

STATE ACTION PLAN ON REVENUE GENERATION

1. Establishing a Consolidated Revenue Code

A consolidated revenue code (sometimes called a harmonised tax law) is a type of legislation passed by the State legislature that purports to exhaustively cover a complete system of laws or a particular area of law as it existed at the time the code was enacted, by a process of codification. The consolidated revenue code ensures that the focus of increasing IGR does not lead to proliferation of arbitrary and duplicative taxes, which damage the business environment.

Actions	Stakeholders	Driver	Timeline	Available Technical Resources
<p>i. Set-up a CRC committee in consonance with the State Joint Revenue Committee (SJRC)^[1] to develop the consolidation plan and checklists – may include representatives of the Ministry of Finance, Ministry of commerce and industry, Ministry of Justice, key MDAs, SIRS, State Exco, and LGA.</p> <p>ii. Consider if MDA harmonization law is appropriate, where the State revenue Administration law is not encompassing</p> <p>iii. Consider if a joint State MDA and LGA law is appropriate</p> <p>iv. Consider if harmonised LGA levies and charges law is appropriate.</p> <p>v. Collate all existing IGR-related laws/regulations and rates. Even where taxes, levies and fees are in the TLFC there are many of these revenue sources that require domestication.</p> <p>vi. Review laws and rates for obsolescence, legality, lacuna, duplication and practicality.</p>	<p>Ministry of Finance, State Internal Revenue Service, Ministry of Commerce and Industry, Ministry of Justice, Ministry of Local Government and Chieftaincy Affairs, Ministry of Agriculture, Ministry of Lands and Housing, State House of Assembly etc.</p>	<p>Ministry of Finance and State Internal Revenue Service</p>	<p>4 – 9 months</p>	<ul style="list-style-type: none"> • NGF HelpDesk advisory support on harmonization • NGF knowledge guide on developing a consolidated revenue code • GEMS 3 knowledge guide on harmonized tax law • DFID-PERL ARC ease of doing business support to end double taxation^[2] • JTB support on Revenue Law

[1] Where non-existent, the SJRC should be established and headed by the SIRS Chairman (PITA Section 87)

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<p>vii. Look at where the power to change rates by regulation lies and draw up protocols to make this more transparent and ensure gazettement of changes, especially where these are done by delegated regulations.</p> <p>viii. Identify and initiate consultation/sensitization with key stakeholders – public hearings/dialogue etc.</p> <p>ix. Pass the law</p> <p>x. Communicate and publish the law</p> <p>xi. Develop processes for implementation and train members of staff of the SIRS, relevant MDAs, LGAs and contracted collection agents.</p>	<p>Ministry of Finance, State Internal Revenue Service, Ministry of Commerce and Industry, Ministry of Justice, Ministry of Local Government and Chieftaincy Affairs, Ministry of Agriculture, Ministry of Lands and Housing, State House of Assembly etc.</p>	<p>Ministry of Finance and State Internal Revenue Service</p>	<p>4 – 9 months</p>	<ul style="list-style-type: none"> • NCF HelpDesk advisory support on harmonization • NCF knowledge guide on developing a consolidated revenue code • GEMS 3 knowledge guide on harmonized tax law • DFID-PERL ARC ease of doing business support to end double taxation^[2] • JTB support on Revenue Law