STATE: ....... ABIA ...............

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  1. Disengage Non-Performing Revenue Consultants
  2. Cause Local Government Chairmen To Sign MOU Ceding Collection of Abia Plate To Board of Internal Revenue.

- Medium (6 – 12 months)

  ○ Full Automation Of All Revenue Generating MDAs

- Long term (above 12 months)

  ○ ~~Firstly~~ Executive Governors Chat With All Political Office Holders In The State On The Need To Support And Complement Efforts Of Internal Revenue Service To Improve And Increase The State IGR.

STATE: ...... ABIA ......

## STATE ACTION PLAN

- Short (immediate)

(i) o ~~First~~ Restructure of Internal Revenue Service

(ii) Inaugurate Joint State and Local Gov't Revenue Committee

- Medium (6 – 12 months)

o ~~Retreat~~ Workshop On Taxation for Professional Bodies

- Long term (above 12 months)

o Second Revenue Summit In The State

STATE: AKWA IBOM

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o CONTINUE TO SUPPORT REVENUE CORDINATION ROLE OF THE BIR/ full implementation of the AUTONOMY

- Medium (6 – 12 months)

  o SPONSOR MORE EXECUTIVE BILLS ON AREAS W/OUT APPROPRIATE TAX LAWS OR LAWS THAT ARE OBSOLETE/REQUIRE AMENDMENTS

- Long term (above 12 months)

  o TO INVEST IN AUTOMATION, REVENUE HOUSE & OTHER RESOURCES REQUIRING HEAVY FINANCIAL LAY-OUT

STATE: AKWA IBOM

## STATE ACTION PLAN

- Short (immediate)

  o GROW DATABASE, EXPAND TAX NET
    BLOCK LEAKAGES, REVIEW PROCESSES

- Medium (6 – 12 months)

  o SIGNIFICANTLY GROW IGR
    AUTOMATION, CAPACITY BUILDING (Human
    & MATERIAL) HARMONIZATION OF
    REVENUE COLLECTION

- Long term (above 12 months)

  o BUILD A PROFESSIONAL INSTITUTION
    RELOCATE TO STAND ALONE REVENUE
    HOUSE
    ACQUIRE OWN TAX ADMNIS SYSTEM (TECHNO-
    LOGY)

STATE: BENUE

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  ○ Complete and total automation of land Administration in Benue State

- Medium (6 – 12 months)

  ○ Purchase of equipments for survey instead of continuous hiring under ministry of land & survey

- Long term (above 12 months)

  ○ Building a revenue House to take care of office/rent/training challenges

STATE: BENUE

## STATE ACTION PLAN

- Short (immediate)

  o Set up of a High Net Worth Unit within the board.

- Medium (6 – 12 months)

  o Hiring of more technical & Professional Personnel to strengthen the staff strength of the board.

- Long term (above 12 months)

  o Acquiring more kits for TIN registration for building tax Payers data base,

STATE: BORNO

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o To be given the opportunity to employ compitant and qualified youngmen/graduate full automation of the Board.

- Medium (6 – 12 months)

  o The review of all the revenue laws and the domestication of the Capital gain Tax — Bringing all revenue generating Staff of the MDAs to be under the Internal Revenue Service.

- Long term (above 12 months)

  o Full autonomy — both administrative and financial.

STATE: Borno

## STATE ACTION PLAN

- Short (immediate)

  o Automation of the Internal Revenue Service — A real time monitoring of Revenue generation in the State

- Medium (6 – 12 months)

  o To register all untapped portion of the population to the Tax net — A very robust Tax payer Database ⟹ Through Tax payer census.

- Long term (above 12 months)

  o Implementation of all the revenue laws such that the revenue realizable to double.

STATE: CROSS RIVER STATE

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o SEE TO THE FULL AUTOMATION OF ALL PAYMENT PROCESSES IN REVENUE ADMINISTRATION

- Medium (6 – 12 months)

  o ENSURE FULL FINANCIAL AUTONOMY

- Long term (above 12 months)

  o REVIEW OF THE TAX EXEMPTION LAW WITH A VIEW TO EASE PRESSURE ON REVENUE ADMINISTRATORS. THE CURRENT SCENARIO PROVIDES A DIS-INCENTIVE FOR REVENUE OPTIMIZATION.

STATE: CROSS RIVER STATE

## STATE ACTION PLAN

- Short (immediate)

  o ACHIEVE 80% AUTOMATION OF ALL PAYMENT PROCESSES

- Medium (6 – 12 months)

  o IMPLEMENT AN ON-LINE REPORTING DASHBOARD TO CAPTURE ALL REVENUE PAYMENTS

- Long term (above 12 months)

  o ACHIEVE FULL FINANCIAL AUTONOMY

STATE: DELTA

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  - Executive Order for harmonized taxes and levies to be collected by the BIR only.

- Medium (6 – 12 months)

  - Constituting of a functional joint state revenue Committee Consisting of the LG's key persons

- Long term (above 12 months)

  - Implementation for yield.

STATE: DELTA

## STATE ACTION PLAN

- Short (immediate)

  ○ Harmonize taxes allow BIR to be the Sole revenue collector. Engaging stakeholders (MDA, LGA, Civil Society et. c).

- Medium (6 – 12 months)

  ○ Blue print of taxes and rates as well as Cost of Collection to be passed by the State's House of Assembly.

- Long term (above 12 months)

  ○ Implementation — Communication and dessimination of information.

STATE: ...... EDO ......

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o FUNDING OF THE FULL AUTOMATION OF THE REVENUE ADMINISTRATION PROCESS

- Medium (6 – 12 months)

  o EXECUTE THE FULL STATE-WIDE ENUMERATION OF BUSINESS PREMISES

- Long term (above 12 months)

  o CONSTRUCTING OF PURPOSE BUILT OFFICES ACROSS THE STATE

STATE: ......~Edo~......

## STATE ACTION PLAN

- Short (immediate)

  o AUTOMATION OF THE RESPECTIVE REVENUE STREAMS

- Medium (6 – 12 months)

  o CAPACITY BUILDING FOR STAFF TO ALIGN WITH EMERGENT WORK PROCESSES

- Long term (above 12 months)

  o PROCUREMENT OF LOGISTICS SUPPORT (VEHICLES) TO DRIVE EFFECTIVE REVENUE ADMINISTRATION

STATE: *EKITI*

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o Government to grant a reasonable level of autonomy to the IRS to reduce bereaucrasy.

- Medium (6 – 12 months)

  o Proper funding and implementation of Tax payment platforms as developed by FIRS.

- Long term (above 12 months)

  o Government to embark of projects show-cased in as Tax payers' interest eg. Tax payers House, Tax Library or Museum.

STATE: .....Ekiti.....

## STATE ACTION PLAN

- Short (immediate)

  o Engagement of Tax papers in meetings to agree on Tax payment and rates.

- Medium (6 – 12 months)

  o Follow up with identified tax payers to ensure collection and effectiveness monitoring for improved revenue

- Long term (above 12 months) Continues ~~staff~~ interaction

  o Continues interaction with Tax payers, training and provision of infrastructures for monitoring and collection

STATE: Gombe

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  - Appointment & Constitution of Executive Management & Board of Directors

- Medium (6 – 12 months)

  - Introduction & Enforcement of Land Use charges

- Long term (above 12 months)

  - Recruitment & addressing Condition of Service of Staff.

STATE: Gombe

## STATE ACTION PLAN

- Short (immediate)

  o Development of a Process Plan

- Medium (6 – 12 months)

  o Recruitment of qualified Staff and addressing Staff conditions of service including Review of Salaries

- Long term (above 12 months)

  o Optimisation of the following revenue heads – Land use charges, water rates and Educational Institution in the State.

STATE: ...... IMO ........................

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o To PLACE A DEMAND ON THE STATE HOUSE TO PASS ALL OUR TAX LAWS / UPGRADED CHARGES.

- Medium (6 – 12 months)

  o To magnanimously grant Autonomy to the Board as this will greatly, positively, increase Revenue, and grant that staff will sit up for Biz.

- Long term (above 12 months)

  o To aprove regular trainings of staff, more utility vehicles and equipping of all BIR offices across the state, and the Charma to continue to report directly to His Excellency.

Page 1 of 2

STATE: ......**IMO**.................

**STATE ACTION PLAN**

- Short (immediate)

  - Set imediate strategies to recover lost
    Revenues from both the informal Sector / LGA Revenue
    through Set targets for colecting agents.

- Medium (6 – 12 months)

  - Take imediate steps to increase Tax Data base
    and Capture more people into the tax net by
    200% through Sensitization and regular Tax awareness
    programmes with key stakeholders.

- Long term (above 12 months)

  - Activate newly discovered Revenue sources
    which runs in hundreds of millions monthly
    for increased Revenue and meet the 2 Billion mnthly
    target.

STATE: JIGAWA

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o Passage of the Consolidated and Codification Revenue Bill still pending before the EXCO

- Medium (6 – 12 months)

  o Grant Autonomy to the Board I. e both administrative and financial

- Long term (above 12 months)

  o Engagement of Competent & fresh staffs as 90% of the current staffs will retire in the next five years.

STATE: ....KADUNA........................

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  ○ Timely release of funds to run the service/Board.

- Medium (6 – 12 months)

  ○ Purchase of Vehicles/working tools to fully equip the large Revenue offices

- Long term (above 12 months)

  ○ Continous Political support and regular Interaction with the Service/Board.

STATE: KADUNA

## STATE ACTION PLAN

- Short (immediate)

  o Immediately Identify and Block Revenue leakages e.g non-cash collection policy.

- Medium (6 – 12 months)

  o Collection of Reliable data with a view to Map out Revenue Sources and Processes.

- Long term (above 12 months)

  o Use the mappestry result to build a Sustainable ITAS for use.

STATE: KATSINA

# RECOMMENDATION FOR GOVERNOR

- Short (immediate)
  - ALL REVENUE OFFICER'S IN THE MDA TO BE UNDER THE BOARD. To make BOARD THE SOlE REVENUE Collecting Agency in the State.

- Medium (6 – 12 months)
  - Harmonize STATE TAXES AND Local GOVT REVENUE AND CENTRALISE THE COLLECTION System.

- Long term (above 12 months)
  - a. GRANTING full AUTONOMy of The operation of the REVENUE BOARD
  - 2. PROFESSIONALIING THE STATE REVENUE SERVICE

STATE: ...KATSINA...

## STATE ACTION PLAN

- Short (immediate)

    LAUNCHING THE AUTOMOTION OF THE BOARD OPERATION.

    o ........................................

- Medium (6 – 12 months)

    CONSTITUTION OF THE STATE/LOCAL GOVT REVENUE COMMITTEE

    o ........................................

- Long term (above 12 months)

    (a) TAX PAYER ENGAGEMENT AND EDUCATION.
    (b) DEMAND FOR TIN AND TCC FOR ALL GOVERNMENT TRANSACTION AND REGISTRA OF VEHICLES

STATE: _KEBBI STATE._

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o _Employment of Staff, ~~And~~ AND TRANSPORTATION Logistics_

- Medium (6 – 12 months)

  o _BOARD's AUTONOMY BOTH FINANCIAL AND ADMINISTRATIVE._

- Long term (above 12 months)

  o ...........................................................................

  ...........................................................................

STATE: *Kebbi State.*

## STATE ACTION PLAN

- Short (immediate)

  o *Grass root Sensitasation program on Tase Matter, Educating pupils and Students on Tase matters through Primary and Secondry Schools, continues collaboration with trade Unions and enlightment on Direct and Inderect Taxes.*

- Medium (6 – 12 months)

  o *Continues Registration of Taxpayer, (Database) Automation and Collaborations with MDAs.*

- Long term (above 12 months)

  o *Consistent enlightment on all Sources of Revenue in the State*

STATE: ...Kogi.........

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o Sustain the full political will given already.

- Medium (6 – 12 months)

  o Sustainability

- Long term (above 12 months)

  o Sustainability.

STATE: Kogi

## STATE ACTION PLAN

- Short (immediate)

  o Increase Collections.

- Medium (6 – 12 months)

  o Double Collections

- Long term (above 12 months)

  o Sustain growth pathern and Consolidate KGIRS

STATE: Kogi

## STATE ACTION PLAN

- Short (immediate)

  o Training of staff in areas like HNI, Local Govt Collections & MDAs to enhance revenue collections.

- Medium (6 – 12 months)

  o Doubling the Current Collections through effective tax drive & enforcement

- Long term (above 12 months)

  o Making Sure that all the staff are professional tax administrators through ICAN CITN & ANAN

STATE: KWARA

## STATE ACTION PLAN

- Short (immediate)

  o RE-STRUCTURING
    -REVIEW OF OBSOCETE LAWS

- Medium (6 – 12 months)

  o CAPACITY BUILDING

- Long term (above 12 months)

  o EXPANSION OF REGIONAL TAX OFFICES TO
    WIDENING TAXPAYER'S DATA BASE

STATE: KWARA

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  - DIVIDEND OF DEMOCRACY
    TIE MDA RUNNING COST TO REVENUE COLLECTION

- Medium (6 – 12 months)

  1. DIVIDEND OF DEMOCRACY
  2. MAKE MDA ADHERE STRICTLY ON PROVISION OF THE LAW ON TCC TO ACCESS GOVT FACILITIES
  3.

- Long term (above 12 months)

  - AS ABOVE

STATE: ......... *LAGOS* .........

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o ...... *RELEASE OF CAPEX* ......

  ......

- Medium (6 – 12 months)

  o ...... *OVERHAULING OF COMPENSATION PACKAGE* ......

  ......

- Long term (above 12 months)

  o ......

  ......

STATE: ....... LAGOS ...........

## STATE ACTION PLAN

- Short (immediate)

  o ..... FULL INTEGRATION OF ALL MDA DATABASE ....

- Medium (6 – 12 months)

  o ..... CONSTITUTION OF FUNCTIONAL JOINT STATE ..... REVENUE COMMITTEE .....

- Long term (above 12 months)

  o .... CAPTURE DATA ON INFORMAL SECTOR ....

STATE: ......*NASARAWA*......

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o *Implimentation of Existing Tax Laws in the State*

- Medium (6 – 12 months)

  o *Constitution of Board of the SBIRS*
  *Capacity Building of Staff of the State BIR*

- Long term (above 12 months)

  o *Adequate Funding of SBIRS.*

STATE: NASARAWA

## STATE ACTION PLAN

- Short (immediate)

  - To Advocate for the implementation of Existing Laws to His Excellency By the BIRS.

- Medium (6 – 12 months)

  - Capacity Building Of Staff of SBIRS And Bridging Of Human Resource Gaps.

- Long term (above 12 months)

  - Institutional Strengthening Of the SBIRS and the tax System.

STATE: OGUN

## STATE ACTION PLAN

- Short (immediate)

  ○ IMPLEMENT TRUCKS, TRAILERS & LORRIES DAILY TAX

- Medium (6 – 12 months)

  ○ COMPLETE BORDER AREAS ENUMERATION

- Long term (above 12 months)

  ○ CAPTURE DATA ON INFORMAL SECTOR TAXPAYERS

STATE: OGUN

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  ○ RELEASE OF CAPEX

- Medium (6 – 12 months)

  ○ FULL AUTONOMY

- Long term (above 12 months)

  ○ TAX OFFICES REBUILD

STATE: .....O.N.D.O............

## STATE ACTION PLAN

- Short (immediate)

  o .....RESTRUCTURING OF THE BOARD TO AUTONOMY.....

- Medium (6 – 12 months)

  o .....REVIEW OF REVENUE LAWS.....

- Long term (above 12 months)

  o .....COLLABORATION AND EVALUATION OF REVENUE PERFORMANCE OF ALL MDAS.....

STATE: ..........ONDO..............

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o .....AUTONOMY OF THE BOARD............

  o .............................................

- Medium (6 – 12 months)

  o .....REVIEW OF REVENUE LAWS.
  AUTOMATION OF PROCESSES..........

- Long term (above 12 months)

  o .....QUARTERLY PERFORMANCE.....
  APPRABAL.......................

STATE: ......... Osun ........

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  i. Recruitment of competent staff to man
  various units & Departments

  ii. Passage of various Revenue Bills &
  Amendments.

- Medium (6 – 12 months)

  o Upgrade of facilities.

- Long term (above 12 months)

  o i. Full automation of Process

  ii. Full financial & Administrative
  autonomy.

STATE: ...... OYO ......

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o Recruiting Qualified I.T personnel, Capacity building. Complete the restructuring of the board.

- Medium (6 – 12 months)

  o Empower board to completely automate all revenue collections in the state * Harmonise Taxes * World Bank funding for the board

- Long term (above 12 months)

  o Achieve full financial Autonomy.

STATE: ....O Y O....

## STATE ACTION PLAN

- Short (immediate)

  o Automate physical cash collections. (stop cash handling) Stakeholders engagement and involvement. Get NGF to train staff on tax operations.

- Medium (6 – 12 months)

  o Recruiting Qualified I.T personnel, Capacity Building expand tax database

- Long term (above 12 months)

  o Full automation of all revenue collection in the state. Automation of Billings & Invoicing, Enumeration of taxpayers

STATE: ...SOKOTO...

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

    o ADEQUATE FUNDING OF THE BOARD OF INTERNAL REVENUE FOR IT TO DISCHARGE ITS DUTIES EFFICIENTLY AND EFFECTIVELY.

- Medium (6 – 12 months)

    o PROVISION OF BEFITTING OFFICE ACCOMODATION TO ENABLE THE BOARD PERFORM OPTIMALLY

- Long term (above 12 months)

    o GRANT OF FULL AUTONOMY TO THE BOARD

    o DIRECTLY RESPONSIBLE TO THE CHIEF TAX OFFICER OF THE STATE. (EXECUTIVE GOVERNOR)

STATE: ...... Sokoto ......

## STATE ACTION PLAN

- Short (immediate)

  - CONTINUE WITH THE PROCESS OF AUTOMATION
  - INCREASE EFFORT ON TAX PAYER REGISTRATION TO WIDEN TAX NET.

- Medium (6 – 12 months)

  - TO PUT MORE EFFORT ON INFORMAL SECTOR
  - TAX PAYER ADVOCACY AND ENLIGHTENMENT

- Long term (above 12 months)

  - TO INCREASE IGR COLLECTION SO AS TO FUND THE STATE BUDGET BY 40% (PERCENT)

STATE: *TARABA STATE*

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  o ENGAGE IGR CONSULTANTS FOR COMPLETE AUTOMATION OF TAX ADMINISTRATION - ie DEVELOPMENT OF IGR DASHBOARD

- Medium (6 – 12 months)

  o ESTABLISH REVENUE COURT AS PROVIDED BY THE STATE BIR LAW

- Long term (above 12 months)

  o COMPLETE ADMINISTRATIVE AND FINANCIAL AUTONOMY FOR BIR E.G. FOR STAFF ENGAGEMENT/DISCIPLINE AND IMPLEMENTATION OF 10% COLLECTION FEE FOR BIR.

STATE: TARABA

## STATE ACTION PLAN

- Short (immediate)

  o DATABASE FOR MOTOR VEHICLE REGISTRATION / WEB SITE DEVELOPMENT FOR BIR

- Medium (6 – 12 months)

  o CAPACITY BUILDING OF STAFF (TRAINING / RETRAINING)

- Long term (above 12 months)

  o CONTROL OF REVENUE COLLECTION / ADMINISTRATION IN ALL MDAS.

STATE: YOBE

## STATE ACTION PLAN

- Short (immediate)

  o Expedite Action on Review of State Revenue Laws by HoA.

- Medium (6 – 12 months)

  o Creation of Area Revenue offices Continuing TIN.

- Long term (above 12 months)

  o TO Enrol into TSA.

STATE: .....TOBE STATE.....

## STATE ACTION PLAN

- Short (immediate)

① ✻ TO EXPEDITE ACTION ON THE IMPLIMENTATION OF THE STATE REVISED REVENUE LAWS.

② ✻ REVENUE COURTS IN THE STATE TO SWING INTO ACTION BY TRYING ALL TAX RELATED CASES

- Medium (6 – 12 months)

① ○ TO CREATE REVENUE AREA OFFICES IN ALL 17 LOCAL GOVT AREAS IN THE STATE.

② ○ CONTINOUS CAPACITY BUILDING FOR ~~REVEN~~ REVENUE STAFF.

- Long term (above 12 months)

○ PROVISION OF AN INTERGRATED TAX ADMINISTRAT. SOFTWARE FOR THE BOARD TO ENHANCE TAX ADMINISTRATION.

STATE: YOBE

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  ○ To Sign Revenue Laws (Revised 2017) and Head Campaign for Revenue Generation, in the State.

- Medium (6 – 12 months)

  ○ Kreation of more Mobile Courts in 17 LGAs. – Reorganise the BIR to make it more efficient and provide Capacity building to staffs.

- Long term (above 12 months)

  ○ To enroll into TSA and closing all linked Revenue A/Cs.

STATE: YOBE

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  ○ TO SIGN ALL REVENUE-RELATED LAWS AS MAY BE PASSED BY HOUSE OF ASSEMBLY
  ○ ADEQUATE FUNDING FOR THE B.I.R.

- Medium (6 – 12 months)

  ○ TO IMPLIMENT TREASURY SINGLE ACCOUNT (TSA) IN THE STATE.

- Long term (above 12 months)

  ○ GRANT FULL AUTONOMY TO THE BIR. FOR IMPROVED SERVICE DELIVERY.

STATE: ZAMFARA

## RECOMMENDATION FOR GOVERNOR

- Short (immediate)

  - To Flag off the ZALMS programme and official commissioning of first batch of e-certificate printed through ZALMS programme

- Medium (6 – 12 months)

  - State and EXCO and SHOA to expedite action for the promulgation of MDAs Harmonised law for Revenue collection.

- Long term (above 12 months)

  - To procure all the necessary equipment for the complete automation of the tax administration in the State.

STATE: ZAMFARA

## STATE ACTION PLAN

- Short (immediate)

  o Inauguration of the Local Government Revenue Committees & Joint State Revenue Committee.

- Medium (6 – 12 months)

  o Full automation of all the Technical Departments & Area Revenue Offices

- Long term (above 12 months)

  o Integration of all the State MDAs on our e-payment channels through harmonised MDAs Law for Revenue Collection.

# NIGERIA GOVERNORS' FORUM · IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: AUDY ANTHONY T-2-15
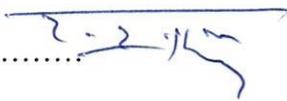
State: BAYELSA

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|------------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | NO | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | 2008 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2008 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | NO | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

Name: ABUBAKAR SADIQ MUHAMMAD

State: JIGAWA STATE

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | |
| 2. | Does the State have a harmonised tax law? | No | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2017 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2017 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | Yes | 2010 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | No | ~~2017~~ |
| 7. | Does your State use an electronic billing/receipting system? | Yes | 2017 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | No | |
| 9. | Does the SBIR have a HNWI unit? | Yes | 2016 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

**IGR**

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: MUHAMMAD DAN-IGE

State: KEBBI STATE

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | ON Process | |
| 2. | Does the State have a harmonised tax law? | ✓ | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2017 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2017 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | Yes | 2017 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | Yes | 2017 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | Yes | 2016 |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM
## IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: Okon Okon

State: Akwa Ibom

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | Yes | 30/06/2016 |
| 2. | Does the State have a harmonised tax law? | Yes | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | No | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | No | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | Yes | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | No | |
| 9. | Does the SBIR have a HNWI unit? | No | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | No | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: OKOJI, JAMES CHUKWU

State: ABIA

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | Yes | July 2008 |
| 2. | Does the State have a harmonised tax law? | Yes | January 2015 |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2015 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2015 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | No | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | No | |
| 7. | Does your State use an electronic billing/receipting system? | Yes | Billing System 2016 Receipting System 2015 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | Yes | August 2017 |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | Not fully | Strictly on minimum tax of N5,000 per year |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

Name: SUNDAY AGBANA

State: KWARA

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|-----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES | 2015 |
| 2. | Does the State have a harmonised tax law? | YES | 2015 |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | 2016 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | 2016 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2016 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | YES | 2016 |
| 7. | Does your State use an electronic billing/receipting system? | NO | — |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | — |
| 9. | Does the SBIR have a HNWI unit? | YES | 2016 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | — |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

Name: AHMED WAKILI

State: YOBE STATE

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | PASSED 2nd READING IN THE HOUSE. |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | NO | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | NO | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | A BILL TO THAT EFFECT IN THE STAT HOUSE OF ASSEMBLY |
| 7. | Does your State use an electronic billing/receipting system? | NO | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | BILL IN THE STAT HOUSE OF ASSEMBLY AND HAS PASSED 2ND READING |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

**IGR**

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: SHEHU DANDARE Gummy

State: ZAMFARA STATE BIR

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|-----------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES | MAY, 2016 |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | NO | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | NO | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | YES | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | YES | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

## IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: HAMMANADAMA NJABARI

State: ADAMAWA STATE

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|------------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES | 2007 |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2009 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2009 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2017 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | No | |
| 7. | Does your State use an electronic billing/receipting system? | NO | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | No | |
| 9. | Does the SBIR have a HNWI unit? | Yes | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | Yes | 2017 |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

**IGR**

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: SUBAIR AYODELE

State: LAGOS

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|-----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES | 2006 |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | ~~YES~~ ~~PARTIALLY~~ NO | |
| 7. | Does your State use an electronic billing/receipting system? | YES / PARTIAL | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | YES | |
| 9. | Does the SBIR have a HNWI unit? | YES | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | YES / PARTIAL | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM
## IGR

### 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: ......Temifope Oyewale......

State: ......OYO......

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | Yes | 2015 |
| 2. | Does the State have a harmonised tax law? | No | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2003/2004 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2011 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | Yes | 2008 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | No | |
| 7. | Does your State use an electronic billing/receipting system? | Partially receipting in place | 2008 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | Yes | 2012 |
| 9. | Does the SBIR have a HNWI unit? | Yes | 2015 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | No | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

Name: *Aminu Darabati Abdulmumini*

State: *Katsina*

| S/N | Questions | Yes/No | If yes, what year was this passed/instituted? |
|-----|-----------|--------|-----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | |
| 2. | Does the State have a harmonised tax law? | YES | THE BILL IS before the House of Assembly |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | NO | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | NO | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | NO | BUT ON THE PROCESS |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

## IGR

### 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: YAKUBU ISA

State: BAUCHI

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|-----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES | 2015 |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | 2015 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | 2015 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2015 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | YES | 2017 |
| 7. | Does your State use an electronic billing/receipting system? | YES | 2015 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | YES | 2015 |
| 9. | Does the SBIR have a HNWI unit? | YES | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | YES | 2015 |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM · IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: AMINU DALHATU

State: SOKOTO

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|-----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | |
| 2. | Does the State have a harmonised tax law? | YES | 2015 |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | NO | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2016 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | NO | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | NO | |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM

## IGR

### 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: ...... Bicci        Alli ......

State: ...... Osun        State ......

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|----------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | YES. | 2012 |
| 2. | Does the State have a harmonised tax law? | NO | BUT A BILL YET TO BE PASSED INTO LAW |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES. | 2011 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES. | 2011. |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES. | 2017 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | NO | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | Yes | 2014 |
| 9. | Does the SBIR have a HNWI unit? | YES. | 2016 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

## NIGERIA GOVERNORS' FORUM
## IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: ADAMU MOHAMMED DANJI

State: GOMBE

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|-----|-----------|--------|------------------------------------------------|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | Law in HA Since Jan 2017 |
| 2. | Does the State have a harmonised tax law? | NO | ✓ |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | NO | |
| 7. | Does your State use an electronic billing/receipting system? | YES | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | YES | |
| 9. | Does the SBIR have a HNWI unit? | NO | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | NO | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: ........ Dr. Ukam U. Edodi ....................................

State: ........ CROSS RIVER ..........................................

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | Yes | 2015 |
| 2. | Does the State have a harmonised tax law? | Yes | 2015 |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2008 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | No | process ongoing |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | No | only a proportion of it is paid into TSA (IMSA). |
| 6. | Does the SBIR collect taxes on behalf of the local government? | No | |
| 7. | Does your State use an electronic billing/receipting system? | No | |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | Yes | 2014 |
| 9. | Does the SBIR have a HNWI unit? | No | |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | Yes | Jan., 2017 |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

Name: ABEKUNLE ABEOSUN

State: OGUN STATE INTERNAL REVENUE SERVICE

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | NO | |
| 2. | Does the State have a harmonised tax law? | NO | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | YES | 2011 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | YES | 2011 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | YES | 2011 |
| 6. | Does the SBIR collect taxes on behalf of the local government? | YES | APRIL 2016 |
| 7. | Does your State use an electronic billing/receipting system? | YES | 2009 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | YES | 2009 |
| 9. | Does the SBIR have a HNWI unit? | YES | 2010 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | YES | 2015 |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.

# NIGERIA GOVERNORS' FORUM — IGR

## 2017 National Peer Learning Event

*Pre-meeting Questionnaire*

Name: Pst Dr. Henrietta Jacobs

State: Imo

| S/N | Questions | Yes/No | If yes, what year was this passed/ instituted? |
|---|---|---|---|
| 1. | Does the SBIR have a law that grants it autonomy? | In Progress | |
| 2. | Does the State have a harmonised tax law? | In Progress | |
| 3. | Does the SBIR use a central and automated payment system that produces management information? | Yes | 2016 |
| 4. | Does the State have a real-time monitoring dashboard for revenues collected? | Yes | 2016 |
| 5. | Are revenues collected paid directly into a State single revenue account such as the TSA? | No | |
| 6. | Does the SBIR collect taxes on behalf of the local government? | Not yet | But in Progress |
| 7. | Does your State use an electronic billing/receipting system? | Yes | 2016 |
| 8. | Does your State issue tax clearance certificates (TCCs) electronically? | In Progress | |
| 9. | Does the SBIR have a HNWI unit? | Yes | 2016 |
| 10. | Have the JTB presumptive tax rates being domesticated in your State? | In use but not yet Domesticated | |

Kindly submit completed questionnaires between 8am – 9am during registration at the meeting venue.