

- At an average of 60% and reaching over 80% in some States, personal income taxes remain the highest source of internally generated revenues across States. States such as Cross River (25%), Sokoto (28%), Kaduna (30%) and Ogun (33%) recorded the lowest level of dependence on PAYE.
- Assessments on personal taxable income for 'non-employees', which are a major representation of the effort of tax authorities contributed an average of just 4% in States, with the highest recorded in Zamfara (11%) and Oyo (21%).
- The States that led in the collection of road taxes in the country are Lagos (N7.2bn), Rivers (N4.1bn) and Zamfara (N1.4 bn).
- The States that recorded the largest share of MDA revenues (as share of IGR) were Kwara (52%), Osun (48%) and Taraba (44%).

## Key trends in the IGR of States in 2019

