

Process guidelines of obtaining Business Premises Permit

In accordance to Kwara State Codification and Revenue Regulated Codes and Rate Regulation, 2021 and Kwara State Revenue Administration law (2016) as amended

Permit fee varies and it is determined on type of business and size.

<u>https://irs.kw.gov.ng/wp-content/uploads/2022/12/Business-Premises-Fee-1.pdf</u>

| Category | Amount (N) |
|--|------------|
| Commercial Banks | 100,000.00 |
| Micro Finance Banks | 30,000.00 |
| Schools | 50,000.00 |
| Filling Station | 20,000.00 |
| Hospitals | 30,000.00 |
| Restaurants/Hotels/Event Center | 50,000.00 |
| Large Scale (Manufacturing/Processing Industries) | 250,000.00 |
| Pure Water Companies/ Factories | 30,000.00 |
| Vocational (Carpentry, Fashion Designing, Shoe Cobblers) | 10,000.00 |
| Auto Mechanic Workshop, Motor Companies, Printing & Publishing | 5,000.00 |
| Construction Companies | 30,000.00 |
| Block Making Factories/Companies | 10,000.00 |
| Limited Liabilities/ Enterprise & Ventures | 10,000.00 |
| Shopping Mall/Supermarkets | 20,000.00 |
| Car Wash/Cold room | 5,000.00 |
| Telecommunication Mast | 30,000.00 |

- 1. The applicant filled on line application form on Self Service Portal of Kwara State Internal Revenue Service (KWIRS). https://selfservice.kwirs.com/
- 2. The applicant is further advised by Kwara State Internal Revenue Service to make payment online with any of payment method (transfer, or card payment). Payment is done based on the categorization of the business.
- 3. Bank Payment receipt shall be presented immediately at Kwara State Internal Revenue Service as evidence of payment.
- 4. Payment is verified and confirmed immediately by Revenue Officer, Kwara State Internal Revenue Service from the Account and Finance Department of the Service. However, if payment could not be confirmed, the applicant shall be communicated immediately.
- 5. Inspection on the business premises will be done by the Ministry of Business, Innovation and Technology and staff of KWIRS, within 2 days after payment has been confirmed to ascertain that the amount paid is meant for the category of the business and verify the information submitted by the applicant.
- 6. If inspection report presented to Kwara State Internal Revenue is not favorable, i.e., the applicant has under-declared information on his application form:
 - i) The applicant shall be communicated immediately on why he/she needs to pay additional fee within 24 hours.
- 7. After due payment has been effected and confirmed immediately, full payment receipt will be issued to the applicant and certification issued within 24 hours.
- 8. The turnaround time for the whole process is 4 working days.

For further information, kindly refer to Kwara State Internal Revenue Service, 27 Ahmadu Bello Way, GRA, Ilorin, or call 07006959477, or email: Helpdesk@kwirs.com, or visit Ministry of Business, Innovation and Technology, located at Sulu-Gambari Road, Beside Water Corporation, Ilorin.

Opening Hours: Monday – Friday (8.00 am- 4.00 pm), except on Public Holidays.

SIGNED:

Executive Chairman

Kwara State Internal Revenue Service

November, 2022.