

SCHEDULE

ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

MAXIMUM AREA IN SQUARE METERS	RURAL ZONE ₦	NORMAL ZONE ₦	RESTRICTED ZONE ₦	HIGH STREET ₦
0.0 - 0.9	1,320.00	3,520.00	5,760.00	8,800.00
1.0 - 2.9	1,848.00	4,928.00	8,064.00	11,320.00
3.0 - 4.9	2,040.00	5,440.00	8,960.00	13,600.00
5.0 - 6.9	3,060.00	8,160.00	13,440.00	20,400.00
7.0 - 9.9	4,480.00	8,960.00	13,536.00	22,400.00
10.0 -12.9	6,720.00	13,440.00	22,560.00	35,200.00
13.0 - 14.9	8,800.00	14,080.00	23,666.00	35,200.00
15.0 - 24.9	20,000.00	40,000.00	93,333.00	133,444.00
Above 25. 0	15/sqm/day	15/sqm/day	21/sqm/day	26/sqm/day

WALL DRAPES

	RURAL ZONE ₦	NORMAL ZONE ₦	RESTRICTED ZONE ₦	HIGH STREET ₦
	15/sqm/day	15/sqm/day	21/sqm/day	26/sqm/day

PROJECTING SIGNS

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

MAXIMUM AREA IN SQUARE METERS	RURAL ZONE ₦	NORMAL ZONE ₦	RESTRICTED ZONE ₦	HIGH STREET ₦
0.0 - 0.9	600.00	800.00	1,870.00	6,400.00
1.0 - 4.9	1,560.00	2,080.00	2,560.00	19,200.00
5.0 - 9.9	2,952.00	3,936.00	5,440.00	29,600.00
10.0 - 14.9	4,080.00	5,440.00	8,960.00	45,600.00
Above 15	6,720.00	8,960.00	14,400.00	70,400.00

FREE STANDINGS OR SKY SIGNS

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

MAXIMUM AREA IN SQUARE METERS	RURAL ZONE ₦	NORMAL ZONE ₦	RESTRICTED ZONE ₦	HIGH STREET ₦
0.0 - 0.9	7,280.00	9,360.00	15,600.00	21,600.00
1.0 - 2.9	8,736.00	11,232.00	18,720.00	25,920.00
3.0 - 4.9	11,666.00	14,430.00	24,180.00	33,300.00
5.0 - 6.9	13,467.00	17,316.00	29,016.00	39,960.00
7.0 - 9.9	17,290.00	22,230.00	37,440.00	51,300.00
10.0 -12.9	22,477.00	28,699.00	48,672.00	66,669.00
13.0 - 14.9	26,690.00	34,320.00	58,110.00	79,200.00
15.0 - 24.9	40,646.00	52,260.00	88,530.00	120,600.00
Above 25. 0	167,000	266,667.00	400,000.00	533,333.00

CONSTRUCTION BOARD

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

MAXIMUM AREA IN SQUARE METERS	RURAL ZONE
0.0 - 4.9	24,189.00
5.9 - 9.9	37,440.00
10.0 - 14.9	58,110.00
15.0 - 19.0	88,333.00
Above 20	166,667.00

**RETAIL BRANDING RATES
MOBILE ADVERTISEMENT (VEHICLE BRANDING)**

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

VEHICLE CATEGORY	FULL/WRAP AROUND	PARTIAL
TRUCK/TRAILER	16,633.00	3,300.00
COASTAL/CIVILIAN	16,633.00	3,300.00
BUS/PICKUP	13,300.00	2,633.00
SUV	13,300.00	2,633.00
CAR	5,970.00	1,300.00
MOTORCYCLE	6,333.00	633.00
TRICYCLE	6,333.00	633.00
BICYCLE	6,333.00	633.00
PUSH CART	6,333.00	633.00

SPECIAL ADVERTISEMENT RATE

Description/Maximum Area in Square	N
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SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

Meters	
Flags	13,333.00 per annum
Small Shops (Frontal Area Only)	6,333.00 per annum
Wrap Around (For construction site only)	166,667.00 per annum
Kiosks (permanent) up 10.0 sqm	50,000.00 per annum
Small kiosks (permanent) up to 5.0 sqm	26,667.00 per annum
Multiple Application of more than 100 number of kiosks	33% discount of amount payable for the permanent kiosk
Container	66,667.00 per annum
Multiple Application of more than 50 of containers	33% discount of amount payable for the container
Traffic Warden Booth	166,667.00 per annum
Traffic Light Branding	8,333.00 per annum
Product display advertisement other than those for which Tax has been paid previously	10,000.00 per annum

ANNUAL ADVERTISEMENT TAX RATE FOR PARTY SIGNS

DESIGNATION	NORMAL	RURAL ZONE	RESTRICTED	HIGH
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SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

	ZONE ₦	₦	ZONE ₦	STREET ₦
Single Face	7,500.00	5,000.00	10,000.00	25,000.00
Double Face	15,000.00	10,000.00	20,000.00	50,000.00

TEMPORARY SIGNS

	PER DAY ₦	Above 4.5 sqm ₦	Road Show ₦
Wall Drapes/Banners	238.00	500.00	1,333 daily per side of vehicle
Parasols	238.00		
Flags	238.00		
Kiosks	476.00		
Feathers	238.00		
T-Shirts			166.67 per promoter/day per promoter/day
City walkers		666 per day	
Floor Mat in Commercial Places		50 per sqm per week	
Trolley	238.00	15/sqm/day	
Road Show (Bulk Application)		1.6m per annum	

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

		₦0.5million per quarter	
Road Show (Bulk Application) + POS		₦3.3m per annum ₦1million per quarter	

OTHER SPECIAL ADVERTISEMENT STRUCTURES

SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

DESIGNATION	RATE ₦	RATE LEAD Ultra ₦	LOCAL & INTERNAL AIRPORT ₦
Iconic Structure (Law Board)	238.00	500.00	1,333 daily per side of vehicle
Tank Farm	100,000.00 per tank		
Wall Drapes Temporary	250sqm/week		
Water Tank Attrack (8.4% in case of Water Board)	160/sqm/week		
Blimp Intractable	1,333,333.00		
Overhead Gantries Directional Advertisement Sign (Category A)	133,333.00		
Overhead Gantries Directional Advertisement Sign (Category B)	400,000.00		
Overhead Gantries Directional Advertisement Sign (Category C)	2,667,000.00		
Bridge Panel (Pedestrian Vehicular)	533,333.00		
Advert on Bridge Build on Private Sector Initiative	266,666.00		



SCHEDULE ANNUAL ADVERTISEMENT TAX RATE

WALL/CANOPY/ROOFS SIGNS

DESIGNATION

Light Box Cab (Commercial Branding)	33,333.00 per annum
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WALL/CANOPY/ROOFS SIGNS

Light Box Doors Cab (Commercial Branding)	50,000.00 per annum
Promotional Advert Vehicle (PAV) Commercial Branding)	347,667.00 per annum
Intra-state Luxurious Bus Advertising (NSTA/Big Bus)	120,000.00 per annum
Tricycle (Commercial Branding)	8,333.00 per annum

G.A: Overhead Gantries/Directional Signs built on sector private initiative

G.B: Overhead Gantries/Directional Signs built on the Government Sector

G.C: Overhead Gantries/Directional Signs which span across the road.