



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

**SOKOTO STATE GOVERNMENT**

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

**REGULATIONS FOR THE ELIMINATION OF THE INTERSTATE ROAD TAX  
STICKER (SIRTS), THE SINGLE HAULAGE FEE (SHF) AND ALL OTHER  
INTERSTATE HAULAGE CHARGES IN SOKOTO STATE, AND FOR  
RELATED MATTERS**

**WHEREAS** trade and commerce between the States of the Federation is a matter on the Exclusive Legislative List under item 62 of Part I of the Second Schedule to the Constitution of the Federal Republic of Nigeria 1999 (as amended), and section 41 of the Constitution guarantees every citizen the right to move freely throughout Nigeria;

**AND WHEREAS** the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria 2004, and the federal tax laws enacted in 2025 restrict States and Local Governments to the collection of approved taxes and levies, and prohibit the mounting of road blocks and the collection of unapproved levies on goods in transit;

**AND WHEREAS** the collection of the Interstate Road Tax Sticker, the Single Haulage Fee and similar charges on vehicles and goods moving into, out of or through Sokoto State increases the cost of transport and of goods, discourages interstate commerce and is inconsistent with the policy of the Sokoto State Government to reduce the cost of doing business and implement business enabling reforms;

**AND WHEREAS** it is in the public interest to abolish all such charges and to provide for orderly transitional and enforcement arrangements;

**NOW THEREFORE**, in exercise of the powers conferred on me as Governor of Sokoto State by section 5(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and by the Sokoto State Revenue Integration and Consolidation Law, No. 14 of 2019, and with the approval of the State Executive Council, and all other powers enabling me in that behalf, I, **AHMAD ALIYU SOKOTO, Ph.D**, Executive Governor of Sokoto State, hereby make the following Regulations:

## **PART I: PRELIMINARY**

### **1. Citation and Commencement**

These Regulations may be cited as the **Sokoto State Interstate Haulage Fees (Elimination) Regulations, 2025** and shall come into force on the date on which they are signed by the Governor.

### **2. Revocation of Previous Instruments**

(1) Every executive order, regulation, notice, directive or other instrument by which the Interstate Road Tax Sticker, the Single Haulage Fee or any other interstate haulage charge was imposed, authorised or collected in Sokoto State is hereby revoked.

(2) All administrative guidelines, circulars and directives issued under any instrument revoked by subsection (1) are hereby withdrawn.

### **3. Interpretation**

In these Regulations, unless the context otherwise requires:

**"Competent Authority"** means the Sokoto State Internal Revenue Service, the Ministry responsible for Transport and any other agency of the Sokoto State Government charged with the enforcement of these Regulations;

**"Interstate Haulage"** means the movement of goods or passengers by motor vehicle across State boundaries, into, out of or through Sokoto State;

**"Interstate Haulage Charge"** means any fee, levy, toll, sticker, permit charge or other payment, by whatever name called, demanded in respect of Interstate Haulage or of a vehicle engaged in it;

**"Service"** means the Sokoto State Internal Revenue Service;

**"SHF"** means the Single Haulage Fee; and

**"SIRTS"** means the Interstate Road Tax Sticker.

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

### **4. Abolition of Interstate Haulage Charges**

(1) With effect from the commencement of these Regulations, no SIRTS, SHF or other Interstate Haulage Charge shall be imposed, demanded or collected in Sokoto State by any Ministry, Department or Agency of the State Government or by any person acting on its behalf.

(2) The abolition applies to all categories of vehicles, including:

- (a) pick-up vans;
- (b) heavy-duty trucks (6 and 8 tyres);
- (c) luxury and commercial buses;
- (d) vehicles of 12 and 14 tyres; and

(e) vehicles of 18 tyres and above.

## **5. Transitional Provisions**

(1) **Outstanding liabilities.** All unpaid SIRTSS, SHF and other Interstate Haulage Charges that accrued before the commencement of these Regulations are remitted and shall not be enforced, in so far as the revenue laws of the State permit such remission.

(2) **Existing stickers and permits.** No SIRTSS, SHF or similar sticker or permit shall be required, inspected, renewed or issued after the commencement of these Regulations, and no person shall be penalised for not holding one.

(3) **Refunds.** No refund shall be made of any charge paid and remitted to the State Treasury before the commencement of these Regulations.

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

### **6. Duties of the Sokoto State Internal Revenue Service**

The Service shall:

- (a) immediately cease the billing, assessment and collection of SIRTSS, SHF and all other Interstate Haulage Charges;
- (b) terminate or amend, in accordance with their terms, any agreement with a consultant, agent or revenue collection vendor relating to such charges;
- (c) update the State's revenue automation system to remove such charges; and
- (d) publish a public notice of these Regulations within seven (7) days of their commencement.

### **7. Duties of the Ministry Responsible for Transport**

The Ministry responsible for Transport shall:

- (a) direct all transport unions, associations and haulage operators in the State to comply with these Regulations;
- (b) ensure that no checkpoint, weighing station or enforcement post operated by or on behalf of the State Government demands proof of payment of any Interstate Haulage Charge; and
- (c) seek the cooperation of the Nigeria Police Force, the Federal Road Safety Corps and other federal agencies in giving effect to these Regulations.

### **8. Duties of the Ministry of Justice**

The Ministry of Justice shall review existing regulations and enforcement arrangements for consistency with these Regulations, and advise the Governor on any legislative amendment required to give it full effect, including in the revenue legislation of the State.

## **9. Prohibition of Unofficial Collections**

- (1) No person, agency, union, association or third-party vendor shall collect any Interstate Haulage Charge under any guise, unless expressly authorised by a law in force.
- (2) Any person who contravenes subsection (1) shall be liable to prosecution under the Penal Code Law of Sokoto State, the revenue laws of the State or any other applicable law.
- (3) Any public officer who contravenes subsection (1) shall, in addition, be liable to disciplinary action under the Civil Service Rules of the State.

## **10. Public Awareness**

The Ministry responsible for Information shall, within fourteen (14) days of the commencement of these Regulations, conduct a state-wide sensitisation campaign through print, electronic and social media, in English and Hausa, to inform the public, transporters and neighbouring States of these Regulations.

## **PART IV: MONITORING AND REVIEW**

### **11. Monitoring Committee**

- (1) There is hereby established a Monitoring Committee, chaired by the Chairman of Internal Revenue Services, Sokoto State and comprising representatives of the Service and of the Ministries responsible for Transport, Justice, Commerce and Information.
- (2) The Committee shall monitor implementation of these Regulations, receive complaints from transporters and the public, address transitional issues, and report to the Governor quarterly.

### **12. Periodic Review**

These Regulations shall be reviewed twelve (12) months after their commencement to assess its impact on State revenue, trade facilitation and compliance.

### **13. Savings**

Nothing in these Regulations affects the right of the State to collect other lawful taxes, fees or charges not related to Interstate Haulage, such as vehicle licence fees and road worthiness fees, as provided under the laws in force.

**MADE** at Sokoto this 12<sup>th</sup> day of March, 2025.



Ahmed Aliyu Sokoto *P.hD FCNA*  
Executive Governor,  
Sokoto State of Nigeria.