



CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999

(AS AMENDED)

**NGRSLN NO: 001 OF 2025
NIGER STATE GOVERNMENT**

EXECUTIVE ORDER FOR THE ELIMINATION OF INTERSTATE ROAD TAX STICKER (SIRTS) AND SINGLE HAULAGE FEE (SHF) IN NIGER STATE

In the exercise of the powers conferred upon me by Section 5(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), Sections 2 and 4 of the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria 2004, the Niger State Revenue Administration Law, and all other powers enabling me in that behalf, I, the Governor of Niger State, hereby order as follows:

PART I – PRELIMINARY

1. Title and Commencement

1. This Order may be cited as the Niger State Interstate Haulage Fees (Elimination) Order, 2025.
2. This Order shall come into effect on the 1st day of February, 2025.

2. Repeal of Previous Haulage Fee Regime

1. The collection of Interstate Road Tax Sticker (SIRTS) and Single Haulage Fee (SHF) or any similar levy imposed on interstate haulage within Niger State is hereby abolished.
2. All administrative guidelines, circulars, directives, or enforcement practices authorising the collection of such fees are hereby revoked.

3. Interpretation

In this Order, unless the context otherwise requires:

- “Interstate Haulage” means the movement of goods by motor vehicle across state boundaries within or through Niger State.
- “SIRTS” means Interstate Road Tax Sticker.
- “SHF” means Single Haulage Fee.
- “Competent Authority” includes the Niger State Internal Revenue Service (NSIRS), Ministry of Transport, and any other agency authorised by the Niger State Government.



PART II – ELIMINATION OF FEES

4. Abolition of Haulage Fees

1. With effect from the commencement of this Order, no fee, charge, levy, or demand under the name SIRTS, SHF, or any similar interstate haulage charge shall be imposed, demanded, or collected within Niger State.

2. This abolition applies to all categories of vehicles including, but not limited to:

- Pick-up vans
- Light commercial vehicles
- Heavy-duty trucks (6/8 tyres and above)
- Luxury buses
- 12/14 tyre vehicles
- 18 tyre and above articulated vehicles

5. Legal Basis for Elimination

This Order is made in accordance with:

1. Section 4(2) of the Taxes and Levies (Approved List for Collection) Act, which prohibits unauthorised levies on inter-state trade.

2. Section 41 of the Constitution of the Federal Republic of Nigeria 1999, guaranteeing freedom of movement of goods and services throughout Nigeria.

3. The Niger State Government's policy on ease of doing business, trade facilitation, and economic development.

PART III – TRANSITIONAL PROVISIONS

6. Transitional Arrangements

1. Waiver of Outstanding Liabilities:

All unpaid SIRTS and SHF liabilities accruing before the commencement of this Order are hereby waived and shall not be enforced.

2. Existing Stickers and Permits:

Any stickers or permits issued prior to the commencement of this Order shall remain valid until their expiry date, but no renewal or fresh issuance shall be permitted.

3. Refunds:

No refunds shall be made in respect of fees already paid and remitted to the Niger State Treasury before the commencement of this Order.



PART IV – ADMINISTRATIVE AND COMPLIANCE DIRECTIVES

7. Responsibilities of Relevant Agencies

The Niger State Internal Revenue Service (NSIRS) shall:

1. Immediately cease the assessment, billing, collection, and enforcement of SIRTS and SHF.
2. Update all revenue collection systems and platforms to reflect the removal of these fees.
3. Issue a public notice within seven (7) days of the commencement of this Order.

The Ministry of Transport shall:

1. Direct all transport unions, haulage operators, logistics companies, and associations operating in Niger State to comply with this Order.
2. Ensure that all checkpoints, weighbridges, and transport monitoring units discontinue the demand for proof of payment of SIRTS or SHF.

The Ministry of Justice shall:

1. Review existing regulations and enforcement mechanisms to ensure compliance with this Order.
2. Provide legal guidance on any necessary legislative or regulatory amendments.

8. Prohibition of Unauthorised Collections

1. No individual, agency, task force, or third-party contractor shall collect any haulage-related fee under any guise within Niger State unless expressly authorised by law.
2. Any person found contravening this provision shall be liable to sanctions under applicable Niger State revenue and public finance laws.

PART V – PUBLIC AWARENESS, MONITORING AND REVIEW

9. Public Awareness

The Ministry of Information shall, within fourteen (14) days, conduct a statewide sensitisation campaign through print, electronic, and digital media to inform transporters, traders, and the general public of this policy.

10. Monitoring Committee

A Monitoring Committee chaired by the Head of Service and comprising representatives from NSIRS, Ministry of Transport, Ministry of Justice, Ministry of Trade, and relevant security agencies shall be established to oversee the implementation of this Order.



11. Periodic Review

This Order shall be reviewed after twelve (12) months to assess its impact on revenue administration, trade facilitation, and economic activities within Niger State.

12. Savings Clause

Nothing in this Order shall affect the State Government's authority to levy other lawful taxes and fees not related to interstate haulage, including vehicle licensing, road worthiness certification, and parking charges, as provided under existing laws.

DATED AT MINNA, THIS 23RD DAY OF JANUARY, 2025

A handwritten signature in pink ink, appearing to read 'D. Umaru Bago'.

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Hon. Mohammed Umaru Bago
GOVERNOR
NIGER STATE OF NIGERIA