



EKITI STATE GOVERNMENT

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EKITI STATE INTERNAL REVENUE SERVICE (EKIRS)

<https://www.ekitistaterevenue.com/>

SCHEDULE OF TRADE-RELATED FEES FOR INTER-STATE TRADE IN EKITI STATE

Pursuant to the provisions of the Ekiti State Board of Internal Revenue Law No. 13 Of 2019 and the subsequent Ekiti State Board of Internal Revenue First (Amendment) Law 2020 below are the excerpts of trade-related fees for interstate trade movement of goods in Ekiti State.

- i. Ekiti State Board of Internal Revenue Law No. 13 Of 2019 can be downloaded using the link below:

https://ekitistate.gov.ng/wp-content/uploads/2019/07/Revenue_Law.pdf

- ii. Ekiti State Board of Internal Revenue First (Amendment) Law 2020 can be downloaded at the link below:

<https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf>

1. EKITI STATE MINERAL RESOURCES DEVELOPMENT AGENCY

S/N	REVENUE ITEM	CHARGE	FREQUENCY	RATE (N)
1.	Registration of Certificate	Fee	One-off	10,000.00
2.	Haulage fee from sand and tipper operators	Fee	One-off	3,000.00
3	Haulage from sand	Fee	Per Tipper load	500.00
4.	Haulage from Gravel	Fee	Per Tipper load	500.00

2. DAILY TICKET FOR COMMERCIAL VEHICLES OPERATORS

S/N	ITEM	RATE (=N=)
1	Intra-city Commercial Buses/Taxis	150
2	Inter-city/Outbound Commercial Buses/ Taxes	150
3	Commercial Motor Cycles/ Tricycle	150
4	Delivery Vehicles	150

2. EKITI STATE FORESTRY COMMISSION - FORESTRY

2.1 TARIFF ON STUMPAGE RATES

S/N	SPECIES	LOCAL NAMES	MINIMUM GIRTH AT BREAST HEIGHT	CHARGE	RATE PER STUMB (=N=)
1	Meliciaexcels	Iroko	2.13	Fee	7500
2	Periscopiselata		1.82	Fee	1950
3	Entandrophragmaspp	Ijebo	2.13	Fee	1200
4	Khayaspp	Oganwo	2.13	Fee	1350
5	Tectonagrandis	Teak	1.52	Fee	3750
6	Lovoatrichilodes	Apopo/Sida	2.13	Fee	1500
7	Guiboutia all spp		1.82	Fee	1500
8	Afzzelia all spp	Apa	2.13	Fee	3000
9	Triplochitonsclerocylon	Arere	1.82	Fee	4500
10	Naucleadiderichi	Opepe	2.13	Fee	1950
11	Guareaspp	Ofofin	2.13	Fee	1200
12	Gossweilerodendronbalsamiferumm	Agba	2.13	Fee	1350
13	Terminaliaivorensis	Idigbo	1.82	Fee	1350
14	Cordia all spp	Omo	1.82	Fee	1500
15	Piptadeniastumafricanum	Agboyin	2.13	Fee	1350
16	Mimuspos all spp		2.13	Fee	1200
17	Nesogordoniapapaverifera Ole,	Danta	1.82	Fee	1500
18	Terminalia superb	Afara	1.82	Fee	1350
19	Brachystegiaspp	Eku	2.13	Fee	1350
20	Distemonanthusbenthamianus	Ayan	2.13	Fee	1350
21	Danieliaogea	Ogea	1.82	Fee	1200
22	Lophiraalata	Ekki	2.13	Fee	1950
23	Pterygota all spp	Oporoporo	1.82	Fee	1200
24	Mansoniaaltissima	Ofun	1.82	Fee	4500
25	Antiaris Africana	Oriro	1.82	Fee	1200
26	Antrocaryonpoluneurum		1.82	Fee	1050
27	Canariumshweinfurtthii		2.13	Fee	1050
28	Cylicodiscusgabunesis		2.13	Fee	1050

29	Mitragyastipulosa	Abura	1.52	Fee	1500
30	Alstonia all spp	Ahun	1.52	Fee	1200
31	Berlina all spp	Apado	1.82	Fee	1050
32	Bombax all spp		2.13	Fee	1200
33	Ceibapentandra	Araba	2.13	Fee	1200
34	Casearia all spp		1.82	Fee	1050
35	Pogaoleosa		2.13	Fee	1050

36	Erythrophleum spp	Eru	1.82	Fee	1200
37	Ricinnodendron heudelotti	Erinmado	1.82	Fee	1200
38	Sterculia oblonga	Aye,	1.82	Fee	1350
39	Albizia all spp	Ayure	1.82	Fee	1200
40	Afromosia elata		1.52	Fee	1350
41	Gmelina arborea	Gmelina	1.52	Fee	2250
42	Borassus aethiops	Agbon		Fee	1050
43	Malnikara spp		1.52	Fee	900
44	Amphimaspterocarpoides	Koleagbe	1.52	Fee	1050
45	Combretum dendron macrocarpum	Akasun	1.52	Fee	1050
46	Hanna species	Igbo	1.52	Fee	1050
				Fee	
47	Holoptelia spp	Inajoko	1.52	Fee	1200
48	Butyrospermum parkii	Iru	1.52	Fee	900
49	Coelcaryon spp	Egenirini	1.52	Fee	900
50	Copaifera spp		1.52	Fee	900
51	Datarius sengalensis	Ugbogbon	1.52	Fee	900
52	Fagara spp		1.52	Fee	1050
53	Hopolormosia spp	Akoriko	1.52	Fee	900
54	Homalium spp	Olodo	1.52	Fee	900
55	Elainadoxa spp	Odudu	1.52	Fee	900
56	Onchricarpus spp		1.52	Fee	900
57	Lannea welwitschii	Ekikanaja	1.52	Fee	1200
58	Parinarium spp	Idofun	1.52	Fee	900
59	Roga oxystigma spp	Lolagbola	1.52	Fee	900
60	Heayodendron spp	Oropa	1.52	Fee	900
61	Staudia spp		1.52	Fee	900
62	Scottelia curiaca		1.52	Fee	900
63	Stemonocoleus micranthus		1.52	Fee	900
64	Tylostelinia spp		1.52	Fee	900
65	Adansonia digitata	Oshe	1.52	Fee	900
66	Allanblanksia floribunda	Urogboarin	1.52	Fee	900
67	Anogeissus leiocarpus	Ayin	1.52	Fee	1050
68	Anopyxis rannandi	Otutu	1.52	Fee	900
69	Avicennia nitida	Otutu	1.52	Fee	900
70	Baphia spp	Irosun	1.52	Fee	900

71	Blighiasapida	Ishin	1.52	Fee	1050
72	Bosquieaangolensis	Kokoerun	1.52	Fee	900
73	Centiamspp		1.52	Fee	900
74	Carapaprocera	Irere	1.52	Fee	900
75	Celtisspp	Ita	1.52	Fee	900
76	Chrysobabeusspp	Aworiran	1.52	Fee	900
77	Cleistophollis patens	Apoko	1.52	Fee	900
78	Otenolophonengleanus		1.52	Fee	900

79	Cynometraspp	Arumitaba	1.52	Fee	900
80	Deniallaoliveri	Iya	1.52	Fee	900
81	Diallumguinensis	Ita	1.52	Fee	1050
82	Funtumiaspp	Rubber	1.52	Fee	900
83	Gareinaspp	Afon	1.52	Fee	900
84	Lonchocarpusspp	Ipapo	1.52	Fee	900
85	Lophiralanceolata	Ophahen	1.52	Fee	900
86	Macrolobium spp		1.52	Fee	900
87	Milletiaspp	Ita	1.52	Fee	900
88	Penainystalliaspp	Idagbon	1.52	Fee	900
89	Cylicodiscusspp		1.52	Fee	900
90	Pentaclethramacrophylla	Apara	1.52	Fee	900
91	Pentadesmabutyyicea	Orogbo Erin	1.52	Fee	900
92	Polyalthiasunvaelerae	Agudugbu	1.52	Fee	900
93	Prosopis Africana	Ayan	1.52	Fee	900
94	Pseudocedrelateutachyi	Emiqgbebi	1.52	Fee	900
95	Phizophoraracemosa	Egba	1.52	Fee	900
96	Sacoglottisgabunensis	Atata	1.52	Fee	900
97	Strombosiapustulata	Ataku	1.52	Fee	900
98	Spathodeaspp	Oruru	1.52	Fee	900
99	Symphoniaglublifera	Agbarigbogi	1.52	Fee	900
100	Temnbumspp		1.52	Fee	900
101	Tetrapleuratetraptera	Aridan	1.52	Fee	900
102	Treculia Africana	Afun	1.52	Fee	900
103	Avicenia	Awe, Eynade	1.52	Fee	900
104	Carapaspp	Aku	1.52	Fee	900
105	Vitexspp	Oriri	1.52	Fee	900
106	Xylopiaspp	OfunOke/Apalfon	1.52	Fee	900
107	Avicenia		1.52	Fee	900
108	Others		1.52	Fee	900
				Fee	

NOTE (II)

A timber development levy (TDL) of ₦=200:00 shall be paid on every economic tree felled as the permittee's/ exploiter's contribution to the forest regeneration programme of the State Government. The levy shall be lodged in Timber Development Levy Account.

2.2 TIMBER FEES BASED ON YIELD

S/N	NAME OF FOREST RESERVE	CHARGE	RATE/HECTARE
1	Ikere Forest Reserve	Fee	7,500
2	Ogbese Forest Reserve	Fee	12,000
3	Ogotun Forest Reserve	Fee	7,500
4	Ise Forest Reserve	Fee	15,000
5	Aramoko Forest Reserve	Fee	6,000
6	Little Ose Forest Reserve	Fee	5,500
7	Eda Forest Reserve	Fee	25,000

OUT-TURN-VOLUME- RATES

S/N	SPECIES	LOCAL NAME	RATE PER CUBIC METER (=N=)	RATE PER CUBIC FEET (Conversion Factor 0.028) (=N=)
1	Tectoniagrandis	Teak	20,000.00	571.00
2	Gmelinaarborea	Gmelina	10,000.00	285.00
3	Entandrophragmacylindricum	Ijebo	3,584.00	200.00
4	Entandrophragma	Ijebo	3,584.00	100.00
5	Khaya all spp	Oganwo	5,040.00	125.00
6	Preciscopiselata		3,210.20	90.00
7	Lovoatrichilliodes	Apopo/sida	3,570.00	100.00
8	Guibotiaspp		2,481.00	70.00
9	Triplochitonselexoxyton	Arere	3,375.00	90.00
10	Entandrophragma other spp.	Ijebo	3,584.00	100.00
11	Mimusops, all spp.	All	2,481.00	70.00
12	Miliciaexcel	Iroko	5,310.00	400.00

13	Mansoniaaaltisima	Ofun	1,250.00	300.00
14	Afzeliaspp	Apa	6,250.00	250.00
15	Naucleadiderrichi	Opepe	3,570.00	200.00
16	Guarea,all spp.	Olofun	2,857.00	120.00
17	Nesogodoniapapaverifera	Ole Danta	3,822.00	150.00
18	Cordiamillenii	Omo	5,356.37	210.00
19	Terminaliaivorensis	Idigbo	3,717.00	120.00
20	Diospyrosmes.Nespliformis	Igidudu	7,140.00	200.00
21	Piptadeniastrumaffricanum	Agboin	3,213.00	200.00
22	Terminaliasuperba	Afara	3,570.00	180.00
23	Gossweilodendronbalsamiferum	Agba	2,658.33	100.00
24	AntiarisAfricana	Oriro	2,497.60	120.00
25	Brachystegia all spp	Eku	4,426.67	150.00
26	Lophiraalata	Ekki	3,293.00	180.00
27	Sterculiaoblonga	Kokoigbo	4,460.00	180.00
28	Erythrophyllumivorense	Eru	4,760.00	170.00
29	Mitragynaspp	Abura	3,776.00	140.00
30	Sterculia all spp	Kokoigbo	4,460.00	170.00
31	Pterygotaspp	Oporoporo	3,213.00	90.00
32	Danielliaogea	Ogea	2,776.67	120.00
33	Berlinia all spp	All	3,213.00	130.00
34	Canariumschweinfurthii	Papo	2,481.00	110.00
35	Cylicodiscusgabunensis		2,481.00	100.00
36	Alstonia all spp	Ahun	2,658.00	100.00
37	Distemonanthus	Ayanroko	3,570.00	100.00
38	Antrocaryon	638	18	
39	Albizziasp	Ayere	2,856.00	120.00
40	Celtissp	Ita	2,925.00	130.00
41	Dialliumsp	Ure	2,925.00	130.00
42	Others	638	18	

2.3 WOOD PROCESSING PLANTS AND MACHINES (SAWMILL)

DAILY OUTPUT AND SAW BLADE WIDTH	RATES	
	Registration (=N=)	Annual Renewal (=N=)
7-14m ³ Below 100mm Saw blade	500,000.00	40,000.00
14-20m ³ 100-150mm Saw blade	1,000,000.00	50,000.00

Above 20m3, above 150mm Saw blade	1,500,000.00	60,000.00
Blade		
(Omkar)	1,000,000.00	60,000.00
LT 10 – 15	500,000.00	40,000.00
LT 20 - 40	1,000,000.00	50,000.00
LT 50 – 90	1,500,000.00	60,000.00
Planning Machine	20,000.00	10,000
Multiple Chain	50,000.00	30,000
Ply/Veneer Mill	1,500,000.00	100,000
Fibre Board Mill	1,500,000	100,000
Particle Board Mill	1,500,000	100,000
Circular Resaw Benches not attached to Sawmill	10,000	5,000
Power Chain Saw	20,000	7,000
Property Hammer	30,000	20,000
Company Hammer	50,000	30,000
Non – refundable Application fee for Installation of Sawmill	150,000	

Note: Any renewal that is not made by 31st of March of every year shall attract a penalty of 25% of the renewal fee in addition to the normal renewal rate.

2.4 MOVEMENT OF ROUND LOGS TO OTHER STATES

Movement of unprocessed logs of indigenous species to other states is prohibited but in a special request for this, if approved, the following special permit fee shall be applicable.

CATEGORY	CHARGE	FREQUENCY	RATE =N=
Concessionaire	Fee	Monthly	50,000
Non – Concessionaire	Fee	Monthly	150,000
Unprocessed/Rough Sawn Arira	Fee	Monthly	75,000
Charcoal	Fee	YEARLY	100,000
Teak / Gmelina	Fee	Monthly	20,000

All approvals to move unprocessed logs of indigenous tree species to others shall still be subjected to a **toll fee** payment specified below:

CATEGORY	VEHICLE	FREQUENCY	RATES =N=
UNPROCESSED TEAK	Cabster Load	PER LOG	2,000
UNPROCESSED GMELINA	Cabster Load	PER LOG	1,000
UNPROCESSED ARIRA	Cabster Load	PER LOG	2,000

UNPROCESSED TEAK	10- Lorry Load	per Truck	5,000
UNPROCESSED GMELINA	10- Lorry Load	per Truck	2,000
UNPROCESSED ARIRA	10- Lorry Load	per Truck	5,000
PROCESSED (ROUGH SAW) TEAK	Trailer Load	per Truck	4,500
PROCESSED (ROUGH SAW) GMELINA	Trailer Load	per Truck	2,000
PROCESSED (ROUGH SAW) ARIRA	Trailer Load	per Truck	4,500
PROCESSED (ROUGH SAW) TEAK	Containerised	per Truck	7,000
PROCESSED ROUGH SAW) GMELINA		per Truck	5,000
PROCESSED (ROUGH SAW) ARIRA		per Truck	7,500
SAWN PLANKS	One (1) Coach vehicles	per Truck	2,500
SAWN PLANKS	Two (2) Coach vehicles	per Truck	5,000
SAWN PLANKS	Three (3) Coach vehicles	per Truck	7,000

All trucks entering the Government Forest reserve to remove wood must be registered for easy identification and assessment as stated below:

CATEGORY OF VEHICLE	FREQUENCY	RATE (=N=)
Cabster	per trip/truck	5,000
Ten - tonne Vehicles	per trip/truck	10,000
Above Ten - Tones	per trip/truck	15,000

All Teak Pole Sellers must register with the Forestry Department at N10,000 while the renewal fee per year is N5,000 A breach of this regulation shall attract a penalty of =N=50,000

Vehicles and/ or Trucks carrying round logs from other states into/ across Ekiti State shall attract a toll fee of:

CATEGORY	RATE (=N=)
Standard log length of 12 ft	1000 / log
Log above 12ft length	2000 / log

All Timber Trucks in Ekiti State shall register with N2000 and an annual renewal of same.

Billeting of indigenous tree species / Teak and Gmelina is prohibited in Ekiti State. In case of special request, approval shall be granted for the payment of the administrative fee as stated below:

SPECIES	RATE (=N=)
Indigenous Trees	25,000
Teak and Gmelina	50,000

2.5 FLITCHING OF ECONOMIC TREES AT STUMP

Flitching of economic tree at stump is prohibited (in case of special permission to flitch at stump, an additional fee of:

Any vehicle conveying **fitched planks** apprehend shall pay a **penalty of:**

CATEGORY	RATE
Cabster	100,000
10 tonne Lorry	200,000
Above 10 tonne Lorry	400,000
Minibus	25,000
Pick up	50,000
Power Chain seized	25,000

2.6 NON-PRODUCTION OF LOG CERTIFICATE / LOG EVACUATION SCHEDULE

Non-production of Log Certificate/ Log Evacuation Schedule on demand for logs in transit or deposited at Sawmills shall attract a penalty of

	CHARGE	RATE =N=
Non-production of Log Certificate/ Log Evacuation Schedule on demand for logs in transit or deposited at Sawmills s	Penalty	2,500/Log
unhammered Log	Penalty	10,000/Stump
Entering of Government Reserve to remove Teak billets is prohibited. A breach attracts penalty.	Penalty	50,000/lorry
All Teak Pole Seller must register with the forestry department at N10,000 and annual renewal of N5,000. Abreach attract Penalty	Penalty	50,000
Illegal Sawmill Installation	Penalty	200,000
Commercial production of charcoal production is prohibited. Any breach shall attract penalty according to the type of vehicle.	Penalty	Between 20,000 – 250,000

3. EKITI STATE LOCAL GOVERNMENTS

S/N	LOADING PERMIT FEE	CHARGE	FREQUENCY	RATE (=N=)
1	Trailer loaded with cocoa	Fee	Per Load	3,000
2	Trailer loaded with Palm oil of L. G.	Fee	Per Load	1,500.00
4	Trailer loaded with palm kernel	Fee	Per Tone	1,000
6	Trailer loaded with kolanut/ogogoro	Fee	Per Load	2,000.00
7	Pick up loaded with kolanut/ogogoro	Fee	Per Load	1,000.00
8	Trailer loaded with plank	Fee	Per Load	2,000.00
9	911 loaded with plank	Fee	Per Load	1,000
10	Trading/offloading permit fees "Lorry"	Fee	Per Load	1,000.00
11	Loading/offloading permit fees "Trailer"	Fee	Per Load	2,000.00
12	911 loaded with Yam "Outside"	Fee	Per Load	1,000.00

13	11 Pick up loaded with Garri "Outside"	Fee	Per Load	500
14	911 loaded with Yam "Outside"	Fee	Per Load	1,000
15	911 loaded with kola nut	Fee	Per Load	1,500
16	Tipper lorry with load with L. G.	Fee	Per Trip	100
17	Timber lorry "per trip" within L.G.	Fee	Per Load	100
18	Car loaded palm oil or fruit of our L.G.	Fee	Per Load	300
19	Timber lorry loaded with teak/masonia "out of L.G"	Fee	Per Load	2,000.00
20	Trailer loaded with teak outside L.G	Fee	Per Load	1,000.00
20	Timber lorry "per trip"/white wood outside of LG.	Fee	Per Load	1000
21	Quarry: Tipper load per trip	Fee	Per Load	300

For payment, [click here](#)

For enquiries, [click here](#)

For more information, enquiry or complaints, please visit the Ekiti State Internal Revenue Service (EKIRS) Office at Revenue House Fajuyi, Ado – Ekiti, Ekiti State or send mail directly to us using info@ekitistaterevenue.com.

You can also call our office hotlines on

+234 705 555 5137 or +234 705 555 5139.

Drop your comments or complaints on <https://www.ekitistaterevenue.com/contact-us.php> or use GRM link for Trade at the Ministry of Trade, Industry, Investment & Cooperative by calling the hotline (090387585550) or email tradegrm@ekitistate.gov.ng . you can also visit www.ekitistate.gov.ng

Applicants can also access more information via –

<https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf>

OLANIRAN OLATONA

Executive Chairman

Ekiti State Internal Revenue Service

Published Date 24th December, 2024