

Assented to this 22<sup>nd</sup> day of February, 2023 (1444 A.H.)

DR. ABDULLAHI UMAR GANDUJE, OFR  
Governor,  
Kano State of Nigeria

**KANO STATE AND LOCAL GOVERNMENT REVENUE ADMINISTRATION  
(CONSOLIDATION & CODIFICATION) (AMENDMENT NO. 1) LAW 2023  
(1444 A.H).**

No. 7



2023

K. S. Law No. 7 of 2023  
Kano State of Nigeria

A Law to provide for Amendment of the Kano State & Local Government Revenue Administration (Consolidation and Codification) (Amendment No.1) Law, 2023 (1444 A.H) and for other matters connected therewith.

The Kano State House of Assembly **ENACTED AS FOLLOWS:**

1. This Law may be cited as the Kano State & Local Government Revenue Administration (Consolidation & Codification) (Amendment No. 1) Law, 2023 (1444 A.H) and shall come into force on the 22<sup>nd</sup> day of February 2023 (1444 A.H). Citation and Commencement.
2. The Kano State & Local Government Revenue Administration (Codification & Consolidation) Law 2021 (1443 A.H.) (here-in-after referred to as "*the Principal Law*") is hereby amended in the manner herein provided. Amendment of the Principal Law.

Amendment of Section 2. **3.** Section 2 of the Principal Law is amended by adding immediately after the definition of the word "State" the following new definitions:

**"Board"** means the governing board of the Service;  
**"Secretary"** means the Director Legal Services and Secretary to the Service"

Amendment of Section 13.

**4.** Section 13 of the Principal Law is amended by adding immediately after the Section a new Section 13A which reads:

"13A. (1) There shall be for the Service a director legal services who shall serve as the Secretary of the Service"

(2) The Secretary shall be a qualified legal practitioner with at least 10 years post call experience.

(3) The Secretary shall perform the following functions:

a. representing the service in courts;

b. advising the service and the Board on legal matters;

c. preparation of legal documents; and

d. serve as the Secretary to the Service and Board.

(4) The Secretary shall be answerable to the Chairman of the Service.

Amendment of Section 18.

**5.** Section 18 of the Principal Law is amended by:

a. adding a subsection (1) immediately after the Section 18 to read Section 18(1); and

b. adding a new subsection (2) immediately after subsection (1) to read:

"(2) The Service shall have the power to deduct at source, from the revenue generated for the State and before remitting same to the State Consolidated Revenue Fund, such authorised sums of money to defray the cost of services rendered by consultants and other parties to the Service.

Amendment of Third Schedule.

**6.** The Third Schedule to the Principal Law is hereby amended as follows:

"(a) by changing the rates of the revenue on code 12020455 - Container Haulage Discharge Fee as

i. 40ft size N10,000 per container

ii. 20ft size N5,000 per container

"(b) by adding immediately after last item therein a new item as follows:

"1300000000 **Agricultural Produce Levy:** The levy is payable by motorists conveying agricultural produce passing through the State Roads.



S/N.	GOODS	TRUCK	CANTER
1.	Wood	N10,000	N3,000
2.	Madrid Tree	N30,000	N10,000
3.	Fire Wood Tree	N5,000	N1,000
4.	Charcoal	N5,000	N1,000
5.	Poultry Dust	N5,000	N1,000
6.	Mango	N5,000	N1,000
7.	Cashew	N5,000	N1,000
8.	Banana	N5,000	N1,000
9.	Guava	N5,000	N1,000
10.	Pineapple	N5,000	N1,000
11.	Ginger	N5,000	N1,000
12.	Groundnut	N5,000	N1,000
13.	Rice	N5,000	N1,000

**14000000 Specialised Parking Permit:** This permit is payable by operational vehicles parking on the State Roads at the rate of:

S/N.	Vehicle	Amount	
		(Annually)	(Daily)
1.	Trailer/Luxurious	N54,000	N1,500
2.	Lorry/Canter/Truck	N54,000	N1,000
3.	Mini Truck/Car	N36,000	N100
4.	Tricycle/Motorcycle	N18,000	N50





(e) INDIVIDUAL EXPARTRATE (NON AFRICANS) IN AN ENTERPRISES/COMPANY/FIRM/BUSINESS.

(g) Minimum N200,000  
Maximum N500,000

(f) INDIVIDUAL EXPARTRATE (AFRICANS) ENTERPRISES/COMPANY/FIRM/BUSINESS

(g) FOREIGNERS ASSOCIATION

(h)(i) N10,000 per container  
(ii) N5,0000 per container  
(iii) N15,000 per container.

(h) HAULAGE AND CABOTAGE FEES

- i. 40 feet container (or its equivalent in size) of commercial goods.
- ii. Below 40 feet container (or its equivalent in size)
- iii. Above 40 feet container (or its equivalent in size of commercial goods)

**Note: Container means anything that contains any goods of any type regardless of the shape and material of which it is made including trucks, trailers, lorries, etc.**

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Gaming Fees and Taxes. **9.** The Sixth Schedule to the Principal Law is hereby amended by replacing the Gaming fee and Taxes with the new table "Kano State Gaming and Lottery Regulations 2022" as follows:

**KANO STATE GAMING AND LOTTERY REGULATIONS**

Gaming Category	Application Fee	License Fee	5% WHT on Commission	Monthly Fee (good cause)	Wining Tax
Sport Betting Proprietor	N300,000	N5,000,000	5%	5% of GGR	2.5%
Sport Betting Agent	N5,000	N15,000	5%	0	0
Gaming Arcade	N5,000	N15,000	5%	0	0
Lottery	300,000	N700,000	5%	0	0
Pools Betting	100,000	N150,000	5%	0	0
Casino	N500,000	N100,000,000	5%	0	0

Amendment of the Ninth Schedule. **10.** The Ninth Schedule to the Principal Law is hereby amended by adding immediately at the end of the table titled **FISHERIES** a new table as follows:

**AGRIBUSINESS AND MARKET DEVELOPMENT**

S/N.	Revenue Type.	Sub Account Class Code (from the economic segment of the NCDA).	Charges for Companies.
1.	Produce buyer license Merchandise/processors	12020122	Large N50,000 Medium N20,000 Small N10,000
2.	Renewals	12020122	Large N25,000 Medium N10,000 Small N5,000
3.	Sales of Grains	12020122	-



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S/N.	Revenue Type.	Sub Account Class Code (from the economic segment of the NCDA).	Charges for Companies.
4.	Produce from sales of Farm produce	-	-
5.	Quality assurance for Agric/Agro Allied Products	-	N20,000
6.	Domestic Pest Control	12020718	N10,000
7.	Control Post	-	Grading per tonne N500

11. The Ninth Schedule to the Principal Law is hereby amended as follows: Amendment of the Ninth Schedule.

(a) by adding the rates of the revenue on code 12020500 - Kano Roads and Traffic Agency (KAROTA) fees immediately after item 94 as follows:

- |  |   |             |
|--|---|-------------|
| "95. Display of goods for trading on the road or shoulders           | - | N5,000.00;  |
| "96. Roaming Animal(s)   | - | N5,000.00;  |
| "97. Failure to have fire extinguisher                               | - | N5,000.00;  |
| "98. Failure to display reflective triangle                          | - | N5,000.00;  |
| "99. Failure to obtain way bill                                      | - | N10,000.00; |
| "100. Failure to obtain permit of Loading and Unloading              | - | N5,000.00;  |
| "101. Driving without tricycle registration                          | - | N100,000;   |
| "102. Reckless Driving   | - | N50,000;    |
| "103. Projected load violation minimum of                            | - | N10,000;    |
| "104. Projected load on tricycle                                     | - | N5,000;     |
| "105. Absence or additional lights at rear and back of motor vehicle | - | N5,000.00". |

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- (b) by adding new rates of registration of categories of vehicles as follows:
- i. for Trailers, Tankers, Luxurious buses and Other Heavy Vehicles (=N=25,000.00);
  - ii. for Buses, Mini Buses, Salon Cars, Wagon, trucks, (=N=10.000.00), there is registration with Board of Internal Revenue;
  - iii. for Tricycle (=N=5,000.00) yearly.

**AUTHENTICATION BY THE CLERK TO THE HOUSE**

This printed impression has been carefully compared by me with *Kano State & Local Government Revenue Administration (Consolidation and Codification) (Amendment No. 1) Law, 2023 (1444 A.H)* which was passed by the Kano State House of Assembly and found by me to be a true and correctly printed copy of the said Law.