



TRADE-RELATED FEES & LEVIES IN KATSINA STATE

Extracted From the Katsina State Revenue Administration (CODIFICATION AND CONSOLIDATION) Law
No:18. 2021

S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
1.	Shop Rates	N : k	N : k	N : k
a	Extra Large Shops	15,000:00	10,000:00	5,000:00
b	Large Shops	10,000:00	5,000:00	3,000:00
c	Medium Shops	6,000:00	4,000:00	2,000:00
d	Small shops	3,000:00	2,000:00	1,500:00
e	Kiosk rate	3,000:00	2,000:00	1,000:00
f	Container/temporary shop	3,000:00	2,000:00	1,000:00
g	Workshop permit for artisans (Carpenters, mechanic vulcanizers etc)	5,000:00	2,500:00	1,500:00
S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
5.	Food Licences Permit (for restaurant, bakeries & other places where food is sold)	N : k	N : k	N : k
a	Large	20,000:00	5,000:00	2,000:00
	Renewal fees	10,000:00	1,500:00	1,000:00
b	Medium	15,000:00	5,000:00	2,000:00
	Renewal fees	5,000:00	1,500:00	1,000:00
c	Small	10,000:00	5,000:00	2,000:00
	Renewal fees	2,000:00	1,500:00	1,000:00
6	Operations Fees/License	1,000:00	1,000:00	1,000:00



S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
9.	Markets Rates & Levies	N : k	N : k	N : k
a	Permanent Stalls (per annum)	10,000:00	7,000:00	10,000:00
	Block stalls and lock-up shops (per annum)	1,000:00	1,000:00	1,000:00
b	Seasonal markets (per bag/heap)	50:00	50:00	50:00
c	Market hawkers (daily)	20:00	20:00	20:00
d	Market hawkers (weekly)	20:00	20:00	20:00
S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
10.	Motor Park Levies	N : k	N : k	N : k
a	Entrance gate	50.00	50.00	50.00
b	Trucks	50.00	50.00	50.00
c	Lorries	50.00	50.00	50.00
d	Tankers	50.00	50.00	50.00
e	Buses	50.00	50.00	50.00
f	Pick-up	50.00	50.00	50.00
g	Vans	50.00	50.00	50.00
h	Canterers	50.00	50.00	50.00
i	Loading fees (per trip)	1,000.00	1,000.00	1,000.00
j	Sand dredging (per trip)	200.00	200.00	200.00
k	Motorcycle parking fees (per day)	50.00	30.00	20.00
l	Tricycle	100.00	60.00	40.00
S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
12.	Bicycle, Truck, Canoe, Wheel barrow & Car Fees	N : k	N : k	N : k
a	Bicycle License	200.00	200.00	200.00
b	Canoe License fees	500.00	300.00	200.00
c	Wheelbarrow/Cart Fees	200.00	100.00	100.00



S/NO.	REVENUE HEAD	URBAN	SEMI URBAN	RURAL
13.	Cattle Tax	N : k	N : k	N : k
a	Cow/Cattle	500.00	500.00	500.00
b	Goat/Sheep	300.00	300.00	300.00
c	Others	300.00	300.00	300.00
d	Impounding/Dislodging of Animals Fine	10,000.00	5,000.00	3,000.00

CHARGES, RATES, LEVIES, FEES ETC TO BE ASSESSED BY THE STATE MDAs

I	MINISTRY OF COMMERCE & INDUSTRIES			
S/N	SOURCE OF REVENUE	RATE		REMARKS
A1	Registration of Business			
	Accounting Firms			
	Registration - Urban Area		5,000	
	- Rural Area		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
A2	Aluminium Products			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
A3	Architects			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	



	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B1	Bakery A			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
B2	Bakery B			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B3	Banks			
	Registration - Major Towns		B 50,000	
	- Other Towns		30,000	
	Renewals - Major Towns		20,000	
	- Other Towns		10,000	
B4	BLACK SMITH			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	



	- Other Towns		500	
B5	BLOCK Makers			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		3,000	
B6	BOOK SHOPS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B7	BULDING MATERIALS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
B8	BUSINESS CENTRES			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C1	CAR WASH			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	



	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C2	CARPENTRY			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
C3	CLINICS			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
C4	COMMUNITY MICRO BANK			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	



	- Other Towns		5,000	
C5	COURIER SERVICES			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
D1	DENTIST			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
D2	DRAFTS MEN			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
D3	DRAPERY DEALS			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
E1	EATING PLACE			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	



	- Other Towns		500	
E2	ELECTRONICS DEALERS			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
E3	ELECTRONICS REPAIRS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
E4	ENGINE OIL SUPPLIERS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	



E5	ESTATE SURVEYORS			
	Registration - Major Towns		30,000	
	- Other Towns		20,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
F1	FASHION DESIGNERS A			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
F2	FASHION DESIGNER B			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
F3	FOOD ITEMS DEALERS			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
F4	FURNITURE WORKSHOP A			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	



F5	FURNITURE WORKSHOPB			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
G1	GARMENT FABRICS			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
G2	GAS SELLERS			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		3,000	
	- Other Towns		2,000	
G3	GOLDSMITH			



	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
H1	HERBALIST			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
H2	HOTELS A			
	Registration - Major Towns		50,000	
	- Other Towns		25,000	
	Renewals - Major Towns		30,000	
	- Other Towns		15,000	
H3	HOTELS B			
	Registration - Major Towns		30,000	
	- Other Towns		15,000	
	Renewals - Major Towns		15,000	
	- Other Towns		10,000	
I1	INSURANCE AGENCIES			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
	INSURANCE COMPANIES			
	Registration - Major Towns		30,000	



I2	- Other Towns		20,000	
	Renewals - Major Towns		20,000	
	- Other Towns		10,000	
K1	KEROSINE DISTRIBUTORS			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
L1	LAND SURVEYOR			
	Registration - Major Towns		20,000	
	- Other Towns		10,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
L2	LAUNDRY AND DRYCLEANING			



	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
L3	LAW CHAMBERS			
	Registration - Major Towns		10,000	
	Other Towns		5,000	
	Renewal - Major Towns		5,000	
	Other Towns		2,500	
M1	MAJOR CONSTRUCTING COMPANY			
	Registration - Major Towns		100,000	
	- Other Towns		70,000	
	Renewals - Major Towns		50,000	
	- Other Towns		30,000	
M2	MECHANICS A			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
M3	MECHANICS B			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
	MNGT/OTHER CONSULTANTS			
	Registration - Major Towns		5,000	



M4	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
M5	MILLS (GRINDING)			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
M6	MOTOR CYCLE S/PARTS			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
M7	MOTOR DEALERS (NEW)			



	Registration - Major Towns		50,000	
	- Other Towns		30,000	
	Renewals - Major Towns		25,000	
	- Other Towns		15,000	
M8	MOTOR DEALERS (USED)			
	Registration - Major Towns		30,000	
	- Other Towns		20,000	
	Renewals - Major Towns		15,000	
	- Other Towns		10,000	
M9	MOTOR SPARE PARTS (NEW)			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
M10	MOTOR SPARE PARTS (USED)			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		3,000	
	- Other Towns		1,500	
M11	M/CYCLE MECHANICS			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
	OPTICIAN			
	Registration - Major Towns		5,000	



O1	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
O2	OTHER CONSTRUCTION COMPANY			
	Registration - Major Towns		50,000	
	- Other Towns		30,000	
	Renewals - Major Towns		25,000	
	- Other Towns		15,000	
P1	PATENT MEDICINE VENDORS			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
P2	PETROL STATION			



	Registration - Major Towns		50,000	
	- Other Towns		25,000	
	Renewals - Major Towns		25,000	
	- Other Towns		10,000	
P3	PETTY TRADING			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
P4	PHARMACY/CHEMISTS			
	Registration - Major Towns		20,000	
	- Other Towns		10,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
P5	PHOTOGRAPHER (A) LAB			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
P6	PHOTOGRAPHER `B`			
	Registration - Major Towns		50,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,000	
	- Other Towns		1,000	
	PLANK SELLER			
	Registration - Major Towns		5,000	



P7	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
P8	PLASTIC GOODS			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
P9	PRINTER A			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
P10	PRINTER B			



	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
P11	PRIVATE SCHOOLS (NURSERY AND PRIMARY)			
	Registration - Major Towns		10,000	
	- Other Towns		7,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
P12	PRIVATE SCHOOL (SECONDARY)			
	Registration - Major Towns		20,000	
	- Other Towns		15,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
P13	PROVISION STORES A			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,000	
P14	PROVISION STORES B			
	Registration - Major Towns		3,000	
	- Other Towns		2,000	
	Renewals - Major Towns		1,500	
	- Other Towns		500	
	POOL BETTINGS			



P15	Registration - Major Towns		30,000	
	- Other Towns		15,000	
	Renewals - Major Towns		15,000	
	- Other Towns		7,500	
R1	RECORDING STUDIO			
	Registration - Major Towns		2,000	
	- Other Towns		1,000	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
R2	RESTAURANTS LARGE			
	Registration - Major Towns		20,000	
	- Other Towns		10,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	



R3	RESTAURANTS MEDIUM			
	Registration - Major Towns		5,000	
	- Other Towns		3,000	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
R4	RESTAURANT SMALL			
	Registration - Major Towns		3,000	
	- Other Towns		2,000	
	Renewals - Major Towns		1,500	
	- Other Towns		500	
S1	SALOON A			
	Registration - Major Towns		5,000	
	- Other Towns		2,000	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
S2	SALOON B			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,000	
	- Other Towns		500	
S3	SAW MILLER			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
	SECURITY ORGANISATION			



S4	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
S5	SHOE MAKING			
	Registration - Major Towns		1,000	
	- Other Towns		500	
	Renewals - Major Towns		500	
	- Other Towns		250	
S6	SUPERMARKET BIG			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	



S7	SUPERMARKET SMALL			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
T1	TECHNICAL WORKS A			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
T2	TECHNICAL WORKS B			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
T3	TEXTILES FACTORY			
	Registration - Major Towns		50,000	
	- Other Towns		25,000	
	Renewals - Major Towns		25,000	
	- Other Towns		15,000	
T4	TRANSPORTER			
	Registration - Major Towns		20,000	
	- Other Towns		10,000	
	Renewals - Major Towns		10,000	
	- Other Towns		5,000	
	TRAVEL AGENTS			



T5	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
U1	UNCLASSIFIED A			
	Registration - Major Towns		50,000	
	- Other Towns		25,000	
	Renewals - Major Towns		25,000	
	- Other Towns		15,000	
U2	UNCLASSIFIED B			
	Registration - Major Towns		30,000	
	- Other Towns		15,000	
	Renewals - Major Towns		15,000	
	- Other Towns		10,000	



U3	UNCLASSIFIED C			
	Registration - Major Towns		10,000	
	- Other Towns		5,000	
	Renewals - Major Towns		5,000	
	- Other Towns		2,500	
U4	UNCLASSIFIED D			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,000	
V1	VEHICLE TYRE DEALERS			
	Registration - Major Towns		5,000	
	- Other Towns		2,500	
	Renewals - Major Towns		2,500	
	- Other Towns		1,500	
W1	WELDING WORKSHOP			
	Registration - Major Towns		3,000	
	- Other Towns		1,500	
	Renewals - Major Towns		1,500	
	- Other Towns		1,000	
CENTRAL MARKET				
A	Lock up shops		2,000	Per month
B	Open shops		1,000	Per month
C	Temporary shops		200	Per month



D	Public Toilets		10	per Need
II	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			
2	TRADE CATTLE TAX			
	Cattle		500	Per Head
	Camels		500	Per Head
	Sheep		100	Per Head
	Goat		100	Per Head



3	HIDE/ SKIN LICENCES		15,000 annual 10,000	Edict S16(4)
				10,000
V	MINISTRY OF EDUCATION			
	REGISTRATION OF PRIVATE AND COMMUNITY SECONDARY SCHOOLS		5,000	
1	PRIVATE - Urban		100,000	
2	- Rural		50,000	
3	Community School – Urban		15,000	
4	- Rural		10,000	
5	Renewal - Urban		50,000	
6	- Rural		3,000	
7	Community School – Urban			
8	- Rural			
9	Application Forms			



STATE UNIVERSAL BASIC EDUCATION BOARD				
S/NO	SOURCE OF REVENUE		RATE	REMARKS
1	Application Forms		3,000	
2	Registration of Nursery, Primary Junior Sec Sch. (Private)		30,000	
3	Renewal		15,000	
S/ N O	SOURCE OF REVENUE		RATE	REMA RKS
1	Fire Service Charge (a) Safety Certificate for Petrol Station Range from N5,000'00 – N25,000.00 (b) Premises inspection fee (bakeries, filling station sites, assembly plant inspection) Range from N5,000.00 – N50,000.00			

KATSINA STATE OF NIGERIA GAZETTE No. 18, Vol. 32,
16TH SEPTEMBER, 2021 A147

33	Assault on a Traffic Officer	MTF-01	4	₦50,000:00	
34	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	₦25,000:00	
35	Illegal U-turn	MTF-03	2	₦10,000:00	
36	Wrong overtaking of other vehicle	MTF-04	2	₦10,000:00	
37	Driving on the highway/walkway or kerbs	MTF-05	4	₦10,000:00	
38	Parking on the highway/walkway or kerb	MTF-06	2	₦10,000:00	Move away
29	Overloading of a commercial vehicle or trailer	MTF-07	2	₦20,000:00	



40	Parking or stopping to pick passenger by a commercial vehicle other than at designated bus stop	MTF-08	2	₦ 20,000:00	
41	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	₦ 200,000.00	Impound vehicle

Signed:

The Honourable Commissioner Katsina State Ministry of Commerce,
Industry and Tourism. December 2022.

December 31, 2022

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