

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Oyo State**

Oyo State’s IGR rose from N10.5 billion in 2010 to N16.3 billion in 2014, recording a 12% growth rate over the period. The State’s IGR was 22% of its total recurrent revenue in 2014. Growth in revenue mobilization was significantly lower than the zonal average of 19% in 2014

**IGR SNAPSHOT IN THE SOUTH WEST ZONE (2014)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| S/N | STATE | MONTHLY IGR (N) | ANNUAL IGR (N) | 5 YR GROWTH RATE | IGR/RECURRENT REVENUE (%) | IGR PER CAPITA (N) |
| 1 | LAGOS  | 23,013,664,889.66  | 276,163,978,675.95  | 16.5% | 67.9% |  23,552.63  |
| 2 | OGUN  | 1,458,135,065.63  | 17,497,620,787.52  | 21.9% | 26.4% |  3,597.60  |
| 3 | OYO | 1,358,936,141.68  | 16,307,233,700.20  | 11.7% | 21.7% |  2,236.21  |
| 4 | ONDO  | 976,561,791.87  | 11,718,741,502.49  | 16.0% | 13.4% |  2,672.99  |
| 5 | OSUN  | 709,439,515.56  | 8,513,274,186.67  | 26.0% | 15.1% |  1,936.51  |
| 6 | EKITI  | 288,528,454.03  | 3,462,341,448.32  | 22.2% | 7.0% |  1,130.52  |

**Major Challenges**

1. Leakages/loopholes in tax collection processes
2. High rate of tax avoidance and evasion
3. Non-existence of consumption tax base
4. Multiplicity of taxes by State and local governments
5. Weak tax awareness campaigns/sensitization
6. Weak tax payer audit
7. Weak tax enforcement/compliance measures.