

JOINT TAX BOARD

... creating a tax friendly environment

TECHNICAL DIGEST

- ✔ **Subnational Data**
- ✔ **FIRS Data**
- ✔ **Tax Policy Issues**



**A Publication of the
Joint Tax Board**



SECURING CRITICAL INFRASTRUCTURE



It Pays To Pay
Your **TAX**



CONTENTS

SUBNATIONAL DATA

2020 Q1 Performance and Ranking	6	Performance and Growth Rate	11
Year on Year Q1 Comparative Performance and Growth Rate	7	2020 Q4 Performance and Ranking	12
2020 Q2 Performance and Ranking	8	Year on Year Q4 Comparative Performance and Growth Rate	13
Year on Year Q1 Comparative Performance and Growth Rate	9	2019 /2020 Full Year Comparative Performance and Ranking	14
2020 Q3 Performance and Ranking	10	2019 /2020 Full Year Comparative Performance and Growth Rate	15
Year on Year Q3 Comparative		2020 Full Year IGR Collections and Growth Rates	16

IGR AND FAAC TRENDS

Abia	17	Enugu	30	Ogun	43
Adamawa	18	Gombe	31	Ondo	44
Akwa Ibom	19	Imo	32	Osun	45
Anambra	20	Jigawa	33	Oyo	46
Bauchi	21	Kaduna	34	Plateau	47
Bayelsa	22	Kano	35	Rivers	48
Benue	23	Katsina	36	Sokoto	49
Borno	24	Kebbi	37	Taraba	50
Cross River	25	Kogi	38	Yobe	51
Delta	26	Kwara	39	Zamfara	52
Ebonyi	27	Lagos	40	Federal Capital Territory	53
Edo	28	Nasarawa	41		
Ekiti	29	Niger	42		

FIRS DATA

FIRS 2019/2020 Total Collection	54
---------------------------------	----

TAX POLICY ISSUES

Clarification on the Implementation of the Finance Act (FA) 2020 with Respect to Selected Provisions Administrable by the States & FCT	55
--	----

Editorial Board
Publisher
 Muhammad M. Nami

Editor in Chief
 Obomeghie Nana-Aisha

Editor
 Aregban Emmanuel I.

Deputy Editors
 Amos Oduleye
 Ja'afaru M. Ibrahim

Associate Editors
 Rafat Gambo Abdulazeez M.
 Umenwosu O. Collins
 Adikpe John Adikpe

Graphics Design
 Hedmee Company Ltd.



From the Chairman's Desk

Muhammad M. Nami
Chairman, Joint Tax Board

It is indeed my pleasure to present this edition of the JTB Technical Digest which focuses on the Full Year 2020 collections by the State Boards of Internal Revenue and the Federal Inland Revenue Service (FIRS).

The year 2020 was indeed challenging for obvious reasons. The turn of the year witnessed a global health crisis of monumental proportion whose effects are still revibrating across the multi-sectoral divides of national economies. For revenue administrators, especially in the Nigerian environment, what might have been a disaster eventually turned out to expose the need to explore new and innovative approaches in revenue generation.

At the sub-national level, a cumulative total collection of N1.306 trillion for year 2020 was realized, as against a collection of N1.334 trillion posted in 2019. This represented a contraction of 2.1%. However, it must be mentioned that performance at this level was mixed. While some states experienced contractions, others experienced impressive growth margins.

At the Federal level, the FIRS posted the Full Year 2020 collection of N4.952 trillion which represented 98% achievement of the revenue target for the year. Interestingly, the year 2020 non-oil tax collection was 9% higher than the previous year, achieving a contribution of 69.37% to total revenue with a collection of N3.435 trillion. This is against the total non-oil tax collection of N3.151 trillion posted in 2019 which represented 59.88% of the total collection for the year.

Also to be taken into consideration is the fact that there were several taxpayer-friendly initiatives embarked upon by both the Federal and the State Governments, which were meant to cushion the effects of the pandemic on taxpayers. Even with these measures, some of the states still experienced slowdown in economic activities while others recorded significant growth in economic activities. These resulted to the mixed result in year 2020.

However, while recognizing the impact of the Coronavirus (Covid-19) on the revenue-

generating capacities of the respective revenue authorities, we cannot be comfortable lamenting. Rather, we must look at the opportunities that this reality presents before us, the digitalization of human endeavor and to take advantage of them to grow our revenue base substantially.

To deliver on our core mandate of revenue generation, we must be innovative and employ the use of technology and tax intelligence to counter the trend of tax evasion. It has been demonstrated worldwide that access to data and intelligence to determine the accuracy of taxpayer information is key towards driving voluntary compliance and minimizing tax evasion.

Going into the year 2021, this is what we intend to achieve, and we believe that with the cooperation and collaboration of critical stakeholders, the tax environment in the country is at the cusp of a paradigm change for the good of tax administration and the general socio-economic development of the country.

From the Secretary



Obomeghie Nana-Aisha
Secretary, Joint Tax Board

We welcome you all to this edition of the JTB Technical Digest and it is a privilege to review the collections from respective revenue authorities around the nation for the year 2020.

There is no gainsaying the fact that 2020 was a challenging year across all sectors. However, the resilience of various revenue authorities in the country was evidently reflected in the cumulative collections both at the national and sub-national levels. While the incidence of the Covid-19 pandemic had significant

consequences both in the collection capacity of revenue authorities worldwide, and in the larger social and economic landscape of nations, it is encouraging to see that a number of revenue authorities at the sub-national level were able to secure some element of growth despite various contractions experienced.

The year 2021 presents an opportunity to apply the lessons learnt from the experiences of the past year and put them to constructive and innovative uses, and this is further enhanced by

the positive prospects of increased cooperation and synergy amongst various revenue authorities in the country.

With a renewed commitment to automate operational and administrative processes via the deployment of technology, and other strategic initiatives, it is expected that the process of revenue generation will become more efficient for optimized results; and as we look into year 2021, it is expected that things will get better in the revenue generation and administration environment in the country.

About the Joint Tax Board

Background

Nigeria is a Federation with a Federal Government at the centre, 36 Federating States and the Federal Capital Territory. Each of these government entities have an independent revenue authority. By implication, there are 38 revenue authorities administering taxes in the country. The taxes administered by respective revenue authorities are creation of Laws enacted by the National Assembly and they are expected to be administered across the Federation.

The need to ensure the uniform and harmonious administration of taxes across the States of the Federation is primarily the underlying reason which brought about the establishment of the JTB. The role of the JTB in the Nigerian tax system is quite significant as it is statutorily mandated to ensure uniformity, harmony and efficiency in the administration of Personal Income Tax and to provide advice on general tax matters in Nigeria.

Establishment of the Joint Tax Board

The Board is established by section 86 (1) of the Personal Income Tax Act Cap. P8 LFN 2004 with the following mandates:

- Advising all tiers of Government on Tax matters, to evolve an efficient tax administration system in the country;
- Resolving areas of conflict on Tax Jurisdiction among Member States;
- Using its best endeavours to promote uniformity in both application of the Tax Laws and in the incidence of tax on individuals throughout the Country;
- Imposing its decision on matters of procedure and interpretation on Income Tax matters on member States.

Composition of the Board

Membership of the JTB comprises of the Federal Inland Revenue Service (FIRS), the 36 State Boards of Internal Revenue, the FCT Internal Revenue Service and co-opted Members, which include the Federal Ministry of Finance, Budget and National Planning



(FMOFBNP), the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC), Federal Road Safety Commission (FRSC) the Nigeria Immigration Service (NIS), Nigeria Custom Service (NCS) and the Chartered Institute of Taxation of Nigeria (CITN). The Nigeria Governor's Forum (NGF) has an observer status on the Board.

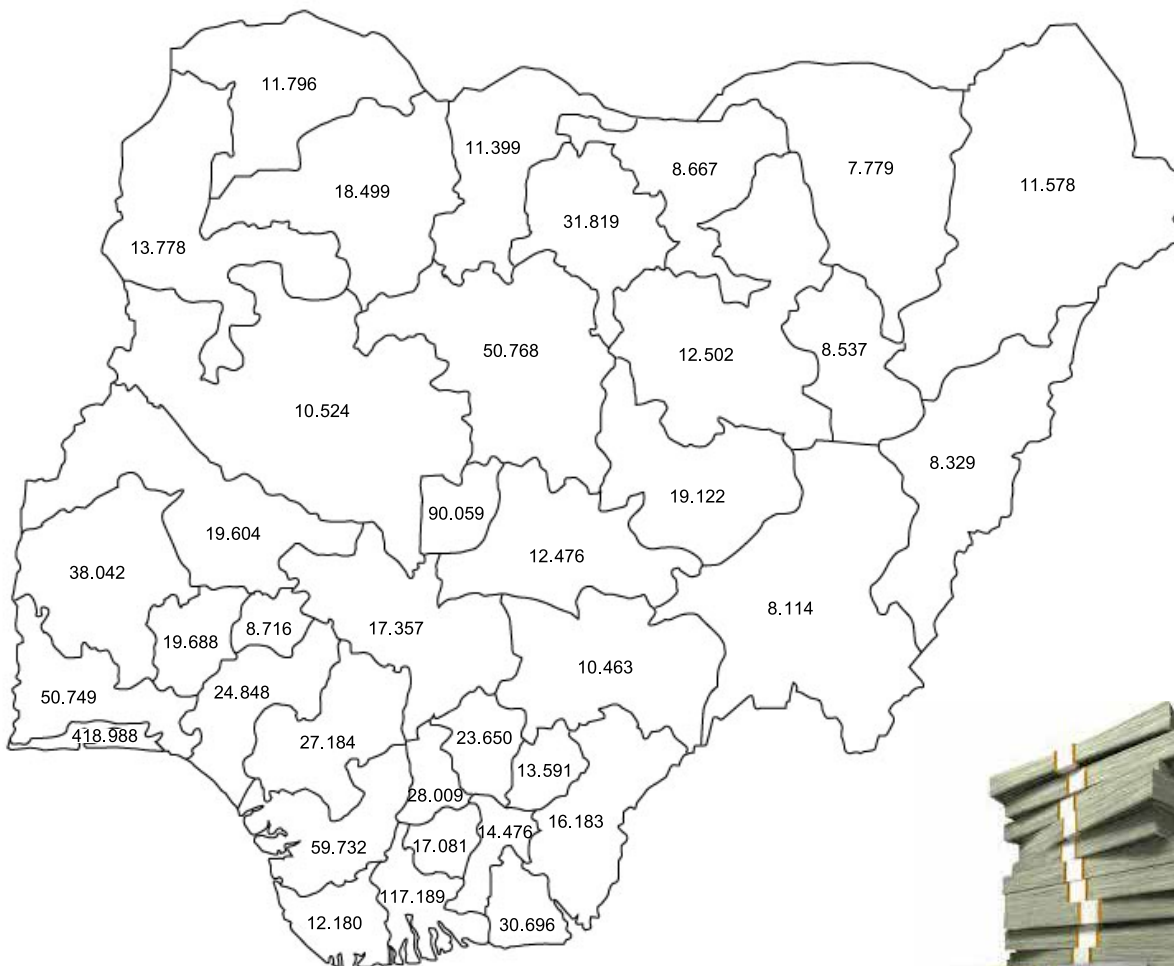
Collaboration amongst Revenue Authorities

The main aim of the Federal Inland Revenue Service and State Internal Revenue Service Collaboration Framework under the umbrella of the Joint Tax Board is to outline the essential operational areas of taxation, requiring strong interface and well-structured working relationship among various tax authorities and to guide them in such areas. This Framework is also designed as a road map to strengthen collaboration between FIRS and the SIRS towards improving the capacity for enhanced tax revenue collection across the three tiers of government.



COUNTRY 2020

FULL YEAR COLLECTION



Physical map of Nigeria showing collections by States in N Billion

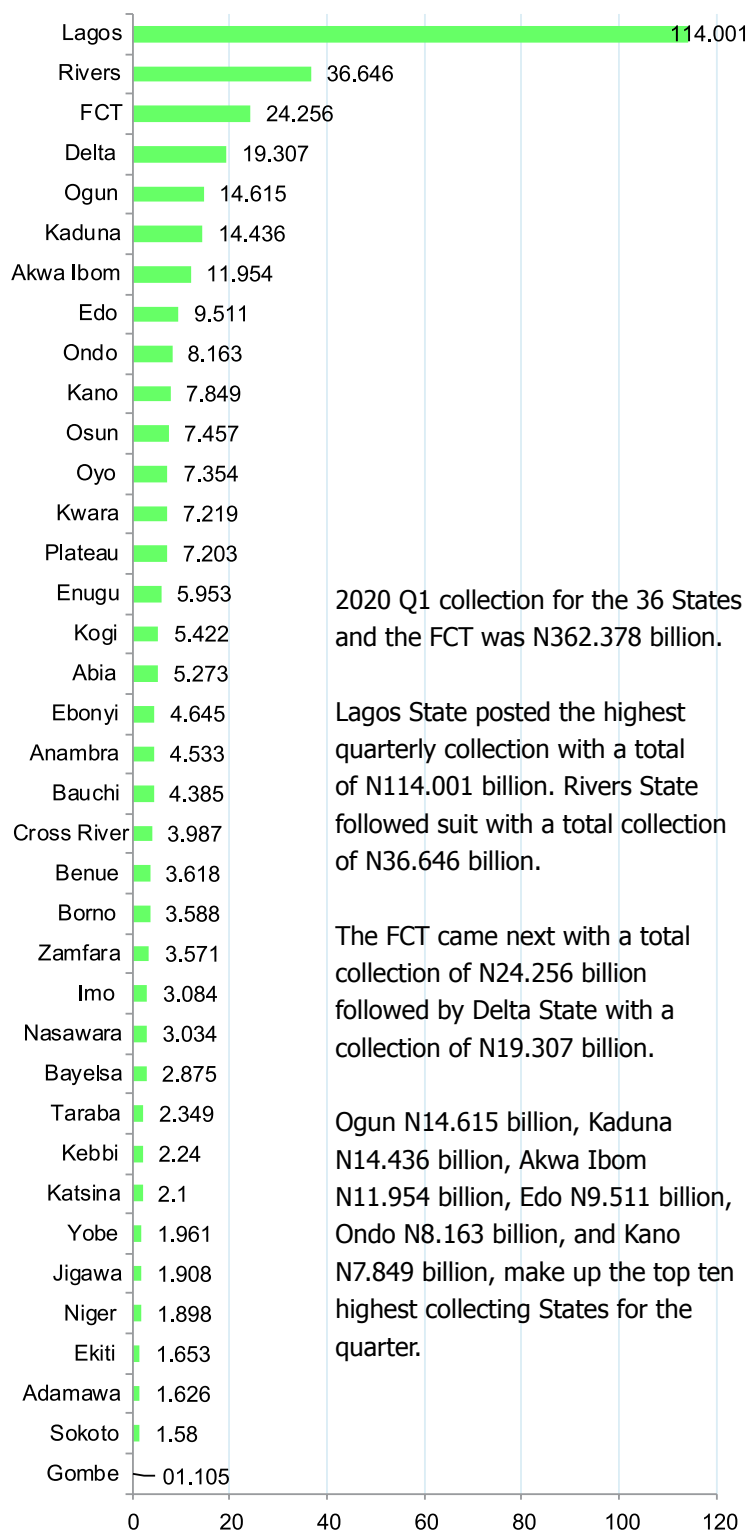


Total Sub-national collection
N1,306,075,020,099.92

Total National collection
N4,952,243,711,728.37

Total Country collection
N6,258,318,731,828.29

S/N	State	2020 Q1 (N billion)
1.	Lagos	114.001
2.	Rivers	36.646
3.	FCT	24.256
4.	Delta	19.307
5.	Ogun	14.615
6.	Kaduna	14.436
7.	Akwa Ibom	11.954
8.	Edo	9.511
9.	Ondo	8.163
10.	Kano	7.849
11.	Osun	7.457
12.	Oyo	7.354
13.	Kwara	7.219
14.	Plateau	7.203
15.	Enugu	5.953
16.	Kogi	5.422
17.	Abia	5.273
18.	Ebonyi	4.645
19.	Anambra	4.533
20.	Bauchi	4.385
21.	Cross River	3.987
22.	Benue	3.618
23.	Borno	3.588
24.	Zamfara	3.571
25.	Imo	3.084
26.	Nasawara	3.034
27.	Bayelsa	2.875
28.	Taraba	2.349
29.	Kebbi	2.240
30.	Katsina	2.100
31.	Yobe	1.961
32.	Jigawa	1.908
33.	Niger	1.898
34.	Ekiti	1.653
35.	Adamawa	1.626
36.	Sokoto	1.580
37.	Gombe	1.105
	Total	362.378



2020 Q1 collection for the 36 States and the FCT was N362.378 billion.

Lagos State posted the highest quarterly collection with a total of N114.001 billion. Rivers State followed suit with a total collection of N36.646 billion.

The FCT came next with a total collection of N24.256 billion followed by Delta State with a collection of N19.307 billion.

Ogun N14.615 billion, Kaduna N14.436 billion, Akwa Ibom N11.954 billion, Edo N9.511 billion, Ondo N8.163 billion, and Kano N7.849 billion, make up the top ten highest collecting States for the quarter.

Figures in N Billions

Chart showing jurisdictional Q1 ranking based on absolute collections (N billion)

Subnational Data

Year on Year Q1 Comparative Performance and Growth Rate

S/N	State	2019 Q1 (N billion)	2020 Q1 (N billion)	% Growth
1.	Ebonyi	1.634	4.645	184.28
2.	Plateau	3.300	7.203	118.22
3.	Borno	1.901	3.588	88.75
4.	Akwa Ibom	6.574	11.954	81.83
5.	Nasarawa	1.714	3.034	76.96
6.	Kaduna	8.363	14.436	72.60
7.	Kogi	3.176	5.422	70.73
8.	Taraba	1.400	2.349	67.80
9.	Bauchi	2.646	4.385	65.69
10.	Yobe	1.220	1.961	60.71
11.	Ondo	5.198	8.163	57.05
12.	Osun	4.755	7.457	56.82
13.	Kebbi	1.461	2.240	53.31
14.	Zamfara	2.366	3.571	50.92
15.	Edo	7.231	9.511	31.53
16.	Abia	4.059	5.273	29.89
17.	Benue	2.827	3.618	27.99
18.	Cross River	3.227	3.987	23.56
19.	Katsina	1.769	2.100	18.68
20.	Lagos	97.475	114.001	16.95
21.	Kwara	6.276	7.219	15.03
22.	FCT	21.273	24.256	14.02
23.	Oyo	6.623	7.354	11.04
24.	Delta	17.487	19.307	10.41
25.	Niger	1.768	1.898	7.39
26.	Gombe	1.047	1.105	5.54
27.	Kano	7.465	7.849	5.15
28.	Ekiti	1.602	1.653	3.21
29.	Ogun	14.296	14.615	2.23
30.	Adamawa	1.612	1.626	0.84
31.	Enugu	5.914	5.953	0.65
32.	Anambra	4.528	4.533	0.10
33.	Bayelsa	2.998	2.875	- 4.11
34.	Rivers	39.261	36.646	- 6.66
35.	Sokoto	1.721	1.580	- 8.20
36.	Imo	3.363	3.084	- 8.28
37.	Jigawa	3.050	1.908	- 37.45
	Total	302.597	362.378	19.76

Figures in N Billions

Year on Year Q1 saw mixed results from the respective jurisdictions. With 32 jurisdictions experiencing positive growth and five jurisdictions seeing varying degrees of contraction, there was a cumulative growth of 19.76% Year on Year.

Ebonyi and Plateau States saw the most significant improvements with growth rates above 100%.

Borno, Akwa Ibom, Nasarawa, Kaduna, Kogi, Taraba, Bauchi and Yobe States posted growth rates above 60% and incidentally make up the top ten States with the highest growth rate margins.

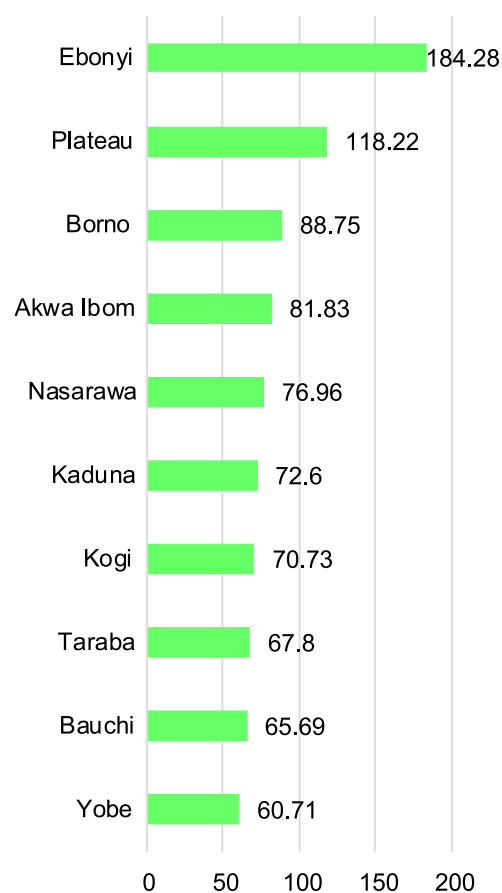


Chart showing top ten jurisdictional Q1 ranking based on growth rates (%)

S/N	State	2020 Q2 (N billion)
1.	Lagos	90.512
2.	Rivers	27.94
3.	FCT	18.525
4.	Delta	11.534
5.	Oyo	10.419
6.	Kaduna	9.789
7.	Kano	9.659
8.	Ogun	9.069
9.	Enugu	6.309
10.	Ondo	5.419
11.	Anambra	5.013
12.	Imo	4.647
13.	Edo	4.502
14.	Akwa Ibom	4.256
15.	Cross River	4.062
16.	Zamfara	3.517
17.	Katsina	3.436
18.	Sokoto	2.959
19.	Nasawara	2.866
20.	Gombe	2.682
21.	Bayelsa	2.51
22.	Adamawa	2.46
23.	Osun	2.29
24.	Plateau	2.196
25.	Kebbi	2.177
26.	Kwara	2.14
27.	Niger	2.119
28.	Kogi	2.012
29.	Yobe	1.961
30.	Abia	1.955
31.	Borno	1.79
32.	Benue	1.727
33.	Taraba	1.711
34.	Ebonyi	1.685
35.	Ekiti	1.551
36.	Bauchi	1.367
37.	Jigawa	1.097
	Total	269.879

Figures in N Billions



Chart showing jurisdictional Q2 ranking based on absolute collections (N billion)

2020 Q2 collection for the 36 States and the FCT was N269.879 billion.

Lagos State, with a collection of N90.512 billion posted the highest collection for the quarter. Rivers State followed with a collection of N27.940 billion.

FCT was next with a total collection of N18.525 billion, followed by Delta State with a collection of N11.534 billion. Oyo State followed with a collection of N10.419 billion.

Kaduna N9.789 billion, Kano N9.659 billion, Ogun N9.06 billion, Enugu N6.309 billion and Ondo N5.419 billion make up the top ten highest collecting States for the quarter.

Subnational Data

Year on Year Q2 Comparative Performance and Growth Rate

S/N	State	2019 Q2 (N billion)	2020 Q2 (N billion)	% Growth
1.	Gombe	1.039	2.682	157.94
2.	Yobe	0.985	1.961	99.04
3.	Oyo	7.437	10.419	40.09
4.	Enugu	4.784	6.309	31.88
5.	Anambra	4.158	5.013	20.56
6.	Katsina	3.037	3.436	13.14
7.	FCT	17.297	18.525	7.10
8.	Nasawara	3.127	2.866	- 8.36
9.	Taraba	1.872	1.711	- 8.58
10.	Ekiti	1.730	1.551	- 10.34
11.	Borno	2.016	1.790	- 11.21
12.	Bayelsa	2.876	2.510	- 12.72
13.	Kano	11.099	9.659	- 12.97
14.	Lagos	107.688	90.512	- 15.95
15.	Rivers	36.713	27.940	- 23.90
16.	Ebonyi	2.281	1.685	- 26.11
17.	Zamfara	4.843	3.517	- 27.38
18.	Adamawa	3.402	2.460	- 27.68
19.	Kebbi	3.294	2.177	- 33.89
20.	Imo	7.186	4.647	- 35.34
21.	Delta	18.903	11.534	- 38.98
22.	Ogun	15.287	9.069	- 40.68
23.	Kaduna	16.930	9.789	- 42.18
24.	Kogi	3.507	2.012	- 42.63
25.	Edo	8.210	4.502	- 45.16
26.	Abia	3.852	1.955	- 49.25
27.	Jigawa	2.318	1.097	- 52.68
28.	Osun	5.667	1.935	- 59.59
29.	Ondo	13.803	5.419	- 60.74
30.	Plateau	6.113	2.196	- 64.06
31.	Akwa Ibom	13.890	4.256	- 69.36
32.	Cross River	13.504	4.062	- 69.91
33.	Niger	7.358	2.119	- 71.20
34.	Sokoto	10.355	2.959	- 71.42
35.	Bauchi	5.622	1.397	- 75.68
36.	Kwara	9.813	2.140	- 78.19
37.	Benue	9.304	1.727	- 81.44
	Total	391.316	269.879	- 31.03

Figures in N Billions

Year on Year Q2 performance reflected the impact of the Coronavirus (Covid-19) pandemic and the attendant nationwide lockdown. There was a significant contraction of 31.03% with a collection of N269.879 billion as against the 2019 Q2 collection of N391.316 billion.

This slump also saw varying contractions in the percentage performance of 30 States over Q2 2019.

However, six States and the FCT experienced various levels of growth with Gombe seeing 157.94%, growth, Yobe 99.04%, Oyo 40.09%, Enugu 31.88%, Anambra 20.5%, Katsina 13.14% and FCT 7.1%.

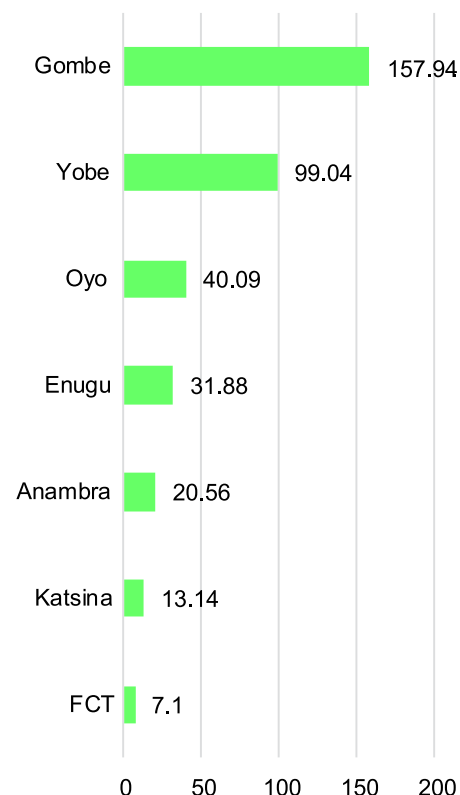


Chart showing jurisdictions with positive Q2 growth rates (%)

S/N	State	2020 Q3 (N billion)
1.	Lagos	107.844
2.	Rivers	27.422
3.	FCT	20.823
4.	Delta	14.251
5.	Ogun	14.050
6.	Oyo	12.553
7.	Kaduna	9.882
8.	Edo	7.887
9.	Anambra	7.423
10.	Akwa Ibom	7.395
11.	Plateau	7.046
12.	Enugu	6.258
13.	Osun	5.947
14.	Kano	5.927
15.	Ondo	5.788
16.	Zamfara	5.182
17.	Imo	5.101
18.	Cross River	4.809
19.	Kogi	4.684
20.	Bauchi	4.619
21.	Niger	4.539
22.	Abia	4.098
23.	Kwara	4.016
24.	Borno	4.015
25.	Nasawara	3.968
26.	Katsina	3.821
27.	Sokoto	3.503
28.	Gombe	3.133
29.	Bayelsa	2.939
30.	Benue	2.786
31.	Ebonyi	2.706
32.	Jigawa	2.667
33.	Yobe	2.666
34.	Taraba	2.378
35.	Kebbi	2.355
36.	Ekiti	2.111
37.	Adamawa	1.968
	Total	338.568

Figures in N Billions

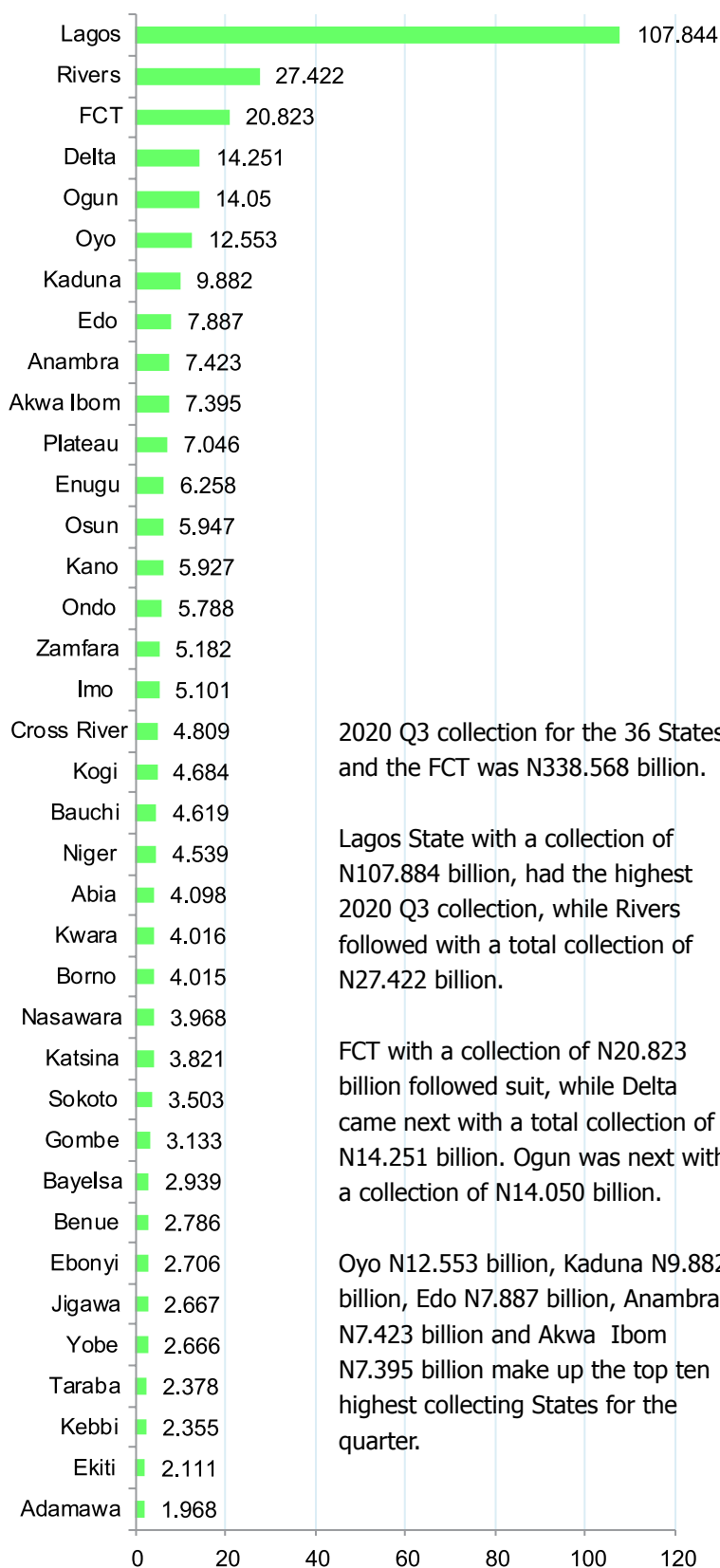


Chart showing jurisdictional Q3 ranking based on absolute collections (N billion)

2020 Q3 collection for the 36 States and the FCT was N338.568 billion.

Lagos State with a collection of N107.884 billion, had the highest 2020 Q3 collection, while Rivers followed with a total collection of N27.422 billion.

FCT with a collection of N20.823 billion followed suit, while Delta came next with a total collection of N14.251 billion. Ogun was next with a collection of N14.050 billion.

Oyo N12.553 billion, Kaduna N9.882 billion, Edo N7.887 billion, Anambra N7.423 billion and Akwa Ibom N7.395 billion make up the top ten highest collecting States for the quarter.

Subnational Data

Year on Year Q3 Comparative Performance and Growth Rate

S/N	State	2019 Q3 (N billion)	2020 Q3 (N billion)	% Growth
1.	Bauchi	1.748	4.619	164.23
2.	Yobe	1.136	2.666	134.52
3.	Niger	2.140	4.539	112.13
4.	Katsina	1.802	3.821	112.00
5.	Oyo	5.943	12.553	111.21
6.	Plateau	3.370	7.046	109.09
7.	Imo	2.556	5.101	99.54
8.	Kebbi	1.204	2.355	95.52
9.	Borno	2.123	4.015	89.12
10.	Cross River	2.884	4.809	66.73
11.	Taraba	1.449	2.378	64.02
12.	Osun	3.730	5.947	59.43
13.	Kaduna	6.284	9.882	57.25
14.	Ebonyi	1.724	2.706	56.92
15.	Sokoto	2.278	3.503	53.72
16.	Zamfara	3.382	5.182	53.21
17.	Abia	2.695	4.098	52.05
18.	Enugu	4.184	6.258	49.55
19.	Gombe	2.152	3.133	45.54
20.	Nasawara	3.006	3.968	31.97
21.	FCT	17.151	20.823	21.40
22.	Akwa Ibom	6.150	7.395	20.24
23.	Bayelsa	2.494	2.939	17.83
24.	Lagos	91.933	107.884	17.31
25.	Edo	6.823	7.887	15.45
26.	Adamawa	1.801	1.968	9.26
27.	Delta	13.119	14.251	8.63
28.	Ondo	5.534	5.788	4.59
29.	Benue	2.799	2.786	- 0.45
30.	Anambra	8.171	7.423	- 9.15
31.	Rivers	31.051	27.422	- 11.69
32.	Kano	7.240	5.927	- 18.13
33.	Kogi	5.899	4.684	- 20.58
34.	Jigawa	3.688	2.667	- 27.70
35.	Ekiti	3.250	2.111	- 35.06
36.	Ogun	23.286	14.05	- 39.66
37.	Kwara	7.910	4.016	- 49.23
	Total	294.110	338.568	15.12

Figures in N Billions

The Year on Year Q3 growth was 15.12% with a total 2020 Q3 quarterly collection of N338.568 billion over the 2019 Q3 total collection of N294.11 billion.

However, individual performance saw an improvement from the preceding quarter, with 28 jurisdictions experiencing positive growth margins, while nine jurisdictions experienced some level of contraction.

Bauchi, Yobe, Niger, Katsina, Oyo and Plateau had growth margins over 100%, while Imo (99.54%), Kebbi (95.52%), Borno (89.12) and Cross River (66.73%) together made up the top ten jurisdictions with the highest quarterly growth margins.

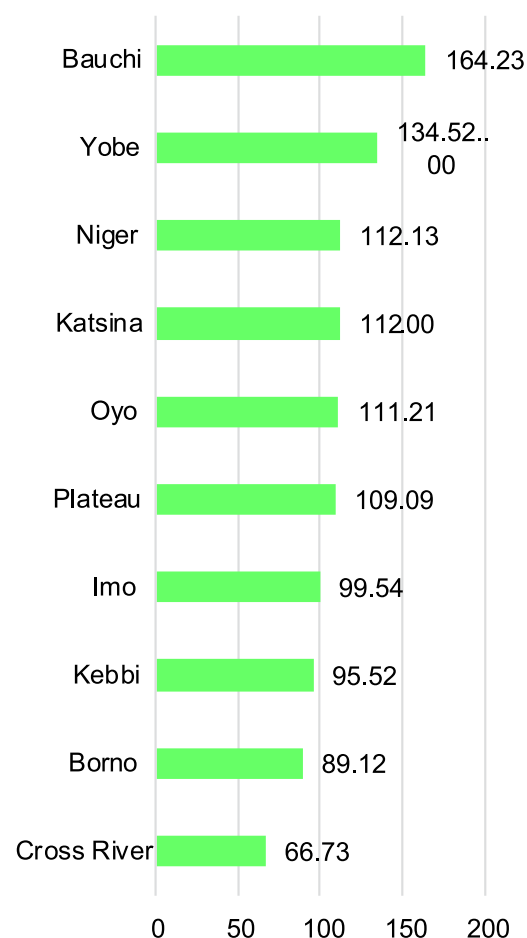
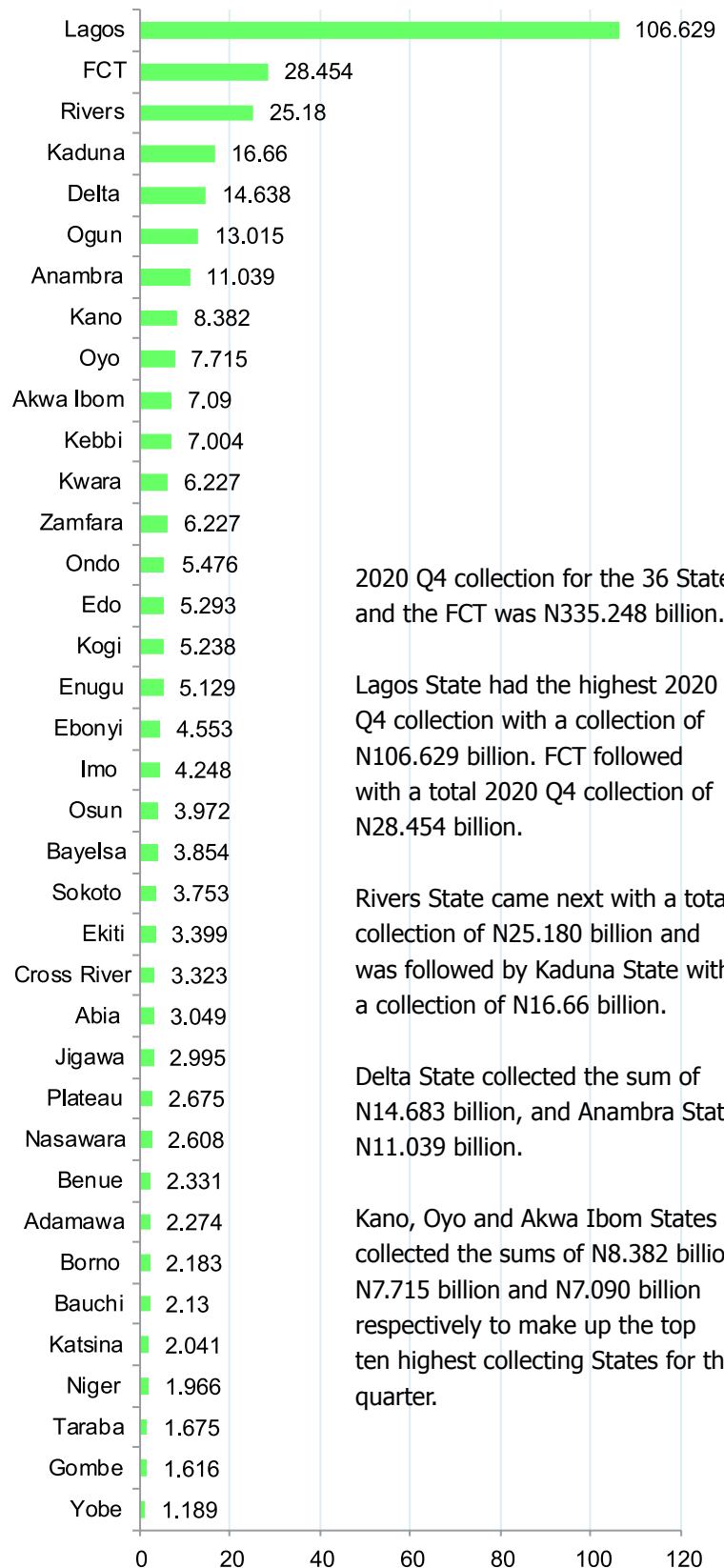


Chart showing top ten jurisdictional Q3 ranking based on growth rates (%)

S/N	State	2020 Q4 (N billion)
1.	Lagos	106.629
2.	FCT	28.454
3.	Rivers	25.180
4.	Kaduna	16.660
5.	Delta	14.638
6.	Ogun	13.015
7.	Anambra	11.039
8.	Kano	8.382
9.	Oyo	7.715
10.	Akwa Ibom	7.090
11.	Kebbi	7.004
12.	Zamfara	6.227
13.	Kwara	6.227
14.	Ondo	5.476
15.	Edo	5.293
16.	Kogi	5.238
17.	Enugu	5.129
18.	Ebonyi	4.553
19.	Imo	4.248
20.	Osun	3.972
21.	Bayelsa	3.854
22.	Sokoto	3.753
23.	Ekiti	3.399
24.	Cross River	3.323
25.	Abia	3.049
26.	Jigawa	2.995
27.	Plateau	2.675
28.	Nasawara	2.608
29.	Benue	2.331
30.	Adamawa	2.274
31.	Borno	2.183
32.	Bauchi	2.130
33.	Katsina	2.041
34.	Niger	1.966
35.	Taraba	1.675
36.	Gombe	1.616
37.	Yobe	1.189
	Total	335.248



2020 Q4 collection for the 36 States and the FCT was N335.248 billion.

Lagos State had the highest 2020 Q4 collection with a collection of N106.629 billion. FCT followed with a total 2020 Q4 collection of N28.454 billion.

Rivers State came next with a total collection of N25.180 billion and was followed by Kaduna State with a collection of N16.66 billion.

Delta State collected the sum of N14.683 billion, and Anambra State N11.039 billion.

Kano, Oyo and Akwa Ibom States collected the sums of N8.382 billion, N7.715 billion and N7.090 billion respectively to make up the top ten highest collecting States for the quarter.

Figures in N Billions

Chart showing jurisdictional Q4 ranking based on absolute collections (N billion)

Subnational Data

Year on Year Q4 Comparative Performance and Growth Rate

S/N	State	2019 Q4 (N billion)	2020 Q4 (N billion)	% Growth
1.	Kebbi	1.407	7.004	397.79
2.	Ekiti	1.963	3.399	169.57
3.	Ebonyi	1.814	4.553	150.90
4.	FCT	18.841	28.454	51.02
5.	Imo	2.988	4.248	42.17
6.	Kogi	3.806	5.238	37.62
7.	Niger	1.498	1.966	31.27
8.	Zamfara	4.823	6.227	29.12
9.	Bauchi	1.679	2.130	26.84
10.	Akwa Ibom	5.675	7.090	24.92
11.	Kaduna	13.377	16.660	24.54
12.	Anambra	9.511	11.039	16.07
13.	Oyo	6.742	7.715	14.43
14.	Cross River	2.981	3.323	11.48
15.	Katsina	1.887	2.041	8.18
16.	Osun	3.768	3.972	5.41
17.	Lagos	101.635	106.629	4.91
18.	Borno	2.134	2.183	2.33
19.	Ondo	5.599	5.476	- 2.20
20.	Delta	15.168	14.638	- 3.49
21.	Kwara	6.645	6.227	- 6.30
22.	Taraba	1.810	1.675	- 7.46
23.	Nasawara	3.009	2.608	- 13.34
24.	Sokoto	4.649	3.753	- 19.26
25.	Benue	2.919	2.331	- 20.14
26.	Adamawa	2.887	2.274	- 21.25
27.	Jigawa	3.868	2.995	- 22.57
28.	Rivers	33.372	25.180	- 24.55
29.	Edo	7.213	5.293	- 26.62
30.	Abia	4.160	3.049	- 26.72
31.	Plateau	3.695	2.675	- 27.61
32.	Ogun	18.052	13.015	- 27.90
33.	Gombe	2.562	1.616	- 36.91
34.	Kano	14.788	8.382	- 43.32
35.	Bayelsa	7.972	3.854	- 51.65
36.	Enugu	16.185	5.129	- 68.31
37.	Yobe	5.101	1.189	- 76.68
	Total	346.201	335.248	- 3.16

Figures in N Billions

Year on Year Q4 saw mixed results from the respective jurisdictions. With 18 jurisdictions experiencing positive Q4 Year on Year growth and 19 jurisdictions seeing varying degrees of contraction. There was a total contraction of 3.16% Year on Year.

Kebbi, Ekiti and Ebonyi States saw the most significant improvements with growth rates above 100%.

FCT, Imo, Kogi, Niger, Zamfara, Bauchi and Akwa Ibom States made up the top ten States with the highest growth margins for the comparative period.

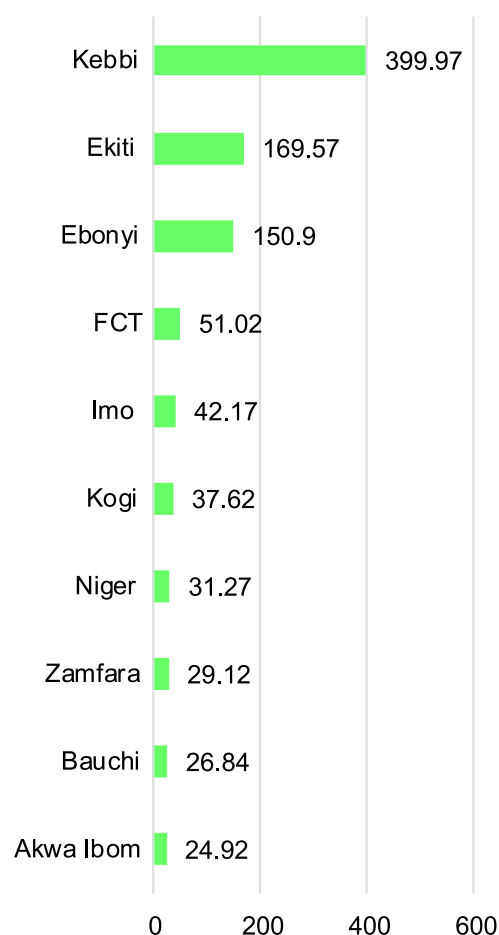


Chart showing top ten jurisdictional Q3 ranking based on growth rates (%)

Subnational Data

2019/2020 Full Year Comparative Performance and Ranking

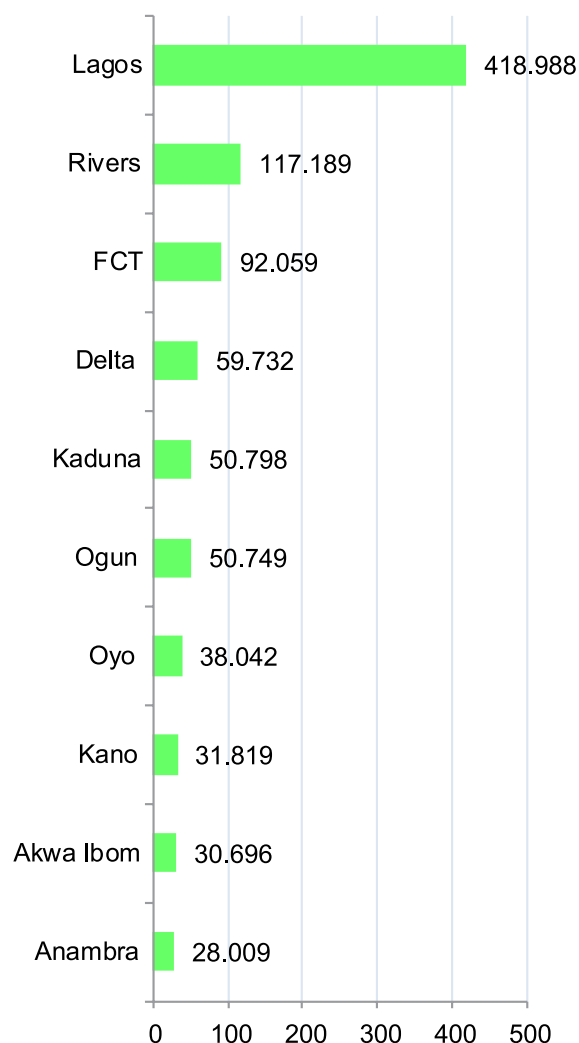
S/N	State	2019 (N billion)	2020 (N billion)
1.	Lagos	398.732	418.988
2.	Rivers	140.398	117.189
3.	FCT	74.564	92.059
4.	Delta	64.678	59.732
5.	Kaduna	44.956	50.768
6.	Ogun	70.922	50.749
7.	Oyo	26.746	38.042
8.	Kano	40.593	31.819
9.	Akwa Ibom	32.291	30.696
10.	Anambra	26.369	28.009
11.	Edo	29.478	27.184
12.	Ondo	30.135	24.848
13.	Enugu	31.069	23.65
14.	Osun	17.922	19.668
15.	Kwara	30.646	19.604
16.	Plateau	16.48	19.122
17.	Zamfara	15.416	18.499
18.	Kogi	16.389	17.357
19.	Imo	16.095	17.081
20.	Cross River	22.597	16.183
21.	Abia	14.769	14.376
22.	Kebbi	7.367	13.778
23.	Ebonyi	7.455	13.591
24.	Bauchi	11.696	12.502
25.	Nasawara	10.858	12.476
26.	Bayelsa	16.342	12.18
27.	Sokoto	19.005	11.796
28.	Borno	8.175	11.578
29.	Katsina	8.496	11.399
30.	Niger	12.765	10.524
31.	Benue	17.85	10.463
32.	Ekiti	8.546	8.716
33.	Jigawa	12.926	8.667
34.	Gombe	6.803	8.537
35.	Adamawa	9.704	8.329
36.	Taraba	6.533	8.114
37.	Yobe	8.444	7.779
	Total	1,334.226	1,306.075

Figures in N Billions

Comparative analysis of full year 2020 and 2019 show that Lagos State had the highest total collection with the sum of N418.988 billion. Lagos State was followed by Rivers State which posted a total collection of N117.189 billion.

Other top ten jurisdictions include FCT N92.059 billion, Delta N59.732 billion, Kaduna N50.798 billion, Ogun N70.922 billion, Oyo N38.042 billion, Kano N40.593 billion, Akwa Ibom N30.696 billion, and Anambra N28.009 billion

Chart showing top ten jurisdictions with highest 2020 full year collections (N billion)



Subnational Data

2019/2020 Full Year Comparative Performance and Growth Rate

S/N	State	2019 (N billion)	2020(N billion)	% Growth
1.	Kebbi	7.367	13.778	87.02
2.	Ebonyi	7.455	13.591	82.30
3.	Oyo	26.746	38.042	42.23
4.	Borno	8.175	11.578	41.63
5.	Katsina	8.496	11.399	34.16
6.	Gombe	6.803	8.537	25.50
7.	Taraba	6.533	8.114	24.21
8.	FCT	74.564	92.059	23.46
9.	Zamfara	15.416	18.499	20.00
10.	Plateau	16.480	19.122	16.03
11.	Nasawara	10.858	12.476	14.90
12.	Kaduna	44.956	50.768	12.93
13.	Osun	17.922	19.668	9.74
14.	Bauchi	11.696	12.502	6.89
15.	Anambra	26.369	28.009	6.22
16.	Imo	16.095	17.081	6.13
17.	Kogi	16.389	17.357	5.91
18.	Lagos	398.732	418.988	5.08
19.	Abia	14.769	14.376	- 2.66
20.	Akwa Ibom	32.291	30.696	- 4.94
21.	Delta	64.678	59.732	- 7.65
22.	Edo	29.478	27.184	- 7.78
23.	Yobe	8.444	7.779	- 7.87
24.	Adamawa	9.704	8.329	- 14.17
25.	Rivers	140.398	117.189	- 16.53
26.	Ondo	30.135	24.848	- 17.55
27.	Niger	12.765	10.524	- 17.55
28.	Kano	40.593	31.819	- 21.61
29.	Enugu	31.069	23.650	- 23.88
30.	Bayelsa	16.342	12.180	- 25.47
31.	Cross River	22.597	16.183	- 28.38
32.	Ogun	70.922	50.749	- 28.44
33.	Jigawa	12.926	8.667	- 32.95
34.	Kwara	30.646	19.604	- 36.03
35.	Ekiti	8.546	5.316	- 37.80
36.	Sokoto	19.005	11.796	- 37.93
37.	Benue	17.850	10.463	- 41.38
	Total	1,334.226	1,306.075	- 2.10

Figures in N Billions

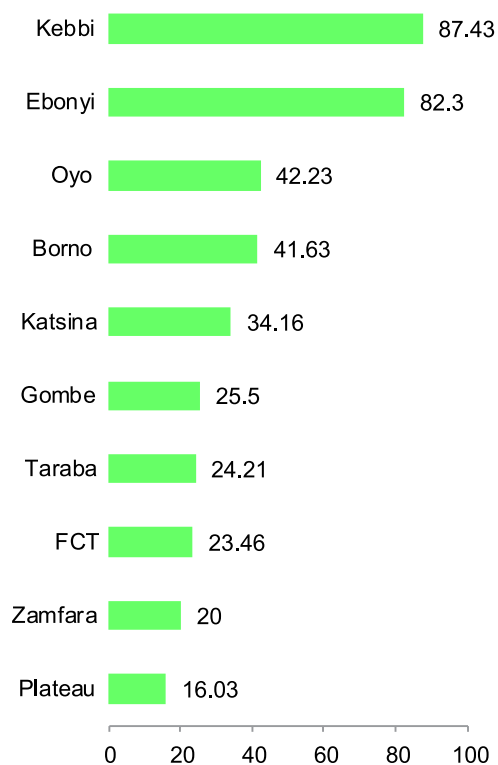
Analysis of 2020 full year growth patterns show a cumulative contraction of 2.1% in comparison to 2019.

However, performance on a State-by-State basis show that Kebbi State, with a collection of N13.803 billion in 2020 against N7.367 billion collected in 2019 achieved 87.43% growth, making it the jurisdiction with the highest percentage growth margin for 2020.

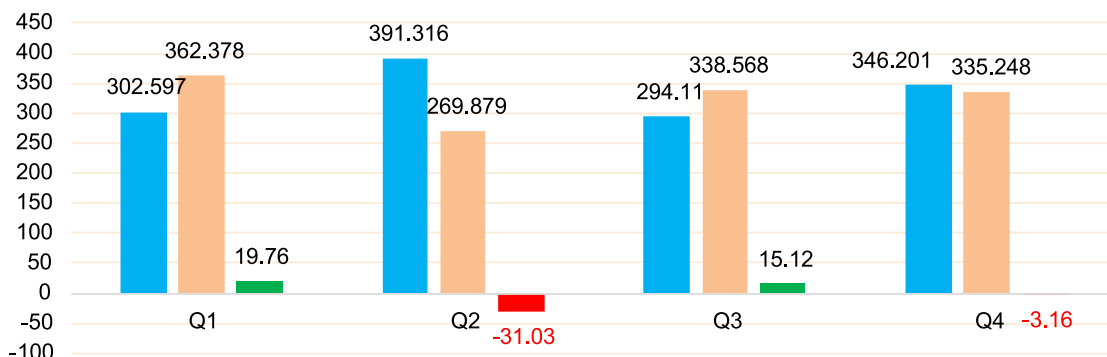
Kebbi State was closely followed by Ebonyi State with a growth of 82.3% from 2020 full year collection of N13.591 billion against the 2019 full year collection of NN7.455 billion.

Oyo 42.23%, Borno 41.63%, Katsina 34.16%, Gombe 25.5%, Taraba 24.21%, FCT 23.46%, Zamfara 20% and Plateau 16.03% make up the top ten jurisdictions with the highest growth margins for the full year 2020.

Chart showing top ten jurisdictions with highest full year 2020 growth margins (%)



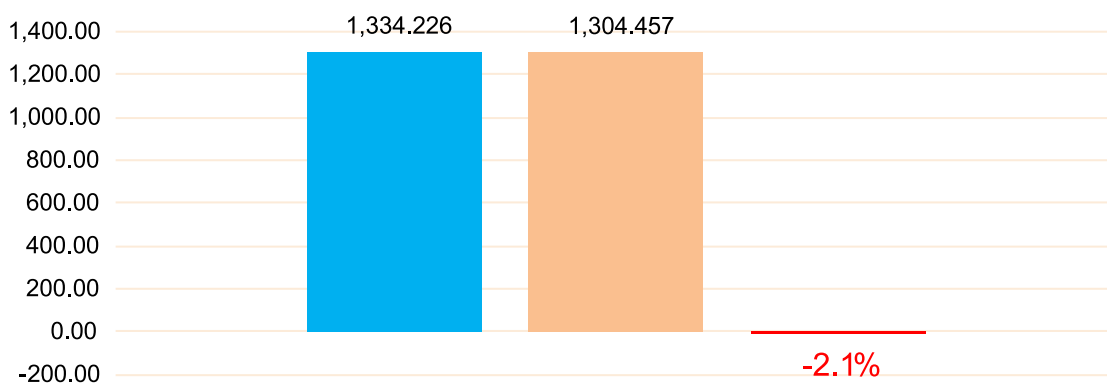
2019/2020 comparative quarterly performance and growth



Figures in ₦ Billions

■ 2019 ■ 2020 ■ Growth (%)

2019/2020 comparative full year collection and growth

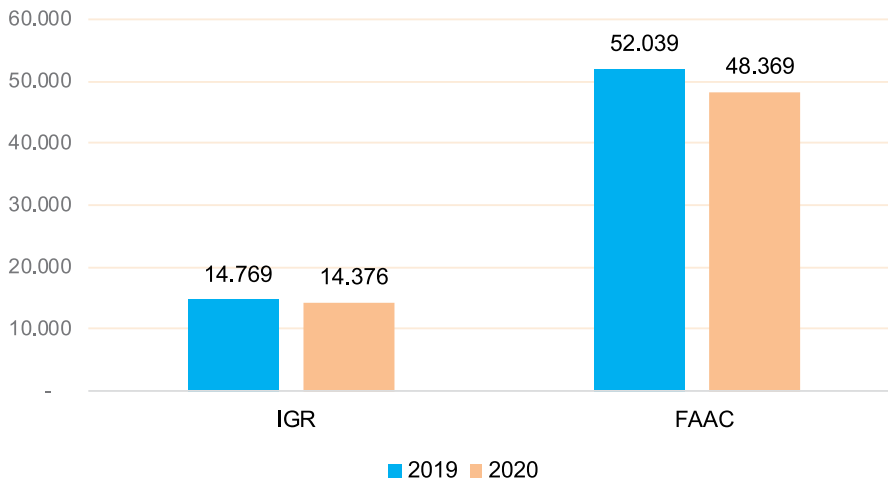


Figures in ₦ Billions

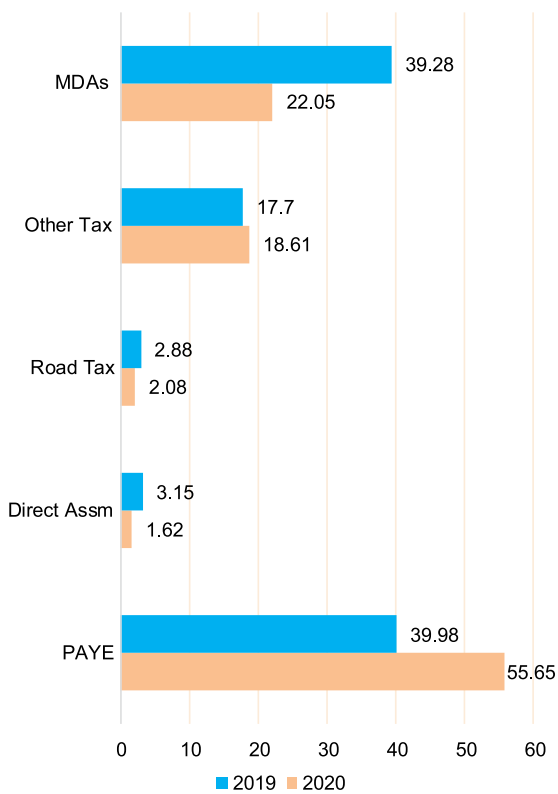
■ 2019 ■ 2020 ■ Growth (%)

2019/2020 comparative revenue head contribution to full year collections

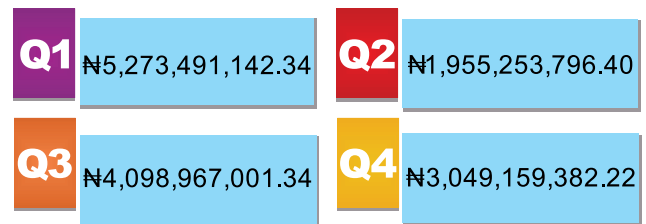
Source	2020		2019	
	Actual (N Billion)	Contribution (%)	Actual (N Billion)	Contribution (%)
PAYE	851.730	65.21	809.317	60.66
Direct				
Assessment	37.056	2.84	47.672	3.57
Road Taxes	28.393	2.17	30.270	2.27
Other Taxes	170.494	13.05	225.411	16.89
MDAs	218.399	16.72	221.553	16.61
Total	1,306.075	100.00	1,334.226	100.00



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



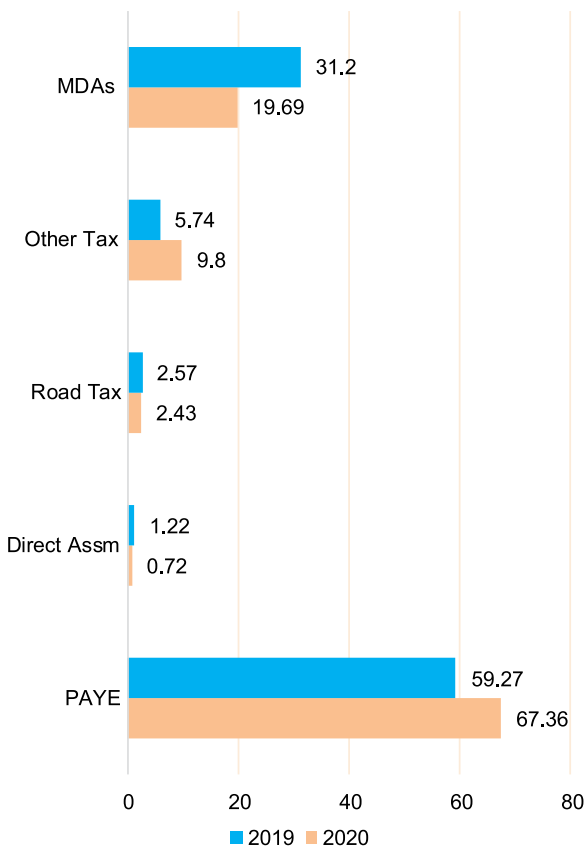
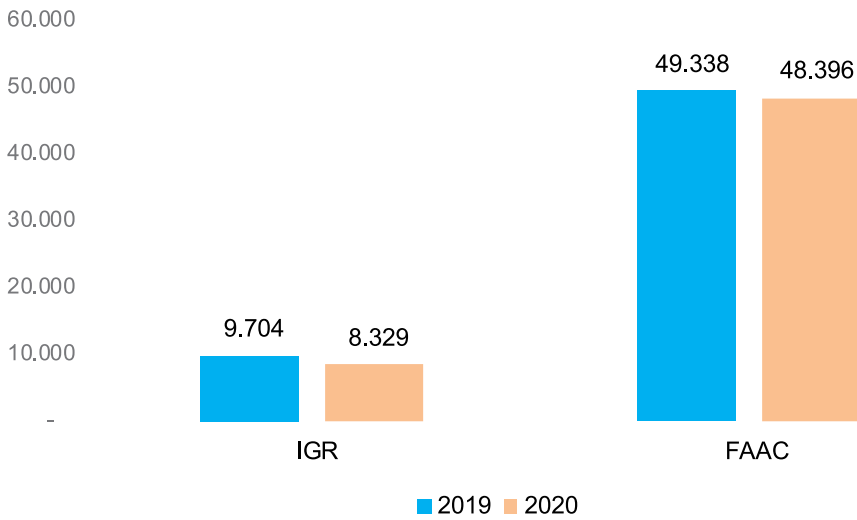
Total 2020 IGR/FAAC Collections

Total annual IGR: N14,376,871,322.30
Total annual FAAC: N48,369,064,079.91

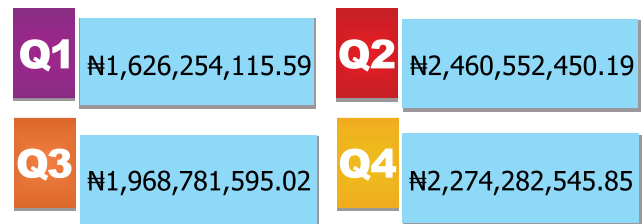
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
19	21	23	23	20	19	18

2019/2020 revenue head contribution to total annual IGR collection (%)



2020 Q1-Q4 IGR collection



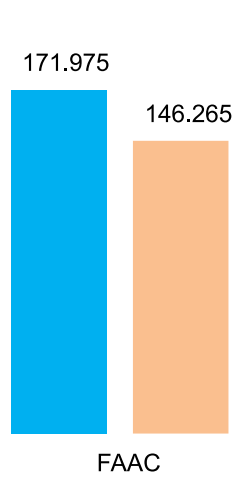
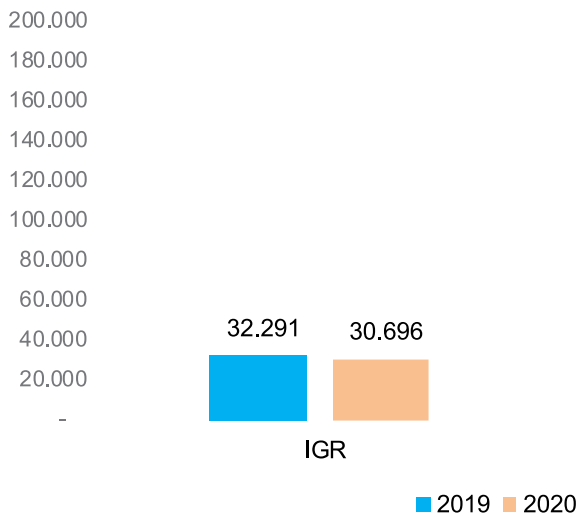
Total 2020 IGR/FAAC Collections

Total annual IGR: N8,329,870,706.65
 Total annual FAAC: N 47,943,888,872.22

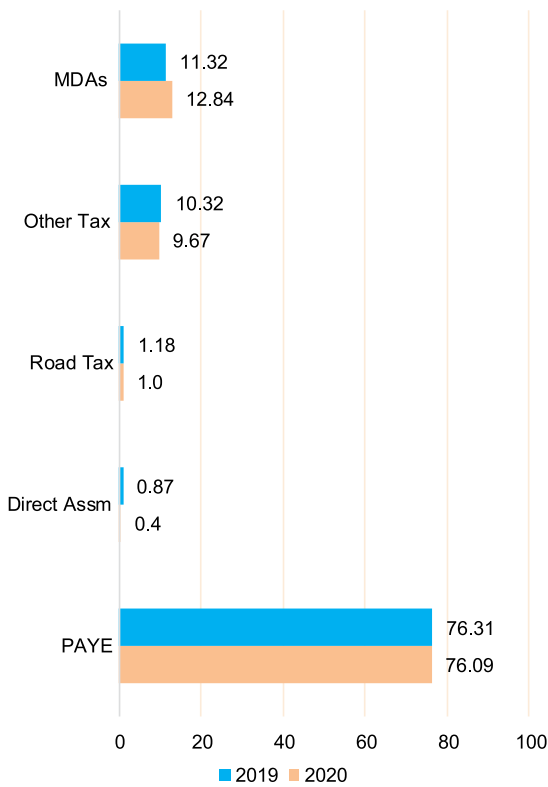
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
24	35	30	31	23	28	31

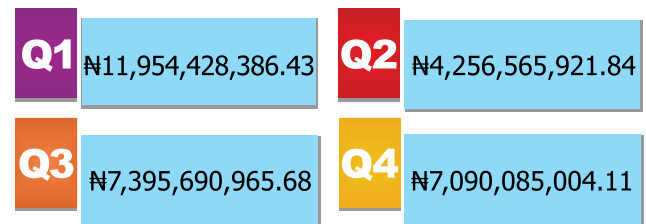
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



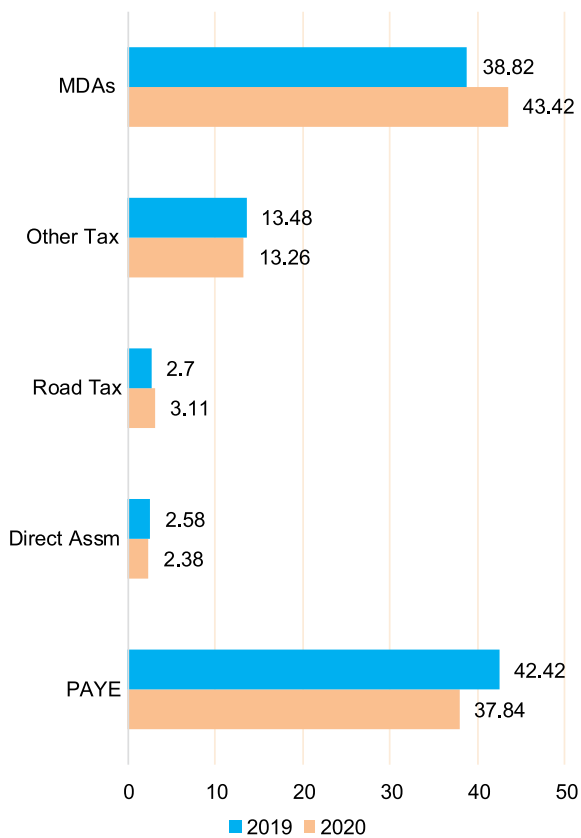
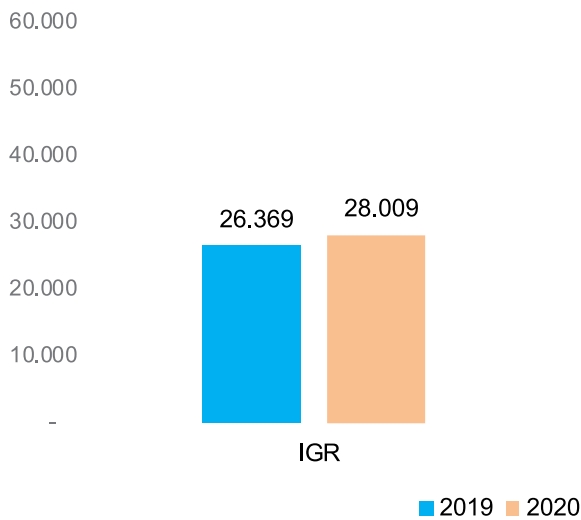
Total 2020 IGR/FAAC Collections

Total annual IGR: N30,696,770,278.06
 Total annual FAAC: N146,265,871,270.09

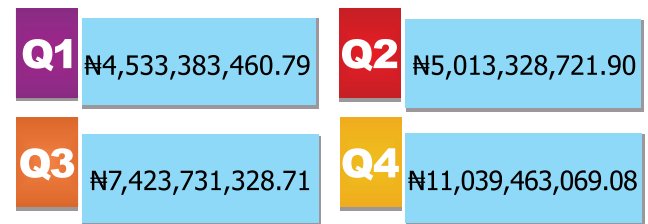
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
20	9	7	29	19	18	14

2019/2020 revenue head contribution to total annual IGR collection (%)



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

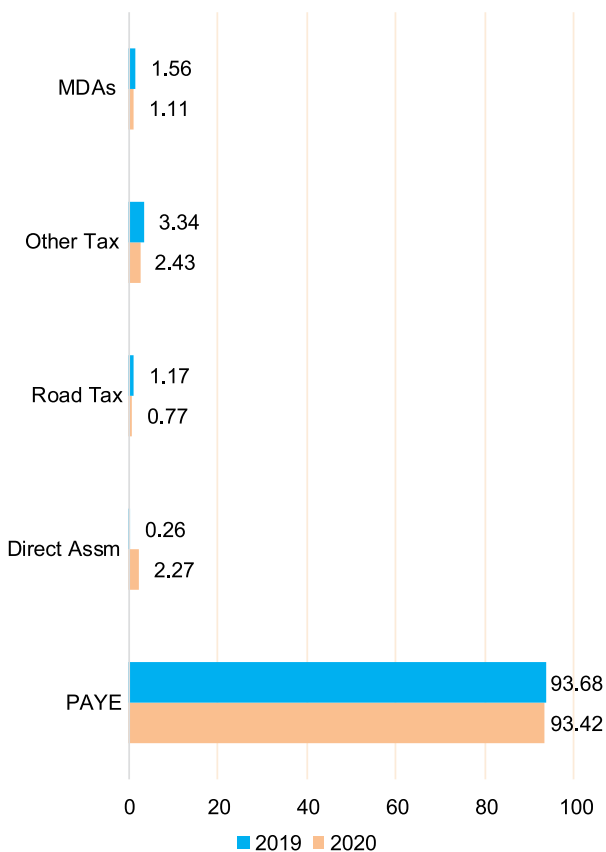
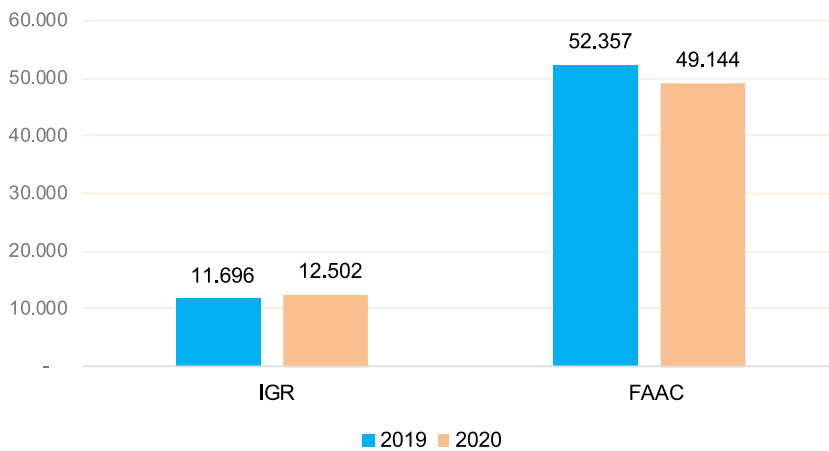
Total annual IGR: N28,009,906,580.48
 Total annual FAAC: N50,916,565,330.78

Summary of Ranking

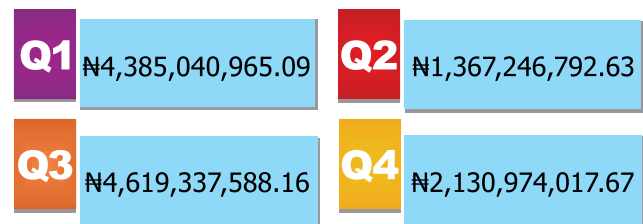
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
15	10	18	11	6	12	4

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



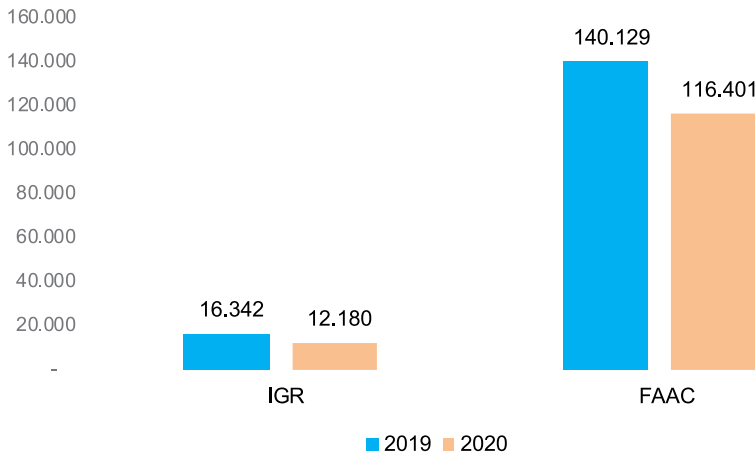
Total 2020 IGR/FAAC Collections

Total annual IGR: N12,502,599,363.55
Total annual FAAC: N49,144,349,945.81

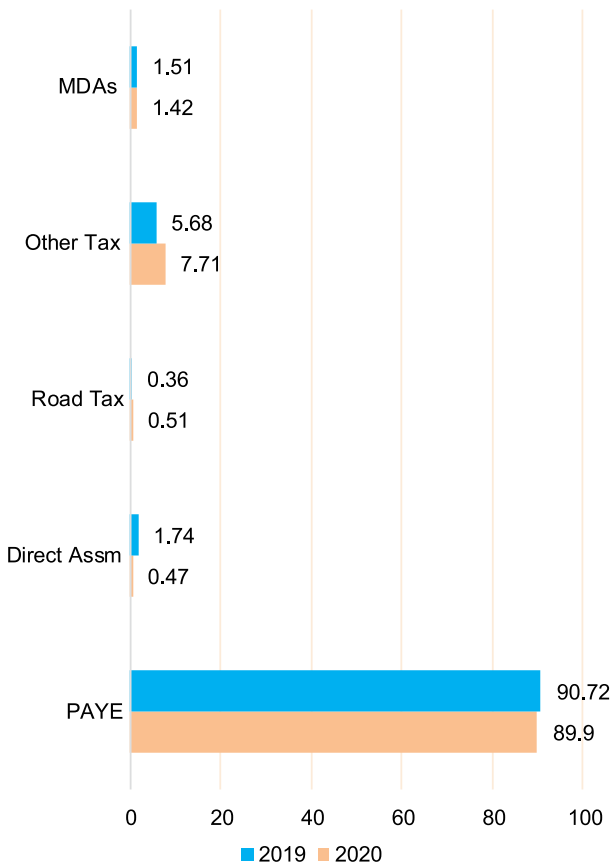
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
20	24	15	22	31	29	36

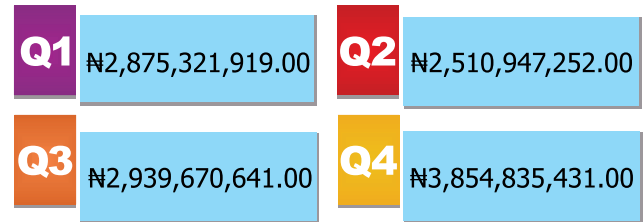
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



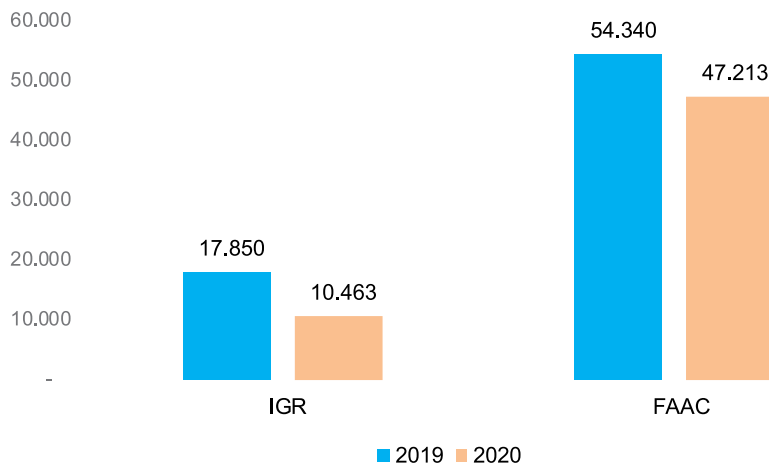
Total 2020 IGR/FAAC Collections

Total annual IGR: N12,180,775,243.00
Total annual FAAC: N116,401,465,403.37

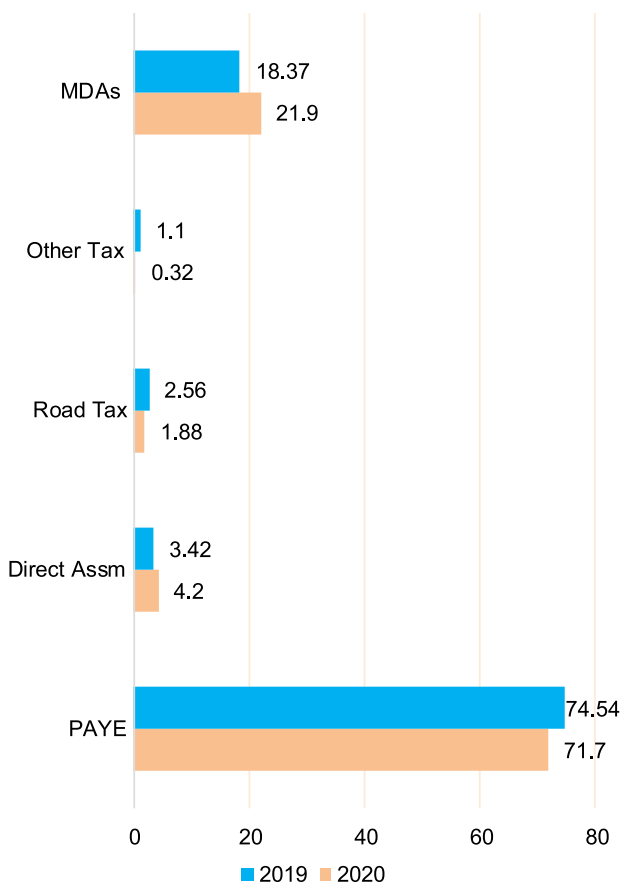
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
30	26	16	32	35	27	35

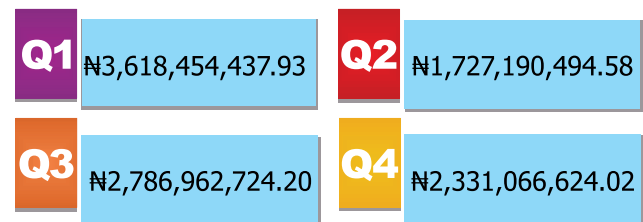
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



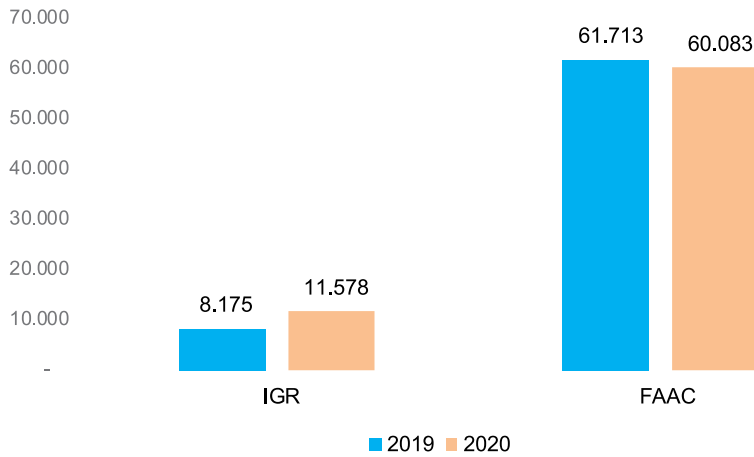
Total 2020 IGR/FAAC Collections

Total annual IGR: N10,463,674,280.73
Total annual FAAC: N47,213,359,604.04

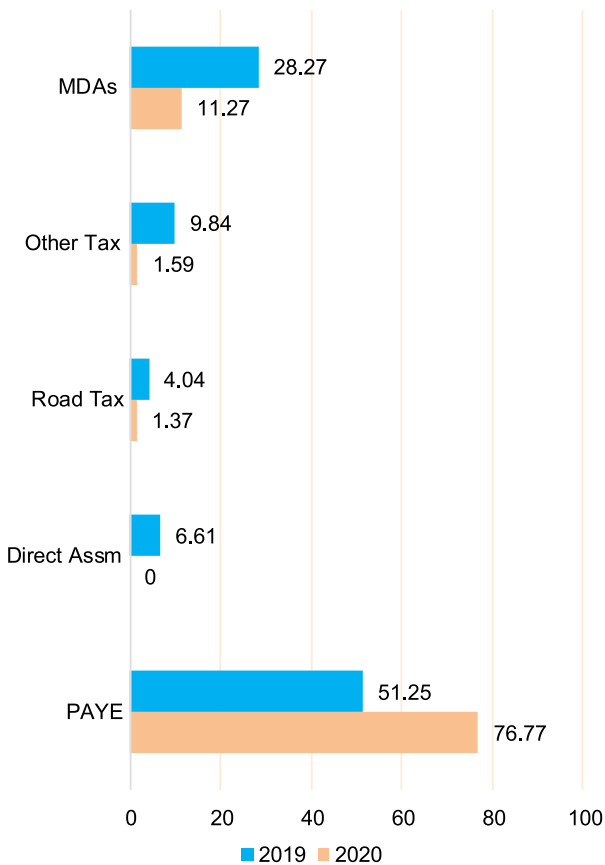
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
37	31	25	17	25	37	24

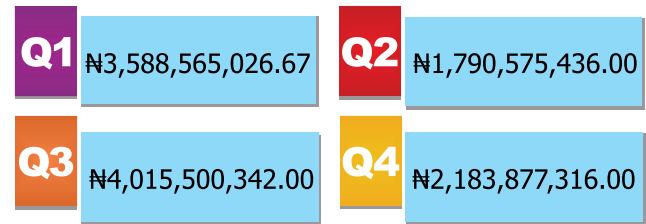
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



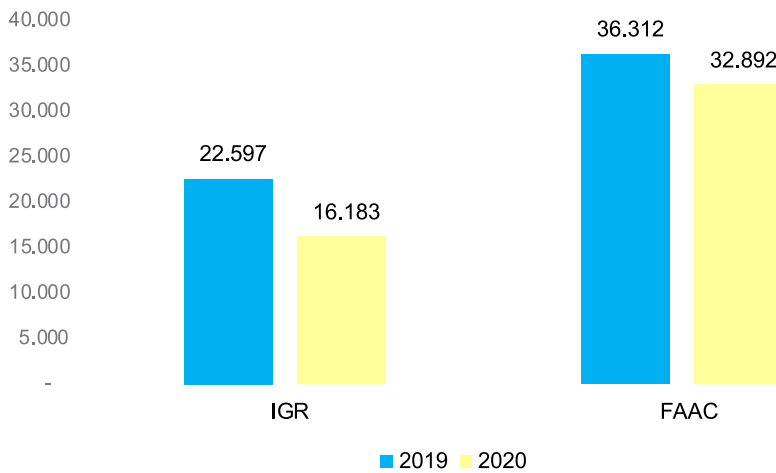
Total 2020 IGR/FAAC Collections

Total annual IGR: N11,578,518,120.67
Total annual FAAC: N60,083,280,097.80

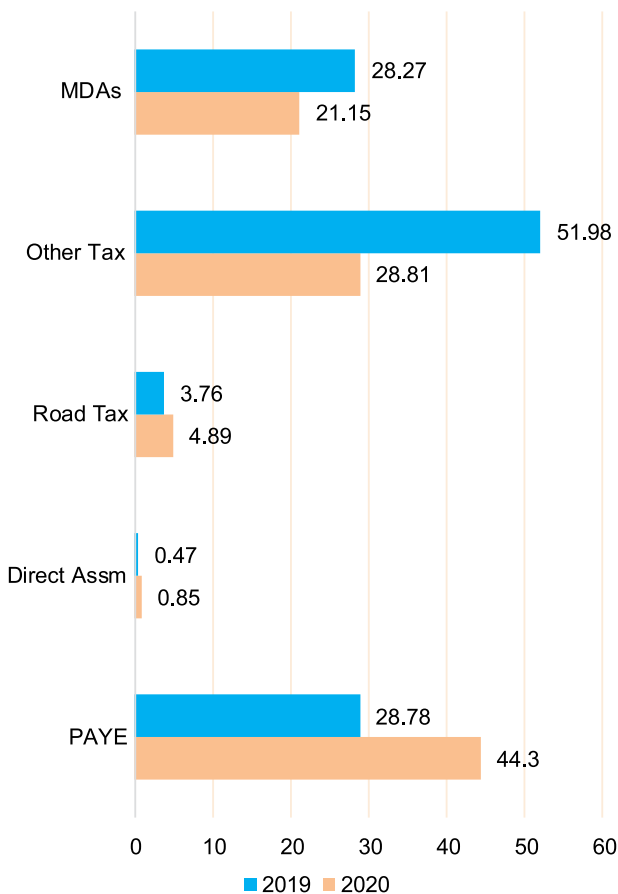
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
4	28	22	5	28	34	32

2019/2020 revenue head contribution to total annual IGR collection (%)

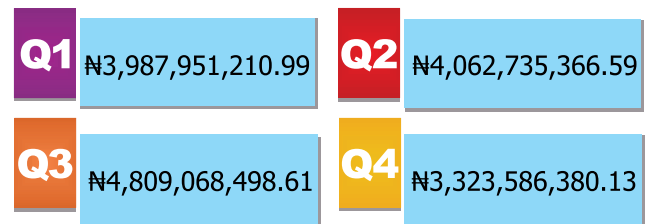


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection

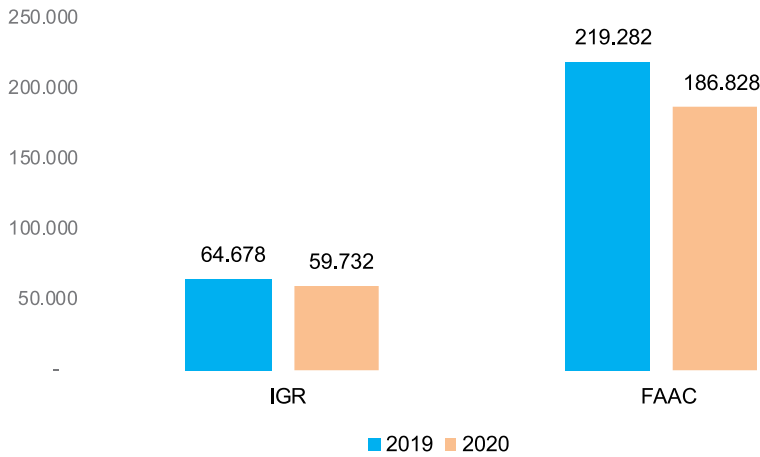


Total 2020 IGR/FAAC Collections

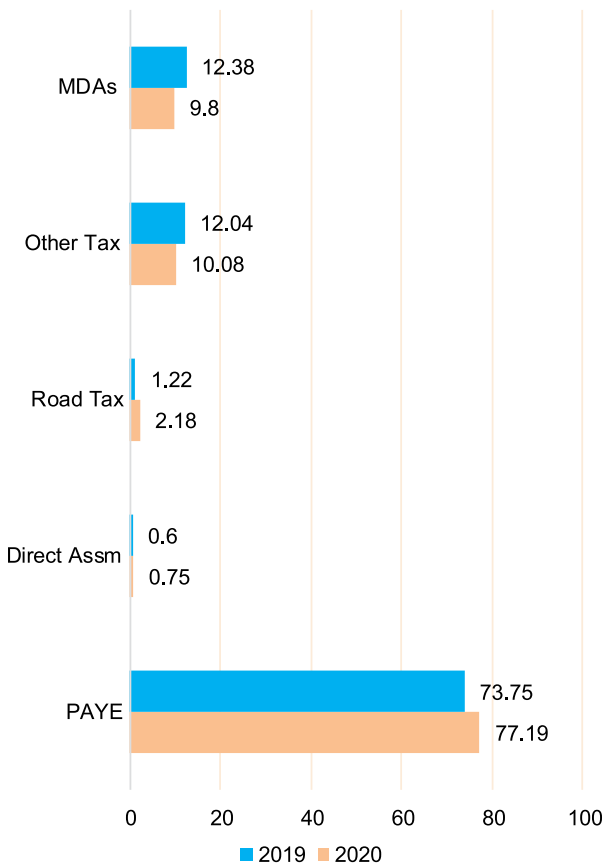
Total annual IGR: N16,183,341,456.32
 Total annual FAAC: N32,892,824,373.96

Summary of Ranking

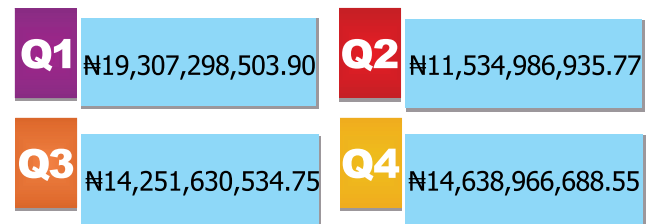
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
31	20	26	28	7	10	17



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

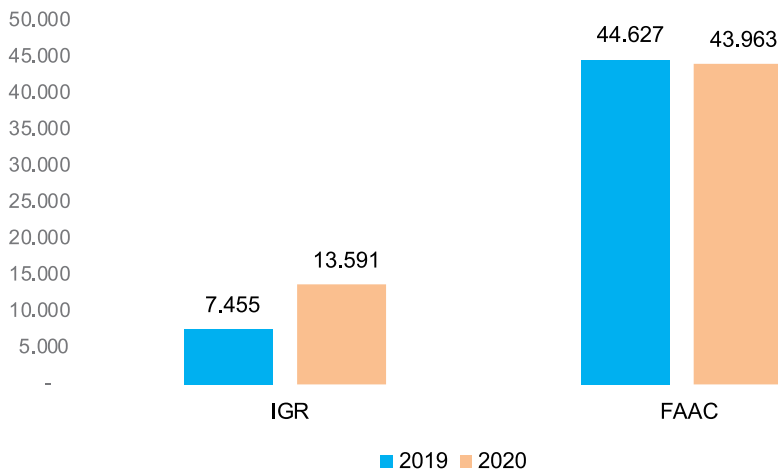
Total annual IGR: N59,732,882,662.97
Total annual FAAC: N186,828,313,891.51

Growth

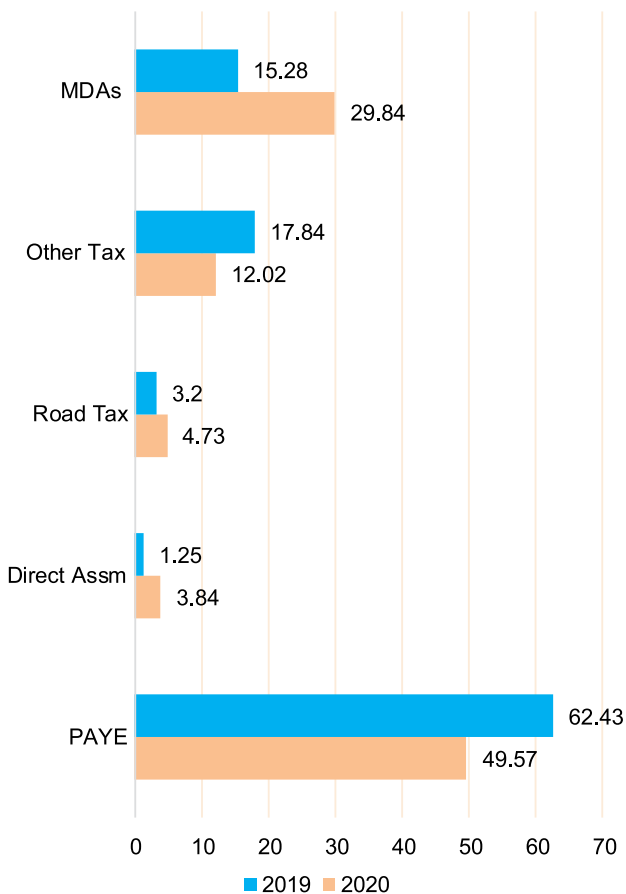
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
21	4	4	16	3	7	11

2019/2020 revenue head contribution to total annual IGR collection (%)

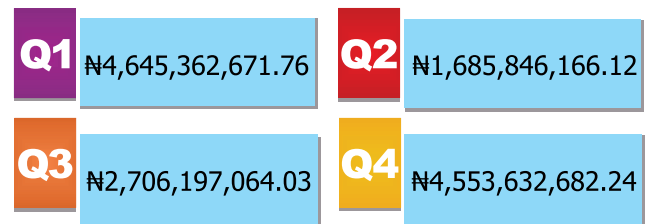


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection

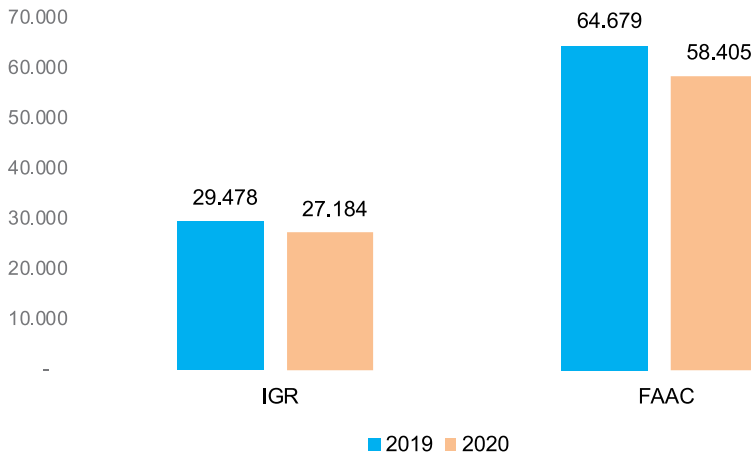


Total 2020 IGR/FAAC Collections

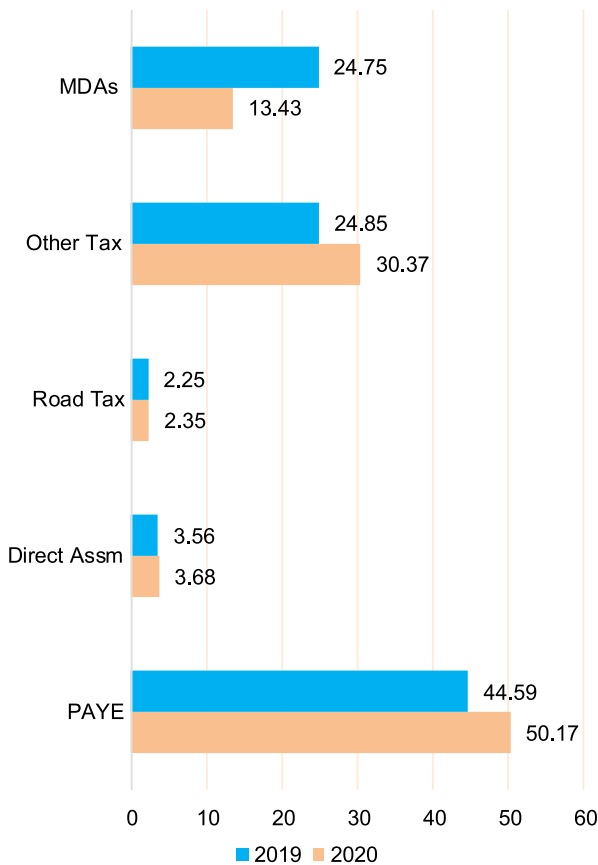
Total annual IGR: N13,591,038,584.15
Total annual FAAC: N43,963,560,710.14

Summary of Ranking

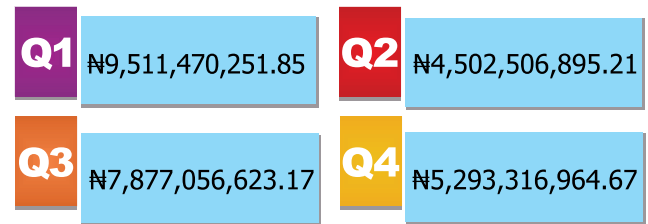
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
2	23	28	13	11	24	12



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



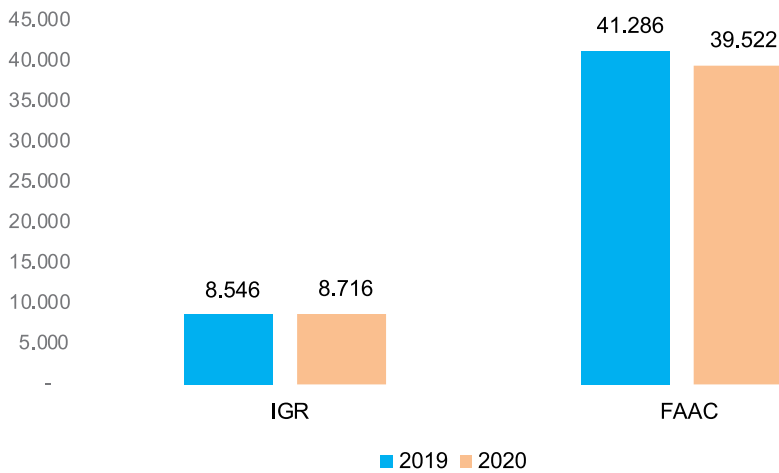
Total 2020 IGR/FAAC Collections

Total annual IGR: N27,184,350,734.90
Total annual FAAC: N58,405,582,559.72

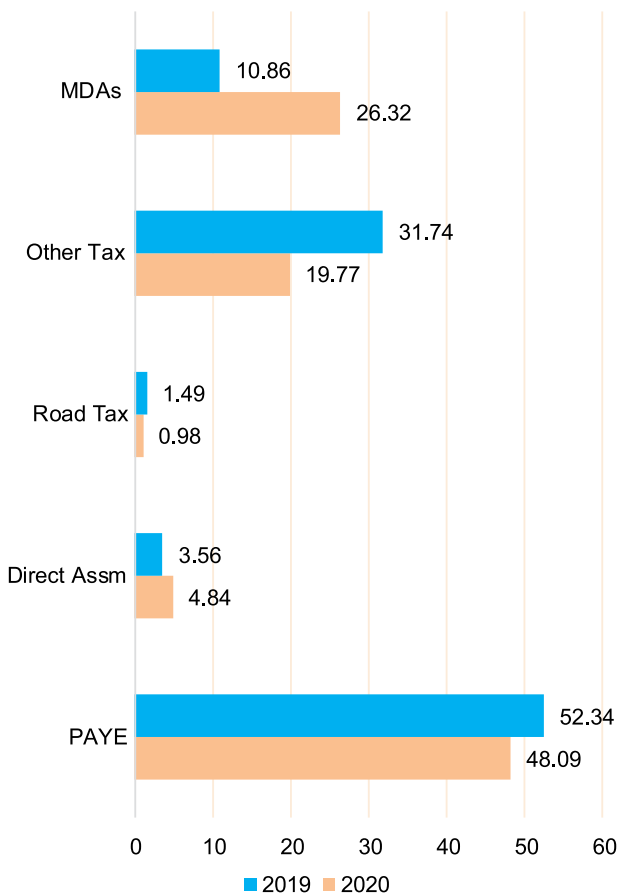
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
22	11	12	7	12	4	15

2019/2020 revenue head contribution to total annual IGR collection (%)

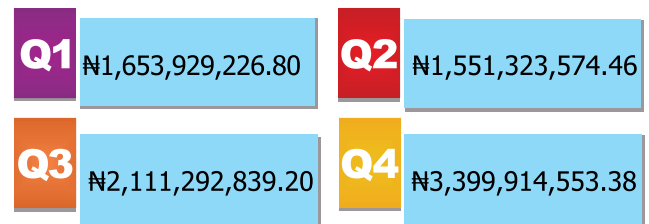


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection

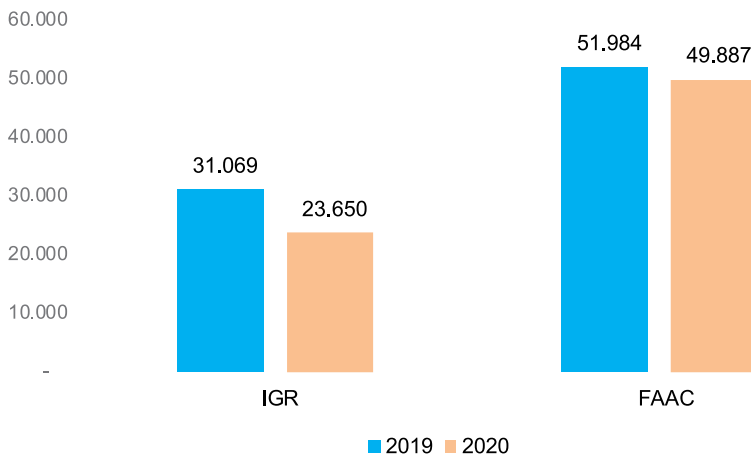


Total 2020 IGR/FAAC Collections

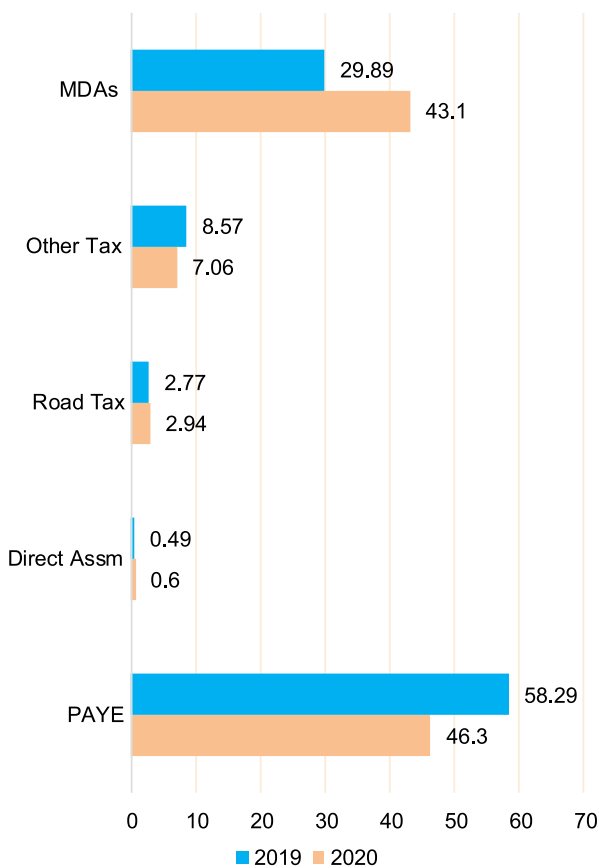
Total annual IGR: N8,716,460,193.84
Total annual FAAC: N39,522,983,724.48

Summary of Ranking

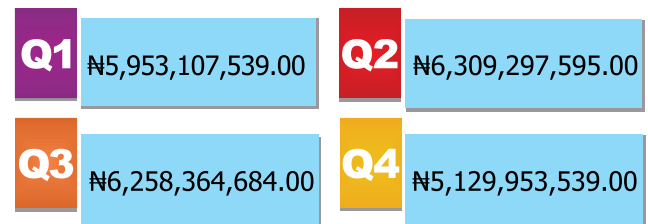
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
35	32	35	18	33	22	23



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



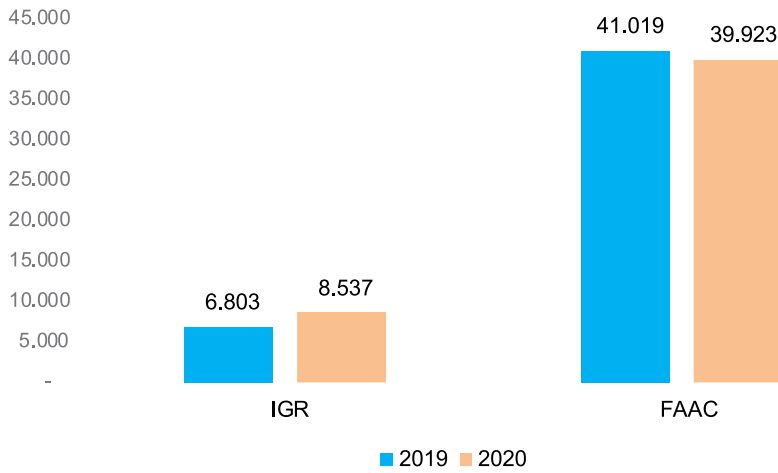
Total 2020 IGR/FAAC Collections

Total annual IGR: N23,650,723,357.00
Total annual FAAC: N49,887,509,995.29

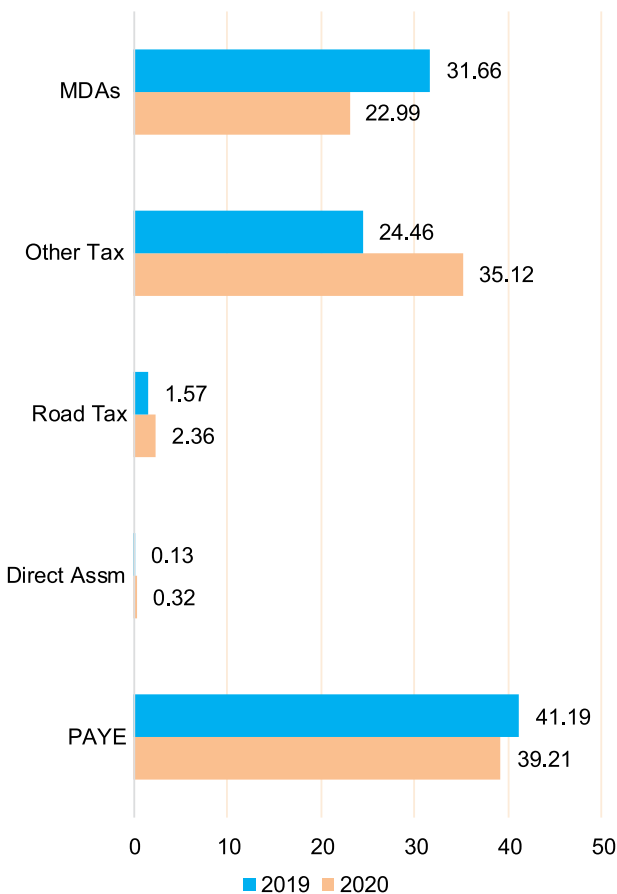
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
29	13	17	27	9	23	6

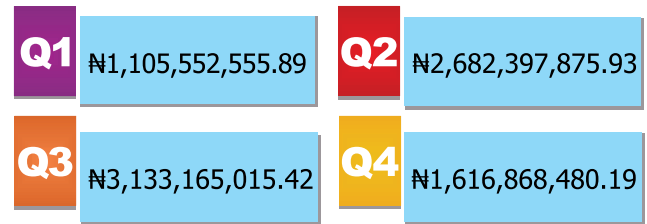
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



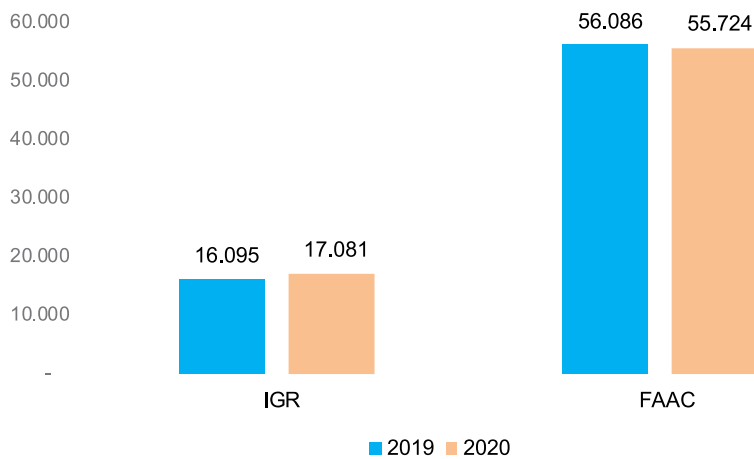
Total 2020 IGR/FAAC Collections

Total annual IGR: N8,537,983,927.43
 Total annual FAAC: N39,923,718,418.03

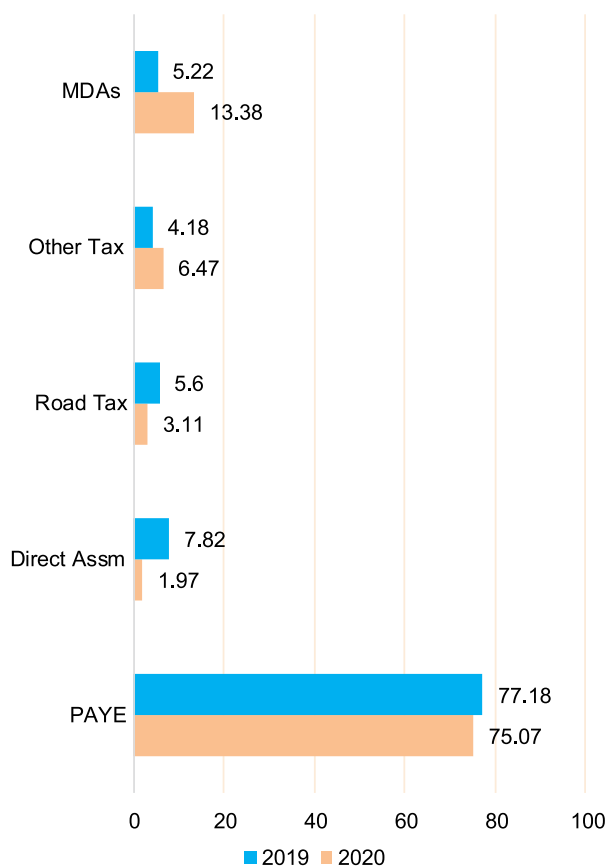
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
6	34	37	35	24	17	27

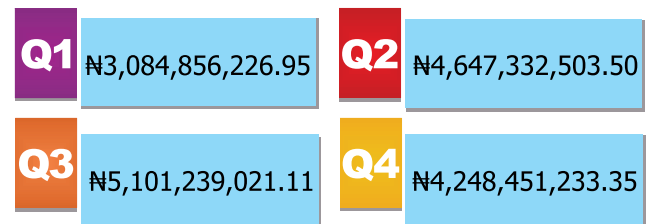
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



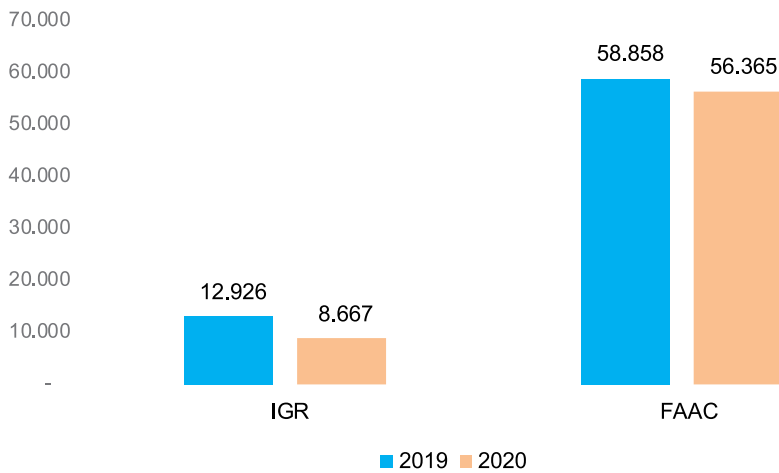
Total 2020 IGR/FAAC Collections

Total annual IGR: N17,081,878,984.93
Total annual FAAC: N55,724,444,607.35

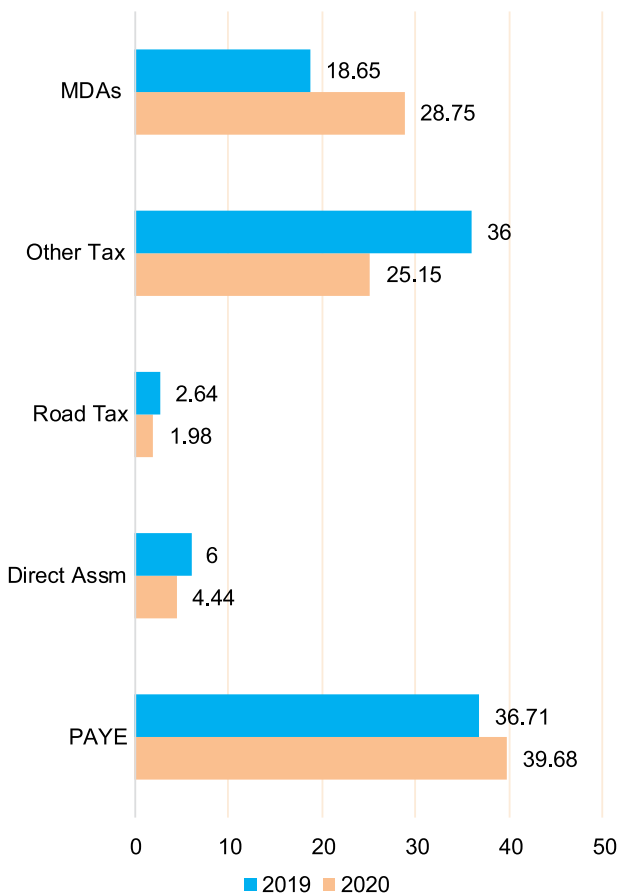
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
16	19	13	20	15	25	25

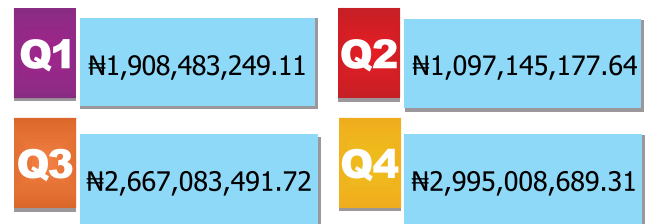
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

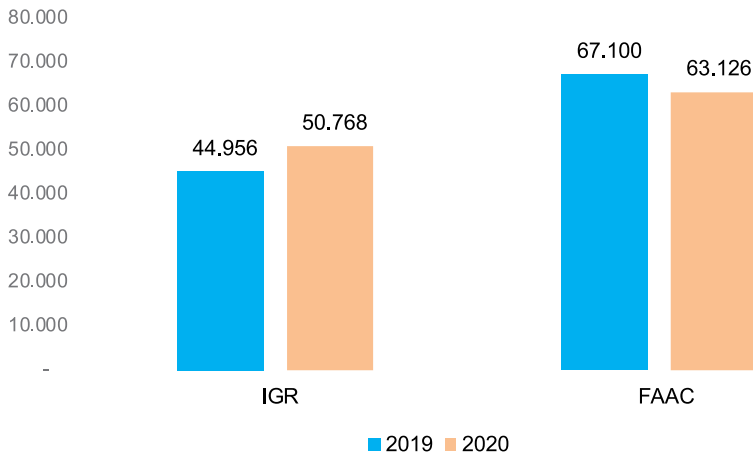
Total annual IGR: N8,667,720,607.78

Total annual FAAC: N56,365,310,756.22

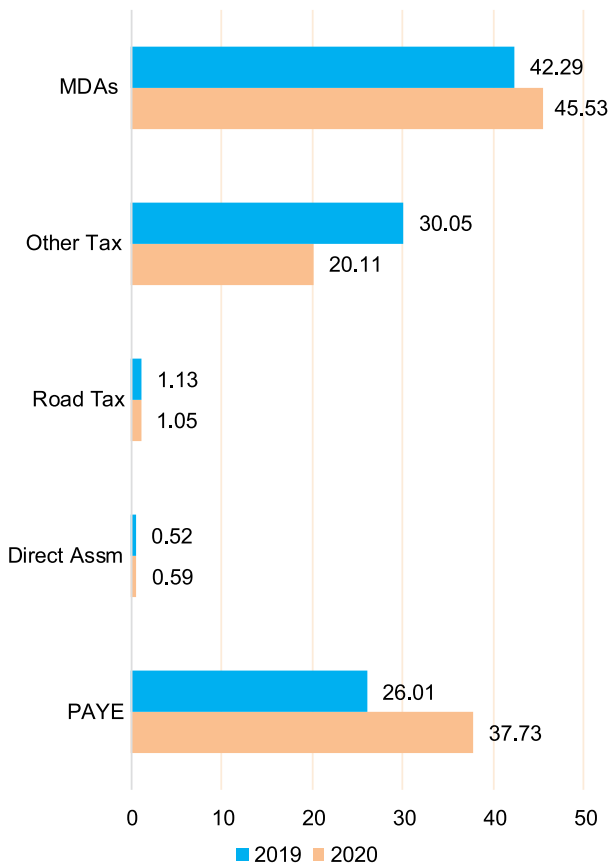
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
33	33	36	19	27	21	20

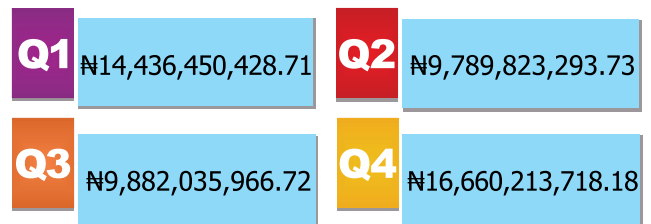
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

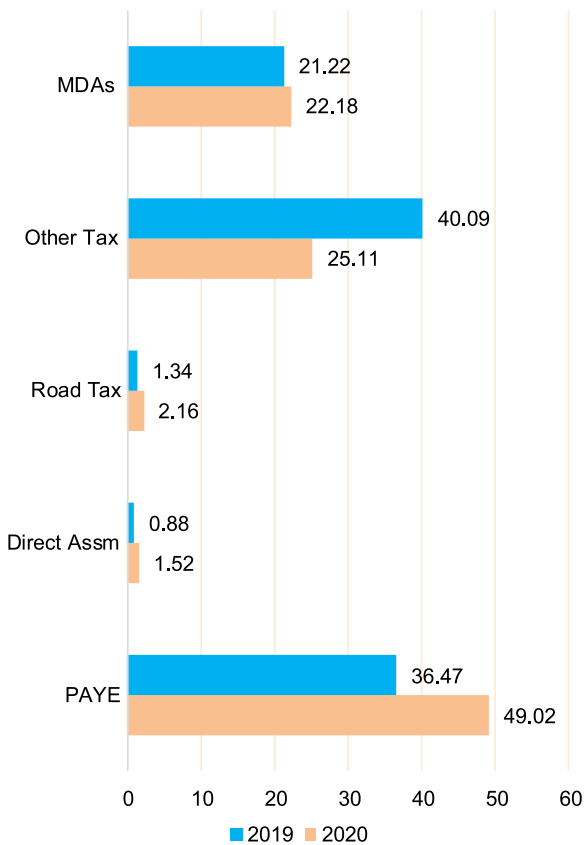
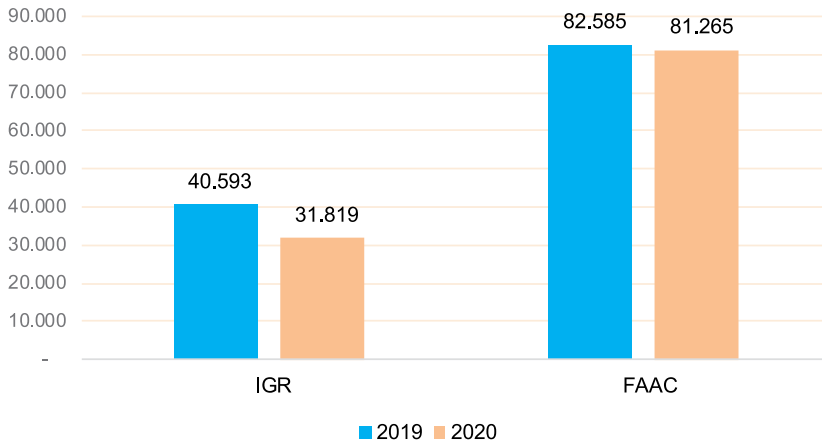
Total annual IGR: N50,768,523,407.34
Total annual FAAC: N63,126,507,768.38

Summary of Ranking

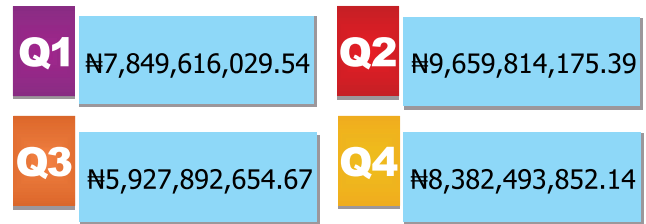
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
12	5	8	21	14	3	2

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



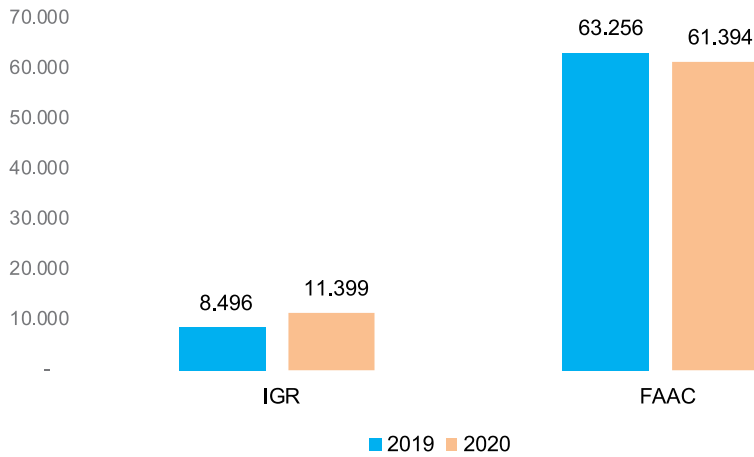
Total 2020 IGR/FAAC Collections

Total annual IGR: N31,819,816,711.74
 Total annual FAAC: N81,265,346,346.94

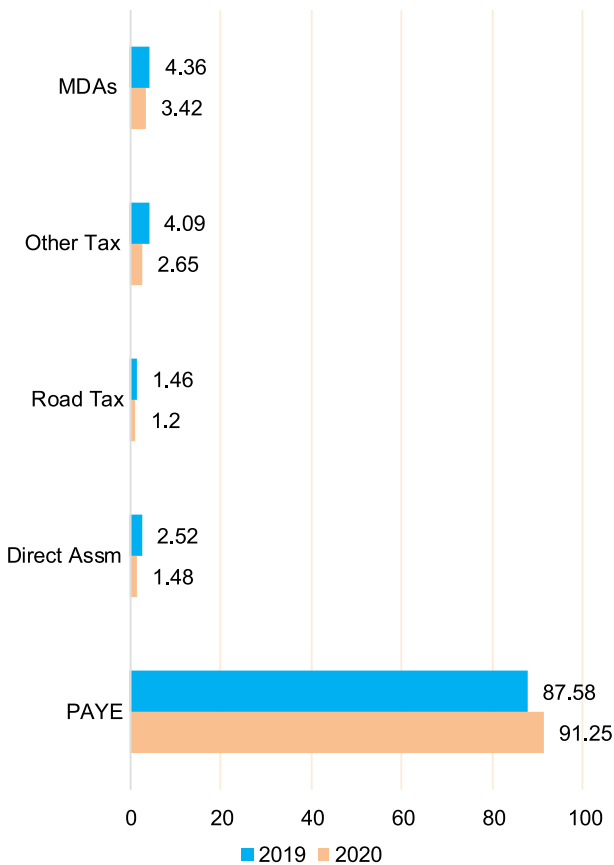
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
28	8	9	15	10	5	8

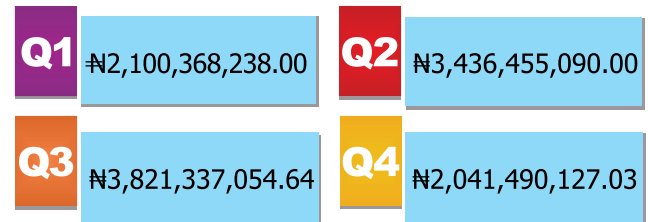
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



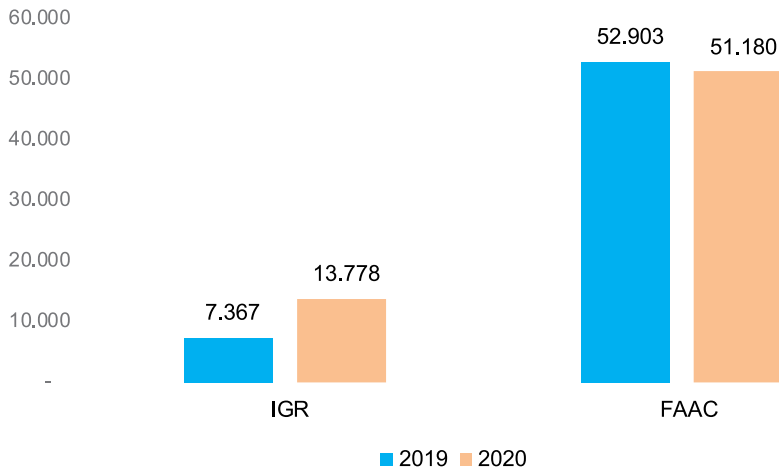
Total 2020 IGR/FAAC Collections

Total annual IGR: N11,399,650,509.67
Total annual FAAC: N61,394,120,973.64

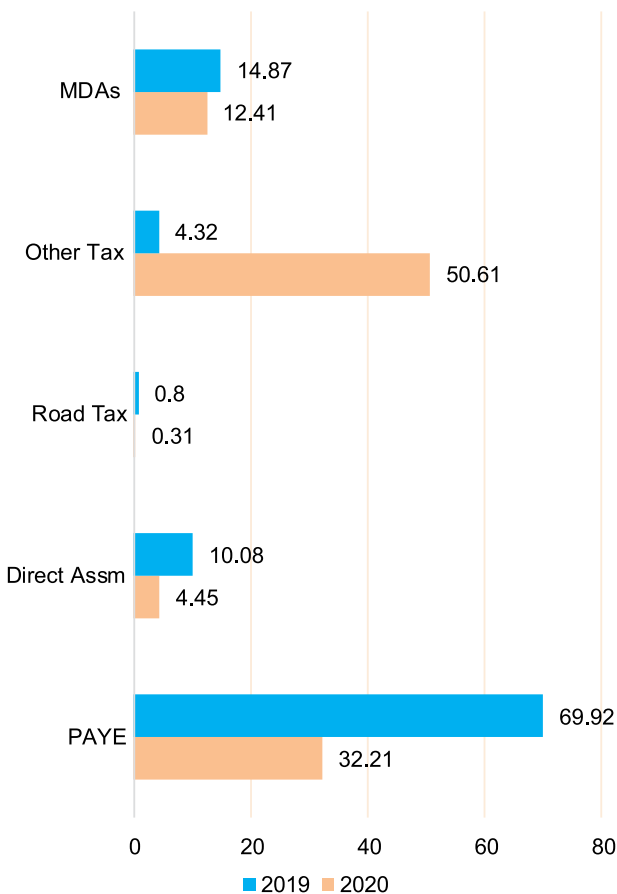
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
5	29	19	26	29	30	34

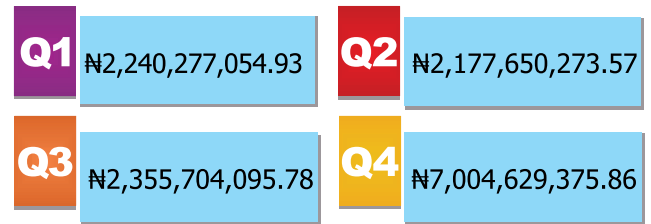
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



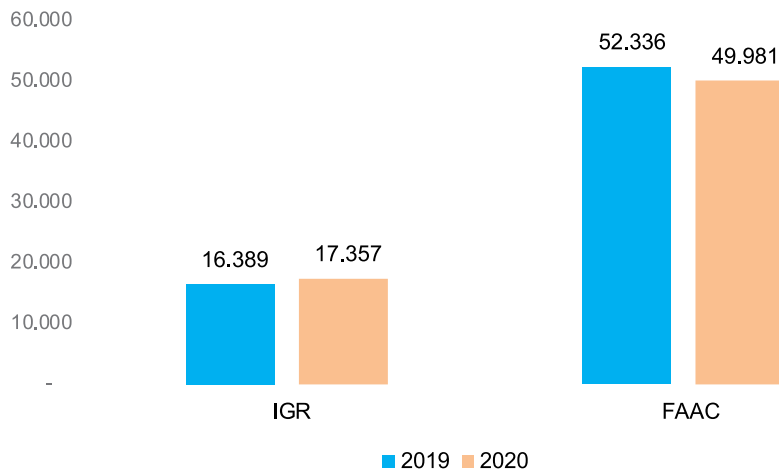
Total 2020 IGR/FAAC Collections

Total annual IGR: N13,778,260,800.14
Total annual FAAC: N51,180,577,366.74

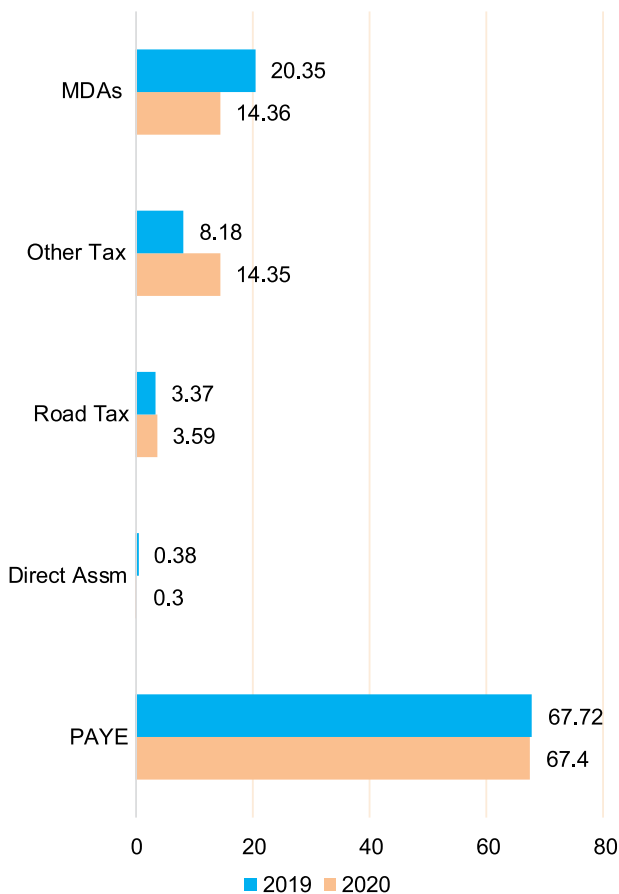
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
1	22	34	12	36	6	30

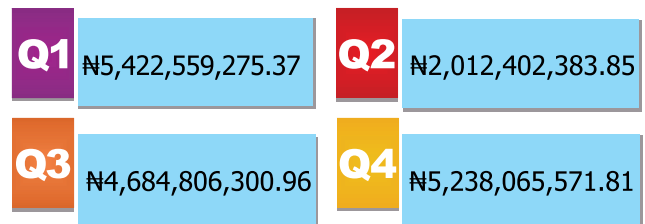
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



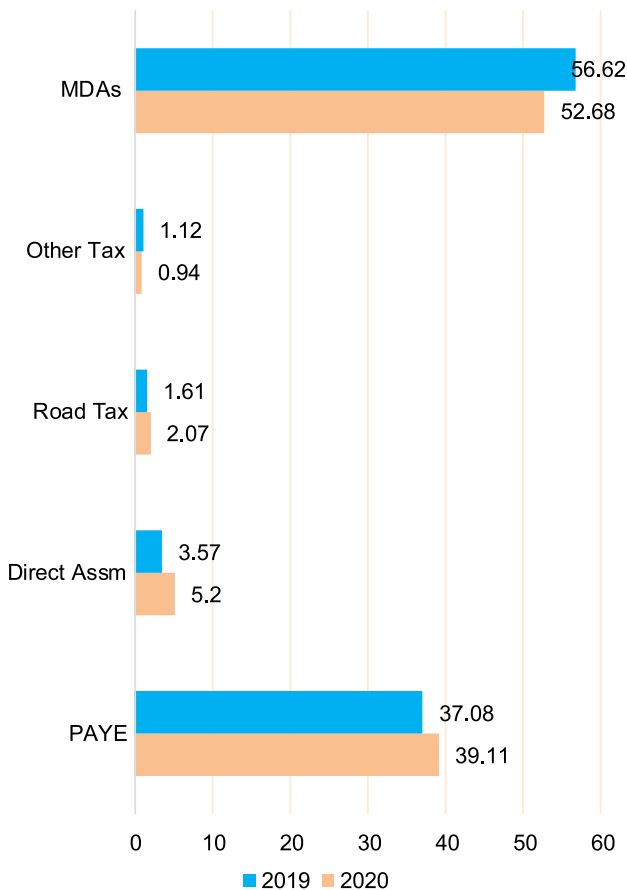
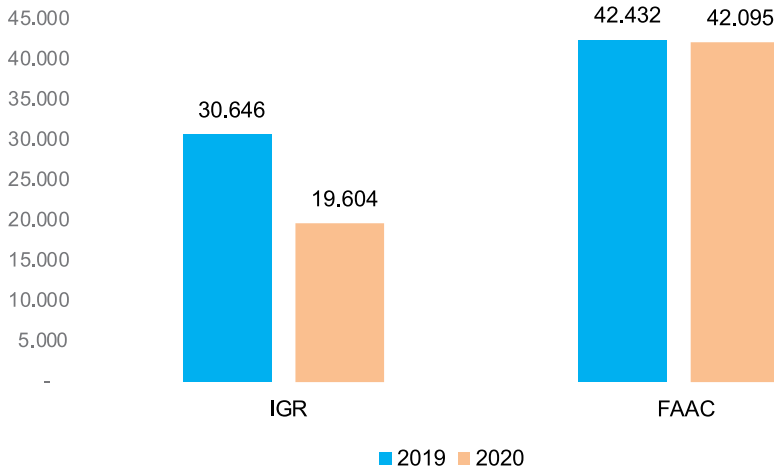
Total 2020 IGR/FAAC Collections

Total annual IGR: N17,357,883,531.99
Total annual FAAC: N49,981,491,072.92

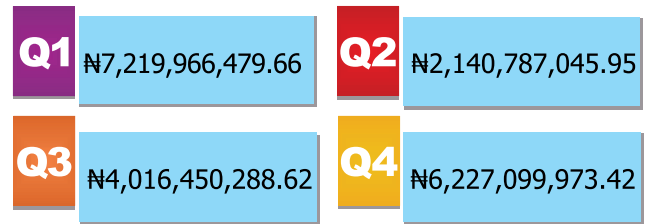
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
17	18	14	33	13	20	21

2019/2020 revenue head contribution to total annual IGR collection (%)



2020 Q1-Q4 IGR collection



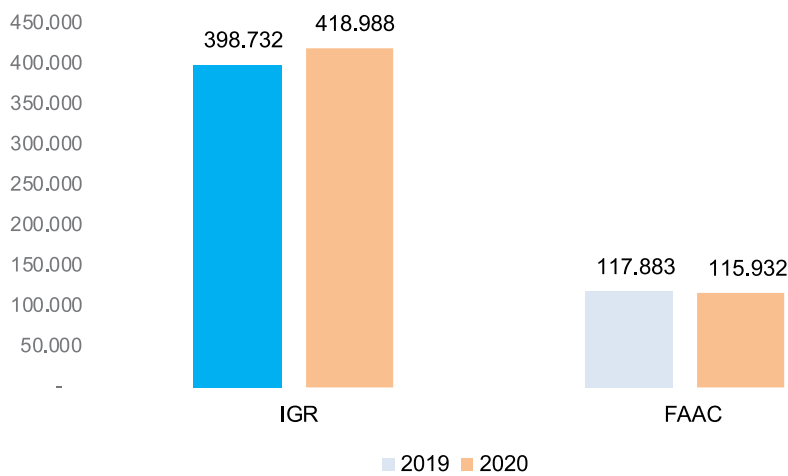
Total 2020 IGR/FAAC Collections

Total annual IGR: N19,604,303,787.64
 Total annual FAAC: N42,095,648,742.86

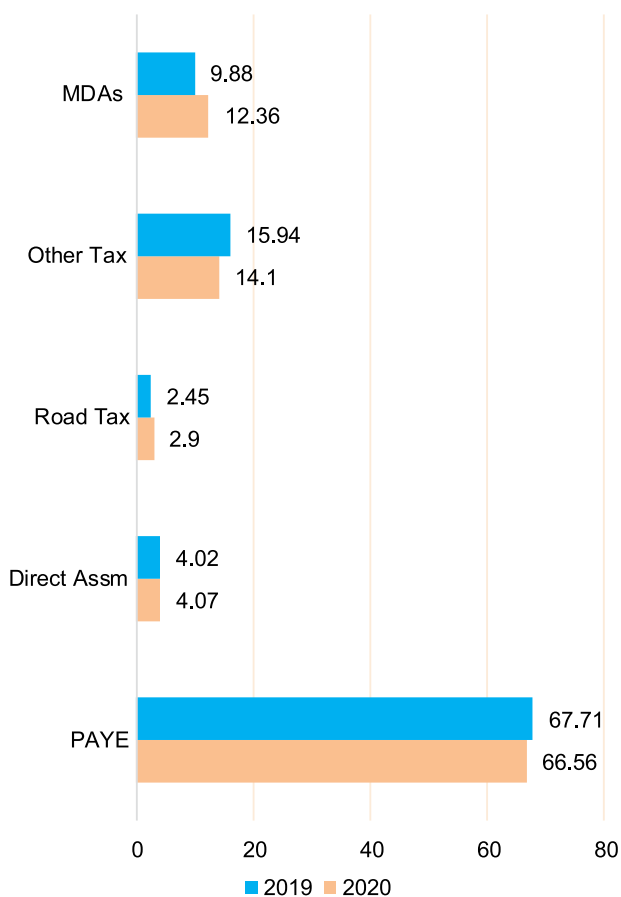
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
34	15	24	6	17	33	5

2019/2020 revenue head contribution to total annual IGR collection (%)

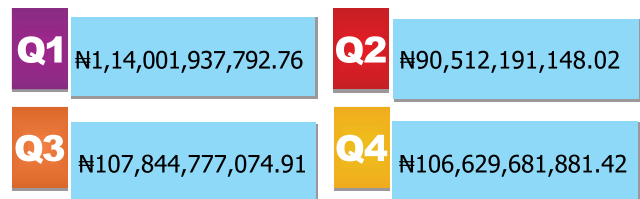


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection



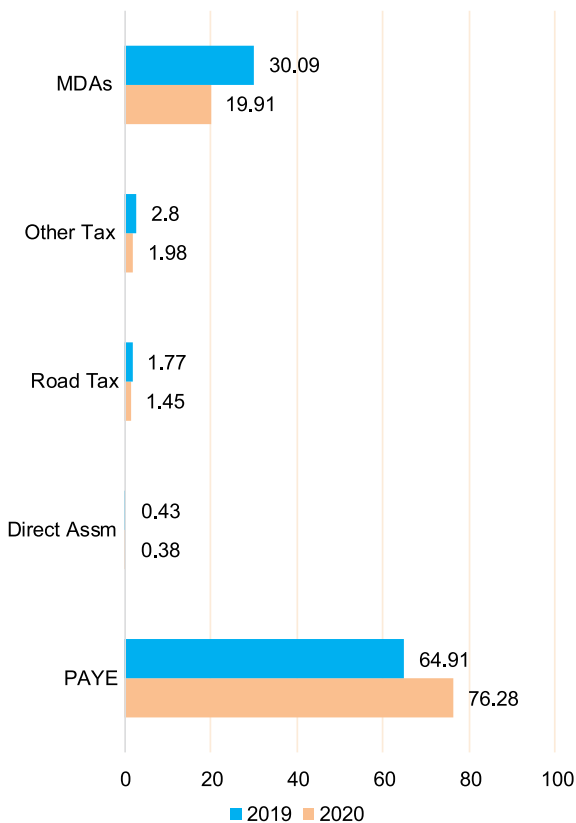
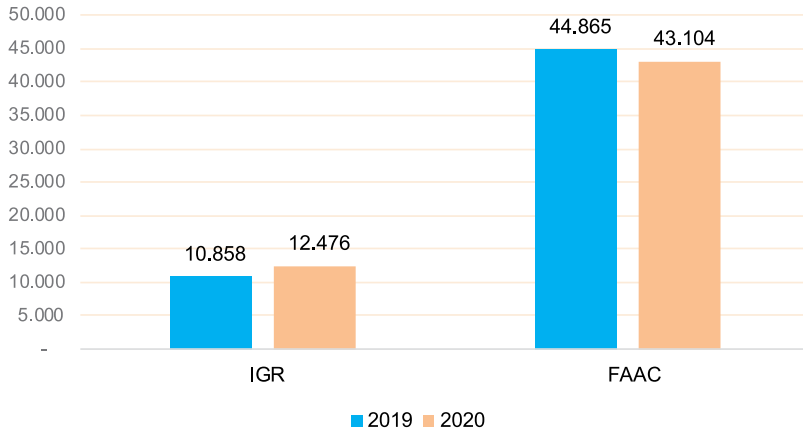
Total 2020 IGR/FAAC Collections

Total annual IGR: N418,988,587,897.11
Total annual FAAC: N115,932,620,456.70

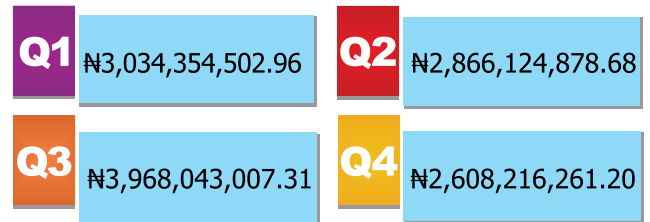
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
18	1	1	1	1	1	1

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

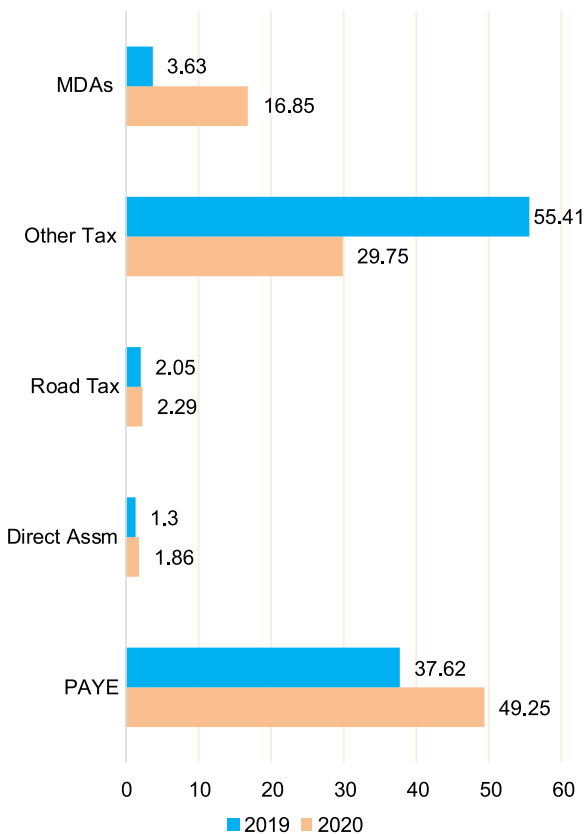
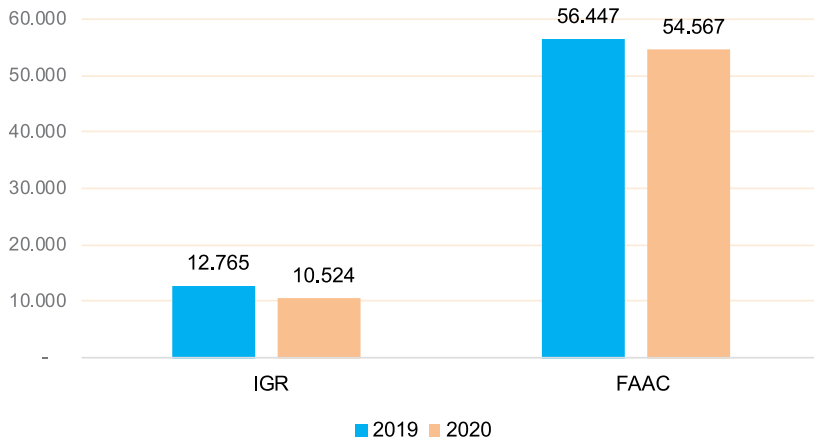
Total annual IGR: N12,476,738,650.15
Total annual FAAC: N43,104,566,838.28

Summary of Ranking

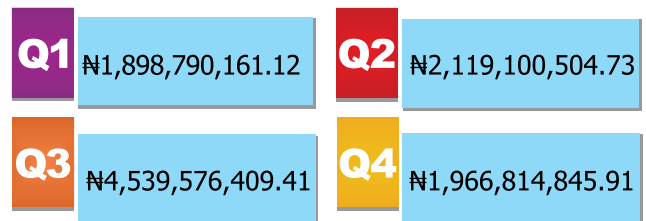
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
11	25	21	34	26	31	22

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



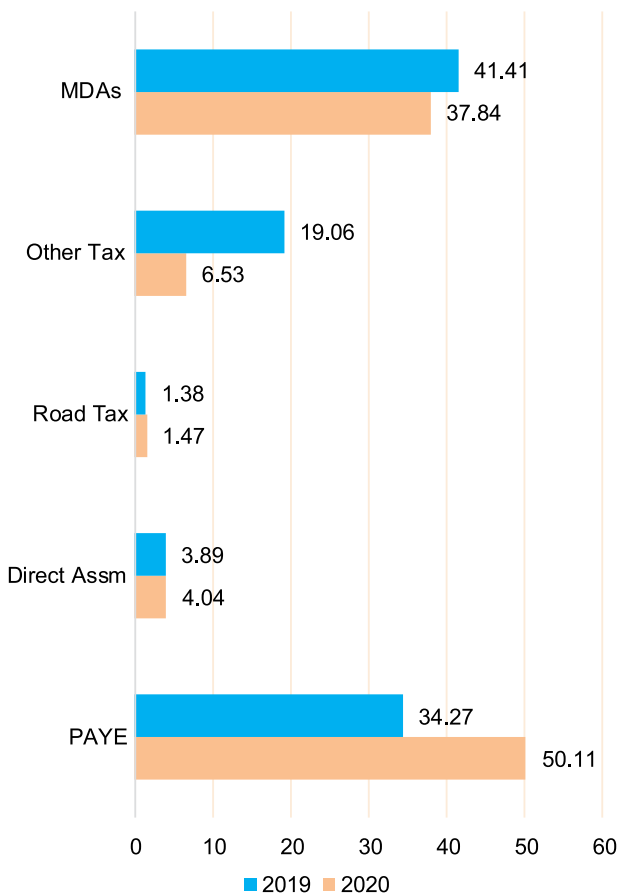
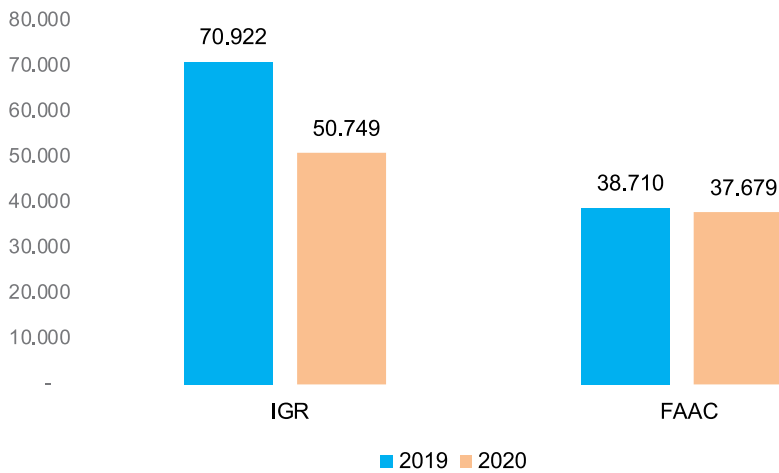
Total 2020 IGR/FAAC Collections

Total annual IGR: N10,524,281,921.17
Total annual FAAC: N54,567,994,993.75

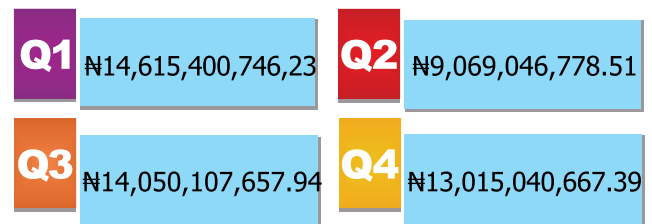
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
27	30	32	25	22	16	29

2019/2020 revenue head contribution to total annual IGR collection (%)



2020 Q1-Q4 IGR collection



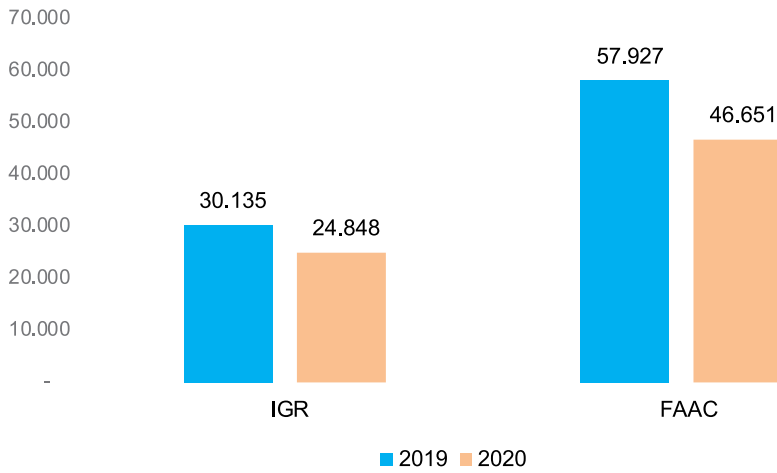
Total 2020 IGR/FAAC Collections

Total annual IGR: N50,749,595,850.07
 Total annual FAAC: N37,679,432,983.66

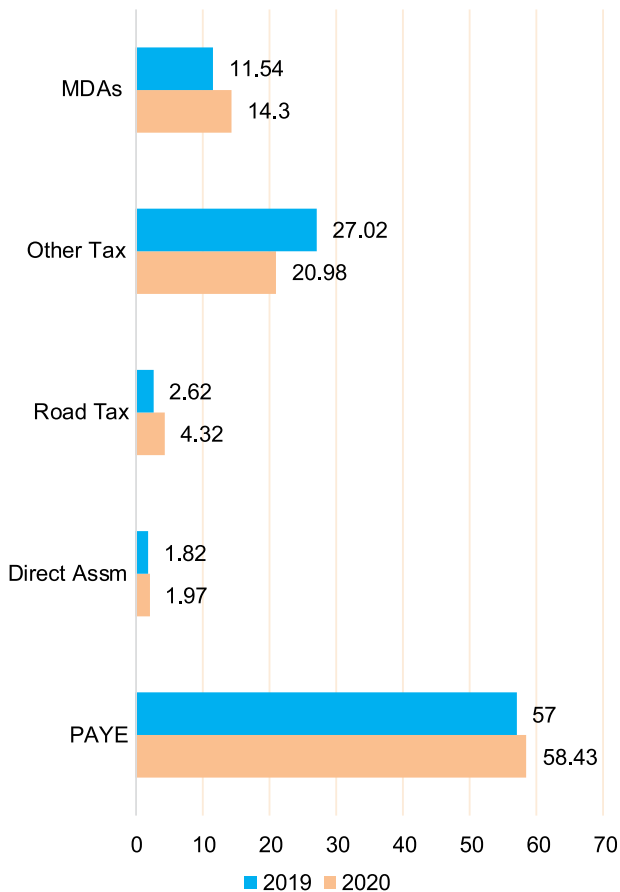
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
32	6	6	4	8	13	3

2019/2020 revenue head contribution to total annual IGR collection (%)

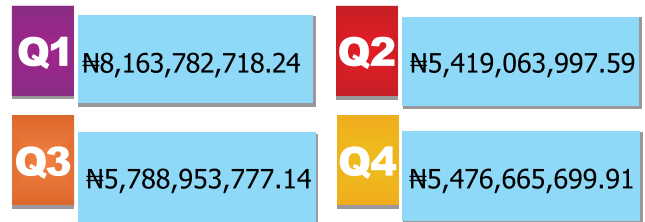


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection



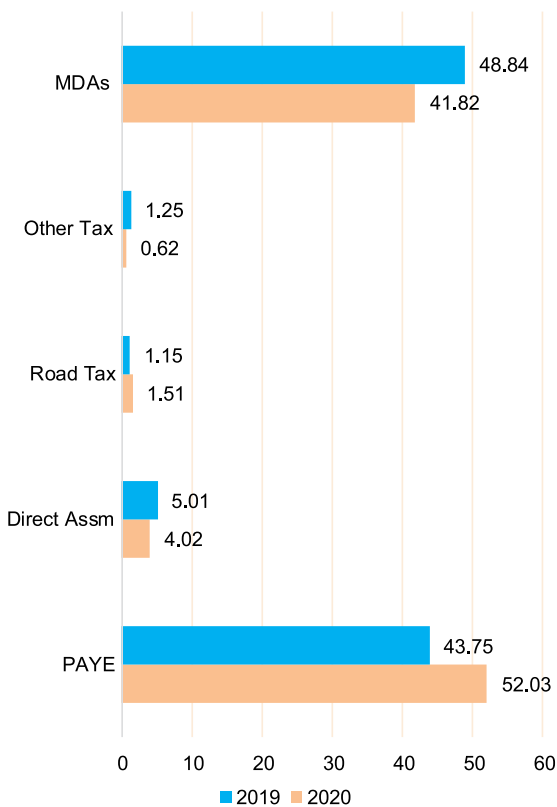
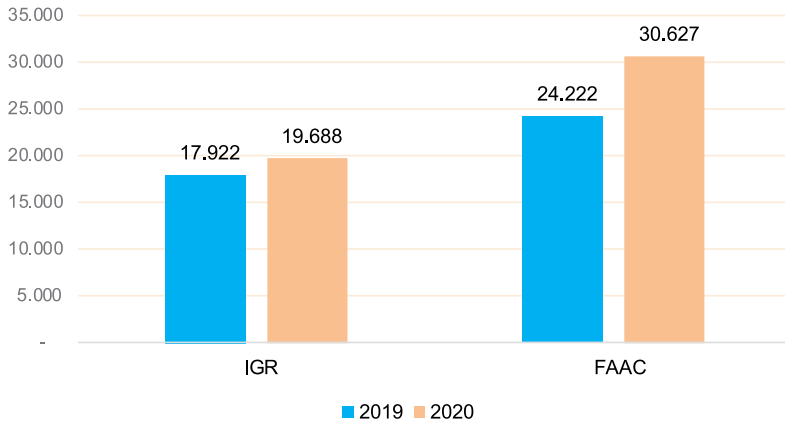
Total 2020 IGR/FAAC Collections

Total annual IGR: N24,848,466,192.88
Total annual FAAC: N46,651,761,688.76

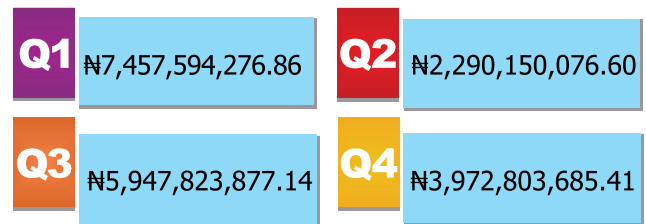
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
26	12	11	14	4	8	16

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



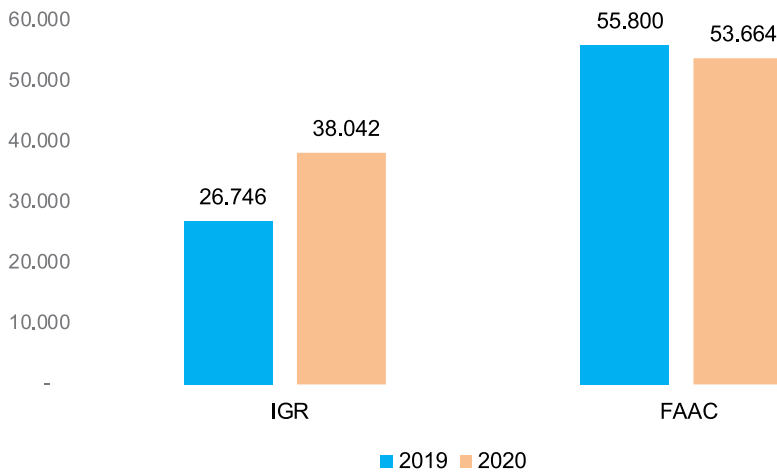
Total 2020 IGR/FAAC Collections

Total annual IGR: N19,688,371,916.01
Total annual FAAC: N30,627,107,890.14

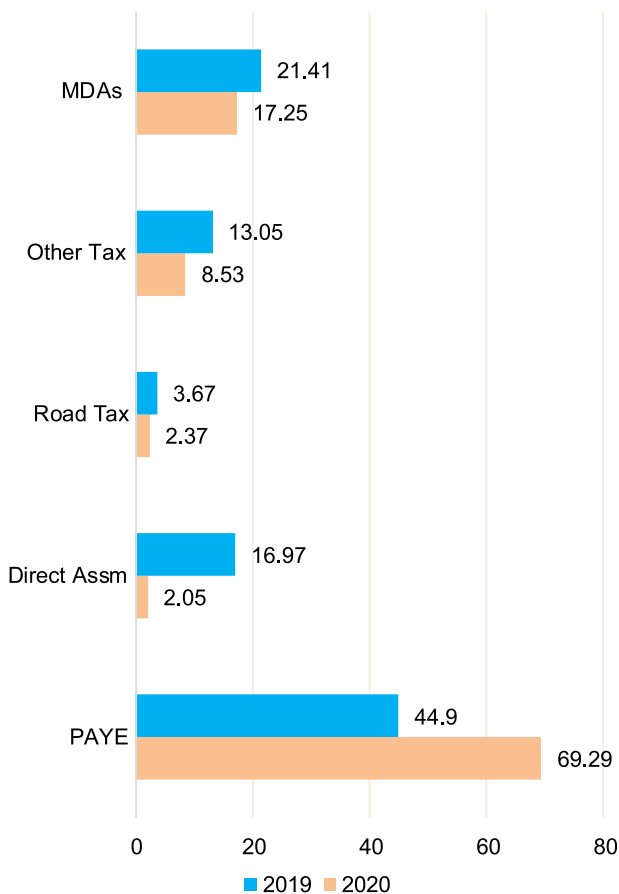
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
13	14	20	9	21	35	7

2019/2020 revenue head contribution to total annual IGR collection (%)

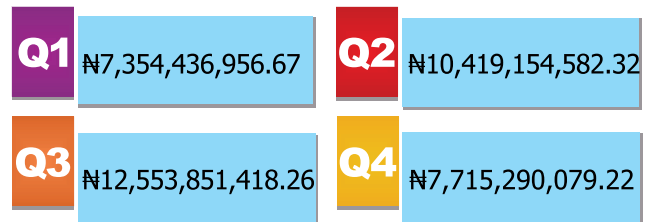


2019/2020 total annual IGR collection against FAAC Allocation.



2019/2020 revenue head contribution to total annual IGR collection (%)

2020 Q1-Q4 IGR collection

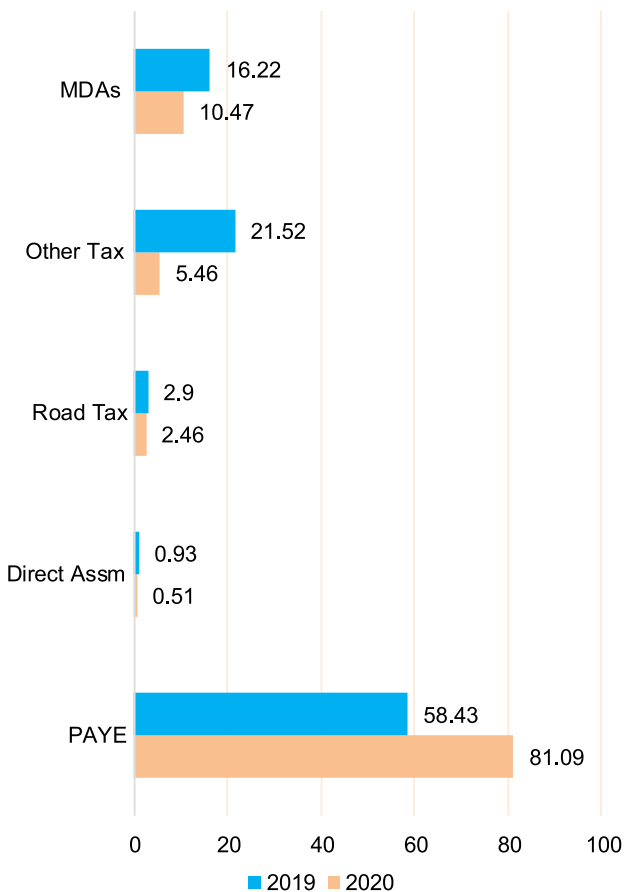
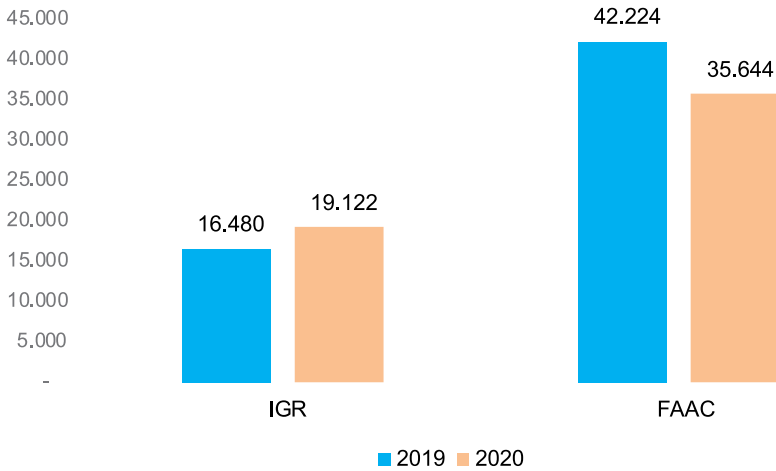


Total 2020 IGR/FAAC Collections

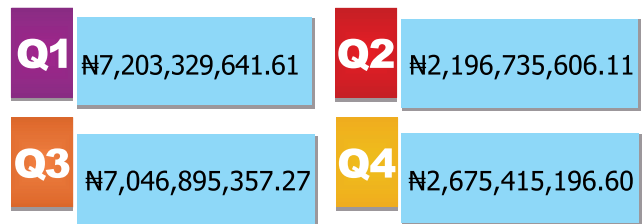
Total annual IGR: N38,042,733,036.47
Total annual FAAC: N53,664,588,449.85

Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
3	7	5	10	5	14	9



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

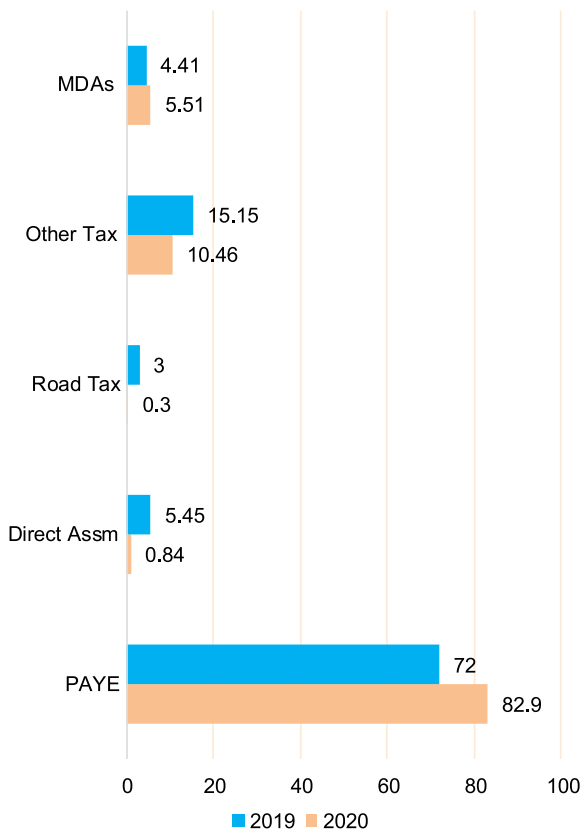
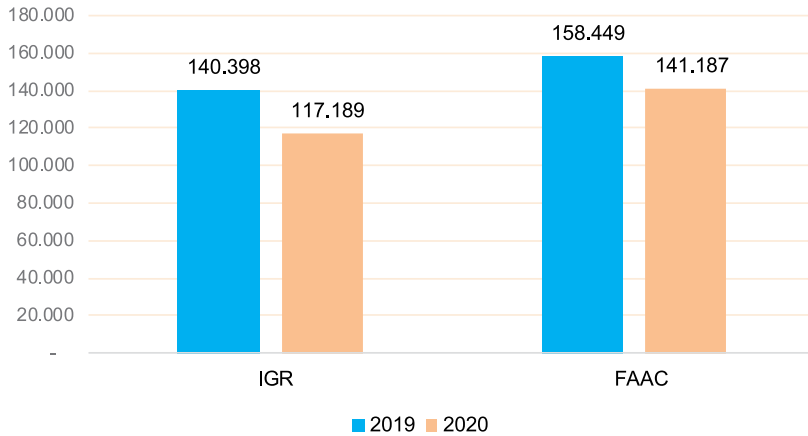
Total annual IGR: N19,122,375,801.59
 Total annual FAAC: N35,644,412,130.60

Summary of Ranking

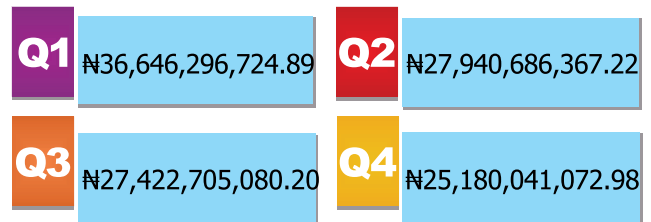
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
10	16	10	30	16	26	26

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

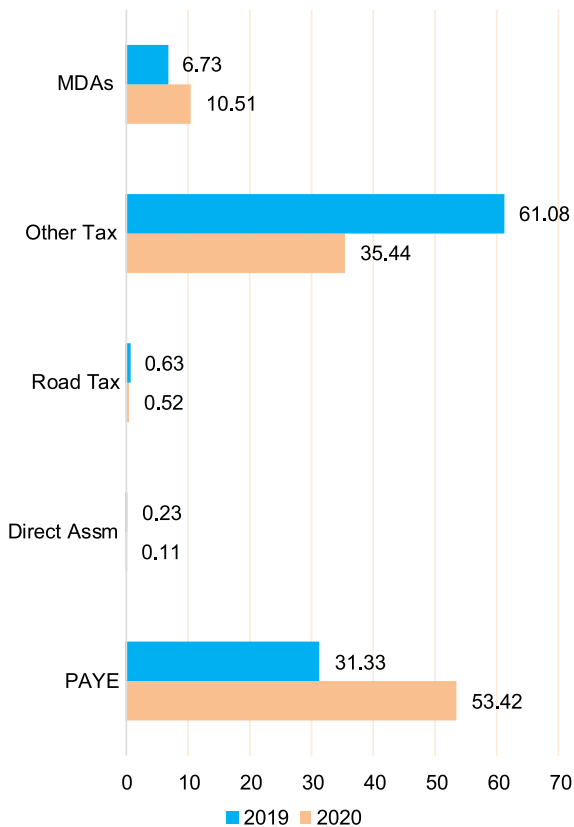
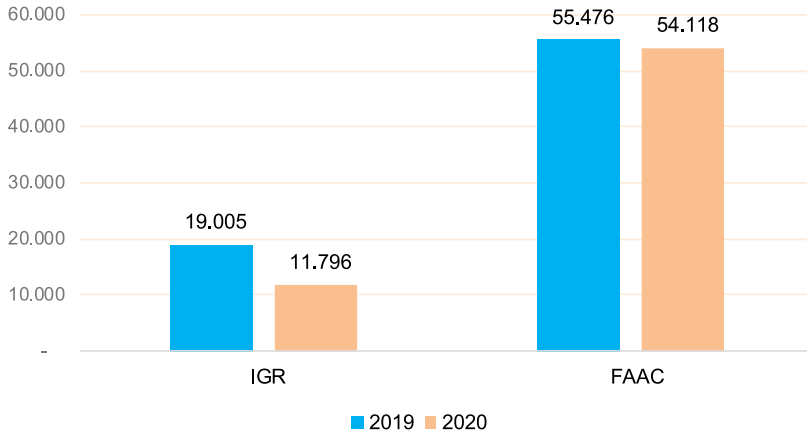
Total annual IGR: N117,189,729,245.29
 Total annual FAAC: N141,187,041,344.69

Summary of Ranking

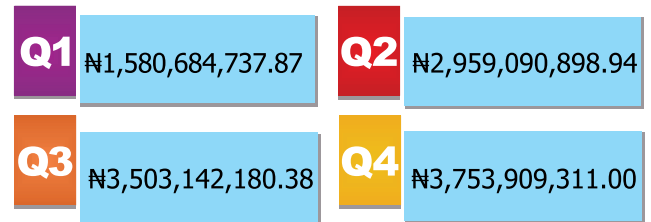
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
25	2	2	8	18	2	10

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



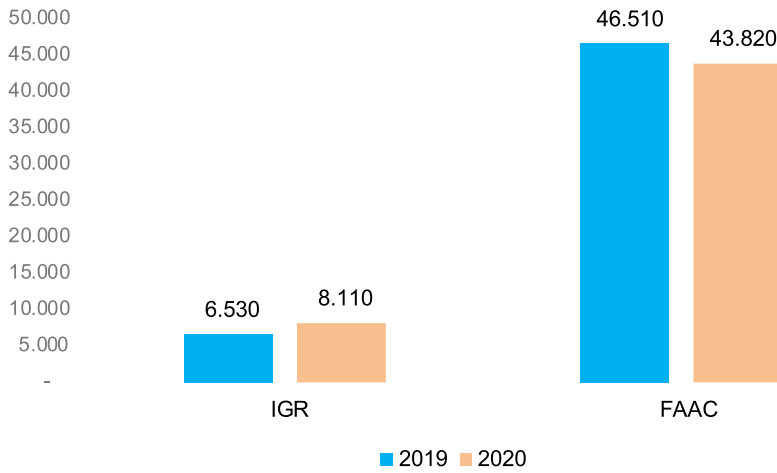
Total 2020 IGR/FAAC Collections

Total annual IGR: N11,796,827,128.19
Total annual FAAC: N54,118,448,840.43

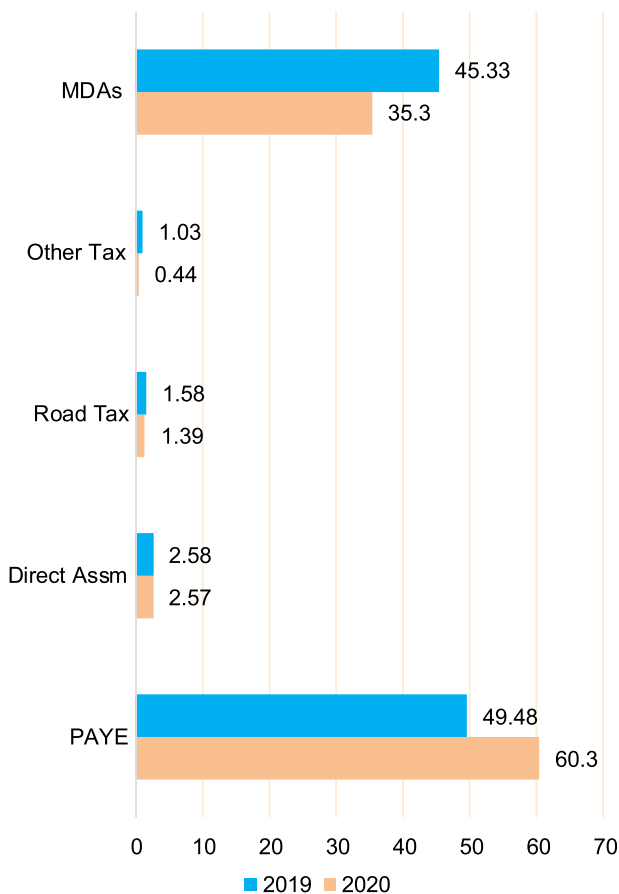
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
36	27	29	36	34	11	33

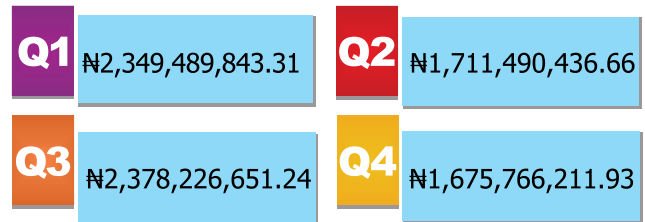
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



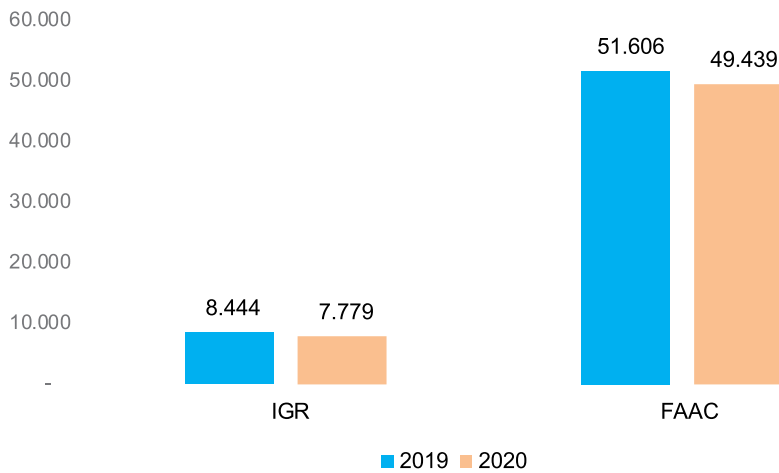
Total 2020 IGR/FAAC Collections

Total annual IGR: N8,114,973,143.14
 Total annual FAAC: N43,826,280,935.45

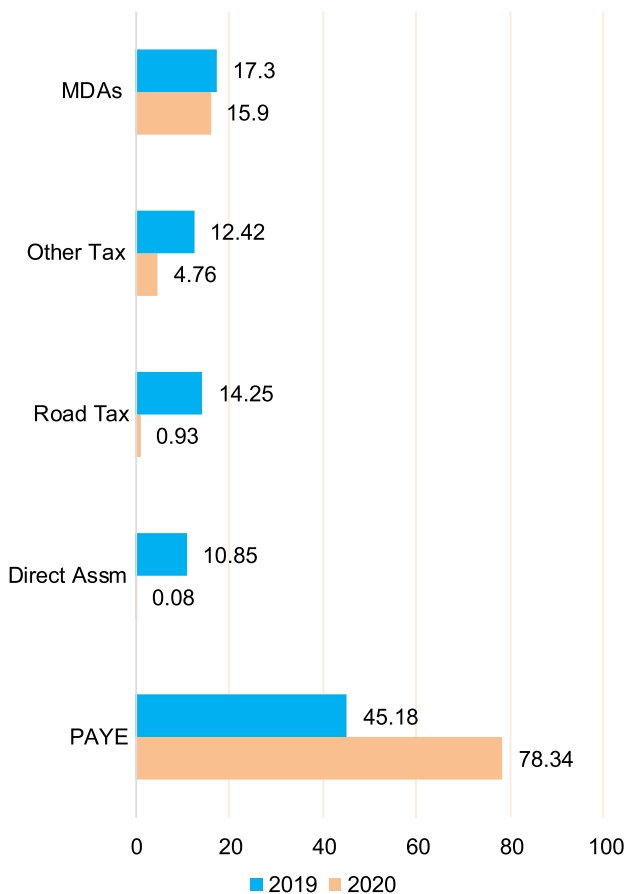
Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
7	36	33	24	30	36	19

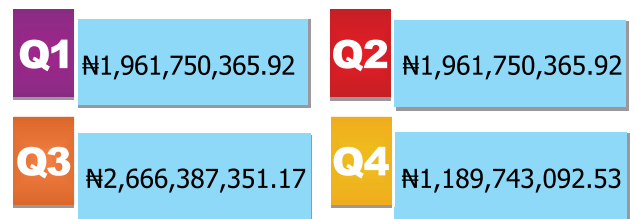
2019/2020 revenue head contribution to total annual IGR collection (%)



2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

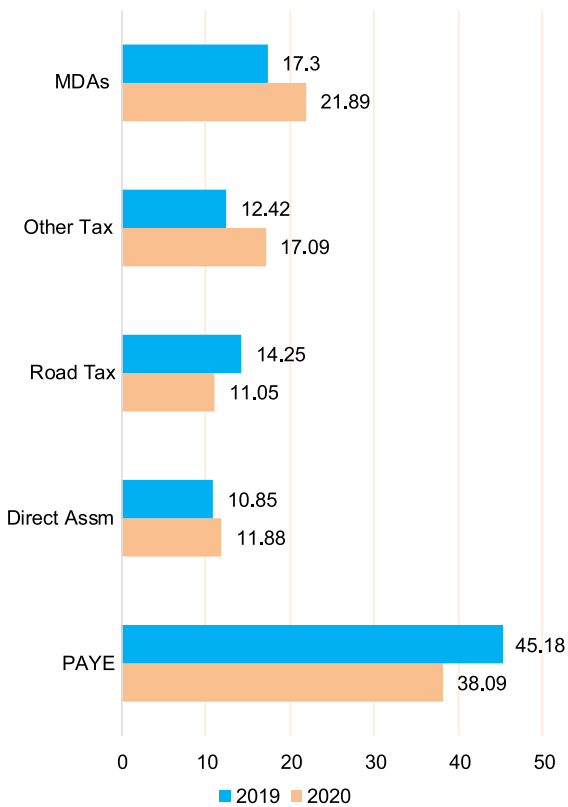
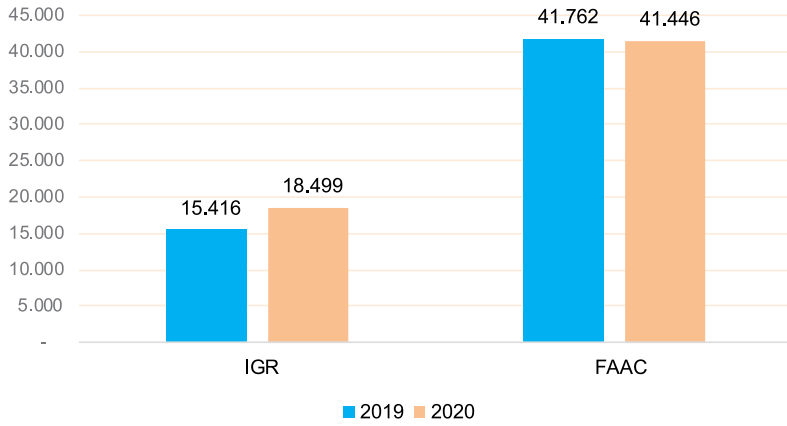
Total annual IGR: N7,779,631,175.54
 Total annual FAAC: N49,439,411,823.37

Summary of Ranking

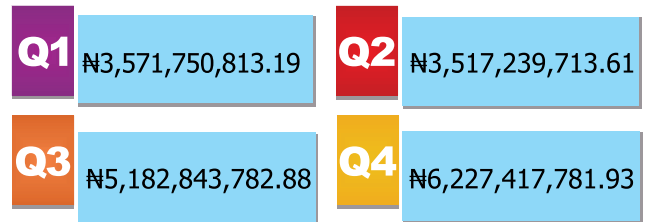
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
23	37	31	37	32	32	28

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

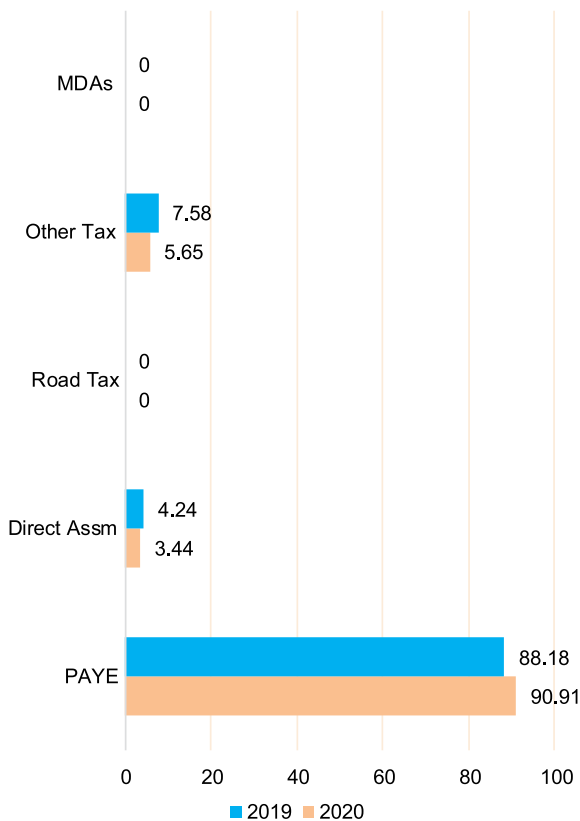
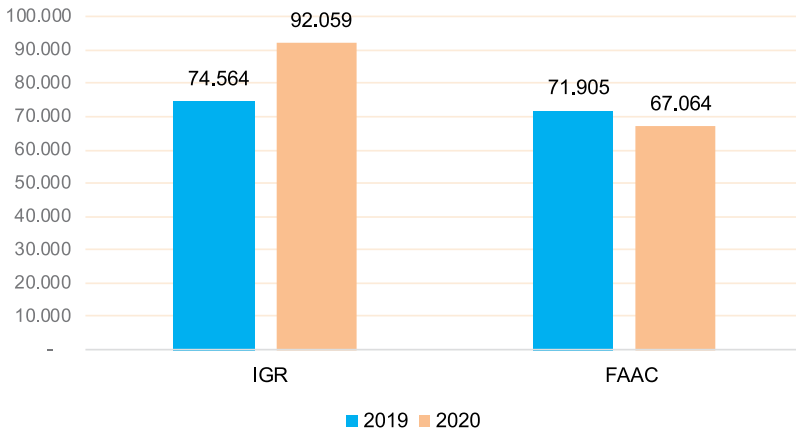
Total annual IGR: N18,499,252,091.61
Total annual FAAC: N41,446,503,230.12

Summary of Ranking

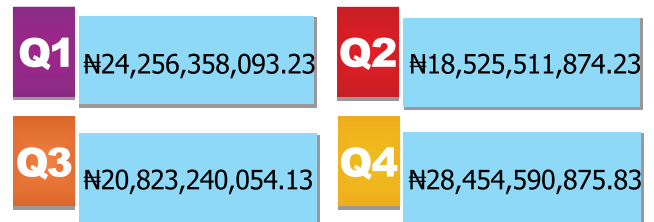
Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
9	17	27	3	2	15	13

2019/2020 revenue head contribution to total annual IGR collection (%)

2019/2020 total annual IGR collection against FAAC Allocation.



2020 Q1-Q4 IGR collection



Total 2020 IGR/FAAC Collections

Total annual IGR: N92,059,700,897.42
Total annual FAAC: N67,064,632,994.32

Summary of Ranking

Growth (%)	Total IGR	PAYE	Direct Assmt	Road Tax	Other Taxes	MDAs
8	3	3	2	NA	9	NA

2019/2020 revenue head contribution to total annual IGR collection (%)

FIRS 2019/2020

total collection

Tax Type	2019 (N billion)	Contribution to total rev (%)	2020 (N billion)	Contribution to total rev (%)
Federation Account				
Oil Tax				
Petroleum Profit Tax	2,111.429	40.12	1,516.979	30.63
Sub-total	2,111.429	40.12	1,516.979	30.63
Non-Oil Taxes				
Companies Income Tax	1,604.698	30.49	1,275.369	25.75
Gas Income	24.769	0.47	134.063	2.71
Capital Gains Tax	5.977	0.11	3.5186	0.07
Stamp Duty	18.192	0.35	120.157	2.43
Sub-total	1,653.636	31.42	1,533.108	30.96
Total Federation Account	3,765.066	71.54	3,050.087	61.59
Other Non-Oil Taxes				
VAT Pool				
Non-Import VAT	944.064	17.94	1,183.446	23.90
NCS-Import VAT	244.517	4.65	347.724	7.02
Sub-total	1,188.581	22.58	1,531.170	30.92
Education Tax	223.615	4.25	259.563	5.24
Consolidated Account				
Personal Income Tax	70.334	1.34	93.252	1.88
Pre-Operational Levy	0.323	0.01	0.118	0.002
Stamp Duty			0.000	0.000
Sub-total	70.657	1.34	93.370	1.89
NITDEF	15.181	0.29	18.051	0.36
Total Non-oil	3,151.671	59.88	3,435.264	69.37
Grand Total	5,263.101	100.00	4,952.243	100.00

A look at tax type contribution to total 2020 full year revenue show that Petroleum Profit Tax contributed 30.63% as against a contribution of 40.12% in 2019.

Other tax type contribution to total 2020 full year collection show that Companies Income Tax contributed 25.75%. Gas Income 2.71%, Capital Gains Tax 0.07%, Stamp Duties 2.43%, Total VAT 30.96%, Education Tax 5.24%, NITDEF 0.36%, and Consolidated Account 1.89%.

A positive development which is observable is the increasing component of non-oil contribution to total revenue which was 69.37% as against the 2019 contribution of 59.88%.

Tax Policy Issues

Clarification on the Implementation of the Finance Act (FA) 2020 with Respect to Selected Provisions Administrable by the States & FCT

This circular is released for the information and guidance of the public, taxpayers, tax practitioners and the State Boards of Internal Revenue¹ for the purpose of ensuring uniformity in the application of relevant sections of amended Tax Laws as contained in the Finance Act 2020 across the States and the Federal Capital Territory.

A. PERSONAL INCOME TAX ACT (PITA)

1.0. Section 24 PITA (as amended by Section 27, FA 2020)

Amendment Commencement Rule

Section 24 PITA provides:

"The assessable income of an individual from a trade, business, profession, or vocation carried on by such individual in Nigeria, for its first year of assessment and the two following years of assessment (which years are in this subsection respectively referred to as "the first year", "the second year" and "the third year") shall be ascertained in accordance with the following provisions—

(a) for the first year, the assessable income shall be the income from the date on which the individual commenced such trade, business, profession or vocation in Nigeria to the end of its first accounting period;

(b) for the second year, the assessable income shall be the income from the first day after the trade or business' first accounting period to the end of its second accounting period; and

(c) for the third year and for each subsequent year, the assessable income shall be the profits from the day after the accounting period just ended."

1.1. **Illustration 1:** If XYZ commenced business on 1st January 2020 and has an agreed year end date of 30th June every year, the basis period will be determined as follows:

Year	YOA	Basis Period
Year 1	2021	1st January 2020 – 30th June 2020
Year 2	2022	1st July 2020 – 30th June 2021
Year 3	2023	1st July 2021 – 30th June 2022

1.2. **Illustration 2:** If XYZ commenced business on 1st January 2020 and has an agreed year end date of 31st December every year, the basis period will be determined as follows.

Year	YOA	Basis Period
Year 1	2021	1st January 2020 – 30th June 2020
Year 2	2022	1st July 2020 – 30th June 2021
Year 3	2023	1st July 2021 – 30th June 2022

1.3. The provision revises the commencement rules of a trade, business, profession, or vocation carried on by an individual to eliminate double taxation on such entities. It also aligns PITA with extant provisions of Companies Income Tax Act (CITA).

1.4. In this instance, tax is to apply based on the accounting year operated by the individual.

2.0. Section 25 PITA (as amended by Section 28 FA 2020)

Amendment Cessation Rule

Section 25 PITA provides:

"Where an individual permanently ceases to carry on a trade, business, profession or vocation in Nigeria, such individual's assessable income therefrom shall be the amount of income from the beginning of the accounting period to the date of cessation and the tax thereof shall be payable within three months from the date of cessation."

¹State Boards of Internal Revenue includes the Federal Capital Territory Internal Revenue Service (FCTIRS)

Tax Policy Issues

2.1. **Illustration 3:** If XYZ Enterprise has an accounting year end of 30th June, and folds up its operations with effect from 31st March 2021, the basis period will be determined as follows:

YOA	Basis Period
2021	1st July 2020 – 31st March 2021

2.2. **Illustration 4:** If XYZ Enterprise has an accounting year end of 31st December, and folds up its operations with effect from 30th June 2021, the basis period will be determined as follows:

YOA	Basis Period
2021	1st January 2021 – 30th June 2021

2.3. The provision revises the cessation rule of individuals carrying on trade, business, profession, or vocation to prevent the possibility of double taxation on such entities. It also aligns PITA with existing provisions of CITA.

2.4. In this instance, tax is applied based on the accounting year operated by the individual, with outstanding tax liabilities allowed to be defrayed within a period not exceeding three months following the date when the trade, business, profession, or vocation ceases to be carried on by the individual.

3.0. Section 33(2) PITA (as amended by Section 29(2) FA 2020)

Definition of "Gross Income"

Section 33(2) PITA provides:

"For the purpose of this Section, "gross income" means income from all sources, less all non-taxable income, income on which no further tax is payable, tax-exempt items listed in paragraph 2 of the Sixth Schedule and all allowable business expenses and capital allowance."

3.1. By this amendment, all contributions to the National Housing Fund, National Health Insurance Scheme, Life Assurance Premium, National Pension Scheme and Gratuities, as enjoyed by the taxpayer are to be deducted from the taxpayer's income from all sources prior to the computation of the Consolidated

Relief Allowance, and subsequent application of the income tax rates on the Chargeable Income.

3.2. **Illustration 5:** The table below shows the revised process for computing Pay As You Earn in accordance with the FA 2020:

Description	N	N
Income from All Sources (Salaries, Allowances & Benefits-in-kind)		XXXX
Less: Non-Taxable Income		
Pension	XX	
National Housing Fund (If applicable)	XX	
National Health Insurance Scheme (If applicable)	XX	
Life Assurance (If applicable)	XX	
Gratuity (If applicable)	XX	(XXX)
Gross Income		XXXX
Less: Consolidated Relief Allowance (CRA)		
20% of Gross Income + (N200,000 or 1% of Gross Income, whichever is higher)		(XX)
Chargeable Income		XXX

3.3. Graduated tax rates will thereafter be applied on the Chargeable Income in accordance with the sixth schedule to the Personal Income Tax Act.

3.4. In applying the amended provisions on enterprises and business names, gross income for the purposes of claiming personal relief should be income from all sources, excluding allowable business expenses and capital allowance.

3.5. **Illustration 6 a & b:** The table below shows the revised process for computing Personal Income Tax of an individual in business in accordance with the FA 2020:

6a: Trading Income		
FINANCIAL DETAILS	N	N
Revenue		XXX
Cost of Sales		(XX)
Gross Profit		XX
Other Income		XX
Operating Income		XX
Operating Expenses	XX	
Total Allowable Deductions		(XX)
Income from Trading		XX

6b: Description	N	N
Earned Income from Employment	XXXX	
Earned Income from Trading (after adjusting for capital allowance)	XXXX	
Unearned Income	XXXX	XXXX
Less: Non-Taxable Income		
Pension	XX	
National Housing Fund (If applicable)	XX	
National Health Insurance Scheme (If applicable)	XX	
Life Assurance (If applicable)	XX	
Gratuity (If applicable)	XX	(XXX)
Gross Income		XXXX
Less: Consolidated Relief Allowance (CRA)		
20% of Gross Income + (N200,000 or 1% of Gross Income, whichever is higher)		(XX)
Chargeable Income		XXX
Tax Payable		XXX
Less: Withholding Tax		(X)
Less: PAYE Remittance (If applicable)		(X)
Tax Outstanding/(Refundable)		X/(X)

3.6. **Note:** Unearned Income refers to gross unearned income

4.0. Section 33(3) PITA (as amended by Section 29 FA 2020) Reinstatement of Life Assurance Premium as allowable deduction

Section 33(3) PITA provides:

"There shall be allowed a deduction of the annual amount of any premium paid by the individual during the year preceding the year of assessment to an insurance company in respect of insurance on his life or the life of his spouse, or of a contract for a deferred annuity on his own life or the life of his spouse."

4.1. The above provision was erroneously expunged from PITA by the Finance Act 2019 and this amendment reinstates it. Thus, a life assurance premium made by an individual and/or their spouse in the year preceding the year of assessment is to be allowed as a deduction while computing the Personal Income Tax liability of the individual.

5.0. Section 37 PITA (as amended by Section 30 FA 2020)

Exemption of Minimum Wage earners from Minimum Tax

Section 37 PITA provides:

"Provided that minimum tax under this section or as provided for under the Sixth Schedule to this Act shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment."

5.1. Individuals in employment earning the National Minimum Wage (currently at N30,000.00 per month i.e. N360,000.00 per annum, pursuant to the National Minimum Wage Act or less) are not to be subject to Minimum Tax going forward.

5.2. Where a person benefits from other employment income in the form of bonuses and allowances which increases the income from all sources above the National Minimum Wage, all such income shall be subject to tax.

5.3. Where a person earns additional income outside paid employment which increases the income from all sources above the National Minimum Wage, all such income shall be subject to tax.

Tax Policy Issues

5.4. Minimum Wage is the gross income per month (or per annum) not the net income of the taxpayer.

5.5. This exemption is only on payment of taxes. Taxpayers are required to file their returns in accordance with the Law.

6.0. Paragraph 33 to the Third Schedule PITA (as amended by Section 33 FA 2020)

Exemption of Minimum Wage earners from Personal Income Tax

Paragraph 33 to the Third Schedule PITA provides:
"The income of a person from an employment where such person earns gross income of National Minimum Wage or less from such employment."

6.1. The provision expressly exempts persons in employment earning the gross National Minimum Wage from the obligation to pay Personal Income Tax.

B. STAMP DUTIES ACT (SDA)

7.0. Section 2 SDA (as amended by Section 46 FA 2020)

Redefinition of "Stamp"

Section 2 SDA provides:
"stamp' means an impressed pattern or mark by means of an engraved or inked die, an adhesive stamp, an electronic stamp or an electronic acknowledgement for denoting any duty or fee, provided that the Service shall utilise adhesive stamp produced by the Nigerian Postal Service pursuant to its enabling Act."

7.1. This definition allows the use of adhesive stamps produced by the Nigerian Postal Service, amongst other means of denotation, for relevant stamp duty transactions.

8.0. Section 89A SDA (as amended by Section 48 FA 2020)

Introduction of "Electronic Money Transfer Levy"

Section 89A SDA provides:
"(1) There is imposed a levy, to be referred to as the Electronic Money Transfer Levy, on electronic receipts or electronic transfer for money deposited in any

deposit money bank or financial institution, on any type of account, to be accounted for and expressed to be received by the person to whom the transfer or deposit is made.

(2) The levy shall be imposed as a singular and one-off charge of N50 on electronic receipts or electronic transfers of money in the sum of N10,000 or more.

(3) The Minister of Finance shall, subject to the approval of the National Assembly, make Regulations for the imposition, administration, collection and remittance of the Levy.

(4) Notwithstanding any formula that may be prescribed by any other law, the revenue accruing by virtue of the operation of this section, shall, on the basis of derivation, be distributed as follows:

15% to the Federal Government and the Federal Capital Territory, Abuja; and (b) 85% to the State Governments."

8.1. The inserted Section introduces a new Electronic Money Transfer (EMT) Levy, which replaces the Stamp Duties previously applicable and charged on electronic receipts or electronic transfer for monies deposited in any deposit money bank or financial institution. The amount to be charged as EMT Levy is N50.

The levy shall be chargeable on all electronic receipts or electronic transfer for monies deposited in any deposit money bank or financial institution of the sum of N10,000 and above.

8.2. The Section also empowers the Minister of Finance to make Regulations for the imposition, administration, collection, and remittance of the EMT Levy, subject to the approval of the National Assembly.

8.3. The amendment of the Section clarifies that all revenue accruing by virtue of the operation of the Section, shall be based on derivation, with a distribution formula of 15% to the Federal Government and the Federal Capital Territory, while 85% will go to the State Governments.

C. CAPITAL GAINS TAX ACT (CGTA)

9.0. Section 2(4) CGTA (as amended by Section 2 FA 2020) Returns and Payments of Chargeable Assets

Section 2(4) CGTA provides:

"Subject to the provisions of section 31 of this Act, every person having disposed a chargeable asset shall, not later than 30 June and 31 December of that year, compute the capital gains tax, file self-assessment return, and pay the tax computed in respect of the chargeable assets disposed in the periods."

9.1. By this provision, filing and payment of CGT returns that have arisen from the disposal of chargeable assets in a particular year is due on or before 30 June and 31 December of the same year.

10.0. Section 36(2) CGTA (as amended by Section 4 FA 2020)

Compensation for Loss of Office

Section 36(2) CGTA provides:

"Sums obtained by way of compensation for loss of office, up to a maximum of N10,000,000.00, shall not be chargeable gains and subject to tax under this Act.

Provided that any sum in excess of N10,000,000.00 shall not be so exempt but the excess amount shall be chargeable gains and subject to tax accordingly."

10.1. This provision stipulates that the CGT chargeable on compensation regarding loss of office shall be limited to the amount in excess of N10,000,000.00 (ten million Naira). Therefore, a sum of N10,500,000.00 (ten million five hundred thousand Naira) paid as compensation for loss of office shall have the sum of N500,000.00 (five hundred thousand Naira) liable to CGT at 10% as provided in Section 2(1) of the CGT Act.

11.0. Section 36(3) CGTA (as amended by Section 4 FA 2020)

Obligation to deduct and remit CGT

Section 36(3) CGTA provides:

"For the purpose of subsection (2), any person

who pays compensation for loss of office to an individual is required, at the point of payment of such compensation, to deduct and remit the tax due under this section to the relevant tax authority."

11.1. The party paying such compensation for loss of office is under obligation to deduct the CGT due and remit to the relevant tax authority. As such, employers of labour have the responsibility to deduct CGT anytime compensation for loss of office or any other similar payments are made to employees exiting their employment.

12.0. Section 36 (4) CGTA (as amended by Section 4 FA 2020)

Remittance of CGT

Section 36(4) CGTA provides:

"The tax so deducted shall be remitted within the time specified under the Pay-As-You-Earn regulations issued pursuant to the Personal Income Tax Act."

12.1. This provision stipulates that the Capital Gains Tax charged on Compensation for Loss of Office must be remitted to the relevant tax authority on or before 10th of the month following the month when the compensation was paid.

The Joint Tax Board may, at any time, withdraw, replace, or revise this Circular or publish an amended or updated version. Request for further information or clarifications on this Information Circular should be directed to the:

Chairman, Joint Tax Board, 12 Sokode Crescent, Wuse Zone 5, Abuja.

Or the:

Secretary, Joint Tax Board, 12 Sokode Crescent, Wuse Zone 5, Abuja

Or visit:

www.jtb.gov.ng

contactus@jtb.gov.ng

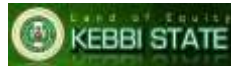
Telephone: +234 803 918 7289

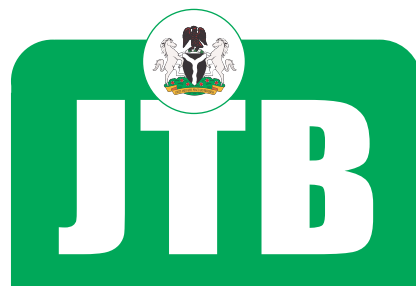
Acknowledgments

- o Federal Inland Revenue Service
- o State Boards of Internal Revenue
- o National Bureau of Statistics



...revenue for development





JOINT TAX BOARD

... creating a tax friendly environment

Federal Inland Revenue Service
Annex IV, 12 Sokode Crescent,
Wuse Zone 5, PMB 75 Garki,
Abuja, Nigeria.

Tel: +234 803 918 7289

Email: contactus@jtb.gov.ng

Website: www.jtb.gov.ng