JIGAWA STATE INTERNAL REVENUE SERVICE
BLOCK A, Q3, NEW STATE SECRETARIATE, DUTSE, JIGAWA

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Business hours: 9am – 5:00pm Monday to Friday, except Public Holidays

Schedule of trade related fees and levies on inter state movement of goods Jigawa State as enshrined in the Jigawa State Revenue (Codification and Consolidation Law) Law No. 04, 2019

The law is available via the link - https://jsirs.org.ng/wp-content/uploads/2022/01/A-Law-To-Provide-For-The-Internal-Revenue-Law-2019_.pdf

Extract from Schedule 6 of the revenue law:

DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
Motor Parks				
a. Entrance Fees (Gate):				
i. Trucks, Lorries, Tankers and Canters	100	50	50	per day
ii. Buses, Taxies, Pick-up Vans	30	20	20	per day
b. Loading and Uploading Fees:				
i. Trailers	200	200	100	Per load
ii. Lorries/Canters	150	100	50	Per load
c. Wrong Parking Charges				
i. Trucks, Trailers, Lorries and Canters	500	500	300	Per incidence & Per day
ii. Buses, Taxies, Pick-up Vans	300	300	200	Per incidence & Per day
Cattle/Animal Markets				
a. Cow/Camel	500	500	500	Per Head
b. Goat/Sheep	50	50	50	Per Head
c. Horse/Donkeys	100	100	100	Per Head
d. Other Livestock	-	-	-	
e. Chickens (Hen) etc	-	-	-	
f. Dog License Fees	-	-	-	
g. It is prohibited to sale pigs and dogs in the Local Governments Markets				
Shops and Shopping Centres				
a. Local Government Luck- up Shops				

i. Application for Allocation fee (None Refundable) (Per Shop)	1,000	1,000	500	Per Shop
ii. Allocation Fee (Per Shop)	20,000	15,000	5,000	Per Shop
iii. Yearly Renewal Fees (Per Shop)	5,000	3,000	2,000	Per Shop/P.A.
iv. Yearly Revenue Fees (Per Shop)	-	-	-	
v. Monthly or Revenue Fees (Per Shop)	300	200	100	Per Shop/Per Month
b. Shops Permit (Personal)				
i. Large Shop	50,000	30,000	20,000	Per Shop/P.A.
ii. Extra Large Shop	-	-	-	
iii. Medium Shop	5,000	2,500	1,500	Per Shop/P. A
iv. Small Shop	3,000	2,000	1,000	Per Shop/ P.A
c. Kiosk Permit Fees	1,000	500	500	Per

Extract from Law No. 4 of 2019 (Jigawa State Revenue Harmonization Consolidation and Codification Law) and other extant

(1) **Road Taxes**

(a) Private Vehicles:

i. For vehicles over 3.0cc, N 25,625 at registration (covers cost of plate number, vehicle registration, vehicle license and cost of registration book) with N 6,250 for annual renewal of registration

ii. For vehicles over 2.0cc and up to 3.0cc, N 25,000 at registration with N 6,250 for annual renewal of registration

iii. For vehicles from 1.7cc up to 2.0cc, N 21,250 at registration with N 3,125 for annual renewal of registration

iv. For vehicles up to 1.6cc, N 20,625 at registration with N 3,125 for annual renewal of registration

(b) **Commercial Vehicles:**

i. For trailers, N 31,250 at registration (covers cost of plate number, vehicle registration, vehicle license, cost of registration book and cost of sticker) with N 5,000 for annual renewal of registration

ii. For tankers and trucks, N 30,250 at registration with N 6,250 for annual renewal of registration

iii. For tippers and lorries, N 27,250 at registration with N 6,250 for annual renewal of registration

iv. For canters, buses and pick-ups, N 26,625 at registration with N 6,250 for annual renewal of registration

v. For taxis, N 21,125 at registration with N 3,125 for annual renewal of registration

(c) **Motor Cycles:**

N 7,225 at registration (covers cost of plate number, vehicle registration, vehicle license, cost of registration book, cost of sticker, learner's permit and reflective jacket) with N 1,250 for annual renewal of registration

(d) **Other Number Plates and Number Plates Revalidation:**

For other number plate costs (fancy number plates, government fancy number plates, government/official number plates, motor dealers number plates, out-ofseries number plates, replacement of missing number plates, and revalidation of number plates for private vehicles, commercial vehicles and motor cycles), rates and fees approved by the Joint Tax Board

(e) Change of Ownership:

i For motor vehicles, N 2,500

ii For motor cycles, N 600

(f) Driver's Licences:

i. For motor vehicles, N 6,350 every 3 years- 10,000 every 5 years

ii. For motor cycles, N 3,000 every 3 years

iii.Learner's permits, N 2,500

9. COMMERCE

Business Premises Registration Fees — assessable by Ministry of Commerce & Industry

a. Registration of business premises in Jigawa capital - 7 categories with cost ranging from N 5,000 to N 30,000 with annual renewal ranging from N 1,000 to N 20,000

b. Registration of business premises in Urban Areas - 7 categories with cost ranging from N 2,500 to N 15,000 with annual renewal ranging from N 500 to N 10,000

C.Registration of business premises elsewhere in Jigawa state - 7 categories with cost ranging from N 350 to N 10,000 with annual renewal ranging from N 250 to N 5,000

Environmental (Ecological) fee/levy — assessable by JISEPA (Jigawa State Environmental Protection Authority)

i. Environmental sanitation - ranges from N 100 to N 2,000
ii. Landfill disposal - N 5,000
iii. Public toilet block annual fees - ranges from N 60,000 to N 150,000
iv. Environmental assessment impact reports - ranges from N 1,000 to N 100,000 Mining and quarrying fee — assessable by Ministry of Lands, Surveys and Country Planning

i. Registration of mining title - N 20,000
ii. Execution of mining title - N 100,000
iii. Assignment, surrender and revocation of mining title - N 50,000
iv. Quarry fee - with machine - N 1,100,000
v. . Quarry fee - manual - N 20,000

Produce Sales tax - assessable by Ministry of Agriculture

Slaughter/Abattoir fees for State-built abattoirs- collectable by Ministry of Agriculture

Abattoir slaughter fees - N 200 per animal

Fire Service charge - assessable by SEMA (State Emergency Management Agency)

i. Issue of safety certificates for petrol stations - ranges from N 5,000 to N 25,000
ii. . Premise inspection fees - ranges from N 5,000 (bakeries, filing station sites) to N 500,000 (assembly plant inspections)
iii. Fire safety certification for employees - N 5,000

RATES AND FEES FOR INTERSTATE TAX AND SINGLE HAULAGE (as per provision of law No. 4 2019, Jigawa state Revenue Harmonization, consolidation and codification law)

RATES AND FEES FOR INTERSTATE TAX AND SINGLE HAULAGE

SINGLE INTERSTATE ROAD TAX STICKER RATE

	Sharing formula				
	New Rate	State	Vendor	Integrator	Enforcement
SIRTS	₦7,500	4,000	₦1,000	₦1,500	₦1,000

SINGLE HAULAGE FEES

SHARING FORMULA						
SHF	**New Rate**	**State of loading**	**State of Uploading**	**Consultant**	**Vendor**	**Integrator**
BUSES AND EQUIVALENT	₦1,500	₦525	₦525	₦150	₦150	₦150
PICKUP VANS AND EQUIVALENT (4 TYERS)	₦4,000	₦1,400	₦1,400	₦0.00	₦500	₦700
PICKUP NON-HEAVY DUTY 6/8 TYERS	₦5,500	₦1,925	₦1,925	₦150	₦500	₦1,000
HEAVY DUTY 6/8 TYERS	₦8,000	₦2,800	₦2,800	₦400	₦500	₦1,500
LUXURY BUSES AND EQUIVALENT	₦10,000	₦3,500	₦3,500	₦500	₦500	₦2,000
12/14 TYERS AND EQUIVALENT	₦19,000	₦6,650	₦6,650	₦2,200	₦1,500	₦2,000
18 TYERS AND ABOVE	₦25,000	₦8,750	₦8,750	₦3,500	₦2,000	₦2,000

Payment procedure: Single interstate road tax stickers can be obtained from the Road Taxes Department of the Jigawa state internal Revenue Service after due payment of the relevant rates or fees through the state Government Revenue Account number 1011289787 domiciled at Zenith International Bank, Nigeria Plc.

SCHEDULES OF TRADE RELATED FEES - Dutse, Urban and Local Government

	DUTSE	NON-URBAN	LOCAL GOV
Banks			
Head office	100,000.00	25,000.00	50,000.00
Branch	50,000.00	10,000.00	25,000.00
Finance Houses			
Head office	50,000.00	15,000.00	25,000.00
Branch office	30,000.00	10,000.00	20,000.00
Investment institutions	30,000.00	5,000.00	20,000.00
Bureau de change	20,000.00	10,000.00	15,000.00
MF Banks	20,000.00	5,000.00	10,000.00
Dish and cable	10,000.00	3,000.00	5,000.00
Manuf. Comp	30,000.00	10,000.00	20,000.00
Pharmaceuticals	30,000.00	10,000.00	20,000.00
Tanneries	30,000.00	10,000.00	20,000.00
Quarry operations	50,000.00	20,000.00	30,000.00
Major const, com	100,000.00	30,000.00	50,000.00
Chartered A/c com	20,000.00	5,000.00	10,000.00
Law firm	20,000.00	5,000.00	10,000.00
Insurance brokers	20,000.00	5,000.00	10,000.00
Managing. Consult	15,000.00	5,000.00	10,000.00
State surveyors	20,000.00	5,000.00	10,000.00
Advert agencies	10,000.00	3,000.00	5,000.00
Travel agencies	10,000.00	3,000.00	5,000.00
Other consultants	10,000.00	3,000.00	5,000.00
Hospitality & tour	10,000.00	3,000.00	5,000.00
Restaurants	10,000.00	3,000.00	5,000.00
Recreation house	15,000.00	5,000.00	10,000.00
Bakery & confectioneries	15,000.00	5,000.00	10,000.00
Cinema houses	15,000.00	5,000.00	10,000.00
Viewing centres	10,000.00	3,000.00	5,000.00
Petrol Stations	50,000.00	5,000.00	25,000.00

Stationary stores	5,000.00	2,000.00	3,000.00
Super markets	20,000.00	5,000.00	10,000.00
Building material	10,000.00	3,000.00	5,000.00
Patent med stores	10,000.00	3,000.00	5,000.00
Provision stores	10,000.00	3,000.00	5,000.00
Sole ownership	5,000.00	1,000.00	3,000.00
Elect & electronics	10,000.00	3,000.00	5,000.00
Vehicle Spare parts	20,000.00	5,000.00	10,000.00
Dish and cable stores	10,000.00	2,000.00	5,000.00
Others	5,000.00	1,000.00	3,000.00

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Signed

Nasir Sabo Idris, FCA
Executive Chairman
Jigawa State Internal Revenue Service
December 31, 2024