

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Oyo State**

Oyo State’s IGR rose from N10.5 billion in 2010 to N16.3 billion in 2014, recording a 12% growth rate over the period. The State’s IGR was 22% of its total recurrent revenue in 2014. Growth in revenue mobilization was significantly lower than the zonal average of 19% in 2014

**IGR SNAPSHOT IN THE SOUTH WEST ZONE (2014)**

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| --- | --- | --- | --- | --- | --- | --- |
| S/N | STATE | MONTHLY IGR (N) | ANNUAL IGR (N) | 5 YR GROWTH RATE | IGR/RECURRENT REVENUE (%) | IGR PER CAPITA (N) |
| 1 | LAGOS | 23,013,664,889.66 | 276,163,978,675.95 | 16.5% | 67.9% | 23,552.63 |
| 2 | OGUN | 1,458,135,065.63 | 17,497,620,787.52 | 21.9% | 26.4% | 3,597.60 |
| 3 | OYO | 1,358,936,141.68 | 16,307,233,700.20 | 11.7% | 21.7% | 2,236.21 |
| 4 | ONDO | 976,561,791.87 | 11,718,741,502.49 | 16.0% | 13.4% | 2,672.99 |
| 5 | OSUN | 709,439,515.56 | 8,513,274,186.67 | 26.0% | 15.1% | 1,936.51 |
| 6 | EKITI | 288,528,454.03 | 3,462,341,448.32 | 22.2% | 7.0% | 1,130.52 |

**Major Challenges**

1. Leakages/loopholes in tax collection processes
2. High rate of tax avoidance and evasion
3. Non-existence of consumption tax base
4. Multiplicity of taxes by State and local governments
5. Weak tax awareness campaigns/sensitization
6. Weak tax payer audit
7. Weak tax enforcement/compliance measures.