



Government of Benue State
Benue State Environmental Sanitation Authority (BENSESA)
Environmental Development, Refuse Disposal, Laboratory Analysis and Registration of
Regulated Premises Application Process

In Accordance with the provisions of the Benue State “Environmental Sanitation Authority Edict No. 14 of 2005”, as the regulatory authority responsible for the enforcement of Environmental health laws and the implementation of all policies that have to do with environmental sanitation in Benue State, all organizations or individuals seeking to apply for environmental development, refuse disposal, laboratory analysis or regulated premises can apply through the following process.

Environmental Development Application Process

Step 1: Application Form

Applicants are to submit letter of application addressed to: The General Manager, Benue State Environmental Sanitation Authority, J S Tarka Road, High Level, PMB 102155 Makurdi, Benue State, Nigeria.

In the above address

The following information/documents should accompany your application:

1. CAC Certificate
2. Address of your cooperate accommodation
3. Environmental Health Council of Nigeria (EHCON) License
4. Appointment letter of a certified Environmental Health officer employed by your company

Step 2: Site Inspection, Payment and approval of application

Upon the General Manager approval, site inspection will be conducted by an environmental health officer of BENSESA to ascertain your cooperate accommodation meets standard requirements in accordance with the approve rate. The rates are contained in revenue code 120204 Page 117 of the Benue State approve revenue code – 2022 via this link <https://birs.be.gov.ng/benue-revenue-law.pdf>

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

Timeline for assessment/inspection: 1 Day

Report of the site inspection is returned to the General Manager for approval, the applicant will be notified via phone call or text message of the outcome of the application. A Board of Internal Revenue Officer will generate a RRR for the applicant who then proceeds to any commercial bank to make payment into the Benue State Consolidated Revenue Account or pay via government approved POS within BENSESA and collect a transaction receipt which will be presented to the General Manager, Benue State Environmental Sanitation Authority.

See the list of approved fees in Appendix 2 below.

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

Step 3: Presentation of receipt and collection of Permit

After payment, the applicant returns to BENSESA (**address as shown in step 1**) to present their receipt and collection of their environmental development permit. Collection of permits will take **30 minutes**.

Refuse Disposal Application Process

Step 1: Application Form

Applicants are to submit letter of application addressed to: The General Manager, Benue State Environmental Sanitation Authority, J S Tarka Road, High Level, PMB 970101 Makurdi, Benue State, Nigeria.

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

The application form is reviewed, if there are any questions the applicant will be contacted via phone call or text message to clarify else BENSESA will move forward with the application. The rates are contained in revenue code 120204 Page 117 of the Benue State approved revenue code – 2022 via 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: 1 Day

Upon the General Manager's review and approval, the applicant will be notified via phone call or text message of the approval of the application stating clearly the waste pick-up and payment plan approved. The applicant then proceeds to any commercial bank to make payment into the Benue State Consolidated Revenue Account or pay via government approved POS within BENSESA and collect a transaction receipt which will be presented to the General Manager, Benue State Environmental Sanitation Authority.

See Relevant fee schedule in appendix 1 below.

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

Step 3: Presentation of receipt and collection of Subscription Card

After payment, the applicant returns to BENSESA (**address as shown in step 1**) for presentation of their receipt and collection of refuse disposal card which will serve as prove of subscription. Collection of cards will take **30 minutes**.

Please note the following

1. The refuse disposal card is only valid for the subscription period after which it is subject to renewal.
2. For renewal, visit the Benue State Environmental Sanitation Authority office with your waste evacuation card (**see address above**)
3. At no point are you required to make cash payment. All payments should be made into the Authority's designated account.
4. Transfers from mobile bank applications and POS machines are accepted provided there is a tangible prove of payment.

Laboratory Analysis Application Process

Step 1: Application Form

Applicants are to submit letter of application addressed to: The General Manager, Benue State Environmental Sanitation Authority, J S Tarka Road, High Level, PMB 102155 Makurdi, Benue State, Nigeria.

In the above address

The following information/documents should accompany your application:

1. CAC Certificate
2. Address of your cooperate accommodation
3. Environmental Health Council of Nigeria (EHCON) License
4. Appointment letter of a certified laboratory technologist employed by your company

Step 2: Site Inspection, Payment and approval of application

Upon the General Manager approval, site inspection will be conducted by a laboratory technologist officer of BENSESA to ascertain your laboratory meets standard requirements in accordance with the approve rate. The rates are contained in revenue code 120204 Page 117 of the Benue State approve revenue code – 2022 via this link <https://birs.be.gov.ng/benue-revenue-law.pdf>

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

Timeline for assessment/inspection: 3 Days

Report of the laboratory inspection is returned to the General Manager for approval, the applicant will be notified via phone call or text message of the outcome of the application. A Board of Internal Revenue Officer will then generate a RRR for the applicant who then proceeds to any commercial bank to make payment into the Benue State Consolidated Revenue Account or pay via government approved POS within BENSESA and collect a transaction receipt which will be presented to the General Manager, Benue State Environmental Sanitation Authority.

Note: relevant fee schedule are contained in appendix 1 below

Step 3: Presentation of receipt and collection of Permit

After payment, the applicant returns to BENSESA (**address as shown in step 1**) for presentation of their receipt and collection of environmental development permit. Collection of permit will take **30 minutes**.

Registration of Regulated Premises Application Process

Step 1: Application Form

Applicants are to submit letter of application for inspection addressed to: The General Manager, Benue State Environmental Sanitation Authority, J S Tarka Road, High Level, PMB 102155 Makurdi, Benue State, Nigeria.

Step 2: Premises Inspection, Payment and approval of application

Upon the General Manager approval, premises inspection will be conducted by a laboratory technologist officer of BENSESA to ascertain the regulated premises meets standard requirements in accordance with the approve rate. The rates are contained in revenue code 120204 Page 117 of the Benue State approve revenue code – 2022 via this link <https://birs.be.gov.ng/benue-revenue-law.pdf>

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

Timeline for assessment/inspection: 1 Days

Report of the laboratory inspection is returned to the General Manager for approval, the applicant will be notified via phone call or text message of the outcome of the application. A Board of Internal Revenue Officer will then generate a RRR for the applicant who then proceeds to any commercial bank to make payment into the Benue State Consolidated Revenue Account or pay via government approved POS within BENSESA and collect a transaction receipt which will be presented to the General Manager, Benue State Environmental Sanitation Authority.

Note: relevant fee schedule are contained in appendix 1 below

Step 3: Presentation of receipt and collection of Permit

After payment, the applicant returns to BENSESA (**address as shown in step 1**) for presentation of their receipt and collection of environmental development permit. Collection of permit will take **30 minutes**.

For more information, enquiry, or complaint visit Office of the General Manager Benue State Environmental Sanitation Authority, Makurdi Benue State, Nigeria or call +234 7031574909 or e-mail: bensesa51@gmail.com. Office Hours: 8:00 am to 4:00 pm.

Sign: General Manager Benue State Environmental Sanitation Authority, Benue State | all right reserved 2023

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Appendix 1

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

SCHEDULE OF FEES FOR BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA).

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)

Date of

ENACTED by the House of Assembly of Benue State:

Commencement

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 117

1. BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			LABORATORY ANALYSIS			
	20207	31	Distilled water	100.00/litre	200.00/litre	
	20207	32	Physical analysis	100.00	200.00	per parameter
	20207	33	Chemical analysis	350.00	500.00	per parameter
	20207	34	Biological analysis	700.00/plate	700.00/plate	Max 1,000.00
	20207	35	Air quality monitoring	1,000.00	1,000.00	Max 2,000.00
			SANITATION FEES			
	20205	20	Illegal erection of sign posts	10,000.00	20,000.00	
	20205	21	Exposure of toxic materials	25,000.00	50,000.00	
	120205	22	Failure to clean side walk, drain to the fence	3,000.00	6,000.00	
	120205	23	Failure to clean drain and gutter area	3,500.00	7,000.00	
	120205	24	Littering throw out, non provision of liter bin in commercial vehicles	3,000.00	6,000.00	
	120204		Carwash inspection/ Registration fee		7,000.00	
	120204		Sweep out	3,000.00	6,000.00	

	120205	05	Improper placement of dustbin	1,500.00	3,000.00	
	120205	06	Failure to use covered dust bin		10,000.00	
	120205	07	Street obstruction	7,000.00	14,000.00	
	120205	08	Dumping of refuse on vacant land and overgrown weeds on vacant land	12,000.00	15,000.00	
	120205	09	Failure to clean premises, backyards and courtyards	2,500.00	5,000.00	
	120205	10	Failure to maintain clean toilets in restaurants, hotels, shops and schools	3,000.00	6,000.00	
	120205	11	Discharge of sewage into public place	12,000.00	24,000.00	
	120205	12	Structure on road setback and drainage alignment (fines, including demolition of the structure)	12,000.00	50,000.00	
	120205	13	Failure of registered private refuse operator to service clients	20,000.00	40,000.00	
	120205	14	Failure to pay for services rendered by private refuse collectors	1,000.00	2,000.00	
	120205	15	Digging across the road by an individual without approval (or 3 imprisonment)	5,000.00	10,000.00	
	120205	16	Failure to participate on the monthly environmental exercise	3,000.00	6,000.00	
	120205	17	Littering throw out (uncovered vehicles conveying sand, gravel and waste)	10,000.00	20,000.00	
			ENVIRONMENTAL DEVELOPMENT CHARGES			
	120204	293	Fertilizer/Ammonia/Urea Manufacturing companies	30,000.00	30,000.00	
	120204	294	Cement/Asbestos Manufacturing Company	30,000.00	30,000.00	
	120204	295	Iron/Steel and other metal fabricating	30,000.00	30,000.00	

			companies			
	120204	296	Battery manufacturing companies	30,000.00	30,000.00	
	120204	297	Rubber/tyre manufacturing companies	30,000.00	30,000.00	
	120204	298	Motor assembling /manufacturing companies	30,000.00	30,000.00	
	120204	299	Asphalt and Bitumen production companies	30,000.00	30,000.00	
	120204	300	Petroleum refining and production companies and petroleum produce manufacturing companies	30,000.00	30,000.00	
	120204	301	Petro-chemical companies/ synthetic fibre companies	30,000.00	30,000.00	
	120204	302	Gas production companies	30,000.00	30,000.00	
	120204	302	Aluminium production companies	30,000.00	30,000.00	
	120204	304	Cables, Electricity/Electronic companies	30,000.00	30,000.00	
	120204	305	Glass companies	30,000.00	30,000.00	
	120204	306	Industrial machinery manufacturing companies	30,000.00	30,000.00	
	120204	307	Marble, Terrazzo manufacturing company	30,000.00	30,000.00	
			CATEGORY B			
	120204	308	Textile industries	20,000.00	20,000.00	
	120204	309	Breweries	20,000.00	20,000.00	
	120204	310	Food processing/food canning	20,000.00	20,000.00	
	120204	311	Sewage processing companies	20,000.00	20,000.00	
	120204	312	Soft drinks manufacturing companies	20,000.00	20,000.00	
	120204	313	Paint manufacturing companies	20,000.00	20,000.00	
	120204	314	Match manufacturing companies	20,000.00	20,000.00	
	120204	315	Petroleum product marketing companies	25,000.00	25,000.00	
	120204	316	Chemical manufacturing companies	25,000.00	25,000.00	
	120204	317	Detergent and soap	25,000.00	25,000.00	

			manufacturing companies			
	120204	318	Pulp and paper producing companies	25,000.00	25,000.00	
	120204	319	Solid waste disposal companies	25,000.00	25,000.00	
	120204	320	Pharmaceutical manufacturing companies	25,000.00	25,000.00	
	120204	321	Flour mills/feed mills	25,000.00	25,000.00	
	120204	322	Plastic manufacturing companies	25,000.00	25,000.00	
	120204	323	Vegetable oils producing companies	25,000.00	25,000.00	
	120204	324	Saw mills	25,000.00	25,000.00	
	120204	325	Miners	25,000.00	25,000.00	
			CATEGORY C			
	120204	13	Photographic processing companies including film serving and processing company	10,000.00	10,000.00	
	120204	326	Sewage collection and treatment agencies including septic tank emptier	10,000.00	10,000.00	

	120204	327	Oil product containerizing companies	10,000.00	10,000.00	
			CATEGORY D			
	120204	328	Mechanized laundries	5,000.00	5,000.00	
	120204	329	Motor tools and spare parts	5,000.00	5,000.00	
	120204	330	Leather manufacturing and tannic companies	5,000.00	5,000.00	
	120204	331	Block making industries	5,000.00	5,000.00	
	120204	332	Welding and fabrication companies	5,000.00	5,000.00	
	120204	333	Packaging companies	5,000.00	5,000.00	
	120204	334	Rice milling machine owners	5,000.00	5,000.00	
	120204	335	Carpet and rug manufacturing companies	5,000.00	5,000.00	
			CATEGORY E			
	120204	336	Fish marketing, preserving and processing	3,000.00	3,000.00	
	120204	337	Candle and wax producing companies	3,000.00	3,000.00	
	120204	338	Laboratories (large	3,000.00	3,000.00	

			scale)			
	120204	339	Piggeries with more than 10000 pigs diary produce	3,000.00	3,000.00	
	120204	340	Motor cycle machine workshops	3,000.00	3,000.00	
	120204	341	Machine tools spare parts	3,000.00	3,000.00	
			CATEGORY F			
	120204	342	Hair dressing saloons	1,000.00	1,000.00	
	120204	343	Barbing saloons	1,000.00	1,000.00	
			REGISTRATION OF REGULATED PREMISES			
	120204	214	Bakeries	5,000.00	10,000.00	
	120204	215	Diaries	1,000.00	2,000.00	
	120204	216	Unstandardized restaurant	1,000.00	2,000.00-5,000.00	
	120204	217	Standard restaurant	3,000.00	5,000.00-8,000.00	
	120204	218	Cold rooms	5,000.00	10,000.00	
	120204	219	Meat shops	2,000.00	4,000.00-7,000.00	
	120204	230	Portable water factories	5,000.00	10,000.00	
	120204	231	Aerated factories	5,000.00	10,000.00	
	120204	232	Juice factories	5,000.00	10,000.00	
	120204	233	Grinding mills e.g. corn	2,000.00	4,000.00	
	120204	234	Brewery industries	5,000.00	10,000.00-50,000.00	
	120204	235	Hotels 1-10 rooms	5,000.00	10,000.00	
	120204	235	Hotels 10-30 rooms	10,000.00	20,000.00	
	120204	235	Hotels 30 rooms and above	30,000.00	40,000.00	
	120204	236	Private mortuaries	20,000.00	30,000.00	
	120204	237	Nursery/Primary schools	10,000.00	10,000.00	
	120204	238	Secondary schools	20,000.00	20,000.00	
	120204	239	Vocational schools	10,000.00	10,000.00	
	120204	240	Tertiary institutions	50,000.00	50,000.00	
	120204	241	Private service providers (Waste management)	100,000.00	150,000.00	
	120204	242	Grinding mills factories	50,000.00	100,000.00	
	120204	243	Government mortuaries	50,000.00	50,000.00	
			FUMIGATION SERVICES			
	120204	244	Rendering the service to customers			The amount determine by the category of premises.

	120204	245	Registration of fumigation services	25,000.00	25,000.00	Annual renewal is ₦10,000.00
			PUBLIC TOILETS			
	120204	246	Excreting	100.00	200.00	The amount determine by the category of premises.
	120204	247	Urinating	50.00	100.00	Annual renewal is ₦10,000.00
	120207	01	Environmental consultancy services	50,000.00	50,000.00	
	120204	313	Environmental Impact Assessment fee	60,000.00	60,000.00	
	120204	20	Miscellaneous			No Fixed Rate

REFUSE RATES TARIFF

S/NO.	Item(s)	Old rate	Proposed rate	Remarks
	Residential buildings			
1.	Single flat ≤3 bedrooms ≥ 3 bedrooms	500-1000	1,000.00 1,500.00	
2.	Multiple household In one compound ≤ 10 hds ≥ 10 hds	500 1,000	2,000 3,000	
3.	Undeveloped plots ≤ 30x30m >30x30m	300	3,000 5,000	
4.	Temporary structure Kiosk Container	200 500	500 1,000	
5.	Super markets	1,000	2,000	
6.	Provision store	500	1,000	
7.	Beer palour	800	1,000	
8.	Internet service providers	3,000	5,000	
9.	Barbing/Hair dressing saloon	500	1,000	
10.	Food vendor	500	1,000	
11.	Food canteen	1,000	2,000	
12.	Food/snacks joints	10,000	10,000	
13.	Hotels of 1-20 rooms „ 10-20rooms „ 20-30rooms Hotels more than 30 rooms	4,000 10,000 20,000 30,000	5,000 15,000 20,000 30,000	
14.	Filling station	10,000	10,000	
15.	<u>Hospitals/clinics</u> ≤10 beds 10 – 20 beds ≥ 20 beds	5,000 10,000 15,000	5,000 10,000 15,000	
16.	Dispensaries		5,000	

17.	Parks/resorts	4,000	5,000	
18.	Maternity homes	3,000	5,000	
19.	Furniture makers	4,000	5,000	
20.	Pharmacy	4,000	5,000	
21.	Medicine store	1,000	1,000	
22.	Block Industries	1,000	1,000	
23.	ware house	2,000	5,000	
24.	Public liability Multi-National companies not being banks	15,000	15,000	
25.	Printing press	1,000	2,000	
26.	Timber dealers	5,000	5,000	
27.	<u>Schools/college</u> Primary without residential Secondary without residential Secondary with residential Tertiary	5,000 7,000 15,000 30,000	5,000 7,000 15,000 40,000 per one Refuse bucket	
28.	Banks	10,000	20,000	
29.	Club House e.g. wine bar, Makurdi club etc.	4,000	10,000	
30.	Mechanic workshops	500	1,000	
31.	Poultry farm	2,000	2,000	
32.	Native liquor house e.g BKT house	5,000	5,000	
33.	Bakeries	1,500	5,000	
34.	Bookshops	500	2,000	
35.	Computer business centre	1,000	2,000	
36.	Cyber café	2,000	2,000	
37.	Telecom service providers	8,000	10,000	
38.	Abattoirs	5,000	10,000	
39.	Shoe making	500	1,000	
40.	Cobblers	100	500	
41.	Tailoring/carpentry shades	500	1,000	
42.	Local Govt. Secretariat	20,000	30,000	
43.	Govt. Min./Par/Depts.	10,000	20,000	
44.	Guest House	4,000	10,000	
45.	Government House	100,000	200,000	
46.	Deputy Gov. Office	50,000	100,000	
47.	Federal Medical Centre	100,000	150,000	
48.	Benue State House of Assembly	50,000	50,000	
49.	Lockup shops in motor parks or Market.	500	500	
50.	Tin/welder	1,000	2,000	
51.	State Judicial Headquarters	30,000	30,000	
52.	Recreational parks	5,000	5,000	
53.	Motor parks	10,000	10,000	
	<u>Places of worships</u> ≤500 ≥500	500 500	1,000 2,000	
54.	Private office	1,000	1,000	
55.	Factories			Subject to negotiation

56.	Alumina/Glass work	5,000	5,000	
57.	Mast	10,000 per mast	20,000 per mast	
58.	Mable/Tarazo Tiles	5,000	5,000	
59.	Iron sheet/metalfabrication shops	5,000	5,000	
60.	Auto Electrical shops	3,000	5,000	
61.	Vulcanizers	500	1,000	
62.	Motor Mechanic	2,000	2,000	
63.	Petro Chemical/Synthetic fiber companies	5,000	5,000	
64.	Cooking Gas retailing outfits	2,000	2,000	
65.	Cooking Gas plants	7,000	10,000	
66.	Cable/electricity companies	10,000	10,000	
67.	Electrical/Electronic retail shops	2,000	2,000	
68.	Tailoring shops Tailoring/Fashion design	1,000	2,000	
69.	Event Management venue e.g. IBB Square, J.S. Tarkar Foundation			Subject to negotiation
70.	Water/water treatment plants	5,000	5,000	
71.	Paint (Whale house)	10,000	10,000	
72.	Paint (Retail)	1,000	2,000	
73.	Lubricants retails	500	1,000	
74.	Chemical (wholesales) out fit	10,000	10,000	
75.	Chemical (Retail)out fit	2,000	2,000	
76.	Provision store/shop	1,000	1,000	
77.	Corner shops	5,000	5,000	
78.	Lockup shop	2,000	2,000	
79.	Timber/sawmill processing outfits	2,000 per shop	2,000 per shop	
80.	Rice millers (mini-processing plant)	2,000	2,000	
81.	Mining			Graded according to capacity
82.	Paper processing outfit	5,000	5,000	
83.	Photographic/processing studios	2,000	2,000	
84.	Private Service Providers (PSP) <ul style="list-style-type: none"> Domestic wastes Chemical wastes Industrial wastes Health care wastes Sewage 			Subject to Negotiation
85.	Motor tools/spare parts	2,000	2,000	
86.	Motorcycle/tricycle spare parts	2,000	2,000	
87.	Laundry/dry cleaning, <ul style="list-style-type: none"> Mechanized Manual 	3,000 1,000	3,000 1,000	
88.	Sand/Gravel dealers	2,000	2,000	
89.	Packaging companies	2,000	2,000	
90.	Carpet/Rug marketing outfit	2,000	2,000	
91.	Fish processing/marketing outfit	1,000	2,000	
92.	Liquid wastes		20,000 per	

			septic charge	
93.	Fish farms	5,000	5,000	
94.	Livestock farm	5,000	5,000	
95.	Candle and Wax producing outfits	2,000	2,000	
96.	Chalk producing outfit	2,000	2,000	
97.	Laboratories	5,000	5,000	
98.	Machine Tools/spare parts	2,000	2,000	
99.	Building materials	2,000	3,000	
100.	Cold rooms	5,000	5,000	
101.	Open shop	2,000	2,000	
102.	Multinational Organizations (UNICEF, WHO, USAID)	2,000	2,000	
103.	Car stands		2,000	
104.	Cement shops		2,000	
105.	Printing Materials Accessories		2,000	
106.	Boutique/fashion shops		2,000	
107.	Agro chemical shop		5,000	
108.	Foam retail shop		2,000	
109.	Optical serviceshop		2,000	
110.	Battery charging out fits		1,000	
110.	Car wash out fits		2,000	
111.	Table sales (inside Market)		500	
	„ (outside Market)		500	
B.	Fumigation services Registration of fumigation services	25,000	50,000	
C.	Environmental Development Charges			
	Category A.			
1.	Cement/Asbestos manufacturing company	30,000	50,000	
2.	Asphalt/Bitumen production companies	30,000	50,000	
	Category B			
3.	Brewery	20,000	30,000	
4.	Food processing/canning	20,000	30,000	
5.	Petroleum products Marketing Companies	25,000	30,000	
6.	Chemical manufacturing companies	25,000	30,000	
7.	Solid waste disposal companies	25,000	30,000	
8.	Pharmaceutical manufacturing companies	25,000	30,000	
9.	Plastic manufacturing company	25,000	30,000	
10.	Vegetable oil processing company	25,000	30,000	
11.	Saw mill	25,000	30,000	
12.	Miners	25,000	30,000	
	Category C.			
13.	Photographic/Film processing company	10,000	20,000	
14.	Sewage treatment/collection			

	agencies including septic tank emptier	10,000	20,000	
	Category D.			
15.	Fish Marketing/processing	3,000	5,000	
16.	Candle/wax producing companies	3,000	5,000	
17.	Laboratory (large) piggeries with less than 100 pigs	3,000	5,000	
18.	Motorcycle machine workshop	3,000	5,000	
19.	Government mortuaries	50,000	50,000	
20.	Private mortuaries	30,000	50,000	
21.	Grinding mills e.g. corn	4,000	5,000	
	SANITATION FEES			
1.	Illegal erection of sign post	20,000	25,000	
2.	Exposure of toxic materials	50,000	100,000	
3.	Failure to clean sidewalk drain to the fence	6,000	10,000	
4.	Failure to clean drain and gutter area.	7,000	10,000	
5.	Littering throw out, non-provision of litter bin in commercial vehicles	6,000	10,000	
6.	Car wash inspection/Registration fees	7,000	10,000	
7.	Sweep out.	6,000	6,000	
8.	Improper placement of dustbin	3,000	5,000	
9.	Failure to use covered dustbin	10,000	10,000	
10.	Street obstruction	14,000	20,000	
11.	Dumping of refuse on vacant lands and overgrown weeds on vacant land	15,000	20,000	
12.	Failure to clean premises, backyards and courtyards	6,000	10,000	
13.	Failure to maintain toilets in clean restaurants, hotels, shop and schools	6,000	10,000	
14.	Discharge of sewage into public place	24,000	30,000	
15.	Structures on road setback and drainage alignment (Fine include demolition of structure)	50,000	50,000	
16.	Failure of registered private refuse operator to service clients	40,000	100,000	
17.	Failure to pay service rendered by private refuse collector	2,000	5,000	
18.	Digging across the road by individual without approval	10,000	20,000	
19.	Digging across the road by Companies	-	100,000	
20.	Littering throw (out uncovered vehicles conveying sand, gravel and wastes)	20,000	50,000	
21.	Failure to participation on monthly environmental sanitation exercise	6,000	10,000	

	by individual.			
22.	Failure to participate on monthly environmental sanitation exercise by Companies, corporate organization.	-	50,000	
23.	Carrying out trade on the street, road setback	-	10,000	
24.	Dumping of refuse in the drain, traffic island, walkway.	-	20,000	
25.	Failure to provide and put into use sanitary dustbin on premises	-	5,000	
26.	Burial of corpse outside Government cemetery	-	Fees to be negotiated	
27.	Use of unwholesome material to roast meat for human consumption	-	100,000	

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 between 8:am to 4:00pm. 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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