



BOARD OF INTERNAL REVENUE
BAYELSA STATE GOVERNMENT, NIGERIA.

**MINIMUM
HARMONIZED
TAX RATES
IN BAYELSA STATE
FOR 2018/2019**



His Excellency

RT. HON. HENRY SERIAKE DICKSON

EXECUTIVE GOVERNOR, BAYELSA STATE.



His Excellency

REAR ADMIRAL GBORIBIOGHA JOHN JONAH (RTD.)

DEPUTY GOVERNOR / CHAIRMAN TAX ASSESSMENT REVIEW COMMITTEE,
BAYELSA STATE.

INTRODUCTION

NEW TAXES, LEVIES AND FINES PAYMENT REGIME IN BAYELSA STATE

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

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

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

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

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

- Bank/Quickteller payment
- POS Machines.

Please, do not make any payment any person(s) whose photograph and identity no or Internal Revenue is not printed boldly on his/her identity card.

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

Bank/Quicktellers

Payments are made via banks into the Board of Internal Revenue (BIR) pay direct platform or payers can make online transfer into the BIR pay direct platform.

POS Payments

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

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

General

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

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

Chairman Board of Internal Revenue
Tel: 08034678567

Permanent Secretary, Board of Internal Revenue
Tel: 08169083743

Executive Director, Collections, Board of Internal Revenue

Chairman, Environmental Sanitation Authority
Tel: 07035294102

Executive Chairman, Physical Planning Board

Managing Director, BGIS
Tel: 08033408508

Permanent Secretary, Ministry of Transport
Tel: 08033808124

SSAIGR
Tel: 08181202525

SA Treasury, Account and Revenue
Tel: 08138177775

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ANNUAL RATE OF REFUSE COLLECTION AND DISPOSAL FOR COMMERCIAL AND RESIDENTIAL

(a) Environmental Sanitation Authority Law

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

(b) Environmental Sanitation Authority Law

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

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

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

SECTION 28

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

In exercise of the powers conferred upon me by Section 28 of the Environmental Sanitation Authority Law, 2006 Cap. E6 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf; I,
.....*Hon. ROBERT A. ENOYHA*..... Chairman
of the Environmental Sanitation Authority Bayelsa State

with the approval of the Governor hereby prescribe the following fees and levies:

ANNUAL RATE OF REFUSE COLLECTION AND DISPOSAL FOR COMMERCIAL & RESIDENTIAL				
S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears –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 (Floods)		6,000.00	12,000.00
18.	Building Permit (Application Fee)			
19.	Building Materials (Tiles)	3,000.00	5,000.00	10,000.00
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	2,000.00	3,000.00	5,000.00
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.	Leaguering 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, Aluminium		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	2,000.00	2,000.00	3,000.00
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.	Tyre Dealer (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

Made at Yenagoa this 16th day of MARCH 2015

Name/Signature.....

Chairman, Bayelsa State Environmental Sanitation Authority

ANNUAL RATE OF REGISTRATION OF BUSINESS PREMISES

Registration of Business Places Law CAP R3, LBYS vol. 4

SECTION 26 (1) (B)

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

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

ANNUAL RATE OF REGISTRATION OF BUSINESS PREMISES				
S/N	BUSINESS NATURE	SMALL	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears -Boutique	10,000.00	10,000.00	10,000.00
2.	Agro Allied Products	10,000.00	10,000.00	10,000.00
3.	Aluminium Doors & Windows	10,000.00	10,000.00	10,000.00
4.	Aluminium 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.	Leaguig 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, Aluminium	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

Made at Yenagoa this 16th day of MARCH 2018.

Name/Signature.....Okpu JOSEPH Solomon
 Registrar of Business Places, Ministry of Trade and Investment

ANNUAL RATE OF RENEWAL OF BUSINESS PREMISES

Registration of Business Places Law CAP R3, LBYS vol. 4

SECTION 26 (1) (B)

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

In exercise of the powers conferred upon me by Section 26 (1) (b) of the Registration of Business Places Law Cap. R3 Laws of Bayelsa State 2006 and all other powers enabling me in that behalf; I, OKPU JOSEPH Solomon 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	Aluminium Doors & Windows	3,000.00	3,000.00	3,000.00
4	Aluminium 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 Dealers 3	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, Aluminium	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 16th day of MARCH 2018.

Name/Signature Okpe JOSEPH Solomon
 Registrar of Business Places, Ministry of Trade and Investment

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

SECTION 27

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

In exercise of the powers conferred upon me by the Governor of Bayelsa State and with the approval of the Governor and all other powers enabling me in that behalf, I, Hon. EBI PATEL - G. APANGOLA, 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	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	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.	Aluminium Doors & Windows	2,000.00	2,000.00	2,000.00
4.	Aluminium 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, Aluminium	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.	PureWater 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 20th day of MARCH 2018

Name of Commissioner for Environment.....
Hon. Commissioner for Commissioner

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	MEDIUM	STANDARD
		ANNUAL RATE	ANNUAL RATE	ANNUAL RATE
1.	Adult Wears – Boutique	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 weaving	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, Aluminium	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, Dr. NIMIBDFA ADINET
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			REMARK			
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	Q. TAX 2011	N. TAX 2012	PRE. INCOME	Q. TAX 2011	N. TAX 2012				
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				

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012

S/N	BUSINESS NATURE	REVIEWED 2018 SMALL		REVIEWED 2018 MEDIUM			REVIEWED 2018 STANDARD			REMARK			
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012				
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				

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012

S/N	BUSINESS NATURE	REVIEWED 2018 SMALL		REVIEWED 2018 MEDIUM			REVIEWED 2018 STANDARD			REMARK			
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012				
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, Aluminium	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				

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012

S/N	BUSINESS NATURE	REVIEWED 2018 SMALL		REVIEWED 2018 MEDIUM			REVIEWED 2018 STANDARD			REMARK			
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012				
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	173,750.00	14,000.00	1,737.50	
46.	Mobile Phone Distributors	2,400.00	35,000	3,000.00		288,750.00	3,600.00		2,887.50	413,750.00	60,000.00	9,170.00	
47.	Motor Cycle Mechanic	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00	
48.	Motor Vehicle Mechanics	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00	
49.	Motor/Cooking Gas Refillers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00	
50.	Paints Dealers	2,400.00	25,000.00	3,000.00		288,750.00	3,600.00		2,887.50	413,750.00	60,000.00	9,170.00	
51.	Opticians	2,400.00	30,000.00	3,000.00		293,750.00	3,600.00		2,937.50	413,750.00	60,000.00	9,170.00	
52.	Panel Beaters/Spray Works	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	238,750.00	25,000.00	2,387.50	
53.	Petroleum Products (Kerosene)	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,750.00	50,000.00	6,370.50	
54.	Pharmaceutical Chemists	2,400.00	60,000.00	3,000.00		488,750.00	3,600.00		13,370.00	713,750.00	120,000.00	28,810.00	

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012

S/N	BUSINESS NATURE	REVIEWED 2018 SMALL		REVIEWED 2018 MEDIUM			REVIEWED 2018 STANDARD			REMARK		
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012			
55.	Photographers/Photo Developers	2,400.00	10,000.00	3,000.00		488,750.00	3,600.00		1,800.00	211,250.00	20,000.00	2,112.50
56.	Plastics Rubbers	2,400.00	15,000.00	3,000.00		180,000.00	3,600.00		2,387.50	313,750.00	40,000.00	3,570.00
57.	Plumbing Materials only	2,400.00	20,000.00	3,000.00		238,750.00	3,600.00		2,487.50	288,750.00	35,000.00	2,887.50
58.	Plumbing Maerial with Water Tanks and accessories	2,400.00	50,000.00	3,000.00		248,750.00	3,600.00		13,370.00	613,750.00	100,000.00	20,370.00
59.	poultry feeds	2,400.00	10,000.00	3,000.00		488,750.00	3,600.00		1,800.00	238,750.00	25,000.00	2,387.50
60.	Poultry/Piggery	2,400.00	24,000.00	3,000.00		180,000.00	3,600.00		2,937.50	413,750.00	60,000.00	9,170.00
61.	Printer (With Modern Press)	2,400.00	60,000.00	3,000.00		293,750.00	3,600.00		15,890.00	713,750.00	120,000.00	28,810.00
62.	Printer (With Press)	2,400.00	25,000.00	3,000.00		533,750.00	3,600.00		9,170.00	533,750.00	84,000.00	15,890.00
63.	Printer (without press)	2,400.00	10,000.00	3,000.00		413,750.00	3,600.00		6,370.00	413,750.00	60,000.00	9,170.00
64.	Provision Stores	2,400.00	10,000.00	3,000.00		363,750.00	3,600.00		1,800.00	211,250.00	20,000.00	2,112.50
65.	Recreational Centre	2,400.00	30,000.00	3,000.00		180,000.00	3,600.00		4,970.00	438,750.00	65,000.00	10,570.00
66.	Rentals	2,400.00	20,000.00	3,000.00		338,750.00	3,600.00		2,937.50	353,750.00	48,000.00	5,810.00
67.	Restaurants (Buka)	2,400.00	10,000.00	3,000.00		293,750.00	3,600.00		1,800.00	211,250.00	20,000.00	2,112.50
68.	Re-wires and Battery Chargers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00
69.	Rugs and Carpets	2,400.00	20,000.00	3,000.00		238,750.00	3,600.00		2,387.50	288,750.00	35,000.00	2,887.50
70.	Sewing Machine Dealers	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	288,750.00	35,000.00	2,887.50

MINIMUM TAX ON SELF EMPLOYED PERSONS IN BAYELSA STATE FOR 2012

S/N	BUSINESS NATURE	REVIEWED 2018 SMALL		REVIEWED 2018 MEDIUM			REVIEWED 2018 STANDARD			REMARK		
		PRESUMPTIVE INCOME	NEW TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012	PRE. INCOME	O. TAX 2011	N. TAX 2012			
71.	Spare Parts Dealers(Bicycle)	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00
72.	Spare Part Dealer (Motor Cycle)	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	263,750.00	30,000.00	2,637.50
73.	Spare Part Dealer (Motor Vehicle)	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	238,750.00	25,000.00	2,387.50
74.	Supermarkets	2,400.00	25,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,750.00	50,000.00	6,370.00
75.	Tailors	2,400.00	7,000.00	3,000.00		144,583.33	3,600.00		1,445.83	161,250.00	12,000.00	1,612.50
76.	Timber Dealers	2,400.00	35,000.00	3,000.00		376,250.00	3,600.00		7,070.00	488,750.00	75,000.00	13,370.00
77.	Travelling Agency	2,400.00	35,000.00	3,000.00		413,750.00	3,600.00		9,170.00	538,750.00	85,000.00	16,170.00
78.	Tyre Dealer (News)	2,400.00	20,000.00	3,000.00		288,750.00	3,600.00		2,887.50	363,750.00	50,000.00	6,370.00
79.	Tyre Dealer (Tokunbo)	2,400.00	10,000.00	3,000.00		211,250.00	3,600.00		2,112.50	238,750.00	25,000.00	2,387.50
80.	Video Clubs	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00
81.	Pure Water Producers	2,400.00	30,000.00	3,000.00		288,750.00	3,600.00		2,887.50	413,750.00	60,000.00	9,170.00
82.	Maternity Owners	2,400.00	15,000.00	3,000.00		211,250.00	3,600.00		2,112.50	293,750.00	36,000.00	2,937.50
83.	Motor Cycle Dealers	2,400.00	30,000.00	3,000.00		313,750.00	3,600.00		3,570.00	488,750.00	75,000.00	13,370.00
84.	Palm Oil Millers	2,400.00	25,000.00	3,000.00		263,750.00	3,600.00		2,637.50	363,750.00	50,000.00	6,370.00
85.	Plank Sellers	2,400.00	10,000.00	3,000.00		161,250.00	3,600.00		1,612.50	180,000.00	15,000.00	1,800.00
86.	Yoghurt Sellers	2,400.00	10,000.00	3,000.00		180,000.00	3,600.00		1,800.00	211,250.00	20,000.00	2,112.50

Made at Yenagoa this 19TH day of MARCH 2018

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 -Boutique	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, Aluminium	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.	PureWater 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, IKURDMD DAY DREBO.....
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 20th day of MARCH 2018

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, WARIBIGHA FOR WANIML Chairman of Bayelsa State Physical Planning and Development Board hereby prescribe the following fees and levies:

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

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

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

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

Made at Yenagoa this 15TH day of MARCH 2018

Name/Signature

 Executive Chairman, Physical Planning and Development Board

**LIQUOR LICENCING LAW
CAP. L9LBYS**

Section 41

SECTION 41

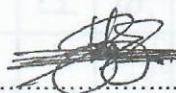
LIQUOR LICENSING LAW CAP. L9 LAWS OF BAYELSA STATE 2006

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, Maxwell E. Ekeke
Commissioner for Finance Bayelsa State hereby prescribe the following fees:

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

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

Made at Yenagoa this 15TH day of MARCH 2018

Name/Signature 
Commissioner for 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 PRINCE DOO DEN WEEK 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 this 15TH day of MARCH 2018

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 abbatoirs 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 2018/2019 shall come into force on the ...1st January... 2018 given under the hand and seal of His Excellency, the Deputy Governor of Bayelsa State this ...1st January..... 2018.

His Excellency,
Rear Admiral Gboribiogha John Jonah (Rtd)
Deputy Governor of Bayelsa State.



BOARD OF INTERNAL REVENUE
BAYELSA STATE GOVERNMENT, NIGERIA.

**ANNEX B, STATE SECRETARIATE,
ROAD SAFETY ROAD, OVOM,
YENAGOA, BAYELSA STATE**



#53 Imgbi Rd., Amara, Bayelsa State, Nigeria.
08033781767, 08030873526, 08181700200.