies, carry out the examination and investigation with a view to enforce compliance with the provisions of this Law; and
- (o) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law;

- (2) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.
- (3) Except with the approval of the State House of Assembly upon application by the Board made through the Governor, no tax, levy or revenue established by any Law of the State shall be waived.

Executive Management Committee of the Board

- 11 There shall be the Executive Management Committee of the Board (in this Law referred to as the EMC), which shall comprise:
 - (1) The Executive Chairman of the Service as Chairman;
 - (2) Three (3) Executive Directors of the Service;
 - (3) The Secretary/Legal Adviser.

Functions of the Executive Management Committee (EMC)

- 12 The Executive Management Committee shall:
 - (1) be the top-level management committee of the Service;
 - (2) issue such regulations, orders and guidelines for seamless implementation of the tax policy of the State;
 - (3) to account for all the revenue collected, including all forms of revenue generated by Government Agencies in the State and

- those due to the State from relevant sources outside the State in a manner prescribed by the relevant Law;
- (4) consider all tax or revenue matters that require professional and technical expertise and make recommendations thereon to the Board;
- (5) advise the Board on any aspect of the functions and powers of the Service under this Law; and
- (6) attend to such other matters as may, from time to time; be referred to it by the Board.

*Office of the
Executive
Chairman*

- 13 There shall be an Executive Chairman for the Service, who shall be:
- (1) The Chief Executive and Accounting Officer of the Service;
 - (2) A person with not less than fifteen (15) years cognate experience and skills in taxation, business administration, accountancy, law, public financial management, economics, social sciences or other related fields.
 - (3) The Office of the Executive Chairman will be responsible for:
 - (a) keeping proper accounting records in accordance with standard accounting practice and financial regulations of the State in respect of:
 - i. all revenues and expenditure of the Service;
 - ii. all assets, liabilities, and other financial transactions; and
 - iii. all other revenues collected by the Service including income on investment.
 - (b) preparing an annual report including financial statement in accordance with generally accepted accounting principles and practices;
 - (c) ensuring that available accounting records of the Service are adequate in line with financial regulations; and
 - (d) executing of the tax policies of government and day to day administration of the Service.

*Secretary to the
Board*

- 14 There shall be a Secretary/Legal Adviser for the Board to be appointed by the Governor who shall:
- (1) Be a qualified Legal Practitioner of not less than eight (8) years

post-call experience and is responsible for

- (a) issuing notice of meetings of the Board;
 - (b) keeping the records of the proceedings of the Board;
- (2) Be a member and Secretary to the Board;
 - (3) Carry out such duties as the Executive Chairman or the Board may direct.
 - (4) The Secretary shall on the instructions of the Executive Chairman call meetings of the Board or on the requisition of one third ($\frac{1}{3}$) of members of the Board to do so;

PROVIDED that no meeting shall be called without a notice and agenda of such meeting being duly given.

*Power to Issue
Staff
Regulations*

- 15 (1) Subject to the provisions of this Law, the Board may by order in the Gazette issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:
 - (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service and appeals by staff or employees against dismissal or other disciplinary measures; and
 - (b) until such regulations are made, any instrument relating to conditions of Service in the Civil Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.
- (2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor and published in the Gazette.
- (3) The Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may determine.
- (4) The Board may, on the recommendation of the Service, consider it expedient that a vacancy in the Service should be filled by a person holding office in the Civil Service of the State by way of

secondment or transfer.

*Remunerations
and Pension of
Employees
under the
Service*

- 16 Remuneration and pension of all officers in the Service shall be subject to the provisions of the pension law for the time being in force in the State and accordingly officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant law.

*Funds of the
Service*

- 17 The Service shall establish and maintain such bank accounts to be applied towards the discharge of its functions which shall consist of and to which shall be credited:

- (1) A percentage as stipulated by the Governor and appropriated by the State House of Assembly not more than fifteen percent (15%) of all tax revenues collected by the Service (after deducting the total Personal Income Tax of the Civil and Public Service of the State) in the preceding financial year, which sum shall be deployed to pay part or all the capital and recurrent expenditures of the Service;
- (2) All other monies which may from time to time accrue to the Service from other services including the disposal, lease or hire of or any other legitimate dealings;
- (3) Any subvention or other budgetary allocation from the State; and
- (4) All monies accruing to the Service by way of gifts, grants-in-aid, testamentary dispositions, endowments and contributions from any source including donor agencies.

*Expenditure of
the Service*

- 18 The Service may from time to time, defray from the fund established under Section 17 of this Law all the amounts payable under or in pursuant to:
- (a) The cost of administration of the Service;
 - (b) Paying the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any committee of the Board for such expenses as may be expressly authorized by the Board;

		(c)	The payment of the salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Law, and payable to the officers and other employees of the Service;
		(d)	Acquisition, development and maintenance of any property vested in or owned by the Service; and
		(e)	Such other payment under this Law as may be approved by the Board.
<i>Annual Estimates and Accounts</i>	19	(1)	The Service shall not later than 30 th September in each year submit to the Governor an estimate of its expenditure and income - for the next succeeding year for the purpose of submission to the State House of Assembly for appropriation.
		(2)	The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year, by auditors appointed from the list provided, and in accordance with guidelines supplied by the Auditor-General for the State.
<i>Annual Report</i>	20		The Service shall prepare and submit to the Governor, not later than four month after the end of each financial year, a report in such form as he may direct on the activities of the Service during the immediate preceding year, and shall include in such a report a copy of the duly executed audited accounts of the Board for the said financial year and the auditor's report on the said accounts.
<i>Power to Accept Gifts</i>	21	(1)	The Service may accept any gift of land, monetary or other property on such terms and conditions, if any as may be specified by the person or organization making the gift and agreed to by the Board.
		(2)	The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any law in force or with the functions of the Service.
<i>Power to borrow</i>	22	(1)	The Service may, subject to the agreement of and conditions set by the Governor, from time to time borrow by overdraft or

otherwise such sums as it may require for the performance of its functions under this Law.

- (2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and appropriation of the State House of Assembly, upon application made to it by the Governor on behalf of the Service.

Investment

- 23 The Service may, subject to the provisions of this Law and the conditions of any trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the Governor-in-Council.

Power to Enforce Tax Laws

- 24 (1) The Service shall have power to administer any law on taxation in the State in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (2) Notwithstanding the provision of any other Law in the State, the Service shall be the sole authority and have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.
- (3) The Service may, with the approval of the Governor by instrument published in the State gazette, appoint any ministry, department or agency to collect revenue pursuant to its powers under subsections (1) and (2) of this section.
- (4) The Local Government Areas, may delegate under a written agreement, to the Service, its powers with respect to the collection of all taxes, levies, fees and rates due to the Local Governments.
- (5) The Local Government Areas shall pay to the service a cost of collection as may to be determined in the memorandum of understanding executed with the Service

Persons Chargeable to Tax

- 25 (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax:
- (a) in his name; or
- (b) in the name of any receiver, trustee, guardian, guarantor

or committee who has the control or management of any property or concern on his behalf.

- (2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon.
- (3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

*Statement and
Returns of
Taxable
Persons*

- 26
- (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time stipulate, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:
 - (a) the amount of his income for the year of assessment;
 - (b) the source of such income;
 - (c) allowance, reliefs and deduction; and
 - (d) such other particulars as may be required by the Service.
 - (2) The Service may, by written notice addressed and delivered to any person or group of persons, request that person or group of taxable persons to submit tax returns in such form and within the duration that the Service may from time to time determine.
 - (3) For the purpose of subsection (1) of this section, the Service shall, from time to time by notice, prescribe the forms or formats in which the statement shall be submitted.
 - (4) The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true, correct and complete.

- (5) Any taxable person who has not been required to prepare and deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is chargeable on him for that year.
- Notice to Taxable Person* 27 (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within the stipulated time such information or further returns as the Service may require for the purpose of proper tax assessment.
- (2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice and the person to whom such notice was issued shall keep such records or books or accounts.
- Income Assessment of Taxable Person* 28 (1) After the expiration of the time allowed to any person under Section 27 of this Law and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.
- (2) Where a taxable person has submitted a statement or a return, the Service:
- (a) shall accept the statement or return and make an assessment accordingly;
- (b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.
- (3) Where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment: Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of this Law.
- (4) Notwithstanding the provision of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his

- emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.
- List of Persons Assessed* 29 (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.
- (2) The list of taxable persons assessed prepared under subsection (1) of this section shall contain:
- (a) the name and address of the taxable persons assessed to income tax;
- (b) the name of the income assessed;
- (c) the amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
- (d) the amount of the income tax charged; and
- (e) such other particulars as may be prescribed by the Service.
- (3) Where completed copies of all notices of assessment and all notices amending the assessment are filed in the office of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.
- Records of Tax Under PAYE etc* 30 In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:
- (a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the office of the Service;
- (b) the form in which his employer shall maintain a record; and
- © the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

*Service of
notice of
Assessment*

31 The Service may serve upon any taxable person or a person whose income may be charged a notice stating the person's name, his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.

*Objection at or
to Assessment*

32 (1) If any person is not satisfied with any assessment he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment.

(2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment.

(3) The Service may, upon receipt of the objection, request for any information or such books or documents as it may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection.

(4) Where an objection to review or revise any assessment has been considered by the Service and the correct amount chargeable has been determined by the Service, the assessment shall be amended accordingly and a new revised notice of assessment shall be served on such person.

*Tax Clearance
Certificate*

33 (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:

(a) The Service is satisfied that:

(i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,

(ii) no such tax or levy is due on the person or on his income or property; or

(iii) the person is not liable to tax for any of those three years:

- (b) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.
- (2) The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.
 - (3) Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.
 - (4) The Service may decline to issue a tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial.
 - (5) A department, agency or official of the State, Local Government official, corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a precondition to transacting any business, including but not limited to:
 - (a) application for Governor's consent to any real property transaction;
 - (b) application for right of occupancy, certificate of occupancy, grant and regrant of titles to, and the regularization or recertification of titles to real property;

- (c) application for registration as a contractor;
 - (d) application for award of contracts by government, its agencies and registered companies;
 - (e) application for approval of building plans;
 - (f) application for any Government license or permit;
 - (g) any application relating to the establishment or conduct of business;
 - (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
 - (l) registration of vehicles and change of ownership thereof;
 - (j) registration for distributorship;
 - (k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the Government;
 - (l) application for allocation of market stalls, shops and the like;
 - (m) appointment or election into public office; and
 - (n) any other application or process for which a Tax Clearance Certificate is required under this Law, Section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;
- (6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.

- (7) The Service is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
- (8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:
- (a) chargeable income of holder;
 - (b) tax payable;
 - (c) tax paid; and
 - (d) tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.
- (9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that:
- (a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
 - (b) the Service shall request from the taxable person all necessary details to keep the data accurate and up to date;
 - (c) the Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;
 - (d) the card shall contain data in respect of a particular taxable person in a secure format that can be accessed for authentication;
 - (e) the data shall be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;

- (f) the Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
- (g) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
- (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
- (i) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(10) A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:

- (a) confidentiality of the information supplied;
- (b) fees or charges for reissuing a lost card;
- (c) complaint handling procedure; and
- (d) procedure for review of personal data.

(11) The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

*Access to
Property
and Records*

- 34 (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any book or document including those stored or maintained on computers, digital devices, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under

any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of such books or documents.

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, digital device, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation of criminal proceedings.
- (3) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:
 - (a) provide the officer with all reasonable assistance for the effective exercise of powers conferred by this Law; and
 - (b) answer questions relating to the effective exercise of the powers orally or, if required by the officer, in writing or by statutory declaration.
- (5) Notwithstanding subsection (1) of this section, the authorized officer or person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.

- (6) If the Executive Chairman of the Service, on a written application, is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.
- (7) Every authorization issued under subsection (6) of this section shall:
 - (a) be in the form prescribed by the Service as specified in the Sixth Schedule to this Law;
 - (b) be directed to a named officer of the Service;
 - (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Executive Chairman considers appropriate; and
 - (d) notwithstanding paragraphs (b) and (c) of this section, be renewable by the Executive Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity:
 - (a) On first entry of the private dwelling; and
 - (b) Subsequently when it is reasonably required to do so.

*Reproduction of
Books, Documents
and Records*

- 35 (1) An officer of the Service authorized by the Executive Chairman may remove records, books or documents accessed under Section 34 of this Law to make copies.
- (2) After copies have been made, the records, books and documents so removed shall be returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in courts as if it were the original.
- (4) The owner of a record, book or document that is removed under this section may at his expense inspect and obtain a copy of the

record, book or document at the time the book is being moved or at a reasonable time thereafter.

*Traffic
Regulation,
Compliance and
Enforcement
Unit*

- 36 (1) There is established for the State, a Traffic Regulation, Compliance and Enforcement Unit in the Internal Revenue Service herein referred to as Traffic Unit.
- (2) The Traffic Unit
- a. Shall ensure full compliance with traffic regulations and all taxes, levies, penalties and charges due to the state from road users;
 - b. The Service shall man the unit with qualified and sufficient number of road User's compliance officers that would ensure effective and efficient collections of road user charges;
 - c. The unit shall work with relevant State and Federal Agencies to enforce the traffic rules and regulation;
 - d. The road user's compliance officers shall have the power to detain or confiscate any vehicle that violates the provision of road traffic regulations;
 - e. All confiscated Vehicles shall be taken into the custody of the unit and receipt be issued to the owner(s) of such vehicle(s);
 - f. The owner has five (5) business days to comply and show evidence of compliance for him to retrieve his vehicle;
 - g. Failure to pay within prescribed period shall attract demurrage (impounded charges) as specified under road traffic offences;
 - h. The Service shall not be liable for any loss of economic assets resulting from failure to pay and retrieve the assets within stipulated period; and
 - I. The Service reserves the right to auction any economic asset(s) after two (2) months to avoid congestions in the dedicated parking bay.

*Appointment
of Agent*

- 37 (1) The Service may, by notice in writing, appoint a person to be the agent of another person and the person so appointed as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.
- (2) For the purpose of this Law, the Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.
- (3) For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 percent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such and further that:
- (a) tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collecting and recovery of tax shall apply to the collection and recovery of the interest;
 - (b) the Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within 30 days from the date of the service of such demand notice, in respect of other notices, the provision of Personal Income Tax Act (PITA) may apply mutatis mutandis before the Service may proceed to enforce payment under this Law; and
 - (c) an additional payment imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (4) Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.

- 38
- (5) The Service shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.
 - (1) Notwithstanding the power conferred on the service or any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain:
 - (a) upon the goods, chattels or other properties movable owned by the person liable to pay tax outstanding; and
 - (b) upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premises or on the land of the person.
 - (2) For the purpose of levying any distrain under this section, an officer duly authorized by the Executive Chairman of the Service may apply *ex parte* to a Judge of competent jurisdiction in chambers under oath for the issue of a warrant under this Section.
 - (3) A Judge of competent jurisdiction sitting in chambers may authorize such officer, referred to in subsection (3) of this section, in writing to execute any warrant of distrain and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance a police officer or any other security officer and it shall be the duty of the police officer or any other Security Officer when so required to aid and assist in the execution of a warrant of distrain and in levying the distrain.
 - (4) Things distrained under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of and incidental to the distrain are not paid, they may, subject to subsection (6) of this section be sold at any time.
 - (5) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distrain

and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

(6) Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.

(7) In exercise of the power of distrain conferred by this section, the person to whom the authority is granted under subsection (4) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

***Recovery of
Outstanding
Debt***

39 (1) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service.

(2) Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

***Investigation
of Offences***

40 (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this Law.

(2) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service.

(3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

- (4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney-General of the State for the purpose of further investigation.

*Inter-agency
Cooperation in
Enforcement of
Tax Laws*

- 41 (1) The Service may co-opt the assistance and co-operation of any law enforcement agency in the discharge of its duties under this Law.

*Enforcement
Warrants*

- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.

*Power to
Enter
Premises and
Search*

- 42 Any Tax Officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Executive Chairman may:

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he/she is empowered to effect; and
- (g) not be bodily searched under this section except by a person of the same gender.

Reward and Privileges of Non-Employee Informants

- 43 (1) The Service may, with approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.
- (2) The identity of the person who gave information to the Service or Board shall be dealt with in accordance with the provisions of Section 45 of this Law with regard to confidential information.

Immunity of Officers of the Service

- 44 An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers conferred upon him under this law or any other law.

Confidentiality of the Documents

- 45 (1) All information and documents supplied or produced in pursuant to any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.
- (2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Executive Chairman of the Service, any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to 3 years' imprisonment or a fine of ₦200,000:00 or both.

Local Government Councils Revenue Committee

- 46 (1) There is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the "Revenue Committee").
- (2) The Revenue Committee shall consist of:
- (a) a person experienced in public service to be appointed by the Service from the Local Government Area as the Chairman;
 - (b) three heads of departments of the Local Government Council with responsibility for revenue and finance

matters;

- (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council;
- (d) a councillor in charge of Revenue;
- (e) area Revenue Officer in the Local Government to serve as Secretary.

***Functions of
the Local
Government
Revenue
Committee***

- 47
- (1) The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.
 - (2) The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.
 - (3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the Department or personnel which form its assessment team and liaison with the Service.

***State Joint
Revenue
Committee***

- 48
- There is established for the State, a Joint Revenue Committee which shall consist of:
- (a) The Executive Chairman of the Service as the Chairman;
 - (b) The Chairman of each Revenue Committee established under this Law;
 - (c) A representative of the following Ministries, Departments or Agencies of the State whose rank is not below a director responsible for:
 - (i) Local Governments and Chieftaincy Affairs;
 - (ii) Finance;
 - (iii) Land Matters;
 - (iv) Budget and Planning;
 - (v) Health;

- (vi) Education;
- (vii) Commerce, Industry and Tourism;
- (viii) Fiscal Responsibility Commission;
- (ix) Representative of Revenue Mobilisation, Allocation and Fiscal Commission;
- (d) Special Adviser to the Governor on Economic or Revenue Matters; and
- (e) The Secretary/Legal Adviser of the Service who shall be a member/Secretary of the Committee

Functions of the State Joint Revenue Committee

- 49 The functions of the State Joint Revenue Committee (in this Law referred to as the “SJRC”) shall be to:
- (a) Harmonize tax administration within the State;
 - (b) Deal with revenue matters within the State and Local Government Councils;
 - (c) Enlighten members of the public generally on revenue matters;
 - (d) Consider relevant resolutions of the Joint Tax Board for implementation in the State; and
 - (e) Advise the Joint Tax Committee in the State on revenue matters.

Revenue Recovery Tribunal Membership

- 50 (1) A Revenue Recovery Tribunal is established as provided for in this law otherwise known as “RRT”
- (2) The Revenue Recovery Tribunal shall consist of a Chairman and two (2) other members to be appointed by the Chief Judge of Gombe State subject to the approval of the Governor.

Qualification of Members

- (3) The Chairman of the Tribunal shall be:
- (a) a qualified legal practitioner with at-least ten (10) years post-call experience and grounded in Revenue law.
- (4) The two other members of the Tribunal shall be persons of

proven integrity belonging to a recognized and relevant professional body of accounting or taxation with cognate experience in revenue and tax matters.

- Quorum** (5) The chairman and any one (1) member of the Tribunal shall constitute a quorum for the Tribunal.
- Jurisdiction** (6) The Tribunal shall have power to settle disputes arising from the operations of this law and any other revenue law of the State. The Tribunal shall also have power to hear and determine matters arising from tax/revenue default and matters relating to revenue, taxes, charges, levies, fees, fine etc due to the State or Local Government as contained in this law.
- Appeal** (7) Appeal from the decision or ruling of the Revenue Recovery Tribunal shall lie within 30 days of the decision to the state High Court or Federal High Court depending on the Parties involve or subject matter
- Rules** (8) The Rules of the Revenue Recovery Tribunal shall be provided by the Chief Judge of Gombe State, and where the said Rules is silent on an issue the High Court Rules shall apply Mutatis Mutandis
- Salary/ Allowances** (9) The members of the Tribunal shall be paid salaries and or allowances as may be approved by the Governor.
- Removal** (10) The Governor may, when in his opinion the conduct of members or a member of the Tribunal is not in the best interest of the State dissolve the Tribunal or remove the member.
- Revenue Collector** 51 (1) For the purpose of this Law, a revenue collector means a duly authorized officer of the Service or any of the Revenue Committees.
- (2) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by and having printed thereon the office of the relevant revenue authority, and
- (b) setting out his full names and stating that he is authorized to exercise the functions of a Revenue Collector, shall be

sufficient evidence that the revenue collector is duly authorized for the purpose of this Law

Mode of Payment and Prohibitions

52 Except as otherwise expressly provided in any Law, any revenue due to any authority in the State shall never be payable or collected in cash by any person or authority, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the bank account designated by the Chairman of the Service or by the Chairman of the relevant Local Government Area entitled to receive such revenues any other electronic means approved by the Board of the Service and the Chairman of the relevant Local Government Area or such purpose.

Persons Under the Presumptive Tax Regime

53 The categories of persons to be administered under Section 61 of this Law shall include persons, where for all practical purposes their income cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; micro, small, and medium scale businesses based on their level of activities.

Presumptive Tax Registration

54 The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on an annual basis.

Presumptive Tax Returns

55 Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year.

Tax Payment

- 56
- (1) The tax payable shall be in accordance with the category of trade, businesses, vocation and professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of Assembly on application by the Governor on the recommendations of the Board.
 - (2) The mode and procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.
 - (3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 33 of this Law.

Administration of Presumptive Tax

57 (1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to

obtain relevant information on the nature and level of business carried out.

- (2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.
- (3) Taxable persons shall be encouraged by the Service to keep records of their transactions.

Administrative Settlement

58. Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.

Appeal to TAT

59 Where the taxable person is not satisfied with the decision of the Service, such a person may appeal to the Tax Appeal Tribunal.

Rebate for Prompt Filing

60 A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.

Exit Rules

61 (1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.

(2) A taxable person under Sections 54 – 58 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.

Sanctions and Penalties

62 A taxable person under Sections 53 – 58 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum equal to 5% per annum.

Land Use Charge

63 (1) Subject to the provisions of this Law, there is imposed a land-based charge, to be called Land Use Charge which shall be payable on all real property situated in the State. Provided that ground rent shall be collectible by the Service on behalf of the State, while tenement rate shall be collectible by the Local Government Revenue Committee where the real property is situated.

		(2)	For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy tenement rate within its jurisdiction and such power may be delegated to the Service under a written agreement
<i>Property Liable to Charge</i>	64		Land Use Charge shall be payable in respect of any property that is not exempted under Section 68 of this Law.
<i>Property Assessment</i>	65	(1)	The Executive Chairman of the Service shall undertake or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Governor may designate by Order in the Gazette.
		(2)	For the purpose of subsection (1), the Executive chairman of the Service may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary in liason with GOGIS.
		(3)	For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 9:00a.m. and 4:00p.m.
		a.	enter, inspect, survey and assess the property;
		b.	request documents or other information to be produced to the identification officer or assessor;
		c.	take photographs; and
		d.	make copies of documents necessary for the inspection.
<i>Persons Liable to Pay Charge</i>	66		The title owner of the property is liable to pay Land Use Charge in respect of any taxable property.
<i>Value for Annual Charge Rate</i>	67		The Land Use Charge payable for any property under this Law shall be determined by the service and the appropriate rate payable as specified in the Schedule to this Law, and where no provision is made the Service shall determine the appropriate rates payable subject to the approval of the Governor.
<i>Exemption from Land Use Charge</i>	68		The following properties shall be exempted from payment of Land Use Charge:

- (1) Property owned and occupied by a religious body and used exclusively for public worship or religious education;
- (2) Cemeteries and burial grounds;
- (3) A recognized and registered institution or educational institute certified by the Service to be non-profit making entity;
- (4) Property used as public library;
- (5) Any property specifically exempted by the Governor by notice published in the Gazette;
- (6) All palaces of Emirs and Chiefs in the State;
- (7) The Governor may, by notice published in the Gazette grant partial relief for a property that is:
 - (i) occupied by a non-profit making organization and used solely for community sports or recreation for the benefit of the general public;
 - (ii) used for a charitable or benevolent purpose for the benefit of the general public and owned by the State Government, Local Government, Federal Government or a non-profit making organization.

Loss of Exemption

- 69 (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:
- (a) the use of the property changes to one that does not qualify for the exemption; or
 - (b) the occupier of the property changes to one who does not qualify for the exemption.
- (2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

Land Use Charge Demand Notice

- 70 (1) The Service shall issue in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable

property that has been assessed in accordance with this Law.

- (2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.
- (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient service of the notice.
- (4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of serving the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, the Executive Chairman may seek Governor's approval to reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.

***Polluters Pay
Principle***

- 71 (1) Any person, group of persons or entity who produce pollution should bear the cost of managing it to prevent damage to human health or the environment. Any entity liable for the contravention of the environmental pollution as specified in the first schedule to this law commits an offence and shall on conviction be liable to
- a) A term of five (5) years imprisonment or a fine of N100,000 in case of an individual;
 - b) In case of an establishment, company or corporate body, a fine not exceeding N500,000 and in addition shall bear the cost of removal of the dumped waste;
 - c) Any person who contravenes or fails to comply with any of the provisions of this law for which no penalty has been provided is guilty of an offence and shall on conviction be liable to a fine of N200,000 or a term of two (2) years imprisonment or both in case of an individual, in case of an establishment, company or corporate body, it shall on conviction be liable to a fine of

- N500,000
- (2) For any subsequent offence –
 - a) In the case of an individual, a term of imprisonment for five (5) years
 - b) In the case of an establishment, company or corporate body, a fine not exceeding N1,000,000
 - c) In addition to any penalty which may be imposed under the law, the Governor may order the temporary closure of such premises
 - (3) Under this law, pollution means such contamination of water or such alteration of the physical, chemical or biological properties of water or such discharge of any sewage or trade effluent or of any other liquid, gaseous or solid substance into water whether directly or indirectly as Gombe State Environmental Protection Agency (GOSEPA) is likely to declare.

*Appeals to RRT
and Conditions*

- 72
- (1) A taxable person liable to pay Land Use Charge may appeal to the Revenue Recovery Tribunal.
 - (2) An appeal shall not lie unless:
 - (a) Notice is given in the prescribed manner to the Executive chairman of the Service;
 - (b) The prescribed fee is paid to the Revenue Recovery Tribunal;
 - (c) In the case of a person aggrieved with his property assessment:
 - (i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Revenue Account which shall be maintained by the State internal Revenue Service at a designated Bank;
 - (ii) The appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Executive Chairman as valid.

<i>Land Use Charge Collection Account</i>	73	(1) The Land use Charge collection is the Gombe State Revenue Account designated by the State Internal Revenue Service.
		(2) The Service shall be entitled to cost of collection for the Land use Charge as specified in the Memorandum of Understanding executed between L.G.As and the Service
<i>Regulations Prescribing Procedure</i>	74	Subject to the confirmation of the State House of Assembly, the Governor may by Order in the Gazette, make regulations generally for carrying into effect the purpose of Sections 63 – 73 of this Law.
<i>Imposition of Consumption Tax</i>	75	(1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who: <ul style="list-style-type: none"> (a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or (b) purchases consumable goods or services in any restaurant whether or not located within a hotel in the State.
		(2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre.
<i>Rate of Tax</i>	76	The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax.
<i>Collection Agent</i>	77	A person owning, managing or controlling any business or supplying any goods or services chargeable under Section 76 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 77 of this Law.
<i>Registration of Hotels, etc</i>	78	(1) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.
		(2) Every Collecting Agent shall produce evidence of registration

with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.*Report and Remittance*

Report and Remittance

- 79 (1) Every Collecting Agent shall:
- (a) Keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 82 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;
 - (b) Subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:
 - (i) The total amount of payments made for all chargeable during the preceding reporting period;
 - (ii) The amount of tax collected by the agent during the reporting period; and
 - (iii) Any other information required by the Service to be included in the report.
 - (2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.
 - (3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

Access to Reports and Books

- 80 An officer of the Service:
- (1) May enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the

occupier of the premises or any other person.

- (2) Shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

***Payment of
Estimated
Amount***

- 81 Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.

Regulations

- 82 The Service may from time to time by an order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of Sections 76 – 82 of this Law.

***Interest on
Remittance***

- 83 All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum in accordance with the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.

Penalties

- 84 (1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 80(2) of this Law, that Agent shall, in addition to interest payable under Section 84 of this Law, pay a penalty of ten per cent of the amount of tax due.

(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a term of six months imprisonment or a fine of One Million Naira (₦1,000,000.00) or both.

***Tax Collection
on Determination
or Transfer of
Business***

- 85 (1) When a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due

to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.

- (2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 84 and 85 of this Law shall apply as if he was operating the hotel business at the time the payments were due.
- (3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.
- (4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.
- (5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor disposes the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

- 86
- (1) From the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedule hereto.
 - (2) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.
 - (3) Each Ministry, department or agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.

*Display of
Approved
Chart*

***Prohibition
of Road
Blocks***

87 No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose of collecting any tax, levy, fee, charge or rate.

***Notice of
Assessment***

88 (1) In the case of taxes, levies, fees, charges or rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or e-mail to each person in whose name the assessment is made.

(2) The relevant Ministry, Department or Agency shall allow until the 31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

***Demand
Notice***

89 (1) The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notice of assessment. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.

(2) Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the First Schedule to this law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.

***Objection of
Assessment***

90 (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

- (2) On receive of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination
- (3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person. Provided that, if the relevant Ministry, Department or Agency fails to agree with the amount of the tax chargeable with respect to an application for revision under the provisions of the Section , the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Service may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment shall be treated as revised under the provisions of this Law.

*Amendment
of Assessment*

- 91 The relevant Ministry, Department or Agency shall, within thirty days of the notice of objection, revise the assessment and issue a notice of amended assessment or refusal to amend and issue a notice of refusal to amend the assessment.

*Sole authority
to collect Taxes
and Levies*

- 92 Subject to the powers of the Local Government Revenue Committee under this Law, the Service shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State as listed in the First Schedule to this Law.

*Tax
Payment due
date*

- 93 (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:
- (a) within sixty (60) days after the service of an

		assessment/demand notice on him, in respect of amounts due to be paid annually;
		(b) within five (5) days from the beginning of every month in respect of amounts due to be paid monthly;
		(c) immediately, in any other case.
	(2)	Except as otherwise provided in any other Law, revenue due to any authority in the State shall be payable in accordance with Section 52 of this Law.
<i>Powers of the Governor to Review rates</i>	94	(1) The Governor may approve, subject to the prior confirmation of the House of Assembly, review revenue rates in the Schedules to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.
		(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Gombe State.
<i>Substantial Compliance</i>	95	No assessment, warrant, notice or other proceedings made in accordance with the provisions of this Law or any other Revenue Law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable Law and if the person is charged or intended to be charged or affected by its designation therein to common intent and understanding.
<i>Refund</i>	96	(1) After auditing, the Service may refund to the taxpayer such amount paid in excess of the tax due.
		(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax.
<i>Annual Turnover</i>	97	(1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:
		(a) complete and deliver to the Service any return specified in such notice;

- (b) appear personally before an officer of the Service for examination with respect to any matters relating to profits or income;
 - (c) produce or cause to be produced for examination, books, documents, and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Service may deem necessary; or
 - (d) give orally or in writing any other information including a name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of subsection (1) the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1), without giving any of the required notices set out in this Section.
- (3) Whoever contravenes the provision of this Section shall be liable on conviction to a fine equivalent to 100% of his actual tax liability.
- (4) The provisions of this Section or any other provisions of this Law, shall not be construed as precluding the Service from verifying by an audit or investigation of any matter relating to returns or entries in any book, documents or accounts including those stored in a computer, digital magnetic, or optical electronic media as may be specified by the Service.
- (5) Any person may apply in writing to the Service for extension of the time within which to comply with the provisions of this Section, provided that the persons:
- (a) makes the application before the expiration of the time stipulated in the Section for making the returns; and
 - (b) shows good cause for his inability to comply with this provision.
- (6) If the Service is satisfied with the cause shown in the application

under paragraph (b) of subsection (5) of this section may in writing extend the time or refuse to do so as it may consider appropriate.

***Banks
Quarterly
Returns***

- 98 (1) Without prejudice to section 28 & 29 of this Law, every person engaged in banking shall prepare and deliver to the Service quarterly returns specifying:
- (a) in the case of an individual, all transactions involving the sum of Five Hundred Thousand Naira and above, or
 - (b) in the case of partnership or unincorporated business names, all transactions involving the sum of One Million Naira and above; and
 - (c) the names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
- (3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.
- (4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of One Million Naira (₦1,000,000.00) in the case of body corporate and in the case of an individual a fine of One Hundred Thousand Naira (₦100,000.00) or imprisonment for a term of five years or both.

***Penalty for
General
Offences***

- 99 (1) A person who contravenes any of the provisions of this Law or any regulation made thereunder commits an offence and, where

no specific penalty is provided shall be liable on conviction to a fine not more than N10,000,000 (ten million Naira) or imprisonment for a term not exceeding 3 years or both.

- (2) Where an offence under this Law is committed by a body corporate or firm or other incorporated trustees or other similar association of individuals,
- (a) every Director, Manager, Secretary or other similar officer of the body corporate; or
 - (b) every partner of the firm; or
 - (c) every trustee and person concerned in the management of the registered trustee; or
 - (d) every person purporting to act in any management capacity in such body corporate or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be punished for the offence under sub-section (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

- Failure to Attend to a Notice*
- 100 A person who:
- (1) fails to comply with a requirement or notice served on him by the Service under this law, or
 - (2) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Revenue Recovery Tribunal for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of N50,000 or to a term of imprisonment not exceeding 3 months or to both.
- Penalty for Making Incorrect Returns,*
- 101 A person who:
- (1) does, makes or gives, as applicable:
 - (a) an incorrect return or statement by omitting or understating any income chargeable to tax under this

Law, or

- (b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, is liable to a fine of ₦200,000 and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct;

- (2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the incorrect return was given or within 3 years after the expiration thereof.

102 A person who:

*False
Statements
and Returns*

- (1) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or
- (2) aids, abets, assists, counsels, incites or induces any other person to:
 - (i) make or deliver any false statement or returns under this Law,
 - (ii) keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law, and thereby
 - (iii) unlawfully refuse or neglect to pay tax, commits an offence and is liable on conviction to a fine of ₦150,000 (One hundred and fifty thousand naira only); and 100% of the amount of tax unpaid or to imprisonment for a term not exceeding 4 years or to both such fine and imprisonment.

103 A person who:

*Staff
Compromise*

- (1) being a person appointed for the due administration of this Law or employed in connection with assessment or collection of the tax who:
 - (i) demands from any person an amount in excess of the authorized assessment of the tax,
 - (ii) withholds, for his own use or otherwise, any portion of the amount of tax collected or received or any money accruable to the Service,
 - (iii) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;
 - (iv) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongly with any money accruable to the Service;
- (2) collects or attempts to collect tax without being authorized under this Law;
- (3) steals or misuses the Service's documents;
- (4) compromises on the assessment or collection of any tax, commits an offence and is liable on conviction to a fine equivalent to 200 percent of the sum in question or imprisonment for a term of 3 years or both.

*Failure to
Remit Tax*

- 104 If a person obliged to deduct any tax under this Law or any other applicable law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a person shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate.

*Failure to Pay
Full Rate of
Assessed Tax or
Levy*

- 105 Unless otherwise provided in this Law, a person who fails to pay in full any tax, levy, rate charge or other revenue due to the State or Local Government Council commit an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable or imprisonment for 18 months or both
- 106 A person who:

Falsification of Documents

- (1) counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any law being administered by the Service;
- (2) knowingly accepts, receives or uses any document so counterfeited or falsified;
- (3) alters any such document after it is officially issued;
- (4) counterfeits any seal, signature, initial or other mark, or used by any officer for the verification of such purpose relating to tax;
- (5) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in subsection (1) to (4) of this section commit an offence and is liable on conviction to a fine of ₦500,000 or to imprisonment for a term of 2 years or both.

Obstruction of the Staff of the Service in the Performance of their Duty

- 107 A person who:
- (1) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law,
 - (2) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distraint,
 - (3) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint,
 - (4) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and is liable on conviction to a fine not exceeding ₦200,000 or imprisonment for a term not exceeding 3 years or both.

Abuse of Power and Corruption by the Tax Officer

- 108 A person appointed for the due administration of this Law or employed in connection with the assessment and collection of tax who:
- (1) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized

assessment of tax or

- (2) withholds, for his own use or otherwise, any portion of the amount of tax collected,
- (3) renders a false return, whether orally or in writing, of the amount of tax collected or received by him,
- (4) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Service,
- (5) steal or misuses the Service's documents;
- (6) compromises on the assessment or collection of any tax, commit an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both.

*Use of Weapon
to Cause Injury
to Staff of the
Service*

- 109 (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of 5 years.
- (2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his function under this Law, commit an offence and is liable on conviction to imprisonment for a term of 5 years.

*Contravention
of Tax Law*

- 110 A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of 1 year.

*Impersonation
of Tax Officer*

- 111 (1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or Local Government Council commit an offence and is liable on conviction to a fine of N250,000 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council.
- (2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own

authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, shall in addition to any other punishment to which he may be liable, be liable on conviction to a fine of N100,000 or imprisonment for a term of 2 years or both. 112 The Legal Adviser and any other Legal Officer of the Service may appear for and represent the Board or Service in his professional capacity in any proceeding in which the Board or Service is a party.

Power to Compound

- 113 (1) The Service may, with the approval of the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.
- (2) The Service shall issue an electronic receipt for any money received under subsection (1) of this section.

Liability to Pay Tax

114 The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this law shall not relieve any person from liability to pay tax for which he is or may become liable or chargeable.

Conformity with Tax Laws

- 115 (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax Act and Stamp Duties Act.
- (2) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.
- (3) The relevant provisions of all existing enactments including but not limited to the laws and bye laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this law.
- (4) If the provisions of any other State law including the ones in the

Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that law shall, to the extent of its inconsistency, be void.

(5) The provisions of the Schedules hereto are an integral part of this Law and, subject to sub-sections (1) and (2) herein above, shall be read, construed and enforced accordingly.

***Compliance
with
Governor's
Directives***

116 (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall comply therewith provided the said directives do not conflict with any of the provisions of this Law.

(2) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation.

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

Confidentiality

117 (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or items of profits, tax matters, assessments and liabilities of any individual or company, as secret and treat them with the utmost confidentiality and good faith.

(2) Every person having possession of or control over any document, information, returns of assessment, lists or copies of

such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any other person:

- (a) other than a person to whom he is authorized by the Executive Chairman to communicate
 - (b) otherwise than for the purpose of this Law or of any other enactment, commit an offence under this Law and shall be liable on conviction to a term of imprisonment of 3 years or fine of N250,000 or both
- (3) No person appointed or employed under this Act shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution or otherwise ordered by court for any offence committed in relation to any tax in Nigeria.
- (4) Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information or avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

Delegation of Power

- 118 (1) A power conferred and any duty imposed upon the Board or Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically on that behalf by the Board or by the Executive Chairman.

- (2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Service shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved Committee of the Board pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

Signature of the Executive Chairman

119 Anything done or required to be done by the Service or the Board in pursuance of any of its powers or duties under this Law or any other law may be signed under the hand of the Executive Chairman or an officer who has been authorized by the Board to do so.

Imposition of Surcharge

- 120 (1) If any officer or former officer of the Service:
- (a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented,
 - (b) is or was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service,
 - (c) fails or has failed to keep proper accounts or records;
 - (d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service; or
 - (e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to

the failure to collect, improper payment, payment not duly documented, deficiency or destruction, failure to keep proper accounts of records, failure to make payment or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.

- (2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman shall notify the person surcharged under this Section.
- (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made the Board shall at once inform the Executive Chairman of such withdrawal.
- (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recover in any court by a suit initiated by the Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

Limitation of Action

- 121
- (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Law.
 - (2) No suit against the Executive Chairman or a member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duty or authority in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced:
 - (a) within 3 months after the act, neglect or default complained;

- (b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.

Service of Documents

122 A notice, summons or other document required or authorized to be served on the Service under the provisions of this Law or any other law may be served by delivering it to the Executive Chairman at the principal office of the Service.

Attachment of Process

- 123 (1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 90 days' notice of the intention to execute or attach has been given to the Service.
- (2) Any sum of money which by the judgment of any court has been awarded against the Service shall be, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the funds of the Service.

Power to collect haulage fees

124. (1) As from the commencement of this Law, the service shall be responsible for the collection of all categories of haulage fee payable at the points of loading and/or discharge in the State.
- (2) Any provision in any Law giving powers to any MDA for the collection of haulage fees is hereby repealed

Indemnity

125 A member of the Board, the Executive Chairman or any officer of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as an Executive Chairman or member of the Board or officer or other employee of the Service.

Power of the Service to Make Regulations

- 126 The Board may, on the advice of the Service, make regulations by notice in the Gazette for carrying into effect the provisions of this Law and for the due administration of its provisions and may in particular, make regulations:
- (1) prescribing the forms for returns and other information required under this Law or any other law;
- (2) prescribing the procedure for obtaining any information required under this Law or any other law;

- (3) on the general procedure for assessment and collection of any tax or levy in the State and other incidental matters; and
- (4) other incidental matters

Interpretation

127 In this Law, unless the context otherwise requires:

“Assessable Income” means chargeable income on which tax is computed;

“Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;

“Assess” means to determine the amount of tax payable on income, value, revenue, proceeds of trade, real property or any other asset or transaction;

“Authorized officer” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Executive Chairman to perform or carry out specific function under this Law;

“Board” means the Gombe State Internal Revenue Board established under section 6 (1) of this Law;

“Book” includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;

“Executive Chairman” means the Chairman of the Board/Service appointed pursuant to section 5 (2) (a) of this Law;

“Chargeable income” includes the total income of any person or body corporate on which tax is charged;

“Consultants” includes tax practitioners, accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria;

“Court” means the High Court of Gombe State or such other Courts

designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Law;

“**Demand Notice**” means a tax demand notice for any tax collectible by the Gombe State Internal Revenue Service;

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

“**Document**” includes any record of information supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment;

“**Gazette**” means the Gombe State Government Official Gazette;

“**Governor**” means the Governor of Gombe State;

“**Government**” means the Government of Gombe State and includes the 11 Local Government Councils;

“**Land use charge**” includes all property taxes, tenement and other rates (other than ground rent) payable on land throughout the State;

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

“**Non-Profit Organization**” means a corporate or unincorporated body carrying on an activity, the main purpose of which is a purpose other than the making of a profit;

“**Indigene**” means a person who is indigenous or native of Gombe State.

“**Non-Indigene**” means a person who is not indigenous or native of Gombe State but a Nigerian.

“**Non-Nigerian**” means a person who is not a citizen of the Federal Republic of Nigeria.

“**Officer**” means any person employed in the Service;

“**State**” means Gombe State of Nigeria;

“**Person**” includes a company or body corporate, partnership, firm and

unincorporated body of person;

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

“Property Tax” means premium, taxes and rates levied on real property within designated areas in the State;

“Real Property” includes:

- (a) Land including land covered by water;
- (b) Land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;
- (c) A mobile home;
- (d) A bulk storage tank, and any supply pipe lines connected therewith; and
- (e) Any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

“Real Property” does not include:

- (a) Crops growing in or on land;
- (b) All that part of a mine below the surface of the ground; or
- (c) Land used as a public right-of-way;

“Regulation” means regulations issued by the Board or the Governor or the finance commissioner pursuant to this Law;

“Residence” means any building or part of a building occupied as residential accommodation (including any garage, shed and other

building used in connection therewith);

“Revenue Recovery Tribunal” means tribunal established under S.50 of this Law

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

“Special Purpose Tax Officer” refers to designated Tax Officers for the purpose of tax investigation and tax enforcement;

“Tangible Personal Property” means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value;

“Tax” includes any duty, levy or revenue accruable to the Government;

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

“Toxic Waste” means any unwanted material in all forms that can cause harm (e.g. by being inhaled, swallowed or absorbed through the skin). In other words, toxic chemicals that can pollute the air and contaminate soil and water

“Year of Assessment” means a period between January and December of the year or such other period for which tax is computed.

FIRST SCHEDULE

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

(1) Personal Income Tax Act CAP P8 Laws of the Federation of Nigeria 2004 (as amended)

(a) Direct Assessment (Self-Employed)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act, CAP P8 Laws of the Federation of Nigeria 2004 (As amended).

(b) PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act CAP P8 Laws of the Federation of Nigeria 2004 (as amended) and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

(2) Withholding Tax (Individuals Only)

(a) Withholding Tax on Rents

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act, CAP P8 Laws of the Federation of Nigeria 2004 (As amended).

(b) Withholding Tax on Interest

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act CAP P8 Laws of the Federation of Nigeria 2004 (As amended), this being the final liability for personal income tax on that income.

(c) Withholding Tax on Royalties

Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act, CAP P8 Laws of the Federation of Nigeria 2004 (As amended), this being the final liability for personal income tax on that income.

(d) Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act, CAP P8 Laws of the Federation of Nigeria 2004 (As amended), this being the final liability for personal income tax on that

income.

(e) **Withholding Tax on Director's Fees**

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act, CAP P8 Laws of the Federation of Nigeria 2004 (As amended).

(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997

(3) **Capital Gains Tax (Individuals Only)**

Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax CAP CI Laws of the Federation of Nigeria Act 2004 (As amended).

(4) **Stamp Duties on Instruments Executed by Individuals**

Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act, Cap. S8 Laws of the Federation of Nigeria 2004 (As amended).

NOTE: The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.

(5) **Hotel Occupancy and Restaurant Consumption Tax**

Imposed on goods and services consumed in hotel and events centres within Gombe State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Gombe State.

(6) **Land Use Charge**

A land-based charge, payable on all real property situated in the State.

(7) **Presumptive Tax**

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.

Ministry of Works and Transport

	Description of Revenues	Rate (N) Per annum (N)	Remark
	Gombe International Airport		Existing Laws/Regulations
	Airport Charges International Operations		
	Night Landing	\$0.01364 x Weight Aircraft	
	Day Landing	\$0.00909 x Weight of Aircraft	
	Day & Night Parking Demurrage	\$0.00114 x Hours of Parking Weight of Aircraft	
	Passenger Service Charge	\$50 per pax	
	Aircraft Charges Domestic Operation		
	Night Landing	N.0 375 x weight of Aircraft	
	Day Landing	N.25 x weight of Aircraft	
	Day & Night Parking	N0.0315 x Hour(s) of parking x weigh of Aircraft	
	Passenger Service Charge	1,000.00	
	Tollgate Takes		
	Keke Napep	100.00/Entry	
	Cars	300.00/Entry	
	Jeeps/Buses	500.00/Entry	
	Trucks	500.00/Entry	
	Trailers	1,000.00/Entry	
	Students and VIP Excursions		
	Nursery School	N50.00 per student	
	Primary school	N100 per student	
	Secondary School	N200 per student	
	Tertiary Institution	N300 per Student	
	VIP	N1,000.00 per person	
	Registration of cargo handling service providers	250,000.00/PA	
	Registration of express mail services	100,000.00/PA	
	Tolling on State Roads	50.00/vehicle	
	Road Development Levy	100.00/vehicle/PA	
	Lease fee of fuel dump (Jet A1)	1,000.000.00/PA	

Vehicle Inspection Office

SN	Description of Revenue	Rate Per Annum (N)	Remarks
A	Vehicles Inspection Office		
	Road Worthiness Certificate	N1,250	
	Road Inspection Fees	N2000/N500 per day for Light and Heavy-Duty vehicles respectively	
	Demurrage Fees	N500 and /N1,500 for Light and Heavy-Duty vehicles respectively	
	Accident Treatment Fees	N1,000 and N2000 for Light and Heavy-Duty vehicles respectively	
	Hackney/Stage Carriage Permits	N1000/N2000 for light and Heavy-Duty vehicles respectively	
	Driver's Badge	500	
	Driver and Conductor's Badge	1000	
	Heavy Duty	1000	
	Roof Rack	2000	
	Proof of Ownership	300	
	Vehicle Registration Booklet	1250	
	Car Hire Services	500	

Road Taxes

PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above 3.00cc	18,750.00	6,250.00	3,125.00	1,250.00	29,375.00
B	Between 2.1 – 3.00cc	18,750.00	3,125.00	2,500.00	1,250.00	25,625.00
C	Vehicle up to 1.7cc – 2.00cc	18,750.00	3,125.00	1,875.00	1,250.00	25,000.00
D	Other Vehicle 1.2cc – 1.6cc	18,750.00	3,125.00	1,250.00	1,250.00	24,375.00

OUT-OF-SERIES NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	3.00cc	50,000.00	6,250.00	3,125.00	1,250.00	60,625.00
B	2.00cc	50,000.00	6,250.00	1,875.00	1,250.00	59,375.00
C	1.6cc	50,000.00	3,125.00	1,250.00	1,250.00	55,625.00

FANCY NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	200,000.00	6,250.00	3,125.00	1,250.00	210,625.00
B	Between 2.1 – 3.00cc	200,000.00	6,250.00	2,500.00	1,250.00	210,000.00
C	Vehicle up to 1.7cc – 2.00cc	200,000.00	3,125.00	1,875.00	1,250.00	206,250.00
D	Other Vehicle 1.2cc – 1.6cc	200,000.00	3,125.00	1,250.00	1,250.00	205,625.00

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	18,750.00	6,250.00	3,125.00	1,250.00	29,375.00
B	Between 2.1 – 3.00cc	18,750.00	6,250.00	2,500.00	1,250.00	28,750.00
C	Vehicle up to 1.7cc – 2.00cc	18,750.00	3,125.00	1,875.00	1,250.00	25,000.00
D	Other Vehicle 1.2cc – 1.6cc	18,750.00	3,125.00	1,250.00	1,250.00	24,375.00

COMMERCIAL VEHICLE

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	18,750.00	6,250.00	8,750.00	1,250.00	1,500.00	36,500.00
B	Tanker and Truck	18,750.00	6,250.00	6,250.00	1,250.00	1,500.00	34,000.00
C	Tipper and Lorry	18,750.00	6,250.00	3,750.00	1,250.00	1,000.00	31,000.00
D	Canter, Bus & Pick Up	18,750.00	6,250.00	3,125.00	1,250.00	1,000.00	30,375.00
E	Taxi	18,750.00	3,125.00	1,250.00	1,250.00	500.00	24,875.00

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Range	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Cost of Sticker (N)	Amount (N)
A	Trailer	18,750.00	6,250.00	8,750.00	1,250.00	1,500.00	36,500.00
B	Tanker and Truck	18,750.00	6,250.00	6,250.00	1,250.00	1,500.00	34,000.00
C	Tipper and Lorry	18,750.00	6,250.00	3,750.00	1,250.00	1,000.00	31,000.00
D	Canter, Bus & Pick Up	18,750.00	6,250.00	3,125.00	1,250.00	1,000.00	30,375.00
E	Taxi	18,750.00	3,125.00	1,250.00	1,250.00	500.00	24,875.00

GOVERNMENT/OFFICIAL NUMBER PLATES

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	20,000.00	6,250.00	NIL	1,250.00	27,500.00
B	20,000.00	3,125.00	NIL	1,250.00	24,375.00
Bus	20,000.00	6,250.00	NIL	1,250.00	27,500.00
Motorcycle	5,000.00	1,250	NIL	1,250.00	7,500.00

GOVERNMENT FANCY NUMBER PLATES

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
Bus	50,000.00	6,250.00	NIL	1,250.00	57,500.00
Car A	50,000.00	6,250.00	NIL	1,250.00	57,500.00
Car B	50,000.00	3,125.00	NIL	1,250.00	54,375.00

MOTORCYCLE

Category	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Sticker (N)	Learner's Permit (N)	Reflective Jacket (N)	Amount (N)
Private/ Commercial	5,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	9,235.00

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
30,000.00	5,000.00	12,000.00	NIL	40,000.00

REPLACEMENT OF MISSING NUMBER PLATES

	Category	Cost of Replacement of Plate Number (₦)
A	Fancy	200,000.00
B	Out-of-Series	50,000.00
C	Private	18,0750.00
D	Commercial	18,750.00
E	Motorcycle	5,000.00

CHANGE OF OWNERSHIP

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

DRIVER'S LICENCES

Type of Vehicle	Amount (₦)		
Motor Vehicle	i)	3 years	10,350.00
	ii)	5 years	15,350.00
Motorcycle	i)	3 years	5,000.00
	ii)	5 years	8,000.00

ROADSIDE PARKING FEES

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

Ministry of Trade, Commerce and Tourism Business and Professional Service Permit

Revenue Sources	Urban Rate/PA
Law, Accounting, Tax & Audit, Architectural, Engineering, Quantity Surveyors, Town Planners, Geological firms, Consultants/Commissioned vendors and all other professional services	20,000.00
Trade Exhibition and trade fair Permit	20,000.00
Retail fish farming permit	5,000
Commercial fish farming permit	20,000.00
Bread bakery permit	25,000.00
Groundnut oil milling permit	20,000.00
Rice milling permit	20,000.00

	Woodwork/furniture making permit	20,000.00
	Metal fabrication / welding permit	20,000.00
	Block making and interlocks permit	20,000.00
	Timber work/sales permit	20,000.00
	Automobile repairs/machine works permit	20,000.00
	Car wash permit	10,000.00
	Registration of business premises by non-residents contractors, consultants and suppliers;	
a.	Contracts valued at N1 B and above	N10,000,000.00
b.	Contracts valued at N500M to N999M	N5,000,000.00
c.	Contracts valued at N100M to N499M	N2,500,000.00
d.	Contracts valued at N50M to N999M	N250,000.00
e.	Contracts valued at N1M to N49M	N150,000.00
S/ N	Description of Revenue	Revised Rate (N) Per Annum (N)
	Registration of Business Premises	
	Category (Public Liability Companies Plc)	
	Cement Factory (Factory and Mine Fields)	50,000,000.00
	Other Manufacturing/Mining Industries	5,000,000.00
	General Merchandise Depot/ Distributor Ware-Houses	500,000.00
	Category (Limited Liability Companies)	
	Major GSM Service Providers	1,000,000.00
	Manufacturing/Mining Industries	2,000,000.00
	Other Services Providers	200,000.00

Business Premises

S/N	Types of Business	Annual Renewal Rate (₦)	
		Urban	Rural
	Manufacturing Industries Plc (Agro Processing)	250,000	150,000
	Manufacturing Industries Ltd (Agro Processing)	150,000	100,000
	Other Manufacturing Industry (MSME'S)	100,000	30,000
	Banks	200,000	100,000
	Micro Finance Banks	50,000	30,000
	Pension Administrators Firms	50,000	30,000
	Stock Brokers	50,000	30,000
	Insurance Companies	50,000	30,000
	Insurance Brokers	30,000	20,000
	Construction Firms Indigenous	200,000	100,000
	Construction Companies Foreign	500,000	250,000
	Petroleum Filling Station		
	Major Marketers	50,000	25,000
	Mega Marketers	30,000	15,000
	Independent Marketers	20,000	15,000
	Contractors	50,000	30,000
	Consultants/suppliers to Gov't	50,000	25,000
	Social Services Providers		
	Private Clinics	50,000	30,000

Private Schools Category (A) With annual turnover of N10 million and above	100,000	50,000
Private Schools Category (B) With annual turnover above N5 million but less than N10 million	50,000	30,000
Private Schools Category (C) With annual turnover of less than N5 million	30,000	20,000
Private Radio/TV Station Plc/Ltd	50,000	25,000
Cable satellite Services Plc/Ltd	100,000	50,000
GSM Service Providers	250,000	100,000
GSM Mast	200,000	150,000
Agent Travelling/Courier Service	50,000	20,000
Airline Service	200,000	100,000
Transporters (Heavy duty)	50,000	25,000
Transporters Buses/Pick-ups/Taxi	5,000	3,000
Environmental Cleaning Services		
Big (More than 200 staff)	50,000	30,000
Medium (Greater than 100 less than 200 staff)	30,000	20,000
Small (Less than 100 staff)	20,000	15,000
Private Security Services	30,000	10,000
Pharmacies	30,000	10,000
Scanning Centres/Laboratories	50,000	30,000
Distribution Companies/Deports	100,000	30,000
Pool Betting Promoters	500,000	200,000

	Pool Betting Agent	150,000	100,000
	Enterprises, Ventures & Sons. Bros. Investment etc	50,000	25,000
	General Merchants	50,000	20,000
	Grains Merchants	50,000	20,000
	Hotel and Lodgings (Category A) 20 Rooms and above	200,000	100,000
	Hotel and Lodging (Category B) 14-19 Rooms	100,000	50,000
	Hotel and Lodging (Category C) 7 – 13 Rooms	50,000	20,000
	Hotel and Lodgings (Category D) Less than 7 Rooms	30,000	15,000
	Motor Vehicle Dealers	50,000	30,000
	Law Firms	50,000	20,000
	Tax Practitioners	50,000	20,000
	Consultants/Commissioned vendors	50,000	20,000
	Accounting and Audit Firm	50,000	20,000
	Engineering Firms	50,000	20,000
	Architectural Firm	50,000	20,000
	Estate Management Firm	50,000	20,000
	Quantity Surveying Firm	50,000	20,000
	Other Professional Firms	50,000	20,000
	Livestock Dealers	50,000	30,000
	Vet Clinics	20,000	10,000

Livestock/Vet Feed	20,000	10,000
Welding and Metal Works (A) With annual turnover of less than N1 million	50,000	30,000
Welding and Metal Works (B) With annual turnover of less than N1 million but above N500,000	30,000	20,000
Welding and Metal Works (C) (Resolved) With annual turnover of less than N500,000	20,000	10,000
Aluminium and Glass Work	20,000	10,000
Printing Press (A) With annual turnover of N5 million and above	50,000	10,000
Printing Press (B) With annual turnover of less than N5 million but above N3 million	30,000	10,000
Printing Press (C) With annual turnover of less than N3 million	20,000	5,000
Estate Values and Surveyors	50,000	20,000
Quarrying/Mining		
Mechanized	200,000	150,000
Artisan	50,000	30,000
Motorcycle Dealers	50,000	20,000
Bakeries (Category A)	50,000	20,000

With production capacity of 30 flour bags and above per day)	20,000	10,000
Bakeries (Category B)		
With production capacity between 15 to 29 flour bags per day)	10,000	10,000
Bakeries (Category C)		
With production capacity of less 15 flour bags per day)		
Bottle/Table water & Flavoured Drink	50,000	30,000
Furniture's Industries	50,000	20,000
Cinema House/Viewing Centres	20,000	10,000
Film Producers	50,000	15,000
Cement Dealers	50,000	10,000
Timber Dealers	20,000	10,000
Textile Material (A)	30,000	20,000
With annual turnover above N1 million		
Textile Material (B)	20,000	10,000
With annual turnover of less than N1 million and above N500,000		
Textile Material (C)	10,000	5,000
With annual turnover of less than N500,000		
News Paper Agent	10,000	5,000
Auctioneers	20,000	10,000
Medicine Stores	5,000	3,000
Boutique	10,000	5,000

	2 nd Hand Cloth	5,000	3,000
	Photo Laboratory/Studio	20,000	10,000
	Poultry/Fish Farming	30,000	20,000
	Bicycle Dealers	10,000	5,000
	Bicycle Spear parts	3,000	1,000
	Motor Vehicle Spear parts	30,000	10,000
	Motor Vehicle Mechanics	10,000	5,000
	Electronics/Electrical Repairs	10,000	5,000
	Car Wash (A) With annual turnover between N500,000 and N300,000	10,000	3,000
	Car Wash (B) With annual turnover between N200,000 and N299,000	5,000	2,000
	Car Wash (C) With annual turnover less than N200,000	3,000	1,000
66	Firewood Dealers	5,000	2,000
67	Water Tanker Drivers	2,000	1,500
68	Barbing Saloon	2,000	1,000
69	Hairdressing Saloon	3,000	2,000
70	Beer Parlour	50,000	30,000
71	Laundry and Dry cleaning	10,000	5,000
72	Business Centres	10,000	5,000
73	Restaurant (A)	20,000	10,000

	With annual turnover of N1,000,000 and above Restaurant (B)	10,000	5,000
	With annual turnover between N500,000 to N999,999 Restaurant (C)	5,000	2,000
	With annual turnover below N500,000		
74	Grains Millers	5,000	2,000
75	Grains Sellers	10,000	5,000
76	Vulcanizes	5,000	3,000
77	Food Hotel	5,000	3,000
78	Provision Store (A) With annual turnover above N1 million	20,000	10,000
	Provision Store (B) With annual turnover between N500,000 – N999,999	10,000	5,000
	Provision Store (C) With annual turnover of less than N500,000	5,000	3,000
79	Computer Training Schools	30,000	10,000
80	Computer Dealers	30,000	10,000
81	Building Material (A) With annual turnover above N2 million	50,000	20,000
	Building Material (B)		

	With annual turnover between N1 million to N1.99 million	30,000	5,000
	Building Material (C)	20,000	3,000
	With annual turnover of less than N1 million		
82	Heavy Plant Hire	20,000	10,000
83	Super Market	50,000	20,000
84	Lubricant	20,000	10,000
85	Rice/Groundnut Millers	20,000	10,000
86	Meat Seller	10,000	5,000
87	Sugarcane Dealers/Sellers	20,000	5,000
88	Sales of Beds and Beddings	10,000	5,000
89	Poly Producers	30,000	20,000
90	Kola nut Dealers/Sellers	10,000	5,000
91	Sales of Plastic Products Dealers	30,000	10,000
	Plastic product sellers	5,000	5,000
92	Road side Carpenters	5,000	3,000
93	GSM Sellers/Repairs/Accessories/Down loaders	5,000	3,000
94	Tailoring Services (A) With annual turnover of N500,000 and above	10,000	3,000
	Tailoring Services (B) With annual turnover of less than N500,000	5,000	2,000
95	Roadside Tea Shop (Mai Shayi)	3,000	2,000
96	Fruit Dealers/Sellers	10,000	5,000

97	Interior Decorators	20,000	5,000
98	Clearing Agent	20,000	5,000
99	Bookshops/Stationeries	10,000	4,000
100	Physio-therapies	10,000	3,000
101	Rental Services	15,000	4,000
102	Agro Dealers	20,000	5,000
102	Nutritional Food Supplements	30,000	10,000
103	Health firm Fitness Centre	20,000	5,000
104	Commercial Embalment Centre	20,000	5,000
105	Night Club (A) With annual turnover of N1,000,000 and above	100,000	50,000
	Night Club (B) With annual turnover of less than N1,000,000 and above N500,000	80,000	40,000
	Night Club (C) With annual turnover of less than N500,000	50,000	25,000
106	Gas Station	200,000	50,000
107	Telecommunication Distributor	100,000	50,000
108	Vocational Centre/Secretariat Institute	20,000	5,000
109	Coal Mining Companies	2,000,000	500,000
110	Heavy duty Generator Sellers	50,000	15,000
111	Borehole Drillers (Category A) Large Rig	300,000	100,000
	Borehole Driller (Category B)	150,000	50,000

	Medium Sized Rig Borehole Driller (Category C) Small Rig	100,000	30,000
112	Aluminium corrugation Company	50,000	30,000
113	Electricity Company (JED)	2,000,000	500,000
114	International Trade Fair	1,000,000	250,000
115	Domestic Trade Fair	500,000	125,000
116	Local Trade Fair	300,000	75,000
117	Surface Kerosene Tanker	30,000	10,000
118	Fast Food/Confectioneries	20,000	10,000
119	Block Industry	10,000	5,000
120	Electrical material Dealers	10,000	5,000
121	Chemist	10,000	5,000
122	Warehouses	50,000	20,000

BELOW IS THE RATE BEING COLLECTED AS RENT IN GOMBE URBAN MARKET

Old Rate at ₦1,200 and ₦2,400 as rent per annum

Revised Rate (N)per annum:

1. ₦1,200 now ₦5,000
2. ₦2,400 now ₦7,000

**Development Levy, Employees of Public and Private Institutions
Public Servants**

	GL 02 – 06	GL 07 – 12	GL 13 – 14	GL 15 – 16
State MDAs	500	1,000	2,000	3,000
Federal MDAs	1,000	2,000	4,000	6,000

Development Levy, Political and Public Office Holders

Executive Governor	Deputy Governor	SSG	COS	HoS
300,000	200,000	100,000	100,000	50,000
Commissioners/SA	P/Secretary	Perm. Commissioner	Board Chairman	Board Members
70,000	50,000	50,000	50,000	30,000
Accountant General	Head Treasury	Auditor General (State & LG)	SSA	Special Assistant
70,000	50,000	50,000	30,000	30,000
Head of Tertiary Institution (State)	Head of Federal Institutions	Deputy Head of Tertiary Institution (State)	Deputy Head of Tertiary Institution (Federal)	Registrars State Institution
30,000	40,000	20,000	30,000	30,000
Registrar Federal Institution				
40,000				

Development Levy, Legislature

Hon. Speaker	Hon. Deputy Speaker	Hon. Members State Assembly	Clerk, State Assembly
100,000	80,000	50,000	50,000

Development Levy, Judiciary

CJ/G, Khadi	Judges/Khadis	Chief Registrar
100,000	80,000	70,000

Development Levy, Local Government Council

Chairman	Deputy Chairman	Secretary/Supervisors	Councillors
50,000	40,000	30,000	20,000

Development Levy, Organise Private Sector Employees

Designation	Amount
Branch Manager/Accountants	15,000
Senior Staff	10,000
Intermediate Staff	5,000
Junior Staff	3,000

Development Levy, Self Employment

INCOME	AMOUNT
15,000 - 50,000	1,000
51,000 - 100,000	2,000
101,000 - 150,000	4,000
151,000 - 200,000	5,000
201,000 - 250,000	6,000
251,000 - 300,000	7,500
301,000 — 350,000	8,500
351,000 - 500,000	10,000
501,000 - 1000,000	15,000
ABOVE 1,000,000	20,000

Development Levy, Companies

ENTITY	AMOUNT
Deposit Money Banks (Commercial Banks)	200,000
- <i>Official Bankers to the State Government</i>	10,000,000
- <i>Collection Banks to the State IRS</i>	5,000,000

Other Financial Institutions (Microfinance Banks)	50,000
Cement Manufacturers	15,000,000
Telecommunications	2,000,000
NNPC/Subsidiaries	1,000,000
Major Oil & Gas Companies	200,000
Independent Oil & Gas Companies	20,000
Other Manufacturing Companies	5,000
Construction Companies	300,000
Mining, Iron & Steel Companies	2,000,000
Quarrying Companies	200,000
Hospitality Services	30,000
Private Healthcare Service Provider	20,000
Professional Service Firms	10,000
General Merchandise	50,000

For the purpose of Development Levies, it shall be due on the 1st day of January of every year; payable on or before the 28th of February, of the Tax year.

Infrastructure Maintenance Levy payable as follows:

Infrastructure maintenance levy is payable by the following road user:

Commercial vehicle of 10 tyres and above operating within the State Government constructed road	N300 per day
Commercial vehicle of 6 tyres, but less than 10 tyres	N250.00 per day
Commercial Bus of 4 tyres	N200.00 per day
Commercial Cars and tricycles	N100.00 per day
Commercial Motorcycles	N50.00 per day

Economic Development Levy payable by as follows:

Manufacturing Industries N10 per 50 kg.

1% Infrastructure Maintenance Levy

On every Gombe State Government contract collectible by Internal Revenue Services

Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax

Collectible by Internal Revenue Service.

A single haulage fee payable at the points of loading in the State of departure and a single haulage fee payable at the points of discharge in the state, as follows:

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Building Materials including cement	12,800.00	9,800.00	5,800.00
Processed or raw food items	10,000.00	6,000.00	3000.00

- i. 16 tyres and above = 10,000.00
- ii. 12 tyres and above = 8,000.00
- iii. 10 tyres and above = 6,000.00
- iv. 8 tyres and above = 3,500.00
- v. 6 tyres and above = 2,000.00

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Fertilizer	10,000	5,000	2,500
Iron Pipe	12,000	6,000	3,000
Iron Plate	15,000	7,000	4,000
Iron Rod	20,000	10,000	5,000
Iron Ore	10,000	5,000	4,000
Solid Minerals			
Barite	10,000	5,000	2,500
Coal	12,000	6,000	4,000
Limestone	12,000	6,000	4,000
Gypsum	10,000	5,000	2,500
Limestone	10,000	5,000	2,500

Coal	10,000	5,000	2,500
Bentonite	10,000	5,000	2,500
Feldspar	10,000	5,000	2,500
Laterite	5,000.00	2,500	1,500
Kaolin	8,000	4,000	2,000
Granite	10,000	5,000	2,500
Shale	10,000	5,000	2,500
Clay	2,000	1,000	500
Bentonitic clay	10,000	5,000	2,500

Diatomite	10,000	5,000	2,500
Sand (Yashi)	2,000	1,000	500
Precious			
	Gram (N)	Kilogram (N)	Tonnage (N)
Beryllium	50,000.00	50,000.00	50,000.00
Tourmaline	1500.00	1,500,000	2,000,000,000

Gombe State Investment Property Development Company

	Description of Revenue	Rate (N)	Remark
	Non-Refundable Application Fees for Government Properties for sale or lease	5,000	
	Processing Fees	10,000.00	
	Lease Amount for Investment Stalls in Gombe Market	N60,000	
	Lease Amount for Investment Stalls in other LGAs' Market	N40,000	
	Lease Amount for Investment Shops in other Locations within Gombe Metropolis <ul style="list-style-type: none"> ● Bauchi – Gombe – Biu Road ● ByePass – Gombe – Tudunwada Road ● Shops in Investment Quarters 	<ul style="list-style-type: none"> ● N80,000 ● N80,000 ● N100,000 	

	Lease Amount for Investment Shops in other Locations outside Gombe Metropolis	N50,000	
	Sale of Government Properties/Mortgage		At 15% above the cost of construction
	Leasing of Bajoga Investment Motel		To be determined by market forces

Gombe State Commodity Exchange

	Description of Revenue	Rate (N)	Remark
	Application for Permit		
	Individual	1,000	
	Enterprise	2,000	
	Corporate Organisation	3,000	
	Processing of Permit		
	Individual	2,000	
	Enterprise	3,000	
	Corporate Organisation	4,000	
	Issuance of Permit		
	Individual	2,000	
	Enterprise	3,000	
	Corporate Organisation	4,000	
	Annual Renewal Fee		
	Individual	1,000	
	Enterprise	1,500	
	Corporate Organisation	2,000	

Gombe Enterprises Development and Promotion Agency (GESPA)

	Description of Revenue	Rate (₦)	Remark
	Application form for Enterprise	2,000	
	Processing fee	5,000	
	Registration	10,000	
	Annual Renewal fee	5,000	
	Certificate of Recognition	5,000	
	Annual Inspection and Evaluation fee	3,000	

Ministry of Agriculture and Animal Husbandry

	Description of Revenue	Rate (₦)	Remark
	Trade Animal fees		
	Cattle, Sheep and Goat	500	
	Truck (trailer) and tangle	3,000	
	Canter	1,500	
	J5/Container	1,000	
	Pick-up	500	
	Pig	2,000	
	Donkey	10,000	
	Horse	20,000	
	Dog	2,000	
	Cattle Trade License		
	Large animal	1,500	
	Small animal	1,000	
	Hide and Skin Buyer's License, Urban Centres: Akko, Dukku, Gombe, Funakaye, Kaltungo and Balanga	10,000	
	Hide and Skin Buyers' Licence, others	5,000	

	Hide and Skin export buyer's License	5,000	
	Hide and Skin tax	50	
	Hatcheries Inspection (1,000)	1,500	
	Haulage (Crops)		
	Trailer	20,000	
	Truck (10 Tyres)	15,000	
	Canter	10,000	
	J5/Container	5,000	
	Pick up	3,000	
	Animal inspection	5,000	
	Animal trade	5,000	
	Poultry and product sales		
	Sales of hay	25%	
	Sales of poultry feeds (Subsidy)	25%	25% of the purchase price
	Produce Buyer's License (Strategic Grain Buyers)	10,000	
	Tractor hiring (per day)	30,000	
	Sales of seeds	30%	30% subsidy on all seedlings
	Fertilizer sale	29%	29% subsidy on all categories of fertilizers
	Grading fees	5,000	
	Trade treatment & Other diseases/head	300	

	Trade cattle fees/Head (Large Animal)	500	
	Sales of fruits and Vegetable's base		
	Trailer	3,000	
	Truck	2,000	
	Canter	1,500	
	J5/Container	1,000	
	Pick-up	500	
	Tomato	50	Per Basket
	Pepper	100	Per Basket
	Okro	50	Per Basket
	Ben Seed	150	Per ton
	Tuber & root crops	100	Per 100 pieces of tubers
	Pest Control fees	500	N500 per hectare
	Produce Sales Tax		
	Local Govt to Local Govt/Bag	250	
	Gombe to another State/Bag	500	
	Leaving the country/Bag	500	
	Registration Fees for Merchants		
	Application form	1,000	
	Registration of merchants	10,000	
	Store keeper buyers license	500	
	Registration of premises (produce)	1,000	
	Registration of produce store	1,000	

	Registration of Farms		
	Animal fattening farm		
	Small farm (<20)	2,000	
	Medium (> 21 but < 50)	5,000	
	Big (> 50)	10,000	
	Poultry farm		
	Small farm (<5,000 birds)	5,000	
	Medium (> 5,000 but < 10,000)	10,000	
	Big (> 10, 000)	15,000	
	Millers Site	5,000	
	Grain Buyers License	10,000	
	Inspection or Grading fees		
	Cotton seed	200	Per ton
	Gum- Arabic	200	Per ton
	Groundnuts	200	Per ton
	Cowpea	200	Per ton
	Parboiled rice	200	Per ton
	Paddy rice	200	Per ton
	Cereals grains	200	Per ton
	Guinea corn (sorghum)	200	Per ton
	Shea-nut	200	Per ton
	Onion	200	Per basket

Fisheries and Related License

	Description of Revenue	Rate (₦)	Remark
	Registration of Fishing Operation		

	Commercial Fishermen	3500	
	Sport Fishermen	1500	
	License Fee		
	Mechanized Boats	2000	
	Non-Mechanized Boats	1000	
	Gourds	500	
	License Fees Charges		
	Assorted Seine Net	5000/Annum	
	Assorted Traps Net	2000/Annum	
	Long Line with Hooks	3500/Annum	
	Fish pens/Enclosure	3500/Annum	
	Drift/Trammel/Gill nets	3000/Annum	
	Lift/Cast net	3000/Annum	
	Rod and Line (Angling)	4000/Annum	
	Cages	3000/Annum	
	Trammel net	5000/Annum	
	Others	3000/Annum	
	Registration of Fish and Fish Vendors		
	Large scale farmers	5000	
	Small scale farmers	2500	
	Fish vendor	2000	
	Consultancy fee for professional advice	5000	
	Construction of fish farm from beginning to the end	10%	Of the total costs of the fish farm constructed

	Fishing Offences and Charges		
	Fishing without license or permit	N2,000.00	
	Fishing in prohibited water	N4,000.00	
	Using explosive, poison	N5,000.00	
	Fishing with net having a small mesh size than that prescribed under the regulations made pursuant to the edict	N4,000.00	
	Killing or catching of fish of a size or weight less than the standard prescribed under this edict	N7,000.00	
	Killing or catching of any fish of a prohibited species during closed season	N5,000.00	
	Fishing with any gear or method other than that prescribed under the regulations pursuant to this edict	N3,000.00	
	License holders employing unlicensed person to help them in fishing	N3,500.00	
	Offering or exposing for sale or exchange of any fish, the sale of which is prohibited in any specific area by a notification issued pursuant to the regulation of this edict.	N2,500.00	
	Failure to register all fishing craft and gear will attract a fine of	N6,500.00	
	Trespass	5000	6 months imprisonment or both
	Illegal processing method	3000	3 years imprisonment or both
	Cold Rooms		
	Below 5 metric tons	N4,500/annum	
	5-10 metric tons	N5000/annum	
	11-20 metric tons	N7000/annum	

	21-30 metric tons	N8000/annum	
	31-40 metric tons	N11,000/annum	
	41-50 metric tons	N12,000/annum	
	51-100 metric tons	N14,000/annum	
	Over 100 metric tons	N16000/annum	
	Freezers		
	120-150kg	N1,500/annum	
	151-250kg	N2,000/annum	
	251 and above	N2,500/annum	

The license fee shall be as follows: -

- i. Dadin Kowa and Balanga Dam = N3, 500/annum
- ii. All other rivers, streams, dams and reservoirs including natural lakes. = N2, 000/annum
- iii. Artisanal fisherman to fish any water = N1, 000/ annum

Registration and Renewal Veterinary Hospital

	Description of Revenue	Rate (₦)	Remark
	Registration		
	Veterinary hospital	5,000.00	
	Veterinary clinics	3,000.00	
	Veterinary pharmacy	5,000.00	
	Veterinary drug store	2,000.00	
	Abattoir	50,000.00	
	Slaughter house	20,000.00	
	Poultry slaughter house	5,000.00	
	Dog breeders	4,000.00	
	Renewal		
	Veterinary hospital	2,500.00/PA	
	Veterinary clinics	2,500.00/PA	
	Veterinary pharmacy	1,500.00/PA	

	Veterinary drug store	2,500.00/PA	
	Abattoir	1,000.00/PA	
	Slaughter house	30,000.00/PA	
	Poultry slaughter house	10,000.00/PA	
	Dog breeders	2,500.00/PA	
	Vaccination of pets/ornamental birds		
	Pets	100.00/pet	
	Birds	500.00/bird	
	Sales of animal treatment cards	50.00/animal	

Ministry of Environment and Forest Resources

	Description of Revenue	Rate (₦)	Remark
	Public convenience(private)		
	Registration	5,000	
	Waste collection	25,000	
	Liquid waste disposal	2,000	
	Registration of Env. Consult/annum	50,000	
	Truck load of Madrid timber cut within Gombe	100,000	
	Truck load of other Madrid timber Spec cut within Gombe	20,000	
	Truck load of charcoal	20,000	
	Pick up load of charcoal	5,000	
	Pick up load of live trees, cut within Gombe	2,000	
	Monthly permit for power saw Operator	5,000	

	Truck load of Madrid timber on transit	20,000	
	Truck load of other Madrid timber spec on transit	10,000	
	Truck load of fuel/ charcoal to other states	40,000	
	Truck load of fuel wood/charcoal within Gombe	500	
	Bush meat	5,000	
	Gaseous emission	10,000.00	

Environmental Revenue for Forest Related Activities

S/NO	FEE	RATE (₦)	REMARK
1	Logging permit (Plantation)	Min. ₦2,000.00 Max ₦5,000.00	Per tree
2	Logging Permit (Open Forest)	₦8,000.00	After 2 Weeks
3	Registration of Timber Contractors	₦40,000.00	Per annum
4	Renewal of License for Timber Contractors	₦20,000.00	Per annum
5	Pass Hammering of Timber	₦ 4,000.00	Per annum
6	Registration of Charcoal Contractors	₦40,000.00	Per annum
7	Renewal of License of Charcoal Contractors	₦20,000.00	Per annum
8	Registration of Firewood Contractors	₦ 20,000.00	Per annum
9	Renewal of license of Firewood Contractors	₦ 10,000.00	Per annum
10	Furniture Show Room	₦ 5,000.00	Per annum

11	Furniture Makers (Carpenters)	₦ 2,000.00	Per annum
12	Agroforestry (Taungya Farming)	₦ 4,000.00	Per annum
13	Saw mills (Timber sheds)	₦100,000.00	Per annum
14	Farm inspection	₦10,000.00	Per annum

Environmental Revenues (Polluters Pay Principle)

S/NO	FEE	RATE (₦)	REMARK
1	Fee on electronic garbage for computer repairs	₦3,000.00	Per annum
2	Fee on electronic garbage for handset repairs	₦2,500.00	Per annum
3	Fee for emission of CFCs for repairs refrigerators ACs	₦ 3,000.00	Per annum
4	Green tax for sale of pesticides herbicides and funguses	₦ 4,000.00	Per annum
5.	Fee for light intensity for LED electronics bill board	500,000.00	Per annum
6	Ecological fee for simple mass in Banks Business building	₦ 250,000.00	Per annum
7	Pollution fee (Gaseous emission) For big Generators		
	Banks	₦50,000.00	Per annum
	Hotels	₦40,000.00	Per annum
	Filling Stations	₦30,000.00	Per annum
8	Pollution fee (Gaseous emission) for Generators (Bakeries, Block industries, rice mills etc)	₦ 20,000.00	Per annum
9	Pollution (Gaseous emission) small generators (Shops, salons etc)	₦ 6,000.00	Per annum
10	Pollution (Gaseous emission) on commercial motorcycles	₦1,000.00 Per Motorcycle	Per annum

11	Pollution fee (Gaseous emission) from commercial vehicles	₦3,000.00 Per vehicle	Per annum
12	Ecological fee for petroleum products	₦1,000.00 per pump	Per annum
13	Underground water pollution fee for underground tanks	₦2,000.00 per tank	As provided in s.17 of GSUDB law, 2011 (As amended)
14	Disposal of harmful/toxic products on land or water	₦100,000.00	As provided in s.34 of GSUDB law, 2011 (As amended)
15	Noncompliance fee for non – participation in Monthly Sanitation Day	₦ 5,000.00	As provided in s.18 of GSUDB law, 2011 (As amended)
16	Fee for pollution of underground water in motor/tipper/trailer garages	₦ 20,000.00	As provided in s.17 of GSUDB law, 2011 (As amended)
17	Fee for air pollution/CFC release	₦ 5,000.00	As provided in s.15 of GSUDB law, 2011 (As amended)
18	Ecological fee for installation of new masts	₦ 500,000.00	One off
19	Radioactive hazard & conclusion fee for GSM masts	₦ 100,000.00	Per mast
20	Susceptibility fee for fibre optical cable laying	₦ 1,000.00	Per metre

Mineral Revenue

S/NO	FEE	RATE (₦)	REMARK
1	Fee for crushing, extraction, cutting and polishing of rocks	₦ 1.5m	Per annum
2	Fee for haulage of quarried rock products	₦ 20,000.00	Per truck
3	Fee for haulage of sharp sand, gravels and laterite	₦1,000.00	Per truck
4	Development levy for mineral vendors	₦ 50,000.00	Per mineral

SURFACE RENT

S/NO	MINERAL TYPE	CHARGEABLE RATE PER CADASTE UNIT (₦) PER ANNUM
A. Metallic Minerals		
1	Copper	₦ 30,000.00
2	Lead (galena)	₦ 20,000.00
3	Zinc	₦ 10,000.00
4	Iron ore	₦ 10,000.00
5	Manganese	₦ 5,000.00

B: Industrial Mineral		
6	Barite	₦ 10,000.00
7	Gypsum	₦ 10,000.00
8	Limestone	₦ 5,000.00
9	Bentonite	₦5,000.00

10	Feldspar	₦5,000.00
11	Laterite	₦ 5,000.00
12	Sand	₦ 5,000.00
13	Kaolin	₦5,000.00
14	Granite	₦5,000.00
15	Shale	₦ 1,000.00
16	Clay	₦ 1,000.00
17	Bentonitic clay	₦ 10,000.00
18	Diatomite	₦ 5,000.00
19	Sand (Yashi)	₦ 5,000.00
C: Gem Minerals (Precious stones)		
20	Beryllium	₦ 50,000.00
21	Tourmaline	₦ 40,000.00

S/NO	MINERAL TYPE	CHARGEABLE RATE FOR CADASTRE UNIT
D: Mineral Fuel		
22	Coal	₦ 5,000.00
E: Exploration License (EI)		
23	Each Holder of Exploration License shall pay ₦ 2,000.00 per Cadastre Unit (CU) as levy	

Gombe State Environmental Protection Agency (GOSEPA)

	Description of Revenue	Rate (₦)	Remark
	Public Convenience		
	Application for Permit to Construct Public Convenience	3,000	
	Processing of Permit	5,000	

	Registration of Public Convenience	15,000	
	Annual Renewal Fee	7,500	
	Fumigation of Business Premises		Labour and Equipment only
	<ul style="list-style-type: none"> ● Micro ● Small ● Medium ● Big 	<ul style="list-style-type: none"> ● 3,000 ● 6,000 ● 9,000 ● 12,000 	
	Inspection of Regulated Premises		
	Bakery, Hotels/Lodgings, Restaurants, Package Water Business, Private Abattoirs', Butchers, etc		
	<ul style="list-style-type: none"> ● Micro ● Small ● Medium ● Big 	<ul style="list-style-type: none"> ● 2,000 ● 4,000 ● 6,000 ● 8,000 	

High Court of Justice

	Description of Revenue	Rate (₦)	Remark
1	Fee for the recovery of a specified sum		
	Category "A" not exceeding N10,000	1,000	
	Category "B" exceeding N10,000 per = 400 or thereof	1,500	
	Category "C" Maximum fee	200,000	
2	Fee for the recovery of an unspecified sum of money	200,000	
3	Fee for an account to be taken & payment of sum found due:		
	- Initial fee	500	
	- Second fee (payable before setting down judgement per N1,000 or part thereof found due in excess	2,000	

	- Maximum fee	4,000	
4	Fee for possession of property as between landlord and tenant	2,000	
	Category "A" where the annual rent does not exceed N10,000	1,000	
	Category "B" where it exceeds N10,000 but less than 20,000 per N1,000 or part thereof	2,000	
	Category "C" Maximum fee	5,000	
5	Fee for declaration of title to land other than between landlord and tenant	2,000	
6	Fee for possession of property (other than b/w landlord and tenant) as under item 1 in the sum claim in lieu of the property maximum fee	200,000	
7	Fee for the administration of the property of a person where there is no dispute regarding succession or distribution		
	Category "A" where the gross value of the property does not exceed N200,000 per N2,000 or part thereof	500	
	Category "B" exceeding N200,000 per N2000 or part thereof up to N200,000	500	
	Category "C" where no value can be specified	1,000	
8	Fee for the administration of the property of a person with unsound mind same as under item 7		
	Category "A" where the gross value of the property does not exceed N200,000 per N2,000 or part thereof	500	
	Category "B" exceeding N200,000 per N2000 or part thereof up to N200,000	500	

	Category "C" where no value can be specified	1,000	
9	Fee for determination of questions relating to the distribution of a deceased person of a trust whether the person who created the same be dead or alive		
	Category "A" where the gross value of the property or of the property under trust does not exceed N10,000	1,000	
	Category "B" where it exceeds N20,000 per N500 or part thereto up to N40,000	2,000	
	Category "C" where no gross value can be specified	1,000	
10	Fee for any other relief or assistance not specifically provided for	1,000	
	(A) Election cases		
	For the petition	500	
	For memorandum of appearance	500	
	Deposit at the time of presentation of petition	1,000	
	For filling respondent reply	200	
	For filling of any application	200	
	(B) Matrimonial cases		
11	For the petition	1,000	
12	For the first citation	500	
13	For any subsequent citation	500	
14	For a petition for alimony	500	
15	For register certificate	500	
16	For any application for decree absolute	500	

17	For reducing a petition and affidavit to writing	500	
18	For setting down the case for hearing	200	
	(C) Legitimacy cases		
19	For the petition	500	
20	For a seal decree or copy of	200	
	(D) Probate and administration		
21	On drawing up an administration decree	800	
22	On drawing up order on further consideration where the property exceeds N50,000	500	
23	Fee on filing application for probate and administration	1,000	
24	Fee on filing oath of executor or administration	500	
25	Fee on taking justification of sureties for each surety	500	
26	Fee on filing administration bond	500	
27	Fee on entering a caveat	500	
28	Fee on every warning at a caveat	500	
29	Fee on probate or letter of or order for administration where the value of the property affected by the grant order;		
	A. Does not exceed N50,000	500	
	B, Exceeds N50,000 but not up to N100,000	1,000	
	B. Exceeds N100,000 but not up to N1,000,000 per N1,000 or part thereof	50,000	
	D. Exceeds N1,000,000 per N200,000 or part thereof	50,000	
30	On inventory taken by a court officer		
	A. For the first three hours of part thereof	500	
	B. For every subsequent hour of part thereof	500	

31	For re-sealing a grant so as to bring it into force in Nigeria: a fee reckoned under item 29 on the value of property in Nigeria affected by the re-sealing	2,000	
32	On application to search index to grants or will or to inspect a grant or will	200	
33	On deposit of will for safe custody	500	
	Application, affidavit, judgement, order, security bonds, warrants and writs		
34	An application on warrants to detainership	500	
35	On application for writ of habeas corpus	500	
36	A. If along	500	
	B. If accompanied by other papers	500	
37	On filing a security bond	500	
38	On filing any other paper	500	
39	On justification of sureties of each surety	300	
40	For the issues of a warrant to detain an absconding defendant or ship	500	
41	For the drawing of any order or judgement	1,000	
42	For a special interpreter of a language not in common use per day or thereof, as the court may order but not exceeding 500	500	
43	For an inquiry by a court officer where so ordered for each sitting	500	
44	For an account taken by a court officer where so ordered per N1,000 or part thereof found to have been received	500	
45	For taking down a person's statement where so ordered as the court may direct but not exceeding 500	500	
46	For searching the archives for each period of six month or part thereof	500	

47	For drawing up a bill of cost where so directed, per folio of 72 words	500	
48	For taking cost where so ordered	500	
49	For preparing of a copy where authorized per folio of 72 words	500	
50	For every subpoena	1,000	
51	On warrant for prisoner to give evidence	500	
52	On commission to take evidence		
	A. Out of jurisdiction	600	
	B. Within jurisdiction	500	
53	For attesting the execution or signature of an instrument (other than an instrument regarding payment of pension by government) not here wise provided for	500	
54	For swearing an affidavit or making a declaration other than section 29 of the sale by auction law (or the married act or one required by the regulation of a government department) per deponent	500	
55	For marking any paper annexed to an affidavit or declaration	200	
56	For sealing any document not in proceeding	200	
57	For certifying a copy as true copy	200	
58	For payment into account (except when ordered by the court) of proceeds of execution	500	
59	On appointment of commissioner to administer oath and take declaration (not being a govt office	1,000	
60	For sealing a letter of request	1,000	
61	On transfer of foreign judgement	1,000	
62	For certification of foreign process (where not disallowed by convention)	500	

63	One every petition to chief judge or judge or a registrar (not being on application otherwise provided for) unless waived by a judge or chief registrar	500	
64	For the service of any document or process initial fee plus mileage		
	A. If within two kilometres from the court	500	
	B. If beyond two kilometres but not beyond twelve	500	
	I. For the first two kilometres	500	
	II. For every subsequent two kilometres or part thereof (one way)	500	
	C. If beyond twelve kilometres per day or part thereof of time needed for traveling.	1,000	
	Transfer of cases		
65	On an application to transfer civil cases before the high court from one judge or another, or to a district court, save where the application is allowed to be made orally at hearing of the case	1,000	
66	On an order transferring a civil case before the high court from one judge to another, or a district court, where the order is made on the application of a party	1,000	
67	On an application to the chief judge or a judge to transfer civil cases from one district court to another, within the same district where the order is made on the application of a party	1,000	
68	On setting down for hearing a civil case transferred from a was made district court to the high court where or not the transfer on the application of a party, the	500	

	difference b/w the fee for instituting the case in the district court and the fee which would have been charged had the case been instituted in the high court in the first instance or whichever be greater		
	Allowance to Witness		
1	Professional men, mercantile agents, bank managers, chiefs, surveyors and any officer of the public service whose salary is not less than N300,000 p a	1,000	
2	Merchants, captains of ships, mercantile assistants and officers in the public service whose salary is N200,000 p/a but less than N300,000	1,000	
3	Salary of N100,000 pa but less than N200,000	500	
4	Salary of N50,000 p a but less than N100,000	300	
5	Less than N50,000	200	

Sharia Court of Appeal

	Description of Revenue	Rate (₦)	Remark
	Entry of appeal		
	If within time	500	
	If out of time	1,000	
	Fees for making up the record of appeal, per page	100	
	Fees for every copy of proceedings, per page	100	
	Fees for inspection of court records	1,000	
	Filing of motion	500	
	On filing amended/additional grounds	500	

	On every certificate of the court	500	
	Application, Affidavits, Judgements and Orders on Filing any other application		
	If alone	500	
	If accompanied by other papers	1,000	
	Special interpretation per day	1,000	
	For an inquiry by a court officer, for each sitting	500	
	For swearing an affidavit or making a declaration	500	
	Annexed to an affidavit or declaration	200	
	For certifying a copy as a true copy	100	
	For payment into account of proceeds of execution		
	100 - 1,000	100	
	1,000 -10,000	100	
	On appointment of commissioner to administer oath	1,000	
	On transfer of a foreign judgement	1,000	
	For certification of foreign process	1,000	
	On every petition to the grand khadi, khadi or registrar	1,000	
	For the service of any document or process		
	If within two kilometres from the court	500	
	If outside two kilometres from the court (500 for every two kms)	500	
	If outside eight kilometres per day	1,000	
	For taking cost where so ordered	200	
	For searching the archives for each per 6 months	500	at the discretion of the judge

Fire Service Directorate

	Description of Revenue	Rate (₹)	Remark
	Prevention survey inspection charges		
	Banks		
	Deposit Money Banks	20,000	
	Micro-finance Banks	10,000	
	Penalty for non-compliance		
	Deposit Money Banks	40,000	
	Micro-finance banks	20,000	
	Petrol/Gas filling stations	10,000	
	Penalty for non-compliance	50,000	
	Small scale industries	5,000	
	Penalty for non-compliance	50,000	
	Factories/companies		
	Big - with above 100 staff	20,000	
	Medium - b/w 40-100 staff	10,000	
	Small - below 40 staff	5,000	
	Penalty for non-compliance		
	Big - with above 100 staff	50,000	
	Medium - b/w 40-100 staff	25,000	
	Small - below 40 staff	10,000	
	Hotels of International Standard		

	Those with restaurant, bar, etc	30,000	
	Penalty for non-compliance	60,000	
	Those without restaurant	10,000	
	Penalty for non-compliance	30,000	
	All Private Schools		
	Primary/Nursery	5,000	
	Secondary	10,000	
	Boarding	20,000	
	Penalty for non-compliance		
	Primary/Nursery	10,000	
	Secondary	20,000	
	Boarding	40,000	
	Clinics/laboratories/pharmaceuticals & scanning centres		
	Clinics	10,000	
	Penalty for non-compliance	20,000	
	Laboratories	5,000	
	Penalty for non-compliance	10,000	
	Pharmaceutical	5,000	
	Penalty for non-compliance	10,000	
	Patent	5,000	
	Penalty for non-compliance	10,000	
	Printing press/arties & paper mills	10,000	
	Penalty for non-compliance	20,000	
	Photo labs	5,000	
	Penalty for non-compliance	10,000	

Beer parlours	5,000	
Penalty for non-compliance	10,000	
Bakery (Mechanised)	5,000	
Penalty for non-compliance	10,000	
Bakery with oven	2,500	
Penalty for non-compliance	5,000	
Super markets & shopping malls		
- Big Super Market and shopping malls	5,000	
Penalty for non-compliance	10,000	
Small Super Market and shopping malls	2,500	
- Penalty for non-compliance	5,000	
Pure/table water	4,000	
Penalty for non-compliance	8,000	
Roadside mechanics, vulcanizers& electricians	1,000	
Penalty for non-compliance	2,000	
Furniture shops		
- Big	4,000	
Penalty for non-compliance	8,000	
- Small	2,500	
Penalty for non-compliance	5,000	
Local restaurant	2,000	
Penalty for non-compliance	4,000	
Modern restaurant	4,000	
Penalty for non-compliance	8,000	
Computer centres, saloons & video centre	2,000	
Penalty for non compliance	1,000	

	Motor Dealers	5,000	
	Penalty for non-compliance	8,000	
	Motorcycle dealers	8,000	
	Penalty for non-compliance	10,000	
	Wholesale companies	5,000	
	Penalty for non-compliance	10,000	
	Gas refilling shops		
	- Big	4,000	
	Penalty for non-compliance	20,000	
	- Small	2,000	
	Penalty for non-compliance	10,000	

Ministry of Health

	Description of Revenue	Rate (₦)	Remark
	CT-Scan, MRI and Mammography Centre		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	200,000.00	
	Annual Renewal	125,000.00	
	Health Facilities X-Ray/USS Centres		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	100,000.00	
	Orthopaedic Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	100,000.00	
	Skin Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	140,000.00	
	Annual Renewal	70,000.00	

	Mobile Health Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	140,000.00	
	Annual Renewal	80,000.00	
	Comparative/Alternative Medicine Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Physiotherapy Centre Category		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	75,000.00	
	Private Ambulance/Mortuary service		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Specialist Eye Centre		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Medical Diagnostic Lab manned by Consultant Dr.		
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Renting of Hospital Shops	120,000.00	
	Open Space	50,000.00	
	Registration of patient proprietary Medicine vendors	5,000.00	
	College of Nursing & Midwifery Gombe		
	Registration Fees	13,000	
	Tuition Fees (Non-Indigenes)	50,000	
	Boarding and Lodging Charges	10,000	
	Sales of Admission Forms	5,000	
	Sales of Instruction Materials (Non-revenue):		
	Text books (6 in numbers)	34,000	

	Uniform (2 pairs i.e., Gown/Khymar)	5,000	
	Stethoscope	2,000	
	BP Apparatus	6,000	
	Nursing/Midwifery Dictionary	5,000	
	Nursing/Midwifery Scissors	2,000	
	Nursing/Midwifery Council Fees	2,000	
	Examination Fees	1,000	
	College Publication	2,000	
	Library Materials (New)	3,000	
	Sport Materials	2,000	
	College of Health, Science & Technology, Kaltungo		
	Registration Fees	13,000	
	Tuition Fees (Non-Indigenes)	50,000	
	Boarding and Lodging Charges	10,000	
	Indexing Fees	2,000	
	Verification Fees	2,000	
	Sale of Admission Forms	5,000	

Ministry of Water Resources

	Description of Revenue	Rate (₦)	Remark
1	Directorate of Water		
	Application form for Irrigation Farmer	1,000	
	Processing within the State	5,000	
	Processing outside the State	10,000	
	Registration of irrigation farmers (water users)	1,000	
	Renewal of Registration of irrigation farmers (water users)		
	Water rate charges (Public Irrigation Scheme)/Ha	15,000	
	Earnings from aqua filters/drum	100	
	Earnings from government compensated land (Balanga Dam)	10,000	
	Concession of wash borehole & water pumps (package)	45,000	

2	Directorate of fisheries		
	Application form	1,000	
	Processing within the state	5,000	
	Processing outside the state	10,000	
	Sales of fish fingerlings	50	
	Sales of fish and feeds	4,000	
	Sales of fishing gear and equipment	100	
	Registration of fish farm hatches	5,000	
	Renewal of registration of fish farm hatches	2,500	
	Inspection of fish farms	5,000	
	Registration of annual dues for fishermen	3,500	
	Fishing festival Balanga dam	500	
	Cold rooms/stores (ice fish)	5,000	
	Application form	1,000	
	Processing within the state	5,000	
	Processing outside the state	10,000	
	Registration of cold rooms/stores (ice fish)	5,000	
	Annual renewal of registration	2,500	
	Smoke fish/market vendors	3,000	
	Fried/roasted fish	2,000	
	Fresh fish at market dealers	5,000	

Gombe State Water Board

	Description of Revenue	Rate (₦)	Remark
1	Residential		
	Domestic stand pipe (low-medium density)	1,000.00	Local apartment with a stand pipe

	Domestic stand pipe high density	1,500.00	Modern apartment with stand pipe
	Domestic O/T low density	1ROAD TAXES ,500.00	Local apartment with water system
	Domestic O/T med density	1,500.00	Modern apartment with water system
	Domestic reservoirs	3,000.00	House with underground reservoir.
2	Small scale industries		
	Bakery (Local)	2,000.00	Local bakery without modern facilities
	Bakery (Modern)	5,000.00	Standard bakery with modern facilities
	Pure/Sachet Water	15,000.00	Pure water manufacturing companies
	Block industries (Local)	15,000.00	Local industries using manual machines
	Block industries (Modern)	20,000.00	Standard industries with modern production machines
3	Commercial premises		
	Small scale m/density	2,000.00	Small garages, parks and buss. Premises and workshops
	Small scale h/density	5,000.00	Big parks and trailer garages.
	Hotels (Low class)	400 /room	
	Hotels (High class)	1000 /room	

	Restaurants (Local)	2,000.00	
	Restaurants (Modern)	3,000.00	
	Fuel Stations	3,000.00	
	Car Wash (Local)	3,000.00	
	Car wash (Modern)	5,000.00	
	Bath Houses	3,000.00	
	Depots/Warehouses (Small)	3,000.00	
	Depots/Warehouses (Large)	5,000.00	
	Shopping Complex	500/shop	
	Shopping Mall	5,000	
	Poultry/Ranch farms	3,000.00	
	Nursery/Gardens	2,000.00	
4	Institutions		
	Banks	5,000.00	
	Clinics (1-20 Beds)	3,000.00	
	Clinics (21-50 Beds)	5,000.00	
	Clinics (51 & above)	10,000.00	
	Primary Schools (Private)	3,000.00	
	Secondary Schools (Private)	5,000.00	
	High Institutions	100,000.00	
	Non-Government Off. /Org.	3,000.00	
5	Government Establishment		
	Federal Govt. Establishment	5,000.00	
	State Government Establishment	5,000.00	
	Local Gov't Establishment	5,000.00	
6	Water Analysis		
	Quality Analysis	10,000/sample	

7.	Water Vendor		
	Tanker Trip	700/Trip	
8	Other Charges		
	Form Fees	1,000.00	Form Fees
	Re-Connection Fee (Domestic)	1,000.00	Re-Connection Fee (Domestic)
	Re-Connection Fee (Commercial)	2,000.00	Re-Connection Fee (Commercial)
	Alteration/Change of Line	3,000.00	Alteration/Change of Line
9	Connection Fees		Connection Fees
	Residential (Low-Med. Density)	2,000.00	Residential (Low-Med. Density)
	Residential (High Density)	5,000.00	Residential (High Density)
	Small Scale Industries	10,000.00	Small Scale Industries
	Commercial (Low-Med. Density)	10,000.00	Commercial (Low-Med. Density)
	Commercial (High Density)	10,000.00	Commercial (High Density)
	Institutions	15,000.00	Institutions
	Government Establishments	15,000.00	Government Establishments
	Maintenance Fee/Charges for All Categories of Customers	250.00/Month	Maintenance Fee/Charges for All Categories of Customers

Metering Tariff

S/N	Category of Customer	Amount/Meter Cube
1.	Domestic	N150.00
2	Commercial	N200.00

Penalties

(A) Illegal Connection

S/N	Category of Defaulter	Penalty
1.	Private Plumber	N20,000.00 or 3 months Imprisonment
2.	Customer	N50,000.00 or 3 months Imprisonment
3.	Water Board Staff	Dismissal from work

(B) Illegal Reconnection

S/N	Category of Defaulter	Penalty
1.	Private Plumber	N20,000.00 or 3 months Imprisonment
2.	Customer	N50,000.00 or 3 months Imprisonment
3.	Water Board Staff	Dismissal from Work

(C) Illegal Connection on pumping main

S/N	Category of Defaulter	Penalty
1.	Private Plumber	N50,000.00 or 6 months Imprisonment
2.	Customer	N100,000.00 or 6 months Imprisonment
3.	Water Board Staff	Dismissal from Work

Registration of Boreholes

S/N	Category	Amount
1.	Private	N20,000.00/Borehole
2.	Commercial	N30,000.00/Borehole

Borehole Royalties

S/N	Category	Amount
1.	Private	N10,000.00/Borehole/Annum
2.	Commercial	N20,000.00/Borehole/Annum

Ministry of Youth and Sports Development

	Description of Revenue	Rate (₦)	Remark
1	Application Form for Clubs and Associations		
	First Schedule Form		
	Personal data form		
	A. Chairman	2,000	
	B. Secretary	2,000	
	C. Treasurer	2,000	
	Registration of Clubs and Associations		
	International NGOs	60,000	
	Community-based NGOs	10,000	
	Faith-based NGOs	10,000	
	Local NGOs	30,000	
	Clubs and association	10,000	
	Annual renewal of registration		
	International NGOs	30,000	
	Community-based NGOs	5,000	

	Faith-based NGOs	5,000	
	Local NGOs	15,000	
	Clubs and Association	5,000	
	Recognition		
	International NGOs	50,000	
	Local NGOs	40,000	
	Faith-based NGOs	30,000	
	Annual renewal of recognition		
	International NGOs	25,000	
	Local NGOs	20,000	
	Faith-based NGOs	15,000	
	Supervision fee for election		
	Within Gombe		
	- Economic	1,000	
	- Social	500	
	Outside Gombe		
	- Economic	5,000	
	- Social	2,500	
2	Hire of public address system	5,000	

Ministry of Higher Education

	Description of Revenue	Rate (₦)	Remark
	Private University and/or its equivalent		
	Application form	50,000	
	Guideline's booklets	60,000	
	Registration	300,000	
	Issuing of certificate/license	40,000	

	Monitoring/supervision/evaluation	60,000	
	Annual renewal of license	150,000	
	Fine/penalty	100,000	
	Private NCE, Diploma Awarding Colleges		
	Application forms	50,000	
	Guideline's booklets	60,000	
	Registration	200,000	
	Issuing of certificate/license	40,000	
	Monitoring/supervision/evaluation	60,000	
	Annual renewal of license	100,000	
	Fine/penalty	50,000	
	Gombe State University		
	Contractors Registration Fees	10,000	10,000
	Tender Fees	10,000	10,000
	Registration Fees	5,000	7,000
	Other Earnings	10,000	10,000
	Sales of Admission Form	5,000	10,000
	Hostels Accommodation Charges	10,000	10,000
	Rents on Senior Staff Quarters	10,000	10,000
	Miscellaneous Revenue	5,000	5,000
	UNDERGRADUATE (FACULTY OF LAW)		

	FRESHER AND INDIGENE	Indigene	Non-Indigene
	Tuition	59,500	97,000
	Utility	5,500	5,500
	Medical And Health Service	3,500	3,500
	Sport	1,000	1,000
	Examination	1,000	1,000
	Registration	2,000	2,000
	Library	5,000	5,000
	Identity Card (Digital)	1,000	1,000
	Acceptance/Caution Deposit	10,000	1,000
	Verification of Result	2,000	2,000
	ICT	5,000	5,000
	Laboratory	5,000	5,000
	Faculty Maintenance	5,000	5,000
	General Studies	2,000	2,000
	Mode Code	10,000	10,000
	JSEC Dues	500	500
	FRESHER AND NON-INDIGENE		
	Tuition	59,500	97,000
	Utility	38,500	38,500
	Medical And Health Service	5,000	5,000
	Sport	1,000	1,000
	Examination	5,000	5,000
	Registration	5,000	5,000
	Library	5,000	5,000
	Identity Card (Digital)	3,000	3,000

	Acceptance/Caution Deposit	10,000	10,000
	Verification of Result	2,000	2,000
	ICT	5,000	5,000
	Laboratory	5,000	5,000
	Faculty Maintenance	5,000	5,000
	General Studies	2,000	2,000
	Mode Code	10,000	10,000
	JSEC Dues	500	500
	RETURNING AND INDIGENE		
	Tuition	44,500	82,000
	Utility	5,500	5,500
	Medical And Health Service	3,500	3,500
	Sport	1,000	1,000
	Examination	5,000	5,000
	Registration	2,000	2,000
	Library	5,000	5,000
	Identity Card (Digital)	3,000	3,000
	Acceptance/Caution Deposit	10,000	10,000
	Verification of Result	2,000	2,000
	ICT	5,000	5,000
	Laboratory	5,000	5,000
	Faculty Maintenance	5,000	5,000
	General Studies	2,000	2,000
	Mode Code	10,000	10,000
	JSEC Dues	500	500
	RETURNING AND NON-INDIGENE		

	Tuition	44,500	82,000
	Utility	38,500	38,500
	Medical And Health Service	5,000	5,000
	Sport	1,000	1,000
	Examination	5,000	5,000
	Registration	5,000	5,000
	Library	5,000	5,000
	Identity Card (Digital)	3,000	3,000
	Acceptance/Caution Deposit	10,000	10,000
	Verification of Result	2,000	2,000
	ICT	5,000	5,000
	Laboratory	5,000	5,000
	Faculty Maintenance	5,000	5,000
	General Studies	2,000	2,000
	Mode Code	10,000	10,000
	JSEC Dues	500	500
	FOREIGNER AND RESIDENCE	Foreign (Residence)	Foreign Non- Residence
	Tuition	105,500	130,500
	Utility	95,000	95,000
	Medical And Health Service	5,000	7,500
	Sport	1,000	1,000
	Examination	5,000	5,000
	Registration	5,000	5,000
	Library	5,000	5,000
	Identity Card (Digital)	3,000	3,000

	Acceptance/Caution Deposit	10,000	10,000
	Verification of Result	2,000	2,000
	ICT	10,000	10,000
	Laboratory	5,000	5,000
	Faculty Maintenance	5,000	5,000
	General Studies	2,000	2,000
	Mode Code	10,000	10,000
	JSEC Dues	500	500
	FOREIGNER AND NON-RESIDENCE		
	Tuition	130,500	
	Utility	120,000	
	Medical And Health Service	7,500	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	5,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	10,000	
	JSEC Dues	500	

	UNDERGRADUATE (FACULTY OF PHARMACEUTICA SCIENCE)		
	FRESHER AND INDIGENE		
	Tuition	55,000	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FRESHER AND NON-INDIGENE		
	Tuition	70,000	
	Utility	45,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	

	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	RETURNING AND INDIGENE		
	Tuition	55,000	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	

	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	RETURNING AND NON-INDIGENE		
	Tuition	70,000	
	Utility	45,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGNER AND RESIDENCE		
	Tuition	105,500	
	Utility	95,000	
	Medical And Health Service	10,000	

	Sport	2,000	
	Examination	10,000	
	Registration	5,000	
	Library	10,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	20,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	2,000	
	JSEC Dues	500	
	FOREIGNER AND NON-RESIDENCE		
	Tuition	130,500	
	Utility	120,000	
	Medical And Health Service	10,000	
	Sport	1,000	
	Examination	10,000	
	Registration	10,000	
	Library	10,000	
	Identity Card (Digital)	10,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	5,000	
	ICT	10,000	
	Laboratory	10,000	

	Faculty Maintenance	10,000	
	General Studies	5,000	
	Mode Code	5,000	
	JSEC Dues	500	
	UNDERGRADUATE (COLLEGE OF MEDICAL SCIENCE)		
	FRESHER AND INDIGENE		
	Tuition	64,500	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Laboratory	10,000	

	JSEC Dues	500	
	FRESHER AND NON-INDIGENE		
	Tuition	105,500	
	Utility	45,500	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Laboratory	10,000	
	JSEC Dues	500	
	RETURNING AND INDIGENE		
	Tuition	49,500	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	10,000	

	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Laboratory	10,000	
	JSEC Dues	500	
	RETURNING AND NON-INDIGENE		
	Tuition	90,500	
	Utility	45,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Laboratory	10,000	
	JSEC Dues	500	

	FOREIGN AND RESIDENCE		
	Tuition	105,500	
	Utility	95,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGN AND NON-RESIDENCE		
	Tuition	130,500	
	Utility	150,000	
	Medical And Health Service	5,000	

	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	5,000	
	ICT	10,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	5,000	
	JSEC Dues	500	
	UNDERGRADUATE (FACULTY OF SCIENCE)		
	FRESHER AND INDIGENE		
	Tuition	55,000	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	5,000	
	Registration	2,000	
	Library	3,000	
	Identity Card (Digital)	3,000	

	Acceptance/Caution Deposit	2,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	4,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FRESHER AND NON-INDIGENE		
	Tuition	70,000	
	Utility	38,500	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	4,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	

	RETURNING AND INDIGENE		
	Tuition	55,000	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	5,000	
	Registration	2,000	
	Library	3,000	
	Identity Card (Digital)	2,000	
	Acceptance/Caution Deposit	2,000	
	Verification of Result		
	ICT	5,000	
	Laboratory	4,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	RETURNING AND NON-INDIGENE		
	Tuition	55,000	
	Utility	38,500	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	

	Library	3,000	
	Identity Card (Digital)	5,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	4,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGN AND RESIDENCE		
	Tuition	105,500	
	Utility	95,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	5,000	
	ICT	10,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	

	General Studies	2,000	
	Mode Code	5,000	
	JSEC Dues	500	
	FOREIGN AND NON-RESIDENCE		
	Tuition	130,500	
	Utility	120,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	4,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	2,000	
	JSEC Dues	500	
	UNDERGRADUATE (FACULTY OF ARTS AND SOCIAL SCIENCE)		
	FRESHER AND INDIGENE		
	Tuition	39,500	

	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	5,000	
	Registration	2,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	2,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	3,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FRESHER AND NON-INDIGENE		
	Tuition	80,000	
	Utility	38,500	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	

	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	3,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	RETURNING AND INDIGENE		
	Tuition	32,500	
	Utility	5,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	5,000	
	Registration	2,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	2,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	2,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	

	RETURNING AND NON-INDIGENE		
	Tuition	70,000	
	Utility	38,500	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	2,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGNER AND RESIDENCE		
	Tuition	105,500	
	Utility	95,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	

	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	3,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGNER AND NON-RESIDENCE		
	Tuition	130,500	
	Utility	120,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	5,000	
	Registration	5,000	
	Library	3,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	5,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	2,000	
	Faculty Maintenance	5,000	

	General Studies	2,000	
	JSEC Dues	500	
	COLLEGE OF MEDICAL SCIENCE (Clinical)		
	NIGERIA, INDIGENE		
	Tuition	64,500	
	Utility	10,500	
	Medical And Health Service	3,500	
	Sport	1,000	
	Examination	5,000	
	Registration	2,000	
	Library	5,000	
	Hostel	10,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	NIGERIAN AND NON-INDIGENE		
	Tuition	105,500	
	Utility	50,000	

	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Hostel	10,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	5,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	JSEC Dues	500	
	FOREIGNERS AND RESIDENCE		
	Tuition	105,500	
	Utility	120,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	5,000	
	Library	5,000	
	Hostel	10,000	

	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	2,000	
	ICT	10,000	
	Laboratory	10,000	
	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	2,000	
	JSEC Dues	500	
	FOREIGNERS AND NON-RESIDENCE		
	Tuition	105,500	
	Utility	150,000	
	Medical And Health Service	5,000	
	Sport	1,000	
	Examination	10,000	
	Registration	2,000	
	Library	5,000	
	Hostel	10,000	
	Identity Card (Digital)	3,000	
	Acceptance/Caution Deposit	10,000	
	Verification of Result	3,000	
	ICT	10,000	
	Laboratory	10,000	

	Faculty Maintenance	5,000	
	General Studies	2,000	
	Mode Code	2,000	
	JSEC Dues	500	
	SCHOOL OF POSTGRADUATE STUDIES		
	Faculty of Arts and Social Science		
	MBA and MPA		
	Fresh Nigerian		
	Tuition	100,000	
	Examination	5,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	5,000	
	ICT	10,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	FRESH NON-NIGERIAN		
	Tuition	120,000	
	Examination	10,000	
	Registration	7,000	

	Acceptance Fee	5,000	
	Library	10,000	
	ICT	20,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NIGERIAN		
	Tuition	75,000	
	Examination	5,000	
	Registration	5,000	
	Acceptance Fee	10,000	
	Library	5,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	75,000	
	Examination	15,000	

	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	20,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	M. A/M.Sc		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	

FRESH NON-NIGERIAN

Tuition	80,000	
Examination	15,000	
Registration	7,000	
Acceptance Fee	5,000	
Library	10,000	
ICT	10,000	
Identity Card (Digital)	5,000	
Medical	10,000	
Project Sub	10,000	
Sport	2,000	
Prospectus	5,000	
RETURNING AND NIGERIAN		
Tuition	50,000	
Examination	10,000	
Registration	5,000	
Acceptance Fee	5,000	
Library	10,000	
ICT	5,000	
Identity Card (Digital)	5,000	
Medical	5,000	
Project Sub	10,000	
Sport	2,000	
Prospectus	5,000	

	RETURNING AND NON- NIGERIAN		
	Tuition	60,000	
	Examination	15,000	
	Registration	7,000	
	Acceptance Fee	5,000	
	Library	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	Ph.D		
	FRESH NIGERIAN		
	Tuition	80,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	20,000	

	Sport	2,000	
	Prospectus	10,000	
	FRESH NON-NIGERIAN		
	Tuition	90,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	40,000	
	Sport	2,000	
	Prospectus	10,000	
	RETURNING AND NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	5,000	
	Identity Card (Digital)	5,000	
	Medical	5,000	

	Project Sub	20,000	
	Sport	2,000	
	Prospectus	10,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	85,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	40,000	
	Sport	2,000	
	Prospectus	10,000	
	Postgraduate Diploma		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	5,000	
	Registration	3,000	
	Acceptance Fee	5,000	
	Library	5,000	
	ICT	5,000	

	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	FRESH NON-NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NIGERIAN		
	Tuition	55,000	
	Examination	5,000	
	Registration	3,000	
	Acceptance Fee	5,000	
	Library	5,000	

	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	10,000	
	Library	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	FACULTY OF EDUCATION		
	PGD		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	5,000	

	Registration	3,000	
	Acceptance Fee	5,000	
	Library	5,000	
	Teaching Practice	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	FRESH NON-NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Teaching Practices	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	

	RETURNING AND NIGERIAN		
	Tuition	55,000	
	Examination	5,000	
	Registration	3,000	
	Acceptance Fee	5,000	
	Library	5,000	
	Teaching Practice	10,000	
	ICT5	5,000	
	Identity Card (Digital)	5,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Teaching Practice	20,000	
	ICT	10,000	
	Identity Card (Digital)	10,000	
	Medical	10,000	

	Project Sub	10,000	
	Sport	2,000	
	Prospectus	10,000	
	M. Edu.		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Teaching Practice	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	15,000	
	FRESH NON-NIGERIAN		
	Tuition	80,000	
	Examination	15,000	
	Registration	7,000	
	Acceptance Fee	5,000	
	Library	10,000	

	Teaching Practices	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	30,000	
	RETURNING AND NIGERIAN		
	Tuition	55,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Teaching Practices	10,000	
	ICT	5,000	
	Identity Card (Digital)	5,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	80,000	
	Examination	15,000	

	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Teaching Practices	20,000	
	ICT	10,000	
	Identity Card (Digital)	10,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	10,000	
	Ph.D		
	Fresh Nigerian		
	Tuition	80,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Teaching Practice	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	20,000	
	Sport	2,000	

	Prospectus	20,000	
	FRESH NON-NIGERIAN		
	Tuition	90,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Teaching Practices	10,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	4,000	
	Sport	2,000	
	Prospectus	40,000	
	RETURNING AND NIGERIAN		
	Tuition	80,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Teaching Practice	10,000	
	ICT	10,000	
	Identity Card (Digital)	2,000	

	Medical	5,000	
	Project Sub	20,000	
	Sport	2,000	
	Prospectus	10,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	90,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Teaching Practice	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	4,000	
	Sport	2,000	
	Prospectus	10,000	
	FACULTY OF SCIENCE		
	PGD		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	5,000	
	Registration	3,000	

	Acceptance Fee	5,000	
	Library	5,000	
	Laboratory	10,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	FRESH NON-NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Laboratory	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	

RETURNING AND NIGERIAN

	Tuition	55,000	
	Examination	5,000	
	Registration	3,000	
	Acceptance Fee	3,000	
	Library	5,000	
	Laboratory	10,000	
	ICT5	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	70,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Laboratory	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	

	Sport	2,000	
	Prospectus	10,000	
	M. Sc.		
	Fresh Nigerian		
	Tuition	55,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	3,000	
	Library	10,000	
	Teaching Practice	15,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	FRESH NON-NIGERIAN		
	Tuition	80,000	
	Examination	15,000	
	Registration	7,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Laboratory	20,000	

	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	RETURNING AND NIGERIAN		
	Tuition	55,000	
	Examination	10,000	
	Registration	5,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Teaching Practices	15,000	
	ICT	5,000	
	Identity Card (Digital)	3,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Practicum	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	80,000	
	Examination	15,000	
	Registration	7,000	

	Acceptance Fee	5,000	
	Library	10,000	
	Laboratory	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	10,000	
	Sport	2,000	
	Prospectus	5,000	
	Ph.D		
	Fresh Nigerian		
	Tuition	100,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Laboratory	15,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	
	Project Sub	20,000	
	Sport	2,000	
	Prospectus	5,000	

	FRESH NON-NIGERIAN		
	Tuition	120,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Laboratory	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	4,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NIGERIAN		
	Tuition	100,000	
	Examination	10,000	
	Registration	7,000	
	Acceptance Fee	5,000	
	Library	10,000	
	Laboratory	15,000	
	ICT	5,000	
	Identity Card (Digital)	2,000	
	Medical	5,000	

	Project Sub	20,000	
	Sport	2,000	
	Prospectus	5,000	
	RETURNING AND NON- NIGERIAN		
	Tuition	120,000	
	Examination	15,000	
	Registration	10,000	
	Acceptance Fee	10,000	
	Library	10,000	
	Laboratory	20,000	
	ICT	10,000	
	Identity Card (Digital)	5,000	
	Medical	10,000	
	Project Sub	4,000	
	Sport	2,000	
	Prospectus	5,000	
	Gombe State University of Science and Technology, Kumo		
	Contractors Registration Fees	10,000	
	Tender Fees	2,000	
	Laboratory Fees	4,000	
	Registration Fees	2,000	
	Caution Fees	2,000	
	Examination Fees	5,000	
	Tuition Fees (Non-indigene)	100,000	

	Sales of ID Cards	1,000	
	Proceeds From Auctions	To be determine by its value	
	ICT Fees	1,000	
	Library Fees	3,000	
	Verification of Result Charge	2,000	
	Games/Sports Fees	1,000	
	Hostel Accommodation Charges	10,000	
	Medical Examination Fees	2,000	
	Miscellaneous Revenue	500	
	College of Education, Billiri		
	NCE I		
	Tuition Fees (non-Indigenes)	5,000	
	Registration/Admin Charges	1,000	
	Caution Fees	1,500	
	Examination Fees	4,000	
	Games/Sports Fees	1,000	
	Medical (TISHIP) Fees	2,000	
	Sales of ID Cards	500	
	Laboratory Fees (Science Students Only)	1,000	
	Certificate Verification Fees	1,750	
	Students Handbook	500	
	Teaching Practice Fees	1,500	
	Library Fees	1,250	

	ICT Charges	1,500	
	SIWES Fees	2,000	
	Matriculation/Orientation Fees	500	
	NCE II		
	Tuition Fees (non-Indigenes)	5,000	
	Registration/Admin Charges	1,000	
	Caution Fees	1,500	
	Examinations Fees	3,000	
	Games/Sports Fees	1,000	
	Medical (TISHIP) Fees	2,000	
	Sales of ID Cards	500	
	Laboratory Fees (Science Students only)	1,000	
	Certificate Verification Fees	1,750	
	Students Handbook	500	
	Teaching Practice Fees	2,000	
	Library Fees	1,000	
	ICT Charges	1,500	
	SIWES Fees	2,000	
	Matriculation/Orientation Fees	500	
	NCE III		
	Tuition Fees (non-Indigenes)	5,000	
	Registration/Admin Fees	1,000	
	Caution Fees	1,500	
	Examination Fees	3,000	
	Sports/Games Fees	1,000	
	Medical Fees (TISHIP)	2,000	

	Sales of ID Cards	500	
	Laboratory Fees (Science Students Only)	1,000	
	Certificate Verification Fees	1,750	
	Students Handbook	500	
	Teaching Practice Fees	1,500	
	Library Fees	1,000	
	ICT Fees	2,000	
	SIWES Fees	2,000	
	Matriculation/Orientation Fees	500	
	Gombe State Polytechnic, Bajoga		
	Fresh Students (Remedials) - Stream A		
	Registration Fees	2,000	
	Maintenance Fees	2,000	
	Library Fees	500	
	Technology Fees	2,000	
	Tuition Fees	5,000 (non-Indigenes)	
	Examination Fees	2,000	
	Sales of ID Cards	500	
	Medical Fees	2,000	
	Orientation/Matriculation Fees	1,500	
	Games/Sports Fees	500	
	Certificate Verification Fees	1,000	
	Caution Deposit Fees	2,000	
	Students Handbook	1,000	

	Practical Fees	1,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students (Remedials) – Stream B		
	Registration Fees	2,000	
	Maintenance Fees	2,000	
	Library Fees	500	
	Technology Fees	2,000	
	Tuition Fees	15,000 (non-Indigenes)	
	Examination Fees	2,000	
	Sales of Identity Cards	500	
	Medical Fees	2,000	
	Orientation/Matriculation Fees	1,500	
	Games/Sports Fees	500	
	Certificate Verification Fees	1,000	
	Caution Deposit Fees	2,000	
	Student Handbook	1,000	
	Practical Fees	1,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students – ND1 Stream A (School of Management Studies)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology fees	2,000	
	Tuition Fees	5,000 (for non-indigenes)	

	Examination Fees	2,000	
	Sales of Identity Cards	1,000	
	Medical Fees	3,000	
	Orientation/Matriculation Fees	1,500	
	Games/Sports Fees	1,000	
	Certificate Verification Fees	2,000	
	Caution Deposit Fees	2,000	
	Student Handbook	1,500	
	Practical Fees	1,500	
	Facility Development fees	1,000	
	SIWES Fees	1,000	
	Psychometric Studies Fees	3,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students ND1 – Stream A (School of Science & Technology)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	5,000 (non-Indigenes)	
	Examination Fees	2,000	
	Sales of Identity Cards	1,000	
	Medical Fees	3,000	
	Orientation/Matriculation Fees	1,500	

	Games/Sports Fees	1,000	
	Certificate Verification Fees	2,000	
	Caution Deposit Fees	2,000	
	Student Handbook	1,500	
	Practical Fees	1,500	
	Facility Development Fees	1,500	
	SIWES Fees	1,000	
	Psychometric Studies	3,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students ND1 Stream A (School of Engineering)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	5,000 (non-Indigenes)	
	Examination Fees	2,000	
	Sales of Identity Cards	1,000	
	Medical Fees	3,000	
	Orientation/Matriculation Fees	1,500	
	Games/Sports Fees	1,000	
	Certificate Verification Fees	2,000	
	Caution Deposit Fees	2,000	
	Student Handbook	1,500	

Practical Fees	1,500	
Facility Development Fees	1,500	
SIWES Fees	1,000	
Psychometric Studies Fees	3,000	
Accommodation Fees (Optional)	5,000	
Fresh Students ND1 Stream B (School of Management Studies)		
Registration Fees	2,000	
Library Fees	1,000	
Technology fees	2,000	
Tuition Fees	15,000 (non-Indigenes)	
Tuition Fees	5,000 (Indigenes)	
Examination Fees	2,000	
Sales of Identity Cards	1,000	
Medical Fees	3,000	
Orientation/Matriculation Fees	1,500	
Games Fees	1,000	
Certificate Verification Fees	2,000	
Caution Deposit Fees	2,000	
Student Handbook	1,500	
Practical Fees	1,500	
Facility Development Fees	1,000	

	SIWES Fees	1,000	
	Psychometric Studies Fees	3,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students ND1 Stream B (School of Science & Technology)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology fees	2,000	
	Tuition Fees	15,000 (for non-indigenes)	
	Tuition Fees	5,000 (for indigenes)	
	Examination Fees	2,000	
	Sales Identity Cards	1,000	
	Medical Fees	3,000	
	Orientation/Matriculation Fees	1,500	
	Games/Sports Fees	1,000	
	Certificate Verification Fees	2,000	
	Caution Deposit Fees	2,000	
	Student Handbook	1,500	
	Practical Fees	1,500	
	Facility Development fees	1,500	
	SIWES Fees	1,000	
	Psychometric Studies Fees	3,000	

	Accommodation Fees	5,000 (Optional)	
	Fresh Students ND1 Stream B (School of Engineering)		
	Registration Fees	2,000.00	
	Library Fees	1,000.00	
	Technology fees	2,000.00	
	Tuition Fees	15,000.00 (for non-indigenes)	
	Tuition Fees	5,000.00 (for indigenes)	
	Examination Fees	2,000.00	
	Sales of Identity Cards	1,000.00	
	Medical Fees	3,000.00	
	Orientation/Matriculation Fees	1,500.00	
	Games/Sport Fees	1,000.00	
	Certificate Verification Fees	2,000.00	
	Caution Deposit Fees	2,000.00	
	Student Handbook	1,500.00	
	Practical Fees	1,500.00	
	Facility Development fees	1,500.00	
	SIWES Fees	1,000.00	
	Psychometric Studies Fees	3,000.00	
	Accommodation Fees (Optional)	5,000	

	Returning Students ND2 Stream A (School of Management Studies)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	5,000 (for non- indigenes)	
	Examination Fees	2,000	
	Medical Fees	3,000	
	Games/Sports Fees	1,000	
	Caution Deposit Fees	2,000	
	Practical Fees	1,500	
	Facility Development Fees	1,000	
	Entrepreneurship Development Fees	3,500	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream A (School of Science & Technology)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	5,000 (for non- indigenes)	
	Examination Fees	2,000	
	Medical Fees	3,000	

	Games/Sports Fees	1,000	
	Caution Deposit Fees	2,000	
	Practical Fees	1,500	
	Facility Development Fees	1,500	
	Entrepreneurship Development Fees	3,500	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream A (School of Engineering)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	5,000 (for non- indigenes)	
	Examination Fees	2,000	
	Medical Fees	3,000	
	Games/Sports Fees	1,000	
	Caution Deposit Fees	2,000	
	Practical Fees	1,500	
	Facility Development Fees	1,500	
	Entrepreneurship Development Fees	3,500	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream B (School of Management Studies)		
	Registration Fees	2,000	

	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	15,000 (for non-indigenes)	
	Tuition Fees	5,000 (for indigenes)	
	Examination Fees	2,000	
	Medical Fees	3,000	
	Games/Sports Fees	1,000	
	Caution Deposit Fees	2,000	
	Practical Fees	1,500	
	Facility Development Fees	1,000	
	Entrepreneurship Development Fees	3,500	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream B (School of Science & Technology)		
	Registration Fees	2,000	
	Library Fees	1,000	
	Technology Fees	2,000	
	Tuition Fees	15,000 (for non-indigenes)	
	Tuition Fees	5,000 (for indigenes)	
	Examination Fees	2,000	

	Medical Fees	3,000	
	Games/Sports Fees	1,000	
	Caution Deposit Fees	2,000	
	Practical Fees	1,500	
	Facility Development Fees	1,500	
	Entrepreneurship Development Fees	3,500	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream B (School of Engineering)		
	Registration Fees	2,000.00	
	Library Fees	1,000.00	
	Technology Fees	2,000.00	
	Tuition Fees	15,000.00 (for non-indigenes)	
	Tuition Fees	5,000.00	
	Examination Fees	2,000.00	
	Medical Fees	3,000.00	
	Games/Sports Fees	1,000.00	
	Caution Deposit Fees	2,000.00	
	Practical Fees	1,500.00	
	Facility Development Fees	1,500.00	
	Entrepreneurship Development Fees	3,500.00	
	Accommodation Fees (Optional)	5,000	

	Returning Students ND2 Stream A Spill (School of Management Studies)		
	Registration Fees	1,000	
	Library Fees	500	
	Technology Fees	1,000	
	Tuition Fees	2,500 (for non-indigenes)	
	Examination Fees	1,000	
	Medical Fees	1,500	
	Games/Sports Fees	500	
	Caution Deposit Fees	1,000	
	Practical Fees	750	
	Facility Development Fees	500	
	Entrepreneurship Development Fees	1,750	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream A Spill (School of Science & Technology)		
	Registration Fees	1,000	
	Library Fees	500	
	Technology Fees	1,000	
	Tuition Fes	2,500 (for non-indigenes)	
	Examination Fees	1,000	
	Medical Fees	1,500	

Games/Sports Fees	500	
Caution Deposit Fees	1,000	
Practical Fees	750	
Facility Development Fees	750	
Entrepreneurship Development Fees	1,750	
Accommodation Fees (Optional)	5,000	
Returning Students ND2 Stream A Spill (School of Engineering)		
Registration Fees	1,000	
Library Fees	500	
Technology Fees	1,000	
Tuition Fees	2,500 (for non-indigenes)	
Examination Fees	1,000	
Medical Fees	1,500	
Games/Sports Fees	500	
Caution Deposit Fees	1,000	
Practical Fees	750	
Facility Development Fees	750	
Entrepreneurship Development Fees	1,750	
Accommodation Fees (Optional)	5,000	
Returning Students ND2 Stream A Spill (School of Management Studies)		
Registration Fees	1,000	

	Library Fees	500	
	Technology Fees	1,000	
	Tuition Fees	5,000 (for non-indigenes)	
	Tuition Fees	2,500 (for indigenes)	
	Examination Fees	1,000	
	Medical Fees	1,500	
	Games/Sports Fees	500	
	Caution Deposit Fees	1,000	
	Practical Fees	750	
	Facility Development Fees	500	
	Entrepreneurship Development Fees	1,750	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream B Spill (School of Science & Technology)		
	Registration Fees	1,000	
	Library Fees	500	
	Technology Fees	1,000	
	Tuition Fees	5,000 (for non-indigenes)	
	Tuition Fees	2,500 (for indigenes)	
	Examination Fees	1,000	

	Medical Fees	1,500	
	Games/Sports Fees	500	
	Caution Deposit Fees	1,000	
	Practical Fees	750	
	Facility Development Fees	750	
	Entrepreneurship Development Fees	1,750	
	Accommodation Fees (Optional)	5,000	
	Returning Students ND2 Stream B Spill (School of Engineering)		
	Registration Fees	1,000	
	Library Fees	500	
	Technology Fees	1,000	
	Tuition Fees	5,000 (for non- indigenes)	
	Tuition Fees	2,500 (for indigenes)	
	Examination Fees	1,000	
	Medical Fees	1,500	
	Games/Sport Fees	500	
	Caution Deposit Fees	1,000	
	Practical Fees	750	
	Facility Development Fees	750	
	Entrepreneurship Development Fees	1,750	
	Accommodation Fees (Optional)	5,000	

	Gombe State College of Education and Legal Studies Nafada		
	Fresh Students (Non-Indigenes) Diploma I		
	Registration Fees	3,000	
	Tuition Fees	2,000	
	Utilities Fees	2,000	
	Facility Maintenance Fees	2,000	
	Library Registration Fees	2,000	
	Examination (Internal) Fees	3,000	
	Sales of Identity Cards	1,000	
	Clinic Fees	2,000	
	Orientation Fees	2,000	
	Matriculation Fees	2,000	
	Certificate Verification Fees	3,000	
	Students Handbook	2,000	
	Games/Sports Fees	2,000	
	Studio Maintenance Fees (Law, Mass communication & Computer Science Students Only)	2,000	
	Late Registration Fees	1,000	
	Accommodation Fees (Optional)	5,000	
	Fresh Students (Indigenes) Diploma I		
	Registration Fees	1,000	

Utilities Fees	1,000	
Facility Maintenance Fees	2,000	
Library Registration Fees	1,000	
Examination (Internal) Fees	2,000	
Sales of Identity Cards	1,000	
Clinic Fees	2,000	
Orientation Fees	2,000	
Matriculation Fees	2,000	
Certificate Verification Fees	2,000	
Students Handbook	1,000	
Games/Sports Fees	2,000	
Studio Maintenance Fees (Law, Mass communication & Computer Science Students Only)	2,000	
Late Registration Fees	1,000	
Accommodation Fees (Optional)	5,000	
Returning Students (Indigenes) Diploma II		
Registration Fees	1,000	
Utilities Fees	1,000	
Facility Maintenance Fees	2,000	
Library Registration Fees	1,000	
Examination (Internal) Fees	3,000	
Clinic Fees	2,000	

	Caution Fees	1,000	
	ICT Maintenance Fees	1,000	
	Industrial/Court Attachment Fees	2,000	
	Games/Sports Fees	2,000	
	Studio Maintenance Fees (Mass communication & Computer Science Students Only)	1,000	
	Late Registration Fees	1,000	
	Accommodation Fees (Optional)	5,000	
	Returning Students (Non-Indigenes) Diploma II		
	Registration Fees	1,000	
	ICT Maintenance Fees	1,000	
	Facility Maintenance Fees	2,000	
	Library Registration Fees	1,000	
	Examination Fees	3,000	
	Clinic Fees	2,000	
	Games/Sport Fees	2,000	
	Caution Fees	1,000	
	Industrial/Courts Attachment Fees	2,000	
	Utilities Fees	1,000	
	Non-Indigenes Fees	5,000	
	Studio Maintenance Fees (Mass communication & Computer Science Students Only)	1,000	

	Late Registration Fees	1,000	
	Accommodation Fees (Optional)	5,000	

Ministry of Education

S/N	Description of Revenue	Rate (₦) Per Annum	Remarks
A	Sources Accruable to State Government		
1	Public Schools		
A	Turned-Around Boarding Schools		
	Caution Deposit	500.00	
	Boarding Fees	6,000.00	
	School Charges	2,100.00	
B	Turned-Around Day Schools		
	Caution Deposit	500.00	
	Boarding Fees	Nil	
	School Charges	4,500.00	
C	Other Boarding Schools		
	Caution Deposit	300.00	
	Boarding Fees	3,000.00	
	School Charges	1,500.00	
D	Other Day Schools		
	Caution Deposit	300.00	
	Boarding Fees	Nil	
	School Charges	1,200.00	
E	Technical Boarding Schools		
	Caution Deposit	500.00	
	Boarding Fees	6,000.00	
	School Charges	3,100.00	
F.	Technical Day Schools		
	Caution Deposit	500.00	
	Boarding Fees	Nil	
	School Charges	2,600.00	
G.	Special Schools (People with Special Needs)		
	Caution Deposit	Nil	
	Boarding Fees	Nil	
	School Charges	Nil	
H	Private Schools		
	Inspection fees	50,000.00	
	Registration/Certificate fee	100,000.00	
	Inspection/Re-inspection Fees (2 Years)	50,000.00	

	Sales of App. Forms	100,000.00	
	Certificate of Final Approval Fees	100,000.00	
I	Community Schools		
	Inspection Fees	30,000.00	
	Registration/Certificate Fees	50,000.00	
	Annual Fees	1% of Annual Revenue collected	
	Annual Operational Fees	1.5% of Annual Revenue collected	
	Inspection/Re-inspection Fees	30,000.00	
	Sales of App. Forms Certificate of Final Approval Fees	30,000.00	
B	Sources Accruable to School Authority		
A	Turned-Around Boarding Schools		
	Health Levy	300.00	
	Games Levy	300.00	
	Exams Levy	300.00	
	Instruction Materials Levy	300.00	
	PTA Levy	100.00	
B	Other Boarding Schools		
	Health Levy	300.00	
	Games Levy	300.00	
	Exams Levy	300.00	
	Instruction Materials Levy	300.00	
	PTA Levy	100.00	
C	Technical Boarding Schools		
	Health Levy	300.00	
	Games Levy	300.00	
	Exams Levy	300.00	
	Instruction Materials Levy	300.00	
	Technical Levy	500.00	
	PTA Levy	100.00	
D	Technical Day Schools		
	Health Levy	300.00	
	Games Levy	300.00	
	Exams Levy	300.00	
	Instruction Materials Levy	300.00	
	Technical Levy	500.00	
	PTA Levy	100.00	
E	Special Schools		
	Health Levy	Nil	
	Games Levy	Nil	

Exams Levy	Nil	
Instruction Materials Levy	Nil	
PTA	Nil	

Description of Revenue	Rate (₹)	Remark
Bill of interest		
Community	5,000	
Private	15,000	
Faith-base	10,000	
Application form for comm private/vacation		
Community	10,000	
Private	20,000	
Faith-base	15,000	
Registration fee		
Private	40,000	
Community/vacation	20,000	
Faith-base	30,000	
Annual renewal fee		
Private	20,000	
Community/vacation	10,000	
Faith-base	15,000	
Certification fee		
Community/vacation	50,000	
Private	100,000	
Faith-base	75,000	
Boarding & Lodging charges /annum		
Boarding(male)	1000	
Day (male)	500	
Inspection/Monitoring		
Provisional approval	50,000	
Certified	25,000	

	Registration of extra-moral (school /tutorial class		
	Application form	5,000	
	Registration	10,000	
	Leasing (per month)	20,000	

Ministry of Women Affairs & Social Welfare

	Description of Revenue	Rate (₦)	Remark
	Cinematography license		
	Application form		
	Category 'A' Projectors/annum	10,000	
	Category 'B' TV/Sports Show/annum	6,000	
	Category 'C' TV/Hausa Film Show/annum	3,000	
	Processing fees		
	Category 'A' Projectors/annum	15,000	
	Category 'B' TV/Sports Show/annum	10,000	
	Category 'C' TV/Hausa Film Show/annum	5,000	
	Registration fee		
	Category 'A' Projectors/annum	30,000	
	Category 'B' TV/Sports Show/annum	20,000	
	Category 'C' TV/Hausa Film Show/annum	10,000	
	Renewal of Registration per annum		
	Category 'A' Projectors/annum	15,000	
	Category 'B' TV/Sports Show/annum	10,000	
	Category 'C' TV/Hausa Film Show/annum	5,000	

	Public collections	5,000	
	Sales from Blind Workshop & Women Development Centres		
	Application	1,500	
	Registration	5,000	
	Training fee	1,000	
	Certificate	2,000	
	Hiring of hall		
	Conference Hall at the Ministry/Program	20,000	
	Leasing of Amina Hall/Annum	1,500,000	20% Annual Increase
	Film producers		
	Application	5,000	
	Processing fee	10,000	
	Registration/permit fees	10,000	
	Renewal of registration/annum	10,000	
	Music producers		
	Application	1,000	
	Processing fee	2,000	
	Registration/permit fees	5,000	
	Renewal of registration/annum	2,500	
	Rental/Cassettes sellers		
	Supermarket owners		
	Registration fees	3,000	
	Renewal of registration/annum	3,000	
	Owners of rental shops		

	Registration fees	3,000	
	Renewal of registration/annum	3,000	
	Video/Audio downloaders		
	Application	3,000	
	Processing fee	1,000	
	Registration/permit fees	2,000	
	Renewal of registration/annum	3,000	
	Penalty	10,000	
	Cinema and Theatre House Inspection	5,000	
	Child Development School		
	Application	500	
	Processing fee	2,000	
	Registration/permit fees	5,000	

Ministry of Information and Culture

	Description of Revenue	Rate (₹)	Remark
	Sales of publications (per copy)	500	
	Hire of cinema van and projector	7,000	
	Earnings from cultural troupe	20,000	
	Registration of Auctioneers category 'A'	20,000	
	Renewal of Auctioneers license category 'A'	10,000	
	Registration of Auctioneers category 'B'	16,000	
	Renewal of Auctioneers license category 'B'	8,000	
	Printing Press Application Fee		
	Small	10,000	
	Big	10,000	
	Processing fee		

	Small	10,000	
	Big	20,000	
	Registration fee		
	Big	30,000	
	Small	20,000	
	Renewal of registration		
	Small	10,000	
	Big	15,000	
A	Gombe Media Corporation		
	Radio FM		
	Political script	5,450	
	Social services	35,000	
	Corporate activities	50,000	
	Political coverage	55,000	
	Personal Paid Announcement		
	Chieftaincy	2,500	
	Naming ceremony	2,000	
	Wedding ceremony	2,000	
	Club/association	2,000	
	Petty trade	2,000	
	Obituary	1,500	
	Religious	1,200	
	Lost items	550	
	Entrepreneur	3,000	
	Request card	20	

	Schools:		
	Private	2,000	
	Public	1,500	
	Production of jingles		
	60sec	25,000	
	45sec	22,000	
	30sec	20,000	
	15sec	17,000	
	Documentary		
	60sec	350,000	
	45sec	295,000	
	30sec	250,000	
	15sec	89,950	
	F.M prime time		
	60sec	7,025	
	45sec	6,250	
	30sec	5,025	
	15sec	3,525	
	FMA'A time		
	60sec	6,525	
	45sec	5,050	
	30sec	4,050	
	15sec	3,225	
	Fixed time		
	60sec	6,850	
	45sec	5,025	

	30sec	4,000	
	15sec	3,050	
	Sponsorship programme (Air Time Only)		
	60sec	65,500	
	45sec	56,250	
	30sec	42,750	
	15sec	32,000	
	Special services		
	Radio link	87,650	
	Live coverage	150,000	
	Commercial news	15,000	
	Government	4,250	
	Television		
	Commercial spot light		
	5 min prod & air time	25,200	
	10 min prod & air time	42,300	
	15 min prod & air time	68,000	
	30 min prod & air time	84,600	
	Request card	100	
	Television special news prog (coverage and air time)		
	Meeting alumni, religious activity	10,500	
	Social/comm project	9,000	
	Chieftaincy/traditional ceremony	20,000	
	Launching/fund raising activity	35,000	

	Prod. Promotion (low budget)	35,000	
	Prod. Promotion (big budget)	40,000	
	Seminars	25,000	
	A.G.M	52,000	
	Dinner/cocktail parties	22,500	
	Programme sponsorship (air time only)		
	60min	85,250	
	45min	75,150	
	30min	52,500	
	15min	35,250	
	Discussion programme(live)		
	60min	65,000	
	45min	52,000	
	30min	41,950	
	15min	33,450	
	Back drops		
	Per month (once weekly)	88,000	
	Per quarter (13 weeks)	286,000	
	Per year (12 months)	1,056,000	
	Commercial news	18,000	

Office of the State Auditor General

	Description of Revenue	Rate (₦)	Remark
	Registration of external auditors (per annum)	50,000	
	Renewal of registration (per annum)	40,000	

Scholarship Board

	Description of Revenue	Rate (₦)	Remark
	Sales of scholarship form	1,000	1,000

Gombe State Urban Planning and Development Board

	Description of Revenue	Rate (₦)	Remark
1	Gombe Urban. Area		
	Residential development (1-500msq.)		
	One-bedroom bungalow	15,000	
	Two bedrooms bungalow	20,000	
	Three-bedroom bungalow	25,000	
	Four-bedroom bungalow	35,000	
	Add b/room to max of 4 b/rms	5,000	
	Medium density from 501-1,000sq		
	One-bedroom bungalow	15,000	
	Two bedrooms bungalow	20,000	
	Three-bedroom bungalow	30,000	
	Four-bedroom bungalow	35,000	

Add b/room to max of 4 b/rms	5,000	
Low density from 1001-2.500sq		
One-bedroom bungalow	25,000	
Two bedrooms bungalow	30,000	
Three-bedroom bungalow	40,000	
Four-bedroom bungalow	50,000	
Add b/room to max of 4 b/rms	10,000	
Very low density from -2.501-5,000sq)		
One-bedroom bungalow	25,000	
Two bedrooms bungalow	30,000	
Three-bedroom bungalow	40,000	
Four-bedroom bungalow	50,000	
Add b/room to max of 4 b/rms	10,000	
Room type of residential development		
Per room for the 1st 5 rooms	10,000	
Per room for the next 5 rooms	5,000	
Exceeding 10 rooms attracts (5,000)	5,000	
Walling residential plot without building plan		
Wire fencing	Fine of 50,000	
Railing	Fine of 50,000	
Block walling	50,000	
Exceeding 200m long	100,000	
Commercial dev. /msq built up		

Shop not exceeding 2by3m/shop	15,000	
Shops above 2 by 3m/m	20,000	
Warehouse/msq	1,000	
Motel (built-up area)/msq	500	
Hotels/msq	1,000	
Mechanical/other w/shops/msq	500	
Bank and other financial institution/msq	2,500	
Office/msq	500	
Filling station/pump	75,000	
Cinema house	150,000	
Super market/msq	1,000	
Food canteen	50,000	
Property walling/fencing	50,000	
Institutional development/msq		
Nursery/pre-nursery	50,000	
Primary school	100,000	
Post primary	150,000	
Lower institution	200,000	
Upper institution	300,000	
Property walling/fencing	50,000	
Mosque/church	30,000	
Industrial development /msq		

	Farm house	1,000	
	Light industry/small scale	1,000	
	Medium industry	1,000	
	Heavy industry	1,000	
	Property walling/fencing	50,000	
	Block moulding sites	100,000	
	Health facilities development/msq		
	Pharmaceutical chemist	1,000	
	Health Centre& Clinic	1,000	
	Hospital	1,000	
	Dispensary	1,000	
	Patent medicine store	1,000	
	Property walling/fencing	50,000	
	Other urban centres including rural areas		
	Residential		
	Traditional house/building	5,000	
	Modern structure	10,000	
	Commercial -	N70/msq	
	Shop/ staff/shop	10,000	
	Hotel/restaurant/msq	500	
	Petrol/filling station/pump	75,000	
	Commercial/community banks/msq	2,500	

	Institutional development		
	Nursery/pre-nursery	30,000	
	Primary school	50,000	
	Post primary	100,000	
	Tertiary institution	150,000	
	Industrial		
	Grinding machine/msq	500	
	Block moulding sites	50,000	
	Cottage industries/msq	500	
	Small scale industries/msq	500	
	Health facilities development/msq		
	Pharmaceutical chemist/msq	500	
	Health centre clinic/msq	500	
	Hospital/msq	500	
	Dispensary/msq	500	
	General temporary structures 10,000/shade		
	Restaurant	20,000	
	Provision kiosk	20,000	
	Mechanic	20,000	
	Car wash	20,000	
	Block making industry	50,000	
	Base Tran station (BTS/Mast)/Station	600,000	

	Billboards/annum		
	Big 1800mm x 1200mm	50,000	
	Small 1.8m x 1.2m	20,000	
	Directional signages		
	Big	10,000	
	Small	5,000	
	Commercial offices & others		
	Big	5,000	
	Small	2,000	
	Base trans stations (BTS Mast)/station		
	Big	200,000	
	Small	100,000	
	Mast Radio or TV	100,000	
	Sales of flower seedlings		
	Flower seedlings/one	100	
	Economic seedlings	200	
	Fine for illegal dumping of building Materials		
	Sand	10,000	
	Gravels	10,000	
	Timber	5,000	
	Iron rod	5,000	
	Building blocks	5,000	

	Mixing bays	10,000	
	Display of ware on walkways	5,000	
	Street naming & property numbering		
	Advert street name post/post	10,000	
	Special request for street naming	150,000	
	High density house numbering (residential)	1,000	
	High dens house numbering(commercial)	2,000	
	Medium/low density commercial	2,000	
	Others to be assessed on demand	5,000	

Gombe Geographic Information System (GOGIS)

	Description of Revenue	Rate (₦)	Remarks
1.	Application form	Free (#)	
	Statutory Right of Occupancy (SRI/SRO)	PRI 15,000/COM 30,000 INS 20,000/NGO 10,000	
	Conversion of Customary Title (COI/COO)	PRI 10,000/COM 30,000 INS 20,000/NGO 10,000	
	SLU Unplanned Areas (Certification)	PRI 10,000/COM 30,000 INS 15,000/NGO 10,000	
	Update of File Owner Details (UCI/UCO)	None	
	Recertification (REC):	None	
	Regrant (RGR)		
	1. Government Layout:	200,000	
	a) Residential	10% property current value	
	b) Commercial	50,000	
	2. Customary:	100,000	

	Government Items (GSG)	None	
	Withdrawal of Applications (WAP)	None	
2.	Withdrawal (RPL)	10,000	
3.	Surrender of C of O (SRR)	30,000	
4.	Plot Identification (PIJ)	5,000	
5.	Plot of land from Government Layout (Allocation) (APT/APO):	PRI 5,000/COM 10,000 INS 10,000/NGO 5,000	
	Premium (Low density) APT/APO	PRI 50,000/COM 80,000 INS 65,000/NGO 40,000	
	Premium (Medium density) APT/APO	PRI 35,000/COM 60,000 INS 45,000/NGO 25,000	
	Premium (High density) APT/APO	PRI 20,000/COM 40,000 INS 35,000/NGO 20,000	
6.	Plot Merger (MPI/MPO)	PRI 25,000/COM 40,000 INS 30,000/NGO 20,000	
7.	Government Layouts: Plot Extension (PEX) Customary Title (PEX)	PRI 100,000/COM 200,000 PRI 50,000/COM 100,000	
8.	Plot Sub-division (SDV)	IND 20,000 ORG 20,000	
	Change of Land-use (Change of purpose clause) – CLU/CBU	PRI-COM 30,000 COM-PRI 30,000	
9.	Deed of Assignments (ASG)	Consent fee 5,000 Registration @ 2% of current market value	
10.	Power of Attorney (AOT)	Consent fee 5,000 Registration @ 20,000	

11.	Deed of Mortgage (MOT)	Consent fee 5,000 Registration @ 2% of consideration	
12.	Deed of Release (REL)	General 5,000	
13.	Deed of Sublease (SUB)	Consent fee 5,000 Registration @ 2% current market value	
14.	Deed of Gift	Consent fee 5,000 Registration @ 5% current market value	
15.	Building Plan Clearance (BPC)	IND 5,000 COM 5,000	
16.	Deed of Sub-under Lease (SUU)	2% of consideration	
17.	Legal Search (LSA)	5,000	
18.	Certified True Copy (CTC)	Offer 10,000 C of O 20,000	
19.	Site and Service Program (SSP)	Org. 202,000	
20.	Site Inspection (SIC)	PRI 5,000	
	Report for Conversion to Statutory		
	Shops/Trading	COM 5,000	
	Housing Estate	20,000	
	Filling Station	20,000	
	Industrial	30,000	
	Educational	5,000	
	Mining	50,000	
	Religious	5,000	
	Agricultural	5,000/Hectare	
	Recreational	10,000	

	<u>Layout Plan Design:</u>		
	Residential	5/m ²	
	Commercial	10/m ²	
	Industrial	20/m ²	
	Educational	5/m ²	
	Recreational	10/m ²	
	<u>Planning Recommendation for Extension of Title:</u>		
	Residential	5,000	
	Commercial	15,000	
	Housing Estate	25,000	
	Industrial	25,000	
	Educational	10,000	
	Mining	55,000	
		10,000	
	Religious (Worship center only)	5,000	
	Agricultural	5,000/Hectare	
	Recreational	5,000	
21.	<u>Ground Rent:</u>		
	Residential	10.00/m ²	
	Commercial	20.00/m ²	
	Housing Estate	20.00m ²	
	Filling Station	30.00/m ²	
	Industrial	30.00/m ²	
	Educational	5.00/m ²	
	Mining	50.00/m ²	
	Religious (worship centre/school)	0.5/m ²	
	Religious (worship centre only)	0.00/m ²	
	Agricultural	0.5/m ²	
	Recreational	20.00/m ²	
	Penalty	20%	

Signage and Mobile Advertisement

First Party Clients

These are clients who have their advertisement on their business premises

Second Party Clients

These are structures that are mainly for public information and non-profit oriented.

Third Party Clients

Third party sign (off premise sign) in any sign identifying or advertising anything which is not produced procured, sold, delivered, performed or provided from the premises on which the advertisement/ sign is displayed.

First Party Signage Advert Rates

Three (3) Stars Hotels	100,000 PA
Banks (State Capital)	50,000 PA
Banks (Other Town)	40,000 PA
Branded Building	50,000 PA
Billboard	40,000 PA (per face)
Branded wears	10,000 PA
Branded building at State Capital	50,000 PA
Branded building at other LG Capital	25,000 PA
Other Towns and Villages	10,000 PA
Insurance Company	10,000 PA
Insurance Broker	5,000 PA

Signage in Category “A”

Two (2) Stars Hotel	
State Capital	50,000 PA
Other LG Capital	25,000 PA
Other Towns and Villages	15,000 PA

Signage in Category “B”

One Star Hotel	
State Capital	30,000 PA
Other LG Capital	15,000 PA

Other Towns and Villages	10,000 PA
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Signage in Category “C”

Other Small Hotels	
State Capital	15,000 PA
Other LG Capital	10,000 PA
Other Towns and Villages	5,000 PA

Road Show Permit

State Capital	20,000
Other LG Capital	10,000
Other Towns and Villages	5,000

Second Party Rate for Second Party Signage

Types: Temporary Boards, Display, Crusades, Branded Wears, Admission Wall, Drapes, Promotion, Road shows, Balloons, Construction boards, Political Party Boards/Posters, Canopies with Signage, Mobile Adverts, such as: Stickers on Vehicles, Full Luxurious inter-state, Bus advertising, Beautification projects

S/N	WALL OR ROOF SIGNS	CATEGORY A	CATEGORY B	CATEGORY C
1	1sq meter	5,000 PA	2,500 PA	1,000 PA
2	5sq meter	10,000 PA	5,000 PA	2,500 PA
3	10sq meter	15,000 PA	10,000 PA	5,000 PA
4	10-20sq meter	20,000 PA	10,000 PA	5,000 PA
5	20-30sq meter	30,000 PA	20,000 PA	10,000 PA
6	Large Banners	5,000 PA	3,500 PA	2,500 PA
7	Wall Drapes	100,000 PA	50,000 PA	25,000 PA
8	Shows -Balloons Branded Wears Vehicle Support	5,000 / Day	3,000/Day	2,000/Day
9	House Branding	20,000PA	10,000 PA	5,000PA
10	Multinational Company	100,000 PA		

11	Canopy with signage (State Capital)	5,000	3,000	1,000
12	Brick Signage	2,500	1,500	1,000

Mobile Advertisement

1	MOBILE Adverts (Full Branding of Motoreycles)	5,000 PA
2	Tricycle Branding	8,000 PA
3	Mobile Advert (Full Branding Cars/Taxi)	15,000 PA
4	Mobile Adverts (Bus pick up)	20,000PA
5	Mobile Adverts (Trailers)	30,000 PA
6	Mobile Adverts (Luxurious Bus)	30,000 PA

Category: A – State Capital

B – Local Government Capital

C – Other towns and Villages

Third Party

S/ N	SPECIFICATION	APPROVED
1	16 Sheets	40,000 PF /PA
2	40 Sheets	70,000 PF /PA
3	48 Sheets	80,000 PF /PA
4	Super 48 Sheet	100,000 PF /PA
5	Roof top	125,000 PF/PA
6	96 sheets	150,000 PF /PA
7	Backlit	175,000 PF/PA
8	Portrait	200,000 PF /PA
9	Unipole (two sides)	225,000 PF/ PA
10	Unipole (three sides)	250,000 PF/ PA
11	Ultra-wave	275,000 PF/ PA
12	Wall Drapes	200,000 PF /PA
13	Bridge Panel	150,000 PF /PA
14	Bus stop shelter	50,000 PF/PA

15	Light Emitting Diode (LED screen)	200,000 PF /PA
16	Gantry (one lane)	150,000 PF/ PA
17	Gantry Span across (two lanes)	250,000 PF/PA
18	Street Furniture (lamp post)	15,000 Per Pole PA
19	Floats (Mobile)	25,000 Per Permit
20	Posters (Public Information Panels)	30,000 Per Campaign PA
21	Branded Building (Multinational Company)	100,000 per Building PA

Other Towns and Villages

Mandatory Requirements

S/ N	DESCRIPTION	APPROVED
1	Expression of interest (OAAN) members	10,0000
2	Expression of interest Consultants	50,000
3	Registration per 40 sheet & 48 sheets & 98 sheets	1,000,000
4	Registration per Portrait /Backlit	20,000
s	Registration per Unipole	40,000
6	Registration per Gantry	80,000

Procedures:

- **Complete your expression of Interest Form**
- **Application for your site location**
- **Pay your advert fees**

Signage and Advertisement Rates for Various Categories of Advert Space

Lamp – post display

- **6x273x6/4x6** **N10,000 per site/PA**
- 16sheets 15,000 per site/PA
- 40 sheets 30,000 per site/PA
- 48sheets 50,000persite/PA
- Telecommunication Company 100,000 per site/PA

Point of Sales

- Umbrella N2,000 per ward/PA
- Kiosk N2,500 per ward/PA
- Shops (Logo & display) N2,500 per ward/PA
- Branded Building N40,000 per ward/PA

Canopies Rental Services

- Category A N15,000/PA
- Category B N10,000/PA
- Category C N50,000/PA
- Portrait N20,000/per site/PA
- Wall Space N30,000/per site/PA
- Uni-Pole N5,000/per site/PA
- Posters/Pamphleteering/Handbills N10,000/per site/PA
- Branded Vehicles N50,000/per site/PA
- Branded Building N50,000/per site/PA

NB

Violation of Post No Bill penalty is N50,000 payable by the person on the poster
Application form for all categories is N5,000 flat

Bureau for Public Procurement Due Process Office

S/No.	Description of Revenues	Rate (₦)	Remark
	Registration of Contract and Renewal	35,000	
	Contract Vetting Fee	1% of total contract sum or service fee	
	Between (150,000- 250,000)		
	Non-refundable fee	10,000	
	Education levy	10,000	
	Between (251,000- 500,000)		
	Non-refundable fee	20,000	
	Education levy	20,000	

	Between (501,000- 999,0000)		
	Non-refundable fee	50,000	
	Education levy	50,000	
	Between (1,000,000- 4,999,000)		
	Non-refundable fee	60,000	
	Education levy	60,000	
	Between (5,000,000- 25,000,000)		
	Non-refundable fee	75,000	
	Education levy	75,000	
	Between (26,000,000- 50,000,000)		
	Non-refundable fee	100,000	
	Education levy	100,000	
	Between (51,000,000-100,000,000)		
	Non-refundable fee	150,000	
	Education levy	150,000	
	Between (101,000,000- 499,000,000)		
	Non-refundable fee	200,000	
	Education levy	200,000	
	Between (500,000,000- 1 billion)		
	Non-refundable fee	250,000	
	Education levy	250,000	
	One (1) billion and above		
	Non-refundable fee	500,000	
	Education levy	500,000	

Contractor's/Service Providers Registration Fees

	Revenue Type	Amount	Remark
	Category A	N500,000	Above N1.0 billion
	Category B	N250,000	N501.0 million to N1.0 billion
	Category C	N200,000	N101.0 million to N499.0 million
	Category D	N100,000	N51.0 million to N100.0 million
	Category E	N60,000	N1.0 million to N50.0 million

Tender Fees

S/N	ITEMS	AMOUNT	REMARKS
1.	SMES	N20,000	
2.	Prequalification	N50,000	
3.	Selective Tendering	N50,000	
4.	Bidding Tender	N50,000	
5.	Direct Procurement	N150,000	
6.	Repeat Order	N150,000	

Gombe State Independent Electoral Commission

	Description of Revenues	Rate (₦)	Remark
	Sales of Nomination Form		
	Chairman	1,000,000	
	Deputy chairman	500,000	

	Councillor	300,000	
	Supervisory fee for primaries	100,000	

Civil Service Commission

S/N	Description of Revenues	Rate (₦)	Remark
	CSC employment form	1,000	
	Inter- Ministerial transfer form	10,000	
	LGA to State Government transfer form	20,000	
	Transfer to federal government form	30,000	
	Contract Appointment Form	1,000.00	
	Re-engagement of contract form		
	- Professional	50,000	
	- Ex-service men	5,000	
	Purchase of APER Forms	1000.00	
	Secondment Forms	10,000.00	
	De-secondment Forms	2,000.00	
	Upgrading Forms	1000.00	
	Advancement	1000.00	
	Withdrawal from service Forms	5,000.00	
	Voluntary retirement Forms	5,000.00	
	Resignation from the Service forms	3,000.00	
	Appointment letters	5,000.00	

Gombe State Sports Commission

	Description of Revenue	Rate (₦)	Remark
1	Pantami Township Stadium		
	Hire (stadium or space)		
	Political activities	100,000	
	Marriage ceremony	20,000	
	MDAs activities	20,000	
	Football Match (friendly)	10,000	
	Premier League	1,000,000	
	National League	40,000	
	Nationwide League	20,000	
	Gymnasium		
	Monthly subscription (auditorium) leasing	150,000	
	Daily subscription (auditorium)	300	
	Massage (auditorium)	500	
	Option of leasing the whole gymnasium	2,700,000	
2	Abubakar Umar Stadium		
	Hire (stadium or space)		
	Political activities	50,000	
	Marriage ceremony	10,000	
	MDAs activities	10,000	
	Football Match (friendly)	5,000	

	Premier League	500,000	
	National League	20,000	
	Nationwide League	10,000	

Ministry of Rural, Community Development & Cooperatives

	Description of Revenue	Rate (₦)	Remark
	Audit and Inspection fee (ASF) per annum		
	Primary Society	1,000	
	Union (Secondary)	5,000	
	Apex	11,000	
	Application form (at reg)		
	Primary society	2,500	
	Union (secondary)	9,000	
	Apex	17,000	
	Bye-law (at reg)		
	Primary society	2,500	
	Registration fee (at reg)		
	Primary society	3,000	
	Union (secondary)	9,000	
	Apex	17,000	

Office of the Accountant General

Description of Revenue	Rate (₦)	Remark
Non-Refundable Application Fee for Consultants	20,000.00	
Processing Fees for Consultants	50,000.00	
Registration Fees for Consultants	100,000.00	
Business Premises	50,000	P/A

Office of the Surveyor General

Description of Revenue	Rate (₦)	Remark
Survey/Planning fees	5000	
Registration fees	10000	
Beacon Installation/Replacement fees	15000	
Sales of maps	5000	

Ministry of Science, Technology & Innovation

Description of Revenue	Rate (₦)	Remark
Regulation of network mast of banks, radio/tv stations other than those of GSM service providers	N250,000.00	Per Annum
Regulation of network mast and base-stations (BTS)	N600,000.00 one off.	Per Annum
Earnings from other mast	N100,000.00	Per annum
Regulations of optic fibre cables fees per linear metres	N1500.00	Per Annum
Certifications of patents and trademarks	N10,000.00	
Registration/Annual dues of Association/unions members amalgamated ICT union members, NATA, Makera, welders, dyers, science equipment & chemical vendors (per member)	N2,000.00	

	Certification of products/commodities		
	- Agro-allied produce per ton	N200.00	
	- Mineral resources per ton	N2,000	

Board of Traditional Medicine

	Description of Revenue	Rate (₦)	Remark
	General out-patient card	200	200
	Application form	500	500
	Registration of traditional medical practitioners	1,000	1,000
	Registration of private clinic (metropolitan)	15,000	30,000
	Renewal of registration	10,000	15,000
	Registration of private clinic (rural areas)	10,000	10,000
	Renewal of registration (rural areas)	5,000	5,000

Teachers Service Commission

	Description of Revenue	Rate (₦)	Remark
	Application form	1,000	
	Transfer forms L.G.A to State	21,000	
	Contract re-engagement forms	20,000	
	Purchase of Re-engagement forms	1,000.00	
	Transfer forms	1,000.00	
	Inter-State Transfer Forms	30,000.00	
	Inter-Ministerial Forms	2,000.00	
	Withdrawal Forms	2,000.00	
	Resignation Forms	2,000.00	
	Secondment Forms	5,000.00	
	Leave of Absence	10,000.00	

	Voluntary retirement forms	2,000.00	
	Contract agreement forms	3,000.00	
	Withdrawal of service forms	2,000.00	
	Appointment letters	1,000.00	
	Annual performance evaluation forms	200.00	
	Leave transport grant forms	200.00	

Local Government Audit

	Description of Revenue	Rate (N)	Remark
	Registration of external auditors (per annum)	50,000	
	Renewal of registration (per annum)	40,000	

Gombe State Muslim Pilgrims Welfare Board

	Description of Revenue	Rate (N)	Remark
	Registration form for intending pilgrims	5,000	
	Screening fee	10,000	

Gombe State Christian Pilgrims Welfare Board

	Description of Revenue	Rate (N)	Remark
	Registration form for intending pilgrims	5,000	
	Screening fee	10,000	

House of Assembly Service Commission

	Description of Revenue	Rate (₦)	Remark
	Recruitment form	1,000	
	Transfer of service form	500	

State Universal Basic Education Board

	Description of Revenue	Rate (₦)	Remark
	Tender fee for contract award	Not less than 50,000	
	Vetting of contract agreement	1% of the contract sum.	

Local Government Service Commission

	Description of Revenue	Rate (₦)	Remark
	Local Government Service Commission Form	1,000	
	Transfer Form from Local Govt to State Govt	20,000	
	Transfer Form from Local Govt to Local Govt	5,000	
	Sale Annual Performance Evaluation Report (APER) forms	1,000	

Ministry for Local Government & Chieftaincy Affairs

	Description of Revenue	Rate (₦)	Remark
	Conferment of Traditional Title		
	Under an Emirate	N50,000	It is applicable to all subsisting titles
	Under a District	N20,000	It is applicable to all subsisting titles
	Under a Village Head	N10,000	It is applicable to all subsisting titles

House of Assembly

	Description of Revenue	Rate (₦)	Remark
	Publications for Proceedings	1,500	
	Sales of Published Laws	2,000	

Judicial Service Commission

	Description of Revenue	Rate (₦)	Remark
	JSC Form 1 (Transfer of service)	10,000	
	JSC Form 2 (Recruitment of staff)	1,000	

	JSC Form 4 (Contract & Board Members Engagement)	50,000	
	Renewal of Engagement	25,000	
	JSC Form 5 APER for (GL-1&2)	1,000	
	JSC Form 6 APER for (GL 3 & above)	1,000	

Ministry of Lands and Survey

	Description of Revenues	Rate (₦)	Remark
1.	Application forms		
	Residential	5,000	
	Commercial	10,000	
	Housing estate	20,000	
	Filling station	20,000	
	Industrial	20,000	
	Education	20,000	
	Mining (Mechanize miners)	50,000	
	Mining (Artisan miners)	20,000	
	Religious (Worship centre & school)	20,000	
	Religious (Worship centre only)	10,000	
	Merger	30,000	
	Surrender	30,000	
	Withdrawal	10,000	
	Change of purpose clause	50,000	

	Re-grant	30,000	
	Agricultural		
	- Crops	5,000	
	- Orchard	5,000	
	- Poultry	5,000	
	- Fishery	5,000	
	- Livestock	5,000	
	- Forestry	5,000	
	- Recreational	5,000	
	Land Processing fees		
	Residential	10,000	
	Commercial	20,000	
	Housing estate	30,000	
	Filling station	40,000	
	Industrial	50,000	
	Education	30,000	
	Mining (Mechanize miners)	1,000,000	
	Mining (Artisan miners)	200,000	
	Religious (Worship centre & school)	20,000	
	Religious (Worship centre only)	10,000	
	Agricultural		
	- Crops	10,000	
	- Orchard	10,000	
	- Poultry	10,000	

	- Fishery	10,000	
	- Livestock	10,000	
	- Forestry	10,000	
	- Recreational	10,000	
	Application for C.T.C Processing fees		
	Certificate of Occupancy	20,000	
	Right of Occupancy	10,000	
	Application for other Processing fees		
	Extension (Govt layout)	300,000	
	Merger	10,000	
	Withdrawal	10,000	
	Change of purpose clause	50,000	
	Re-grant	10,000	
	Surrender	10,000	
	Other survey fees/charges		
	Re-establishment of beacons/beacon	3,000	
	Survey plan deposition	5,000	
	Reg. Of practicing surveyors/annum	30,000	
	Topo sheet, per copy	3,000	
	Township sheet, original	6,000	
	Township sheet, photocopy	3,000	
	Administrative Map (State)		
	- Coloured/copy	2,000	

	- Black & white	1,000	
	Admin map (local govt)		
	- Coloured/copy	1,000	
	- Black & white	500	
	Certified true copy of survey plan	2,500	
	Scanning and printing	3,000	
	Consent processing fees		
	Assignment	5,000	
	Mortgage	5,000	
	Search	5,000	
	Sub-lease	5,000	
	Surrender	5,000	
	Devolution	5,000	
	Registration of instrument/registration fee		
	Deed of assignment	2.0%	of property value
	Deed of mortgage	2.0%	of property value
	Deed of s/lease	2.0%	of property value
	Deed of release	5,000	
	Deed of surrender	10,000	
	Power of attorney	10,000	
	Penalty /annum	20	Per day
	Temporary Certificate of Occupancy		

	All land uses (lump sum)	5,000	
	Site Inspection Report for Conversion to Statutory		
	Residential	5,000	
	Commercial		
	Shops and Petty trading	10,000	
	Housing estate	20,000	
	Filling station	15,000	
	Industrial	15,000	
	Education	15,000	
	Mining	15,000	
	Religious	5,000	
	Agricultural	5,000	
	Recreational	5,000	
	Layout Plan Design		
	Residential	N5 per m2	
	Commercial	N10 per m2	
	Industrial	N20 per m2	
	Education	N5 per m2	
	Recreational	N10 per m2	
	Planning Recommendation for Extension of Title		
	Residential	5,000	
	Commercial	15,000	

	Housing estate	25,000	
	Industrial	25,000	
	Education	15,000	
	Mining	15,000	
	Religious (Worship centre & school)	10,000	
	Religious (Worship centre only)	5,000	
	Agricultural	10,000	
	Recreational	10,000	
	Building plan clearance	5,000	
	Penalty for use of Government layout for farming		
	Residential	20,000	
	Commercial	40,000	
	Low density	50,000	
	Medium density	40,000	
	High density	20,000	
	Land Registration fees		
	Residential	4,000	
	Commercial		
	Shops and Petty trading	4,000	
	Housing estate	4,000	
	Filling station	4,000	
	Industrial	4,000	
	Education	4,000	

	Mining	4,000	
	Religious	4,000	
	Agricultural	4,000	
	Recreational	4,000	
	Supplemental	4,000	
	Preparation fees		
	Residential	5,000	
	Commercial		
	Shops and Petty trading	5,000	
	Housing estate	20,000	
	Filling station	20,000	
	Industrial		
	<ul style="list-style-type: none"> ● Small scale ● Medium scale ● Large scales 	<ul style="list-style-type: none"> ● 10,000 ● 15,000 ● 25,000 	
	Education	5000	
	Nursery & Primary	10,000	
	Secondary	20,000	
	Tertiary		
	Mining	25,000	
	Mining Prospective	20,000	
	Mining Lease		
	Religious	10,000	
	Agricultural	10,000	

	Recreational	20,000	
	Recovery of compensation		
	Residential	33.33 per m2	
	Commercial	44.44 per m2	
	Housing estate	30.00 per m2	
	Filling station	35.55 per m2	
	Industrial	44.44 per m2	
	Education	30.00 per m2	
	Ground rent		
	Residential	10.00 per m2	Per annum
	Commercial	20.00 per m2	Per annum
	Housing estate	20.00 per m2	Per annum
	Filling station	20.00 per m2	Per annum
	Industrial	25.00 per m2	Per annum
	Education	20.00 per m2	Per annum
	Mining	50.00 per m2	Per annum
	Religious	0.5 per m2	Per annum
	Agricultural	0.05 per m2	Per annum
	Recreational	20.00 per m2	Per annum
	Penalty	20%	of property value
	Survey fees and charges		
	Reconnaissance survey	2,500	
	Traverse fees	10,000	

	Connection fees	5,000	
	Beacons (2500 per beacon)	10,000	
	Azimuch	1,000	
	Transportation (within 15km radius)	5,000	
	Transportation (outside 15km radius)	10,000	
	Checking (per day)	2,500	
	Drawing (per set)	2,500	
	Printing (per set)	2,500	

NB. Site and Services for any layout to be provided.

Land Related Taxes/Tenement Rate

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	New GRA	Residential	900	10.00	N9,000.00	However, the chargeable fees depend on the size of the plot
		Commercial		20.00	N18,000.00	
		Educational/Health		20.00	N 18,000.00	
		(Private)		25.00	N22,500.00	
		Industrial		0.05	N45.00	
		Agricultural/Orchard Filling		25.00	N22,500.00	
		Station		0.5	N450	
2	Old GRA	Residential	900	10.00	N9,000.00	However, the chargeable fees depend on the size of the plot
		Commercial		20.00	N18,000.00	
		Educational/Health		20.00	N 18,000.00	
		(Private)		25.00	N22,500.00	
		Industrial		0.05	N45.00	
				25.00	N22,500.00	
				0.5	N450	

		Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)				
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S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Federal Low-cost Layout	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	900	10.00 20.00 20.00 25.00 0.05 25.00 0.5	N9,000.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	State Low-cost Housing Estate	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	900	10.00 20.00 20.00 25.00 0.05 25.00 0.5	N9,000.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Gombe Metropolitan Area Bauchi-Gombe-Biu Road	Residential Commercial Filling Station Industrial Educational/Health	900	10.00 20.00 20.00 25.00 0.05	N9,000.00 N18,000.00 N 18,000.00 N22,500.00	However, the chargeable fees depend on the size of the plot

	Kumo-Liji Bye-Pass Road	(Private) Institutional/ (Mosque& Church)		25.00 0.5	N45.00 N22,500.00 N450	
	Commercial Area					
	Union-Market-Bye-pass Road					
	Dezenof- Dukku-Emir Palace to Market Road					
	University-Emir Palace-Roundabout-Stadium – Bye-pass					

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kumbiya Kumbiya Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Kumbiya Kumbiya Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

		(Mosque & Church)				
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S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Pantami Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Pantami Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Bolari Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

		(Mosque & Church) Agricultural/Orchard				
2	Bolari Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	HerwaGana Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	HerwaGana Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

		Agricultural/Orchard Institutional/ (Mosque & Church)				
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S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Dawaki Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Dawaki Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Ajiya Block Housing	Residential Commercial Filling Station Industrial Educational/Health	900	6.00 20.00 20.00 25.00 0.05	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00	However, the chargeable fees depend on the size of the plot

		(Private) Institutional/ (Mosque & Church) Agricultural/Orchard		25.00 0.5	N22,500.00 N450	
2	Ajiya Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M ²	ACTUAL	REMARKS
1	TudunWada Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	TudunWada Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

		(Mosque & Church)				
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S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Nasarawo Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Nasarawo Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Shamaki Bajoga Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

		(Mosque & Church) Agricultural/Orchard				
2	Shamaki Bajoga Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Ga Bukka Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Gabukka Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

		(Mosque & Church)				
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S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Mallam Inna Block Housing	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Mallam Inna Mud Housing	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	South Riyal TudunWadanPantami Burunde Dubai Bogo Madaki HayinMisau Usman Farouk Qtrs.	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

	KwananBomala Bomala Sirankiyo Yellengu WuroBiriji Hammadu Keffi BaghadazaMettako Libya Nayi – Nawa WuroJille	(Mosque & Church) Agricultural/ Orchard				
2	Liii Tabra MainaWaci Sirankiyo JauroJatau GarinYerima BagadazaSabuwa Afganistan WuroKesa WuroBiriji Hammadu Keffi WuroShie Jauro Kuna JauroAbare Mallam Kuri	Residential Commercial Filling Station Educational/H ealth (Private) Industrial Agricultural/ Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	North Arawa Zagaina Arawa II Fishare WuroBukka GuramaQrts Kagarawal	Residential Commercial Filling Station Industrial Educational/He alth (Private) Institutional/	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

		(Mosque & Church) Agricultural/Orchard				
2	Alkahira/Baba Didi Kundulum Sudaniya WuroKesa Tukulmayel London Maidorawa Sari Loda AnguwaUku WuroLadde JaureAbare Tudun- WadanJauroAbare Jugga Badi Koran Zaki Jauro Kuna Checheniya	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Block Housing Millionaires Qtrs..	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.0 0 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Mud Housing	Residential	900	4.00	N3,600.00	

	Millionaires Qtrs.	Commercial	20.00	N18,000.00	
		Filling Station			
		Educational/Health	20.00	N 18,000.00	
		(Private)	25.00	N22,500.00	
		Industrial	0.05	N45.00	
		Agricultural/Orchard Institutional/ (Mosque & Church)	25.00	N22,500.00	
		0.5	N450		

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Bubah Shango	Residential	900	6.00	N5,400.00	However, the chargeable fees depend on the size of the plot
	Commercial	20.00		N18,000.00		
	Filling Station					
	Industrial	20.00		N		
	Educational/Health	25.00		18,000.00		
	(Private)	0.05		N22,500.00		
	Institutional/ (Mosque & Church)	25.00	N45.00			
	Agricultural/Orchard	0.5	N22,500.00			
			N450			

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Block Housing Shango Idirisa	Residential	900	6.00	N5,400.00	However, the chargeable fees depend on the size of the plot
	Commercial	20.00		N18,000.00		
	Filling Station					
	Industrial	20.00		N		
	Educational/Health	25.00		18,000.00		
	(Private)	0.05		N22,500.00		
	Institutional/ (Mosque & Church)	25.00	N45.00			
		0.5	N22,500.00			
			N450			

		Agricultural/Orchard				
2	Mud Housing Shango Idirisa	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	4.00 20.00 20.00 25.00 0.05 25.00 0.5	N3,600.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Orji Estates Investment Qtrs. Bauchi Road Labour Estate FHA Western Bye-pass Investment Dukku Road Hashidu Estate Federal Housing Scheme Western Bye-pass	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	10.00 20.00 20.00 25.00 0.05 25.00 0.5	N10,000.00 0 N18,000.00 0 N 18,000.00 N22,500.00 0 N45.00 N22,500.00 0 N450	However, the chargeable fees depend on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	LGA Capital Block Akko Billiri Kaltungo Shongom	Residential Commercial Filling Station Industrial Educational/Health	900	6.00 20.00 20.00 25.00 0.05	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00	However, the chargeable fees depend on the size of the plot

	Balanga Yamaltu-Deba	(Private) Institutional/ (Mosque & Church) Agricultural/Orchard		25.00 0.5	N22,500.00 N450	
2	LGA Capital Mud Akko Billiri Kaltungo Shongom Balanga Yamaltu-Deba	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	3.00 20.00 20.00 25.00 0.05 25.00 0.5	N2,700.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	
3	LGA Villages Akko Billiri Kaltungo Shongom Balanga Yamaltu-Deba	Residential Commercial Filling Station Industrial Agricultural/Orchard Institutional/ (Mosque & Church) Educational/Health (Private)	900	1.50 20.00 20.00 25.00 0.05 25.00 0.5	N1,350.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	LGA Capital Block Kwami Dukku Nafada Funakaye	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church)	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

		Agricultural/Orchard				
2	LGA Capital Mud Kwami Dukku Nafada Funakaye	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	900	3.00 20.00 20.00 25.00 0.05 25.00 0.5	N2,700.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	
3	LGA Villages Kwami Dukku Nafada Funakaye	Residential Commercial Filling Station Industrial Agricultural/Orchard Institutional/ (Mosque & Church) Educational/Health (Private)	900	1.50 20.00 20.00 25.00 0.05 25.00 0.5	N1,350.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Lafiyawo Block	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	6.00 20.00 20.00 25.00 0.05 25.00 0.5	N5,400.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Lafiyawo Village	Residential	900	3.00	N2,700.00	

		Commercial		20.00	N18,000.00	
		Filling Station				
		Educational/Health		20.00	N 18,000.00	
		(Private)		25.00	N22,500.00	
		Industrial		0.05	N45.00	
		Agricultural/Orchard		25.00	N22,500.00	
		Institutional/		0.5	N450	
		(Mosque & Church)				

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Lafiyawo Block	Residential	900	6.00	N5,400.00	However, the chargeable fees depend on the size of the plot
		Commercial		20.00	N18,000.00	
		Filling Station				
		Industrial		20.00	N 18,000.00	
		Educational/Health		25.00	N22,500.00	
		(Private)		0.05	N45.00	
		Institutional/		25.00	N22,500.00	
		(Mosque & Church)		0.5	N450	
		Agricultural/Orchard				
2	Lafiyawo Village	Residential	900	3.00	N2,700.00	
		Commercial		20.00	N18,000.00	
		Filling Station				
		Educational/Health		20.00	N 18,000.00	
		(Private)		25.00	N22,500.00	
		Industrial		0.05	N45.00	
		Agricultural/Orchard		25.00	N22,500.00	
		Institutional/		0.5	N450	
		(Mosque & Church)				

(1) HOTELS

CATEGORY A	-	BIG	-	N40,000.00 P.A.
CATEGORY B	-	MEDIUM	-	N25,000.00 P.A.

CATEGORY C - SMALL - N10,000.00 P.A.

(2) PRIVATE SCHOOLS

CATEGORY A - HIGH FEES - N100,000.00 P.A.

CATEGORY B - MEDIUM FEES - N50,000.00 P.A.

CATEGORY C - LOW FEES - N20,000.00 P.A.

NOTE:

These tenement rates are applicable to Hotels/Private Schools within Gombe State.

TRAFFIC OFFENCES AND PENALTIES

S/N	VIOLATION	CODE	PENALTY		
			Point	Fine (N)	Additional
	License Conditions (General)				
1	Driving without a Driver's License	LGC-01	2	10,000.00	Demurrage of 1,000 per day
2	Driving of any vehicle by person under 18	LGC-02	2	10,000.00	Demurrage of 1,000 per day
3	Learner driving without Learner's Permit	LGC-03	2	10,000.00	Demurrage of 1,000 per day
4	Learner driving on major highway	LGC-04	3	10,000.00	Demurrage of 1,000 per day
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	10,000.00	Demurrage of 1,000 per day
6	Driving an unlicensed vehicle	LGC-06	3	10,000.00	Demurrage of 1,000 per day
7	Driving with fake number plates	LGC-07	4	100,000.00	Demurrage of 1,000 per day
8	Driving a vehicle with unauthorised or defective reflective number plates	LGC-08	2	20,000.00	Demurrage of 1,000 per day
	License Conditions (Commercial)				

9	Not painting a commercial vehicle in approved colours	LCC-01	4	50,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	50,000.00	
11	Non-display of route and route number on vehicle	LCC-03	2	50,000.00	
	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	10,000.00	
13	Disobeying traffic lights	TSM-02	4	10,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	10,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	10,000.00	
16	Staying within the yellow junction box (off-side rule)	TSM-05	2	10,000.00	
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00	
18	Failure to give way to traffic on the left as a round about	TSM-07	2	5,000.00	
	Vehicle Defect				
19	Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs
20	Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs
21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	2,000
24	Smoking while driving	ALD-02		10,000.00	2,0000
	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	2,000
26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	2,000
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	2,000
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	2,000

29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Forfeit the set
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	5,000.00	
31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	
34	Failure of slow-moving vehicle to keep to the right lane	SPV-02	2	5,000.00	
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in Court
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court
37	Illegal U-turns	MTF-03	2	10,000.00	
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	
39	Driving on the highway/walkway or kerbs	MTF-06	4	10,000.00	1,000 per day
40	Parking on the highway/walkway or kerbs	MTF-07	2	10,000.00	1,000 per day
41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	20,000.00	Driver Training
43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	200,000.00	50,000
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Demurrage of 1,000 per day
45	Causing obstruction on highway	MTF-11	3	5,000.00	Demurrage of 1,000 per day
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge the commuter & 1,000
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	2,000

48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle				
51	Motorist resisting arrest	MTF-17	4	10,000.00	2,000
52	Destruction of Traffic and/or Street Lights			500,000.00	Prosecution

Storage and Custody Charges					
1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00	
2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
3	Storage charges for all other impounded vehicles			20,000.00	
4	Towing an impounded car, jeep and mini-buses			5,000.00	
5	Towing a trailer or tanker (empty)			50,000.00	
Violation					
6	Towing a trailer or tanker (loaded)			100,000.00	
7	Towing tippers and lorries			100,000.00	
8	Towing high capacity buses			50,000.00	5,000
9	Hire of heavy-duty recovery equipment				At hire cost

HARMONISED LOCAL GOVERNMENT TAXES

Revenue Heads	Recommended Rates (N)		
	Urban Ward	Semi-Urban Ward	Rural Ward
(1) Shops and Kiosk Rates			
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerised Shop (Big)	10,000.00	5,000.00	3,000.00
Containerised Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.00
Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanisers etc.	5,000.00	2,500.00	1,500.00

(2) Tenement Rates (Private and Commercial Property)			
Based on value of the property			
(a) Commercial Rate: 0.05% of the value of the property.			
(b) Private/Residential: 0.025% of the value of the property.			
(c) Telecommunication Mast: ₦100,000.00 per mast.			
(d) For Cement Companies: ₦1,000.00 Per Sqm of land occupied including building, equipment, machineries, trucks, etc.			
(3) On and Off Liquor Fees			
On Licence	25,000.00	20,000.00	15,000.00
Off Licence	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	1,000.00	1,000.00	1,000.00
(4) Slaughter Slab Fees			
Abattoir Licence Fees	3,000.00	2,000.00	2,000.00
Cow/Camel Slaughter Per Head	500.00	300.00	200.00
Goat/Sheep/Pig Slaughter Per Head	200.00	150.00	100.00
(5) Merriment and Road Closure Levies			
Entertainment Fees	5,000.00	3,000.00	2,000.00
Noise Control Fees	5,000.00	3,000.00	2,000.00
Hotel/Food Permit (for restaurants, bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00
(6) Radio and TV Licence Fees (Other than radio and TV fees)			
Residential Radio and TV Fees	1,000.00	1,000.00	1,000.00
Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00
(7) Marriage, Birth and Registration Fees			
Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00
Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
Birth registration Fees	2,000.00	1,000.00	1,000.00
(8) Naming of Street Registration Fee	150,000.00	100,000.00	50,000.00
(9) Right of Occupancy in Local Government Areas	5,000.00	3,000.00	2,000.00

(10) Market Roads and Levies			
Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
Seasonal Markets (per bag/heap)	100.00	100.00	100.00
Market Hawkers (daily)	40.00	30.00	20.00
Market Hawkers (weekly)	100.00	50.00	50.00
(11) Motor Park Levies			
Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters	300.00	200.00	100.00
Loading fees (per trip)	2,000.00	1,000.00	500.00
Motorcycle Parking Fees (per day)	50.00	30.00	20.00
(12) Domestic Animal Fee			
Dog Licence	1,000.00	700.00	500.00
(13) Bicycle, truck, Canoe, Wheelbarrow and Cart Fees			
Bicycle Licence Fee	1,000.00	500.00	500.00
Canoe Licence Fee	1,500.00	500.00	500.00
Wheelbarrow/Cart Fee	500.00	300.00	300.00
(14) Cattle Tax			
Goat/Sheep	500.00	500.00	500.00
Other Livestock	1,000.00	500.00	500.00
(15) Religious Places Establishment Fees			
Open Air Preaching Permit Fee	5,000.00	5,000.00	5,000.00
Establishment of Religious Centres Fee	10,000.00	5,000.00	5,000.00
(16) Sign Board (Signage) and Advert Permit Fee			
Mobile Sales Promotion Fee	5,000.00	3,000.00	2,000.00
Directional Signboard Fee	10,000.00	5,000.00	5,000.00
Electric Design Advert Per Face Fee	15,000.00	10,000.00	8,000.00
Wall Print Advertisement Per Side Fee	10,000.00	5,000.00	5,000.00
Billboards, Unipoles and Eye-Catchers	150,000.00	100,000.00	100,000.00

Market Road Show Permit	5,000.00	3,000.00	2,000.00
Digitalised Boards	20,000.00	10,000.00	10,000.00
(17) Public Convenience, Sewage and Refuse Disposal Fee			
Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
Sanitation Fees (Residential)	3,000.00	2,000.00	2,000.00
(18) Wrong Parking Charges			
Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00
(19) Other Levies and Fees			
Contract Registration Fees	20,000.00	20,000.00	20,000.00
Contract Processing Fees	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract

SECOND SCHEDULE

Section 6 (4)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC

Proceedings of the Board

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3.
 - (1) The quorum at a meeting of the Board shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Board at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.
 - (2) A majority decision of the members on any matter obtained by the in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting
4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.
6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board; and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any

deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8. (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committee as it thinks fit to consider any report on any matter with which the Board is concerned.
- (2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over a member of the Board.
- (3) The quorum of any committee set up by the Board shall be as may be determine by the Board
- (4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous

9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:
 - (a) any vacancy in the membership of the Board or committee;
 - any defect in the appointment of a member of the Board or committee; or
 - (b) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the

committee and not vote on any question relating to the contract or arrangement.

14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

THIRD SCHEDULE
Section 55

FEDERAL REPUBLIC OF NIGERIA
GOMBE STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX REGISTRATION FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters; no abbreviation is allowed.

Entries should not spill to neighbouring block

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Bank Verification No. _____
- (12) Taxpayer Identification No. (TIN) _____

Signature/Thumbprint

Date of Registration

FOURTH SCHEDULE
Section 55

FEDERAL REPUBLIC OF NIGERIA
GOMBE STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX RETURNS FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____

Signature/Thumbprint

Date

Period of Filing	Due Date	Date Filled	Remarks

Signature _____

Date _____

**FEDERAL REPUBLIC OF NIGERIA
GOMBE STATE INTERNAL REVENUE SERVICE**

**ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE
OF PRESUMPTIVE TAX PAYERS**

DAILY INCOME CARD GUIDE

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 ₦	2 ₦	3 ₦	4 ₦	5 ₦	6 ₦	7 ₦
8 ₦	9 ₦	10 ₦	11 ₦	12 ₦	13 ₦	14 ₦
15 ₦	16 ₦	17 ₦	18 ₦	19 ₦	20 ₦	21 ₦
22 ₦	23 ₦	24 ₦	25 ₦	26 ₦	27 ₦	28 ₦
29 ₦	30 ₦					

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business*	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers - Adult and Children wear	2,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	50,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00
10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	50,000.00
12	Transport Workers - Taxi, Bus, lorry, etc.	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises - Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	50,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	50,000.00
19	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders and Money Transfer Services	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	90,000.00

23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	85,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Ground Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	100,000.00

***Business Type**

- Micro Enterprises are those enterprises whose total assets (excluding land and buildings) are less than Two Million Naira with a workforce not exceeding five (5) employees.
- Small Enterprises are those enterprises whose total assets (excluding land and building) are above Two Million Naira but not exceeding Five Million Naira with a total workforce not exceeding ten employees.
- Medium Enterprises are those enterprises with total assets excluding land and building) are above Five Million Naira, but not exceeding One Hundred Million Naira with a total workforce of between 11 and 50 employees.

SIXTH SCHEDULE
FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS

Books and Documents

To _____

The Gombe State Internal Revenue Service, by virtue of the powers vested in it by Section 31 of the Gombe State Tax (Codification and Consolidation) Law of 2020, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, wilful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at _____ and for carrying out your assignment there.

We further authorized you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents whenever they may be found either in possession of any Person in respect of who the tax remains unpaid.

And for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

2. The particulars of the said arrears of tax are as follows:

Years of assessment

- (i) _____
- (ii) _____
- (iii) _____

No. of Notice of Assessment N:K

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

Chairman
Gombe State Internal Revenue Service
Amount of Tax due.

SEVENTH SCHEDULE

Section 52 (1)

ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE OF THE TAX APPEAL COMMITTEE (TARC)

Establishment of the Tax Appeal Committee

1. There shall be established the Tax Appeal Review Committee (hereinafter referred to as "the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.

Composition of the Committee

2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practise for a period of not less than 15 years with cognate experience in tax legislation and tax matters.
 - (i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.
 - (ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

Qualifications for appointment as a Tax Appeal Review Commissioner

3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.

Term of Office

4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second and third term of 3 years only and no more, from the date on which he assumes his office or until he attains the age of 65 year whichever is earlier.

Resignation and Removal

5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Review Commissioner then the Governor shall

appoint another person in accordance with the provisions of this Law to fill the vacancy.

Order constituting a Committee to be Final

6. The question as to the validity of the appointment of any person as a Tax Appeal Review Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.

Registrar of the Committee

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:
 - (a) subject to the general control of the Tax Appeal Review Commissioners, be responsible for keeping records of the proceedings of the Committee; and
 - (b) be the head of the secretariat and responsible for:
 - (i) the day -to-day administration, and
 - (ii) the direction and control of all other employees of the Committee.
- (2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

Other Staff of the Committee

8. (1) The Government shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the remuneration of performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.
- (2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the Committee, etc

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this

Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.

- (2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal Prosecution

10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant law enforcement agency.

Appeals from Decisions of the Service

11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax laws, it may appeal to the Committee where the person is resident giving notice in writing through the Registrar of the Committee.

Notice of appeal

12. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out:
 - (a) the name and address of the Appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessed tax in dispute;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for service of any notice or other documents to be given to the appellant; and
 - (f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.
- (2) As soon as may be after receipt of a notice of appeal, the Registrar of the TARC (in this Law referred to as “the Registrar”) shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.

- (3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee's official address.
- (4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.
- (5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.
- (6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant under section 57(3) of the Personal Income Tax Act.

*Consideration
of Appeal*

- 13. (1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:
 - (a) any three or more Appeal Commissioners may hear and decide an appeal: and
 - (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.
- (2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.
- (3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an

accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.

- (4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.
- (5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.
- (6) All appeals before the Committee shall be held in public.
- (7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.
- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:
 - (a) the appellant has, contrary section 44(1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on - account of the

tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

- (10) If the appellant fails to comply with an order under sub-section (9)(c) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.
- (11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.
- (12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.
- (13) Where, on the hearing of an appeal:
 - (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;
 - (b) those accounts, books or records so produced were rejected by the Committee when found to be incomplete or unsatisfactory;
 - (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
 - (d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.
- (14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

*Service of
Notice to the
Appellant*

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service

on the appellant or on the person in whose name the appellant is chargeable.

- (2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

Period for Appeal

15. (1) Subject to the provisions of section 53 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.
- (2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in Section 32(4) of this Law and Section 57(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.
- (3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.
- (4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.
- (5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:
 - (a) Rule 13 Sub-Rule (13)(a) of Schedule Seven to this Law, the High Court shall dismiss the appeal;

- (b) Rule 13 Sub-Rule (13) (b) of Schedule Seven to this Law, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;
 - © Rule 13 Sub-Rule (13) (c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.
 - (7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.
 - (8) The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
 - (9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

*Assessment
to be
Final and
Conclusive*

16. (1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to

the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

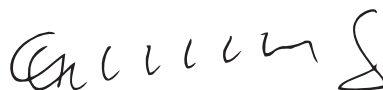
PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing in section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under sub section (3) of that section or an appeal.

**SUMMARY OF THE GOMBE STATE INTERNAL REVENUE SERVICE
AND REVENUE ADMINISTRATION, CONSOLIDATION AND
CODIFICATION REPEAL LAW, 2021**

SHORT TITLE	LONG TITLE	SUMMARY	DATE PASSED
Gombe State Tax (Codification and Consolidation) Law, 2021	A Law to provide for the repeal and re-enactment of Gombe State Internal Revenue Service and Revenue Administration, Consolidation and Codification Law, 2021	This Law seeks to repeal codify and consolidate various laws relating to taxes, levies and revenues in the State and Local Government Councils and establish the Gombe State Internal Revenue Service Law, 2021.	30th day of December 2021

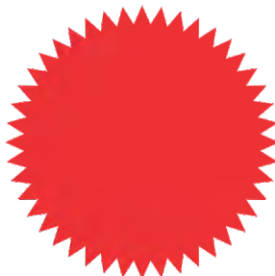
CERTIFICATION

I certify that this Law has been carefully compared by me with the decision reached by the Honourable House and found by me to be the true and correct assertion of the Hon. House and this is in accordance with the provisions of the Authentication Act, 1962.



**BARR. RUKAIYATU A. JALO
CLERK-TO-THE-HOUSE**

I ASSENT THIS ^{31st}..... DAY OF ^{Dec.}.....2021





**MUHAMMADU INUWA YAHAYA
GOVERNOR, GOMBE STATE.**