

# Internally Generated Revenue At State Level

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(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.

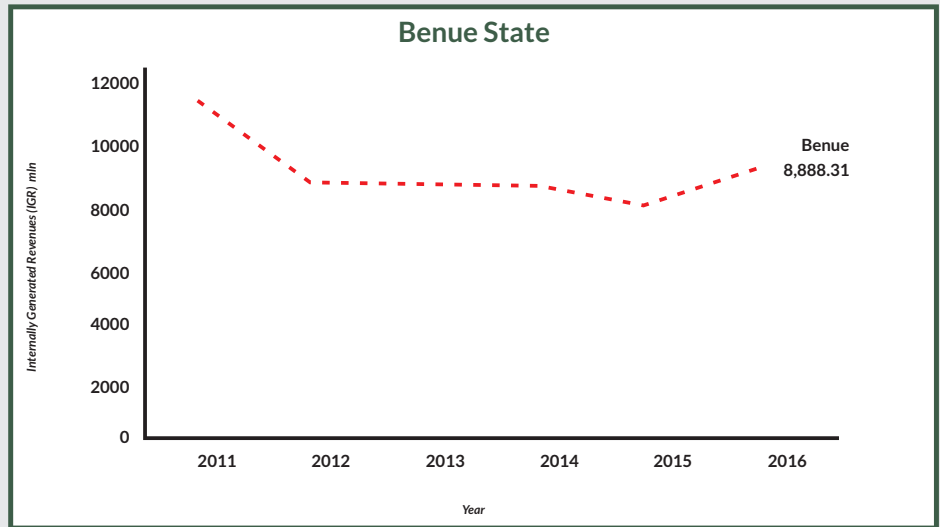
**National Bureau of Statistics, Nigeria**

*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

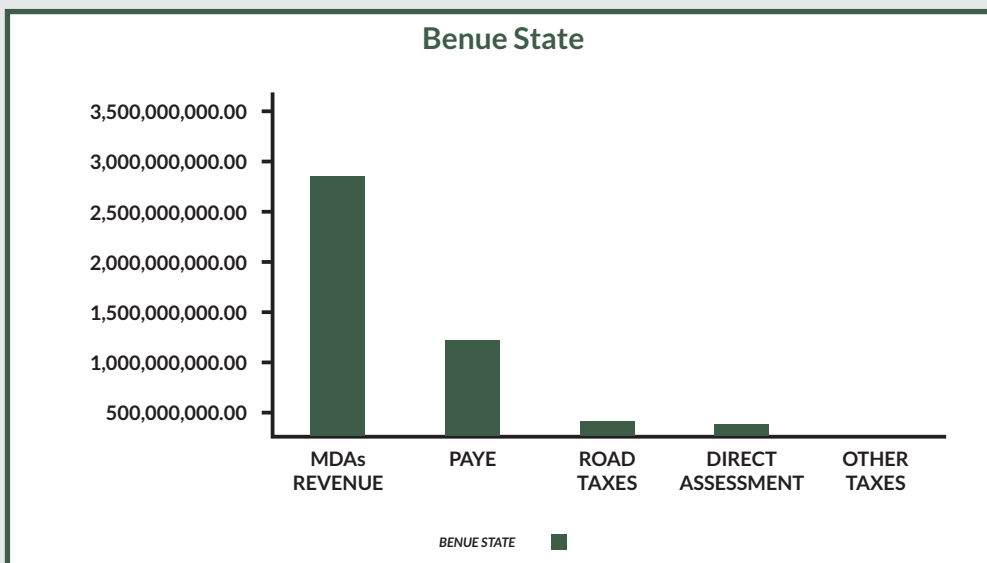


Internally Generated Revenues for Benue State decreased from N11.13bn in 2011 to N7.63bn in 2015. Stands at N8.89bn in 2016

## 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

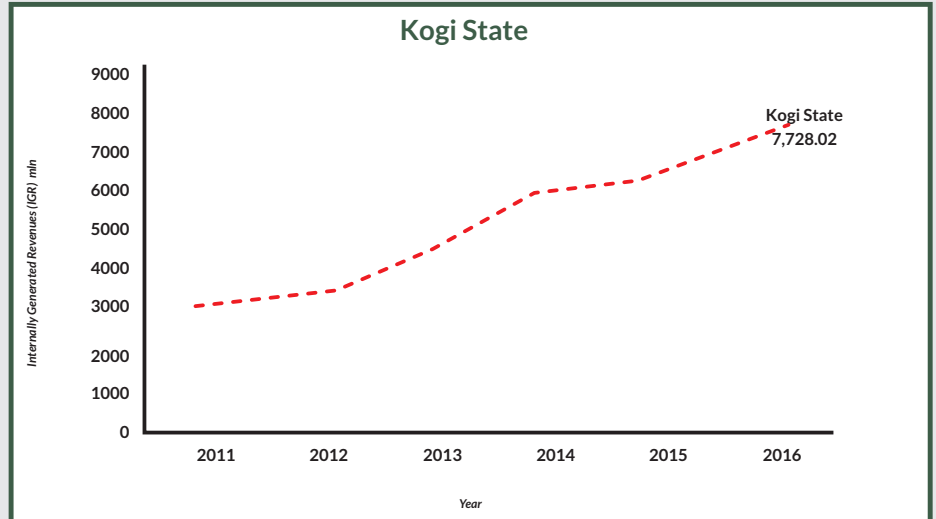
MDAs Generated N2.89bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

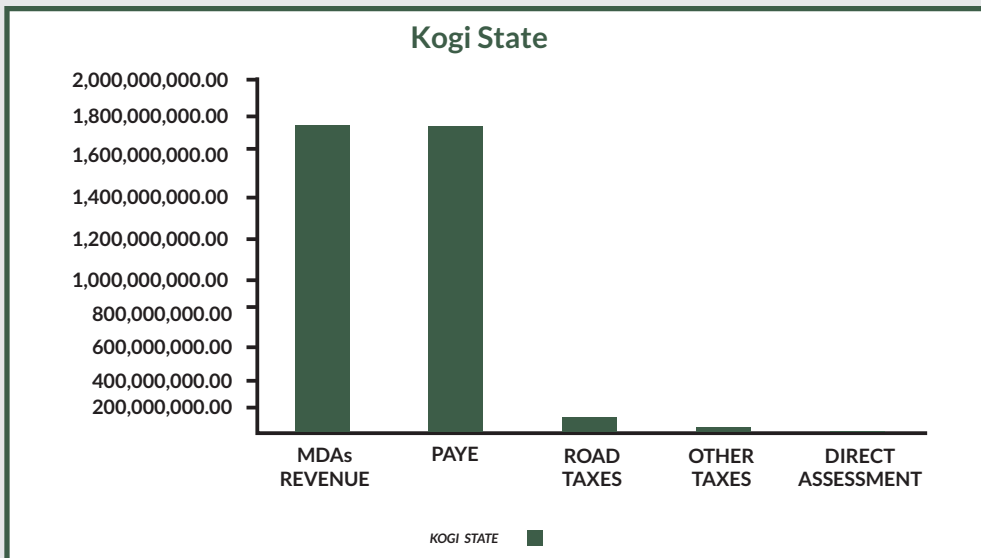


Internally Generated Revenues for Kogi State increased from N2.84bn in 2011 to N7.78bn in 2016.

## 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

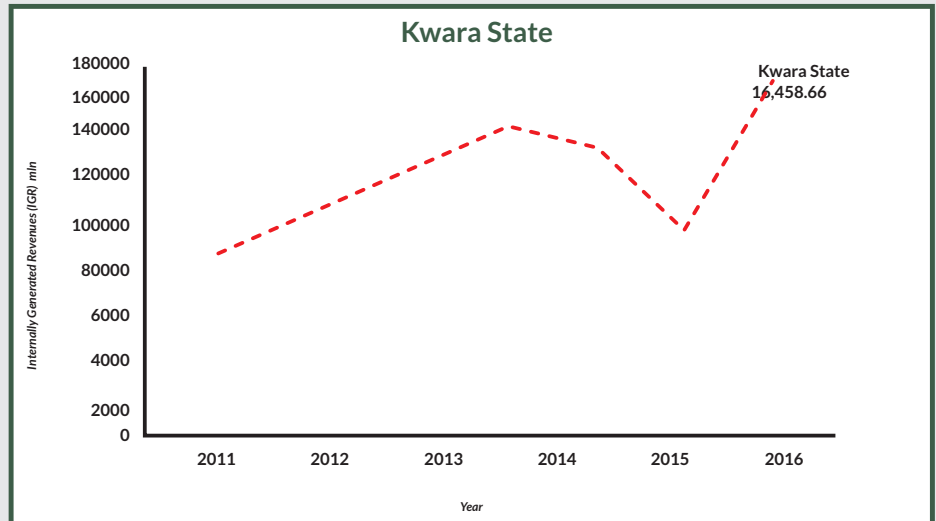
MDAs Generated N1.89bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

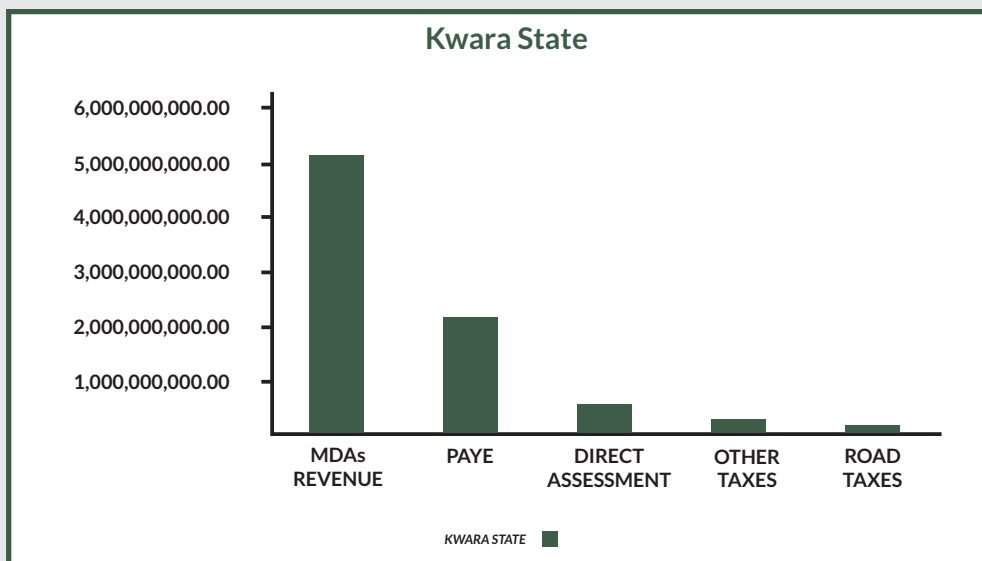


Internally Generated Revenues for Kwara State increased from **N8.82bn** in 2011 to **N13.84bn** in 2013. Stands at **N16.46bn** in 2016

## 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

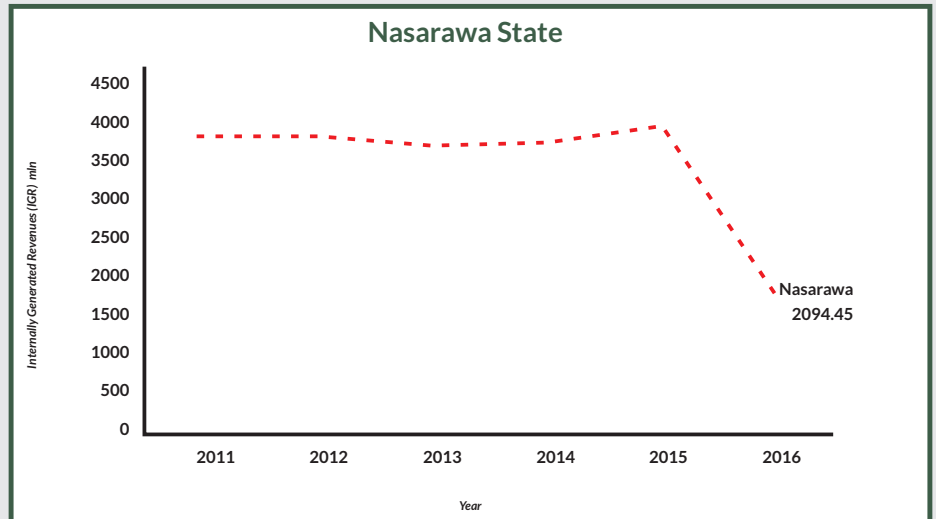
**MDAs Generated N5.21bn** Revenue for the State in Half Year 2016. The highest among other sources.



**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.

# Nasarawa State

Year	Nasarawa 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

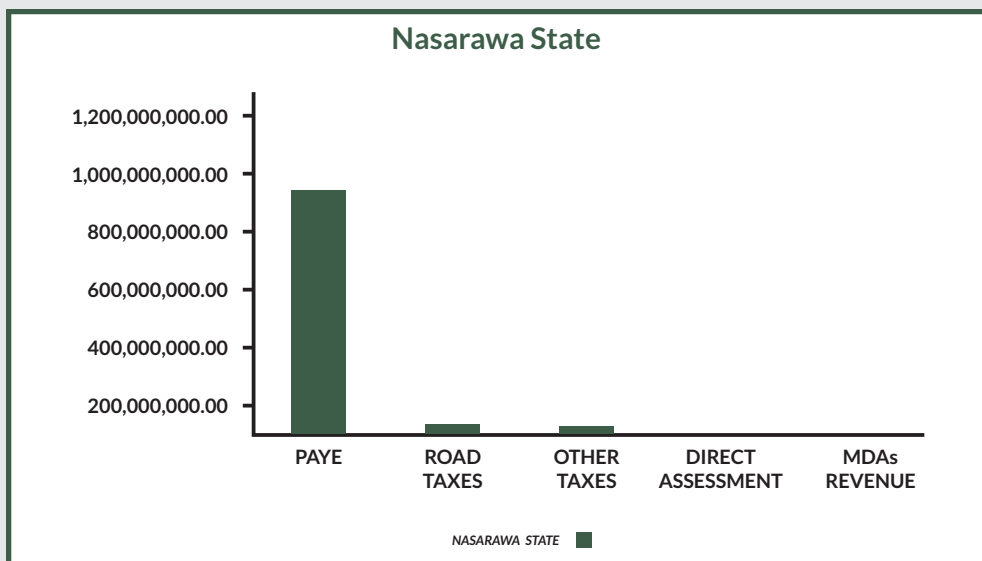


Internally Generated Revenues for Nasarawa State decreased from N4.13bn in 2012 to N4.08bn in 2014 and later increased to N4.28bn in 2015. Stands at N2.09bn in 2016

## 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	-----

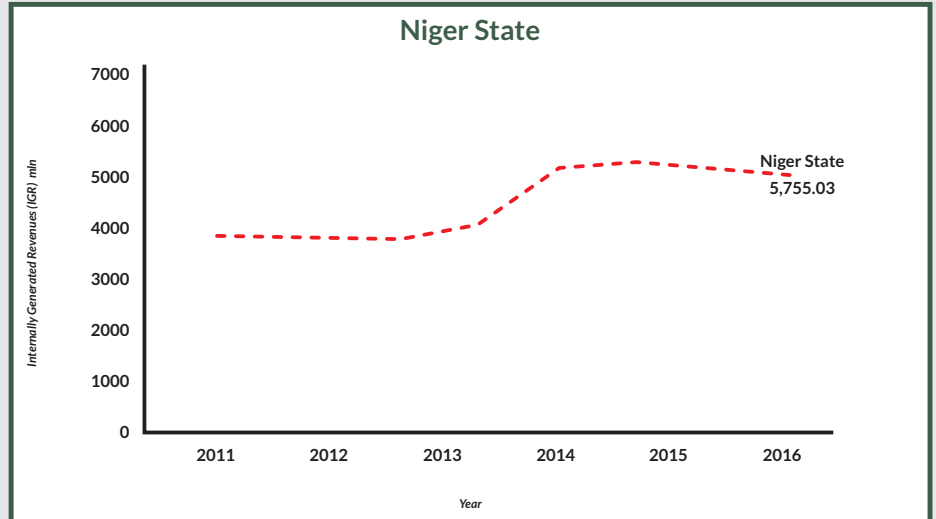
PAYE Generated N964.60bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

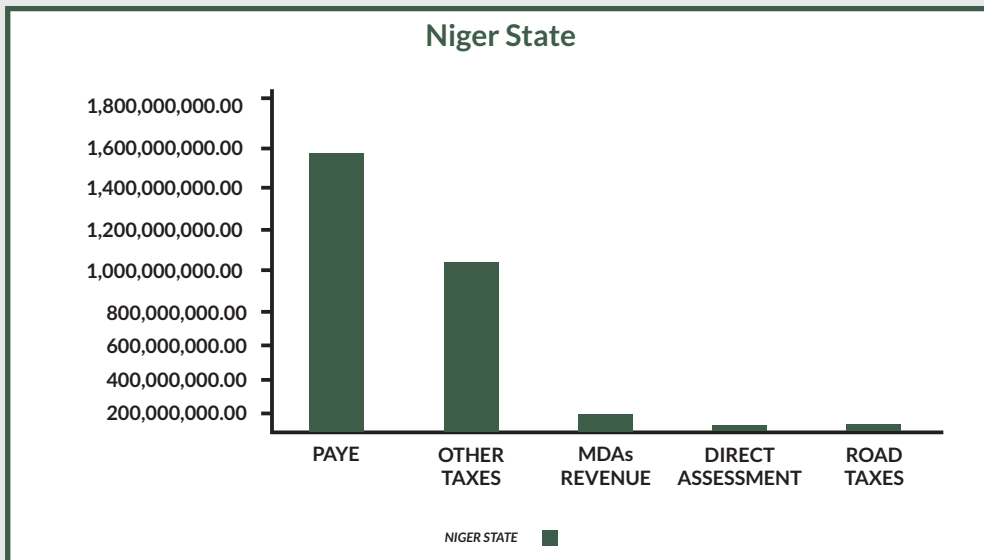


Internally Generated Revenues for Niger State increased from N3.79bn in 2011 to N5.98bn in 2015. Stands at N5.76bn in 2016.

## 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.

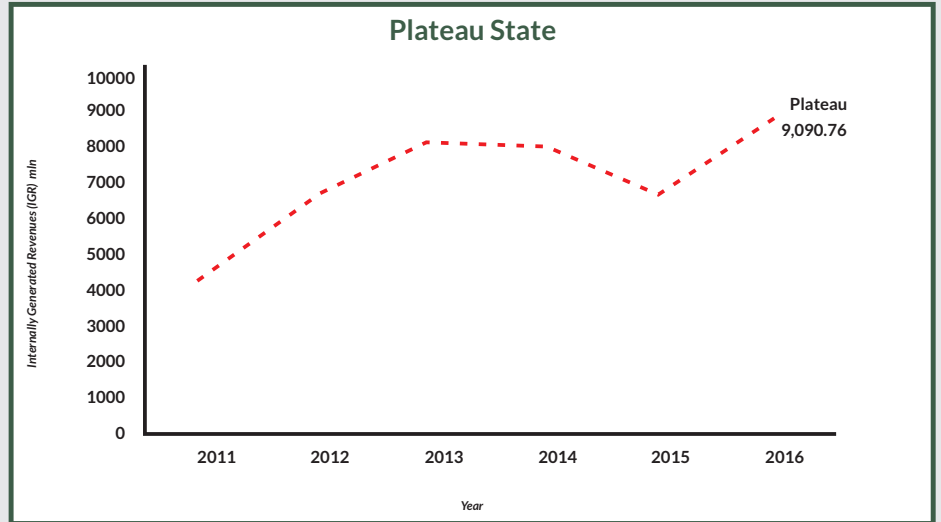


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.



# 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

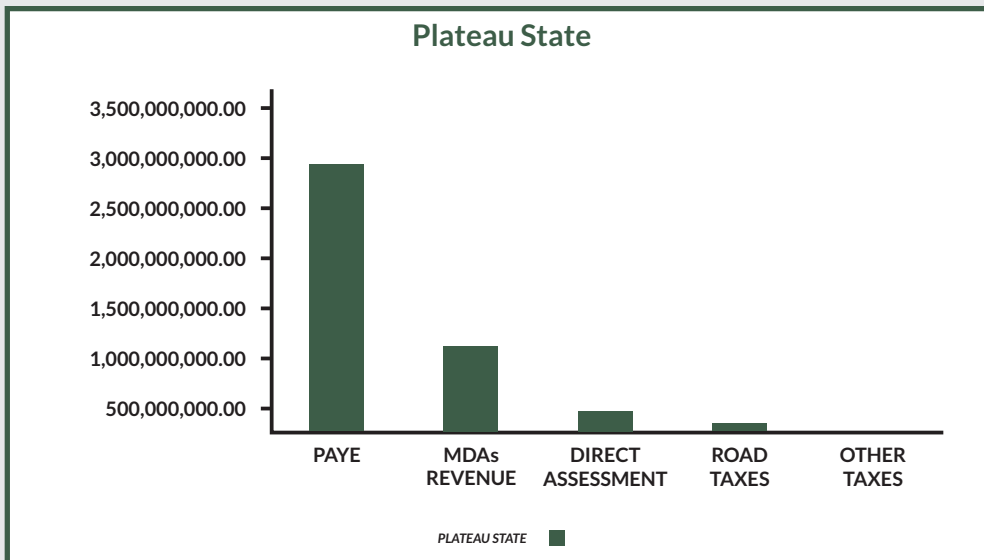


Internally Generated Revenues for Plateau State increased from N4.52bn in 2011 to N9.09bn in 2016.

## 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.**

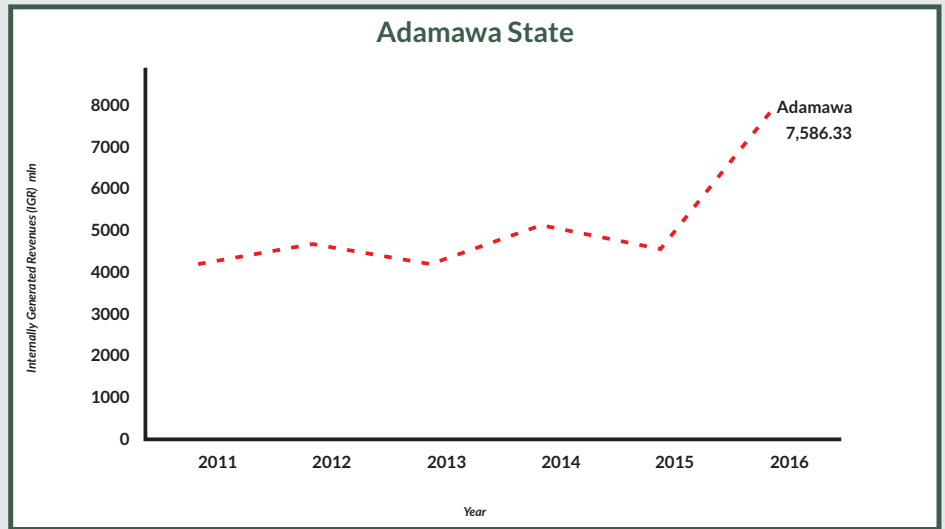


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

# 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

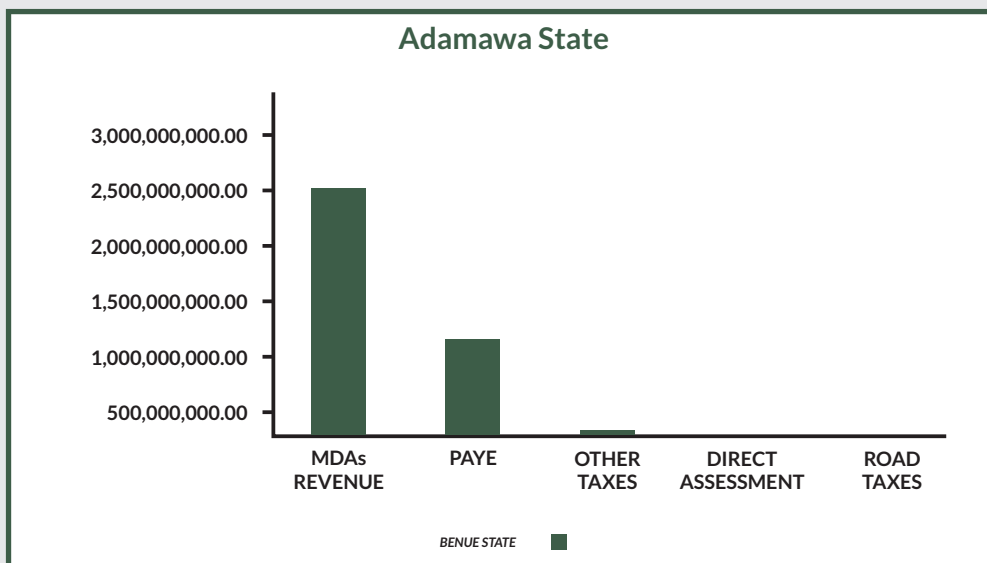


Internally Generated Revenues for Adamawa State increased from N41.12bn in 2011 to N7.59bn in 2016.

## 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.

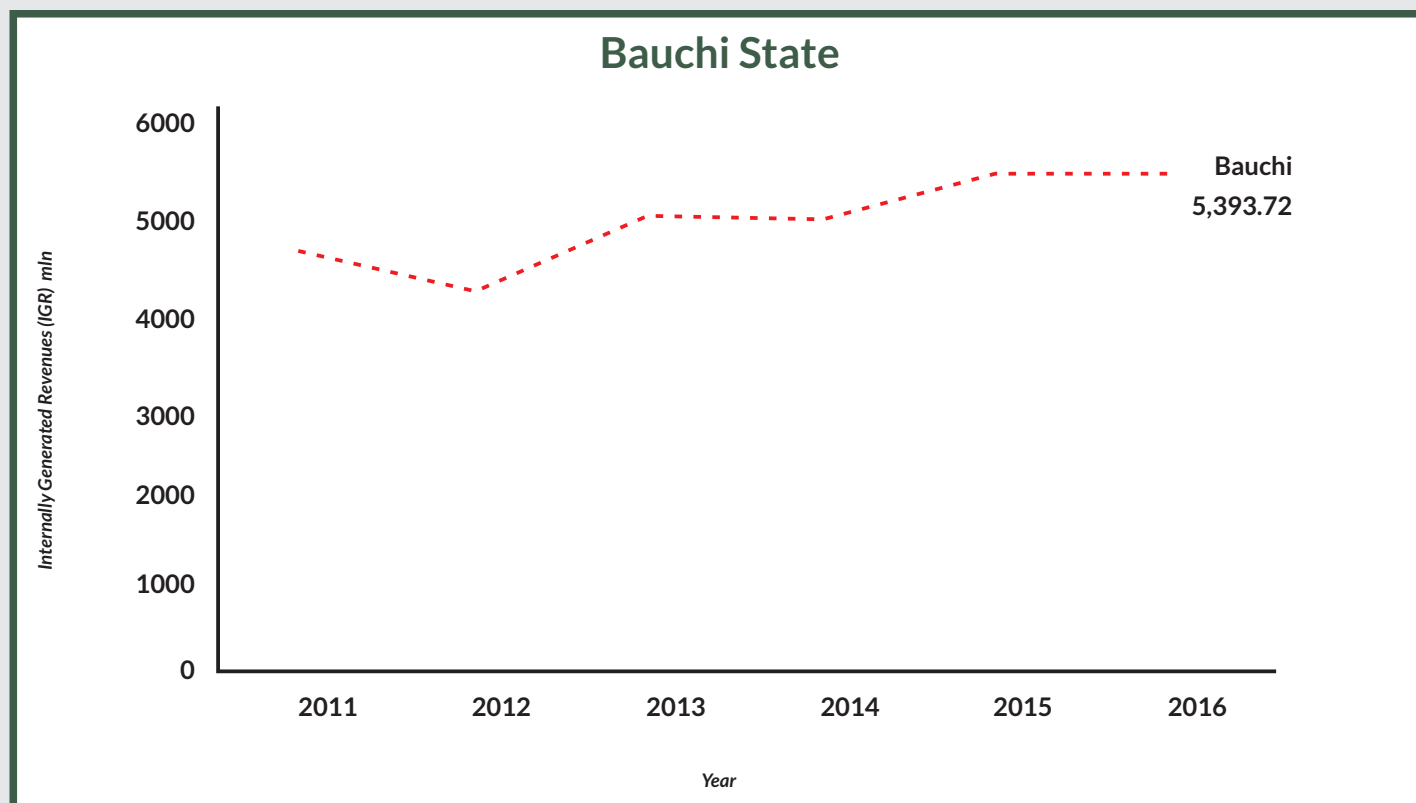


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

## 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

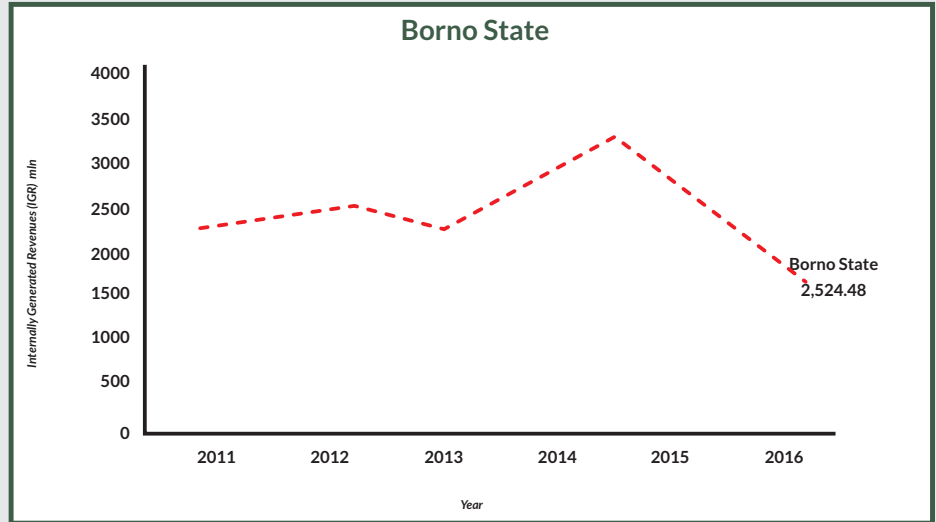
Internally Generated Revenues for Bauchi State increased from N4.46bn in 2011 to N4.85bn in 2014. Stands at N5.39bn in 2015.



**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

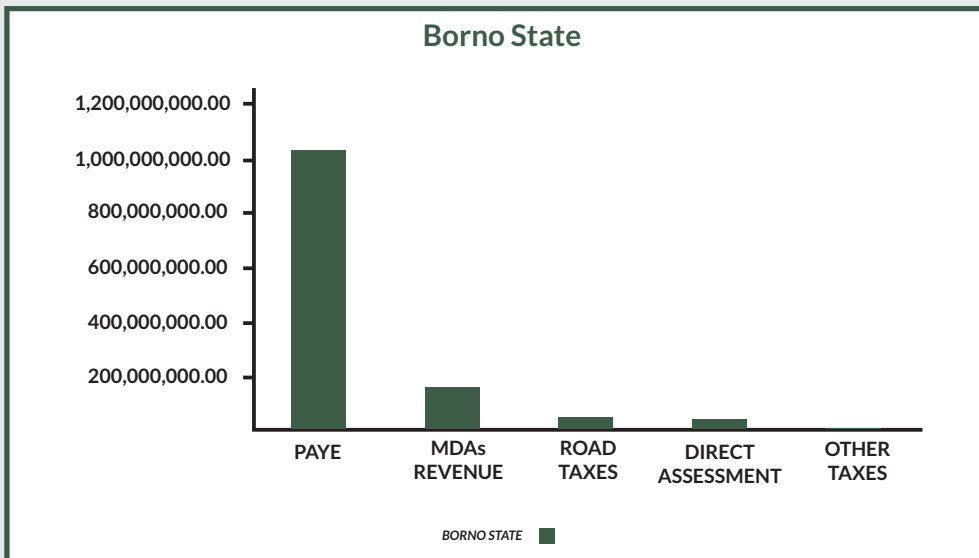


Internally Generated Revenues for Borno State increased from N2.28bn in 2011 to N3.53bn in 2015. Stands at N2.52bn in 2016.

## 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

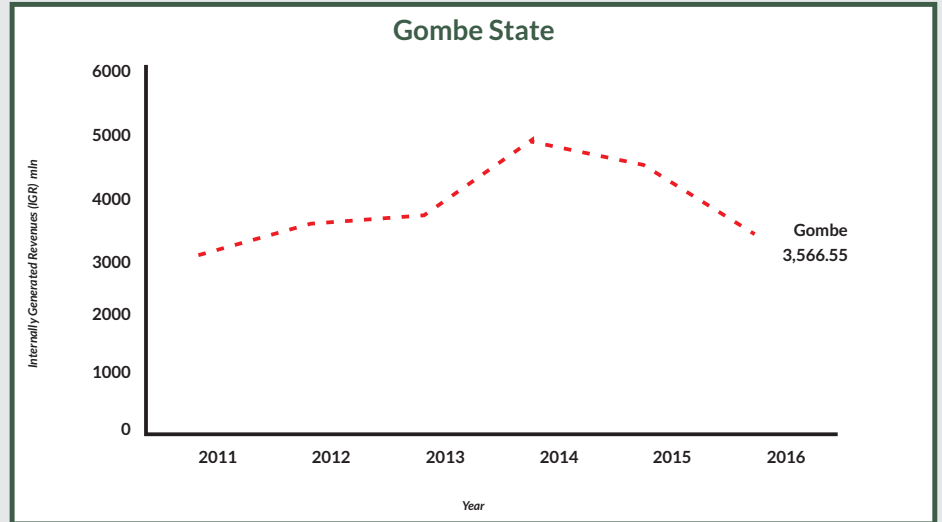
PAYE Generated N1.02bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

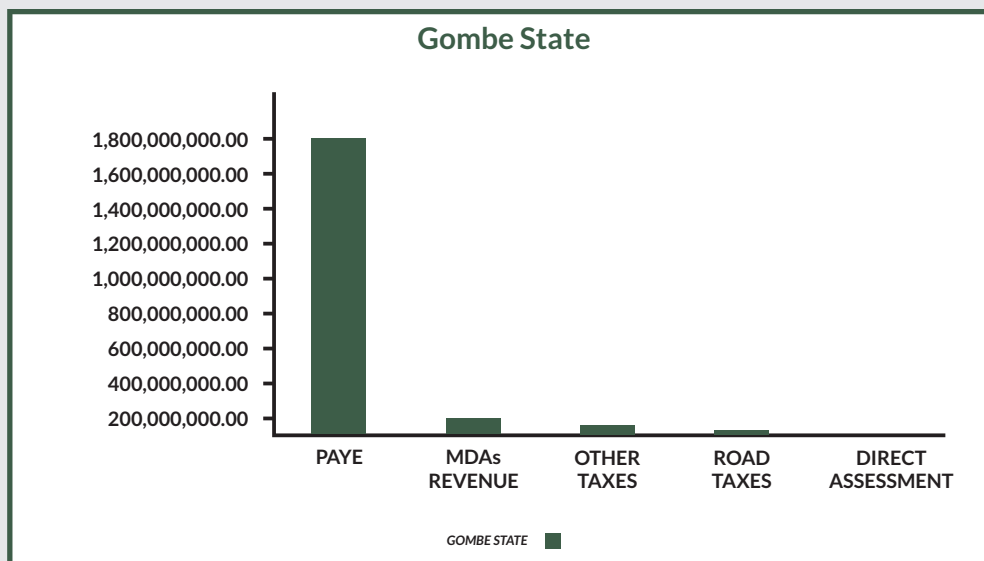


Internally Generated Revenues for Gombe State increased from **N3.15bn** in 2011 to **N5.19bn** in 2014. Stands at **N3.57bn** in 2016

## 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

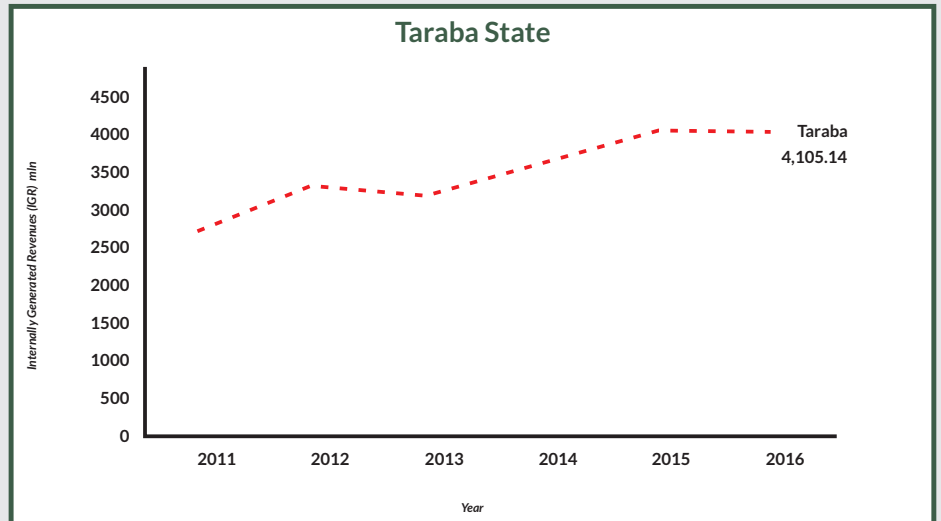
**PAYE Generated N1.56bn** Revenue for the State in Half Year 2016. The highest among other sources.



**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

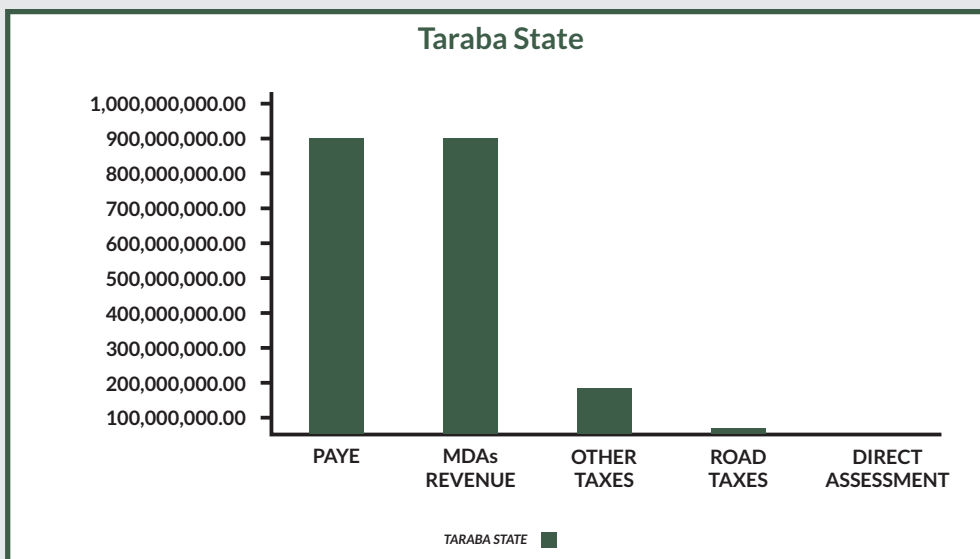


Internally Generated Revenues for Taraba State increased from N2.87bn in 2011 to N4.16bn in 2015. Stands at N4.11bn in 2016.

## 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

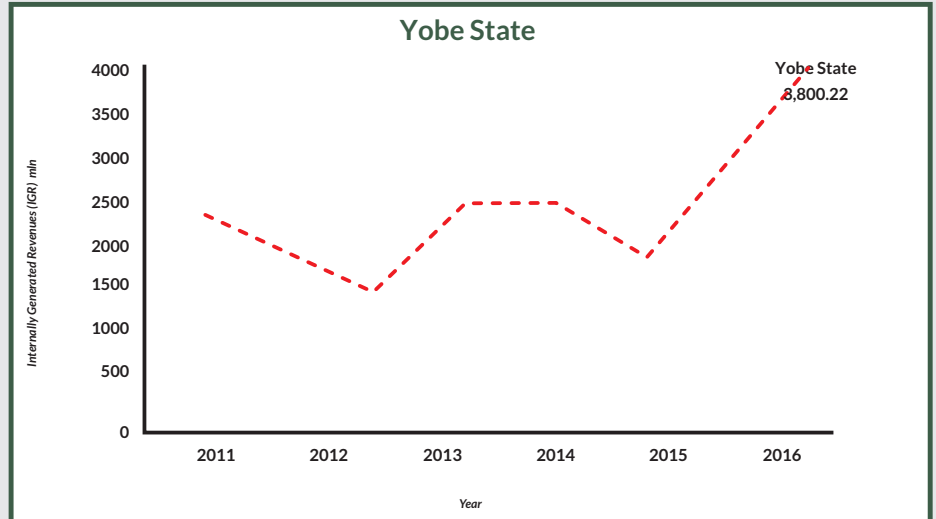
PAYE Generated N925.86mN Revenue for the State in Half Year 2016. The highest among other sources.



**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

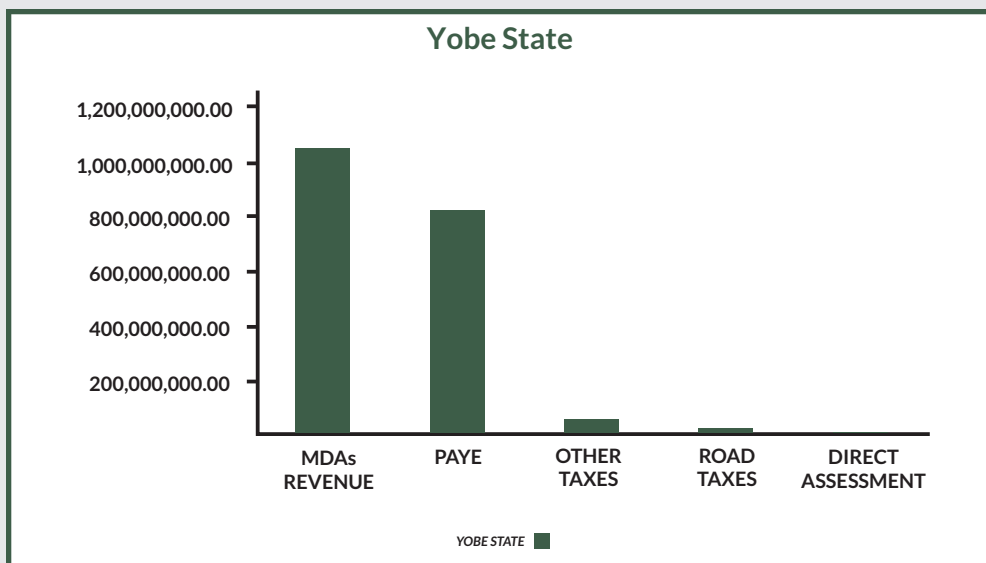


Internally Generated Revenues for Yobe State increased from N2.38bn in 2011 to N3.74bn in 2014 while it dropped to N1.79bn in 2012. Currently stands at N3.80bn in 2016.

## 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.

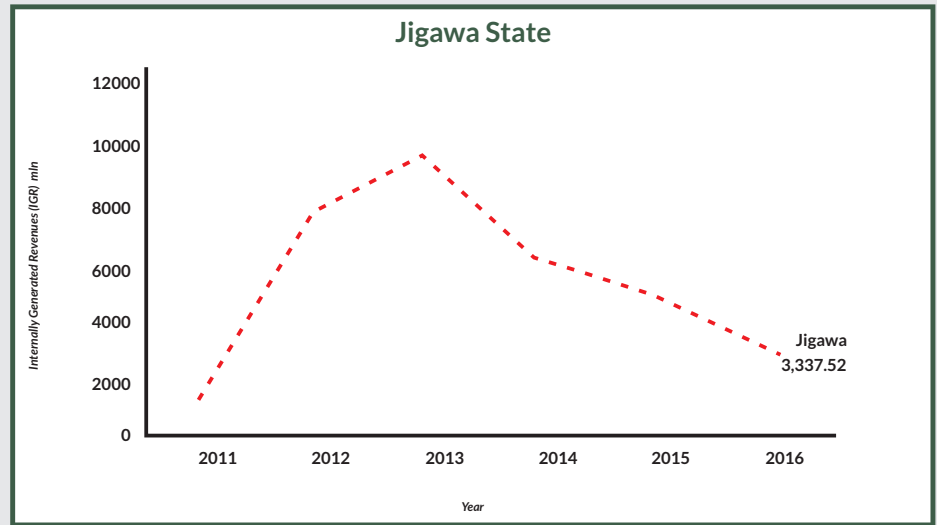


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

# 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

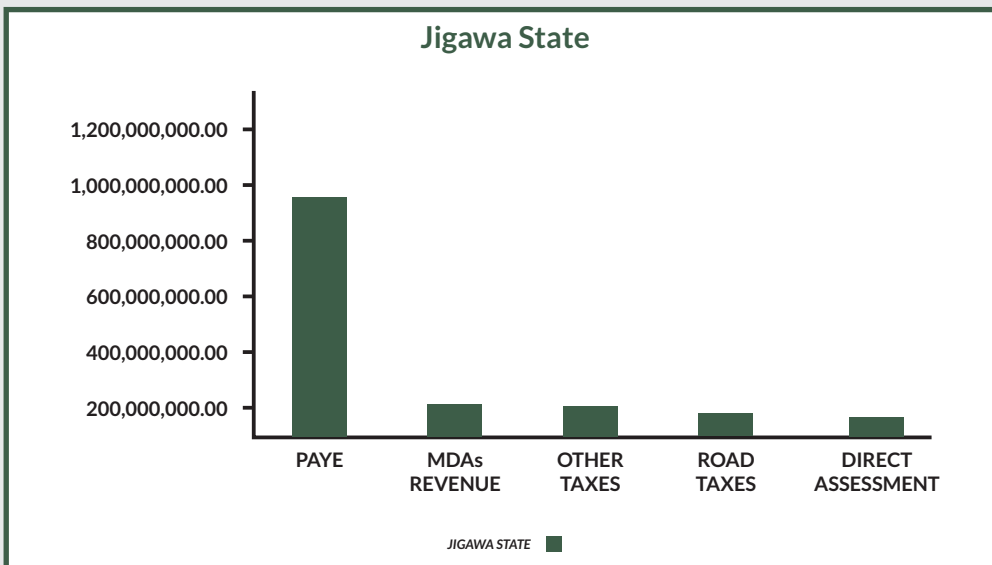


Internally Generated Revenues for Jigawa State increased from N1.48bn in 2011 to N9.76bn in 2013. Stands at N3.34bn in 2016

## 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.

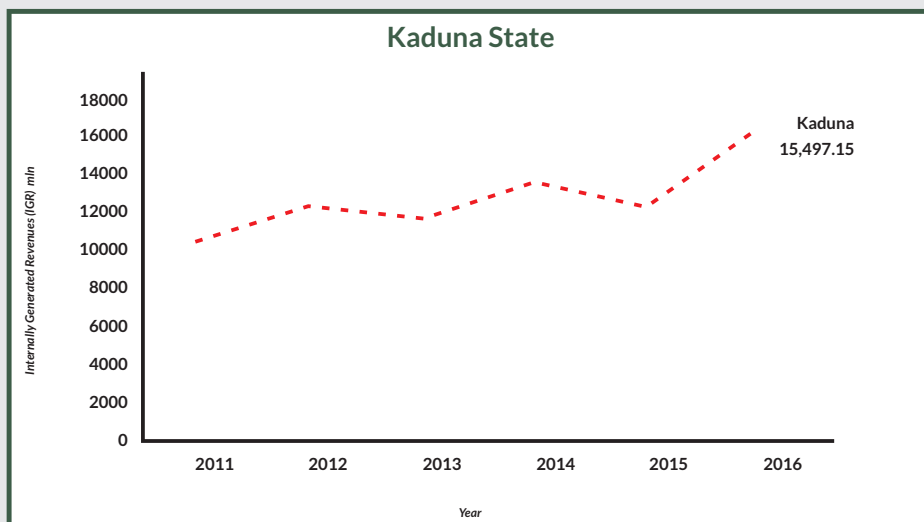


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.



# 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

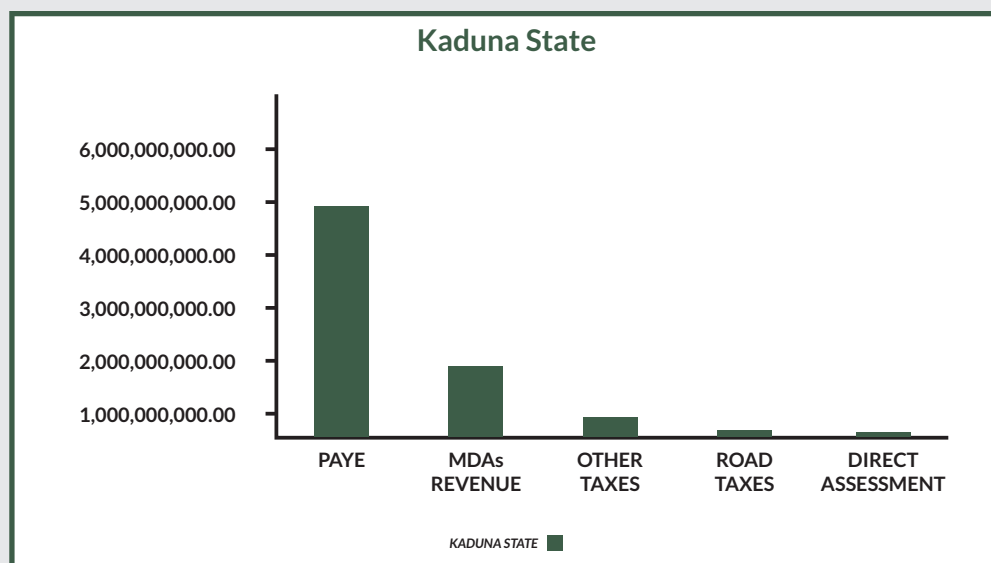


Internally Generated Revenues for Kaduna State increased from N9.78bn in 2011 to N12.78bn in 2014. Stands at N15.49bn in 2016.

## 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

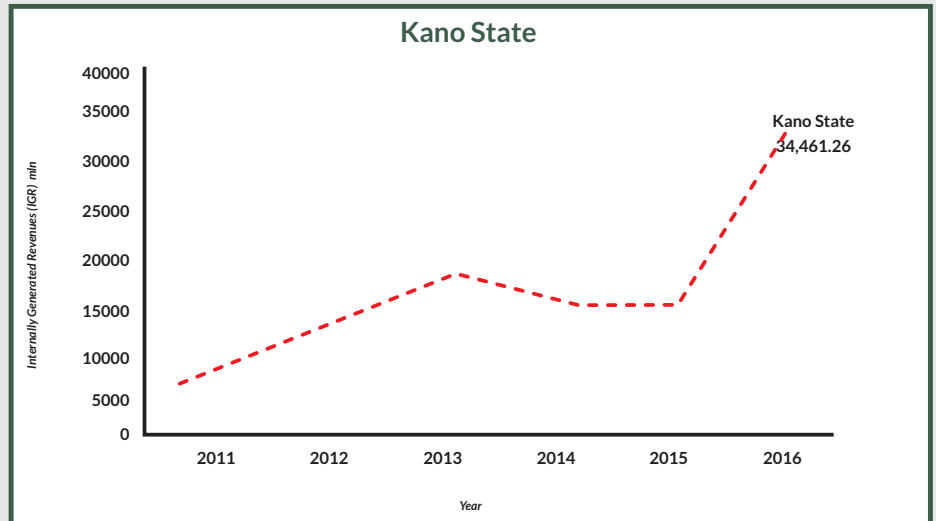
PAYE Generated N4.93bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

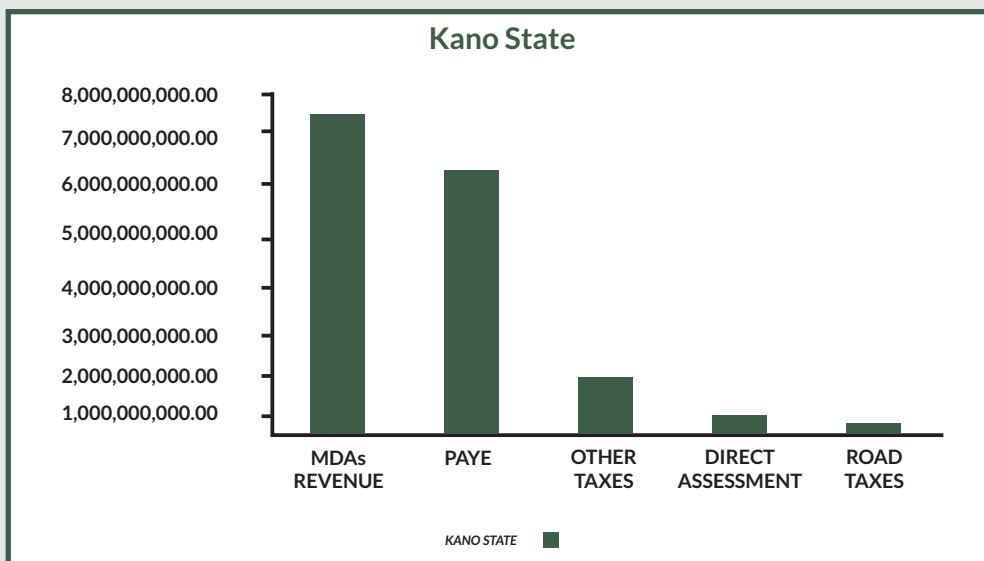


Internally Generated Revenues for Kano State increased from N6.62bn in 2011 to N17.14bn in 2013. Stands at N34.46bn in 2016

## 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

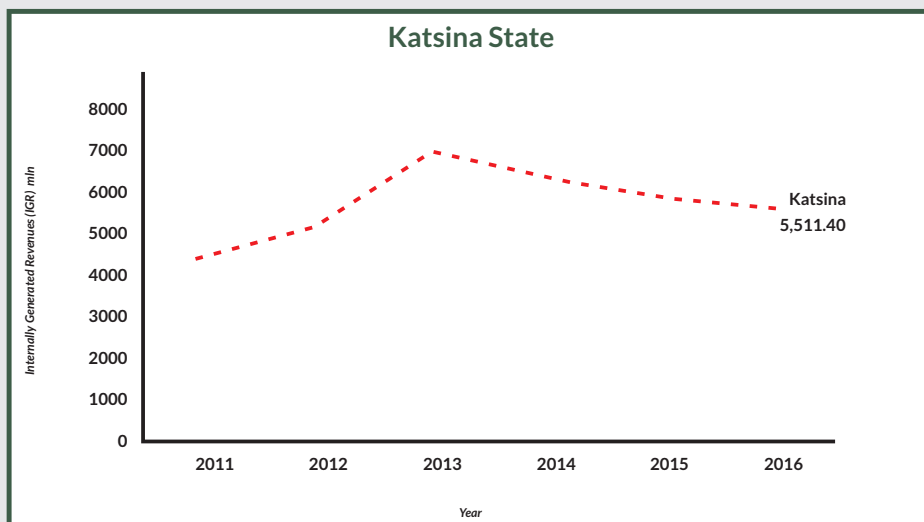
MDAs Generated N7.43bn Revenue for the State in Half Year 2016. Year 2016.



**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.

# Katsina State

Year	Katsina 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

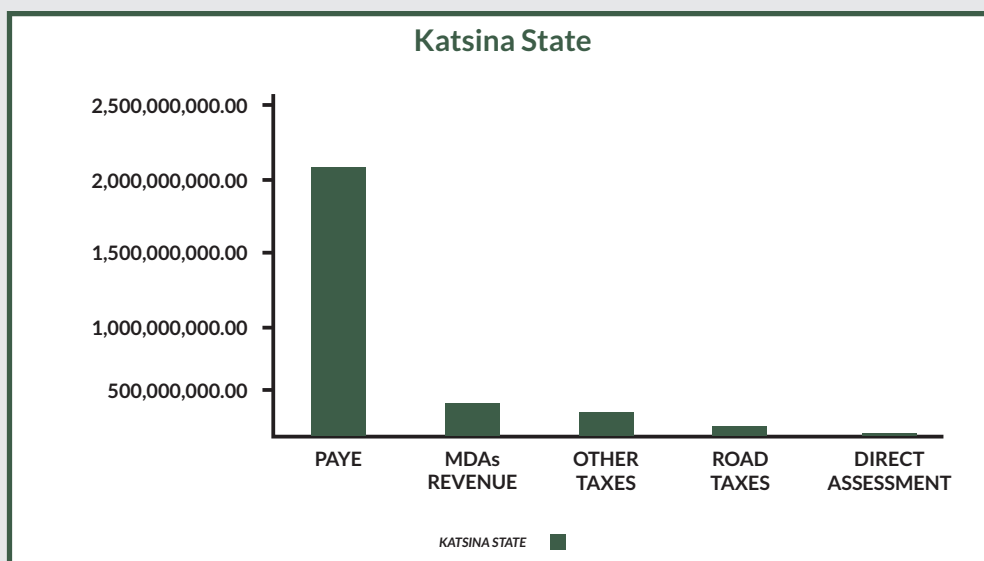


Internally Generated Revenues for Katsina State increased from N4.24bn in 2011 to N6.85bn in 2013. Stands at N5.51bn in 2016.

## 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

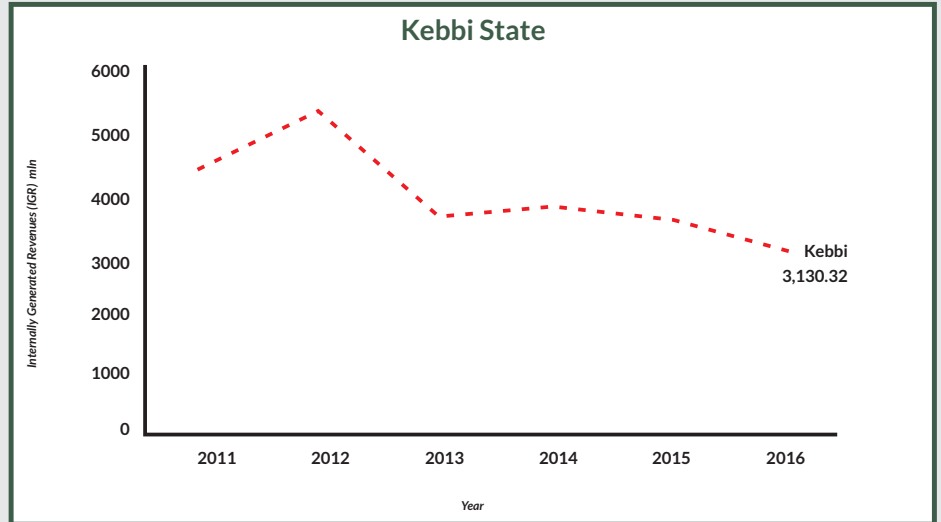
PAYE Generated N2.10bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

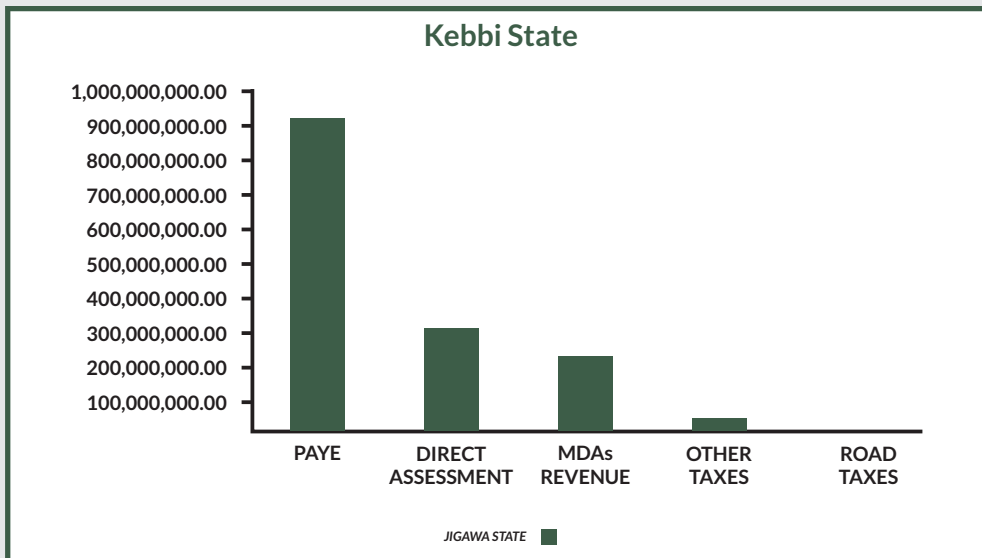


Internally Generated Revenues for Kebbi State decreased from N4.47bn in 2011 to N5.42bn in 2013. Stands at N3.13bn in 2016

## 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.

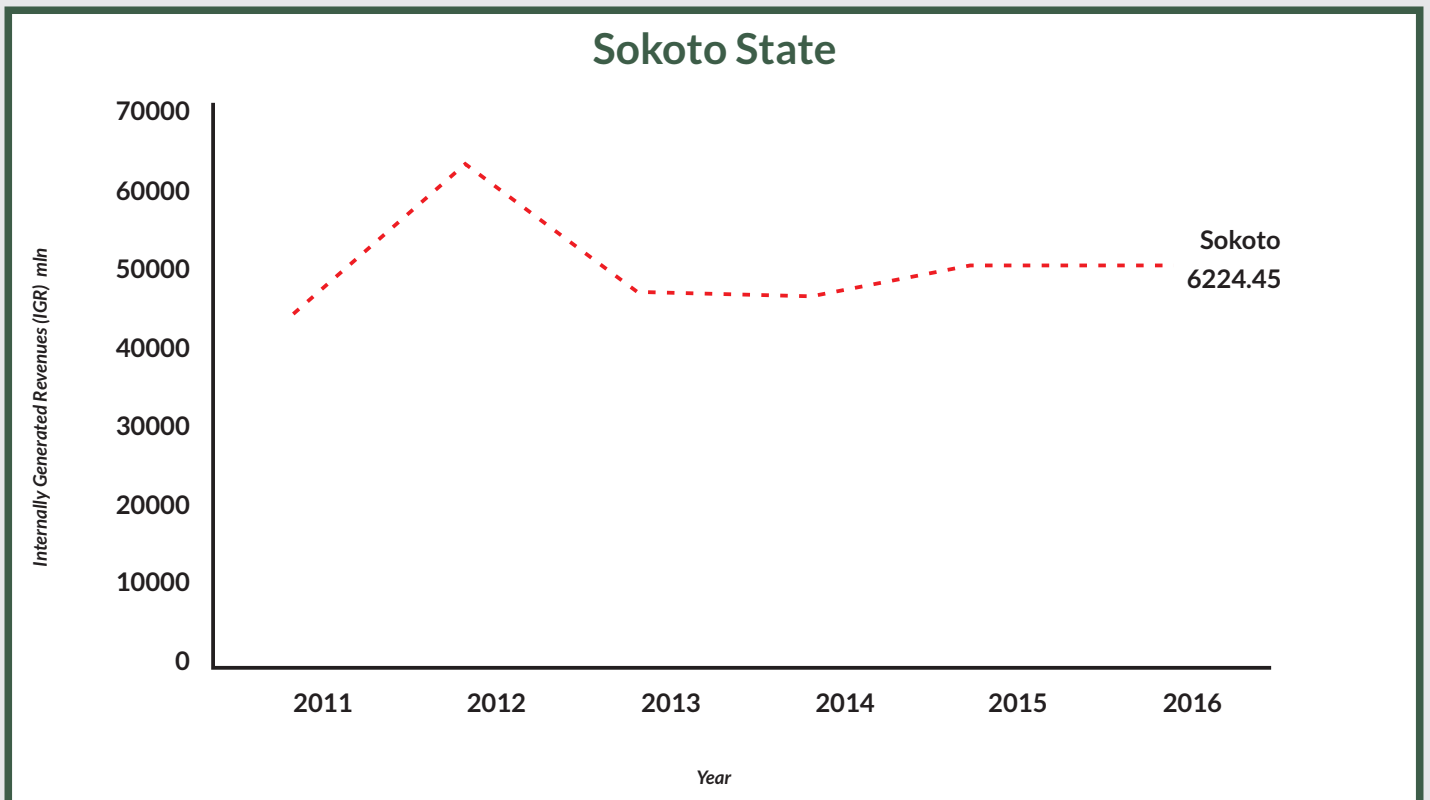


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

## 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

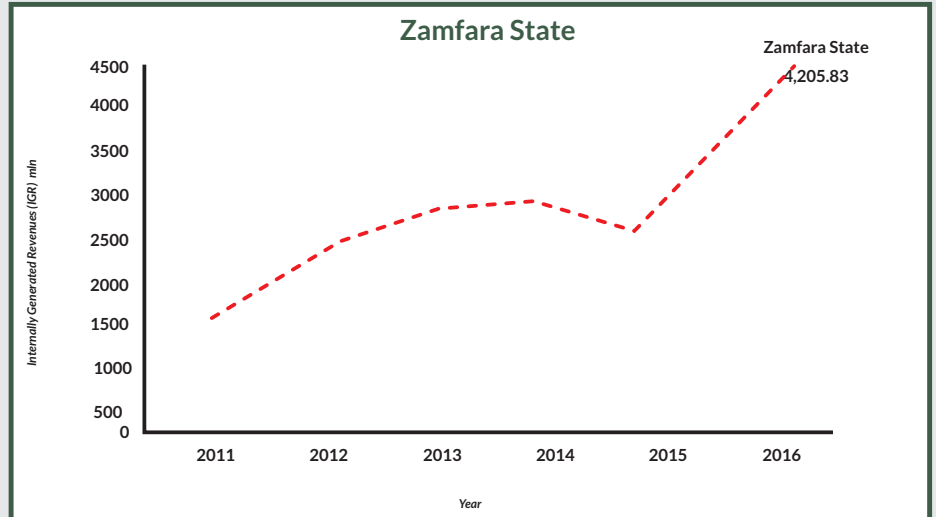
Internally Generated Revenues for Sokoto State increased from N4.19bn in 2011 to N5.62bn in 2014. Stands at N6.22bn in 2015



**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

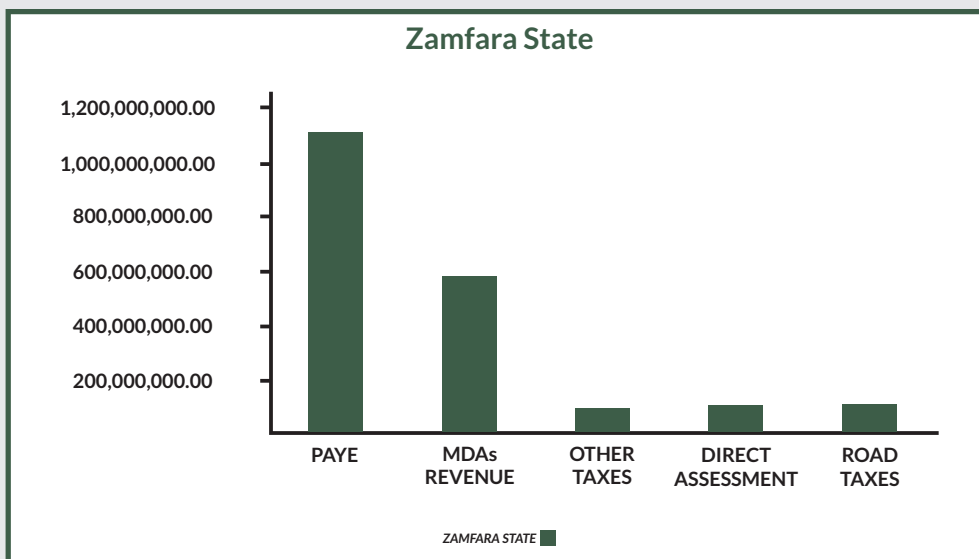


Internally Generated Revenues for Zamfara State increased from N1.71bn in 2011 to N4.21bn in 2016 stands at N3.80bn in 2016

## 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.



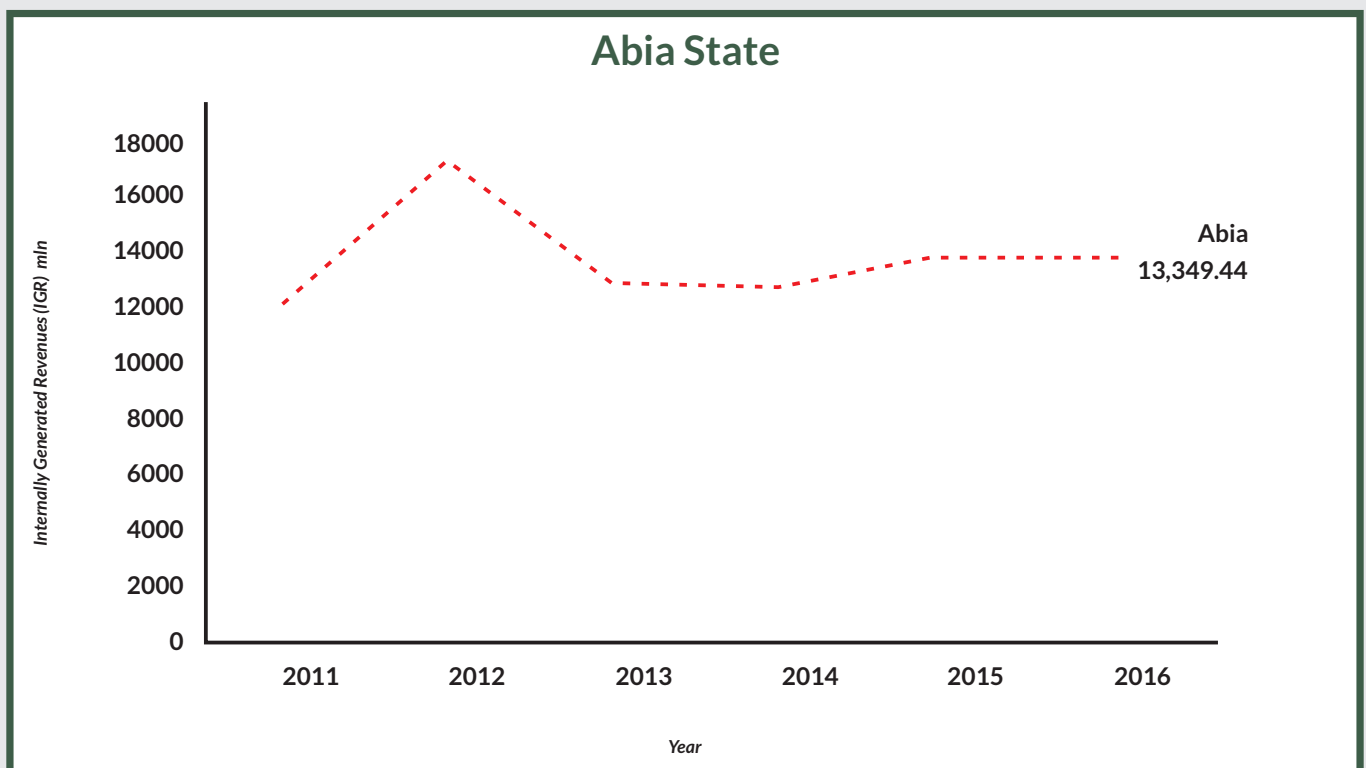
**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

# 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.

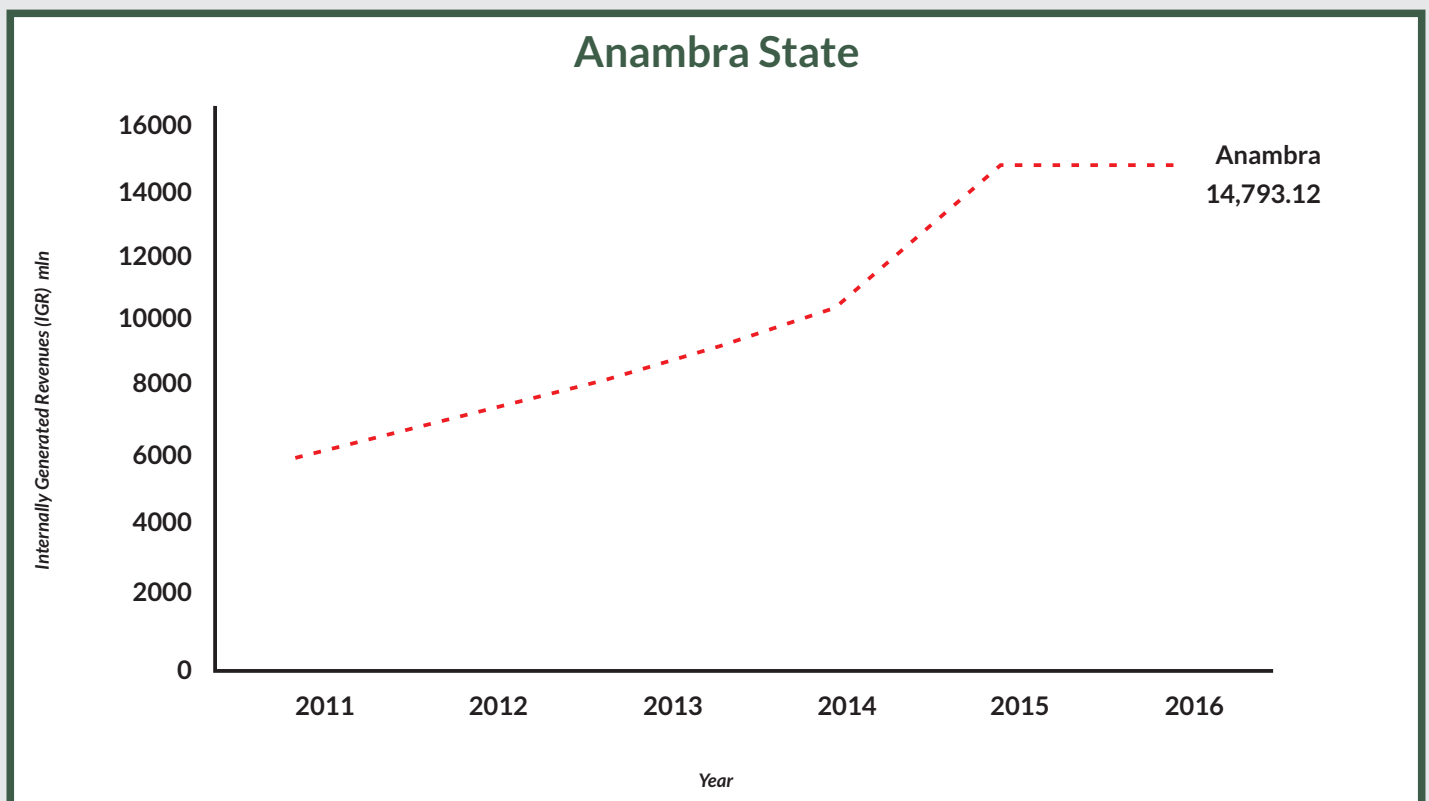


**NB:** Abia is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

## 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.



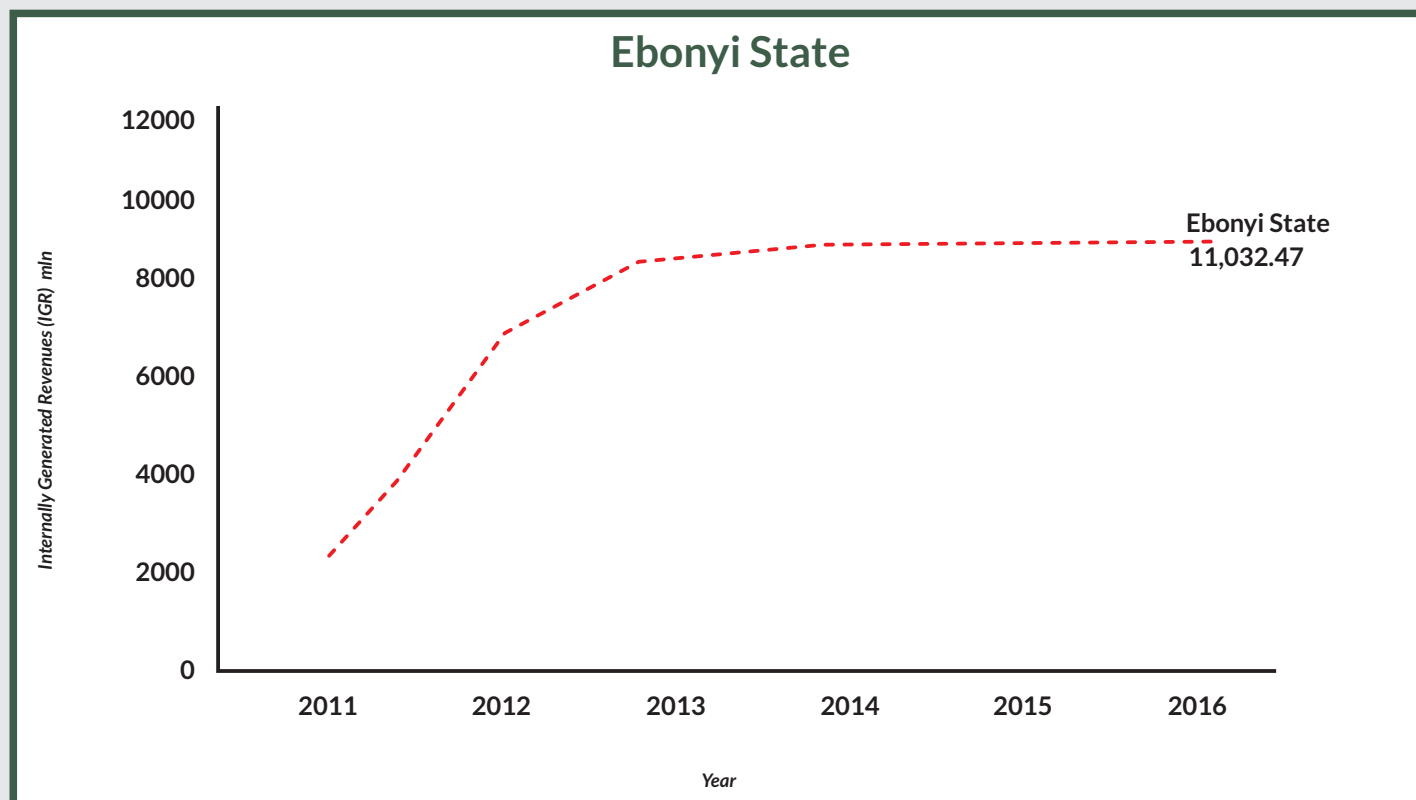
**NB:** Anambra is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.



## 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

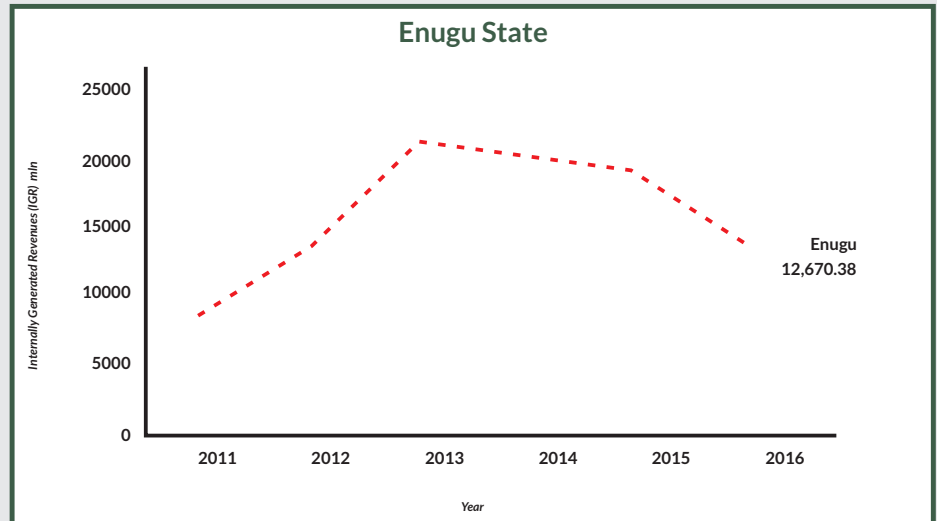
Internally Generated Revenues for Ebonyi State increased from N2.29bn in 2011 to N10.43bn in 2013. Stands at N11.03bn in 2014



**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

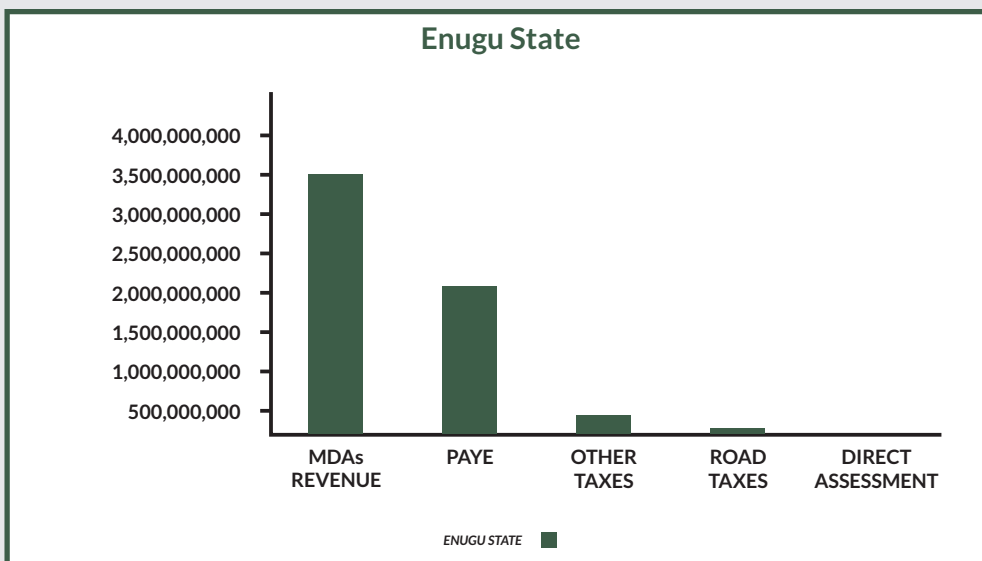


Internally Generated Revenues for Enugu State increased from N7.29bn in 2011 to N20.20bn in 2013. Stands at N12.67bn in 2016.

## 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

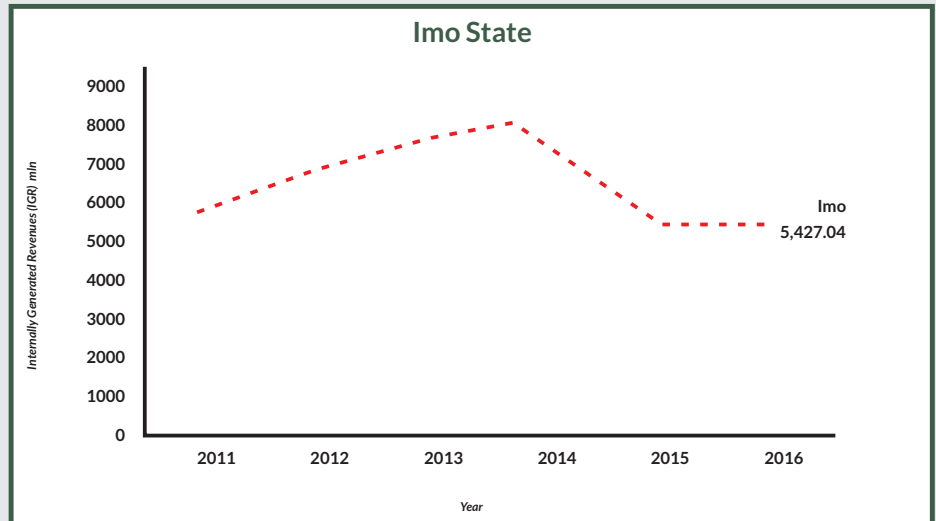
MDAs Generated N3.51bn Revenue for the State in Half Year 2016. The highest among other sources.



**NB:** 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.

# 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

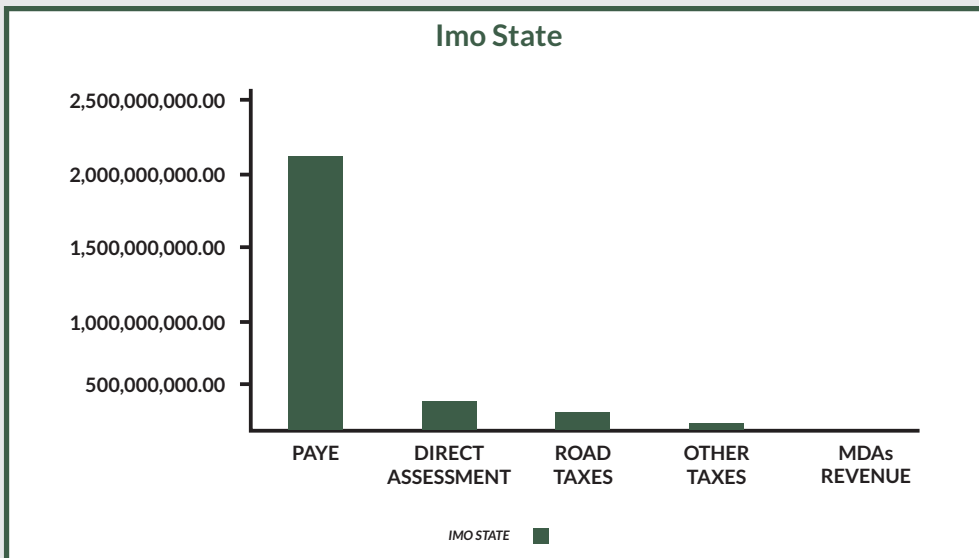


Internally Generated Revenues for Imo State increased from **N5.81bn** in 2011 to **N8.12bn** in 2014. Stands at **N5.43bn** in 2016.

## 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.

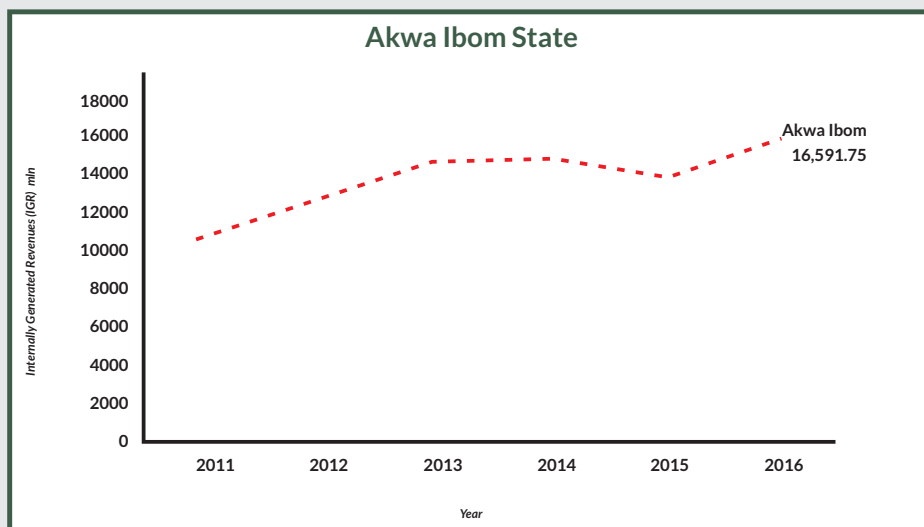


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

# South 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

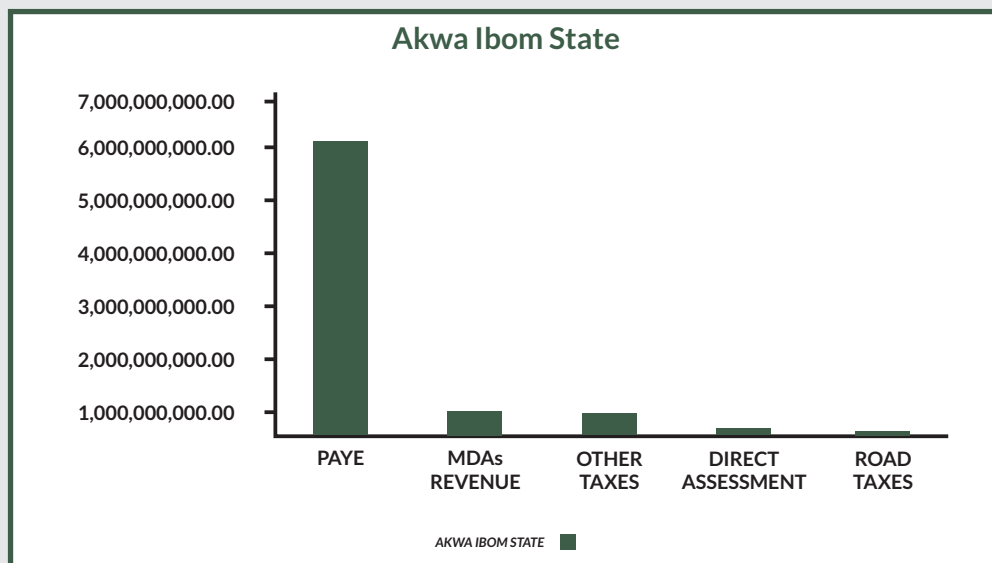


Internally Generated Revenues for Akwa Ibom State increased from N11.68bn in 2011 to N15.68bn in 2014. Stands at N16.59bn in 2016.

## 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

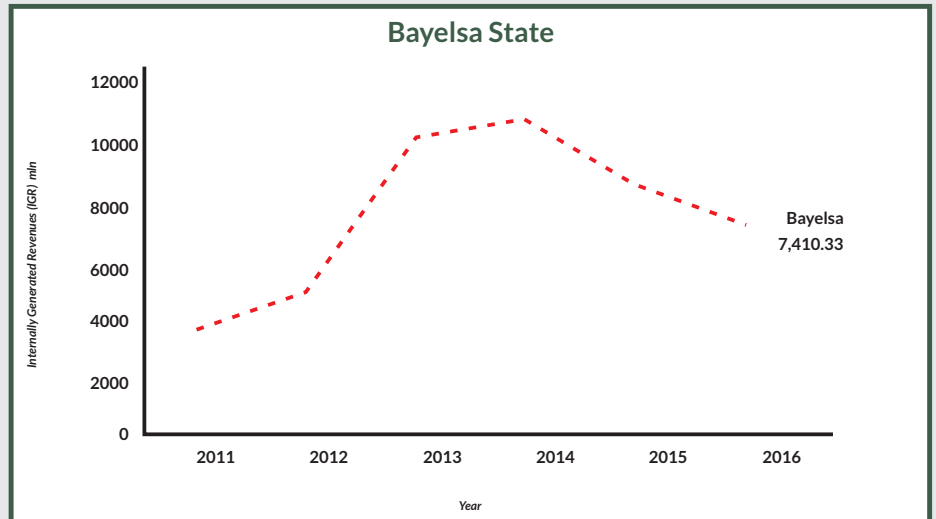
PAYE Generated N6.38bn Revenue for the State in Half Year 2016.



**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

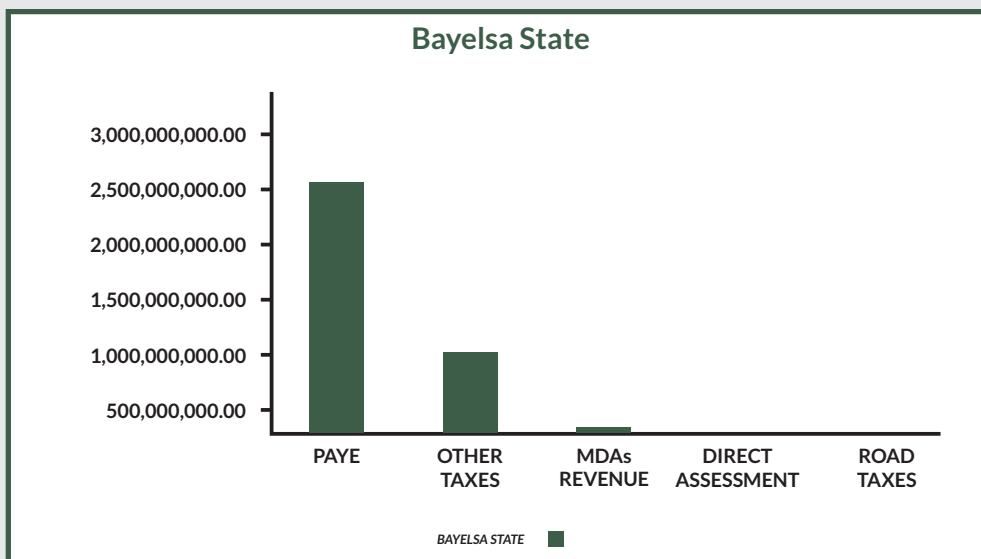


Internally Generated Revenues for Bayelsa State increased from N3.66bn in 2011 to N10.95bn in 2014. Stands at N7.41bn in 2016.

## 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

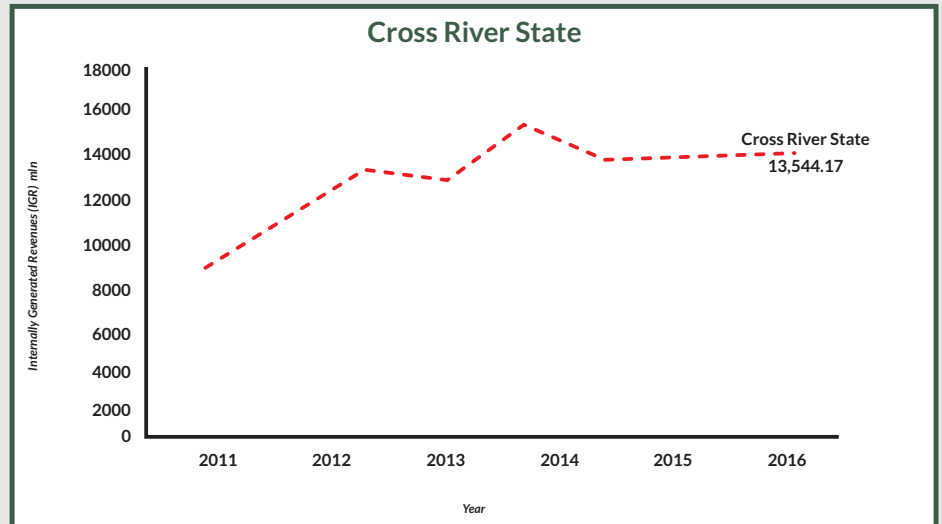
**PAYE Generated N2.59bn Revenue for the State in Half Year 2016. The highest among other sources.**



**NB:** 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.

# 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

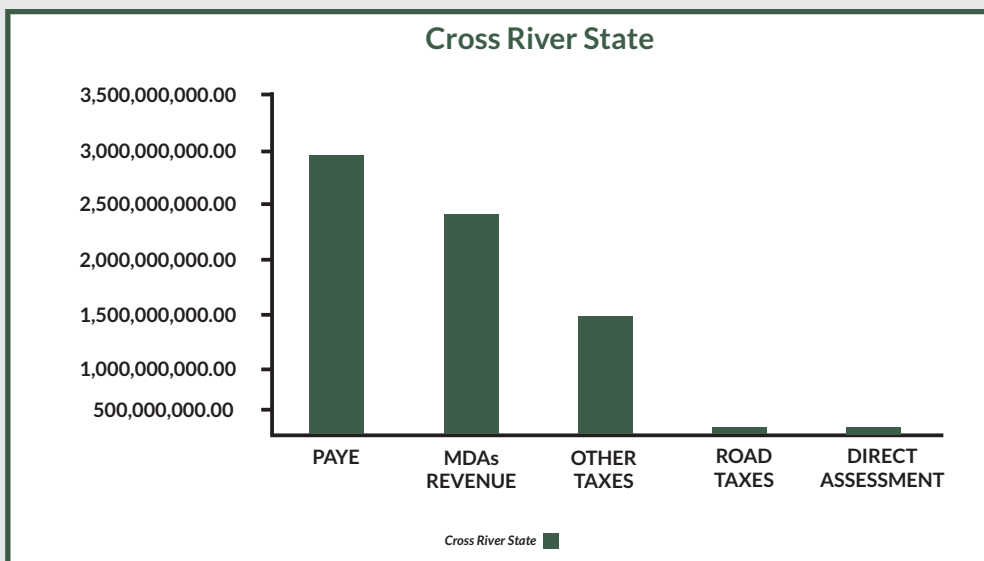


Internally Generated Revenues for Cross River State increased from **N9.16bn** in 2011 to **N15.74bn** in 2014. Stands at **N13.54bn** in 2016

## 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

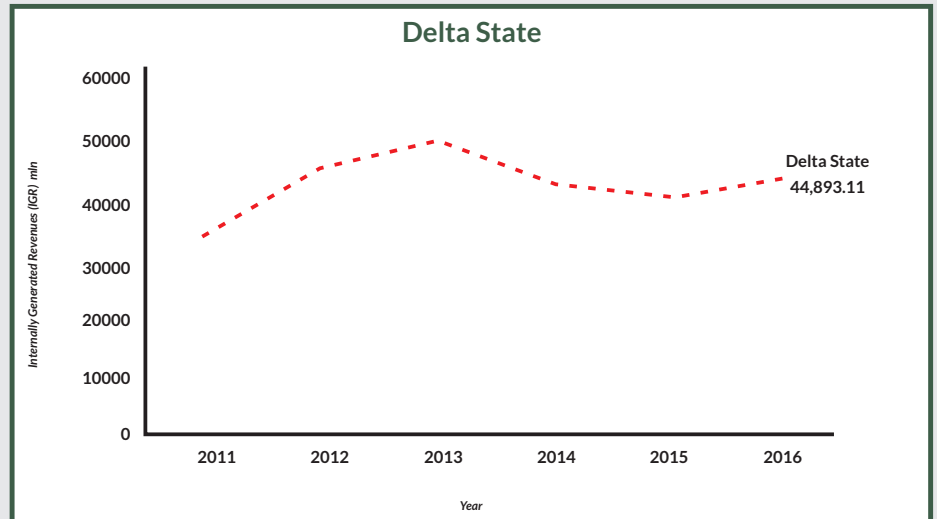
**PAYE Generated N2.89bn** Revenue for the State in Half Year 2016. The highest among other sources.



**NB:** 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.

# 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

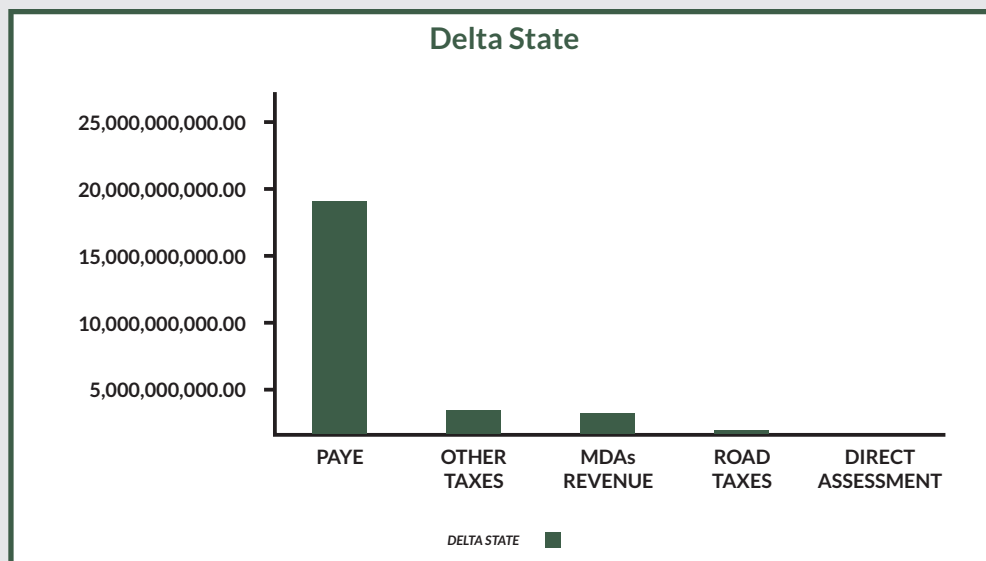


Internally Generated Revenues for Delta State increased from N34.75bn in 2011 to N50.21bn in 2013. Stands at N44.89bn in 2016

## 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

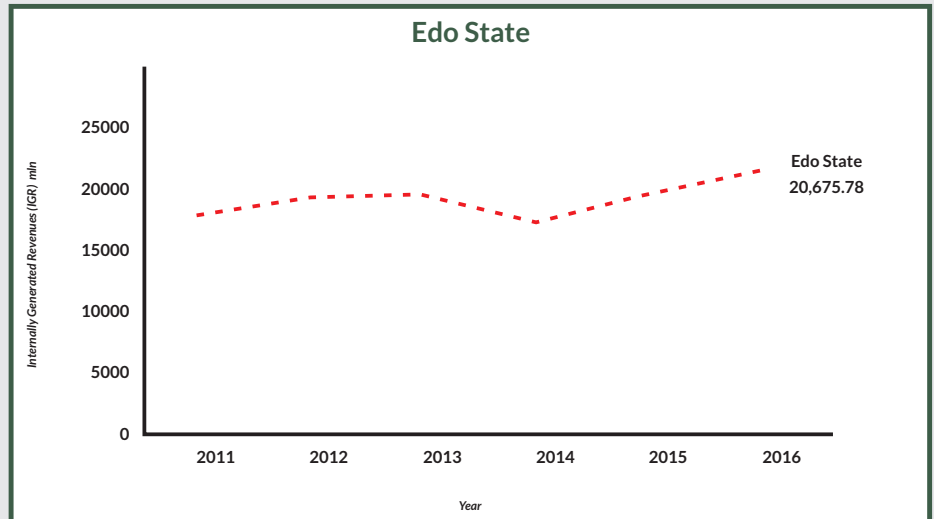
PAYE Generated N19.63bn Revenue for the State in Half Year 2016.



**NB:** 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.

## 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

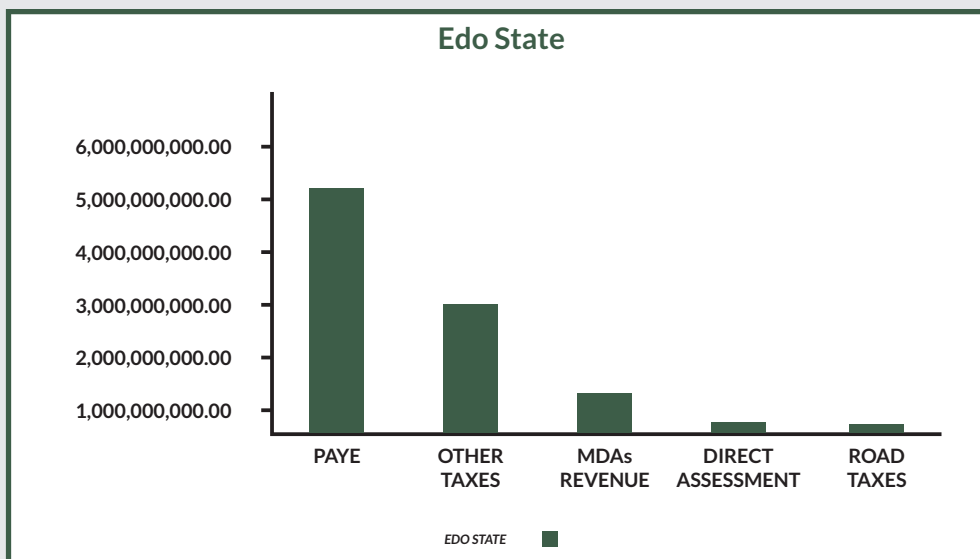


Internally Generated Revenues for Edo State increased from N17.69bn in 2011 to N18.89bn in 2013. Stands at N20.68bn in 2016.

## 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.



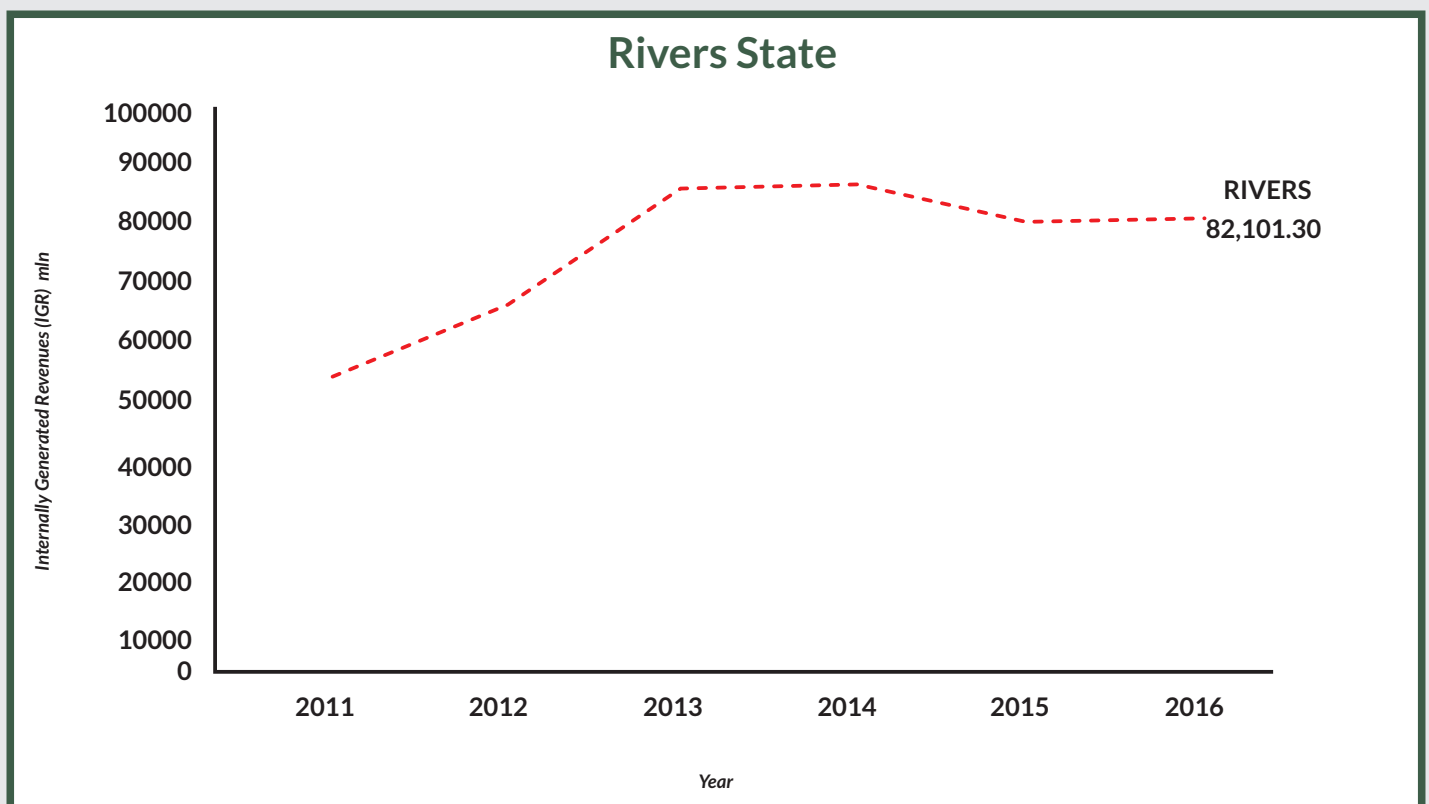
**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.



## 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.

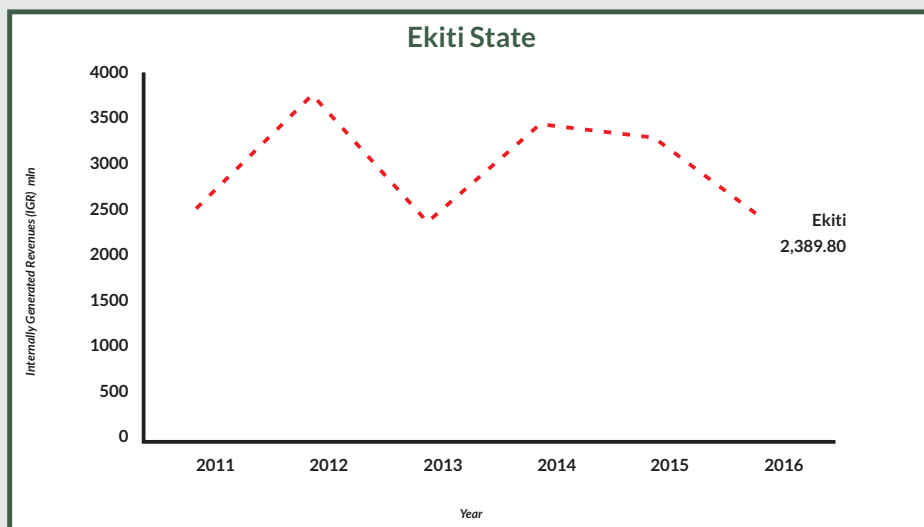


**NB:** Rivers is yet to report H1 2016 IGR figure, The state's 2015 figure was adopted for 2016. This will be revised when actual full year values are received.

# 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

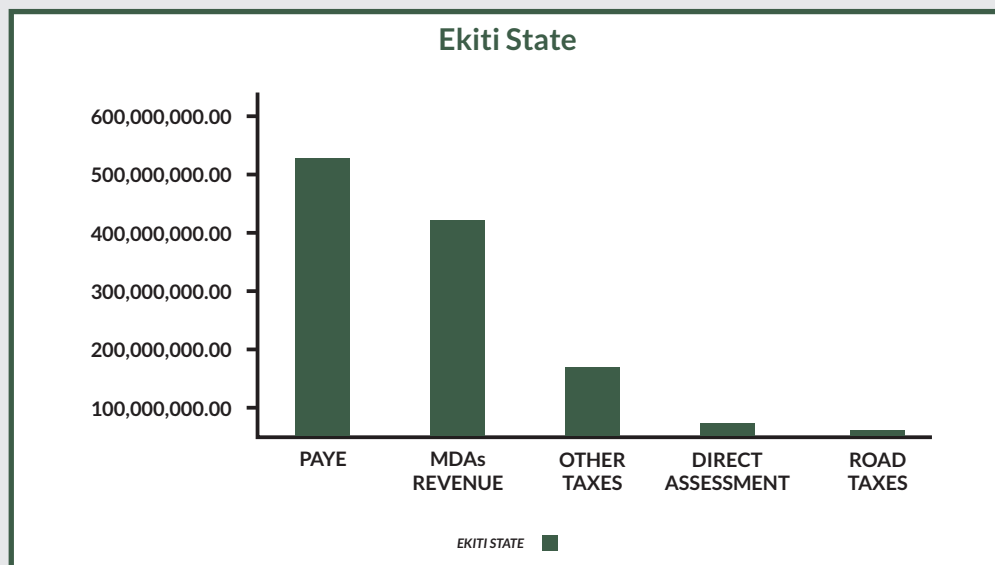


Internally Generated Revenues for Ekiti State increased from N2.49bn in 2011 to N3.46bn in 2014. Stands at N2.39bn in 2016

## 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

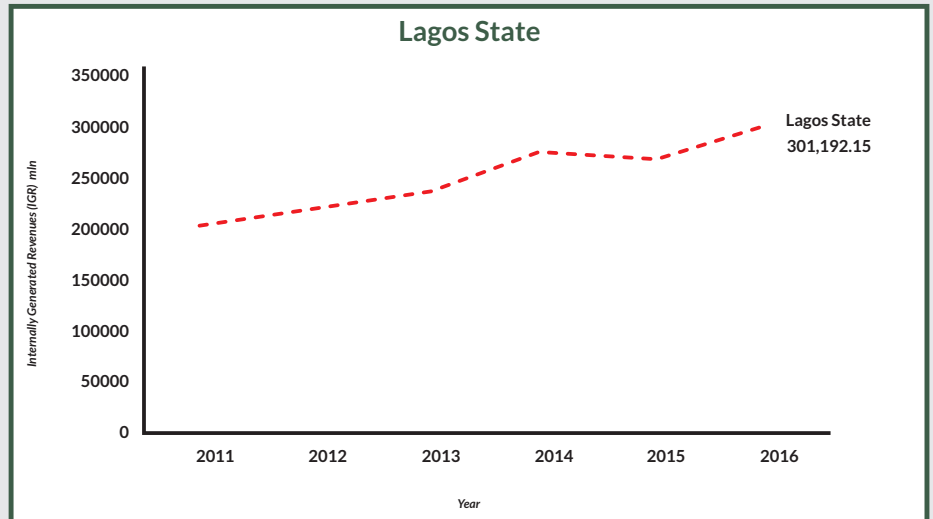
PAYE Generated N526.74mN Revenue for the State in Half Year 2016. The highest among other sources.



**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

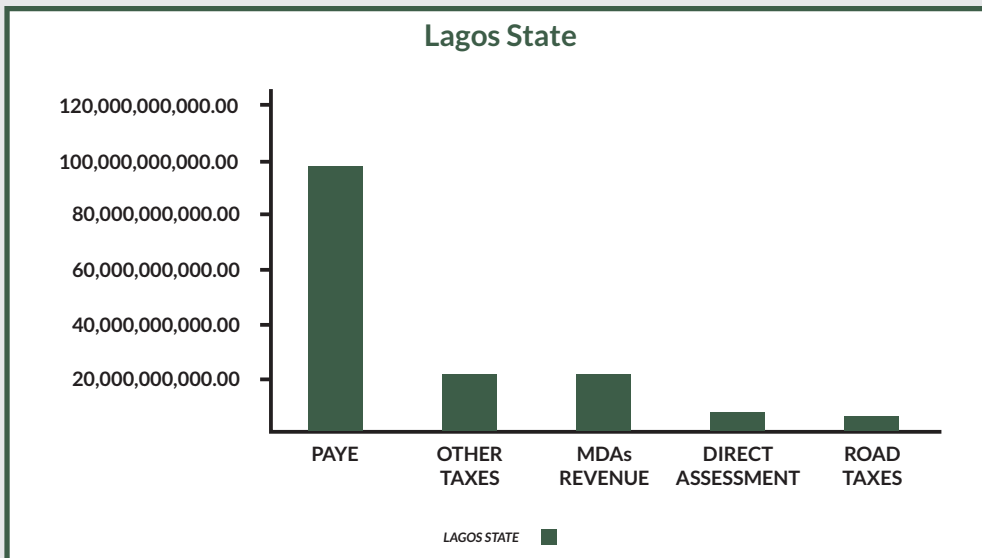


Internally Generated Revenues for Lagos State increased from **N201.76bn** in 2011 to **N301.19bn** in 2016.

## 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

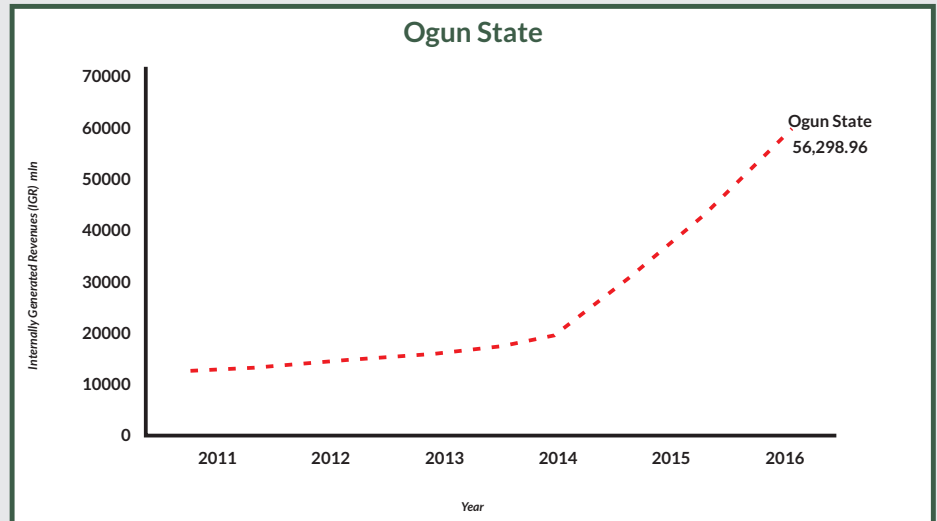
PAYE Generated **N97.33bn** Revenue for the State in Half Year 2016. The highest among other sources.



**NB:** 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.

# 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

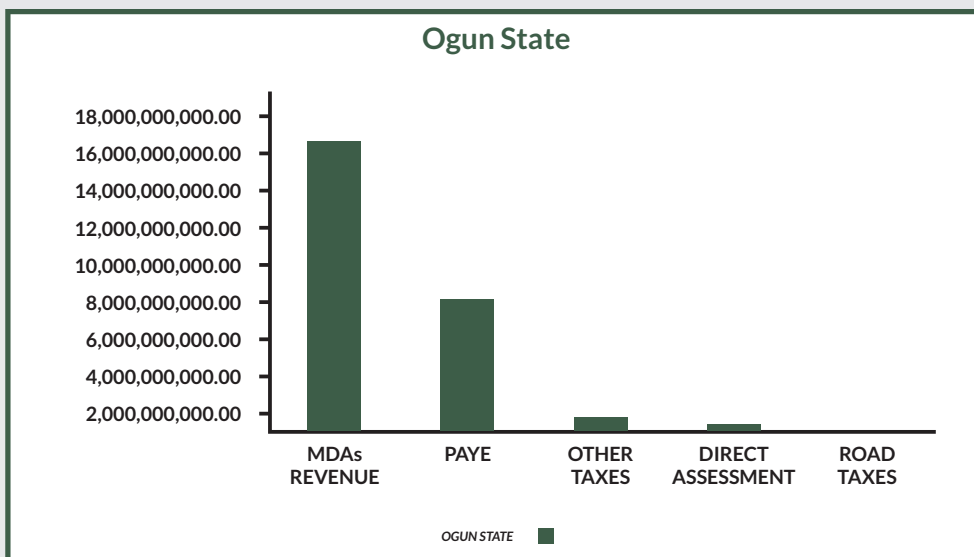


Internally Generated Revenues for Ogun State increased from N10.84bn in 2011 to N56.29bn in 2016.

## 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

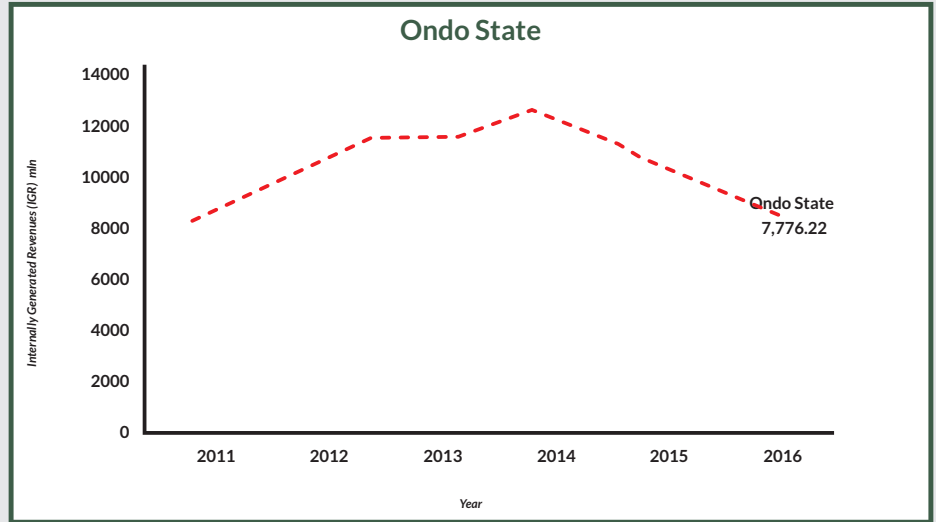
MDAs Generated N17.03bn Revenue for the State in Half Year 2016. The highest among other sources.



**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

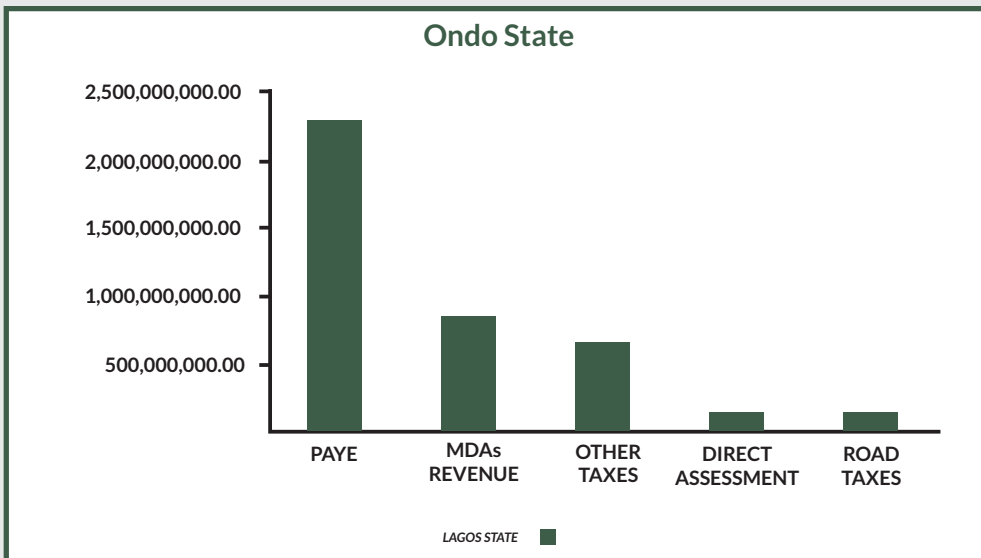


Internally Generated Revenues for Lagos State increased from N201.76bn in 2011 to N301.19bn in 2016.

## 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

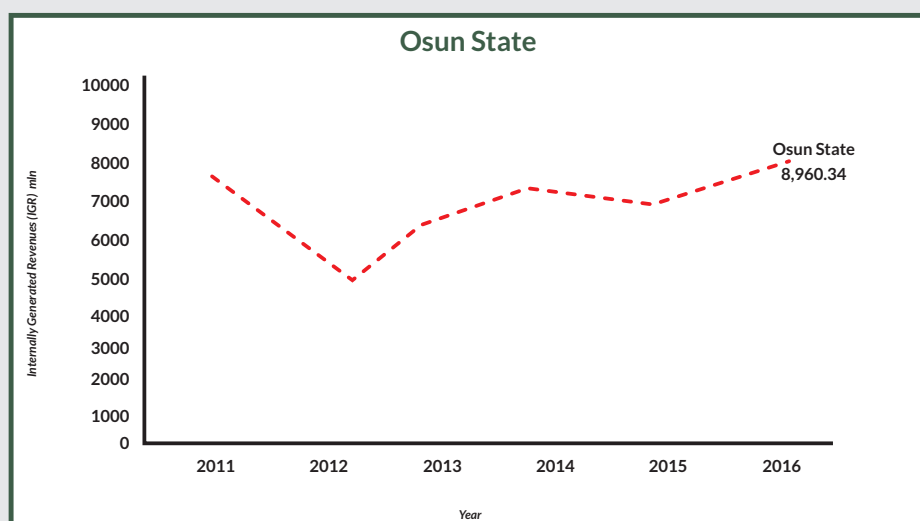
PAYE Generated N2.27bn Revenue for the State in Half Year 2016. The highest among other sources.



**NB:** 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.

## 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

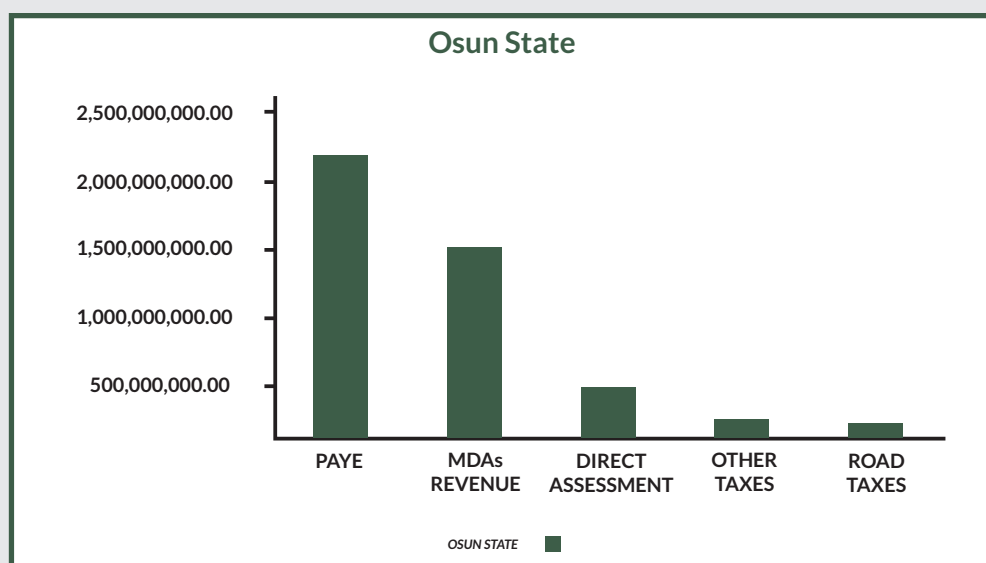


Internally Generated Revenues for Osun State increased from N5.02bn in 2012 to N8.51bn in 2014. Stands at N8.96bn in 2016

## 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.

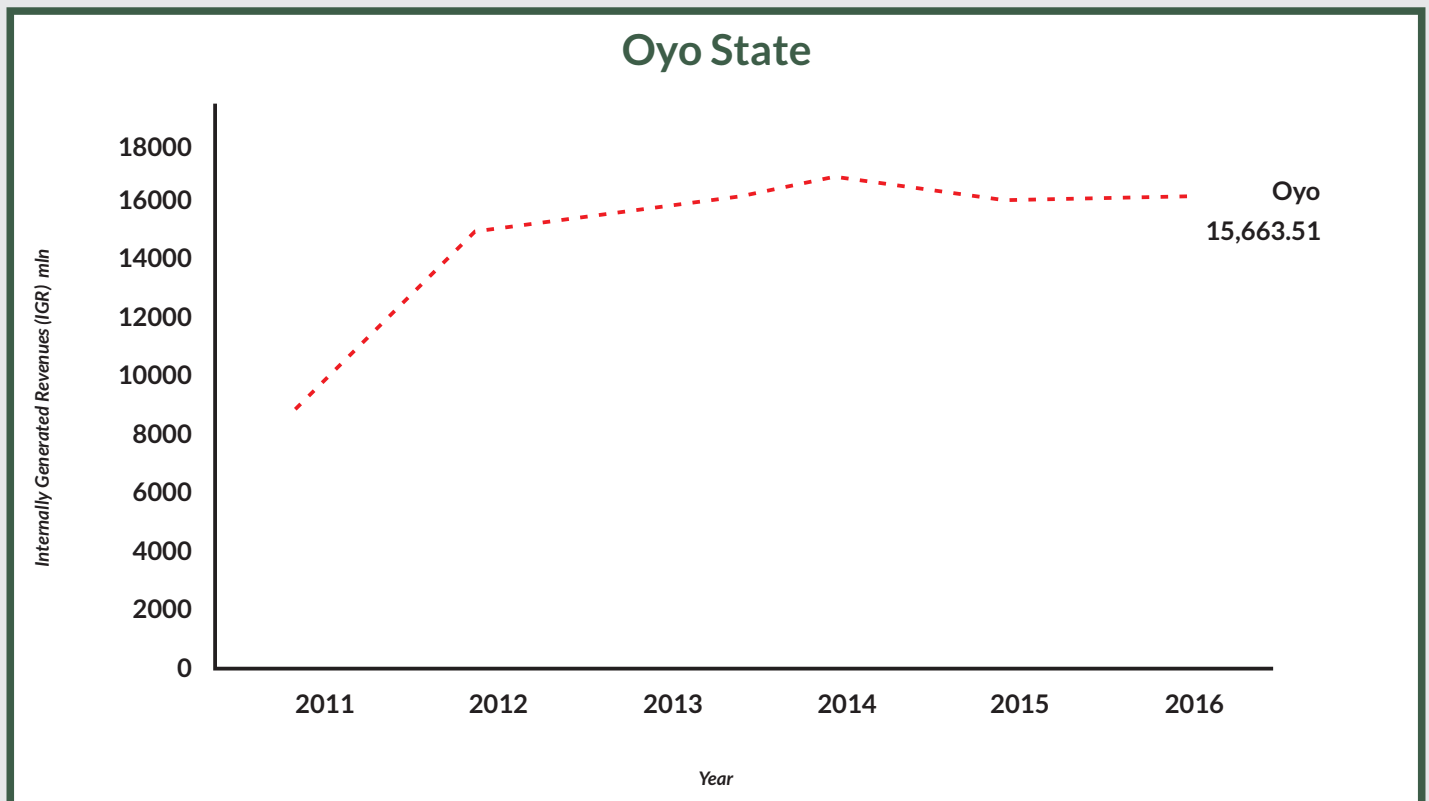


**NB:** Full year value for 2016 is annualised by taking the half year result and multiplying by two. This will be revised when actual full year values are received.

## Oyo State

Year	Oyo 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	268,224,782,435.25	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	12,209,587,689.00	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	9,755,337,731.79	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
	<b>Total</b>	<b>490,376,541,925.41</b>	<b>584,397,870,939.22</b>	<b>662,045,725,237.28</b>	<b>707,857,998,395.88</b>	<b>693,705,996,326.18</b>	<b>784,129,464,573.48</b>

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	BENUUE	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	-----	-----	-----	-----	-----	-----	-----
	<b>TOTAL</b>	<b>184,827,675,644.28</b>	<b>11,603,505,517.41</b>	<b>8,749,536,106.75</b>	<b>37,193,089,447.96</b>	<b>242,373,806,716.40</b>	<b>75,411,915,412.30</b>	<b>317,785,722,128.70</b>

# 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

## Acknowledgements

We acknowledge the contributions of our strategic partners; The Joint Tax Board (JTB) and the States Boards of Internal Revenue; as well as our technical partners, Proshare in the design, concept and production of this publication.



State Boards of  
Internal Revenue





## Contact Us

 @nigerianstat

 NBSNigeria

 [www.nigerianstat.gov.ng](http://www.nigerianstat.gov.ng)

 **Head Office Address**  
Plot 762, Independence Avenue, Central  
Business District, FCT, Abuja Nigeria.

 +234 803 386 5388

 [feedback@nigerianstat.gov.ng](mailto:feedback@nigerianstat.gov.ng)