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Kwara State Law No. 9 of 2025 - Kwara State Harmonised Taxes and Levies (Approved List for Collection) Law, 2025

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I assent this 30th day of December, 2025



ABDULRAHMAN ABDULRAZAQ
Governor,
Kwara State of Nigeria.

Kwara State of Nigeria

Law No. 9 of 2025

ARRANGEMENT OF SECTIONS

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SCHEDULE

A LAW TO ENACT THE KWARA STATE HARMONISED TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) LAW 2025, TO PROVIDE FOR THE COLLECTION OF TAXES AND LEVIES BY THE STATE AND ITS LOCAL GOVERNMENT COUNCILS, AND FOR RELATED MATTERS

(22nd January, 2026)

Date of commencement

The Kwara State House of Assembly Enacts:

1. The Objectives are to -

- (a) harmonise various taxes and levies, simplify collection, and enhance accountability through the deployment of technology; and
- (b) eliminate multiple taxes, illegal collections, and roadblocks for revenue collection.

Objectives.

2. The Law shall apply throughout Kwara State.

Application.

3. The State and its Local Government Councils shall be responsible for the collection of taxes and levies listed in the Schedule to this Law.

Responsibility for collecting taxes, levies, etc.

4. (1) No person other than the relevant tax authority shall assess or collect, on behalf of the State or its Local Government Councils, any revenue payable to the State or a Local Government within the State.

Assessment and collection of taxes

(2) No person, association, union, group, body of persons, including the relevant tax authority, shall mount a roadblock in any part of the state for the purpose of collecting any tax, levy, or membership dues.

(3) The relevant tax authority shall do such things as it deems necessary and expedient for the assessment and collection of taxes and levies, including the deployment of technology for the assessment, collection, and other activities related to tax administration.

(4) The payment of any tax, levy, or fee shall be made via a bank transfer or using a credit or debit card, digital wallet, point of sales, USSD, or any other electronic medium as authorized by the Relevant Tax Authority.

(5) Where no electronic medium is available, the payer shall make a payment directly into the bank account(s) designated by the relevant tax authority.

(6) On no account shall any payment for a tax, levy, or fee be made or received in cash or by means of a cash transaction.

(7) A Local Government or any institution of the state may designate or authorize the State Internal Revenue Service to assess and collect a tax, levy, or fee on its behalf based on agreed terms and conditions.

(8) This Law shall apply to the assessment, collection, and enforcement of any tax, levy, or fee due to the State, its Ministries, Departments, Agencies, State Owned Institutions, notwithstanding any law to the contrary.

5. The taxes and levies contained in the Schedule to this Law shall, for each tax type under Column 2 (Tax Type), be assessed as a single item representing the various taxes, levies, or payment mechanisms outlined under Column 3 (Harmonized Taxes).

Harmonized
assessment

6. The relevant tax authority shall issue an electronic invoice for each tax, levy, or fee payable to the State or Local Government Council and shall, upon payment, issue official e-receipts for payments received.

Payment
to be
received.

7. (1) A person who is made to pay any tax or levy contrary to those specified in this law may seek redress against the collector or the Government on whose directive, instruction, or jurisdiction such collection took place.

Dispute
resolution

(2) Any dispute arising from the operation of this Law relating to ambiguity or inconsistency with any other law shall be resolved in favour of the payer.

8. (1) Any unauthorized person who collects or imposes any tax, levy, or fee is guilty of an offence and liable on conviction to a fine of N2,000,000.00 or imprisonment for three years or both such a fine and imprisonment.

Offences

(2) A person or group of persons who mounts a roadblock or cause a roadblock to be mounted for the purpose of collecting any tax, levy, fee, or membership due is guilty of an offence and liable on conviction to a fine of N5,000,000.00 or imprisonment for three years or both such a fine and imprisonment.

(3) Any person who solicits, facilitates, conspires, or accepts a cash payment for any tax, levy, or fee in contravention of this Law is guilty of an offence and liable on conviction to a fine of N2,000,000.00 or imprisonment for three years or both such fine and imprisonment.

9. (1) The State Internal Revenue Service may make regulation generally for giving full effect to the provisions of this Law.

Power to
make
regulation

(2) The Board shall advise the state on matters relating to the administration of taxes and levies under this Law, including rate adjustments as may be necessary.

10. The Consumption Tax, Hotel Occupancy, Entertainment, or any similar consumption taxes, where applicable within the State, are hereby repealed.

Repeal.

11. In this Law, unless the context otherwise requires

Interpretation.

"Government" means the Kwara State Government and its Local Government Councils.

"the Board" means the Joint Revenue Board.

"relevant Tax Authority" means the Kwara State Internal Revenue Service and the respective Local Government Revenue Committees in

Kwara State.

"Tax or levy" is any payment to Kwara State Government, its Local Government Councils and their Ministries, Departments, Agencies or Institutions including duties, tariffs, charges, fines and fees.

"a person" means an individual, group of individuals, family, partnership, trust, or a company.

12. This Law may be cited as the Kwara State Harmonised Taxes and Levies (Approved List for Collection) Law, 2025. Citation.

SCHEDULE
Taxes and Levies List

S/N	TAX TYPE	HARMONISED TAXES	RATE	COLLECTING AUTHORITY	PROPOSED MODE OF COLLECTION
1	Income Tax	Tax on income accessed via (a) Pay-as-you-earn (PAYE) (b) Direct assessment (c) Capital gains tax (d) Withholding tax (e) Presumptive tax	As provided in the Nigeria Tax Act, 2025; deduction of tax at source withholding regulations 2024; and the Presumptive Tax Regulations.	Kwara State Internal Revenue Service (KW-IRS)	PRESUMPTIVE TAX /TRADE PERMIT Subject to sector and current rate on the presumptive tax table or as categorized
2	Stamp duties	Duty on instruments between individuals	As provided under the Nigeria Tax Act, 2025	Kwara State Internal Revenue Service (KW-IRS)	Collectable by the Kwara State Internal Revenue Service
3	Property tax	Encompasses all imposing relating to: (a) Tenement (b) Right of occupancy (c) Ground rent (d) Land use charge	To be determined by the Kwara State Government on the advice of the Joint Revenue Board.	Collected by Kwara State Internal Revenue Service under section 4 (7) of this Law	Item (a), and (d): through harmonised collection between the KW-IRS and LGAs Item (b): being collected by the LGAs.
4	Road taxes	Motor Vehicle Registration, Renewal, and Administration fees	To be determined by the Kwara State Government on the advice of the Joint Revenue Board.	Kwara State Internal Revenue Service	To be collected at the point of registration or renewal
5	Haulage Levy	This harmonises: (a) Single haulage fee; (b) Single interstate road tax sticker; and (c) All other forms of roadstickers, tickets, and emblems	To be determined by the Kwara State Government on the advice of the Joint Revenue Board.	Collected by Kwara State Internal Revenue service and chargeable on a commercial vehicle operating haulage service, and strictly payable only at	Single haulage sticker to be adopted. All haulage activities to be merged and collected at the point of loading and off-loading.

				the point of loading and off-loading.	
6	<p>Economic Development Levy</p> <p>Explanatory Note: this levy is intended to be an annual payment by businesses operating in Kwara State.</p>	<p>This harmonises:</p> <p>(a) Business premises;</p> <p>(b) Economic Development Levy;</p> <p>(c) Development Levy;</p> <p>(d) Environmental fee;</p> <p>(e) Emission control tax;</p> <p>(f) Mining, Milling & Quarrying Fee;</p> <p>(g) Produce Sales Tax;</p>	<p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board.</p> <p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board.</p> <p>3% development Levy on contracts sum</p> <p>To be determined by the Kwara State Government on the advice of Joint Revenue Board</p> <p>To be determined by the Kwara State Government on the advice of Joint Revenue Board</p>	Kwara State Internal Revenue Service.	Collectable through Harmonised bill (a,b,c and d)

		<p>(h) Fire Service Tax;</p> <p>(i) Motorpark levy (for state developed parks);</p> <p>(j) Borehole fee; and</p> <p>(k) Any other similar levy or fee payable to the state.</p>	<p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board</p> <p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board</p> <p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board</p> <p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board</p>	<p>Local Government Revenue Committee, with the option to delegate collection to the Kwara State Internal Revenue Service</p>	
7	<p>Harmonised Levy</p> <p>Explanatory Note: this levy is intended to be an annual payment by businesses operating in</p>	<p>This harmonises:</p> <p>(a) Shop (stall) & kiosk fee (not due if businesses premise levy paid);</p> <p>(b) Slaughter slab fee;</p> <p>(c) Motorpark levy (for LG developed parks);</p>	<p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board</p>	<p>Local Government Revenue Committee, with the option to delegate collection to the Kwara State Internal Revenue Service.</p>	

	any Local Government Council in Kwara State	<p>(d) Domestic Animal fee;</p> <p>(e) Bicycle, Truck, Canoe, Wheelbarrow & Cart Fees;</p> <p>(f) Merriment & Road Closure Levy;</p> <p>(g) On and Off Liquor License Fees;</p> <p>(h) Radio & Television License Fees;</p> <p>(i) Vehicle Radio License Fees; and</p> <p>(j) Any other similar levy or fee payable to a Local Government</p>			
8	User Charge	<p>This includes:</p> <p>(a) Wrong parking charges;</p> <p>(b) Marriage, Birth, and Death Registration Fees;</p> <p>(c) Naming of Street Registration Fees;</p> <p>(d) Signage and Mobile Advertisement;</p> <p>(e) Public Convenience, sewage, and Refuse Disposal fees;</p> <p>(f) Customary Burial Ground Permit Fee;</p>	<p>To be determined by the Kwara State Government on the advice of the Joint Revenue Board.</p> <p>Based on size of the signage.</p> <p>To be determined by Local Government Authorities</p>	<p>Payable only when the relevant service is required.</p> <p>Shall be collected by the Local Government, with the option</p>	<p>Item (a): to be collected through KWARTMA on behalf of the Kwara State Government</p> <p>Item (b): to be collected through harmonized bills</p> <p>Item (c): to be collected by both the KW-IRS and LGAs depending on street categorization.</p>

		(g) Religious Places Establishment Permit Fees; and (h) Truck parking Charge.	To be determined by the Joint Revenue Board To be determined by the Joint Revenue Board	to delegate the collection to the Kwara State Internal Revenue Service.	
9	Daily Ticketing	(a) Market Levy (b) Animal Trade Tax (c) Slaughter or Abattoir Fee (d) Transporters' tickets (e) Any other daily tickets and similar charges.		Local Government Revenue Committee, with the option to delegate collection to the Kwara State Internal Revenue Service.	Tickets should range from ₦50-₦500 with an agreed sharing formula between KW-IRS and LGA.

This printed impression has been carefully compared by me with the Bill which was passed by the Kwara State House of Assembly and found by me to be a true and correctly printed copy of the said Bill

Clerk to the House