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**LAGOS STATE CODIFICATION OF TAXES, LEVIES, RATES AND CHARGES  
REGULATIONS, 2020**

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## **LAGOS STATE CODIFICATION OF TAXES, LEVIES, RATES AND CHARGES REGULATIONS, 2020**

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Pursuant to the powers conferred on the Lagos State Board of Internal Revenue (referred to in these Regulations as 'the Board') by section 77 of the Lagos State Revenue Administration Law 2006, and all other powers enabling the Board, the Chairman of the Board makes the following Regulations.

### **1. Purpose**

The purpose of these Regulations is to codify all collectable taxes, levies and rates due to the Lagos State Government, Local Government Councils and Local Council Development Areas in Lagos State, which are collectable through the Ministries, Departments and Agencies of the State Government.

### **2. Application**

These Regulations shall apply to all Local Government Councils, Local Council Development Areas, Ministries, Departments and Agencies of the Lagos State Government that collect such taxes, levies, rates and charges.

### **3. Codification of Tax and Non-Tax Revenue Levies, Rates and Charges**

- (1) Every tax and non-tax revenue rates, levies within the State are hereby codified and compiled as a schedule to the Lagos State Revenue Administration Law, 2006 and these regulations.
- (2) Every tax and non-tax revenue rates, levies within the State including, but not limited to, the rates, levies or laws in the Schedules to this Regulation shall be read with such modifications as to bring them into conformity with the provisions of the Lagos State Revenue Administration Law, 2006 and these regulations.

- (3) The rates of each revenue head are subject to the provisions of the enabling laws for each revenue item or the State approved rates in force at the time.
- (4) If the provisions of any other tax or non-tax revenue rates, levies within Lagos State, including those in the Schedules to this regulation are inconsistent with the provisions of the Lagos State Revenue Administration Law, 2006, the provisions of the Lagos State Revenue Administration Law, 2006 shall prevail and the provisions of that other law shall to the extent of the inconsistency be void.

#### **4. Powers of the Board**

- (1) The Board shall through its operational arm Lagos State Internal Revenue Service (the Service) oversee and administer the various taxes, non-tax revenues and its enabling laws specified in the Schedules to this Regulations or other subsequent laws or regulations on taxes, levies, rates and charges made from time to time by the Lagos State House of Assembly or by the State Government.
- (2) The Board may delegate the power to collect any non-tax revenue to any Local Government Council, Local Council Development Area, Ministry, Department or Agency pursuant to section 31 of the Lagos State Revenue Administration Law, 2006.
- (3) Every Local Government, Ministry, Department or Agency that is so delegated to collect any non-tax revenue shall account for such revenue to the State Government through the Service.
- (4) The Service shall account for all tax and non-tax revenues in the manner prescribed by the Lagos State Revenue Administration Law, 2006.

#### **5. Commencement**

These Regulations shall come into effect on the..... day of  
.....2020

## 6. Citation

These Regulations may be cited as the **Lagos State Codification of Taxes, Levies, Rates and Charges Regulations, 2020.**

### FIRST SCHEDULE

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#### AGENCY CODES

### SECOND SCHEDULE

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#### REVENUE CODES

Assented to by me, this 29<sup>th</sup> day of Sept. 2020

  
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**BABAJIDE SANWO-OLU**  
*Governor of Lagos State*

**FIRST SCHEDULE****LAGOS STATE GOVERNMENT****LIST OF AGENCIES AND THEIR CODES FOR REVENUE PURPOSES**

<b>MINISTRY</b>	<b>Description</b>	<b>AGENCY CODE</b>
1	Agriculture	01004
2	Cabinet Office	02004
3	Civil Service Pension Office	03004
4	Commerce & Industry	04004
5	Education	05004
6	Environment	06004
7	Office of the Head of Service	07004
8	Health	08004
9	Home Affairs	09004
10	Finance Summary	10004
11	Finance	11004
12	State Treasury Office	12004
13	Lagos Internal Revenue Service	13004
14	Housing	14004
15	Information and Strategy	15004
16	Judicial Service Commission	16004
17	Justice	17004
18	Valuation Office	18004
19	House of Assembly	19004
20	Economic Planning and Budget	20004
21	High Courts of Lagos State	21004
22	Liaison Office	22004
23	Lands Bureau	23004
24	Ministry of Local Government & Community	24004
25	Local Government Service Commission	25004
26	Office of the Deputy Governor	26004
27	Office of the Auditor General (Local Government)	27004
28	Office of the Auditor General (State)	28004
29	Parastatal Monitoring Office	29004
30	Ministry of Works and Infrastructure	30004
31	Physical Planning & Urban Development	31004
32	Office of Civic Engagement	32004
33	Transportation	33004
34	Rural Development	34004
35	Secretary to the State Government	35004
36	Office of the Special Adviser on Local G	36004
37	Special Duties & Inter-Governmental Relation	37004
38	Post Primary Teaching Service Commission	38004

## LIST OF AGENCIES AND THEIR CODES FOR REVENUE PURPOSES

<b>MINISTRY</b>	<b>Description</b>	<b>AGENCY CODE</b>
39	Teachers Establishment and Pension Office	39004
40	Establishments and Training & Pensions	40004
41	Women Affairs and Poverty Alleviation	41004
42	Lagos State Sports Commission	42004
43	Hospitals Services Commission	43004
44	Energy & Mineral Resources Development	44004
45	Office of the Special Adviser on Education	45004
46	Teachers Establishment and Training	46004
47	Office of Infrastructure	47004
48	Office of Youth & Social Development	48004
49	Science and Technology	49004
50	Public Service Office	50004
51	Office of Transformation, Creativity and	51004
52	Public Finance and Debt Management Office	52004
53	Office of Drainage Services	53004
54	Education District I	54004
55	Education District II	55004
56	Education District III	56004
57	Education District IV	57004
58	Education District V	58004
59	Education District VI	59004
60	Civil Service Commission	60004
61	Office of the Surveyor General	61004
62	Local Government Establishment and Pension	62004
63	Lagos State Records and Archives Bureau	63004
64	Ministry of Chieftaincy & Boundary Matter	64004
65	Office of Special Adviser on Central Bus	65004
66	Tourism, Arts and Culture	66004
67	Waterfront & Infrastructural Development	67004
68	Motor Vehicle Administration Agency	68004
69	Office of the Special Adviser on Taxation	69004
70	Office of the Chief of Staff	70004
71	Financial Systems Management Bureau	71004
72	House of Assembly Service Commission	72004
73	Lagos State Audit Service Commission	73004
74	Ministry of Wealth Creation & Employment	74004
75	Office of Public Private Partnerships	75004
76	Lagos State Infrastructure Asset Management	76004
77	LASG Parastatals	77004
78	Office of Sustainable Development Goals	78004
79	Office of Education Quality Assurance	79004

## LIST OF AGENCIES AND THEIR CODES FOR REVENUE PURPOSES

<b>MINISTRY</b>	<b>Description</b>	<b>AGENCY CODE</b>
92	Lagos State Law Reform Commission	92004
93	Lagos State Public Procurement Agency	93004
94	Maternal & Child Healthcare Centre	94004
95	Lagos State Accident and Emergency Centre	95004
100	Lagos State Government Hospitals	10004
101	General Hospital Lagos	10104
102	Gbagada General Hospital	10204
103	Orile Agege General Hospital	10304
104	Isolo General Hospital	10404
105	Ikorodu General Hospital	10504
106	Ajeromi General Hospital	10604
107	Badagry General Hospital	10704
108	Epe General Hospital	10804
109	Agbowa General Hospital	10904
111	Lagos Island Maternity Hospital	11104
112	Massey Street Children Hospital Lagos	11204
113	Mainland Hospital Yaba	11304
114	Onikan Health Centre	11404
115	Apapa General Hospital	11504
116	Ebute Metta Health Centre	11604
117	Harvey Road Health Centre	11704
118	Ketu-Ejirin Health Centre	11804
119	Ijede Health Centre	11904
121	Ibeju Lekki General Hospital	12104
122	Somolu General Hospital	12204
123	Amuwo Odofin General Hospital	12304
124	Ifako Ijaiye General Hospital	12404
125	Mushin General Hospital	12504
126	Oshodi Medical Stores,Oshodi	12604
127	Ojo General Hospital	12704
128	Eti-Osa General Hospital	12804
129	Surulere General Hospital	12904
131	Alimosho General Hospital	13104
132	Imota Health Centre	13204
133	Lagos State Maternal & Childcare Centre	13304

**FIRST SCHEDULE (CONTD)**

**LAGOS STATE GOVERNMENT  
APPROVED LIRS TAX STATIONS & CODES**

S/N	TAX STATION	TAX STATION CODES
1	HEADQUARTERS	13040
2	AGBOWA/IKOSI	13041
3	AGEGE	13042
4	AGUDA	13043
5	AJEGUNLE	13044
6	AKOWONJO	13045
7	ALAUSA	13046
8	APAPA	13047
9	BADAGRY	13048
10	CITY HALL	13049
11	EGBE	13050
12	EPE	13051
13	EREKO	13052
14	IBEJU LEKKI	13053
15	IGANMU	13054
16	IJU	13055
17	IKEJA	13056
18	IKORODU	13057
19	IKOYI	13058
20	ILUPEJU	13059
21	IMOTA	13060
22	JEBBA	13061
23	KETU/OJOTA	13062
24	MUSHIN	13063
25	OGBA	13064
26	OJO	13065
27	OKO-AWO	13066
28	OKO-OBA/ALAKUKO	13067
29	OLOWOGBOWO	13068
30	OREGUN	13069
31	OSHODI/ISolo	13070
32	OYINGBO	13071
33	SHOGUNLE	13072
34	SHOMOLU	13073
35	SURULERE	13074
36	TINUBU	13075
37	VICTORIA ISLAND I	13076
38	VICTORIA ISLAND II	13077
39	VICTORIA ISLAND III	13078
40	LEKKI	13079

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**APPROVED LIRS TAX STATIONS & CODES**

S/N	TAX STATION	TAX STATION CODES
41	TEJUOSHO TAX STATION	13080
42	JUDICIARY UNIT	13081
43	LASTMA/VIS LIASON OFFICE	13082
44	IGBOGBO MINI TAX STATION	13083
45	EPE MINI TAX STATION	13084
46	FESTAC TAX STATION	13085
47	LEKKI 2 TAX STATION	13086
48	VAIDS	13087

**FIRST SCHEDULE**

**LAGOS STATE GOVERNMENT  
APPROVED MARKETS (LIRS) & CODES (APPENDIX B)**

S/N	STATIONS	MARKET CODES
1	ALABA MARKET OJO	13501
2	TRADE FAIR MARKETS	13502
3	ALAODE MARKET IKEJA	13503
4	AGEGE MARKET AGEGE	13504
5	LADIPO SPARE PART MKT, MUSHIN	13505
6	COMPUTER VILLAGE IKEJA	13506
7	BALOGUN MKT, LAGOS ISLAND	13507
8	TEJUOSHO MKT, SURULERE	13508
9	IPONRI MKT, SURULERE	13509
10	IDDO WHOLESALE MKT IDDO	13510
11	MILE 12 MKT, IKORODU RD	13511
12	SURA SHOPPING CMPLX, L/ISLAND	13512
13	AWOLOWO MKT, MUSHIN	13513
14	ALAYABIAGBA SURU ALABA MKT	13514
15	OWODE ONIRIN MKT, IKD RD	13515
16	ARBATTOIR MKT, IKORODU RD	13516
17	GATANKOWA & OKE-ODO MKT	13517
18	COKER BUILDING MATERIALS MKT	13518
19	DALEKO MKT	13519
20	IRON MKT	13520
21	JANKARA MKT	13521
22	OGBA RETAIL MKT	13522
23	OJUWOYE MKT	13523
24	OKE-ARIN&APONGBON MKT	13524
25	OKO-AWO MKT	13525
26	OYINGBO MAIN MKT	13527
27	PELEWURA MKT	13528
28	EBUTE-ERO MKT	13529
29	IDUMOTA SPARE PARTS MKT	13530
30	IPODO MKT, IKEJA	13531
31	EPE MKT	13532
32	POLICE OFFICERS WIFE ASSO(POWA)	13533
33	AJAH MKT	13534
34	IKOTA MKT, LEKKI	13535
35	AGUDA MKT	13536
36	SOMOLU MKT	13537
37	IKOTUN MKT	13538
38	IKORODU MKT	13539
39	AGBOJU-AMUWO MKT	13540
40	KETU/MILE 12 MKT	13541

**APPROVED MARKETS (LIRS) & CODES (APPENDIX B)**

S/N	STATIONS	MARKET CODES
41	ENU-OWA MKT	13542
42	BERGER-APAPA MKT	13543
43	AGEGE MAIN MKT	13544
44	OJODU BERGER MKT	13545
45	FREEDOM PARK MKT	13546
46	IJORA COAL WHARF MKT	13547
47	BADAGRY MKT	13548
48	IYANA IPAJA MKT	13549
49	KIRIKIRI MKT	13550
50	SATELITE TOWN MKT	13551
51	AYOBO MKT	13552
52	AMU PLANK & OJUWOYE MARKET	13554
53	BERGER TOLL GATE MARKET	13560
54	EBUTE - ELEFUN & GORODOMU MKTS	13555
55	EREKO & IDUMAGBO MARKET	13526
56	AGBOWA/IMOTA MINI STATION	13091
57	AJAH MINI STATION	13089
58	OBALENDE MINI STATION	13092
59	SAND GROUSE MARKET, LAGOS ISLAND	13553
60	HIGH NETWOTH INDIVIDUAL	13401
61	FREIGHT & FORWARDING (WHARF)	13402
62	TRADE ARTISANS	13404
63	INFORMAL SECTOR	13405
64	HOUSEHOLD DOMESTIC	13406

## FIRST SCHEDULE (CONTD)

## LAGOS STATE GOVERNMENT

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
0100	AGEGE LGA	101	ISALE OJA
		102	DOPEMU
		103	PAPA UKWU/OLUSANYA
		104	AWORI/ONIWAYA
		105	ATOBAJE
		106	KEKE
		107	SANGO
0200	AMOWO ODOFIN LGA	201	EKO AKETE
		202	ODOFIN
		203	IFELODUN (FESTAC 11)
		204	ORIRE (FESTAC 11)
		205	IREPODUN (FESTAC 1)
		206	ADO (FESTAC)
		207	TOMARO ILADO
0300	BADAGRY LGA	301	POSUKOH
		302	JEGA QUARTERS
		303	AWHANJIGOH
		304	AHOUIKOH
		305	AJARA UKTHO
		306	AJARA TOPA
		307	AJIDO
		308	ISALU/IYAFIN
		309	IKOGA
		310	TOPO IDALE
0400	IRU VICTORIA ISLAND LCDA	401	TARKWA BAY
		402	VICTORIA ISLAND
		403	KURAMO SCHOOL
		404	APESE/V.I EXTENSION
		405	1004/ABOYADE
0500	OLORUNDA LCDA	501	IWORO-GBANKO
		502	IBEREKO
		503	ARADAGUN- MOWO
		504	ILOGBO
		505	ARAROMI
0600	ODI-OLOWO/OJUWOYE LCDA	601	ALAKARA
		602	IDI-ORO/ODI-OLOWO
		603	BABALOSA
		604	OJUWOYE
		605	ILUPEJU
		606	OWODUNI
		607	OULATEJU
		608	KAYODE/FADEYI
		609	ILUPEJU INDUSTRIAL
0700	AJEROMI IFELODUN LCDA	701	ALAYABIAGBA
		702	AYETORO
		703	AJEGUNLE
		704	AWODI-ORA
		705	TOLU

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**APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS**

CODE	LGA/LCDA	CODE	WARD
		706	TEMIDIRE
		707	ALAKOTO
		708	IBAFON
		709	OLUWA
		801	ODOGUNYAN
0800	IKORODU NORTH LCDA	802	REIKORODO
		803	AGBALA/LASUNWON
		804	OLORUNDA
		805	ISIU
		901	LAYENI
0900	IFELODUN LCDA	902	OWOYEMI
		903	ALABA
		904	AMUKOKO
		905	OKE-OJA
		906	OJORA
		907	APASA
		1001	ADEKUNLE/ AYETORO
1000	YABA LCDA	1002	MAKOKO
		1003	ONIKE/PYADIRAN
		1004	ABULE OJA
		1005	ALAGOMEJI
		1006	ADERUPOKO/IJEBU QUARTERS
		1007	SALAMI/BAYEWUNMI
		1008	HARVEY/ABULE IJESHA
		1101	ISHERI/OLOWORA
1100	IKOSI ISHERI LGA	1102	SHAGISHA/MAGODO
		1103	IKOSI-OKE
		1104	ORILE-IKOSI
		1105	ORILE -KETU
		1106	AGILITI/MAIDAN
		1107	IDERA
		1201	OLOSU/ OJO OTTO
1200	LAGOS ISLAND EAST LCDA	1202	AJELE
		1203	ANIKANTAMO
		1204	OKEPOPO WEST
		1205	OKEPOPO EAST
		1206	ODAN
		1207	ARAROMI ODO
		1208	LAFIAJI
		1209	EPETEDO WEST
		1210	EPETEDO EAST
		1301	OKE OLOWOGBOWO
1300	LAGOS ISLAND LGA	1302	BALOGUN
		1303	OKE-ARIN / IDUNMOTA
		1304	OLUWOLE
		1305	IDUMOYINBO
		1306	OKO-AWO/AGARAWU
		1307	ALAGBA/OBADINA
		1308	IDUNGARAN/IDUNMAGBO
		1309	ILUPESI /EBUTE AWO
		1310	ISALE GANGAN

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
1400	AYOBO IPAJA LCDA	1401	BADA-MEGIDA
		1402	AYOBO
		1403	IPAJA
		1404	ATAN
		1405	BARUWA
1500	OSHODI-ISOL0 LGA	1501	OLUYEYE
		1502	OGUN-OLOKO
		1503	IGBEHINADUN
		1504	AFARIOGUN
		1505	MAFOLUKU
		1506	SHOGUNLE
		1507	EWU
1600	IKOYI OBALENDE LCDA	1601	OBALENDE
		1602	IJEH/DOLPHINE ESTATE
		1603	IKOYI 1
		1604	IKOYI 11
		1605	FALOMO /OYINKAN ABAYOMI
1700	IKORODU WEST LCDA	1701	IPAKODO
		1702	MAJIDUN
		1703	OWUTU
		1704	AJAGURO
		1705	ISAWO
1800	EJIGBO	1801	AJIGBAKA
		1802	FADU
		1803	IFOSHI
		1804	ILAMOSHE
		1805	AILEGUN
		1806	OKE-AFA
1900	APAPA IGANMU LCDA	19001	GASKIYA
		1902	SARI
		1903	OWOSEN1
		1904	ABETE
		1905	BADIYA
		1906	MARINE BEACH
		1907	ALAFIA
2000	OJOKORO LCDA	2001	PANADA
		2002	OKO-OBA/OKE EGBIRI
		2003	ABULE EGBA/ILUPEJU
		2004	IJAIYE GBRINMI
		2005	IJAIYE OJOKORO
		2006	ALAGBADO KOLLINTON
		2007	ALAKUKO AJEGUNLE
2100	ISOLO LCDA	2101	AJAGBEJI
		2102	AKINGBAYE
		2103	ILASAMAJA
		2104	OKOTA
		2105	APENA
		2106	ISAAGA/IRE AKARI
		2107	AJAO ESTATE

**APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS**

CODE	LGA/LCDA	CODE	WARD
2200	ETI-OSA LGA	2201	IKATE/LEKKI
		2202	AJIRAN/OSAPA
		2203	MAROKO/OKUN AIFA
		2204	IGBO - EFON/MAIYEGUN
		2205	ILASAN/ORIRE
2300	IKOSI-EJINRIN LCDA	2301	AGBOWA 1
		2302	AGBOWA 11/ADO
		2303	OMI/OJA
		2304	AJEBO ORUBGO
		2305	EJINRIN/KETU
		2306	IFESOWA/TEMU OKE OSO
2400	LAGOS MAIN LAND LGA	2401	OTTO
		2402	BOTANICAL GARDEN
		2403	OJO ONIYUN
		2404	ALOBA DESALU
		2405	IPONRI/OLALEYE
		2406	OYINGBO
		2407	ARAROMI
		2408	FREEMAN/GLOVER
		2409	OKO BABA
2500	OTO AWORI LCDA	2501	OTO-AWORI
		2502	IJANIKIN
		2503	ILOGBO ELEGBA
		2504	ETEBIN
		2505	EGAN
2600	ONIGBONGBO LCDA	2601	ONIGBONGBO
		2602	G.R.A
		2603	WASIMI
		2604	OPEBI
		2605	OREGUN
		2606	OLUSOSUN
2700	ETI-OSA EAST LCDA	2701	AJAH
		2702	SANGOTEDO
		2703	ADDO/OKEIRA
		2704	BADORE/LANGBASA
		2705	OKUN AJAH/ OKUNMOPPO
2800	EPE LGA	2801	BADO/EBODE/ETTA IBERIKODO
		2802	AYETORO/LAGBADE/AGBALA/OLATA
		2803	SAGIDA/OKEPOSU
		2804	ISALE AGORO/OKE BALOGUN/OGUNMADE ERESE
		2805	AJAGANADE
		2806	PAPA
		2807	MAYUNRE/ORIBA/OREPETE-OTI OMU
		2808	OLUGBOKERE/ABOMITI
2900	IFAKO IJAIYE LGA	2901	IJAIYE OKE- IRA
		2902	IFAKO PELE
		2903	IJAIYE/IFAKO
		2904	IFAKO /COKER
		2905	IJU OBAWOLE
		2906	IJU ISHAGA
		2907	IJU OGUNDIMU

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
3000	SOMOLU LGA	3001	ONIPANU
		3002	BASHUA EAST & WEST
		3003	IJEBU TEDO
		3004	ORILE SOMOLU/ ALADE
		3005	OKESUNA/ ALASE
		3006	BAJULAIYE
		3007	IGBARI
		3008	IGBODI/FADEYI
3100	COKER AGUDA LCDA	3101	COKER
		3102	IRONE
		3103	NURU ONIWO
		3104	JINADU AIYETORO
		3105	BALE
		3106	OSHO
		3107	SAVAGE
3200	IJEDE LCDA	3201	EGBIN/ITUNOLIWO
		3202	AYEGBAMI/ODORO
		3203	OKE-OYINGBO/AIYETORO
		3204	OKE - ELETU/ABULE EKO
3300	ORILE AGEGE LCDA	3301	ORILE
		3302	OKEKOTO
		3303	POWER LINE/OKO OBA
		3304	PAPA ASHAFA
		3305	OYEWOLE/ALAGBA
		3306	ISALE ODO/AYIGE
3400	BADAGRY WEST LCDA	3401	KWEME
		3402	WESERE
		3403	APA
		3404	AKORO
		3405	GBETHROME
3500	EREDO LCDA	3501	ILARA
		3502	IBONWON
		3503	ODORAGUNSIN
		3504	NAFORIJA/POKA
		3505	ODOMOLA/IRAYE
3600	KOSOFÉ LGA	3601	OLUBORI/MOSAFEJO
		3602	ORILE OWORO
		3603	ARAROMI/IFAKO
		3604	ANTHONY
		3605	MENDE
		3606	OJOTA
		3607	OGUDU
3700	OJODU LCDA	3701	OGBA/OLUWOLE
		3702	AGUDA
		3703	OKE-IRA CENTRAL
		3704	OKE IRA POWER LINE
		3705	AKIODE
		3706	OJODU

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
3800	LEKKI LCDA	3801	LEKKI 1
		3802	LEKKI 11
		3803	SIRIWON/IGBEKODO 1
		3804	SIRIWON/IGBEKODO 11
		3805	ISE/IGBOGUN
3900	SURULERE LGA	3901	OBELE ONIWALA
		3902	AKINHANMI COLE
		3903	MOSAFEJO OJUELEGBA
		3904	ARALILE
		3905	GBAJA OBELE-ODAN
		3906	BABATUNDE AYINLARA
		3907	SHTITA BANK OLEMO
		3908	ADENIRAN OGUNSANYA
		3909	IPONRI ERIC MORE
		3910	
4000	MUSHIN LGA	4001	MUSHIN/ATEWOLARA
		4002	PAPA AJAO
		4003	ALAFIA/ADEOYE
		4004	IGBEHIN
		4005	BABALOSA
		4006	MOSALASHI/ AGORO
		4007	ONITIRE
		4008	ODUSELA/OLA
		4009	ODO ERAN/OGUNLANA
		4010	IDI ARABA
		4011	
4100	IBA LCDA	4101	IBA
		4102	OKOKOMAIKO
		4103	AJANGBADI
		4104	IGBO ELERIN
		4105	KEMBERI
4200	ITIRE IKATE LCDA	4201	AIRWAYS
		4202	AGUNBIADE
		4203	ODOLOWO
		4204	SANUSI
		4205	OGUNSANMI/KAROUNWI
		4206	RAMONI
		4207	BARUWA
4300	ORIADE LCDA	4301	KIRIKIRI
		4302	IJEGUN EGBA
		4303	SATELITE(ABULE OSUN)ONIREKE
		4304	IREDE
		4305	IBESHE
		4306	KUJE
		4307	AGBOJU
4400	AGBOYI KETU	4401	BAMGBE/ELEBIJU
		4402	AROWOSEGBE/ALAPERE
		4403	AGIDI/ORISHIGUN
		4404	ERUKAN/ORISHIGUN
		4405	AGBOYI 1
		4406	AGBOYI 11
		4407	ODO-OGUN/AJEGUNLE

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
4500	AGBADO OKE ODO LCDA	4501	OKI
		4502	OKE-ODO
		4503	ABORU
		4504	ABULE EGBA
		4505	AGBELEKALLE
		4506	ALAGBADO/ALAKUKO
		4507	AJASA/AMIKANLE
4600	ALIMOSHO LGA	4601	OMITUNTUN-OLORI
		4602	SANTOS/ILUPEJU
		4603	AKOWONJO/ILUPEJU
		4604	OGUNTADE/BAMEKE
		4605	EGBEDA
		4606	ALABATA
		4607	ALAGUNTAN
4700	IBEJU LEKKI LGA	4701	IBEJU 1
		4702	IBEJU 11
		4703	ORIMEDU 1
		4704	ORIMEDU 11
		4705	ORIMEDU 111
		4706	IWEREKUN 1
		4707	IWEREKUN 11
4800	MOSAN OKUNOLA LCDA	4801	MOSAN/AKINOGUN
		4802	GOWON ESTATE
		4803	OKUNOLA
		4804	ABESAN 1
		4805	ABESAN 11
4900	OJO LGA	4901	OJO TOWN
		4902	IRA
		4903	SABO-ONIBA
		4904	IREWE
		4905	TAFFI
5000	EGBE IDIMU LCDA	5001	ISHERI-OLOFIN
		5002	UNITY ESTATE
		5003	IDIMU
		5004	EGBE - AGODO
		5005	EGBE - LIASU
5100	IGBOGBO/BAIYEKU LCDA	5101	ABOSAN
		5102	MOKUN
		5103	BAIYEKUN/ORETA/OFFIN
		5104	IBESAF
		5105	ELEPE
5200	IKORODU LGA	5201	OLORI/EYITA
		5202	AIGE/SOLOMADE
		5203	ISELE
		5204	ITUN PATE/ITAMAJA
		5205	AGA/IJOMU
		5206	SHOLAFUN/AGBELE
		5207	AGURA/CBERIGBE

## APPROVED CODES FOR LOCAL GOVERNMENTS, LCDA AND WARDS

CODE	LGA/LCDA	CODE	WARD
5300	BARIGA LCDA	5301	IBUOWO/OWOTUTU
		5302	AIYETORO/MAFOWOKUN
		5303	OWODE/ORILE
		5304	AKOKA/ANU-OLUWAPO
		5305	PEDRO/GBAGADA
		5306	APELEHIN
		5307	ILAJE
		5308	SERIKI - OKUTA
5400	IGANDO IKOTUN LCDA	5401	IKOTUN
		5402	ABARANJE/OKERUBE
		5403	ISHERI-OSHUN
		5404	IJEGUN
		5405	IGANDO
		5406	EGAN
		5407	AKESAN
5500	IMOTA LCDA	5501	ATERE
		5502	MAJA
		5503	ONABU/OPOPO
		5504	IGBOKUTA/OKE AGBO/IGBALU
5600	APAPA LGA	5601	ODUDUWA
		5602	APAPA
		5603	ABRAHAM ADESANYA
		5604	ANJORIN
		5605	IJORA
5701	IKEJA LGA	5701	ORILE IKEJA
		5702	ALADE
		5703	ONILEKERE
		5704	ANIFOWOSE
		5705	SERIKI - ARO
		5706	ALAUSA

## SECOND SCHEDULE

### LAGOS STATE GOVERNMENT

#### LIST OF APPROVED REVENUE CODES FOR THE STATE

ACCOUNT	Description
31204	Survey Fees
31205	NTDA Special Project
31303	Sales of Staff Quarters
31350	Investment Income
31401	Allotees Capital Contribution
31403	Consent Fees on Deemed Grant
31411	Environmental Dev Charge
31413	Lekki Penn. Scheme I(Capital Contributio)
31414	Lekki Penn. Scheme II(Capital Contributi
31415	Abijo GRA Scheme(Capital Contribution Prime land)
31416	Isheri North Resid. Scheme(Capital Contr
31426	Number Plate Production Authority
31431	Neighbourhood Improvement Scheme
31432	Orisan waterfront Res. Scheme
31433	Sunny Feild Scheme
31434	NTDA Mgodo Phase 11
31441	Clearance Fees(Land Registration)
31504	Grants
31507	External Loans
31817	Infrastructure Development Charge
31819	Sales of Housing Units
31823	Prince-Court Sangotedo
31825	Geographical Information System
31829	Research & Development Fund
31830	Income received on Lotteries
31831	Fees for the Development of Facilities
31833	Federal Grants
32101	Pay As You Earn
32102	Direct Assessment
32103	Income Rate
32104	Penalties
32105	Capital Gain Tax
32106	Entertainment Tax
32107	Withholding Tax on Rent
32108	Withholding Tax on Dividends
32109	Capital Transfer Tax
32110	Stamp Duties
32111	Sales Tax
32112	Withholding Tax on Contract

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
32113	Withholding Tax on Bank Interest
32114	Development Levy
32115	Inheritance Tax
32116	Property Tax
32117	Business Premises
32118	WHT on Royalty
32119	WHT on Director's Fees
32120	WHT Building
32121	WHT on Consultancy & Professional Services
32123	WTH on Commission
32124	WTH on Technical Services
32125	Tax Audit (TAMA) - PAYE
32126	Tax Audit (TAMA) - Others
32128	Tax on Food in Restaurant
32129	Tax on Drinks in Bars
32130	Tax on Accommodation/Rent
32131	Tax on Other Transactions
32132	Tax on Miscellaneous Income
32137	Investigation on WHT on Bank Interest
32139	Self Assessment
32140	Voluntary Asset and Income Declaration S
32141	Personal Home Remittances
32142	Hotel Occupancy Restaurant Consumption
32143	WHT on Bonus
32144	Direct Assessment- Informal Sector
32145	Penalties and Interest
32201	Approval Fees for Subsequent Transaction
32202	Lands Registry Transactions
32203	Survey Fees
32204	Fees on Building Plans
32205	Penal Fees on Building Plans
32206	Fees on Private Layout Plans
32207	Pools Betting Fees
32208	Pools Licence Fees
32210	Oath Fees
32211	Veterinary Clinic Treatment
32213	Boarding and Tuition Fees
32215	Registration Fees
32216	Traffic Fines
32217	Road Worthiness Test and Renew
32219	Proceeds from Driver's Institute
32221	Log Control Post (Minor Forest)

## LIST OF APPROVED REVENUE CODES FOR THE STATE

<b>ACCOUNT</b>	<b>Description</b>
32222	Livestock Control Post (Animal)
32225	Board of Directors' Fees
32226	Probate
32227	Court Fines
32228	Court Fees
32232	Fire Safety Certificates
32233	Administrator General - Public
32236	School Transfer fees Local
32237	1% Contract Levy
32238	Birth/Death Certificate
32240	Unsealing fees
32241	Fines on Cooperative Society
32244	Ground Rent for Agricultural L
32246	Laboratory Services
32247	Contracts Registration Fees
32250	Registration of Blood Banks
32251	Hostel Accommodation Fees
32252	Contract Agreement Fees
32253	Mobile Court Fees
32254	Meat Inspection Fees (Animal M)
32255	Tender Fees
32262	Request for Video Coverage/ Art
32263	Usage of Playground and Youth
32266	Sub Division Survey
32267	Consultancy Services
32269	Course Fees
32270	Task Force Collections
32271	Registration & Compliance Fee
32273	Fees for Layout on Excised Vil
32274	Mortgage of Agreement Fees
32276	Indigenship Authentication
32280	Materials Testing Fees
32282	Annual Renewal Fees
32284	Street Lamp Poles Advert
32286	Administrative General
32287	Processing Fees on Change of Use, Petiti
32289	Registrar's Fees Limited Partnership
32290	Renewal of Contract Fees & Sal
32293	Naturalisation of Aliens/Naturalisation
32297	Mortuary Fees
32299	Application Fee fo Insurance Brokerage
32303	Sales of Meal Ticket

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
32304	Proceeds from Public Toilet
32306	Sales of ID Card
32308	Administrative Charges (30:30)
32312	Submission of Records Copies
32313	Public Transportation and Commuter servi
32314	Consent to Survey
32316	Refuse Proceeds
32318	Proceeds from Boarded Items
32324	Composite Plan
32326	Proceeds from Occupational Health
32329	Sub Lease Perfection
32331	Radiology
32333	Traffic & Other Special Offences (Task
32334	Towing Charges
32335	Demourage on Impounded Vehicles
32337	Chemical Storage Permit
32339	Survey Plan
32340	Charting Information
32341	Mandatory Course Fee
32342	Structured Course Fee
32343	Demolition Permit
32344	Penalties for Non-Compliance
32345	Basic Educ.Cert. Fee(s)
32346	Screening Test into Model College(s)
32347	Continuous Assessment Scores/Placement T
32350	Compulsory Exam for Admin/Exe. Officers
32351	Trade Test for Artisans in Public Servic
32352	Processing of Certificates
32354	Land Information fee
32355	Registration & Conveyance
32358	Capital Gain Fees
32361	Unsealable Fees
32362	Permit Fee
32363	Printing Contract
32364	Science Vacation Courses
32366	Millenium Housing Infras (Scheme)
32370	Waste Collection Charges
32373	Wharf Landing Fee
32383	Writing Workshop Fee
32388	CTC Physical Planning Document
32389	LSDI Mandatory Test Fee
32391	Knock Down Poles

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
32392	IPP Energy Consumption (Prepaid)
32394	Energy Audit
32395	Registration of Ferry Operation & Dredge
32396	Survey/Licensing of Boats
32397	Commercial Jetty Fee
32398	Branding Advertisement
32399	Infringement/Penalty & Miscellaneous
32401	Patent Medicine Licenses
32402	Drivers Licences
32403	Motor Vehicle Licences
32404	Licensing of Hotels
32410	Licensing of Poultries and Hat
32411	Motor Dealership Licence
32412	Plate Number
32415	Motor Vehicles Spare Parts Dea
32437	Registration of Co-operative Society
32439	Shooting Permit Fees
32442	Cinema Houses Fees
32445	Billboard
32449	Conservation Application Fee
32451	Application Fee for Drainage Clearance
32455	Radio Permit Levy
32456	Petroleum Storage Permit
32501	Land Development Charges
32502	Transactions on State Land
32503	Deemed Grant on Publication Fees
32504	Sale of Prime State Land
32507	Haulage Fees and Quarry Project
32508	Sale of Law Books & Report
32509	Auction of Boarded Govt Proper
32513	Minor Forest Products & Amenit
32514	Hides & Skin and Leathers
32515	Government VIP Guest Houses
32522	Proceeds from Private Mechanic
32523	Sales of Boarded Vehicles
32527	Sales of Publications and Gaze
32528	Ornamental and land Scaping
32531	Photocopying/CTC
32534	Sales of Forms
32538	Publications
32548	Fish Food and Fingerlings
32552	Library Board

## LIST OF APPROVED REVENUE CODES FOR THE STATE

ACCOUNT	Description
32553	Continous Assessment Booklet
32554	Bill of Sale
32557	Agric Machinery Hiring Service
32558	Use of School Premises
32559	Terminal/Jetty Concession
32563	Charges of Contract Sum (0.25%)
32569	Evaluation of Certificate
32572	Drug Revolving Scheme
32574	Traffic Management Operation C
32575	Private Developer Programme
32578	Book Review and Book Fair
32579	Pre-Approval Inspection
32581	Name Search
32582	Subject Recognition Insp. (S.R.I.)
32583	Earnings from Commercial Undertakings
32584	Exchange Gain Difference
32587	Proceed from Auction
32592	Proceed from Sports Promotion
32595	Lands Regularisation
32598	Administrative Charges
32606	Proceeds from Sales of ATIRAGA
32609	Sales of Civil Service Rules
32613	Sales of Report
32627	Audit Supervision Fee
32632	Sales of Forms for Public Educational In
32633	Proceeds from Tourism Land Forms
32634	Sales of Pilgrimage Forms
32635	Sales of Application Forms (LSHB)
32636	Sales of Dredging and Mining Forms
32638	Transaction on State Land (Ground Rent)
32639	Transaction on State Land (Land Charges)
32641	Transaction on State Land (Premium)
32642	Transaction on State Land (Regularisatio
32644	Land Registry transactions(Registration)
32645	Land Registry transactions(Certified Tru
32647	Land Registry transactions(Information F
32653	Approval Fee for Sub. Transactions(Form
32654	Approval Fee for Sub. Transactions(Endor
32655	Approval Fee for Sub. Transactions(Conse
32661	Sales of Bidding Documents
32670	Sales of Journals & Advert
32672	Harmonised Revenue

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
32676	Sales of Scheme of works
32679	Publication & Sales of Books on Standard
32682	Annual Report
32683	Specialised Service_Excursion
32684	Proceeds from Lake Rice
32685	Sales Of Vehicle Products
32701	Hire of Government Equipment
32703	Small Scale Industrial Estate
32704	Rent on Staff Quarters
32705	Rent on Other Government Prope
32707	Rent of Warehouses
32710	Rent on Urban Renewal Properti
32714	Ground Rent on Tourism Land
32719	LASAMBUS/Coverage of Events
32722	Stage Certification Fee
32755	Sales of Bidding Document
32756	LASG Share - Advert
32758	Radio Permit
32759	Rents of Cooperatives College Hall
32760	Motor Vehicle Radio Permit Levies
32761	Non-Compliance Fee/Accreditation
32762	Administration of Technical Report Evaluation
32803	Interest on Short Term Fixed Deposit
32814	Interest Received on Current Accounts
32818	Other Recoveries
32850	Registration Fees
32901	Federal Share on Pension & Grant
32902	Contribution in respect of Wards in Appr
32906	Motherless Babies' Home
32913	Rentals/Commissions/Contractors' fees
32919	IKEJA-LASG: Prime Property Title
32920	IKOYI-LASG: Prime Property Title
32921	VICTORIAL ISLAND-LASG: Prime Property Ti
32924	Neighbourhood Improvement Scheme
32929	Eko Atlantic City Project
32930	Arbitration/Mediation Fees
32931	Automotive, Dismantling & Recycling (ADR)
33101	Miscellaneous Income
33106	Salary Refund
33107	Sundry inflow from LSDPC
33201	Statutory Allocation
33302	Environmental Usage Permit

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
33303	Registration of safety practitioners
33304	Safety Training for Private Organisation
33305	Certificate for Companies& Businesses
33306	Audit/Research Charges
33309	Seized and Confiscated Goods/Items
33311	Registration and Annual Dues for Private
33315	Registration of Newspapers and Magazines
33318	Registration and Renewal of Market Assoc
33319	Registration of CDA'S
33320	Registration Fee to Occupy Road Setback
33322	Registration and Renewal Fee for Vocation
33333	Golden Jubilee Scheme (sangotedo)
33337	Day Care Registration Fees
33341	Rent(Shop/Office Space /Stall/Kee Klamps
33345	Unclaimed salary
33346	Consumer Protection Fine
33401	Drainage Basin Utilization Fee
33406	Abatement Fines/Penalties
33409	Non-Destructive Test
33410	Geotechniques Test
33411	Calibration
33412	Geophysical Test
33413	Pile integrity
33414	Cubes,Bricks & Cement Test
33415	Steel Test
33416	Soil Test
33425	Arbitration Session Fees
33426	Mediation Session Fees
33428	ADR Training
33429	Rental Of ADR Facility
33430	MOU Enforcement
33431	Fees From Distressed Structures
33432	Agricultural Land Form
33433	Application Processing Fees
33434	Annual Registration fees

**LIST OF APPROVED REVENUE CODES FOR THE STATE**

<b>ACCOUNT</b>	<b>Description</b>
33501	Statutory Allocation
33502	VAT PROCEEDS
33507	Refund From NNPC
33513	Exchange Gain
33515	Solid Minerals(Other Distribution)
33516	Recovered Excess Bank Charges
33518	Share of Oil Derivation
33519	Forest Equalization Account
33520	Stabilization Fund
33521	Refund by FGN for road construction
33522	Proceed from NPDC
33601	Land Use Charge
33602	Water Charges
33603	Regulatory Charges
34101	Survey Fees
34102	Tourism Service Charge
34109	Administration of Technical Report Evaluation
34111	Chemical Storage Permit
34122	Hackney Permit
34123	Number Plate Fees
34130	Proceeds from Hospital Units
34137	Proceeds from NTDA
34145	Processing Fee
34150	Audit / Research
34160	Sanitation Fines/Charges
34163	Weighing and Administration Fee (MVAA)
34164	Proceeds from Motor Vehicle Radio Permit
34180	Miscellaneous
34182	Proceeds from Wastewater Projects
34185	Sales of Form (Dedicated)
34186	AutoReg
34187	Towing Fee
34190	Facility Visit
34402	Grants
34403	UNICEF Grant
34501	Regularisation of Federal Grant Premium
34507	Fortune Garden Residential
34521	Other Estates
34529	Urban Furniture Regulatory Unit
34536	Monthly Repayment of Mortgages
34542	Regularization Annual (Ground Rent)
34543	Regularization on Development Charges

## SECOND SCHEDULE (CONTD)

## LAGOS STATE GOVERNMENT

**LIST OF APPROVED REVENUE CODES AND RATES  
FOR LAGOS INTERNAL REVENUE SERVICE (LIRS)**

<b>AGENCY NAME</b>	<b>LAGOS INTERNAL REVENUE SERVICES</b>
<b>AGENCY CODE</b>	13004

<b>REVENUE CODES</b>	<b>DESCRIPTION</b>	<b>RATE</b>
32101	Pay As You Earn	between 1-18.96% of chargeable income
32102	Direct Assessment	between 1-18.96% of chargeable income
32104	Penalties	10%
32105	Capital Gain Tax	10%
32106	Entertainment Tax	5%
32107	WHT Tax on Rent	10%
32108	Withholding Tax on Dividend	10%
32110	Stamp Duties	Fixed & Advalorem rates depending on value,location and type of document to be executed
32112	WHT Tax on Contract	5%
32113	WHT Tax on Bank Interest	10%
32114	Development Levy	N100
32117	Business Premises	Between N1,000-N10,000
32118	WHT on Royalty	5%
32119	WHT on Director's Fees	10%
32120	WHT Building	5%
32121	WHT on Consultancy & Professional	5%
32123	WTH on Commission	5%
32124	WTH on Technical Service	5%
32125	Tax Audit (TAMA) - PAYE	Amount due + penalty @10% & Interest @21%
32128	Tax on Food in Restaurant	5%
32129	Tax on Drinks in Bars	5%
32130	Tax on Accommodation/Rent	5%
32131	Tax on Other Transaction	Wht rates between 5% -10%, Income graduated rate ranging from 7% - 24%, other applicable rates
32132	Tax on Miscellaneous Income	between 1-18.96% of chargeable income
32145	Penalties and Interest	10% & 21%
32103	Income Rate	graduated rate ranging from 7% - 24%
32109	Capital Transfer Tax	10%
32111	Sales Tax	Not applicable,replaced with HORCT

REVENUE CODES	DESCRIPTION	RATE
32116	Property Tax	From 0.0394% to 0.256%
32126	Tax Audit (TAMA) - Others	Amount due + penalty @ 10% & interest @ 21%
32137	Investigation on WHT on	Amount due + penalty @10% & interest@21%
32139	Self Assessment	between 1-18.96% of chargeable income
32140	Voluntary Asset and Income	between 1-18.96% of chargeable income
32141	Personal Home Remittance	between 1-18.96% of chargeable income
32142	Hotel Occupancy Restaurant (HORCT)	5%
32144	Direct Assessment- Informal	between 1-18.96% of chargeable income
32143	WHT on Bonus	Consolidated with emolument, between 1%-18.96% of chargeable income
32115	Inheritance Tax	10%
32134	Gaming Machine & Amusement	2.5%

## SECOND SCHEDULE (CONTD)

**LAGOS STATE GOVERNMENT**  
**APPROVED RATES CHARGEABLE IN LOCAL GOVERNMENTS**  
**& LOCAL COUNCIL DEVELOPMENTS AUTHORITIES IN LAGOS STATE**

The approved rates chargeable in local government in Lagos state is a schedule that was classified into four categories:

- |             |                              |
|-------------|------------------------------|
| Category A+ | highly urbanized communities |
| Category A  | urban communities            |
| Category B  | semi urban communities       |
| Category C  | rural communities            |

S/NO	REVENUE CODE	REVENUE HEADS	Category A+	Category A	Category B	Category C
1	100519	Shops Rates (Per Annum)		₦	₦	₦
		a. Large	7,500.00	7,500.00	5,000.00	2,500.00
		b. Medium	5,000.00	5,000.00	3,000.00	1,500.00
		c. Small	2,500.00	2,500.00	1,500.00	500.00
		d. Distributors outlet/Filling Stations	200,000.00	50,000.00	25,000.00	10,000.00
2	100530	Kiosk Rates (Per Day)	50.00	50.00	30.00	20.00
3	100601	Approved Open Market Levy (Daily)	50.00	50.00	30.00	20.00
4	100502	Licensing Fee for Sales of Liquor				
		a. Big Hotels	500,000.00	150,000.00	100,000.00	50,000.00
		b. Hotels/Clubs	200,000.00	40,000.00	25,000.00	15,000.00
		c. Beer Parlour	20,000.00	10,000.00	7,500.00	2,500.00
		d. Liquor Stall	1,500.00	1,500.00	1,000.00	500
5	100529	Slaughter Slab License				
		a. Cows	1,000.00	1,000.00	1,000.00	1,000.00
		b. Others	200	200	200	200
6	100504	Marriage Registration Fee	10,000.00	7,500.00	5,000.00	2,500.00
7	100505	Street Naming Registration Fee(Subject to contract)				
8	100602	Motor Park Levy Park License Levy				
		a. Luxury	100,000.00	100,000.00	100,000.00	100,000.00
		b. Other Buses	70,000.00	70,000.00	50,000.00	30,000.00
		c. Taxis	50,000.00	50,000.00	30,000.00	20,000.00
		d. Okada/Tricycles	10,000.00	10,000.00	7,500.00	5,000.00
		e. Long Vehicle Park	30,000.00	300,000.00	300,000.00	300,000.00
		Daily Ticket				
		a. Trailers	500	500	500	500
		b. Luxury Buses	200	200	200	200
		c. Buses and Trucks	150	150	120	700
		d. Cars	200	200	100	50,00
9	100605	Parking fee: on street parking on approved or designated area (dally)	100	100	60	20
10	100527	Domestic & Animal fee	10	10	50	20
11	100525	License Fee				
		a. Bicycle	500.00(P/A)	500.00(P/A)	500.00(P/A)	500.00(P/A)
		b. Passenger Canoes (Daily)	500	500	400	200
		c. Wheelbarrows (Daily)	50	50	50	20
		d. Carts	50	50	50	20
12	100506	Radio & TV License				
		a. Companies				
		i. Large	200,000.00	20,000.00	15,000.00	15,000.00
		ii. Small	50,000.00	10,000.00	7,500.00	5,000.00
		b. Residential				
		i. Duplex	1,500.00	1,500.00	1,000.00	1,000.00
		ii. Flat	500	500	300	200
		iii. Rooms	500	200	150	100
13	100507	a. Public Convenience (Operators)				
	100535	b. Sewage				
		Subject to Contract				
14	100510	Burial Permit (Excluding Other Charges)	15,000.00	15,000.00	10,000.00	5,000.00
15	100509	Entertainment & Merriment Fee (Per Event)	20,000.00	10,000.00	5,000.00	3,000.00

S/NO	REVENUE CODE	REVENUE HEADS	Category A+	Category A	Category B	Category C
16	100503	Regulated food premises fee				
		a. Large	250,000.00	150,000.00	100,000.00	100,000.00
		b. medium	150,000.00	100,000.00	80,000.00	50,000.00
17	100538	Okada toll (dally)	10,000.00	10,000.00	5,000.00	30,000.00
	100539	Tricycle	50	50	30	20
			100	100	75	50

	1003	TAXES
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18	100301	Community / Poll Tax
19	100302	1% Development Levy
20	100303	Live Stock Tax
21	100304	Other Service Tax

	1004	RATES
22	100401	Tenement rate
23	100402	Land use Charge

	1005	LOCAL LICENCES AND FINES
24	100501	Towing of Vehicles
25	100508	Pest Control &Disinfectants
26	100511	Vault Fees
27	100512	Cemetery Maintenance / Administrative Charges
28	100513	Health User Charges
29	100514	Drug Revolving Account/ Sale of Drug
30	100515	Laboratory test services
31	100516	Earnings from Environmental Sanitation services/fines.
32	100517	Vaccines/Yellow Card
33	100518	General Contract Reg./Tender fees
34	100520	Advertising /LASAA
35	100521	Plantation Nursery and Gardening
36	100522	Wharf-Landing
37	100523	Illegal Stacking of Construction Material Fines
38	100524	Library Services/Loss of Books
39	100531	Warehouse/Distribution Outlet
40	100532	Cold Room Licence Fees
41	100533	Auctioneer Licence Fees
42	100534	Tent & Sea Beach Permit Fees
43	100536	Association Registration/ Renewal Fees
44	100537	Court Fines
45	100540	Artisan Operational License Fee

	1007	RENT ON PROPERTIES
45	100701	Rent On Local Government Quarters
46	100702	Rent on Local Government Buildings
47	100703	Rent on Local Government Landed Properties
48	100704	Rent on Local government Machinery Equipment

	1009	MISCELLANEOUS
49	100901	Identification Letters
50	100906	Aerated Water Reg. Licence
51	100907	Sand truck/Tippers tolls
52	100908	Farm produce Fees
53	100909	Fishery Fees
54	100910	Livestock Fee
55	100911	Poultry Fee

**NOTE:** The dynamic nature of rates for the various revenue heads informed the practice of publishing rates on the websites of the respective Revenue Agencies where they are regularly updated