



**EKITI STATE INTERNAL REVENUE SERVICES**  
**REVENUE HOUSE, FAJUJI, ADO-EKITI**

**SCHEDULE OF TRADE-RELATED FEES AND LEVIES ON INTER-STATE  
MOVEMENT OF GOODS IN EKITI STATE AS ENSHRINED IN EKITI  
STATE BOARD OF INTERNAL REVENUE (FIRST AMENDMENT) LAW  
2020**

The schedule can be downloaded through the link - <https://ekitistate.gov.ng/wp-content/uploads/2020/irsLaw2020.pdf>

**1. EKITISTATE MINERAL RESOURCES DEVELOPMENT AGENCY**

S/N	REVENUE ITEM	TARIFF/RATE
1	Registration of Certificate	10,000.00 11,000.00
2	Haulage Fee from Sand and Tipper Operators	3,000.00
3.	Sand	500 per Tipper
4.	Gravel	500 per tipper load

**2. EKITI STATE FORESTRY COMMISSION**

**2. FORESTRY  
TARIFF ON STUMPAGE RATES**

S/N	SPECIES	LOCAL NAMES	MINIMUM GIRTH AT BREAST HEIGHT	OLD RATE (=N=)	NEW RATE (=N=)
1	Meliciaexcels	Iroko	2.13	5000	7500
2	Periscopiselata		1.82	1300	1950
3	Entandrophragmaspp	Ijebo	2.13	800	1200
4	Khayaspp	Oganwo	2.13	900	1350
5	Tectonagrandis	Teak	1.52	2500	3750
6	Lovoatrichilodes	Apopo/Sida	2.13	1000	1500
7	Guiboutia all spp		1.82	1000	1500
8	Afzzelia all spp	Apa	2.13	2000	3000
9	Triplochitonsclerocylon	Arere	1.82	3000	4500

## Schedule of trade-related fee &amp; levies in Ekiti State

10	Naucleadiderichi	Opepe	2.13	1300	1950
11	Guareasp	Ofofin	2.13	800	1200
12	Gossweilerodendronbalsamiferum	Agba	2.13	900	1350
13	Terminaliaivorensis	Idigbo	1.82	900	1350
14	Cordia all spp	Omo	1.82	1000	1500
15	Piptadeniastumafricanum	Agboyin	2.13	900	1350
16	Mimuspos all spp		2.13	800	1200
17	Nesogordoniapapaverifera	Ole, Danta	1.82	1000	1500
18	Terminalia superb	Afara	1.82	900	1350
19	Brachystegiaspp	Eku	2.13	900	1350
20	Distemonanthusbenthamianus	Ayan	2.13	900	1350
21	Danieliaogea	Ogea	1.82	800	1200
22	Lophiraalata	Ekki	2.13	1300	1950
23	Pterygota all spp	Oporoporo	1.82	800	1200
24	Mansonialtissima	Ofun	1.82	3000	4500
25	Antiaris Africana	Oriro	1.82	800	1200
26	Antrocaryonpoluneurum		1.82	700	1050
27	Canariumshweinfurthii		2.13	700	1050
28	Cylicodiscusgabunesis		2.13	700	1050
29	Mitragyastipulosa	Abura	1.52	1000	1500
30	Alstonia all spp	Ahun	1.52	800	1200
31	Berlina all spp	Apado	1.82	700	1050
32	Bombax all spp		2.13	800	1200
33	Ceibapentandra	Araba	2.13	800	1200
34	Casearia all spp		1.82	700	1050
35	Pogaoleosa		2.13	700	1050
36	Erythrophleumspp	Eru	1.82	800	1200
37	Ricinnodendronheudelotti	Erinmado	1.82	800	1200
38	Sterculiaobilonga	Aye,	1.82	900	1350
39	Albizia all spp	Ayure	1.82	800	1200
40	Afromosiaelata		1.52	900	1350
41	Gmelinaarborea	Gmelina	1.52	1500	2250
42	Borassusaethiopu	Agbon		700	1050
43	Malnikaraspp		1.52	600	900
44	Amphimaspterocapoides	Koleagbe	1.52	700	1050
45	Combreto Dendron macrocarpum	Akasun	1.52	700	1050
46	Hannao species	Igbo	1.52	700	1050

## Schedule of trade-related fee &amp; levies in Ekiti State

47	Holopteliaspp	Inajoko	1.52	800	1200
48	Butyrospermumparkii	Iru	1.52	600	900
49	Coelcaryonspp	Egenirini	1.52	600	900
50	Copaiferaspp		1.52	600	900
51	Datariumsengalensis	Ugbogbon	1.52	600	900
52	Fagaraspp		1.52	700	1050
53	Hopolormosiaspp	Akoriko	1.52	600	900
54	Homaliumspp	Olodo	1.52	600	900
55	Elainadoxaspp	Odudu	1.52	600	900
56	Onchricarpusspp		1.52	600	900
57	Lanneawelwitchii	Ekikanaja	1.52	800	1200
58	Parinariumspp	Idofun	1.52	600	900
59	Rogaoxystigmaspp	Lolagbola	1.52	600	900
60	Heayodendronspp	Oropa	1.52	600	900
61	Staudiaspp		1.52	600	900
62	Scotteliacuriaca		1.52	600	900
63	Stemonocoleusmicranthus		1.52	600	900
64	Tylostelinianspp		1.52	600	900
65	Adansoniadigitata	Oshe	1.52	600	900
66	Allanblankia floribunda	Urogboarin	1.52	600	900
67	Anogeissusleiocarpus	Ayin	1.52	700	1050
68	Anopyxisranndyi	Otutu	1.52	600	900
69	Avicenianitida	Otutu	1.52	600	900
70	Baphiaspp	Irosun	1.52	600	900
71	Blighiasapida	Ishin	1.52	700	1050
72	Bosquieaangolensis	Kokoerun	1.52	600	900
73	Centiamspp		1.52	600	900
74	Carapaprocera	Irere	1.52	600	900
75	Celtisspp	Ita	1.52	600	900
76	Chrysobabeusspp	Aworiran	1.52	600	900
77	Cleistophollis patens	Apoko	1.52	600	900
78	Otenolophonengleanus		1.52	600	900
79	Cynometraspp	Arumitaba	1.52	600	900
80	Deniallaoliveri	Iya	1.52	600	900
81	Diallumguinensis	Ita	1.52	700	1050
82	Funtumiaspp	Rubber	1.52	600	900
83	Gareinaspp	Afon	1.52	600	900
84	Lonchocarpusspp	Ipapo	1.52	600	900

## Schedule of trade-related fee &amp; levies in Ekiti State

85	Lophiralanceolata	Ophahen	1.52	600	900
86	Macrolobium spp		1.52	600	900
87	Milletia spp	Ita	1.52	600	900
88	Penainystallia spp	Idagbon	1.52	600	900
89	Cylicodiscus spp		1.52	600	900
90	Pentaclethra macrophylla	Apara	1.52	600	900
91	Pentadesma butycea	Orogbo Erin	1.52	600	900
92	Polyalthia sunvaelerae	Agudugbu	1.52	600	900
93	Prosopis Africana	Ayan	1.52	600	900
94	Pseudocedrelletoe tachyi	Emiqgbebi	1.52	600	900
95	Phizophora racemosa	Egba	1.52	600	900
96	Sacoglottis gabunensis	Atata	1.52	600	900
97	Strombosia pustulata	Ataku	1.52	600	900
98	Spathodea spp	Oruru	1.52	600	900
99	Symphonia glublifera	Agbarigbogi	1.52	600	900
100	Temnbum spp	--	1.52	600	900
101	Tetrapleura tetraptera	Aridan	1.52	600	900
102	Treculia Africana	Afun	1.52	600	900
103	Trichilia spp	Awe, Eyinade	1.52	600	900
104	Carapa spp	Aku	1.52	600	900
105	Vitex spp	Oriri	1.52	600	900
106	Xylopia spp	OfunOke / Apalfon	1.52	600	900
107	Avicenia		1.52	600	900
108	Others		1.52	600	900

**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.

**Schedule of trade-related fee & levies in Ekiti State**

**TIMBER FEES BASED ON YIELD**

S/N	NAME OF FOREST RESERVE	OLD RATE	NEW RATE/HA
1	Ikere	5,500	7,500
2	Ogbese	6,000	12,000
3	Ogotun	6,000	7,500
4	Ise	7,500	15,000
5	Aramoko	5,500	6,000
6	Little Ose	5,000	5,500
7.	Eda	Nil	25,000

NOTE:

(i) Timber Development Levy

Old Rate	New Rate
800/ha	5,000/ha

(ii) Non-refundable application fee for Forest allocation.

Old Rate	New Rate
N20, 000	N50, 000

(iii) Non-refundable application fee for Teak and Gmelina, and indigenous allocation

Species	Old Rate	New Rate
Teak	N65, 000	N70, 000
Indigenous Plantation	-	N 70,000
Gmelina	N30, 000	N40, 000

(iv) Regeneration fees = N5000/ha

(v) Annual Ground Rent for Forest allocation.

Old Rate	New Rate
N400/Ha	N2,000/Ha

(ii) Revalidation fee for Teak and Gmelina allocation.

Old Rate	New Rate
N15,000	N25,000

## Schedule of trade-related fee &amp; levies in Ekiti State

		Old Rate	New Rate
(iii)	Revalidation fee for forest allocation	25,000	N50,000
(iv)	Transfer of forest allocation from one forest reserve to another	NIL	N50,000
(v)	Movement from one annual coupe on completion of exploitation to the next annual coupe	NIL	N20,000
(vi)	Non refundable application fee for picking/salvage felling in Forest reserve	NIL	N50,000

## OUT-TURN-VOLUME RATES

S/N	SPECIES	LOCAL NAME	RATE PER CUBIC METER		RATE PER CU. FT. CONVERSION FACTOR 0.028	
			OLD RATE (N)	PROPOSED RATE (N)	OLD RATE (N)	PROPOSED RATE (N)
1	Tectoniagrandis	Teak	2,500.00	20,000.00	70.00	571.00
2	Gmelinaarborea	Gmelina	1071.00	10,000.00	30,000	285.00
3	Entandrophragmacylindricum	Ijebo	1,613.00	3,584.00	45.00	200.00
4	Entandrophragma	Ijebo	1,613.00	3,584.00	45.00	100.00
5	Khaya all spp	Oganwo	1,613.00	5,040.00	40.00	125.00
6	Preciscopiselata		892.00	3,21.20	25.00	90.00
7	Lovoatrichilliodes	Apopo/sida	1,071.00	3,570.00	30.00	100.00
8	Guibotiaspp		638.00	2,481.00	18.00	70.00
9	Triplochitonseleoxylon	Arere	1,500.00	3,375.00	40.00	90.00
10	Entandrophragma other spp.	Ijebo	1,613.00	3,584.00	45.00	100.00
11	Mimusops, all spp		638.00	2,481.00	18.00	70.00
12	Miliciaexcel	Iroko	1,416.00	5,310.00	10.00	400.00
13	Mansoniaaltissima	Ofun	1,250.00	1,250.00	30.00	300.00

## Schedule of trade-related fee &amp; levies in Ekiti State

14	Afzeliaspp	Apa	1,250.00	6,250.00	30.00	250.00
15	Naucleadiderrichi	Opepe	1,071.00	3,570.00	30.00	200.00
16	Guarea, all spp	Olofun	1,000.00	2,857.00	28.00	120.00
17	Nesogodoniapapaverifera	Ole Danta	892.00	3,822.00	28.00	150.00
18	Cordiamilleni	Omo	1,964.00	5,356.37	550.00	210.00
19	Terminaliaivorensis	Idigbo	1,416.00	3,717.00	40.00	120.00
20	Diospyrosmes. Nesplifornis	Igidudu	1,071.00	7,140.00	30.00	200.00
21	Piptadeniastrumaffricanum	Agboin	714.00	3,213.00	20.00	200.00
22	Terminaliasuperba	Afara	1,071.00	3,570.00	30.00	180.00
23	Gossweilodendronbalsamiferum	Agba	638.00	2,658.33	18.00	100.00
24	Antiaris Africana	Oriro	890.00	2,497.60	25.00	120.00
25	Brachystegia all spp	Eku	1328.00	4,426.67	30.00	150.00
26	Lophiraalata	Ekki	1,416.00	3,293.00	43.00	180.00
27	Sterculiaoblona	Kokoigbo	892.00	4,460.00	20.00	180.00
28	Erythrophyllumivorense	Eru	714.00	4,760.00	18.00	170.00
29	Mitragynaspp	Abura	1,416.00	3,776.00	30.00	140.00
30	Sterculia all spp	Kokoigbo	892.00	4,460.00	20.00	170.00
31	Pterygotaspp	Oporoporo	714.00	3,213.00	20.00	90.00
32	Danielliaogea	Ogea	714.00	2,776.67	18.00	120.00
33	Berlinia all spp		1,071.00	3,213.00	25.00	130.00
34	Canariumschweinfurthii	Papo	638.00	2,481.00	18.00	110.00
35	Cylicodiscusgabunensis		638.00	2,481.00	18.00	100.00
36	Alstonia all spp	Ahun	638.00	2,658.00	18.00	100.00
37	Distemonanthus	Ayanroko	638.00	3,570.00	20.00	100.00
38	Antrocaryon		638.00	2,481.00	18.00	100.00
39	Albizziasp	Ayere	714.00	2,856.00	20.00	120.00
40	Celtissp	Ita	714.00	2,925.00	18.00	130.00
41	Dialliumsp	Ure	114.00	2,925.00	18.00	130.00
42	Others		638.00	2481.00	18.00	100.00

**Schedule of trade-related fee & levies in Ekiti State**

Each pole (Teak, Opepe) and other species of not more than 25cm to 29cm diameter at breast height (DBH) now sells at the rate of

Old Rate	New Rate
2,500	3,750

**(B) WOOD PROCESSING PLANTS AND MACHINES**

Daily Output and saw blade width	RATE			
	Registration		Renewal	
	OLD(N)	NEW(N)	OLD(N)	NEW(N)
7-14m <sup>3</sup> Below 100mm Saw blade	60,000	500,000	30,000	40,000
14-20m <sup>3</sup> 100-150mm Saw blade	100,000	1,000,000	40,000	50,000
Above 20m <sup>3</sup> , above 150mm Saw blade	150,000	1,500,000	50,000	60,000
(Omkar)	NIL	1,000,000	50,000	60,000
LT 10-15	NIL	500,000	NIL	40,000
LT 20-40	NIL	1,000,000	NIL	50,000
LT 50-90	NIL	1,500,000	NIL	60,000

(i) Non – refundable Application fee -

OLD RATE	NEW RATE
100,000	150,000

(ii) Illegal Sawmill Installation -

OLD RATE	NEW RATE
20,000	200,000



**Schedule of trade-related fee & levies in Ekiti State**

(iii) Sawmill Transfer Fee	OLD	NEW
	10,000	20,000

**OTHERS**

Category of Machine	RATE			
	Registration		Renewal	
	OLD	NEW	OLD	NEW
Planning Machine		20,000	20,000	10,000
Multiple Edger	50,000	50,000	20,000	30,000
Ply/ Veneer Mill	150,000	1,500,000	75,000	100,000
Fibre Board Mill	150,000	1,500,000	75,000	100,000
Particle Board Mill	150,000	1,500,000	75,000	100,000
Circular Resaw Benches not attached to sawmill	25,000	10,000	5,000	5,000
Power chain saw	20,000	20,000	7,000	7,000

**WOOD PRESERVATION INDUSTRY**

Registration		Renewal	
OLD	NEW	OLD	NEW
20,000	30,000	10,000	20,000

	R A T E			
	Registration		Renewal	
	OLD(N)	NEW(N)	OLD(N)	NEW(N)
Property Hammer	20,000	30,000	10,000	20,000
Company Hammer	25,000	50,000	20,000	30,000

## Schedule of trade-related fee &amp; levies in Ekiti State

	OLD	NEW
Application Fees	10,000	20,000

**NOTE**

Any renewal that is not made by 31<sup>st</sup> of March of every year shall a penalty of 25% of the renewal fee in addition to the normal renewal rate.

**MINOR FOREST PRODUCE**

ITEMS	RATE	REMARKS
Digging of gravel and stone the Forest Reserve is prohibited.		
Sand (at river beds only)	3,500 person/Week	4200
Leave (not abura leaves)	2,500 “	3000
Abura leaves	2,500 “	3000
Ropes and caines	300 “	350
Chewing stick	300 “	350
Fruit (eg Irvingina)Tapping of wine	1200 “	1350
Thatches	250 “	300
Firewood	1,000 “	1200
	1,200 “	1350

An administrative charge of N5,000 per annum shall be paid by any applicant applying for digging of gravel, stone and sand in the forest reserve.

A breach of this law attracts a penalty of N50,000

**SPECIAL STUMPAGE**

SPECIES	OLD RATE	NEW RATE
Ebony	1,500	5,000
Eki	1,200	2,500
Afromosia	1,500	1,500
Arira	800	1,000
Agbon	1,500	2,000
Iroko	1,800	7,500

## Schedule of trade-related fee &amp; levies in Ekiti State

**SPECIAL STUMPAGE**

SPECIES	OLD RATE	NEW RATE
Mansonia	1500	4,500
Obeche	1200	4,500

**(b) PROHIBITED FROM FELLING**

	SPECIES	LOCAL NAME
I	ChrysophylumSpp	Agbalumo
Ii	Kola Spp	Obi
Iii	MangiveraSpp	Mango
Iv	IrvingiaSpp	Ogbonno
V	Garvinia Kola	Orogbo
Vi	ParkiaSpp	Iru
Vii	MonodaraMyristica	Ario

**(B) MOVEMENT OF ROUND LOGS TO OTHER STATES**

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

CATEGORY	RATE
Concessionaire	50,000
Non – Concessionaire	150,000
Unprocessed /Rough Sawn Arira	75,000
Charcoal	50,000
Teak / Gmelina	20,000

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

LOG LENGTH	RATE (=N=)
Above 3.72m (12ft)	2,000/Log
12ft	1,000/Log
Below	500/Log

## Schedule of trade-related fee &amp; levies in Ekiti State

(b)

CATEGORY	TEAK	GMELINA	ARIRA
UNPROCESSED Cabster	2000	1000	2000
10- tonne Lorry	5000	2000	5000
Trailer	7500	4000	7500
PROCESSED (ROUGH SAWN) Tailer Load	4500	2000	4500
Containerised	7000	5000	7500

**(NB):** Billeting of Teak is prohibited in the forest plantation areas forthwith. Hence, entering of government reserve to remove Teak billets is totally prohibited. A breach of this regulation shall attract a penalty of =N=50,000 per lorry apprehended.

**SAWN PLANKS**

	OLD RATE	NEW RATE
One (1) Coach Vehicles	2,000	2,500
Two (2) Coach Vehicles	5,000	5,000
Three (3) Coach Vehicles	6,000	7,500

**(C)** Toll Fees payable by Timber Trucks conveying Teak / Gmelina shall be in three categories.

CATEGORY	OLD RATE (=N=)	NEW RATE (=N=)
(a) 911 Trucks	1,000	2,500
(b) Trailers	2,000	5,000
(c) Containers	3,000	15,000

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

CATEGORY	RATE(=N=)
Cabster	5,000
Ten- tonne Vehicles	10,000
Above Ten – tone	15,000

**Schedule of trade-related fee & levies in Ekiti State**

**(D)** All Teak Pole Sellers must register with the Forestry Department at N10,000 while renewal fee per year is N5,000

A breach of this regulation shall attract a penalty of =N=50,000

**(E)** Vehicles and / or Trucks carrying Teak and / or Gmelina billets or timber size across Ekiti State shall attract a toll fee of :

OLD RATE (=N=)	NEW RATE (=N=)
1,000	2,000

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

CATEGORY	OLD RATE	NEW RATE
Standard log length of 12ft	500/Vehicle	1000/Log
Log above 12ft Length	-	2000/Log

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

**(g) NON POSSESSION OF TOLL FEES RECEIPT**

Non – possession of Toll fees receipt for Vehicles traveling outside Ekiti State or passing through the borders of Ekiti State from other States shall attract:

OLD RATE	NEW RATE
Twice normal Toll fee Rate (X2)	Six times normal Toll fee Rate (X6)

**PENALTY FOR THE EXPLOITATION OF UNDERGIRTH TREES.**

Exploitation of undergirth tree is prohibited. Any breach of this regulation shall attract a penalty of:

OLD RATE	NEW RATE
6,500/Stump	20,000/Stump

**Schedule of trade-related fee & levies in Ekiti State**

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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 administrative fee as stated below:

SPECIES	OLD RATE	NEW RATE
Indigenous Trees	10,000	25,000
Teak and Gmelina	NIL	50,000

Any contravention attracts a penalty of =N=100,000

**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:

OLD RATE	NEW RATE
2,000	5,000

Shall be charged.

A breach of this regulation shall attract a penalty of:

OLD RATE	NEW RATE
20,000	100,000/stump

Any vehicle conveying flitched planks apprehend shall pay a penalty of:

CATEGORY	OLD RATE	NEW RATE
Cabster	50,000	100,000
10 tonne Lorry	100,000	200,000
Above 10 tonne Lorry	250,000	400,000
Minibus	NIL	25,000
Pick up	NIL	50,000

**Schedule of trade-related fee & levies in Ekiti State**

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Any power chain saw seized from any fletcher shall be released on the payment

OLD RATE	NEW RATE
15,000	25,000

Unclaimed power saw after 6 months shall be forfeited.

**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:

OLD RATE	NEW RATE
1,000 / Log	2,500/ Log
Unhammered Logs (X6)	10,000/ Stump

All wood based industries (Sawmills) shall keep adequate record of production (input and output register) in their Sawmills. A Sawmiller shall produce two (2) new brand hard cover notes for input and output register. Any breach shall attract a penalty of:

OLD RATE	NEW RATE
NIL	20,000

Government to produce a new Standard Log Book at the rate of =N=20,000.

**INPUT AND OUTPUT RECORD BY SAWMILLERS.**

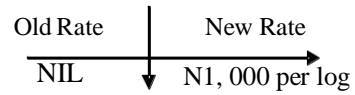
All wood based industries (sawmills) shall keep adequate record of production (input and output register) in their sawmills. A sawmiller shall produce two (2) new hard cover notes for input and output register. Any breach shall attract a penalty of.

OLD RATE	NEW RATE
NIL	N2000

**DRESSING OF LOGS**

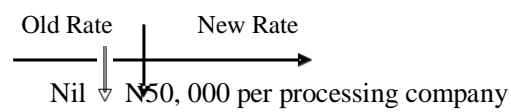
All legal logs taken from the forests shall be neatly scribed with legible stump numbers, well painted at both ends of the log legibly impressed with the appropriate Company

hammer/ Property hammer and Government pass hammer as the case may be. The logs shall equally bear the measurement recorded in the log certificate. A breach of this regulation shall attract a penalty of:

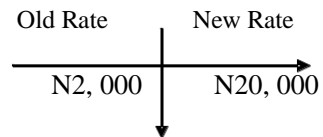


#### TARIFF ON SAWMILLS PROCESSING WOOD FOR EXPORT

All wood industries processing Wood for export particularly Iroko, Apa, Teak etc will now be required to pay.



#### GENERAL PENALTY (Section 52 of the Forestry Law)





## Schedule of trade-related fee &amp; levies in Ekiti State

**CHARCOAL PRODUCTION**

Commercial charcoal production is prohibited. Any breach shall attract a penalty of:

CATEGORY	OLD RATE	NEW RATE
Pick up	NIL	20,000
Cabster	NIL	50,000
Ten Tonne Vehicle	NIL	100,000
Trailer	NIL	250,000
Producer	NIL	10,000/ per month

All Charcoal producer must register with the Forestry Department. Any registered producer shall pay N100,000 renew with N50,000.

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**Ekiti State Board of Internal Revenue (First Amendment) Law, 2020.**


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**Transportation of Charcoal**

Pick up	2,500
Cabster	5,000
10 tonne Lorry	7,500
Trailer	10,000

**BAMBOO EXPLOITATION:**

Commercial exploitation of bamboo is prohibited Permit on exploitation shall be:

Pick-up	-	N1000
Cabstar	-	N2000
10 tonne lorry	-	N5,000
Trailer	-	N7500

Any breach of this regulation attracts a penalty of (X5) of the permit fee.

**GANTRY OUTSIDE THE FOREST**

An approval fee of =N=20,000 shall be paid as administrative charge with the annual renewal rate of =N=10,000.

Any breach of this regulation shall attract a penalty of =N=100,000.

**EKITI STATE LOCAL GOVERNMENTS  
LICENCES, PERMIT ETC FOR VARIOUS BUSINESS ACTIVITIES  
AND TRADE**

S/N	ITEM OF REVENUE	RATE COLLECTABLE		
		CATEGORY		
A	SHOPS, KIOSK AND WORKSHOP RATES	A	B	C
1	YAM SELLER SHOP	5,000.00	5,000.00	5,000.00
2	YAM SELLER RETAIL	2,000.00	2,000.00	2,000.00
3	PALM OIL	1,000.00	1,000.00	1,000.00
4	PALM KARNEL SELLER	7,500.00	7,500.00	7,500.00
5	CASSAVA SELLER	1,000.00	1,000.00	1,000.00
6	SPARE PARTS SELLER (i) Motor Vehcle	20,000.00	10,000.00	5,000.00
	(ii) Motor Cycle	7,500.00	5,000.00	2,500.00
	(iii) Generator	7,500.00	5,000.00	2,500.00
7	TYRE DEALER	15,000.00	7,500.00	5,000.00
8	MOTOR CYCLE MECHANICS/GENERATOR	5,000.00	3,000.00	2,000.00
9	BOOKSHOP	10,000.00	5,000.00	2,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

10	DRY CLEANER	3,000.00	2,000.00	1,000.00
11	ALUMACO PRODUCT SELLER	15,000.00	7,500.00	5,000.00
12	ALUMACO PRODUCT BUILDER	10,000.00	5,000.00	5,000.00
13	CEMENTS SHOP WAREHOUSE	50,000.00	20,000.00	20,000.00
14	MEDICINE STORE	5,000.00	3,000.00	2,000.00
15	PHARMACY STORE	20,000.00	10,000.00	5,000.00
16	REWINDER (COILER)	1,000.00	1,000.00	1,000.00
17	MOTOR SAW OPERATOR PERMIT	5,000.00	3,000.00	2,000.00
18	MOTOR SAW REWINDER	2,000.00	1,000.00	1,000.00
19	COMPUTER CENTRE	5,000.00	3,000.00	2,000.00
20	CYBER CAFE	10,000.00	5,000.00	3,000.00
21	BAKERY	10,000.00	5,000.00	3,000.00
22	SHOE MAKER	3,000.00	2,000.00	1,000.00
23	FASHION DESIGNER PERMIT	5,000.00	3,000.00	2,000.00
24	BARBING/HAIR DRESSING	5,000.00	3,000.00	2,000.00
25	DRY FISH/MEAT	1,000.00	500.00	2,000.00
26	MEAT SHOP	5,000.00	3,000.00	2,000.00
27	PRODUCE BUYER STORE	10,000.00	7,500.00	5,000.00
28	MOTORCYCLE DEALER SHOP	10,000.00	5,000.00	5,000.00
29	DRAUGHTMENSHP OFFICE	5,000.00	3,000.00	2,000.00
30	SIGN WRITTER	3,000.00	2,000.00	1,000.00
31	PRIMATOGRAPHY VIEW HOUSE	2,000.00	2,000.00	1,000.00
32	ENGINE OIL DISTRIBUTOR	20,000.00	10,000.00	5,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

33	PAINTER	5,000.00	3,000.00	2,000.00
34	RECORD STORES	5,000.00	3,000.00	2,000.00
35	RADIO/TELEVISION/FRIDGE	3,000.00	2,000.00	1,000.00
36	WRIST WATCH REPAIR	2,000.00	1,000.00	500.00
37	PRINTING SHOPS	7,500.00	5,000.00	2,500.00
38	CROWN/BEAD MAKER SHOP	2,000.00	2,000.00	2,000.00
39	WOOD CARVER	1,000.00	1,000.00	1,000.00
40	DRUM MAKER	2,000.00	2,000.00	2,000.00
41	MUSICAL INSTRUMENT	10,000.00	5,000.00	2,000.00
42	DAILY CONTRIBUTION COLLECTOR	2,000.00	1,000.00	5,000.00
43	PLANK SELLER	10,000.00	10,000.00	10,000.00
44	BATTERY CHARGER/SERVICE	3,000.00	2,000.00	5,000.00
45	BUILDING MATERIALS( non incorporated)	10,000.00	5,000.00	5,000.00
46	BUILDING MATERIALS (Incorporated)	250,000.00	50,000.00	25,000.00
47	BUILDING/PLUMBING MATERIALS SHOP	25,000.00	10,000.00	5,000.00
48	PHONE SELLER/DEALER SHOP	15,000.00	5,000.00	5,000.00
49	PHONE ACCESSORIES	3,000.00	2,000.00	1,000.00
50	POS	5,000.00	5,000.00	5,000.00
51	ELECTRICAL/ELECTRONICS	5,000.00	3,000.00	2,000.00
52	.....WARE HOUSE	15,000.00	10,000.00	5,000.00
53	READYMADE SELLER (CLOTH)	3,000.00	2,000.00	1,500.00
54	CLOTH SELLER	5,000.00	3,000.00	2,000.00
55	BOUTIQUE	7,500.00	5,000.00	2,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

56	FAIRLY USED CLOTH SELLER	3,000.00	2,000.00	1,000.00
57	PLASTIC PRODUCT SELLER	3,000.00	2,000.00	1,000.00
58	PHOTO STUDIO/VIDEO	3,000.00	2,000.00	1,000.00
59	DAY GYM SHOP	1,000.00	1,000.00	1,000.00
60	FRUITS SELLET SHOP	2,000.00	2,000.00	1,000.00
61	HAWKER'S PERMIT	2,000.00	1,000.00	3,000.00
62	MOTOR MECHANIC	10,000.00	5,000.00	5,000.00
63	GOLD SMITH	5,000.00	3,000.00	2,000.00
64	CARPERNTER	5,000.00	3,000.00	2,000.00
65	VULCANIZER	3,000.00	2,000.00	2,000.00
66	WELDER/PANEL BEATER	5,000.00	3,000.00	2,000.00
67	ENGINE OIL SELLER	2,000.00	1,000.00	1,000.00
68	SHEEP/GOAT SELLER	3,000.00	2,000.00	1,000.00
69	BANANA/PLANTAIN SELLER	5,000.00	5,000.00	5,000.00
70	FOOD SELLER/CANTEEN	3,000.00	2,000.00	1,000.00
71	CASAVA/MAIZE GRINDING	5,000.00	5,000.00	5,000.00
72	RICE MILL	5,000.00	5,000.00	5,000.00
73	PEPER MILL	2,000.00	1,000.00	1,000.00
74	CONFESSIONARIES BAKERS	2,000.00	1,000.00	1,000.00
75	KEROSINE TANK	5,000.00	2,000.00	1,000.00
76	HAWKERS' PERMIT	2,000.00	1,000.00	1,000.00
	OTHERS			
77	MOTOR PARTS BUTCHER	5,000.00	2,000.00	2,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

78	BLOCK MOULDING INDUSTRY	5,000.00	2,000.00	1,000.00
79	TOWING VEHICLE	5,000.00	2,000.00	1,000.00
80	BOREHOLE DRILLING	25,000.00	25,000.00	25,000.00
81	MOTOR DEALER	25,000.00	25,000.00	10,000.00
82	POULTRY/FISHERY	5,000.00	3,000.00	2,000.00
83	RENTAL SERVICES	10,000.00	7,500.00	5,000.00

C	Liquor License Fees			
	Category A: Beer, Wine and Hot Drinks			
	i. Application fee	2,000.00	1,000.00	1,000.00
	ii. Late application fee	2,000.00	1,500.00	1,500.00
	iii. Revenue fee/license fees:			
	a. Wine & Beer off & on fee	10,000.00	10,000.00	5,000.00
	b. Tavern			3,000.00
	c. Distribution/General wholesales:			
	- Liquor	50,000.00	50,000.00	20,000.00
	- Soft drink	20,000.00	10,000.00	5,000.00
	Category B: Pal wine and Ogogoro			
	a. Application	1,000.00	1,000.00	1,000.00
	b. Late Application	1,000.00	1,000.00	1,000.00
	c. Renewal/License fee - Palm Wine (seller)	5,000.00	5,000.00	5,000.00
	Palm Wine (tapper)	2,000.00	2,000.00	2,000.00
	Ogogoro (seller)	2,000.00	2,000.00	2,000.00
	Ogogoro (Brewer)	5,000.00	5,000.00	2,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

SLAUGHTER SLAB FEES			
1. Abattoir Licence fee	5,000.00	3,000.00	2,000.00
2. Slaughtering fees per head			2,000.00
(i) Cow	1,000.00	500.00	200.00
(ii) Goat/Sheep/Pig/Dog	500.00	200.00	100.00

IB	LOADING PERMIT FEE			
1	Trailer loaded with cocoa	3,000.00	3,000.00	3,000.00
2	Trailer loaded with Palm oil of L. G.	1,500.00	1,500.00	1,500.00
3	Trailer loaded with palm kernel loading permit per tone	1,000.00	1,000.00	1,000.00
4	Trailer loaded with kolanut/ogogoro	2,000.00	2,000.00	2,000.00
5	Pick up loaded with kolanut/ogogoro	1,000.00	1,000.00	1,000.00
6	Trailer loaded with plank	2,000.00	2,000.00	2,000.00
7	911 loaded with plank	1,000.00	1,000.00	1,000.00
8	Trading/offloading permit fees "Lorry"	1,000.00	1,000.00	1,000.00
9	Loading/offloading permit fees "Trailer"	2,000.00	2,000.00	2,000.00
10	911 loaded with Yam "Outside"	1,000.00	1,000.00	1,000.00
11	Pick up loaded with Garri "Outside"	500.00	500.00	500.00
12	911 loaded with Yam	1,000.00	1,000.00	1,000.00
13	911 loaded with kola nut	1,500.00	1,500.00	1,500.00
14	Tipper lorry with load with L. G. per trip	100.00	100.00	100.00
15	Timber lorry "per trip" within L.G.	100.00	100.00	100.00
16	Car loaded palm oil or fruit of our L.G.	300.00	300.00	300.00
17	Timber lorry "per trip"/white wood outside L.G.	1,000.00	1,000.00	1,000.00

## Schedule of trade-related fee &amp; levies in Ekiti State

18	Timber lorry loaded with teak 'within' L.G	500.00	500.00	500.00
19	Timber lorry loaded with teak/masonia "out of L.G"	2,000.00	2,000.00	2,000.00
20	Trailer loaded with teak outside L.G.	1,000.00	1,000.00	1,000.00

EKITI STATE BOARD OF INTERNAL REVENUE (FIRST AMENDMENT) LAW, 2020



## Schedule of trade-related fee &amp; levies in Ekiti State

21	Quarry: Tipper load per trip	300.00	300.00	300.00
J	DOMESTIC ANIMAL FEE			
1	DOG LICENCE	1,000.00	700.00	500.00
2	GOAT/SHEEP	500.00	500.00	500.00
3	OTHER LIVESTOCKS	1,000.00	500.00	500.00
K	BICYCLE, TRUCK, CAN & WHEEL BARROW, CART FESS,			
	OTHER THAN A MECHANICALLY PROPELLED TRUCK	1,000.00	500.00	200.00
L	CATTLE TAX			
	CATTLE LICENCE	15,000.00	10,000.00	5,000.00

iv. Hawking aerated materials e.g Water	5,000.00	3,000.00	2,000.00
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IA	MOTOR PARK AND ALLIED MATTER FEES			
	i. Motor park daily ticket	200.00	100.00	50.00

## Schedule of trade-related fee &amp; levies in Ekiti State

ii. Okada/Tricycle daily ticket	100.00	50.00	50.00
iii. Taxi/Akoto daily ticket	150.00	100.00	50.00

**(2) RATES AND TARRIFIES OF OTHER MINISTRIES, DEPARTMENTSAND AGENCIES.****A. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT.**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Cocoa grading	5,000.00
2.	Palm Kernel grading	1,000.00

3.	Cashew Nut grading	1,000.00
4.	Store Registration	10,000.00
5.	Cocoa seedling	50.00
6.	Oil palm seedling	250.00
7.	Cashew seedling	100.00
8a.	Public Health & Meat Inspection -Cattle.	1,000.00
8b.	Public Health & Meat inspection -Goat & Sheep	200.00
9.	Cattle Market Inspection	
a.	Cattle	500.00
b.	Sheep & Goat	200.00
10	Veterinary clinical Service and Treatment	Varies
11	Veterinary Lab. Diagnostic and Investigation	Varies
12	River/Reservoir Fishing	500.00/Artisan/year
13	Fisheries edict (cold-room reward of licence)	5,000.00/cold-room/year
14	Lease of Govt. fish ponds	25,000.00/year
15	Miscellaneous (Rent of farm land/Ha)	5,000.00/year
16	Poultry pen	72,000.00/year
17	Piggery pen (completed)	150,000.00/year
18	Piggery pen (uncompleted)	100,000.00/year
19	Ploughing of land	12,000.00/Ha
20	Harrowing of Land	8,000.00/Ha
21	Ridging of Land	8,000.00/Ha
22	Spraying	8,000.00/Ha
23	Planting	8,000.00/Ha
24	Merchant Registration	50,000.00
25	Coffee grading	2,000.00
26	Cotton grading	1,000.00

For payment, [click here](#)

For enquiries, [click here](#)

Signed

**EXECUTIVE CHAIRMAN**

**EKITI STATE INTERNAL REVENUE SERVICE**

**REVENUE HOUSE, FAJUYI, ADO-EKITI**

**CUSTOMER SERVICE NUMBE: 07045555137, 07045555139 OR [info@ekitistaterevenue.com](mailto:info@ekitistaterevenue.com)**

10th November, 2022