



EDO STATE

**A LAW TO MAKE PROVISIONS FOR UNIFORM AND HARMONISED LEVIES, RATES, FEES AND CHARGES, COLLECTABLE BY LOCAL GOVERNMENT COUNCILS IN EDO STATE, TO REGULATE THE ADMINISTRATION OF SUCH LEVIES, RATES, FEES AND CHARGES AND FOR OTHER PURPOSES CONNECTED THERETO**

**Enactment:** (1) Be it enacted by the Edo State House of Assembly and by the Authority of same as follows:

**Citation and Commencement** **Section 1.** This law shall be cited as the Edo State Local Governments Uniform and Harmonised Levies, Rates, Fees and Charges Law, 2017 and shall come into effect on the .....day of .....2017.

**Interpretation.** **Section 2.** **“Automated Collection”** means the use of Point of Sale (POS) terminals and or other electronic collections platform.

**“Chairman of Council”** means the Executive Chairman of Local Government Council or any other person acting in his/her capacity.

**“Consultant”** includes any person engaged in revenue related matters in the Local Government Council in Edo State.

**“Court”** means a Revenue Court.

**“Executive Council”** Means the Executive Council of the Local Government Area or any organ or persons acting in that capacity.

**“Levies, Rates, Fees and Charges”** Means the amounts payable to the Local Government Council as provided in the schedule hereto.

**“Revenue Collector”** means the staff designated by the Local Government Council to collect Revenue on the behalf of the Local Government Council.

**“Shop”** means a registered business name proprietorship, unregistered business or enterprise operating within the Local Government Area.

**“State”** means Edo State of Nigeria

Uniform and Harmonised  
Levies, Rates, Fees and  
Charges

**Section 3.** The levies, rates, fees and charges collectable by Local Government Councils in Edo State in all motor parks, markets and business premises are hereby harmonised and made uniform.

Objectives of the  
law.

**Section 4.** To have uniform and harmonized levies, rates, fees and charges in all Local Government Areas of Edo State.

- (1) To regulate the administration of such levies, rates, fees and charges;
- (2) To eradicate multiplicity of levies, rates, fees and charges on persons, households and business enterprises operating in the Local Government Areas of Edo State for uniformity and consistency of revenue types as provided for in the Taxes and Levies (Approved List for Collection) Act 1998 (as amended);
- (3) To improve on the compliance level and collection system among the Local Government Areas; and
- (4) To create and update a Data Bank of revenue payers in the Local Government Areas of Edo State as well as applicable levies, rates, fees and charges.

Authorised body to  
Implement.

**Section 5.** The Chairman of each of the Local Government Councils in Edo State shall have the authority and responsibility to implement the uniform and harmonised levies, rates, fees and charges prescribed by this Law.

Notice of Publication of  
Tariff.

**Section 6.** The Chairman of each Local Government Council shall:

- (1) Give a demand notice by circular, and or by affixing the notice in such public or conspicuous places within the Local Government Area as the Internally Generated Revenue Committee may deem necessary and/



or by publishing a copy of the uniform and harmonised revenue types and levies in one or more newspaper circulating in the Local Government Area.

- (2) Announce on electronic media (Radio and Television) periodically to create awareness on the uniform and harmonised levies, rates, fees and charges prescribed by this Law.

**Levies, Rates, Fees and Charges Payable.**

**Section 7.**

(1) From the commencement of this Law, the uniform and harmonised revenue types in Local Government Areas in Edo State as herein defined as levies, rates, fees and charges payable to the Local Government Councils shall be as provided for in the schedule to this Law.

- (2) All Local Government Councils in Edo State shall ensure that notices showing the approved fees and levies, the applicable rate and the expected time of payment are pasted at conspicuous places in all the revenues offices of the Local Government Area.

**Revenue Collector.**

**Section 8.**

(1) The Executive Council shall have the power to designate Revenue Collectors in line with the Local Government Scheme of Service.

- (2) All Revenue Collectors shall wear identification badges and/or vest with a clear inscription of their names and official designation.

(3) Every Revenue Collector shall have in his possession and produce on demand by a revenue rate payer, an identity card and certificate or warrant:

- (i) Issued by the Local Government Council and;
- (ii) Setting out his full name and stating that he is authorized to exercise the functions of a revenue collector.

(4) Items contained in subsection (3) (i) and (ii) of this section shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.

(5) It shall be unlawful for a Local Government Council to use any consultant(s) for the purpose of



assessment and/or collection of any levies, rates, fees or charges prescribed by this Law.

Duties of Revenue Collectors.

**Section 9.**

(1) Every Revenue collector shall have power to enter into any premises at all reasonable times for the purposes of raising and serving assessment notices, demand and collect levies, rates, fees and/or charges on behalf of the Local Government Council.

(2) "Reasonable time" as used in subsection (1) of this section means between the hours of 7.00a.m. and 4.00p.m., but this does not include businesses that operates more than 4p.m. daily.

(3) It shall be mandatory for revenue collectors to make returns of all transactions for the day to the Local Government Council on a daily basis.

Duties of the Public.

**Section 10.** It shall be the duty of every person, household and business enterprise within the Local Government Area to pay and present on demand, evidence of payment of the levies, rates, fees and/or charges prescribed in the schedule to this Law.

Issuance of Receipt for Revenue.

**Section 11.** Every Revenue Collector shall issue official receipts for all payments made to them in the form authorized by the Local Government Councils in respect of any levies, rates, fees and/or charges.

Mode of Payment or Collection of Revenue types.

**Section 12.** All revenue types paid or collected under this law shall be by automated means or by any other improved collection method duly approved by the Local Government Council.

(1) It shall be an offence for any revenue collector to collect any levy, rate, fee or charge in any manner contrary to the provisions of this section.

(2) Any person who is convicted of any offence in subsection (1) of this section shall be liable to a term of imprisonment of not less than three months or an option of fine of ₦100,000 or both such fine and imprisonment.

Payment Period.

**Section 13.** All natural and juristic persons to whom this law applies shall pay to the Local Government



Councils all levies, rates, fees and/or charges within the period prescribed in this Law.

Jurisdiction.

**Section 14.** The Revenue Court shall have jurisdiction to try offenders under the provisions of this Law and impose the prescribed penalties.

Offences and Penalties.

**Section 15.**

(1) Any person who contravenes any of the provisions of this Law shall be guilty of an offence and liable on conviction, except where a penalty is otherwise provided

(i) For a first offender, to a fine not exceeding hundred (100) percent of the levy, rate, fee or charge payable under this Law or to imprisonment for a term not exceeding three months or to both such fine and term of imprisonment.

(ii) For any subsequent offence, to a fine not exceeding two hundred (200) percent of the levy, rate, fee or charge payable under this Law or to imprisonment for a term not exceeding six months or to both such fine and term of imprisonment.

(iii) In addition to the penalties imposed in paragraphs (i) and (ii) of this sub-section, the Revenue Court shall order immediate payment of the levy, rate, fee or charge so collected.

(2) Any person who

(i) Demands, collects or attempts to collect any levy, rate, fee or charge not listed in the schedule to this Law; or

(ii) Demands, collects or attempts to collect any levy, rate, fee or charge without due authority and identification; or

(iii) Mounts a roadblock or causes a road or street to be closed for the purpose of collecting any levy, rate, fee and charge; commits an offence and shall be liable on conviction to a fine of one hundred thousand

Naira (N100,000.00) or imprisonment for not less than three (3) months or to both such fine and imprisonment.

- (iv) In addition to the penalties imposed in sub-section 2(iii) of this section, the Revenue Court shall order immediate payment to the Local Government Council of the levies, rates, fees and/or charges so collected.
- (3) (i) Any person who collects or attempts to collect any levy, rate, fee or charge while armed with an offensive weapon commits an offence and shall be liable on conviction to a term of imprisonment of Twenty-Five (25) years without an option of fine.
- (ii) Any person who, while armed with an offensive weapon causes injury, commits an offence and shall be liable on conviction to imprisonment for a term of Twenty-Five (25) years without an option of fine.
  - (iii) Any person who obstructs any officer or authorised agent of a Local Government Council in the discharge of his functions under this Law commits an offence and shall be liable on conviction to a term of imprisonment of not less than three months or a fine of N100,000.00 or to both such fine and imprisonment.
  - (iv) Any person who compromises on the assessment or collection or any levy, rate, fee and/or charge, commits an offence and shall be liable on conviction, to a term of imprisonment of seven (7) years, without an option of fine.
  - (v) In addition to the penalties imposed in paragraphs (i) – (iv) of this sub-section, the Revenue Court shall order immediate payment to the Local Government Council of the levies, rates fees and/or charges so collected or compromised.
- (4) Any person or member of a committee appointed for the administration of this Law or employed in



connection with the assessment and/or collection of any levy, rate, fee or charge under this Law who:

- (i) Demands from any person an amount in excess of the authorized assessment of the levy; or
- (ii) Fails to remit revenue collected as and when due; or
- (iii) Withholds for his own use or otherwise, any portion of the revenue collected; or
- (iv) Renders a false return; whether orally or in writing of the amount of revenue collected or received by him; or
- (v) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public; or
- (vi) Steals or misuses local Government Council documents; commits an offence and shall be liable on conviction as prescribed in Sections **388** and **390**, sub-sections (5), (6) and (7) of the Criminal Code; and
- (vii) The Revenue Court shall order immediate payment to the Local Government Council of the levies, rates, fees and/or charges so collected.

**Enforcement.**

**Section 16.**

- (1) All Revenue Collectors and other persons duly authorised by a Local Government Council shall be entitled to enforce the provisions of this Law.
- (2) Every Local Government Council shall engage the services of Law enforcement agencies to enforce the provisions of this Law.

**Establishment of the  
Local Government  
Internally Generated  
Revenue Committee.**

**Section 17.**

- (1) Every Local Government Council shall establish an Internally Generated Revenue Committee.
- (2) The Internally Generated Revenue Committee shall comprise-

- (i) The Director, Revenue Matters of the Local Government Council as Chairman;
- (ii) The Director, Budget, Planning and Research of the Local Government Council;
- (iii) The Director, Legal Services of the Local Government Council;
- (iv) A representative of the Treasurer of the Council not below the rank of a Principal Accountant; and
- (v) Two other persons representing the interest of the markets and business community in the Local Government Area; one of whom shall be a woman.

Function of the Internally Generated Revenue Committee.

**Section 18.**

- (i) The Internally Generated Revenue Committee shall be responsible for the assessment and collection of all levies, rates, fees and charges under its jurisdiction and shall account for all amounts so collected in the manner prescribed in this Law and endorsed by the Chairman of the Local Government Council.
- (ii) The Internally Generated Revenue Committee shall be autonomous of the Local Government Treasury and shall delegate responsibility for the day-to-day performance of its functions under this law to the Revenue Department which shall be its operational arm.

Assessment Procedures and Processes.

**Section 19.**

- (1) Notice of assessment shall be given within 30 days from the beginning of each financial year.
- (2) Payments shall be made within 30 days from the date of service of assessment and demand notices, but not exceeding the 30<sup>th</sup> day of June of every year (for yearly payments); after which penalties and interest shall apply on the unpaid sums as provided for in this Law.



Objections on  
Assessment.

**Section 20.**

- (1) All notices of objection by the revenue payer on the assessment notices issued to him or her shall be made to the Chairman of the Local Government Council within 30 days of receipt of the assessment and the Chairman shall immediately refer such notices of objection to the Revenue Assessment Review Committee of the Local Government Council.
- (2) Failure by the person making the objection to submit same to the Chairman of the Local Government Council within the stipulated 30-day period, shall render such objection null and void and the original assessment notice shall become final and conclusive.

Composition of  
the Local  
Government  
Council Revenue  
Assessment  
Review  
Committee.

**Section 21.**

This Committee shall comprise the following:

- (i) The Chairman of the Local Government Council, as Chairman of the Committee;
- (ii) The Head of Local Government Administration;
- (iii) The Treasurer of the Local Government;
- (iv) The Head of the Legal Department; and
- (v) Three (3) stakeholders knowledgeable in tax matters; one of whom shall be a woman.

- (3) The Revenue Assessment Review Committee shall ensure that all cases of objection are disposed of within fourteen (14) working days of their receipt by the Chairman of the Local Government Council.

Review of Levies,  
Rates, Fees and  
Charges.

**Section 22.** The State House of Assembly shall, upon a request by the Commissioner for Local Government and Chieftaincy Affairs or on its own motion carry out a review of the levies, rates, fees and charges prescribed in this Law and shall do so periodically in consultation with stakeholders every three (3) years from the date of first implementation.

Tax for Service  
Scheme.

**Section 23.**

- (1) The Chairman of the Local government Council shall establish a Tax-for-Service Scheme in the Local Government Council.
- (2) The Tax-for-Service Scheme shall make it compulsory for the Local Government Council to set aside not less than fifty (50) percent of the Local Government Council's Internally Generated Revenue (IGR) to provide basic services and amenities to the citizenry.

Appointment of an  
External Auditor.

**Section 24.** A State prequalified external auditor shall be appointed by the Governor on the recommendation of the Auditor General for Local Government annually; to audit the accounts of the Internally Generated Revenue Committee which shall be opened and maintained in accordance with due process for the purposes herein set out in Section 17 hereof.

[www.LearnNigerianLaw.com](http://www.LearnNigerianLaw.com)



**SCHEDULE  
(SECTION 6)**

<b>EDO STATE LOCAL GOVERNMENTS UNIFORM AND HARMONISED LEVIES, RATES, FEES AND CHARGES</b>				
<b>S/NO</b>	<b>REVENUE TYPE</b>	<b>NATURE OF REVENUE</b>	<b>COLLECTION PERIOD</b>	<b>RATES</b>
1.	<b>SHOP &amp; KIOSK</b>			
	SHOP, LARGE (10 EMPLOYEES AND ABOVE)	LEVY	YEARLY	100,000 - 300,000
	SMALL (LESS THAN 10 EMPLOYEES)	LEVY	YEARLY	50,000 - 99,000
	KIOSK	LEVY	YEARLY	5,000 - 20,000
	CONTAINER	LEVY	YEARLY	10,000 - 30,000
	WORKSHOP FOR ARTISANS	LEVY	YEARLY	5,000
2.	<b>ON AND OFF LIQUOR FEES</b>			
	REGISTRATION FEES	LEVY	ONCE	5,000 - 500,000
	YEARLY RENEWAL	LEVY	YEARLY	3,000 - 150,000
3.	<b>ABATTOIR AND SLAUGHTER HOUSES</b>			
	LICENCE FOR PRIVATE ABATTOIR	FEES	ONCE	50,000-500,000
	YEARLY RENEWAL	FEES	YEARLY	10,000-150,000
	ABATTOIR	FEES	MONTHLY	10,000-20,000
	COW SLAUGHTER (PUBLIC ABATTOIR)	FEES	PER HEAD	500-5,000
4.	<b>MERRIMENT AND ENTERTAINMENT</b>			
	HIRING OF COUNCIL HALL	FEE	PER EVENT	20,000 - 100,000
	NOISE CONTROL FEES	FEE	PER EVENT	5,000 -
	PARTIAL ROAD CLOSURE FOR MERRIMENT	FEE	PER EVENT	20,000 - 50,0000



5	<b>RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD IS SOLD</b>			
	Registration	FEES	ONCE	15,000 - 100,000
6.	<b>RADIO &amp; TV LICENCE FEES</b>			
	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	5,000 - 1,000
7.	<b>MARRIAGE BIRTH AND DEATH REGISTRATION</b>			
	TRADITIONAL MARRIAGE CERTIFICATE	FEE	PER CERTIFICATE	10,000 - 20,000
	BURIAL GROUND PERMIT	FEES	PER BODY	10,000 - 20,000
	MARRIAGE REGISTRATION	FEES	PER CERTIFICATE	15,000 - 50,000
	NOTICE OF MARRIAGE	FEES	PER CERTIFICATE	5,000 - 10,000
	NON-MARRIAGE CERTIFICATE (Bachelorhood/Spinster hood)	FEES	PER CERTIFICATE	10,000 - 50,000
	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000 - 5,000
8.	<b>NAMING OF STREET REGISTRATION</b>			
i.	HONORARY	FEES	LUMP SUM	Free
ii.	ON DEMAND	FEES	LUMP SUM	50,000
iii	APPLICATION FORM IN RESPECT OF (II) ABOVE	FEES	PER FORM	5,000 - 10,000
9.	<b>MARKETS - BUILT BY COUNCIL</b>			
	LOCKED UP STALLS : SINGLE	FEES	YEARLY	12,000 - 24,000
	DOUBLE	FEES	YEARLY	18,000 - 36,000
	OPEN STALLS	FEES	YEARLY	720 - 5,400
	SQUATTERS	FEES	DAILY	20 - 50,
	ATTACHMENT	FEES	YEARLY	200



	WAREHOUSES	FEEES	YEARLY	100,000
	EATING HOUSES	FEEES	YEARLY	13,000
	MEET STALLS	FEEES	YEARLY	5,200
	MARKET SECURITY	FEEES	MONTHLY	100 - 500
10.	<b>Motor parks</b>			
	PRIVATE MOTOR PARKS REGISTRATION	FEEES	ONCE	50,000 - 1,000,000
	RENEWAL	FEEES	YEARLY	10,000 - 500,000
	GATE FEE: TRUCKS/TRAILERS	FEEES	DAILY	1,000 - 3,000
	LORRIES/TIPPERS	FEEES	DAILY	1,000 - 3,000
	TANKERS	FEEES	DAILY	1,000 - 3,000
	BUSES	FEEES	DAILY	200
	PICK UP	FEEES	DAILY	500
	CARS	FEEES	DAILY	100
	BIKE/TRICYCLE	FEEES	DAILY	50
	BOAT/CANOE	FEEES	DAILY	100
11.	<b>DOMESTIC ANIMAL LICENCE</b>			
	DOG LICENCE	FEEES	YEARLY	500 - 5,000
	FINES FOR STRAYING DOMESTIC ANIMAL	FINES	PER ANIMAL	5,000 - 10,000
12.	<b>BICYCLE, CANOE, WHEEL BARROW AND CART FEES</b>			
	CART (COMMERCIAL FEES ONLY)	FEEES	YEARLY	500 - 1,000
	BICYCLE LICENCE	LEVY	DAILY	100 - 500
	WHEEL BARROW	LEVY	YEARLY	50 - 100
	CANOE LICENCE FEES	LEVY	YEARLY	500 - 1,000
13.	<b>SIGN BOARD (SIGNAGE) AND ADVERT PERMIT</b>			
	MEDIUM SIZE BOARD ONE FACE	LEVY	YEARLY	20,000 - 50,000
	MEDIUM SIZE BOARD TWO FACES	LEVY	YEARLY	30,000 - 60,000
	NEON MEDIUM SIZE BOARD SINGLE	LEVY	YEARLY	50,000 - 100,000
	NEON MEDIUM SIZE	LEVY	YEARLY	80,000 - 150,000

14.	<b>COMMERCIAL MOBILE ADVERTS OPERATING WITHIN THE LOCAL GOVERNMENT AREA PER VAN</b>	FEEES	YEARLY	5,000 - 20,000
15.	<b>CHARGES IN HEALTH CENTRES</b>			
	DRUGS TO BE DETERMINED BY PREVAILING COST OF DRUGS UNDER DRUG REVOLVING FUND	FEEES	PER VISIT	
	LABORATORY SERVICES	FEEES	PER TEST	500 - 5,000
	BED	FEEES	DAILY	200 - 1,000
	NORMAL DELIVERY	FEEES	PER DELIVERY	Free
	DELIVERY WITH C.S	FEEES	PER DELIVERY	5,000 - 20,000
	AMBULANCE SERVICES	FEEES	PER TRIP	2,000 - 50,000
	CARD	FEEES	NEW PATIENT	50 - 500



This printed impression has been compared by me with the Law which has been passed by Edo State House of Assembly and found by me to be true and correctly printed copy of the said Law.



.....  
Clerk of the House of Assembly

Assented to by me this 28 day of February 2017



.....  
Governor of Edo State of Nigeria

Assent withheld by me this .....day of .....2017

.....  
Governor of Edo State of Nigeria