YOBE STATE MINISTRY OF COMMERCE, INDUSTRY, TOURISM AND SOLID MINERALS
(DEPARTMENT OF COMMERCE)

PROCEDURE FOR OBTAINING A BUSINESS PREMISES PERMIT - UPDATED VERSION 2026

GUIDING LAW & REGULATIONS

In pursuance of the provisions of the Yobe State Revenue (Codification) Law 2021, as amended by the Yobe State Revenue (Codification) (Amendment) Law 2024, all individuals and organisations seeking to obtain a Business Premises Permit in Yobe State may apply through the following process. Ref: MCIT/GEN/REP/10/VOL. III.

Step 1: State your intention and obtain the First Schedule form

Visit the Ministry at one of its four (4) Zonal Offices across the State, or its Headquarters at IBB State Secretariat, P.M.B. 1094, Damaturu, to state your intention. You will be issued the First Schedule form to complete.

- Documents required: none at this stage.

Responsible MDA: Ministry of Commerce, Industry, Tourism and Solid Minerals (Zonal Office or Headquarters)

Timeframe: 1 day

Step 2: Site inspection of business premises

Registration Officers will inspect the site location to ensure it is suitable for the business applied for. The inspectors will ask for the following:

- Licence with the relevant authority;
- Corporate Affairs Commission (CAC) Registration Certificate;
- Tax Clearance Certificate (TCC), where necessary;
- Completed First Schedule form.

Responsible MDA: Ministry of Commerce, Industry, Tourism and Solid Minerals (Registration Officers)

Timeframe: Immediately after Step 1 (same day)

Step 3: Pay the applicable fee

After the site inspection, the Registration Officers will inform the applicant of the amount payable, as specified in the Yobe State Revenue (Codification) Law 2021, as amended by the Yobe State Revenue (Codification) (Amendment) Law 2024. The same rate applies to first registration and to annual renewal. The applicable charges are set out below.

Tax type	Category	Rate (₦)
Business premises registration / annual renewal	Banks	100,000
Business premises registration / annual renewal	Insurance Company	50,000
Business premises registration /	Private Nursery/Primary School	10,000

annual renewal		
Business premises registration / annual renewal	Private Primary/Secondary school	20,000
Business premises registration / annual renewal	Private Nursery/Primary/Secondary schools	25,000
Business premises registration / annual renewal	Patent Medicine store	10,000
Business premises registration / annual renewal	Agro-Chemical Shop	5,000
Business premises registration / annual renewal	Super Store Category 'A'	20,000
Business premises registration / annual renewal	Super Store Category 'B'	10,000
Business premises registration / annual renewal	Provisions Store/Shops	5,000
Business premises registration / annual renewal	Sachet Water production	20,000
Business premises registration / annual renewal	Road Side Mechanic (Motor Vehicle)	2,000
Business premises registration / annual renewal	Motorcycle/Gen sets Mechanics	1,000
Business premises registration / annual renewal	Tailoring	1,000
Business premises registration / annual renewal	Machine Block Industry	10,000
Business premises registration / annual renewal	Hand Mould (Block Industry)	3,000
Business premises registration / annual renewal	Car Wash	2,000
Business premises registration / annual renewal	Suya Spot	1,000
Business premises registration / annual renewal	Vulcanizing	1,000
Business premises registration / annual renewal	Metal works	5,000
Business premises registration / annual renewal	Download Centres	1,000
Business premises registration / annual renewal	Printing Press	5,000
Business premises registration / annual renewal	Clinics	20,000
Business premises registration / annual renewal	Medical Lab. & Diagnostic Centre	10,000
Business premises registration / annual renewal	Chambers Solicitors	10,000
Business premises registration / annual renewal	Car Dealers	20,000
Business premises registration / annual renewal	Motorcycle Dealers	5,000
Business premises registration / annual renewal	Construction Company	100,000
Business premises registration / annual renewal	Rice Milling	2,000
Business premises registration /	Spare parts Dealers - Motor vehicle	5,000

annual renewal		
Business premises registration / annual renewal	Spare parts Dealers - Motorcycle	3,000
Business premises registration / annual renewal	Hotel Lodge - Category 'A'	50,000
Business premises registration / annual renewal	Hotel Lodge - Category 'B'	30,000
Business premises registration / annual renewal	Hotel Lodge - Category 'C'	15,000
Business premises registration / annual renewal	Food hotel	5,000
Business premises registration / annual renewal	Bukateria	2,000
Business premises registration / annual renewal	Bakeries	10,000
Business premises registration / annual renewal	Grinding Machines	1,000
Business premises registration / annual renewal	Textiles Materials - Category 'A'	10,000
Business premises registration / annual renewal	Textiles Materials - Category 'B'	5,000
Business premises registration / annual renewal	Building Materials - Category 'A'	10,000
Business premises registration / annual renewal	Building Materials - Category 'B'	5,000
Business premises registration / annual renewal	Business Centres	5,000
Business premises registration / annual renewal	Tailoring Institution	3,000
Business premises registration / annual renewal	GSM Franchise/Dealer	20,000
Business premises registration / annual renewal	Barbing/Hair Dressing	2,000
Business premises registration / annual renewal	Commercial Boreholes	5,000
Business premises registration / annual renewal	Photographing	2,000
Business premises registration / annual renewal	Cyber Cafe Service	5,000
Business premises registration / annual renewal	Travel Agencies	10,000
Business premises registration / annual renewal	Bookshops	3,000
Business premises registration / annual renewal	Electrical/Electronic Shops	5,000
Business premises registration / annual renewal	Commercial Poultry Farms	5,000
Business premises registration / annual renewal	Carpentry	5,000
Business premises registration / annual renewal	Timber Dealer	10,000
Business premises registration / annual renewal	Cement Dealer	5,000
Business premises registration /	Commercial Fish Farm	5,000

annual renewal		
Business premises registration / annual renewal	Hide and Skin	5,000
Business premises registration / annual renewal	Gum Arabic Dealer	5,000
Business premises registration / annual renewal	Pharmaceutical Stores	10,000
Business premises registration / annual renewal	Super Markets	10,000
Business premises registration / annual renewal	Wood works including upholstery	10,000
Business premises registration / annual renewal	Injection Work Mechanical	5,000
Business premises registration / annual renewal	Butcher	1,000
Business premises registration / annual renewal	Butcher premises licence – Large premises	10,000
Business premises registration / annual renewal	Butcher premises licence – Medium premises	7,000
Business premises registration / annual renewal	Butcher premises licence – Small premises	5,000
Business premises registration / annual renewal	Butcher premises licence – Weekly premises	2,000
Business premises registration / annual renewal	Butcher premises licence – Daily premises	1,000
Business premises registration / annual renewal	Potash Dealer	2,000
Business premises registration / annual renewal	Mats Dealer	1,000
Business premises registration / annual renewal	Desert Palm (leaves)	500
Business premises registration / annual renewal	Kola Nut Dealers	2,000
Business premises registration / annual renewal	Second Hand textile materials dealer	2,000
Business premises registration / annual renewal	Blacksmith	1,000
Business premises registration / annual renewal	Surface Tank dealer	5,000
Business premises registration / annual renewal	Battery Charger	1,000
Business premises registration / annual renewal	Spraying/Painting	2,000
Business premises registration / annual renewal	Wheel Alignment	2,000
Business premises registration / annual renewal	Panel beater	3,000
Business premises registration / annual renewal	Art Drawing	1,000
Business premises registration / annual renewal	Laundry/Dry Cleaning	2,000
Business premises registration / annual renewal	Shoemaker	1,000
Business premises registration /	Gravel/Sand Dealer	2,000

annual renewal		
Business premises registration / annual renewal	General Contractor/Supplies	10,000
Business premises registration / annual renewal	Firm of Professionals	10,000
Business premises registration / annual renewal	Mattress Dealer	5,000
Business premises registration / annual renewal	Home Utensils	5,000
Business premises registration / annual renewal	Manufacturing Companies	20,000
Business premises registration / annual renewal	Other Offices	5,000
Business premises registration / annual renewal	Antenna Mast - State Capital	500,000
Business premises registration / annual renewal	Antenna Mast - Urban Local Govt. Hqtrs	250,000
Business premises registration / annual renewal	Antenna Mast - Other Local Govt. Hqtrs	150,000
Business premises registration / annual renewal	Antenna Mast - Rural Locations	100,000
Business premises registration / annual renewal	Filling Station	25,000
Business premises registration / annual renewal	Small Scale Manufacturing industries	5,000
Business premises registration / annual renewal	Mining/Quarry Land Dry Meat Premises License	10,000
Business premises registration / annual renewal	Poultry - Large scale (10,000 and above)	50,000
Business premises registration / annual renewal	Poultry - Medium Scale (5,000 to 10,000)	25,000
Business premises registration / annual renewal	Poultry - Small Scale (Below 5,000)	10,000
Business premises registration / annual renewal	Fish Farm - Registration of fish farm (1,000 to 5,000)	2,000
Business premises registration / annual renewal	Fish Farm - Registration of fish farm (6,000 to 10,000)	4,000
Business premises registration / annual renewal	Fish Farm - Registration of fish farm (10,000 above)	5,000

Payment channels:

- Electronic payment via POS administered by the Registration Officers after the site inspection or at the Ministry's Headquarters, IBB State Secretariat, Damaturu, paid directly into the Single Treasury Account (TSA).
- Bank payment to the Yobe State Internal Revenue Service (YIRS) account number 1010987086, Zenith Bank Plc.
- Receipt issued: official payment receipt (evidence of payment), to be presented at Step 4.

Responsible MDA: Ministry of Commerce, Industry, Tourism and Solid Minerals / Yobe State Internal Revenue Service (YIRS)

Timeframe: Same day, immediately after the site inspection

Step 4: Approval and issuance of Certificate of Registration of Business Premises

The Registration Officer will submit the completed First Schedule form with evidence of payment to the Office of the Director of Commerce, who will issue and sign the Certificate of Registration of Business Premises.

The certificate is subject to renewal every one (1) year. Registered businesses will be served a Demand Notice at their business location, and officers will attend to them there to make payment.

- Documents required: completed First Schedule form; evidence of payment.

Responsible MDA: Ministry of Commerce, Industry, Tourism and Solid Minerals (Office of the Director of Commerce)

Timeframe: Within 24 hours

CALCULATION OF VARIABLE FEES

Business premises registration/renewal fee: the fee is fixed according to the type of business, and for certain businesses by category, size or location (hotels by Category A/B/C; super stores, textile materials and building materials by Category A/B; butchers by size of premises; poultry and fish farms by stock size; antenna masts by location). Applicants pay the single rate shown in the table above for their business type; the same rate applies at first registration and at each annual renewal.

Total processing time: 1 working day (within 24 hours of application)

For further information, enquiries or complaints, please contact the Department of Commerce of the Ministry of Commerce, Industry, Tourism and Solid Minerals at IBB State Secretariat, P.M.B. 1094, Damaturu, Yobe State between 8:00 AM and 4:00 PM, Monday to Friday, or by email at info@mcits.yb.gov.ng or telephone 07068263500. All correspondence should be addressed to the Office of the Honourable Commissioner.

Signed
Audu Abubakar Daya,
Director of Commerce, for: Honourable Commissioner
Yobe State Ministry of Commerce, Industry, Tourism and Solid Minerals

January 2026 (Updated Version 2026)