

Third Schedule - Continued

| S/NO. | SOURCE OF REVENUE | | CURRENT RATE | PROPOSED RATE | REMARKS |
|-------|---------------------------|-------------|--------------|---------------|---------|
| B5 | BLOCK MAKERS | | | | |
| | Registration | Major Towns | ₦1,500 | ₦10,000 | |
| | | Other Towns | ₦500 | ₦7,000 | |
| | Renewals | Major Towns | ₦1,500 | ₦5,000 | |
| | | Other Towns | ₦500 | ₦3,000 | |
| B6 | BOOK SHOPS | | | | |
| | Registration | Major Towns | ₦1,200 | ₦5,000 | |
| | | Other Towns | ₦600 | ₦3,000 | |
| | Renewals | Major Towns | ₦600 | ₦2,500 | |
| | | Other Towns | ₦300 | ₦1,500 | |
| B7 | BUILDING MATERIALS | | | | |
| | Registration | Major Towns | ₦1,500 | ₦5,000 | |
| | | Other Towns | ₦1,000 | ₦3,000 | |
| | Renewals | Major Towns | ₦1,000 | ₦2,500 | |
| | | Other Towns | ₦500 | ₦1,500 | |
| B8 | BUSINESS CENTRE | | | | |
| | Registration | Major Towns | ₦1,000 | ₦5,000 | |
| | | Other Towns | ₦500 | ₦3,000 | |
| | Renewals | Major Towns | ₦500 | ₦2,500 | |
| | | Other Towns | ₦300 | ₦1,500 | |
| C1 | CAR WASH | | | | |
| | Registration | Major Towns | ₦1,500 | ₦7,500 | |
| | | Other Towns | ₦500 | ₦3,000 | |
| | Renewals | Major Towns | ₦1,500 | ₦4,500 | |
| | | Other Towns | ₦500 | ₦1,500 | |
| C2 | CARPENTARY | | | | |
| | Registration | Major Towns | ₦600 | ₦5,000 | |
| | | Other Towns | ₦300 | ₦3,000 | |
| | Renewals | Major Towns | ₦300 | ₦2,500 | |
| | | Other Towns | ₦150 | ₦1,500 | |
| C3 | CLINICS | | | | |
| | Registration | Major Towns | ₦10,000 | ₦50,000 | |
| | | Other Towns | ₦8,000 | ₦20,000 | |
| | Renewals | Major Towns | ₦3,000 | ₦30,000 | |
| | | Other Towns | ₦1,500 | ₦15,000 | |