



GOVERNMENT OF CROSS RIVER STATE  
CROSS RIVER STATE INTERNAL REVENUE SERVICE (CRSIRS)

**SCHEDULE OF TRADE RELATED FEES FOR INTERSTATE TRADE IN CROSS RIVER STATE**

Pursuant to the provisions to Cross River State House of Assembly "Resolution No. 70 of Wednesday 16<sup>th</sup> September 2020 Approving the Revised Consolidated State (Miscellaneous) Fees and Charges Regulation 2020" below are excerpts of trade related fees for interstate trade in Cross River State.

The revised Regulations are pursuant to:

- (i) Cross River State Imposition of Fees and Charges Law (No. 5, 2012)
- (ii) The Cross River State Revenue Administration Law (No. 9, 2011) as (amended) 2015
- (iii) Cross River State Harmonized Levies, Fees, and Charges (Collectable by Local Government) Law, 2015.

**And**

- (iv) Cross River State Revised (Consolidated) Miscellaneous Fees and Charges Regulations 2020.

The Revised Consolidated State (Miscellaneous) Fees and Charges Regulation 2020 can be downloaded at: <https://www.crsirs.ng/2020/01/03/crs-approved-revised-feescharges-regulations2020/>

**1. Local Government Charges**

S/N	MOTOR PARKS	CHARGE	FREQUENCY	RATE (₦)
1	GATE FEE: ALL VEHICLES	FEES	PER ENTRANCE	200.00
2	LOADING AND OFF-LOADING CHARGES	FEES	PER LOAD	1,000.00
3	CARS	FEES	PER LOAD	500.00
4	CYCLIST DAILY FEE	FEES	DAILY	50.00
5	LICENCING AND OPERATION OF PRIVATE PARKS	FEES	YEARLY	40,000.00
6	NATIONAL COVERAGE (STICKER)	FEES	YEARLY	2,000.00 - 5,000.00
7	WRONG PARKING CHARGES	FEES	PER DEFAULT	2,000.00
<b>BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES</b>				
1	BICYCLE, TRUCK, CANOE, WHEELBARROW CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	300.00
2	BICYCLE LICENCE	LEVY	YEARLY	500.00
3	WHEELBARROW /CART LICENCE	LEVY	YEARLY	500.00
4S	CANOE LICENCE FEES	LEVY	YEARLY	100.00

## 2. State Charges

### 2.1 Business Premises Registration & Renewal

#### A. URBAN AREAS

S/NO	Description of Business .	Recommended	
		Registration	Renewal
		N	N
1	5 Star Hotels	500,000	250,000
2	3 Star Hotels	200,000	100,000
3	2 Star Hotels	100,000	50,000
4	Hotels (21-30 rooms)	50,000	25,000
5	Hotels (1-20 rooms)	30,000	20,000
6	Banks (commercial merchants) Headquarters/ Regional Headquarters	500,000	250,000
7	Banks (commercial merchants) Branch	250,000	150,000
8	Community Banks	50,000	25,000
9	Finance, Insurance, Investment Companies	100,000	50,000
10	Strategic/Multinational Company(Breweries et c)	1,000,000	500,000
11	Major Construction Companies	1,000,000	500,000
12	Other Construction Companies	250,000	100,000
13	Manufacturing Companies (Large)	300,000	150,000
14	Manufacturing Companies (Medium)	200,000	100,000
15	Manufacturing Companies (Small)	100,000	50,000
16	Oil Marketing Companies (Area and Branch)	500,000	250,000
17	Computer Company Firms (Big)	150,000	50,000
18	Computer Company Firms (Small)	25,000	15,000
19	Security Agencies,	60,000	30,000
20	Interior Decorators/Furniture Companies (Large)	50,000	25,000
21	Interior Decorators/Furniture Companies (Medium)	30,000	15,000
22	Interior Decorators/Furniture Companies (Small)	20,000	10,000
23	Airlines Operating through Calabar	500,000	250,000
24	Courier services/Travel Agents	100,000	50,000
25	Clearing agents,	30,000	15,000
26	Passenger Transport (Large)	100,000	50,000
27	Passenger Transport (Small)	60,000	30,000
28	Haulage Contractors/Trailers	100,000	50,000
29	Heavy Plant Hirers (Large)	150,000	100,000
30	Heavy Plant Hirers (Small)	50,000	20,000
31	New Motor Dealers (Large)	100,000	50,000
32	Motor Dealers Tokunbo (Small)	40,000	20,000
33	Filling Station (3 pumps and above)	50,000	25,000
34	Filling Station (1-2 Pumps)	60,000	20,000

SINO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
35	General Merchants/Distributors (Large)	60000	30,000
36	General Merchants/Distributors (Small)	40000	20000
37	Department Stores (Small)	40000	20000
38	Major Distribution/Departmental Companies	100000	50000
39.	Supermarket/Stores (Large)	50000	25000
40	Supermarket/Stores (Small)	20000	10000
41	Departmental Stores (Big)	100000	50000
42	Bookshops/Stationery stores (Large)	10000	5000
43	Bookshops/Stationery Stores (Small)	5000	2000
44	Patent Medicine/Provision Store (Bi'g)	8,000	4,000
45	Patent Medicine/Provision Store (Medium)	6,000	3,000
46	Patent Medicine/Provision Store (Small)	20,000	10,000
47	pharmacies/Chemist (Large)	25000	15,000
48	Pharmacies/Chemist (Medium)	10,000	5,000
49	Pharmacies/Chemist (Small)	105,000	55,000
50	Private Hospitals, Clinics Maternities (above sa beds)	100000	50,000
51	Private Hospitals, Clinics Maternities (30-50 beds)	60,000	30,000
52	Private Hospitals, Clinics, Maternities(10-30 beds)	40000	20,000
53	Private Hospitals, Clinics Maternities (1-10 beds)	20,000	10,000
54	X-Ray Radio graphical service	20000	10000
55	Optical Service (Large)	40000	20000
56	OpticalService (Medium)	20,000	10,000
57	Optical Service (Small)	10,000	5,000
58	Ophthalmological Service	10,000	5,000
59	Medical Clinic OPD (below 10 beds)	20,000	10,000
60	Medical Laboratory Service (Large)	50,000	25,000
61.	Medical Laboratory Service (Medium)	20000	10,000
62.	Medical Laboratory Service (Small)	10,000	5,000
63.	Dental Clinics (with inpatients)	20000	10,000
64.	Dental Clinics (with outpatients)	15,000	7,500
65.	Physiotherapy	10,000	5000
66.	Acupuncture Clinic (inpatients)	10,000	5,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
67.	Acupuncture clinic (outpatients)		
68.	Embalment Centres	6,000	3,000
69.	Nutritional Unit/Food	20,000	10,000
	Supplement (retailers) small		
		10,000	5,000
70.	Nutritional unit/Food Supplement and Chemical distributors	40,000	20,000
71.	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,000
72.	Health farm/Food Supplement.		
73.	Bakeries/Confectionaries (Large)	50,000	25,000
74.	Bakeries/Confectionaries (Small)	20,000	10,000
75.	Block Industries (Large)	30,000	15,000
76.-	Block Industries (Small)	20,000	10,000
77	Building Materials Dealers (Large)	60,000	25,000
78.	Bulding Materials Dealers (Medium)	50,000	20,000
79.	Building materials Dealers (Small)	20,000	10,000
80.	Beer/Spirit Wholesalet-(Big)	30,000	15,000
81.	Beer/Spirit Wholesaler (Medium)	20,000	10,000
82.	Beer/Spirit,WhQlesaler(Small)	10,000	5,000
83	Beer/Spirit Retailer (Big)	7,000	3,560
84	Beer/Spirit Retailer (Small)	4,000	2,000
85	Electronics/Gas Dealers (Large)	100,000	50,000
86	Electronics/Gas Dealers (Medium)	50,000	20,000
87	Electronics/Gas Dealers (Small)	25,000	10,000
88.	Vehicle spare parts dealers (Big)	25,000	10,000
89.	Vehicle spare parts dealers (Medium)	20,000	10,000
90.	Vehicle spare partsdealers (Small)	10,000	5,000
91	Licenced Armed Dealers	50,000	25,000
92.	Sawmills/Timber Dealers	10,000	5,000
93.	Scrap Metal, Dealers	10,000	5,000
94.	Laundries /Dry Cleaners [Big]:	20,000	10,000
95.	Laundries/Dry Cleaners (Medium)	10,000	5,000
96.	Laundries /DryCleaners (Small) I	5,000	2,000
97.	Mechanized/Plantation Farms (Big)	30,000	15,000
98.	Mechanized/Plantation Farms (Small)	15,000	7,000
99.	Secondary/Primary Nursery Schools (Private)	50,000	25,000
100. -	Primary/Nursery Schools (Private)	30,000	15,000
101.	Nursery Schools (Private)	10,000	5,000
102.	Day care centres (Private)	10,000	5,000
103.	Gaming/Casino/Pool Companies	100,000	50,000
104.	Pool Agents (Medium)	10,000	5,000
10'5.	Pool Agents (Small)	4,000	2,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
106	Mechanics/Welders/Auto Electrical/Artisans etc (Small)		
107	Publishers	5,000	2,500
108	Printers, (Large)	30,000	15,000
109	Printers (Medium)	30,000	15,000
110	Printers (Small)	20,000	10,000
111	Restaurant with International Menu	10,000	5,000
112	Restaurant (Large)	50,000	20,000
113	Restaurant (Small)	30,000	15,000
114	Canteen/Snacks Bar	6,000	3,000
115	Eating House/Shanty	5,000	2,000
116	Cinema/Night club (Big)		
117	Cinema/Night club (Medium)	30,000	15,000
118	Cinema/Night club (Small)	20,000	15,000
120	Professionals (Lawyers, Architect, Accountants, Engineers Etc Accountants, Engineers		
	(a) Multi-Practitioners	10,000	10,000
	(b) Sole-Practitioners	30,000	15,000
121	Fashion Designers/Salon/Tilors (Large)	20,000	10,000
122	Fashion Designers/Salon/Tilors (Medium)	5,000	2,000
123	Fashion Designers/Salon/Tilors (Small)	3,000	1,000
124	Recording/Music Studio (Waxing Store)	2,000	1,000
125	Tailoring Materials (Big)	20,000	10,000
126	Tailoring Materials (Medium)	10,000	5,000
127	Fridge/Air Conditioner/Plumbing Accessories	7,000	3,500
128	Boutiques/shoes/Babies/Fancy (Large)	20,000	10,000
129	Boutiques/shoes/Babies/Fancy (Medium)	20,000	10,000
130	Boutiques/shoes/Babies/Fancy (Small)	15,000	75,000
131	Record stores/Video Clubs/ Photography (Large)	10,000	5,000
132	Record stores/Video Clubs/ Photography (Small)	10,000	5,000
133	Mechanical/Foundries tools/Sewage Disposal	6,000	3,000
134	Mechanical/Foundries tools/Sewage Disposal	40,000	20,000
135	Mechanical/Foundries tools/Sewage Disposal	20,000	10,000
136	Herbalist/Spiritualists/Traditionalist/Native Doctor etc.	10,000	5,000
137	Business/Vocation Centre /Secretarial institute (Large)	10,000	5,000
138	Business/Vocation Centre /Secretarial institute (Medium)	20,000	10,000
		10,000	5,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
139.	Business/Vocation centre/Secretarial institute (Small)	7,000	3,500
140.	Petty Traders	3,000	1,500
141.	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	200,000	100,000
142.	Palm Kernel Mills'(Big)	20,000	10,000
143.	Palm Kernel Mills (Small)	10,000	5,000
144.	Refrigerator/TV Radio/Electrical Repairs	4,000	2,000
145.	GSM/Phone Accessory	4,000	2,000
146.	Rental Services	10,000	5,000
147.	Sale of Aluminium Profile	10,000	5,000
148.	Barbing Saloon	4,000	2,000
149.	Shoe making/Bag Repair	4,000	2,000
150.	Sale of Cosmetics/Attachment	6,000	3,000
151.	Textiles/Ladies Hat (Big)	20,000	10,000
152.	Textiles/Ladies Hat (Small)	4,000	2,000
153.	Phone Call	3,000	1,500
154.	Heavy Duty Equipment	200,000	100,000
155.	Livestock feeds/Vet Services	8,000	4,000
156.	Road hawking of Industrial products	3,000	1,500
157.	Art gallery/Workshop	10000	5,000
158.	Agro Services/Chemical	10000	5000
	Casket, Making Workshop	10,000	5000
159.	Vulcanizes/Battery chargers/Motorcycle/Bicycle repairs	4,000	2,000
160.	Motorcycle/Bicycle spare parts dealers	5,000	2500
161.	Colour Labs/Processing Centres	10,000	5,000
162.	Garr/Com Processing Centres	10,000	5,000
163.	Builders of Motor Vehicles bodies	20,000	10,000
164.	Aluminium Fittings, Frames etc .	10,000	5,000
165.	Aluminium Fabrications (Big)	50,000	25,000
166.	Aluminium Fabrications (Small)	20,000	10,000
167.	Metal Fabrication and .Construction (Large)	100,000	50,000
168.	Metal fabrication and Construction (Medium)	80,000	40,000
169.	Plumbing/Fridge/Air Conditions Accesscrls	10,000	5,000

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	
		N	N
170.	Junkyard (bottle dealers)	5,000	2,500
171.	Borehole/Water Distributors to Tankers (Big)	100,000	50,000
172.	Borehole/Water Distributors to Tankers (Small)	60,000	30,000
173.	Cold Houses (Big)	100,000	50000
174.	Cold Houses (Small)	60,000	30,000
175.	Cold room shop/meat shop (Large)	40000	20000
176.	Cold room shop/meat shop (Small with one fridge)	10000	5,000
177.	Private Garage (Large)	60,000	30,000
178.	Private Garage (Small)	40,000	20000
179.	Horticulture/sales of plants. Flowers/Seedlings (Large)	5,000	3,000
180.	Horticulture/sales of plants Flowers/Seedlings (Small)	5,000	2,500
181.	Motor License/emblem agent	5000	2500
182.	Sales of pipe borne/well water	5,000	25000
183.	Car wash service provider (Large)	20,000	10,000
184.	Car wash service provider (Medium)	10,000	5,000
185.	Second hand Cloth/bags/shoes (Large)	10,000	5,000
186.	Second hand Cloth/bags/shoes (Medium)	7,000	3,500
187.	Second hand Cloth/bags/shoes (Small)	5,000	2,000
188.	Metal/Steel Fabrication (Underground tank construction)	40,000	20,000
189.	Pension Administrators/ Health Administrators	200,000	100000
190.	Spiritualist/Sacramental Articles		
191.	Spiritualist/Sacramental Articles (Small)	5,000	2500
192.	Surface tank kerosene sales	20,000	10,000
193.	Cyber Cafe ICT Internet outfits (above 10 computers)	20,000	10000
194.	Cyber Cafe ICT internet outfits (6-10 computers)	7,000	3000
195.	Cyber Cafe ICT internet outfits (less than 6 computers)	3000	1,500
196.	Sales of Electrical Materials (Large)	40,000	20000
197.	Sales of Electrical Materials (Medium)	20,000	10,000
198.	Sales of Electrical Materials (Small)	5,000	2,500

S/No	Description of Business	RECOMMENDED	
		Registration	Renewal
		N	N
199.	Pure water distributor/large wholesale	20000	10000
200.	Pure water distributor/small wholesale	10,000	5,000
201.	Arch welding workshop/showroom	30,000	15,000
202.	Grinding mills for soft grains/fruits	4,000	2,000
203.	Grinding mills (Large)	10,000	5000
204.	Gas Refining Plant/Gas Refilling plant	10000	50,000
205.	Exam Preparatory/Extra-moral Study centres	20,000	10000
206.	Private Tertiary Institution	200000	100000
207.	Water Boreholes (above 3 channels)	100,000	50,000
208.	Water Boreholes (1-3 channels)	60,000	30,000
209.	Carwash (Small)	3000	1,500
210.	Bush Bar (Large)	25000	15,000
211.	Bush Bar (Medium)		
212.	Bush Bar (Small)	20000	1000
213.	Bridals/Rentals Services etc. (Big)	20,000	10,000
214.	Bridal/Rental Services etc. (small)	10,000	5,000
215.	Sales of other Clothes (agbada etc)	7000	3,000
216.	Hiring of other equipment'	20000	10,00
217.	Phone/Network/ Communication Business outfit (Large)	100,000	50,000
218.	Phone/Network/ Communication Business outfit (Medium)	60,000	30,000
219.	Phone/Network/ Communication Business outfit (Small)	40,000	20,000

TARIFF B: RURAL

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
1	5 Star Hotels	40,000	20000
2	2 Star Hotels	100,000	50,000
3	Hotels (21-30 rooms)	20,000	10,000
4	Hotels (1-20 rooms)	10,000	5000
5	Banks (commercial merchants) Headquarters/Regional Headquarters	200,000	100000
6	Banks (commercial merchants) Branch	100,000	50,000
7	Community Banks	50,000	25,000
8	Finance, Insurance, Investment Companies	20000	10000
9	Strategic/Multinational Company (Breweries etc)	400000	200000
10	Major Construction Companies	200000	100,000
11	Other Construction Companies	100000	50,000
12	Manufacturing Companies (Large)	200000	100,000
13	Manufacturing Companies (Medium)	100000	50,000
14	Manufacturing Companies (Small)	60000	30000
15	Oil marketing Companies (Area and Branch)	100,000	50,000
16	Computer Company Firms (Big)	30,000	15,000
17	Computer Company Firms (Small)	20,000	10,000
18	Security Agencies	10000	5,000
19	Interior Decorators/Furniture Companies (Large)	20,000	20000
20	Interior Decorators/Furniture Companies (Large)	10,000	5,000
21	Interior Decorators/Furniture Companies (Small)	7000	3,500
22	Airlines Operating through Enugu	100,000	50,000
23	Courier services/Travel Agents	40,000	20,000
24	Clearing agents	10,000	5,000
25	Passenger Transport (Large)	40,000	20000
26	Passenger Transport (Small)	20,000	10,000
27	Haulage Contractors/Trailers	50,000	25000
28	Heavy Plant Hirers (Large)	20,000	10000
29	Heavy Plant Hirers (Small)	10,000	5000

**TARIFF B: RURAL- continued**

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
30.	New Motor Dealers (Large)	100,000	50,000
31.	Motor Dealers Tokunbo (Small)	50,000	25,000
32.	Filling Station (3 pumps and above)	60,000	30,000
33.	Filling Station (1-2 Pumps)	40,000	20,000
34.	General Merchants/Distributors (Large)	40000	20,000
35.	General Merchants/Distributors (Small)	20,000	10,000
36.	Department Stores (Small)	100000	50,000
37.	Major Distribution/Departmental Companies	200,000	100,000
38.	Supermarket/Stores (large)	10,000	5,000
39.	Supermarket/Stores (Small)	7,000	3,500
40.	Departmental Stores (Big)	50000	25000
41.	BOokshops/Stationery stores (Large)	7,000	3,500
42.	Bookshops/Stationery Stores (Small)	4,000	2,000
43.	Patent Medicine/Provision Store (Big)	5,000	2,500
44.	Patent Medicine/Provision Store (Medium)	6,000	3,000
45.	Patent Medicine/Provision Store (Small)	4,000	2,000
46.	Pharmacies/Chemist (Large)	10,000	5,000
47.	Pharmacies/Chemist (Medium)	6,000	3,000
48.	Pharmacies/Chemist (Small)	5,000	2,500
49.	Private Hospitals, Clinid*Maternities (above 50 beds)	40,000	20,000
50.	Private Hospitals, ClinicsMaternittes (30-50 beds)	30,000	15,000
51.	Private Hospitals, Clinics Maternities (10-30 beds)	20000	10,000
52.	Private Hospitals, Clinics Maternities (1-10 beds)	10,000	5,000
53.	X-Ray Radio graphical service	10,000	5,000
54.	Optical Service (Large)	20,000	10,000
55.	Optical Service (Medium)	10,000	5,000
56.	Optical Service (Small)	4,000	2,000
57.	Ophthalmological Service	4,000	2,000
58.	Medical.Clinic OPD (below 10 beds)	10,000	5,000

**TARIFF B: RURAL- continued**

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
59.	Medical Laboratory Service (Large)	10,000	5,000
60.	Medical Laboratory Service (Medium)	7,000	3,500
61.	Medical Laboratory Service (Small)	5000	2,500
62.	Dental Clinics (with inpatients)	7000	3,500
63.	Dental Clinics (with outpatients)	7,000	3,500
64.	Physiotherapy,	7,000	3500
65.	Acupuncture clinic (inpatients)	5000	2500
66.	Acupuncture clinic (outpatients)	3,000	1500
67.	Embalmmnt Centres	10000	5000
68.	Nutritional unit/Food		
	Supplement (retailers) small	6000	3000
69.	Nutritional unit/Food Supplement and chemical distributors	20000	10000
70.	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,000
71.	Health farm/Food Supplement	10000	5,000
72.	Bakeries/Confectionaries (Large)	20,000	10,000
73.	Ba keries/Confectionaries (Small)	10,000	5,000
74.	Block Industries (Large) .	20,000	10,000
75.	Block Industries (Small)	10,000	5,000
76.	Building Materials Dealers (Large)	20,000	10000
77.	Building Materials Dealers (Medium)	15,000	7500
78.	Building materials Dealers (Small)	10000	5000
79.	Beer/Spirit: Wholesaler (Big)	20,000	10,000
80.	Beer/Spirit Wholesaler (Medium) .	10,000	5,000
81.	Beer/Spirit Wholesaler (Small)	4000	2,000
82.	Beer/Spirit Retailer (Big)	4,000	2,000
83.	Beer/Spirit Retailer (Small)	2,000	1,000
84.	Electronics/Gas Dealers (Large)	100,000	50,000
85.	. Electroniqs/Gas Dealers (Medium)	50,000	25000
86.	Electronics/Gas Dealers (Small)	so.000	15000
87.	Vehicle spare parts dealers (Big)	20,000	10,000
88.	Vehicle spare parts dealers (Medium)	10,000	5000
89.	Vehicle spare parts dealers (Small)	5,000	2,500

## TARIFF B: RURAL - continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
90.	Licensed Armed Dealers	20,000	10,000
91.	Sawmills/Timber Dealers	4,000	2,000
92.	Scrap Metal Dealers	4,000	2,000
93.	Laundries /Dry Cleaners (Big)	10,000	5,000
94.	Laundries /Dry Cleaners (Medium)	6,000	3,000
95.	Laundries /Dry Cleaners (Small)	3,000	1,500
96.	Mechanized/Plantation Farms (Big)	20,000	10,000
97.	Mechanized/Plantation Farms (Small)	10,000	5,000
98.	Secondary/Primary Nursery Schools (Private)	40,000	20,000
99.	Primary/Nursery Schools (Private)	10,000	5,000
100.	Nursery Schools (Private)	5,000	2,000
101.	Day care centres (Private)	5,000	2,500
102.	Gaming/Casino/Pool Companies	20,000	10,000
103.	Pool Agents (Large)	5,000	2,500
104.	Pool Agents (Medium)	3,000	1,500
105.	Pool Agents (Small)	3,000	1,500
106.	Mechanics/Welders/Auto Electrical/Artisans etc (Small)	4,000	2,000
107.	Publishers	20,000	10,000
108.	Printers (Large)	10,000	5,000
109.	Printers (Medium)	5,000	2,500
110.	Printers (Small)	4,000	2,000
111.	Restaurant with International Menu	20,000	10,000
112.	Restaurant (Large)	20,000	10,000
113.	Restaurant (Small)	4,000	2,000
114.	Canteen/Snacks Bar	4,000	2,000
115.	Eating Houses	2,000	1,000
116.	Cinema/Night Clubs (Big)	20,000	10,000
117.	Cinema/Night Clubs (Medium)	10,000	5,000
118.	Cinema/Night Clubs (Small)	7,000	3,500

TARIFF B: RURAL-continued

SjNO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
119.	Professionals (Lawyers, Architects, Accountants, Engineers etc.)		
	(a) Multi-Practitioners	20,000	10,000
	(b) Sole-Practitioners	10,000	5,000
120.	Fashion Designers/Salon/Tailors (Large)	5,000	2500
121	Fashion Designers/Salon/Tailors (Medium)	4,000	2,000
122	Fashion Designers/Salons/Tailors (Small)	4,000	2,000
123.	Recording/Music Studio (waxing Store)	10,000	5,000
124.	Tailoring Materials (Big)	5,000	2,500
125.	Tailoring Materials (Medium)	4,000	2,000
126.	Fridge/Air Conditioners/Plumbing Accessories	5,000	2,500
127.	Boutiques/Shoes/Babies/Fancy (Large)	4,000	2,000
128	Boutiques/Shoes/Babies/Fancy (Medium)	3,000	1,500
129.	Boutiques/Shoes/Babies/Fancy (Small)	2,000	1,000
130.	Record stores/Video clubs/ Photography (Large)	6,000	3,000
131.	Record stores/Video clubs/Photography (Small)	4,000	2,000
132.	Mechanical/Foundries tools/Sewage Disposal	20,000	10,000
133.	Mechanical/Foundries tools/Sewage Disposal	10,000	5,000
134.	Mechanical/Foundries tools/Sewage Disposal	5,000	2,500
135	Herbalist/Spiritualist/ Traditionalist/Native Doctor etc.	5,000	2,500
136.	Business/Vocation centre/Secretarial institute (Large)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	Description of Business	Recommended	
		Registration N	Renewal N
137	Business/Vocation centre/Secretarial institute (Medium)	5,000	2,500
138	Business/Vocation centre/Secretarial institute (Small)	4000	2,000
139	Petty Traders	2,000	1,000
140	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	100,000	50,000
141	.Palm Kernel Mills (Big)	7,000	3,500.
142	Palm Kernel Mills (Small)	4,000	4,000
143	Refrigerator/TV.Radio/Electrical Repairs	3,000	1,500
144	GSM/Phone Accessory .	2,000	1,000
145	Rental Services	7,000	3500
146	Sale of Aluminium Profile	6000	3,000
147	Barbing Saloon	3,000	1,500
148	. Shoe making/Bag Repair	3,000	1,500
149	Sale of cosmetics/Attachment	3,000	1,500
150	Textiles/Ladies Hat (Big)	10,000	5,000
151	Textiles/Ladies Hat (Small)	3,000	1,500
152	Phone Call	2,000.	1,000
153	Heavy Duty Equipment	100,000	50,000
154	Livestock feeds/Vet Services	4000	2,000
155	Road hawking of Industrial products	2,000	1,000
156	Art gallery/Workshop'	4000	2,000
157	Agro Services/Chemical	6,000	3,000
159	Vulcanizes/Battery chargers/ Motorcycle/Bicycle repairs	3,000	1,500
160	Motorcycle/Bicycle spare parts dealers	3,000	1,500
161	Colour' Labs/Processing Centres	7,000	3,500
162	Garri/Corn Processing Centres	7,000	3,500
163	Builders of Motor Vehicles bodies	7,000	3,500
164	Aluminium Fittings, Frames etc.	7,000	3,500
165	Aluminium Fabrications (Big)	20,000	10,000
166	Aluminium Fabrications (Small)	10,000	5,000
167	- Metal Fabrication and Construction (Large)	50,000	25,000
168	Metal fabrication and Construction (Medium) .	20,000	10,000

## TARIFF B: RURAL - continued

S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
169.	Plumbing/Fridge/Air Conditions Accessories	10,000	5,000
170.	Junkyard (bottle dealers)	2,000	1,000
171.	Borehole/Water Distributors to Tankers (Big)	20,000	5,000
172.	Borehole/Water Distributors to Tankers (Small)	10,000	3,000
173.	Cold Houses (Big)	50,000	15000
174.	Cold Houses (Small)	40,000	20,000
175.	Coldroom shop/meat shop (Large)	10,000	5,000
176.	Cold room shop/meat shop (Small with one fridge)	6,000	3,000
177.	Private Garage (Large)	40,000	20,000
178.	Private Garage (Small)	20,000	10,000
179.	Horticulture/sales of plants Flowers/Seedlings (Large)	7,000	3,500
180.	Horticulture/sales of plants Flowers/Seedlings (Small)	4,000	2,000
181.	Motor License/emblem agent	3,000	1,500
182.	Sales of pipe borne/wellwater	3,000	1,500
183.	Car wash service provider (Large)	5,000	2,500
184.	Car wash service provider (Medium)	2,000	1000
185.	Second hand Cloth/bags/shoes (Large)	5,000	2,000
186.	Second hand Cloth/bags/shoes (Medium)	3,000	1,500
187.	Second hand Cloth/bags/shoes (Small)	4,000	2,000
188.	Metal/Steel Fabrication (Underground tank construction)	10,000	5,000
189.	Pension Administrators/ Health Administrators	100000	50,000
190.	Spiritualist/Sacramental Articles	2,000	1,000
191.	Spiritualist/Sacramental Religious Articles (Small)	3,000	1,500
192.	Surface tank kerosene sales'	5,000	2,500
193.	Cyber Cafe ICT internet outfits (above 10 computers)	10,000	5,000

TARIFF B: RURAL- continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
194.	Cyber cafe ICT internet outfits (6-10. computers)	5000	2500
195.	Cyber cafe ICT internet outfits(less than 6 computers)	4000	2000
196.	Sales of Electrical Materials (Large)	10000	5000
197.	Sales of Electrical Materials (Medium)	5000	2500
198.	Sales of Electrical Materials (Small)	3000	1500
199.	Pure water distributor/large wholesale	10000	5000
200	Pure water distributor/small wholesale	3000	21500
201	Arch welding workshop/showroom	10000	5000
202	Grinding mills for soft grains/fruits	3000	1500
203	Grinding mills (Large)	5000	2500
204	Gas RefiningPlant/Gas Refilling plant	20000	10000
205	. Exam Preparatory/Extra-moral Study centres	3000	1500
206	Private Tertiary Institution	100000	50000
207	Water Boreholes (above 4 channels)	10000	5000
20.8	Water Boreholes (1-4 channels)	5000	2500
20.9.	. Carwash (Small)	2000	1000
210	. Bush Bar (Large)	10000	5000
211.	Bush Bar (Medium)	5000	2500
212.	Bush Bar (Small)	3000	1500
213.	Bridals/Rentals Services etc. (Big)	10000	5000
214.	Bridal/Rental Services etc (Small)	10000	5000
215.	Sales of other Clothes (agbada etc)	3000	1500
216.	Hiring of equipment (heavy duty)	303000	15000
217.	- Hiring of other equipment .	100000	5000
218.	Phone/Network/ Communication Business outfit (Large)	20000	10000
219.	Phone/Network/ Communication Business outfit (Medium)	10000	5000

TARIFF B: RURAL- continued

SINO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
220.	Phone/Network/ Communication Business outfit (Small)	5,000	2,500
221.	Bottled/Sachet water (Wholesale)	10,000	5,000
222.	Bottled/Sachet water (retailers)	2,000	1,000
223.	Private Cable TV dealers	30,000	15,000
224.	Private Cable Radio Stations	100,000	50,000
225.	Private Cable TV /Radio Stations	500,000	250,000
226.	Private Airlines Booking Office (Big)	50,000	25,000
208	Water Boreholes (1-4 channels)	40,000	20,000
209.	Carwash (Small)	2,000	1,000
210.	Bush Bar (Large)	30,000	15,000
211.	Bush Bar (Medium)	20,000	10,000
212.	BushBar (Small)	10,000	5,000
213.	Bridals/Rentals Services etc. (Big)	20,000	10,000
214.	Bridal/Rental Services etc (Small)	10,000	5,000
215.	Sales of other Clothes (agbada etc)	4,000	2,000
216.	Hiring of equipment (heavy duty)	30,000	15,000
217.	Hiring of other equipment	10,000	5,000
218.	Phone/Network/Communication Business outfit (Large)	50,000	25,000
219.	Phone/Network/ Communication Business outfit (Medium)	30,000	15,000
220	Phone/Network/ Communication Business outfit (Small)	20,000	10,000
221.	Bottled/Sachet water (retailers)	2,000	1,000
222.	Private Cable TV dealers	30,000	15,000
223.	Private Cable Radio Stations	100,000	50,000
224.	Private Cable TV/Radio Stations	500,000	250,000
225.	Private Airlines Booking Office (Big)	50,000	25,000
226	Private Airlines Booking Office (Small)	30,000	15,000
227.	Sales of Plastic materials (Big)	5,000	2,500
228.	Sales of Plastic Materials (Small)	3,000	1,500
229.	Foodstuff shop sales in bags (Large)	5,000	2,500

TARIFF B: RURAL- continued

S/NO	DESCRIPTION OF BUSINESS	RECOMMENDED	
		REGISTRATION	RENEWAL
		N	N
231.	Foodstuff/plastic (Big)	4,000	2,000
232.	Foodstuff/plastic (Small)	2,000	1,000
233.	Consultancy service office (Big)	20,000	10,000
234.	Consultancy service office (Medium)	10,000	5,000
235.	Consultancy service office (Small)	5,000	2500
236.	Warehouse/Storage Stall (Large)	50,000	25,000
237.	Warehouse/Storage Stall (Medium)	30,000	15,000
238.	Warehouse/Storage Stall (Small)	15,000	7500
239.	Glass shop/Workshop (Big)	20,000	10,000
240.	Glass shop/Workshop (Small)	10,000	5,000
241.	Gift Shop (Big)	10,000	5000
242.	Gift Shop (Small)	5,000	2,500
243.	Amusement Park (Big)	50,000	25000
244.	Amusement Park (Small)	50,000	25,000
245.	Casket Showroom	30,000	15,000
246.	Fairly used Car dealers	30,000	15,000
247.	RoofingSheet Industry	200,000	100,000

## 2.2 Fees Payable on Fresh Licensing/Registration

S/N	ITEM	RATE (₦)
1	Taxi (State Colour)	14,000.00
2	Taxi (Off Colour)	36,500.00
3	Taxi (Off Colour for Security Personnel)	16,500.00
4	Passenger Bus	16,500.00
5	Tricycle	16,500.00
6	Delivery Bus	18,500.00
7	Delivery Tricycle	17,500.00
8	Pick-Up/Short Dyna	20,500.00
9	Long Dyna	23,500.00
10	Haulage Truck	35,000.00
11	Trailer	50,000.00
12	Taxi (State Colour)	8,500.00
13	Taxi (Off Colour)	20,500.00
14	Taxi (Off Colour for Security Personnel)	8,500.00

## 2.3 Fees Payable on Renewal of Licensing

S/N	ITEM	RATE (₦)
1	Passenger Bus	8,500.00
2	Tricycle	7,500.00
3	Delivery Bus	11,500.00
4	Delivery Tricycle	10,500.00
5	Pick-Up/Short Dyna	13,500.00
6	Long Dyna	13,500.00
7	Haulage Truck	20,000.00
8	Trailer	25,000.00

## 2.4 Fees Payable as Daily Operational Toll

S/N	ITEM	RATE (₦)
1	Intra-city Commercial Buses/Taxis	200.00
2	Inter-city/Outbound Commercial Buses/Taxis	300.00
3	Commercial Tricycle	200.00
4	Delivery Vehicle	300.00

## 2.5 Fines For Violation Of the provisions of this Regulation and the Cross River State Commercial Transportation (Regulatory & Monitoring) Agency Law

S/N	ITEM	RATE (₦)
1	Failure to register motor vehicle with the Agency	30,000.00
2	Agency staff aiding and abetting licensing without driver's licence	10,000.00
3	Members of Industrial Association/Trade Union harassing, assaulting, intimidating non-member	20,000.00
4	Officials/Leaders of Industrial Association/Trade Union aiding and abetting harassment, assault, Intimidation of non-member	100,000.00
5	Failure to renew licence with Agency	15,000.00
6	Transfer of Agency licence to another operator	15,000.00

7	Failure of motorcyclist (in areas where applicable) to wear reflector vest	5,000.00
8	Failure to display State Logo on conspicuous part of vehicle	10,000.00
9	Failure of motor cyclist & passenger to use Agency-approved crash helmet	10,000.00
10	Improper sitting of motorcycle passenger	5,000.00
11	Carrying more than approved number of passengers	10,000.00
12	Unlawful towing of motorcycle by operator of another motor cycle	5,000.00

For more information, enquiry or complaints please visit the Cross River Internal Revenue Service (CRIRS) office at New Secretariat Complex Calabar or call: +234 662276829. Applicants can also access more information via: <https://www.crirs.ng/2020/01/03/crs-approved-revised-feescharges-regulations2020/>

Signed



**Akpanke A. Ogar**

Executive Chairman  
Cross River Internal Revenue Service

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