



GOVERNMENT OF BENUE STATE OF NIGERIA

BENUE STATE BOARD OF INTERNAL REVENUE SERVICE (BIRS)

SCHEDULE OF TRADE RELATED FEES FOR INTER STATE TRADE IN BENUE STATE.

No. 3, of 2022

A LAW TO FURTHER AMEND THE STATE INTERNAL REVENUE ADMINISTRATION LAW 2015 AND REPEAL THE STATE INTERNAL REVENUE ADMINISTRATION (AMENDMENT) LAW, 2020 AND FOR PURPOSES CONNECTED THEREWITH.

(21st day of February, 2022)

*Date of
Commencement*

ENACTED by the House of Assembly of Benue State:

The revised regulations are pursuant to:

- I. The Benue State Internal Revenue Administration Law 2015.
- II. Repeal Benue State Internal Revenue Law (Amended) 2020.
- III. Benue State Gazetted Internal Revenue Law 7th April 2022.
- IV. Benue State Harmonised levies, fees or charges (collected by State/ Local Government) Law 2022.

The revised consolidated fees, charges and levies law 2022 can be downloaded <https://birs.be.gov.ng/benue-revenue-law.pdf>

See Page 91

**MINISTRY OF TRADE AND
INVESTMENT**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES	PROPOSED NEW RATES	REMARKS
	120201	21	Gaming Machine License	5,000.00	10,000.00	Per machine renewal is 50% of cost of Registration.
	120201	29	Pool License	1,000.00/ 5,000.00	10,000.00/2 0,000.00	Per agent/ promoter yearly respectively. Renewal fees is 100% because turnover is quick.
	120204	49	Registration of Business Premises			
	120204	49	Plc Business Premises	10,000.00	100,000.00	Renewal is 50% of cost of registration.
	120207	27	Limited Liability Business Premises	6,000.00	50,000.00	Per annum 50% renewal for rural areas.
	120207	28	Participation in trade fairs			Promotional.

						Exhibitors charge to vary.
	120208	29	Hosting of Trade Fairs			Revenue is to be expected when Benue State is hosting.
			Concrete space	300.00 /M ²	500.00 /M ²	
			Open Space A	200.00/ M ²	300.00/ M ²	
			Open Space B	100.00/M ²	200.00/M ²	
	120208	20	Gate takings	50	100.00	Per Head
				600	1,000.00	
	120208	21	Rent on Makurdi Modern Market			
	120211	3	Benue Hotels return on Investment			
	120208	3	Rent on government Ware Houses	25,000.00	500,000.00	Per annum per Govt agency, Para/Private persons respectively.
	120212	1	Small Scale Industry credit scheme repayment and interest charges	10% interest		Resolving subhead to be maintained pending Govt policy on it.
			Industrial Plot allocation			
	120209	35	Large scale Industries	200,000.00	500,000.00	Per Plot

	120209	34	Medium scale Industries	100,000.00	250,000.00	Per Plot
	120209	33	Small scale Industries	50,000.00	100,000.00	Per Plot
	120204	135	Registration of Business name premises	2,000.00	10,000.00	Per annum 50% renewal of areas.
	120204	136	Registration of Local Bam	300.00-10,000.00	5,000.00 - 50,000.00	A law to be enacted to categorize Bam according to membership/collections.
	120204	137	Registration of Commercial union	5,000.00-10,000.00	10,000.00 - 50,000.00	-do-
	120208	4	Hiring of Conference Hall	500	5,000.00	
HAULAGE FEE						
	120204	135	Trailer	1,000.00	2,000.00	Per Trip
	120204	135	Lorry	500	1,000.00	Per Trip
	120204	135	Pick-ups, Buses and others	200	500.00	Per Trip
HAULAGE FEES ON CEMENT						
	120204	135	Trailer	2,000.00	10,000.00	Per Trip
						30 Tonnes /Above

	120204	135	Lorry	1,500.00	5,000.00	Per Trip
						Below 30 Tonnes but more than 10 tonnes
	120204	135	Other Vehicles	1,000.00	3,000.00	Per Trip
						10 tonnes and below

BUSINESS REGISTRATION ZONE A

S/No	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE A	OLD RATES	OLD RATES	PROPOSED NEW RATES	PROPOSED NEW RATES	REMARKS
				₦	₦	₦	₦	
				Registration ₦	Renewal ₦	Registration ₦	Renewal ₦	
	120204	70	Hospitals, Clinics, Dispensaries, Optical and Dental centres, laboratories, X-ray.	20,000.00	10,000.00	60,000.00	30,000.00	
	120204	176	Eye clinics, Physiotherapy centres, etc	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	29	Pools Promoters	20,000.00	20,000.00	40,000.00	20,000.00	

	120204	263	Filling stations	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	193	Surface Tank	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	586	Super Markets	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	57	Pharmacy Stores	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	72	Patent Medicine stores	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	36	Traditional Medicine stores	1,000.00	500	2,000.00	1,000.00	
	120204	56	Computer/Business Centre	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	235	Five Star Hotels	30,000.00	15,000.00	60,000.00	30,000.00	
	120204	235	Four Star Hotels	20,000.00	5,000.00	40,000.00	20,000.00	
	120204	235	Three Star Hotels	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	235	Two Star Hotels	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	588	Restaurants	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	29	Private Commercial Motor parks	20,000.00	10,000.00	40,000.00	20,000.00	
	120201	29	Aluminium Works	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	29	Aluminium Shops			5,000.00	2,500.00	

	120201	29	GSM Mask	50,000.00	25,000.00	200,000.00		Yearly
	120201	29	Product Promoters	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	29	Food Hotels	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	29	Fast Foods	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	29	Money Lenders	20,000.00	10,000.00	50,000.00	25,000.00	
	120204	259	Beer Parlours	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	267	Barbing/Hair Saloons	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	571	Tailoring Services	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	586	Provision stores	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	571	Boutique/fancy stores	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	527	Brothels	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	329	Motor Vehicle Spare parts	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	341	Motorcycle Spare parts	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	340	Motorcycle Dealers	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	12	Bicycle Spare parts sellers	1,000.00	500	2,000.00	1,000.00	
	120204	202	Vehicle dealers	20,000.00	10,000.00	50,000.00	25,000.00	

	120204	237	Private Schools (N&P)	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	238	Post Primary Schools	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	240	Tertiary Institutions	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	266	Dry Cleaners	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	5	Pools Agents	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	21	Gaming machines	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	17	Frozen foods/cold rooms	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	594	Gift shops	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	306	Industrial Spare parts	5,000.00	2,500.00	10,000.00	5,000.00	
	120207	14	Co-operative societies	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	4	Co-operative Union	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	304	Electrical/Ele ctronics shop	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	329	Mechanical Motor workshop	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	595	Handset Dealers	5,000.00	1,000.00	10,000.00	5,000.00	
	120204	595	Handset Accessories	2,000.00	1,000.00	4,000.00	2,000.00	

	120204	293	Agro-chemical stores	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	2	Blacksmith	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	340	Motorcycle workshop	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	596	Vulcanizers	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	265	Burukutu Joint/ Palmwine Joint	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	265	Liquor Joint	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	323	Flour/Vegetable oil Distributors	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	584	Commercial Banks	50,000.00	25,000.00	100,000.00		Yearly
	120204	584	Microfinance Banks			50,000.00		Yearly
	120204	62	Car wash	1,000.00	500	2,000.00	1,000.00	
	120204	597	Petty traders	500	250	1,000.00	500.00	
	120204	308	Textile Materials dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	330	Upholstery	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	21	Carpentry Workshop	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	21	Furniture showrooms	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	63	Timber sheds	10,000.00	5,000.00	20,000.00	10,000.00	

	120201	41	Saw Mills	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	334	Rice Mills	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	233	Grinding Mills	1,000.00	500	2,000.00	1,000.00	
	120204	623	Casket Dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120207	12	Wine and Spirit Shops	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	599	Flower Plants	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	193	Kerosene tanks	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	177	Photographers	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	212	Building materials stores	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	294	Cement dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	600	Private Carriers/Speed post services	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	11	Bakeries	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	601	Heavy duty vehicles	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	611	Shoe makers	500	250	1,000.00	500.00	
	120207	27	Public Limited companies	50,000.00	25,000.00	100,000.00	50,000.00	

	120204	49	Private Limited companies	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	182	Law Chambers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	309	Beer wholesalers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	312	Minerals (soft drinks) wholesalers	3,000.00	1,500.00	5,000.00	2,500.00	
	120204	612	Second hand clothes (Okrika) dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120207	34	Electrical/Steel Welders	2,000.00	1,000.00	4,000.00	2,000.00	
	120207	34	Gas welders	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	602	Road construction companies	30,000.00	Yearly	100,000.00		Yearly
	120201	13	Cement Block industries	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	13	Burnt bricks industries	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	609	Bookshops	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	613	Musical Studios	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	12	Grains store	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	610	Plastic materials	5,000.00	2,500.00	10,000.00	5,000.00	

	120204	614	Rental services	2,000.00	1,000.00	4,000.00	2,000.00	
	120201	30	Video Clubs/Cassettes	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	604	Jewelry Stores	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	56	Typing schools	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	617	Foam distributors	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	618	Foam sellers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	606	Watch repairs	1,000.00	500	2,000.00	1,000.00	
	120204	605	Clock/watch sellers	3,000.00	1,500.00	6,000.00	3,000.00	
	120204	607	Art studios	3,000.00	1,500.00	6,000.00	3,000.00	
	120204	620	Porters premises	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	603	Motorcycle Hirers Association	20,000.00	Yearly	40,000.00		Yearly
	120204	608	Printing Houses	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	30	Cinema Houses	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	30	Video viewing centres	3,000.00	1,500.00	6,000.00	3,000.00	
	120204	302	Gas Sellers	5,000.00	2,500.00	10,000.00	5,000.00	

	120201	14	Yam Sellers Association	30,000.00	Yearly	60,000.00		Yearly
	120201	70	Butchers Association	30,000.00	Yearly	60,000.00		Yearly
	120204	109	Cattle Dealers Association	50,000.00	Yearly	100,000.00		Yearly
	120204	110	Goat/Sheep and Pig Dealers Association	30,000.00	Yearly	60,000.00		Yearly
	120204	112	Livestock shops	10,000.00	5,000.00	20,000.00	10,000.00	
	120207	12	Palm oil Dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	334	Rice Millers Association	30,000.00	30,000.00	60,000.00		Yearly
	120204	619	Rice sellers Association	30,000.00	30,000.00	60,000.00		Yearly
	120207	12	Grain/Garri/Palm Oil stores	2,000.00	1,000.00	4,000.00	2,000.00	
	120209	33	Small Scale Industries	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	616	Mini Market Shops	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	135	Haulage Fees	50,000.00		100,000.00		
	120204	621	Expected UTC	5,000,000.00	Yearly	5,000,000.00		Yearly
	120204	585	Warehouse	100,000.00	Yearly	200,000.00		Yearly

	120201	30	Agro-chemical Distributors			50,000.00	25,000.00	
	120201	32	Private Radio/TV Stations			30,000.00	15,000.00	
	120201	33	Private Transpoters			20,000.00	10,000.00	
	120201	35	Events Rentals Shop			5,000.00	2,500.00	
	120201	35	Events Centres			20,000.00	10,000.00	
	120201	36	Gas Plants			20,000.00	10,000.00	
	120201	37	Rice Mill Factory			20,000.00	10,000.00	
	120201	38	Lotto House			10,000.00	5,000.00	
	120201	39	Power Holding Company			100,000.00		Per Unit Yearly
	120201	40	Point of Sales (POS)			5,000.00	2,500.00	
	120201	41	Bottle/Sachet Water Factory			20,000.00	10,000.00	
	120201	42	Borehole Drilling Company			100,000.00	50,000.00	
	120201	43	Local Markets			Same as rates of similar business situated	Same as rates of similar business	

						outside the market	situated outside the market	
--	--	--	--	--	--	-----------------------	-----------------------------------	--

**BUSINESS
REGISTRATION ZONE B**

S/No	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE B	OLD RATES ₦	OLD RATES ₦	PROPOSE D NEW RATES	PROPOSED NEW RATES	REMARKS
				Registration ₦	Renewal ₦	Registration ₦	Renewal ₦	
	120204	70	Hospitals, Clinics, Dispensaries, Optical and Dental centres, labouratories, X-ray.	20,000.00	10,000.00	40,000.00	20,000.00	
	120204	176	Eye clinics, Physiotherapy centres, etc	5,000.00	2,500.00	10,000.00	5,000.00	
	120201	29	Pools Promoters	20,000.00	20,000.00	40,000.00	20,000.00	
	120204	263	Filling stations	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	193	Surface Tank	5,000.00	25,000.00	10,000.00	5,000.00	
	120204	586	Super Markets	5,000.00	25,000.00	10,000.00	5,000.00	
	120207	57	Pharmacy Stores	5,000.00	25,000.00	10,000.00	5,000.00	
	120207	72	Patent Medicine stores	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	36	Traditional Medicine stores	1,000.00	500	2,000.00	1,000.00	
	120204	56	Computer/Business Centre	2,500.00	2,500.00	5,000.00	2,500.00	

	120204	235	Five Star Hotels	15,000.00	7,500.00	30,000.00	15,000.00	
	120204	235	Four Star Hotels	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	235	Three Star Hotels	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	235	Two Star Hotels	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	588	Restaurants	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	259	Beer Parlours	1,000.00	500	2,000.00	1,000.00	
	120204	267	Barbing/Hair Saloons	1,000.00	500	2,000.00	1,000.00	
	120204	571	Tailoring Services	1,000.00	500	2,000.00	1,000.00	
	120204	586	Provision stores	1,000.00	500	2,000.00	1,000.00	
	120204	571	Boutique/fancy stores	3,000.00	1,500.00	6,000.00	3,000.00	
	120204	527	Brothels	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	329	Motor Vehicle Spare parts	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	341	Motorcycle Spare parts	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	340	Motorcycle Dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	214	Motorcycle Hirers	3,000.00	1,500.00	6,000.00	3,000.00	
	120201	12	Bicycle Spare parts sellers	500	250	1,000.00	500.00	
	120204	202	Vehicle dealers	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	237	Private Schools (N&P)	5,000.00	2,500.00	10,000.00	5,000.00	

	120204	238	Post Primary Schools	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	240	Tertiary Institutions	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	266	Dry Cleaners	1,000.00	500	2,000.00	1,000.00	
	120201	5	Pools Agents	5,000.00	5,000- 100%	10,000.00	5,000.00	
	120201	21	Gaming machines	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	17	Frozen foods/cold rooms	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	594	Gift shops	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	306	Industrial Spare parts	2,500.00	1,500.00	5,000.00	2,500.00	
	120207	14	Co-operative societies	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	4	Co-operative Union	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	304	Electrical/Ele ctronics shop	1,000.00	500	2,000.00	1,000.00	
	120204	329	Mechanical Motor workshop	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	595	Handset Dealers	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	595	Handset Accessories	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	293	Agro- Chemical stores	1,000.00	500	2,000.00	1,000.00	

	120201	2	Blacksmith	1,000.00	500	2,000.00	1,000.00	
	120204	340	Motor cycle Workshop	1,000.00	500	2,000.00	1,000.00	
	120204	596	Vulcanizers	1,000.00	500	2,000.00	1,000.00	
	120204	265	Burukutu Joint /Palmwine Joint	1,000.00	500	2,000.00	1,000.00	
	120204	265	Liquor Joint	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	323	Flour/Vegetable Oil Distribution	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	584	Banks	25,000.00	15,000.00			
	120204	62	Car Wash	300	250	600.00	300.00	
	120204	597	Petty Traders(LG)	250	150	500.00	250.00	
	120204	308	Textile Materials Dealers	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	330	Uphosistery	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	21	Carpentry Workshop	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	21	Furniture Showroom	4,000.00	2,000.00	8,000.00	4,000.00	
	120204	63	Timber Sheds	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	41	Saw Mills	10,000.00	5,000.00	20,000.00	10,000.00	
	120204	334	Rice Mills	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	233	Grinding Mills	500	250	1,000.00	500.00	

	120204	623	Casket Dealers	2,500.00	2,500.00	5,000.00	2,500.00	
	120201	12	Wine and Spirit Shops	1,000.00	500	2,000.00	1,000.00	
	120204	599	Flower Plants	1,000.00	500	2,000.00	1,000.00	
	120204	193	Kerosene Tanks	1,000.00	500	2,000.00	1,000.00	
	120204	177	Photographers	1,000.00	500	2,000.00	1,000.00	
	120204	212	Building Materials Stores	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	294	Cement Dealers	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	600	Private Carriers/Speed Post	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	622	Private Motor Parks	1,000.00		10,000.00		Yearly
	120201	11	Bakeries	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	601	Heavy Duty Vehicles	2,000.00	1,000.00	4,000.00	2,000.00	
	120204	571	Tailoring Material	1,000.00	500	2,000.00	1,000.00	
	120204	611	Shoe Makers	250	150	500.00	250.00	
	120207	27	Public Limited Companies	25,000.00	12,500.00	50,000.00	25,000.00	
	120204	182	Law Chambers	2,000.00	1,500.00	4,000.00	2,000.00	

	120204	309	Beer Wholesalers	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	312	Minerials (soft drinks) Wholesalers	1,500.00	1,000.00	3,000.00	1,500.00	
	120204	612	Second hand clothes (okrika) dealers	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	34	Electrical/Steel Welders	1,000.00	500	2,000.00	1,000.00	
	120204	34	Gas Welders	1,000.00	500	2,000.00	1,000.00	
	120204	602	Road Construction Companies	3,000.00	Yearly	100,000.00		Yearly
	120201	13	Cement Blocks industries	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	13	Burnt bricks industries	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	609	Bookshops	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	56	Photocopiers Machines	1300/650	2000/100	2,000.00	1,000.00	
	120204	613	Musical studios	1,000.00	500	2,000.00	1,000.00	
	120207	12	Grains stores	2,500.00	2,500.00	5,000.00	2,500.00	
	120204	610	Plastics materials	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	614	Rental services	1,000.00	500	2,000.00	1,000.00	

	120201	30	Video/ clubs cassettes	1,000.00	500	2,000.00	1,000.00	
	120204	604	Jewelry stores	1,000.00	500	2,000.00	1,000.00	
	120204	56	Typing schools	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	56	Computer schools	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	617	Foam Distributors	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	618	Foam Sellers	2,500.00	1,500.00	5,000.00	2,500.00	
	120204	606	Watch repairs	500	250	1,000.00	500.00	
	120204	605	Clock/ watch sellers	1,500.00	1,000.00	3,000.00	1,500.00	
	120204	607	Art studios	1,500.00	1,500.00	3,000.00	1,500.00	
	120204	620	Porters premises	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	603	Motorcycles Hirers Association	1,000.00	Yearly	20,000		Yearly
	120204	608	Printing Houses	5,000.00	2,500.00	10,000.00	5,000.00	
	120204	56	Photocopiers Machines	1300/650	2000/100	2,000.00	1,000.00	
	120201	30	Cinema Houses	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	30	Video Viewing Centres	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	14	Yam Sellers Association	1,500.00	Yearly	20,000.00		Yearly

	120201	70	Butchers Association	1,500.00	Yearly	20,000.00		Yearly
	120201	17	Fish Sellers Association	1,500.00	Yearly	20,000.00		Yearly
	120204	109	Cattle Dealers Association	2,500.00	Yearly	30,000.00		Yearly
	120204	110	Goat/sheep and Pig Dealers Association	15,000.00	Yearly	20,000.00		Yearly
	120204	112	Livestock Shop	8,000.00	4,000.00	16,000.00	8,000.00	
	120207	12	Palm Oil Dealers	2,500.00	1,500.00	5,000.00	2,500.00	
	120207	13	Rice Dealers Association	1,500.00	1,500.00	3,000.00	1,500.00	
	120207	12	Grain/Garri /Pal Oil stores	2,500.00	1,500.00	5,000.00	2,500.00	
	120209	33	Small Scale Industries	1,000.00	500	2,000.00	1,000.00	
	120204	616	Mini Market Shop	2,500.00	1,500.00	5,000.00	2,500.00	
	120201	29	Private Commercial Motor Parks	10,000.00	5,000.00	20,000.00	10,000.00	
	120201	29	Aluminium Works	2,500.00	1,250.00	5,000.00	2,500.00	
	120201	29	GSM Mask	50,000.00	25,000.00	100,000.00		Yearly
	120201	30	Agro-chemical Distributors			30,000.00	15,000.00	

	120201	32	Private Radio/TV Stations			30,000.00	15,000.00	
	120201	33	Private Transpoters			20,000.00	10,000.00	
	120201	35	Events Rentals Shop			5,000.00	2,500.00	
	120201	35	Events Centres			10,000.00	5,000.00	
	120201	36	Gas Plants			10,000.00	5,000.00	
	120201	37	Rice Mill Factory			20,000.00	10,000.00	
	120201	38	Lotto House			10,000.00	5,000.00	
	120201	39	Power Holding Company			100,000.0 0		Per Unit Yearly
	120201	40	Point of Sales (POS)			3,000.00	1,500.00	
	120201	41	Bottle/Sachet Water Factory			10,000.00	5,000.00	
	120201	42	Borehole Drilling Company			100,000.0 0	50,000.00	
	120201	43	Local Markets			Same as rates of similar business situated outside the market	Same as rates of similar business situated outside the market	

Categories of Towns

1) **Zone A** – Shall comprise all local government Headquarters including Makurdi the state capital and the following urban areas.

- a) Ihugh
- b) Ugbokolo
- c) Zaki-Biam
- d) Ushongo Town
- e) Adoka
- f) Daudu

2) **Zone B** – shall comprise all
other towns

RATES AND RENT FOR MAKURDI MODERN MARKET

S/No	DESCRIPTION OF REVENUE SOURCE	NO. OF SHOPS	OLD RATES	PROPOSED NEW RATES	REMARKS
			₦	₦	
	Rent on Makurdi Modern Market Stalls				
	Single Bay Stall	1665	28,800.00	50,000.00	
	Double Bay Stall	293	57,600.00	100,000.00	
	Four Bay Stall	63	115,200.00	180,000.00	
	Executive Shops	64	114,000.00	180,000.00	
	Ware House	24	114,000.00	200,000.00	
	Banks		995,000.00	1,500,000.00	Ground Floor
			1,226,400.00	2,000,000.00	Upper Floor

	Grinding Engines	24	14,400.00	30,000.00	
	Zain Tower	1			
	Collections from Abattoir				Per Day
	Cow		300	1,000.00	Per one
	Pig		200	700.00	Per one
	Goat		100	500.00	Per one
	Toll Gate/Security Pass Per Day				
	Private Cars		50	100	
	Commercial Buses		100	100	
	Taxis		100	100	
	Lorries (911, etc)		1000	2000	
	Articulated Vehicles (Trailers)		1,500.00	3,000.00	
	Motorcycles (Bikes)		50	50	
	Tippers		500	1000	
	Semi Trucks/Pick-Ups		200	400	
	Table Collection sales		6,000.00	12,000.00	Per Head Per Year
	Oneya Shopping Complex	275	1,200.00 (ground rent)	6,000.00 (ground rent)	Rent/Service charge
	Open Spaces	705	705,000.00	1,000,000.00	Per year

2. OTHER REVENUE ITEMS FOR MINISTRY OF TRADE AND INVESTMENT

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	RATES
				₦
	120208	20	Gate takings at Makurdi Zoological Garden and hire of Facilities	500 Per Adult 100 per child
	120209	5	Lease Fee From Benue Hotel Makurdi	Lease agreement is subsisting but could be reviewed if the Lease Agreement is extended for another lease
	120221	10	Sacks	250.00 per sack
	120221	10	Modules	1,000.00 per module
	120221	10	Tins	3,500.00 per tin

For more information, enquiries or complaints kindly contact the Benue State Internal Revenue Service Office at Beside Fidelity Bank, Otukpo Road, PMB 102023 Makurdi, Benue State Makurdi or call +234 808 714 7508. Applicants can also access information via our website:

<https://birs.be.gov.ng/benue-revenue-law.pdf>

EMMANUEL TERLUMUN AGEMA, ACTI

ACTING CHAIRMAN/CHIEF EXECUTIVE
BENUE STATE INTERNAL REVENUE SERVICE

Published 10:16 am, 30th March 2023