

LEGAL PRACTITIONERS (REMUNERATION FOR BUSINESS, LEGAL SERVICES AND REPRESENTATION) ORDER, 2023

In exercise of the powers conferred by section 15(3) of the Legal Practitioners Act and all other powers enabling in that behalf, the Legal Practitioners Remuneration Committee makes the following Order-

1.Regulation of remuneration generally

(1) The remuneration of a legal practitioner for business and services rendered shall in respect of-

- (a) any consultation and legal opinion, be as prescribed in Scale 1 set out in the Schedule to this Order;
- (b) incorporations, or registration of Companies and Business Names be as prescribed in Scale 2 set out in the Schedule to this Order;
- (c) litigation, be as prescribed in Scale 3 set out in the Schedule to this Order;
- (d) property transactions, including Mortgages and related transactions be as prescribed in Scale 4 set out in the Schedule to this Order.

(2) Without prejudice to any arrangement reached between a legal practitioner and his client on a percentage-based fee in respect of commercial or other transaction or service not covered in (a)-(d) above, the remuneration of a legal practitioner shall be as prescribed in Scale 5 set out in the Schedule to this Order,

Provided that no percentage-based fee arrangement shall be lower than the minimum hourly rate prescribed in Scale 5

2.Remuneration with respect to other matters

The scale of charges for any business or service not provided in this Order shall be such as may be fair having regard to the circumstances of each case and in particular to:

- (a) the complexity of the matter or the difficulty or novelty of the questions raised;
- (b) the skill, labour, experience, specialised knowledge and responsibility involved on the part of the legal practitioner;
- (c) the number and importance of the documents prepared or perused, without regard to length;
- (d) the time expended by the legal practitioner on the business or service;
- (e) the place and the circumstances in which the business or service, or a part thereof is transacted or carried out;
- (f) the turn around time required by a client for completion of the business;
- (g) the amount of money or value of property involved; and
- (h) the importance attached to the business by the client.

3.Exclusion of certain expenses

(1) The remuneration prescribed in scales 1 to 5 set out in the Schedule to this Order shall not, unless as may be agreed by the parties, include costs and disbursements associated with -

- (a) stamps, auctioneer's or valuer's charges, travelling expenses, fees paid on searches, fees paid to government or its agencies on registrations, costs of extracts or certified true copies of such from any register, court filing costs or other disbursements reasonably and properly paid;
- (b) any extra work occasioned by changes occurring in the course of any business such as the death, insolvency or winding up of a party to the transaction;
- (c) any application for first registration under any enactment relating to registration of any title to land or any other interest in land and associated filing costs necessitated by a transaction for which a scale of fee is payable to the legal practitioner;
- (d) any application for consent required under the Land Use Act but shall include any engrossing charge and allowance for the time of the legal practitioner and his support staff and copying and parchment and all other similar disbursements.

(2) In this order –

“Fees paid on searches” means-

- (a) charges levied by any registry for permitting searches to be made;
- (b) charges, if any, levied by any registry for providing an official search; and
- (c) fees paid to a legal practitioner for making a search at a registry outside the district in which the legal practitioner having the conduct of the business carries on his practice.

4.Drafts to be client's property

Drafts and copies of documents or instruments made in the course of business for which remuneration is provided for by this Order shall be the property of the client.

5. A Legal practitioner may elect to charge differently.

In all cases to which the remuneration prescribed in Scales 1 to 5 set out in the Schedule to this Order would, be chargeable, a legal practitioner may before undertaking any business or service, by writing under his hand communicated to the client-

- (a) elect that his remuneration shall be in accordance with the provisions of order 2 of this Order; and
- (b) such remuneration shall not be lower than the minimum set out in the relevant or appropriate Scale.

6.Security against remuneration interest on disbursement

(1) A legal practitioner may accept from his client, and the client may give to his legal practitioner, security for the amount to become due to the legal practitioner for business or services to be transacted by him and for interest on such amount but such interest shall not commence till the amount due is ascertained, either by agreement or taxation.

(2) A legal practitioner may charge interest at 10 percent per annum on his disbursement and cost whether by scale or otherwise, after the expiration of one month from demand from the client; and where the disbursement and cost are payable by an infant or out of a fund not presently available, the demand may be made on the parent or guardian or the trustee or other person liable.

7. Legal practitioner to issue terms of engagement in writing

(1) A legal practitioner shall, before commencing work on any business or service, and not later than 14 days of receipt of instructions, issue written terms of engagement to his client, setting out the scope of work and fees, provided that where certain fees are not ascertainable at the time of issuing the engagement letter or terms of engagement, this must be expressly stated.

(2) Where a legal practitioner-

(a) performs any work outside the stated scope of work; OR

(b) where the fees for the business or service becomes greater than what is mentioned in the engagement letter or terms of engagement; or

(c) where the fees for the business or service becomes ascertainable,

the legal practitioner may issue another engagement letter or terms of engagement to cover the new facts.

(3) A legal practitioner who fails to issue written engagement letter or terms of engagement to a client is liable for unprofessional conduct and shall be liable to such punishment as may be prescribed by the Legal Practitioners Disciplinary Committee.

8. Fees chargeable to be as specified in Scales

(1) The fees chargeable for any business or service conducted by a legal practitioner are as prescribed in the Scales set out in the Schedule to this Order and they are not subject to negotiation except as prescribed in this Order.

(2) A legal practitioner who contravenes the provisions of suborder (1) of this order is liable for unprofessional conduct and shall, without prejudice to the provisions of this Order be liable to such punishment as may be prescribed by the Legal Practitioners Disciplinary Committee.

9. Rules for the operation of fees specified in the Scales

The operation of the provisions of Scales 1 to 5 shall in each case be subject to the rules attached to each scale, if any.

10. Legal practitioner charging remuneration lower than as prescribed in scales 1 to 5

(1) Where a legal practitioner intends to charge or agree to any remuneration for any business or service which is lower than the amount specified for any of the businesses or services in Scales 1-5, he shall within 2 days of receiving such instructions from the client-

(a) apply to the Remuneration Committee of the Bar Association for an approval or refusal of the proposed remuneration; and

(b) disclose to the committee, in writing, the circumstances necessitating the intention to charge the lower remuneration.

(2) Upon receipt of any communication from a legal practitioner with respect to the intention to charge a lower remuneration, the Remuneration committee of the Bar shall investigate the claims within 7 days and either approve or refuse the application.

(3) The committee shall inform the legal practitioner of its decision within 2 days of reaching a decision and the legal practitioner shall comply accordingly.

(4) An application made under this order shall not prevent the legal practitioner concerned from commencing or continuing work on the business while he awaits the decision of the committee.

(5) Where the committee rejects the application-

(a) the legal practitioner shall issue his client an engagement letter or terms of engagement detailing the work covered by the client's instruction and the appropriate fees payable as prescribed in scales 1 to 5 set out in the Schedule to this Order; and

(b) attach a copy of the decision of the Remuneration committee of the Bar.

(6) Where the Remuneration Committee of the Bar fails to reach a decision or convey its decision on an application made under this order within the stated period, the application shall be deemed to have been granted.

11. Committee to receive report on remuneration

A person who, has knowledge that a legal practitioner has charged or agreed to a remuneration in contravention of the provisions of this Order shall report such legal practitioner to the Remuneration Committee of the bar and the branch of the bar where the legal practitioner carries on his practice, which shall investigate the infraction and upon a prima facie case being made, report the erring legal practitioner to the Legal Practitioners Disciplinary Committee.

12. Guidelines to be set

The Nigerian Bar Association shall set guidelines to be followed by the Remuneration committee of the Bar in the performance of its functions under this Order.

13. Exemption of Gratuitous service

- (1) Notwithstanding anything above, a legal practitioner may, in legal aid matters recognised under the Legal Aid Act 2011 or any applicable statute for the time being in force, charge a lower fee than set out in the Schedule to this Order, or provide his services pro bono, in both instances, as provided in the relevant statute. A legal practitioner may also in consideration of his relationship with his client by consanguinity or affinity, charge no fees for legal services provided to the client.
- (2) Where a legal practitioner intends to charge lower fees or no fee for legal services as a result of legal aid service, or by reason of his relationship with the client in accordance with subsection (1) of this Section, he shall provide the following to the remuneration committee of the NBA prior to commencing the work:
 - (a) A copy of the contract or letter under which his services were engaged by the client, duly executed by the legal practitioner and the client stating expressly the probono terms applicable.
 - (b) A statement on oath explaining his relationship with the client.

14. Interpretation

In this Order-

“Bar or Bar Association” means the Nigerian Bar Association;

“Business” means any service rendered or performed by a legal practitioner for a client which he is empowered to perform by reason of being a legal practitioner and includes such other service as a client may require a lawyer to perform;

“Charges” has the same meaning as provided for in the Legal Practitioners Act or the Legal Practitioners (Remuneration for Business and Legal Services and Representation) Order.

“Client” means anyone on whose behalf a legal practitioner prepares a land instrument.

“Deed” means lands instruments as defined by the Lands Instruments Registration Laws of the various States as may be applicable and the Federal Capital Territory, Abuja and any document prepared by a legal practitioner that affects any interest in land.

“Property Instruments” shall mean documents and agreements relating to tenancies, leases, sale, assignments, mortgages and related instruments pledging or transferring interest in real property under any guise or form of transaction

“Remuneration” includes professional fees, commission, charges or reward payable to a legal practitioner for service rendered to a client;

“Remuneration Committee” means the Committee of the Nigerian Bar Association (NBA) set up to implement provisions of this order;

“States” shall include the Federal Capital Territory. Abuja.

“State band 3” includes Federal Capital Territory and Lagos State;

“State band 2” includes Akwa Ibom, Bayelsa, Benue, Cross River, Delta, Edo, Ekiti, Kwara, Kogi, Nasarawa, Niger, Ogun, Ondo, Osun, Oyo, Plateau and Rivers States;

“State band 1” includes Abia, Adamawa, Anambra, Bauchi, Borno, Ebonyi, Enugu, Gombe, Imo, Jigawa, Kaduna, Kano, Kastina, Kebbi, Sokoto, Taraba, Yobe and Zamfara States

“State band 1,2 and 3” mean, with respect to a legal practitioner’s remuneration, the state where the legal practitioner carries on his practice or the state where the business or service is to be carried out.

“Tax office” means any government agency which has jurisdiction over finance, internal generated revenue, and taxation in the various States in Nigeria and the Federal Capital Territory, Abuja.

15.Citation and revocation

(1) This Order may be cited as the Legal Practitioners (Remuneration for Business, Legal services and Representation) Order,2023.

(2) The Legal Practitioners’ (Remuneration for Legal Documentation and other Land Matters) Order,1991 is revoked.

Dated this _____ day of _____ 2023

ABUBAKAR MALAMI (SAN)

ATTORNEY-GENERAL OF THE FEDERATION AND CHAIRMAN OF THE
LEGAL PRACTITIONERS’ REMUNERATION COMMITTEE

Scale of Charges on Consultancy and Legal Opinion

Scale 1

CONSULTATION FEES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	20,000		25,000		30,000	
Legal practitioners with over 10 years post qualification experience	100,000		150,000		200,000	
Senior Advocates of Nigeria	300,000		400,000		500,000	

Scale 2

Scale of charges on incorporation of companies and business names

INCORPORATION	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	50,000		80,000		100,000	
Legal practitioners with over 10 years post qualification experience	100,000		150,000		200,000	
Senior Advocates of Nigeria	300,000		400,000		500,000	

Scale 3

Scales of charges on Litigation

Civil Litigation

LABOUR DISPUTES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	200,000		300,000		400,000	
Legal practitioners with over 10 years post qualification experience	500,000		600,000		700,000	
Senior Advocates of Nigeria	2,000,000		2,500,000		3,000,000	

CONTRACTUAL DISPUTES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	300,000		400,000		500,000	
Legal practitioners with over 10 years post qualification experience	500,000		600,000		700,000	
Senior Advocates of Nigeria	2,000,000		2,500,000		3,000,000	

	State Band 1	State Band 2	State Band 3
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MARITIME & AVIATION DISPUTES	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	400,000		500,000		600,000	
Legal practitioners with over 10 years post qualification experience	600,000		700,000		800,000	
Senior Advocates of Nigeria	3,000,000		3,500,000		4,000,000	

ENERGY AND MINING DISPUTES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	500,000		600,000		700,000	
Legal practitioners with over 10 years post qualification experience	700,000		800,000		9,000,000	
Senior Advocates of Nigeria	3,000,000		3,500,000		4,000,000	

MISCELLANEOUS DISPUTES (including land, chieftaincy and other litigation matters)	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	400,000		500,000		600,000	

Legal practitioners with over 10 years post qualification experience	600,000		700,000		800,000	
Senior Advocates of Nigeria	3,000,000		3,500,000		4,000,000	
PROVIDED that in respect of Land lord/Tenant litigations, given the variance of rental values, remuneration of the legal practitioner shall be as provided for in Order 2 herein						

Criminal Litigation

BAIL APPLICATION	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	50,000		100,000		150,000	
Legal practitioners with over 10 years post qualification experience	100,000		150,000		250,000	
Senior Advocates of Nigeria	500,000		600,000		750,000	

MISDEMEANORS	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	200,000		250,000		300,000	

Legal practitioners with over 10 years post qualification experience	300,000		400,000,		500,000	
Senior Advocates of Nigeria	1,000,000		1,500,000		2,000,000	

FELONIES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	300,000		350,000		400,000	
Legal practitioners with over 10 years post qualification experience	400,000		500,000		600,000	
Senior Advocates of Nigeria	2,000,000		2,500,000		3,000,000	

Appeals

HIGH COURT	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	400,000		500,000		600,000	
Legal practitioners with over 10 years post qualification experience	600,000		700,000		800,000	
Senior Advocates of Nigeria	3,000,000		3,500,000		4,000,000	

SHARIA COURT OF APPEAL/CUSTOMARY COURT OF APPEAL	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	400,000		500,000		600,000	
Legal practitioners with over 10 years post qualification experience	600,000		700,000		800,000	
Senior Advocates of Nigeria	3,000,000		3,500,000		4,000,000	

COURT OF APPEAL	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	500,000		600,000		700,000	
Legal practitioners with over 10 years post qualification experience	700,000		800,000		1,000,000	
Senior Advocates of Nigeria	4,000,000		5,000,000		6,000,000	

SUPREME COURT	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Legal Practitioners with 9 years post qualification experience or less	600,000		700,000		800,000	

Legal practitioners with over 10 years post-qualification experience	800,000		900,000		1,500,000	
Senior Advocates of Nigeria	5,000,000		6,000,000		7,000,000	

Scale 4

Scale of charges on Property Transactions including mortgages and Rules Applicable thereto

Assignments, Conveyances and Mortgages

A	The Assignee's or Mortgagee's legal practitioner	Property Value or mortgage value in the case of a mortgage: < N50,000,000		Property Value or mortgage value in the case of a mortgage: <u>N</u> 50,000,000 – <u>N</u> 100,000,000		Property Value or mortgage value in the case of a mortgage: > <u>N</u> 100,000,000	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
	Conveyancing and Assignments (public or private auctions)	10%		N5m for the first N50m and 5% of every subsequent amount up to N100m		N7.5m for the first N100m and 3% of every subsequent amount	
	Mortgages	4%		N2m for the first N50m and 3% of every subsequent amount up to N100m		N4.5m for the first N100m and 2% of every subsequent amount	

B	The Assignor's or Mortgagor's legal practitioner	Scale of charges for reviewing the draft agreement shall be one half of the amount payable to the Assignee's or Mortgagee's legal practitioner.
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Leases and Tenancies

A	The Lessor's or Landlord's legal practitioner	Annual Rental Value: < N5,000,000		Annual Rental Value: <u>N</u>5,000,000 – <u>N</u>10,000,000		Annual Rental Value: > N10,000,000	
		Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
	Concluding the lease/tenancy agreement	10%		N500,000 for the first N5m and 5% of every subsequent amount up to N10m		N750,000 for the first N5m and 5% of every subsequent amount above N10m	

B	The Lessee's or Tenant's legal practitioner	Scale of charges for reviewing the draft agreement shall be one half of the amount payable to the Lessor's or Landlord's legal practitioner.					

Rules Applicable to Scale 4

1. Legal practitioner representing both parties

Where a legal practitioner is representing both-

- (a) vendor and purchaser;
- (b) lessor and lessee; or
- (c) assignor and assignee,

he is entitled to a minimum of 10% of the value or consideration as fees (the contribution rate to be agreed with both contracting parties).

2.(1) Where the lessor's or landlords' legal practitioner-

- (a) prepares the agreement;
- (b) and same is reviewed by the lessee's or tenants' legal practitioner, the lessor or landlord's legal practitioner shall be entitled to 7.5 percent of the value or consideration as fee while the lessee's or tenant's legal practitioner shall be entitled to 2.5 percent of the value or consideration as fee.

- (2) Where an assignor or a vendor insists on his legal practitioner preparing his legal document, such legal practitioner shall be entitled to 2.5 percent of the value or consideration as fee while the assignee or purchaser's legal practitioner shall be entitled to 7.5 percent.

3. Legal practitioner representing parties with distinctive interests

Where a legal practitioner peruses a draft on behalf of several parties having distinct interests which ought to be separately represented, he shall be entitled to charge each party 5 percent of the value or consideration payable under the transaction.

4. Legal documentation prepared at the same time

Where legal documents of the same property are completed at the same time and are prepared by the same legal practitioner, he shall be entitled to charge as provided for under rule 3 of these Rules, under this scale.

6. Commission/fees for sale by auction

The Commission/fees for deducing title, perusing and completing legal documentation on a sale by auction shall be chargeable on each lot of property, but where a property held under the same title is divided into lots for convenience of sale and the same purchaser buys several lots and takes one legal document, the commission or fees shall be chargeable upon the aggregate prices of the lots.

7. Attempted sale by auction

- (1) The commission/fees on an attempted sale by auction in lots shall be chargeable on the aggregate of the reserved prices.
- (2) When property offered for sale by auction is bought and the terms of sale are afterwards negotiated and arranged by the legal practitioner, he shall be entitled to charge a commission/fees according to the above Scale on the reserved price where the property is not sold and also half of the commission for negotiating the sale.
- (3) When property is bought and afterwards offered for sale by auction by the legal practitioner, he shall only be entitled to charge fees for the first attempted sale and for each subsequent sale ineffectually attempted, he shall charge his fees according to the provisions of Scale 4 set out in this Schedule.
- (4) In the case of subsequent effectual sale by auction, the full commission for an effectual shall be chargeable in addition less one half of the commission previously allowed on the first attempted sale.
- (5) The provisions of these Rules as to commission/fees on sales or attempted sales by auction shall be subject to rule 10 of these Rules.

8. Encumbrances

Where a property is sold subject to encumbrances, the value of the encumbrances shall be deemed a part of the purchase money, except where the mortgagee purchases, in which case the charges of his legal practitioner shall be calculated on the price of the equity redemption.

9. Transfer of mortgage

The Scale for mortgage shall apply to transfer of mortgage where the title is investigated but not-

- (a) to transfers where the title was investigated by the same legal practitioner on the original mortgage or on any previous transfers; and
- (b) to further charges where the title has been so previously investigated,

and the transfers and further charges, shall be regulated according to Scale IV set out in this Schedule, but the Scale for negotiating the loan shall be chargeable on such transfers as applicable.

10. Sale by auction

- (1) The Scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer.
- (2) The Scale for negotiation shall apply-
 - (a) to cases where the legal practitioner, a vendor or a purchaser arranges the sale or purchase and the price, terms and conditions thereof and no commission is paid by the client to an auctioneer's legal practitioner; and

(b)to cases where the legal practitioner arranges and obtains the loan from a person for whom he acts.

11.Consideration only partly in cash

Where consideration on a lease or purchase is payable partly in cash, and otherwise than cash, a legal practitioner shall still be entitled to remuneration based on the total agreed consideration of the subject of the transaction as contained in the appropriate scale of charges herein

12.Remuneration where lessee's legal practitioner prepares, completes and registers lease

Where there is no legal practitioner acting for the lessor and the lessee's legal practitioner, without acting for the lessor, attends to preparing, completing and registering the lease and counterpart, he shall be entitled to the fees as contained in the scale of charges above

13. Protocols on remittance of due remuneration.

The remuneration of a legal practitioner in respect of business or services connected with any sale, purchase, lease, mortgage and other matters of legal documentation and in line with the scale of charges contained herein, shall be made payable in accordance with the following protocols:

- i. All remuneration payable to a legal practitioner and arising from business or legal services to a client, related to due diligence, review, preparation, documentation, or registration of any property instrument, (whether lease, tenancy, purchase, sale, assignment or of any other nature) or mortgage shall be in compliance with the relevant scale of charges contained herein.
- ii. Other than as provided in this order, no legal practitioner shall charge, or accept any fee or charge less than the recommended rates herein for any business or service
- iii. Any legal practitioner that charges or accepts remuneration less than that contained in this order, shall be liable for unprofessional conduct and shall be charged before the Legal Practitioners' Disciplinary Committee

14. For the effective monitoring and enforcement of the remuneration

Scales contained herein in respect of remuneration for Leases, Tenancies, Purchases, Sale, and Mortgages, there shall be established by every branch of the Nigerian Bar Association a Legal Practitioners Remuneration account with an approved commercial bank within the State or Federal Capital Territory where legal practitioners of the said NBA branch carry on business, into which all monies due and payable to a legal practitioner with respect to business or service provided to a client with regards to property instruments and mortgages, shall be paid in escrow, for the taxation of such charges before being paid out to the legal practitioner.

- i. The legal practitioner's remuneration account shall be an exclusive account to be supervised by the Remuneration committee of the NBA, the relevant branch

and State Tax Authority in the relevant state or FCT where the account is domiciled. Such accounts shall not be treated as a domestic account of the NBA Branch but as an escrow account of all legal practitioners in a given state. Signatories to the account shall be the Chairman of the Remuneration Committee. A nominee of the Tax Authority of the State/FCT and the Treasurer of any given branch of the NBA.

- ii. The Nigerian Bar Association shall enter into a protocol of engagement with the Government and tax authorities of the States and the Federal Capital Territory to ensure that the Internal Revenue Services of the various States and the Federal Capital Territory establish a specific regime of collecting the withholding tax due and payable from the professional charges of legal practitioners from prepared deeds and property related instruments in each State of the Federal Republic of Nigeria and the Federal Capital Territory offices.

15. Presentation of deeds to tax office;

1. A legal practitioner shall upon the preparation of any deed or instrument relating to property transaction or mortgage for a client present the prepared deed at the appropriate Tax office of the State within 7 days of the preparation of the deed for the purpose of assessment and paying the applicable withholding tax on the legal practitioner's charges.
2. The legal practitioner shall present a copy, or as may be prescribed by the Tax office, of the prepared deed and his/her official invoice issued to the client and a copy of his/her appropriate Bar Practice Fee Receipt or practice licence. The legal practitioner shall endorse on the invoice the amount due and payable to him/her as charges by the client in accordance with the provisions of the Legal Practitioners (Remuneration for Business and Legal Services and Representation) Order.
3. The client shall upon the presentation of the deed to the Tax office by the legal practitioner pay to the Remuneration bank account of the NBA Branch the amount endorsed on the legal practitioner's invoice upon verification of same with the amount stated on the deed by the Tax officer.
4. The Tax office shall upon the assessment of the instrument for due withholding tax payable on the verified invoice amount by the client, issue an assessment note to the legal practitioner showing it had been assessed for with-holding tax, and such due tax shall be deductible from the legal fees/charge paid into the Remuneration account for the legal practitioner's fees, before the balance is paid out to the legal practitioner within 7 days of the said assessment. Upon payment of the due tax, the Tax office of the relevant State or FCT shall affix on the copies of the deed a seal

of the Board of Internal Revenue of the State Government to confirm the payment of the appropriate withholding tax.

5. No legal practitioner shall have the right to present any deed, receipt and/or document before the Tax office except the legal practitioner has paid his/her practicing fee for the current Bar Practice year.
6. Where a Legal Practitioner fails to charge the appropriate fees as prescribed by the Remuneration Order and such discovery is made. He shall be liable to pay the full withholding tax as if he charged the full fees alongside any further disciplinary measures as prescribed in this order on such erring legal practitioner.

16. Unprofessional conduct

1. Any legal practitioner who on his/her own volition and/or conspires with his client to-
 - a. Falsely endorse or state the value of professional fee, consideration, purchase price or value of a piece or parcel of land on an invoice, deed or any other document presented to the tax office shall be guilty of unprofessional conduct.
 - b. Falsely endorse or state the date of the preparation of a land instrument/document on an invoice, deed and/or any document presented to the tax office shall be guilty of unprofessional conduct.
 - c. Any legal practitioner who contravenes the above provisions shall be suspended from practice for not less than 3 years upon being found liable by the Legal Practitioners' Disciplinary Committee.

17. POWER TO INSPECT;

1. The Remuneration Committee of the Bar or an authorized officer of the Bar, shall have power to investigate a legal practitioner where there is reasonable ground for believing that a provision of this order has been breached.

Scale 5

Scale of charges on other commercial transactions (hourly rates)

Hourly Rates¹

HOURLY RATES	State Band 1		State Band 2		State Band 3	
	Minimum (₦)		Minimum (₦)		Minimum (₦)	
Associates (or legal practitioners between 0-6 years' experience)	10,000		20,000		30,000	
Senior Associates (or legal practitioners between 6-12 years' experience)	20,000		80,000		120,000	
Partners (or legal practitioners over 12 years experience including Senior Advocates of Nigeria)	50,000		150,000		200,000	