



**NIGERIA GOVERNORS' FORUM
(NGF)**

**KOGI STATE
PEER REVIEW REPORT ON
INTERNALLY GENERATED REVENUE**

By

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SUMMARY OF KEY CHALLENGES & OPTIONS

Key Areas of Focus	Areas Where Problems Exist	Alternative (s) and Option(s) Already Considered/Taken to address the Problems	Proposed Solution	Expected Outcome	Action Time Line
Assessment	Non adherence to tax laws; Identification of payers; No data base	Provide good data base; Good enlightenment; Identify tax payers	Enforce the law; Engage experts	Increase revenue; Bring efficiency; Better governance	Immediate
Collection	No strategic collection; Fake receipts; Non Identification of collectors.	Bank lodgement and e-payment	Proper Enforcement of Tax Law for Offenders	Increase IGR collections	Immediate
Remittance	Late remittance; No effective supervision	Effective supervision	Serious enlightenment; Bank payment; and Motivation of workers	Prompt remittance Systems to BIR	Immediate
Legal Framework	Obsolete laws; Present laws not in tandem with prevailing circumstances.	Review of existing laws; Enforcement of tax laws	Proper enforcement of Tax Laws	Good Compliance & Improved IGR	Immediate
Operational Framework	Lack of political will; No good working tools	Provision of working tools; Human Development	Develop political will and provide adequate tools	Increase in output and in revenue	Immediate
Diversification Options	Over Dependency on Oil Revenue	Look inward for Indirect Taxes. Diversify the economy	Look for other alternative sources of income such as Agriculture and Tourism	Improved Revenue Generation	Immediate
Tax Planning & Records	No proper records; Inaccurate assessment	Provision of ICT; Provide good tax law	Make ICT compulsory	Good working environment and Improved IGR Revenue	Immediate
Commercial Profiling	Lack of Commercial Projections	Preliminary Commercial Profiling	Integration of all Commercial Activities in Tax payers' Data Base	Robust Taxpayers' Data Base and Improved IGR	Immediate
Service Charter (All Stakeholders)	Lack of ethical value; No vision and mission	Introduction of Service Regulations & Guidelines	Development of Complete Service Charter	Improved Service Delivery Systems	Immediate
Others (List as many as Possible)					