



**BORNO STATE**  
GOVERNMENT

GOVERNMENT OF BORNO STATE  
**BORNO STATE INTERNAL REVENUE SERVICE (BO-IRS)**

**SCHEDULE OF TRADE-RELATED FEES FOR INTERSTATE TRADE IN BORNO STATE**

Pursuant to the provisions of Borno State Internal Revenue Service (Re-establishment, Harmonization and Administration) LAW, **September, 2020.**

A Law to provide for the Re-establishment, Harmonization of the Revenue Sources, Codification, Administration and Collection of Revenue by the Borno State Internal Revenue Service and for Other Matters Connected therewith Law, September,2020.

- (i). Borno State Internal Revenue Service (Re-establishment, Harmonization and Administration) LAW, September, 2020.  
**And**
- (ii). The Borno State Revenue Taxes, levies, fees, charges and rates collectable by local governments Article i: Harmonized local government revenue (2020).

The Borno State Internal Revenue Service (Re-establishment, Harmonization and Administration) LAW 2020 can be downloaded at: <https://pfm.bo.gov.ng/wp-content/uploads/2022/02/Borno-State-Internal-Revenue-Service-Law-2020.pdf>

Some trade related fees are as below, for the full schedule of fees download from above link.

ARTICLE VI: ROAD TAXES

TABLE 5

TABLE 5: COMMERCIAL VEHICLE							
Category	Capacity of vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	10,000	6,250	8,750	1,250	1,500	32,750
B	Tanker and Truck	10,000	6,250	6,250	1,250	1,500	30,250
C	Tipper and Lorry	10,000	6,250	3,750	1,250	1,000	27,250
D	Canter, Bus & Pick up	10,000	6,250	3,125	1,250	1,000	26,265
E	Taxi	10,000	3,125	1,250	1,250	500	21,125

TABLE 6

TABLE 6: COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION							
Category	Capacity of vehicle	Cost of Plate Number (₺)	Vehicle Registration (₺)	Vehicle Licenses (₺)	Cost of Regt. Book (₺)	Cost of Sticker (₺)	Amount (₺)
A	Trailer	10,000	6,250	8,750	1,250	1,500	27,750
B	Tanker and Truck	15,000	6,250	6,250	1,250	1,500	22,250
C	Tipper and Lorry	15,000	6,250	3,750	1,250	1,000	22,250
D	Canter, Bus & Pick up	15,000	6,250	3,125	1,250	1,000	21,265
E	Taxi	15,000	3,125	1,250	1,250	500	16,125

#### SCHEDULE 4 TAXES, LEVIES, FEES, CHARGES AND RATES COLLECTABLE BY LOCAL GOVERNMENTS

##### ARTICLE I: HARMONISED LOCAL GOVERNMENT REVENUE

S/N	ECON. CODE	REVENUE	APPROVED RATES (N)		
			URBAN WARD	SEMI-URBAN WARD	RURAL WARD
10		<b>MARKET ROADS AND LEVIES PER PASS</b>			
	12020425	COWS/CAMEL LOADING FEES	10,000	-	5,000
	12020425	SHEEP/GOAT LOADING FEES	5,000	-	3,000
	12020425	DISINFECTION OF PRODUCE FEES	2,500	-	2,000
	12020425	PETTY TRADER LICENCE FEE	2,000	-	1000
11	12020454	<b>MOTOR PARK GATE FEES</b>	1,000	-	500
	12020454	TRUCKS, LORRIES, TANKERS FEES PER PASS	5,000	-	100
	12020454	BUSES, PICK-UP FEES PER ANNUM	3,000	-	2,000
	12020454	SEASONAL MARKET PER ANNUM (PER BAGS)	500	-	200
	12020100	MARKET HAWKERS DAILY/WEEKLY FEES	100	-	500.00
	12020100	PERMANENT STALL FEES	24,000	-	12,000
	12020100	TRICYCLES MACHINES FEES	500	-	3,000
12		<b>DOMESTIC ANIMALS</b>			
	12020116	CATTLE DEALER LICENSE	10,000	-	5,000
	12020118	PET LICENSE FEE	5,000	-	500
	12020123	ANIMAL HEALTH CERTIFICATE	5,000	-	500
13	12020107	<b>BICYCLES/CANOES/CARTS</b>			
	12020112	BICYCLES LICENSE FEES	1,000	-	500
	12020107	CANOES LICENSE FEES	5,000	-	1,000
	12020114	WHEEL BARROW/CARTS FEES	500	-	300
	12020116	GOAT/SHEEP FEES	200	-	100
14	12020116	<b>CATTLE TAX</b>			
	12020116	CATTLE/CAMEL TAX FEES	500	-	300
	12020116	OTHER LIVESTOCKS	5,000	-	200
15	12020436	<b>SIGN BOARD ADVERT PERMIT FEES</b>			
	12020436	MOBILE SALES PROMOTION	20,000	-	5,000
	12020436	DIRECTIONAL SIGN BOARD FEES	5,000	-	2,000

For more information, enquiry or complaints please visit the BO-IRS office at Borno State Internal Revenue Service, Kano/Jos Road, opposite Ramat Polytechnic, Maiduguri, Borno State or call: +234 8065155538 (Taxpayer Services Department 13A/B). Applicants can also access more information via:

<https://pfm.bo.gov.ng/revenue/>

**Signed**

The Executive Chairman  
Borno State Internal Revenue Service (BO-IRS)

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