



GOMBE STATE OF NIGERIA

GUIDELINE FOR STARTING BUSINESS IN GOMBE STATE

Developed by the

Gombe State Ministry of Trade, Industry & Tourism

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MINISTRY OF TRADE, INDUSTRY & TOURISM

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GUIDELINE FOR STARTING BUSINESS IN GOMBE STATE

Overview

Pursuant to the **Gombe State Revenue (Codification and Consolidation) Law 2021**, individuals and organisations seeking to start a small or medium-scale limited liability company can apply through the following process and guidelines:

S/N	PROCEDURE	TIME FRAME	COST
1	Selection of Unique Company Name - The applicant shall apply through the online platform of the Corporate Affairs Commission (CAC), launched on 2nd February 2015. - The applicant shall fill the online incorporation form and follow the entire registration process. - From March 2022, the process of reserving the company name can only be made online via: http://services.cac.gov.ng/	Within 24 hours (online procedure)	N500 reservation fee
2	Preparation of the requisite incorporation documents and payment of the stamp duty - The applicant can pay stamp duty through the online platform of the FIRS e-stamping portal via: https://www.stampduty.gov.ng/ - To prepare the requisite incorporation documents, the applicant must complete the statutory forms, prepare and print the Memorandum and Articles of Association, and have them stamped by the Federal Inland Revenue Service (FIRS) or online. - The stamp duty payable on share capital (ad valorem) is 0.75%, and N500 for each additional copy of the Memorandum and Articles of Association stamped. - Corporate bodies, including banks, MDAs or other persons needing an Application Programming Interface (API) integration, may access www.stampduty.gov.ng/integration/ for necessary instructions.	Within 24 hours (online procedure)	0.75% stamp duty paid on share capital + N500 for each additional copy of the Memorandum and Articles of Association stamped (2 copies)
3	Signing of the declaration of compliance before a Commissioner for Oaths or a Notary Public - The declaration by the barrister or solicitor engaged in the formation of the company may be sworn to before a Notary Public for a fee of N4,000 – N5,000; OR - At any of the recognised courts in the country (Magistrate Court, State High Court or Federal High Court) before a	1 day	N500 at the court, or N4,000 – N5,000 with a Notary Public

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	Commissioner for Oaths for a small fee of N500, usually chargeable by the respective courts. Entrepreneurs can also use the services of a CAC-appointed lawyer.		
4	Registration of the company with the Corporate Affairs Commission, payment of registration fees and collection of income tax and VAT registration number - As of May 2017, companies apply for incorporation using Form CAC 1.1. - The new form replaced Form CAC 4 (Declaration of Compliance), Form CAC 2 (Statement of Share Capital and Return of Allotment of Shares), Form CAC 7 (Particulars of Directors) and Form CAC 2.1 (Particulars of the Company Secretary). Registration is now done entirely online. - Entrepreneurs need to submit the following documents to register the company: - Two copies of the stamped consolidated form (CAC Form 1.1); - Two copies of the stamped Memorandum and Articles of Association of the company; - Form of identification of the directors and shareholders (driver's licence, national ID or data page of international passport); - Form of identification of the company secretary; - Copy of the name reservation of the company. - The documents are uploaded via the platform www.docupload.cac.gov.ng - Lawyers are usually hired to undertake the administrative incorporation procedures. On average, a lawyer will charge N50,000 to handle the entire incorporation process in Gombe State. - Once the registration process is completed, a Tax Identification Number (TIN) is automatically generated and sent to the applicant by email. This number is the same for Income Tax and VAT. - The payment of statutory filing fees can now be processed online through Remita, an electronic payment platform.	2 days	Incorporation fees comprise: - Registration of private company: N10,000 for a company whose nominal share capital is N1,000,000 or less, + N5,000 for each subsequent N1,000,000; - N3,000 for a certified true copy of the Memorandum and Articles of Association; - N2,000 for a certified true copy of Form CAC 1.1.
5	Making the company seal Section 74 of the Companies and Allied Matters Act (CAMA) requires every company to have a common seal.	1 day	N4,000 – N6,000
6	Registration for Personal Income Tax (PAYE) - All employers shall register with the State tax authority for income tax withholding. - The PAYE Regulations of 2021, made pursuant to the	2 days	Free

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	Personal Income Tax Act, provide that all employers are to register with the Gombe State Internal Revenue Service (GIRS) for the purpose of remitting income tax deducted from their employees. - The employer must, within 6 months of commencing business, deduct tax from the emoluments of employees and remit the amount deducted to the GIRS (TSA Account) using Remita. - The registration requirements are as follows: - A copy of the certificate of incorporation; - List of staff and their annual salaries; - Letter of application for registration; - Corporate income tax and VAT tax reference number. - Upon completion of registration, an Employer's Identification Number will be issued. - An employer who fails or refuses to register commits an offence and is liable on conviction to pay a fine of N15,000, in addition to payment of the arrears of tax due.		
7	Registration of Business Premises - The applicant shall register with the Gombe State Government and pay the business premises levy. - To register the company premises with the Gombe State Government, the entrepreneur shall visit a commercial bank with evidence of the business premises (utility bills, etc.) and pay the business premises levy into the Gombe State TSA account or using Remita. - The bank then issues a receipt bearing the Gombe State Government logo. - Business premises in an urban area are required to be registered on payment of a N15,000 registration fee in the first year of registration (N5,000 per annum as renewal fees in subsequent years). - For rural areas, the business premises registration fee is N2,000 for the first year of registration (N1,000 per annum as renewal fees in subsequent years).	1 day (simultaneous with previous procedure)	N15,000 in urban areas and N5,000 in rural areas

Contact Information

For more information, enquiries or complaints, please contact the Gombe State Ministry of Trade, Industry & Tourism Customer Service, located at the Old Secretariat, Federal Low-Cost, Gombe, Gombe State. Tel: 08068693986, between 10:00 AM and 4:00 PM (Monday – Friday, excluding public holidays).

Signed:
Permanent Secretary
Gombe State Ministry of Trade, Industry & Tourism
16th March 2026