



KANO STATE INTERNAL REVENUE SERVICE

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SCHEDULE OF TRADE-RELATED FEES

Below is detailed information for traders and businesses regarding the schedule of trade-related fees and levies on the inter-state movement of goods in Kano State, Nigeria, as outlined by the Kano State Internal Revenue Service. The document includes various fees categorized by different codes and descriptions for container haulage discharge, signage, specialized parking permits, animal trade tax, road congestion charges, and agricultural produce levy.

The fees are levied on various categories such as container size, types of vehicles, and agricultural produce being transported. The rates vary depending on the specific item being transported or the type of vehicle passing through the state roads.

- All payments must be made online, via bank transfer, or at the bank after generating a transaction ID through the Kano State Internal Revenue Service website at www.kigra.gov.ng.
- This schedule, as well as other details, are enshrined in the Kano State Board of Internal Revenue (First Amendment) LAW 2021. The schedule can be downloaded through this link: <https://kirs.gov.ng/wp-content/uploads/2021/12/KANO-STATE-LOGAL-GOVERNMENT-REVENUE-ADMINISTRATION-CONSOLIDATION-CODIFICATION-LAW-2021.pdf>.

SCHEDULES OF FEES

FEE/LEVY	CODE	DESCRIPTION	RATE
Container Haulage Discharge Fee	12020455	40ft size	N5,000 per container
		20ft size	N2,000 per container
Signage and Mobile Advertisement	12020436	Jointly collected by State and local Government	N3,000
Specialized Parking Permit	1400000000		
	S/N	VEHICLE	AMOUNT
		ANNUALLY	DAILY
	1	Trailer/Luxurious	N54,000
	2	Lorry/Canter/Truck	N54,000
	3	Mini Truck/ Car	N36,000
	4	Tricycle/Motorcycles	N18,000
Animal Trade Tax	12020456		
	CODE	DESCRIPTION	RATE
	12020455	Cows and Camel per head	N200
	12020455	Sheep, Goat, and others per head	N100

	12020455	Trailer	N5,000
	12020455	Canter and Trucks	N2,500
	12020455	Buses and Taxi	N1,000
	12020455	Tricycle and Mini Truck	N500
Road Congestion Charges	12020502		
	CODE	DESCRIPTION	RATE
	12020502	Tricycles, Buses, Taxi, Mini Truck, and Canter	N100 daily
	12020502	Saloon corporate vehicle	N100 daily
	12020502	Medium-size corporate vehicle	N1000 daily
	12020502	Tankers	Water tankers - N200 daily, Tankers - N100 daily
	12020502	Tippers and other vehicles	Small Tippers & Trucks (6 Tyres) - N200 daily, Medium Tippers & other Trucks (10 Tyres) - N300 daily, Big Tippers & other Trucks (12 Tyres) - N500 daily
	12020502	Trailers	N1000 daily
	12020502	Luxurious Bus	N1000 daily
	12020502	Defaulter fine upon prosecution	N500
Agricultural (Farm) Produce Levy	1300000000		
	S/N	GOODS	TRUCK RATE
	1	Wood	N10,000
	2	Madrid Tree	N30,000
	3	Fire Wood Tree	N5,000
	4	Charcoal	N5,000
	5	Poultry Dust	N5,000
	6	Mango	N5,000
	7	Cashew	N5,000
	8	Banana	N5,000
	9	Guava	N5,000
	10	Pineapple	N5,000
	11	Ginger	N5,000
	12	Groundnut	N5,000
	13	Rice	N5,000

MINISTRY OF AGRIC
AGRIC ENGINEERING DEPARTMENT REVENUE RATES

S/NO	DETAILS	RATES	Revenue Code
			12020300
1	TRACTOR WITH HARROW PER DAY	7,000.00	12020126
2	TRACTOR WITH PLOUGH PER DAY	10,000.00	12020126
3	TRACTOR WITH THRASHER PER DAY	15,000.00	12020126
4	TRACTOR WITH HARVESTER PER DAY	3,000.00	12020126
5	COMBINE HARVESTER PER ACRE	3,000.00	12020713
6	CAT D6 PER DAY	45,000.00	12020126
7	CAT D7 PER DAY	55,000.00	12020126
8	CRANE LORRY PER DAY	10,000.00	12020126
9	TRACTOR WITH RIDGER PER DAY	5,000.00	12020126

REVENUE SOURCES OF THE AGRICULTURAL SERVICES DEPARTMENT Code: 12020446			
S/N	DETAILS	RATES	LAND CHARGES/RENT
1	JARMAN BAKA IRRIGATION PROJECT	N1,500.00/ACRE/SEASON	N5000.00/ACRE/SEASON
2	GAYA UPLAND FARM	N200.00/ACRE/SEASON	N1,000/ACRE/SEASON
3	BUNKURE LIVE STOCK INVESTIGATION & BREEDING CENTRE (LIBC), GAFAN	N5,000.00/ANNUM	
5	LICENSE REGISTRATION FOR OIL MILLS	N7,000.00/ANNUM	
6	RENEWAL	N5,000.00/ANNUM	
7	CERTIFICATE OF FUMIGATION OF PREMISES	N7,000.00/ANNUM	
8	RENEWAL	N5,000.00/ANNUM	
9	FISHING PERMIT WITH CANOE	N500.00/MONTH	1,000/MONTH

10	FISHING PERMIT WITHOUT CANOE	N300.00/MONTH	500/MONTH
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**VETERINARY DEPARTMENT
HIDE AND SKIN SECTION
REVENUE COLLECTION UNDER HIDE AND SKIN SECTION
Revenue code: 12020141**

S/NO	DETAILS	RATES	REMARKS
1.	Premises license	N10,000.00/annum	Hide and skin premises license
2.	Hide and skin dealer license	N2,000.00/annum	N5,000.00/annum
3.	Hide and skin buyers license	N5,000.00/annum	
	INSPECTION FEES	Revenue code: 12020143	
1.	LIVESTOCK		
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	
2.	FISHERIES	Revenue Code: 12020446	
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	
3.	POULTRY	Revenue code: 12020143	
a.	Large	30,000.00	
b.	Small	15,000.00	
c.	Medium	5,000.00	

**KANO ZOOLOGICAL GARDEN AND WIELD LIFE MANAGEMENT
AGENCY**

Description	Rate
GATE TICKET: Revenue code: 12020455	
Adult	100
Children	50
SPACE RENTING:	
Gidan Rimi Area	30,000.00
Children Amusement Park	20,000.00
Botanical Garden	40,000.00
HUNTING LICENCE: Revenue code: 12020121	
HUNTING LICENCE:	1,000.00
Trophy	1,000.00
Captive	1,000.00

**KANO STATE AGRICULTURAL AND RURAL DEVELOPMENT
AUTHORITY**

Revenue code: 12020700

S/N O	DESCRIPTION	RATES	REMARK
1	LAND AND WATER CHARGES PER ACRE PER SEASON	Rainy Season 3, 500.00 Dry Season 5,000	
2	HIRE OF COMPRESSOR	10,000.00	
3	TUBE WELL DRILLING COST PER UNIT	20,000.00	
4	WASH BORE DRILLING COST PER UNIT	15,000.00	
5	PRINTING IMPRESSIONS PER PLATE	750.00	

KANO AGRICULTURAL SUPPLY COMPANY (KASCO) Revenue Code	Description	Amount
12020600	Sales General	
12020616	Sales of Fertilizer	5,500.00

MINISTRY OF FINANCE Revenue Code	Description	Amount
12020400	Fees General:	
12020417	Contractor registration fees	50,000
12020427	Tender fees Above 15,000,000	From 100 – 15,000 2%
12020600	Sales General:	
12020601	Sales of Journal and Publications	1,000
12020617	Sales of obsolete Stores/Vehicles	From 1,000 – 500,000
12020618	Sales of Motor Cycles and Bicycle Application forms	1,000.00
12021200	Interest General:	
12021210	Bank Interest	
12021211	Gain on Foreign exchange	

MINISTRY OF ENVIRONMENT

S/NO	DESCRIPTION	RATE	Revenue code:
	ENVIRONMENTAL LABOTARY		12020700
1	TEMPERATURE AND SOUND LEVEL ASSESSMENT	N5,000.00	
2	EFFLUENT ANALYSIS OF TREATED AND UNTREATED	N20,000.00	
3	DRINKING WATER	N15,000.00	
	PARK AND GARDEN		12020700
1	RESTUARANTS	N100,000.00/ANNUM	
2	SUYA JOINTS	100,000.00/ANNUM	
3	FAST FOOD	N100,000.00/ANNUM	
4	FISH ROASTING	N100,000.00/ANNUM	
5	NURSERY PRODUCTION	N50,000.00/ANNUM	

6	PUBLIC CONVENIENCE PARK	100,000.00/ANNUM	
7	CAR WASH	25,000.00/ANNUM	
8	SPACE UTILISATION	N10,000.00/ANNUM	
	PUBLIC CONVENIENCE OTHERS		12020759
1	BIG	N100,000.00/ANNUM	
2	SMALL	4,000.00/ANNUM	

REFUSE MANAGEMENT AND SANITATION BOARD

REVENUE CODE	DESCRIPTION	AMOUNT/CHARGE
122020759	BUCKET MONTHLY - depending on frequency and distance of Evacuation	Maximum of N6,000.00 Minimum of N4,000.00/ per Month
	MARKETS AND OTHER INDUSTRIES (MONTHLY)	N100,000.00
122020759	REGISTRATION OF PRIVATE WASTE COMPANIES AND RENEWAL PER ANNUM	N35,000.00
	A FULL TRUCK OF TIPPER (WASTE) ON COMMERCIAL REQUEST	N3,000.00
	PRIVATE FUMIGATION CHARGE	N 100,000.00

MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT

Description	Rate	Revenue code: 12020703
Land Charges	1,600.00/Acre	
Water Charges	1,000.00/Acre	
Hire Of Plant and Equipments		

KANO STATE WATER BOARD

Revenue code: 12020400

Metered Category	Consumption	Flat Rate/(N/Month)	Metered Rate(N/M)
Industry	Up to 1000m		150
Industry	Above 1000m		200
Block Factory	Any	10,000.00	100
Car Wash	Any	30,000.00	100
Farm House	Any	10,000.00	100
Filling Station	Any	10,000.00	100
Bath House	Any	30,000.00	100
Commercial Tap	Any	20,000.00	100
Restaurant	Any	5,000.00	100

Gardening	Any	5,000.00	100
Private Clinic Hospital	Any	30,000.00	100
Commercial Firm	Any	5,000.00	100
Pure Water Factory	Any	30,000.00	100
Private Institution	Any	10,000.00	100
Public Institution	Any	10,000.00	100
Water Tanker	Any	0	100
Domestic (High Density)	Any	1,500.00	60
Domestic (Medium Density)	Any	2,300.00	60
Domestic (Low Density)	Any	5,700.00	60
Special Compound	Any	15000.00 - 30,000.00	60
Water Board Borehole	Any	10,000.00	0
APPLICATION FORM:			
Domestic			1,500.00
Institutions			5,000.00
Commercial			15,000.00
Industrial			5,000.00
CONNECTION CHARGES:			
15mm/20mm ()			5,000.00
25mm (1")			6,500.00
35mm (1)			7,500.00
37.50mm (1)			8,500.00
50mm (2")			20,000.00
73mm (3")			45,000.00
100mm (4")			65,000.00
150mm (6")			105,000.00
200mm(8")			150,000.00
Reconnection charges			Same as Connection
FIXED MONTHLY CHARGES FOR METERED CONNECTION:			
15mm/20mm ()			500.00
25mm(1")			600.00
35mm(1)			750.00
37.50mm (1)			850.00
50mm (2")			1,500.00
73mm (3")			4,500.00
100mm (4")			6,500.00
150mm (6")			10,500.00
200mm(8")			15,000.00
Legalization	Connection fees + 3 to 12 months consumption charge		

RURAL WATER SUPPLY AND SANITATION AGENCY

S/NO	DESCRIPTION Revenue code: 12020400	AMOUNT/CHARGE
1.	Registration/Renewal of Borehole Drillers	Minimum 100,000.00 Maximum 200,000.00

2.	Geophysical Survey a) Registration of Practitioners b) In House Survey	10,000.00 10,000.00
3.	Drilling of boreholes	7,000.00/Per Meter
4.		
5.	Pump test	10,000.00/Per Site
6.	water supply vendors a) Registration of Practitioners b) In House Survey	10,000/Annually 10,000/Annually
7.	Car wash	10,000.00/Annually
8	Installation Charges	5,000.00
9.	Construction of Mini dams	Minimum 5,000,000.00/Per Dam Maximum

**Sign Board (Signage) and Advert Permit Fees
(Farashin Tallana Alluna da amsakuwa)**

	URBAN	SEMI URBAN	RURAL
Mobile Sales & Hawking/Masu Talla a Titi	Corporate: N,500 per week Individual: N1,000 per week	Corporate N3,000 per week Individual N500 per week	Corporate: N2,000 per week Corporate: N5,000 per week N3,000 per week
Promotion Fee/Masu Tallata Sabuwar Haja	N 5,000 per (corporate)	N 3,000 per week (corporate)	N2,000 per week

MOBILE BRANDING (Lika Hotunan Talla a Ababan Hawa)

	URBAN	SEMI URBAN	RURAL
Luxurious Bus	N100,000 per annum	N100,000 per Annum	N100,000 per Annum
Trailer, Tanker & Trucks	N60,000 per annum	N60,000 per annum	N60,000 per annum
Car	N30,000 per annum	N30,000 per annum	N30,000 per annum
Tricycle	N5,000 per annum	N5,000 per annum	N5,000 per annum

BILLBOARD (Allunan Talla)

	URBAN	SEMI URBAN	RURAL
Directional Sign	N5,000 per Annum (corporate)	N3,000 per annum	N2,000 per annum
Wal/Roof Print: RubutunJikin Bango	(corporate) N2,200 per sqm	N1,500 per sqm	N800 per sqm
Wall Drapes Allon Bango	N700 per sqm Corporate	N500 per sqm	N300 per sqm
Development Board: AllunanyanKwangila	N10,000/sqm per annum (corporate)	N7,000/sqm per annum (corporate)	N5,000/sqm per annum
Super 489 Sheet Allo Mai Kafa Ashiri	N150,000 per annum (corporate)	N100,000 per annum (corporate)	N70,000 per annum (corporate)
96 Sheet	N500,000 per annum (cooperate)	N350,000 per annum (cooperate)	N200,000 per annum (cooperate)
Roof top allonsamun Gini	N 500, per annum (corporate)	N350,000 PER annum (cooperate)	N200,000 per annum (cooperate)
Backlit: Allon Mai Lantarki	N 500, per annum (corporate)	N350,000 PER annum (cooperate)	N200,000 per annum (cooperate)

Public Convenience, Sewage and Refuse Disposal Fees				
Dislodgement of Septic Tank	5,000	2,000	1,000	
Sanitation Fees (Residential)	3,000	2,000	1,000	

Wrong Parking Charges				
Towing of Vehicle Fees	5,000	3,000	1,000	
Other Levies and Fees				
Contract Registration Fees	20,000	20,000	20,000	
Contract Processing Fees	2.5% of the value of the contract	2.5% of the value of the contract	2.5% of the value of the contract	

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