

### NASARAWA STATE GOVERNMENT

## MINISTRY OF TRADE, INDUSTRY AND INVESTMENT

Jos Road, Adjacent of St. William's Catholic Cathedral Phone: 08038213845 Email: office@mtiinasarawa.com.ng Office Hours: 8:00am - 4:00pm (Mondays - Friday)

## PROCEDURES OF PAYMENT OF FEES AND LEVIES FOR INTER-STATE TRADE IN NASARAWA STATE

Nasarawa State Internal Revenue Service (NSIRS) is the official tax and revenue collecting body for the State Governed by rules and regulations and fee Schedules contained in the Nasarawa State Harmonization and Collection of all Revenues (Taxes, Duties, Levies, Rates, Fees charges etc.) approved by the Governor <u>Download</u>

#### INFRASTRUCTURE MAINTENANCE LEVY

i.	Commercial vehicle of ten tyre above plying within the State	₦ 1,000.00/day
ii.	Commercial vehicle of six tyre but less than ten tyre	₦ 500.00/day
iii.	Commercial Bus of four tyre	₩ 200.00/day
iv.	Commercial Cars and tricycle (Keke NAPEP)	₦ 100.00/day
۷.	Commercial Motorcycle (Okada)	<mark>₩</mark> 50.00/day

#### **SHARING FORMULA**

	New Rate	State	Vendor	Integrator	Enforcement
SIRTS	N7,500.00	N4,000.00	N1,000.00	N1,500.00	N1,000.00

#### HAULAGE FEE PAYABLE AT THE POINT OF LOADING OR POINT OF DISCHARGE IN LINE WITH THE JTB HARMONIZED SINGLE INTER-STATE ROAD TAX STICKER (SIRTS) AND THE SINGLE HAULAGE FEE (SHF) INITIATIVE

#### VEHICLE TYPE(S)

- 1. Buses & equivalentN1,500.00
- 2. Pick up vans and equivalent (4 tyres) N4,000.00
- 3. Pick up non heavy duty (6-8 tyres) N5,500.00
- 4. Heavy duty (6-8 tryes) N8,000.00
- 5. Luxury buses and equivalent N10,000.00

- 6. 12/14 tyres and equivalent N19,000.00
- 7. 18 tyres and above N25,000.00

# SOLID MINERAL REVENUE RATE OF CHARGES FOR SURFACE RENT MINING LEASE, QUARRY LEASE AND WATER-USE PERMIT

1         Coal         1         50,000           2         Barite         1         250,000           3         Marble         1         200,000           4         Iron Ore         1         350,000           5         Cassiterite (Tin)         1         500,000           6         Tantalite         1         1,000,000           7         Columbite         1         500,000           8         Brine (Salt)         1         50,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         2,000,000           18         Stone Aggregate (for small- scale)         1         1,000,000           20         Tournaline	S/N	MINERAL COMMODITY	PER CADASTRE UNIT	CHARGEABLE RATE (뇦)
Marble         1         200,000           4         Iron Ore         1         350,000           5         Cassiterite (Tin)         1         500,000           6         Tantalite         1         1,000,000           7         Columbite         1         500,000           8         Brine (Salt)         1         50,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         100,000           16         Limestone         1         100,000           17         Sand         1         2,000,000           18         Stone Aggregate (for large-scale construction companies)         1         1,000,000           19         Stone Aggregate (for small- scale)         1,000,000         2           20         Tourmaline         1         1,000,000           21<	1	Coal	1	50,000
4         Iron Ore         1         350,000           5         Cassiterite (Tin)         1         500,000           6         Tantalite         1         1,000,000           7         Columbite         1         500,000           8         Brine (Salt)         1         500,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         100,000           16         Limestone         1         100,000           17         Sand         1         2,000,000           18         Stone Aggregate (for small- scale)         1         1,000,000           20         Tourmatine         1         1,000,000           21         Ruby	2	Barite	1	250,000
5         Cassiterite (Tin)         1         500,000           6         Tantalite         1         1,000,000           7         Columbite         1         500,000           8         Brine (Salt)         1         500,000           9         Lead         1         50,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         100,000           20         Tourmaline         1         1,000,000         1           21         Ruby         1         1,000,000         1         1,000,000           23         Topaz         1         1,000,000         1         2,000,000         1	3	Marble	1 0.71	200,000
6         Tantalite         1         1,000,000           7         Columbite         1         500,000           8         Brine (Salt)         1         50,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         100,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         100,000           19         Stone Aggregate (for small- scale)         1         1,000,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000	4	Iron Ore	10,000	350,000
7         Columbite         1         500,000           8         Brine (Salt)         1         50,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         100,000           20         Tourmaline         1         1,000,000         1           21         Ruby         1         1,000,000         1           22         Aquamarine         1         1,000,000         1           23         Topaz         1         1,000,000         1           24         Beryllium Ore         1         1,000,000         1           25         Gold	5	Cassiterite (Tin)	1	500,000
8         Brine (Salt)         1         50,000           9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         1,000,000           20         Tourmaline         1         1,000,000         2           21         Ruby         1         1,000,000         2           22         Aquamarine         1         1,000,000         2           23         Topaz         1         1,000,000         2           24         Beryllium Ore         1         1,000,000         2           25         Gold         1         2,000,000         2           26	6	Tantalite	1	1,000,000
9         Lead         1         300,000           10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         100,000           19         Stone Aggregate (for small-scale)         1         1,000,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000	7	Columbite	1	500,000
10         Mica         1         50,000           11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         100,000           19         Stone Aggregate (for small-scale)         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	8	Brine (Salt)	1-1-0-1	50,000
11         Wolfromite         1         1,000,000           12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small-scale)         1         1,000,000           20         Tourmatine         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Saphire         1         2,000,000  <	9	Lead	1	300,000
12         Lithium         1         50,000           13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small-scale)         1         100,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	10	Mica	1	50,000
13         Feldspar         1         50,000           14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small- scale)         1         100,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	11	Wolfromite	1	1,000,000
14         Gypsum         1         50,000           15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small- scale)         1         100,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	12	Lithium	1	50,000
15         Laterite         1         50,000           16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small- scale)         1         100,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	13	Feldspar	1	50,000
16         Limestone         1         100,000           17         Sand         1         50,000           18         Stone Aggregate (for large-scale construction companies)         1         2,000,000           19         Stone Aggregate (for small-scale)         1         100,000           20         Tourmaline         1         1,000,000           21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	14	Gypsum	1	50,000
17Sand150,00018Stone Aggregate (for large-scale construction companies)12,000,00019Stone Aggregate (for small- scale)1100,00020Tourmaline11,000,00021Ruby11,000,00022Aquamarine11,000,00023Topaz11,000,00024Beryllium Ore11,000,00025Gold12,000,00026Kaoline150,00027Zircon Sand150,00028Sapphire12,000,000	15	Laterite	1	50,000
18Stone Aggregate (for large-scale construction companies)12,000,00019Stone Aggregate (for small- scale)1100,00020Tourmaline11,000,00021Ruby11,000,00022Aquamarine11,000,00023Topaz11,000,00024Beryllium Ore11,000,00025Gold12,000,00026Kaoline150,00027Zircon Sand150,00028Sapphire12,000,000	16	Limestone	1	100,000
construction companies)         Image: mail state of the state o	17	Sand	1 DU ADA	50,000
scale)         Image: scale	18		1	2,000,000
21         Ruby         1         1,000,000           22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         2,000,000           28         Sapphire         1         2,000,000	19		1	100,000
22         Aquamarine         1         1,000,000           23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         2000,000           28         Sapphire         1         2,000,000	20	Tourmaline	1	1,000,000
23         Topaz         1         1,000,000           24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	21	Ruby	10 371	1,000,000
24         Beryllium Ore         1         1,000,000           25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	22	Aquamarine	1 be	1,000,000
25         Gold         1         2,000,000           26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	23	Topaz	1	1,000,000
26         Kaoline         1         50,000           27         Zircon Sand         1         50,000           28         Sapphire         1         2,000,000	24	Beryllium Ore	1	1,000,000
27     Zircon Sand     1     50,000       28     Sapphire     1     2,000,000	25	Gold	1	2,000,000
28         Sapphire         1         2,000,000	26	Kaoline	1	50,000
	27	Zircon Sand	1	50,000
29         Phosphate         1         50,000	28	Sapphire	1	2,000,000
	29	Phosphate	1	50,000

30	Amethyst	1	50,000
31	Clay	1	2,000,000
32	Shale	1	20,000
33	Bentonite	1	250,000
34	Crystal Quartz	1	100,000
35	Diatomite	1	30,000
36	Garnets	1	500,000
37	Industrial Quartz	1	20,000
38	Silica Sand	- 1	100,000
39	Soda Ash/Trona	1 0.71	100,000
40	Talc	10 sugar	50,000
41	Zinc	1.1.1	500,000
42	Ilmenite	1	100,000
43	Bauxite	1	100,000
44	Bitumen/Tar Sand	1	100,000
45	Magnesite	1	100,000
46	Pyrite / Chalcopyrite	1	500,000
47	Rutile	1	100,000
48	Copper	1	500,000
49	Molybdenum	1	1,000,000
50	Bismuth	1	30,000
51	Manganese	1	30,000

# RATE OF CHARGES FOR NON-CONVENTIONAL MINING

# (OPERATORS AND BUYERS)

S/N	MINERAL COMMODITY	PER TRAILER/ TIPPER LOAD	RATE ( <del>N</del> )
1	Barite	Per Trailer Load	5,000
2	Marble Lumps	Per Trailer Load	3,000
3	Marble Chippings	Per Trailer Load	5,000
4	Sand, 7 Ton Tipper	Per Day	1,000
5	Sand, 3 Ton Tipper	Per Day	500
6	Granite Quarry, 7 Ton Tipper	Per Day	1 ,000
7	Granite Quarry, 3 Ton Tipper	Per Day	500
8	Laterite, 7 Ton Tipper	Per Day	1 ,000
9	Laterite, 3 Ton Tipper	Per Day	500
10	Lead/Zinc (i.e ₦ 100/bag x 20	Per Trailer Load	60,000
	bags = ¥ 2,000/ton x 30 tons)		

CAN'S BULLE PLACE

S/N	MINERAL COMMODITY	PER TRAILER/ TIPPER LOAD	RATE ( <del>N</del> )
11	Pyrite/Chalcopyrite (₦ 1,000/ ton x 30)	Per Trailer Load	30,000
12	Columbite (i.e \ 200/bag x 20 bags = \ 4,000/ ton x 30 tons)	Per Trailer Load	120,000
13	Tin (i.e ₦ 200/bag x 20 bags = ₦ 4,000/ ton x 30 tons)	Per Trailer Load	120,000
14	Tantalite (i.e \ 1,000/bag x 20 bags = \ 20,000/ ton x 30 tons)	Per Trailer Load	600,000
15	Wolfromite (i.e ¥ 200/bag x 20 bags = ¥ 4,000/	Per Trailer Load	120,000
	ton x 30 tons)		
16	Gold (₦ 300/gram)	Per Kilogram	300,000

#### Mode of Payment:

All levies and fees are payable through the Nasarawa State Central Billing System by following the process below

Steps to generate an invoice and make payment

- Visit <u>NSIRS</u>
- Click generate invoice
- Select Identity (Individual, cooperate, federal Agency, State Agency)
- Search for tax to make payment
- Create PAYER PROFILE by entering details of PAYER and PROCEED
- Enter the right amount and confirm the Invoice.
- Make payment using invoice number which is BIN: \*\*\*\*\*\*\*\*\* as an account number using any convenient payment method (e.g Bank transfer, POS, online banking etc).
- Download Payment Receipt.

For further inquiry contact Cathrine Bako 08038213845/catherinebako2.ca@gmail.com

Signed:

Honourable Commissioner, Ministry of Trade, Industry and Investment 18<sup>th</sup> December, 2023