**State Government collection**

Personal Income Tax (Pay-As-You-Earn (PAYE) and Direct (Self and Government) Assessment

Withholding Tax (Individuals only)

Capital Gains Tax (Individuals only)

Stamp Duties (Instruments Executed by Individuals)

Pools betting, Lotteries, Gaming and Casino Taxes

Road Taxes

Business Premises Registration fees in respect of urban and rural areas which includes registration fees and per annum renewals.

Development Levy (Individuals Only) not more than N100 per annum on all taxable individuals.

Naming of Street Registration fee in state capitals.

Right of Occupancy fees on land owned by the state government in urban areas of the state.

Markets taxes and levies where state finances is involved.

Land use charge, where applicable

Hotels, Restaurants or Events Centre consumption Tax, where applicable

Entertainment Tax, where applicable

Environmental (Ecological) Fee or Levy

Mining, Milling and quarrying fee, where applicable

Animal trade tax, where applicable

Produce sales tax, where applicable

Slaughter or Abattoir Fees, where state finance is involved

Infrastructure Maintenance Charge or Levy, where applicable

Fire Service Charge

Property Tax, where applicable

Economic Development Levy, where applicable

Social Service Contribution Levy, where applicable

Signages and Mobile Advertisement, Jointly collected by State government and Local government

**Local government collection**

Shops and Kiosks rates

Tenement rates

On and Off Liquor License fees

Slaughter slab fees

Marriage, birth and death registration fees

Naming of street registration fees, excluding any street in the state capital

Right of occupancy fees on lands in the rural areas, excluding those collected by the State and Local Governments

Domestic animal License fees

Bicycle, truck, Canoe, Wheel barrow and cart fees, other than a mechanically propelled truck

Cattle tax payable by cattle farmers only

Merriment and road closure fees

Radio/Television license fees (other than radio and television transmitter)

Vehicle radio license fees

Wrong Parking charges

Public toilets, Sewage and Refuse Disposal fees.

Customary burial ground and permits fees

Religious places establishment permit fees

Signboard and advertisement permit fees

Wharf landing charge