SOKOTO INTERNAL REVENUE SERVICE

TRADE-RELATED FEES

In line with the Sokoto State Revenue Integration and Consolidation Law (No. 14) 2019

Revenue Heads	**Rates (N)**		
	Urban Ward	**Semi Urban Ward**	**Rural Ward**
1)	**Shops and Kiosk Rates**		
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm - 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerised Shop (Big)	10,000.00	5,000.00	3,000.00
Containerised Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.000
Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanisers etc.	5,000.00	2,5000.00	1,500.00
2) Tenement Rates (Private and Commercial Property) Based on value of the property: (a)Commercial Rate: 0.05% of the value of the property. (b)Private/Residential: 0.025% of the value of the property. (C) Telecommunication Mast: N100,000.00 per mast.			
3)	**On and Off Liquor Fees**		
On Licence	25,000.00	20,000.00	15,000.00
Off Licence	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	1,000	1,000	1,000
4)	**Slaughter Slab Fees**		
AbbatoirLicence Fees	3,000.00	2, 000	2, 000

Cow/Camel Slaughter Per Head	500.00	300.00	200
Goat/Sheep/Pig Slaughter Per Head	200.00	150.00	100
5)	**Merriment and Road Closure Levies**		
Entertainment Fees	5, 000	3,000	2,000
Noise Control Fees	5, 000	3,000	2,000
Hotel/Food Permit (for restaurants, bakeries and other places where food is sold	25,000	20,000	15, 000
6)	**Radio and TV License Fees (Other than radio and TV fees)**		
Residential Radio and TV Fees	1, 000	1, 000	1, 000
Vehicle Radio Fees (Where the vehicle is registered)	2, 000	2, 000	2, 000
7)	**Marriage, Birth and Registration fees**		
Marriage Registration (Act) Fee	5,000	3,000	2,000
Marriage Certificate Fees	5,000	5,000	5,000
Birth registration Fees	2,000	1,000	1,000
(8)Naming of Street RegistrationFee	150,000	100,000	50,000
(9) Right of Occupancy in Local Government Areas	5,000	3,000	2,000
(10)Market Roads and Levies			
Permanent Stalls (per annum)	12,000	8,000	5,000
Block Stalls (per annum)	8,000	5,000	4,000
Seasonal Markets (per bag/heap)	100	100	100
Market Hawkers (daily)	40	30	20
Market Hawkers (weekly)	100	50	50
11) Motor Park Levies			
Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses,	300	200	
Loading fees (per trip)	2,000	1, 000	500

Motorcycle Parking Fees (per day)	50	30	20
12) Domestic Animal Fee			
Dog License	1,000	700	500
13) Bicycle, truck, Canoe, Wheelbarrow and Cart Fees			
Bicycle Licence Fee	1, 000	500	500
Canoe Licence Fee	1,500	500	500
Wheelbarrow/Cart Fee	500	300	300
(14) CattleTax			
Goat/Sheep	500	500	500
Other Livestock	1000	500	500
(15) Religious Places Establishing Fees			
Open Air Preaching Permit Fee	5,000	5000	5000
Establishment of Religious Centres fee	10,000	5,000	5,000
(16) Sign Board (Signage) and Advert Permit Fee			
Mobile Sales Promotion Fee	5,000.00	3,000	2,000
Directional Signboard Fee	10,000.00	5,000	5,000
Electric Design Advert Per Face Fee	15,000.00	10,000	8,000
Wall Print Advertisement Per Side Fee	10,000.00	5,000	5,000
Billboards, Unipoles and Eye-Catchers	150,000.00	100,000	100,000
Market Road Show Permit	5,000.00	3,000	2,000
Digitalised Boards	20,000.00	10,000	10,000
17) Public Convenience, Sewage and Refuse Disposal Fee			
Dislodgement of Septic Tanks	5,000	3,000	2,000
Sanitation Fees (Residential)	3,000	2,000	2,000
18) Wrong Parking Charges			
Towing of Vehicles	5,000	3,000	2,000

19) Other Levies and Fees			
Contract Registration Fees	20,000	20,000	20,000
Contract Processing fees	2.5% of the value of contracts	2.5% of the value of contracts	2.5% of the value of contracts

Revenue Heads		**Urban**	**Semi Urban**	**Rural**
1) Shops and Kiosk Rates	**N (per annum)**		**N**	**N**
a. Shop permit	Small Medium Large Ex Large	5,000 10,000 20,000 100.000	3,000 5000 1,500 50,000	2000 3,000 1,000 20,000
b.		2,000	1,200	600
Container/Temporary Shop	Small Large	12,000 24,000	1,200	600
Workshop permits for artisans, (carpentars, mechanics, vulcanizer) etc	Small Large	12,000 24,000	2,500	1,500

2) Tenement Rates	**(Private and Commercial Property)**		
Based on Value of the property	<u>Commercial Property</u> To charge 0.25% on total Value of the Property as Tenement Rate, <u>Residential</u> To charge 0.01% on the Value as Tenement Rate		Communication mast for all G$M operators to charge N100,000 per mast in any of the Local Government of Sokoto State. The sum of N20.00 to charge per metre on paver cable lay by GSM operators in any Local Government in the State

3) Slaughter Slab Fees				
Abbatoir Licence Fees	N 3,000	N 2,000	N 2,000	

Cow/Camel Slaughter Per Head	500	500	500	
Goat/Sheep Slaughter per Head	200	200	200	

4) Merriments and Road Closure Levies				
Entertainment Fees/Activities	N 5,000 per activity	N 3,000	N 2,000 per activity	
Noise Control Fees	5, 000 per activity	3,000	2000	

5) Food License				
Food License per permit (for restaurants, Bakeries and other places where food is sold)	25,000	20,000	30,000	
Annual	5000	3,000	500	

6) Radio and TV License Fee (other than radio and tV transmitter)				
Radio and TV fees	1,000	1,000	1,000	
Vehicle Radio Fees (where the vehicle is registered)	2,000	2,000	2,000	

7) Marriage and Birth Registration fees				
Marriage Registration Act fees	5,000	N 3,000	2,000	
Customary Marriage Fees	5,000	2,000	500	
Marriage Certificate Fees	5,000	3,000	500	
Birth Certificate fees	2,000	1000	500	
Death Certificate fees	500	500	500	
Indigene Certificate	500	500	500	

8)Naming of Street registration fees Renewal Annual	150,000 10,000	100,000 5,000	50,000 5,000	

9)Right of Occupancy fees in local government	10,000	5,000	2,500	

10)Marketing Rates and Levies				
Permanent Stalls (per annum)	12,000	8,000	5,000	
Market Stalls (per annum)	8,000	1,500	300	
Seasonal Markets (per bag/heap)	100	100	100	
Market Hawkers (daily)	40	30	20	
Market Hawkers (Weekly)	100	50	50	

11) Motor Park Levies				
Entrance Fees (Gate) Trucks, Lorries, Tankers	300	200	100	
Canters, Buses, Pick-up Vans	1000	500	500	
Loading and Offloading Fees (per trip) Trailer, lorry, Canter				
Motorcycle Parking Fees (per day)	50	20	20	

12) Domestic Animal License				
Dog License	1,000	700	500	

13) Bicycle, Truck, Canoe, Wheel Barrow and Cart Fees

Bicycle License Fees	1, 000 per annum	500	50	
Canoe License Fee	1,500 per annum	500	100	
Wheel Barrow/Cart Fees	500 per annum	300	300	

14) Sign board (Signage) and Advert Permit Fees				
Mobile Sales	5,000	3,000	2,000	
Promotion Fee	5000 per activity	3,000 per activity	2,000 per activity	
Directional Sign Board Fee	10,000 per annum	5,000 per annum	5,000 per annum	
Electric Design Adverts per Face Fee	15,000	10,000	8,000	
Wall Print Advertisement per Side Fee	10,000	5,000	2,500	
Bill Boards, Unipoles and Eye Catchers	150,000	100,000	100,000	
Market Road Show Permit	5000 per activity	3,000 per activity	2,000 per activity	
Digitalized Boards	20,000	10,000	10,000	

15) Public Convienience, Sewage and refuse disposal fees				
Dislodgment of Septic Tank	5,000	2,000	2,000	
Sanitation Fees (Residential)	3,000	2,000	2,000	

16) Wrong Parking Places				
Towing of vehicles Fees	5,000	3,000	1,000	

17) 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	

Signed:
Executive Chairman
Sokoto State Internal Revenue Service (SOIRS)
December, 2023