

### **CHARGES ON OTHER TAXES**

<b>S/N</b>	<b>TAXABLE ITEM</b>	<b>STATUTORY AUTHORIZATION</b>	<b>ASSESSMENT POSITION</b>	<b>CHARGEABLE RATES</b>
1	Capital Gain Tax (CGT)	CGT Act CAP.C1	-	10%
2	Contract Agreement (Stamp Duty)	Stamp duty Act	-	1%
3	Royalties	PITA-2011 sec 67 as amended		5%
4	Rent	PITA 2011 sec 68 as amended	Final Tax Item	10%
5	Contract Supplies	WHT Regulation	Provisional	5%
6	Consultancy, technical and management fee	WHT Regulation	Provisional	5%
7	Construction, Building and related services	WHT Regulation	Provisional	5%
8	Commissions of all kinds	WHT Regulation	Provisional	5%
9	Interest of all kinds including; 1. Bank savings above N50.000 on accounts. 2.bank deposit above N50.000 on account	PITA 2011 sec 70	Final Tax	10%
10	Dividend	PITA 2011 sec 70	Final Tax	10%
11	Hire Purchase and leasing.	Stamp duty Act Cap.s8	Provisional Tax	1%
12	Pools betting, casino gaming Machine, Snooker	Act 21 of 1998 approved list	_____	To be assessed
13	Development Levy			₦100.00