

GOMBE STATE OF NIGERIA



TRADE RELATED FEES AND LEVIES IN GOMBE STATE

**DEVELOPED BY THE
GOMBE STATE MINISTRY OF TRADE, INDUSTRY & TOURISM**

DECEMBER, 2022



MINISTRY OF TRADE, INDUSTRY & TOURISM

STATE OLD SECRETARIAT, FEDERAL LOW-COST GOMBE STATE, TEL No. 08036477317 09163496046

GOMBE STATE TRADE RELATED FEES AND LEVIES

OVERVIEW:

In accordance with the Gombe State Revenue (Codification and Consolidation) Law 2021 (Page 69-78) trade related fees and levies are categorized as follows:

Types of Business	Annual Renewal Rate (₦)	Annual Renewal Rate (₦)
	Urban	Rural
Manufacturing Industries Plc (Agro Processing)	250,000	150,000
Manufacturing Industries Ltd (Agro Processing)	150,000	100,000
Other Manufacturing Industry (MSME'S)	100,000	30,000
Banks	200,000	100,000
Micro Finance Banks	50,000	30,000
Pension Administrators Firms	50,000	30,000
Stock Brokers	50,000	30,000
Insurance Companies	50,000	30,000
Insurance Brokers	30,000	20,000
Construction Firms Indigenous	200,000	100,000
Construction Companies Foreign	500,000	250,000
Petroleum Filling Station		
Major Marketers	50,000	25,000
Mega Marketers	30,000	15,000
Independent Marketers	20,000	15,000
Contractors	50,000	30,000
Consultants/suppliers to Gov't	50,000	25,000
Social Services Providers		
Private Clinics	50,000	30,000

Private Schools Category (A) With annual turnover of N10 million and above	100,000	50,000
Private Schools Category (B) With annual turnover above N5 million but less than N10 million	50,000	30,000
Private Schools Category (C) With annual turnover of less than N5 million	30,000	20,000
Private Radio/TV Station Plc/Ltd	50,000	25,000
Cable satellite Services Plc/Ltd	100,000	50,000
GSM Service Providers	250,000	100,000
GSM Mast	200,000	150,000
Agent Travelling/Courier Service	50,000	20,000
Airline Service	200,000	100,000
Transporters (Heavy duty)	50,000	25,000
Transporters Buses/Pick-ups/Taxi	5,000	3,000
Environmental Cleaning Services		
Big (More than 200 staff)	50,000	30,000
Medium (Greater than 100 less than 200 staff)	30,000	20,000
Small (Less than 100 staff)	20,000	15,000
Private Security Services	30,000	10,000
Pharmacies	30,000	10,000
Scanning Centres/Laboratories	50,000	30,000
Distribution Companies/Depots	100,000	30,000
Pool Betting Promoters	500,000	200,000

Pool Betting Agent	150,000	100,000
Enterprises, Ventures & Sons. Bros. Investment etc	50,000	25,000
General Merchants	50,000	20,000
Grains Merchants	50,000	20,000
Hotel and Lodgings (Category A) 20 Rooms and above	200,000	100,000
Hotel and Lodging (Category B) 14-19 Rooms	100,000	50,000
Hotel and Lodging (Category C) 7 – 13 Rooms	50,000	20,000
Hotel and Lodgings (Category D) Less than 7 Rooms	30,000	15,000
Motor Vehicle Dealers	50,000	30,000
Law Firms	50,000	20,000
Tax Practitioners	50,000	20,000
Consultants/Commissioned vendors	50,000	20,000
Accounting and Audit Firm	50,000	20,000
Engineering Firms	50,000	20,000
Architectural Firm	50,000	20,000
Estate Management Firm	50,000	20,000
Quantity Surveying Firm	50,000	20,000
Other Professional Firms	50,000	20,000
Livestock Dealers	50,000	30,000
Vet Clinics	20,000	10,000

Livestock/Vet Feed	20,000	10,000
Welding and Metal Works (A) With annual turnover of less than N1 million	50,000	30,000
Welding and Metal Works (B) With annual turnover of less than N1 million but above N500,000	30,000	20,000
Welding and Metal Works (C) (Resolved) With annual turnover of less than N500,000	20,000	10,000
Aluminium and Glass Work	20,000	10,000
Printing Press (A) With annual turnover of N5 million and above	50,000	10,000
Printing Press (B) With annual turnover of less than N5 million but above N3 million	30,000	10,000
Printing Press (C) With annual turnover of less than N3 million	20,000	5,000
Estate Values and Surveyors	50,000	20,000
Quarrying/Mining		
Mechanized	200,000	150,000
Artisan	50,000	30,000
Motorcycle Dealers	50,000	20,000
Bakeries (Category A)	50,000	20,000

With production capacity of 30 flour bags and above per day)		
Bakeries (Category B)	20,000	10,000
With production capacity between 15 to 29 flour bags per day)		
Bakeries (Category C)	10,000	10,000
With production capacity of less 15 flour bags per day)		
Bottle/Table water & Flavoured Drink	50,000	30,000
Furniture's Industries	50,000	20,000
Cinema House/Viewing Centres	20,000	10,000
Film Producers	50,000	15,000
Cement Dealers	50,000	10,000
Timber Dealers	20,000	10,000
Textile Material (A)	30,000	20,000
With annual turnover above N1 million		
Textile Material (B)	20,000	10,000
With annual turnover of less than N1 million and above N500,000		
Textile Material (C)	10,000	5,000
With annual turnover of less than N500,000		
News Paper Agent	10,000	5,000
Auctioneers	20,000	10,000
Medicine Stores	5,000	3,000
Boutique	10,000	5,000

2 nd Hand Cloth	5,000	3,000
Photo Laboratory/Studio	20,000	10,000
Poultry/Fish Farming	30,000	20,000
Bicycle Dealers	10,000	5,000
Bicycle Spear parts	3,000	1,000
Motor Vehicle Spear parts	30,000	10,000
Motor Vehicle Mechanics	10,000	5,000
Electronics/Electrical Repairs	10,000	5,000
Car Wash (A) With annual turnover between N500,000 and N300,000	10,000	3,000
Car Wash (B) With annual turnover between N200,000 and N299,000	5,000	2,000
Car Wash (C) With annual turnover less than N200,000	3,000	1,000
Firewood Dealers	5,000	2,000
Water Tanker Drivers	2,000	1,500
Barbing Saloon	2,000	1,000
Hairdressing Saloon	3,000	2,000
Beer Parlour	50,000	30,000
Laundry and Dry cleaning	10,000	5,000
Business Centres	10,000	5,000
Restaurant (A)	20,000	10,000

With annual turnover of N1,000,000 and above Restaurant (B)	10,000	5,000
With annual turnover between N500,000 to N999,999 Restaurant (C)	5,000	2,000
With annual turnover below N500,000 Grains Millers	5,000	2,000
Grains Sellers	10,000	5,000
Vulcanizes	5,000	3,000
Food Hotel	5,000	3,000
Provision Store (A) With annual turnover above N1 million	20,000	10,000
Provision Store (B) With annual turnover between N500,000 – N999,999	10,000	5,000
Provision Store (C) With annual turnover of less than N500,000	5,000	3,000
Computer Training Schools	30,000	10,000
Computer Dealers	30,000	10,000
Building Material (A) With annual turnover above N2 million	50,000	20,000
Building Material (B)		

With annual turnover of N1,000,000 and above Restaurant (B)	10,000	5,000
With annual turnover between N500,000 to N999,999 Restaurant (C)	5,000	2,000
With annual turnover below N500,000 Grains Millers	5,000	2,000
Grains Sellers	10,000	5,000
Vulcanizes	5,000	3,000
Food Hotel	5,000	3,000
Provision Store (A) With annual turnover above N1 million	20,000	10,000
Provision Store (B) With annual turnover between N500,000 – N999,999	10,000	5,000
Provision Store (C) With annual turnover of less than N500,000	5,000	3,000
Computer Training Schools	30,000	10,000
Computer Dealers	30,000	10,000
Building Material (A) With annual turnover above N2 million	50,000	20,000
Building Material (B)		

With annual turnover between N1 million to N1.99 million	30,000	5,000
Building Material (C)	20,000	3,000
With annual turnover of less than N1 million		
Heavy Plant Hire	20,000	10,000
Super Market	50,000	20,000
Lubricant	20,000	10,000
Rice/Groundnut Millers	20,000	10,000
Meat Seller	10,000	5,000
Sugarcane Dealers/Sellers	20,000	5,000
Sales of Beds and Beddings	10,000	5,000
Poly Producers	30,000	20,000
Kola nut Dealers/Sellers	10,000	5,000
Sales of Plastic Products Dealers	30,000	10,000
Plastic product sellers	5,000	5,000
Road side Carpenters	5,000	3,000
GSM Sellers/Repairs/Accessories/Down loaders	5,000	3,000
Tailoring Services (A) With annual turnover of N500,000 and above	10,000	3,000
Tailoring Services (B) With annual turnover of less than N500,000	5,000	2,000
Roadside Tea Shop (Mai Shayi)	3,000	2,000
Fruit Dealers/Sellers	10,000	5,000

Interior Decorators	20,000	5,000
Clearing Agent	20,000	5,000
Bookshops/Stationeries	10,000	4,000
Physio-therapies	10,000	3,000
Rental Services	15,000	4,000
Agro Dealers	20,000	5,000
Nutritional Food Supplements	30,000	10,000
Health firm Fitness Centre	20,000	5,000
Commercial Embalment Centre	20,000	5,000
Night Club (A) With annual turnover of N1,000,000 and above	100,000	50,000
Night Club (B) With annual turnover of less than N1,000,000 and above N500,000	80,000	40,000
Night Club (C) With annual turnover of less than N500,000	50,000	25,000
Gas Station	200,000	50,000
Telecommunication Distributor	100,000	50,000
Vocational Centre/Secretariat Institute	20,000	5,000
Coal Mining Companies	2,000,000	500,000
Heavy duty Generator Sellers	50,000	15,000
Borehole Drillers (Category A) Large Rig	300,000	100,000
Borehole Driller (Category B)	150,000	50,000

Medium Sized Rig		
Borehole Driller (Category C) Small Rig	100,000	30,000
Aluminium corrugation Company	50,000	30,000
Electricity Company (JED)	2,000,000	500,000
International Trade Fair	1,000,000	250,000
Domestic Trade Fair	500,000	125,000
Local Trade Fair	300,000	75,000
Surface Kerosene Tanker	30,000	10,000
Fast Food/Confectioneries	20,000	10,000
Block Industry	10,000	5,000
Electrical material Dealers	10,000	5,000
Chemist	10,000	5,000
Warehouses	50,000	20,000

Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax

Collectible by Internal Revenue Service.

A single haulage fee payable at the points of loading in the State of departure and a single haulage fee payable at the points of discharge in the state, as follows:

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Building Materials including cement	12,800.00	9,800.00	5,800.00
Processed or raw food items	10,000.00	6,000.00	3000.00

- i. 16 tyres and above = 10,000.00
- ii. 12 tyres and above = 8,000.00
- iii. 10 tyres and above = 6,000.00
- iv. 8 tyres and above = 3,500.00
- v. 6 tyres and above = 2,000.00

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Fertilizer	10,000	5,000	2,500
Iron Pipe	12,000	6,000	3,000
Iron Plate	15,000	7,000	4,000
Iron Rod	20,000	10,000	5,000
Iron Ore	10,000	5,000	4,000
Solid Minerals			
Barite	10,000	5,000	2,500
Coal	12,000	6,000	4,000
Limestone	12,000	6,000	4,000
Gypsum	10,000	5,000	2,500
Limestone	10,000	5,000	2,500

Coal	10,000	5,000	2,500
Bentonite	10,000	5,000	2,500
Feldspar	10,000	5,000	2,500
Laterite	5,000.00	2,500	1,500
Kaolin	8,000	4,000	2,000
Granite	10,000	5,000	2,500
Shale	10,000	5,000	2,500
Clay	2,000	1,000	500
Bentonitic clay	10,000	5,000	2,500

Diatomite	10,000	5,000	2,500
Sand (Yashi)	2,000	1,000	500

Precious

	Gram (N)	Kilogram (N)	Tonnage (N)
Beryllium	50,000.00	50,000.00	50,000.00
Tourmaline	1500.00	1,500,000	2,000,000,000

Gombe State Investment Property Development Company

	Description of Revenue	Rate (N)	Remark
	Non-Refundable Application Fees for Government Properties for sale or lease	5,000	
	Processing Fees	10,000.00	
	Lease Amount for Investment Stalls in Gombe Market	N60,000	
	Lease Amount for Investment Stalls in other LGAs' Market	N40,000	
	Lease Amount for Investment Shops in other Locations within Gombe Metropolis <ul style="list-style-type: none"> ● Bauchi – Gombe – Biu Road ● ByePass – Gombe – Tudunwada Road ● Shops in Investment Quarters 	<ul style="list-style-type: none"> ● N80,000 ● N80,000 ● N100,000 	

	Lease Amount for Investment Shops in other Locations outside Gombe Metropolis	N50,000	
	Sale of Government Properties/Mortgage		At 15% above the cost of construction
	Leasing of Bajoga Investment Motel		To be determined by market forces

Gombe State Commodity Exchange

	Description of Revenue	Rate (N)	Remark
	Application for Permit		
	Individual	1,000	
	Enterprise	2,000	
	Corporate Organisation	3,000	
	Processing of Permit		
	Individual	2,000	
	Enterprise	3,000	
	Corporate Organisation	4,000	
	Issuance of Permit		
	Individual	2,000	
	Enterprise	3,000	
	Corporate Organisation	4,000	
	Annual Renewal Fee		
	Individual	1,000	
	Enterprise	1,500	
	Corporate Organisation	2,000	

Gombe Enterprises Development and Promotion Agency (GESPA)

	Description of Revenue	Rate (₦)	Remark
	Application form for Enterprise	2,000	
	Processing fee	5,000	
	Registration	10,000	
	Annual Renewal fee	5,000	
	Certificate of Recognition	5,000	
	Annual Inspection and Evaluation fee	3,000	

Ministry of Agriculture and Animal Husbandry

	Description of Revenue	Rate (₦)	Remark
	Trade Animal fees		
	Cattle, Sheep and Goat	500	
	Truck (trailer) and tangle	3,000	
	Canter	1,500	
	J5/Container	1,000	
	Pick-up	500	
	Pig	2,000	
	Donkey	10,000	
	Horse	20,000	
	Dog	2,000	
	Cattle Trade License		
	Large animal	1,500	
	Small animal	1,000	
	Hide and Skin Buyer's License, Urban Centres: Akko, Dukku, Gombe, Funakaye, Kaltungo and Balanga	10,000	
	Hide and Skin Buyers' Licence, others	5,000	

Hide and Skin export buyer's License	5,000	
Hide and Skin tax	50	
Hatcheries Inspection (1,000)	1,500	
Haulage (Crops)		
Trailer	20,000	
Truck (10 Tyres)	15,000	
Canter	10,000	
J5/Container	5,000	
Pick up	3,000	
Animal inspection	5,000	
Animal trade	5,000	
Poultry and product sales		
Sales of hay	25%	
Sales of poultry feeds (Subsidy)	25%	25% of the purchase price
Produce Buyer's License (Strategic Grain Buyers)	10,000	
Tractor hiring (per day)	30,000	
Sales of seeds	30%	30% subsidy on all seedlings
Fertilizer sale	29%	29% subsidy on all categories of fertilizers
Grading fees	5,000	
Trade treatment & Other diseases/head	300	

Trade cattle fees/Head (Large Animal)	500	
Sales of fruits and Vegetable's base		
Trailer	3,000	
Truck	2,000	
Canter	1,500	
J5/Container	1,000	
Pick-up	500	
Tomato	50	Per Basket
Pepper	100	Per Basket
Okro	50	Per Basket
Ben Seed	150	Per ton
Tuber & root crops	100	Per 100 pieces of tubers
Pest Control fees	500	N500 per hectare
Produce Sales Tax		
Local Govt to Local Govt/Bag	250	
Gombe to another State/Bag	500	
Leaving the country/Bag	500	
Registration Fees for Merchants		
Application form	1,000	
Registration of merchants	10,000	
Store keeper buyers license	500	
Registration of premises (produce)	1,000	
Registration of produce store	1,000	

	Registration of Farms		
	Animal fattening farm		
	Small farm (<20)	2,000	
	Medium (> 21 but < 50)	5,000	
	Big (> 50)	10,000	
	Poultry farm		
	Small farm (<5,000 birds)	5,000	
	Medium (> 5,000 but < 10,000)	10,000	
	Big (> 10, 000)	15,000	
	Millers Site	5,000	
	Grain Buyers License	10,000	
	Inspection or Grading fees		
	Cotton seed	200	Per ton
	Gum- Arabic	200	Per ton
	Groundnuts	200	Per ton
	Cowpea	200	Per ton
	Parboiled rice	200	Per ton
	Paddy rice	200	Per ton
	Cereals grains	200	Per ton
	Guinea corn (sorghum)	200	Per ton
	Shea-nut	200	Per ton
	Onion	200	Per basket

Fisheries and Related License

	Description of Revenue	Rate (₦)	Remark
	Registration of Fishing Operation		

Commercial Fishermen	3500	
Sport Fishermen	1500	
License Fee		
Mechanized Boats	2000	
Non-Mechanized Boats	1000	
Gourds	500	
License Fees Charges		
Assorted Seine Net	5000/Annum	
Assorted Traps Net	2000/Annum	
Long Line with Hooks	3500/Annum	
Fish pens/Enclosure	3500/Annum	
Drift/Trammel/Gill nets	3000/Annum	
Lift/Cast net	3000/Annum	
Rod and Line (Angling)	4000/Annum	
Cages	3000/Annum	
Trammel net	5000/Annum	
Others	3000/Annum	
Registration of Fish and Fish Vendors		
Large scale farmers	5000	
Small scale farmers	2500	
Fish vendor	2000	
Consultancy fee for professional advice	5000	
Construction of fish farm from beginning to the end	10%	Of the total costs of the fish farm constructed

Fishing Offences and Charges		
Fishing without license or permit	N2,000.00	
Fishing in prohibited water	N4,000.00	
Using explosive, poison	N5,000.00	
Fishing with net having a small mesh size than that prescribed under the regulations made pursuant to the edict	N4,000.00	
Killing or catching of fish of a size or weight less than the standard prescribed under this edict	N7,000.00	
Killing or catching of any fish of a prohibited species during closed season	N5,000.00	
Fishing with any gear or method other than that prescribed under the regulations pursuant to this edict	N3,000.00	
License holders employing unlicensed person to help them in fishing	N3,500.00	
Offering or exposing for sale or exchange of any fish, the sale of which is prohibited in any specific area by a notification issued pursuant to the regulation of this edict.	N2,500.00	
Failure to register all fishing craft and gear will attract a fine of	N6,500.00	
Trespass	5000	6 months imprisonment or both
Illegal processing method	3000	3 years imprisonment or both
Cold Rooms		
Below 5 metric tons	N4,500/annum	
5-10 metric tons	N5000/annum	
11-20 metric tons	N7000/annum	

	21-30 metric tons	N8000/annum	
	31-40 metric tons	N11,000/annum	
	41-50 metric tons	N12,000/annum	
	51-100 metric tons	N14,000/annum	
	Over 100 metric tons	N16000/annum	
	Freezers		
	120-150kg	N1,500/annum	
	151-250kg	N2,000/annum	
	251 and above	N2,500/annum	

The license fee shall be as follows: -

- i. Dadin Kowa and Balanga Dam = N3, 500/annum
- ii. All other rivers, streams, dams and reservoirs including natural lakes. = N2, 000/annum
- iii. Artisanal fisherman to fish any water = N1, 000/ annum

Registration and Renewal Veterinary Hospital

	Description of Revenue	Rate (₦)	Remark
	Registration		
	Veterinary hospital	5,000.00	
	Veterinary clinics	3,000.00	
	Veterinary pharmacy	5,000.00	
	Veterinary drug store	2,000.00	
	Abattoir	50,000.00	
	Slaughter house	20,000.00	
	Poultry slaughter house	5,000.00	
	Dog breeders	4,000.00	
	Renewal		
	Veterinary hospital	2,500.00/PA	
	Veterinary clinics	2,500.00/PA	
	Veterinary pharmacy	1,500.00/PA	

	Veterinary drug store	2,500.00/PA	
	Abattoir	1,000.00/PA	
	Slaughter house	30,000.00/PA	
	Poultry slaughter house	10,000.00/PA	
	Dog breeders	2,500.00/PA	
	Vaccination of pets/ornamental birds		
	Pets	100.00/pct	
	Birds	500.00/bird	
	Sales of animal treatment cards	50.00/animal	

Signed:
Permanent Secretary,
Gombe State Ministry of Trade, Industry & Tourism
31st December 2021