



CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999

(AS AMENDED)

**ZMSLN NO: 001 OF 2025
ZAMFARA STATE GOVERNMENT**

EXECUTIVE ORDER FOR THE ELIMINATION OF INTERSTATE ROAD TAX STICKER (SIRTS) AND SINGLE HAULAGE FEE (SHF) IN ZAMFARA 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, Laws of the Federation of Nigeria 2004, the Zamfara State Revenue Administration Law, and all other powers enabling me in that behalf, I, the Executive Governor of Zamfara State, hereby order as follows:

PART I – PRELIMINARY

1. Title and Commencement

1. This Order may be cited as the Zamfara State Interstate Haulage Fees (Elimination) Order, 2025.
2. This Order shall come into force on the 1st day of February, 2025.

2. Repeal of Existing Haulage Fee Regime

1. The imposition and collection of Interstate Road Tax Sticker (SIRTS) and Single Haulage Fee (SHF) or any other similar levy on interstate haulage activities within Zamfara State is hereby abolished.
2. All administrative guidelines, circulars, directives, or enforcement practices authorising the collection of such fees 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 Zamfara State.
- “SIRTS” means Interstate Road Tax Sticker.
- “SHF” means Single Haulage Fee.
- “Competent Authority” includes the Zamfara State Internal Revenue Service (ZIRS), the Ministry of Transport, and any other agency lawfully authorised by the Zamfara State Government.



PART II – ELIMINATION OF FEES

4. Abolition of Haulage Fees

1. With effect from the commencement of this Order, no fee, charge, levy, or demand under the name SIRTH, SHF, or any similar interstate haulage charge shall be imposed, demanded, or collected within Zamfara State.

2. This abolition applies to all categories of vehicles, including but not limited to:

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

5. Legal Basis for Elimination

This Order is made pursuant to:

1. Section 4(2) of the Taxes and Levies (Approved List for Collection) Act, which prohibits unauthorised levies on inter-state trade.
2. Section 41 of the Constitution of the Federal Republic of Nigeria 1999, guaranteeing freedom of movement of goods and services throughout Nigeria.
3. Zamfara State Government policies aimed at reducing transport costs, improving trade flow, and enhancing the ease of doing business within the State.

PART III – TRANSITIONAL PROVISIONS

6. Transitional Arrangements

1. Waiver of Outstanding Liabilities:

All unpaid SIRTH and SHF liabilities accruing prior to the commencement of this Order are hereby waived and shall not be enforced.

2. Existing Stickers and Permits:

Stickers or permits issued before the commencement of this Order shall remain valid until their expiry dates, but no renewal or fresh issuance shall be permitted.

3. Refunds:

No refunds shall be made in respect of fees already paid and remitted to the Zamfara State Treasury before the commencement of this Order.



PART IV – ADMINISTRATIVE AND COMPLIANCE DIRECTIVES

7. Duties of Relevant Agencies

The Zamfara State Internal Revenue Service (ZIRS) shall:

1. Immediately cease assessment, billing, collection, and enforcement of SIRT and SHF.
2. Update all revenue collection systems to reflect the removal of these fees.
3. Issue a public notice within seven (7) days of the commencement of this Order.

The Ministry of Transport shall:

1. Direct all transport unions, haulage operators, and logistics companies operating within Zamfara State to comply with this Order.
2. Ensure that all checkpoints, weighbridges, and transport monitoring units discontinue the demand for SIRT or SHF proof of payment.

The Ministry of Justice shall:

1. Review existing regulations and enforcement mechanisms to ensure conformity with this Order.
2. Provide legal guidance on any necessary legislative or regulatory amendments.

8. Prohibition of Unauthorised Collections

1. No individual, agency, task force, or third-party contractor shall collect any haulage-related fee under any guise within Zamfara State unless expressly authorised by law.
2. Any violation of this provision shall attract sanctions under applicable Zamfara State revenue and public finance laws.

PART V – PUBLIC AWARENESS, MONITORING AND REVIEW

9. Public Awareness

The Ministry of Information shall, within fourteen (14) days, conduct a statewide sensitisation campaign through print, electronic, and digital media to inform transporters, traders, and the general public of this policy.

10. Monitoring Committee

A Monitoring Committee chaired by the Head of Service and comprising representatives from ZIRS, Ministry of Transport, Ministry of Justice, Ministry of Commerce, and relevant security agencies shall be constituted to monitor implementation and resolve transitional issues.



11. Periodic Review

This Order shall be reviewed after twelve (12) months to assess its impact on revenue administration, transport efficiency, trade facilitation, and economic activities in Zamfara State.

12. Savings Clause

Nothing in this Order shall affect the authority of the Zamfara State Government to levy other lawful taxes and fees not related to interstate haulage, including vehicle licensing, road-worthiness certification, and parking charges, as provided under existing laws.

DATED AT GUSAU, THIS 21st DAY OF JANUARY, 2025

A handwritten signature in red ink, appearing to read "Dauda Lawal", written over a dotted line.

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HIS EXCELLENCY
DAUDA LAWAL
EXECUTIVE GOVERNOR
ZAMFARA STATE OF NIGERIA