



CENTRAL BANK OF NIGERIA, ABUJA  
ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT  
FOR SEPTEMBER, 2022

	=N=	
<u>Amount to be due for the month September 2022</u>		
		8,512,399,100.00
GRAND TOTAL		8,512,399,100.00

  
ZANNA IBRAHIM AMSA  
 BANKING SERVICES DEPT.

  
AZAKI LAMI YUNANA  
 BANKING SERVICES DEPT.

  
HUSSAINI SANI KAGARA  
 BANKING SERVICES DEPT.



EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEAD QUARTERS), ABUJA  
 RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF SEPTEMBER, 2022



S/N	State	Actual Collection =N=	% of Collection for Deviation
1	Abia	204,633,050	2.40%
2	Adamawa	75,961,700	0.89%
3	Akwa Ibom	104,796,750	1.23%
4	Anambra	377,340,400	4.43%
5	Bauchi	66,311,750	0.78%
6	Bayelsa	56,498,100	0.66%
7	Benue	98,658,700	1.16%
8	Borno	79,546,150	0.93%
9	Cross River	91,995,100	1.08%
10	Delta	434,985,200	5.11%
11	Ebonyi	54,237,500	0.64%
12	Edo	370,804,250	4.36%
13	Ekiti	92,852,700	1.09%
14	Enugu	210,029,200	2.47%
15	Gombe	43,262,200	0.51%
16	Imo	193,385,950	2.27%
17	Jigawa	38,105,600	0.45%
18	Kaduna	233,100,900	2.74%
19	Kano	307,683,750	3.61%
20	Katsina	91,485,650	1.07%
21	Kebbi	53,003,450	0.62%
22	Kogi	101,737,200	1.20%
23	Kwara	144,758,500	1.70%
24	Lagos	2,432,437,700	28.58%
25	Nasarawa	88,619,350	1.04%
26	Niger	124,218,800	1.46%
27	Ogun	369,797,500	4.34%
28	Ondo	166,717,700	1.96%
29	Osun	170,660,350	2.00%
30	Oyo	410,315,150	4.82%
31	Plateau	129,931,550	1.53%
32	Rivers	374,759,150	4.40%
33	Sokoto	64,071,650	0.75%
34	Taraba	51,303,350	0.60%
35	Yobe	47,003,900	0.55%
36	Zamfara	40,400,650	0.47%
37	FCI	516,988,550	6.07%
	Total	8,512,399,100	100.00%

Emerging & Special Tax Dept:		Revenue Accounting Dept:		Approved by:	
Prepared by: <i>Nimmmw Bntse</i>	Signature: <i>Nimmmw Bntse</i>	Checked by: <i>N. K. Okeke</i>	Signature: <i>N. K. Okeke</i>	Executive Chairman FIRS:	
Date: 19-10-2022		Date: 20-10-2022			
Checked by: <i>DIRECTOR, EITD</i>	Signature: <i>DIRECTOR, EITD</i>	Counter Reviewed by: <i>f. N. Okeke</i>	Signature: <i>f. N. Okeke</i>		
Date: 19-10-2022		Date: 20-10-2022			



# **Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION	EMTLEVY CM	EMTLEVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	8,512,399,100.00	0.00	8,512,399,100.00
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-340,495,964.00	0.00	-340,495,964.00
	<b><u>8,171,903,136.00</u></b>	<b><u>0.00</u></b>	<b><u>8,171,903,136.00</u></b>

## **DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT**

.1Federal Government	15.00%	1,225,785,470.40	0.00	1,225,785,470.40
Local Governments	35.00%	2,860,166,097.60	0.00	2,860,166,097.60
State Governments	50.00%	4,085,951,568.00	0.00	4,085,951,568.00
	<b><u>100.00%</u></b>	<b><u>8,171,903,136.00</u></b>	<b><u>0.00</u></b>	<b><u>8,171,903,136.00</u></b>
		<b><u>8,171,903,136.00</u></b>	<b><u>0.00</u></b>	<b><u>8,171,903,136.00</u></b>

## **Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMT)**

DESCRIPTION		
.1Federal Government	14	1,144,066,439.04
FCT-ABUJA	1	81,719,031.36
	<b><u>15.00</u></b>	<b><u>1,225,785,470.40</u></b>

# DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS

Aug 2022

Sep 2022

1	ABIA	56,749,327.33	2,506.97	25,069,758.16	2.559381%	20,915,016.84	102,734,102.33	0	0	102,734,102.33	4,085,951,568.00	0.00
2	ADAMAWA	56,749,327.33	2,802.52	28,025,248.38	0.950066%	7,763,849.66	92,538,425.37	0	0	92,538,425.37		
3	AKWA IBOM	56,749,327.33	3,467.84	34,678,440.78	1.310711%	10,711,005.83	102,138,773.94	0	0	102,138,773.94		
4	ANAMBRA	56,749,327.33	3,699.45	36,994,554.64	4.719462%	38,566,990.14	132,310,872.11	0	0	132,310,872.11		
5	BAUCHI	56,749,327.33	4,110.29	41,102,962.23	0.829373%	6,777,553.13	104,629,842.69	0	0	104,629,842.69		
6	BAYELSA	56,749,327.33	1,506.80	15,068,026.88	0.706632%	5,774,525.24	77,591,879.46	0	0	77,591,879.46		
7	BENUE	56,749,327.33	3,732.37	37,323,734.66	1.233942%	10,083,651.55	104,156,713.54	0	0	104,156,713.54		
8	BORNO	56,749,327.33	3,672.17	36,721,750.64	0.994898%	8,130,207.06	101,601,285.02	0	0	101,601,285.02		
9	CROSS RIV	56,749,327.33	2,555.60	25,556,000.18	1.150599%	9,402,582.16	91,707,909.67	0	0	91,707,909.67		
10	DELTA	56,749,327.33	3,625.46	36,254,660.36	5.440436%	44,458,716.63	137,462,704.33	0	0	137,462,704.33		
11	EBONYI	56,749,327.33	1,922.69	19,226,945.54	0.678358%	5,543,475.14	81,519,748.01	0	0	81,519,748.01		
12	EDO	56,749,327.33	2,846.95	28,469,595.41	4.637714%	37,898,947.08	123,117,869.82	0	0	123,117,869.82		
13	EKITI	56,749,327.33	2,109.09	21,090,910.14	1.161325%	9,490,235.25	87,330,472.72	0	0	87,330,472.72		
14	ENUGU	56,749,327.33	2,881.42	28,814,291.43	2.626872%	21,466,543.43	107,030,162.20	0	0	107,030,162.20		
15	GOMBE	56,749,327.33	2,082.25	20,822,582.25	0.541088%	4,421,718.00	81,993,627.59	0	0	81,993,627.59		
16	IMO	56,749,327.33	3,480.83	34,808,398.42	2.418712%	19,765,479.73	111,323,205.48	0	0	111,323,205.48		
17	JIGAWA	56,749,327.33	3,846.84	38,468,460.56	0.476593%	3,894,675.20	99,112,463.09	0	0	99,112,463.09		
18	KADUNA	56,749,327.33	5,366.52	53,665,242.01	2.915434%	23,824,642.45	134,239,211.79	0	0	134,239,211.79		
19	KANO	56,749,327.33	8,300.87	83,008,723.14	3.848255%	31,447,563.40	171,205,613.87	0	0	171,205,613.87		
20	KATSINA	56,749,327.33	5,124.15	51,241,559.92	1.144227%	9,350,512.59	117,341,399.85	0	0	117,341,399.85		
21	KEBBI	56,749,327.33	2,864.91	28,649,135.28	0.662923%	5,417,346.07	90,815,808.68	0	0	90,815,808.68		
22	KOGI	56,749,327.33	2,900.17	29,001,730.85	1.272445%	10,398,297.10	96,149,355.28	0	0	96,149,355.28		
23	KWARA	56,749,327.33	2,097.48	20,974,823.14	1.810520%	14,795,393.34	92,519,543.81	0	0	92,519,543.81		
24	LAGOS	56,749,327.33	7,973.43	79,734,367.42	30.422924%	248,613,190.59	385,096,885.34	0	0	385,096,885.34		
25	NASSARAWA	56,749,327.33	1,648.26	16,482,664.12	1.108378%	9,057,555.45	82,289,546.91	0	0	82,289,546.91		
26	NIGER	56,749,327.33	3,494.41	34,944,185.62	1.553626%	12,696,083.52	104,389,596.47	0	0	104,389,596.47		
27	OGUN	56,749,327.33	3,297.90	32,979,021.96	4.625122%	37,796,049.76	127,524,399.05	0	0	127,524,399.05		
28	ONDO	56,749,327.33	3,043.95	30,439,544.79	2.085167%	17,039,786.60	104,228,658.72	0	0	104,228,658.72		
29	OSUN	56,749,327.33	3,028.48	30,284,835.84	2.134479%	17,442,754.70	104,476,917.88	0	0	104,476,917.88		
30	OYO	56,749,327.33	4,946.35	49,463,596.83	5.131883%	41,937,254.38	148,150,178.54	0	0	148,150,178.54		
31	PLATEAU	56,749,327.33	2,811.91	28,119,114.05	1.625077%	13,279,968.98	98,148,410.36	0	0	98,148,410.36		
32	RIVERS	56,749,327.33	4,587.04	45,870,419.84	4.687178%	38,303,167.22	140,922,914.40	0	0	140,922,914.40		
33	SOKOTO	56,749,327.33	3,270.39	32,703,917.98	0.801355%	6,548,598.28	96,001,843.59	0	0	96,001,843.59		
34	TARABA	56,749,327.33	2,035.24	20,352,475.46	0.641660%	5,243,583.23	82,345,386.03	0	0	82,345,386.03		
35	YOBE	56,749,327.33	2,053.69	20,536,960.29	0.587886%	4,804,147.52	82,090,435.14	0	0	82,090,435.14		
36	ZAMFARA	56,749,327.33	2,883.68	28,836,831.22	0.505298%	4,129,246.35	89,715,404.91	0	0	89,715,404.91		
Grand Total		2,042,975,784.00	122,578.55	1,225,785,470.40	100.00%	817,190,313.60	4,085,951,568.00					

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=516988550 % IS NOT INCLUDED IN THIS TABLE

# DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL

## GOVERNMENTS

SNO STATES EQUALITY 50% POPULATION 30% DERIVATION 20% GROSS AMT PM

Sep 2022 Aug 2022

1	ABIA	31,410,092.80	17,372,657.17	13,751,340.96	62,534,090.93	0.00	0.00
2	ADAMAWA	38,800,702.87	19,420,731.11	5,104,626.24	63,326,060.23	0.00	0.00
3	AKWA IBO	57,277,228.05	24,031,211.59	7,042,341.60	88,350,781.25	0.00	0.00
4	ANAMBRA	38,800,702.87	25,636,215.19	25,357,274.88	89,794,192.94	0.00	0.00
5	BAUCHI	36,953,050.36	28,483,229.35	4,456,149.60	69,892,429.31	0.00	0.00
6	BAYELSA	14,781,220.14	10,441,730.77	3,796,672.32	29,019,623.24	0.00	0.00
7	BENUE	42,496,007.91	25,864,327.94	6,629,864.64	74,990,200.49	0.00	0.00
8	BORNO	49,886,617.98	25,447,169.47	5,345,501.28	80,679,288.73	0.00	0.00
9	CROSS RIV	33,257,745.32	17,709,609.60	6,182,070.72	57,149,425.64	0.00	0.00
10	DELTA	46,191,312.95	25,123,488.68	29,231,005.44	100,545,807.07	0.00	0.00
11	EBONYI	24,019,482.73	13,323,747.73	3,644,760.00	40,987,990.46	0.00	0.00
12	EDO	33,257,745.32	19,728,651.46	24,918,045.60	77,904,442.38	0.00	0.00
13	EKITI	29,562,440.29	14,615,424.25	6,239,701.44	50,417,565.97	0.00	0.00
14	ENUGU	31,410,092.80	19,967,516.38	14,113,962.24	65,491,571.42	0.00	0.00
15	FCT-ABUJA	11,085,915.11	8,614,002.77	34,741,630.56	54,441,548.43	0.00	0.00
16	GOMBE	20,324,177.70	14,429,480.35	2,907,219.84	37,660,877.89	0.00	0.00
17	IMO	49,886,617.98	24,121,268.68	12,995,535.84	87,003,422.51	0.00	0.00
18	JIGAWA	49,886,617.98	26,657,591.70	2,560,696.32	79,104,906.01	0.00	0.00
19	KADUNA	42,496,007.91	37,188,545.88	15,664,380.48	95,348,934.27	0.00	0.00
20	KANO	81,296,710.78	57,522,776.26	20,676,348.00	159,495,835.04	0.00	0.00
21	KATSINA	62,820,185.61	35,509,000.44	6,147,835.68	104,477,021.72	0.00	0.00
22	KEBBI	38,800,702.87	19,853,067.68	3,561,831.84	62,215,602.39	0.00	0.00
23	KOGI	38,800,702.87	20,097,406.77	6,836,739.84	65,734,849.48	0.00	0.00
24	KWARA	29,562,440.29	14,534,979.13	9,727,771.20	53,825,190.61	0.00	0.00
25	LAGOS	36,953,050.36	55,253,737.24	163,459,813.44	255,666,601.03	0.00	0.00
26	NASSARAW	24,019,482.73	11,422,035.71	5,955,220.32	41,396,738.77	0.00	0.00
27	NIGER	46,191,312.95	24,215,365.50	8,347,503.36	78,754,181.81	0.00	0.00
28	OGUN	36,953,050.36	22,853,560.80	24,850,392.00	84,657,003.16	0.00	0.00
29	ONDO	33,257,745.32	21,093,772.53	11,203,429.44	65,554,947.30	0.00	0.00
30	OSUN	55,429,575.53	20,986,563.46	11,468,375.52	87,884,514.52	0.00	0.00
31	OYO	60,972,533.09	34,276,920.61	27,573,178.08	122,822,631.78	0.00	0.00
32	PLATBAU	31,410,092.80	19,485,777.45	8,731,400.16	59,627,270.42	0.00	0.00
33	RIVERS	42,496,007.91	31,786,947.17	25,183,814.88	99,466,769.96	0.00	0.00
34	SOKOTO	42,496,007.91	22,662,921.26	4,305,614.88	69,464,544.05	0.00	0.00
35	TARABA	29,562,440.29	14,103,709.20	3,447,585.12	47,113,734.60	0.00	0.00
36	YOBE	31,410,092.80	14,231,552.14	3,158,662.08	48,800,307.02	0.00	0.00
37	ZAMFARA	25,867,135.25	19,983,135.84	2,714,923.68	48,565,194.77	0.00	0.00
Grand Total		1,430,083,048.80	858,049,829.28	572,033,219.52	2,860,166,097.60	0.00	0.00