



Government of Benue State
Benue State Ministry of Rural Development and Cooperatives
Cooperative Society Registration Process

In Accordance with the provisions of the Benue State “Co-operative Society Law 1976 BNSL No. 2 of 1976” as the regulatory authority responsible for the monitoring and oversighting of Co-operative society registration in Benue State, all applicants willing to register an association or cooperative society in the State can apply through the following process.

Step 1: Application Form

Applicants are to visit and obtain application form at: **Office of the Directorate of Community Development, Ministry for Cooperatives, Urban and Rural Development, Makurdi, Benue State, Nigeria** or a divisional Cooperative Officer in any LGA, Benue State.

The following are the requirements for the registration of cooperative society:

1. The application shall be signed:
 - i. By at least Ten (10) individuals who are qualified for membership, in the case of a Primary Society.
 - ii. In a case of a Secondary Society (Union) and a State Apex Federation, by a duly authorized person on behalf of every such registered society consisting of at least Five (5) registered societies.
2. (i) Qualifications for membership in a Primary Society are:
 - a. A person shall attain the age of Sixteen Years.
 - b. Be resident within or in occupation of land within, the prospective society's area of operations excepts in the case of a credit society.(ii) Qualifications for membership in a Secondary/Tertiary Society are:
 - a. The registered Societies (Applicants) must have their registered addresses within the prospective Society's area of operations.
 - b. The applicants must be holders of property within the prospective Society's area of operation.
3. The application shall be accompanied by Three (3) copies of proposed Bye-Laws of the Society and the applicants shall furnish such information in regard to the Society as the State Director of Cooperative Services may require.
4. Membership rules.
5. Passport photograph of Executive members

Step 2: Documents Review, Fees, Payment and approval of application

The documents accompanying the application form is reviewed, if there are any questions the applicant will be contacted via phone call or text message to clarify else the Ministry will move forward with the application by assigning Community Development Officers to attend one or Two meetings of such associations to ascertain their existence and capabilities in accordance with the approve rate and report back to the Director of Cooperative Services. The approval rates are contained in revenue codes 120207, page 210 of the Benue State Revenue Law 2022. The law can be found on this link (<https://birs.be.gov.ng/benue-revenue-law.pdf>).

(Applicants can verify approved rate chart from appendix 1 below)

Timeline for review of application: 2 Days

Upon the Director of Cooperative Service's approval, applicant can proceed to the account section in the **Ministry of Cooperatives, Urban and Rural Development, Makurdi, Benue State, Nigeria** for payment and collection of a transaction receipt which will be presented to the Director of Cooperative Services, **Ministry Cooperatives, Urban and Rural Development, Makurdi, Benue State. (No interaction with any other MDAs is required)** Payment can be made within 15 Minutes depending on the number of applicants in queue.

Note: Relevant fee schedule are as follows:

1. Cost of application form is Five Hundred Naira only (₦500.00).
2. The sum of Twenty Thousand Naira (₦20,000.00) Only is thus paid to the Government through the account section. Out of this amount, Fifteen Thousand Fifty Naira (₦ 15,000.00) only is remitted to the Benue State Internal Revenue Service while the balance of Four Thousand Nine Hundred and Fifty Naira (N5,000.00) only is used as handling charges for the production of Bye-Laws and Certificates which are then presented to such community development associations.
3. Renewal of Community development association is One Thousand Five Hundred Naira (₦ 1, 500.00) only.
4. Renewal of certificate – Three Thousand Naira (₦ 3,000.00) only.

Applicant can make payment within a day, simultaneously with Step 2

Step 3: Presentation of receipt and collection of certificate

The Director of Cooperative Services collects your receipt, then presents Certificates and Bye-Laws to such deserving associations. (**address as shown in step 1**). Collection of certificates will take **30 minutes**.

Please note the following

1. The certificate is valid for as long as the cooperative exist and subject to renewal after one (1) year.
2. For renewal, visit the Ministry of Cooperative, Urban and Rural Development office with your certificate (**see address above**).
3. Pay the sum of Three Thousand Naira (₦ 3,000.00) only at the account section and obtain a receipt.
4. Present your receipt to the Director of Cooperative Services and collect a fresh certificate.

Enquiry

For more information, enquiry, or complaint visit Office of the Director of Cooperative Services, Ministry for Cooperatives, Urban and Rural Development, Makurdi, Benue State, Nigeria. Office Hours are between 8:00am to 4:00pm or call +234 806 550 7566.

Sign: Permanent Secretary, Ministry of Cooperatives, Urban and Rural Development, Benue State | all right reserved 2023

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**GOVERNMENT OF BENUE STATE OF NIGERIA
BENUE STATE BOARD OF INTERNAL REVENUE SERVICE (BIRS)**

**SCHEDULE OF FEES FOR MINISTRY OF COOPERATIVES, URBAN AND
RURAL DEVELOPMENT**

No. 3, of 2022

**A LAW TO FURTHER AMEND THE STATE INTERNAL REVENUE
ADMINISTRATION LAW 2015 AND REPEAL THE STATE
INTERNAL REVENUE ADMINISTRATION (AMENDMENT) LAW,
2020 AND FOR PURPOSES CONNECTED THEREWITH.**

(21st day of February, 2022)

ENACTED by the House of Assembly of Benue State:

The revised regulations are pursuant to:

- I. The Benue State Internal Revenue Administration Law 2015.
- II. Repeal Benue State Internal Revenue Law (Amended) 2020.
- III. Benue State Gazetted Internal Revenue Law 7th April 2022.
- IV. Benue State Harmonised levies, fees or charges (collected by State/ Local Government) Law 2022.

The revised consolidated fees, charges and levies law 2022 can be downloaded
<https://birs.be.gov.ng/benue-revenue-law.pdf> See Page 210.

Date of

Commencement

MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF SOURCES OF REVENUE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	14	Reg. of Community development association	10,000.00	15,000.00	
	120207	14	Renewal of Community development association.	1,500.00	1,500.00	
	120204	04	Renewal of cert.	1,500.00	3,000.00	

COOPERATIVE REVENUE

	120207	14	Reg. of a cooperative society	5,000.00	10,000.00	
	120207	14	Renewal of cert.	1,500.00	5,000.00	
	120204	04	Reg. of a cooperative union	10,000.00	20,000.00	
	120204	04	Renewal of cert.	3,000.00	10,000.00	
	120207	13	Audit and Supervision fees of Cooperative societies.	2,000.00	5,000.00	Per Audit

For more information, enquiries or complaints kindly contact the Benue State Internal Revenue Service Office at Beside Fidelity Bank, Otukpo Road, PMB 102023 Makurdi, Benue State Makurdi or call +234 808 714 7508. Our office hours are from 8:00 am – 4:00 pm. Applicants can also access information via our website: <https://birs.be.gov.ng/benue-revenue-law.pdf>

Sign:

EMMANUEL TERLUMUN AGEMA, ACTI
ACTING CHAIRMAN/CHIEF EXECUTIVE
BENUE STATE INTERNAL REVENUE SERVICE

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