NATIONAL ANTHEM

Nigeria we hail thee,
Our own dear native land,
Though tribe and tongue may differ,
In brotherhood, we stand,
Nigerians all, and proud to serve
Our sovereign Motherland.

Our flag shall be a symbol
That truth and justice reign,
In peace or battle honour'd,
And this we count as gain,
To hand on to our children
A banner without stain.

O God of all creation,
Grant this our one request,
Help us to build a nation
Where no man is oppressed,
And so with peace and plenty
Nigeria may be blessed.

BAYELSA ANTHEM

Thou whose Almighty word,
Chaos and darkness heard,
And took their flight;

Move in the creeks we pray
Bearing the lamp of Love
And in Bayelsa State
Let there be Peace.

Move in creeks we pray
Bearing the lamp of Grace,
And in Bayelsa State,
Let there be light.

THESE TAX RATES, LEVIES AND FEES

ARE WITH EFFECT FROM

JANUARY, 2025

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INTRODUCTION

NEW TAXES, LEVIES AND FINES PAYMENT REGIME IN BAYELSA STATE

In other to improve the revenue generation capacity of the state, especially from the informal sector, government has decided to consolidate and streamline the revenue collection process in the state. Efforts are made to remove multiple collection agents from assessing and collecting taxes, levies and fees from citizens.

Consequently, the government has consolidated the revenue allocation process to ensure that all taxes, levies and rates are accessed and collected through a common platform and through the Bayelsa Internal Revenue Service.

There is also the multi-agency assessment and monitoring Committee set up to monitor compliance. It is worthy to note that the committee is not to collect taxes or any money from any tax payers.

All levies, fines and taxes are now codified in a single document for payers. The booklet will advise payers of the applicable levies and the amount to be paid.

All taxes, levies and fines are to be paid via:

- Bank/Quickteller payment
- POS Machines.

Please, do not make any payment to any person(s) whose photograph and identity number or Internal Revenue is not printed boldly on his/her identity card.

The Service will also make public list of all agents authorized to collect revenue.

Bank/Quicktellers

Payments are made via banks into the Bayelsa Internal Revenue Service (BIRS) pay direct platform or payers can make online transfer into the BIRS pay direct platform.

POS Payments

Once payment is made, you will receive an alert on your telephone from your bank with details of how much you have paid. In addition, you will also receive a payment ticket from the POS machine. The monitoring Committee shall request for that alert details for purposes of confirming that payment has been made.

Therefore, all payers must ensure that they receive the related alert.

General

There shall be a single haulage fee payable at the point of discharge, a single parking permit sticker, a road worthiness certificate fee that should be collected by the state. This is in accordance with The Taxes and Levies Act, Cap. T2, Laws of the Federation of Nigeria, 2004 (amended 2015). Bayelsa State shall operate a unified Sticker system.

Where you are in doubt of any agent, please call any of the designated officers with the telephone lines below:

Chairman, Bayelsa Internal Revenue Service

Tel: 0703 151 9056

Executive Director, Assessment, Bayelsa Internal Revenue Service Tel: 0803 709 8762

Executive Chairman, Environmental Sanitation Authority
Tel: 08134631178

Executive Chairman, Physical Planning and Dev. Board
Tel: 08169627507

Managing Director, BGIS
Tel: 0803 340 8508

Permanent Secretary, Ministry of Transport
Tel: 08036710469

Permanent Secretary, Ministry of Environment
Tel: 08134972889

Permanent Secretary, Ministry of Commerce, Trade & Investment
Tel: 08065889047

Yenagoa Local Government Area
Tel: 08066672367

TA, IGR
Tel: 0818 120 2525, 0805 763 2969

SA Treasury, Accounts and Revenue
Tel: 08138177775

ANNUAL RATE OF REFUSE COLLECTION AND DISPOSAL FOR COMMERCIAL AND RESIDENTIAL

(a) Environmental Sanitation Authority Law

- Section 28, Environmental Sanitation Authority Law CAP E6, LBYS vol. 2

(b) Environmental Sanitation Authority Law

- Section 4, Environmental Sanitation Authority Law CAP E5, LBYS vol. 2

Sanitation baskets are to be provided by individuals and shop owners at their own cost, but according to specifications of the Environmental Sanitation Authority. There shall be no annual renewal fees.

After three months in each fiscal year, any person, business/ shop owner who fails to obtain a basket shall be liable to a fine of not less than ₦5,000 (Five Thousand Naira) only.

SECTION 28

BAYELSA STATE ENVIRONMENTAL SANITATION AUTHORITY LAW, 2006 CAP. E6 LAWS OF BAYELSA STATE 2006

In exercise of the powers conferred upon me by Section 28 of the Environmental Sanitation Authority Law, 2006 Cap. E6 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf; I, **DIEKIVIE TIMOTHY ITIEDU** Chairman of the Environmental Sanitation Authority, Bayelsa State with the approval of the Governor hereby prescribe the following fees and levies:

ANNUAL RATE OF REFUSE COLLECTION AND DISPOSAL FOR COMMERCIAL & RESIDENTIAL				
S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears –Boutique	15,000.00	30,000.00	60,000.00
2.	Agro Allied Products	20,000.00	35,000.00	60,000.00
3.	Aluminium Doors & Windows	30,000.00	60,000.00	100,000.00
4.	Aluminium Framers & Fabricators (Alumaco)	30,000.00	60,000.00	100,000.00
5.	Accountancy Office	20,000.00	30,000.00	40,000.00
6.	Architects	30,000.00	60,000.00	80,000.00
7.	Bakeries with confectionaries	20,000.00	45,000.00	70,000.00
8.	Bakeries with Electric Oven	30,000.00	60,000.00	80,000.00
9.	Bakeries with Mud Oven	20,000.00	45,000.00	70,000.00
10.	Banks	150,000.00	200,000.00	350,000.00
11.	Barbing Salon	10,000.00	20,000.00	30,000.00
12.	Bars	30,000.00	50,000.00	100,000.00
13.	Bench Mills	10,000.00	20,000.00	40,000.00
14.	Block Operators (Block Moulding)	20,000.00	30,000.00	40,000.00
15.	Bookshop/Stationery Stores	20,000.00	40,000.00	70,000.00
16.	Building Materials	30,000.00	60,000.00	100,000.00
17.	Building Permit (Application Fee)	30,000.00	50,000.00	100,000.00
18.	Bureau-De-Change	100,000.00	120,000.00	130,000.00
19.	Business Centre	20,000.00	30,000.00	50,000.00
20.	Consultancy Firms	20,000.00	40,000.00	60,000.00
21.	Car Dealers	50,000.00	70,000.00	100,000.00
22.	Motor Parts	40,000.00	70,000.00	100,000.00
23.	Car wash	20,000.00	30,000.00	50,000.00
24.	Carpentry workshop	30,000.00	45,000.00	60,000.00
25.	Casino Operators (Bet9ja etc)	20,000.00	35,000.00	60,000.00
26.	Casket makers	20,000.00	40,000.00	60,000.00
27.	Cement Dealers.	20,000.00	35,000.00	70,000.00
28.	Children wear.	15,000.00	30,000.00	45,000.00
29.	Chipping Dumps	50,000.00	100,000.00	150,000.00
30.	Churches			
31.	Clergy/Pastoring			
32.	Second Hand Clothes (Bend down select)	10,000.00	15,000.00	30,000.00
33.	Clothing Materials	20,000.00	30,000.00	50,000.00
34.	Cold Room	20,000.00	35,000.00	50,000.00
35.	Club House	100,000.00	150,000.00	200,000.00
36.	Transporters Garage	50,000.00	150,000.00	300,000.00

37.	Commercial Boats/Private (Jetty) Operational	20,000.00	30,000.00	50,000.00
38.	Construction Companies	500,000.00	1,000,000.00	5,000,000.00
39.	Curtain &Interior Decoration	50,000.00	100,000.00	100,000.00
40.	Cyber Café Operator	10,000.00	20,000.00	30,000.00
41.	Dealers in Mattress/foams	20,000.00	40,000.00	70,000.00
42.	Dredging Company (Local)	150,000.00	250,000.00	500,000.00
43.	Dredging Company (Mechanized)	200,000.00	500,000.00	1,000,000.00
44.	Electrical Parts $ Fittings	20,000.00	40,000.00	70,000.00
45.	Electricians	10,000.00	15,000.00	20,000.00
46.	Courier Houses	50,000.00	70,000.00	100,000.00
47.	Filling Stations	100,000.00	200,000.00	250,000.00
48.	Furniture Makers/Wooden carved Doors	30,000.00	50,000.00	100,000.00
49.	Furniture workshop	30,000.00	50,000.00	100,000.00
50.	Gas seller/refiller	20,000.00	25,000.00	30,000.00
51.	General Merchants & Distributors	30,000.00	50,000.00	70,000.00
52.	Generator Repairers	10,000.00	20,000.00	30,000.00
53.	Gift Shop	10,000.00	20,000.00	25,000.00
54.	Gold Shop	30,000.00	50,000.00	70,000.00
55.	Graphic Arts & Designs	10,000.00	15,000.00	20,000.00
56.	Grinding Mills	5,000.00	10,000.00	20,000.00
57.	Guest Houses	30,000.00	50,000.00	100,000.00
58.	Gas Plant	50,000.00	100,000.00	150,000.00
59.	Equipment Leasing	100,000.00	150,000.00	200,000.00
60.	Hotels	50,000.00	150,000.00	200,000.00
61.	Horticulture/Florists	10,000.00	15,000.00	20,000.00
62.	Hospital and Clinics	50,000.00	100,000.00	150,000.00
63.	Hospital Equipment Dealers	20,000.00	40,000.00	50,000.00
64.	Land Speculators	10,000.00	20,000.00	25,000.00
65.	Laundries (Dry Cleaners)	15,000.00	25,000.00	40,000.00
66.	Law Firms	20,000.00	25,000.00	30,000.00
67.	Leather Carpets (Linoleum)	20,000.00	30,000.00	50,000.00
68.	Leaguing Company	5,000.00	10,000.00	10,000.00
69.	Liquor store	20,000.00	40,000.00	70,000.00
70.	Manufactures: Coolers, Aluminum	20,000.00	30,000.00	50,000.00
71.	Markets	50,000.00	100,000.00	150,000.00
72.	Match viewing/Video viewing center	30,000.00	50,000.00	70,000.00
73.	Maternity Owners (Midwifery)	30,000.00	50,000.00	70,000.00
74.	Mechanics (Automobile)	30,000.00	50,000.00	70,000.00
75.	Mechanized Farms	30,000.00	50,000.00	100,000.00
76.	Medical Laboratory	20,000.00	35,000.00	70,000.00

77.	Medical Store	20,000.00	35,000.00	50,000.00
78.	Mobile Phone Commercial calls	10,000.00	20,000.00	30,000.00
79.	Mobile Phone Dealers/Distributors	30,000.00	50,000.00	100,000.00
80.	Tricycle (Keke) Dealers	30,000.00	50,000.00	100,000.00
81.	Tricycle (Keke) Mechanics	20,000.00	30,000.00	40,000.00
82.	Motor Cycle Mechanic	20,000.00	30,000.00	40,000.00
83.	Motor Vehicle Mechanics	30,000.00	50,000.00	70,000.00
84.	Motor/Cooking Gas Refillers	20,000.00	30,000.00	40,000.00
85.	Movie/CD Vendors	10,000.00	20,000.00	30,000.00
86.	Music Equipment store	30,000.00	40,000.00	50,000.00
87.	Multinational Company	1,000,000.00	5,000,000.00	10,000,000.00
88.	Newspaper Vendors	5,000.00	5,000.00	5,000.00
89.	Opticians	20,000.00	30,000.00	40,000.00
90.	Oil Servicing Company	1,000,000.00	5,000,000.00	10,000,000.00
91.	Paints Dealers	20,000.00	30,000.00	50,000.00
92.	Motor Parks	50,000.00	100,000.00	150,000.00
93.	Palm Oil Millers	20,000.00	30,000.00	40,000.00
94.	Panel Beaters (automobile)	20,000.00	30,000.00	50,000.00
95.	Petroleum Products (Kerosene)	10,000.00	15,000.00	20,000.00
96.	Petty Kiosk Traders	5,000.00	10,000.00	15,000.00
97.	Pharmaceutical (Chemists) Stores	30,000.00	50,000.00	100,000.00
98.	Photographers/Photo Developers	20,000.00	25,000.00	30,000.00
99.	Plank Sellers	30,000.00	50,000.00	70,000.00
100.	Plantain Barbeque (Bole)	5,000.00	10,000.00	15,000.00
101.	Plastics Rubbers	10,000.00	20,000.00	30,000.00
102.	Plumbing Material with Water Tanks	50,000.00	80,000.00	100,000.00
103.	Plumbing Materials (accessories)	20,000.00	30,000.00	50,000.00
104.	Pool Office	20,000.00	30,000.00	40,000.00
105.	Poultry feeds	20,000.00	30,000.00	40,000.00
106.	Poultry/Piggery	20,000.00	30,000.00	50,000.00
107.	Printer (With Modern Press)	50,000.00	100,000.00	150,000.00
108.	Printer (With Press)	50,000.00	70,000.00	100,000.00
109.	Printer (Without press)	20,000.00	30,000.00	50,000.00
110.	Private Radio Station	200,000.00	200,000.00	200,000.00
111.	Provision Stores	10,000.00	15,000.00	20,000.00
112.	Pure Water Producers (Factory)	200,000.00	200,000.00	200,000.00
113.	Pure Water Distributors	20,000.00	30,000.00	40,000.00
114.	Recreational Centre	50,000.00	70,000.00	100,000.00
115.	Rentals (Canopies and Chairs)	20,000.00	30,000.00	50,000.00
116.	Restaurants (Fastfood)	200,000.00	200,000.00	200,000.00
117.	Restaurants (Buka)	20,000.00	30,000.00	50,000.00
118.	Re-wires and Battery Chargers	20,000.00	30,000.00	50,000.00
119.	Road Side Shoe Sellers	10,000.00	15,000.00	20,000.00
120.	Rugs and Carpets (car accessories)	20,000.00	30,000.00	50,000.00
121.	Rugs and Carpets (Home accessories)	20,000.00	30,000.00	50,000.00
122.	Saw Mill Operators	50,000.00	70,000.00	100,000.00
123.	Schools (Private)	50,000.00	70,000.00	100,000.00

124.	Sewing Machine Dealers	20,000.00	30,000.00	50,000.00
125.	Security Company	30,000.00	40,000.00	50,000.00
126.	Spare Part Dealer (Motor Vehicle)	20,000.00	30,000.00	50,000.00
127.	Spare Part Dealer (Tricycle)	20,000.00	30,000.00	50,000.00
128.	Spare Parts Dealers (Bicycle)	10,000.00	15,000.00	20,000.00
129.	Spray Painter	30,000.00	50,000.00	70,000.00
130.	Supermarkets	40,000.00	70,000.00	100,000.00
131.	Surveyor Office	20,000.00	30,000.00	50,000.00
132.	Tailors	20,000.00	30,000.00	50,000.00
133.	Telecommunication Masts	to be assessed	to be assessed	to be assessed
134.	Timber Dealers	50,000.00	70,000.00	100,000.00
135.	Travelling Agency	20,000.00	30,000.00	50,000.00
136.	Tricycle Repairer	20,000.00	30,000.00	50,000.00
137.	Tyre Dealer (New)	20,000.00	30,000.00	50,000.00
138.	Tyre Dealer (Tokunbo)	20,000.00	25,000.00	30,000.00
139.	Utensils Sellers	20,000.00	30,000.00	50,000.00
140.	Video Clubs	20,000.00	30,000.00	35,000.00
141.	Vulcanizers	10,000.00	15,000.00	20,000.00
142.	Welders	30,000.00	50,000.00	70,000.00
143.	Wheel barrow license	1,000.00	1,000.00	1,000.00
144.	Wholesale (Food & Grocery)	30,000.00	50,000.00	70,000.00
145.	Yoghurt Sellers	5,000.00	10,000.00	15,000.00
146.	One Room	–	–	3,600.00
147.	Self-Contained	–	–	6,000.00
148.	Semi-Detached (one bedroom)	–	–	6,000.00
149.	Semi-Detached (two bedroom)	–	–	9,600.00
150.	Semi-Detached (three bedroom)	–	–	12,000.00
151.	Bungalow	–	–	12,000.00
152.	Duplex	–	–	13,200.00
153.	One Storey	–	–	14,200.00
154.	Two Storey	–	–	14,200.00
155.	Three Storey	–	–	14,200.00
156.	Four Storey	–	–	14,200.00

Annual Dump Site Permit

SIZE:

LARGE	SMALL
250,000	***150,000***

WASTE MATERIALS LEVY PER KG

Payable by the Dump owner

S/N	***DESCRIPTION***	***LEVY PER KG***
1	MIXED COLOURS INJECTION (PP)	20,000.00
2	TRANSPARENT INJECTION (PP)-TAKE AWAY	20,000.00
3	HDPE WHITE BL -10L (VIJU)	20,000.00
4	HDPE SEPARATE COLOUR B1-10L	15,000.00
5	WHITE GRINDED CHAIRS PPC	20,000.00
6	COLOURED GRINDED CHAIRS PPC	15,000.00
7	CRATES	25,000.00
8	BOTTLE CAPS	20,000.00
9	WHITE GRINDED CHAIRS PPC	15,000.00
10	BLACK GRINDED BATTERY PP	25,000.00
11	FRONT & BACK BUMPERS PPR	25,000.00
12	INTERNAL DOOR PANEL – PPR	20,000.00
13	MIX GRINDED CHAIRS (MIXED MATERIALS) PPC	15,000.00
14	CRATES (HDPE)-SEPERATED COLORS	25,000.00
15	MIXED COLORS BOTTLE CAPS (LDPE)	25,000.00
16	SEPERATED COLORS BOTTLE CAPS	20,000.00
17	WHITE INJECTION (PP)	25,000.00
18	TRANSPARENT INJECTION (PP)	25,000.00
19	BLACK COLOR INJECTION (PP)	25,000.00
20	SEPERATED COLORS INJECTION (PP)	25,000.00
21	SEPERATED COLORS CRATES (PP)	25,000.00

Made at Yenagoa this ..1st.. day of ..January.. 2025



Name/Signature……

Chairman, Bayelsa State Environmental Sanitation Authority

ANNUAL RATE OF REGISTRATION OF BUSINESS PREMISES
Registration of Business Places Law CAP R3, LBYS vol. 4

SECTION 26 (1) (B)

REGISTRATION OF BUSINESS PLACES LAW CAP. R3 LAWS OF BAYELSA STATE 2006

In exercise of the powers conferred upon me by section 26 (1) (b) of the Registration of Business Places Law Cap. R3 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf; I, **OBINIPRE WALSON**, Registrar of Business Places Bayelsa State with the approval of the Ministry of Trade and Investment hereby prescribed the following fees:

ANNUAL RATE OF REGISTRATION OF BUSINESS PREMISES				
S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears –Boutique	5,000.00	10,000.00	20,000.00
2.	Agro Allied Products	5,000.00	10,000.00	20,000.00
3.	Aluminum Doors & Windows	8,000.00	10,000.00	20,000.00
4.	Aluminum Framers & Fabricators (Alumaco)	10,000.00	15,000.00	20,000.00
5.	Accountancy Office	10,000.00	15,000.00	20,000.00
6.	Architects	10,000.00	20,000.00	30,000.00
7.	Bakeries with confectionaries	10,000.00	20,000.00	50,000.00
8.	Bakeries with Electric Oven	10,000.00	15,000.00	20,000.00
9.	Bakeries with Mud Oven	10,000.00	10,000.00	20,000.00
10.	Banks	50,000.00	100,000.00	250,000.00
11.	Barbing, Hair Dressing salon etc.	10,000.00	15,000.00	20,000.00
12.	Bars	10,000.00	20,000.00	30,000.00
13.	Bench Mills	10,000.00	10,000.00	50,000.00
14.	Block Operators (Block Moulding)	10,000.00	20,000.00	30,000.00
15.	Bookshop/Stationery Stores	10,000.00	20,000.00	30,000.00
16.	Building Materials	10,000.00	50,000.00	100,000.00
17.	Building Permit (Application Fee)	10,000.00	30,000.00	40,000.00
18.	Bureau-De-Change	100,000.00	120,000.00	130,000.00
19.	Transporters (Garage)	20,000	30,000.00	40,000.00
20.	Business Centre	10,000.00	15,000.00	30,000.00
21.	Car Dealers	50,000.00	70,000.00	100,000.00

22.	Motor Parts	30,000.00	40,000.00	50,000.00
23.	Car wash	10,000.00	15,000.00	20,000.00
24.	Carpentry workshop	10,000.00	20,000.00	30,000.00
25.	Casino Operators (Bet9ja, Naira Bet) etc.	10,000.00	25,000.00	35,000.00
26.	Casket Makers	10,000.00	25,000.00	30,000.00
27.	Cement Dealers.	10,000.00	25,000.00	50,000.00
28.	Children Wear	10,000.00	20,000.00	30,000.00
29.	Chipping Dumps	50,000.00	100,000.00	150,000.00
30.	Second Hand Cloths	5,000.00	10,000.00	15,000.00
31.	Courier Houses	15,000.00	20,000.00	30,000.00
32.	Clothing Materials	5,000.00	10,000.00	15,000.00
33.	Cold Room	10,000.00	20,000.00	30,000.00
34.	Club Houses	50,000.00	100,000.00	150,000.00
35.	Commercial Boats/Private (Jetty) Operational	20,000.00	30,000.00	50,000.00
36.	Construction Company	100,000.00	200,000.00	300,000.00
37.	Curtain & Interior Decoration	50,000.00	100,000.00	100,000.00
38.	Cyber Café Operator	10,000.00	20,000.00	30,000.00
39.	Dealers in Mattress/foams	10,000.00	30,000.00	50,000.00
40.	Dredging Company (Local)	50,000.00	100,000.00	200,000.00
41.	Dredging Company (Mechanized)	100,000.00	200,000.00	250,000.00
42.	Electrical Parts & Fittings	10,000.00	20,000.00	50,000.00
43.	Electricians	10,000.00	15,000.00	20,000.00
44.	Equipment Leasing	100,000.00	120,000.00	150,000.00
45.	Filling Stations	100,000.00	200,000.00	250,000.00
46.	Furniture Makers/Wooden carved Doors	10,000.00	25,000.00	30 ,000.00
47.	Furniture workshop	10,000.00	30,000.00	50,000.00
48.	Gas Plants	50,000.00	100,000.00	150,000.00
49.	Gas Seller/Refiller	20,000.00	25,000.00	30,000.00
50.	General Merchants & Distributors	30,000.00	50,000.00	70,000.00
51.	Generator Repairers	5,000.00	10,000.00	15,000.00
52.	Gift Shop	10,000.00	20,000.00	25,000.00
53.	Golds Shop	10,000.00	20,000.00	50,000.00
54.	Graphic Arts & Designs	10,000.00	15,000.00	20,000.00
55.	Grinding Mills	5,000.00	10,000.00	15,000.00
56.	Guest Houses	20,000.00	50,000.00	100,000.00
57.	Consultancy firms	10,000.00	10,000.00	20,000.00
58.	Hotels	50,000.00	150,000.00	200,000.00
59.	Horticulture/Florists	10,000.00	15,000.00	20,000.00
60.	Hospital and Clinics	50,000.00	100,000.00	150,000.00
61.	Hospital Equipments	10,000.00	20,000.00	30,000.00
62.	Land Speculators	10,000.00	20,000.00	25,000.00
63.	Laundries (Dry Cleaners)	10,000.00	20,000.00	25,000.00
64.	Law Firms	20,000.00	25,000.00	30,000.00
65.	Leather Carpets (Linoleum)	10,000.00	20,000.00	20,000.00
66.	Leaguing Company	5,000.00	10,000.00	10,000.00
67.	Liquor store	10,000.00	30,000.00	50,000.00
68.	Manufactures: Coolers, Aluminum	20,000.00	30,000.00	50,000.00
69.	Markets	50,000.00	100,000.00	150,000.00
70.	Match viewing/Video viewing centre	20,000.00	50,000.00	70,000.00

71.	Maternity Owners	10,000.00	20,000.00	30,000.00
72.	Mechanics (Automobile)	10,000.00	20,000.00	30,000.00
73.	Mechanized Farms	20,000.00	20,000.00	25,000.00
74.	Medical Laboratory	10,000.00	20,000.00	30,000.00
75.	Medical Store	10,000.00	20,000.00	50,000.00
76.	Mobile Phone Commercial calls	10,000.00	20,000.00	30,000.00
77.	Mobile Phone Dealers/Distributors	20,000.00	50,000.00	100,000.00
78.	Motor Vehicle Mechanics	10,000.00	20,000.00	30,000.00
79.	Movie/CD Vendors	10,000.00	20,000.00	30,000.00
80.	Music Equipment store	20,000.00	30,000.00	50,000.00
81.	Multinational Company	200,000.00	200,000.00	300,000.00
82.	Newspaper Vendors	5,000.00	7,000.00	10,000.00
83.	Opticians	10,000.00	15,000.00	20,000.00
84.	Oil Servicing Company	100,000.00	150,000.00	200,000.00
85.	Paints Dealers	10,000.00	20,000.00	30,000.00
86.	Motor Parks	30,000.00	50,000.00	100,000.00
87.	Palm Oil Millers	20,000.00	30,000.00	40,000.00
88.	Panel Beaters (automobile)	10,000.00	15,000.00	20,000.00
89.	Petro Stations and Products	20,000.00	30,000.00	40,000.00
90.	Petty Kiosk Traders	5,000.00	10,000.00	15,000.00
91.	Pharmaceutical Stores	30,000.00	50,000.00	100,000.00
92.	Photographers/Photo Developers	20,000.00	25,000.00	30,000.00
93.	Plank Sellers	30,000.00	50,000.00	70,000.00
94.	Plantain Barbeque (Bole)	5,000.00	10,000.00	15,000.00
95.	Plastics Rubbers	10,000.00	15,000.00	20,000.00
96.	Plumbing Material with Water Tanks	50,000.00	80,000.00	100,000.00
97.	Plumbing Materials (Accessories)	10,000.00	20,000.00	30,000.00
98.	Pool Office	10,000.00	25,000.00	30,000.00
99.	Poultry feeds	10,000.00	15,000.00	20,000.00
100.	Poultry/Piggery	10,000.00	20,000.00	25,000.00
101.	Printer (With Modern Press)	50,000.00	100,000.00	150,000.00
102.	Printer (With Press)	50,000.00	50,000.00	50,000.00
103.	Printer (Without press)	10,000.00	20,000.00	25,000.00
104.	Private Radio Station	100,000.00	100,000.00	100,000.00
105.	Provision Stores	10,000.00	20,000.00	25,000.00
106.	Pure Water Producers	100,000.00	100,000.00	100,000.00
107.	Pure Water Distributors	20,000.00	30,000.00	40,000.00
108.	Recreational Centre	30,000.00	50,000.00	70,000.00
109.	Rentals (Canopies and Chairs)	10,000.00	15,000.00	20,000.00
110.	Restaurants (Fast food)	100,000.00	100,000.00	100,000.00
111.	Restaurants (Buka)	10,000.00	20,000.00	25,000.00
112.	Re-wires and Battery Chargers	10,000.00	15,000.00	20,000.00
113.	Road Side Shoe Sellers	5,000.00	7,000.00	10,000.00
114.	Rugs and Carpets (Car Accessories)	20,000.00	25,000.00	30,000.00
115.	Rugs and Carpets (Home Accessories)	20,000.00	25,000.00	30,000.00
116.	Saw Mill Operators	30,000.00	50,000.00	70,000.00
117.	Schools (Private)	50,000.00	70,000.00	100,000.00
118.	Sewing Machine Dealers	15,000.00	20,000.00	25,000.00
119.	Security Company	30,000.00	40,000.00	50,000.00
120.	Spare Part Dealer (Motor Vehicle)	20,000.00	30,000.00	50,000.00

121.	Spare Part Dealer (Tricycle)	20,000.00	30,000.00	50,000.00
122.	Spare Parts Dealers(Bicycle)	5,000.00	10,000.00	15,000.00
123.	Spray Painter	30,000.00	50,000.00	70,000.00
124.	Supermarkets	30,000.00	50,000.00	100,000.00
125.	Surveyor Office	20,000.00	20,000.00	20,000.00
126.	Tailors	20,000.00	30,000.00	50,000.00
127.	Timber Dealers	50,000.00	70,000.00	100,000.00
128.	Travelling Agency	20,000.00	20,000.00	20,000.00
129.	Tricycle Repairer	10,000.00	15,000.00	20,000.00
130.	Tyre Dealer (New)	20,000.00	25,000.00	35,000.00
131.	Tyre Dealer (Tokunbo)	20,000.00	25,000.00	30,000.00
132.	Utensils Sellers	10,000.00	15,000.00	20,000.00
133.	Video Clubs	20,000.00	30,000.00	35,000.00
134.	Vulcanizers	5,000.00	10,000.00	15,000.00
135.	Welders	20,000.00	25,000.00	30,000.00
136.	Wholesale (Food & Grocery)	30,000.00	40,000.00	50,000.00
137.	Yoghurt Sellers	5,000.00	7,000.00	8,000.00

Made at Yenagoa this 1st day of January 2025.

Name/Signature Obinjire Walson

Registrar of Business Places, Ministry of Trade and Investment

ANNUAL RATE OF RENEWAL OF BUSINESS PREMISES
Registration of Business Places Law CAP R3, LBYS vol. 4

SECTION 26 (1) (B)

REGISTRATION OF BUSINESS PLACES LAW CAP. R3 LAWS OF BAYELSA STATE 2006

In exercise of the powers conferred upon me by Section 26 (1) (b) of the Registration of Business Places Law Cap. R3 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf; I, **OBINIPRE WALSON**, Registrar of Business Places Bayelsa State with the approval of the Ministry of Trade and Investment hereby prescribed the following fees:

ANNUAL RATE OF RENEWAL OF BUSINESS PREMISES				
S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1	Adult Wears –Boutique	5,000.00	7,000.00	10,000.00
2	Agro Allied Products	5,000.00	7,000.00	10,000.00
3	Aluminum Doors & Windows	5,000.00	7,000.00	10,000.00
4	Aluminum Framers & Fabricators (Alumaco)	5,000.00	8,000.00	10,000.00
5	Accountancy Office	10,000.00	15,000.00	20,000.00
6	Architects	7,000.00	10,000.00	15,000.00
7	Bakeries with confectionaries	7,000.00	10,000.00	15,000.00
8	Bakeries with Electric Oven	7,000.00	10,000.00	15,000.00
9	Bakeries with Mud Oven	7,000.00	8,000.00	10,000.00
10	Banks	20,000.00	50,000.00	100,000.00
11	Barbing Salon, Hair Dressing etc.	5,000.00	7,000.00	10,000.00
12	Bars	7,000.00	10,000.00	15,000.00
13	Bench Mills	5,000.00	7,000.00	15,000.00
14	Block Operators (Block Moulding)	7,000.00	10,000.00	15,000.00
15	Bookshop/Stationery Stores	7,000.00	8,000.00	10,000.00
16	Building Materials	5,000.00	20,000.00	30,000.00
17	Consultancy Firms	5,000.00	8,000.00	10,000.00
18	Building Permit (Application Fee)	5,000.00	10,000.00	15,000.00

19	Bureau-De-Charge	20,000.00	30,000.00	40,000.00
20	Business Centre	5,000.00	7,000.00	15,000.00
21	Car Dealers	20,000.00	30,000.00	40,000.00
22	Transporters (Garage)	10,000.00	15,000.00	18,000.00
23	Car wash	5,000.00	10,000.00	15,000.00
24	Carpentry workshop	5,000.00	7,000.00	10,000.00
25	Casino Operators (Bet9ja, Naira Bet)	5,000.00	10,000.00	15,000.00
26	Casket makers	5,000.00	7,000.00	10,000.00
27	Cement Dealers.	5,000.00	10,000.00	15,000.00
28	Children wear.	5,000.00	7,000.00	10,000.00
29	Second Hand Clothes	5,000.00	5,000.00	5,000.00
30	Clothing Materials	5,000.00	5,000.00	5,000.00
31	Cold Room	5,000.00	10,000.00	15,000.00
32	Commercial Boats/Private (Jetty) Operational	10,000.00	10,000.00	15,000.00
33	Club Houses	20,000.00	50,000.00	50,000.00
34	Consultancy Firms	5,000.00	8,000.00	10,000.00
35	Construction Companies	50,000.00	100,000.00	100,000.00
36	Courier Houses	10,000.00	15,000.00	15,000.00
37	Curtain &Interior Decoration	5,000.00	10,000.00	15,000.00
38	Cyber Café Operators	5,000.00	10,000.00	15,000.00
39	Dealers in Mattress/foams	5,000.00	10,000.00	15,000.00
40	Dredging Company (Local)	10,000.00	15,000.00	15,000.00
41	Dredging Company (Mechanized)	20,000.00	25,000.00	30,000.00
42	Electrical Parts & Fittings	5,000.00	7,000.00	10,000.00
43	Electricians	5,000.00	5,000.00	5,000.00
44	Equipment Leasing	20,000.00	25,000.00	30,000.00
45	Filling Station	20,000.00	25,000.00	30,000.00
46	Furniture Makers/Wooden carved Doors	5,000.00	10,000.00	10,000.00
47	Furniture workshop	5,000.00	10,000.00	10,000.00
48	Gas Plants	15,000.00	20,000.00	20,000.00
49	Gas Seller/Refiller	5,000.00	5,000.00	8,000.00
50	General Merchants & Distributors	10,000.00	10,000.00	15,000.00
51	Generator Repairers	5,000.00	5,000.00	5,000.00
52	Gift Shop	5,000.00	5,000.00	5,000.00
53	Gold Shop	5,000.00	5,000.00	5,000.00
54	Hotels	20,000.00	25,000.00	40,000.00
55	Graphic Arts & Designs	5,000.00	5,000.00	5,000.00
56	Grinding Mills	5,000.00	5,000.00	5,000.00
57	Guest Houses	15,000.00	20,000.00	35,000.00
58	Hospital and Clinics	15,000.00	20,000.00	30,000.00
59	Law Firms	5,000.00	5,000.00	10,000.00

60	Horticulture/Florists	5,000.00	5,000.00	5,000.00
61	Hospital Equipments Dealers	5,000.00	7,000.00	10,000.00
62	Hotels	20,000.00	25,000.00	40,000.00
63	Land Speculators	5,000.00	5,000.00	5,000.00
64	Laundries (Dry Cleaners)	5,000.00	5,000.00	10,000.00
65	Leather Carpets (Linoleum)	5,000.00	5,000.00	5,000.00
66	Liquor store	5,000.00	10,000.00	15,000.00
67	Leaguing Company	5,000.00	5,000.00	5,000.00
68	Manufactures: Coolers, Aluminium	5,000.00	7,000.00	10,000.00
69	Markets	30,000.00	50,000.00	50,000.00
70	Match viewing/Video viewing centre	5,000.00	7,000.00	10,000.00
71	Maternity Owners (Midwifery)	5,000.00	5,000.00	5,000.00
72	Mechanics (Automobile)	5,000.00	5,000.00	7,000.00
73	Mechanized Farms	5,000.00	7,000.00	8,000.00
74	Medical Laboratory	5,000.00	7,000.00	10,000.00
75	Medical Store	5,000.00	5,000.00	10,000.00
76	Mobile Phone Commercial calls	5,000.00	5,000.00	5,000.00
77	Mobile Phone Dealers/ Distributors	5,000.00	7,000.00	10,000.00
78	Tricycle (Keke) Dealers	5,000.00	5,000.00	5,000.00
79	Tricycle (Keke) Mechanic	5,000.00	5,000.00	5,000.00
80	Motor Vehicle Mechanics	5,000.00	5,000.00	5,000.00
81	Multinational Company	50,000.00	50,000.00	50,000.00
82	Movie/CD Vendors	5,000.00	5,000.00	5,000.00
83	Music Equipment store	8,000.00	10,000.00	10,000.00
84	Newspaper Vendors	5,000.00	5,000.00	5,000.00
85	Opticians	5,000.00	5,000.00	5,000.00
86	Oil Servicing Company	50,000.00	50,000.00	50,000.00
87	Paints Dealers	5,000.00	7,000.00	8,000.00
88	Motor Parks	10,000.00	10,000.00	10,000.00
89	Palm Oil Millers	5,000.00	7,000.00	10,000.00
90	Panel Beaters (automobile)	5,000.00	5,000.00	5,000.00
91	Petrol Station and Product	20,000.00	30,000.00	40,000.00
92	Petty Kiosk Traders	5,000.00	5,000.00	5,000.00
93	Pharmaceutical Stores	10,000.00	10,000.00	51,000.00
94	Photographers/Photo Developers	5,000.00	5,000.00	5,000.00
95	Plank Sellers	5,000.00	7,000.00	7,000.00
96	Plantain Barbeque (Bole)	5,000.00	5,000.00	5,000.00
97	Plastics Rubbers	5,000.00	5,000.00	5,000.00
98	Plumbing Material with Water Tanks	10,000.00	10,000.00	15,000.00
99	Plumbing Materials (accessories)	5,000.00	5,000.00	7,000.00
100	Pool Office	10,000.00	10,000.00	10,000.00
101	Poultry feeds	5,000.00	7,000.00	8,000.00

102	Poultry/Piggery	5,000.00	7,000.00	8,000.00
103	Printer (With Modern Press)	10,000.00	10,000.00	15,000.00
104	Printer (With Press)	10,000.00	10,000.00	20,000.00
105	Printer (Without press)	5,000.00	10,000.00	10,000.00
106	Private Radio Station	25,000.00	25,000.00	25,000.00
107	Provision Stores	10,000.00	20,000.00	25,000.00
108	Pure Water Producers(Factory)	20,000.00	20,000.00	20,000.00
109	Pure Water Distributors	5,000.00	5,000.00	7,000.00
110	Recreational Centre	7,000.00	10,000.00	10,000.00
111	Rentals (Canopies and Chairs)	5,000.00	5,000.00	5,000.00
112	Restaurants (Buka)	5,000.00	7,000.00	8,000.00
113	Restaurants (Fast Food)	20,000.00	20,000.00	20,000.00
114	Re-wires and Battery Chargers	5,000.00	5,000.00	5,000.00
115	Road Side Shoe Sellers	5,000.00	5,000.00	5,000.00
116	Rugs and Carpets (car accessories)	10,000.00	10,000.00	10,000.00
117	Rugs and Carpets (Home accessories)	10,000.00	10,000.00	10,000.00
118	Saw Mill Operators	10,000.00	10,000.00	10,000.00
119	Sewing Machine Dealers	5,000.00	5,000.00	7,000.00
120	Security Company	10,000.00	10,000.00	10,000.00
121	Spare Part Dealer (Motor Vehicle)	10,000.00	10,000.00	10,000.00
122	Spare Part Dealer (Tricycle)	5,000.00	5,000.00	5,000.00
123	Spare Parts Dealers(Bicycle)	5,000.00	5,000.00	5,000.00
124	Spray Painter	5,000.00	5,000.00	7,000.00
125	Supermarkets	20,000.00	20,000.00	20,000.00
126	Tailors	5,000.00	7,000.00	10,000.00
127	Timber Dealers	10,000.00	10,000.00	10,000.00
128	Travelling Agency	7,000.00	10,000.00	10,000.00
129	Tricycle Repairer	5,000.00	5,000.00	5,000.00
130	Tyre Dealer (New)	7,000.00	8,000.00	10,000.00
131	Tyre Dealer (Tokunbo)	7,000.00	8,000.00	9,000.00
132	Utensils Sellers	5,000.00	5,000.00	5,000.00
133	Video Clubs	10,000.00	10,000.00	15,000.00
134	Vulcanizers	5,000.00	5,000.00	5,000.00
135	Welders	20,000.00	25,000.00	30,000.00
136	Newspaper	5,000.00	5,000.00	5,000.00
137	Wholesale (Food & Grocery)	10,000.00	10,000.00	10,000.00
138	Yoghurt Sellers	5,000.00	5,000.00	5,000.00

Made at Yenagoa this 1st day of January 2025

Name/Signature Obinipre Walson

Registrar of Business Places, Ministry of Trade and Investment

ANNUAL RATE OF EFFLUENT DISCHARGE
Environmental and Development Planning Authority Law CAP E4, LYBS Vol. 2
Sections 27 & 40

SECTION 27

ENVIRONMENTAL AND DEVELOPMENT PLANNING AUTHORITY LAW CAP. E4, LAWS OF BAYELSA STATE 2006.

In exercise of the powers conferred upon me by the Governor of Bayelsa State and with the approval of the Governor and all other powers enabling me in that behalf, I, **HON EBI BEN OLOLO,** Commissioner for Environment, Bayelsa State, with the approval of the Governor of Bayelsa State hereby prescribe the following fees to be paid:

ANNUAL RATE OF EFFLUENT DISCHARGE							
S/N	BUSINESS NATURE	SMALL ANNUAL RATE	MEDIUM ANNUAL RATE	STANDARD ANNUAL RATE	SMALL NEW RATE	MEDIUM NEW RATE	STANDARD NEW RATE
1.	Adult Wears–Boutique	5,000.00	10,000.00	15,000.00	10,000.00	2,000.00	30,000.00
2.	Agro Allied Products	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
3.	Aluminium Doors & Windows	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
4.	Aluminium Framers & Fabricators (Alumaco)	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
5.	Accountancy Firm	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
6.	Architects	3,000.00	5,000.00	10,000.00	10,000.00	20,000.00	30,000.00
7.	Bakeries with confectionaries	10,000.00	20,000.00	20,000.00	20,000.00	40,000.00	50,000.00
8.	Bakeries with Electric Oven	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
9.	Bakeries with Mud Oven	10,000.00	20,000.00	50,000.00	20,000.00	40,000.00	100,000.00
10.	Banks	100,000.00	300,000.00	300,000.00	200,000.00	600,000.00	600,000.00
11.	Barbing Salon	3,000.00	5,000.00	5,000.00	7,000.00	10,000.00	15,000.00
12.	Bars	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
13.	Bench Mills	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
14.	Block Operators (Block Moulding)	10,000.00	20,000.00	25,000.00	20,000.00	40,000.00	50,000.00
15.	Bookshop/Stationery Stores	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
16.	Building Materials (Roofing Sheets)	20,000.00	30,000.00	35,000.00	0,000.00	60,000.00	70,000.00

17.	Building Materials (Rods)	5,000.00	5,000.00	10,000.00	10,000.00	20,000.00	30,000.00
18.	Building Materials (Tiles)	10,000.00	20,000.00	30,000.00	0,000.00	4,000.00	60,000.00
19.	Bureau-De-Change	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
20.	Bus	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	20,000.00
21.	Business Centre	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	20,000.00
22.	Car Dealers	10,000.00	20,000.00	30,000.00	0,000.00	40,000.00	60,000.00
23.	Car (Fancy) Parts	20,000.00	30,000.00	50,000.00	40,000.00	0,000.00	100,000.00
24.	Car Wash	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
25.	Carpentry Workshop	10,000.00	10,000.00	10,000.00	20,000.00	20,000.00	20,000.00
26.	Casino Operators	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	0,000.00
27.	Casket Makers	10,000.00	20,000.00	30,000.00	20,000.00	4,000.00	60,000.00
28.	Cement Dealers	10,000.00	20,000.00	50,000.00	20,000.00	40,000.00	100,000.00
29.	Children Wears	3,000.00	5,000.00	10,000.00	7,000.00	10,000.00	20,000.00
30.	Chipping Dumps	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
31.	Churches	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
32.	Clothes Seller (Bend Down Select)	3,000.00	5,000.00	10,000.00	7,000.00	10,000.00	20,000.00
33.	Clothing Materials	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
34.	Cold Room	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
35.	Club House	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	70,000.00
36.	Commercial Boats/Private (Jetty) Operational	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
37.	Commercial Boats (Transport)	10,000.00	20,000.00	50,000.00	20,000.00	40,000.00	100,000.00
38.	Construction Company	300,000	500,000	1,000,000	500,000.00	1,000,000.00	1,500,000.00
39.	Curtain & Interior Decoration	3,000.00	5,000.00	7,000.00	7,000.00	10,000.00	15,000.00
40.	Cyber Café Operator	5,000.00	7,000.00	10,000.00	10,000.00	15,000.00	20,000.00
41.	Dealers in Mattress/Foams	5,000.00	7,000.00	10,000.00	10,000.00	15,000.00	20,000.00
42.	Dredging Company (Local)	260,000	300,000	500,000	500,000.00	700,000.00	1,000,000.00
43.	Dredging Company (Mechanized)	300,000	500,000	1,000,000	500,000.00	1,000,000.00	2,000,000.00
44.	Electrical Parts & Fittings	5,000.00	5,000.00	15,000.00	10,000.00	10,000.00	30,000.00
45.	Electricians	2,000.00	3,000.00	5,000.00	5,000.00	7,000.00	10,000.00
46.	Filling Station	100,000	200,000	300,000	200,000.00	400,000.00	600,000.00
47.	Furniture Makers/Wooden Carved Doors	5,000.00	10,000.00	15,000.00	1,000.00	20,000.00	3,000.00
48.	Gas Seller/Refiller	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
49.	General Merchants & Distributors	50,000.00	70,000.00	100,000.00	100,000.00	140,000.00	200,000.00
50.	Generator Repairers	2,000.00	3,000.00	5,000.00	5,000.00	7,000.00	10,000.00
51.	Gift Shop	3,000.00	5,000.00	7,000.00	7,000.00	10,000.00	15,000.00
52.	Goldsmith	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	15,000.00
53.	Graphic Arts & Designs	5,000.00	7,000.00	10,000.00	10,000.00	15,000.00	20,000.00
54.	Grinding Mills	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	10,000.00
55.	Guest Houses	10,000.00	20,000.00	50,000.00	20,000.00	40,000.00	100,000.00
56.	Hair Dressing Salon	20,000.00	50,000.00	50,000.00	4,000.00	100,000.00	100,000.00
57.	Hair Platters/Braiding, Fixing and Weaving	2,000.00	5,000.00	10,000.00	5,000.00	7,000.00	10,000.00

58.	Heavy Duty Equipment	35,000.00	35,000.00	35,000.00	70,000.00	70,000.00	70,000.00
59.	Horticulture/Florists	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	10,000.00
60.	Hospitals and Clinics	20,000.00	50,000.00	100,000.00	40,000.00	100,000.00	200,000.00
61.	Hospital Equipment	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
62.	Hotels	20,000.00 (15 Rooms)	200,000.00 (15-49 Rooms)	300,000.00 (50 Rooms)	50,000.00	300,000.00	500,000.00
63.	Land Speculators	3,000.00	5,000.00	10,000.00	5,000.00	10,000.00	20,000.00
64.	Laundries (Dry Cleaners)	5,000.00	10,000.00	30,000.00	10,000.00	20,000.00	60,000.00
65.	Law Firms	5,000.00	10,000.00	30,000.00	10,000.00	20,000.00	50,000.00
66.	Leather Carpets (Linoleum)	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
67.	Leasing Company	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
68.	Liquor Store	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
69.	Manufactures: Coolers, Aluminium	30,000.00	50,000.00	70,000.00	60,000.00	100,000.00	140,000.00
70.	Markets	2,000.00	3,000.00	5,000.00	5,000.00	7,000.00	10,000.00
71.	Match Viewing/Video Viewing Centre	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
72.	Maternity Homes	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	0,000.00
73.	Mechanics (Automobile)	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
74.	Mechanized Farms	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
75.	Medical Laboratory	20,000.00	30,000.00	50,000.00	20,000.00	40,000.00	100,000.00
76.	Medicine Store Patent	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
77.	Mobile Phone Commercial Calls	2,000.00	2,000.00	2,000.00	5,000.00	5,000.00	5,000.00
78.	Mobile Phone Dealers	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
79.	Mobile Phone Distributors	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	0,000.00
80.	Motor Cycle Dealers	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
81.	Motor Cycle Mechanic	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
82.	Motor Vehicle Mechanics	2,000.00	3,000.00	5,000.00	5,000.00	7,000.00	10,000.00
83.	Motor/Cooking Gas Refillers	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
84.	Movie/CD Vendors	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
85.	Music Equipment Store	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
86.	Multinational Company	500,000.00	500,000.00	500,000.00	2,000,000.00	5,000,000.00	10,000,000
87.	Newspaper Vendors	2,000.00	5,000.00	10,000.00	5,000.00	7,000.00	10,000.00
88.	Opticians	2,000.00	5,000.00	10,000.00	5,000.00	10,000.00	15,000
89.	Oil Servicing Company	1,500,000	2,000,00	5,000,000	3,000,000.00	4,000,000.00	10,000,000.00
90.	Paints Dealers	50,000.00	70,000.00	100,000.00	100,000.00	150,000.00	200,000.00
91.	Parks	50,000.00	70,000.00	100,000.00	100,000.00	10,000.00	200,000.00
92.	Palm Oil Millers	20,000.00	30,000.00	50,000.00	0,000.00	60,000.00	100,000.00
93.	Panel Beaters (Automobile)	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
94.	Petroleum Products (Kerosene)	3,000.00	5,000.00	10,000.00	5,000.00	10,000.00	20,000.00
95.	Petty Kiosk Traders	3,000.00	5,000.00	10,000.00	3,000.00	5,000.00	10,000.00
96.	Pharmaceutical Chemists	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	40,000.00
97.	Photographers/Photo Developers	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00

98.	Plank Sellers	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	40,000.00
99.	Plantain Barbeque (Bole)	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	10,000.00
100.	Plastics Rubbers	3,000.00	5,000.00	10,000.00	5,000.00	7,000.00	10,000.00
101.	Plumbing Material with Water Tanks	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
102.	Plumbing Materials (Accessories)	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
103.	Pool Office	3,000.00	7,000.00	15,000.00	5,000.00	10,000.00	20,000.00
104.	Poultry Feeds	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
105.	Poultry/Piggery	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
106.	Printer (With Modern Press)	15,000.00	20,000.00	25,000.00	30,000.00	40,000.00	50,000.00
107.	Printer (With Press)	10,000.00	15,000.00	20,000.00	10,000.00	30,000.00	40,000.00
108.	Printer (Without Press)	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
109.	Private Radio Station	200,000.00	200,000.00	200,000.00	400,000.00	400,000.00	400,000.00
110.	Provision Stores	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
111.	Pure Water Producers	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
112.	Pure Water Distributors	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
113.	Recreational Centre	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
114.	Rentals (Canopies and Chairs)	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
115.	Restaurants (Fast Food)	80,000.00	100,000.00	150,000.00	150,000.00	200,000.00	300,000.00
116.	Restaurants (Buka)	10,000.00	15,000.00	20,000.00	20,000.00	30,000.00	40,000.00
117.	Re-wires and Battery Chargers	5,000.00	7,000.00	10,000.00	10,000.00	15,000.00	20,000.00
118.	Road Side Shoe Sellers	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	10,000.00
119.	Rugs and Carpets (Car Accessories)	3,000.00	5,000.00	7,000.00	5,000.00	7,000.00	10,000.00
120.	Rugs and Carpets (Home Accessories)	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
121.	Saw Mill Operators	20,000.00	30,000.00	50,000.00	40,000.00	60,000.00	100,000.00
122.	Schools	10,000.00	20,000.00	30,000.00	20,000.00	40,000.00	60,000.00
123.	Sewing Machine Dealers	10,000.00	15,000.00	20,000.00	15,000.00	20,000.00	30,000.00
124.	Security Company	5,000.00	15,000.00	20,000.00	10,000.00	20,000.00	30,000.00
125.	Self-Propelled Badge	200,000.00	200,000.00	200,000.00	400,000.00	400,000.00	400,000.00
126.	Spare Part Dealer (Motor Vehicle)	2,000.00	5,000.00	7,000.00	5,000.00	10,000.00	15,000.00
127.	Spare Part Dealer (Tricycle)	5,000.00	10,000.00	15,000.00	10,000.00	15,000.00	20,000.00
128.	Spare Parts Dealers(Bicycle)	2,000.00	5,000.00	7,000.00	5,000.00	10,000.00	15,000.00
129.	Spray Painter	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
130.	Supermarkets	50,000.00	100,000.00	150,000.00	100,000.00	200,000.00	300,000.00
131.	Speed Boat	20,000.00	20,000.00	20,000.00	40,000.00	40,000.00	40,000.00
132.	Surveyor Office	10,000.00	20,000.00	50,000.00	20,000.00	40,000.00	100,000.00
133.	Tailors	5,000.00	10,000.00	20,000.00	10,000.00	20,000.00	50,000.00
134.	Telecommunication Masts	200,000.00	200,000.00	200,000.00	250,000.00	250,000.00	250,000.00
135.	Timber Dealers	10,000.00	20,000.00	30,000.00	0,000.00	40,000.00	60,000.00
136.	Travelling Agency	10,000.00	20,000.00	30,000.00	15,000.00	30,000.00	50,000.00

137.	Tricycle Repairer	5,000.00	10,000.00	15,000.00	10,000.00	15,000.00	20,000.00
138.	Tricycle	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
139.	Trucks a. 6 Tyre Trucks b. 10 Tyre Trucks c. 12 Tyre Trucks and Above	35,000.00 15,000.00 20,000.00 25,000.00	35,000.00 15,000.00 20,000.00 25,000.00	35,000.00 15,000.00 20,000.00 25,000.00	30,000.00 40,000.00 70,000.00	30,000.00 40,000.00 70,000.00	30,000.00 40,000.00 70,000.00
140.	Tug Boat	100,000.00	100,000.00	100,000.00	200,000.00	200,000.00	200,000.00
141.	Tyre Dealer (New)	5,000.00			10,000.00	10,000.00	10,000.00
142.	Tyre Dealer (Tokunbo)	5,000.00			7,000.00	7,000.00	7,000.00
143.	Utensils Sellers	3,000.00			5,000.00	5,000.00	5,000.00
144.	Vessels	1,000,000	1,000,000	1,000,000	2,000,000.00	2,000,000.00	2,000,000.00
145.	Video Clubs	5,000.00	10,000.00	15,000.00	10,000.00	20,000.00	30,000.00
146.	Vulcanizers	2,000.00	3,000.00	5,000.00	2,000.00	3,000.00	5,000.00
147.	Welders	10,000.00	12,000.00	15,000.00	10,000.00	15,000.00	20,000.00
148.	Wheelbarrow License	2,000.00	10,000.00	15,000.00	2,000.00	10,000.00	15,000.00
149.	Wholesale (Food & Grocery)	5,000.00	10,000.00	15,000.00	5,000.00	10,000.00	15,000.00
150.	Yoghurt Sellers	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

Dredging Activities:

1. Excavation/Environmental Management Levy - ₦1,500,000.00 per location
2. Dredging Accreditation with the Ministry - ₦150,000.00
3. Fines and Default fee for illegal or indiscriminate dredging - ₦150,000.00

Made at Yenagoa this ……1st…… day of…January……2025

Hon. Ebi Ben Ololo

Name of Commissioner for Environment.
Hon. Commissioner for Environment

LOCAL GOVERNMENT TAXES, LEVIES AND FEES

ANNUAL RATE OF OPERATIONAL PERMIT OF BUSINESS PREMISES
Fourth Schedule, 1999 Constitution

ANNUAL RATE OF OPERATIONAL PERMIT OF BUSINESS PREMISES				
		SMALL	MEDIUM	STANDARD
S/N	BUSINESS NATURE	ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears – Boutique	4,000.00	5,00 0.00	25,000.00
2.	Agro Allied Products	4,000.00	5,000.00	10,000.00
3.	Aluminium Doors & Windows	4,000.00	5,000.00	20,000.00
4.	Aluminium Framers & Fabricators (Alumaco)	4,000.00	5,000.00	25,000.00
5.	Accountancy Office	4,000.00	5,000.00	15,000.00
6.	Architects	4,000.00	5,000.00	15,000.00
7.	Bakeries with confectionaries	4,000.00	5,000.00	15,000.00
8.	Bakeries with Electric Oven	4,000.00	5,000.00	25,000.00
9.	Bakeries with Mud Oven	4,000.00	5,000.00	10,000.00
10.	Banks	4,000.00	5,000.00	150,000.00
11.	Barbing Salon	4,000.00	5,000.00	10,000.00
12.	Bars	4,000.00	5,000.00	15,000.00
13.	Bench Mills	4,000.00	5,000.00	30,000.00
14.	Block Operators (Block Moulding)	4,000.00	5,000.00	20,000.00
15.	Bookshop/Stationery Stores	4,000.00	5,000.00	10,000.00
16.	Building Materials	4,000.00	5,000.00	15,000.00
17.	Building Materials (Rods)	4,000.00	5,000.00	25,000.00
18.	Building Materials (Tiles)	4,000.00	5,000.00	20,000.00
19.	Bureau-De-Charge	4,000.00	5,000.00	15,000.00
20.	Bus	4,000.00	5,000.00	5,000.00
21.	Business Centre	4,000.00	5,000.00	15,000.00
22.	Car Dealers	4,000.00	5,000.00	30,000.00
23.	Car (fancy) Parts	4,000.00	5,000.00	10,000.00
24.	Car wash	4,000.00	5,000.00	10,000.00
25.	Carpentry workshop	4,000.00	5,000.00	25,000.00
26.	Casino Operators	4,000.00	5,000.00	15,000.00
27.	Casket makers	4,000.00	5,000.00	10,000.00
28.	Cement Dealers.	4,000.00	5,000.00	15,000.00
29.	Children wear.	4,000.00	5,000.00	5,000.00
30.	Chipping Dumps	4,000.00	5,000.00	25,000.00
31.	Clergy/Pastoring	4,000.00	5,000.00	15,000.00
32.	Churches			20,000.00

33.	Clothes seller (Bend down select)	4,000.00	5,000.00	7,000.00
34.	Clothing Materials	4,000.00	5,000.00	10,000.00
35.	Cold Room	4,000.00	5,000.00	25,000.00
36.	Club House	4,000.00	5,000.00	50,000.00
37.	Commercial Boats/Private (Jetty) Operational	4,000.00	5,000.00	30,000.00
38.	Commercial Boats (Transport)	4,000.00	5,000.00	10,000.00
39.	Construction Company	4,000.00	5,000.00	500,000.00
40.	Curtain &Interior Decoration	4,000.00	5,000.00	25,000.00
41.	Cyber Café Operator	4,000.00	5,000.00	40,000.00
42.	Dealers in Mattress/foams	4,000.00	5,000.00	30,000.00
43.	Dredging Company (Local)	4,000.00	5,000.00	150,000.00
44.	Dredging Company (Mechanized)	4,000.00	5,000.00	200,000.00
45.	Electrical Parts & Fittings	4,000.00	5,000.00	30,000.00
46.	Electricians	4,000.00	5,000.00	15,000.00
47.	Entrepreneurs	4,000.00	5,000.00	20,000.00
48.	Filling Station	7,000.00	10,000.00	150,000.00
49.	Furniture Makers/Wooden carved Doors	4,000.00	5,000.00	20,000.00
50.	Furniture workshop	4,000.00	5,000.00	15,000.00
51.	Gas seller/refiller	4,000.00	5,000.00	30,000.00
52.	General Merchants & Distributors	4,000.00	5,000.00	50,000.00
53.	Generator Repairers	4,000.00	5,000.00	10,000.00
54.	Gift Shop	4,000.00	5,000.00	10,000.00
55.	Goldsmith	4,000.00	5,000.00	30,000.00
56.	Graphic Arts & Designs	4,000.00	5,000.00	10,000.00
57.	Grinding Mills	4,000.00	5,000.00	15,000.00
58.	Guest Houses	4,000.00	5,000.00	70,000.00
59.	Hair Dressing Salon	4,000.00	5,000.00	10,000.00
60.	Hair platters/braiding, fixing and weaving	4,000.00	5,000.00	7,000.00
61.	Horticulture/Florists	4,000.00	5,000.00	10,000.00
62.	Hospitals and Clinics	4,000.00	5,000.00	50,000.00
63.	Hospital Equipments	4,000.00	5,000.00	15,000.00
64.	Hotels	4,000.00	5,000.00	150,000.00
65.	Land Speculators	4,000.00	5,000.00	15,000.00
66.	Laundries (Dry Cleaners)	4,000.00	5,000.00	10,000.00
67.	Law Firms	4,000.00	5,000.00	15,000.00
68.	Leather Carpets (Linoleum)	4,000.00	5,000.00	10,000.00
69.	Leasing Company	4,000.00	5,000.00	50,000.00
70.	Liquor store	4,000.00	5,000.00	30,000.00
71.	Market	5,000.00	5,000.00	100,000.00
72.	Manufactures: Coolers, Aluminium	4,000.00	5,000.00	40,000.00

73.	Match viewing/Video viewing Centre	4,000.00	5,000.00	50,000.00
74.	Maternity Owners	4,000.00	5,000.00	15,000.00
75.	Mechanics (Automobile)	4,000.00	5,000.00	20,000.00
76.	Mechanized Farms	4,000.00	5,000.00	15,000.00
77.	Medical Laboratory	4,000.00	5,000.00	15,000.00
78.	Medicine Store Patent	4,000.00	5,000.00	10,000.00
79.	Mobile Phone Commercial calls	4,000.00	5,000.00	20,000.00
80.	Mobile Phone Dealers	4,000.00	5,000.00	30,000.00
81.	Mobile Phone Distributors	4,000.00	5,000.00	50,000.00
82.	Motor Cycle Dealers	4,000.00	5,000.00	15,000.00
83.	Motor Cycle Mechanic	4,000.00	5,000.00	7,000.00
84.	Motor Vehicle Mechanics	4,000.00	5,000.00	15,000.00
85.	Motor/Cooking Gas Refillers	4,000.00	5,000.00	15,000.00
86.	Movie/CD Vendors	4,000.00	5,000.00	10,000.00
87.	Music Equipment store	4,000.00	5,000.00	20,000.00
88.	Multinational Company	4,000.00	5,000.00	5,000,000.00
89.	Newspaper Vendors	4,000.00	5,000.00	5,000.00
90.	Opticians	4,000.00	5,000.00	10,000.00
91.	Oil Servicing	4,000.00	5,000.00	2,500,000.00
92.	Paints Dealers	4,000.00	5,000.00	30,000.00
93.	Parks	7,000.00	10,000.00	120,000.00
94.	Palm Oil Millers	4,000.00	5,000.00	10,000.00
95.	Panel Beaters (automobile)	4,000.00	5,000.00	15,000.00
96.	Petroleum Products (Kerosene)	4,000.00	5,000.00	15,000.00
97.	Petty Kiosk Traders	4,000.00	5,000.00	5,000.00
98.	Pharmaceutical Chemists	4,000.00	5,000.00	30,000.00
99.	Photographers/Photo Developers	4,000.00	5,000.00	10,000.00
100.	Plank Sellers	4,000.00	5,000.00	45,000.00
101.	Plantain Barbeque (Bole)	4,000.00	5,000.00	10,000.00
102.	Plastics Rubbers	4,000.00	5,000.00	15,000.00
103.	Plumbing Material with Water Tanks	4,000.00	5,000.00	50,000.00
104.	Plumbing Materials (accessories)	4,000.00	5,000.00	20,000.00
105.	Pool Office	4,000.00	5,000.00	10,000.00
106.	Poultry feeds	4,000.00	5,000.00	10,000.00
107.	Poultry/Piggery	4,000.00	5,000.00	20,000.00
108.	Printer (With Modern Press)	4,000.00	5,000.00	100,000.00
109.	Printer (With Press)	4,000.00	5,000.00	40,000.00
110.	Printer (Without press)	4,000.00	5,000.00	20,000.00
111.	Private Radio Station	4,000.00	5,000.00	50,000.00
112.	Provision Stores	4,000.00	5,000.00	10,000.00

113.	Pure Water Producers	4,000.00	5,000.00	75,000.00
114.	Pure Water Distributors	4,000.00	5,000.00	30,000.00
115.	Recreational Centre	4,000.00	5,000.00	50,000.00
116.	Rentals (Canopies and Chairs)	4,000.00	5,000.00	15,000.00
117.	Restaurants (Fast Food)	4,000.00	5,000.00	50,000.00
118.	Restaurants (Buka)	4,000.00	5,000.00	10,000.00
119.	Re-wires and Battery Chargers	4,000.00	5,000.00	10,000.00
120.	Road Side Shoe Sellers	4,000.00	5,000.00	10,000.00
121.	Rugs and Carpets (car accessories)	4,000.00	5,000.00	20,000.00
122.	Rugs and Carpets (Home accessories)	4,000.00	5,000.00	15,000.00
123.	Saw Mill Operators	4,000.00	5,000.00	35,000.00
124.	Private Schools	4,000.00	5,000.00	75,000.00
125.	Sewing Machine Dealers	4,000.00	5,000.00	15,000.00
126.	Security Company	4,000.00	5,000.00	40,000.00
127.	Spare Part Dealer (Motor Vehicle)	4,000.00	5,000.00	30,000.00
128.	Spare Part Dealer (Tricycle)	4,000.00	5,000.00	30,000.00
129.	Spare Parts Dealers(Bicycle)	4,000.00	5,000.00	10,000.00
130.	Spray Painter	4,000.00	5,000.00	30,000.00
131.	Supermarkets	4,000.00	5,000.00	30,000.00
132.	Surveyor Office	4,000.00	5,000.00	30,000.00
133.	Tailors	4,000.00	5,000.00	15,000.00
134.	Telecommunication Masts		450,000.00	150,000.00
135.	Timber Dealers	4,000.00	5,000.00	30,000.00
136.	Travelling Agency	4,000.00	5,000.00	20,000.00
137.	Tricycle Repairer	4,000.00	5,000.00	10,000.00
138.	Tyre Dealer (New)	4,000.00	5,000.00	30,000.00
139.	Tyre Dealer (Tokunbo)	4,000.00	5,000.00	25,000.00
140.	Utensils Sellers	4,000.00	5,000.00	10,000.00
141.	Video Clubs	4,000.00	5,000.00	20,000.00
142.	Vulcanizers	4,000.00	5,000.00	10,000.00
143.	Welders	4,000.00	5,000.00	25,000.00
144.	Wheel barrow license	22,000.00	22,000.00	1,000.00
145.	Wholesale (Food & Grocery)	4,000.00	5,000.00	15,000.00
146.	Yoghurt Sellers	4,000.00	5,000.00	7,000.00

OTHER LOCAL GOVERNMENT TAXES, LEVIES AND FEES

S/N	REVENUE ITEMS	AMOUNT (₦)
1.	Entertainment Fees	
	i. Ceremonies/Parties Where Music is Supplied By Live Band	10,000.00
	ii. Advertisement On The Road	To be assessed
	iii. Church Procession On The Road	5,000.00
	iv. Burial Procession On The Road	10,000.00
2.	i. Tenement Rates	
	Commercial Building	
	a. 40 kobo per N.1.00 of rental value of tenement rate to be charged in case of deposit money banks/other financial institutions' buildings/properties.	To be assessed
	b. 6 kobo per N1.00 of rental value of tenement rate to be charged on commercial buildings/properties.	
	Residential Buildings	
	4 kobo per N1.00 of rental value of tenement to be charged on residential buildings/properties.	To be assessed
3.	**Stallage Fee**	
	a. Lock-up stall	5,000.00
	b. Open stall	3,000.00
	c. Squatters/Attachment	2,000.00
	d. Hawkers permit	2,000.00
	e. Trading permit	3,000.00
	f. Goods displayed trading permit	3,000.00
4.	a. Liquor License Fees	30,000.00
	b. Wholesale License Liquor dealer (distributor)	60,000.00
	c. Wine & Beer License (Off and On)	30,000.00
	d. General liquor retail license	15,000.00
	e. Native liquor license (Ogogoro)	15,000.00
	f. Palm wine liquor license	5,000.00
5.	**Butchers Fees/Animals Rates**	
	a. Registration of Butchers	5,000.00
	b. Slaughter Fee per cattle (payable at point of slaughter)	3,000.00
	c. Slaughter Fee per pig (payable at point of slaughter)	8,000.00
	d. Slaughter Fee per goat (payable at point of slaughter)	5,000.00
	e. Slaughter Fee per sheep (payable at point of slaughter)	5,000.00
6.	**Commercial Boat/Private Jetty Operational Fees**	
	a. Flying boats daily fee per boat	1,000.00
	b. Mammy boat daily fees	500.00
	c. Sand boat daily fees	300.00
	d. Boat not exceeding 75 horse power	1,500.00
	e. Boat not exceeding 40 horse power	1,000.00
	f. Larger barges	25,000.00
	g. House boat	20,000.00
7.	Permit to close crescent/road	10,000.00
	Permit to close minor road for burial	15,000.00

	Permit to close truck road/major road Permit to bury in public cemetery	20,000.00 1,500.00
8.	Billboard advert permit fee 1ft x 2ft sign post 2ft x 3ft sign post 3ft x 6ft sign post 5ft x 10ft sign post	 To be assessed
9.	**Marriage and Local Government Identification fees** a. Local Government Identification fee b. Marriage fee	 500.00 15,000.00
10.	**Motor Vehicles/Tricycle Parking Charges (Council Motor Parks only)** a. Station wagon/saloon vehicle b. Pick-up van/buses c. Lorries d. Trailers e. Tricycle/keke ticket f. Towing of abandoned/wrongly parked vehicles that causes obstruction on public roads/highways	 300.00 400.00 500.00 5,000.00 100.00 To be assessed
11.	**Private Motor Parks** a. Permit to Establish Private Motor Park b. Annual Operational Fee	 50,000.00 200,000.00
12.	a. Use of council car park/multi-purpose hall for occasion b. For Wedding Reception	40,000.00 50,000.00
13.	**Contractors Registration Fees** a. N500,000 to N1,000,000 share capital b. N1,000,000 to N5,000,000 share capital c. N5,000,000 to N10,000,000 share capital d. Above N10,000,000 share capital	 50,000.00 100,000.00 150,000.00 200,000.00
14.	**Birth and Death Registration Fee** a. Birth Registration (i) Ages under 5 years (ii) 5 years to 18 years (iii) 19 years and above b. Death Registration (i) Certificate of cause of Death (ii) Burial Certificate	 300.00 2,000.00 4,000.00 2,000.00 3,000.00

Made at Yenagoa this 1st day of January 2025

Name/Signature Bulodisiye Ndiwari Ndiwari

Chairman, Yenagoa Local Government Council Area

PERSONAL INCOME TAX ACT AMENDMENT ACT (2011)

SECTIONS 7 & 88

SECTION 88

PERSONAL INCOME TAX ACT 2011 (as amended)

In exercise of the powers conferred upon me by Section 88 (1) (a) of the Personal Income Tax Act 2011 (as amended) and all other powers enabling me in that behalf; I, **DR. DANIEL E. ENIEKEZIMENE,** Chairman, Bayelsa Internal Revenue Service, hereby make the following orders in respect of PAYE Tax:

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE								
		SMALL		MEDIUM		STANDARD		
S/N	BUSINESS NATURE	PRESUMPTIVE INCOME	TAX	PRE. INCOME	TAX	PRE. INCOME	TAX	REMARK
1.	Adult Wears – Botique	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 – 800,000	33,000	
2.	Agro Allied Products	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
3.	Aluminium Doors & Windows	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
4.	Bakeries with confectionaries	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
5.	Bakeries with Electric Oven	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
6.	Bakeries with Mud Oven	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
7.	Barbing Salon	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
8.	Bench Mills	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
9.	Block Making Industries	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
10.	Bookshop/ Stationery Stores	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
11.	Building Materials	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
12.	Business Centre	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
13.	Car (fancy) Parts	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
14.	Car wash	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
15.	Casino Operators	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE								
		SMALL		MEDIUM		STANDARD		
S/N	BUSINESS NATURE	PRESUMPTIVE INCOME	TAX	PRE. INCOME	TAX	PRE. INCOME	TAX	REMARK
16.	Cement Dealers.	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
17.	Chemists	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
18.	Children wear.	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
19.	Clothing Materials	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
20.	Cold Room	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
21.	Curtain & Interior Decoration	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
22.	Cyber Café Operator	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
23.	Dealers in Mattress/foams	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
24.	Electrical Parts & Fittings	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
25.	Electricians	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
26.	Fashion Designers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
27.	Furniture Makers/Wooden Carved Doors	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
28.	General Merchants & Distributors	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
29.	Gift Shop	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
30.	Graphic Arts & Designs	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
31.	Grinding Mills	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
32.	Hospital Equipment	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
33.	Horticulture/Florists	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
34.	Land Speculators	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
35.	Laundries (Dry Cleaners)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 - 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
36.	Leather Carpets (Linoleum)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE								
		SMALL		MEDIUM		STANDARD		
S/N	BUSINESS NATURE	PRESUMPTIVE INCOME	TAX	PRE. INCOME	TAX	PRE. INCOME	TAX	REMARK
37.	Medicine Store Patent	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
38.	Mobile Phone (Dealers)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
39.	Mobile Phone Commercial calls	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
40.	Mobile Phone (Distributors)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
41.	Motor Cycle Mechanic	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
42.	Motor Vehicle Mechanics	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
43.	Motor/Cooking Gas Refillers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
44.	Paints Dealers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
45.	Opticians	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
46.	Panel Beaters/Spray Works	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
47.	Petroleum Products (Kerosene)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
48.	Pharmaceutical Stores	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
49.	Photographers/Photo Developers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
50.	Plumbing Materials only	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
51.	Plumbing Material with Water Tanks and Accessories	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
52.	Poultry feeds	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
53.	Poultry/Piggery	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
54.	Printer (With Modern Press)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
55.	Printer (With Press)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
57.	Provision Stores	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE								
		SMALL		MEDIUM		STANDARD		
S/N	BUSINESS NATURE	PRESUMPTIVE INCOME	TAX	PRE. INCOME	TAX	PRE. INCOME	TAX	REMARK
58.	Recreational Centre	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
59.	Rentals	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
60.	Restaurants (Buka)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
61.	Re-wires and Battery Chargers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
62.	Rugs and Carpets	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
63.	Sewing Machine Dealers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
64.	Spare Parts Dealers (Bicycle)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
65.	Spare Part Dealers (Motor Cycle)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
66.	Spare Part Dealers (Motor Vehicle)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
67.	Tailors	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
68.	Timber Dealers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
69.	Travelling Agency	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
70.	Tyre Dealer (News)	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
71.	Video Clubs	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
72.	Maternity Owners	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
73.	Motor Cycle Dealers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
74.	Palm Oil Millers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
75.	Plank Sellers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	
76.	Yoghurt Sellers	357,142.86 – 5 17,857.15	6,000	Above 517,857.15 – 761,363.64	15,000	Above 761,363.64 - 800,000	33,000	

NOTE:

CATEGORIZATION OF BUSINESSES

Business with Annual Profit Income are categorized as follows;

₦517,857.15 and below = Small

₦517,857.15 – ₦761,363.64 = Medium

₦761,363.64 – ₦800,000.00 = Standard

Made at Yenagoa this 1ST day of January 2025

Name /Signature Dr Daniel E. Enietkezimene

Chairman, Bayelsa Internal Revenue Service

MOT (ROAD LEVIES & WATERWAYS TAXES)
ROAD TRAFFIC LAW CAP. R7 LBYS
Section 43 AND

WATERWAYS TAX (CONTROL AND LICENCING OF BOATS)
LAW CAP. W2
Section 2 (6) SECTION

43 AND SECTION 2 (6)

ROAD TRAFFIC LAW CAP. R7 LAWS OF BAYELSA STATE 2006 AND WATERWAYS TAX (CONTROL AND LICENSING OF BOATS) LAW CAP. W2 LAWS OF BAYELSA STATE 2006

In exercise of the powers conferred upon me by Section 43 of the Road Traffic Law Cap. R7 and Section 2(6) of the Waterways (Control and Licensing of Boats) Laws of Bayelsa State 2006 and all other powers enabling me in that behalf, I, **AYEBAEKIPREYE BRODRICK,** Commissioner for Transport Bayelsa State and with the approval of the Governor hereby prescribe the following fees and charges:

TRANSPORT DUES AND LEVIES				
S/N	**MOT (ROAD LEVIES & WATERWAYS TAXES)**	**ANNUAL LEVIES ON STICKERS**	**EFFLUENT DISCHARGE**	**TOTAL**
1	Bus	5,000.00	2,000.00	7,000.00
2	Commercial Boats (Transport)	30,000.00	10,000.00	40,000.00
3	Dredger (Small)	100,000.00	10,000.00	110,000.00
4	Dredger (Big)	150,000.00	10,000.00	160,000.00
5	Excavator	70,000.00	10,000.00	80,000.00
6	Low-bed	50,000.00	10,000.00	60,000.00
7	Mixer	15,000.00	5,000.00	20,000.00
8	Pail loader	80,000.00	5,000.00	85,000.00
9	Private Taxis	5,000.00	2,000.00	7,000.00
10	Tipper Operators	8,000.00	3,000.00	11,000.00
11	Tow Vans	10,000.00	2,000.00	12,000.00
12	Tricycle Operators	2,500.00	1,500.00	4,000.00
13	Truck (Trailer)	10,000.00	5,000.00	15,000.00
14	Trucks (Sewage)	15,000.00	10,000.00	25,000.00
15	Tractor	10,000.00	5,000.00	15,000.00
16	Trucks (Dyna, etc.)	7,000.00	5,000.00	12,000.00

17	Speed Boat	30,000.00	10,000.00	40,000.00
18	Tugs	900,000.00	120,000.00	1,020,000.00
19	Berges	900,000.00	120,000.00	1,020,000.00
20	Trawlers	1,200,000.00	120,000.00	1,320,000.00
21	Sea Trucks and Self propelled Barge	2,000,000.00	120,000.00	2,120,000.00
22	Swamp Buggy and Lay Barges	1,500,000.00	120,000.00	1,620,000.00
23	Service Vessels	3,000,000.00	100,000.00	3,100,000.00
24	House Boat	3,000,000.00	100,000.00	3,100,000.00
25	Dredger and Jack up Barges	3,000,000.00	120,000.00	3,120,000.00
26	Rig	3,000,000.00	150,000.00	3,150,000.00

DAILY TICKETS

1	Bus	500
2	Commercial Boats (Transport)	1,500
3	Private Taxies	200
4	Tippers	1,000
5	Tricycles Operators	150
6	Trucks (Trailers)	5,000
7	Dyna	500

PASSENGER MANIFEST FEE

1	Interstate State Passenger	100 (Per traveler)
2	Intrastate State Passenger	50 (Per traveler)

Made at Yenagoa this 1st day of January 2025

Name/Signature Ayebaekiprey Brodrick
Commissioner for Transport

PHYSICAL PLANNING AND DEVELOPMENT FEES, LEVIES AND RATES

PHYSICAL PLANNING AND DEVELOPMENT LAW (2015)

Sections 44 and 78; Regulation to the Law

In exercise of the powers conferred upon me by Sections 44 and 78 of the Physical Planning and Development Law 2015, and all other powers enabling me in that behalf, I, **TPL (HON) KUROAKEGHA DORGU** Chairman of Bayelsa State Physical Planning and Development Board hereby prescribe the following fees and levies:

SIGNAGE (1ST PARTY)		
PHYSICAL PLANNING AND DEVELOPMENT LAW (SECTION 78)		
S/N		**ANNUAL RATE**
1	Advertisement on the road (Per Size / Per Square meter).	
	i. Large	5,000.00
	ii. Medium	3,000.00
	iii. Small	2,000.00
2	Billboards	
	(a) Per size (per square meter)	
	i. Large	10,000.00
	ii. Medium	5,000.00
	iii. Small	3,000.00
	(b) Per location	
	i. Areas of High Value	20,000.00
	ii. Areas of Medium Value	15,000.00
	iii. Areas of Low Value	10,000.00

3RD PARTY ADVERTISEMENT RATES.
ANNUAL RENTAL RATES PER FACE FOR OUTDOOR STRUCTURES IN BAYELSA STATE.

S/No.	DESCRIPTION	ADVERT AREA (m^2)	URBAN (Exclusive Zone)	RURAL
1.	16 Sheet	6.0	50,000	30,000
2.	48Sheet	18.0	80,000	50,000
3.	96Sheet	36.0	250,000	200,000
4.	Roof Top	36.0	250,000	200,000
5.	Backlit	18.0	350,000	300,000
6.	Ultra Wave	18.0	450,000	360,000
7.	Unipole	108.0	400,000	300,000
8.	Wall Drape (Large Size)	≥108.0	400,000	300,000
9.	Wall Drape (Small Size)	≤108.0	300,000	300,000
10.	Water Tank		300,000	250,000
11.	Bus Shelter		300,000	250,000
12.	Advert on Kiosk (Kiosk Branding)		40,000	30,000
13.	Overhead Gantries (Directional Sign)		200,000	150,000
14.	Gantries Across the Road		400,000	350,000
15.	Bridge Panel		400,000	350,000
16.	Pedestrian Bridge		300,00	250,000
17.	LED Screen		2,000,000	
18.	Streetlamp Poles		20,000/Pole/Month	
19.	Street Furniture (Discretionary)			
20.	House Branding (Add. Sqm attracts extra charges)	≤108.0	400,000	
21.	A Frame		10,000/Month	
22.	Tin Plates (Minimum of 250)		300,000/Annual	
23.	Neon Sign		30,000	20,000
24.	Umbrella		2,500	
25.	Activation/Road shows per day		30,000	
26.	Unipole Portrait		300,000	250,000

SPECIAL ADVERTISEMENT			
27.	Blimps	150,000	100,000
MOBILE ADVERTISEMENT			
28.	Light Box on Cab (Commercial Branding)	50,000/Annum	
29.	Light Box on Cab Plus Doors (Commercial Branding)	70,000/Annum	
30.	Interstate Luxurious bus Advertising (Commercial Full Branding)	200,000/Annum	
31.	Interstate Luxurious bus Advertising (Commercial Full Branding)	150,000/Annum	
32.	Car Branding (Full Branding)	20,000/Annum	
33.	Car Branding (Partial Branding)	10,000/Annum	
34.	Bus Branding (Full Branding)	20,000/Annum	
35.	Bus Branding (Partial Branding)	10,000/Annum	
36.	Truck Branding (Full Branding)	30,000/Annum	
37.	Truck Branding (Full Branding)	20,000/Annum	
38.	Tricycle	5,000/Annum	

RATES

REG. 34. APPLICATION RATES

PARA	APPLICATION:	UNIT	RATE
34.1	**APPLICATION FORMS**		
	i. Development Plan Permit	Each	N2,500.00
	ii. Fast-Track Development Permit	Each	N5,000.00
	iii. Implementation/Construction Permit	Each	N1,000.00
	iv. Developed Property Permit	Each	N5,000.00
	v. Fast-Track Developed Property Permit	Each	N7,500.00
	vi. Final Development Permit/Certificate of Completion	Each	N1,000.00
	vii. Change Approval Permit	Each	N2,500.00
	viii. Decoration/Improvement Permit	Each	N1,000.00
	ix. Billboard/Signage/Advertise -ment Permit	Each	N2,500.00
	x. Mast Permit	Each	N2,500.00

34.2	**APPLICATION FEES (for Development [including Developed Property] Permits):**		
34.2.1	**Individual/Private residential:**	Below 500 SQ.M	N10,000.00
		500 – 1000 SQ.M	N15,000.00
		1,001-5000 SQ.M	N25,000.00
		5,001-10,000 SQ.M	N55,000.00
		Above 10,000 SQ.M	N100,000.00
34.2.2	**Institutional Development:**	Below 500 SQ.M	N15,000.00
		500-1,000 SQ.M	N30,000.00
		1,001-5,000 SQ.M	N60,000.00
		5,001-10,000 SQ.M	N85,000.00
		Above 10,000 SQ.M	N150,000.00
34.2.3	**Commercial Development**	Below 500 SQ.M	N25,000.00
		500-1,000 SQ.M	N50,000.00
		1,001-5,000 SQ.M	N80,000.00
		5,001-10,000 SQ.M	N150,000.00
		Above 10,000 SQ.M	N250,000.00
34.2.4	Industrial Development	Below 500 SQ.M	N25,000.00
		500-1,000 SQ.M	N50,000.00
		1,001-5,000 SQ.M	N80,000.00
		5,001-10,000 SQ.M	N200,000.00
		Above 10,000 SQ.M	N400,000.00
34.2.5	Farms and other Agric Processing Facilities	1 - 500 SQ.M	N10,000.00
		501 - 5,000 SQ.M	N20,000.00
		5,001-10,000 SQ.M	N35,000.00
		Above 10,000 SQ.M	N50,000.00
34.3	Billboard/Signage/ Advertisement each	Below 1 sq.m annual	N2,500.00
		1 to <2 sq.m annual	N7,500.00
			N12,000.00
			N24,000.00

34.4	Mast Permit	Below 10m height	N25,000.00
			N50,000.00
		ht	N150,000.00
34.5	Other Forms	Each	N1,000.00
34.6	State Operative Development Plan	Each	N2,000.00
34.7	Physical Planning & Development Regulations	Each	N2,500.00

34.8 NOTES

PARA Item	NOTES TO APPLICATION FEES:
34.8.1	For Fast-Track Applications, add 25% to Application Rates
34.8.2	For mixed development, Developer shall apply separately for each component.
34.8.3	Application Fees shall be paid for new Development Plan Approval and for each stage of the entire process to Final Development permit.
34.8.4	Application fees shall be paid only once for Developed Property Permit
34.8.5	For Change Approvals (except Conversions), 25% of listed Application fees shall apply.
34.8.6	For Major modifications, Redevelopments, Conversions, full Application fees shall apply.
34.8.7	For Decorations/Improvements, no Application fees shall apply.
34.8.8	Annual renewal fee for Masts shall be 50% of application fees.

REG. 35 PERMIT APPROVAL LEVY RATES
(FOR PROPOSED DEVELOPMENT AND DEVELOPED ASSETS)
35.1 LEVIES

PARA item	Activity	Management Unit	Rate
1	Developmental Levy for Agricultural purpose	Per Square meter	N10.00
2	Developmental Levy for forest, games reserve, buffer zones, etc.	Per Square meter	N15.00
3	Developmental Levy for buildings, factories, utilities and other structures requiring construction activities. For developed property permitting, add 50%.	Per Square meter	N20.00
4	Bush clearing, debris evacuation	Per Square meter	N12.00
5	Sand filling and earth filling/ dumping (for less than 1m filling)	Per Square meter	N25.00
6	Sand filling and earth filling/ dumping (for more than 1m filling)	Per Square meter	N35.00
7	Sand/earth excavation/removal (for less than 1m filling)	Per Square meter	N20.00
8	Sand/earth excavation/removal (for more than 1m filling)	Per Cubic meter	N30.00
9	Unpaved Grounds: fallow grounds, open storage areas, lawns, Roadway/runways, ponds, drainages.	Per Square meter	N150.00
10	Paved Grounds: Parks, open storage areas, Roadway/runways, pools, drainages.	Per Square meter	N250.00
11	Forestry/Plantation farming	Per Square meter	N5.00
12	Road (calculation shall be based on full right of way)	Per Square meter	N50.00
13	Bridges	Per Square meter	N1,000.00
14	Heliports, Helipads, Runways (calculation shall include recess areas)	Per Square meter	N5,000.00
15	Jetties & Embankments (calculation shall be per meter length of quay)	Per meter	N15,000.00
16	Fencing (all types or forms)	Per meter	N150.00
17	Buildings: concrete, steel, prefab structures, temporary or permanent construction (calculation shall be based on Gross floor space multiplied by heights of each floor)	Per Cubic meter	N150.00

PARA Item	NOTES TO LEVY RATES REGULATION:
1	Multiple Rates shall apply to a development based on the multiple development activities required to accomplish the development from the natural state of the property to completion of development.
2	The listed rates in Paragraph 35.1 are applicable to Institutional developments and private developers (except for residential development by private developers). Add 50% of listed rates for Corporate bodies, commercial and industrial development excluding for property valuations. Subtract 50% of all listed rates for Residential Development by private developer(s).
3	The listed rates (including Paragraph 35.2 Note item 2) are applicable only to Development Permit applicants yet to commence any development.
4	In accordance with section 44(f) of the Law, to derive the Applicable Permit Fees for Developed Property Permits, add 200% (for private residential and/or Institutional development) and 400% (for Commercial and/or Industrial development) of derivations from the listed rates (including Paragraph 35.2 Note item 2).
5	In accordance with Section 44 of the Law, Applicable Permit Fees (consisting of Levies, Processing Fees, Penalties, Charges, Fines, Damages and/or Taxes) shall be assessed/derived from these Rates and charged to a Developer; Preliminary Permit Fees (preliminary Levies and Process Fees) may be estimated and advised to the Developer from the review and assessment of application documents. Field verifications, other assessments including the extent of deviation of the development from the provisions of Section 26 of the Law and/or comprehensive physical, structural, environmental and/or technical integrity evaluations in respect of Developed Property Permit applications shall be required to derive the final Applicable Permit Fees.
6	In accordance with section 68 (3) of the Law, the Cost of Enforcement, for both Development permit and Developed Property Permits, shall be derived as 10% of Applicable Permit Fees described in Paragraph 35.2 Note items 3 and 4. The cost of enforcement is split into levy and processes.
7	Where Enforcement notice has been served, Enforcement Penalty in accordance with section 68 (4) of the Law shall apply as 500% of applicable permit fees described in Paragraph 35.2 Note item 3 for Development permit and in the case of

	Developed Property Permit, 100% (for private residential and/or Institutional development) and 300% (for Commercial and/or Industrial development) of applicable permit fees described in Paragraph 35.2 Note item 4. These shall apply as additional to the Applicable Permit Fees.
8	Paragraph 35.1 Levy Items 5, 6, 7 & 8 may be waived in derivations for completed and on-going development falling under Section 41 of the Law. Assessments for commenced and/or on-going development shall be based on intended or estimated full and/or final development.
9	Paragraph 35.1 Levy Items 25 & 26 shall be applicable to acquisitions where no form of development or Construction work has been commenced.
10	Size of acquisition shall be the basis of assessment of Paragraph 35.1 Levy items 1, 2, 3, 4, 11, 25, 26 & 27.
11	On Paragraph 35.1 Levy items 14 and 15, 50% of listed rate shall apply for all such facility exceeding 150m in length.
12	For Fast-Track Applications, add 25% to Levies
13	For Development which already have valid development Permit prior to this law or have fully processed a development permit under this law, Applicants/Developer shall pay processing/valuation fees of 25% of any assessment under Paragraph 35.1 Levy items 28 to 33 in addition to applicable Levy.
14	Paragraph 35.1 Levy item 30 is payable only once within a calendar year irrespective of number or variety of Decorations or improvement works to be implemented. Forms and approvals for respective works are mandatory and supported with same receipt for payments made within the calendar year.
15	The methodology of derivations, application of rates and/or determination of amounts or applicable fees shall be the sole and absolute discretion of the Board in accordance with Section 44(i) of the Law.
16	In accordance with Section 44(j) of the Law, notwithstanding the final outcomes or Permit approval applications, payments made by the Developer in respect of Development Permit, Developed Property Permit, other Permit obligations, landuse fees and any other payments obligations arising from the Law and these Regulations are to be paid in accordance with the provisions of this Law/Regulations and shall be non-refundable.

REG. 36 FINES & PENALTY RATES
36.1 OTHER RATES

PARA item	Activity	Management Unit	Rate
1	Rents on forfeited Assets (minimum applicable)	% of value estimate per annum	2.5%
2	Each default % or fractions thereof of surface area development on land below the required 8% not reserved as Green Area and planted with trees or other vegetation	% of Applicable Permit Fees per unit % not reserved	25%
3 3.1 3.2	Pursuant to Section 45(4) of this Law, Fines for the erection or use of timber, bamboo and other wood derivatives for scaffolding during construction of buildings 2 floors and above Fines for the erection or use of timber, bamboo and other wood derivatives for decking formwork props during construction of buildings 2 floors and above	 Per meter length used Per meter length used	 N40.00 N50.00
4	Fines for Failure of Development which has either a Development permit or a Developed property permit approved	% of Asset value estimate	10%
5	Penalty (Punitive Fines) in accordance with Section 68 (2), for Failure of Development which has neither Development Permit nor Developed property Permit (ascribed value shall also include estimated revenues/benefits from such unlawful development)	% of estimated gross value	35%
6	Fines on Conviction in accordance with Section 68 (2), for Failure of Development which has neither Development Permit nor Developed property Permit	% of Asset value estimate	25%
7	Penalty for Change of use without approval (calculated as additional to compliance requirement)	% of estimated applicable	100%
8	Penalty for Decorations and improvements without approval	Per sqm of acquisition	N35.00
9	Penalty for Minor Design Modifications (in accordance with Section 45(5) of the law) without approval	Applicable levy or per % change	25%
10	Penalty for conversions or deviation from character of development from State Operative Physical Development Plan without approval (calculated as additional to compliance requirement)	% of Applicable Permit Fees	50%
11	Penalty for Demolition without Permit (enforceable on any fresh application by the developer, owner or on the property)	Per cubic meter	N150.00
12	Discretionary Penalties in accordance with Paragraph 32 (2.16.5) of these Regulations.	% of Property Value or % of Compliance cost	<25% <50%

36.2 NOTES

PARA Item	NOTES TO OTHER RATES REGULATION:
1	Any Charge, Penalty, Fines or commissions not specifically defined in the Law or Regulations shall be set at the discretion of the Board
2	Developer shall also pay processing/valuation fees of 25% of any assessment under these rates
3	Provisional or Construction approvals shall be withdrawn where developer fails to pay assessed fines under Paragraph 36.1, Other Rates item 3. Any construction that proceeds after Provisional or Construction approval has been withdrawn shall be deemed as building without permit. Developer shall remove all violations before work is allowed to proceed. Developer shall be fined again where violation repeats.
4	Developer shall be required to evidence Development Permit or Developed property permit as applicable
5	Fines imposed in enforcements under Section 68 of the Law or Levies under other circumstances under this Law shall be paid along with its associated processing costs; Charges and Penalties for enforcement under the Section 68 or under other circumstances arising under this Law or these Regulations, shall be paid in the respective components of the Applicable Permit Fees from which it is derived.

REG. 37 PROCESSING/ASSESSMENT FEES

The following work activities shall be carried out for management of Development Permits and Developed Property permit compliances, managing Land-use or any other applicable works or services. The listed percentage rates for fees are percentages of derived gross Levies applicable for a development or valuation of the property or asset:

3.7.1 FEES RATES

PARA Item	Scope(s) of works	Fees Basis	Rates (%)
1	Mobilisation including assemblage of equipment, verification of validity and completeness of submitted documentation (for major development);	% of applicable Levy	12.50
2	Review of documentations, Preliminary site evaluation and/or derivation of Preliminary Applicable Levies and Fees;	% of applicable Levy	8.00
3	Verification/Reconnaissance Surveys;	% of applicable Levy	8.00

4	Review of Design Drawings, As-built drawings, Calculations and/or Certifications	% of applicable Levy	7.50
5	Permit to Construct recommendation	% of applicable Levy	2.50
6	Field verifications, measurements, investigations, validations and/or correlations to submitted documents;	% of applicable Levy	14.00
7	Soil Test Verification;	% of applicable Levy	2.50
8	Baseline Data Collection and Analysis	% of applicable Levy	5.00
9	Location Mapping	% of applicable Levy	4.00
10	Layout Mapping	% of applicable Levy	8.00
11	Review of EIA Report/Environmental & Social Impact Review/Revalidation of EIA	% of applicable Levy	3.00
12	Provision of Socio-economic Survey/Adoption Report	% of applicable Levy	3.00
13	Carry out EIA (if new EIA is required0	% of applicable Levy	3.00
14	Construction monitoring, tests & validations, Implementation/Construction Supervision as required	Naira Per square meter of acquisition	N26.00
15	Re-evaluations of Documents requiring update, revision or upgrade to enable approval	% of applicable Levy for each document	0.05
16	Preparation of Permit Approval Evaluation, Derivation of Applicable Permit Fees and Approval Recommendations Report	% of applicable Levy	15.00
17	Demobilization (for major development)	% of applicable Levy	5.00
18	Carry out Property/Asset valuations and maintain designated property/asset Registers	% of Asset value estimate	0.1
19	Carry out Annual revaluations and update designated property/asset Registers	% of Asset value estimate	0.01
20	Annual Land-use Permit processing fees	% of Asset value estimate	0.03
21	Asset Management	% of revenues from Asset/ property	20.00
22	Assessment and Processing for Permit Approval Levy in Paragraph 35.1 Levy items 28 to 33 (assessed as additional to the levy)	% of applicable Levy	25.00
23	Enforcement processes/documentations	% of Applicable Levy	4.50

37.1 FEES NOTES

PARA Item	NOTES TO PROCESSING FEES
1	Multiple Processing rates shall apply to a development based on the multiple processing activities required to accomplish the evaluation of the development as required by law.
2	Listed Processing rates shall be applied to the final applicable Levies derived from full application of the Rates Regulations and other provisions in the Law and paid in addition to the derived levies as specified in Section 44 (e) of the Law.
3	Processing fees derived from the listed rates and/or in any other conditions specified in the Law are payable to Consultant nominated for Permit processing, Land-use management and/or any other specific or nonspecific work(s), service(s) or activity(ies) as the case may be.
4	A Consultant assigned to carry out assessment, property/asset valuations shall be entitled to an assessment/valuation fee assessed as additional to the Valuation Levy.
5	Add 1% (or N20,000 whichever is higher) for each extra monitoring milestone necessary for Construction monitoring & validations scope where construction monitoring milestone exceed 6 due developer's construction scale and schedule.
6	Asset Management fee is to be deducted from gross revenues from Asset. The fee is assessed as percentage of collectable revenues and shall be paid to the Consultant by beneficiary.
7	Currency of payments: Consultants shall be paid in Naira. Option for alternative currency of payment shall be at the discretion of the Consultant and convenience of the Developer and within the regulation and guidelines of the Central Bank of Nigeria.
8	Approvals for Development permits shall be based on the Recommendations of the Consultant or the Board (where no Consultant is assigned) and upon meeting the full technical and financial requirements for issuance of the Permit.

Made at Yenagoa this 1st day of January 2025

Name/Signature.....

Executive Chairman, Physical Planning and Development Board

BAYELSA GEOGRAPHIC INFORMATION SYSTEM (BGIS)
Fees and General Charges

The Bayelsa Geographic Information System Law 2013

In exercise of the powers conferred upon me by the Bayelsa Geographic Information System Law 2013 and all other powers enabling me in that behalf, I, **SURV. IGO A. GOIN (FNIS)** Managing Director of the Bayelsa Geographic Information System hereby prescribe the following fees:

1	**GENERAL CHARGES**		**₦**
	(a) Registration fees		5,000.00
	(b) Execution fees		5,000.00
	(c) Application fees		5,000.00
	(d) Ground rent (up to date) see serial No. 19		2,000.00
	(e) Stamp duty (up to day) see serial No. 12 or M. O. F. 1		
	(f) Capital Gain tax see serial No. 3		
2.	**CONSENTS**		
	(a) Assignment	7% of capital value or consideration which is higher	
	(b) Mortgage	2% of loan sum for loan less than N5m (ii) 1.8% of loan sum for loan up to N5m and less than N10m (iii) 1.5% of loan sum of loans up to N10m but less than N50m (iv) 1.2% for loans up to N50m but less than N10m (v) 0.5% for loans up to N50m but less than N300m (vi) 0.6% for loans up to N300m but less than N500m	
	(c) Sublease	10% of annual rent or 3% of premium is higher whichever	
	(d) Power of Attorney with consideration	5% of capital value or consideration whichever is higher.	
	(e) Power of Attorney (irrevocable)	1% capital value	
	(f) Deed of Gift	1.5% of capital value	
	(g) Assignment or P.A. to one co-owner	1/x of actual on consent fee where is the x is the number of co-owner.	
	(h) Assignment or sublease to related parties (e.g. Man to Son, Company to Director, etc. which relationship must be stated on the Deed.	2.5 of capital value or consideration whichever is higher.	
3	**CAPITAL GAIN TAX**	10% of Taxable Gains where taxable gains is 7% of capital value or consideration or capital value whichever is higher.	
4	**OTHER REGISTRATIONS**		
	(a) Power of Attorney for management purpose only with or without consideration	**N5,000.00**	
	(b) Tenancy Agreement for periods less than 5 years	2% of premium or 8% annual rent whichever is higher.	

5	**COMPANY MATTERS**	₦
	a. (i) Registration of new OPL (OML)	2,5000.00
	(ii) Registration of OPL (OML) Renewal	1,000,000.00
	(iii) Registration of PTS	1,000,000.00
	(iv) Public hearing	1,000,000.00
	b. Permit to survey R. O. W.	Arable land N20/m^2 swamp land N10/m^2 N450,000/ nautical Mile
6	**ISSUANCE OF C. of O.**	
	a. (New Allocations)	
	b. (Preparation)	
	c. (Premium see serial No. 19 of the schedule)	
	d. Development levy see serial No. 17 of the schedule	
	e. Ground rent (up to date) see serial No. 19 of the schedule	
	f. Survey fees see serial No. 21 of the schedule	
	g. Registration see serial No. 1a of the schedule	
	h. Execution see serial No. 1b of the schedule	
	i. Non refundable deposit see serial No. 15 of the schedule	
7	**ISSUANCE OF C. of O. (LUAC)**	
	In addition of those in serial No. 6 of (a-h) the following fees apply: a. Consent see serial No. (2a) b. Charting see serial No. 19 of this schedule 23 c. Any other fees prescribed by LUAC (e.g. Publication fees)	
8	**ISSUANCE OF C. of O. (BSHPDA)** same as in S/No.69a-h) excluding b/d.	
9	**LEASE RENEWAL** in addition to those at serial No. 6 (a-h) the following fee applies. (a) Renewal fee ₦ (Annual G R x 10)	
10	**SURRENDER OF LEASE:** In addition to those at serial No. 6 (a-h) the following fee applies. (i) Lease premium Based on renewal valuation	
11	**CONVERSION OF REGISTERED LEASE INTO C. of O.** In addition to those at serial No. 6 (a-) the following fee (i) Conversion fee	½ % (0.005) of C.V.
12	**STAMP DUTY**	
	a. Assignment	3% of consideration & N20.00 for each extra copy
	b. Mortgage	1.25% of loan (i.e. 0.0125 x loan) and N20.00 for each extra copy
	c. Sublease	3% of annual rent or premium whichever is higher and N100.00 for each extra copy
	d. C of O	N1,500.00 for original and N100.00 for each extra copy
	e. Memo of Agreement	- do -
	f. Deed of Gift (Land)	- do -
	g. Deed of Release	0.75% of loan or 0.0075 of loan
	h. Tenancy Agreement	3% of annual rent or premium and N20.00 for each extra copy
	i. Stamping Lease	N20.00 or every N100.00 of the ground rent.

		Any reminder attract full N20.00
	j. Stamping Premium	N40.00 of every N200.00 of the premium. Any reminder attract full N40.00
13	**TEMPORARY OCCUPATION LICENSE:**	N5,000.00 for 1st year and a quarter of prevailing ground rent in the neighborhood half of 1st year payment for subsequent years.
14	**SEARCHES**	
	a. Search fee	N2,500.00/property
	b. C.T.C. (Title document)	N10,000.00/document
	c. Certified property card	N10,000.00/property
	d. Caution (first 60 days)	N10,000.00/property
	e. Caution renewal for another 60 days	N5,000.00/property
	f. Certification file page (Certification of file page is done only by court order)	N2,500.00/page
15	**NON-REFUNDABLE FEE TO ACCOMPANY APPLICATION FOR LAND ALLOCATION**	
	a. Commercial Plot	N10,000.00
	b. Industrial Plot	N20,000.00
	c. Residential Plot	N5,000.00
	d. Residential cum Commercial	N25,000.00
	e. Social, Religious etc	N15,000.00
16	**REFUNDABLE FEE TO ACCOMPANY APPLICATION FOR LAND ALLOCATION**	
	a. Residential	N30,000.00
	b. Residential Cum Commercial	N50,000.00
	c. Purely Commercial	N70,000.00
	d. Industrial	N100,000.00
	e. Social, Religious etc.	N30,000.00
17	**DEVELOPMENT CHARGES**	
	i. RESIDENTIAL	
	a. Low Density	N15,000.00 per hectare
	b. Medium Density	N8,000.00 per hectare
	c. High Density	N3,000.00 per hectare
	d. Urban Residential Land within L.G.A. Headquarters outside Yenagoa	N1,000.00 per hectare
	e. Land outside Yenagoa	N400,000 per hectare
	ii. COMMERCIAL	
	f. Land within Yenagoa	N100,000.00 per hectare
	g. Land within other L.G.A. Headquarters	N50,000.00 per hectare
	h. Land outside other L.G.A. Headquarters	N25,000.00 per hectare
	iii. INDUSTRIAL	
	i. Land within Yenagoa	N30,000.00 per hectare
	j. Land within L.G.A. Headquarters	N8,000.00 per hectare
	k. Land outside L.G.A. Headquarters	N1,000.00 per hectare
	iv. AGRICULTURAL USES	
	l. Land in Yenagoa	N5,000.00
	m. Land within other L.G.A Headquarters	N2,500.00
	n. Land outside other L.G.A Headquarters	N20,000.00
	v. SOCIAL RELIGIOUS AND OTHER USES	
	o. Land within Yenagoa	N10,000.00
	p. Land within other L.G.A Headquarters	N5,000.00
	q. Land outside other L.G.A. Headquarters	N2,500.00
	vi. OTHER USES	
	r. Land within Yenagoa	N30,000.00 per hectare

	s. Land within L.G.A Headquarters t. Land outside L.G.A. Headquarters	N1,000.00 per hectare N600.00 per hectare
18	**ENCROACHMENT PENALTY**	30% of capital value of land
19	**OBJECTION FEES/AGAINST ISSUANCES OF C. of O.**	N2,000.00 per hectare
20	**GROUND RENT/PREMIUM FEES PER HECTARE OF LAND IN YENAGOA** **(i) RESIDENTIAL** Land within Capital Territory a. Low density b. Medium density c. High density Land within other L.G.A. Headquarters a. Low density b. Medium density a. High density Land outside other LGA Headquarters	 Ground Rent/Premium N50,000.00/N3,500,000.00 Ground Rent/Premium N30,000.00/N2,500,000.00 Ground Rent/Premium N20,000.00/N2,000,000.00 Ground Rent/Premium N20,000/N1,500,000.00 N15,000/N1,500,000.00 N10,000/N1,500,000.00 Ground Rent/Premium N5,000/N1,000,000.00
	II. COMMERCIAL g. Land within Yenagoa h. Land within other L.G.A. Headquarters i. Land outside other L.G.A. Headquarters	**Ground Rent/Premium** N100,000.00 per hectare/N3,700,000.00 N50,000.00 per hectareN3,000,000.00 N25,000.00 per hectare/N2,000,000.00
	iii. INDUSTRIAL Land within capital territory a. Heavy (multinational) b. Medium c. Light Land within other LGA Headquarters a. Heavy (multinational) b. Medium c. Light Land outside LGA Headquarters a. Heavy (multinational) b. Medium c. Light	 N200,000.00 per hectare/N4,500,000.00 N100,000.00 per hectare/N3,500,000.00 N50,000.00 per hectare/N4,500,000.00 N100,000.00 per hectare/N3,500,000.00 N50,000.00 per hectare/N3,500,000.00 N25,000.00 per hectare/N3,500,000.00 N50,000.00 per hectare/N2,000,000.00 N25,000.00 per hectare/N2,000,000.00 N12,500.00 per hectare/N2,000,000.00
	iv. AGRICULTURAL USE a. Land within Capital Territory b. Land within other LGA Headquarters c. Land outside LGA Headquarters	**Ground Rent/Premium** N20,000.00 per hectare/N1,000,000.00 N15,000.00 per hectare/N500,000.00 N10,000.00 per hectare/N500,000.00
	v. SOCIAL, RELIGIOUS & OTHER USES a. Land within Capital Territory b. Land within other LGA Headquarters	 N20,000.00 per hectare/N2,000,000.00 N15,000.00 per hectare/N2,000,000.00

	c. Land outside LGA Headquarters	N10,000.00 per hectare/N1,000,000.00
	vi. EDUCATIONAL USES	
	a. Land within Capital Territory	N80,000.00 per hectare/N2,000,000.00
	b. Land within other LGA Headquarters	N30,000.00 per hectare/N2,000,000.00
	c. Land outside LGA Headquarters	N10,000.00 per hectare/N1,000,000.00
	NB: i. The higher rents/premium is charged for any joint user e.g. commercial rent/premium will be charged for property designated as Residential Cum Commercial. ii. The figures in the left and right sides of the bracket stand for ground rent and premium respectively.	
20	**PLAN APPROVAL**	
	Planning Application Fee	N200.00
	Residential	N1.00 per m^2
	Commercial	N1.50 per m^2
	Industrial	N3.00 per m^2
	Filling Station	N3.00 per m^2
	Processing Fee	N200.00 per m^2
	Renovation Permit	N600.00 per the N650 per m^2 and N200.00 for
	Fencing Permit	subsequent 100m^2
21	**SURVEY CHARGES FOR TECHNICAL CADASTRE**	
	a. 0 ---------- 1,000m^2	
	b. 1001m^2 ----- 2,000m^2	N63,000.00
	c. 2001m^2 ----- 3,000m^2	N126,000.00
	d. 3001m^2------ 4,000m^2	N189,000.00
	e. 4001m^2------ 5,000m^2	N252,000.00
	f. 5001m^2------ 6,000m^2	N315,000.00
	g. 6001m^2------ 7,000m^2	N378,000.00
	h. 7001m^2------ 8,000m^2	N441,000.00
	i. 8001m^2------ 9,000m^2	N504,000.00
	j. 9001m^2------ 10,000m^2	N567,000.00
	k. 1------2 hectares	N630,000.00
	l. 2------3 hectares	N963,000.00
	m. 3------4 hectares	N1,260,000.00
	n. 4------5 hectares	N1,575,000.00
	5 hectares and above	N1,890,000.00
		To be determined by Survey Division
22	**SURVEY CHARGES FOR** **RE: ESTABLISHMENT OF TECHNICAL CADASTRE**	
	a. 1 ---------- 1,000m^2	
	b. 1001m^2 ----- 2,000m^2	N45,000.00
	c. 2000m^2 ----- 3,000m^2	N65,000.00
	d. 3001m^2------ 4,000m^2	N80,000.00
	e. 4001m^2------ 5,000m^2	N95,000.00
	f. 5001m^2------ 6,000m^2	N110,000.00
	g. 6001m^2------ 7,000m^2	N150,000.00
	h. 7001m^2------ 8,000m^2	N165,000.00
	i. 8001m^2------ 9,000m^2	N180,000.00
	j. 9001m^2------ 10,000m^2	N180,000.00
	k. 1------2 hectares	N220,000.00
	l. 2------3 hectares	N300,000.00
	m. 3------4 hectares	N350,000.00
	n. 4------5 hectares	N400,000.00

	o. 5 hectares and above	N450,000.00 To be determined by Survey Division
23.	**CHARTING FEES** a. Plots up to 2000m^2 b. 2001m^2 to 5,000m^2 c. 5001m^2 and above d. Charting for clearance As from 1000 m^2 ------- 1 Hectare Above 1 Hectare	
24	**SURVEY FEES FOR SALES AND Q. C.** i. Sales of Bayelsa State Admin. Map (Non Digitized) ii. Sales of Bayelsa State Admin. Map (Digitized) iii. Contractor's Quality Control Fees	 N5,000.00 N15,000.00 2.5% of contract sum
25	**SURVEY EQUIPMENT HIRE** i. Distomat Set ii. Distomat Set Plus Personnel iii. Hand Held G.P.S. (Satellite) iv. Hand held G.P.S. (Satellite) Plus Personnel	 N20,000.00 N30,000.00 N35,000.00 N45,000.00
26	**SURVEY FEES FOR PROCESSING AND COMPUTING SERVICES** i. Leveling ii. Traversing (less than 10 stations) iii. Traversing iv. Hand Held G.P.S (Satellite Data) v. Printing of A4 Size page vi. Area/Back Computation (Less than 10 Stations)	 N500.00 N500.00 N1,000.00 N1,000.00 N60.00/page N2,000.00
27	**SURVEY FEES FOR C.A. D/G.I.S/L.I.S.** i. Digitizing of High Density Map ii. Digitizing of Medium Density Map iii. Digitizing of Low Density Map iv. Plotting of Medium Density Map v. Plotting of Medium Density Map vi. Plotting of Low Density Map	 N40,000.00 N20,000.00 N10,000.00 N15,000.00 N10,000.00 N5,000.00
28	**SURVEY FEES FOR SITE INSPECTION** i. Site Location (Plot/Layout) ii. Site Location Fee (Surveyed Parcel of Land) iii. Site Inspection for C of O; Building Approval etc.	 N5,000.00 N10,000.00 N10,000.00

ANNUAL GROUND RENT RATES

S/N	LAND USE	CATEGORY	RATE/HECTARE
1.	**RESIDENTIAL**		
a	Land within capital territory	Low density	60,000.00
		Medium density	40,000.00
		High density	30,000.00
b	Other LGA Headquarters	Low density	30,000.00
		Medium density	20,000.00
		High density	15,000.00
c	Land outside LGA Headquarters		10,000.00
2.	**COMMERCIAL**		
a	Land within capital territory		150,000.00
b	Other LGA Headquarters		75,000.00
c	Land outside LGA Headquarters		35,000.00
3.	INDUSTRIAL		
a	Land within capital territory	Heavy (multinational)	3000,000.00
		Medium	200,000.00
		Light	100,000.00
b	Other LGA Headquarters	Heavy (multinational)	200,000.00
		Medium	100,000.00
		Light	50,000.00
c	Land outside LGA Headquarters	Heavy (multinational)	100,000.00
		Medium	50,000.00
		Light	25,000.00
4.	AGRICULTURAL USE		
a	Land within capital territory		30,000.00
b	Other LGA Headquarters		25,000.00
c	Land outside LGA Headquarters		20,000.00
5.	**RELIGIOUS, SOCIAL/ OTHER USES**		
a	Land within capital territory		**30,000.00**
b	Other LGA Headquarters		**25,000.00**
			20,000.00
c	Land outside LGA Headquarters		

6.	**EDUCATION**		
a	Land within capital territory		**100,000.00**
b	Other LGA Headquarters		**50,000.00**
c	Land outside LGA Headquarters		**30,000.00**

CONSENTS

7	**ASSIGNMENT**		**8% of capital value**
8	**MORTGAGE**	5M and below	**3% of loan sum**
		Between 5M and 10M	**1.9% loan sum**
		Between 10M and 50M	**1.6% loan sum**
		Between 50M and 100M	**1.3 of loan sum**
c		Less than 300M	**0.9% of loan sum**
		Between 300M and 500M	**0.7% of loan sum**
		Above 500M	**0.3 of loan sum**
	DEED OF RELEASE		**0.76% of loan**
	ENCROACHMENT PENALTY		**35% of capital value of value**

OTHER CHARGES

a	**APPLICATION**		**15,000**
b	**SURVEY CHARTING**		**1-2000sq/m = 7,500**
			2001-5000sq/m = 10,000
c			**5001-7999sq/m = 15,000**
			8000sq/m - 1 hectare = 20,000
6.			**Additional hectare attracts = 10,000**
	PREPARATION		**10,000**
A	**EXECUTION**		**10,000**
	REGISTRATION		**10,000**
B			
	PREMIUM	**Residential**	**(Low density) = 3,700,000**
C			**(Medium density) = 2,700,000**
			(High density) = 2,200,000
		Commercial	
		Land in Yenagoa	**3,900,000**
		Land in other LGA Headquarters	**3,400,000**
		Land outside LGA Headquarters	**2,200,000**
		Industrial	
		Land within Yenagoa	**4,700,000**
		Land within other LGA Headquarters	**3,700,000**

		Land outside LGA Headquarters	**2,300,000**
		Agricultural use	
		Land in Yenagoa	**1,500,000**
		Land within other LGA	**1,000,000**
		Land outside LGA Headquarters	**500,000**
		SOCIAL, RELIGIOUS AND OTHER USES	
		Land in Yenagoa	**2,500,000**
		Land within other LGA Headquarters	**2,000,000**
		Land outside other LGA Headquarters	**1,500,000**
17	**DEVELOPMENT LEVY**	**Residential**	
		Low density	**17,000/htr**
		Medium Density	**8,000/htr**
		High density	**5,000/htr**
		Commercial	
		Land in Yenagoa	**25,000/htr**
		Land within other LGA Headquarters	**20,000/htr**
		Land outside other LGA Headquarters	**15,000/htr**
		Industrial	
		Land in Yenagoa	**35,000/htr**
		Land within other LGA Headquarters	**30,000/htr**
		Land outside other LGA Headquarters	**25,000/htr**
		Other uses	
		Land in Yenagoa	**6,000/htr**
		Land within other LGA Headquarters	**4,000/htr**
		Land outside LGA Headquarters	**2,000/htr**
18	**CERTIFIED TRUE COPY**		**15,000**
19	**SEARCH**		**10,000**
20	**OBJECTION**		**10,000**

Made at Yenagoa this 1st day of January 2025

Name/Signature Surv. IGO A. 4071 (Fnis)

Managing Director, Bayelsa Geographic Information System (BGIS)

FIRE SERVICE LEVIES/RATES IN BAYELSA STATE, NIGERIA

SECTION 4
SECTION 4 OF THE FIRE SERVICE ACT 2022 (As Amended)

Taxes and Levies (approved list for collection) Act Cap. T2, Laws of the Federation of Nigeria, 2004 (As Amended)

In exercise of the powers conferred upon me by National Fire Safety Code 2013 Part II (Administration and Enforcement) Section 10,11,12 & 37, Page 9,10 & 15 repetitively and Paragraph 21, and Part IV Section 2e of taxes and Levies (Approved list for collection) Act; Cap T2. Laws of the Federation of Nigeria 2004 (As Amended) and all other powers enabling me in that behalf, I, **SIMON AYAOKPO,** Chief Fire Superintendent/HOD Fire Service, Bayelsa state.

State hereby prescribe the following fees:

S/N	TARGETED IGR CUSTOMERS	CATEGORIES	RATES/ LEVIES ₦	REMARK
1	Filling stations certification	• Mega/Corporate Standard • (above 9pumps • Others (0-5 pumps)	50,000 30,000 20,000	
	Yearly renewable fees		20,000	
2	Gas Stations/Plants Certification	• Industrial Gas Plants • Standard Station • Gas Store	50,000 25,000 10,000	
	Yearly Renewable Fees	-	(A & B 20,000), C 5,000	
3	Companies Certification	• Oil & Gas producing Companies • Oil & Gas Servicing Companies (above 100 staff) 50- 100 staff 21-49 staff 1-20 staff • Mega Construction Companies (20 Staff & above) • Breweries/Bottling Companies (20 Staff & above) • Others	1,000,000 1,000,000 500,000 200,000 100,000 50,000 50,000 30,000	
	Yearly Renewable Fees		50%	

4	Hotels Certification	• 5 Star • 3 Star • 50 rooms & above • 15-49 rooms • Others	100,000 70,000 50,000 30,000 20,000	
	Yearly Renewable Fees		A & B 50,000 Others 20,000	
5	Financial Institutions Certification	• Commercial Banks • Insurance Firms • Mortgage Firms • Micro Finance Firms	100,000 50,000 30,000 20,000	
	Yearly Renewable Fees		A & B 40,000 C & D 15,000	
6	Eateries Certification	Standard Others	40,000 15,000	
	Yearly Renewable Fees	Standard Others	20,000 10,000	
7	Hospitals Certification	Standard Others	50,000 30,000	
	Yearly Renewable Fees	Standard Others	25,000 20,000	
	Clinics Certification	Standard Others	30,000 20,000	
	Yearly Renewable Fees	Standard Others	10,000 5,000	
8	Pharmacies Certification	Standard Others	40,000 20,000	
	Yearly Renewable Fees	Standard Others	20,000 10,000	
9	Medical Laboratories Certification	Standard Others	40,000 15,000	
	Yearly Renewable Fees	Standard Others	20,000 10,000	
10	Workshops & Showrooms Certification	Standard Others	10,000 5,00	
	Yearly Renewable Fees	Standard Others	5,000 2,000	
11	Bakeries certification	Standard Others	40,000 20,000	
	Yearly renewable fees	Standard Others	10,000 5,000	

12	Bakeries Certification	Standard Others	30,000 20,000	
	Yearly Renewable Fee	Standard Others	10,000 5,000	
13	Depots/Warehouses Certification	Standard Others	40,000 25,000	
	Yearly Renewable Fees	Standard Others	15,000 10,000	
14	Event Centres/Clubs Certification	Standard Others	30,000 15,000	
	Yearly Renewable Fees	Standard Others	20,000 10,000	
15	Refineries Certification	Standard Size Modular	3,000,000 1,000,000	
	Yearly Renewable Fees	Standard Size Modular	1,500,000 500,000	
16	Shopping Malls Certification	A – Big size B – Medium size C – Small size	70,000 50,000 30,000	
	Yearly Renewable Fees	-	A & B 30,000 C 15,000	
17	Supermarkets certification	A – Big size B – Medium size C _ Small size	50,000 30,000 20,000	
	Yearly Renewable fees		A & B 20,000, C 10,000	
18	Private Schools Certificate	Universities Polytechnics/Colleges Education Secondary schools (Std) Secondary (others) Primary /Nursery (Std) Primary/Nursery (Other)	200,000 100,000 50,000 30,000 30,000 20,000	
	Yearly Renewable Fees	Universities Polytechnics/Colleges Education Secondary schools (Std) Secondary (others) Primary /Nursery (Std) Primary/Nursery (Other)	 50,000 30,000 20,000 10,000 15,000 10,000	
19	Telecom Companies Certification	Offices Masts	20,000 5,000	
	Yearly Renewable Fees		10,000 & 2,000	

20	Private Radio/TV stations Yearly renewable fees	Standard .	30,000 15,000	
21	Estate Certification Yearly Renewable fees	A – 20 Flats and above B – under 20 flats	50,000 30,000 30,000 & 15,000	
22	Churches Certification Yearly Renewable fees	A – Big size B – Medium size C – Small size	50,000 30,000 20,000 A & B 20,000, C 5,000	
23	Transportation Companies Certification Yearly Renewable Fees	Big size Others	40,000 20,000 15,000 & 10,000	
24	Business Offices, Consultancy/Professional Firms Yearly Renewable Fees	Big size Others	30,000 20,000 10,000 & 5,000	
25	Stores, Shops/Boutiques/Fashion Homes/Gym Centers Certification Yearly Renewable Fees	A – Big size B – Medium size C – small size	20,000 10,000 5,000 10,000, 500 & 2,000	
26	Private markets Certification Yearly Renewable fees	30 Lockup Shops & Above Below 30 Lockup Shops ..	200,000 100,000 75,000 50,00	
27	Plazas certification Yearly Renewable Fees	20 stores & above Below 20 stores ..	75,000 50,000 50,000 30,000	

Please note that the federal fire service only collects similar fees and levies in the federal capital territory (FCT) and not in the states of the federation.

Made at Yenagoa this ……1st……day of……January……2025

Name/Signature ……Simon Ayaotito Ajoro……

Controller of Fire Service, Bayelsa State.

LIQUOR LICENSING LAW
CAP. L9LBYS

Section 41

SECTION 41

LIQUOR LICENSING LAW CAP. L9 LAWS OF BAYELSA STATE 2006

In exercise of the powers conferred upon me by Section 41 of the Liquor Licensing Law Cap. L9 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf, I, **MAXWELL EBIBAI**, Commissioner for Finance Bayelsa State hereby prescribe the following fees:

1. General wholesale liquor license .....
2. Hotel liquor license .....
3. General Retail license .....
4. Tavern license .....
5. Wine and Beer (off and on) .....
6. Club .....
7. Proprietary Club .....
8. Members Club .....
9. Application for license and renewal of License of each application .....

LIQUOR LICENSE		
S/N		**ANNUAL RATE**
1	Wholesale Liquor	30,000.00
2	Wine and Beer License (a) Off and On	25,000.00
3	Liquor Retail License	20,000.00
4	Native Liquor (Kai kai) License	20,000.00
5	Palm Wine License	10,000.00

Made at Yenagoa this ……1st..... day of.....January.....2025



Name/Signature……..
Commissioner for Finance

MEAT INSPECTION AND LIVESTOCK REGISTRATION

Fees and Charges

SECTION 19

MEAT (INSPECTION AND SALE) LAW CAP. M3 LAWS OF BAYELSA STATE 2006

SECTION 7

LIVESTOCK BREEDING, REARING AND MARKETING REGULATION LAW, 2021

In exercise of the powers conferred upon me by the Meat (Inspection and Sale) Law Cap. M3 Laws of Bayelsa State 2006, Section 19, Bayelsa State Livestock Breeding, Rearing and Marketing Regulation Law, 2021, Section 7, subsection 2(a) (b), and all other powers enabling me in that behalf, I, **PROF. BEKE TUBOUKIYE SESE**, the Honourable Commissioner of Agriculture and Natural Resources, Bayelsa State, hereby prescribe the following fees/ levies to be paid:

ABATTOIR			
S/N	**ABATTOIR MANAGEMENT**	**ANNUAL RATE**	**PER HEAD PER DAY**
1	Cattle Inspection		1,000.00
2	Goat, Sheep and Pig Inspection		500.00
3	Slaughter Fee (Cattle)		3,000.00
4	Slaughter Fee (Goat)		500.00
5	Slaughter Fee (Pig)		500.00
6	Slaughter Fee (Sheep)		500.00

Livestock Registration Fee

S/N	CATEGORY OF ITEMS	AMOUNT TO BE PAID PER ANNUM
1.	**Animal** i. Cattle ii. Goat/Sheep/ Pig	 ₦50,000.00 per annum ₦20,000.00 per annum
2.	Butchers	₦10,000.00 per annum
3.	Abattoir Registration Annual Renewal Fee	₦60,000.00 ₦60,000.00

Made at Yenagoa this 1st day of January 2025

Name/Signature Prof. Beke T. Sese

Commissioner for Agriculture and Natural Resources

HAULAGE

S/N	BUSINESS NATURE	PER TRIP
1	Haulage on Agricultural Products	
	a. Livestock (Per Head)	100
	b. Agricultural Produce (Per Ton)	200
2	Haulage on Freight	150

NOTE

Variables that determine if a business is Small, Medium or Standard that the demand notice will depend on are:

1. Size
2. Quality of delivery
3. Number of Staff

1. To harmonize the taxes on transportation 30 % deduction be done to reduce the cost on higher levies only, borne by the tax payers.

2. Free registration of all vehicles for vehicle, this will give the total number of vehicles in the state to help ascertain/monitor presumptive income from the transport sector.

3. Scratch card method is recommended rather than daily ticket.

4. Scratch card covers all vehicles, with their different prices.

5. Annual Stickers will be printed out.

Abattoir Management

1. All Abattoirs built with State Government money, with the exclusion of Local Government assistance, will be managed by the State Government.

2. Local Government will manage all Abattoirs built and funded by Local Government.

3. Small abattoirs within the environs of Yenagoa will be managed by Local Government.

4. For the purposes of implementation of this harmonize tax rates in Bayelsa State, State MDAs and Local Government will share percentages.

5. Percentage of all Slaughter fees will be shared among the MDAs involved in Abattoir management. Except Abattoirs built by Local Government.

Markets built by Local Government and all traditional markets should be managed by Local Government but for the purpose of harmonization, both State and Local Government should have a common ground.

Basket Fines will be paid on business premises that do not possess waste baskets.

APPENDIX B

REVENUES ASSOCIATED WITH MDAs

APPENDIX B1		
S/N	**TAXES**	**MDA**
1	PERSONAL TAX	BIRS
2	PAYE	BIRS
3	DIRECT TAXATION	BIRS
4	WITHHOLDING TAX (Individual & Enterprises)	BIRS
5	PROPERTY TAX	BIRS
6	POOLS BETTING AND CASINO TAX	BIRS
7	WATER WAYS TAX	BIRS
8	ENTERTAINMENT TAX	BIRS
9	RADIO TAXES	BIRS
10	HACKNEY PERMIT	BIRS
11	DRIVER'S LICENCE	BIRS
12	ROAD WORTHINESS	BIRS
13	VEHICLE LICENCE	BIRS
14	STAMP DUTY (Individual only)	BIRS
15	CAPITAL GAINS TAX (Individual)	BIRS

APPENDIX B2		
	LEVIES	
1	EFFLUENT DISCHARGE AND TURBIDITY LEVEL	MIN. OF ENVIRONMENT
2	BAYELSA INFRASTRUCTURE MAINTENANCE LEVY (BIM)	BIRS
3	DEVELOPMENT LEVY (BGIS)	BGIS
4	DEVELOPMENT LEVY (BGIS)	BGIS
5	SANITATION LEVY	ENV. SANITATION AUTHORITY
6	MARKET LEVIES	ENV. SANITATION AUTHORITY

APPENDIX B3		
	FEES	
1	SCHOOL FEES	NDU
2	SCHOOL FEES	COLLEGE OF HEALTH
3	SCHOOL FEES	SCH. OF NURSING TOMBIA

4	SCHOOL FEES	MIN. OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT
5	BROADCAST FEES	NDTV
6	REGISTRATION FEES	SCH. TO LAND AUTHORITY
7	CONSTRUCTORS REG. AND RENEWAL FEE	MIN. OF WORKS
8	COURT FEES	BYS. JUDICIARY
9	EIA FEES	MIN. OF ENVIRONMENT
10	DREDGING SITE APPROVAL FEES	MIN. OF ENVIRONMENT
11	ILLEGAL STRUCTURE FEES	ENV. SANITATION AUTHORITY
12	EIA FEES	CCDA
13	APPLICATION FEE	BGIS
14	PREPARATION FEE	BGIS
15	EXECUTION FEE	BGIS
16	CONSENT FEE	BGIS
17	REGISTRATION FEES	BGIS
18	SEARCH FEE	BGIS
19	CAUTION FEE	BGIS
20	CERTIFIED PROPERTY CARD	BGIS
21	CERTIFIED TRUE COPY	BGIS
22	CHARGING FEE	BGIS
23	PREMIUM	BGIS
24	GROUND RENT	BGIS
25	OBJECTION FEE AGAINST C. OF O.	BGIS
26	SURVEY (Land Allocation)	BGIS
27	CERTIFIED FILE PAGE	BGIS
28	REGISTRATION OF TENANCY AGREEMENT	BGIS
29	REGISTRATION OF POWER OF ATTORNEY	BGIS
30	BUSINESS PREMISES REGISTRATION FEE	MIN. OF TRADE AND INVESTMENT
31	WEIGHTS AND MEASURE FEE	MIN. OF TRADE AND INVESTMENT
32	ABBATOIR MANAGEMENT	MIN. OF TRADE AND INVESTMENT
33	HAULAGE AND FREIGHT (Inter Commuters) FEE	MIN. OF TRADE AND INVESTMENT
34	REGISTRATION OF COOPERATIVE	MIN. OF TRADE AND INVESTMENT
35	BILL BOARD ADVERTISEMENT FEE	MIN. OF TRADE AND INVESTMENT
36	HAULAGE ON AGRIC	MIN. OF AGRIC
37	MEAT INSPECTION FEE	MIN. OF AGRIC
38	CATTLE INSPECTION FEE	MIN. OF AGRIC

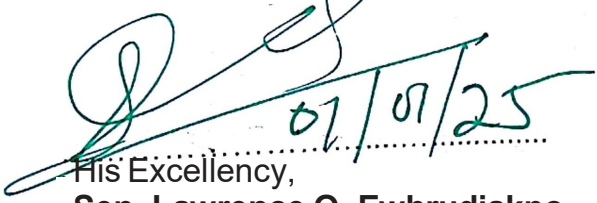
APPENDIX B4		
	FINES	
1	SANITATION BASKET FINE	ENV. SANITATION AUTHORITY
2	WRONG PARKING FINE	ENV. SANITATION AUTHORITY
3	ENCROACHMENT ON GOVT. LAND	BGIS
4	WRONG PARKING/OBSTRUCTION	MINISTRY OF TRANSPORT
5	OPERATING WITHOUT STATE COLOUR	MINISTRY OF TRANSPORT
6	STORAGE FEES FOR IMPOUNDED VEHICLE	MINISTRY OF TRANSPORT

APPENDIX B5		
	SALES	
1	SALES FORM	NDU
2	SALES FORM	COLLEGE OF HEALTH
3	SALES FORM	SCH. OF NURSING TOMBIA
4	SALE OF WASTING ASSET	MIN. OF WORKS
5	SALE OF VACCINES	MIN. OF AGRIC
6	SALES OF FORM	MICRO CREDIT ADMIN. AGENCY
7	SALES OF SOUVENIR AND ICONS	MIN. OF CULTURE AND IJAW AFFAIRS

APPENDIX B6		
	RENT	
1	HALL RENT	MIN. OF CULTURE AND IJAW AFFAIRS
2	RENT ON MARKET STALLS	MIN. OF TRADE AND INVESTMENT
3	RENT ON GOVERNMENT PROPERTIES (Izon-wari, Guest House Abuja, Creek Hotel, Chelsea hotel)	MIN. OF TRADE AND INVESTMENT

COMMENCEMENT ORDER

Pursuant to Sections 4(7) of the second schedule part II of the constitution of the Federal Republic of Nigeria, 1999 as amended and CAP T. 2, Taxes and Levies Act, Laws of the Federation of Nigeria, 2004 as amended, I hereby order that this revised minimum Harmonized Tax Rates in Bayelsa State shall come into force on the ...1st January...2025 given under the hand and seal of His Excellency, the Deputy Governor of Bayelsa State this ...1st January... 2025.



His Excellency,
Sen. Lawrence O. Ewhrudjakpo
Deputy Governor of Bayelsa State.
(Chairman, Tax/IGR Advisory and Review Committee)