

18.	MOTOR VEHICLE PRIVATE			
	Vehicle up to 2.00 tyres.	₦1,500	₦1,875	
	Vehicle up to 2.01 tyres.	₦2,000	₦2,500	
	Vehicle up to 3.01 and above	₦3,000	₦3,750	
19.	MOTOR VEHICLE COMMERCIAL			
(a)	Pick up 4 wheels	₦2,500	₦3,125	
(b)	Pick up 6 wheels/Canter	₦3,000	₦3,750	
(c)	Tipper	₦3,000	₦3,750	
(d)	Lorry Goods	₦3,000	₦3,750	
(e)	Tanker/Trailers	₦5,000	₦6,250	
(f)	Trailers 16 tyres	₦7,000	₦8,750	
(g)	Tractor/Bulldozer	₦2,000	₦2,500	
(h)	Taxis, Saloon and Station Wagon	₦1,500	₦1,875	
(i)	Bus – Nissan/C 20	₦2,000	₦2,500	
(j)	J5 Bus	₦2,500	₦3,125	
(k)	Luxurious	₦3,000	₦3,750	
(l)	Lorry Stage Carriage	₦3,000	₦3,750	
20.	CIVILIAN STAFF BUS AND COMPANY	₦2,000	₦2,500	
21.	DEALERSHIP LICENCE			
(a)	Motor Cycle	3,000	3,750	
(b)	Motor Vehicle	10,000	12,500	
22.	Personal Income Tax Rates			
				The minimum Tax is to be charged by the Board in accordance with the Personal Income Tax (Amendment) Act, 2011.
		First 300,000	7%	
		Next 300,000	11%	
		Next 500,000	15%	
		Next 500,000	19%	
		Next 1,600,000	21%	
		Above 3,200,000	24%	
23.	Tax on Company Dividends		10%	
24.	Stamp Duty:	Fixed Rate	1%	
	(a) Fixed Rate	AD VALORUM	(Vary according to value)	
	(b) Advalorem charges			
25.	Withholding Tax on Rent		10%	
26.	Withholding Tax on contract		5%	
27.	Withholding Tax on Bank Interest		10%	
28.	Contract Award Fees.		1.5%	