

	Adamawa			Bauchi			Borno			Gombe			Taraba			Yobe			Average score at Nov 2015	Average score at Q1 2016
	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action		
I. Tax Administration																			1.80	0.00
A Organisational and Institutional Arrangements	0.0	0.0		2.3	0.0		3.0	0.0		2.7	0.0		2.7	0.0		1.3	0.0		2.00	0.00
1 Availability and sufficiency of IRS budget				3			3			3			3			1			2.17	0.00
2 Salary incentive, IRS staffs' skilled and Training				2			3			2			2			1			1.67	0.00
3 IRS Outreach in districts (no. of tax offices)				2			3			3			3			2			2.17	0.00
B Tax Procedures (registration, filing, assessment and payment)	0	0		2.5	0		1.75	0		2	0		1.75	0		2.5	0		1.75	0
1 Tax procedures and tax forms for taxpayers to file and pay taxes				3			2			2			2			2			1.83	0.00
2 Efficiency of tax assessment method (one-to-one by tax officers versus self-assessment) and withholding				2			2			3			2			3			2.00	0.00
3 Tax Processing (manual versus mechanization)				3			2			1			1			2			1.50	0.00
4 Tax payments (cash paid to tax officers versus bank and electronic payments)				2			1			2			2			3			1.67	0.00
C Tax Enforcement	0	0		2	0		1.83	0		2.33	0		1.67	0		2	0		1.64	0.00
1 Taxpayer registration using Unified Tax Identification Number (TIN) to collect, record, and maintain basic taxpayer information (assessment, payment, and arrears) in a master database to monitor and plan tax collection				3			2			2			1			2			1.67	0.00
2 Capacity of taxpayer audits				2			3			3			3			1			2.00	0.00
3 Availability and exercise measures to liable taxpayers to pay tax (liens, levies, and seizure and sale of taxpayers' property)				1			1			2			1			2			1.17	0.00
4 Extent of leakages and corruption at collection				1			2			2			2			2			1.50	0.00
4A Assessment and collection functions separated and Debts actively managed				2			2			3			2			3			2.00	0.00
5 Extent of tax avoidance and evasion				3			1			2			1			2			1.50	0.00
II Tax Policy																			1.42	0.00
A Tax Base																			1.33	0.00
1 No of exemptions and loopholes under existing tax laws				2			1			2			2			1			1.33	0.00
2 Property tax base				1			2			1			2			1			1.17	0.00
3 Consumption tax base				1			1			2			1			2			1.17	0.00
4 Taxing the informal sector				1			2			2			2			3			1.67	0.00
B Double taxation between State and Local Government																			1.58	0.00
1 Multiple taxing of the same item across states and LGs				1			2			2			2			3			1.67	0.00
2 Usurpation of taxing authority of LGAs by state governments				1			1			3			3			1			1.50	0.00
III User Charges for Public Services																			1.80	0.00
1 Utilities (water, electricity, etc.)				2			2			3			3			1			1.83	0.00
2 Sanitation (sewer, garbage)				2			2			3			2			1			1.67	0.00
3 Transportation (roads, bridges, public transport)				2			1			3			1			1			1.33	0.00
4 Education				2			3			3			2			2			2.00	0.00
5 Health				2			3			3			3			2			2.17	0.00

Year	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	Average 2013	Average 2014	Average 2015
IGR Summary from JTB (bn)	4.150	4.994		4.937	4.853		2.132	0.000		3.870	0.000		3.344	0.000		3.072	3.074		3.584	2.1535	0
FAAC (bn)	58.055	52.338	41.432	68.069	62.437	49.268	68.842	63.979	50.200	52.357	49.086	38.940	56.507	50.073	39.542	56.522	51.449	40.463	60.059	54.893667	259.845
%IGR	7.15	9.54	0.00	7.25	7.77	0.00	3.10	0.00	0.00	7.39	0.00	0.00	5.92	0.00	0.00	5.44	5.97	0.00	5.97	3.92	0.00

Key
1 - Weak
2 - Fair
3 - Good



	Jigawa			Kaduna			Kano			Katsina			Kebbi			Sokoto			Zamfara			Average score at Nov 2015	Average score at Q1 2016	
	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action			
Tax Administration																						2.11	0.00	
Organisational and Institutional Arrangements																							2.33	0.00
Availability and sufficiency of IRS budget		2			2			3			3			3			3						2.83	0.00
Salary incentive, IRS staffs' skilled and Training	1				2			1			2			2			1			2			1.67	0.00
IRS Outreach in districts (no. of tax offices)	3				3			3			2			2			2			3			2.50	0.00
Tax Procedures (registration, filing, assessment and payment)																							2	0
Tax procedures and tax forms for taxpayers to file and pay taxes	1				3			2			2			2			3			2			2.33	0.00
Efficiency of tax assessment method (one-to-one by tax officers versus self-assessment) and withholding	2				2			2			2			2			1			2			1.83	0.00
Tax Processing (manual versus mechanization)	1				2			1			1			1			1			2			1.33	0.00
Tax payments (cash paid to tax officers versus bank and electronic payments)	2				3			1			3			3			2			3			2.50	0.00
Tax Enforcement																							2.00	0.00
Taxpayer registration using Unified Tax Identification Number (TIN) to collect, record, and maintain basic taxpayer information (assessment, payment, and arrears) in a master database to monitor and plan tax collection	2				2			1			2			2			2			2			1.83	0.00
Capacity of taxpayer audits	2				2			1			2			2			3			2			2.00	0.00
Availability and exercise measures to liable taxpayers to pay tax (liens, levies, and seizure and sale of taxpayers' property)	1				3			2			2			2			2			1			2.00	0.00
Extent of leakages and corruption at collection	2				3			1			2			3			2			2			2.17	0.00
4A Assessment and collection functions separated and Debts actively managed	3				2			2			2			2			2			3			2.17	0.00
Extent of tax avoidance and evasion	2				2			1			2			2			2			2			1.83	0.00
Tax Policy																							2.06	0.00
Tax Base																							1.75	0.00
No of exemptions and loopholes under existing tax laws	2				3			1			2			2			3			2			2.17	0.00
Property tax base	1				1			1			1			1			3			1			1.33	0.00
Consumption tax base	1				1			1			1			1			3			1			1.33	0.00
Taxing the informal sector	1				2			3			2			2			3			1			2.17	0.00
Double taxation between State and Local Government																							2.67	0.00
Multiple taxing of the same item across states and LGs	3				3			1			3			3			3			2			2.50	0.00
Usurpation of taxing authority of LGAs by state governments	3				3			2			3			3			3			3			2.83	0.00
User Charges for Public Services																							2.07	0.00
Utilities (water, electricity, etc.)	3				3			1			3			3			1			2			2.17	0.00
Sanitation (sewer, garbage)	3				2			3			3			3			2			1			2.00	0.00
Transportation (roads, bridges, public transport)	1				1			1			3			1			2			1			1.50	0.00
Education	1				3			3			3			1			2			1			2.17	0.00
Health	3				3			3			3			1			3			2			2.50	0.00

Year	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	Average 2013	Average 2014	Average 2015
IGR Summary from JTB (bn)	0.000	0.000		10.932	12.782		17.142	0.000		6.852	6.223		3.732	3.834		5.509	5.618		3.039	3.149		6.744	4.515	0.00
FAAC (bn)	64.632	59.132	46.603	74.234	68.834	54.366	93.556	84.697	67.321	70.563	64.898	51.610	58.895	55.159	43.349	61.240	57.668	45.213	57.55	52.24	41.385	68.667	63.232	49.98
%IGR	0.00	0.00	0.00	14.73	18.57	0.00	18.32	0.00	0.00	9.71	9.59	0.00	6.34	6.95	0.00	9.00	9.74	0.00	5.28	6.03	0.00	9.82	7.14	0.00

Key
 1 - Weak
 2 - Fair
 3 - Good

	Akwa-ibom			Cross River			Bayelsa			Rivers			Delta			Edo			Average score at Nov 2015	Average score at Q1 2016
	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action		
I. Tax Administration																			1.81	0.00
A Organisational and Institutional Arrangements																			1.89	0.00
1 Availability and sufficiency of IRS budget	1			2			2					3			2				1.67	0.00
2 Salary incentive, IRS staffs' skilled and Training	2			1			2					2			3				1.67	0.00
3 IRS Outreach in districts (no. of tax offices)	3			2			3					3			3				2.33	0.00
B Tax Procedures (registration, filing, assessment and payment)																			1.92	0.00
1 Tax procedures and tax forms for taxpayers to file and pay taxes	2			3			2					2			3				2.00	0.00
2 Efficiency of tax assessment method (one-to-one by tax officers versus self-assessment) and withholding	2			2			2					2			2				1.67	0.00
3 Tax Processing (manual versus mechanization)	3			3			3					2			3				2.33	0.00
4 Tax payments (cash paid to tax officers versus bank and electronic payments)	2			2			2					2			2				1.67	0.00
C Tax Enforcement																			1.64	0.00
1 Taxpayer registration using Unified Tax Identification Number (TIN) to collect, record, and maintain basic taxpayer information (assessment, payment, and arrears) in a master database to monitor and plan tax collection	2			2			2					2			2				1.67	0.00
2 Capacity of taxpayer audits	2			2			2					2			2				1.67	0.00
3 Availability and exercise measures to liable taxpayers to pay tax (liens, levies, and seizure and sale of taxpayers' property)	1			2			2					2			3				1.67	0.00
4 Extent of leakages and corruption at collection	2			2			2					2			3				1.83	0.00
4A Assessment and collection functions separated and Debts actively managed	1			1			1					2			3				1.33	0.00
5 Extent of tax avoidance and evasion	2			2			2					2			2				1.67	0.00
II Tax Policy																			1.47	0.00
A Tax Base																			1.46	0.00
1 No of exemptions and loopholes under existing tax laws	2			2			2					1			3				1.67	0.00
2 Property tax base	1			2			1					2			3				1.50	0.00
3 Consumption tax base	1			1			2					2			2				1.33	0.00
4 Taxing the informal sector	1			1			2					2			2				1.33	0.00
B Double taxation between State and Local Government																			1.50	0.00
1 Multiple taxing of the same item across states and LGs	2			1			1					1			2				1.17	0.00
2 Usurpation of taxing authority of LGAs by state governments	3			2			2					1			3				1.83	0.00
III User Charges for Public Services																			1.33	0.00
1 Utilities (water, electricity, etc.)	1			2			2					2			1				1.33	0.00
2 Sanitation (sewer, garbage)	1			1			2					1			1				1.00	0.00
3 Transportation (roads, bridges, public transport)	1			2			1					2			3				1.50	0.00
4 Education	1			1			2					1			3				1.33	0.00
5 Health	1			1			2					2			3				1.50	0.00

Year	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	Average 2013	Average 2014	Average 2015
IGR Summary from JTB (bn)	15.400	15.677		12.002	15.739		10.501	10.958		87.914	80.112		50.208	42.819		18.899	17.024		32.487	30.38817	0
FAAC (bn)	305.077	262.632	176.631	55.627	52.749	41.579	214.200	179.646	116.875	252.755	200.239	129.455	235.983	206.814	144.801	74.089	68.052	51.419	189.622	161.6887	110.1267
%IGR	5.048	5.969	0.000	21.576	29.838	0.000	4.902	6.100	0.000	34.782	40.008	0.000	21.276	20.704	0.000	25.509	25.016	0.000	17.133	18.794	0

Key
1 - Weak
2 - Fair
3 - Good

	Abia			Anambra			Ebonyi			Enugu			Imo			Average score at Nov 2015	Average score at Q1 2016
	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action	At Nov 2015	Q1 2016	Key Action		
I. Tax Administration																2.04	0.00
A Organisational and Institutional Arrangements																1.80	0.00
1 Availability and sufficiency of IRS budget	2			2			1			1			1			1.40	0.00
2 Salary incentive, IRS staffs' skilled and Training	2			2			1			1			1			1.40	0.00
3 IRS Outreach in districts (no. of tax offices)	3			3			1			3			3			2.60	0.00
B Tax Procedures (registration, filing, assessment and payment)																2.20	0.00
1 Tax procedures and tax forms for taxpayers to file and pay taxes	3			3			1			2			3			2.40	0.00
2 Efficiency of tax assessment method (one-to-one by tax officers versus self-assessment) and withholding	2			2			1			2			2			1.80	0.00
3 Tax Processing (manual versus mechanization)	2			2			2			2			1			1.80	0.00
4 Tax payments (cash paid to tax officers versus bank and electronic payments)	3			2			3			3			3			2.80	0.00
C Tax Enforcement																2.13	0.00
1 Taxpayer registration using Unified Tax Identification Number (TIN) to collect, record, and maintain basic taxpayer information (assessment, payment, and arrears) in a master database to monitor and plan tax collection	2			3			3			2			1			2.20	0.00
2 Capacity of taxpayer audits	2			2			2			3			2			2.20	0.00
3 Availability and exercise measures to liable taxpayers to pay tax (liens, levies, and seizure and sale of taxpayers' property)	2			3			1			2			2			2.00	0.00
4 Extent of leakages and corruption at collection	2			3			2			2			1			2.00	0.00
4A Assessment and collection functions separated and Debts actively managed	2			2			2			3			2			2.20	0.00
5 Extent of tax avoidance and evasion	2			2			3			2			2			2.20	0.00
II Tax Policy																1.87	0.00
A Tax Base																1.85	0.00
1 No of exemptions and loopholes under existing tax laws	2			3			2			2			1			2.00	0.00
2 Property tax base	2			3			3			2			2			2.40	0.00
3 Consumption tax base	2			2			3						1			1.60	0.00
4 Taxing the informal sector	2			3			1						1			1.40	0.00
B Double taxation between State and Local Government																1.90	0.00
1 Multiple taxing of the same item across states and LGs	2			3			2			2			1			2.00	0.00
2 Usurpation of taxing authority of LGAs by state governments	2			3			2			1			1			1.80	0.00
III User Charges for Public Services																2.08	0.00
1 Utilities (water, electricity, etc.)	1			2			2			1			2			1.60	0.00
2 Sanitation (sewer, garbage)	2			3			1			3			1			2.00	0.00
3 Transportation (roads, bridges, public transport)	1			3			2			3			2			2.20	0.00
4 Education	3			3			2			1			2			2.20	0.00
5 Health	3			3			2			2			2			2.40	0.00

Year	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015	Average 2013	Average 2014	Average 2015
IGR Summary from JTB (bn)	0.000	0.000		8.873	10.454		0.000	0.000		20.204	19.250		7.584	8.116		7.332	7.564	0
FAAC (bn)	62.134	56.831	44.151	59.501	53.220	42.137	49.325	47.065	37.101	55.917	52.980	42.218	68.376	61.977	47.918	59.051	54.4146	42.705
%IGR	0.000	0.000	0.000	14.913	19.643	0.000	0.000	0.000	0.000	36.132	36.334	0.000	11.092	13.095	0.000	12.417	13.901	0

Key
1 - Weak
2 - Fair
3 - Good

