



JIGAWA STATE INTERNAL REVENUE SERVICE

JIGAWA STATE HARMONISED TAXES, RATES AND LEVIES FOR LOCAL GOVERNMENTS
(as per provision of law No. 4 2019, Jigawa state Revenue Harmoniza on, consolida on and codifica on law)

HARMONISATION OF TAXES, RATES AND LEVIES AND SINGLE DEMAND NOTICE

The Jigawa state Revenue (Consolidation and codification) law provided that the only rates or levies that shall be payable to the state are those specified in the schedule to the law, and the rates and levies may be reviewed periodically by the state revenue advisory committee.

Section 90 of the Jigawa state Revenue law provided that each ministry, Department or Agency shall issue notice (s) in respect of taxes, levies, fees, charges and rates listed in the first schedule to the law. However, where a person is liable to two or more of the scheduled taxes, levies, fees, charges or rates in any year of assessment, the relevant ministry, Department or Agency shall serve a single Demand notice indicating the amount due on each of the revenue items

HARMONISED LOCAL GOVERNMENT TAXES

LOCAL GOVERNMENT COUNCILS TAXES AND LEVIES				
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
Tenement Rates				
a. Tenement Rates - Private	0.01% of value	0.01% of value	0.01% of value	P.A.
(Excluding Residential Mud and Thatched Houses)				

b. Tenement Rates - Commercial	0.15% of value	0.15% of value	0.15% of value	P.A.
Communication Mast	0.15% of value	0.15% of value	0.15% of value	P.A.
Fibre Optics	0.15% of value	0.15% of value	0.15% of value	P.A.
Commercial/Micro Finance Banks	0.15% of value	0.15% of value	0.15% of value	P.A.
Hotels/lodges/guest house	0.15% of value	0.15% of value	0.15% of value	P.A.
Filling Stations/kerosen tanks	0.15% of value	0.15% of value	0.15% of value	P.A.
Hospitals/Pharmacies/Clinics	0.15% of value	0.15% of value	0.15% of value	P,Ar
Educational establishment	0.15% of value	0.15% of value	0.15% of value	P.A.
Other commercial establishments	0.15% of value	0.15% of value	0.15% of value	P.A..
c. Right of Occupancy (CRO) Fees	3000	2000	1000	Once only
d. Ground rate in rural areas				P.A.
Local licence, fees and fines				
a. Bicycle License	100	100	100	P.A.
b. Canoe License Fees	200	200	200	P.A.
c. Cart/Track License	200	200	200	P.A
d. Wheel Bar row	10	10	10	Per Day
e. Hawking at motor park, & market places Permit License Fees	10	10	10	Per Day
f. Cigarettes Hawking Permit License Fees	1000	500	300	P.A.
Food Control				
a. Leased Abbatoir Operating License	10000	5000	1000 '	P.A.
b. Slaughter House fees (Cow/Camel) Per Head	300	200	200	Per Head

d. Slaughter Slab fees (Goat/Sheep) Per Head	50	30	20	Per Head
e. Restaurant License Fees	10,000	5,000	2,000	P.A.
f. Other Eating Houses	3,000	2,000	1,000	P.A.
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
g. Bakery House License	30,000	20,000	10,000	P.A.
h. Cattles sales mediating license fee	10,000	10,000	10,000	P.A.
i. Sheep/goat sales mediating license fee	5,000	5,000	5,000	P.A.
j. Camel/Horse sales mediatng license fee	10,000	10,000	10,000	P.A.
k. Donkeys sales mediatng license fee	2,000	2,000	2,000	P.A.
l. Grains sales mediating fees	10,000	10,000	10,000	P.A.
m. Fish sales mediating Licenses fee	10,000	5,000	2,000	P.A.
n. Fish farming license fee	1,000	1,000	1,000	P.A.
Security				
a. Dane Gun Fees	300	300	300	P.A.
b. Hunting License Fees	500	500	500	P.A.
Social				
a. Control of Noise Permit Fees	2000	1500	1000	P.A.
b. Marriage Registration Fees	300	300	300	Per Registration
c. Indigene Certificate Fees	500	500	500	Per Certificate
d. Cinema/Viewing Centers	10,000	5,000	2,000	P.A.
e. Naming of Street Registration Fees on individual request	10,000	5000	3000	P.A.
f. Renewal of Naming of Street	2000	1,000	500	P.A.
g. Radio/Television License Fees	200	150	100	P.A.
h. Vehicle Radio/Television Fees	100	100	100	P.A.
i. Beggars Ministerial Fees	300	200	100	P.A.
(Praise Singers)				

j. Achaba (Commercial Motorcyclist) Riders Park Fees	10	10	10	Daily
k. Reflective Jacket for Achaba	200	100	100	Yearly
Health				
a. Dislodgement of Septic Tanks Permit	3,000	2,000	1,500	P.A.
b. Night Soil Disposal License/Fees	-	-	-	
c. Impounding of Stray Animals	-	-	-	
d. Pest Control and Disinfectant Charges	-	-	-	
e. Environmental Sanitation Services Fees	1,000	500	500	P.A.
f. Chemist (Patent Medicine Store)	3,000	2,000	2,000	P.A.
Economic				
a. General Contractor Registration Fees	5,000	5,000	5,000	P.A.
b. Contract Processing Fees	-	-	-	
c. Tender Fees	3%	3%	3%	
d. River Sand/Sand Dredging Fees				
(i) Tippers (Single) per trip	500	500	500	Per Trip
(ii) Double Tipper per trip	600	600	600	Per Trip
e. Petty Trade Fees	30	20	20	Per Market day
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
f. Rice Mill/Cassava Grinding Fees	1,000	1,000	1,000	P.A.
g. Ingredient Mill Licenses Fees	1,000	500	500	P.A.
h. Corn Grinding Mill Fees	1,000	1,000	1,000	P.A.
i. Sales of Unserviceable Store Items Fees	-	-	-	
j. Tractor Hire Charge Services	-	-	-	
k. Sales of Store	-	-	-	
Workshops Fees:				

l. Wood Making shop Fees	2,000	1,000	1,000	P.A.
m. Battery Charges shop Fees	500	300	300	P.A.
n. Panel Beaters work shop Fees	1,000	500	500	P.A.
o. Vulcanizes workshop Fees	500	300	200	P.A.
p. Vehicle Spare Parts shop Fees	3,000	2,000	1,000	P.A.
q. Clock/Watch Repairs workshop Fees	200	100	100	P.A.
r. Auto Mechanic workshop Fees	1,000	500	500	P.A.
s. Car Washing Bay Fees	1,500	1,000	500	P.A.
t. Building Materials shop Fees	3,000	2,000	1,000	P.A.
u. Machien Block Makers workshop fees	5,000	3,000	2,000	P.A.
v. Manual Block Makers workshop fees	1,000	1,000	1,000	P.A.
Advertisement and Sign Boards				
a. Mobile Sales Promotion Fees	2,000	1,000	1,000	Per Activity
b. Directional Sign Board Fees	2,000	1,000	1,000	P.A.
c. Electric Design Advert Per Face Fees	5,000	3,000	3,000	P.A.
d. Wall Print Advertisement Per Side Fees	3,000	2,000	1,000	P.A.
e. Bill Board, Unipoles and Eye Catchers	50,000	30,000	20,000	P.A.
f. Market Road Show Permit	2,500	1,500	1,000	Per Activity
g. Digitalized Boards	2,000	1,000	1,000	P.A.
Market Rates and Levies				
a. Market Stalls Seaters	30	30	30	Per market day
b. Market Seaters	20	20	20	Per market day
c. Seasonal Markets	-	-	-	

d. Market Hawkers (Daily)	-	-	-	
e. Market Hawkers (Weekly)	-	-	-	
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
Motor Parks				
a. Entrance Fees (Gate):				
i. Trucks, Lorries, Tankers and Canters	100	50	50	per day
ii. Buses, Taxies, Pick-up Vans	30	20	20	per day
b. Loading and Uploading Fees:				
i. Trailers	200	200	100	Per load
ii. Lorries/Canters	150	100	50	Per load
c. Wrong Parking Charges				
i. Trucks, Trailers, Lorries and Canters	500	500	300	Per incidence & Per day
ii. Buses, Taxies, Pick-up Vans	300	300	200	Per incidence & Per day
Cattle/Animal Markets				
a. Cow/Camel	500	500	500	Per Head
b. Goat/Sheep	50	50	50	Per Head
c. Horse/Donkeys	100	100	100	Per Head
d. Other Livestock	-	-	-	
e. Chickens (Hen) etc	-	-	-	
f. Dog License Fees	-	-	-	
g. It is prohibited to sale pigs and dogs in the Local Governments Markets				
Shops and Shopping Centres				
a. Local Government Luck- up Shops				
i. Application for Allocation fee (None Refundable) (Per Shop)	1,000	1,000	500	Per Shop
ii. Allocation Fee (Per Shop)	20,000	15,000	5,000	Per Shop
iii. Yearly Renewal Fees (Per Shop)	5,000	3,000	2,000	SOP/P.A.
iv. Yearly Revenue Fees (Per Shop)	-	-	-	

v. Monthly or Revenue Fees (Per Shop)	300	200	100	Per Shop/Per Month
b. Shops Permit (Personal)				
i. Large Shop	50,000	30,000	20,000	Shop/P.A.
ii. Extra Large Shop	-	-	-	
iii. Medium Shop	5,000	2,500	1,500	Shop/P. A
iv. Small Shop	3,000	2,000	1,000	Per Shop/P.A
c. Kiosk Permit Fees	1,000	500	500	Kiosk/P. A
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
d. Container/Temporary Shops	-	-	-	
i. Large	-	-	-	
ii. Small	-	-	-	
e. Photos Studio shop Fees	1000	500	500	P.A.
f. Color photos laboratory Fees	5000	3000	2000	P.A.
g. Laundry/Dry Cleaners shop Fees	1000	500	500	P.A.
h. Cloth Dyes shop Fees	300	300	300	P.A.
i. Photostat and Typing Institute/shop Fees (Biz. C.)	2000	1000	500	P.A.
j. Computer Institute fees	10,000	5,000	2000	P.A.
k. Hair Dressing saloon fees	1000	500	500	P.A.
l. Barbing saloon Fees	1000	500	500	P.A.
m. Printing Press Fees	2,000	1,000	1,000	P.A.
n. Blacksmith Workshop Fees	500	300	200	P.A.
Rent on Local Government Property				
a. Rent on Local Government Quarters				
i. Senior Staff Quarters	10,000	7,000	5,000	Minimum P.A.
ii. Junior Staff Quarters	5,000	3,000	3,000	Minimum
				P.A.
b. Rent on Local Government Building				

i. Rent of Local Government Theatre	-	-	-	
ii. Rent of Local Government Stadium	-	-	-	
iii. Rent of L.G Women Centre	-	-	-	
iv. Rent of L.G View Centre	-	-	-	
v. Rent of L.G Public Conveniences (Toilets/Bathrooms) Leasing	30,000	20,000	15,000	P.A.
c. Rent on LG Landed Properties				
i. Rent on LG Land for Commercial Activities	-	-	-	
ii. Rent on LG Land for wet season farming (NomanDamina)	1,000	1,000	1,000	Per Hactre
iv. Rent on LG Fish Pond	-	-	-	
d. Rent of LG Heavy Trucks Machine				