



**Kogi State Internal Revenue Service**  
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**REGULATION ON TRADE-RELATED FEES AND LEVIES FOR INTER-STATE  
MOVEMENT OF GOODS**

**PART I: PRELIMINARY**

**1. Title and Commencement**

1. This regulation may be cited as the Kogi State Internal Revenue Service Regulation on Trade-Related Fees and Levies for Inter-State Movement of Goods, 2022, and made pursuant to Kogi State Revenue Harmonization Law, 2017
2. This regulation shall come into force on the 30<sup>th</sup> day of July 2022.

**2. Interpretation**

In this regulation, unless the context otherwise requires:

- "Board" means the Kogi State Internal Revenue Service (KSIRS).
- "Goods" means any items or products transported from one state to another for commercial purposes.
- "Inter-State Movement" refers to transporting goods from Kogi State to another state or into Kogi State.
- "Fees and Levies" refer to charges imposed by the KSIRS to regulate, monitor, and control goods moved across state borders.
- "Harmonized Revenue Law" refers to the Kogi State Harmonized Revenue Law 2007.

**PART II: REGISTRATION AND PERMITS**

**3. Registration of Transporters and Traders**

1. All transporters and traders engaged in the inter-state movement of goods must register with the KSIRS.
2. Registration shall be renewed annually.

#### **4. Permits for Inter-State Movement**

1. Every transporter or trader must obtain a permit from the KSIRS before engaging in the inter-state movement of goods.
2. The permit shall specify the type of goods transported and the route.
3. Permits shall be valid for one year and must be renewed upon expiration.

### **PART III: FEES AND LEVIES**

#### **5. Imposition of Fees and Levies**

1. The following fees and levies shall be imposed on the inter-state movement of goods: a. Registration Fee b. Permit Fee c. Inspection Fee d. Monitoring Levy e. Transit Fee
2. The KSIRS shall determine the rates for these fees and levies, which may be reviewed periodically.

#### **6. Payment of Fees and Levies**

1. All fees and levies shall be paid at designated KSIRS offices or through authorized payment channels.
2. Receipts must be issued for all payments made.

### **PART IV: INSPECTION AND ENFORCEMENT**

#### **7. Inspection of Goods**

1. KSIRS officials shall have the right to inspect goods transported across state borders to ensure compliance with this regulation.
2. Inspections shall be conducted at designated checkpoints and must not unduly delay the movement of goods.

#### **8. Penalties for Non-Compliance**

1. Any transporter or trader who fails to comply with the provisions of this regulation shall be liable to a fine as determined by the KSIRS.
2. Persistent non-compliance may result in the suspension or revocation of permits and registration.

### **PART V: MISCELLANEOUS PROVISIONS**

#### **9. Appeals**

1. Any person aggrieved by a decision of the KSIRS under this regulation may appeal to the Board within 30 days of the decision.
2. The Board shall review and decide on the appeal within 30 days of receipt.

## 10. Review and Amendment

1. The KSIRS may periodically review and amend this regulation to reflect current realities and ensure effective implementation.
2. Any amendments shall be published in the Kogi State Gazette and other official communication channels.

## 11. Interpretation and Saving Clause

1. In case of any ambiguity or conflict in the interpretation of any provision of this regulation, the interpretation that best achieves the purpose of the Kogi State Harmonized Revenue Law 2007 shall prevail.
2. Nothing in this regulation shall affect any right, privilege, obligation, or liability acquired, accrued, or incurred under any existing law.

## SCHEDULES

### Schedule : Fee Structure

GOODS	LONG (30 TONS & ABOVE)	MEDIUM ( 15-29 TONS)	SMALL ( 14TONS & BELOW)
BUILDING MATERIALS INCLUDING CEMENT	12,800	9,800	5,800
PROCESSED OR RAW FOOD ITEM	10,000	6000	3000
FERTILIZER	10,000	5000	2500
IRON PIPE	12,000	6000	3000
IRON PLATE	15000	7,000	4000
IRON ROD	20,000	10,000	5,000
IRON ORE	10,000	5,000	4,000

### SOLID MINERALS

BARITE	10,000	5,000	2,500
CLAY	2000	1000	500
LARTRITE	5000	2500	1500
SAND	2000	1000	500

**Made this 30<sup>th</sup> day of July 2022.**

**Chairman,  
Kogi State Internal Revenue Service (KSIRS)**