

Internally Generated Revenue At State Level

(JANUARY TO JUNE 2016)



Report Date: January 2017

Data Source: National Bureau of Statistics / Joint Tax Board/State Boards of Internal Revenue



NATIONAL BUREAU OF STATISTICS

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Executive Summary

The National Bureau of Statistics released today the Internally Generated Revenue at State level for January to June 2016.

In this report, Lagos State recorded the highest Internally Generated Revenue (IGR) figure of N150.59bn in Half Year 2016, closely followed by Ogun State with N28.15bn while Nasarrawa State generated the lowest revenue for the period under reference at N1.05bn.

For this period, seven (7) states are yet to report their H1 2016 Internally Generated Revenue figures. The states are Abia, Anambra, Bauchi, Ebonyi, Oyo, Rivers and Sokoto.

A total of N317.79bn was generated by twenty-nine (29) states that have reported their H1 2016 Internally Generated Revenue figure and the revenue was generated across the following types – PAYE, Direct Assessment, Road Taxes, Revenue from Ministries, Departments & Agencies and other taxes.

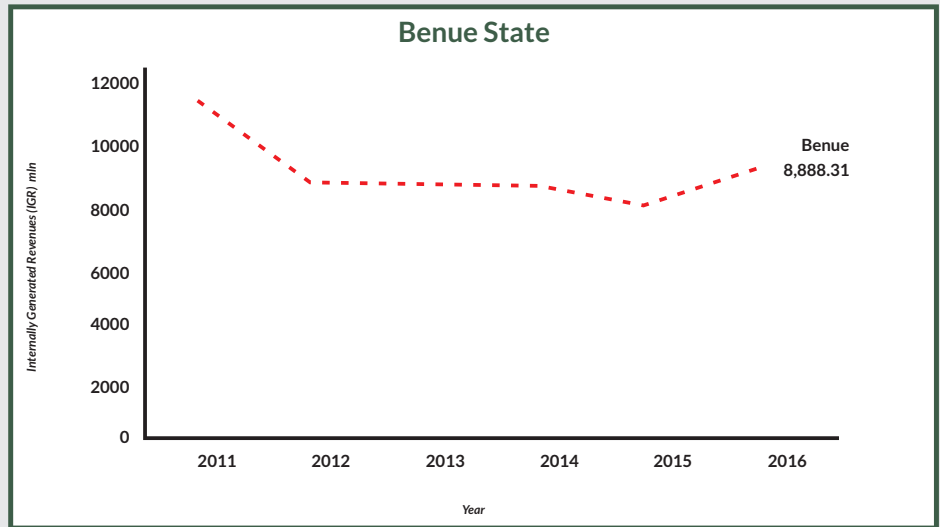
National Bureau of Statistics, Nigeria

Wednesday, January 18, 2017

North Central

Benue State

| Year | Benue State |
|------|-------------------|
| 2011 | 11,131,343,534.58 |
| 2012 | 8,436,560,608.98 |
| 2013 | 8,373,720,592.15 |
| 2014 | 8,284,425,160.72 |
| 2015 | 7,631,789,841.37 |
| 2016 | 8,888,314,005.20 |

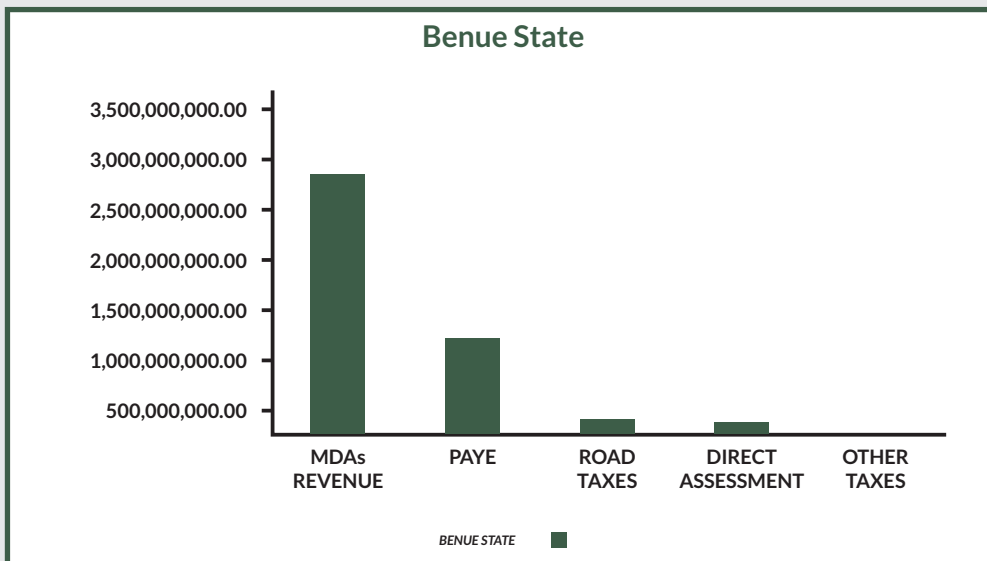


Internally Generated Revenues for Benue State decreased from N11.13bn in 2011 to N7.63bn in 2015. Stands at N8.89bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 2,894,364,931.30 |
| PAYE | 1,233,475,482.14 |
| ROAD TAXES | 156,711,883.67 |
| DIRECT ASSESSMENT | 137,080,116.08 |
| OTHER TAXES | 22,524,589.41 |

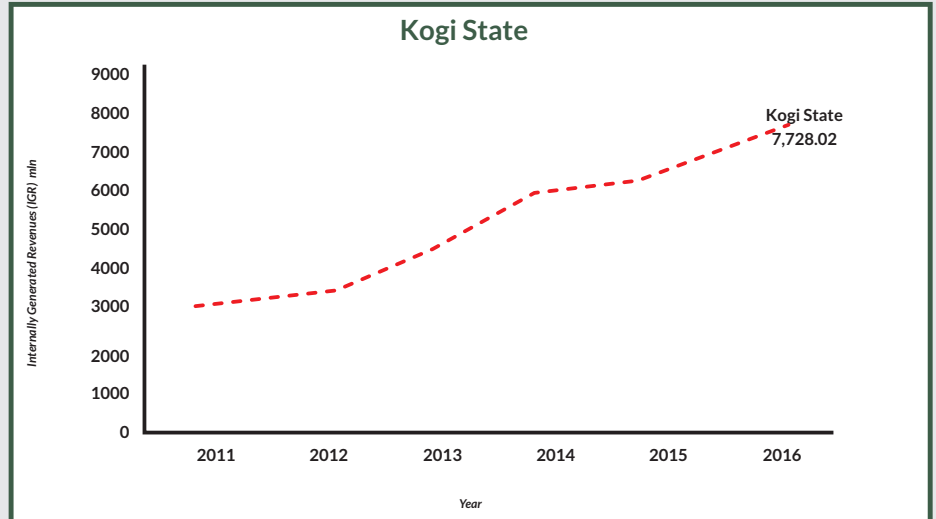
MDAs Generated N2.89bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kogi State

| Year | Kogi State |
|------|------------------|
| 2011 | 2,848,556,782.15 |
| 2012 | 3,185,459,549.72 |
| 2013 | 5,020,349,740.18 |
| 2014 | 6,569,928,653.47 |
| 2015 | 6,776,580,756.17 |
| 2016 | 7,728,015,286.78 |

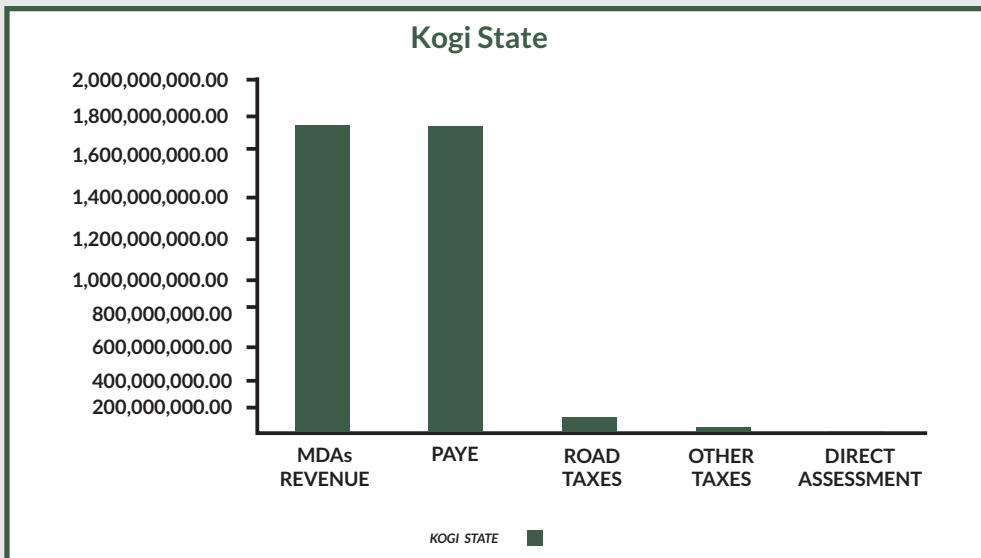


Internally Generated Revenues for Kogi State increased from N2.84bn in 2011 to N7.78bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 1,894,911,773.05 |
| PAYE | 1,872,721,008.50 |
| ROAD TAXES | 61,101,742.04 |
| OTHER TAXES | 28,873,743.83 |
| DIRECT ASSESSMENT | 6,399,375.97 |

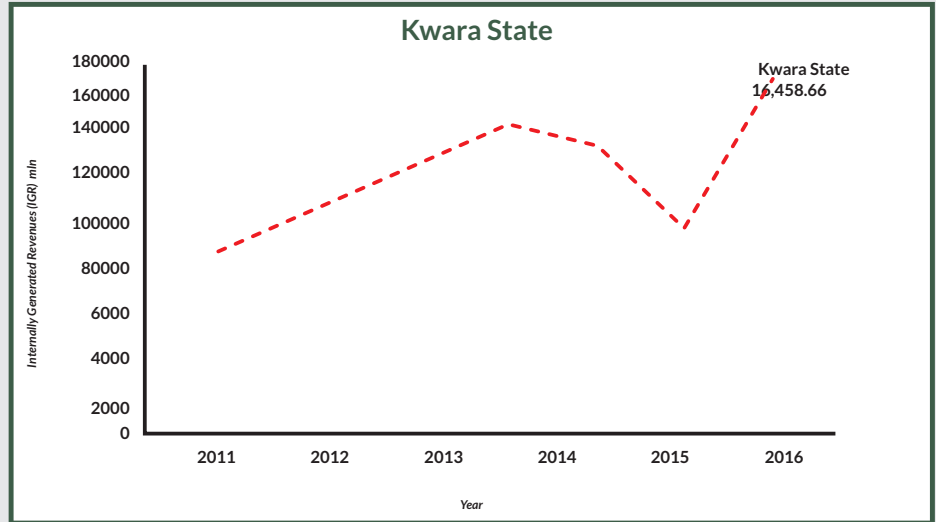
MDAs Generated N1.89bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kwara State

| Year | Kwara State |
|------|-------------------|
| 2011 | 8,816,657,944.50 |
| 2012 | 11,317,269,584.36 |
| 2013 | 13,838,085,972.51 |
| 2014 | 12,460,517,954.55 |
| 2015 | 7,178,922,182.76 |
| 2016 | 16,458,660,456.68 |

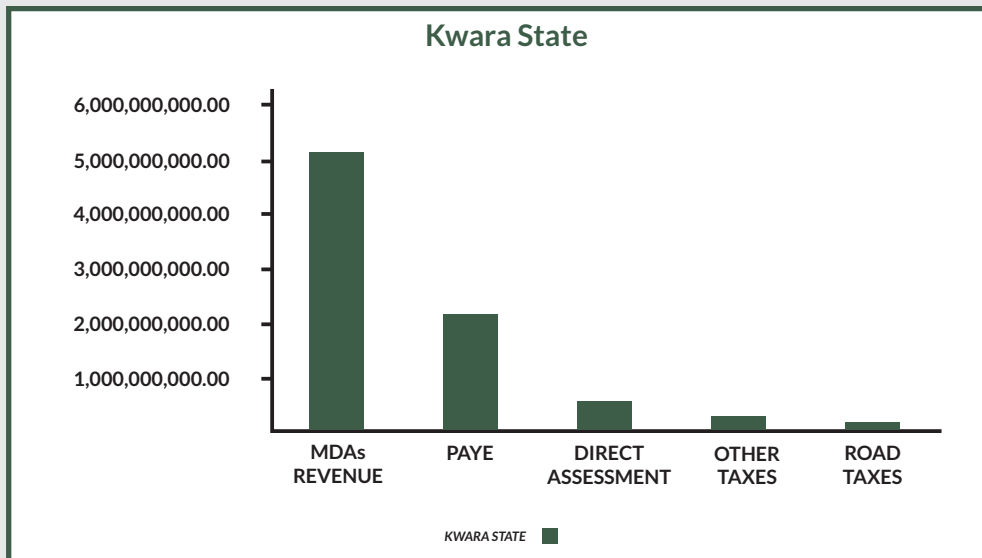


Internally Generated Revenues for Kwara State increased from **N8.82bn** in 2011 to **N13.84bn** in 2013. Stands at **N16.46bn** in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 5,207,554,073.81 |
| PAYE | 2,151,425,356.25 |
| DIRECT ASSESSMENT | 460,451,291.78 |
| OTHER TAXES | 263,379,848.50 |
| ROAD TAXES | 146,519,658.00 |

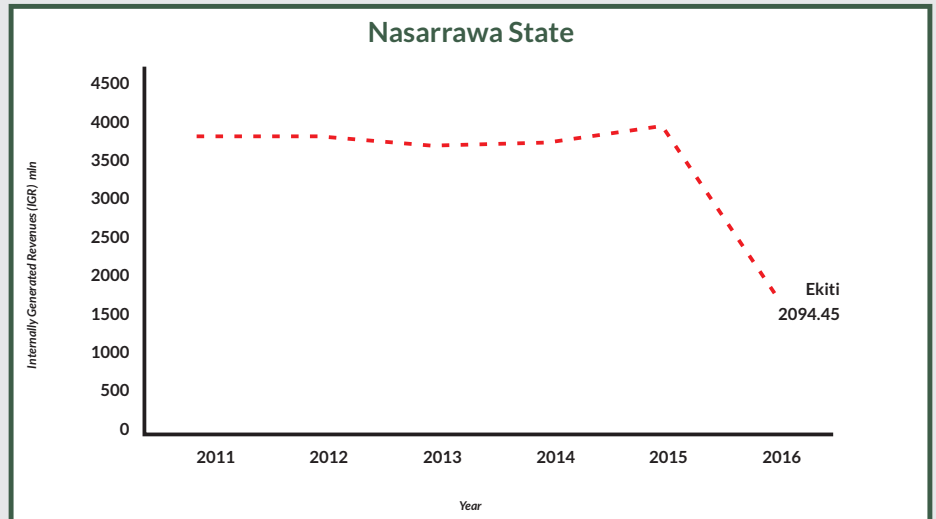
MDAs Generated **N5.21bn** Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Nasarrawa State

| Year | Nasarrawa State |
|------|------------------|
| 2011 | 4,132,282,812.68 |
| 2012 | 4,132,282,812.68 |
| 2013 | 4,012,291,835.93 |
| 2014 | 4,085,127,585.70 |
| 2015 | 4,281,701,806.50 |
| 2016 | 2,094,433,492.00 |

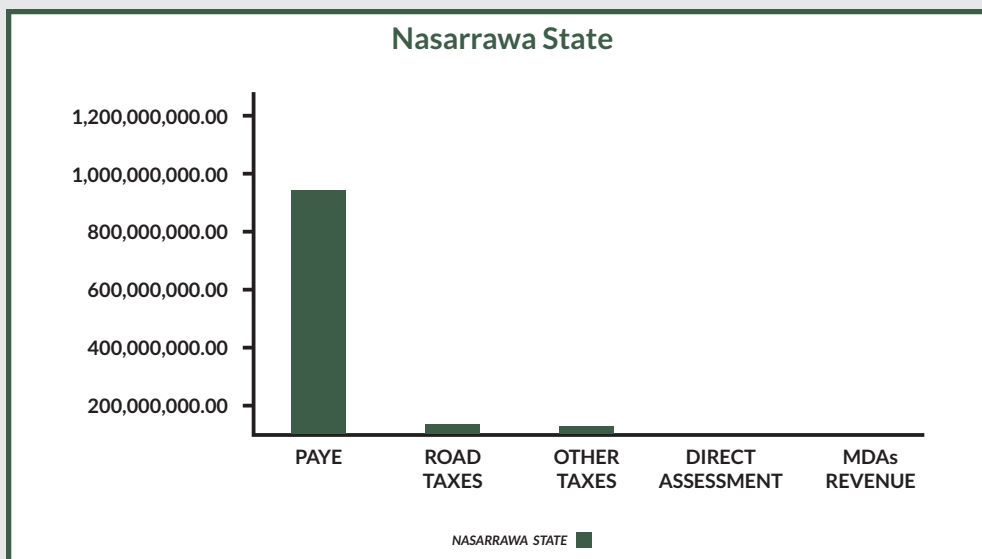


Internally Generated Revenues for Nasarrawa State decreased from N4.13bn in 2012 to N4.08bn in 2014 and later increased to N4.28bn in 2015. Stands at N2.09bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|----------------|
| PAYE | 964,603,827.00 |
| ROAD TAXES | 41,857,158.00 |
| OTHER TAXES | 39,424,757.00 |
| DIRECT ASSESSMENT | 1,331,004.00 |
| MDAs REVENUE | ----- |

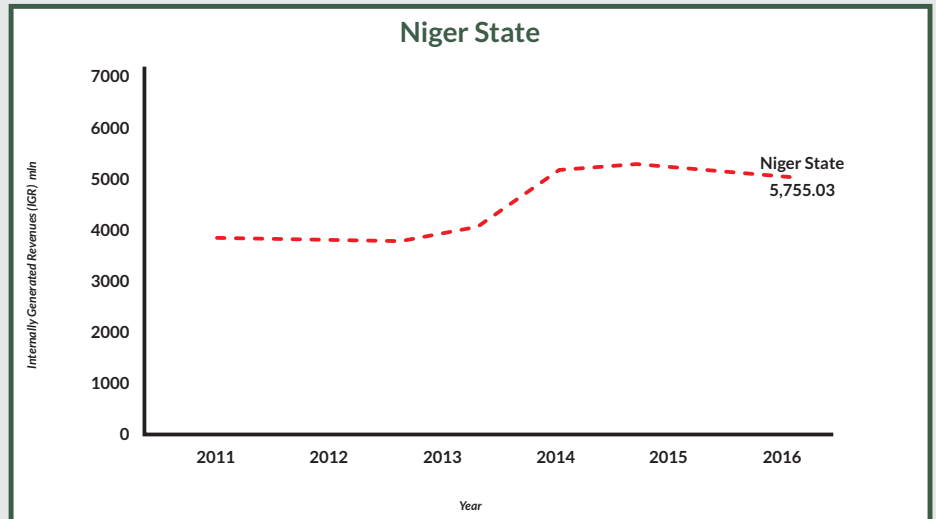
PAYE Generated N964.60bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Niger State

| Year | Niger State |
|------|------------------|
| 2011 | 3,791,420,019.57 |
| 2012 | 3,782,827,634.99 |
| 2013 | 4,115,777,679.30 |
| 2014 | 5,737,185,035.88 |
| 2015 | 5,975,149,921.86 |
| 2016 | 5,755,029,042.00 |

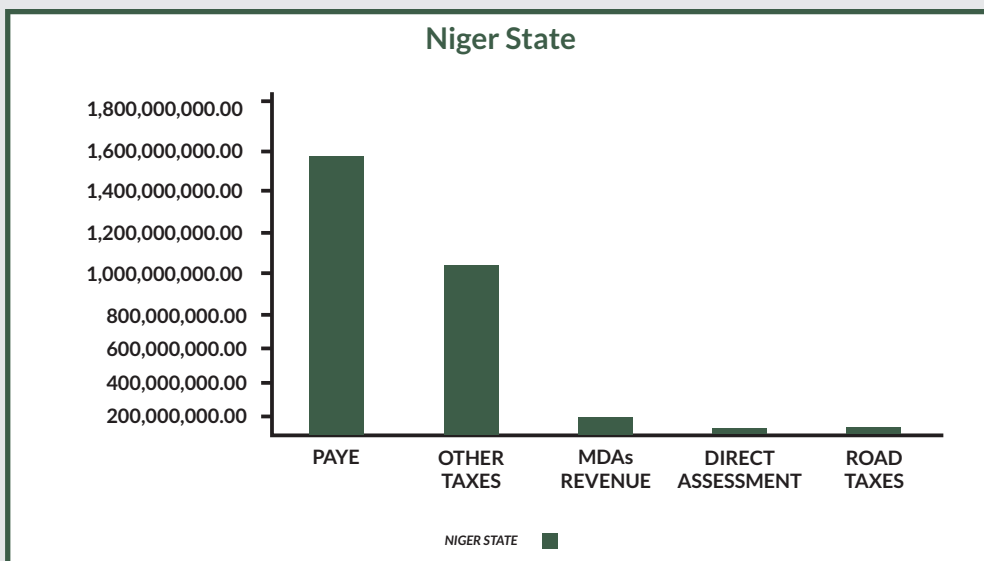


Internally Generated Revenues for Niger State increased from N3.79bn in 2011 to N5.98bn in 2015. Stands at N5.76bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 1,571,546,687.56 |
| OTHER TAXES | 1,040,766,067.74 |
| MDAs REVENUE | 122,396,559.80 |
| DIRECT ASSESSMENT | 74,419,401.97 |
| ROAD TAXES | 68,385,803.93 |

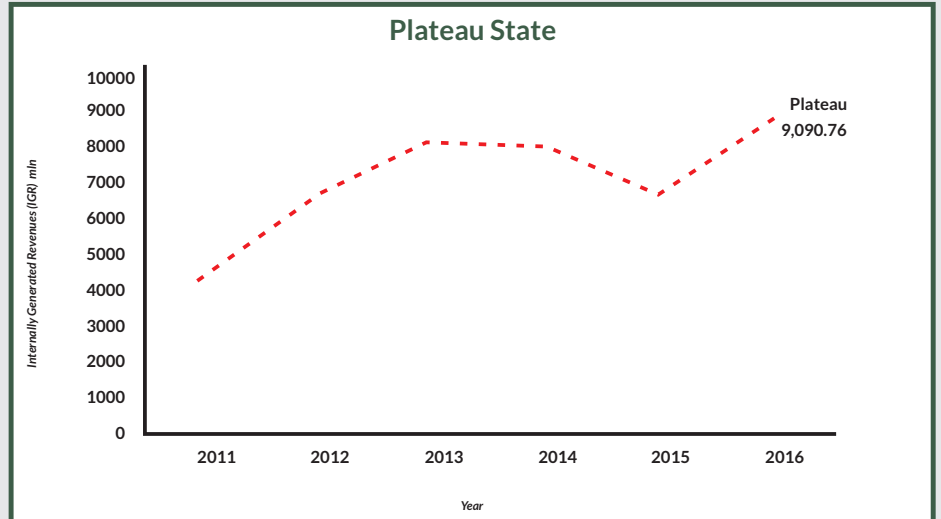
PAYE Generated N1.57bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Plateau State

| Year | Plateau State |
|------|------------------|
| 2011 | 4,520,622,617.37 |
| 2012 | 6,927,858,653.07 |
| 2013 | 8,486,806,640.08 |
| 2014 | 8,284,425,159.92 |
| 2015 | 6,937,349,802.70 |
| 2016 | 9,090,755,996.94 |

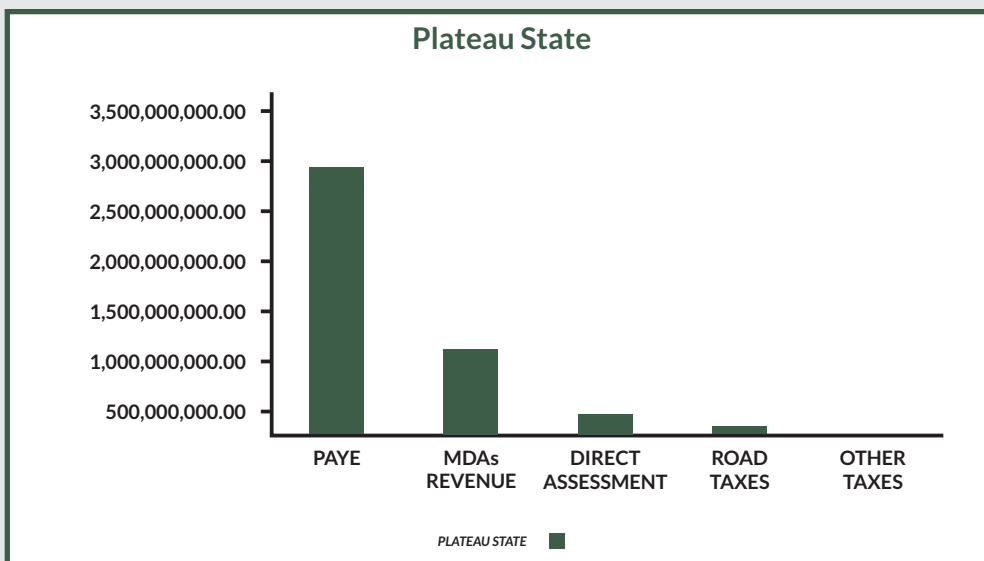


Internally Generated Revenues for Plateau State increased from N4.52bn in 2011 to N9.09bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,969,066,684.37 |
| MDAs REVENUE | 1,137,706,854.41 |
| DIRECT ASSESSMENT | 236,694,032.60 |
| ROAD TAXES | 164,644,045.00 |
| OTHER TAXES | 37,266,382.09 |

PAYE Generated N2.97bn Revenue for the State in Half Year 2016. The highest among other sources.

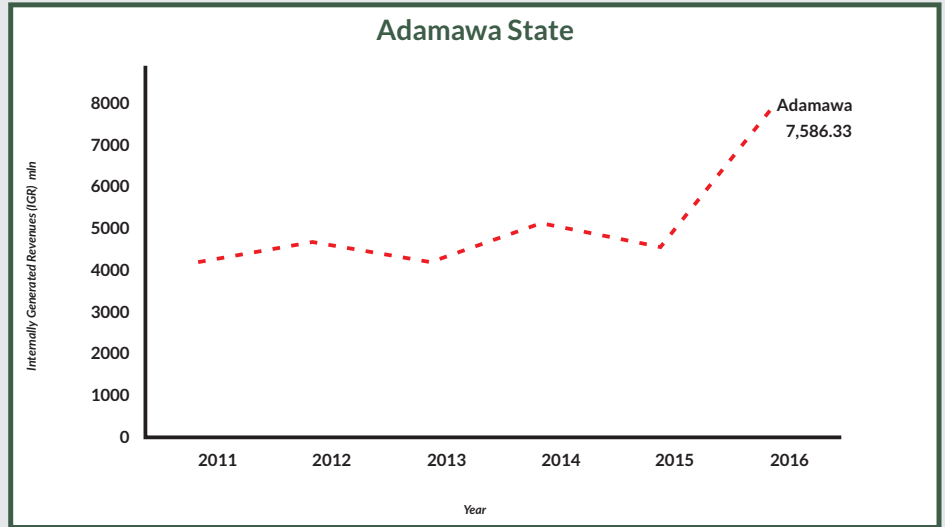


NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

North East

Adamawa State

| Year | Adamawa State |
|------|------------------|
| 2011 | 4,117,975,681.93 |
| 2012 | 4,615,407,803.00 |
| 2013 | 4,149,550,775.70 |
| 2014 | 4,994,481,880.78 |
| 2015 | 4,451,736,117.84 |
| 2016 | 7,586,325,742.00 |

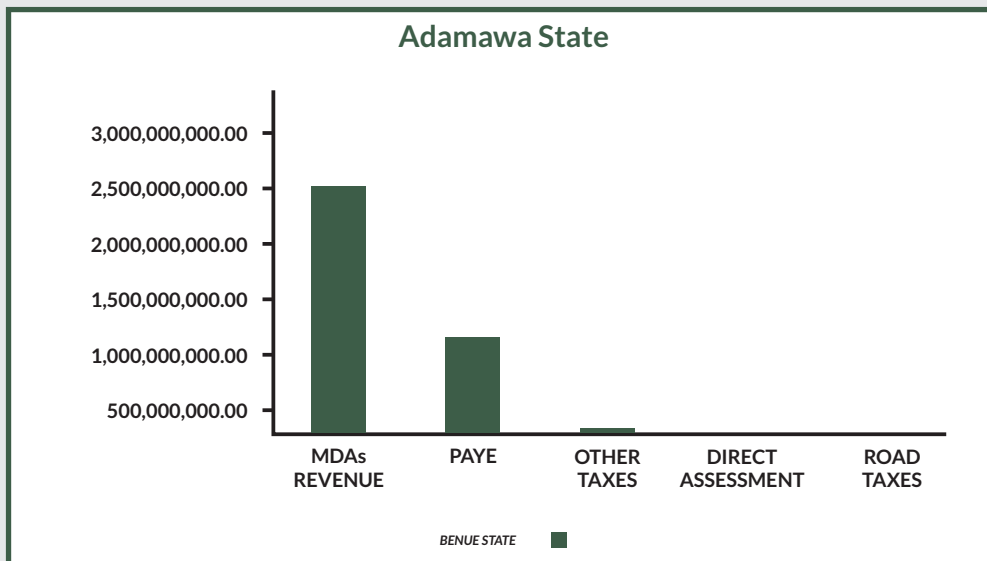


Internally Generated Revenues for Adamawa State increased from N41.12bn in 2011 to N7.59bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 2,515,644,846.00 |
| PAYE | 1,161,933,712.00 |
| OTHER TAXES | 62,512,328.00 |
| DIRECT ASSESSMENT | 26,804,084.0 |
| ROAD TAXES | 26,267,901.00 |

MDAs Generated N2.52bn Revenue for the State in Half Year 2016. The highest among other sources.

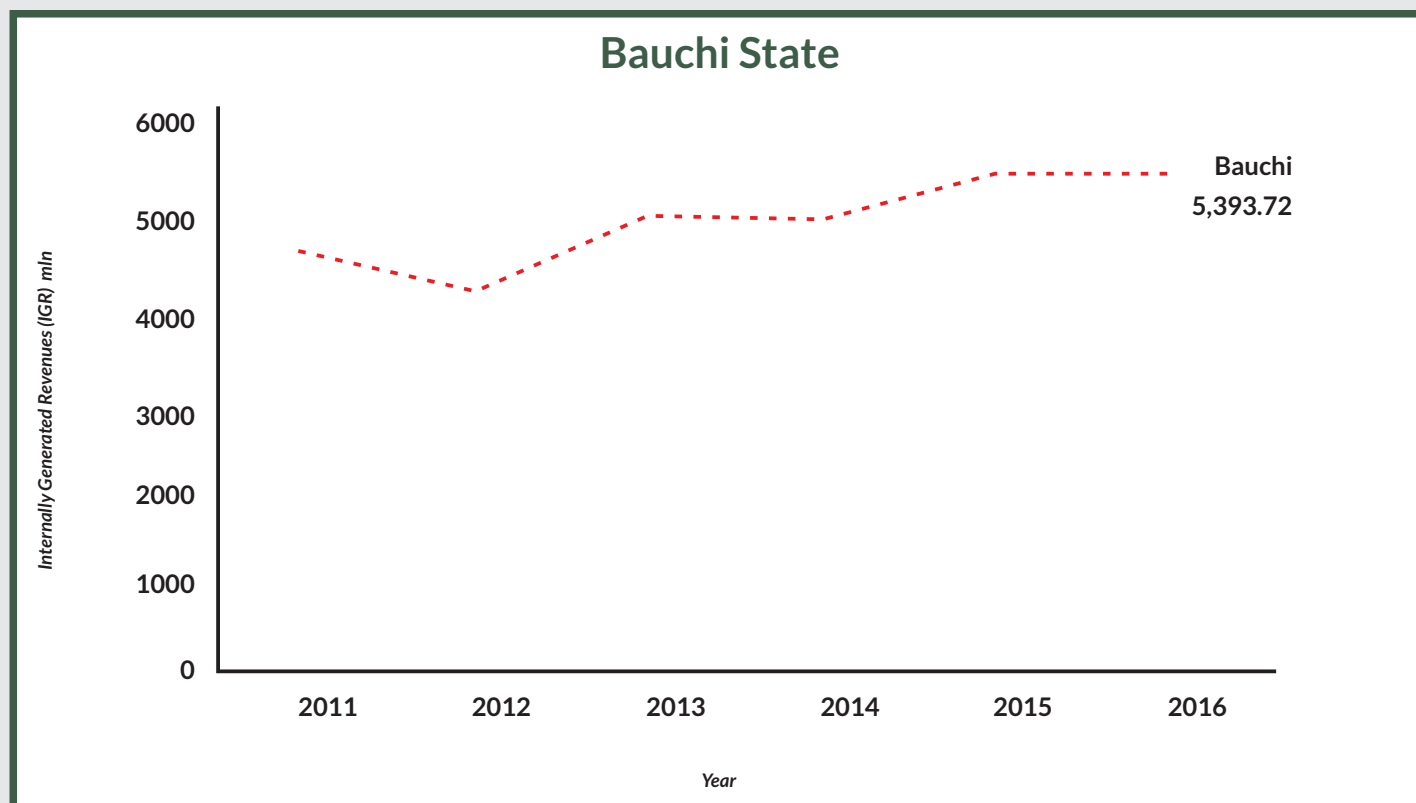


NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Bauchi State

| Year | Bauchi State |
|------|------------------|
| 2011 | 4,463,780,451.92 |
| 2012 | 4,064,710,425.23 |
| 2013 | 4,937,242,875.83 |
| 2014 | 4,853,453,184.87 |
| 2015 | 5,393,721,996.00 |
| 2016 | 5,393,721,996.00 |

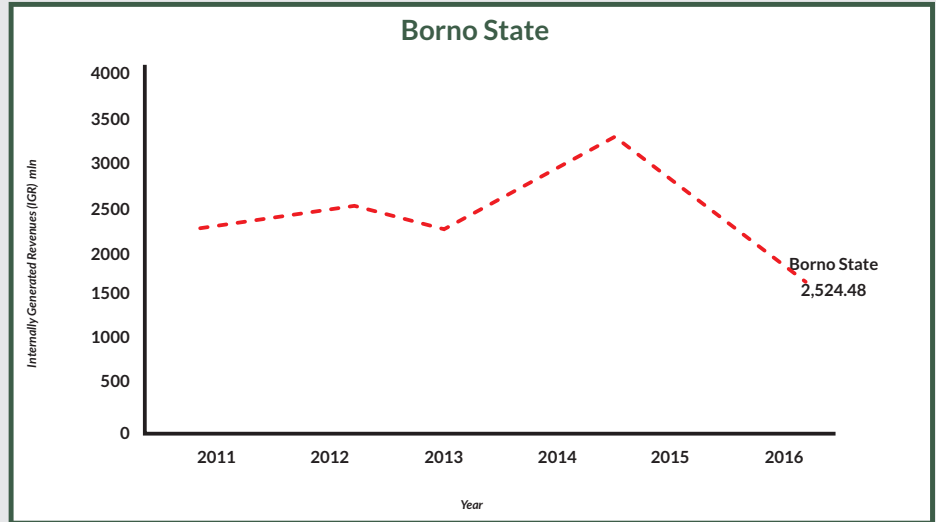
Internally Generated Revenues for Bauchi State increased from N4.46bn in 2011 to N4.85bn in 2014. Stands at N5.39bn in 2015.



NB: Bauchi State is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

Borno State

| Year | Borno State |
|------|------------------|
| 2011 | 2,282,102,699.76 |
| 2012 | 2,444,613,205.37 |
| 2013 | 2,132,815,258.00 |
| 2014 | 2,760,773,778.99 |
| 2015 | 3,530,261,222.31 |
| 2016 | 2,524,482,896.84 |

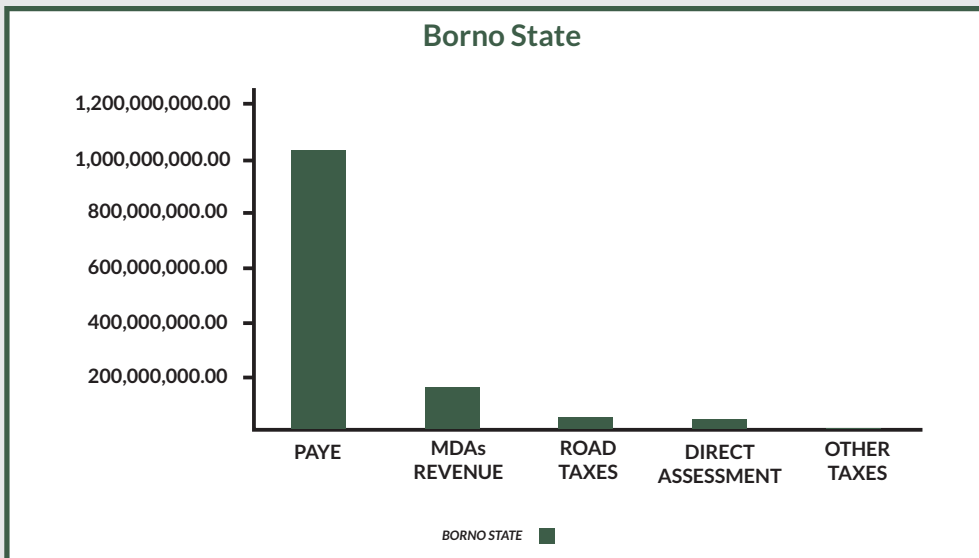


Internally Generated Revenues for Borno State increased from N2.28bn in 2011 to N3.53bn in 2015. Stands at N2.52bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 1,021,302,270.89 |
| MDAs REVENUE | 134,638,381.01 |
| ROAD TAXES | 54,110,214.00 |
| DIRECT ASSESSMENT | 51,710,582.52 |
| OTHER TAXES | 480,000.00 |

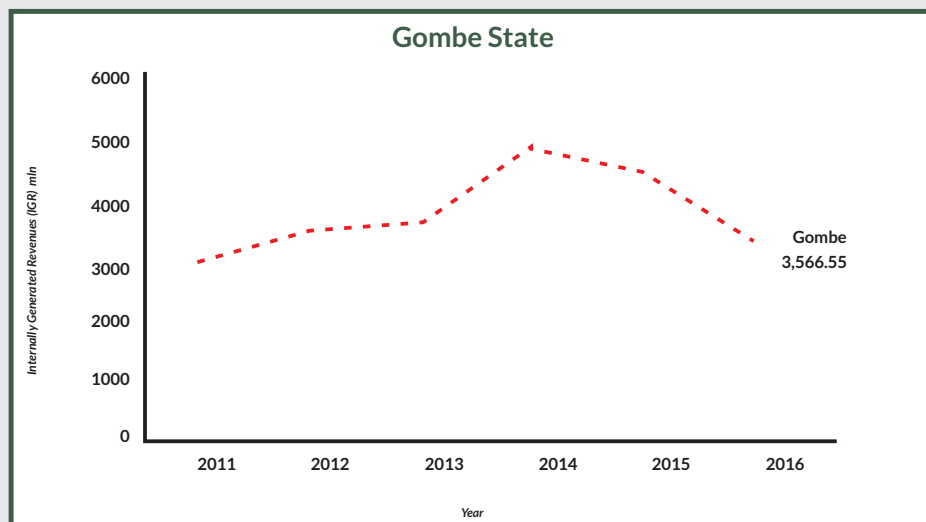
PAYE Generated N1.02bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Gombe State

| Year | Gombe State |
|------|------------------|
| 2011 | 3,153,362,788.35 |
| 2012 | 3,717,188,863.22 |
| 2013 | 3,870,998,757.79 |
| 2014 | 5,196,460,381.93 |
| 2015 | 4,784,605,861.47 |
| 2016 | 3,566,548,958.48 |

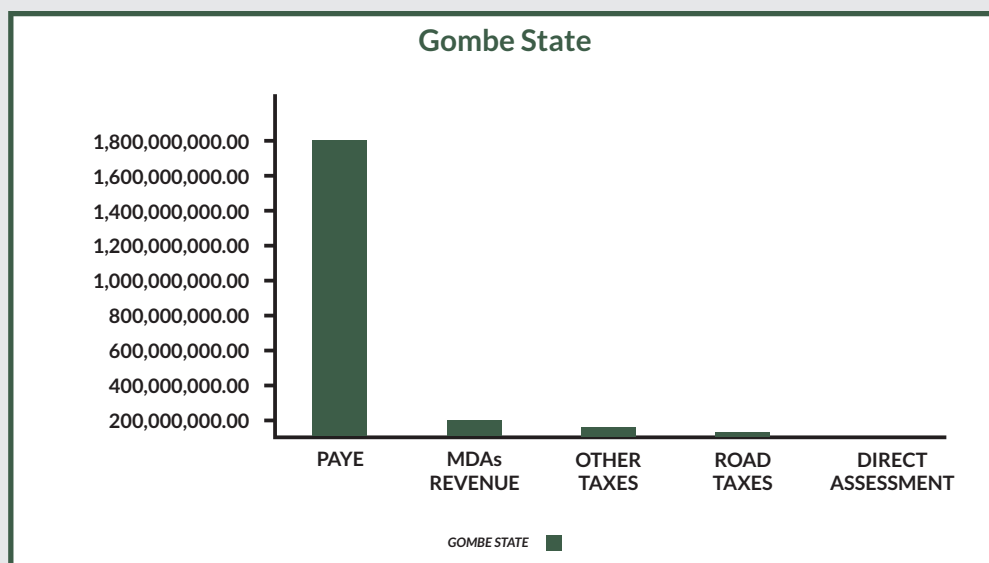


Internally Generated Revenues for Gombe State increased from **N3.15bn** in 2011 to **N5.19bn** in 2014. Stands at **N3.57bn** in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 1,556,016,104.35 |
| MDAs REVENUE | 136,663,326.91 |
| OTHER TAXES | 52,064,408.98 |
| ROAD TAXES | 35,087,239.00 |
| DIRECT ASSESSMENT | 3,443,400.00 |

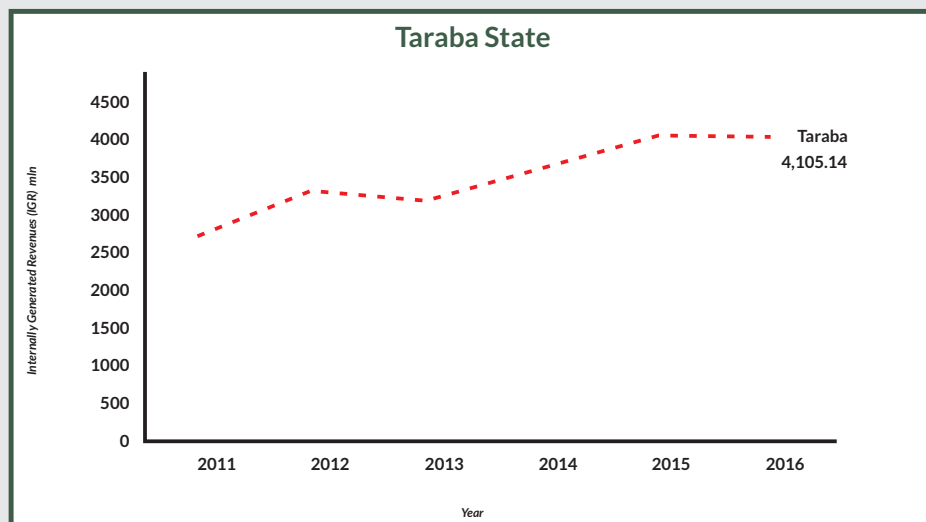
PAYE Generated N1.56bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Taraba State

| Year | Taraba State |
|------|------------------|
| 2011 | 2,869,031,498.92 |
| 2012 | 3,418,289,991.33 |
| 2013 | 3,344,006,052.45 |
| 2014 | 3,799,040,873.48 |
| 2015 | 4,155,053,816.15 |
| 2016 | 4,105,139,520.68 |

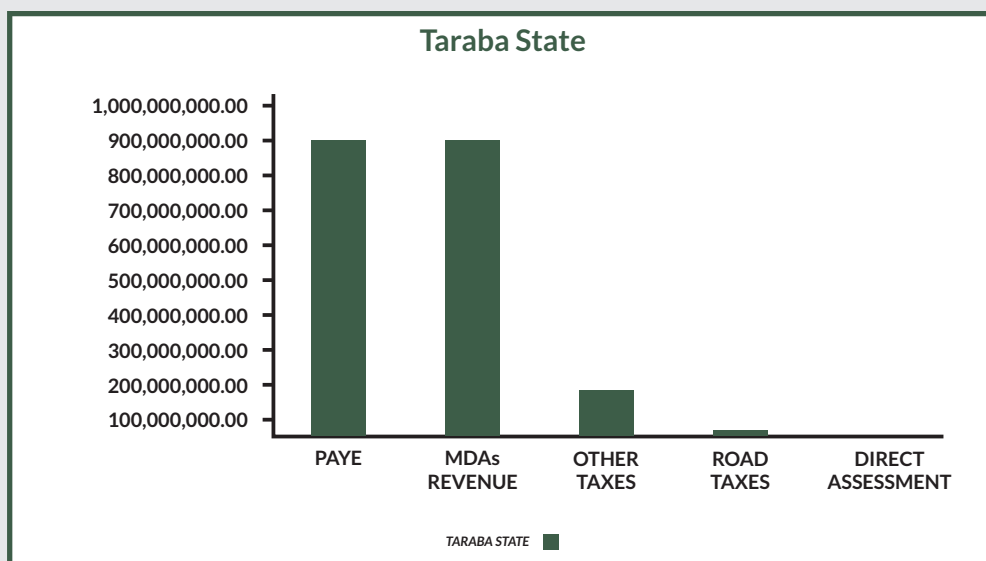


Internally Generated Revenues for Taraba State increased from N2.87bn in 2011 to N4.16bn in 2015. Stands at N4.11bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|----------------|
| PAYE | 925,860,515.54 |
| MDAs REVENUE | 920,793,701.12 |
| OTHER TAXES | 175,466,905.68 |
| ROAD TAXES | 22,296,818.00 |
| DIRECT ASSESSMENT | 8,151,820.00 |

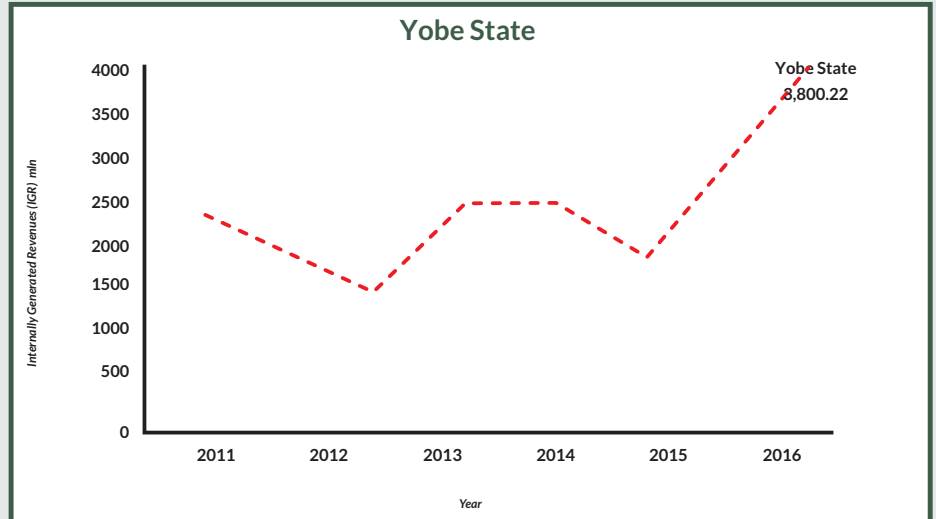
PAYE Generated N925.86mN Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Yobe State

| Year | Yobe State |
|------|------------------|
| 2011 | 2,385,653,776.94 |
| 2012 | 1,785,221,060.95 |
| 2013 | 3,072,006,109.88 |
| 2014 | 3,073,780,160.87 |
| 2015 | 2,251,330,427.39 |
| 2016 | 3,800,220,831.62 |

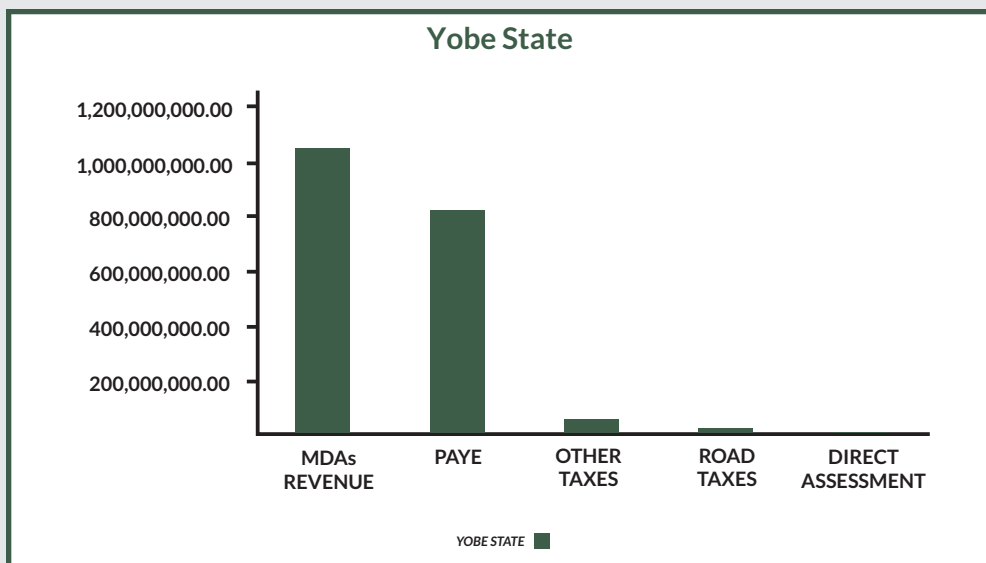


Internally Generated Revenues for Yobe State increased from N2.38bn in 2011 to N3.74bn in 2014 while it dropped to N1.79bn in 2012. Currently stands at N3.80bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 1,053,451,984.75 |
| PAYE | 792,101,226.84 |
| OTHER TAXES | 36,580,445.34 |
| ROAD TAXES | 16,780,455.00 |
| DIRECT ASSESSMENT | 1,196,303.88 |

PAYE Generated N1.05bn Revenue for the State in Half Year 2016. The highest among other sources.

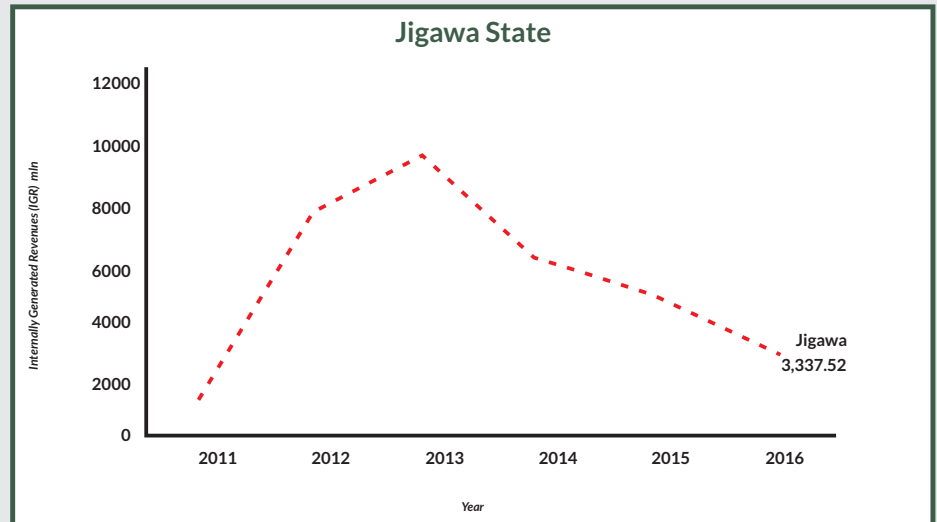


NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

North West

Jigawa State

| Year | Jigawa State |
|------|------------------|
| 2011 | 1,482,918,912.88 |
| 2012 | 7,884,900,135.26 |
| 2013 | 9,755,337,731.73 |
| 2014 | 6,273,310,616.35 |
| 2015 | 5,081,424,105.40 |
| 2016 | 3,337,518,610.12 |

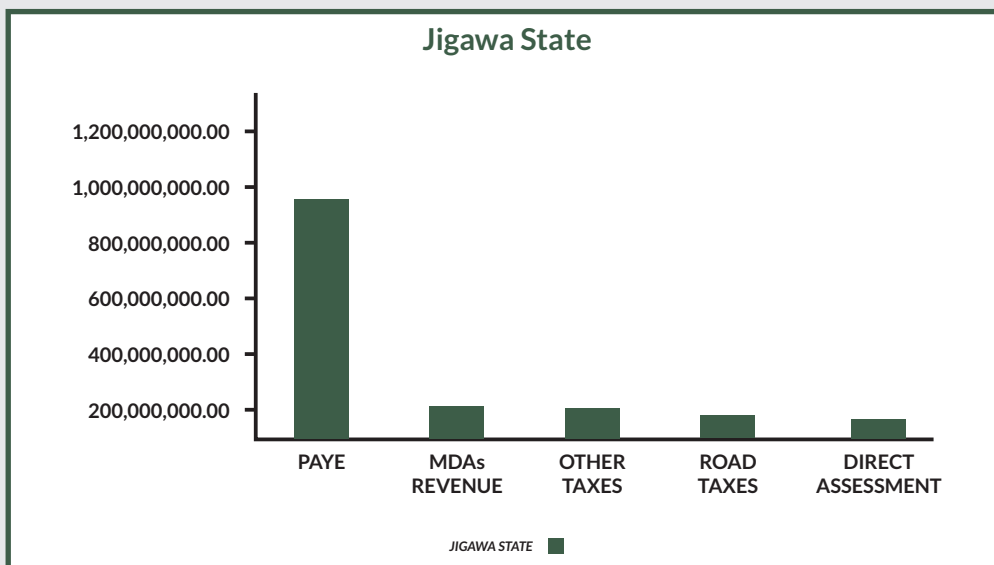


Internally Generated Revenues for Jigawa State increased from N1.48bn in 2011 to N9.76bn in 2013. Stands at N3.34bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|----------------|
| PAYE | 965,327,074.50 |
| MDAs REVENUE | 212,957,693.97 |
| OTHER TAXES | 199,585,818.08 |
| ROAD TAXES | 153,890,192.18 |
| DIRECT ASSESSMENT | 136,998,526.33 |

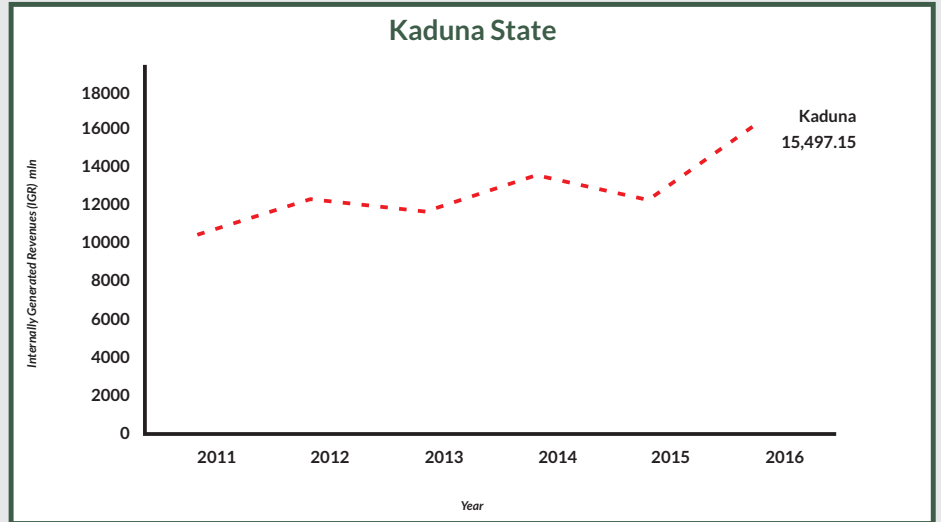
PAYE Generated N965.33m/n Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kaduna State

| Year | Kaduna State |
|------|-------------------|
| 2011 | 9,781,946,157.96 |
| 2012 | 11,531,795,961.69 |
| 2013 | 10,932,071,462.59 |
| 2014 | 12,782,522,514.51 |
| 2015 | 11,536,729,988.59 |
| 2016 | 15,497,146,652.84 |

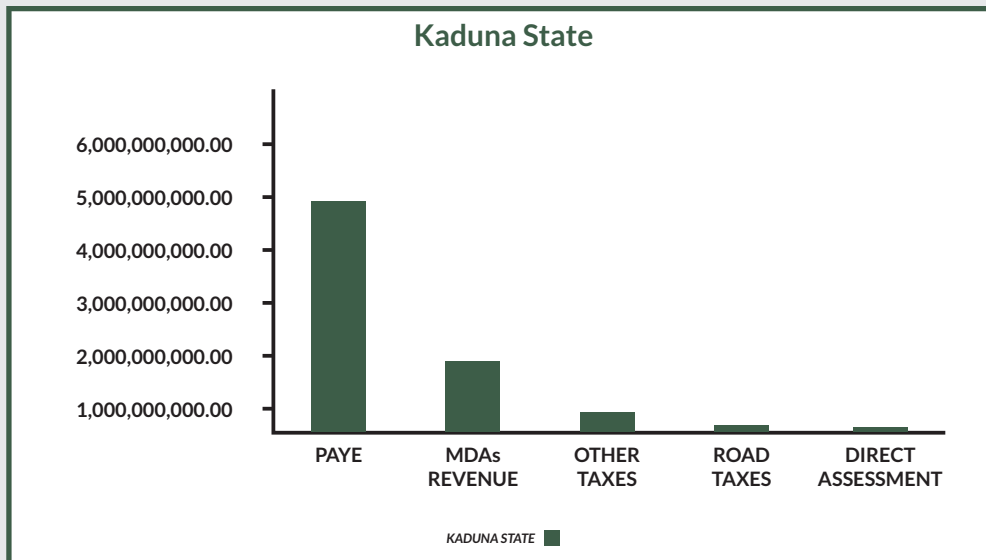


Internally Generated Revenues for Kaduna State increased from N9.78bn in 2011 to N12.78bn in 2014. Stands at N15.49bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 4,930,919,626.72 |
| MDAs REVENUE | 1,840,701,640.27 |
| OTHER TAXES | 659,951,892.14 |
| ROAD TAXES | 214,014,618.15 |
| DIRECT ASSESSMENT | 102,985,549.14 |

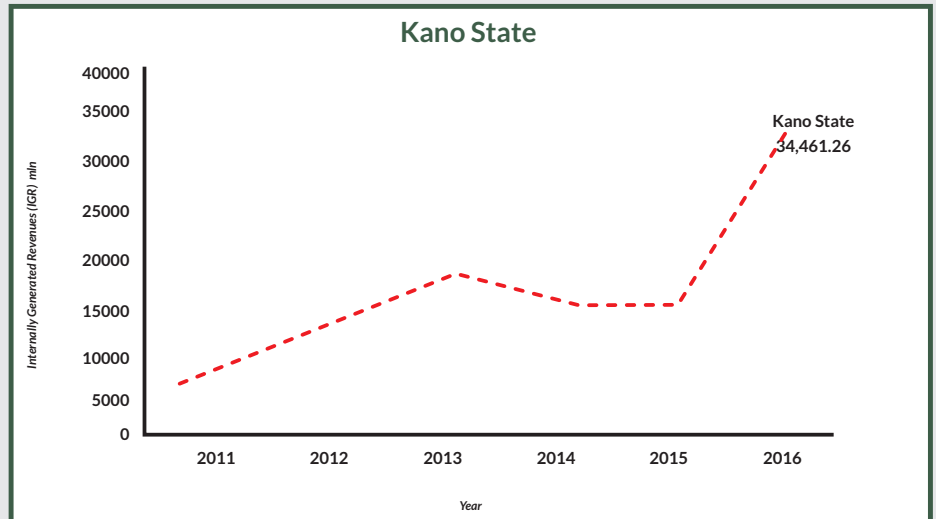
PAYE Generated N4.93bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kano State

| Year | Kano State |
|------|-------------------|
| 2011 | 6,618,936,565.04 |
| 2012 | 11,051,971,481.61 |
| 2013 | 17,142,211,079.94 |
| 2014 | 13,661,853,935.85 |
| 2015 | 13,611,853,935.85 |
| 2016 | 34,461,259,121.44 |

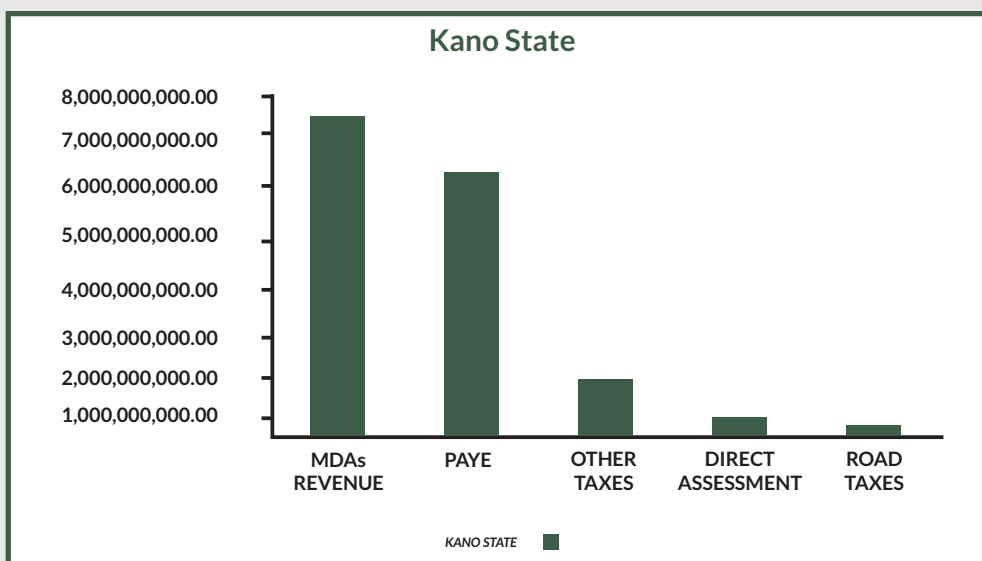


Internally Generated Revenues for Kano State increased from N6.62bn in 2011 to N17.14bn in 2013. Stands at N34.46bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| MDAs REVENUE | 7,432,775,891.02 |
| PAYE | 6,394,219,272.37 |
| OTHER TAXES | 1,854,373,352.78 |
| DIRECT ASSESSMENT | 915,269,805.19 |
| ROAD TAXES | 633,991,239.36 |

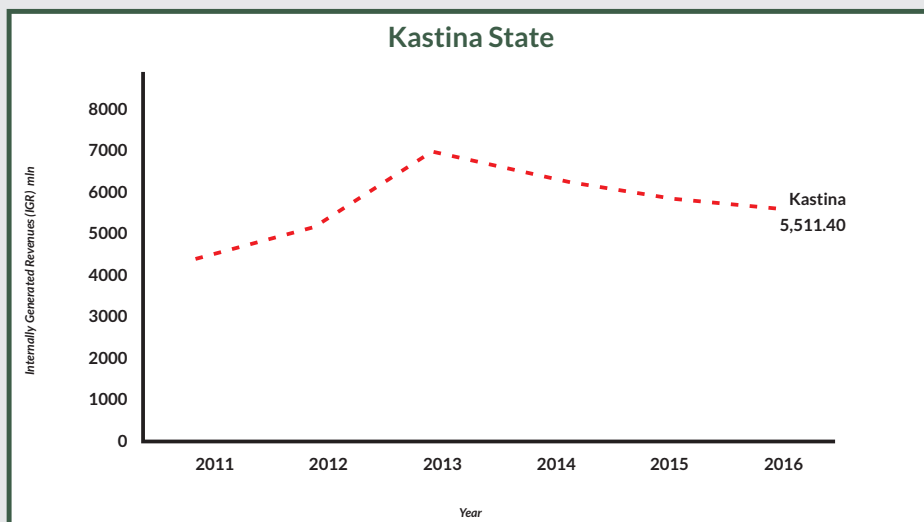
MDAs Generated N7.43bn Revenue for the State in Half Year 2016. Year 2016.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kastina State

| Year | Kastina State |
|------|------------------|
| 2011 | 4,239,692,674.00 |
| 2012 | 5,029,720,846.00 |
| 2013 | 6,852,511,585.00 |
| 2014 | 6,223,037,599.00 |
| 2015 | 5,791,008,741.00 |
| 2016 | 5,511,396,476.08 |

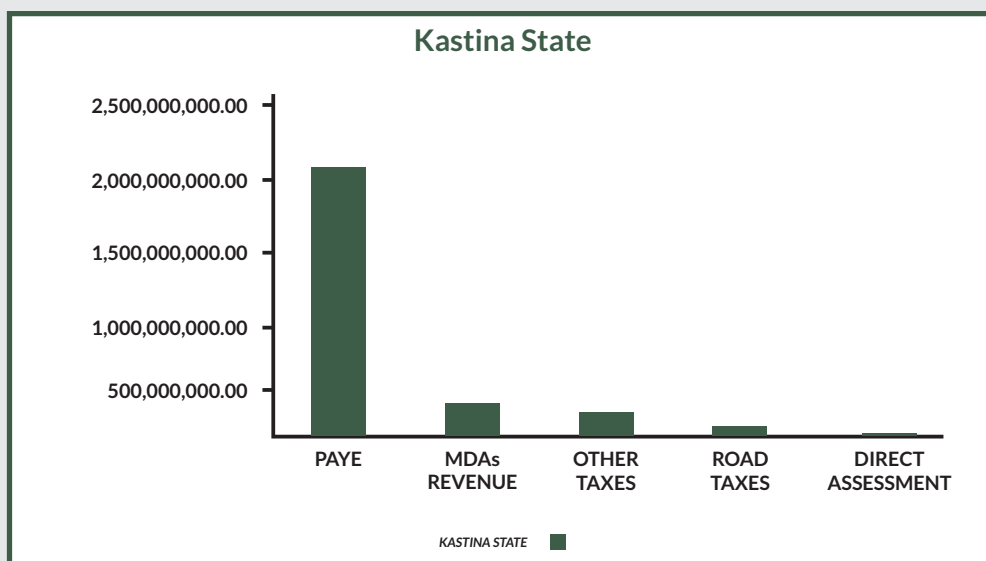


Internally Generated Revenues for Kastina State increased from N4.24bn in 2011 to N6.85bn in 2013. Stands at N5.51bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,103,491,681.18 |
| MDAs REVENUE | 323,319,443.07 |
| OTHER TAXES | 209,306,063.22 |
| ROAD TAXES | 86,933,741.99 |
| DIRECT ASSESSMENT | 32,647,308.58 |

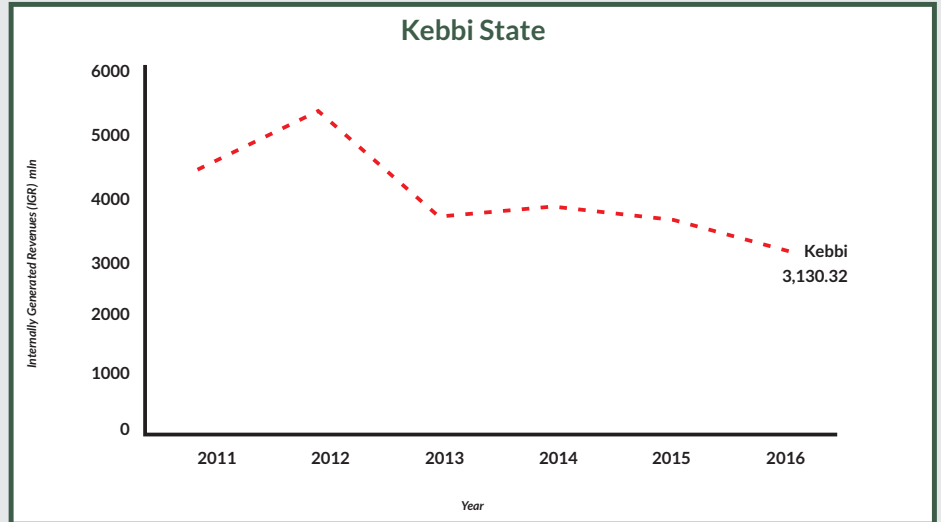
PAYE Generated N2.10bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Kebbi State

| Year | Kebbi State |
|------|------------------|
| 2011 | 4,472,397,621.47 |
| 2012 | 5,424,015,848.65 |
| 2013 | 3,732,343,145.11 |
| 2014 | 3,834,143,641.95 |
| 2015 | 3,592,406,108.30 |
| 2016 | 3,130,319,224.44 |

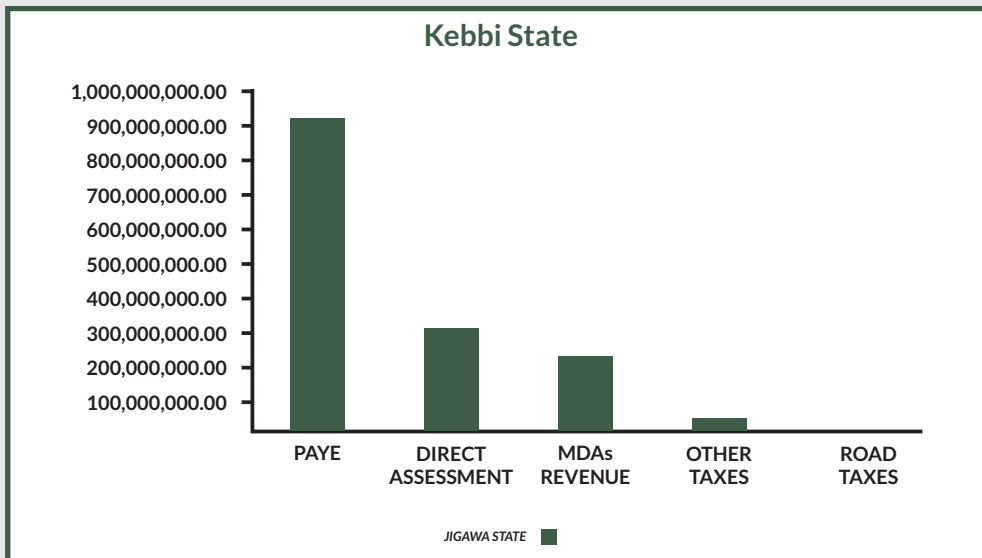


Internally Generated Revenues for Kebbi State decreased from N4.47bn in 2011 to N5.42bn in 2013. Stands at N3.13bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|----------------|
| PAYE | 933,228,036.95 |
| MDAs REVENUE | 327,807,129.72 |
| OTHER TAXES | 253,439,106.16 |
| ROAD TAXES | 41,680,636.39 |
| DIRECT ASSESSMENT | 9,004,703.00 |

PAYE Generated N933.28mN Revenue for the State in Half Year 2016. The highest among other sources.

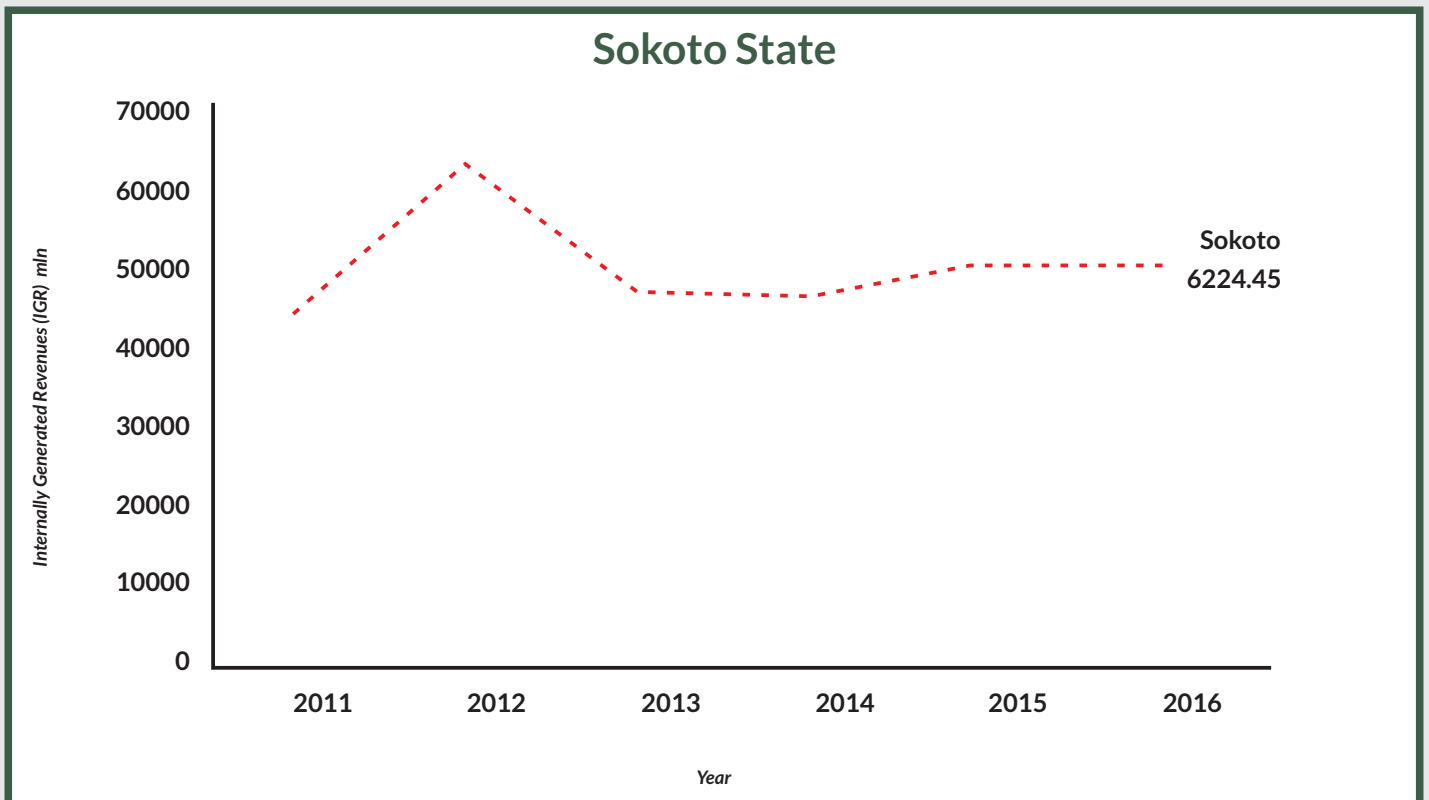


NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Sokoto State

| Year | Sokoto State |
|------|------------------|
| 2011 | 4,185,153,701.13 |
| 2012 | 4,313,699,006.03 |
| 2013 | 5,509,132,929.43 |
| 2014 | 5,617,763,260.35 |
| 2015 | 6,224,448,122.53 |
| 2016 | 6,224,448,122.53 |

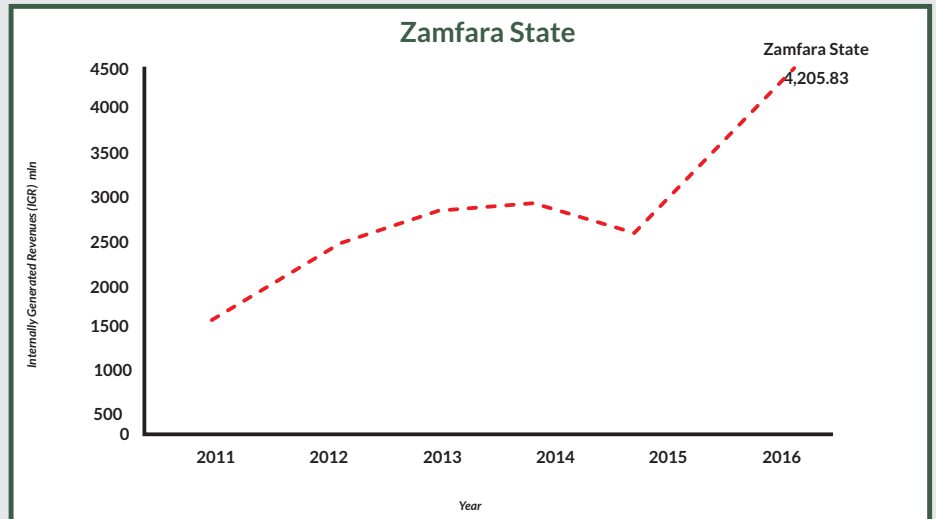
Internally Generated Revenues for Sokoto State increased from N4.19bn in 2011 to N5.62bn in 2014. Stands at N6.22bn in 2015



NB: Sokoto is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

Zamfara State

| Year | Zamfara State |
|------|------------------|
| 2011 | 1,714,432,462.63 |
| 2012 | 2,592,935,139.95 |
| 2013 | 3,039,396,601.83 |
| 2014 | 3,149,630,553.96 |
| 2015 | 2,741,632,541.03 |
| 2016 | 4,205,834,325.58 |

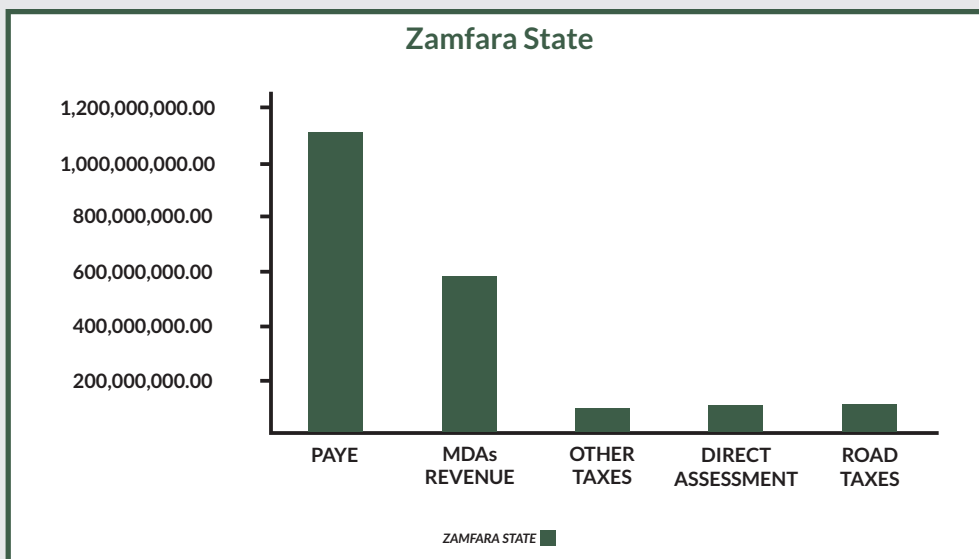


Internally Generated Revenues for Zamfara State increased from **N1.71bn** in 2011 to **N4.21bn** in 2016 stands at **N3.80bn** in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 1,117,731,825.77 |
| MDAs REVENUE | 588,344,953.78 |
| OTHER TAXES | 136,736,930.60 |
| DIRECT ASSESSMENT | 132,100,062.64 |
| ROAD TAXES | 128,003,390.00 |

PAYE Generated N1.12bn Revenue for the State in Half Year 2016. The highest among other sources.



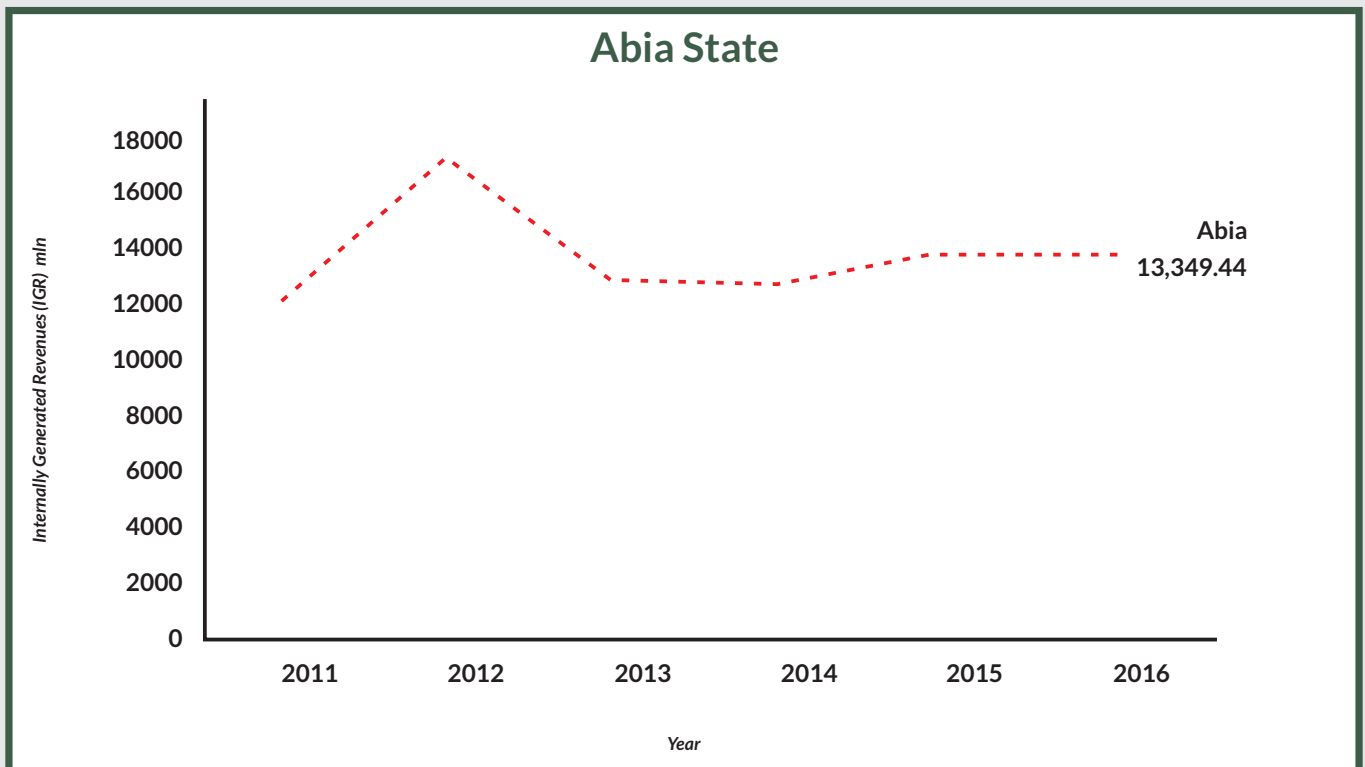
NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

South East

Abia State

| Year | Abia State |
|------|-------------------|
| 2011 | 11,763,510,585.86 |
| 2012 | 16,751,700,375.58 |
| 2013 | 12,512,103,711.18 |
| 2014 | 12,371,194,895.08 |
| 2015 | 13,349,444,263.72 |
| 2016 | 13,349,444,263.72 |

Internally Generated Revenues for Abia State increased from N11.76bn in 2011 to N16.75bn in 2012, the highest within the years of review. Stands at N13.35bn in 2015.

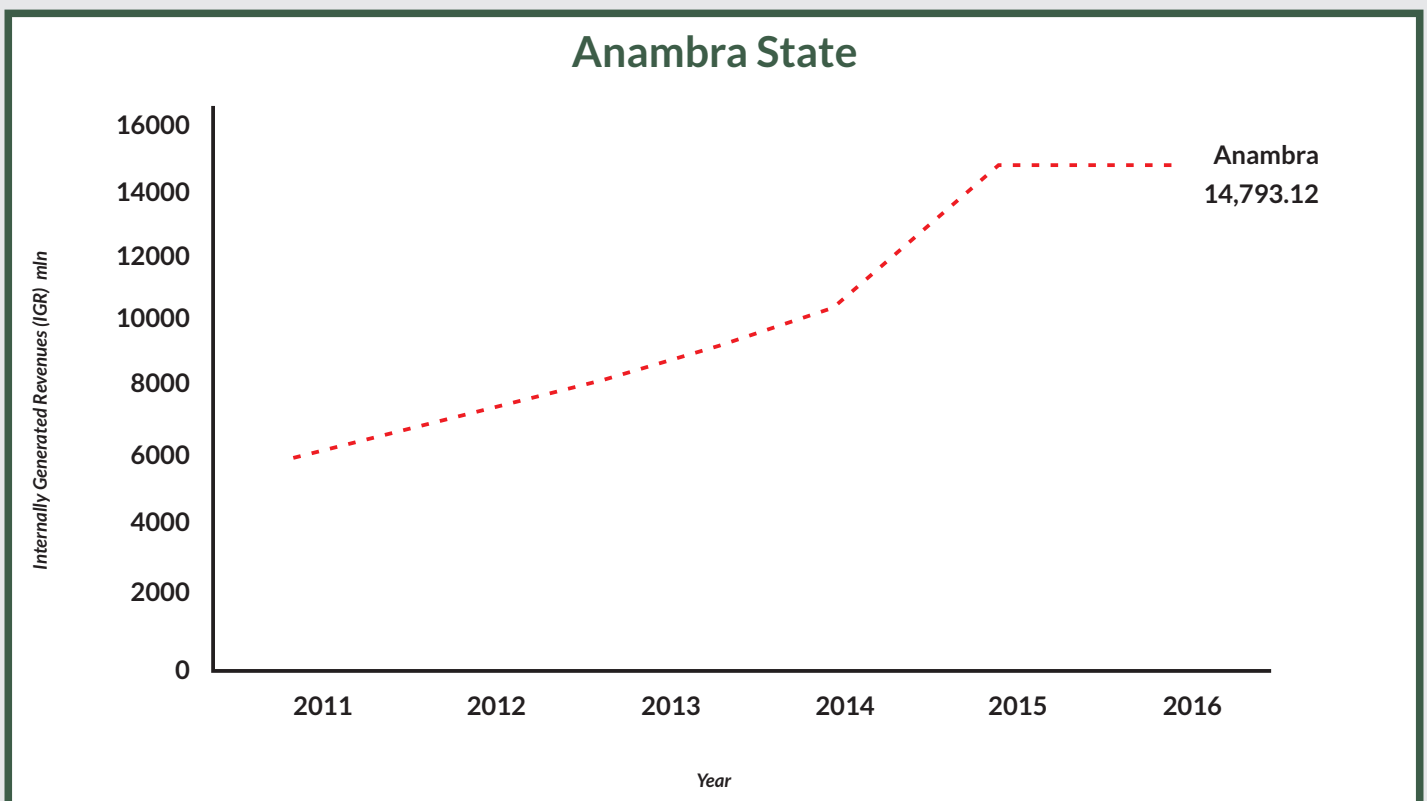


NB: Abia is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

Anambra State

| Year | Anambra State |
|------|-------------------|
| 2011 | 6,148,922,395.00 |
| 2012 | 7,601,585,012.15 |
| 2013 | 8,731,599,912.43 |
| 2014 | 10,454,312,316.18 |
| 2015 | 14,793,120,188.67 |
| 2016 | 14,793,120,188.67 |

Internally Generated Revenues for Anambra State increased from N6.14bn in 2011 to N14.79bn in 2015.

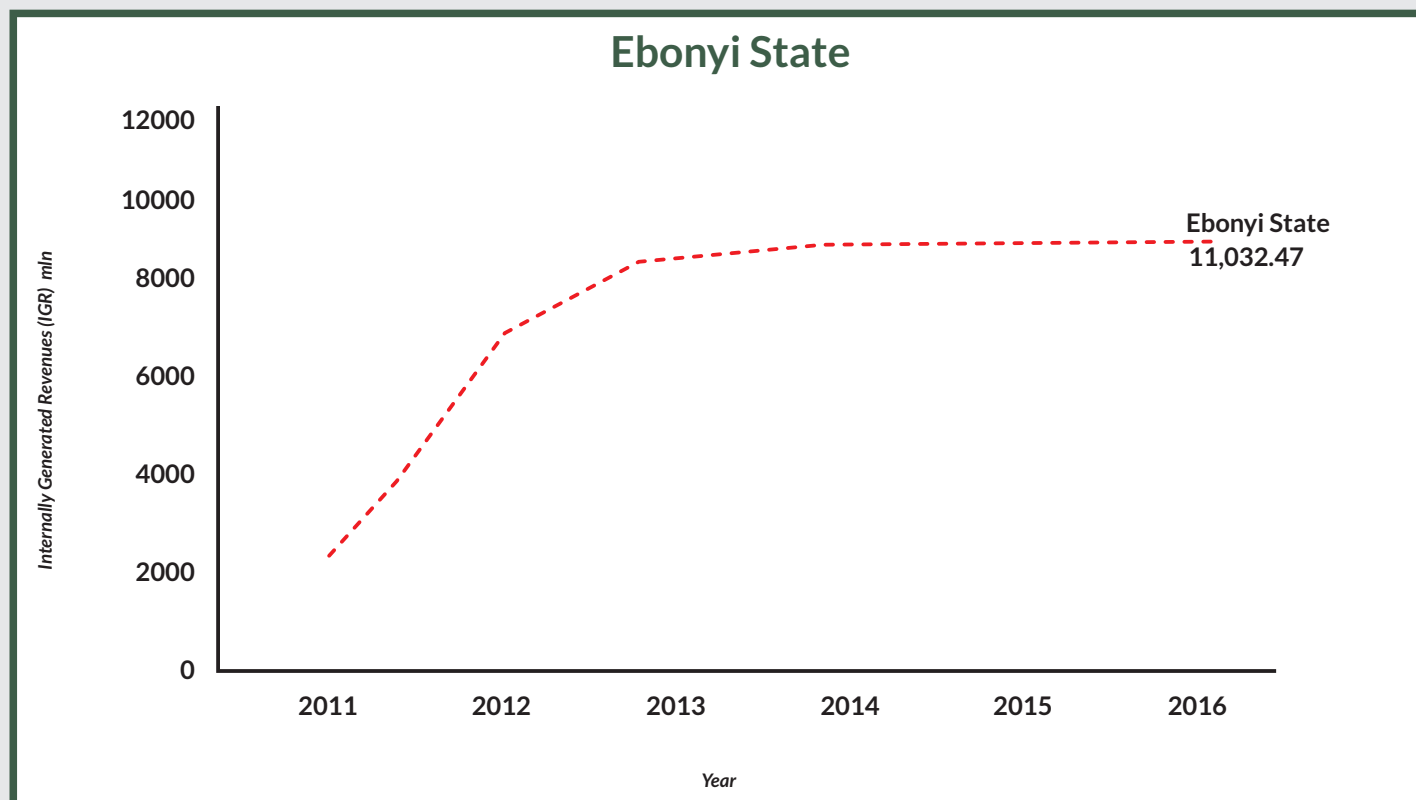


NB: Anambra is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

Ebonyi State

| Year | Ebonyi State |
|------|-------------------|
| 2011 | 2,298,123,877.20 |
| 2012 | 8,234,317,213.01 |
| 2013 | 10,427,861,231.23 |
| 2014 | 11,032,472,512.00 |
| 2015 | 11,032,472,512.00 |
| 2016 | 11,032,472,512.00 |

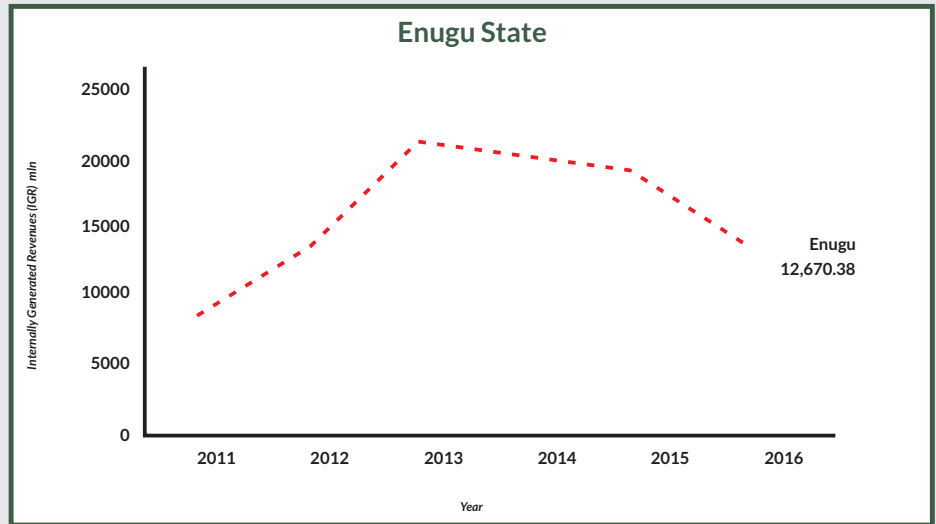
Internally Generated Revenues for Ebonyi State increased from N2.29bn in 2011 to N10.43bn in 2013. Stands at N11.03bn in 2014



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Enugu State

| Year | Enugu State |
|------|-------------------|
| 2011 | 7,287,161,299.00 |
| 2012 | 12,209,587,683.00 |
| 2013 | 20,203,802,864.00 |
| 2014 | 19,250,345,593.00 |
| 2015 | 18,081,014,527.00 |
| 2016 | 12,670,376,642.00 |

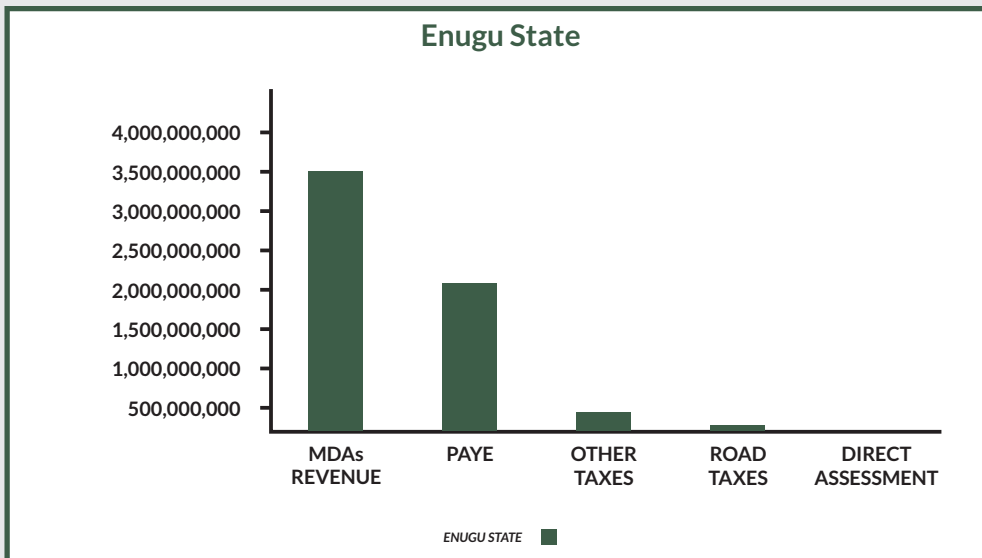


Internally Generated Revenues for Enugu State increased from N7.29bn in 2011 to N20.20bn in 2013. Stands at N12.67bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|---------------|
| MDAs REVENUE | 3,512,275,279 |
| PAYE | 2,156,631,216 |
| OTHER TAXES | 470,085,989 |
| ROAD TAXES | 164,650,392 |
| DIRECT ASSESSMENT | 31,545,445 |

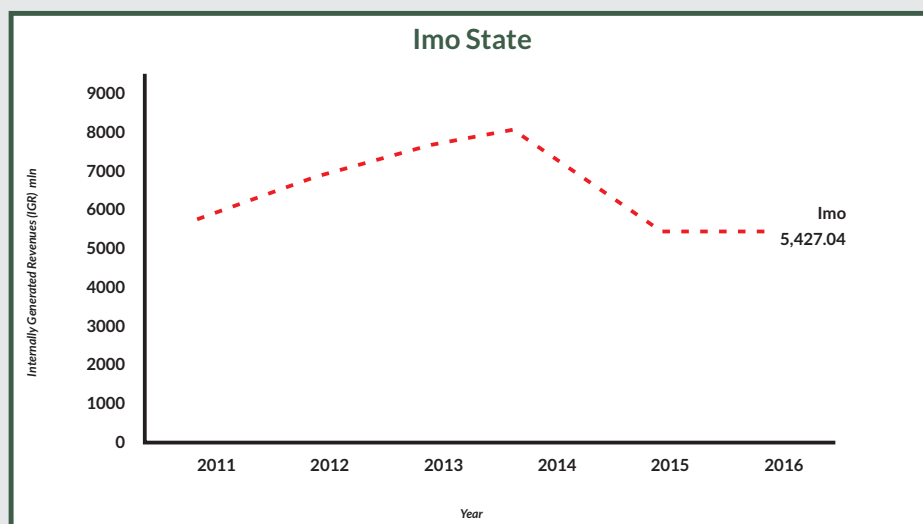
MDAs Generated N3.51bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Imo State

| Year | Imo State |
|------|------------------|
| 2011 | 5,806,462,989.22 |
| 2012 | 6,810,221,957.04 |
| 2013 | 7,583,501,933.27 |
| 2014 | 8,115,751,385.95 |
| 2015 | 5,472,581,633.87 |
| 2016 | 5,427,039,139.96 |

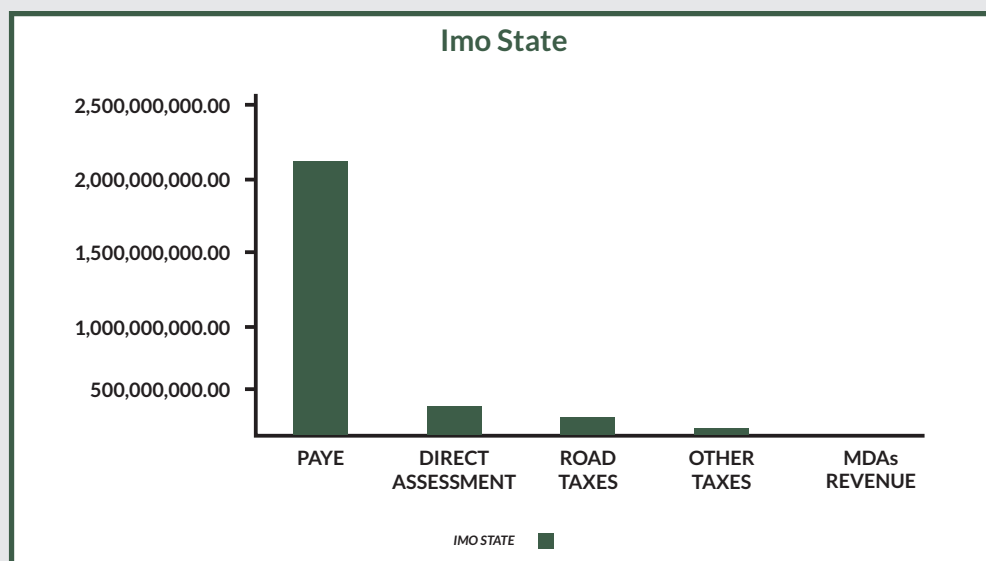


Internally Generated Revenues for Imo State increased from **N5.81bn** in 2011 to **N8.12bn** in 2014. Stands at **N5.43bn** in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,199,883,927.90 |
| DIRECT ASSESSMENT | 313,229,628.89 |
| ROAD TAXES | 117,948,245.00 |
| OTHER TAXES | 82,457,768.19 |
| MDAs REVENUE | ----- |

PAYE Generated N2.19bn Revenue for the State in Half Year 2016. The highest among other sources.

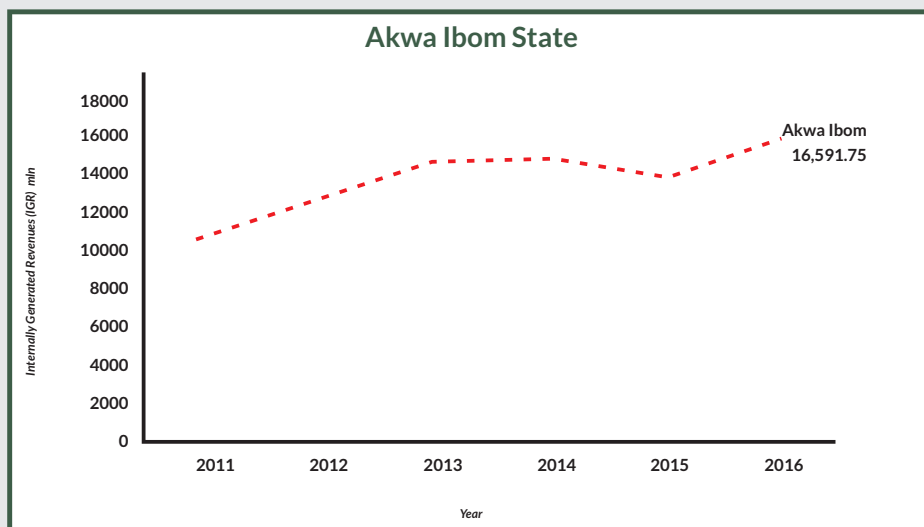


NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

South South

Akwa Ibom State

| Year | Akwa Ibom State |
|------|-------------------|
| 2011 | 11,678,520,984.00 |
| 2012 | 13,516,810,150.00 |
| 2013 | 15,398,828,428.00 |
| 2014 | 15,676,502,423.00 |
| 2015 | 14,791,175,253.00 |
| 2016 | 16,591,752,474.00 |

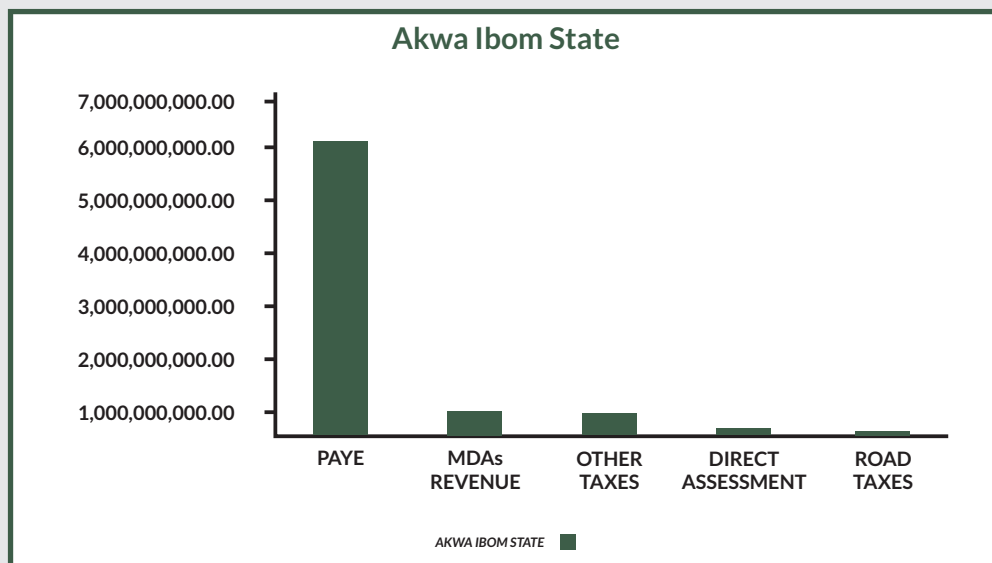


Internally Generated Revenues for Akwa Ibom State increased from N11.68bn in 2011 to N15.68bn in 2014. Stands at N16.59bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 6,376,117,432.00 |
| MDAs REVENUE | 965,387,421.00 |
| OTHER TAXES | 750,816,084.00 |
| DIRECT ASSESSMENT | 113,396,289.00 |
| ROAD TAXES | 90,159,011.00 |

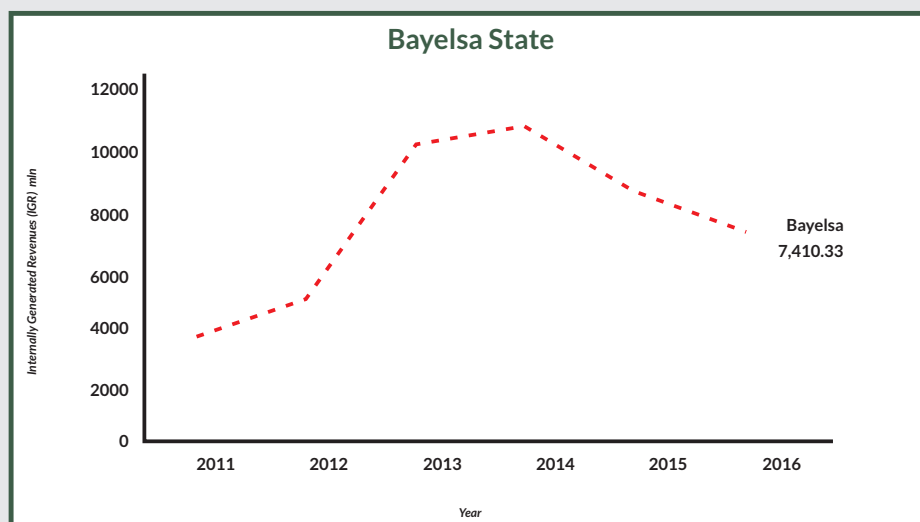
PAYE Generated N6.38bn Revenue for the State in Half Year 2016.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Bayelsa State

| Year | Bayelsa State |
|------|-------------------|
| 2011 | 3,655,714,000.00 |
| 2012 | 4,958,806,727.00 |
| 2013 | 10,500,936,262.88 |
| 2014 | 10,958,263,688.00 |
| 2015 | 8,713,516,526.24 |
| 2016 | 7,410,332,624.54 |

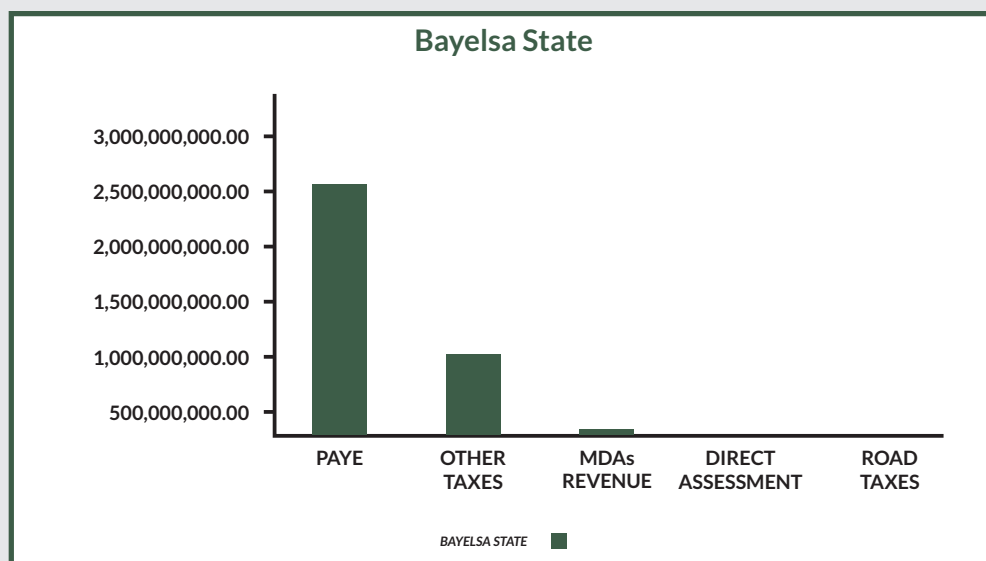


Internally Generated Revenues for Bayelsa State increased from N3.66bn in 2011 to N10.95bn in 2014. Stands at N7.41bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,586,840,378.55 |
| OTHER TAXES | 968,575,857.99 |
| MDAs REVENUE | 113,331,159.26 |
| DIRECT ASSESSMENT | 19,963,916.47 |
| ROAD TAXES | 16,455,000.00 |

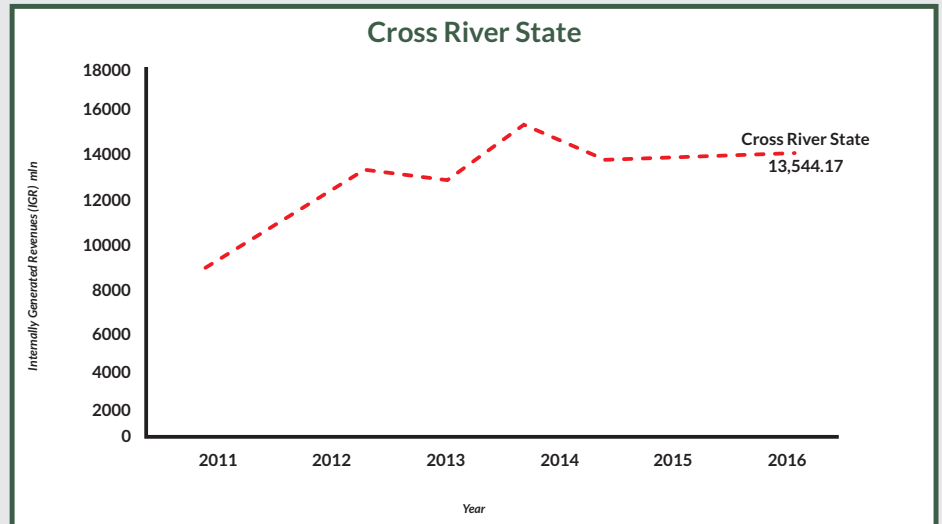
PAYE Generated N2.59bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Cross River State

| Year | Cross River State |
|------|-------------------|
| 2011 | 9,159,651,948.00 |
| 2012 | 12,734,560,333.00 |
| 2013 | 12,002,167,999.57 |
| 2014 | 15,738,850,743.95 |
| 2015 | 13,567,122,507.38 |
| 2016 | 13,544,174,258.98 |

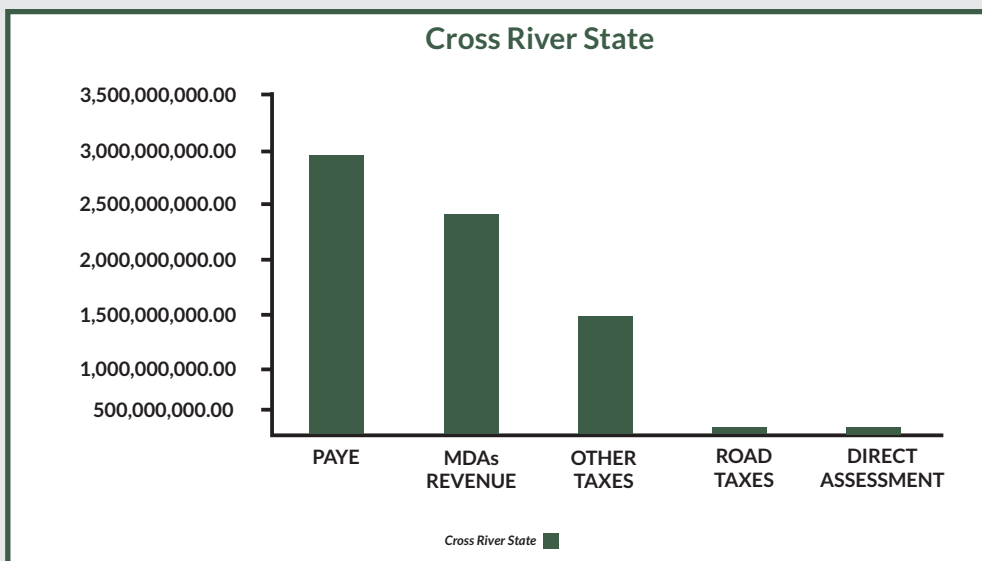


Internally Generated Revenues for Cross River State increased from **N9.16bn** in 2011 to **N15.74bn** in 2014. Stands at **N13.54bn** in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,894,204,641.06 |
| MDAs REVENUE | 2,254,370,786.78 |
| OTHER TAXES | 1,463,864,444.48 |
| ROAD TAXES | 80,511,580.46 |
| DIRECT ASSESSMENT | 79,135,676.71 |

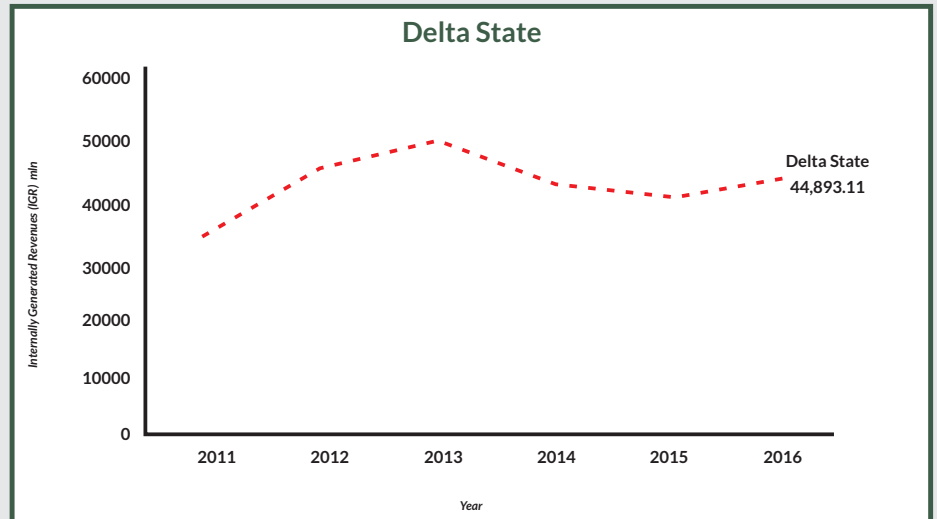
PAYE Generated N2.89bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Delta State

| Year | Delta State |
|------|-------------------|
| 2011 | 34,750,081,881.93 |
| 2012 | 45,566,897,481.00 |
| 2013 | 50,208,229,986.91 |
| 2014 | 42,819,209,025.24 |
| 2015 | 40,805,656,911.96 |
| 2016 | 44,893,109,728.74 |

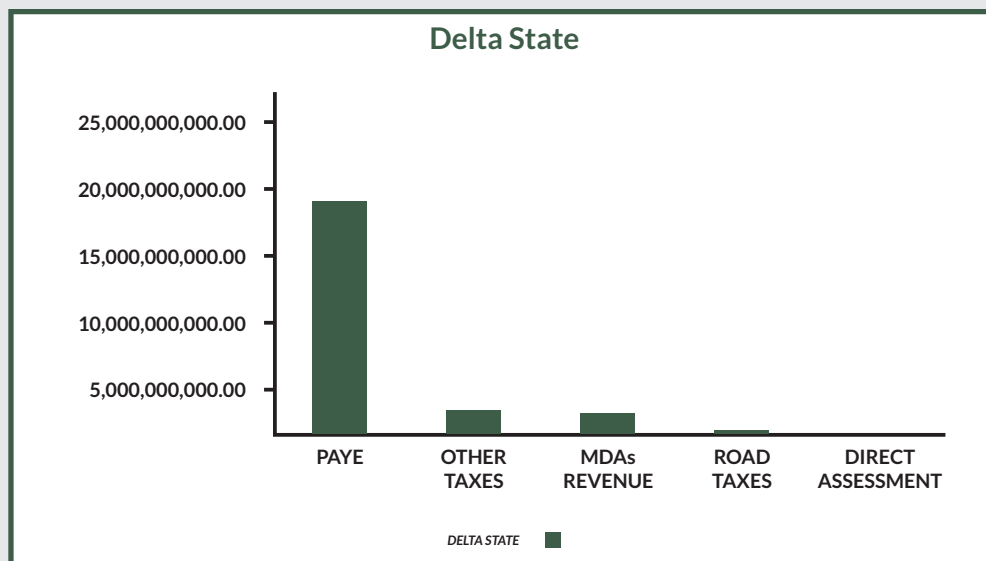


Internally Generated Revenues for Delta State increased from N34.75bn in 2011 to N50.21bn in 2013. Stands at N44.89bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|-------------------|
| PAYE | 19,626,763,129.69 |
| OTHER TAXES | 1,412,100,758.84 |
| MDAs REVENUE | 932,445,476.48 |
| ROAD TAXES | 301,322,594.52 |
| DIRECT ASSESSMENT | 173,922,904.84 |

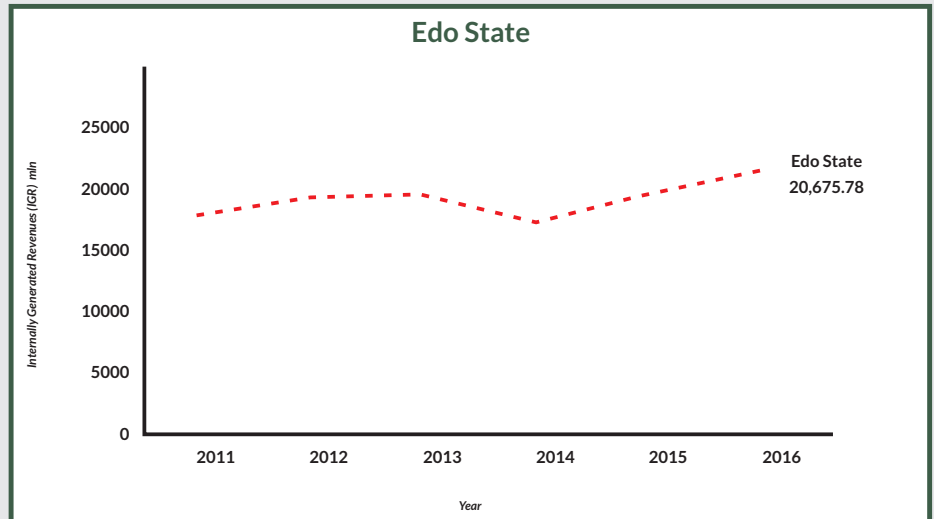
PAYE Generated N19.63bn Revenue for the State in Half Year 2016.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Edo State

| Year | Edo State |
|------|-------------------|
| 2011 | 17,688,679,849.78 |
| 2012 | 18,880,055,380.83 |
| 2013 | 18,899,322,710.47 |
| 2014 | 17,023,595,231.62 |
| 2015 | 19,117,468,369.25 |
| 2016 | 20,675,784,964.30 |

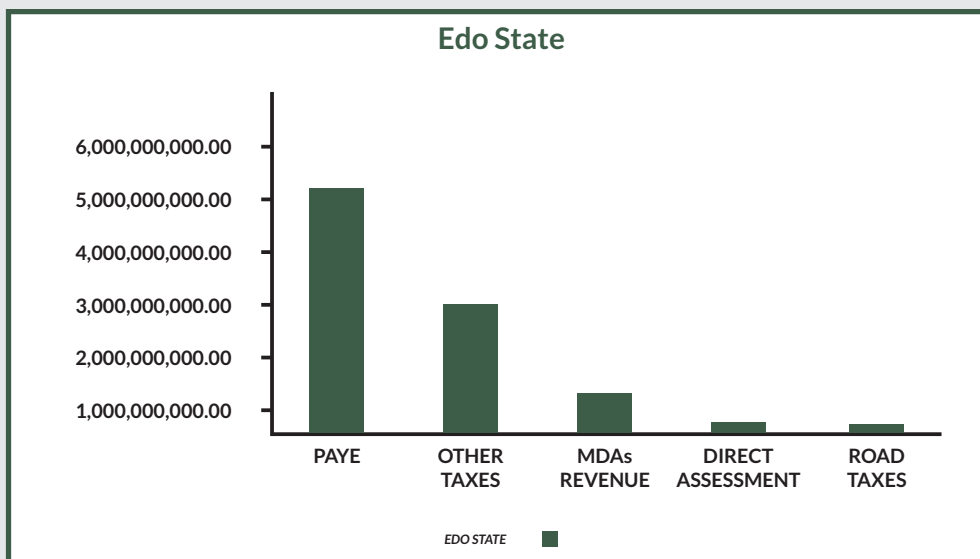


Internally Generated Revenues for Edo State increased from N17.69bn in 2011 to N18.89bn in 2013. Stands at N20.68bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 5,488,785,769.10 |
| OTHER TAXES | 2,954,552,024.64 |
| MDAs REVENUE | 1,399,316,491.48 |
| DIRECT ASSESSMENT | 268,601,097.99 |
| ROAD TAXES | 226,637,098.94 |

PAYE Generated N5.49bn Revenue for the State in Half Year 2016.

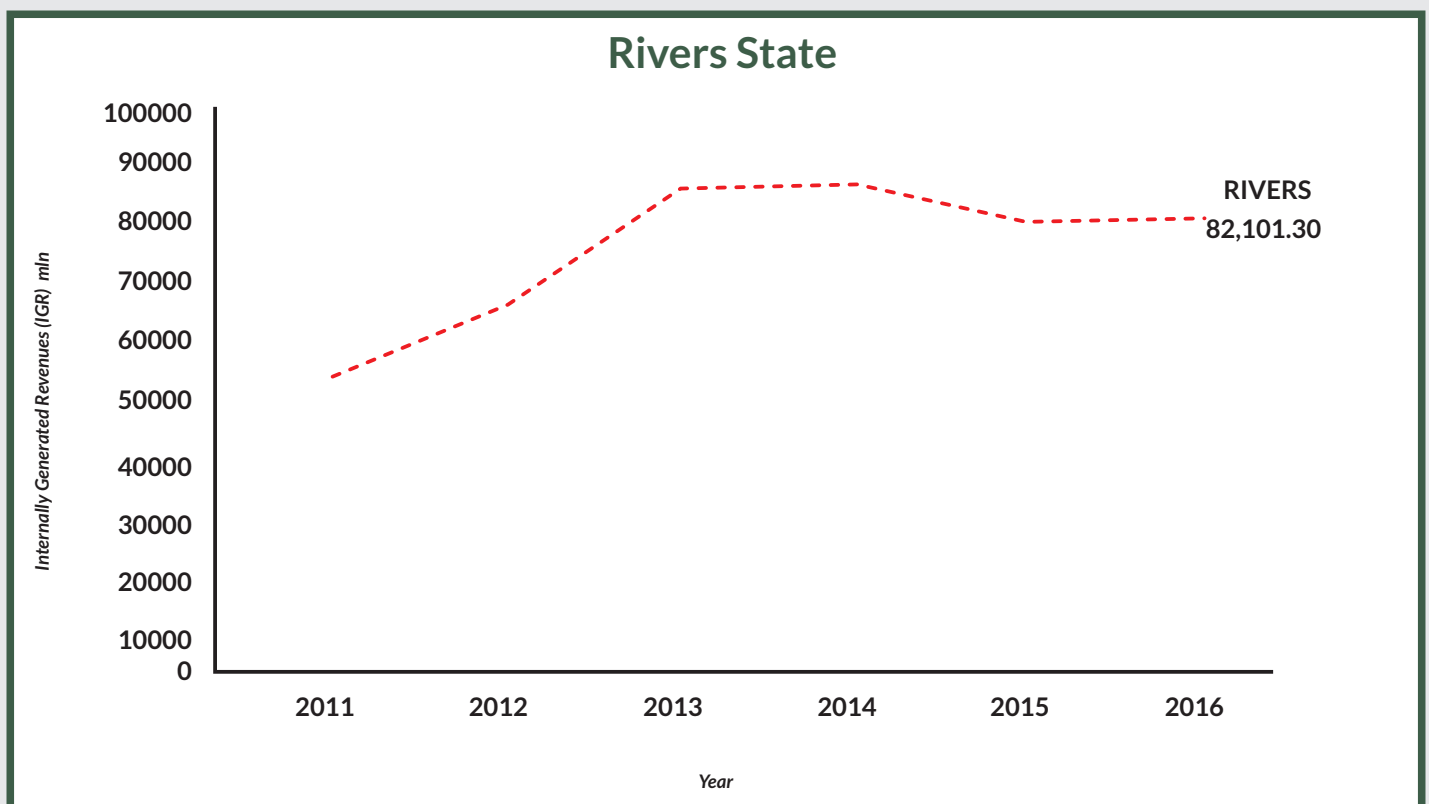


NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Rivers State

| Year | Rivers State |
|------|-------------------|
| 2011 | 52,711,985,543.27 |
| 2012 | 66,275,698,676.01 |
| 2013 | 87,914,415,268.80 |
| 2014 | 89,112,448,347.58 |
| 2015 | 82,101,298,408.43 |
| 2016 | 82,101,298,408.43 |

Internally Generated Revenues for Rivers State increased from N52.71bn in 2011 to N89.11bn in 2014. It dropped to N82bn in 2015.

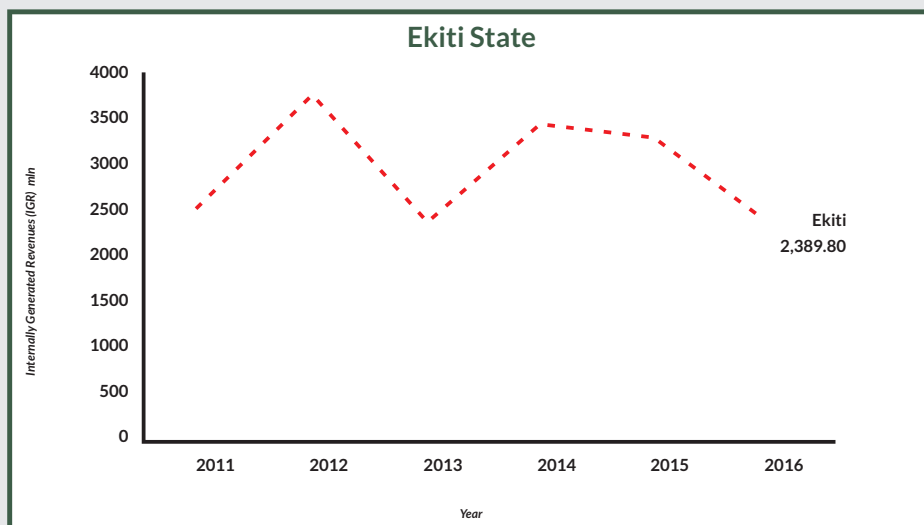


NB: Rivers is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

South West

Ekiti State

| Year | Ekiti State |
|------|------------------|
| 2011 | 2,489,797,191.33 |
| 2012 | 3,787,607,515.35 |
| 2013 | 2,339,670,199.77 |
| 2014 | 3,462,341,448.32 |
| 2015 | 3,297,707,703.96 |
| 2016 | 2,389,799,936.62 |

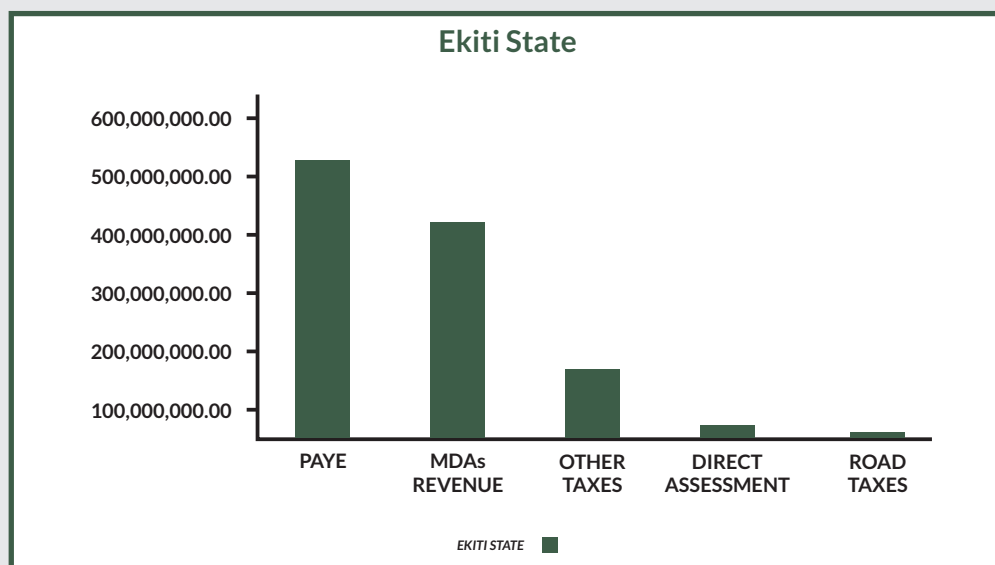


Internally Generated Revenues for Ekiti State increased from N2.49bn in 2011 to N3.46bn in 2014. Stands at N2.39bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|----------------|
| PAYE | 526,742,545.70 |
| MDAs REVENUE | 448,782,113.47 |
| OTHER TAXES | 154,205,474.77 |
| DIRECT ASSESSMENT | 40,168,488.09 |
| ROAD TAXES | 25,001,346.28 |

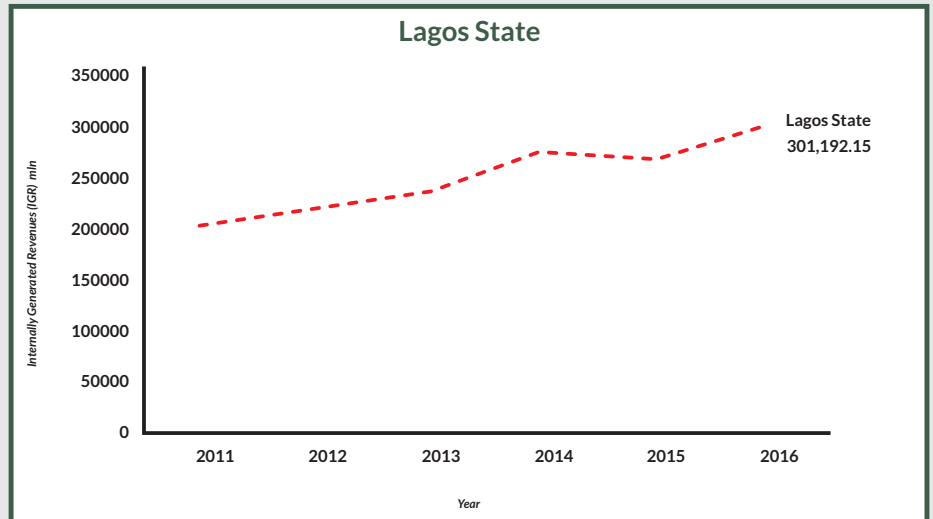
PAYE Generated N526.74mN Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Lagos State

| Year | Lagos State |
|------|-----------------|
| 2011 | 202,761,061,680 |
| 2012 | 219,202,426,844 |
| 2013 | 236,195,308,897 |
| 2014 | 276,163,978,676 |
| 2015 | 268,224,782,435 |
| 2016 | 301,192,153,744 |

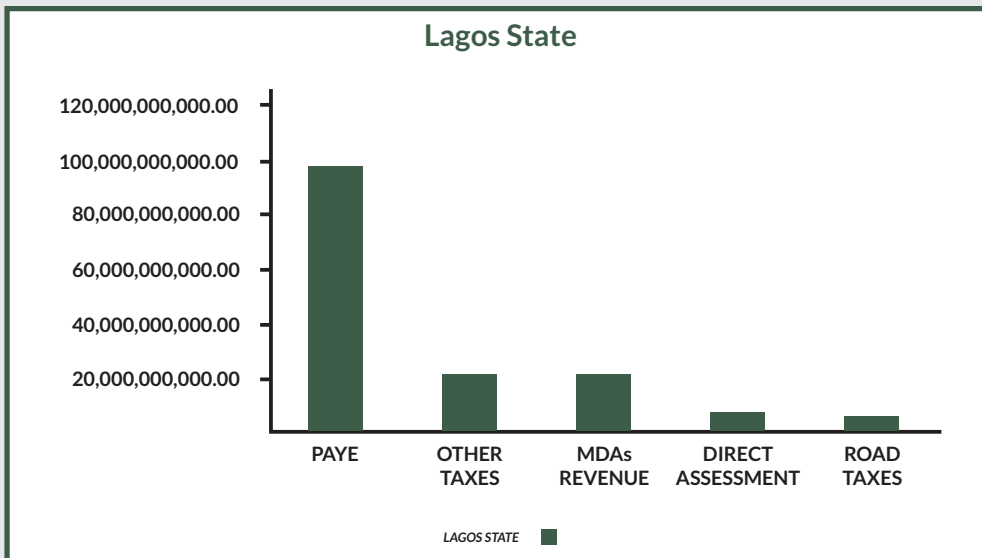


Internally Generated Revenues for Lagos State increased from **N201.76bn** in 2011 to **N301.19bn** in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|-------------------|
| PAYE | 97,329,903,216.09 |
| OTHER TAXES | 21,563,564,935.32 |
| MDAs REVENUE | 19,855,708,574.28 |
| DIRECT ASSESSMENT | 6,615,646,597.48 |
| ROAD TAXES | 5,231,253,548.81 |

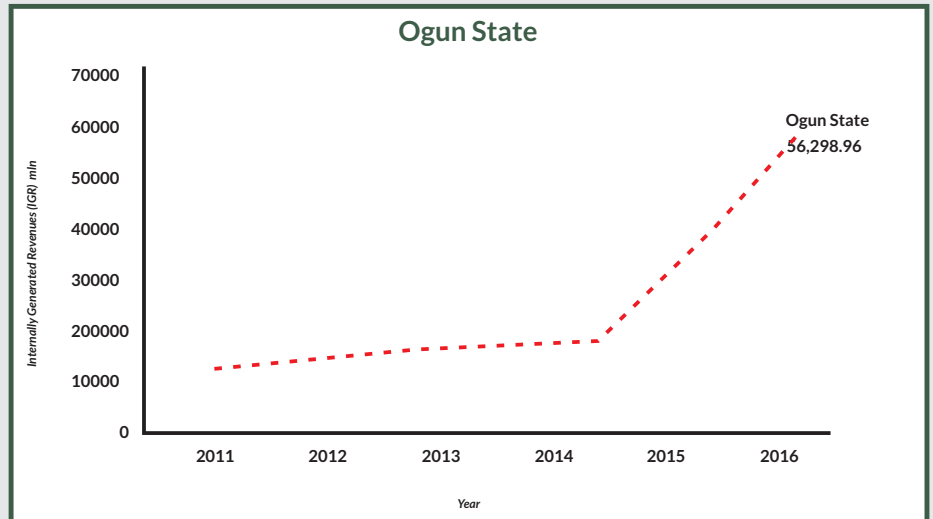
PAYE Generated **N97.33bn** Revenue for the State in Half Year 2016. The highest among other sources.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Ogun State

| Year | Ogun State |
|------|-------------------|
| 2011 | 10,838,698,403.20 |
| 2012 | 12,438,765,025.22 |
| 2013 | 13,777,026,969.63 |
| 2014 | 17,497,620,787.52 |
| 2015 | 34,596,446,519.52 |
| 2016 | 56,298,963,681.52 |

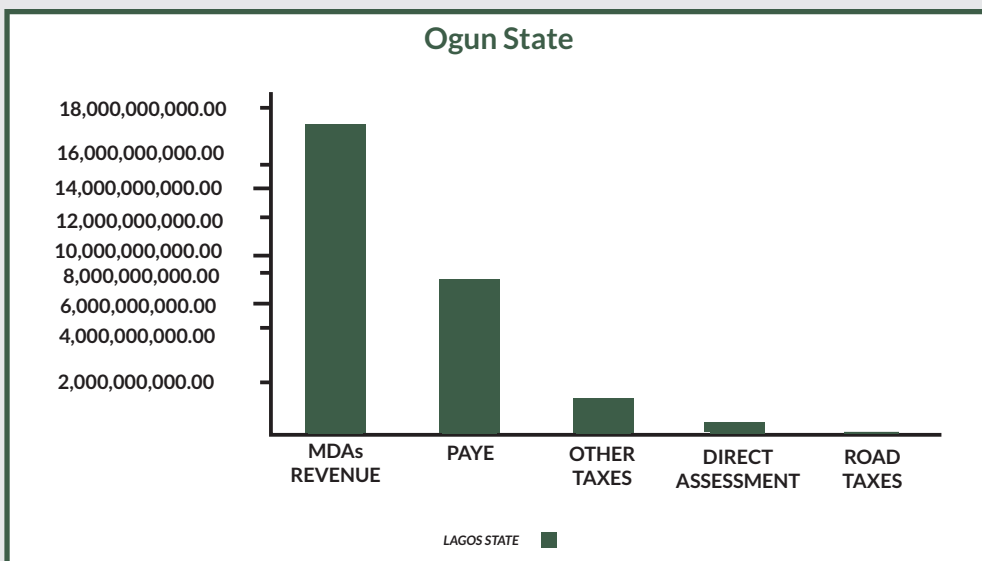


Internally Generated Revenues for Ogun State increased from N10.84bn in 2011 to N56.29bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|-------------------|
| MDAs REVENUE | 17,031,911,752.97 |
| PAYE | 8,523,745,505.30 |
| OTHER TAXES | 1,743,258,576.25 |
| DIRECT ASSESSMENT | 677,272,400.82 |
| ROAD TAXES | 173,293,605.42 |

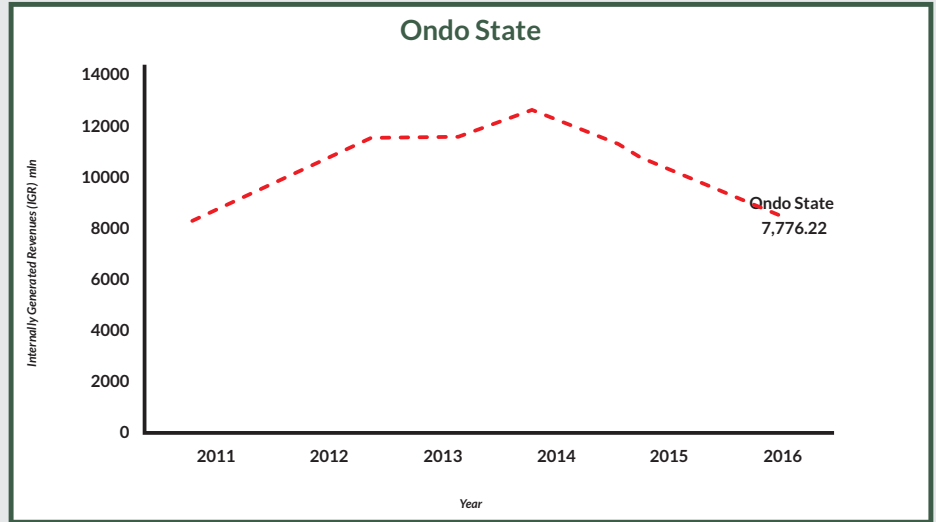
MDAs Generated N17.03bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

Ondo State

| Year | Ondo State |
|------|-------------------|
| 2011 | 8,015,725,375.26 |
| 2012 | 10,153,042,597.01 |
| 2013 | 10,498,697,469.99 |
| 2014 | 11,718,741,502.49 |
| 2015 | 10,098,000,000.00 |
| 2016 | 7,776,216,830.54 |

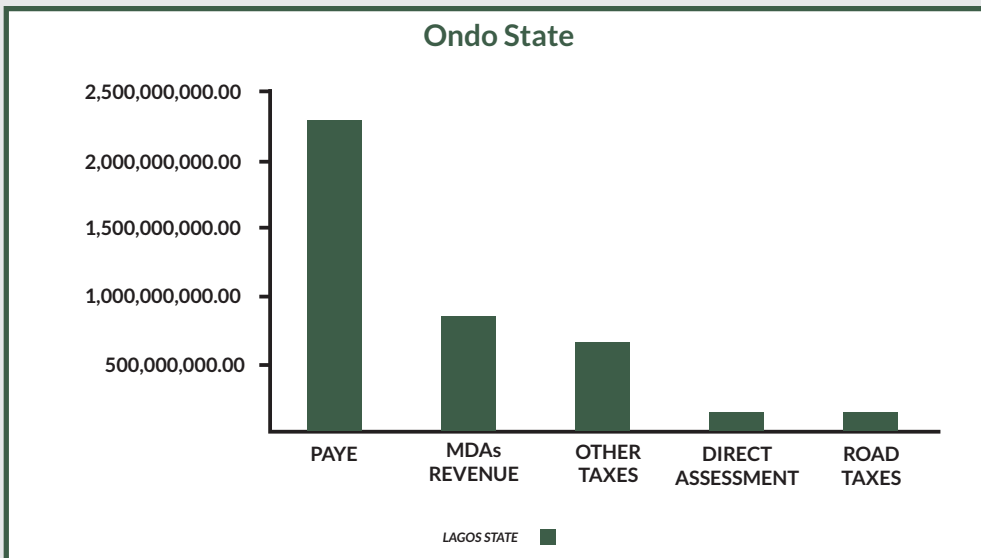


Internally Generated Revenues for Lagos State increased from N201.76bn in 2011 to N301.19bn in 2016.

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,272,788,202.72 |
| MDAs REVENUE | 743,331,146.40 |
| OTHER TAXES | 562,535,568.80 |
| DIRECT ASSESSMENT | 159,368,480.35 |
| ROAD TAXES | 150,085,017.00 |

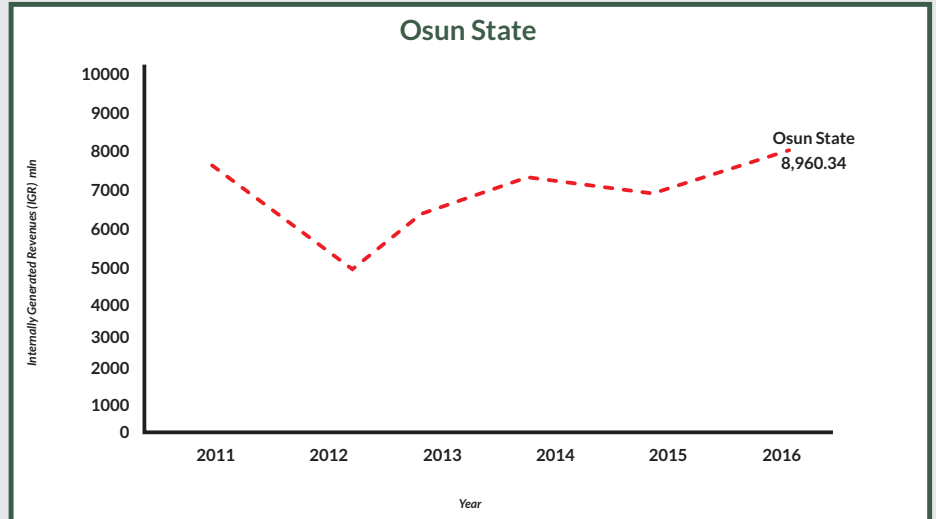
PAYE Generated N2.27bn Revenue for the State in Half Year 2016. The highest among other sources.



NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Osun State

| Year | Osun State |
|------|------------------|
| 2011 | 7,398,572,036.48 |
| 2012 | 5,020,250,633.94 |
| 2013 | 7,284,225,003.77 |
| 2014 | 8,513,274,186.67 |
| 2015 | 8,072,966,446.00 |
| 2016 | 8,960,339,592.52 |

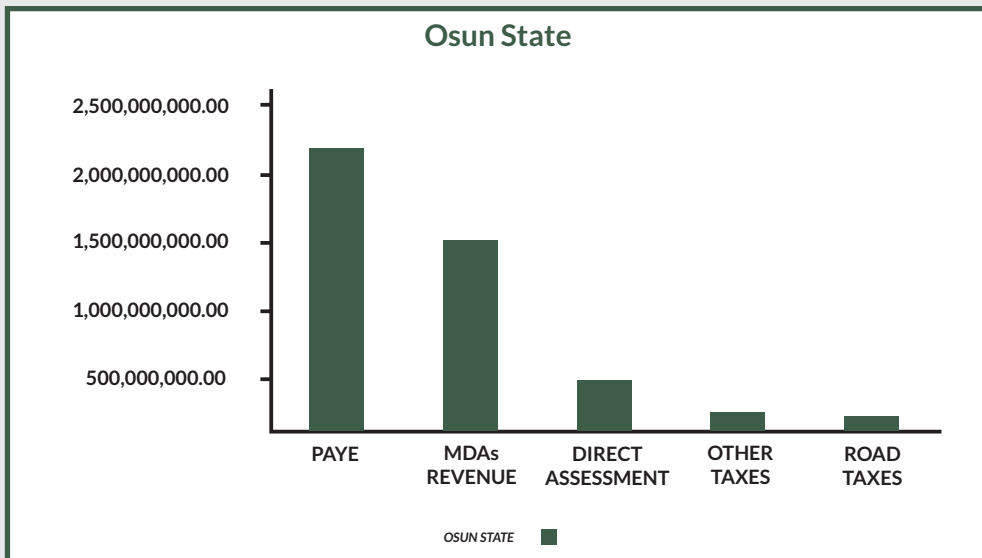


Internally Generated Revenues for Osun State increased from N5.02bn in 2012 to N8.51bn in 2014. Stands at N8.96bn in 2016

Types of IGRs and Revenue Generated – Half Year 2016

| IGR Types | Jan-Jun 2016 |
|-------------------|------------------|
| PAYE | 2,180,299,287.24 |
| MDAs REVENUE | 1,485,390,050.75 |
| DIRECT ASSESSMENT | 455,764,797.37 |
| OTHER TAXES | 206,097,795.90 |
| ROAD TAXES | 152,617,865.00 |

PAYE Generated N2.18bn Revenue for the State in Half Year 2016. The highest among other sources.

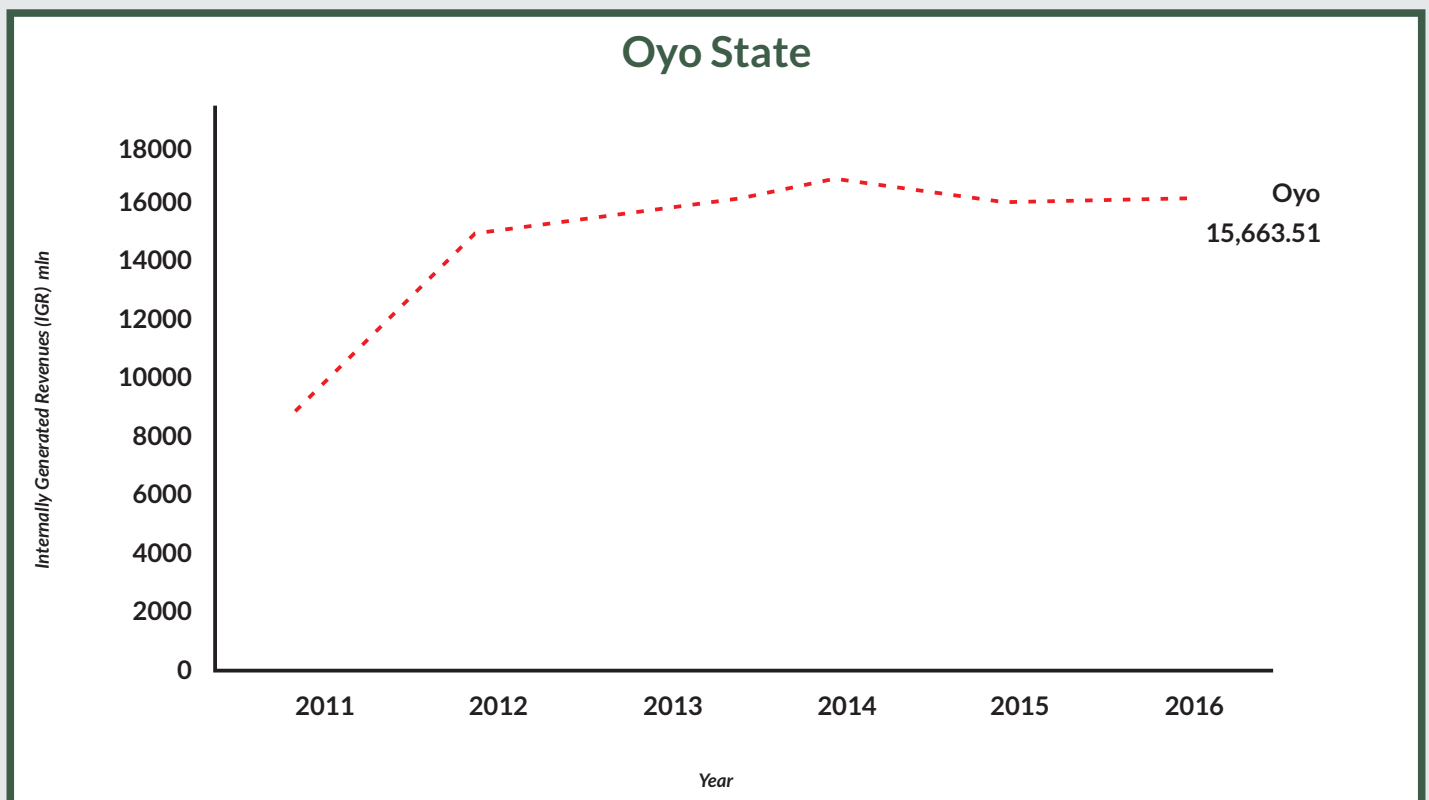


NB: Ebonyi is yet to report H1 2016 IGR figure, The state's 2014 figure was adopted for 2015 and 2016. This will be revised when actual full years values are received.

Oyo State

| Year | Akwa Ibom State |
|------|-------------------|
| 2011 | 8,915,603,182.50 |
| 2012 | 14,598,808,723.10 |
| 2013 | 15,251,369,563.24 |
| 2014 | 16,307,233,700.20 |
| 2015 | 15,663,514,824.73 |
| 2016 | 15,663,514,824.73 |

Internally Generated Revenues for Oyo State increased from N8.92bn in 2011 to N16.31bn in 2014. Stands at N15.66bn in 2015



NB: Oyo is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

All States Data

(State Internally Generated Revenues - 2011 – 2016)



ALL STATES DATA



Internally Generated Revenues (IGR) – 2011 to 2016

(By Ranking)

| S/N | STATE | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | LAGOS | 202,761,061,679.60 | 219,202,426,843.89 | 236,195,308,896.7 | 276,163,978,675.95 | 268,224,782,435.23 | 301,192,153,743.96 |
| 2 | RIVERS | 52,711,985,543.27 | 66,275,698,676.01 | 87,914,415,268.80 | 89,112,448,347.58 | 82,101,298,408.43 | 82,101,298,408.43 |
| 3 | OGUN | 10,838,698,403.20 | 12,438,765,025.22 | 13,777,026,969.63 | 17,497,620,787.52 | 34,596,446,519.52 | 56,298,963,681.52 |
| 4 | DELTA | 34,750,081,881.93 | 45,566,897,481.00 | 50,208,229,986.91 | 42,819,209,025.24 | 40,805,656,911.96 | 44,893,109,728.74 |
| 5 | KANO | 6,618,936,565.04 | 11,051,971,481.61 | 17,142,211,079.94 | 13,661,853,935.85 | 13,611,853,935.85 | 34,461,259,121.44 |
| 6 | EDO | 17,688,679,849.78 | 18,880,055,380.83 | 18,899,322,710.47 | 17,023,595,231.62 | 19,117,468,369.25 | 20,675,784,964.30 |
| 7 | AKWA IBOM | 11,678,520,984.00 | 13,516,810,150.00 | 15,398,828,428.00 | 15,676,502,423.00 | 14,791,175,253.00 | 16,591,752,474.00 |
| 8 | KWARA | 8,816,657,944.50 | 11,317,269,584.36 | 13,838,085,972.51 | 12,460,517,954.55 | 7,178,922,182.76 | 16,458,660,456.68 |
| 9 | OYO | 8,915,603,182.50 | 14,598,808,723.10 | 15,251,369,563.24 | 16,307,233,700.20 | 15,663,514,824.73 | 15,663,514,824.73 |
| 10 | KADUNA | 9,781,946,157.96 | 11,531,795,961.69 | 10,932,071,462.59 | 12,782,522,514.51 | 11,536,729,988.59 | 15,497,146,652.84 |
| 11 | ANAMBRA | 6,148,922,395.00 | 7,601,585,012.15 | 8,731,599,912.43 | 10,454,312,316.18 | 14,793,120,188.67 | 14,793,120,188.67 |
| 12 | CROSS RIVER | 9,159,651,948.00 | 12,734,560,333.00 | 12,002,167,999.57 | 15,738,850,743.95 | 13,567,122,507.38 | 13,544,174,258.98 |
| 13 | ABIA | 11,763,510,585.86 | 16,751,700,375.58 | 12,512,103,711.18 | 12,371,194,895.08 | 13,349,444,263.72 | 13,349,444,263.72 |
| 14 | ENUGU | 7,287,161,299.00 | 12,209,587,683.00 | 20,203,802,864.00 | 19,250,345,593.00 | 18,081,014,527.00 | 12,670,376,642.00 |
| 15 | EBONYI | 2,298,123,877.20 | 8,234,317,213.01 | 10,427,861,231.23 | 11,032,472,512.00 | 11,032,472,512.00 | 11,032,472,512.00 |
| 16 | PLATEAU | 4,520,622,617.37 | 6,927,858,653.07 | 8,486,806,640.08 | 8,284,425,159.92 | 6,937,349,802.70 | 9,090,755,996.94 |
| 17 | OSUN | 7,398,572,036.48 | 5,020,250,633.94 | 7,284,225,003.77 | 8,513,274,186.67 | 8,072,966,446.00 | 8,960,339,592.52 |
| 18 | BENUE | 11,131,343,534.58 | 8,436,560,608.98 | 8,373,720,592.15 | 8,284,425,160.72 | 7,631,789,841.37 | 8,888,314,005.20 |
| 19 | ONDO | 8,015,725,375.26 | 10,153,042,597.01 | 10,498,697,469.99 | 11,718,741,502.49 | 10,098,000,000.00 | 7,776,216,830.54 |
| 20 | KOGI | 2,848,556,782.15 | 3,185,459,549.72 | 5,020,349,740.18 | 6,569,928,653.47 | 6,776,580,756.17 | 7,728,015,286.78 |
| 21 | ADAMAWA | 4,117,975,681.93 | 4,615,407,803.00 | 4,149,550,775.70 | 4,994,481,880.78 | 4,451,736,117.84 | 7,586,325,742.00 |
| 22 | BAYELSA | 3,655,714,000.00 | 4,958,806,727.00 | 10,500,936,262.88 | 10,958,263,688.00 | 8,713,516,526.24 | 7,410,332,624.54 |
| 23 | SOKOTO | 4,185,153,701.13 | 4,313,699,006.03 | 5,509,132,929.43 | 5,617,763,260.35 | 6,224,448,122.53 | 6,224,448,122.53 |
| 24 | NIGER | 3,791,420,019.57 | 3,782,827,634.99 | 4,115,777,679.30 | 5,737,185,035.88 | 5,975,149,921.86 | 5,755,029,042.00 |
| 25 | KATSINA | 4,239,692,674.00 | 5,029,720,846.00 | 6,852,511,585.00 | 6,223,037,599.00 | 5,791,008,741.00 | 5,511,396,476.08 |
| 26 | IMO | 5,806,462,989.22 | 6,810,221,957.04 | 7,583,501,933.27 | 8,115,751,385.95 | 5,472,581,633.87 | 5,427,039,139.96 |
| 27 | BAUCHI | 4,463,780,451.92 | 4,064,710,425.23 | 4,937,242,875.83 | 4,853,453,184.87 | 5,393,721,996.00 | 5,393,721,996.00 |
| 28 | ZAMFARA | 1,714,432,462.63 | 2,592,935,139.95 | 3,039,396,601.83 | 3,149,630,553.96 | 2,741,632,541.03 | 4,205,834,325.58 |
| 29 | TARABA | 2,869,031,498.92 | 3,418,289,991.33 | 3,344,006,052.45 | 3,799,040,873.48 | 4,155,053,816.15 | 4,105,139,520.68 |
| 30 | YOBE | 2,385,653,776.94 | 1,785,221,060.95 | 3,072,006,109.88 | 3,073,780,160.87 | 2,251,330,427.39 | 3,800,220,831.62 |
| 31 | GOMBE | 3,153,362,788.35 | 3,717,188,863.22 | 3,870,998,757.79 | 5,196,460,381.93 | 4,784,605,861.47 | 3,566,548,958.48 |
| 32 | JIGAWA | 1,482,918,912.88 | 7,884,900,135.26 | 9,755,337,731.73 | 6,273,310,616.35 | 5,081,424,105.40 | 3,337,518,610.12 |
| 33 | KEBBI | 4,472,397,621.47 | 5,424,015,848.65 | 3,732,343,145.11 | 3,834,143,641.95 | 3,592,406,108.30 | 3,130,319,224.44 |
| 34 | BORNO | 2,282,102,699.76 | 2,444,613,205.37 | 2,132,815,258.00 | 2,760,773,778.99 | 3,530,261,222.31 | 2,524,482,896.84 |
| 35 | EKITI | 2,489,797,191.33 | 3,787,607,515.35 | 2,339,670,199.77 | 3,462,341,448.32 | 3,297,707,703.96 | 2,389,799,936.62 |
| 36 | NASARRAWA | 4,132,282,812.68 | 4,132,282,812.68 | 4,012,291,835.93 | 4,085,127,585.70 | 4,281,701,806.50 | 2,094,433,492.00 |
| | Total | 490,376,541,925.41 | 584,397,870,939.22 | 662,045,725,237.28 | 707,857,998,395.88 | 693,705,996,326.18 | 784,129,464,573.48 |

NB: Full year (2016) values are annualised (and will be revised when actual values are received) by taking the half year results and multiplying by two... For Anambra, Bauchi, Bayelsa, Ebonyi, Oyo, River and Sokoto who have not reported for H1 2016 and Ebonyi that has no reported records since 2014 we have adopted and repeated the latest reported year values for 2016. All estimates will be revised once received.

All States Data

(Detailed Internally Generated Revenue (IGR) Half Year 2016 (Taxes & MDA's)



Detailed Internally Generated Revenue (IGR) Half Year 2016 (Taxes & MDA's)



| S/N | STATE | PAYE | DIRECT ASSESSMENT | ROAD TAXES | OTHER TAXES | TOTAL TAX | MDAs REVENUE | GRAND TOTAL |
|-----|-------------|--------------------|-------------------|------------------|-------------------|--------------------|-------------------|--------------------|
| 1 | LAGOS | 97,329,903,216.09 | 6,615,646,597.48 | 5,231,253,548.81 | 5,231,253,548.81 | 130,740,368,297.70 | 19,855,708,574.28 | 150,596,076,871.98 |
| 2 | OGUN | 8,523,745,505.30 | 677,272,400.82 | 173,293,605.42 | 1,743,258,576.25 | 11,117,570,087.79 | 17,031,911,752.97 | 28,149,481,840.76 |
| 3 | DELTA | 19,626,763,129.69 | 173,922,904.84 | 301,322,594.52 | 1,412,100,758.84 | 21,514,109,387.89 | 932,445,476.48 | 22,446,554,864.37 |
| 4 | KANO | 6,394,219,272.37 | 915,269,805.19 | 633,991,239.36 | 1,854,373,352.78 | 9,797,853,669.70 | 7,432,775,891.02 | 17,230,629,560.72 |
| 5 | EDO | 5,488,785,769.10 | 268,601,097.99 | 226,637,098.94 | 2,954,552,024.64 | 8,938,575,990.67 | 1,399,316,491.48 | 10,337,892,482.15 |
| 6 | AKWA IBOM | 6,376,117,432.00 | 113,396,289.00 | 90,159,011.00 | 750,816,084.00 | 7,330,488,816.00 | 965,387,421.00 | 8,295,876,237.00 |
| 7 | KWARA | 2,151,425,356.25 | 460,451,291.78 | 146,519,658.00 | 263,379,848.50 | 3,021,776,154.53 | 5,207,554,073.81 | 8,229,330,228.34 |
| 8 | KADUNA | 4,930,919,626.72 | 102,985,549.14 | 214,014,618.15 | 659,951,892.14 | 5,907,871,686.15 | 1,840,701,640.27 | 7,748,573,326.42 |
| 9 | CROSS RIVER | 2,894,204,641.06 | 79,135,676.71 | 80,511,580.46 | 1,463,864,444.48 | 4,517,716,342.71 | 2,254,370,786.78 | 6,772,087,129.49 |
| 10 | ENUGU | 2,156,631,216 | 31,545,445 | 164,650,392 | 470,085,989 | 2,822,913,042.00 | 3,512,275,279 | 6,335,188,321.00 |
| 11 | PLATEAU | 2,969,066,684.37 | 236,694,032.60 | 164,644,045.00 | 37,266,382.09 | 3,407,671,144.06 | 1,137,706,854.41 | 4,545,377,998.47 |
| 12 | OSUN | 2,180,299,287.24 | 455,764,797.37 | 152,617,865.00 | 206,097,795.90 | 2,994,779,745.51 | 1,485,390,050.75 | 4,480,169,796.26 |
| 13 | BENUE | 1,233,475,482.14 | 137,080,116.08 | 156,711,883.67 | 22,524,589.41 | 1,549,792,071.30 | 2,894,364,931.30 | 4,444,157,002.60 |
| 14 | ONDO | 2,272,788,202.72 | 159,368,480.35 | 150,085,017.00 | 562,535,568.80 | 3,144,777,268.87 | 743,331,146.40 | 3,888,108,415.27 |
| 15 | KOGI | 1,872,721,008.50 | 6,399,375.97 | 61,101,742.04 | 28,873,743.83 | 1,969,095,870.34 | 1,894,911,773.05 | 3,864,007,643.39 |
| 16 | ADAMAWA | 1,161,933,712.00 | 26,804,084.00 | 26,267,901.00 | 62,512,328.00 | 1,277,518,025.00 | 2,515,644,846.00 | 3,793,162,871.00 |
| 17 | BAYELSA | 2,586,840,378.55 | 19,963,916.47 | 16,455,000.00 | 968,575,857.99 | 3,591,835,153.01 | 113,331,159.26 | 3,705,166,312.27 |
| 18 | NIGER | 1,571,546,687.56 | 74,419,401.97 | 68,385,803.93 | 1,040,766,067.74 | 2,755,117,961.20 | 122,396,559.80 | 2,877,514,521.00 |
| 19 | KATSINA | 2,103,491,681.18 | 32,647,308.58 | 86,933,741.99 | 209,306,063.22 | 2,432,378,794.97 | 323,319,443.07 | 2,755,698,238.04 |
| 20 | IMO | 2,199,883,927.90 | 313,229,628.89 | 117,948,245.00 | 82,457,768.19 | 2,713,519,569.98 | ----- | 2,713,519,569.98 |
| 21 | ZAMFARA | 1,117,731,825.77 | 132,100,062.64 | 128,003,390.00 | 136,736,930.60 | 1,514,572,209.01 | 588,344,953.78 | 2,102,917,162.79 |
| 22 | TARABA | 925,860,515.54 | 8,151,820.00 | 22,296,818.00 | 175,466,905.68 | 1,131,776,059.22 | 920,793,701.12 | 2,052,569,760.34 |
| 23 | YOBE | 792,101,226.84 | 1,196,303.88 | 16,780,455.00 | 36,580,445.34 | 846,658,431.06 | 1,053,451,984.75 | 1,900,110,415.81 |
| 24 | GOMBE | 1,556,016,104.35 | 3,443,400.00 | 35,087,239.00 | 52,064,408.98 | 1,646,611,152.33 | 136,663,326.91 | 1,783,274,479.24 |
| 25 | JIGAWA | 965,327,074.50 | 136,998,526.33 | 153,890,192.18 | 199,585,818.08 | 1,455,801,611.09 | 212,957,693.97 | 1,668,759,305.06 |
| 26 | KEBBI | 933,228,036.95 | 327,807,129.72 | 9,004,703.00 | 41,680,636.39 | 1,311,720,506.06 | 253,439,106.16 | 1,565,159,612.22 |
| 27 | BORNO | 1,021,302,270.89 | 51,710,582.52 | 54,110,214.00 | 480,000.00 | 1,127,603,067.41 | 134,638,381.01 | 1,262,241,448.42 |
| 28 | EKITI | 526,742,545.70 | 40,168,488.09 | 25,001,346.28 | 154,205,474.77 | 746,117,854.84 | 448,782,113.47 | 1,194,899,968.31 |
| 29 | NASAWARA | 964,603,827.00 | 1,331,004.00 | 41,857,158.00 | 39,424,757.00 | 1,047,216,746.00 | ----- | 1,047,216,746.00 |
| 30 | ABIA | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 31 | ANAMBRA | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 32 | BAUCHI | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 33 | EBONYI | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 34 | OYO | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 35 | RIVERS | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 36 | SOKOTO | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| | TOTAL | 184,827,675,644.28 | 11,603,505,517.41 | 8,749,536,106.75 | 37,193,089,447.96 | 242,373,806,716.40 | 75,411,915,412.30 | 317,785,722,128.70 |

Methodology and Advice to Users of Our Reports

Methodology

States IGR data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 36 State Boards of Internal Revenue. These submissions are then validated and authenticated by the Joint Tax Board which is chaired by the Federal Inland Revenue Service and has the National Bureau of Statistics and the 36 State Boards of Internal Revenue as members.

MDAs Revenues

These relate to revenues generated administratively by State MDAs during the course of providing various services to residents in the State

Direct Assessment

Direct Assessment may relate to a form of personal income tax used to assess tax for self employed individuals. With the self assessed tax, a new tax payer can assess him/herself, and pay the calculated amount. Direct assessment may also relate to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

Pay As You Earn (PAYE)

This is a form of personal income tax that refers to tax deducted directly from the wages and salaries of employees operating in the formal sector All employers in Nigeria are responsible for deducting Pay As You Earn (PAYE) taxes from their employees' earnings.

Road Taxes

Road taxes are daily levies paid by commercial transporters operating within the states

Other Taxes

These include various taxes Such as levies on market traders, land registration and other land related fees, development levies on individuals, pool betting/lottery/gaming fees, stamp duties on individuals etc.

Schedule To The Taxes And Levies

Approved List for Collection) (ACT AMENDMENT) ORDER, 2015.

1. Taxes Collected by the **Federal Government**

- Company income tax.
- Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- Petroleum profits tax.
- Education Tax.
- Value Added Tax.
- Capital gains tax on residents of the Federal Capital Territory, Abuja, corporate and non-resident individuals.
- National Information Technology Development Levy
- Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- Personal income tax in respect of
 - a) Members of the armed forces.
 - b) Members of the Nigeria Police Force.
 - c) Residents of the Federal Capital Territory, Abuja; and
 - d) Staff of the Ministry of Foreign Affairs and non-resident individuals

2. Taxes and levies collected by the **State Government.**

- Personal income tax in respect of:
 - (a) Pay-As-You-Earn (PAYE);
 - (b) Direct taxation (Self-assessment)

- Withholding tax for Individuals
- Capital gains tax for individuals
- Stamp duties on instruments executed by individuals.
- Pools betting, lotteries, gaming and casino taxes.
- Road tax.
- Business premises registration
- Development levy for individuals
- Naming of street registration fees in State Capitals.
- Right of Occupancy fees on lands owned by the State Government.
- Market taxes and levies where State finance is involved.
- Hotel, Restaurant or Event Centre Consumption Tax, where applicable
- Entertainment Tax, where applicable
- Environmental(Ecological) Fee or Levy
- Mining, Milling and Quarry Fees, where applicable
- Animal Trade Tax, where applicable
- Produce Sales Tax, where applicable
- Slaughter or Abattoir Fees, where state finance is involved
- Infrastructure Maintenance Charge or Levy, where applicable
- Fire Service Charge
- Economic Development Levy, where applicable
- Social Services Contribution Levy, where applicable
- Signage and Mobile Advertisement, Jointly collected by States and Local Governments
- Property Tax
- Land use charge, where applicable.

3. Taxes and Levies to be collected by **Local Government**

- Shops and, kiosks rates
- Tenement rates
- On and off liquor license fees
- Slaughter slab fees.
- Marriage, birth and death registration fees.
- Naming of street registration fee, excluding any street in the State Capital
- Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
- Market taxes and levies excluding any market where State Finance is involved.
- Motor Park levies.
- Domestic animal license fees.
- Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- Cattle tax payable by cattle farmers only.
- Merriment and road closure levy.
- Radio and television license fees (other than radio and television transmitter).
- Vehicle radio license fee (to be imposed by the local government of the State in which the car is registered.
- Wrong parking charges.
- Public convenience, sewage and refuse disposal fees.
- Customary burial ground permit fees.
- Religious places establishment permit fees.
- Signboard and advertisement permit fees
- Wharf Landing Charge, where applicable

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Acknowledgements/Contacts

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State Boards of
Internal Revenue





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