



ZAMFARA STATE OF NIGERIA

A LAW TO AMEND THE ZAMFARA STATE CONSOLIDATED
REVENUE LAWS 2020

LAW NO....¹⁸...2021(1443 AH)

- Enactment The Zamfara State House of Assembly enacts as follows;
- Citation 1. This Law may be cited as Zamfara State Consolidated Revenue (Amendment) Law 2021.
- Commencement 2. This Law shall come into operation on the Day of ... 2021
- Interpretation 3. In this Law;
"Court" means High Court of Zamfara State, Tribunal or such other Court established by Law of Zamfara State House of Assembly or Court designated by the Chief Judge of Zamfara State to adjudicate within the ambit of the Law;
"Commissioner" means the Commissioner to whom responsibility of State Finance is for the time being assigned;
"Ministry" means State Ministry relating to Finance;
"Utility Infrastructure" means all classes broadcasting infrastructure, water infrastructure, communication infrastructure, Electricity Infrastructure, Oil and Gas Infrastructure, waste water Infrastructure and Transportation Infrastructure;

“Utility Service Providers” means Companies who provide services in all areas utility infrastructure development, maintenance and services.

Amendment of 4.
the Principal Law

The Zamfara State Consolidated Revenue Laws N0.7, 2020 (in this Law referred to as “the Principal Law”) is amended as set out in this Law.

Amendment of Section 2 5.

Section 2 of the Principal Law is amended by inserting definitions as follows –

“*Court*” means High Court of Zamfara State, Tribunal or such other Court established by Law of Zamfara State House of Assembly or Court designated by the Chief Judge of Zamfara State to adjudicate within the ambit of the Law;

“*Commissioner*” means the Commissioner to whom responsibility of State Finance is for the time being assigned;

“*Ministry*” means State Ministry relating to Finance;

Amendment 6.
of Section 7

Section 7 of the principal Law is amended by creating new subsection (5) and (6) as follows:

(5) Subject to the provision of this Law, the Executive Chairman shall have power to make temporary appointment on contract basis in the cause of discharging the duties and responsibilities of the service.

(6) The power in subsection (5) above shall only be exercise where there is apparent need the service has the financial strength to cater for the substantial needs of the appointees.

Amendment of Section 12

7.

Section 12 of the principal Law is amended by inserting new subsections (15), (16), (17) and (18) to read thus:

(15) “Establish standards and procedure to regulate the construction of lines, pipelines and laying of cables across public lands and properties within the State in a manner that will guarantee the safety of the public;

(16) "Set standards and issue permit in respect of the hoisting or mounting of any utility infrastructure in the State including poles, mast and other related installations;

(17) "Fix fees, rates, charges and or penalties where necessary for the doing of or failure to do anything required under the provision of this Law as may be considered relevant by the Board;

(18) "Without prejudice to the provision of section 12 of this Law, the Governor may by notice published in the Gazette direct the collection, recovery and payment of any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment in the State in a manner deemed necessary.

- Amendment of section 23(1) 8. Section 23(1) of the Principal Law is amended by inserting the words "through the Commissioner" immediately after the word "Governor" in line 2.
- Amendment of section 36(3) 9. Section 36(3) of the Principal Law is amended by re-drafting as follows –
The refund shall be made within 90 days of the decision to make refund, provided that, the option of setting of the amount due against future tax has been properly considered and exhausted.
- Amendment of section 75(2) 10. Section 75(2) of the Principal Law is amended by re-drafting as follows –
Upon payment of all tax assessments the taxable person shall be issued a tax clearance certificate as provided by this Law within five working days.
- Amendment of section 83(1)(b) 11. Section 83(1)(b) of the Principal Law is amended by re-drafting as follows –
Purchase of consumable goods or service in any restaurant including those within the hotels in the State.
- Amendment of section 92(2) 12. Section 92(2) of the Principal Law is amended by re-drafting as follows –
No person including a Ministry Department or Agency shall mount a road block in any part of the State for the purposes of collecting any tax, levy, fee, charge or rate but payable only to the service.

- Amendment of section 99(1)
13. Section 99(1) of the Principal Law is amended by re-drafting as follows –
- (1) Unless payment due dates are specified in another Law, all persons whom this Law applies to, shall pay to the designated Account of the service all taxes, levies, fees, charges and rates as prescribed in the first schedule to this Law.
- (2) Notwithstanding anything contain in any other State enactment any taxes, levies, rates, fine fees or monies by whatever name called generated by MDAs, Parastatals or Institution shall be remitted only to the State Consolidated Revenue Account of the State.
- (3) Any person who contravenes the provision of subsection(2) of this section commits an offence and shall be liable on conviction for a term not less than one year imprisonment or a fine of One Hundred Thousand Naira. Where the offender is a Public Servant he shall be punished in accordance with the provision of Civil Service Rules.
- (4) The Head of Service of the State shall invoke the provision of this section where his attention is drawn to violation of the provision of subsection (2) of this section.
- Amendment of section 100(1)
14. Section 100(1) of the Principal Law is amended by re-drafting as follows –
- The Board may, subject to the provision of section 106 of this Law, initiate the review of items as contained under the First Schedule to this Law, may receive inputs from Ministries, Departments and Agencies in the State.
- Amendment of section 102(1)
15. Section 102(1) of the Principal Law is deleted and replaced as follows –
- After proper auditing, the service may refund to the tax payer such refund of excess tax amount paid in excess of the tax due in line with the provision of section 36 of this Law.

- Amendment 16. Section 103 of the Principal Law is amended by substituting of section 103 for the words "Legal Adviser" the words "Director Legal Services" in line one of this section.
- Amendment 17. Section 105 of the Principal Law is amended by re-drafting as of section 105 follows –
The Chief Judge of the State may in addition to the Tribunal, where deemed necessary, designate in each Local Government in the State, a court of competent jurisdiction which shall give priority to matters relating to the Revenue of the State.
- Amendment 18. Section 116 of the Principal Law is amended by re-drafting as of section 116 follows –
The Governor may give to the service or the Chairman such directives of a general nature or relating generally to any matter with regard to the exercise of its or his functions as he may consider necessary and shall be the duty of the service or the Chairman to comply with the directives or cause them to be complied with.
- Amendment 19. Section 124(2) of the Principal Law is amended by re-drafting of section 124(2) as follows –
The rate of entertainment levy enforced by this Law shall be as specified under the fourth and fifth schedules to this Law.
- Amendment 20. Section 127 of the Principal Law is deleted and replaced as of section 127 follows –
(1) There shall be Revenue Tax force Enforcement Committee of the Service, (referred to in this Law as "Revenue Tax Force Enforcement Committee") which shall comprise –
(a) Director Legal Services;
(b) Police Personnel;
(c) An Agent of State Security Service;
(d) Personnel Nigerian Security and Civil Defence;
(e) Personnel Federal Road Safety;
(f) ZAROTA;
(g) Vehicle Inspection Officer;
- (2) The Legal Officers of the Legal Services Department shall be a State Counsel from the State Ministry of Justice on the recommendation of the State Attorney General;

- (3) The Legal Officers mentioned in sub-section (2) of this Section shall within two years transfer their services to the Service.

- Amendment of section 132(1) 21. Section 132(1) of the Principal Law is amended by creating a new item (d) as follows –
To hear and determine any other Revenue related cases.

REVENUE CODES AND LOCAL GOVERNMENT HARMONIZED RATES AND LEVIES

- Additional sections to the Principal Law 22. Principal Law is amended by creating in new sections 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, and 152 to read as follows.

- Revenue Codes 129. The Codes contained in sixth schedules to this Law shall be identified as Revenue Codes for the purpose of identification and payment of taxes, fees and levies in the State or such other purposes as the service may determine.

- short title and commencement 130. This part deals with Zamfara State harmonization of rates and levies collectable by Local Governments Areas in the State.

131. First to Fifth Schedules are amended as set out in Nineth schedule of this Law.

- Interpretation 132. In this part -
Levy: means an authorized charge and includes any fee and charge;
Fee: is a charge imposed by local government for a particular service provided or permission (rights) granted exclusively to any person;
Person: Include an Individual or body of Individual, family, Corporate sole, trustee or Executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business;

Rate: means an amount payable to a Local Government Council as provided in the Seven Schedule hereto;

General Contractor: means a general contractor within the local government;

Revenue Collector: means the staff of the Local Government duly appointed to collect revenue for the Local Government Council;

Permanent Stalls: are solid structures built and owned by private individuals, while "Block Stalls" are solid structures built and owned by the government;

Rural Local Government: means Local Government content in option A of the second schedule;

Semi Urban Local Government: means Local Government content in option B of the second schedule;

Urban Local Government: means content in option C of the second schedule;

State: means Zamfara State of Nigeria;

House of Assembly: means Zamfara State House of Assembly.

- Rates and levies 133. (1) From the commencement of this Law, no rate or levy shall be payable to a Local Government Council in the State except those contained in the Seven Schedule of this Law.
- (2) Subject to the powers of the House of Assembly, Local Government Councils in the State, the State Joint Revenue Committee may amend the Schedules to the Law from time to time by order published in the Gazette.
- (3) Each Local Government Council shall display at a conspicuous place in all the revenue offices of the Local Government Council a chart showing the approved collectible rates and levies and their expected time of payment.
- Establishment of the Local Government Committee 134. (1) There is hereby established for each Local Government Area of the State a committee herein referred to as the Local Government Revenue Committee.
- (2) The Revenue Committee shall comprise –
(a) director of Finance and Supply as Chairman;

- (b) three Local Government Councilors as members;
- (c) two other persons experienced in revenue matter to be nominated by the Chairman of the Local Government on their personal merits; and
- (d) revenue Officer to serve as Secretary.

Responsibilities of the Local Govt. Committee 135.

- (1) The Revenue Committee shall be responsible for the assessment and collection of all the taxes, fines and rates in the Local Government and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government.
- (2) The Revenue Committee shall report directly to the chairman of the Local Government and shall be responsible for its day to day administration of the revenue department which forms part of its operational arm.

Establishment and composition of State Joint Revenue Committee 136.

- (1) There shall be established in the State a Joint State Revenue Committee which shall comprised of the following members:
 - (a) the Chairman Board of Internal Revenue Board as Chairman;
 - (b) Chairmen of the Local Government Revenue committees;
 - (c) a representative of the Ministry of Local Government not below the rank of a Director;
 - (d) a representative of Revenue Mobilization and Fiscal Commission as Observer;
 - (e) the State sector commander of the Federal Road Safety Commission as an observer;
 - (f) the Director Legal Services of the Board of Internal Revenue;
 - (g) the secretary of the committee who shall be a staff of the State Board of Internal Revenue not below the rank of a Director;

Functions of the State Joint Revenue Committee 137.

- The functions of the committee shall be to
 - (a) implement decisions of the Joint Tax Board;
 - (b) advice the Joint Tax Board and the State and Local Government on revenue matters;

- (c) harmonise Revenue Administration in the State;
 - (d) enlighten members of the public, generally on State and Local Government Revenue matters; and
 - (e) carry out such functions as may be assigned by the Joint Tax Board.
- Demand Notice 138. (1) Each Local Government shall within six months of each year issue and serve a harmonized demand notice in respect of Rates and Levies listed in the Seven Schedule to this Law to the person liable to pay such Rates and Levies.
- (2) Where a person is liable to two or more of the scheduled rates and levies at the same time in any year of assessment, the relevant Local Government Council may issue and serve a single demand notice indicating the amount due on each of the levies.
- Employment of Estate valuer (3) For the purpose of the tenement rate, Local Government Councils may employ the services of an estate surveyor/valuer to determine the value of the property for the purpose of assessment.
- Review of Assessment 139. (1) If any person disputes an assessment he may apply to the relevant Local Government Council by notice of objection in writing to review and to revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within 14 days from the date of service of the notice of assessment/demand notice.
- (2) On receipt of a notice of objection the local Government may require the person giving that notice to furnish such particulars and to produce documents as may be deemed necessary and may summon any person who may be able to give information which is material to the determination of the objection to attend for examination by an officer of the Local Government.
- (3) In an event of any person who has objected to an assessment agreeing with the Local Government as to the correct amount chargeable, the assessment shall be amended accordingly and notice of rate chargeable shall be served upon such person.

- (4) In the event over payment or incorrect payment has been made to the Local Government Council, a refund shall be made to the payer within one month of application to the Local Government Council.

Payment to
the Local
Gov't

140. All persons to whom this Law applies shall pay to the Local Government Council all rates and levies as prescribed in the Seven Schedule hereto:
- (a) within sixty (60) days after the service of an assessment/demand notice on him or her, in respect of rates and levies due to be paid annually;
 - (b) within five (5) days from the beginning of every months, in respect of rates and levies due to be paid monthly;
 - (c) immediately in any other case.

Appointment of
Revenue Collectors

141. (1) The Local Government shall have the exclusive power to appoint Revenue Collectors.
- (2) The Revenue Officers shall wear identification badge with a clear inscription of their names and official capacity.
- (3) The production by a revenue collector of an identity card and certificate or warrant-
- (a) issued by a Local Government Authority;
 - (b) setting out his full names, and stating that he is authorized to exercise the functions of a revenue collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this law.

Restriction of
appointment of
consultant

- (4) Each Local Government or the Ministry may engage the services of a consultant(s) for the purpose of assessment and collection of any Rates and Levies contained in the First Schedule to this Law.

Power of the
Revenue
Collector

142. The Revenue collectors shall have the powers to enter into any premises between the hours of 8:00am and 6:00pm for the purposes of demanding and collecting rates levies on behalf of the Local Government.

- Power to show evidence of payment 143. Upon request by a Revenue Collector it shall be the duty of every person who has paid a rate/levy to show evidence of such payment to the Revenue Collector.
- Issuance of Receipt for Revenue 144. Upon payment of a rate/levy, Revenue Collectors shall issue a receipt or any other instrument in the form authorized by the Local Government.
- Recovery of rates/levies 145. The Local Government may institute legal actions through Legal Department of the Local Government or by employing the services of legal practitioner against any defaulter at the State Revenue Court for the purpose of enforcing the collection of rates or any other competent court for the purpose OF enforcing the collection of rates and levies.
- Payments period 146. (1) All persons to which this Law apply shall pay to the Local Government all rates as prescribed in the Seven Schedule hereto from the beginning of every month or year, not later than 60 (sixty) days from the beginning of every year and 14 (fourteen) days from the beginning of every month.
- (2) Where an offence has been committed under this law by an incorporated or unincorporated organization, every Director, Manager or other employee of the organization who is responsible for the default also commits an offence.
- (3) Notwithstanding the provisions of the Criminal Procedure Code, a Court may dispense with the personal attendance of the defendant if he or she pleads guilty in writing or so pleads through a legal practitioner.
- Punishment and fines 147. (1) Any person who contravenes the provisions of this law by refusing to pay rates as per the schedule hereto, shall be guilty of an offence and liable on conviction -
- (a) For first offence to a fine not exceeding N5,000.00K (Five Thousand Naira Only) or to imprisonment for a term not exceeding three months or both;

- (b) And for each subsequent, to a fine not exceeding N10,000.00k (Ten Thousand Naira Only) or to imprisonment for a term not exceeding six months or both;
- (c) In addition to the penalties imposed above, the rates shall be regarded as debt due to the Local Government and shall be recoverable as such.

Contravention and
misrepresentation

- (2) Any person who;
 - (a) collects or attempts to collect any rate/levy that is not listed in the seven schedule to this Law;
 - (b) collects or attempts to collect any rate/levy or penalty without due authority and identification; or
 - (c) mounts a roadblock or causes a road or street to be closed for the purpose of collecting any rate/levy; commits an offence and shall be liable on conviction to a fine of Fifty Thousand Naira (N50,000) only or imprisonment for three(3) years or both.

Demand of an
excess rate

- 148. (1) Any person or agency appointed for the administration of this Law or employed in connection with the assessment and collection of levy who
 - (a) demands from anyone an amount in excess of the authorized assessment of the rate/levy or;
 - (b) fails to remit revenue collected as at when due; or
 - (c) withholds for his own use whole or any portion of the revenue collected;
 - (d) renders a false return, whether orally or in writing of the amount of revenue collected or received by him; or
 - (e) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Authority or any member of the public;

- (f) steals or misuses Local Government Authority documents; and/or
- (g) compromise on the assessment or collection of any rate/levy, commits an offence and shall be liable on conviction to a fine equivalent to 500 percent of the sum in question and imprisonment for a term of three (3) years.
- (2) Any person who, in committing any offence under the provision of this Law is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term of three (3) years.
- (3) Any person who, while armed with an offensive weapon causes injury to any officer or authorized agents of the Local Government Authority in the discharge of their functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years.
- (4) Any person who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or to imprisonment for term of two (2) years.
- (5) Any person who impersonates a Revenue Collector or appointed agent shall in addition to any other punishment be liable on conviction to a fine of Two Hundred and Fifty Thousand Naira (N250,000.00) or to imprisonment for a term of three (3) years or both.
149. (1) The State Joint Revenue Committee shall carry out a periodic review of the rates and levies charged and the categorization of the Local Government Areas into Urban, Semi Urban and Rural every three (3) years and ensure that the differences in amounts chargeable by Local Government in respect of any scheduled rate/levy is minimized.

Review of
rates and
levies

- (2) The review shall be made in consultation with relevant stakeholders.
- Enforcement 150. (1) Without prejudice to the provisions of any law on jurisdiction of courts, the Revenue court shall also have jurisdiction to entertain all cases under this Law;
- Mobile court (2) There shall also be established mobile courts for speedy trial of defaulters;
- (3) In entertaining a case of default, the court shall have power to seal off any premises, impound, seize or confiscate any goods from a defaulter at any stage of the proceeding, for the purpose of recovered a defaulted rate/levy;
- (4) The Local Government may employ the services of Law Enforcement Agencies to enforce this Law;
- (5) Nothing in this Law shall be construed as prohibiting a Local Government Council from enforcing penalties stipulated for breach of its Bye Laws or charging fees as may be approved by the State Joint Revenue Committee for the use of Local Government Council properties, public utilities established and maintained by the Local Government Council, or services rendered by the Local Government Council or its officials to particular persons;
- Incentive to revenue collector 151. The local Government shall provide an amount not less than 3% and not more than 5% of all revenue collected by the revenue staff in the preceding year to be given to the Revenue Committee as incentives. The incentives should be given to all the entire staffs of the Local Government.
- Prohibition of cash collection 152. Apart from weekly market collection of Rates and Levies provided under Seven Schedule to this Law, no revenue collector or consultant is allowed to collect any payment due to the Local Government in cash.
- Repealed of Law No. 4, 2015 153. Zamfara State Local Government Harmonized Rates and Levies Law No. 4, 2015 is repealed.

**SIX SCHEDULE
ZAMFARA STATE APPROVED REVENUE CODES**

12010000	Taxes
12010001	PAYE Organized Private Sector
12010002	PAYE Informal Sector
12010003	PAYE Public - Local Governments
12010004	PAYE Public - State Government
12010005	PAYE Federal Govt Establishments
12010006	Withholding tax on Contracts
12010007	Withholding tax on Deposit (Interest)
12010008	withholding tax on rent
12010009	Withholding tax on dividend
12010010	Direct Assessment Tax
12010011	Entertainment Tax
12010012	Development Levy – Private
12010013	Development Levy – Public
12010014	Development Levy – Education
12010015	Development Levy – ZAPA
12010016	Development Levy – Zakkat
12010017	Capital Gains Tax
12010018	Produce Sales Tax
12020000	LICENCES
12020001	AUCTIONER LICENCE
12020002	DRIVER'S LICENCE
12020003	LEARNER'S PERMIT
12020004	FISHING LICENCE
12020005	FORESTRY REVENUE
12020006	HIDES AND SKIN BUYER'S LICENCE
12020007	HIDES AND SKIN PREMISES LICENCE
12020008	REGISTRATION OF MOTOR VEHICLE LICENCE
12020009	PRODUCE BUYERS LICENCE
12020010	TRADE CATTLE LICENCE
12020011	WAY LEAVE BUYER'S LICENCE
12020012	Licenses(N.E.C.)
12020013	RENEWAL OF MOTOR VEHICLE LICENCE
12020014	MARRIAGE CERTIFICATE LICENSE
12020015	BEAST OF BURDEN LICENCE
12020016	MOVEMENT AND LOADING LICENCE
12020017	REGISTRATION OF NURSERY AND DAY CARE CENTRES
12020018	RENEWAL OF NURSERY AND DAY CARE CENTRES

12020019	REGISTRATION OF YOUTHS SOCIAL CLUBS
12020020	RENEWAL OF YOUTHS SOCIAL CLUBS
12020021	REGISTRATION OF TRICYCLE LICENCE
12020022	RENEWAL OF TRICYCLE LICENCE
12020023	REGISTRATION OF MOTORCYCLE LICENCE
12020024	RENEWAL OF MOTORCYCLE LICENCE
12020025	QUARRY CRUSHING PLANT LICENCE
12040000	FEES
12040001	ADMINISTRATION OF ESTATE FEES
12040002	AGENCY FEES
12040003	CERTIFICATE OF ROAD WORTHINESS
12040004	LABORATORY ANALYSIS FEES
12040005	CONSENT FEES (NON-REFUNDABLE)
12040006	COURT FEES - HIGH COURT
12040007	LAND DEVELOPMENT FEES
12040008	EXAMINATION FEES
12040009	MARKET FEES
12040010	HOTELS LEVY
12040011	INSPECTION AND GRADING FEES
12040012	IRRIGATION FEES
12040013	LAND APPLICATION FEES
12040014	MISC. TRAFIC REGULATIONS
12040015	PLANNING FEES
12040016	INNOCULATION & VACCINATION FEES
12040017	PREPARATION OF CONTRACT AGREEMENTS
12040020	SEARCH FEES
12040021	STAMP DUTY
12040022	SURVEY FEES
12040023	TRADE CATTLE FEES
12040024	USE OF GOVT PREMISES FEES
12040025	MARRIAGE CERTIFICATE
12040026	ROAD CUTTING FEES
12040027	TUITION/SCHOOL FEES
12040028	ACCOMMODATION FEES
12040029	ADVERT FEES
12040030	CERTIFICATE OF DIVORCE FEES
12040031	AFFIDAVIT AND DECLARATION OF AGE
12040032	HACKNEY CARRIAGE CERTIFICATE
12040033	CONTRACT PROCESSING FEES
12040034	CONTRACT REGISTRATION/RENEWAL FEES
12040035	REGISTRATION BOOKLET

12040036	LAND CHARGES
12040037	WORKS SCHOOL TRAINING FEES
12040038	BUSINESS PREMISES REGISTRATION/RENEWAL
12040039	PRIVATE CLINICS REGISTRATION/RENEWAL
12040040	POSTERS PASTING FEES
12040041	AMUSEMENT PARK FEES
12040042	GATE FEES
12040043	PENALTY FEES
12040044	FEES(ETC)
12040045	MOTOR REGISTRATION AND WEIGHT FEE
12040046	POULTRY VACCINATION FEES
12040047	EDUCATION LEVY
12040048	STUDENTS' REGISTRATION - Z.A.C.A.S.
12040049	STUDENTS' REGISTRATION - ABDU GUSAU POLY
12040050	STUDENTS' REGISTRATION - SCHOOL OF NURSING
12040051	STUDENTS' REGISTRATION - C.A.A.S. BAKURA
12040052	STUDENTS' REGISTRATION - C.O.E. MARU
12040053	STUDENTS' REGISTRATION - STATE UNIVERSITY
12040054	STUDENTS' REGISTRATION - COLLEGE OF HEALTH SCIENCE
12040055	STUDENTS' HOSTEL - Z.A.C.A.S.
12040056	STUDENTS' HOSTEL - ABDU GUSAU POLY
12040057	STUDENTS' HOSTEL - SCHOOL OF NURSING
12040058	STUDENTS' HOSTEL - C.A.A.S. BAKURA
12040059	STUDENTS' HOSTEL - C.O.E. MARU
12040060	STUDENTS' HOSTEL - STATE UNIVERSITY
12040061	STUDENTS' HOSTEL - COLLEGE OF HEALTH SCIENCE
12040062	DOCUMENT REGISTRATION AND RESEARCH FEE
12040063	COURT FEES - SHARIA COURT
12040064	APPEAL FEES SHARIA COURT
12040065	APPEAL FEES HIGH COURT
12040066	MECHANICAL CULTIVATION FEES
12040067	TRADE TEST FEES - WORKS SCHOOL
12040068	PROBATE FEES
12040069	ELECTRICITY CONSUMPTION FEES
12040070	BOARD OF DIRECTORS FEES
12040071	CONFERENCE HALL FEES
12040072	ZAMFARA TRANSPORT AUTHORITY

12060000	SALES
12060001	SALES OF PHOTOGRAPH,CALENDER AND DIARY
12060002	SALES OF DAIRY PRODUCTS
12060003	SALES OF DIRECTORY OF COMMERCIAL AND INDUSTRIAL PROMOTIONS
12060004	SALES OF FARM PRODUCE
12060005	SALES OF FERTILIZER
12060006	SALES OF FISH
12060007	SALES OF FISHING EQUIPMENT
12060008	SALES OF GOVT. QUARTERS
12060009	SALES OF GRAPHIC ARTS DESIGN
12060010	SALES OF LIVESTOCK FROM RANCHERS
12060011	SALES OF FORMS NAT. DRIV. LICENCE
12060012	SALES OF MATERIALS
12060013	SALES OF POULTRY FEEDS
12060014	SALES OF POULTRY PRODUCT
12060015	SALES OF RURAL DAIRY MILKING COWS
12060016	SALES OF SEED FROM NURSERIES
12060017	SALES OF STRATEGIC GRAINS
12060018	SALES OF TOURISM GUIDE
12060019	SALES OF TRADE FAIR MATERIALS
12060020	SALES OF VEHICLE NEW PLATE NUMBER
12060021	SALES OF WEIGH AND MEASURES
12060022	SALES OF CARDS(YELLOW CARDS)
12060023	SEEDS MULTIPLICATION SALES
12060024	SOIL TEST
12060026	UNALLOCATED STORES SALES
12060028	SALES OF FORMS · HEALTH INSTITUTION
12060030	SALES OF DRUGS
12060031	SALES OF BUDGET BOOKS
12060032	SALES OF TRACTORS TO INDIVIDUAL
12060033	SALES OF BROADCASTING AIRTIME
12060035	SALES OF NEWSPAPER
12060037	SALES OF FRUITS AND VEGITABLES
12060039	RAISES OF COAL
12060041	LAND CLEARANCE OPERATIONS
12060043	SALES OF COTTON MARKET MATERIALS
12060045	SALES OF COMMERCIAL POSTERS
12060047	SALES OF TELEPHONE DIRECTORIES
12060049	DEVELOPMENT CHARGES APPROVED BUILDING PLAN
12060051	SALES OF CRAFT SURVEY SHOPS
12060053	WORKSHOP ACCOUNTING COST PAYMENT

12060055	SALES OF CONTRACT AGREEMENT FORMS
12060057	SALES OF FORMS - OTHER INSTITUTIONS
12060059	SALES OF FORMS - JSC
12060061	SALES OF APPLICATION FORMS - CSC
12060063	SALES OF APPLICATION FORMS - LGSC
12060065	SALES OF BOAT
12060067	AUCTION SALES GENERAL
12060069	SALES OF ARTICLE REHABILITATION CENTRES
12070000	EARNINGS
12070001	ASPHALT BARCH. PLANT
12070002	HIRE OF GOVT.VEHICLES, PLANTS & EQUIPMENT
12070003	QUARRY CRUSHING PLANT
12070004	Earnings from Parastatals
12080000	RENT ON GOVT. PROPERTIES
12080001	RENT ON GOVT. QUARTERS OUTSIDE THE STATE
12080002	RENT ON GOVT. QUARTERS (SENIOR)
12080003	RENT ON GOVT. QUARTERS(JUNIOR)
12080004	RENT ON GOVT. QUARTERS BY OTHER GOVTS.
12080005	RENT OF PRODUCE STORES
12080006	RIGHT OF OCCUPANCY-COMPENSATION RECOVERED
12090000	RENT ON GOVT. LAND
12090001	GROUND RENT
12090002	Rent on Govt Land (N.E.C)
12100000	REPAYMENT
12100001	REPAYMENT OF MOTOR VEHICLE LOANS
12100002	REPAYMENTS OF ADVANCES BY PARASTATALS
12100003	REPAYMENT OF MOTORCYCLES LOANS
12100004	REPAYMENT OF CASH LOAN
12100005	REPAYMENT OF HOUSING LOAN
12100006	REFUNDS OF OVER PAYMENT
12100007	REPAYMENT OF FURNITURE LOANS
12100008	REPAYMENT OF SHARE LOAN
12110000	INVESTMENT INCOME
12110001	INVESTMENT DIVIDENDS

12120000	INTEREST EARNED
12120001	INTEREST ON BANK DEPOSIT
12120002	INTEREST ON TREASURY BILLS
12120003	Interest on Dividends (N.E.C.)
12120004	INTEREST ON LOAN TO LGAS
12130000	RE-IMBURSEMENT
12130001	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET
12130002	RE-IMBURSEMENT BY FEDERAL GOVERNMENT
12130003	REFUND OF COMPENSATION
12130004	LOCUST CONTROL BY FGN
12130005	COTTON SEEDS DISTRIBUTION
12130006	PEST CONTROL RE-IMBURSEMENT
12130007	RE-IMBURSEMENT FROM FGN FOR PENSION
12130008	RE-IMBURSEMENT FROM ZASCO
12130009	RE-IMBURSEMENT IN RESPECT OF COOKERS/STOVES SALES
12130010	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS
12130011	CASH DONATIONS GENERAL
12140000	MISCELLANEOUSE
12140001	RECOVERY OF PUBLIC FUNDS
12140002	RECOVERY OF OVERPAYMENTS
12140003	CONTRIBUTION IN RESPECT OF SECONDED OFFICERS RETIREMENT BENEFITS
12140004	DEPOSIT LAPS

SEVENTH SCHEDULE

ZAMFARA STATE LOCAL GOVERNMENTS COUNCIL HARMONIZED RATES
AND LEVIES

S/N	DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI-URBAN	SUB-URBAN	DURATION
TENEMENT RATES					
a.	Tenement Rates Private	0.02% of value	0.02% of value	0.02% of value	Annually
b.	Tenement Rates – Commercial	0.16% of value	0.16% of value	0.16% of value	"
	Communication Mast	0.16% of value	0.16% of value	0.16% of value	"
	Fibre Optics	0.16% of value	0.16% of value	0.16% of value	"
	Commercial/Micro Finance Banks	0.16% of value	0.16% of value	0.16% of value	"
	Hotels/lodges/guest house	0.16% of value	0.16% of value	0.16% of value	"
	Filling Stations/kerosen tanks	0.16% of value	0.16% of value	0.16% of value	"
	Hospitals/Pharmacies/Clinics	0.16% of value	0.16% of value	0.16% of value	"
	Educational establishment	0.12% of value	0.12% of value	0.12% of value	"
	Other commercial establishments	0.16% of value	0.16% of value	0.16% of value	"
c.	Right of Occupancy (CRO) Fees	5000	4000	4000	"
LOCAL LICENCE FEES AND FINES					
a.	Vehicle towing fees	6,000	4000	3000	
b.	Bicycle License	200	200	200	
c.	Canoe License/Fees	200	200	200	
d.	Cart/Track License	500	500	500	
e.	Wheel Barrow	100	100	100	
f.	Hawking Permit License/Fees	50	50	50	
g.	Cigarettes Sales/Hawking Permit L/Fees	1500	1000	700	
FOOD CONTROL					
a.	Abattoir Licenses	3000	2000	1500	
b.	Slaughter House (Cow/Camel) Per Head	100	100	100	
c.	Slaughter Slab (Goat/Sheep) Per Head	50	50	50	
d.	Restaurant	40,000	20,000	15,000	
e.	Other Eating Houses	7,000	5,000	4,000	
f.	Bakery House License	30,000	10,000	5,000	
g.	Cattle Dealers Licenses	5,000	3,000	2,000	
h.	Fish Dealers Licenses	3,000	2,000	1,500	
SECURITY					
a.	Dage Gun Fees	1000	500	500	
b.	Hunting License Fees	2000	2000	2000	
SOCIAL					
a.	Control of Noise Permit Fees	3000	2,500	2,000	
b.	Marriage Registration Fees	1,000	1,000	1,000	
c.	Indigene Certificate Fees	2000	1,500	1,000	

d.	Entertainment/Drumming	1000	1500	1000	
e.	Cinema/Viewing Centers	10,000	5,000	3,000	
f.	Naming of Street Registration Fees	20,000	10,000	7,000	
g.	Renewal of Naming of Street	10,000	5,000	4,000	
h.	Radio/Television License Fees	500	500	500	
i.	Vehicle Radio/Television Fees	1000	1000	1000	
j.	Beggars Ministerial Fees (Praise Singers)	1000	750	500	
k.	Achaba (Commercial Motorcyclist) Riders Fees	100	50	50	
l.	Reflective Jacket for Achaba	500	500	500	Yearly
HEALTH					
a.	Dislodgement of Septic Tanks	5,000	3,000	2,000	
b.	Night Soil Disposal License/Fees	-	-	-	
c.	Impounding of Animal	-	-	-	
d.	Pest Control and Disinfectant	-	-	-	
e.	Environmental Sanitation Services	5,000	3,000	2,000	
f.	Chemist (Patient Medicine Store)	5,000	3,000	3,000	
ECONOMIC					
a.	General Contractor Registration Fees	20,000	20,000	20,000	
b.	Contract Processing Fees	-	-	-	
c.	Tender Fees	5%	5%	5%	
d.	River Sand/Sand Dredging Fees				
e.	Tippers (Single) per trip	500	500	500	
f.	Double Tipper per trip	200	200	200	
g.	Petty Trade Fees	200	100	100	Per Market day
h.	Rice Mill/Cassava Grinding Fees	1,000	1,000	1,000	
i.	Ingredient Mill Licenses Fees	500	5,000	500	
j.	Corn Grinding Mill Fees	1,000	1,000	1,000	
k.	Workshops Fees	5,000	3000	2000	
l.	Sales of Unserviceable Store Items Fees	-	-	-	
m.	Tractor Hire Charge Services	-	-	Negotiable	Per day
n.	Sales of Store	-	-	-	
o.	Radio/Television Workshops Fees	1,000	500	500	
p.	Wood Making shop Fees	3,000	2,000	1,500	
q.	Battery Charges shop Fees	500	300	300	
r.	Panel Beaters work shop Fees	2,000	1000	1000	
s.	Vulcanizes workshop Fees	500	300	200	
t.	Vehicle Spare Parts workshop Fees	5,000	3,000	2,000	
u.	Clock/Watch Repairs workshop Fees	500	300	200	

v.	Auto Mechanic workshop Fees	2,000	1000	500	
w.	Car Washing Bay Fees	1,500	1000	500	
x.	Building Materials shop Fees	7,000	5,000	4,000	
y.	Block Makers workshop fees	10,000	5,000	4,000	
z.	Welder	15,000	10,000	8,000	

ADVERTISEMENT AND SIGN BOARDS

a.	Mobile Sales Promotion Fees	3,000	2,000	1,500	
b.	Directional Sign Board Fees	3,000	2,000	1,500	
c.	Electric Design Advert Per Face Fees	10,000	7,000	5,000	
d.	Wall Print Advertisement Per Side Fees	5,000	3,000	2,000	
e.	Bill Board, Unipoles and Eye Catchers	100,000	70,000	50,000	
f.	Market Road Show Permit	-	-	-	
g.	Digitalized Boards	50,000	30,000	10,000	

MARKET RATES AND LEVIES

a.	Market Stalls Seaters	100	50	50	
b.	Market Seaters	100	50	50	
c.	Seasonal Markets	100	50	50	
d.	Market Hawkers (Daily)	100	50	50	
e.	Market Hawkers (Weekly)	100	50	50	

MOTOR PARKS

a.	Entrance Fees (Gate)				
i.	Trucks, Lorries, Tankers and Canters	200	200	200	
ii.	Buses, Taxies, Pick-up Vans	100	100	100	
b.	Loading and Uploading Fees				
i.	Trailors	2,000	2,000	2,000	
ii.	Lorries/Canters	1,000	1,000	1,000	
c.	Wrong Parking Charges				
i.	Trucks, Trailors, Lorries and Canters	2,000	2,000	2,000	
ii.	Buses, Taxies, Pick-up Vans	500	300	300	

CATTLE/ANIMAL MARKETS

a.	Cow/Camel	100	100	100	per head
b.	Goat/Sheep	100	100	100	" "
c.	Horse/Donkeys	100	100	100	" "
d.	Other Livestock	-	-	-	
e.	Chickens (Hen) etc	-	-	-	
f.	Dog License Fees	1,000	1,000	1,000	Annual
g.	It is prohibited to sale pigs and dogs in the Local Government Cattle Market				

SHOPS AND SHOPPING CENTRES

a.	Local Government Luck- up Shops				
i.	Application for Allocation fee (None Refundable) (Per Shop)	2,000	2,000	1000	
ii.	Allocation Fee (Per Shop)	20,000	15,000	10,000	
iii.	Yearly Renewal Fees (Per Shop)	5,000	3,000	2,000	
iv.	Yearly Revenue Fees (Per Shop)	-	-	-	
v.	Monthly or Revenue Fees (Per Shop)	500	300	200	
b.	Shops Permit (Personal)				
i.	Large Shop	50,000	30,000	20,000	
ii.	Extra Large Shop	120,000	80,000	60,000	
iii.	Medium Shop	10,000	7000	5000	
iv.	Small Shop	3000	2,000	1000	
c.	Kiosk Permit Fees	1,000	500	500	
d.	Container/Temporary Shops	2,000	1500	1000	
i.	Large	5,000	2,500	1,500	
ii.	Small	1,000	500	500	
e.	Photos Studio shop Fees	2000	1000	1000	
f.	Laundry/Dry Cleaners shop Fees	1000	500	500	
g.	Cloth Dyes shop Fees	500	300	300	
h.	Photostat and Typing Institute/shop Fees (Biz. C.)	2000	1000	500	
i.	Computer Institute shop fees	10,000	5,000	2000	
j.	Hair Dressing shop Fees	2000	1000	500	
k.	Barbing shop Fees	2000	1000	500	
l.	Local Hair Barbing & Plating shop Fees	100	100	100	
m.	Printing Press shop Fees	2,000	1,000	1,000	
n.	Blacksmith Workshop shop Fees	500	300	200	

RENT ON LOCAL GOVERNMENT PROPERTY

a.	Rent on Local Govt Quarters				
i.	Senior Staff Quarters	24,000	12,000	12,000	
ii.	Junior Staff Quarters	12,000	6,000	6,000	
b.	Rent on Local Government Building				
i.	Hiring/Rent of Local Government Thearter	10,000	5,000	3,000	
ii.	Hiring/Rent of Local Government Stadium				
iii.	Hiring/Rent of L.G Women Centre				
iv.	Hiring/Rent of L.G View Centre		-	-	
v.	Hiring/Rent of L.G Public Conveniences (Toilets/Bathrooms) Leasing	30,000	20,000	15,000	Annual

c.	Rent on LG Landed Properties				
i.	Hiring/Rent on LG Land for Commercial Activities	-	-	-	
ii.	Hiring/Rent on LG Land for wet season farming (Noman Damina)	2,000	2,000	2,000	Per Hactre
iii.	Hiring/Rent on LG Fish Pond	-	-	S	
d.	Rent/Hiring of LG Heavy Trucks Machine				

EIGHT SCHEDULE
CATEGORISATION OF LOCAL GOVERNMENT AREA OF ZAMFARA STATE.

OPTION "A"	OPTION "B"	OPTION "C"
Gusau Local Government	Bukkuyum Local Govt	B/Magaji Local Government
Kaura Namoda Local Govt	Gummi Local Government	Anka Local Government
Talata Mafara Local Govt	Tsafe Local Government	Bungudu Local Government
Shinkafi Local Government	Maru Local Government	Zurmi Local Government
		Maradun Local Government
		Bakura Local Government

NINETH SCHEDULE
ADDENDUM TO FIFTH SCHEDULE
COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE
ZAMFARA STATE
(OFFICE OF THE BURSAR)

S/No.	DESCRIPTION	AMOUNT (N)
1.	Acceptance charge	1,000.00
2.	Caution fees	3,000.00
3.	Examination stationeries	3,000.00
4.	Medical fees (NHIS)	2,500.00
5.	MSS	300.00
6.	Online registration charges	3,000.00
7.	Registration fees	7,300.00
8.	Result verification	2,600.00
9.	School ID	500.00
10	Sports	2,500.00
11	SUG	300.00
12	Uniform	4,000.00
13	Use of Library	2,000.00
	Total	32,000.00

**COLLEGE OF EDUCATION, MARU
ZAMFARA STATE
(OFFICE OF THE BURSAR)**

S/No.	CODE	DESCRIPTION	AMOUNT (N)
1.	12020616	Admission form	2,500.00
2.	12020456	Central registration fees	5,000.00
3.	12020456	Examination fees	5,000.00
4.	12020452	ID card fees	500.00
5.	12020456	Game fees	500.00
6.	12020503	Clinic fees	1,000.00
7.	12020456	Caution fees	500.00
8.	12020456	Practical supervision fees	1,000.00
9.	12020456	Log book fees	1,000.00
10	12020456	Use of library fees	500.00
11	12020452	ICT fees	1,000.00
12	12020456	Students' hand book	600.00

**ABDU GUSAU POLYTECHNIC, TALATA MAFARA
ZAMFARA STATE
(OFFICE OF THE BURSAR)**

S/No.	DESCRIPTION	INDIGENE (N)	NON-INDIGENE (N)
1.	Examination fees	2,000.00	2,000.00
2.	Caution deposit	1,000.00	1,000.00
3.	SIWES	2,000.00	2,000.00
4.	ICT	3,000.00	3,000.00
5.	Sports	1,000.00	1,000.00
6.	Library	1,000.00	1,000.00
7.	ID card	500.00	500.00
8.	Verification fees	1,000.00	1,000.00
9.	Students' handbook	500.00	500.00
10	Examination card	300.00	300.00
11	Entrepreneurship fees	2,000.00	2,000.00
12	SUG	300.00	300.00
13	Total of other charges	14,100.00	14,100.00
14.	Lab charges	2,000.00	2,000.00
15.	Course fees for HNDs	11,000.00	26,000.00
16.	Course fees for NDs	9,000.00	24,000.00
17.	HND 2 Accountancy HND 2 Banking and Finance HND 2 Business	20,100.00	30,100.00
18.	HND 2 Engineering HND 2 Environmental HND 2 Sciences	22,100.00	32,100.00

	HND 2 Mass Communication HND 2 OTM		
19.	ND 2 Accountancy ND 2 Banking and Finance ND 2 Business	18,100.00	28,100.00
20.	ND 2 Engineering ND 2 Environmental ND 2 Sciences ND 2 Mass Communication ND 2 OTM	20,100.00	30,100.00
21.	DCL 2 DSCL 2 DSCL 3	21,100.00	37,100.00

SCHOOL OF NURSING AND MIDWIFERY, GUSAU
ZAMFARA STATE
(OFFICE OF THE BURSAR)

S/No.	DESCRIPTION	AMOUNT (N)
1.	Record of training	5,000.00
2.	Rules and regulation	2,000.00
3.	Procedure manual	2,000.00
4.	Registration fees	15,000.00
5.	Caution fees	2,000.00
6.	Examination fees	5,000.00
7.	ID card and name tag	1,500.00
8.	Library fees	1,500.00
9.	Verification fees	1,000.00
10	Tuition fees (Non-indigene only)	90,000.00
11	T-ship (health insurance)	4,000.00
12	Uniforms	7,500.00
13	Shoes	2,500.00
14	Sports	1,000.00
15	ICT and e-learning	2,000.00
16	Form	5,000.00

Summary

- Indigene N57,000.00
- Non-indigene N147,000.00

ZAMFARA STATE UNIVERSITY, TALATA MAFARA
ZAMFARA STATE
(OFFICE OF THE BURSAR)

S/No.	DESCRIPTION	STATE INDIGENES (N)		NON-STATE INDIGENES (N)		FOREIGNERS (N)
		UME	DE	UME	DE	
1.	B.A. Arabic	31,000	31,000	63,000	63,000	95,400
2.	B.A. English	31,800	31,800	63,600	63,600	95,400
3.	B.A. Mass Communication	31,800	31,800	63,600	63,600	95,400
4.	B.A. History	31,800	31,800	63,600	63,600	95,400
5.	B.A. Islamic Studies	31,800	31,800	63,600	63,600	95,400
6.	B.Ed. Early Childhood Education	31,800	31,800	63,600	63,600	95,400
7.	B.Ed. Guidance and Counseling	31,800	31,800	63,600	63,600	95,400
8.	B.Ed. Health Education	31,800	31,800	63,600	63,600	95,400
9.	B.Ed. Integrated Sciences	31,800	31,800	63,600	63,600	95,400
10.	B.Sc. Nursing	54,800	54,800	109,600	109,600	164,400
11.	B.Sc. Nutrition and Diabetics	54,800	54,800	109,600	109,600	164,400
12.	B.Sc. Physiotherapy	54,800	54,800	109,600	109,600	164,400
13.	B.Sc. Public Health	54,800	54,800	109,600	109,600	164,400
14.	B.Sc. Accounting	39,800	39,800	79,600	79,600	119,400
15.	B.Sc. Chemistry	34,800	34,800	69,600	69,600	104,400
16.	B.Sc. Biochemistry	34,800	34,800	69,600	69,600	104,400
17.	B.Sc. Biology	34,800	34,800	69,600	69,600	104,400
18.	B.Sc. Computer Science	42,800	42,800	85,600	85,600	128,400
19.	B.Sc. Geology	42,800	42,800	85,600	85,600	128,400
20.	B.Sc. Mathematics	34,800	34,800	69,600	69,600	104,400
21.	B.Sc. Physics	34,800	34,800	69,600	69,600	104,400
22.	B.Sc. Electronics	34,800	34,800	69,600	69,600	104,400
23.	B.Sc. Statistics	34,800	34,800	69,600	69,600	104,400
24.	B.Sc. Economics	31,800	31,800	63,600	63,600	95,400
25.	B.Sc. Geography	34,800	34,800	69,600	69,600	104,400

**ZAMFARA STATE HOSPITAL MANAGEMENT BOARD
ZAMFARA STATE**

S/No.	THEATRE PRICE LIST		SONOGRAPHY PRICE LIST	
	DESCRIPTION	AMOUNT (N)	DESCRIPTION	AMOUNT (N)
1.	Prostatectomy	44,625	Abdomino Pelvic Scan	1,500
2.	Thyroidectomy	36,500	Pelvic Scan	1,500
3.	Total Pancreatectomy	55,000	Breast Scan	3,000
4.	Obstructed Hernia	32,000	Prostate	1,500
5.	Perforated Typhoid (Laparotomy)	35,250	Scrotal	3,000
6.	Pelvis Assess (Laparotomy)	35,250	Doppler One Limb	5,000
7.	Mastectomy	40,500	Fetal Cranial Doppler	5,000
8.	Splenectomy	48,250	Doppler Both Limb	10,000
9.	Bilateral Hernioraphyl	55,500	Biophysical Profile/Fatal Weight	2,000
10.	Ap Resection	45,150	Obstetric Scan	1,200
11.	Colostomy	35,250	Transfontanal	2,000
12.	Colostomy Closure	35,250	Ocular Scan	2,000
13.	Perforated Pud (Caparotomy)	35,250	Ultrasound Interventional Procedure	4,000
14.	Triple Bypass	45,150	Trans Viginal Scan T.V.S	2,000
15.	Urethroplasty	60,250	Trans Rectal Scan T.R.S	3,000
16.	Urethric cystectomy	38,250	Follicular Tracking	5,000
17.	Anal Pull Through	50,500	Lesson U.S.S.	2,000
18.	Re-Exploration	32,500	Thairoid U.S.S.	2,000
19.	Excisional Biopsy	30,150	Joint U.S.S.	2,000
20.	Skin Grafting	28,500	Inplant U.S.S.	2,000
21.	Anas Fistilectomy	26,900	Electro Cardiography E.C.G	1,200
22.	Appendectomy	29,500		
23.	Hydocellectomy	28,500		
24.	Herniorraphy	28,500		
25.	Haemoradectomy	28,500		
26.	Excisional Biopsy (Medium)	17,500		
27.	Orchidectomy (Orcudopexy)	25,250		
28.	Gangalion Excision	17,250		
29.	Lipoma Excision (LA)	20,250		
30.	Suprapublic Cystostomy	18,500		
31.	Breast Lump Excision	20,500		
32.	Secondary Wound Closure	20,250		
33.	Wound Burns Debridement	27,500		

34.	Polypectomy	18,500	
35.	Liner, Kidney, Prostate Biopsy	18,500	
36.	Keloid excision	15,500	
37.	Excision of the Inguinal Fre	15,500	
38.	Ingrowing Toe Nail	15,500	
39.	Circumcision	6,250	
40.	IV Cut Down	12,500	
41.	Amputation & Disarticulation	30,250	
42.	Arthroplasty	50,000	
43.	Arthrodesis	38,250	
44.	Arthrotomy	28,250	
45.	ORIF	60,000	
46.	Exfix	43,500	
47.	Hemarthroplasty	56,250	
48.	Contracture Release	32,500	
49.	Tendon Elongation	34,250	
50.	Keloid Removal	25,900	
51.	Neuro Fibroma (Large)	38,900	
52.	Neuro Fibroma (Medium)	39,250	
53.	Cosmetic Surgery	41,500	
54.	Tendon Repair	34,500	
55.	Total Abdominal Hysterectomy	36,250	
56.	Vaginal Hysterectomy	36,250	
57.	Myomectomy	36,250	
58.	Ovarian Cyst	35,250	
59.	Rupture Ectopic	35,250	
60.	Adhesiolysis	2,250	
61.	Pelvis Hematocele	35,250	
62.	Vaginal Reconstruction	32,150	
63.	Suction Evacuation	19,500	
64.	Removal of Retain Placenta	18,250	
65.	Cervical Cerclage	20,500	
66.	EUA	19,500	
67.	Perineal Laceration Repair	20,500	
68.	BTL	21,750	

MEDICAL LABORATORY PRICE LIST			RADIOGRAPHY PRICE LIST	
S/No.	DESCRIPTION	AMOUNT (N)	DESCRIPTION	AMOUNT (N)
1.	Random Blood Sugar (RBS)	300	CHEST X-RAY P.A.	1,700
2.	Electrolyte Urea and Creatinine (EUCR)	1,800	CHEST X-RAY P.A. & LAT	3,000
3.	Potassium (P*)	400	PLAIN ABDOMEN K.U.B	1,700
4.	Sodium	300	CHEST + ABDOMEN (ERECT & SUP)	5,000
5.	Chloride	300	ABDOMEN ERECT & SUPINE	3,000
6.	Bicarbonate	300	SKULL PA & LAT	3,000
7.	Creatinine	400	PARANASAL SINUSES	4,000
8.	Fasting Blood Sugar (FBS)	300	MASTOIDS	5,000
9.	Lipid Profile	1,500	T.M.J	5,000
10.	Total Cholesterol	400	MANDIBLE P.A, L&R, OBLIQUE	4,000
11.	HDL Cholesterol	400	NECK & CERVICAL AP & LAT	3,000
12.	Triglyceride	400	THORACIC SUPINE AP & LAT	3,000
13.	Serum Uric Acid	500	LUMBOSCARAL AP & LAT	3,000
14.	Liver Function Test (LFT)	1,500	THORACOLUMBER AP & LAT	6,000
15.	Total Protein	400	PELVIS AP	1,700
16.	Albumin	400	PELVIS AP, L&R, OBLIQUE	4,000
17.	Alkaline Phosphotase	400	PELVIS WITH ONE OBLIQUE	3,000
18.	GPT (ALT)	400	HIP JOINT with R or L OBLIQUE	3,000
19.	GOT (ASP)	400	SHOULDER AP & LAT	3,000
20.	Total Bilirubin	400	BOTH SHOULDER AP & LAT	6,000
21.	Direct Bilirubin	400	ARM AP & LAT	3,000
22.	Gecult Blood Test	600	BOTH ARM AP & LAT	6,000
23.	Pregnancy Test (PT)	250	FOREARM AP & LAT	1,700
24.	Urinalysis	250	BOTH FOREARM AP & LAT	3,400
25.	Calcium	400	WRIST AP & LAT	1,700
26.	Phosphorus	500	BOTH WRIST AP & LAT	3,400
27.	Magnesium (Mg+)	500	HAND AP & LAT	1,700
28.	CST Chemistry	800	BOTH HAND AP & LAT	3,400
29.	Pleural Fluid Chemistry	800	ELBOW AP & LAT	1,700
30.	Acitic Acid Chemistry	800	BOTH ELBOW AP & LAT	3,400
31.	Oral Glucose Tolerance (OGT)	1,700	FEMUR AP & LAT	3,000
32.	2 Hours Post Porandial	600	BOTH FEMUR AP & LAT	6,000
33.	Serum Prolactin	3,000	LEG AP & LAT	1,700
34.	Progestrone	3,000	BOTH LEG AP & LAT	3,400
35.	Testosteron	3,000	KNEE JOINT AP & LAT	1,700
36.	Oestrogen	3,000	BOTH KNEE JOINT AP & LAT	3,400

37.	Leutansin Hormones (LH)	3,000	ANKLE JOINT AP & LAT	1,700
38.	FSH	3,000	BOTH ANKLE JOINT AP & LAT	3,400
39.	HCG	3,000	FOOT AP & LAT	1,700
40.	T3	3,000	BOTH FOOT AP & LAT	3,400
41.	T4	3,000	SCAPULAR & CLAVCLE	3,000
42.	Tshtestotrone	3,000	BOTH SCAPULAR & CLAVCLE	6,000
43.	PSA Qualitative	4,000	I.V.U	16,000
44.	PSA Quantitative	3,000	H.S.G	8,000
45.	Alfa Peto Protein	3,000	R.U.C.G	10,000
46.	Full Blood Count (FBC)	1,100	M.C.U.G	15,000
47.	Packed Cell Volume (PCV)	250	R.U.C.G & M.C.U.G COMBINE	20,000
48.	Haemoglobin (HB)	500	PISTOLOGY	10,000
49.	Pheriferal Blood Film Reading	500	SINOGRAPHY	10,000
50.	Reticulocyte Count (RETC)	500	VAGINOGRAPHY	10,000
51.	Erythrocyte Sedimentation Rate (ESR)	500	SIALOGRAPHY	10,000
52.	HB Genotype	500	BRIUM SWALLOW	10,000
53.	Anti Natal Care (ANC)	1,500	BRIUM SWALLOW + MEAL & FOLLOW	15,000
54.	Bleeding Time	600		
55.	Clotting Time	600		
56.	Abo Bloog Grouping and Rhesus	250		
57.	Blood Screening, Donation and Transfusion	3,500		
58.	Direct Cooms Test (DCT)	500		
59.	Indirect Cooms Test (ICT)	500		
60.	P24 Screening	1,800		
61.	PT/PTTK/INR	1,800		
62.	Plattelet Count	500		
63.	HIV Screening	FREE		
64.	Hepatitis C Virus Screening (HCV)	500		
65.	Hepatitis B Surface Antigen (HBsag)	500		
66.	Hepatitis Combo	2,500		
67.	Microscopy	300		
68.	Microscopy, Culture and Sensitivity (MCS)	1,000		

69.	Blood Culture	1,000	
70.	AFB	FREE	
71.	Grams Stain	300	
72.	Stool Analysis	400	
73.	Malaria Parasite (MP)	400	
74.	Skin Snip	400	
75.	Widal Test	400	
76.	Malaria Parasite Quantitative	500	
77.	Shypilis (VDRL)	500	
78.	Mountoux	500	
79.	SEMEN Anaysis	1,000	
80.	Micro Filaria	500	
81.	Chlamidia	800	
82.	H Pylori	1,000	
83.	PT Neat and Serial Dilusion	1,500	
84.	Rhematoid Factor	500	
85.	ASO Titre	500	

ZUREPB – Billboards and Signages

Table 1 – Signboards

Max Area in Square Meters	Gusau Metropolis		Other LGA Headquarters		Other towns/villages	
	Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)
0 to 1.0	5,000	4,000	4,000	3,000	2,000	2,000
2.0 to 3.0	10,000	9,000	8,000	7,000	4,000	4,000
4.0 to 6.0	15,000	14,000	12,000	11,000	6,000	6,000
Above 6.0	40,000	35,000	40,000	30,000	20,000	20,000

Table 2 – Hotel Signboards

Hotel Rating	Gusau Metropolis		Other LGA Headquarters		Other towns/villages	
	Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)
Above 3 starts	250,000	250,000	200,000	200,000	150,000	150,000
3 star	200,000	200,000	150,000	150,000	100,000	100,000
2 Star	100,000	100,000	100,000	100,000	70,000	70,000
Others	80,000	80,000	50,000	50,000	30,000	30,000

Table 3 – Filling Station Signboards

Gusau Metropolis		Other LGA Headquarters		Other towns/villages	
Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)	Permit Fees (N)	Annual Renewal Fees (N)
100,000	80,000	80,000	60,000	60,000	50,000

Table 4 – Bank Signboards

Permit Fees (N)	N160,000
Annual Renewal Fees (N)	N160,000

These fees apply to all zones

Table 5 – Wall Signages

Type of Wall Signage	Gusau Metropolis		Other LGA Headquarters		Other towns/villages	
	Permit Fees	Annual Renewal Fees	Permit Fees	Annual Renewal Fees	Permit Fees	Annual Renewal Fees
Wall Drapes	N5,000/m ²	N4,000/m ²	N4,000/m ²	N3,000/m ²	N2,000/m ²	N2,000/m ²
Building Branding	N6,000/m ²	N4,000/m ²	N5,000/m ²	N3,000/m ²	N3,000/m ²	N1,500/m ²

ZUREPB – Land Use/Development Charges

Table 1 – Residential

Category	Gusau Metropolis	Other LGA Headquarters	Other towns/villages
High Density Residence to be occupied by a single household in a high-density area. (Bungalows, Duplexes, Flats, Terraces, etc.)	N22/m ³	N20/m ³	N10/m ³
Medium Density Residence to be occupied by a single household in a low-density area (Bungalows, Duplexes, Flats, Terraces, etc.)	N30/m ³	N22/m ³	N10/m ³
Low Density Residence to be occupied by a single household in a low-density area (Bungalows, Duplexes, Flats, Terraces, etc.)	N60/m ³	N50/m ³	N22/m ³

All paved and green areas within residential development areas shall not be included in the volumetric for determining the fees.

Table 2 – Commercial

Category		Gusau Metropolis	Other LGA Headquarter s	Other towns/vill ages
Hotels Hotels, motels, Guest Houses, etc	Paved Area/m ²	N75	N60	N60
	Structures/m ²	N90	N85	N60
Restaurants, Cafes, Bars, Eateries, etc	Structures/m ³	N100	N80	N70
Shops Hairdressers, Internet, Cafes, Dry Cleaners, Supermarkets, Travel Agencies, Estate Agents, Furniture showrooms, etc	Structures/m ³	N90	N80	N70
Businesses Financial and professional services (Banks, Insurance Companies, Bureau de Change, etc.)	Paved Area/m ²	N75	N75	N75
	Structures/m ³	N100	N100	N100
Commercial Shops Markets, Shopping Malls, Shopping Complex, Office Complex, etc	Structures/m ³	N100	N80	N70
Filling Station	Paved Area/m ²	N75	N75	N75
	Structures/m ³	N120	N120	N120
	Flat Rate/Pump	N40,000	N30,000	N30,000

Table 3 – Industrial

Category		Gusau Metropolis	Other LGA Headquarters	Other towns/vill ages
Light Warehouse, Commercial Bakery, Printing Press, Block Industry, Abattoir, etc	Paved Area/m ²	N50	N45	N40
	Structures/m ³	N80	N70	N55
Medium Furniture Manufacturing, Rice Mills, Edible Oils, etc	Paved Area/m ²	N70	N65	N55
	Structures/m ³	N90	N80	N70
Heavy Quarries, Mining, Fertilizer Blending Plants, etc.	Paved Area/m ²	N100	N90	N80
	Structures/m ³	N150	N130	N80
	Structures/m ³			

Table 4 – Institutions

Category	Gusau Metropolis	Other LGA Headquarters	Other towns/villages
Health Institutions Premises where the primary purpose is the provision of private healthcare services (Hospitals, Pharmacies, Clinics, Labs, Dental Clinics, etc not owned by the government)	N100/m ²	N75/m ²	N50/m ²
Educational Institutions Premises where the primary purpose is the provision of private educational services (Schools, Tertiary Institutions, Training Centers, etc. not owned by the government)	N50/m ²	N40/m ²	N30/m ²
Shared Residential Institutions/Hotels, etc Residential accommodation for those in need of care (Hostels, Boarding House, Hospitals, Nursing Homes, Orphanages, etc. not owned by the government)	N30/m ²	N20/m ²	N20/m ²
Public Institutions Premises where the primary purpose is the provision of public services (Secretariat, Library, Police Station, Military, Museum, etc)	N5/m ²	N3/m ²	N3/m ²

LOCAL GOVERNMENT CODES
TABLE 1: SHOPS AND KIOSK FEES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerized Shop (Big)	10,000.00	5,000.00	3,000.00
Containerized Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.00
Workshop Permits For Artisans (Carpenter, Mechanics, Vulcanisers etc.	5,000.00	2,500.00	1,500.00

TABLE 2: ON AND OFF LIQUOR

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
On License	25,000.00	20,000.00	15,000.00
Off License	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	1,000.00	1,000.00	1,000.00

TABLE 3: MERRIMENT AND ROAD CLOSURE LEVIES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Entertainment Fees	5,000.00	3,000.00	2,000.00
Noise Control Fees	5,000.00	3,000.00	2,000.00
Hotel/Food Permit (for restaurants, bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00

TABLE 4: RADIO AND TELEVISION FEES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Residential Radio and TV Fees	1,000.00	1,000.00	1,000.00
Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00

TABLE 5: MARRIAGE, AND BIRTH REGISTRATION FEES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00
Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
Birth Registration Fees	2,000.00	1,000.00	1,000.00

TABLE 6: STREET NAMING AND RIGHT OF OCCUPANCY

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Naming of Street Registration Fees	150,000.00	100,000.00	50,000.00
Right Occupancy in Local Government Area	5,000.00	3,000.00	2,000.00

TABLE 7: MARKET LEVIES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
Seasonal Markets (per bag/heap)	100.00	100.00	100.00
Market Hawkers (daily)	40.00	30.00	20.00
Market Hawkers (daily)	100.00	50.00	50.00

TABLE 8: MOTOR PARK LEVIES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses,	300.00	200.00	100.00
Loading Fees (per trip)	2,000.00	1,000.00	500.00
Motorcycle Parking Fees (per day)	50.00	30.00	20.00

TABLE 9: DOMESTIC ANIMAL FEES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Dog License	1,000.00	700.00	700.00

TABLE 10: BICYCLE, CANOE, WHEELBARROW & CART FEES

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Bicycle License Fee	1,000.00	500.00	500.00
Canoe License Fee	1,500.00	500.00	500.00
Wheel barrow/cart Fee	500.00	300.00	300.00

TABLE 11: CATTLE TAX

	Gasau metropolis (N)	Other LGA Headquarters (N)	Other towns/villages (N)
Goat/Sheep	500.00	500.00	500.00
Other Livestock	1,000.00	500.00	500.00

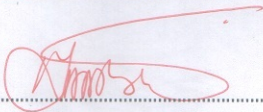
MADE AT GUSAU THIS ^{9th}..... DAY OF ^{Dec}..... 2021 (1443AH)

This printed impression has been carefully compared by me with the Bill
for **A LAW TO AMEND THE ZAMFARA STATE
CONSOLIDATED REVENUE LAWS 2020**. Which was passed by
the Zamfara State House of Assembly and found by me to be a true and
correct printed copy of the said Bill.



SHEHU SA'IDU
CLERK OF THE HOUSE

ASSENTED TO BY ME THIS ^{10th}..... DAY OF ^{Dec}.....2021
.....DAY OF1443 A.H.



HON. BELLO MUHAMMAD MON
(MATAWALLEN MARADUN)
GOVERNOR, ZAMFARA STATE