

ALL TRADE-RELATED FEES AND LEVIES ON INTER-STATE MOVEMENT OF GOODS HAULAGE FEES PAYABLE AT THE POINT LOADING OR THE POINT OF DISCHARGE IN THE STATE

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 HALL AGE 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
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3.	Other Finished Goods & Raw Materials on Heavy Trucks Per Number Of Tyres			
	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			

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			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)

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OTHER RELEVANT FEES & LEVIES CAN BE FOUND at <u>KGIRS-SABER-REGULATIONS-ON-ALL-INTERSTATES-TAXES-ON-HAULAGES.pdf</u> (kogistate.gov.ng) Pg 3 to 5

Executive Chairman, Kogi State Internal Revenue Service (KGIRS)