

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Plateau State**

In the last five years, growth in the State’s Internally Generated Revenue (IGR) has been impressive, averaging 25.2%, from N3.4 billion in 2010 to N8.4 billion in 2014. It accounted for 13.4% of the State’s total recurrent revenue in 2014. Monthly generation however remains low at around N690 million, compared with over N1 billion in Kwara State.

**IGR SNAPSHOT IN THE NORTH CENTRAL ZONE (2014)**

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| S/N | STATE | MONTHLY IGR (N) | ANNUAL IGR (N) | 5 YR GROWTH RATE | IGR/RECURRENT REVENUE (%) | IGR PER CAPITA (N) |
| 1 | KWARA | 1,038,376,496.21 | 12,460,517,954.55 | 14.3% | 21.7% | 4,158.55 |
| 2 | BENUE | 690,368,763.39 | 8,284,425,160.72 | 4.8% | 12.6% | 1,537.46 |
| 3 | PLATEAU | 690,368,763.33 | 8,284,425,159.92 | 24.9% | 13.4% | 2,087.68 |
| 4 | KOGI | 547,494,054.46 | 6,569,928,653.47 | 31.2% | 10.5% | 1,564.97 |
| 5 | NIGER | 478,098,752.99 | 5,737,185,035.88 | 15.2% | 8.7% | 1,110.23 |
| 6 | NASARAWA | 340,427,298.81 | 4,085,127,585.70 | 21.9% | 8.0% | 1,725.09 |

**Commendable Practices:**

1. Since 2011, the State has fully automated its tax processes, following an intensive and aggressive six-month campaign of sensitization and enumeration.
2. The BIR is also fully autonomous as it retains 10% of its total revenue.

**Key Challenges**

1. Poor capacity of Internal Revenue Service staff
2. The State is yet to capture the informal sector into its tax base

**STATE’S ACTION PLAN**

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| **S/N** | **Goals** | **Reforms required** | **Timeline** | **Responsibility** |
| 1. | Identification and registration of Taxpayers within the informal sector in the State | 1. Engagement of more staff that are ICT compliant 2. Training and retraining of staff of the Board | January 2016 | Plateau State Internal Revenue Service, Development Partners |
| 2. | Harmonization of Tax Administration in the State (between PSIRS, MDAs and Local Governments) | An MOU binding both the State and Local Governments on harmonization of Tax Administration | February 2016 | PSIRS, MLG & CA, Ministry of Finance, Ministry of Justice and ALGON |
| 3. | Domestication of taxes and levies approved list for Collection Act in Plateau State | The Draft Bill now with the Ministry of Justice to be vetted and sent to the house of Assembly for passage into law | February 2016 | Ministry of Justice  State House of Assembly |