



Kogi State Internal Revenue Service
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REGULATION ON TRADE-RELATED FEES AND LEVIES FOR INTER-STATE MOVEMENT OF GOODS

PART I: PRELIMINARY

1. Title and Commencement

1. This regulation may be cited as the Kogi State Internal Revenue Service Regulation on Trade-Related Fees and Levies for Inter-State Movement of Goods, 2022, and made pursuant to Kogi State Revenue Harmonization Law, 2017
2. This regulation shall come into force on the 30th day of July, 2022.

2. Interpretation

In this regulation, unless the context otherwise requires:

- "Board" means the Kogi State Internal Revenue Service (KGIRS).
- "Goods" means any items or products transported from one state to another for commercial purposes.
- "Inter-State Movement" refers to transporting goods from Kogi State to another state or into Kogi State.
- "Fees and Levies" refer to charges imposed by Kogi State Government to regulate, monitor, and control goods moved across state borders and collectable by KGIRS.
- "Harmonized Revenue Law" refers to the Kogi State Harmonized Revenue Law, 2007.

PART II: REGISTRATION AND PERMITS

3. Registration of Transporters and Traders

1. All transporters and traders engaged in the inter-state movement of goods must register with the KGIRS.
2. Registration shall be renewed annually.

4. Permits for Inter-State Movement

1. Every transporter or trader must obtain a permit from the relevant Ministries such as Transportation, Commerce, Solid Minerals, Agriculture and Food Security e.t.c, before engaging in the inter-state movement of goods, with permit fees payable to KGIRS.
2. The permit shall specify the type of goods transported and the route.
3. Permits shall be valid for one year and must be renewed upon expiration.

PART III: FEES AND LEVIES

5. Imposition of Fees and Levies

1. The following fees and levies shall be imposed on the inter-state movement of goods:
(a) Registration Fee (b) Permit Fee (c) Inspection Fee (d) Monitoring Levy (e) Transit Fee
2. The KGIRS with the relevant Ministries Departments and Agencies (MDAs) shall determine the rates for these fees and levies, which may be reviewed periodically.

6. Payment of Fees and Levies

1. All fees and levies shall be paid at designated KGIRS offices or through authorized payment channels.
2. Receipts must be issued for all payments made.

PART IV: INSPECTION AND ENFORCEMENT

7. Inspection of Goods

1. KGIRS with the relevant MDAs officials shall have the right to inspect goods transported across state borders to ensure compliance with this regulation.
2. Inspections shall be conducted at designated checkpoints and must not unduly delay the movement of goods.

8. Penalties for Non-Compliance

1. Any transporter or trader who fails to comply with the provisions of this regulation shall be liable to a fine as determined by the KGIRS and the relevant MDAs laws.
2. Persistent non-compliance may result in the suspension or revocation of permits and registration.

PART V: MISCELLANEOUS PROVISIONS

9. Appeals

1. Any person aggrieved by a decision of the KGIRS under this regulation may appeal to the Board within 30 days of the decision.
2. The Board with the relevant MDAs shall review and decide on the appeal within 30 days of receipt.

10. Review and Amendment

1. The KGIRS with the relevant MDAs may periodically review and amend this regulation to reflect current realities and ensure effective implementation.
2. Any amendments shall be published in the Kogi State Gazette and other official communication channels.

11. Interpretation and Saving Clause

1. In case of any ambiguity or conflict in the interpretation of any provision of this regulation, the interpretation that best achieves the purpose of the Kogi State Harmonized Revenue Law 2007 shall prevail.
2. Nothing in this regulation shall affect any right, privilege, obligation, or liability acquired, accrued, or incurred under any existing law.

SCHEDULES

Schedule : Fee Structure

HAULAGE FEE PAYABLE AT THE POINT OF LOADING AND AT THE POINT OF DISCHARGE IN THE STATE AS FOLLOWS:

12.1 FINISHED GOODS & RAW MATERIALS HAULAGE FEES

| S/No | GOODS | HEAVY TRUCKS | | |
|------|--|---------------------|---------------------|----------------------|
| | | SMALL 14 TONS BELOW | MEDIUM 15 – 29 TONS | LONG 30 TONS & ABOVE |
| 1 | Building Material including Cement, Gypsum, Tile, Marble etc. and Spare Parts | N5,800.00 | N9,800.00 | N12,800.00 |
| 2. | Processed/Raw Food Items, Drinks & Beverages | N5,800.00 | N9,800.00 | N12,800.00 |
| 3. | Other Finished Goods & Raw Materials on Heavy Trucks Per Number Of Tyres <ul style="list-style-type: none">• 6 tyres and below - N3,000.00• 8 tyres - N4,000.00• 10 tyres - N5,800.00• 12 tyres - N9,800.00• 16 tyres and above - N12,800.00 | | | |

12.2 PRECIOUS MINERALS HAULAGE FEES

| S/N | PRECIOUS MINERAL | GRAM(N) | KILOGRAM(N) | TONAGE(N) |
|-----|---------------------|-----------|-------------|---------------|
| 1. | GOLD/NUGGET/BULLION | 1, 690.23 | 1,690,230 | 1,690,230,000 |
| 2. | TOURMALINE | 2, 000 | 2,000,000 | 2,000,000,000 |
| 3. | AGATE/ZIRCON/GARNET | 500 | 500,000 | 500,000,000 |
| 4. | SEPHIRE | 2, 200 | 2,200,000 | 2,200,000,000 |
| 5. | AQUAMARINE | 132.80 | 132,800 | 132,800,000 |
| 6. | PLANTINUM | 1, 293.45 | 1,293,453 | 1,293,453,000 |
| 7. | BISMUTH | 200 | 200,000 | 200,000,000 |
| 8. | BERYL | 250 | 250,000 | 250,000,000 |
| 9. | ZIRCON | 420 | 420,00 | 4,200,000 |
| 10. | KYAMITE | 300 | 300,000 | 300, 000, 000 |

12.3 SOLID MINERALS HAULAGE FEES

| S/NO | SOLID MINERAL | SMALL TRUCK 5 – 9 TON (N) | SHORT TRUCK ABOVE 9 – 29 TON (N) | LONG TRUCK ABOVE 29 TON (N) |
|------|------------------|---------------------------|----------------------------------|-----------------------------|
| 1. | KAOLIN | 5,800.00 | 9,800.00 | 12, 800.00 |
| 2. | FELOSPAR | 5,800.00 | 9,800.00 | 12, 800.00 |
| 3. | FRTILIZER | 5,800.00 | 9,800.00 | 12, 800.00 |
| 4. | IRON PIPE | 5, 800.00 | 12, 800.00 | 20, 000.00 |
| 5. | IRON PLATE | 10, 000.00 | 15, 000.00 | 20, 000.00 |
| 6. | IRON ROD | 10, 000.00 | 15, 000.00 | 20, 000.00 |
| 7. | IRON ORE | 5, 800.00 | 9, 800.00 | 12, 800.00 |
| 8. | RIVER SHARP SAND | 1, 000.00 | 2, 000.00 | 3, 000.00 |
| 9. | LATERITE | 1,000.00 | 2,000.00 | 3, 000.00 |
| 10. | GRANITE STONE | 2,000.00 | 3,000.00 | 4, 000.00 |
| 11. | LIME STONE | 3,000.00 | 3,000.00 | 5, 000.00 |
| 12. | BILLET | 5, 000.00 | 15, 000.00 | 17, 000.00 |
| 13. | COAL | 50, 000.00 | 75, 000.00 | 100, 000.00 |
| 14. | CASSITERITE | 15, 000.00 | 25, 000.00 | 50, 000.00 |
| 15. | TANTILITE | 20, 000.00 | 50, 000.00 | 80, 000.00 |
| 16. | BRINE | 2, 600.00 | 5,200.00 | 8, 200.00 |
| 17. | CHROMESAND | 1,000.00 | 3,000.00 | 5, 000.00 |
| 18. | CLAY | 1,000.00 | 3,000.00 | 5, 000.00 |
| 19. | MICA | 10, 000.00 | 15, 000.00 | 25, 000.00 |
| 20. | PRECIOUS QUANT | 12, 000.00 | 24, 000.00 | 30, 000.00 |
| 21. | RADIO ACTIVE | 15, 000.00 | 30, 000.00 | 60, 000.00 |
| 22. | AMETHYST | 5, 000.00 | 10, 000.00 | 15, 000.00 |

12.4 SOLID MINERALS IN LIQUID/GASEOUS FORMS HAULAGE FEES

| S/No | SOLID MINERAL | BELOW 33000 LITRES(N) | 33000 TO 40000 LITRES (N) | ABOVE 40000 (N) |
|------|---------------|-----------------------|---------------------------|-----------------|
| 1. | COAL SLURRY | 50,000.00 | 75,000.00 | 100,000 |

| | | | | |
|----|--|-----------|------------|------------|
| 2. | ETHANOL | 5, 800.00 | 12, 800.00 | 20, 000.00 |
| 3. | PETROLEUM PRODUCT (PMS, AGO, DPK etc) delivered to non-retail outlet | 4, 000.00 | 5, 800.00 | 6, 000.00 |

12.5 HAULAGE VIA CONVEYOR BELT

| S/N | SOLID MINERAL | RATE PER TON (N) |
|-----|---------------|------------------|
| 1. | LATERITE | 100.00 |
| 2. | GRANITE STONE | 100.00 |
| 3. | LIME STONE | 500.00 |
| 4. | BILLET | 500.00 |
| 5. | COAL | 500.00 |
| 6. | CASSITERITE | 500.00 |
| 7. | TANTIITE | 500.00 |

This applies to the movement of any solid mineral from source to the point of usage via a conveyor belt system (Covering 100meters and above)

13.1 FISHERIES FEES & RATES

| S/NO | ITEMS | REGISTRATION RATE (N) | RENEWAL |
|------|------------------------------------|-----------------------|-----------|
| 1. | Fish hawkers permit | 500 P/A | - |
| 2. | Fish Permit (Fishermen) | 2,000 | - |
| 3. | Fish Farming Permit | 5,000 | 1,500 |
| 4. | Lakes/Natural Ponds fishing permit | 4,000 | - |
| 5. | Fish Dealers Permit | 10,000 | - |
| 6. | Cold Room Permit | 10,000 | 2,000 P/A |

13.2 PRODUCE TARIFF ON

A. REGISTRATION

| S/NO | ITEMS | REGISTRATION RATE (N) | REMARK |
|------|---|-----------------------|--------|
| 1. | Store/Warehouse Annual Payment | 5,000 | P/A |
| 2. | Produce Merchants (a) Indigenes (b) Non-Indigenes | 50,000 150,000 | P/A |
| 3. | Produce License Buying Agents (LBA) | 10,000 | P/A |
| 4. | Produce Sub-Buying Agents | 1,000 | P/A |

B. GRADING FEES (₦)

| S/NO | CROPS | FEES PER TON (N) |
|------|------------------------|------------------|
| 1. | Cocoa | 5,000 |
| 2. | Coffee | 1,500 |
| 3. | Cashew Nut | 1,000 |
| 4. | Groundnut | 350 |
| 5. | Cotton | 500 |
| 6. | Palm Kernel | 600 |
| 7. | Grain | 100 |
| 8. | Sesame Seed (Beniseed) | 350 |
| 9. | Soya Bean | 350 |

13.3 VETERINARY DEPARTMENT

| S/NO | ITEM | CATEGORY (A,B & C) RATE (₦) | RENEWAL |
|------|--|-----------------------------|---------|
| 1. | Clinical Treatment | | |
| | a. Consultancy Fees | A= 200 B= 150 C= 100 | |
| | b. Helminthiasis | A=500 B=300 C= 200 | |
| | c. Vaccination | A=500 | |
| | d. Ectoparasites | 200 | |
| | e. Automobile/Wound | 200 | |
| | f. Castration | A=500 B=200 | |
| | g. Parvoviral entaitis | 500 | |
| 2. | Meat Inspection | 100.00 | |
| 3. | Registration of slaughter Slabs and meat shops | 10,000 | 5,000 |
| 4. | Hides and Skin Buyers | 500 | |

N.B: Roasting food animals with tyres, chemicals, and fuel (kerosene, petrol) is hereby prohibited; anyone found guilty shall be liable to a fine of not less than ₦ 200,000.00 or to imprisonment for a term of 3 years or both.

Made this 30th day of July 2022.


 Executive Chairman,
 Kogi State Internal Revenue Service (KGIRS)