

A

BILL FOR

- Long title. A Law for a Second Amendment of the Akwa Ibom State Revenue Administration Law, 2016 and for other matters connected therewith.
- Commencement. ()
- Enactment. **BE IT ENACTED** by the Akwa Ibom State House of Assembly as follows –
- Amendment of Revenue Administration Law. 1. The Akwa Ibom State Revenue Administration (Amendment) Law, 2020 is hereby further amended in subsequent Section of this Bill.
- Amendment of Section 14. 2. Section 14 of the Akwa Ibom State Revenue Administration (Amendment) Law, 2020 is hereby further amended by deleting the whole of the said Section 14.
- Amendment of section 83. 3. The Principal Law is hereby further amended by introducing a new Section 83 as follows –
- “Revenue Codes and Rates. Akwa Ibom State Revenue Codes and Rates are as contained in the Schedule to this Law and as may be reviewed by the Board of Internal Revenue Service in line with economic realities, subject to legislative backing”.
4. The old Sections 83 to 86 are renumbered seriatim.
- Short Title and Commencement. 15. This Law may be cited as Akwa Ibom State Revenue Administration (2nd Amendment) Law, 2021, and shall come into force on the ... 2nd ... day of ... April ..., 2021.

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
	AKS INVESTMENT CORPORATION		
12020912	REVENUE		
12020728	Workshops, Investment Promotion and Exhibition		10,000.00
12020400	Fees		
12020449	Processing Fees in Privatized Companies		50,000.00
12021100	Investment Income		
12021104	Dividends from Government investments - Champion Breweries		10% of PBT
12021105	Dividends from Government investments - Anchor Insurance		10% of PBT
12021106	Dividends from Government investments - Akwa Savings and Loans Ltd		10% of PBT
12021107	Dividends from Government investments - Le Meridian Ltd		10% of PBT
12021109	Investment Income on Shares of Quoted Companies		10% of PBT
12021110	Revenue to IPC Ltd		
12020900	Rent on Land and Others - General		5/ m2
12020912	Rental Income		To be Determined
AKWA			
ECONOMIC	DESCRIPTION		RATE
12020810	REVENUE		
12020713	Electricity Surcharge		25000/moth
12020400	Fees		
12020458	Taxi Registration		80,000/Aum
12020462	Landing Charges		65,000.00
12020454	Parking Charges		0.315k/kg/hr
12020454	Overnight parking		7,500.00
12020463	Excursion		10,0000/batch of 30
12020454	Access Gate Charges		200 or 450
12020489	Movie Location Charge		30,000.00
12020492	Flight Handling		N20,000 and N70,000 resp for narrow and wide bodied aircraft
12020462	Apron Pass		10,000.00
12020484	Trolley Services		2,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020436	Indoor Advert (Banner)		5,000.00
12020473	On Duty Card		5,000.00
12020462	Passenger Service Charges		1,500.00
12020465	Service Recovery Charge		10% on Rent
12020500	Fines		
12020518	Fine on Wrong Parkiing		5000/IGHT
12020800	Rent on Government Building		
12020805	Desk Space		5,000.00
12020805	Ticket Desk / Check in Counter		2,000.00
12020810	Rent on Government Room		15,000/month
	AKBC (RADIO)		
ECONOMIC	DESCRIPTION		RATE
12020631	REVENUE		
12020400	Fees		
12020461	Radio Announcement		1 - 70 words, 1,500, 71 - 100 words 2,000
12020461	Radio Commercial News		News promo 15,000, News coverage 20,000
12020461	Radio Sponsored Programme		25,000 - 40,000 depending on number of minutes
12020461	Request programme		5,000.00
12020448	Mandatory Payment		5,000.00
12020465	Miscellaneous Income		3,000.00
12020447	Social Dairy		10,000.00
12020631	Radio Credit Sales		300,000 per Quarter
	AKBC (TV)		
12020616	REVENUE		
12020400	Fees		
12020461	TV Commercial Announcement		60 seconds 7,000/ 45 seconds 5,500/ Live 5,500
12020461	Sponsored programme		60 minutes 35,000/ 45 minutes 30,000/30 minutes 20,000
12020461	Commercial News		News Promo 20,000/ Coverage 30,000
12020461	Documentary		25,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020448	Mandatory Payment		3,000.00
12020465	Miscellaneous Income		3,000.00
12020616	TV Credit Sales		150,000/ quarter
12021401	REVENUE		
12020900	Rent on Land and Others - General		
12020901	Ground Rent		35/sqm/PA
12021400	Retained Revenue from Parastatal and Boards		
	CIVIL SERVICE COMMISSION		
12020601	REVENUE		
12020400	Fees		
12020455	Search Fees for the Lost of Service Document		1,000.00
12020601	Sales of Annual Report		1,500.00
	AKHA		
12020735	REVENUE		
12020734	Hiring of Assembly Chapel		50,000.00
12020735	Hiring of Lawn Mower		5,000.00
	AKSIEC		
12020660	REVENUE		
12020660	Sales of Nomination Form (L.G Election)		250,000.00
	AKWA		
12020653	REVENUE		
12020626	Advertisement Sales	250,000/full page,125,000/ half page,62,500/Qtr page	
12020628	Newspaper Sales		200/paper
12020653	Sales of Used printing Plates		200/plate
	BUREAU		
12020456	REVENUE		
12020400	Fees		
12020455	Search Fees		5,000.00
12020456	Registration of Projects		10,000.00
12020456	Registration of Development Associations		15,000.00
	BUREAU		
12020457	REVENUE		
12020400	Fees		
12020456	Registration of Political Association		100,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020457	Renewal Fee for Political Association		50,000.00
CHRISTIA			
12020642	REVENUE		
12020642	Sales of Pilgrims Registration Forms		10,000.00
DEPARTM			
12020508	REVENUE		
12020400	Fees		
12020455	Fees for Collection of Certificate - Executive Class		1,500.00
12020452	Fees for Compulsory Exams for Executive Cadre		1,000.00
12020452	Fees for Compulsory Exams for Administrative/Professional Officer		1,500.00
12020455	Fees for Collection of Certificate - Special Class		1,500.00
12020455	Change of Name/Next of Kin		1,500.00
12020455	Fees for Collection of Certificate - CONPRO		1,500.00
12020500	Fines		
12020506	Fines of Lost of Establishment Record		3,000.00
12020400	Fees		
12020452	Registration Fees (CSTC)		5,000.00
12020452	Tuition Fees (CSTC)		35,000.00
12020452	Fees for Confirmation / Promotion Exams for Clerical and Allied Staff		1,500.00
12020500	Fines		
12020508	Late collection of Statement of Results / Certificates		1,000.00
FINANCE			
12020453	REVENUE		
12020400	Fees		
12020417	Renewal of Contractors		50,000.00
12020417	Registration of Contractors		100,000.00
12020417	Registration of Contractors		15000 ad above
12020427	Fees for Tenders Documents	As contained in BPP Law, see link below	
12020453	Processing Fees	As contained in BPP Law, see link below	
GENERAL			

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020616	REVENUE		
12020705	Hiring of Multi-Purpose Hall		55,000.00
12020400	Fees		
12020460	Certificate of Origin - Public Service Office		2,500.00
12020800	Rent on Government Building		
12020806	Rent on Government Shops		15000/month
LIAISON			
12020460	REVENUE		
12020400	Fees		
12020460	Certificate of Origin - Liaison Office, Abuja		3,000.00
LIAISON			
12020460	REVENUE		
12020400	Fees		
12020460	Certificate of Origin - Liaison Office, Lagos		3,000.00
MINISTRY			
12020616	REVENUE		
12020715	Hiring of Public Address System		10,000/day
12020721	Printing on Payment		to be determined
12020400	Fees		
12020449	Registration of Newspapers and Magazines		50,000.00
OFFICE OF			
12020465	REVENUE		
12020400	Fees		
12020417	Registration fee (Ext. Auditors)		25,000.00
12020465	Audit Arrears		50,000.00
OFFICE OF			
12020456	REVENUE		
12020400	Fees		
12020456	Registration of Audit Firms		100,000.00
12020456	Renewal of Audit Firms		70,000.00
OFFICE OF			
12020601	REVENUE		
12020705	Hiring of Idongesit Nkanga Secretariat Complex Auditorium		150,000.00
12020601	Sales of Civil Service Rule Booklets		2,500.00
AGRICULT			
12021211	REVENUE		
12021200	Interest Earned		

GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12021211	Recovery from Agric Loans Board(penalty)	5% on principal/month	
AKS ROAD			
12020465	REVENUE		
12020715	Hiring of Equipment		80,000/day
12020400	Fees		
12020465	Road Maintenance Fees		1000
AKWA			
12020623	REVENUE		
12020400	Fees		
12020449	Franchise to Beauty Pageants		50,000.00
12020449	Promotion Endorsement Fees for Tourism Enterprise		100,000.00
12020457	Registration Fees for Hospitality Establishment		100,000.00
12020623	Sales of Registration Forms for Listing of Hotels		5,000.00
AKWA			
12020474	REVENUE		
12020400	Fees		
AKWA			
12020647	REVENUE		
12020705	Hiring of Council Theatre / Hall		50,000.00
12020716	Hiring of Costume		25,000/costume
12020720	Hiring of Millennium Band / Studio		50,000.00
12020723	Hiring of Council Band		50,000.00
12020400	Fees		
12020456	Registration of Council Troupes		25,000.00
12020465	Cultural Performances		50,000.00
AKWA			
12020450	REVENUE		
12020400	Fees		
12020428	Fire Safety Certificate to Petrol Station		10,000.00
12020436	Hoisting of Banners		1,000.00
12020450	Inspection Fees (Petrol Station)		10,000.00
AKWA			
12020632	REVENUE		
12020400	Fees		
12020455	Replacement of Security of Document		1,000.00
12020455	Lost of Tax Receipts		5,000.00
12020458	Registration of Motor Vehicles Issues/Renewal		3,000.00

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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020448	Administrative Charges		1,000.00
12020445	Change of Engine		3,000.00
12020445	Change of Ownership		3,000.00
12020468	Discloure Fees		2,000.00
12020448	Economic Development Levy	As contained in the EDL, visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/Economic-Development-Levy-CAP-46.pdf law	
12020465	Extract of Information		1,500.00
12020445	Proof of Ownership of Vehicle		2,500.00
12020465	Road Worthiness		2,000.00
12020485	Hackney Permit		3,500.00
12020478	Learners Permit		2,000.00
12020465	Sealing of Document		1,000.00
12020100	Licenses - General		
12020122	Pools Betting Licence: Issues		5,150,000.00
12020123	Pools Betting Licence: Renewals		3,500,000.00
12020124	Motor Vehicles Licenses: Renewals		3,500.00
12020125	Drivers Licenses – Renewals		3,500.00
12020126	Gaming Machine Licence		150,000.00
12020127	Drivers Licenses – Issues		6,500.00
12020128	Motor Vehicles Licenses: Issues		35,000.00
12020129	Dealers License		12500/PA
12020137	Insurance Premium		5,000.00
12020138	L - Sign		2,500.00
12010100	Personal Taxes		
12010117	Informal Sector Taxes	as applicable i PITA 2011 as ameded	
12010104	Withholding (General)	7.5% of cotract sum	
12010105	Pay As You Earn (PAYE)	as applicable i PITA 2011 as ameded	
12010106	Direct Assessment	as applicable i PITA 2011 as ameded	
12010107	Stamp Duties	as applicable in the Stamp Duties Act	
12010108	Pools Betting Tax - Agents		5,000,000.00
12010109	Tax Arrears	as applicable i PITA 2011 as ameded	
12020601	Booklet		3,000.00
12020632	Sales of Badges and Plate Numbers		35,000.00

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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
AKWA			
12020905	REVENUE		
12020400	Fees		
12020456	Registration of Rice Farmers		15,000.00
12020446	Processing of Rice		15,000.00
12020900	Rent on Land and Others - General		
12020905	Lease of Swamp Land to Rice Farmers/Lease of Upland to Rice Farmers		150000/Hectare
AKWA			
12020431	REVENUE		
12020715	Hiring of Compressor		10,000.00
12020400	Fees		
12020427	Fees Tenders		50,000.00
12020448	Borehole Drilling / Facilites		50000/DAY
12020448	Borehole Development		250,000.00
12020431	Desilting		15,000.00
AKWA			
12020616	REVENUE		
12020715	Hiring of Equipment		80,000.00
12020718	Tanker Service		10,000.00
12020725	Water Rate		5,000/Month
12020727	Connection / Reconnection Charges		2,500.00
12020400	Fees		
12020417	Registration of Contractors		50,000.00
12020440	Consultancy		100,000.00
12020448	Development Analysis		30,000.00
AKWA			
12020704	REVENUE		
12020704	Fares from Taxi		200.00
12020704	Fares form Marc Buses		200.00
12020704	Fares from City Buses		500.00
LAND USE			
12020616	REVENUE		
12020400	Fees		
12020453	Application Fees for Government Plot (Industrial)		50,000.00
12020453	Application Fees for Government Plot (Residential)		10,000.00
12020447	Site Inspection Fees		3,000.00
12020453	Application Fees for Letter of Consent		10,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020453	Renewal of Letter of Consent Fees		6,000.00
12020447	Land Use Development Clearance Certificate		10,000.00
12020447	Change of Data Fees		5,000.00
12020445	Change of Purpose Fees		5,000.00
12020460	Non-Refundable Application Fees for Certificate of Occupancy		50,000.00
MINISTRY			
12020649	REVENUE		
12020400	Fees		
12020458	Registration of Fishing Boats		10,000.00
12020456	Registration of Farmers –Rubber		5,000.00
12020456	Registration of Farmers –Cocoa		5,000.00
12020456	Registration of Rice Farmers		5,000.00
12020456	Registration of Fishermen/Fish Farmers		5,000.00
12020446	Veterinary Clinic Treatment Fees	To be dtermined by the vet. Doctor	
12020446	Vaccination and Consultancy Fees	To be dtermined by the vet. Doctor	
12020459	Registration of Farmers –Oil Palm		5,000.00
12020446	Processing of Rice		1,000/kg
12020446	Tractor Hiring Service		30,000.00
12020100	Licenses - General		
12020121	Veterinary Permits		50,000.00
12010100	Personal Taxes		
12010114	Livestock Sales Tax	As contained in AKSG produce Law	
12020900	Rent on Land and Others - General		
12020905	Lease of Swamp Land to Rice Farmers/Lease of Upland to Rice Farmers		5/sqm
12020609	Sales of Agricultural Product	As contained in AKSG produce Law	
12020609	Sales of Banana, Plantain, Pineapple, suckers citrus seedling etc.	As contained in AKSG produce Law	
12020609	Sales of Agricultural Product – Oil and Palm Seedlings	As contained in AKSG produce Law	

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STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020617	Sales of Eggs, Broilers and Spent Birds	As contained in AKSG produce Law	
12020618	Sales of Fish/Fingerlings	As contained in AKSG produce Law	
12020618	Sales of Fishing Inputs	As contained in AKSG produce Law	
12020645	Sales of Small Ruminants (Sheep and Goat)	As contained in AKSG produce Law	
12020649	Surplus from Sales of Meat and Breeding Stock (Piggery)	As contained in AKSG produce Law	
MINISTRY			
12020709	E - Tourism		20,000.00
12020717	Hiring of Ibom Plaza		10,000.00
12020719	Ibom Kitchen		50,000.00
12020400	Fees		
12020417	Registration of Tourism Promoters		100,000.00
12020456	Registration Arts & Cultural Performance Fees		50,000.00
12020465	Endorsement Fees for Arts and Culture Festival		20,000.00
12020456	Renewal of Arts & Culture Performance Fees		20,000.00
12021100	Investment Income		
12021111	Interest on Investment on Le Meridian Ibom Golf Course and Hotels		0.05
12020800	Rent on Government Building		
12020803	Rent on Ibibio Museum Parks		100,000.00
12020647	Sales of Works of Arts	Based on current value	
MINISTRY			
12020616			
12020400	Fees		
12020481	Economic Development t Levy	As contained in AKSG EDL Law	
MINISTRY			
12021100	Investment Income		
12021103	Investment Income		as in the budget
CAPITAL RECEIPTS			

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
14030100	Domestic Loans / Borrowings Receipts		
14030101	Interest on Loan		0.05
MINISTRY			
12020400	Fees		
12020438	Building Plans Vetting Fees	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	
12020480	Vetting of Mechanical and Engineering (M & E) Drawing	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	
12020492	Preparation / Vetting of Contract Document	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	
12020438	Preparation of Bill of Quantities Fees	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020431	Preparation of Working Drawings Fees	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf
12010100	Personal Taxes	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf
12010116	Property Tax	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf
12020900	Rent on Land and Others - General	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf
12020906	Rent on Government Building / Quarters	As contained in the Gazetted AKSG Approved land Use Regulation visit: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf
MINISTRY		
12010110		
12020400	Fees	

GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020456	Produce Merchant Registration Fees	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020449	Registration of Produce Stores	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020448	Produce Development Fund	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020450	Produce Inspection Fees	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020449	Renewal of Business Premises	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020449	Renewal of Produce Stores	5,000.00
12020500	Fines	
12020514	Fine for Non - Compliance with Produce Law	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf
12020515	Fine for Using Platform other than Registered Place	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020516	Wrong Grading of Produce	As specified in the AKS Business premises Law, visit : https://irs.ak.gov.ng/wp-content/uploads/2021/12/Business-Premises-Law-AKS.pdf	
12010100	Personal Taxes	As specified in the AKS Business premises Law, visit	
12010110	Produce Sales Tax	30% of total charges	
MINISTRY			
12020621			
12020400	Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020486	Registration fee for Ad-On-LPD Station	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020437	Deeds Preparation Approval, Execution and Registration Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020440	Annual Practice fee for Consultant Town Planning	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	

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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020438	Building Plans and Inspection Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020455	Search Fee	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020447	Site Analysis Report Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020453	Non-Refundable Application Fees for Letters of Consent	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020447	Plot Identification Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf

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STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020447	Land Use Development Clearance Certificate	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020438	Approval Fees for Private Layout Plans	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020431	Environmental Impact Analysis Report Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020448	Revenue from Communication Masks	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020447	Siting / Approval of GSM Masks	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf

GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020447	Sitting / Approval of GSM Renewal Charges	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020447	Urban Development Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12010100	Personal Taxes	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12010112	Property Tax (Urban Devt Tax)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020800	Rent on Government Building	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020807	Rent of Industrial Estates	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020900	Rent on Land and Others - General	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020901	Land Rent – Temporary right of Occupancy	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020901	Land Use Rent (Private C/O)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020901	Premium on Lands	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020901	Rent on State Lands (Residential)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020621	Sales of Master Plan	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
MINISTRY			
12020804			
12020705	Hiring e-Library Hall		150,000.00
12020400	Fees		
12020441	Laboratory Services Fees		6,000/month
12020465	Internet Services		6,000/month
12020800	Rent on Government Building		
12020804	Rent on Canteen/Conference Hall		150,000.00
MINISTRY			
12020910			
12020718	Hiring of Towing of Trucks / Van	Truck-20,000, Van-5,000	
12020400	Fees		
12020449	Renewal of Driving School		50,000.00
12020458	Renewal of Comm. Vehicle / TryCycles		9,000/5000
12020461	Registration of Driving School		100,000.00
12020458	Registration of Comm. Vehicle / TryCycles		35,000/15,000
12020462	Landing and Take Off Fees		As applicable
12020465	Motor Traffic Driving Test		5,000.00
12020465	Motor Traffic Examination Fees		1,000.00
12020465	Motor Traffic Road Worthless Test		3,500
12020482	Sea Worthiness Certification		150,000.00
12020448	Manifest		300.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020464	Maritime Derivable Revenue		As applicable
12020464	Maritime Emblems Fees		As applicable
12020483	Wharf Landing Fee on Petroleum Product		500,000.00
12020458	Boat Registration Fees		10,000.00
12020462	Loading / Take Off Fees		10,000.00
12020500	Fines		
12020509	Pounding of Illegal Parking		20,000.00
12010100	Personal Taxes		
12010111	Road Tax		As applicable
12020664	Daily Ticketing on Tricycle, Taxis and Buses	N200 for tricycles, N500 for taxis and buses	
12020900	Rent on Land and Others - General		
12020910	Rent on Use of State Water Ways		20,000/day
	MINISTRY OF WORKS		
12020400	Fees		
12020462	State Haulage for all Manufacturing Company	Based on AKSG Haulage Law	
12020454	Delivery fee (in Parks and Market where State finance is involved)		2,000-5,000
12020410	Weight and Measure of Tippers		5,000.00
12020441	Soil Material Laboratory		5,000.00
12020473	Road Rehabilitation and City Permit		10,000.00
12020448	Right of Way		2,000
12020900	Rent on Land and Others - General		
12020908	Rent of MOW Filling Stations		150,000/annum
	OFFICE OF THE ACCOUNTANT GENERAL		
12020732	Hiring of ICT Centre		150,000.00
12020400	Replacement of Lost Pension I.D Card		1,000.00
12020455	Personal Taxes		
12010100	Withholding Tax (State)		5 % - 10 %
12020600	Sales of Revised Edition of Financial Regulation		1,500.00
	OFFICE OF THE SURVEYOR GENERAL		
12020621	Fees		
12020400	Site Inspection Fees		5,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020447	Survey Fees		FMW Rates
12020438	Certificate of Depost		15,000.00
12020460	Search Fees		5,000.00
12020455	Royalties		
12020300	Royalties on Plan and Map Films	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020600	Sales of Map		N15,000
12020621	UYO CAPITAL CITY DEVELOPMENT AUTHORITY		
	Fees		
12020662	Fencing Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020400	Building Plan Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020440	Site Plan Analysis Report Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
12020438	Application Fees for Letter of Consent	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020447	Environmental Impact Assessment Report	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020453	Temporary Structure Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020431	Pegging Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf
12020466	Petition Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020467	Opening of Roads	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	20RATES.pdf
12020468	Allocation of plot Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	20RATES.pdf
12020472	Borehole Development Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	20RATES.pdf
12020447	Burial Fees	As contained in the Gazetted	
12020448	Site Clearance	As contained in the Gazetted	
12020444	Mast Antenna	As contained in the Gazetted	
12020465	Re - Submission	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	20RATES.pdf
12020447	Charting Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf	20RATES.pdf

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020438	Building Regulation Fees	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
12020438	Building Application Form	As contained in the Gazetted AKSG Approved land Fee Regulation: https://irs.ak.gov.ng/wp-content/uploads/2021/12/CamScanner-07-26-2021-09.30.pdf 20RATES.pdf	
	AKWA IBOM STATE JUDICIARY		
12020634	Hiring of Multi-Purpose Hall		150,000.00
12020700	Renting of Fuel Dump		500,000/annum
12020705	Fees		
12020730	Probate Fees		5,000
12020400	Court Fees		2,000
12020401	Customary Court Fees		2,000
12020401	Tenders Fees		50,000
12020401	Fines		
12020427	Court Fines		1,500
12020500	Customary Court Fines		1,000
	JUDICIAL SERVICE COMMISSION		
	Fees		
12020651	Tenders Fees collected from Contractors		50,000

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
	LAW REFORM COMMISSION		
12020601	Sales of AKS Laws (Customary Law Mannual)		2,000.00
12020600	Sales of Law Reform Commission Annual Report		5,000.00
	MINISTRY OF JUSTICE		
	Fees		
12020601	Public Trustee and Administration		N10,000
12020600	Sales of High Court Civil Procedure		5,000.00
12020601	Fees		
12020640	Agreement Fee/Consultancy Services	2% of contract sum	
12020440	Sales of Revised Edition of AKSG Laws		15000/set
	BUREAU OF RURAL DEVELOPMENT AND COOPERATIVES		
	Fees		
12020456	Search Fees		5,000.00
12020400	Co-operative Societies Registration Fees		15,000.00
12020455	Co-operative Audit and supervision Fees		10,000.00
12020433	Replacement of lost Co-operative Certificate		5,000.00
12020440	Registration of Projects		10,000.00
12020455	Amendment of Co-operative Societies Bye-Law Fees		5,000.00
12020456	Co-operative Societies Renewal		5,000.00
12020442	Registration of Development Associations		10,000.00
	AGENCY FOR ADULT AND NON FORMAL EDUCATION		
	Fees		
12020638	Registration of Evening Continuing Education		75,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020400	Renewal Fee of Continuing Education		50,000.00
12020457	Development Fees for Adult Education Training Centres	As contained in AKSG EDL Law	
12020448	Sales of Forms for Opening of Continuing Education Centres		5,000.00
	AKWA IBOM COLLEGE OF SCIENCE AND TECHNOLOGY		
	Fees		
12020657	Utility Fees		10,000.00
12020400	Registration Fees		10,000.00
12020447	Acceptance Fees		30,000.00
12020431	Games Fees		5,000.00
12020452	Library Fees		5,000.00
12020466	Moderation		2,000.00
12020467	Medical Fees		10,000.00
12020467	Security Fees		5,000.00
12020468	Accommodation Fees		75,000.00
12020469	Studio Fees		30,000.00
12020472	Laboratory Fees		30,000.00
12020447	Development Fees		100.00
12020436	Sport Fees		5,000.00
12020448	Caution Fees		50,000.00
12020438	Tuition Fees		35,000.00
12020465	Examination Fees		5,000.00
12020447	ID Card Fees		2,000.00
12020465	Student Union Fees		2,000.00
12020465	Student Handbook		500.00
	AKWA IBOM STATE COLLEGE OF EDUCATION		
	Fees		
12020452	Consultancy Fees		50,000.00
12020400	Tuition Fees		35,000.00
12020440	Development Fees		10,000.00
12020448	Acceptance Fees		30,000.00
12020465	Computer Levy		5,000.00
12020452	Examination Fees		5,000.00
12020471	Games Fee		2,000.00
12020452	Library Fees		1,000.00
12020466	Medical Fees		10,000.00
12020467	Medical Registration		500.00
12020468	Registration Fees		500.00
12020468	Security Fees		2,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020452	Studio Fees		5,000.00
12020469	General Information		500.00
12020465	Late Registration Fees		5,000.00
12020468	Micro teaching Practice		10,000.00
12020452	Sanitation		500.00
12020465	WAEC Confirmation		2,000.00
	AKWA IBOM STATE ENVIRONMENTAL PROTECTION AND WASTE MANAGEMENT AGENCY		
	Fees		
12020503	Registration of Environmental Contractor / Consultants	As contained in the AKSEWMA Law	
12020400	Pollution Emblem fee	As contained in the AKSEWMA Law	
12020417	Environmental Traffic and Effluence Discharge Fees	As contained in the AKSEWMA Law	
12020464	Effluence Discharge Fees	As contained in the AKSEWMA Law	
12020431	Environmental Impact Assessment (EIA) Tariff (Pre and Post)	As contained in the AKSEWMA Law	
12020487	Pollution Discharge Fee	As contained in the AKSEWMA Law	
12020431	House to House Environmental Scheme	As contained in the AKSEWMA Law	
12020488	Sanitation Fee	As contained in the AKSEWMA Law	
12020447	Fines		
12020465	Environmental Defaulters (Fines)	As contained in the AKSEWMA Law	
	AKWA IBOM STATE LIBRARY BOARD		
	-		
12020705	Hiring of Library Hall at Eket		50,000.00
12020700	Hiring of Library Hall at Abak		50,000.00
	AKWA IBOM STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		
	Fees		

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020604	Registration Fees		1,000.00
12020400	Laboratory Fees	Based on nature of test	
12020459	Clinic Fees		5,000.00
12020441	Wound Dressing / Minor Suturing		1,000.00
	AKWA IBOM STATE POLYTECHNIC		
	Fees		
12020656	Consultancy Fees		20,000.00
12020440	Tuition Fees		35,000.00
12020438	Development Fees		100.00
12020452	Computer Literacy Fees		5,000.00
12020448	Examination Fees		5,000.00
12020471	Library Development Fees		1,000.00
12020452	Medical Fees		10,000.00
12020467	Registration Fees		5,000.00
12020468	Security Fees		2,000.00
12020452	Studio Fees		5,000.00
12020469	Sport Association Fees		2,000.00
12020466	Sales of Admission Forms		5,000.00
12020600	Sales of Pilot Magazine		500.00
	AKWA IBOM STATE TASK FORCE ON COUNTERFEIT AND FAKE DRUGS AND UNWHOLESOME PROCESSED FOODS		
	Fines		
12020513	Fines on Fake Drugs		50,000.00
12020500	Fine for Seal		10,000.00
	AKWA IBOM STATE UNIVERSITY		
	Fees		
12020663	Acceptance Fee for Year One Students		35,000.00
12020400	Contractor Registration		50,000.00
12020452	Consultancy		100,000.00
12020417	Tuition Fees Year One - State Student		35,000.00
12020440	Tuition Fees Year One - Other State Student		50,000.00
12020452	Tuition Fees Year Two - State Student		30,000.00
12020452	Tuition Fees Year Two - Other State Student		45,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020452	Tuition Fees Year Three - State Student		30,000.00
12020452	Tuition Fees Year Three - Other State Student		45,000.00
12020452	Tuition Fees Year Four - State Student		35,000.00
12020452	Tuition Fees Year Four - Other State Student		50,000.00
12020452	Tuition Fees Year Five - State Student		40,000.00
12020452	Tuition Fees Year Five - Other State Student		60,000.00
12020452	Library fees		5,000.00
12020452	UTME Remittance		2,000.00
12020465	Farm Proceeds		As applicable
	HOSPITALS MANAGEMENT BOARD		
	Fees		
12020490	Medical Laboratory Fees		5,000.00
12020400	Hospital Fees	Based on nature of service	
12020441	Mortuary Fees		200/day
12020459	Eye Services	Based on nature of service	
12020459	Fixed Fees		5,000.00
12020491	Medical Examination	Based on nature of service	
12020468	Operation	Based on nature of service	
12020452	X - Ray Fees		5,000.00
12020468	Dental Therapy		5,000.00
	LOCAL GOVERNMENT PENSION BOARD		
12020603	Sales of ID Card to Pensioner		1,000.00
	LOCAL GOVERNMENT SERVICE COMMISSION		
12010104	Hiring of Commission Hall		100,000.00
12020700	Personal Taxes		

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020705	withholding Tax (State)	As contained in PITA 2011 (as ammended)	
	MINISTRY OF EDUCATION		
	Fees		
12020637	Examination Registration Fees for Private Schools		20,000.00
12020400	Search Fees For Lost Certificates/Statement of Results		5,000.00
12020452	Registration of Private Educational Institutions		200,000.00
12020455	Fees for French Tutorial Class to Public		30,000.00
12020457	Renewal Fees for Private Educational Institutions		100,000.00
12020457	Fines		
12020457	Fines on Operation of Illegal Schools		50,000.00
12020507	Sales of Condemned Stores	As determined by Board of Survey	
12020600	sales of Form for Private Edu. Inst.		10,000.00
	MINISTRY OF ENVIRONMENT AND PETROLEUM RESOURCES		
	Fees		
12020619	Mining Fees		5,000,000.00
12020400	Renewal of Environmental Contractors/Consultants		100,000.00
12020438	Registration of Environmental Contractors/Consultants		300,000.00
12020417	Refuse and Tariff Fee		500.00
12020417	Forestry Fees		15,000.00
12020438	Pollution Mgt and Effluence discharge Fee	Category A (N300,000 - N1,000,000),Category B(N150,000 - N300,000),Category c (N50,000 - N150,000),,Category D (N15,000 - N50,000),,Category E (N5,000 - N15,000)	
12020451	Environmental Fees		5,000.00
12020431	Fines		
12020447	Environmental Defaulters (Fines)		5,000.00
12020500	Forestry Fine		10,000.00
12020503	Licenses - General		

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
STATE GOVERNMENT ECONOMIC CODES AND RATES**

ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
12020504	Forestry General License		50,000.00
	MINISTRY OF HEALTH		
	Fees		
12020604	Other Medical Charges		As applicable
12020400	Minor Surgical Intervention		As applicable
12020447	Medical Certificate for Fitness		2,000.00
12020447	Wound Dressing and / Minor Suturing		5,000
12020475	Laboratory Fees for Public Health		5,000.00
12020447	Tuition Fees for Student Nurses/Midwives	Indigene 10,000 / Non Indigene	15,000
12020441	Entrance Examination Fees for Training Nurses/ Paramedical Staff	Indigene 5,000 / Non Indigene	7,000
12020452	Registration Fees Ambulances		25,000.00
12020452	Registration Fees for Mortuary Clinic		50,000.00
12020458	Registration Fees for Private Medical Clinic		100,000.00
12020459	Hostel Fees for Student Nurses/Midwives	Indigene 5,000 / Non Indigene	10,000
12020459	Renewal Fees Ambulances		15,000.00
12020472	Renewal fees for Mortuary Clinic		25,000.00
12020459	Licenses - General		
12020465	Patent Medicine Proprietary Vendors Licenses		50,000.00
12020133	Sales of Cards (2 Staff Clinics & Eye Clinic)		500.00
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		
	Fees		
12020136	Rating Valuation Fees		5,000.00
	Licenses - General		
12020400	Licencing of Place of Worship		50,000.00
12020465	Renewal of Licence of Registered Place of Worship		30,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
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ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE	N
	MINISTRY OF AGRICULTURE AND WOMEN AFFAIRS (WOMEN AFFAIRS)		
12020456	Hiring of Women Development Hall		100,000.00
12020700	Fees		
12020705	Registration Fee of women NGO		25,000.00
12020400	Revalidation Fee of women NGO		10,000.00
	MINISTRY OF YOUTH AND SPORTS		
12020456	Gate Taking/Hiring of Stadium		200/500,000
12020700	Fees		
12020714	Registration of Youth Associations		20,000.00
12020400	Revalidation of Youth Associations		10,000.00
	STATE TECHNICAL SCHOOLS BOARD		
12020700	Fees		
12020722	Search Fees for the Lost of Service Document		2,000.00
12020455	Sales of Annual Report		1,000.00
	STATE UNIVERSAL BASIC EDUCATION BOARD		
	Personal Taxes		
12010104	Stamp Duties		1% of contract sum
12010100	Withholding Tax		10% of contract sum

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
LOCAL GOVERNMENT ECONOMIC CODES AND RATES
RECURRENT REVENUE**

ECONOMIC CODE	HEAD	SUB-HEAD	DETAILS OF REVENUE	RATES (₦)	RATES (₦)	RATES (₦)	RATES (₦)
				MUNICIPAL	URBAN	SEMI-URBAN	RURAL
	1001	1	TAXES				
50321000			Community or Poll Taxes	3,000.00	2,500.00	2,000.00	1,000.00
50321000			Arrears of Community/ Poll Tax	3,300.00	2,750.00	2,200.00	1,100.00
50321000			Development Tax or Levy(Shops)	5,000.00	3,000.00	2,500.00	2,000.00
50321000			General Rate	5,000.00	3,000.00	2,500.00	2,000.00
50321000			Cattle Tax (Where Applicable)	10,000.00	5,000.00	5,000.00	5,000.00
50321000			Arrears of Cattle Tax (Where Applicable)	11,000.00	5,500.00	5,500.00	5,500.00
50321000			Other Special tax eg Electricity, Water, Night Guard, Entertainment, etc	1,000.00	1,000.00	500.00	500.00
50321000			Arrears of Special Service Tax: Electricity, Sanitation, etc	1,100.00	1,100.00	550.00	550.00
50321000	1002	2	RATES				
50321000			Tenement Rate (from Telecom Network, Artel, MTN, etc) per annum	750,000.00	750,000.00	750,000.00	750,000.00
50321000			Penalty on Tenement Rate	825,000.00	825,000.00	825,000.00	825,000.00
50321000			Ground Rent (Royalty from Construction Company)	3,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00
50321000	1003	3	LOCAL LICENSE FINES				
50321000			Towing of Vehicle Fines	10,000.00	8,000.00	6,000.00	6,000.00
50321000			Fines on Overdue/Lost of library Books	1,000.00	1,000.00	1,000.00	1,000.00
50321000	1004	4	LOCAL LICENSE FEES				
50321000			Towing of Vehicle Fee	5,000.00	5,000.00	5,000.00	5,000.00
50321000			b - General License				
50321000			Bicycle License Fees	2,000.00	1,000.00	1,000.00	1,000.00
50321000			Canoe License Fees	2,000.00	2,000.00	2,000.00	2,000.00
50321000			Dog License Fees	3,000.00	2,000.00	2,000.00	1,000.00
50321000			Cart/Truck License Fees	3,000.00	2,000.00	1,000.00	1,000.00
50321000			Hawker permit Fees	3,000.00	2,000.00	1,000.00	1,000.00
50321000			Liquor License Fees	10,000.00	5,000.00	3,000.00	3,000.00
50321000			Palmwine Tappers/Selling License Fees	3,000.00	2,000.00	1,000.00	1,000.00
50321000			Osusu Club License Fees	10,000.00	7,000.00	5,000.00	5,000.00
50321000			Native Liquor License Fees	3,000.00	2,000.00	1,000.00	1,000.00
50321000			Bulk Cigarettes License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Squatters/Hawkers Permit	500.00	200.00	100.00	100.00
50321000			Toll Gate(Where applicable)				
50321000			Motor Cyclist fees	500.00	500.00	500.00	500.00
50321000			Canoe Landing Fees	500.00	500.00	500.00	500.00
50321000			c - Food Control				
50321000			Slaughter/Abattoir Fees	50,000.00	20,000.00	10,000.00	10,000.00
50321000			Eating House License Fees	10,000.00	5,000.00	5,000.00	3,000.00
50321000			Kiosk License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Bakery House License Fees	10,000.00	5,000.00	3,000.00	2,000.00
50321000			Registration of Meat license Fees	3,000.00	2,000.00	2,000.00	1,000.00
50321000			Cattle Dealers License Fees	50,000.00	20,000.00	10,000.00	5,000.00
50321000			Dried Fish/Dried Meat License Fees	5,000.00	3,000.00	2,000.00	1,000.00
50321000			Cold Room License Fees	10,000.00	5,000.00	5,000.00	3,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
LOCAL GOVERNMENT ECONOMIC CODES AND RATES
RECURRENT REVENUE**

ECONOMIC CODE	HEAD	SUB-HEAD	DETAILS OF REVENUE	RATES (₦)			
				MUNICIPAL	URBAN	SEMI-URBAN	RURAL
50321000			Butcher License Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			b - Security				
50321000			Auctioneer License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Goldsmith & Gold Sellers License Fees	20,000.00	10,000.00	5,000.00	3,000.00
50321000			Dane Gun License Fees	10,000.00	10,000.00	10,000.00	5,000.00
50321000			Hunting License Fees	5,000.00	2,000.00	2,000.00	2,000.00
50321000			d - Social				
50321000			Marriage Registration Fees	15,000.00	15,000.00	15,000.00	15,000.00
50321000			Entertainment, Drumming & Temporary Booth Permit Fees	2,000.00	2,000.00	1,000.00	1,000.00
50321000			Control of Noise Permit Fees	2,000.00	2,000.00	1,000.00	1,000.00
50321000			Cinematography License Fees	3,000.00	2,000.00	1,000.00	1,000.00
50321000			Naming of Streets Registration Fees	200,000.00	100,000.00	50,000.00	20,000.00
50321000			Mobile Sales Promotion License Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			Tent at Sea Beach Permit Fees	2,000.00	2,000.00	2,000.00	2,000.00
50321000			Radio & Television Licence Fees	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Beggars Ministerial Fees(Not applicable)				
50321000			Open Air Preaching Permit(Not applicable)				
50321000			f - Health				
50321000			Dislodging of Septic Tank	3,000.00	3,000.00	3,000.00	3,000.00
50321000			Night Soil Disposal/ Deposit Fees(not applicable)				
50321000			Registration of Septic Tank/Equipment Dislodging Fees	2,000.00	2,000.00	2,000.00	2,000.00
50321000			Registration of Effluent Disposal Fees	50,000.00	50,000.00	50,000.00	50,000.00
50321000			Impounding of Stray Animal Fees	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Pest Control & Disinfectant Fees Charges	2,000.00	2,000.00	2,000.00	2,000.00
50321000			Birth & Death Registration Fees(not applicable)				
50321000			Burial Fees	5,000.00	2,000.00	2,000.00	2,000.00
50321000			Vault Fees	5,000.00	2,000.00	2,000.00	2,000.00
50321000			Dispensary & Maternity Fees	500.00	500.00	500.00	500.00
50321000			Laboratory Test Fees	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Earning from Environmental Sanitation Fees	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Potent Medicine Store Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			g - Economic				
50321000			General Contractor Registration Fees(See footnotes)		50,000		
50321000			Tenders Fees(See footnotes)				
50321000			Sand Dredging License Fees	25,000.00	25,000.00	25,000.00	25,000.00
50321000			Trade License Fees	20,000.00	10,000.00	5,000.00	3,000.00
50321000			Minor Industry License Fees	10,000.00	10,000.00	10,000.00	10,000.00
50321000			Petty Trade License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Sand, Granite, Iron, Sellers License Fees	10,000.00	10,000.00	5,000.00	5,000.00
50321000			Sawing License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Forestry & Fuel Exploitation Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			Failing of Trees Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			Milling License Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			Produce Buying/Haulage Fees	1,000.00	1,000.00	500.00	500.00
50321000			Rice/Cassava Mill	5,000.00	3,000.00	2,000.00	2,000.00

**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
LOCAL GOVERNMENT ECONOMIC CODES AND RATES
RECURRENT REVENUE**

ECONOMIC CODE	HEAD	SUB-HEAD	DETAILS OF REVENUE	RATES (₦)			
				MUNICIPAL	URBAN	SEMI-URBAN	RURAL
50321000			Ingredient Grinding Mill License Fess	2,000.00	2,000.00	1,000.00	1,000.00
50321000			Corn Grinding Mill License Fees	5,000.00	3,000.00	2,000.00	2,000.00
50321000			Brown Sugar Machine Licence Fees	500.00	500.00	500.00	500.00
50321000			Painting, Spraying and Sign writing Workshop License Fess	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Photo Studio License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Welding Machine License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Electronic Radio /TV Workshop License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Blacksmith Workshop License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Woodmaking/Carpentary workshop License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Battery Charges License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Printing Press License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Panel Beater License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Vulganizers License fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Vehicle Spare parts License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Clock/Watch Repairers License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Cloth Driers License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Registration of Laundries & Dry Cleaners Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Motor Mechanic & Car wash Depo License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Building Materials License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Surface Tank Kerosene License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Photostat/Typing/Computer Institute License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Block making Machines License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Sewing Institute License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Hair Dressing/Barbing Salon License Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Private borehole Operating fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Advertisement Rate License Fees (Sign Post)	10,000.00	5,000.00	5,000.00	3,000.00
50321000			Haulage Fees	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Motor Park Fees(As applicable)				
50321000			Market Fees(As applicable)				
50321000			h - Works & Engineering & Service				
50321000			Workshop Fees	5,000.00	5,000.00	3,000.00	2,000.00
50321000			Tire Charges vehicles/Plants(Refer to footnotes)				
50321000			Survey Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Mortgage Sub-lease Approval Fees	5,000.00	3,000.00	3,000.00	2,000.00
50321000			Customary Right of occupancy fees	15,000.00	10,000.00	10,000.00	5,000.00
50321000			Commission on Transfer Plot	15,000.00	10,000.00	10,000.00	5,000.00
50321000			Approval of Building Plan fees	20,000.00	15,000.00	15,000.00	10,000.00
50321000			Sales of Agricultural Produce(As applicable)				
50321000			Lease of Plot for Farming Activities	3,000.00	3,000.00	3,000.00	3,000.00
50321000	1007	7	INTERESTS, DIVIDENDS & INCOME				
50321000			Interest on Motorcycle & Bicycles Advance /Receivables	0.02	0.02	0.02	0.02
50321000			Interest on Loans to other Local Governments (Receivable)	0.05	0.05	0.05	0.05
50321000			Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Recievable)	0.05	0.05	0.05	0.05
50321000			Interest on Deposits/Dividends (Receivable)	0.05	0.05	0.05	0.05


**GOVERNMENT OF AKWA IBOM STATE OF NIGERIA
LOCAL GOVERNMENT ECONOMIC CODES AND RATES
RECURRENT REVENUE**

ECONOMIC CODE	HEAD	SUB-HEAD	DETAILS OF REVENUE	RATES (₦)			
				MUNICIPAL	URBAN	SEMI-URBAN	RURAL
50321000			Interest on Staff Housing & other Loans (Receivable)	0.02	0.02	0.02	0.02
50321000			Interest on Farmers Loan (Receivable)	0.02	0.02	0.02	0.02
50321000	1009	9	MISCELLANEOUS				
50321000			Mortuary House & Cemetery Fees	10,000.00	5,000.00	5,000.00	5,000.00
50321000			Age Declaration/Affidavit	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Certificate of Origin/Affidavit	1,000.00	1,000.00	1,000.00	1,000.00
50321000			Registration of Cultural Organization	5,000.00	5,000.00	3,000.00	3,000.00
50321000			Haulage Fees	5,000.00	5,000.00	3,000.00	3,000.00


Revenue rates, the following classifications of LGAs exist:

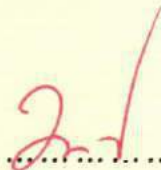

MUNICIPAL	URBAN	SEMI-URBAN	RURAL
Uyo	Ikot Ekpene	Ikot Abasi	Ikono
	Eket	Uruan	Ibiono Ibom
	Oron	Ibesikpo-Asutan	Nsit Ubium
	Abak	Onna	Udung Uko
	Itu		Mkpat Enin
			Mbo
			Esit Eket
			Ibena
			Ini
			Obot Akara
			Ika
			Etim Ekpo
			Oruk Anam
			Ukanafun
			Essien Udim
			Urefong-Oruko
			Nsit Atai
			Etinan
			Okobo
			Eastern Obolo
			Nsit Ibom

This printed impression has been compared by me with the Bill which has been passed by the Akwa Ibom State House of Assembly and is found to be true and correctly printed copy of the Bill.


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MRS MANDU UMOREN
Clerk of the House

I assent.


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MR. UDOM EMMANUEL
Governor

Dated this.......... day of..........2021