

NIGER STATE OF NIGERIA
NIGER STATE TAX ADMINISTRATION AND CONSOLIDATION (Amendment) LAW, 2024
[OR SUCH OTHER ENABLING LAW AS MAY BE APPLICABLE]

NGRSLN NO: 001 OF 2025

**NIGER STATE INTERSTATE HAULAGE FEES (ELIMINATION) REGULATIONS,
2025**

In exercise of the powers conferred by section 5(2) of the constitution of the federal republic of Nigeria 1999 (as amended), section 2 and 4 of the taxes and levies (Approved list collection) Act, Cap T2, laws of the federation of Nigeria 2004, the Niger State Tax Administration and Consolidation Law, 2024 (or such other enabling Law as may be applicable), Sections 2 and 4 of the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria, 2004, and all other powers enabling in that behalf, the following Regulations are hereby made:

PART I – PRELIMINARY

1. Citation and Commencement

- (1) These Regulations may be cited as the Niger State Interstate Haulage Fees (Elimination) Regulations, 2025.
- (2) These Regulations shall come into force on the 1st day of February 2025.

2. Application

These Regulations apply to all categories of motor vehicles engaged in interstate haulage within or through Niger State, 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, and 18 tyre and above articulated vehicles.

3. Interpretation

In these Regulations, unless the context otherwise requires—

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

PART II – ELIMINATION OF INTERSTATE HAULAGE FEES

4. Abolition of SIRTS, SHF and Similar Levies

- (1) With effect from the commencement of these Regulations, 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.

NIGER STATE OF NIGERIA
NIGER STATE INTERNAL REVENUE SERVICE

- (2) No fee, charge, levy, or demand under the name SIRTIS, SHF, or any similar interstate haulage charge shall be imposed, demanded, or collected within Niger State.
- (3) All administrative guidelines, circulars, directives, or enforcement practices authorising the collection of such fees are hereby revoked.
- (4) The abolition under this regulation applies to all categories of vehicles including, but not limited to—
 - (a) pick-up vans;
 - (b) light commercial vehicles;
 - (c) heavy-duty trucks (6/8 tyres and above);
 - (d) luxury buses;
 - (e) 12/14 tyre vehicles; and
 - (f) 18 tyre and above articulated vehicles.

5. Legal Basis

These Regulations are made having regard to—

- (a) Section 4(2) of the Taxes and Levies (Approved List for Collection) Act, which prohibits unauthorised levies on inter-State trade;
- (b) Section 41 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), guaranteeing freedom of movement of persons, goods and services throughout Nigeria; and
- (c) the policy of the Niger State Government on ease of doing business, trade facilitation, and economic development.

PART III – TRANSITIONAL PROVISIONS

6. Transitional Arrangements

- (1) ***Waiver of Outstanding Liabilities.*** All unpaid SIRTIS and SHF liabilities accruing before the commencement of these Regulations are hereby waived and shall not be enforced.
- (2) ***Existing Stickers and Permits.*** Any stickers or permits issued prior to the commencement of these Regulations 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 these Regulations.

PART IV – ADMINISTRATIVE AND COMPLIANCE DIRECTIVES

7. Responsibilities of Relevant Agencies

- (1) The Niger State Internal Revenue Service (NSIRS) shall—
 - (a) immediately cease the assessment, billing, collection, and enforcement of SIRTIS and SHF;
 - (b) update all revenue collection systems and platforms to reflect the removal of these fees; and
 - (c) issue a public notice within seven (7) days of the commencement of these Regulations.
- (2) The Ministry of Transport shall—
 - (a) direct all transport unions, haulage operators, logistics companies, and associations operating in Niger State to comply with these Regulations; and

(b) ensure that all checkpoints, weighbridges, and transport monitoring units discontinue the demand for proof of payment of SIRTIS or SHF.

(3) The Ministry of Justice shall—

(a) review existing regulations and enforcement mechanisms to ensure compliance with these Regulations; and

(b) 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 the provisions of this regulation 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 of the commencement of these Regulations, conduct a statewide sensitisation campaign through print, electronic, and digital media to inform transporters, traders, and the general public of the policy contained in these Regulations.

10. Monitoring Committee

There is hereby established a Monitoring Committee, to be chaired by the Head of Service and comprising representatives from the Niger State Internal Revenue Service (NSIRS), the Ministry of Transport, the Ministry of Justice, the Ministry of Trade, and relevant security agencies, which shall oversee the implementation of these Regulations.

11. Periodic Review

These Regulations shall be reviewed after twelve (12) months from the date of commencement to assess their impact on revenue administration, trade facilitation, and economic activities within Niger State.

12. Savings

Nothing in these Regulations shall affect the authority of the State Government 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.

MADE at Minna this 23rd day of January 2025.



.....
Hon. Mohammed Umaru Bago

Governor

Niger State of Nigeria