

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

RECURRENT REVENUE

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

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|----------|--|---|------------|------------|-----------|-----------|
| 50321000 | | Slaughter/Abattoir Fees | 50,000.00 | 20,000.00 | 10,000.00 | 10,000.00 |
| 50321000 | | Eating House License Fees | 10,000.00 | 5,000.00 | 5,000.00 | 3,000.00 |
| 50321000 | | Kiosk License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Bakery House License Fees | 10,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Registration of Meat license Fees | 3,000.00 | 2,000.00 | 2,000.00 | 1,000.00 |
| 50321000 | | Cattle Dealers License Fees | 50,000.00 | 20,000.00 | 10,000.00 | 5,000.00 |
| 50321000 | | Dried Fish/Dried Meat License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 1,000.00 |
| 50321000 | | Cold Room License Fees | 10,000.00 | 5,000.00 | 5,000.00 | 3,000.00 |
| 50321000 | | Butcher License Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | b - Security | | | | |
| 50321000 | | Auctioneer License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Goldsmith & Gold Sellers License Fees | 20,000.00 | 10,000.00 | 5,000.00 | 3,000.00 |
| 50321000 | | Dane Gun License Fees | 10,000.00 | 10,000.00 | 10,000.00 | 5,000.00 |
| 50321000 | | Hunting License Fees | 5,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | d - Social | | | | |
| 50321000 | | Marriage Registration Fees | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 50321000 | | Entertainment, Drumming & Temporary Booth Permit Fees | 2,000.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Control of Noise Permit Fees | 2,000.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Cinematography License Fees | 3,000.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Naming of Streets Registration Fees | 200,000.00 | 100,000.00 | 50,000.00 | 20,000.00 |
| 50321000 | | Mobile Sales Promotion License Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Tent at Sea Beach Permit Fees | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Radio & Television Licence Fees | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Beggars Ministerial Fees(Not applicable) | | | | |
| 50321000 | | Open Air Preaching Permit(Not applicable) | | | | |
| 50321000 | | f - Health | | | | |
| 50321000 | | Dislodging of Septic Tank | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 50321000 | | Night Soil Disposal/ Deposit Fees(Not applicable) | | | | |
| 50321000 | | Registration of Septic Tank/Equipment Dislodging Fees | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Registration of Effluent Disposal Fees | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| 50321000 | | Impounding of Stray Animal Fees | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Pest Control & Disinfectant Fees Charges | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Birth & Death Registration Fees(Not applicable) | | | | |
| 50321000 | | Burial Fees | 5,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Vault Fees | 5,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Dispensary & Maternity Fees | 500.00 | 500.00 | 500.00 | 500.00 |
| 50321000 | | Laboratory Test Fees | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Earning from Environmental Sanitation Fees | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Potent Medicine Store Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | g - Economic | | | | |
| 50321000 | | General Contractor Registration Fees(See footnotes) | | | | |
| 50321000 | | Tenders Fees(See footnotes) | | | | |
| 50321000 | | Sand Dredging License Fees | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| 50321000 | | Trade License Fees | 20,000.00 | 10,000.00 | 5,000.00 | 3,000.00 |
| 50321000 | | Minor Industry License Fees | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 50321000 | | Petty Trade License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Sand, Granite, Iron, Sellers License Fees | 10,000.00 | 10,000.00 | 5,000.00 | 5,000.00 |

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| 50321000 | | Sawing License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Forestry & Fuel Exploitation Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Failing of Trees Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Milling License Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Produce Buying/Haulage Fees | 1,000.00 | 1,000.00 | 500.00 | 500.00 |
| 50321000 | | Rice/Cassava Mill | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Ingredient Grinding Mill License Fess | 2,000.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Corn Grinding Mill License Fees | 5,000.00 | 3,000.00 | 2,000.00 | 2,000.00 |
| 50321000 | | Brown Sugar Machine Licence Fees | 500.00 | 500.00 | 500.00 | 500.00 |
| 50321000 | | Painting, Spraying and Sign writing Workshop License Fess | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Photo Studio License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Welding Machine License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Electronic Radio /TV Workshop License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Blacksmith Workshop License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Woodmaking/Carpentary Workshop License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Battery Charges License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Printing Press License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Panel Beater License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Vulganizers License fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Vehicle Spare parts License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Clock/Watch Repairers License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Cloth Driers License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Registration of Laundries & Dry Cleaners Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Motor Mechanic & Car Wash Depo Lincense Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Building Materials License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Surface Tank Kerosene License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Photostat/Typing/Computer InSTITUTE License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Block making Machines License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Sewing InSTITUTE License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Hair Dressing/Barbing Salon License Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Private borehole Operating fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Advertisement Rate License Fees (Sign Post) | 10,000.00 | 5,000.00 | 5,000.00 | 3,000.00 |
| 50321000 | | Haulage Fees | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | Motor Park Fees(As applicable) | | | | |
| 50321000 | | Market Fees(As applicable) | | | | |
| 50321000 | | h - Works & Engineering & Service | | | | |
| 50321000 | | Workshop Fees | 5,000.00 | 5,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Sales of Unserviceable Stores(Refer to scrap value/auctioneer) | | | | |
| 50321000 | | Hire Charges Vehicles/Plants(Refer to footnotes) | | | | |
| 50321000 | | Sales of Stores(As applicable) | | | | |
| 50321000 | | Survey Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Mortgage Sub-lease Approval Fees | 5,000.00 | 3,000.00 | 3,000.00 | 2,000.00 |
| 50321000 | | Customary Right of occupancy fees | 15,000.00 | 10,000.00 | 10,000.00 | 5,000.00 |
| 50321000 | | Commission on Transfer Plot | 15,000.00 | 10,000.00 | 10,000.00 | 5,000.00 |
| 50321000 | | Approval of Building Plan fees | 20,000.00 | 15,000.00 | 15,000.00 | 10,000.00 |
| 50321000 | | Sales of Agricultural Produce(As applicable) | | | | |
| 50321000 | | Lease of Plot for Farming Activities | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |

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|----------|-------------|----------|--|-----------|----------|----------|----------|
| 50321000 | 1007 | 7 | INTERESTS, DIVIDENDS & INCOME | | | | |
| 50321000 | | | Interest on Motorcycle & Bicycles Advance /Receivables | 0.02 | 0.02 | 0.02 | 0.02 |
| 50321000 | | | Interest on Loans to other Local Governments (Receivable) | 0.05 | 0.05 | 0.05 | 0.05 |
| 50321000 | | | Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable) | 0.05 | 0.05 | 0.05 | 0.05 |
| 50321000 | | | Interest on Deposits/Dividends (Receivable) | 0.05 | 0.05 | 0.05 | 0.05 |
| 50321000 | | | Interest on Staff Housing & other Loans (Receivable) | 0.02 | 0.02 | 0.02 | 0.02 |
| 50321000 | | | Interest on Farmers Loan (Receivable) | 0.02 | 0.02 | 0.02 | 0.02 |
| | | | | | | | |
| 50321000 | 1009 | 9 | MISCELLANEOUS | | | | |
| 50321000 | | | Mortuary House & Cemetery Fees | 10,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 50321000 | | | Recovery of Loss & Overpayment(As applicable) | | | | |
| 50321000 | | | Payment in lieu of Resignation Notice(As applicable) | | | | |
| 50321000 | | | Unclaimed Deposits(As applicable) | | | | |
| 50321000 | | | Age Declaration/Affidavit | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | | Certificate of Origin/Affidavit | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 50321000 | | | Registration of Cultural Organization | 5,000.00 | 5,000.00 | 3,000.00 | 3,000.00 |
| 50321000 | | | Haulage Fees | | | | |
| 50321000 | | | Other Registration not Specified above(As applicable) | | | | |
| | | | | | | | |

evenue rates, the following classifications of LGAs exist:

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