

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

AKS INVESTMENT CORPORATION		
ECONOMIC CODE	DESCRIPTION OF REVENUE	RATE N
	AKS INVESTMENT CORPORATION	
12020912	REVENUE	
12020728	Workshops, Investment Promotion and Exhibition	10,000.00
12020400	Fees	
12020449	Processing Fees in Privatized Companies	50,000.00
12021100	Investment Income	
12021104	Dividends from Government investments - Champion Breweries	10% of PBT
12021105	Dividends from Government investments - Anchor Insurance	10% of PBT
12021106	Dividends from Government investments - Akwa Savings and Loans Ltd	10% of PBT
12021107	Dividends from Government investments - Le Meridian Ltd	10% of PBT
12021109	Investment Income on Shares of Quoted Companies	10% of PBT
12021110	Revenue to IPC Ltd	
12020900	Rent on Land and Others - General	5/ m2
12020912	Rental Income	To be Determined
AKWA IBOM AIRPORT DEVELOPMENT COMPANY LIMITED		
		DATE

ECONOMIC	DESCRIPTION	RATE
12020810	REVENUE	
12020713	Electricity Surcharge	25000/moth
12020400	Fees	
12020458	Taxi Registration	80,000/Aum
12020462	Landing Charges	65,000.00
12020454	Parking Charges	0.315k/kg/hr
12020454	Overnight parking	7,500.00
12020463	Excursion	10,0000/batch of 30
12020454	Access Gate Charges	200 or 450
12020489	Movie Location Charge	30,000.00
12020492	Flight Handling	As applicable
12020462	Apron Pass	10,000.00
12020484	Trolley Services	2,000.00
12020436	Indoor Advert (Banner)	5,000.00
12020473	On Duty Card	5,000.00
12020462	Passenger Service Charges	1,500.00
12020465	Service Recovery Charge	To be Determined
12020500	Fines	
12020518	Fine on Wrong Parkiing	5000/IGHT
12020800	Rent on Government Building	
12020805	Desk Space	5,000.00
12020805	Ticket Desk / Check in Counter	2,000.00
12020810	Rent on Government Room	15,000/month

ECONOMIC	DESCRIPTION	RATE
12020631	REVENUE	
12020400	Fees	

12020461	Radio Announcement	1 - 70 words 1,500 71 - 100 words 2,000
12020461	Radio Commercial News	News promo 15,000, News coverage 20,000
12020461	Radio Sponsored Programme	25,000 - 40,000 depending on number of minutes
12020461	Request programme	5,000.00
12020448	Mandatory Payment	5,000.00
12020465	Miscellaneous Income	3,000.00
12020447	Social Dairy	10,000.00
12020631	Radio Credit Sales	300,000 per Quarter
12020616	REVENUE	
12020400	Fees	
12020461	TV Commercial Announcement	60 seconds 7,000/ 45 seconds 5,500/ Live 5,500
12020461	Sponsored programme	60 minutes 35,000/ 45 minutes 30,000/30 minutes 20,000
12020461	Commercial News	News Promo 20,000/ Coverage 30,000
12020461	Documentary	25,000.00
12020448	Mandatory Payment	3,000.00
12020465	Miscellaneous Income	3,000.00
12020616	TV Credit Sales	150,000/ quarter
12021401	REVENUE	
12020900	Rent on Land and Others - General	
12020901	Ground Rent	35/sqm/PA

12021400	Retained Revenue from Parastatal and Boards	
12021401	Retained Revenue from Parastatal and Boards	As stated in the year's budget
12020601	REVENUE	
12020400	Fees	
12020455	Search Fees for the Lost of Service Document	1,000.00
12020601	Sales of Annual Report	1,500.00
12020735	REVENUE	
12020734	Hiring of Assembly Chapel	50,000.00
12020735	Hiring of Lawn Mower	5,000.00
12020660	REVENUE	
12020616	Sales of Unservicable Item	to be determined
12020660	Sales of Nomination Form (L.G Election)	250,000.00
AKWA IBOM STATE NEWSPAPER CORPORATION		
12020653	REVENUE	
12020626	Advertisement Sales	250,000/full page,125,000/ half page,62,500/Qtr page
12020628	Newspaper Sales	200/paper
12020653	Sales of Used printing Plates	200/plate
BUREAU OF COOPERATIVE DEVELOPMENT AND FOOD SUFFICIENCY		
12020456	REVENUE	
12020400	Fees	

12020455	Search Fees	5,000.00
12020456	Registration of Projects	10,000.00
12020456	Registration of Development Associations	15,000.00
BUREAU OF POLITICAL / LEGISLATIVE AFFAIRS		
12020457	REVENUE	
12020400	Fees	
12020456	Registration of Political Association	100,000.00
12020457	Renewal Fee for Political Association	50,000.00
CHRISTIAN PILGRIMS WELFARE BOARD		
12020642	REVENUE	
12020642	Sales of Pilgrims Registration Forms	10,000.00
DEPARTMENT OF ESTABLISHMENT		
12020508	REVENUE	
12020400	Fees	
12020455	Fees for Collection of Certificate - Executive Class	1,500.00
12020452	Fees for Compulsory Exams for Executive Cadre	1,000.00
12020452	Fees for Compulsory Exams for Administrative/Professional Officer	1,500.00
12020455	Fees for Collection of Certificate - Special Class	1,500.00
12020455	Change of Name/Next of Kin	1,500.00
12020455	Fees for Collection of Certificate - CONPRO	1,500.00

12020500	Fines	
12020506	Fines of Lost of Establishment Record	3,000.00
12020400	Fees	
12020452	Registration Fees (CSTC)	5,000.00
12020452	Tuition Fees (CSTC)	35,000.00
12020452	Fees for Confirmation / Promotion Exams for Clerical and Allied Staff	1,500.00
12020500	Fines	
12020508	Late collection of Statement of Results / Certificates	1,000.00
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FINANCE AND GENERAL PURPOSE COMMITTEE		
12020453	REVENUE	
12020400	Fees	
12020417	Renewal of Contractors	50,000.00
12020417	Registration of Contractors	100,000.00
12020417	Registration of Contractors	15000 ad above
12020427	Fees for Tenders Documents	As contained in BPP Law
12020453	Processing Fees	As contained in BPP Law
GENERAL SERVICE OFFICE		
12020616	REVENUE	
12020705	Hiring of Multi-Purpose Hall	55,000.00
12020400	Fees	
12020460	Certificate of Origin - Public Service Office	2,500.00
12020800	Rent on Government Building	

12020806	Rent on Government Shops	15000/month
12020616	Sales of Unserviceable Items	to be determined by autioneer
LIAISON OFFICE, ABUJA		
12020460	REVENUE	
12020400	Fees	
12020460	Certificate of Origin - Liaison Office, Abuja	3,000.00
LIAISON OFFICE, LAGOS		
12020460	REVENUE	
12020400	Fees	
12020460	Certificate of Origin - Liaison Office, Lagos	3,000.00
MINISTRY OF INFORMATION		
12020616	REVENUE	
12020715	Hiring of Public Address System	10,000/day
12020721	Printing on Payment	to be determined
12020400	Fees	
12020449	Registration of Newspapers and Magazines	50,000.00
12020604	Sales of Condemned Stores	to be determined by autioneer
12020616	Sales of Unserviceable Vehicles	to be determined by autioneer
OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)		
12020465	REVENUE	

12020400	Fees	
12020417	Registration fee (Ext. Auditors)	25,000.00
12020465	Audit Arrears	50,000.00
12020465	Audit Fees	to be Determined by the State Auditor - General
OFFICE OF THE AUDITOR GENERAL (STATE)		
12020456	REVENUE	
12020400	Fees	
12020456	Registration of Audit Firms	20,000.00
12020456	Renewal of Audit Firms	15,000.00
OFFICE OF THE HEAD OF CIVIL SERVICE		
12020601	REVENUE	
12020705	Hiring of Idongesit Nkanga Secretariat Complex Auditorium	150,000.00
12020601	Sales of Civil Service Rule Booklets	2,500.00
AGRICULTURAL LOANS BOARD		
12021211	REVENUE	
12021200	Interest Earned	
12021211	Recovery from Agric Loans Board(penalty)	5% on principal/month
AKS ROAD MAINTENANCE AND OTHER INFRASTRUCTURE AGENCY		
12020465	REVENUE	
12020715	Hiring of Equipment	80,000/day

12020400	Fees	
12020465	Road Maintenance Fees	to be determined
AKWA IBOM HOTELS AND TOURISM BOARD		
12020623	REVENUE	
12020400	Fees	
12020449	Franchise to Beauty Pageants	50,000.00
12020449	Promotion Endorsement Fees for Tourism Enterprise	100,000.00
12020457	Registration Fees for Hospitality Establishment	100,000.00
12020623	Sales of Registration Forms for Listing of Hotels	5,000.00
AKWA IBOM STATE BUDGET OFFICE		
12020474	REVENUE	
12020400	Fees	
12020474	Margin for Revenue	as stated in the budget doc.
AKWA IBOM STATE COUNCIL FOR ARTS AND CULTURE		
12020647	REVENUE	
12020705	Hiring of Council Theatre / Hall	50,000.00
12020716	Hiring of Costume	25,000/costume
12020720	Hiring of Millennium Band / Studio	50,000.00
12020723	Hiring of Council Band	50,000.00
12020400	Fees	
12020456	Registration of Council Troupes	25,000.00
12020465	Cultural Performances	50,000.00

12020661	Variety Shows (Drama, Dance, Poetry)	
12020628	Production / Sales of Art Products	
12020647	Craft Shop	
AKWA IBOM STATE FIRE SERVICE		
12020450	REVENUE	
12020400	Fees	
12020428	Fire Safety Certificate to Petrol Station	10,000.00
12020436	Hoisting of Banners	1,000.00
12020450	Inspection Fees (Petrol Station)	10,000.00
AKWA IBOM STATE INTERNAL REVENUE SERVICE		
12020632	REVENUE	
12020400	Fees	
12020455	Replacement of Security of Document	1,000.00
12020455	Lost of Tax Receipts	5,000.00
12020458	Registration of Motor Vehicles Issues/Renewal	3,000.00
12020448	Administrative Charges	1,000.00
12020445	Change of Engine	3,000.00
12020445	Change of Ownership	3,000.00
12020468	Discloure Fees	2,000.00
12020448	Economic Development Levy	As contained in the EDL law
12020465	Extract of Information	1,500.00
12020445	Proof of Ownership of Vehicle	2,500.00
12020465	Road Worthiness	2,000.00

12020485	Hackney Permit	3,500.00
12020478	Learners Permit	2,000.00
12020465	Sealing of Document	1,000.00
12020100	Licenses - General	
12020122	Pools Betting Licence: Issues	5,150,000.00
12020123	Pools Betting Licence: Renewals	3,500,000.00
12020124	Motor Vehicles Licenses: Renewals	3,500.00
12020125	Drivers Licenses – Renewals	3,500.00
12020126	Gaming Machine Licence	150,000.00
12020127	Drivers Licenses – Issues	6,500.00
12020128	Motor Vehicles Licenses: Issues	35,000.00
12020129	Dealers License	12500/PA
12020137	Insurance Premium	5,000.00
12020138	L - Sign	2,500.00
12010100	Personal Taxes	
12010117	Informal Sector Taxes	as applicable i PITA 2011 as ameded
12010104	Withholding (General)	7.5% of cotract sum
12010105	Pay As You Earn (PAYE)	as applicable i PITA 2011 as ameded
12010106	Direct Assessment	as applicable i PITA 2011 as ameded
12010107	Stamp Duties	as applicable in the Stamp Duties Act
12010108	Pools Betting Tax - Agents	5,000,000.00
12010109	Tax Arrears	as applicable i PITA 2011 as ameded
12020601	Booklet	3,000.00
12020604	Sales of Condemn Stores	to be determined by the Autioneer
12020616	Sales of Unserviceable Vehicles	to be determined by the Autioneer

12020621	Sales of Unservicable Items	to be determined by the Autioneer
12020632	Sales of Badges and Plate Numbers	35,000.00
AKWA IBOM STATE RICE DEVELOPMENT PROJECT		
12020905	REVENUE	
12020400	Fees	
12020456	Registration of Rice Farmers	15,000.00
12020446	Processing of Rice	15,000.00
12020900	Rent on Land and Others - General	
12020905	Lease of Swamp Land to Rice Farmers/Lease of Upland to Rice Farmers	150000/Hectare
AKWA IBOM STATE RURAL WATER SUPPLY AND SANITATION AGENCY		
12020431	REVENUE	
12020715	Hiring of Compressor	10,000.00
12020400	Fees	
12020427	Fees Tenders	50,000.00
12020448	Borehole Drilling / Facilites	50000/DAY
12020448	Borehole Development	250,000.00
12020431	Desilting	15,000.00
AKWA IBOM STATE WATER COMPANY LIMITED		
12020616	REVENUE	
12020715	Hiring of Equipment	80,000.00
12020718	Tanker Service	10,000.00
12020725	Water Rate	5,000/Month

12020727	Connection / Reconnection Charges	2,500.00
12020400	Fees	
12020417	Registration of Contractors	50,000.00
12020440	Consultancy	100,000.00
12020448	Development Analysis	30,000.00
12020616	Sales of Scrap	To be determined by autioneer

AKWA IBOM URBAN TAXI NETWORK LIMITED		
12020704	REVENUE	
12020704	Fares from Taxi	200.00
12020704	Fares form Marc Buses	200.00
12020704	Fares from City Buses	500.00

LAND USE AND ALLOCATION COMMITTEE		
12020616	REVENUE	
12020400	Fees	
12020453	Application Fees for Government Plot (Industrial)	50,000.00
12020453	Application Fees for Government Plot (Residential)	10,000.00
12020447	Site Inspection Fees	3,000.00
12020453	Application Fees for Letter of Consent	10,000.00
12020453	Renewal of Letter of Consent Fees	6,000.00
12020447	Land Use Development Clearance Certificate	10,000.00
12020447	Change of Data Fees	5,000.00
12020445	Change of Purpose Fees	5,000.00

12020460	Non-Refundable Application Fees for Certificate of Occupancy	50,000.00
12020616	Sales of Unserviceable Vehicles	To be determined by auctioneer
MINISTRY OF AGRICULTURE AND WOMEN AFFAIRS (AGRICULTURE)		
12020649	REVENUE	
12020400	Fees	
12020458	Registration of Fishing Boats	10,000.00
12020456	Registration of Farmers –Rubber	5,000.00
12020456	Registration of Farmers –Cocoa	5,000.00
12020456	Registration of Rice Farmers	5,000.00
12020456	Registration of Fishermen/Fish Farmers	5,000.00
12020446	Veterinary Clinic Treatment Fees	To be determined by the vet. Doctor
12020446	Vaccination and Consultancy Fees	To be determined by the vet. Doctor
12020459	Registration of Farmers –Oil Palm	5,000.00
12020446	Processing of Rice	1,000/kg
12020446	Tractor Hiring Service	30,000.00
12020100	Licenses - General	
12020121	Veterinary Permits	50,000.00
12010100	Personal Taxes	
12010114	Livestock Sales Tax	As contained in AKSG produce Law
12020900	Rent on Land and Others - General	
12020905	Lease of Swamp Land to Rice Farmers/Lease of Upland to Rice Farmers	5/sqm

12020609	Sales of Agricultural Product	As contained in AKSG produce Law
12020609	Sales of Banana, Plantain, Pineapple, suckers citrus seedling etc.	As contained in AKSG produce Law
12020609	Sales of Agricultural Product – Oil and Palm Seedlings	As contained in AKSG produce Law
12020617	Sales of Eggs, Broilers and Spent Birds	As contained in AKSG produce Law
12020618	Sales of Fish/Fingerlings	As contained in AKSG produce Law
12020618	Sales of Fishing Inputs	As contained in AKSG produce Law
12020645	Sales of Small Ruminants (Sheep and Goat)	As contained in AKSG produce Law
12020649	Surplus from Sales of Meat and Breeding Stock (Piggery)	As contained in AKSG produce Law
MINISTRY OF CULTURE AND TOURISM		
12020709	E - Tourism	20,000.00
12020717	Hiring of Ibom Plaza	10,000.00
12020719	Ibom Kitchen	50,000.00
12020400	Fees	
12020417	Registration of Tourism Promoters	100,000.00
12020456	Registration Arts & Cultural Performance Fees	50,000.00
12020465	Endorsement Fees for Arts and Culture Festival	20,000.00
12020456	Renewal of Arts & Culture Performance Fees	20,000.00
12021100	Investment Income	

12021111	Interest on Investment on Le Meridian Ibom Golf Course and Hotels	0.05
12020800	Rent on Government Building	
12020803	Rent on Ibibio Museum Parks	100,000.00
12020616	Sales of Unserviceable Items	To be dtermined by the auctioneer
12020647	Sales of Works of Arts	Based on current value
MINISTRY OF ECONOMIC DEVELOPMENT AND IBOM DEEP SEA-PORT		
12020616		
12020400	Fees	
12020481	Economic Development t Levy	As contained in AKSG EDL Law
12020616	Sales of Unserviceable Vehicles	To be dtermined by auctioneer
MINISTRY OF FINANCE		
12021100	Investment Income	
12021103	Investment Income	Based on prevailing rate
	CAPITAL RECEIPTS	
14030100	Domestic Loans / Borrowings Receipts	
14030101	Interest on Loan	0.05
14020100	Other Capital Receipts	
14020103	Privatization of State Own Enterprise / Investment Income	Based on contract terms

14020104	Exceptional/Extra-ordinary Income	To be determined
14020105	Refunds from excess loan deduction and other exceptional Income	To be determined
MINISTRY OF HOUSING		
12020906		
12020400	Fees	
12020438	Building Plans Vetting Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020480	Vetting of Mechanical and Engineering (M & E) Drawing	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020492	Preparation / Vetting of Contract Document	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020438	Preparation of Bill of Quantities Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020431	Preparation of Working Drawings Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12010100	Personal Taxes	
12010116	Property Tax	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020900	Rent on Land and Others - General	

12020906	Rent on Government Building / Quarters	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
MINISTRY OF TRADE AND INVESTMENT		
12010110		
12020400	Fees	
12020456	Produce Merchant Registration Fees	As contained in AKSG Trade & Investment Law
12020449	Registration of Produce Stores	As contained in AKSG Trade & Investment Law
12020448	Produce Development Fund	As contained in AKSG Trade & Investment Law
12020450	Produce Inspection Fees	50% of total charges
12020449	Renewal of Business Premises	As contained in AKSG Trade & Investment Law
12020449	Renewal of Produce Stores	5,000.00
12020500	Fines	
12020514	Fine for Non - Compliance with Produce Law	As contained in Trade & Investment Law
12020515	Fine for Using Platform other than Registered Place	As contained in Trade & Investment Law
12020516	Wrong Grading of Produce	As contained in Trade & Investment Law
12010100	Personal Taxes	As contained in Trade & Investment Law
12010110	Produce Sales Tax	30% of total charges

MINISTRY OF LANDS AND WATER RESOURCES		
12020621		
12020400	Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020486	Registration fee for Ad-On-LPD Station	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020437	Deeds Preparation Approval, Execution and Registration Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020440	Annual Practice fee for Consultant Town Planning	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020438	Building Plans and Inspection Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020455	Search Fee	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Site Analysis Report Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020453	Non-Refundable Application Fees for Letters of Consent	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Plot Identification Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Land Use Development Clearance Certificate	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020438	Approval Fees for Private Layout Plans	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020431	Environmental Impact Analysis Report Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020448	Revenue from Communication Masks	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Siting / Approval of GSM Masks	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Sitting / Approval of GSM Renewal Charges	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020447	Urban Development Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12010100	Personal Taxes	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12010112	Property Tax (Urban Devt Tax)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020800	Rent on Government Building	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020807	Rent of Industrial Estates	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020900	Rent on Land and Others - General	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020901	Land Rent – Temporary right of Occupancy	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020901	Land Use Rent (Private C/O)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020901	Premium on Lands	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020901	Rent on State Lands (Residential)	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020616	Sales of Unserviceable Items	To be determined by auctioneer
12020616	Sales of Unserviceable Motor Vehicles	To be determined by auctioneer
12020621	Sales of Master Plan	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
MINISTRY OF SCIENCE AND TECHNOLOGY		
12020804		
12020705	Hiring e-Library Hall	150,000.00
12020400	Fees	

12020441	Laboratory Services Fees	6,000/month
12020465	Internet Services	6,000/month
12020800	Rent on Government Building	
12020804	Rent on Canteen/Conference Hall	150,000.00
MINISTRY OF TRANSPORT AND SOLID MINERALS		
12020910		
12020718	Hiring of Towing of Trucks / Van	Truck-20,000, Van-5,000
12020400	Fees	
12020449	Renewal of Driving School	50,000.00
12020458	Renewal of Comm. Vehicle / TryCycles	9,000/5000
12020461	Registration of Driving School	100,000.00
12020458	Registration of Comm. Vehicle / TryCycles	35,000/15,000
12020462	Landing and Take Off Fees	As applicable
12020465	Motor Traffic Driving Test	5,000.00
12020465	Motor Traffic Examination Fees	1,000.00
12020465	Motor Traffic Road Worthless Test	As applicable
12020482	Sea Worthiness Certification	As applicable
12020448	Manifest	300.00
12020464	Maritime Derivable Revenue	As applicable
12020464	Maritime Emblems Fees	As applicable
12020483	Wharf Landing Fee on Petroleum Product	500,000.00
12020458	Boat Registration Fees	10,000.00
12020462	Loading / Take Off Fees	As applicable
12020500	Fines	
12020509	Pounding of Illegal Parking	20,000.00

12010100	Personal Taxes	
12010111	Road Tax	As applicable
12020664	Daily Ticketing on Tricycle, Taxis and Buses	400,500,600.00
12020900	Rent on Land and Others - General	
12020910	Rent on Used of State Water Ways	As applicable
	MINISTRY OF WORKS	
12020616		
12020400	Fees	
12020462	State Haulage for all Manufacturing Company	Based on AKSG Haulage Law
12020454	Delivery fee (in Parks and Market where State finance is involved)	As applicable
12020410	Weight and Measure of Tippers	5,000.00
12020441	Soil Material Laboratory	5,000.00
12020473	Road Rehabilitation and City Permit	10,000.00
12020448	Right of Way	As applicable
12020900	Rent on Land and Others - General	As applicable
12020908	Rent of MOW Filling Stations	150,000/annum
12020616	Sales of Unserviceable Vehicles, Plants and Equipment	To be determined by actioneer
	CAPITAL RECEIPTS	
14020100	Other Capital Receipts	
14020102	Reimbursement on Federal Roads	As applicable

	OFFICE OF THE ACCOUNTANT GENERAL	
12020616		
11010400	Derivation Revenue	
11010401	Derivation Revenue	As applicable
12020700	Interest on Motor Vehicle Loan	As applicable
12020731	Interest on Fixed Deposit	As applicable
12020732	Hiring of ICT Centre	150,000.00
12020733	Federal Government Share of FAAC	
11010300	Budget Support	As applicable
11010104	Federal Government Share of FAAC	As applicable
11010101	Sure - P	As applicable
11010301	Federal Government Share of VAT	
11010200	Federal Government Share of VAT	As applicable
11010201	Fees	
12020400	Replacement of Lost Pension I.D Card	1,000.00
12020455	Personal Taxes	
12010100	Withholding Tax (State)	Based on PITA
12020600	Sales of Revised Edition of Financial Regulation	1,500.00
12020601	Sales of Unserviceable Items	To be determined by actioneer
	OFFICE OF THE SURVEYOR GENERAL	
12020621	Fees	
12020400	Site Inspection Fees	5,000.00
12020447	Survey Fees	FMW Rates
12020438	Certificate of Depost	15,000.00

12020460	Search Fees	5,000.00
12020455	Royalties	
12020300	Royalties on Plan and Map Films	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020600	Sales of Map	As applicable
12020621	UYO CAPITAL CITY DEVELOPMENT AUTHORITY	
	Fees	
12020662	Fencing Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020400	Building Plan Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020440	Site Plan Analysis Report Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020438	Application Fees for Letter of Consent	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Environmental Impact Assessment Report	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020453	Temporary Structure Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020431	Pegging Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020466	Petition Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020467	Opening of Roads	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020468	Allocation of plot Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020472	Borehole Development Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Burial Fees	10,000.00
12020448	Site Clearance	10,000.00
12020444	Mast Antenna	To be determined
12020465	Re - Submission	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020447	Charting Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf

12020438	Building Regulation Fees	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
12020438	Building Application Form	As contained in the Gazetted AKSG Approved land and property rates: https://irs.ak.gov.ng/DL4/AKS%20GAZETTED%20REVENUE%20HEADS%20WITH%20RATES.pdf
	AKWA IBOM STATE JUDICIARY	
12020634	Hiring of Multi-Purpose Hall	150,000.00
12020700	Renting of Fuel Dump	500,000/annum
12020705	Fees	
12020730	Probate Fees	Based on amount/volume/nature of transaction
12020400	Court Fees	As determined by the court
12020401	Customary Court Fees	As determined by the court
12020401	Tenders Fees	As contained in the AKSG BPP Law; bpp.ak.gov.ng
12020401	Fines	

12020427	Court Fines	As dtermined by the court
12020500	Customary Court Fines	As dtermined by the court
12020502	Sales of Confiscated Goods	As dtermined by the autioneer
12020600	Sales of Unserviceable Vehicles	As dtermined by the autioneer
	JUDICIAL SERVICE COMMISSION	
	Fees	
12020651	Tenders Fees collected from Contractors	As contained in the AKSG BPP Law;bpp.ak.gov.ng
12020427	Sales of Unservicable Item	As dtermined by the autioneer
12020600	Sales of Customary Court Forms	5,000.00
	LAW REFORM COMMISSION	
	-	
12020601	Sales of AKS Laws (Customary Law Mannual)	2,000.00
12020600	Sales of Law Reform Commission Annual Report	5,000.00
	MINISTRY OF JUSTICE	
	Fees	
12020601	Public Trustee and Administration	To be determined by the Office of the State Attorney-General
12020465	Sales of Unserviceable Items	To be determined by auctioneer

12020600	Sales of High Court Civil Procedure	5,000.00
12020601	Fees	
12020640	Agreement Fee/Consultancy Services	To be determined by the Office of the State Attorney-General
12020440	Sales of Revised Edition of AKSG Laws	15000/set
	BUREAU OF RURAL DEVELOPMENT AND COOPERATIVES	
	Fees	
12020456	Search Fees	5,000.00
12020400	Co-operative Societies Registration Fees	15,000.00
12020455	Co-operative Audit and supervision Fees	10,000.00
12020433	Replacement of lost Co-operative Certificate	5,000.00
12020440	Registration of Projects	10,000.00
12020455	Amendment of Co-operative Societies Bye-Law Fees	5,000.00
12020456	Co-operative Societies Renewal	5,000.00
12020442	Registration of Development Associations	10,000.00
	AGENCY FOR ADULT AND NON FORMAL EDUCATION	
	Fees	
12020638	Registration of Evening Continuing Education	75,000.00
12020400	Renewal Fee of Continuing Education	50,000.00

12020457	Development Fees for Adult Education Training Centres	As contained in AKSG EDL Law
12020448	Sales of Forms for Opening of Continuing Education Centres	5,000.00
	AKWA IBOM COLLEGE OF SCIENCE AND TECHNOLOGY	
	Fees	
12020657	Utility Fees	10,000.00
12020400	Registration Fees	10,000.00
12020447	Acceptance Fees	30,000.00
12020431	Games Fees	5,000.00
12020452	Library Fees	5,000.00
12020466	Moderation	2,000.00
12020467	Medical Fees	10,000.00
12020467	Security Fees	5,000.00
12020468	Accommodation Fees	75,000.00
12020469	Studio Fees	30,000.00
12020472	Laboratory Fees	30,000.00
12020447	Development Fees	100.00
12020436	Sport Fees	5,000.00
12020448	Caution Fees	50,000.00
12020438	Tuition Fees	35,000.00
12020465	Examination Fees	5,000.00
12020447	ID Card Fees	2,000.00
12020465	Student Union Fees	2,000.00
12020465	Student Handbook	500.00
	AKWA IBOM STATE COLLEGE OF EDUCATION	
	Fees	
12020452	Consultancy Fees	50,000.00
12020400	Tuition Fees	35,000.00
12020440	Development Fees	10,000.00
12020448	Acceptance Fees	30,000.00

12020465	Computer Levy	5,000.00
12020452	Examination Fees	5,000.00
12020471	Games Fee	2,000.00
12020452	Library Fees	1,000.00
12020466	Medical Fees	10,000.00
12020467	Medical Registration	500.00
12020468	Registration Fees	500.00
12020468	Security Fees	2,000.00
12020452	Studio Fees	5,000.00
12020469	General Information	500.00
12020465	Late Registration Fees	5,000.00
12020468	Micro teaching Practice	10,000.00
12020452	Sanitation	500.00
12020465	WAEC Confirmation	2,000.00

**AKWA IBOM STATE
ENVIRONMENTAL
PROTECTION AND WASTE
MANAGEMENT AGENCY**

		Fees
12020503	Registration of Environmental Contractor / Consultants	As contained in the AKSEWMA Law
12020400	Pollution Emblem fee	As contained in the AKSEWMA Law
12020417	Environmental Traffic and Effluence Discharge Fees	As contained in the AKSEWMA Law
12020464	Effluence Discharge Fees	As contained in the AKSEWMA Law
12020431	Environmental Impact Assessment (EIA) Tariff (Pre and Post)	As contained in the AKSEWMA Law
12020487	Pollution Discharge Fee	As contained in the AKSEWMA Law
12020431	House to House Environmental Scheme	As contained in the AKSEWMA Law

12020488	Sanitation Fee	As contained in the AKSEWMA Law
12020447	Fines	
12020465	Environmental Defaulters (Fines)	As contained in the AKSEWMA Law
	AKWA IBOM STATE LIBRARY BOARD	
	-	
12020705	Hiring of Library Hall at Eket	50,000.00
12020700	Hiring of Library Hall at Abak	50,000.00
	AKWA IBOM STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	
	Fees	
12020604	Registration Fees	1,000.00
12020400	Laboratory Fees	Based on nature of test
12020459	Clinic Fees	5,000.00
12020441	Wound Dressing / Minor Suturing	1,000.00
12020447	Sale of Condemned Stores	As determined by Board of Survey
	AKWA IBOM STATE POLYTECHNIC	
	Fees	
12020656	Consultancy Fees	20,000.00
12020440	Tuition Fees	35,000.00
12020438	Development Fees	100.00
12020452	Computer Literacy Fees	5,000.00
12020448	Examination Fees	5,000.00
12020471	Library Development Fees	1,000.00

12020452	Medical Fees	10,000.00
12020467	Registration Fees	5,000.00
12020468	Security Fees	2,000.00
12020452	Studio Fees	5,000.00
12020469	Sport Association Fees	2,000.00
12020466	Sales of Admission Forms	5,000.00
12020600	Sales of Pilot Magazine	500.00
	AKWA IBOM STATE TASK FORCE ON COUNTERFEIT AND FAKE DRUGS AND UNWHOLESOME PROCESSED FOODS	
	Fines	
12020513	Fines on Fake Drugs	50,000.00
12020500	Fine for Seal	10,000.00
	AKWA IBOM STATE UNIVERSITY	
	Fees	
12020663	Acceptance Fee for Year One Students	35,000.00
12020400	Contractor Registration	50,000.00
12020452	Consultancy	100,000.00
12020417	Tuition Fees Year One - State Student	35,000.00
12020440	Tuition Fees Year One - Other State Student	50,000.00
12020452	Tuition Fees Year Two - State Student	30,000.00
12020452	Tuition Fees Year Two - Other State Student	45,000.00
12020452	Tuition Fees Year Three - State Student	30,000.00

12020452	Tuition Fees Year Three - Other State Student	45,000.00
12020452	Tuition Fees Year Four - State Student	35,000.00
12020452	Tuition Fees Year Four - Other State Student	50,000.00
12020452	Tuition Fees Year Five - State Student	40,000.00
12020452	Tuition Fees Year Five - Other State Student	60,000.00
12020452	Library fees	5,000.00
12020452	UTME Remittance	2,000.00
12020465	Farm Proceeds	As applicable
	HOSPITALS MANAGEMENT BOARD	
	Fees	
12020490	Medical Laboratory Fees	5,000.00
12020400	Hospital Fees	Based on nature of service
12020441	Mortuary Fees	200/day
12020459	Eye Services	Based on nature of service
12020459	Fixed Fees	5,000.00
12020491	Medical Examination	Based on nature of service
12020468	Operation	Based on nature of service
12020452	X - Ray Fees	5,000.00
12020468	Dental Therapy	5,000.00
	LOCAL GOVERNMENT PENSION BOARD	

12020603	Sales of ID Card to Pensioner	1,000.00
	LOCAL GOVERNMENT SERVICE COMMISSION	
12010104	Hiring of Commission Hall	100,000.00
12020700	Personal Taxes	
12020705	withholding Tax (State)	As contained in PITA 2011 (as ammended)
	MINISTRY OF EDUCATION	
	Fees	
12020637	Examination Registration Fees for Private Schools	20,000.00
12020400	Search Fees For Lost Certificates/Statement of Results	5,000.00
12020452	Registration of Private Educational Institutions	200,000.00
12020455	Fees for French Tutorial Class to Public	30,000.00
12020457	Renewal Fees for Private Educational Institutions	100,000.00
12020457	Fines	
12020457	Fines on Operation of Illegal Schools	50,000.00
12020507	Sales of Condemned Stores	As determined by Board of Survey
12020600	sales of Form for Private Edu. Inst.	10,000.00
	MINISTRY OF ENVIRONMENT AND PETROLEUM RESOURCES	

	Fees	
12020619	Mining Fees	5,000,000.00
12020400	Renewal of Environmental Contractors/Consultants	100,000.00
12020438	Registration of Environmental Contractors/Consultants	300,000.00
12020417	Refuse and Tariff Fee	500.00
12020417	Forestry Fees	15,000.00
12020438	Pollution Mgt and Effluence discharge Fee	Based on nature of business
12020451	Environmental Fees	5,000.00
12020431	Fines	
12020447	Environmental Defaulters (Fines)	5,000.00
12020500	Forestry Fine	10,000.00
12020503	Licenses - General	
12020504	Forestry General License	50,000.00
12020134	Sales of Condemned Stores	As determined by Board of Survey
12020600	Sales of Forestry Product – Timber	As applicable
12020604	Sales of Forestry Product – Ornamental	As applicable
	MINISTRY OF HEALTH	
	Fees	
12020604	Other Medical Charges	As applicable
12020400	Minor Surgical Intervention	As applicable
12020447	Medical Certificate for Fitness	2,000.00
12020447	Wound Dressing and / Minor Suturing	Based on nature of injury
12020475	Laboratory Fees for Public Health	5,000.00

12020447	Tuition Fees for Student Nurses/Midwives	Indigene 10,000 / Non Indigene 15,000
12020441	Entrance Examination Fees for Training Nurses/ Paramedical Staff	Indigene 5,000 / Non Indigene 7,000
12020452	Registration Fees Ambulances	25,000.00
12020452	Registration Fees for Mortuary Clinic	50,000.00
12020458	Registration Fees for Private Medical Clinic	100,000.00
12020459	Hostel Fees for Student Nurses/Midwives	Indigenee 5,000 /Non Indigene 10,000
12020459	Renewal Fees Ambulances	15,000.00
12020472	Renewal fees for Mortuary Clinic	25,000.00
12020459	Licenses - General	
12020465	Patent Medicine Proprietary Vendors Licenses	50,000.00
12020133	Sales of Cards (2 Staff Clinics & Eye Clinic)	500.00
12020600	Sales of Condemned Stores	As determined by Board of Survey
	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	
	Fees	
12020136	Rating Valuation Fees	5,000.00
	Licenses - General	
12020400	Licencing of Place of Worship	50,000.00
12020465	Renewal of Licence of Registered Place of Worship	30,000.00

MINISTRY OF AGRICULTURE AND WOMEN AFFAIRS (WOMEN AFFAIRS)	
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12020456	Hiring of Women Development Hall	100,000.00
12020700	Fees	
12020705	Registration Fee of women NGO	25,000.00
12020400	Revalidation Fee of women NGO	10,000.00

MINISTRY OF YOUTH AND SPORTS	
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12020456	Gate Taking/Hiring of Stadium	200/500,000
12020700	Fees	
12020714	Registration of Youth Associations	20,000.00
12020400	Revalidation of Youth Associations	10,000.00

STATE TECHNICAL SCHOOLS BOARD	
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12020616	Rent – School, Premises, Classroom e.t.c	As applicable
12020700	Fees	
12020722	Search Fees for the Lost of Service Document	2,000.00
12020455	Sales of Annual Report	1,000.00
12020600	Sales of Unserviceable Items	As determined by Board of Survey

	STATE UNIVERSAL BASIC EDUCATION BOARD	
	Personal Taxes	
12010104	Stamp Duties	1% of contract sum
12010100	Withholding Tax	10% of contract sum

