

## INTER-STATE TRADE FEES!!

### SCHEDULE OF FEES AND LEVIES FOR INTER-STATE TRADE

These are provided in the Bauchi State Tax Harmonization Law 2020:

<http://birs.bu.gov.ng/wp-content/uploads/2020/06/TAX-LAW-2020.pdf>

#### 1. Ministry of Agriculture and Rural Development

S/N	DESCRIPTION OF REVENUE ITEMS	RATES (N)	FREQUENCY
1	Cattle Trade Fees per head	300.00	Per Day
2	Sheep Goat Fee rate per head	150.00	Per Day
3	Cattle Trade Buyer License	1,000.00	Per Annum
4	Sheep /Goat Buyer License	500.00	Per Annum
5	Cattle Loading permit Trailer	5,000.00	Per Day
6	Cattle Loading permit Lorry	2,500.00	Per Day
7	Sheep Gort Lording permit	3,000.00	Per Day
8	Hides and Skin Premises License	30,000.00	Per Annum
9	Hides and Skin Buyer License Dealer	30,000.00	Per Annum
10	Hides and skin Buyer license individual	1,000.00	Per Annum
11	Grading fee/Per Bag	100.00	Per Day
12	Produce Buyer License		
	i) Large Scale Buyer	20,000.00	Per Annum
	ii) Small Scale Buyer	10,000.00	Per Annum
13	Renewal of License		
	i) Large Scale Buyer	10,000.00	Per Annum
	ii) Small Scale Buyer	5,000.00	Per Annum
14	License Fee for Livestock/Poultry Feed Mill Operators	10,000.00	Per Annum

15	License Fee for Livesstock/Poultry Feed Sellers	10,000.00	Per Annum
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## 2. Ministry of Natural Resources

S/N	DESCRIPTION OF REVENUE ITEMS	CLASS OF VEHICLE	RATES (N)
	<b>Loading Fees</b>	<b>Less than 30 Tones</b>	<b>30 Tones and Above</b>
1.	Limestone	2,000.00	2,500.00
2.	Gypsum	2,000.00	2,500.00
3.	Kaolin	2,000.00	2,500.00
4.	Phosphate	2,000.00	2,500.00
5.	Iron Ore	2,000.00	2,500.00
6.	Granite	2,000.00	2,500.00
7.	Truck Sand Mining	2,000.00	2,500.00

## 3. Local Government Councils of Bauchi State

S/N	Description of Revenue Item	RATES (N)		
		Urban	Semi-urban	Rural
	Motor Park Entrance Fee	300.00	200.00	100.00
	Loading & Uploading fees	2,000.00	1,000.00	500.00
	Cattle Tax/Per head	1,000.00	1,000.00	1,000.00
	Cattle Tax Goat&Sheep/per head	100.00	100.00	1,00.00
	Wrong Parking Charges(Towing Fee)	3,000.00	2,000.00	1,000.00
	Vehicle Radio Fees	500.00	500.00	500.00
	Mobile sales promotion Fees (Bauchi Metropolis)	5,000.00		
	Mobile sales promotion Fees (Other Towns)	5,000.00		

#### 4. TRAFFIC OFFENCES AND PENALTIES

##### Vehicle Inspection Office (VIO)

S/N	VIOLATION	PENALTY
	<b>License Conditions (General)</b>	
1	Driving without a Driver's License	10,000.00
2	Driving of any vehicle by person under 18	10,000.00
3	Learner driving without Learner's Permit	10,000.00
4	Learner driving on major highway	10,000.00
5	Learner driving and unaccompanied by a licensed driver	10,000.00
6	Driving an unlicensed vehicle	10,000.00
7	Driving with fake number plates	100,000.00
8	Driving a vehicle with unauthorised or defective reflective number plates	20,000.00
	<b>License Conditions (Commercial)</b>	
9	Not painting a commercial vehicle in approved colours	50,000.00
10	Violation of route by commercial vehicles	50,000.00
11	Non-display of route and route number on vehicle	50,000.00
	<b>Traffic Signs and Markings</b>	
12	Disobeying traffic signs	10,000.00
13	Disobeying traffic lights	10,000.00
14	Parking on yellow line on any public highway	10,000.00
15	Vehicle crossing double yellow line	10,000.00
16	Staying within the yellow junction box (off-side rule)	10,000.00
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	5,000.00
18	Failure to give way to traffic on the left as a roundabout	5,000.00

	<b>Vehicle Defect</b>	
19	Driving motorcycles/3-wheelers with nonfunctional lamps	5,000.00
20	Driving private motor vehicles with non-functional lamps	5,000.00
21	Driving commercial vehicles with non-functional lamps	10,000.00
22	Driving trailers, tankers and tippers with non-functional lamps	50,000.00
	<b>Alcohol and Drugs</b>	
23	Driving under the influence of alcohol and/or drugs	10,000.00
24	Smoking while driving	10,000.00
	<b>Motorcycle Riders</b>	
25	Riding of motorcycle without crash helmet for rider	5,000.00
26	Riding a motorcycle without a driving permit	2,000.00
27	Riding a motorcycle against traffic through road median	10,000.00
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	2,000.00
29	Installation of musical gadgets on a motorcycle	5,000.00
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	5,000.00
31	Motorcyclist resisting arrest	10,000.00
	<b>Speed Violation</b>	
32	Exceeding prescribed speed limit	10,000.00
33	Tailing an emergency vehicle	5,000.00
34	Failure of slow moving vehicle to keep to the right lane	5,000.00
	<b>Miscellaneous Traffic Fines</b>	
35	Assault on a Traffic Officer	50,000.00

36	Driving in a direction prohibited by the Road Traffic Law	25,000.00
37	Illegal U-turns	10,000.00
38	Wrong overtaking of other vehicles	10,000.00
39	Driving on the highway/walkway or kerbs	10,000.00
40	Parking on the highway/walkway or kerbs	10,000.00
41	Overloading of a commercial vehicle or trailer	20,000.00
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	20,000.00
43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	200,000.00
44	Abandoned vehicle on highway	5,000.00
45	Causing obstruction on highway	5,000.00
46	Commuter hanging on tailboard of moving vehicle	5,000.00
47	Driving vehicles with doors left open	5,000.00
48	Making or receiving phone calls while driving	50,000.00
49	Driving without a strapped seat belt for both driver and front seat passengers	1,000.00
51	Motorist resisting arrest	10,000.00

## **GUIDELINES FOR THE PAYMENT OF REVENUE TO THE BAUCHI STATE GOVERNMENT**

### **SECTION 1. PAYMENT OPTIONS**

1. Making Electronic payment using debit Card, Bank Transfer and USSD
2. Payment at Bank through Revpro/ Moneta Platform
3. Payment at Bank through the pay direct Interswitch platform.
4. Payment via Mobile Money Agents

### **SECTION 2. PAYMENT PROCEDURE**

1. **Making Electronic payment using debit Card, Bank Transfer and USSD**
  - (a) Go to <http://birs.bu.gov.ng> and click on "pay your tax online"
  - (b) Alternatively, you can go directly to <https://paybauchi.revenue.ng>
  - (c) If you are paying for a company, click corporate, if you are paying as an individual click on individual
  - (d) Fill in the form with your details
  - (e) Select the MDA you wish to make payment to.
  - (f) Select the revenue items you are paying for
  - (g) Select the payment method that you want to use (ie, Card, Bank, Transfer or USSD)
  - (h) Click submit and you will be redirected to the payment gateway

- (i) Enter your card details (if you have selected Card in (g) or select your Bank (if you have selected Bank or USSD method), follow the prompt, click submit and complete the payment process
- (j) Print your e- receipt once you have completed payment for your records (optional)
- (k) Present printed or soft copy of e-receipt to an officer at BIRS/ revenue officers at the MDA for your PIT/TBS6A Receipt.
- (l) Present your payment receipt to the relevant MDA (selected in "e" for the required services

## 2.2 Payment at Bank through Revpro/ Monita Platform

- a) visit any of the MDAS or the BIRS and request for invoice
- b) Alternatively, you may go online to generate an e-invoice
  - a. GO to [http; birs.bu.gov.ng](http://birs.bu.gov.ng) and click on click " pay your tax online"
  - b or go to [http; // pay Bauchi. Revenue .ng](http://pay.Bauchi.Revenue.ng)
  - c. fill in the form with your details
  - d. Select the MDA you wish to make a payment to.
  - e. Select revenue item you are paying for
  - f. select pay at the bank as your payment method
  - g. Print the generated invoice and take to the bank
- c) take the e-invoice to your bank and make payment with either cash or cheque as applicable
- d) collects your e-ticket from the bank
- e) presents your ticket to the MDA or the BIRS for your PIT/TBS6A Receipt
- f) presents your payment receipt to the relevant MDA for the required

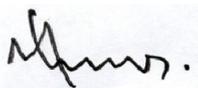
## 2.3 Making Payment at the bank through the payment Interswitch platform

- a) Go to the Bank of your choice.
- b) Request for Bank teller of BASG Pay- direct flatform
- c) Make your cash or cheque payment to the bank
- d) Collect your e-receipt from the Bank as evidence of payment
- e) Present your e-receipt to Receipt collector for your PIT/TBS6A Receipt.
- f) Present your payment receipt to to the relevant MDA'S for the required services.

## 2.4 Making Payment via Mobile Money Agents

- a) Mobil money Agent is currently available in all BIRS Area Revenue Offices and other strategic location across the state
- b) MDAs may enquire from the BIRS for the neares agents around them
- c) Visit any agent to make payment for government services.
- d) Collect e-receipt from the agents and present same to BIRS/ Revenue officers within the MDAs for PIT/TBS6A receipt.
- e) Present payment receipt to the relevant MDAs for the required services

For any enquiries kindly contact us at [info@birs.bu.gov.ng](mailto:info@birs.bu.gov.ng), [collections@birs.bu.gov.ng](mailto:collections@birs.bu.gov.ng) or call Ibrahim Yakubu on 08038328603 for assistance.



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October, 2022