



## **CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999 (AS AMENDED)**

**KTSLN NO: 002 OF 2025  
KATSINA STATE GOVERNMENT**

### **EXECUTIVE ORDER FOR THE ELIMINATION OF INTERSTATE ROAD TAX STICKER (SIRTS) AND SINGLE HAULAGE FEE (SHF) IN KATSINA 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 LFN 2004, Section 1(1) of the Katsina State Revenue Administration Law 2020, and all other powers enabling me in that behalf, I, Malam Dikko Umaru Radda, Ph.D., Governor of Katsina State, hereby order as follows:

#### **PART I – PRELIMINARY**

##### **1. Title and Commencement**

- This Order may be cited as the Katsina State Interstate Haulage Fees (Elimination) Order 2025.
- It shall come into effect on the 31<sup>st</sup> of January, 2025

##### **2. Repeal of Previous Order**

- The Interstate Road Tax Sticker (SIRTS) and Single Haulage Fee (SHF) Order I 2023 (KTSLN NO: 0212023) is hereby repealed in its entirety.
- All administrative guidelines, circulars, or directives issued pursuant to the repealed Order are hereby revoked.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 Katsina State.
- "SIRTS" means Interstate Road Tax Sticker.
- "SHF" means Single Haulage Fee.
- "Competent Authority" includes the Katsina State Internal Revenue Service, Ministry of Transport, and any designated enforcement agency.

## **PART II – ELIMINATION OF FEES AND TRANSITIONAL ARRANGEMENTS**

### **4. Abolition of Haulage Fees**

With effect from the commencement date of this Order:

- No fee, charge, or levy under the name SIRTS or SHF, or any similar interstate haulage charge, shall be imposed, demanded, or collected within Katsina State.

This abolition applies to all categories of vehicles previously listed under the repealed Order, including but not limited to:

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

### **5. Legal Basis for Elimination**

This elimination is made in accordance with:

- Section 4(2) of the Taxes and Levies (Approved List for Collection) Act, which restricts the imposition of unauthorised levies on inter-state trade.
- Section 41 of the 1999 Constitution, which guarantees freedom of movement of goods and services across states.
- The Katsina State Economic Stimulus Initiative 2024, aimed at reducing the cost of doing business and promoting interstate commerce.

## **6. Transitional Provisions**

### **Waiver of Outstanding Liabilities:**

- All unpaid SIRTS and SHF fees accruing before the commencement of this Order are hereby waived and shall not be enforced.
- Validity of Existing Stickers: Stickers and permits issued under the repealed Order shall remain valid until their expiry date, but no renewal or new issuance shall be made under the old regime.
- Refunds: No refunds shall be made for fees already paid and remitted to the state treasury prior to this Order.

## **PART III – ADMINISTRATIVE AND COMPLIANCE DIRECTIVES**

### **7. Duties of Relevant Agencies**

The Katsina State Internal Revenue Service (KIRS) shall:

- Immediately cease billing, assessment, and collection of SIRTS and SHF.
- Update the State's revenue automation system to reflect the removal of these fees.
- Issue a public notice to all taxpayers and stakeholders within seven (7) days of this Order.

The Ministry of Transport shall:

- Direct all transport unions, associations, and haulage operators to comply with this Order.
- Ensure all checkpoints and weighing stations within the state discontinue demand for SIRTS/SHF proof of payment.

The Ministry of Justice shall:

- Review and align all existing regulations and enforcement mechanisms with this Order.
- Advise on any necessary legislative amendments to give full effect to this policy.

### **8. Prohibition of Unofficial Collections**

- In line with Section 2(2) of the Taxes and Levies Act, no person, agency, or third-party vendor shall collect any form

of haulage fee under any guise, unless expressly authorised by another valid law.

- Violators shall be subject to penalties under the Katsina State Public Revenue Protection Law 2019.

## **9. Public Awareness**

- The Ministry of Information shall, within fourteen (14) days, undertake a state-wide sensitization campaign through print, electronic, and social media to inform the public, transporters, and neighboring states of this development.

## **PART IV – MONITORING AND REVIEW**

### **10. Monitoring Committee**

- A committee chaired by the Head of Service with representatives from KIRS, Transport, Justice, and Trade shall be established to monitor implementation and address transitional issues.

### **11. Periodic Review**

- This Order shall be reviewed after twelve (12) months to assess its impact on state revenue, trade facilitation, and compliance.

### **12. Savings Clause**

- Nothing in this Order shall affect the state's right to levy other lawful taxes, fees, or charges not related to interstate haulage, such as road worthiness fees, vehicle licence fees, and parking charges, as provided under extant laws.

**DATED AT KATSINA THIS 22ND DAY OF JANUARY, 2025**



**MALAM DIKKO UMAR RADDHA PhD, CON**  
*GOVERNOR*  
*KATSINA STATE OF NIGERIA*