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)

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

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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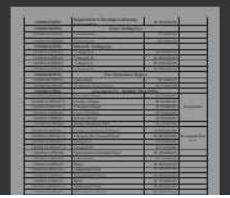

12020155(EN)06	Restaurants/ Hotels/ Event Centre	₦ 20,000.00	
12020155(EN)07	Others	₦ 20,000.00	
12020173(EN)	**Registration of Cooperative Society**	₦ 5,000.00	
120202	**Mining-rents**		
12020210(EN)01	**Haulage Fees from Mining Operators**	-	
	Goods	Building Materials including cement	Processed/ Raw 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**		
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	

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

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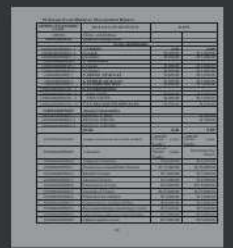

12020429(MA)16	Cattle Farms (31 - 50)	₦ 10,000.00
12020429(MA)17	Cattle Farms (51 and above)	₦ 15,000.00
12020429(MA)18	Piggery Farm (10 - 20)	₦ 2,500.00
12020429(MA)19	Piggery Farm (21 - 50)	₦ 5,000.00
12020429(MA)20	Piggery Farm (51 and above)	₦ 7,500.00
12020441(MA)	**Laboratory Fees (Feed Lab. Service)**	₦ 2,000.00
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
12020482(MA)	**Pest Control Services Charge**	No fixed Rate
12020483(MA)	**Grazing Reserve Fees**	₦ 5,000.00
12020628(MA)	**Inspection fee on Livestock (Kara Market and collection at Cattle stop-overs within the State)**	
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

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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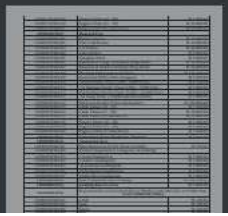

12020429(EV)09	Cold room	₦ 2,500.00
12020429(EV)	**Chemical shops**	
12020429(EV)10	Category A	₦ 2,500.00
12020429(EV)11	Category B	₦ 1,500.00
12020486(EV)	**Fee from Public Toilet**	
12020486(EV)01	Old public toilet	₦ 5,000.00
12020486(EV)02	New public toilet	₦ 15,000.00
120207	EARNINGS - GENERAL	
12020724(EV)	**Earnings from Control Post (Forest Products)**	
12020724(EV)01	Centre Load	₦ 5,000.00
12020724(EV)02	Sawmill Truck	₦ 2,500.00
12020724(EV)03	Flat Vehicle	₦ 20,000.00
12020724(EV)04	Containers	

12. KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	**LICENCES - GENERAL**	
12020156(EP)	Registration of Commercial Refuse Collectors/Agent	
12020156(EP)01	Registration	₦ 50,000.00
12020156(EP)02	Renewal Fees	₦ 30,000.00
12020157(EP)	Registration of Private Fumigators and Pest Control Agents	
12020156(EP)01	Registration	₦ 30,000.00

Accessing the relevant Tax Laws

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

Accessing Haulage Fees

https://irs.kw.gov.ng/wp-content/uploads/2022/12/haulage-fees.pdf

Haulage Fees

Kwara State Government

12020210(EN)01	**Haulage Fees from Mining Operators & Others**	-	
	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**		
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/wp-content/uploads/2022/12/produce-inspection-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/wp-content/uploads/2022/12/Charges-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 Stores**	
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 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 Registration Categories)**	

S/N	ITEM	DESCRIPTION
1.	Website where Information will be published.	• The website where updated information concerning the daily activities, law, levies and fees of Kwara State Internal Revenue Service will be published is www.irs.kw.gov.ng . • In this website, the automated payment system through a known payment gateway is built in. • Presently, we use an automated payment platform https://selfservice.kwirs.com and the laws governing the operations of the Service is in www.kwarastate.gov.ng
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	• 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. • 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.