



**NIGERIA GOVERNORS' FORUM
(NGF)**

**CROSS RIVERS
PEER REVIEW REPORT ON
INTERNALLY GENERATED REVENUE**

By

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SUMMARY OF KEY CHALLENGES & OPTIONS

Key Areas of Focus	Areas Where Problems Exist	Alternative(s) and Option(s) Already Considered/taken to address the problems	Proposed Solution	Expected Outcome	Action Time Line
Assessment	Illiteracy and lack of awareness, automation of assessment process, under-assessment and late submission of returns.	Review of staff assessment procedure.	Reform of tax audit, automation of assessment notice and enlightenment of the public.	Increased compliance, assessment and revenue.	Immediate.
Collection	Inadequate Collection Mechanism	Introduction of Tax Collection Consultant for the State	Automation of Collection Process and strengthening of the Revenue Board's capacity to partner with the consultants.	Increased in IGR, Less Leakages and Proper documentation	Immediate.
Remittance	Non remittance by LGA, delayed remittance by MDA'S, industries and GCS	LGA's allocation to be based on derivation.	Deduction at source by AGR, impose sanctions and increase monitoring.	Increased compliance and revenue	Immediate.
Legal Frame work.	Out-dated Laws	Preliminary Reforms of Fiscal Laws	Participation of all Stakeholders in Law Making Process	Increased Compliance & Improved IGR	Immediate.
Operational Framework	Structural deficiency	Establishment of Structure and Work Process Flow	Autonomy of IRS	Increased Efficiency & Effectiveness	Immediate.
Diversification Options	Tourism, Agriculture and Small & Medium Scale Industries	Introduction of Pilot Test Policies & Reforms Agenda	Implementation of Complete Policy Framework	Improved IGR Collections to Support Development Efforts	Immediate.
Tax Planning & Records	Poor Tax Planning & Integration of the Informal Sector	Preliminary Profiling of Commercial Activities	Integration of Tax Planning & Urban Activities	Robust Data Base for IGR Enhancement.	Immediate.
Commercial Profiling	Lack of Proper Commercial Projection of IGR Expansion	Business Premises Enumeration & Commercial Expansion Data Capture	Integration of Tax Planning & Commercial Projections of Business Expansion	Improved IGR and Capture of New Businesses into Taxpayers Data Base	Immediate.
Service Charter (All Stakeholders)	Maltreatment of tax payers	Introduction of Service Delivery Guides & Regulations	Development and Enforcement of Complete Service Charter	Improved Service Delivery	Immediate.
Others (List as many as possible)					Immediate.