

BOARD OF INTERNAL REVENUE
(AMENDMENT)
LAW, 2020

GOVERNMENT OF BAYELSA STATE OF NIGERIA

BOARD OF INTERNAL REVENUE (AMENDMENT) LAW, 2020

ARRANGEMENT OF SECTIONS

SECTIONS

1. Amendment of the Board of Internal Revenue (Repeal and Re-enactment) Law, 2020.
2. Amendment of Section 7 of the Principal Law.
3. Insertion of a new Section 26 to the Principal Law.
4. Amendment of Section 26 to Section 48 of the Principal Law.
5. Amendment of section 34(1) of the Principal Law.
6. Amendment of Section 35 of the Principal Law.
7. Amendment of Section 48 of the Principal Law.
8. Short title

SCHEDULE

(SECTION 26)

Taxes, Levies, Fees, Charges and Rates to be collected by the State
Government

GOVERNMENT OF BAYELSA STATE OF NIGERIA

BOARD OF INTERNAL REVENUE (AMENDMENT) LAW, 2020

A **LAW** to provide for the Amendment of the Board of Internal Revenue (Amendment) Law, 2020.

[

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Commencement

ENACTED by the Bayelsa State House of Assembly and by the Authority of same as follows:

Enactment

1. The Bayelsa State Board of Internal Revenue (Repeal and Re-enactment) Law, 2020 (in this Law referred to as “the **Principal Law**”) is hereby amended as set out hereinunder.
2. Section 7 of the Principal Law is amended by substituting it with a new Section 7 as follows:

Amendment of the Board of Internal Revenue (Repeal and Re-enactment) Law, 2020

Amendment of Section 7 of the Principal Law

“7. Functions of the Board

(1) *The functions of the Board shall be to –*

- (a) *ensure the effectiveness and optimum collection of all taxes and penalties due to the government under the relevant Laws;*
- (b) *do all such things as may be considered necessary and expedient for the assessment and collection of all taxes and shall account for all amounts so collected in a manner to be prescribed by the Commissioner;*
- (c) *make recommendations, when appropriate, to the Joint Tax Board (JTB) on tax policy, tax reform, tax legislation, tax treaties and exemption as may be required from time to time;*
- (d) *generally control the management of the Service on matter of policy, subject to the provisions of the Law setting up the Service;*
- (e) *appoint, promote, transfer and impose discipline on employees of the Service;*
- (f) *administer the Personal Income Tax Act, 1995, the Finance Law, 1998, this Law and any tax or levy which shall be under the care and management of the Board; (L.F.N. 2004 cap. p8.)*
- (g) *formulate from time to time proposals for the expansion and increase of the internal sources of revenue of the State;*

- (h) identify sources of revenue available in the State;
 - (i) enlighten the public on the subject of taxation;
 - (j) appropriately assess all sources of revenue and taxes in the State;
 - (k) design an effective revenue collection machinery and implement same;
 - (l) enforce all Laws relating to taxation and revenue collection;
 - (m) keep proper accounts and records in relation to all tax or revenue collections made by the Board;
 - (n) monitor and co-ordinate the collection of taxes and revenue by all agencies of Government such as the Ministries, Parastatals and Agencies; and
 - (o) do all such things as may be considered necessary or expedient for the assessment and collection of taxes and revenue.
- (2) Nothing in the foregoing provisions of this section or in any provision of this Law shall be construed as precluding the Board of Internal Revenue from being the sole Agency responsible for State Revenue collection and Accounting.
- (3) All monies and securities for money collected or received for or on account of taxes and other revenues imposed under the Personal Income Tax Act, 1993, the Finance Law, 1998 and other relevant legislation (including subsidiary legislation) shall be paid into the Consolidated Revenue Fund of the State.
- (4) The Board shall through its officers have free access to all lands, buildings, places, and to all books and documents whether in the custody or under the control of public officer, institution or any other document including those stored or maintained in computers which the officer considers relevant for the purposes of collecting tax."

3. A new Section 26 is inserted to the Principal Law as follows:

*Insertion of a new
Section 26 to the
Principal Law*

"26. Taxes payable in the State

- (1) From the commencement of this Law, no tax shall be payable to the State except those contained in Schedule 1 hereto or contained in any subsisting enactment made by the State House of Assembly, and if any tax or fee payable to the State is in conflict with the tax or fee levied in Schedule 1 to this Law, the later shall prevail.

- (2) The taxes payable shall be made in accordance with the applicable codes as contained in the Chart of Accounts provided for in Schedule 2 hereto, or contained in any subsisting enactment made by the State House of Assembly, and if any code for payment in the Chart of Account in the State is in conflict with the code for payment in Schedule 2 to this Law, the later shall prevail.
- (3) The provisions in subsections (1) and (2) of this Section exclude taxes and levies prescribed by any Law of the Federal Republic of Nigeria
- (4) The State Executive Council shall approve and publish in the Gazette of the State, changes in the rates as provided in Schedule 1 as the need arises."

- 4. Section 26 to Section 48 of the Principal Law is amended by renumbering same as Section 27 to Section 49. *Amendment of Sections 26 to 48 of the Principal Law*
- 5. Section 34(1) of the Principal Law is substituted with a new Section 34(1) as follows: *Amendment of Section 34(1) of the Principal Law*

"34 (1). Funds of the Board

(1) There is establish a fund to be administered by the Board and which shall be credited with-

- (a) maximum of ten percent (10%) of its month's collection to finance salaries, allowances, bonuses, overheads and capital projects, as may be approved by the State House of Assembly.
- (b) all other monies, which may from time to time accrue to the Board, for other services including the disposal, lease or hire or any other dealing with any property vested in or acquired by the Board;
- (c) all sums of money accruing to the Board or the Service by way of grant-in-aids, gift, testamentary dispositions endowments and contributions from any source whatsoever; and
- (d) such monies, as may from time to time be granted to the Board by the State Government or donor agencies, provided such grants are not intended for purposes contrary to the objects and functions of the Board."

- 6. (1) Section 35 (1) of the Principal Law is amended by replacing the number "**35**" after the word "**Section**" with the number "**34**". *Amendment of Section 35 of the Principal Law*

(2) Section 35 (1)(g) of the Principal Law is amended by adding the words ***“including the cost of collection to payment services provider”*** after the word ***“service”***

(3) Section 35 of the Principal Law is further amended by adding a new sub-section (2) as follows:

“(2)All revenue generating Ministries, Departments and Agencies shall receive not more than five percent (5%) of their previous month total revenue collection to cover cost of assessments, services of notices, incentives to staff, sensitisation and other logistics.”

7. Section 48 of the Principal Law is amended by substituting it with a new Section 48 as follows: *Amendment of
Section 48 of the
Principal Law*

“This Law may be cited as the Board of Internal Revenue Law, 2020.”

8. This Law may be cited as the **Board of Internal Revenue (Amendment) Law, 2020** and shall come into force on the day of, 2020. *Short Title and
Commencement*

SCHEDULE
(SECTION 26)

Taxes, Levies, Fees, Charges and Rates to be collected by the State Government

**HARMONIZED TAX
RATES**

ANNUAL RATE OF REFUSE COLLECTION AND DISPOSAL FOR COMMERCIAL & RESIDENTIAL				
		SMALL	MEDIUM	STANDARD
	BUSINESS NATURE	ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears –Botique	3,000.00	4,000.00	6,000.00
2.	Agro Allied Products	4,000.00	5,000.00	8,000.00
3.	Aluminium Doors & Windows	3,000.00	4,000.00	6,000.00
4.	Aluminium Framers & Fabricators (Alumaco)	3,000.00	4,000.00	6,000.00
5.	Accountancy Office	6,000.00	8,000.00	10,000.00
6.	Architects	6,000.00	8,000.00	10,000.00
7.	Bakeries with confectionaries	6,000.00	8,000.00	10,000.00
8.	Bakeries with Electric Oven	5,000.00	7,000.00	8,000.00
9.	Bakeries with Mud Oven	3,000.00	4,000.00	6,000.00
10.	Banks	12,000.00		60,000.00
11.	Barbing Salon	3,000.00	4,000.00	6,000.00
12.	Bars	12,000.00	14,000.00	16,000.00
13.	Bench Mills	1,000.00	1,000.00	1,000.00
14.	Block Operators (Block Moulding)	3,000.00	5,000.00	6,000.00
15.	Bookshop/Stationery Stores	2,000.00	3,000.00	6,000.00
16.	Building Materials	3,000.00	6,000.00	12,000.00
17.	Building Materials (Rods)		6,000.00	12,000.00
18.	Building Permit (Application Fee)			
19.	Building Materials (Tiles)			10,000.00

		3,000.00	5,000.00	
20.	Bureau-De-Change	12,000.00	12,000.00	12,000.00
21.	Business Centre	3,000.00	5,000.00	8,000.00
22.	Car Dealers	10,000.00	15,000.00	20,000.00
23.	Car (fancy) Parts	5,000.00	6,000.00	8,000.00
24.	Car wash	3,000.00	4,000.00	6,000.00
25.	Carpentry workshop	4,000.00	5,000.00	7,000.00
26.	Casino Operators	4,000.00	4,000.00	4,000.00
27.	Casket makers	5,000.00	6,000.00	7,000.00
28.	Cement Dealers.	6,000.00	8,000.00	10,000.00
29.	Children wear.	3,000.00	4,000.00	6,000.00
30.	Chipping Dumps	6,000.00	8,000.00	10,000.00
31.	Churches	1,000.00	2,000.00	3,000.00
32.	Clergy/Pastoring			
33.	Clothes seller (Bend down select)	2,000.00	3,000.00	4,000.00
34.	Clothing Materials	3,000.00	5,000.00	7,000.00
35.	Cold Room	3,000.00	5,000.00	7,000.00
36.	Club House	5,000.00	8,000.00	10,000.00
37.	Commercial Boats/Private (Jetty) Operational			
38.	Construction Company	80,000.00	100,000.00	120,000.00
39.	Curtain &Interior Decoration	3,000.00	5,000.00	7,000.00
40.	Cyber Café Operator	3,000.00	5,000.00	7,000.00

41.	Dealers in Mattress/foams	4,000.00	6,000.00	8,000.00
42.	Dredging Company (Local)	6,000.00	8,000.00	10,000.00
43.	Dredging Company (Mechanized)		10,000.00	12,000.00
44.	Electrical Parts & Fittings	4,000.00	6,000.00	8,000.00
45.	Electricians	2,000.00	4,000.00	6,000.00
46.	Entrepreneurs			
47.	Filling Stations	5,000.00	7,000.00	10,000.00
48.	Furniture Makers/Wooden carved Doors	3,000.00	5,000.00	7,000.00
49.	Furniture workshop	3,000.00	4,000.00	5,000.00
50.	Gas seller/refiller	3,000.00	5,000.00	7,000.00
51.	General Merchants & Distributors	3,000.00	5,000.00	7,000.00
52.	Generator Repairers	2,000.00	4,000.00	6,000.00
53.	Gift Shop	2,000.00	4,000.00	6,000.00
54.	Goldsmith	1,000.00	3,000.00	5,000.00
55.	Graphic Arts & Designs	3,000.00	6,000.00	8,000.00
56.	Grinding Mills	3,000.00	4,000.00	6,000.00
57.	Guest Houses	10,000.00	15,000.00	20,000.00
58.	Hair Dressing Salon	2,000.00	3,000.00	7,000.00
59.	Hair platters/braiding, fixing and weaving	2,000.00	3,000.00	7,000.00
60.	Hotels	20,000.00	70,000.00	180,000.00
61.	Horticulture/Florists			5,000.00

		2,000.00	3,000.00	
62.	Hospital and Clinics	15,000.00	30,000.00	60,000.00
63.	Hospital Equipments	4,000.00	6,000.00	8,000.00
64.	Land Speculators	6,000.00	12,000.00	24,000.00
65.	Laundries (Dry Cleaners)	3,000.00	5,000.00	7,000.00
66.	Law Firms	6,000.00	8,000.00	10,000.00
67.	Leather Carpets (Linoleum)	3,000.00	5,000.00	7,000.00
68.	Leaguings Company	10,000.00	10,000.00	10,000.00
69.	Liquor store	2,000.00	4,000.00	6,000.00
70.	Manufactures: Coolers, Aluminum		10,000.00	15,000.00
71.	Markets	2,000.00	4,000.00	6,000.00
72.	Match viewing/Video viewing centre	3,000.00	5,000.00	10,000.00
73.	Maternity Owners	6,000.00	10,000.00	15,000.00
74.	Mechanics (Automobile)	3,000.00	6,000.00	7,000.00
75.	Mechanized Farms	5,000.00	7,000.00	10,000.00
76.	Medical Laboratory	4,000.00	6,000.00	8,000.00
77.	Medicine Store Patent	2,000.00	3,000.00	5,000.00
78.	Mobile Phone Commercial calls	1,000.00	1,000.00	2,000.00
79.	Mobile Phone Dealers	2,400.00	3,600.00	4,800.00
80.	Mobile Phone Distributors	5,000.00	10,000.00	20,000.00
81.	Motor Cycle Dealers			
82.	Motor Cycle Mechanic			

83.	Motor Vehicle Mechanics	5,000.00	10,000.00	15,000.00
84.	Motor/Cooking Gas Refillers	5,000.00	15,000.00	25,000.00
85.	Movie/CD Vendors	2,000.00	3,000.00	5,000.00
86.	Music Equipment store	2,000.00	2,000.00	3,000.00
87.	Multinational Company	100,000.00	150,000.00	250,000.00
88.	Newspaper Vendors	3,000.00	3,000.00	3,000.00
89.	Opticians	5,000.00	10,000.00	15,000.00
90.	Oil Servicing Company	100,000.00	150,000.00	250,000.00
91.	Paints Dealers	5,000.00	7,000.00	10,000.00
92.	Parks	5,000.00	6,000.00	12,000.00
93.	Palm Oil Millers	6,000.00	7,000.00	10,000.00
94.	Panel Beaters (automobile)	4,000.00	5,000.00	8,000.00
95.	Petroleum Products (Kerosene)	2,000.00	2,000.00	2,000.00
96.	Petty Kiosk Traders	4,000.00	6,000.00	8,000.00
97.	Pharmaceutical Chemists	4,000.00	6,000.00	8,000.00
98.	Photographers/Photo Developers	2,000.00	2,000.00	4,000.00
99.	Plank Sellers	3,000.00	3,000.00	3,000.00
100.	Plantain Barbeque (Bole)	2,000.00	2,000.00	2,000.00
101.	Plastics Rubbers	2,000.00	2,000.00	4,000.00
102.	Plumbing Material with Water Tanks	2,000.00	3,000.00	3,000.00
103.	Plumbing Materials (accessories)	2,000.00	3,000.00	5,000.00

104.	Pool Office	2,000.00	3,000.00	5,000.00
105.	Poultry feeds	3,000.00	4,000.00	5,000.00
106.	Poultry/Piggery	3,000.00	4,000.00	6,000.00
107.	Printer (With Modern Press)	3,000.00	4,000.00	6,000.00
108.	Printer (With Press)	2,000.00	3,000.00	4,000.00
109.	Printer (Without press)	2,000.00	4,000.00	6,000.00
110.	Private Radio Station	10,000.00	15,000.00	20,000.00
111.	Provision Stores	3,000.00	5,000.00	6,000.00
112.	Pure Water Producers	3,000.00	5,000.00	7,000.00
113.	Pure Water Distributors	3,000.00	5,000.00	6,000.00
114.	Recreational Centre	2,000.00	3,000.00	5,000.00
115.	Rentals (Canopies and Chairs)	2,000.00	3,000.00	5,000.00
116.	Restaurants (Fastfood)	10,000.00	25,000.00	40,000.00
117.	Restaurants (Buka)	4,000.00	6,000.00	18,000.00
118.	Re-wires and Battery Chargers	3,000.00	4,000.00	6,000.00
119.	Road Side Shoe Sellers	2,000.00	3,000.00	3,000.00
120.	Rugs and Carpets (car accessories)	2,000.00	2,000.00	4,000.00
121.	Rugs and Carpets (Home accessories)	2,000.00	3,000.00	4,000.00
122.	Saw Mill Operators	3,000.00	5,000.00	7,000.00
123.	Schools	10,000.00	10,000.00	10,000.00
124.	Sewing Machine Dealers			3,000.00

		2,000.00	2,000.00	
125.	Security Company	6,000.00	8,000.00	10,000.00
126.	Spare Part Dealer (Motor Vehicle)	2,000.00	3,000.00	4,000.00
127.	Spare Part Dealer (Tricycle)	3,000.00	4,000.00	5,000.00
128.	Spare Parts Dealers(Bicycle)	2,000.00	2,000.00	3,000.00
129.	Spray Painter	2,000.00	3,000.00	5,000.00
130.	Supermarkets	24,000.00	60,000.00	120,000.00
131.	Surveyor Office	6,000.00	8,000.00	10,000.00
132.	Tailors	2,000.00	3,000.00	4,000.00
133.	Telecommunication Masts			
134.	Timber Dealers	3,000.00	3,000.00	3,000.00
135.	Travelling Agency	3,000.00	4,000.00	5,000.00
136.	Tricycle Repairer	2,000.00	3,000.00	4,000.00
137.	Tyre Dealer (New)	3,000.00	4,000.00	5,000.00
138.	TyreDealer (Tokunbo)	3,000.00	4,000.00	5,000.00
139.	Utensils Sellers	2,000.00	3,000.00	4,000.00
140.	Video Clubs	1,000.00	2,000.00	3,000.00
141.	Vulcanizers	1,000.00	2,000.00	4,000.00
142.	Welders	2,000.00	3,000.00	5,000.00
143.	Wheel barrow license	500.00	500.00	500.00
144.	Wholesale (Food & Grocery)	2,000.00	3,000.00	5,000.00
145.	Yoghurt Sellers	1,000.00	2,000.00	3,000.00

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 RATE OF REGISTRATION OF BUSINESS PREMISES

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

19.	Building Materials (Tiles)	10,000.00	10,000.00	10,000.00
20.	Bureau-De-Change	10,000.00	10,000.00	10,000.00
21.	Bus	10,000.00	10,000.00	10,000.00
22.	Business Centre	10,000.00	10,000.00	10,000.00
23.	Car Dealers	10,000.00	10,000.00	10,000.00
24.	Car (fancy) Parts	10,000.00	10,000.00	10,000.00
25.	Car wash	10,000.00	10,000.00	10,000.00
26.	Carpentry workshop	10,000.00	10,000.00	10,000.00
27.	Casino Operators	10,000.00	10,000.00	10,000.00
28.	Casket makers	10,000.00	10,000.00	10,000.00
29.	Cement Dealers.	10,000.00	10,000.00	10,000.00
30.	Children wear.	10,000.00	10,000.00	10,000.00
31.	Chipping Dumps	10,000.00	10,000.00	10,000.00
32.	Churches	10,000.00	10,000.00	10,000.00
33.	Clergy/Pastoring	10,000.00	10,000.00	10,000.00
34.	Clothes seller (Bend down select)	10,000.00	10,000.00	10,000.00
35.	Clothing Materials	10,000.00	10,000.00	10,000.00
36.	Cold Room	10,000.00	10,000.00	10,000.00
37.	Club House	10,000.00	10,000.00	10,000.00
38.	Commercial Boats/Private (Jetty) Operational	10,000.00	10,000.00	10,000.00
39.	Construction Company	10,000.00	10,000.00	10,000.00
40.	Curtain & Interior Decoration	10,000.00	10,000.00	10,000.00
41.	Cyber Café Operator	10,000.00	10,000.00	10,000.00
42.	Dealers in Mattress/foams	10,000.00	10,000.00	10,000.00
43.	Dredging Company (Local)	10,000.00	10,000.00	10,000.00
44.	Dredging Company (Mechanized)	10,000.00	10,000.00	10,000.00
45.	Electrical Parts & Fittings	10,000.00	10,000.00	10,000.00
46.	Electricians	10,000.00	10,000.00	10,000.00
47.	Entrepreneurs	10,000.00	10,000.00	10,000.00
48.	Filling Stations	10,000.00	10,000.00	10,000.00
49.	Furniture Makers/Wooden carved Doors	10,000.00	10,000.00	10,000.00
50.	Furniture workshop	10,000.00	10,000.00	10,000.00
51.	Gas seller/refiller	10,000.00	10,000.00	10,000.00
52.	General Merchants & Distributors	10,000.00	10,000.00	10,000.00
53.	Generator Repairers	10,000.00	10,000.00	10,000.00
54.	Gift Shop	10,000.00	10,000.00	10,000.00
55.	Goldsmith	10,000.00	10,000.00	10,000.00
56.	Graphic Arts & Designs	10,000.00	10,000.00	10,000.00
57.	Grinding Mills	10,000.00	10,000.00	10,000.00
58.	Guest Houses	10,000.00	10,000.00	10,000.00
59.	Hair Dressing Salon	10,000.00	10,000.00	10,000.00
60.	Hair platters/braiding, fixing and weaving	10,000.00	10,000.00	10,000.00
61.	Hotels	10,000.00	10,000.00	10,000.00

62.	Horticulture/Florists	10,000.00	10,000.00	10,000.00
63.	Hospital and Clinics	10,000.00	10,000.00	10,000.00
64.	Hospital Equipments	10,000.00	10,000.00	10,000.00
65.	Land Speculators	10,000.00	10,000.00	10,000.00
66.	Laundries (Dry Cleaners)	10,000.00	10,000.00	10,000.00
67.	Law Firms	10,000.00	10,000.00	10,000.00
68.	Leather Carpets (Linoleum)	10,000.00	10,000.00	10,000.00
69.	Leaguings Company	10,000.00	10,000.00	10,000.00
70.	Liquor store	10,000.00	10,000.00	10,000.00
71.	Manufactures: Coolers, Aluminum	10,000.00	10,000.00	10,000.00
72.	Markets	10,000.00	10,000.00	10,000.00
73.	Match viewing/Video viewing centre	10,000.00	10,000.00	10,000.00
74.	Maternity Owners	10,000.00	10,000.00	10,000.00
75.	Mechanics (Automobile)	10,000.00	10,000.00	10,000.00
76.	Mechanized Farms	10,000.00	10,000.00	10,000.00
77.	Medical Laboratory	10,000.00	10,000.00	10,000.00
78.	Medicine Store Patent	10,000.00	10,000.00	10,000.00
79.	Mobile Phone Commercial calls	10,000.00	10,000.00	10,000.00
80.	Mobile Phone Dealers	10,000.00	10,000.00	10,000.00
81.	Mobile Phone Distributors	10,000.00	10,000.00	10,000.00
82.	Motor Cycle Dealers	10,000.00	10,000.00	10,000.00
83.	Motor Cycle Mechanic	10,000.00	10,000.00	10,000.00
84.	Motor Vehicle Mechanics	10,000.00	10,000.00	10,000.00
85.	Motor/Cooking Gas Refillers	10,000.00	10,000.00	10,000.00
86.	Movie/CD Vendors	10,000.00	10,000.00	10,000.00
87.	Music Equipment store	10,000.00	10,000.00	10,000.00
88.	Multinational Company	10,000.00	10,000.00	10,000.00
89.	Newspaper Vendors	10,000.00	10,000.00	10,000.00
90.	Opticians	10,000.00	10,000.00	10,000.00
91.	Oil Servicing Company	10,000.00	10,000.00	10,000.00
92.	Paints Dealers	10,000.00	10,000.00	10,000.00
93.	Parks	10,000.00	10,000.00	10,000.00
94.	Palm Oil Millers	10,000.00	10,000.00	10,000.00
95.	Panel Beaters (automobile)	10,000.00	10,000.00	10,000.00
96.	Petroleum Products (Kerosene)	10,000.00	10,000.00	10,000.00
97.	Petty Kiosk Traders	10,000.00	10,000.00	10,000.00
98.	Pharmaceutical Chemists	10,000.00	10,000.00	10,000.00
99.	Photographers/Photo Developers	10,000.00	10,000.00	10,000.00
100.	Plank Sellers	10,000.00	10,000.00	10,000.00
101.	Plantain Barbeque (Bole)	10,000.00	10,000.00	10,000.00
102.	Plastics Rubbers	10,000.00	10,000.00	10,000.00
103.	Plumbing Material with Water Tanks	10,000.00	10,000.00	10,000.00
104.	Plumbing Materials (accessories)	10,000.00	10,000.00	10,000.00

105.	Pool Office	10,000.00	10,000.00	10,000.00
106.	Poultry feeds	10,000.00	10,000.00	10,000.00
107.	Poultry/Piggery	10,000.00	10,000.00	10,000.00
108.	Printer (With Modern Press)	10,000.00	10,000.00	10,000.00
109.	Printer (With Press)	10,000.00	10,000.00	10,000.00
110.	Printer (Without press)	10,000.00	10,000.00	10,000.00
111.	Private Radio Station	10,000.00	10,000.00	10,000.00
112.	Provision Stores	10,000.00	10,000.00	10,000.00
113.	Pure Water Producers	10,000.00	10,000.00	10,000.00
114.	Pure Water Distributors	10,000.00	10,000.00	10,000.00
115.	Recreational Centre	10,000.00	10,000.00	10,000.00
116.	Rentals (Canopies and Chairs)	10,000.00	10,000.00	10,000.00
117.	Restaurants (Fast food)	10,000.00	10,000.00	10,000.00
118.	Restaurants (Buka)	10,000.00	10,000.00	10,000.00
119.	Re-wires and Battery Chargers	10,000.00	10,000.00	10,000.00
120.	Road Side Shoe Sellers	10,000.00	10,000.00	10,000.00
121.	Rugs and Carpets (car accessories)	10,000.00	10,000.00	10,000.00
122.	Rugs and Carpets (Home accessories)	10,000.00	10,000.00	10,000.00
123.	Saw Mill Operators	10,000.00	10,000.00	10,000.00
124.	Schools	10,000.00	10,000.00	10,000.00
125.	Sewing Machine Dealers	10,000.00	10,000.00	10,000.00
126.	Security Company	10,000.00	10,000.00	10,000.00
127.	Spare Part Dealer (Motor Vehicle)	10,000.00	10,000.00	10,000.00
128.	Spare Part Dealer (Tricycle)	10,000.00	10,000.00	10,000.00
129.	Spare Parts Dealers(Bicycle)	10,000.00	10,000.00	10,000.00
130.	Spray Painter	10,000.00	10,000.00	10,000.00
131.	Supermarkets	10,000.00	10,000.00	10,000.00
132.	Surveyor Office	10,000.00	10,000.00	10,000.00
133.	Tailors	10,000.00	10,000.00	10,000.00
134.	Telecommunication Masts	10,000.00	10,000.00	10,000.00
135.	Timber Dealers	10,000.00	10,000.00	10,000.00
136.	Travelling Agency	10,000.00	10,000.00	10,000.00
137.	Tricycle Repairer	10,000.00	10,000.00	10,000.00
138.	Tyre Dealer (New)	10,000.00	10,000.00	10,000.00
139.	Tyre Dealer (Tokunbo)	10,000.00	10,000.00	10,000.00
140.	Utensils Sellers	10,000.00	10,000.00	10,000.00
141.	Video Clubs	10,000.00	10,000.00	10,000.00
142.	Vulcanizers	10,000.00	10,000.00	10,000.00
143.	Welders	10,000.00	10,000.00	10,000.00
144.	Wheel barrow license	10,000.00	10,000.00	10,000.00
145.	Wholesale (Food & Grocery)			
146.	Yoghurt Sellers	10,000.00	10,000.00	10,000.00

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, 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 ANNUAL RATE	MEDIUM ANNUAL RATE	STANDARD ANNUAL RATE
1	Adult Wears –Boutique	3,000.00	3,000.00	3,000.00
2	Agro Allied Products	3,000.00	3,000.00	3,000.00
3	Aluminum Doors & Windows	3,000.00	3,000.00	3,000.00
4	Aluminum Framers & Fabricators (Alumaco)	3,000.00	3,000.00	3,000.00
5	Accountancy Office	3,000.00	3,000.00	3,000.00
	Architects	3,000.00	3,000.00	3,000.00
5	Bakeries with confectionaries	3,000.00	3,000.00	3,000.00
6	Bakeries with Electric Oven	3,000.00	3,000.00	3,000.00
3	Bakeries with Mud Oven	3,000.00	3,000.00	3,000.00
8	Barbing Salon	3,000.00	3,000.00	3,000.00
9	Bars	3,000.00	3,000.00	3,000.00
10	Bench Mills	3,000.00	3,000.00	3,000.00
11	Block Operators (Block Moulding)	3,000.00	3,000.00	3,000.00
12	Bookshop/Stationery Stores	3,000.00	3,000.00	3,000.00
13	Building Materials	3,000.00	3,000.00	3,000.00
14	Building Materials (Rods)	3,000.00	3,000.00	3,000.00
15	Building Permit (Application Fee)	3,000.00	3,000.00	3,000.00
16	Building Materials (Tiles)	3,000.00	3,000.00	3,000.00

17	Bureau-De-Charge	3,000.00	3,000.00	3,000.00
18	Business Centre	3,000.00	3,000.00	3,000.00
19	Car Dealers3	3,000.00	3,000.00	3,000.00
20	Car (fancy) Parts	3,000.00	3,000.00	3,000.00
21	Car wash	3,000.00	3,000.00	3,000.00
22	Carpentry workshop	3,000.00	3,000.00	3,000.00
23	Casino Operators	3,000.00	3,000.00	3,000.00
24	Casket makers	3,000.00	3,000.00	3,000.00
25	Cement Dealers.	3,000.00	3,000.00	3,000.00
26	Children wear.	3,000.00	3,000.00	3,000.00
27	Clergy/Pastoring	3,000.00	3,000.00	3,000.00
28	Clothes seller (Bend down select)	3,000.00	3,000.00	3,000.00
29	Clothing Materials	3,000.00	3,000.00	3,000.00
30	Cold Room	3,000.00	3,000.00	3,000.00
31	Commercial Boats/Private (Jetty) Operational	3,000.00	3,000.00	3,000.00
32	Commercial Boats (Transport)	3,000.00	3,000.00	3,000.00
33	Curtain &Interior Decoration	3,000.00	3,000.00	3,000.00
34	Cyber Café Operator	3,000.00	3,000.00	3,000.00
35	Dealers in Mattress/foams	3,000.00	3,000.00	3,000.00
36	Dredging Company (Local)	3,000.00	3,000.00	3,000.00
37	Dredging Company (Mechanized)	3,000.00	3,000.00	3,000.00
38	Electrical Parts \$ Fittings	3,000.00	3,000.00	3,000.00
39	Electricians	3,000.00	3,000.00	3,000.00
40	Entrepreneurs	3,000.00	3,000.00	3,000.00
41	Filling Station	3,000.00	3,000.00	3,000.00
42	Furniture Makers/Wooden carved Doors	3,000.00	3,000.00	3,000.00
43	Furniture workshop	3,000.00	3,000.00	3,000.00
44	Gas seller/refiller	3,000.00	3,000.00	3,000.00
45	General Merchants & Distributors	3,000.00	3,000.00	3,000.00
46	Generator Repairers	3,000.00	3,000.00	3,000.00
47	Gift Shop	3,000.00	3,000.00	3,000.00
48	Goldsmith	3,000.00	3,000.00	3,000.00
49	Graphic Arts & Designs	3,000.00	3,000.00	3,000.00
50	Grinding Mills	3,000.00	3,000.00	3,000.00
51	Guest Houses	3,000.00	3,000.00	3,000.00
52	Hair Dressing Salon	3,000.00	3,000.00	3,000.00
53	Hair platters/braiding, fixing and weaving	3,000.00	3,000.00	3,000.00
54	Horticulture/Florists	3,000.00	3,000.00	3,000.00
55	Hospital Equipments	3,000.00	3,000.00	3,000.00
56	Hotels	3,000.00	3,000.00	3,000.00
57	Land Speculators	3,000.00	3,000.00	3,000.00
58	Laundries (Dry Cleaners)	3,000.00	3,000.00	3,000.00
59	Leather Carpets (Linoleum)	3,000.00	3,000.00	3,000.00

60	Liquor store	3,000.00	3,000.00	3,000.00
61	Manufactures: Coolers, Aluminum	3,000.00	3,000.00	3,000.00
62	Markets	3,000.00	3,000.00	3,000.00
63	Match viewing/Video viewing centre	3,000.00	3,000.00	3,000.00
64	Maternity Owners	3,000.00	3,000.00	3,000.00
65	Mechanics (Automobile)	3,000.00	3,000.00	3,000.00
66	Mechanized Farms	3,000.00	3,000.00	3,000.00
67	Medical Laboratory	3,000.00	3,000.00	3,000.00
68	Medicine Store Patent	3,000.00	3,000.00	3,000.00
69	Mobile Phone Commercial calls	3,000.00	3,000.00	3,000.00
70	Mobile Phone Dealers	3,000.00	3,000.00	3,000.00
71	Mobile Phone Distributors	3,000.00	3,000.00	3,000.00
72	Motor Cycle Dealers	3,000.00	3,000.00	3,000.00
73	Motor Cycle Mechanic	3,000.00	3,000.00	3,000.00
74	Motor Vehicle Mechanics	3,000.00	3,000.00	3,000.00
75	Motor/Cooking Gas Refillers	3,000.00	3,000.00	3,000.00
76	Movie/CD Vendors	3,000.00	3,000.00	3,000.00
77	Music Equipment store	3,000.00	3,000.00	3,000.00
78	Newspaper Vendors	3,000.00	3,000.00	3,000.00
79	Opticians	3,000.00	3,000.00	3,000.00
80	Paints Dealers	3,000.00	3,000.00	3,000.00
81	Parks	3,000.00	3,000.00	3,000.00
82	Palm Oil Millers	3,000.00	3,000.00	3,000.00
83	Panel Beaters (automobile)	3,000.00	3,000.00	3,000.00
84	Petroleum Products (Kerosene)	3,000.00	3,000.00	3,000.00
85	Petty Kiosk Traders	3,000.00	3,000.00	3,000.00
86	Pharmaceutical Chemists	3,000.00	3,000.00	3,000.00
87	Photographers/Photo Developers	3,000.00	3,000.00	3,000.00
88	Plank Sellers	3,000.00	3,000.00	3,000.00
89	Plantain Barbeque (Bole)	3,000.00	3,000.00	3,000.00
90	Plastics Rubbers	3,000.00	3,000.00	3,000.00
91	Plumbing Material with Water Tanks	3,000.00	3,000.00	3,000.00
92	Plumbing Materials (accessories)	3,000.00	3,000.00	3,000.00
93	Pool Office	3,000.00	3,000.00	3,000.00
94	Poultry feeds	3,000.00	3,000.00	3,000.00
95	Poultry/Piggery	3,000.00	3,000.00	3,000.00
96	Printer (With Modern Press)	3,000.00	3,000.00	3,000.00
97	Printer (With Press)	3,000.00	3,000.00	3,000.00
98	Printer (Without press)	3,000.00	3,000.00	3,000.00
99	Provision Stores	3,000.00	3,000.00	3,000.00
100	Pure Water Producers	3,000.00	3,000.00	3,000.00
101	Pure Water Distributors	3,000.00	3,000.00	3,000.00
102	Recreational Centre	3,000.00	3,000.00	3,000.00

103	Rentals (Canopies and Chairs)	3,000.00	3,000.00	3,000.00
104	Restaurants (Buka)	3,000.00	3,000.00	3,000.00
105	Re-wires and Battery Chargers	3,000.00	3,000.00	3,000.00
106	Road Side Shoe Sellers	3,000.00	3,000.00	3,000.00
107	Rugs and Carpets (car accessories)	3,000.00	3,000.00	3,000.00
108	Rugs and Carpets (Home accessories)	3,000.00	3,000.00	3,000.00
109	Saw Mill Operators	3,000.00	3,000.00	3,000.00
110	Sewing Machine Dealers	3,000.00	3,000.00	3,000.00
111	Spare Part Dealer (Motor Vehicle)	3,000.00	3,000.00	3,000.00
112	Spare Part Dealer (Tricycle)	3,000.00	3,000.00	3,000.00
113	Spare Parts Dealers(Bicycle)	3,000.00	3,000.00	3,000.00
114	Spray Painter	3,000.00	3,000.00	3,000.00
115	Supermarkets	3,000.00	3,000.00	3,000.00
116	Tailors	3,000.00	3,000.00	3,000.00
117	Timber Dealers	3,000.00	3,000.00	3,000.00
118	Travelling Agency	3,000.00	3,000.00	3,000.00
119	Tricycle Repairer	3,000.00	3,000.00	3,000.00
120	Tyre Dealer (New)	3,000.00	3,000.00	3,000.00
121	Tyre Dealer (Tokunbo)	3,000.00	3,000.00	3,000.00
122	Utensils Sellers	3,000.00	3,000.00	3,000.00
123	Video Clubs	3,000.00	3,000.00	3,000.00
124	Vulcanizers	3,000.00	3,000.00	3,000.00
125	Welders	3,000.00	3,000.00	3,000.00
126	Wheel barrow license	3,000.00	3,000.00	3,000.00
127	Wholesale (Food & Grocery)	3,000.00	3,000.00	3,000.00
128	Yoghurt Sellers	3,000.00	3,000.00	3,000.00

Made at Yenagoa this day of 2020.

Name/Signature.....
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, 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
1.	Adult Wears –Boutique	2,000.00	2,000.00	2,000.00
2.	Agro Allied Products	2,000.00	2,000.00	2,000.00
3.	Aluminum Doors & Windows	2,000.00	2,000.00	2,000.00
4.	Aluminum Framers & Fabricators (Alumaco)	2,000.00	2,000.00	2,000.00
5.	Accountancy Office	2,000.00	2,000.00	2,000.00
6.	Architects	2,000.00	2,000.00	2,000.00
7.	Bakeries with confectionaries	2,000.00	2,000.00	2,000.00
8.	Bakeries with Electric Oven	2,000.00	2,000.00	2,000.00
9.	Bakeries with Mud Oven	2,000.00	2,000.00	2,000.00
10.	Banks	2,000.00	2,000.00	2,000.00
11.	Barbing Salon	2,000.00	2,000.00	2,000.00
12.	Bars	2,000.00	2,000.00	2,000.00
13.	Bench Mills	2,000.00	2,000.00	2,000.00
14.	Block Operators (Block Moulding)	2,000.00	2,000.00	2,000.00
15.	Bookshop/Stationery Stores	2,000.00	2,000.00	2,000.00
16.	Building Materials	2,000.00	2,000.00	2,000.00
17.	Building Materials (Rods)	2,000.00	2,000.00	2,000.00
18.	Building Permit (Application Fee)	2,000.00	2,000.00	2,000.00
19.	Building Materials (Tiles)	2,000.00	2,000.00	2,000.00
20.	Bureau-De-Change	2,000.00	2,000.00	2,000.00
21.	Bus	2,000.00	2,000.00	2,000.00
22.	Business Centre	2,000.00	2,000.00	2,000.00
23.	Car Dealers	2,000.00	2,000.00	2,000.00
24.	Car (fancy) Parts	2,000.00	2,000.00	2,000.00
25.	Car wash	2,000.00	2,000.00	2,000.00
26.	Carpentry workshop	2,000.00	2,000.00	2,000.00
27.	Casino Operators	2,000.00	2,000.00	2,000.00

28.	Casket makers	2,000.00	2,000.00	2,000.00
29.	Cement Dealers.	2,000.00	2,000.00	2,000.00
30.	Children wear.	2,000.00	2,000.00	2,000.00
31.	Chipping Dumps	2,000.00	2,000.00	2,000.00
32.	Churches	2,000.00	2,000.00	2,000.00
33.	Clergy/Pastoring	2,000.00	2,000.00	2,000.00
34.	Clothes seller (Bend down select)	2,000.00	2,000.00	2,000.00
35.	Clothing Materials	2,000.00	2,000.00	2,000.00
36.	Cold Room	2,000.00	2,000.00	2,000.00
37.	Club House	2,000.00	2,000.00	2,000.00
38.	Commercial Boats/Private (Jetty) Operational	2,000.00	2,000.00	2,000.00
39.	Commercial Boats (Transport)	2,000.00	2,000.00	2,000.00
40.	Construction Company	2,000.00	2,000.00	2,000.00
41.	Curtain & Interior Decoration	2,000.00	2,000.00	2,000.00
42.	Cyber Café Operator	2,000.00	2,000.00	2,000.00
43.	Dealers in Mattress/foams	2,000.00	2,000.00	2,000.00
44.	Dredging Company (Local)	2,000.00	2,000.00	2,000.00
45.	Dredging Company (Mechanized)	2,000.00	2,000.00	2,000.00
46.	Electrical Parts & Fittings	2,000.00	2,000.00	2,000.00
47.	Electricians	2,000.00	2,000.00	2,000.00
48.	Entrepreneurs	2,000.00	2,000.00	2,000.00
49.	Filling Station	2,000.00	2,000.00	2,000.00
50.	Furniture Makers/Wooden carved Doors	2,000.00	2,000.00	2,000.00
51.	Furniture workshop	2,000.00	2,000.00	2,000.00
52.	Gas seller/refiller	2,000.00	2,000.00	2,000.00
53.	General Merchants & Distributors	2,000.00	2,000.00	2,000.00
54.	Generator Repairers	2,000.00	2,000.00	2,000.00
55.	Gift Shop	2,000.00	2,000.00	2,000.00
56.	Goldsmith	2,000.00	2,000.00	2,000.00
57.	Graphic Arts & Designs	2,000.00	2,000.00	2,000.00
58.	Grinding Mills	2,000.00	2,000.00	2,000.00
59.	Guest Houses	2,000.00	2,000.00	2,000.00
60.	Hair Dressing Salon	2,000.00	2,000.00	2,000.00
61.	Hair platters/braiding, fixing and weaving	2,000.00	2,000.00	2,000.00
62.	Horticulture/Florists	2,000.00	2,000.00	2,000.00
63.	Hospitals and Clinics	2,000.00	2,000.00	2,000.00
64.	Hospital Equipments	2,000.00	2,000.00	2,000.00
65.	Hotels	2,000.00	2,000.00	2,000.00
66.	Land Speculators	2,000.00	2,000.00	2,000.00
67.	Laundries (Dry Cleaners)	2,000.00	2,000.00	2,000.00
68.	Law Firms	2,000.00	2,000.00	2,000.00
69.	Leather Carpets (Linoleum)	2,000.00	2,000.00	2,000.00
70.	Leasing Company	2,000.00	2,000.00	2,000.00

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

114.	Pure Water Producers	2,000.00	2,000.00	2,000.00
115.	Pure Water Distributors	2,000.00	2,000.00	2,000.00
116.	Recreational Centre	2,000.00	2,000.00	2,000.00
117.	Rentals (Canopies and Chairs)	2,000.00	2,000.00	2,000.00
118.	Restaurants (Fast Food)	2,000.00	2,000.00	2,000.00
119.	Restaurants (Buka)	2,000.00	2,000.00	2,000.00
120.	Re-wires and Battery Chargers	2,000.00	2,000.00	2,000.00
121.	Road Side Shoe Sellers	2,000.00	2,000.00	2,000.00
122.	Rugs and Carpets (car accessories)	2,000.00	2,000.00	2,000.00
123.	Rugs and Carpets (Home accessories)	2,000.00	2,000.00	2,000.00
124.	Saw Mill Operators	2,000.00	2,000.00	2,000.00
125.	Schools	2,000.00	2,000.00	2,000.00
126.	Sewing Machine Dealers	2,000.00	2,000.00	2,000.00
127.	Security Company	2,000.00	2,000.00	2,000.00
128.	Spare Part Dealer (Motor Vehicle)	2,000.00	2,000.00	2,000.00
129.	Spare Part Dealer (Tricycle)	2,000.00	2,000.00	2,000.00
130.	Spare Parts Dealers(Bicycle)	2,000.00	2,000.00	2,000.00
131.	Spray Painter	2,000.00	2,000.00	2,000.00
132.	Supermarkets	2,000.00	2,000.00	2,000.00
133.	Surveyor Office	2,000.00	2,000.00	2,000.00
134.	Tailors	2,000.00	2,000.00	2,000.00
135.	Telecommunication Masts	2,000.00	2,000.00	2,000.00
136.	Timber Dealers	2,000.00	2,000.00	2,000.00
137.	Travelling Agency	2,000.00	2,000.00	2,000.00
138.	Tricycle Repairer	2,000.00	2,000.00	2,000.00
139.	Tyre Dealer (New)	2,000.00	2,000.00	2,000.00
140.	Tyre Dealer (Tokunbo)	2,000.00	2,000.00	2,000.00
141.	Utensils Sellers	2,000.00	2,000.00	2,000.00
142.	Video Clubs	2,000.00	2,000.00	2,000.00
143.	Vulcanizers	2,000.00	2,000.00	2,000.00
144.	Welders	2,000.00	2,000.00	2,000.00
145.	Wheel barrow license	2,000.00	2,000.00	2,000.00
146.	Wholesale (Food & Grocery)	2,000.00	2,000.00	2,000.00
147.	Yoghurt Sellers	2,000.00	2,000.00	2,000.00

Made at Yenagoa this day of 2020

Name/Signature:.....
Hon. Commissioner for Environment

ANNUAL RATE OF OPERATIONAL PERMIT OF BUSINESS PREMISES

- **Fourth Schedule, 1999 Constitution**

ANNUAL RATE OF OPERATIONAL PERMIT OF BUSINESS PREMISES				
S/N	BUSINESS NATURE	SMALL ANNUAL RATE	MEDIUM ANNUAL RATE	STANDARD ANNUAL RATE
1.	Adult Wears –Botique	3,000.00	4,000.00	5,000.00
2.	Agro Allied Products	3,000.00	4,000.00	5,000.00
3.	Aluminium Doors & Windows	3,000.00	4,000.00	5,000.00
4.	Aluminium Framers & Fabricators (Alumaco)	3,000.00	4,000.00	5,000.00
5.	Accountancy Office	3,000.00	4,000.00	5,000.00
6.	Architects	3,000.00	4,000.00	5,000.00
7.	Bakeries with confectionaries	3,000.00	4,000.00	5,000.00
8.	Bakeries with Electric Oven	3,000.00	4,000.00	5,000.00
9.	Bakeries with Mud Oven	3,000.00	4,000.00	5,000.00
10.	Banks	3,000.00	4,000.00	5,000.00
11.	Barbing Salon	3,000.00	4,000.00	5,000.00
12.	Bars	3,000.00	4,000.00	5,000.00
13.	Bench Mills	3,000.00	4,000.00	5,000.00
14.	Block Operators (Block Moulding)	3,000.00	4,000.00	5,000.00
15.	Bookshop/Stationery Stores	3,000.00	4,000.00	5,000.00
16.	Building Materials	3,000.00	4,000.00	5,000.00
17.	Building Materials (Rods)	3,000.00	4,000.00	5,000.00
18.	Building Permit (Application Fee)	3,000.00	4,000.00	5,000.00
19.	Building Materials (Tiles)	3,000.00	4,000.00	5,000.00
20.	Bureau-De-Charge	3,000.00	4,000.00	5,000.00
21.	Bus	3,000.00	4,000.00	5,000.00
22.	Business Centre	3,000.00	4,000.00	5,000.00
23.	Car Dealers	3,000.00	4,000.00	5,000.00
24.	Car (fancy) Parts	3,000.00	4,000.00	5,000.00
25.	Car wash	3,000.00	4,000.00	5,000.00
26.	Carpentry workshop	3,000.00	4,000.00	5,000.00
27.	Casino Operators	3,000.00	4,000.00	5,000.00
28.	Casket makers	3,000.00	4,000.00	5,000.00
29.	Cement Dealers.	3,000.00	4,000.00	5,000.00
30.	Children wear.	3,000.00	4,000.00	5,000.00
31.	Chipping Dumps	3,000.00	4,000.00	5,000.00
32.	Clergy/Pastoring	3,000.00	4,000.00	5,000.00
33.	Churches			
34.	Clothes seller (Bend down select)	3,000.00	4,000.00	5,000.00
35.	Clothing Materials	3,000.00	4,000.00	5,000.00
36.	Cold Room	3,000.00	4,000.00	5,000.00
37.	Club House	3,000.00	4,000.00	5,000.00
38.	Commercial Boats/Private (Jetty) Operational	3,000.00	4,000.00	5,000.00

39.	Commercial Boats (Transport)	3,000.00	4,000.00	5,000.00
40.	Construction Company	3,000.00	4,000.00	5,000.00
41.	Curtain & Interior Decoration	3,000.00	4,000.00	5,000.00
42.	Cyber Café Operator	3,000.00	4,000.00	5,000.00
43.	Dealers in Mattress/foams	3,000.00	4,000.00	5,000.00
44.	Dredging Company (Local)	3,000.00	4,000.00	5,000.00
45.	Dredging Company (Mechanized)	3,000.00	4,000.00	5,000.00
46.	Electrical Parts & Fittings	3,000.00	4,000.00	5,000.00
47.	Electricians	3,000.00	4,000.00	5,000.00
48.	Entrepreneurs	3,000.00	4,000.00	5,000.00
49.	Filling Station	5,000.00	7,000.00	10,000.00
50.	Furniture Makers/Wooden carved Doors	3,000.00	4,000.00	5,000.00
51.	Furniture workshop	3,000.00	4,000.00	5,000.00
52.	Gas seller/refiller	3,000.00	4,000.00	5,000.00
53.	General Merchants & Distributors	3,000.00	4,000.00	5,000.00
54.	Generator Repairers	3,000.00	4,000.00	5,000.00
55.	Gift Shop	3,000.00	4,000.00	5,000.00
56.	Goldsmith	3,000.00	4,000.00	5,000.00
57.	Graphic Arts & Designs	3,000.00	4,000.00	5,000.00
58.	Grinding Mills	3,000.00	4,000.00	5,000.00
59.	Guest Houses	3,000.00	4,000.00	5,000.00
60.	Hair Dressing Salon	3,000.00	4,000.00	5,000.00
61.	Hair platters/braiding, fixing and waving	3,000.00	4,000.00	5,000.00
62.	Horticulture/Florists	3,000.00	4,000.00	5,000.00
63.	Hospitals and Clinics	3,000.00	4,000.00	5,000.00
64.	Hospital Equipments	3,000.00	4,000.00	5,000.00
65.	Hotels	3,000.00	4,000.00	5,000.00
66.	Land Speculators	3,000.00	4,000.00	5,000.00
67.	Laundries (Dry Cleaners)	3,000.00	4,000.00	5,000.00
68.	Law Firms	3,000.00	4,000.00	5,000.00
69.	Leather Carpets (Linoleum)	3,000.00	4,000.00	5,000.00
70.	Leasing Company	3,000.00	4,000.00	5,000.00
71.	Liquor store	3,000.00	4,000.00	5,000.00
72.	Market	5,000.00	5,000.00	5,000.00
73.	Manufactures: Coolers, Aluminum	3,000.00	4,000.00	5,000.00
74.	Match viewing/Video viewing centre	3,000.00	4,000.00	5,000.00
75.	Maternity Owners	3,000.00	4,000.00	5,000.00
76.	Mechanics (Automobile)	3,000.00	4,000.00	5,000.00
77.	Mechanized Farms	3,000.00	4,000.00	5,000.00
78.	Medical Laboratory	3,000.00	4,000.00	5,000.00
79.	Medicine Store Patent	3,000.00	4,000.00	5,000.00
80.	Mobile Phone Commercial calls	3,000.00	4,000.00	5,000.00
81.	Mobile Phone Dealers	3,000.00	4,000.00	5,000.00

82.	Mobile Phone Distributors	3,000.00	4,000.00	5,000.00
83.	Motor Cycle Dealers	3,000.00	4,000.00	5,000.00
84.	Motor Cycle Mechanic	3,000.00	4,000.00	5,000.00
85.	Motor Vehicle Mechanics	3,000.00	4,000.00	5,000.00
86.	Motor/Cooking Gas Refillers	3,000.00	4,000.00	5,000.00
87.	Movie/CD Vendors	3,000.00	4,000.00	5,000.00
88.	Music Equipment store	3,000.00	4,000.00	5,000.00
89.	Multinational Company	3,000.00	4,000.00	5,000.00
90.	Newspaper Vendors	3,000.00	4,000.00	5,000.00
91.	Opticians	3,000.00	4,000.00	5,000.00
92.	Oil Servicing	3,000.00	4,000.00	5,000.00
93.	Paints Dealers	3,000.00	4,000.00	5,000.00
94.	Parks	5,000.00	7,000.00	10,000.00
95.	Palm Oil Millers	3,000.00	4,000.00	5,000.00
96.	Panel Beaters (automobile)	3,000.00	4,000.00	5,000.00
97.	Petroleum Products (Kerosene)	3,000.00	4,000.00	5,000.00
98.	Petty Kiosk Traders	3,000.00	4,000.00	5,000.00
99.	Pharmaceutical Chemists	3,000.00	4,000.00	5,000.00
100.	Photographers/Photo Developers	3,000.00	4,000.00	5,000.00
101.	Plank Sellers	3,000.00	4,000.00	5,000.00
102.	Plantain Barbeque (Bole)	3,000.00	4,000.00	5,000.00
103.	Plastics Rubbers	3,000.00	4,000.00	5,000.00
104.	Plumbing Material with Water Tanks	3,000.00	4,000.00	5,000.00
105.	Plumbing Materials (accessories)	3,000.00	4,000.00	5,000.00
106.	Pool Office	3,000.00	4,000.00	5,000.00
107.	Poultry feeds	3,000.00	4,000.00	5,000.00
108.	Poultry/Piggery	3,000.00	4,000.00	5,000.00
109.	Printer (With Modern Press)	3,000.00	4,000.00	5,000.00
110.	Printer (With Press)	3,000.00	4,000.00	5,000.00
111.	Printer (Without press)	3,000.00	4,000.00	5,000.00
112.	Private Radio Station	3,000.00	4,000.00	5,000.00
113.	Provision Stores	3,000.00	4,000.00	5,000.00
114.	Pure Water Producers	3,000.00	4,000.00	5,000.00
115.	PureWater Distributors	3,000.00	4,000.00	5,000.00
116.	Recreational Centre	3,000.00	4,000.00	5,000.00
117.	Rentals (Canopies and Chairs)	3,000.00	4,000.00	5,000.00
118.	Restaurants (Fast Food)	3,000.00	4,000.00	5,000.00
119.	Restaurants (Buka)	3,000.00	4,000.00	5,000.00
120.	Re-wires and Battery Chargers	3,000.00	4,000.00	5,000.00
121.	Road Side Shoe Sellers	3,000.00	4,000.00	5,000.00
122.	Rugs and Carpets (car accessories)	3,000.00	4,000.00	5,000.00
123.	Rugs and Carpets (Home accessories)	3,000.00	4,000.00	5,000.00
124.	Saw Mill Operators	3,000.00	4,000.00	5,000.00

125.	Schools	3,000.00	4,000.00	5,000.00
126.	Sewing Machine Dealers	3,000.00	4,000.00	5,000.00
127.	Security Company	3,000.00	4,000.00	5,000.00
128.	Spare Part Dealer (Motor Vehicle)	3,000.00	4,000.00	5,000.00
129.	Spare Part Dealer (Tricycle)	3,000.00	4,000.00	5,000.00
130.	Spare Parts Dealers(Bicycle)	3,000.00	4,000.00	5,000.00
131.	Spray Painter	3,000.00	4,000.00	5,000.00
132.	Supermarkets	3,000.00	4,000.00	5,000.00
133.	Surveyor Office	3,000.00	4,000.00	5,000.00
134.	Tailors	3,000.00	4,000.00	5,000.00
135.	Telecommunication Masts			450,000.00
136.	Timber Dealers	3,000.00	4,000.00	5,000.00
137.	Travelling Agency	3,000.00	4,000.00	5,000.00
138.	Tricycle Repairer	3,000.00	4,000.00	5,000.00
139.	Tyre Dealer (New)	3,000.00	4,000.00	5,000.00
140.	Tyre Dealer (Tokunbo)	3,000.00	4,000.00	5,000.00
141.	Utensils Sellers	3,000.00	4,000.00	5,000.00
142.	Video Clubs	3,000.00	4,000.00	5,000.00
143.	Vulcanizers	3,000.00	4,000.00	5,000.00
144.	Welders	3,000.00	4,000.00	5,000.00
145.	Wheel barrow license	22,000.00	22,000.00	22,000.00
146.	Wholesale (Food & Grocery)	3,000.00	4,000.00	5,000.00
147.	Yoghurt Sellers	3,000.00	4,000.00	5,000.00

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,, CHAIRMAN BOARD OF INTERNAL REVENUE, BAYELSA STATE HEREBY MAKE THE FOLLOWING ORDERS IN RESPECT OF PAYE TAX:

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012										
S/N	BUSINESS NATURE	REVIEWED 2018	SMALL	REVIEWED 2018	MEDIUM		REVIEWED 2018 STANDARD			
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	REMARK
1	Adult Wears -Botique	2,400.00	1,987.50	3,000.00		2,112.50	3,600.00		2,387.50	
2	Agro Allied Products	2,400.00	1,800.00	3,000.00		2,112.50	3,600.00		2,637.50	
3	Aluminium Doors & Windows	2,400.00	2,387.50	3,000.00		2,637.50	3,600.00		3,570.00	
4	Bakeries with confectionaries	2,400.00	2,887.50	3,000.00			3,600.00		13,370.00	
5	Bakeries with Electric Oven	2,400.00	2,112.50	3,000.00		2,887.50	3,600.00		6,370.00	
6	Bakeries with Mud Oven	2,400.00	2,112.50	3,000.00		2,637.50	3,600.00		2,887.50	
7	Barbing Dalon	2,400.00	1,195.83	3,000.00		1,445.83	3,600.00		1,612.50	
8	Bench Mills	2,400.00	2,112.50	3,000.00		2,387.50	3,600.00		2,637.50	
9	Block Making Industries	2,400.00	2,887.50	3,000.00		6,370.00	3,600.00		9,170.00	
10	Bookshop/Stationery Stores	2,400.00	1,800.00	3,000.00		2,112.50	3,600.00		2,637.50	
11	Building Materials	2,400.00	2,437.50	3,000.00		2,887.50	3,600.00		10,570.00	
12	Buro-De-Charge	2,400.00	11,970.00	3,000.00		16,170.00	3,600.00		42,010.00	
13	Business Centre	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		1,800.00	
14	Car (fancy) Parts	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		1,800.00	
15	Car wash	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		1,800.00	
16	Casino Operators	2,400.00	28,810.00	3,000.00		82,650.00	3,600.00		136,650.00	
17	Cement Dealers.	2,400.00	2,887.50	3,000.00		7,210.00	3,600.00		14,770.00	
18	Children wear.	2,400.00	2,112.50	3,000.00		2,387.50	3,600.00		2,637.50	
19	Clergy/Pastoring	2,400.00	2,637.50	3,000.00		3,570.00	3,600.00		6,370.00	
20	Clothing Materials	2,400.00	2,112.50	3,000.00		2,637.50	3,600.00		2,887.50	
21	Cold Room	2,400.00	2,112.50	3,000.00		2,637.50	3,600.00		2,887.50	
22	Curtain & Interior Decoration	2,400.00	1,800.00	3,000.00		2,112.50	3,600.00		2,637.50	
23	Cyber Café Operator	2,400.00	2,112.50	3,000.00		2,887.50	3,600.00		9,170.00	
24	Dealers in Mattress/foams	2,400.00	4,970.00	3,000.00		9,170.00	3,600.00		20,370.00	
25	Electrical Parts & Fittings	2,400.00	2,387.50	3,000.00		2,887.50	3,600.00		6,370.00	
26	Electricians	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		2,112.50	

27	Entrepreneurs	2,400.00	9,170.00	3,000.00		15,890.00	3,600.00		28,810.00	
28	Fashion Designers	2,400.00	1,445.83	3,000.00		1,800.00	3,600.00		2,112.50	
29	Furniture Makers/Wooden carved Doors	2,400.00	1,800.00	3,000.00		2,387.50	3,600.00		3,750.00	
30	General Merchants & Distributors	2,400.00	9,170.00	3,000.00		15,890.00	3,600.00		28,810.00	
31	Gift Shop	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		1,800.00	
32	Graphic Arts & Designs	2,400.00	1,445.83	3,000.00		1,800.00	3,600.00		2,112.50	
33	Grinding Mills	2,400.00	1,445.83	3,000.00		1,800.00	3,600.00		2,112.50	
34	Guest Houses	2,400.00	2,337.50	3,000.00		2,937.50	3,600.00		6,370.00	
35	Hair Dressing Salon	2,400.00	1,195.83	3,000.00		1,445.83	3,600.00		1,800.00	
36	Hospital Equipments	2,400.00	2,337.50	3,000.00		2,937.50	3,600.00		6,370.00	
37	Horticulture/Florists	2,400.00	1,195.83	3,000.00		1,445.83	3,600.00		1,800.00	
38	Land Speculators	2,400.00	2,887.50	3,000.00		6,370.00	3,600.00		11,970.00	
39	Laundries (Dry Cleaners)	2,400.00	1,445.83	3,000.00		1,612.50	3,600.00		1,800.00	
40	Leather Carpets (Linoleum)	2,400.00	1,445.83	3,000.00		2,112.50	3,600.00		2,637.50	
41	Manufactures: Coolers, Aluminum	2,400.00	7,210.00	3,000.00		13,370.00	3,600.00		22,210.00	
42	Mechanized Farms	2,400.00	9,170.00	3,000.00		15,890.00	3,600.00		28,810.00	
43	Medicine Store Patent	2,400.00	1,195.83	3,000.00		1,445.83	3,600.00		1,612.50	
44	Mobile Phone Dealers	2,400.00	2,887.50	3,000.00		2,887.50	3,600.00		9,170.00	
45	Mobile Phone Commercial calls	2,400.00	10,000.00	3,000.00		161,250	3,600.00		1,612.50	173,750
46	Mobile Phone Distributors	2,400.00	35,000	3,000.00		288,750.00	3,600.00		2,887.50	413,750
47	Motor Cycle Mechanic	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000
48	Motor Vehicle Mechanics	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000
49	Motor/Cooking Gas Refillers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000
50	Paints Dealers	2,400.00	25,000.00	3,000.00		288,750.00	3,600.00		2,887.50	413,750
51	Opticians	2,400.00	30,000.00	3,000.00		293,750.00	3,600.00		2,937.50	413,750
52	Panel Beaters/Spray Works	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	238,750
53	Petroleum Products (Kerosene)	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,750
54	Pharmaceutical Chemists	2,400.00	60,000.00	3,000.00		488,750.00	3,600.00		13,370.00	713,750
55	Photographers/Photo Developers	2,400.00	10,000.00	3,000.00		488,750.00	3,600.00		1,800.00	211,250
56	Plastics Rubbers	2,400.00	15,000.00	3,000.00		180,000.00	3,600.00		2,387.50	313,750
57	Plumbing Materials only	2,400.00	20,000.00	3,000.00		238,750.00	3,600.00		2,487.50	288,750
58	Plumbing Material with Water Tanks and accessories	2,400.00	50,000.00	3,000.00		248,750.00	3,600.00		13,370.00	613,750
59	poultry feeds	2,400.00	10,000.00	3,000.00		488,750.00	3,600.00		1,800.00	238,750
60	Poultry/Piggery	2,400.00	24,000.00	3,000.00		180,000.00	3,600.00		2,937.50	413,750
61	Printer (With Modern Press)	2,400.00	60,000.00	3,000.00		293,750.00	3,600.00		15,890.00	713,750
62	Printer (With Press)	2,400.00	25,000.00	3,000.00		533,750.00	3,600.00		9,170.00	533,750
63	Printer (without press)	2,400.00	10,000.00	3,000.00		413,750.00	3,600.00		6,370.00	413,750
64	Provision Stores	2,400.00	10,000.00	3,000.00		363,750.00	3,600.00		1,800.00	211,250
65	Recreational Centre	2,400.00	30,000.00	3,000.00		180,000.00	3,600.00		4,970.00	438,750
66	Rentals	2,400.00	20,000.00	3,000.00		338,750.00	3,600.00		2,937.50	353,750
67	Restaurants (Buka)	2,400.00	10,000.00	3,000.00		293,750.00	3,600.00		1,800.00	211,250
68	Re-wires and Battery Chargers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000

69	Rugs and Carpets	2,400.00	20,000.00	3,000.00		238,750.00	3,600.00		2,387.50	288,7
70	Sewing Machine Dealers	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	288,7
71	Spare Parts Dealers(Bicycle)	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,0
72	Spare Part Dealer (Motor Cycle)	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	263,7
73	Spare Part Dealer (Motor Vehicle)	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	263,7
74	Supermarkets	2,400.00	25,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,7
75	Tailors	2,400.00	7,000.00	3,000.00		144,583.33	3,600.00		1,445.83	161,2
76	Timber Dealers	2,400.00	35,000.00	3,000.00		376,250.00	3,600.00		7,070.00	488,7
77	Travelling Agency	2,400.00	35,000.00	3,000.00		413,750.00	3,600.00		9,170.00	538,7
78	Tyre Dealer (News)	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,7
79	Tyre Dealer (Tokunbo)	2,400.00	10,000.00	3,000.00		211,250.00	3,600.00		2,112.50	238,7
80	Video Clubs	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,00
81	Pure Water Producers	2,400.00	30,000.00	3,000.00		288,750.00	3,600.00		2,887.50	413,7
82	Maternity Owners	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	293,7
83	Motor Cycle Dealers	2,400.00	30,000.00	3,000.00		313,750.00	3,600.00		3,570.00	488,7
84	Palm Oil Millers	2,400.00	25,000.00	3,000.00		263,750.00	3,600.00		2,637.50	363,7
85	Plank Sellers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,00
86	Yoghurt Sellers	2,400.00	10,000.00	3,000.00		180,000.00	3,600.00		1,800.00	211,2

Made at Yenagoa this day of 2020

Name /Signature
Chairman, Bayelsa State Board of Internal Revenue

SUMMARY OF PAYMENTS BY EACH BUSINESS ANNUALLY

S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
1.	Adult Wears -Botique	7,400.00	8,000.00	8,600.00
2.	Agro Allied Products	7,400.00	8,000.00	8,600.00
3.	Aluminium Doors & Windows	7,400.00	8,000.00	8,600.00
4.	Aluminium Framers & Fabricators (Alumaco)	7,400.00	8,000.00	8,600.00
5.	Accountancy Office	7,400.00	8,000.00	8,600.00
6.	Architects	7,400.00	8,000.00	8,600.00
7.	Bakeries with confectionaries	7,400.00	8,000.00	8,600.00
8.	Bakeries with Electric Oven	7,400.00	8,000.00	8,600.00
9.	Bakeries with Mud Oven	7,400.00	8,000.00	8,600.00
10.	Banks	7,400.00	8,000.00	8,600.00
11.	Barbing Salon	7,400.00	8,000.00	8,600.00
12.	Bars	7,400.00	8,000.00	8,600.00
13.	Bench Mills	7,400.00	8,000.00	8,600.00
14.	Block Operators (Block Moulding)	7,400.00	8,000.00	8,600.00
15.	Bookshop/Stationery Stores	7,400.00	8,000.00	8,600.00
16.	Building Materials	7,400.00	8,000.00	8,600.00
17.	Building Materials (Rods)	7,400.00	8,000.00	8,600.00
18.	Building Permit (Application Fee)	7,400.00	8,000.00	8,600.00
19.	Building Materials (Tiles)	7,400.00	8,000.00	8,600.00
20.	Bureau-De-Change	7,400.00	8,000.00	8,600.00
21.	Bus	7,400.00	8,000.00	8,600.00
22.	Business Centre	7,400.00	8,000.00	8,600.00
23.	Car Dealers	7,400.00	8,000.00	8,600.00
24.	Car (fancy) Parts	7,400.00	8,000.00	8,600.00
25.	Car wash	7,400.00	8,000.00	8,600.00
26.	Carpentry workshop	7,400.00	8,000.00	8,600.00
27.	Casino Operators	7,400.00	8,000.00	8,600.00
28.	Casket makers	7,400.00	8,000.00	8,600.00
29.	Cement Dealers.	7,400.00	8,000.00	8,600.00
30.	Children wear.	7,400.00	8,000.00	8,600.00
31.	Chipping Dumps	7,400.00	8,000.00	8,600.00
32.	Churches	7,400.00	8,000.00	8,600.00
33.	Clergy/Pastoring	7,400.00	8,000.00	8,600.00
34.	Clothes seller (Bend down select)	7,400.00	8,000.00	8,600.00
35.	Clothing Materials	7,400.00	8,000.00	8,600.00
36.	Cold Room	7,400.00	8,000.00	8,600.00
37.	Club House	7,400.00	8,000.00	8,600.00
38.	Commercial Boats/Private (Jetty) Operational	7,400.00	8,000.00	8,600.00
39.	Commercial Boats (Transport)	7,400.00	8,000.00	8,600.00
40.	Construction Company	7,400.00	8,000.00	8,600.00
41.	Curtain &Interior Decoration	7,400.00	8,000.00	8,600.00
42.	Cyber Café Operator	7,400.00	8,000.00	8,600.00
43.	Dealers in Mattress/foams	7,400.00	8,000.00	8,600.00

44.	Dredging Company (Local)	7,400.00	8,000.00	8,600.00
45.	Dredging Company (Mechanized)	7,400.00	8,000.00	8,600.00
46.	Electrical Parts & Fittings	7,400.00	8,000.00	8,600.00
47.	Electricians	7,400.00	8,000.00	8,600.00
48.	Entrepreneurs	7,400.00	8,000.00	8,600.00
49.	Filling Stations	7,400.00	8,000.00	8,600.00
50.	Furniture Makers/Wooden carved Doors	7,400.00	8,000.00	8,600.00
51.	Furniture workshop	7,400.00	8,000.00	8,600.00
52.	Gas seller/refiller	7,400.00	8,000.00	8,600.00
53.	General Merchants & Distributors	7,400.00	8,000.00	8,600.00
54.	Generator Repairers	7,400.00	8,000.00	8,600.00
55.	Gift Shop	7,400.00	8,000.00	8,600.00
56.	Goldsmith	7,400.00	8,000.00	8,600.00
57.	Graphic Arts & Designs	7,400.00	8,000.00	8,600.00
58.	Grinding Mills	7,400.00	8,000.00	8,600.00
59.	Guest Houses	7,400.00	8,000.00	8,600.00
60.	Hair Dressing Salon	7,400.00	8,000.00	8,600.00
61.	Hair platters/braiding, fixing and weaving	7,400.00	8,000.00	8,600.00
62.	Horticulture/Florists	7,400.00	8,000.00	8,600.00
63.	Hospital and Clinics	7,400.00	8,000.00	8,600.00
64.	Hospital Equipments	7,400.00	8,000.00	8,600.00
65.	Hotels	7,400.00	8,000.00	8,600.00
66.	Land Speculators	7,400.00	8,000.00	8,600.00
67.	Laundries (Dry Cleaners)	7,400.00	8,000.00	8,600.00
68.	Law Firms	7,400.00	8,000.00	8,600.00
69.	Leather Carpets (Linoleum)	7,400.00	8,000.00	8,600.00
70.	Leasing Company	7,400.00	8,000.00	8,600.00
71.	Liquor store	7,400.00	8,000.00	8,600.00
72.	Manufactures: Coolers, Aluminum	7,400.00	8,000.00	8,600.00
73.	Markets	7,400.00	8,000.00	8,600.00
74.	Match viewing/Video viewing centre	7,400.00	8,000.00	8,600.00
75.	Maternity Owners	7,400.00	8,000.00	8,600.00
76.	Mechanics (Automobile)	7,400.00	8,000.00	8,600.00
77.	Mechanized Farms	7,400.00	8,000.00	8,600.00
78.	Medical Laboratory	7,400.00	8,000.00	8,600.00
79.	Medicine Store Patent	7,400.00	8,000.00	8,600.00
80.	Mobile Phone Commercial calls	7,400.00	8,000.00	8,600.00
81.	Mobile Phone Dealers	7,400.00	8,000.00	8,600.00
82.	Mobile Phone Distributors	7,400.00	8,000.00	8,600.00
83.	Motor Cycle Dealers	7,400.00	8,000.00	8,600.00
84.	Motor Cycle Mechanic	7,400.00	8,000.00	8,600.00
85.	Motor Vehicle Mechanics	7,400.00	8,000.00	8,600.00
86.	Motor/Cooking Gas Refillers	7,400.00	8,000.00	8,600.00
87.	Movie/CD Vendors	5,000.00	5,000.00	5,000.00
88.	Music Equipment store	5,000.00	5,000.00	5,000.00
89.	Multinational Company	2,000.00	2,000.00	2,000.00
90.	Newspaper Vendors	5,000.00	5,000.00	5,000.00
91.	Opticians	7,400.00	8,000.00	8,600.00
92.	Oil Servicing Company	2,000.00	2,000.00	2,000.00
93.	Paints Dealers	7,400.00	8,000.00	8,600.00
94.	Parks	5,000.00	5,000.00	5,000.00
95.	Palm Oil Millers	5,000.00	5,000.00	5,000.00
96.	Panel Beaters (automobile)	7,400.00	8,000.00	8,600.00

97.	Petroleum Products (Kerosene)	5,000.00	5,000.00	5,000.00
98.	Petty Kiosk Traders	5,000.00	5,000.00	5,000.00
99.	Pharmaceutical Chemists	5,000.00	5,000.00	5,000.00
100.	Photographers/Photo Developers	7,400.00	8,000.00	8,600.00
101.	Plank Sellers	5,000.00	5,000.00	5,000.00
102.	Plantain Barbeque (Bole)	5,000.00	5,000.00	5,000.00
103.	Plastics Rubbers	7,400.00	8,000.00	8,600.00
104.	Plumbing Material with Water Tanks	7,400.00	8,000.00	8,600.00
105.	Plumbing Materials (accessories)	7,400.00	8,000.00	8,600.00
106.	Pool Office	5,000.00	5,000.00	5,000.00
107.	Poultry feeds	7,400.00	8,000.00	8,600.00
108.	Poultry/Piggery	7,400.00	8,000.00	8,600.00
109.	Printer (With Modern Press)	7,400.00	8,000.00	8,600.00
110.	Printer (With Press)	7,400.00	8,000.00	8,600.00
111.	Printer (Without press)	7,400.00	8,000.00	8,600.00
112.	Private Radio Station	2,000.00	2,000.00	2,000.00
113.	Provision Stores	7,400.00	8,000.00	8,600.00
114.	Pure Water Producers	5,000.00	5,000.00	5,000.00
115.	Pure Water Distributors	5,000.00	5,000.00	5,000.00
116.	Recreational Centre	7,400.00	8,000.00	8,600.00
117.	Rentals (Canopies and Chairs)	7,400.00	8,000.00	8,600.00
118.	Restaurants (Fastfood)	2,000.00	2,000.00	2,000.00
119.	Restaurants (Buka)	7,400.00	8,000.00	8,600.00
120.	Re-wires and Battery Chargers	7,400.00	8,000.00	8,600.00
121.	Road Side Shoe Sellers	5,000.00	5,000.00	5,000.00
122.	Rugs and Carpets (car accessories)	5,000.00	5,000.00	5,000.00
123.	Rugs and Carpets (Home accessories)	5,000.00	5,000.00	5,000.00
124.	Saw Mill Operators	5,000.00	5,000.00	5,000.00
125.	Schools	2,000.00	2,000.00	2,000.00
126.	Sewing Machine Dealers	7,400.00	8,000.00	8,600.00
127.	Security Company	2,000.00	2,000.00	2,000.00
128.	Spare Part Dealer (Motor Vehicle)	7,400.00	8,000.00	8,600.00
129.	Spare Part Dealer (Tricycle)	5,000.00	5,000.00	5,000.00
130.	Spare Parts Dealers (Bicycle)	7,400.00	8,000.00	8,600.00
131.	Spray Painter	5,000.00	5,000.00	5,000.00
132.	Supermarkets	7,400.00	8,000.00	8,600.00
133.	Surveyor Office	2,000.00	2,000.00	2,000.00
134.	Tailors	7,400.00	8,000.00	8,600.00
135.	Telecommunication Masts	2,000.00	2,000.00	2,000.00
136.	Timber Dealers	7,400.00	8,000.00	8,600.00
137.	Travelling Agency	5,000.00	5,000.00	5,000.00
138.	Tricycle Repairer	5,000.00	5,000.00	5,000.00
139.	Tyre Dealer (New)	7,400.00	8,000.00	8,600.00
140.	Tyre Dealer (Tokunbo)	7,400.00	8,000.00	8,600.00
141.	Utensils Sellers	5,000.00	5,000.00	5,000.00
142.	Video Clubs	7,400.00	8,000.00	8,600.00
143.	Vulcanizers	5,000.00	5,000.00	5,000.00
144.	Welders	5,000.00	5,000.00	5,000.00
145.	Wheel barrow license	5,000.00	5,000.00	5,000.00
146.	Wholesale (Food & Grocery)	5,000.00	5,000.00	5,000.00
147.	Yoghurt Sellers	7,400.00	8,000.00	8,600.00
148.	One Room	0.00	0.00	0.00
149.	Self Contained	0.00	0.00	0.00

150.	Semi-Detached (one bedroom)	0.00	0.00	0.00
151.	Semi-Detached (two bedroom)	0.00	0.00	0.00
152.	Semi-Detached (three bedroom)	0.00	0.00	0.00
153.	Bungalow	0.00	0.00	0.00
154.	Duplex	0.00	0.00	0.00
155.	One Storey	0.00	0.00	0.00
156.	Two Storey	0.00	0.00	0.00
157.	Three Storey	0.00	0.00	0.00
158.	Four Storey	0.00	0.00	0.00

**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 LICENCING 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, 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)	4,000.00	2,000.00	6,000.00
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

Made at Yenagoa this day of 2020

Name/Signature.....
Commissioner for Transport

SIGNAGE AND BILLBOARDS

PHYSICAL PLANNING AND DEVELOPMENT LAW

➤ Sections 44 and 78

SECTION 44 AND 78

PHYSICAL PLANNING AND DEVELOPMENT LAW, 2015

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, CHAIRMAN OF BAYELSA STATE PHYSICAL PLANNING AND DEVELOPMENT BOARD HEREBY PRESCRIBE THE FOLLOWING FEES AND LEVIES:

SIGNAGE		
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
	ii. Areas of Low Value	10,000.00

Made at Yenagoa this day of 2018

Name/Signature

Executive Chairman, Physical Planning and Development Board

LIQUOR LICENCING 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, 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
- a. Proprietary club
- b. Members club
7. 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

Made at Yenagoa this day of 2020

Name/Signature.....
Commissioner of Finance

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

MEAT (INSPECTION AND SALE) LAW
Meat (Inspection and Sale) Law CAP M3
LBYS Vol. 3

➤ Sections 1, 13 and 19

SECTION 19

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

IN EXERCISE OF THE POWERS CONFERRED UPON ME BY SECTION 19 OF THE MEAT (INSPECTION AND SALE) LAW CAP. M3 LAWS OF BAYELSA STATE 2006 AND ALL OTHER POWERS ENABLING ME IN THAT BEHALF, I THE HONOURABLE COMMISSIONER OF AGRICULTURE AND NATURAL RESOURCES, BAYELSA STATE, HEREBY PRESCRIBE THE FOLLOWING FEES/LEVIES TO BE PAID:

ABBATOIR			
S/N	ABBATOIR MANAGEMENT	ANNUAL RATE	PER HEAD PER DAY
1	Butcher Registration	3,000.00	
2	Cattle Inspection		1,000.00
3	Meat Inspection		1,000.00
4	Slaughter Fee (Cattle)		3,000.00
5	Slaughter Fee (Goat)		500.00
6	Slaughter Fee (Pig)		500.00
7	Slaughter Fee (Sheep)		500.00

Made at Yenagoa thisday of 2020

Name/Signature
Commissioner for Agriculture and Natural Resources

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

APPENDIX B2		
	LEVIES	
1	EFFLUENT DISCHARGE AND TURBIDITY LEVEL	MIN. OF ENVIRONMENT
2	BAYELSA INFRASTRUCTURE MAINTENANCE LEVY (BIM)	BIR
3	DEVELOPMENT LEVY (GBIR)	BGIS
4	DEVELOPMENT LEVY (BIR)	BIR
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

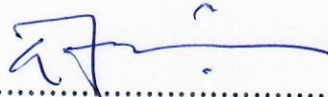
COMMENCEMENT ORDER

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 for 2020/2021 shall come into force on theday of 2020 given under the hand and seal of His Excellency, the Executive Governor of Bayelsa State this.....day of..... 2020.

.....

**His Excellency,
Senator Douye Diri
Executive Governor of Bayelsa State.**

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



MR. ADOGU, TENEDIA KENT

Ag. Clerk of the House

Assented the 29TH day of DECEMBER, 2020.



SENATOR DOUYE DIRI

Governor of Bayelsa State