

# Schedule of trade-related fees and levies on inter-state movement of goods.

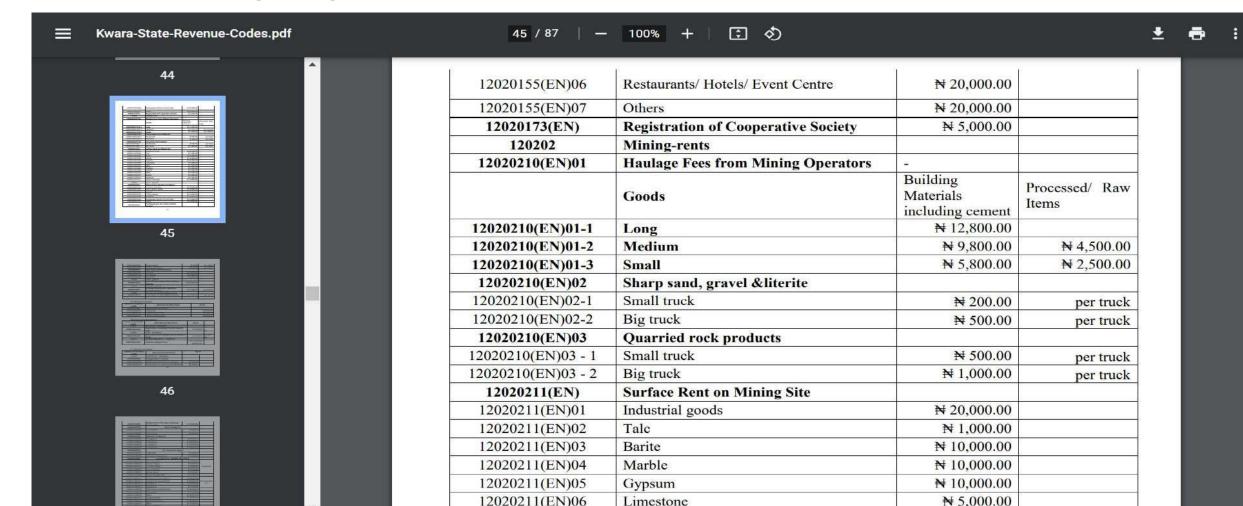
## Kwara State Government Kwara State Internal Revenue Service

- In accordance with the Kwara State Codification and Revenue Regulated Codes and Rate Regulation, 2021.
- The revised regulations in pursuant to

Kwara State Revenue Administration Law (No. 6, 2015) as (amended) <u>https://irs.kw.gov.ng/wp-content/uploads/2022/11/Kwara-State-</u> <u>Revenue-Codes.pdf</u>

## All trade related fees and levies on inter-state movement of goods

#### https://irs.kw.gov.ng/wp-content/uploads/2022/11/Kwara-State-Revenue-Codes.pdf



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### All trade related fees and levies on inter-state movement of goods

#### https://irs.kw.gov.ng/wp-content/uploads/2022/11/Kwara-State-Revenue-Codes.pdf

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	12020429(MA)16	Cattle Farms (31 - 50)	₩ 10,000.00		
	12020429(MA)17	Cattle Farms (51 and above)	₩ 15,000.00		
	12020429(MA)18	Piggery Farm (10 - 20)	₩ 2,500.00		
	12020429(MA)19	Piggery Farm (21 - 50)	₦ 5,000.00		
	12020429(MA)20	Piggery Farm (51 and above)	₩ 7,500.00		
	12020441(MA)	Laboratory Fees (Feed Lab. Service)	₩ 2,000.00		
Handbark     Handbark	12020450(MA)	Inspection Fees			
	12020450(MA)01	Meat Inspection (N150/ Head of Cattle)	₩ 150.00		
14	12020450(MA)02	Produce Inspection (5 Categories of Grading)			
	12020450(MA)03	Cocoa Grading/ton	₩ 5,000.00		
	12020450(MA)04	Cashew Grading/ton	₩ 1,000.00		
	12020450(MA)05	Soya Beans Grading/ton	₦ 1,000.00		
	12020450(MA)06	Palm Kernel Grading/ton	₦ 1,000.00		
	12020450(MA)07	Paddy Rice Grading/ton	₦ 1,000.00		
	12020482(MA)	Pest Control Services Charge	No fixed Rate		
	12020483(MA)	Grazing Reserve Fees	₩ 5,000.00		
15	12020628(MA)	Inspection fee on Livestock (Kara Market and co overs within the State)	llection at Cattle stop-		
	12020628(MA)01	Cattle	₩ 150.00		
	12020628(MA)02	Goat	₩ 100.00		
	12020628(MA)03	Sheep	₩ 100.00		
	12020628(MA)04	Pigs	₩ 100.00		
	12020628(MA)05	Poultry, Ducks, Turkey etc	₩ 50.00		
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### All trade related fees and levies on inter-state movement of goods

#### https://irs.kw.gov.ng/wp-content/uploads/2022/11/Kwara-State-Revenue-Codes.pdf

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12020429(EV)         Chemical shops         N           12020429(EV)10         Category A         N         N         2,500.00           12020429(EV)11         Category A         N         1,500.00           12020486(EV)         Fee from Public Toilet         N         1,500.00           12020486(EV)01         Old public toilet         N         5,000.00           12020486(EV)02         New public toilet         N         5,000.00           12020724(EV)1         Category B         N         1,500.00           12020724(EV)02         New public toilet         N         5,000.00           12020724(EV)02         Earnings from Control Post (Forest Products)         I         12020724(EV)02         Sawmill Truck         N         2,500.00           12020724(EV)01         Centre Load         N         2,500.00         12020724(EV)03         Flat Vehicle         N         2,000.00           12020724(EV)03         Flat Vehicle         N         2,000.00         12020724(EV)04         Containers         I         12020724(EV)04         Containers         I         12020126(EP)         Registration of Commercial Refuse Collectors/Agent         12020156(EP)01         Registration of Commercial Refuse Collectors/Agent         12020156(EP)01         Registration of Private Fumigators and	11			
12020429(EV)10       Category A       N 2,500.00         12020429(EV)11       Category B       N 1,500.00         12020429(EV)11       Category B       N 1,500.00         12020486(EV)01       Old public toilet       N 5,000.00         12020486(EV)02       New public toilet       N 5,000.00         12020486(EV)02       New public toilet       N 5,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 2,500.00         12020724(EV)04       Contrainers       N 20,000.00         12020724(EV)04       Containers       N 20,000.00         12020156(EP)01       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)02       Renewal Fees       N 30,000.00       N 30,000.00         12020156(EP)01       Registration of Private Funigators and Pest Control Agents	Image: Application         Application	12020429(EV)09	Cold room	₩ 2,500.00
12020429(EV)10       Category A       N 2,500.00         12020429(EV)11       Category B       N 1,500.00         12020429(EV)11       Category B       N 1,500.00         12020486(EV)01       Old public toilet       N 5,000.00         12020486(EV)02       New public toilet       N 15,000.00         12020486(EV)01       Cold public toilet       N 15,000.00         12020486(EV)02       New public toilet       N 15,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 2,500.00         12020724(EV)04       Contrainers       N 20,000.00         12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       Containers       N 20,000.00         12020156(EP)01       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)02       Renewal Fees       N 30,000.00       N 30,000.00         12020156(EP)01       Registration of Private Funigators and Pest Co		12020429(EV)	Chemical shops	
12       12020429(EV)11       Category B       N 1,500.00         12020486(EV)01       Old public toilet       N 5,000.00         12020486(EV)02       New public toilet       N 15,000.00         12020486(EV)02       New public toilet       N 15,000.00         12020486(EV)02       Centre Load       N 15,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 2,500.00         12020724(EV)04       Containers       N 2,000.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       DETAILS OF REVENUE       RATE         12020156(EP)       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)01       Registration of Private Funigators and Pest Control Agents       12020156(EP)01         12020157(EP)01       Registration of Private Funigators and Pest Control Agents       12020156(EP)01	Control         Control         Control         Control	12020429(EV)10		₩ 2,500.00
12       12020486(EV)01       Old public toilet       N 5,000.00         120207       EARNINGS - GENERAL       1202077         12020724(EV)02       New public toilet       N 15,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 2,500.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       Containers       RATE         ILCENCES - GENERAL         12020724(EV)04       Containers       N 20,000.00         12020724(EV)02       Sawmill Truck       N 20,000.00         12020724(EV)02       Ravieweithere       RATE         ILCENCES - GENERAL         12020156(EP)       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration of Private Funigators and Pest Control Agents         12020156(EP)01       Registration of Private Funigators and Pest Control Agents         12020156(EP)01       Registration of Private Funigators and Pest Control Agents         12020156(EP)01       Registration	Bits         Bits         Distance         Distance           Bits         Bits         Bits         Distance         Distance			
12       12020486(EV)02       New public toilet       N 15,000.00         120207       EARNINGS - GENERAL       12020724(EV)         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)01       Centre Load       N 2,500.00         12020724(EV)03       Flat Vehicle       N 2,500.00         12020724(EV)04       Containers       N 2,000.00         12020724(EV)04       Containers       N 20,000.00         12020724(EV)04       DETAILS OF REVENUE       RATE         12020724(EV)01       LICENCES - GENERAL       102020724(EV)04         12020724(EV)04       DETAILS OF REVENUE       RATE         12020156(EP)       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents       N 30,000.00         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents       N 30,000.00		12020486(EV)	Fee from Public Toilet	
12       120207       EARNINGS - GENERAL       12020724(EV)         12020724(EV)       Earnings from Control Post (Forest Products)       N 5,000.00         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       12020724(EV)04         12020724(EV)04       Containers       120200724(EV)04         12020724(EV)04       Containers       120200724(EV)04         120201724(EV)04       DETAILS OF REVENUE       RATE         12020156(EP)       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)01       Registration       N 30,000.00         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents		12020486(EV)01	Old public toilet	₩ 5,000.00
12       120207       EARNINGS - GENERAL       12020724(EV)         12020724(EV)       Earnings from Control Post (Forest Products)       12020724(EV)01         12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       12020724(EV)04         12020724(EV)04       Containers       120200724(EV)04         12020724(EV)04       Containers       120200724(EV)04         12020724(EV)04       Containers       120200724(EV)04         120201724(EV)04       DETAILS OF REVENUE       RATE         12020156(EP)       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)01       Registration of Private Funigators and Pest Control Agents       12020156(EP)01         12020156(EP)01       Registration of Private Funigators and Pest Control Agents<	10	12020486(EV)02		₩ 15,000.00
12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       12020724(EV)04         IL KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)         IL KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)         IL CONOMIC CODE         LICENCES - GENERAL         12020156(EP)       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration       N 30,000.00	12	120207		
12020724(EV)01       Centre Load       N 5,000.00         12020724(EV)02       Sawmill Truck       N 2,500.00         12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       Image: Containers         <	( International Contraction	12020724(EV)	Earnings from Control Post (Forest Products)	
12020724(EV)03       Flat Vehicle       N 20,000.00         12020724(EV)04       Containers       12020724(EV)04         IL KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)         IL CODE         IL CODE         IL CENCES - GENERAL         12020156(EP)       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents				₩ 5,000.00
12020724(EV)03       Flat Vehicle       ₩ 20,000.00         12020724(EV)04       Containers       12020724(EV)04         IL KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)         ADMIN/ ECONOMIC CODE         120201       LICENCES - GENERAL         12020156(EP)       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration         12020156(EP)02       Renewal Fees         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents		12020724(EV)02	Sawmill Truck	₩ 2,500.00
13         13         12. KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)         ADMIN/ ECONOMIC CODE         DETAILS OF REVENUE       RATE         120201       LICENCES - GENERAL       12020156(EP)         12020156(EP)       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)01       Registration       N 50,000.00         12020156(EP)02       Renewal Fees       N 30,000.00         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration       N 30,000.00		12020724(EV)03	Flat Vehicle	
ADMIN/ ECONOMIC CODE       DETAILS OF REVENUE       RATE         120201       LICENCES - GENERAL       12020156(EP)         12020156(EP)01       Registration of Commercial Refuse Collectors/Agent       12020156(EP)01         12020156(EP)02       Renewal Fees       ¥ 50,000.00         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents       12020156(EP)01         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents       ¥ 30,000.00         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents       ¥ 30,000.00		12020724(EV)04	Containers	
CODE     DETAILS OF REVENUE     RATE       120201     LICENCES - GENERAL     12020156(EP)       12020156(EP)01     Registration of Commercial Refuse Collectors/Agent       12020156(EP)01     Registration       12020156(EP)02     Renewal Fees       12020156(EP)01     Registration of Private Fumigators and Pest Control Agents       12020156(EP)01     Registration of Private Fumigators and Pest Control Agents       12020156(EP)01     Registration		12. KWARA STAT	TE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)	
12020156(EP)       Registration of Commercial Refuse Collectors/Agent         12020156(EP)01       Registration         12020156(EP)02       Renewal Fees         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration         12020156(EP)01       Registration of Private Fumigators and Pest Control Agents	13	the second statement of the se	DETAILS OF REVENUE	RATE
12020156(EP)01       Registration       N 50,000.00         12020156(EP)02       Renewal Fees       N 30,000.00         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration       N 30,000.00		120201	LICENCES - GENERAL	
12020156(EP)02       Renewal Fees       N 30,000.00         12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration       N 30,000.00				
12020157(EP)       Registration of Private Fumigators and Pest Control Agents         12020156(EP)01       Registration				
12020156(EP)01 Registration N 30,000.00		<b>X</b>		
				1
		12020156(EP)01	Registration	₩ 30,000.00



### Accessing the relevant Tax Laws

# https://irs.kw.gov.ng/wpcontent/uploads/2022/04/Kwara-State-Revenue-Admistration-Law-2015-As-Ammended.pdf

### **Accessing Haulage Fees**

# https://irs.kw.gov.ng/wpcontent/uploads/2022/12/ haulage-fees.pdf



### **Haulage Fees**



### **Kwara State Government**

12020210(EN)01	Haulage Fees from Mining Operators & Others	and a second sec	
	Goods	Building Materials including cement	Processed/ Raw Items
12020210(EN)01-1	Long	₩ 12,800.00	
12020210(EN)01-2	Medium	₦ 9,800.00	₩ 4,500.00
12020210(EN)01-3	Small	₩ 5,800.00	₩ 2,500.00
12020210(EN)02	Sharp sand, gravel &literite		
12020210(EN)02-1	Small truck	₩ 200.00	per truck
12020210(EN)02-2	Big truck	₩ 500.00	per truck
12020210(EN)03	Quarried rock products		
12020210(EN)03 - 1	Small truck	₩ 500.00	per truck
12020210(EN)03 - 2	Big truck	№ 1,000.00	per truck
12020211(EN)	Surface Rent on Mining Site	3	
12020211(EN)01	Industrial goods	₩ 20,000.00	
12020211(EN)02	Talc	₦ 1,000.00	
12020211(EN)03	Barite	₦ 10,000.00	
12020211(EN)04	Marble	₩ 10,000.00	
12020211(EN)05	Gypsum	₦ 10,000.00	
12020211(EN)06	Limestone	₦ 5,000.00	



### **Accessing Inspection Fees**

## https://irs.kw.gov.ng/wpcontent/uploads/2022/12/produceinspection-fees.pdf

### **Produce Inspection Fees**





### **Kwara State Government**

12020450(MA)	Inspection Fees	
12020450(MA)01	Meat Inspection (N150/ Head of Cattle)	₦ 150.00
12020450(MA)02	Produce Inspection (5 Categories of Grading)	
12020450(MA)03	Cocoa Grading/ton	₦ 5,000.00
12020450(MA)04	Cashew Grading/ton	₦ 1,000.00
12020450(MA)05	Soya Beans Grading/ton	₦ 1,000.00
12020450(MA)06	Palm Kernel Grading/ton	₦ 1,000.00
12020450(MA)07	Paddy Rice Grading/ton	₦ 1,000.00

SIGNED: Executive Chairman Kwara State Internal Revenue Service November, 2022



**Accessing Charges of Agriculture Produce Fees** 

# https://irs.kw.gov.ng/wpcontent/uploads/2022/12/Cha rges-of-Agriculture-Produce-Fee.pdf

### **Charges of Agriculture Produce Fees**



### **Kwara State Government**

#### **Charges of Agriculture Produce Fees**

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES – GENERAL	
12020119(MA)	Fishing Permits	₦ 1,000.00
12020122(MA)	Produce buyers (New Registration)	₩ 30,000.00
12020148(MA)	Trade Animal Licenses (N150/head)	₩ 150.00
12020150(MA)	Fish Cold Rooms/New Registration	₩ 20,000.00
12020151(MA)	Registration of Private Veterinary Clinics	₩ 30,000.00
12020152(MA)	Registration of Agro Dealers	₦ 10,000.00
12020153(MA)	Registration of Slaughter House and Meat Shop	₩ 20,000.00
12020154(MA)	Registration of Veterinary Drug St	ores
12020154(MA)01	Registration of Large Veterinary Drug Stores	₦ 75,000.00
12020154(MA)02	Registration of Small Veterinary Drug Stores	₩ 20,000.00
12020171(MA)	Registration of Feed Mill Centers (2 New Registration	ration Categories)
12020171(MA)01	Big Feed Mill Centre (category)	₩ 250,000.00
12020171(MA)02	small Feed Mill Centre (category)	₩ 10,000.00
12020172(MA)	Registration of Livestock Farms (5 New Registr	ation Categories)

LWARA .			
S/N	ITEM	DESCRIPTION	
1.	Website where Information will be published.	<ul> <li>The website where updated information concerning the daily activities, law, levies and fees of Kwara State Internal Revenue Service will be published is <u>www.irs.kw.gov.ng</u>.</li> <li>In this website, the automated payment system through a known payment gateway is built in.</li> <li>Presently, we use an automated payment platform <u>https://selfservice.kwirs.com</u> and the laws governing the operations of the Service is in www.kwarastate.gov.ng</li> </ul>	GOVERNY
2.	Position of Official responsible for maintaining the website	A trained IT Specialist known as an IT (Information Technology Personnel) is responsible for maintaining the website and giving daily updates on the activities of the Service on the website.	

S/N	ITEM	DESCRIPTION
3.	Process for maintaining the website including verification of accuracy of information	<ul> <li>The website is maintained through the support service of the website Developer who sees that all the functions as detailed in the website especially that which concerns generation of TIN, Receipts, Payment vouchers, Tax Certificates, etc. are operational.</li> <li>The website is designed in such a way that the Central Administrator that sees to the daily transactions and verification of payments exist as the Chairman of the Service or anyone delegated.</li> </ul>