



INTERNAL MEMO

To: Nigeria Governors' Forum
From: Director General
Date: 18th March 2020
Subject: **Implementation of the NGF/JTB State Action Plan on Revenue Generation**

Your Excellency may recall that on **28th October 2019**, the Nigeria Governors' Forum signed on to the NGF/JTB State Action Plan on Revenue Generation.

The commitment was reached at the end of a Revenue Retreat organised by the NGF and the Joint Tax Board to promote a structured approach for tax reform implementation at the sub-national level and engender political support from State governors.

The plan sets out **5 objectives** and **12 actions** to raise revenues in a sustainable manner in the country.

Governors also committed to the Action Plan in a Seattle Declaration reached at the end of a 2-day meeting on Human Capital Development (HCD) convened by the Aliko Dangote Foundation, Bill and Melinda Gates Foundation (BMGF) and the NGF in **November 2019** in Seattle Washington, US.

The attached result shows States' progress in achieving **Objective 1 of the plan – Establishing a Consolidated Revenue Code (CRC) to end multiple / double taxation in States.**

3 States – Kaduna, Kogi and Plateau have established the CRC while **4 other States** – Benue, Ekiti, Ondo and Yobe require minor actions such as publishing the law online.

Director General

Progress to end multiple / double taxation in States through a Consolidated State Revenue Code

State	Law Seen	Status		Comment (high level issues)
1. Abia	✓	R	Not Met	No MDA/LGA rates; Not all online
2. Adamawa	✓	R	Not Met	No MDA/LGA rates; +; Not online
3. Akwa Ibom	✓	R	Not Met	No MDA/LGA rates; +; Not online
4. Anambra	X	NA	Not Assessed	Not received
5. Bauchi	✓	R	Not Met	No MDA/LGA rates; +
6. Bayelsa	X	NA	Not Assessed	Not received
7. Benue	✓	A	Not Met	Meets all but not online
8. Borno	X	NA	Not Assessed	In draft
9. Cross River	✓	R	Not Met	Lists sources of State and LGA revenues but not MDA; +
10. Delta	✓	R	Not Met	No LGA approved rates; Not online
11. Ebonyi	✓	R	Not Met	Not all MDAs rates and No LGA rates; +; Not online
12. Enugu	X	NA	Not Assessed	Not sent
13. Edo	✓	R	Not Met	Not all MDA rates and LGA rates; +
14. Ekiti	✓	A	Not Met	2019 law; Assess in next round of assessment
15. Gombe	✓	R	Not Met	No MDAs or LGAs rates; +; not online
16. Imo	✓	R	Not Met	2019 Law. No MDA or LGA rates; +; Not online
17. Jigawa	X	NA	Not Assessed	In draft not received
18. Kaduna	✓	G	Met	Meets all requirements
19. Kano	✓	R	Not Met	No LGA rates; MDA rates approved? Not online
20. Katsina	✓	R	Not Met	2019 Law; No LGA rates +; No website
21. Kebbi	X	NA	Not Assessed	Sokoto not Kebbi law
22. Kogi	✓	G	Met	Meets all requirements
23. Kwara	✓	R	Not Met	No MDA or LGA rates. +
24. Lagos	✓	R	Not Met	No MDA/LGA rates; +; Not online
25. Nasarawa	✓	R	Not Met	No MDA and LGA rates; +; not online
26. Niger	✓	R	Not Met	No MDA/LGA Rates; +; No website
27. Ogun	✓	R	Not Met	No MDA/LGA rates; +; Not online
28. Ondo	✓	A	Not Met	2019 Law, Assess in next round of assessment
29. Osun	✓	R	Not Met	No MDA/LGA rates; +
30. Oyo	✓	R	Not Met	No MDA/LGA Rates; +
31. Plateau	✓	G	Met	Meets all requirements**
32. Rivers	X	NA	Not Assessed	Not received
33. Sokoto	✓	R	Not Met	No Rates MDA/LGA; +; not online
34. Taraba	✓	R	Not Met	No LGA Rates; +; online TBC
35. Yobe	✓	A	Not Met	Limited MDA rates
36. Zamfara	✓	R	Not Met	No Rates MDA/LGA; +; not online
37. FCT	X	NA	Not Assessed	Not seen

Passed - 3 (G); Minor Actions needed - 4 (A); Major Work needed - 22(R); Not Assessed 8 (NA)

Key: '+' means other tests not met or in question.

**State's law meets requirement, but the State did not qualify for the 2018 World Bank SFTAS PforR

Please see overleaf

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