



**GOVERNMENT OF BENUE STATE OF NIGERIA**

**BENUE STATE BOARD OF INTERNAL REVENUE SERVICE (BIRS)**

**SCHEDULE OF TRADE RELATED FEES AND LEVIES ON INTER-STATE MOVEMENT OF GOODS IN BENUE STATE**

**No. 3, of 2022**

**A LAW TO FURTHER AMEND THE STATE INTERNAL REVENUE ADMINISTRATION LAW 2015 AND REPEAL THE STATE INTERNAL REVENUE ADMINISTRATION (AMENDMENT) LAW, 2020 AND FOR PURPOSES CONNECTED THEREWITH.**

**(21<sup>st</sup> day of February, 2022)**

*Date of  
Commencement*

**ENACTED** by the House of Assembly of Benue State:

The revised regulations are pursuant to:

- I. The Benue State Internal Revenue Administration Law 2015.
- II. Repeal Benue State Internal Revenue Law (Amended) 2020.
- III. Benue State Gazetted Internal Revenue Law 7th April 2022.

IV. Benue State Harmonised levies, fees or charges (collected by State/ Local Government) Law 2022.

The revised consolidated fees, charges and levies law 2022 can be downloaded <https://birs.be.gov.ng/benue-revenue-law.pdf>  
See Page 166.

**SCHEDULE OF TRADE RELATED FEES AND LEVIES ON INTER-STATE MOVEMENT OF GOODS IN BENUE STATE**

SN	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	RATES ₦
1.	120204	49	J5	3,000.00
2.	120204	49	Parker	3,000.00
3.	120204	49	911	10,000.00
4.	120204	49	12 Tyres	12,000.00

For more information, enquiries or complaints kindly contact the Benue State Internal Revenue Service Office at Beside Fidelity Bank, Otukpo Road, PMB 102023 Makurdi, Benue State Makurdi or call +234 808 714 7508. Applicants can also access information via our website:

<https://birs.be.gov.ng/benue-revenue-law.pdf>

**EMMANUEL TERLUMUN AGEMA, ACTI**

ACTING CHAIRMAN/CHIEF EXECUTIVE  
BENUE STATE INTERNAL REVENUE SERVICE