

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Zamfara State**

Zamfara State’s IGR rose from N2.1 billion in 2010 to N3.1 billion in 2014, recording an 11% growth rate over the period. It was only 6% of the State’s total recurrent revenue in 2014, as its fiscal dependence on federation revenues remained above 90%. The State’s monthly revenues at N262 million was the lowest in the North West zone, while per capita IGR was N747.

**IGR SNAPSHOT IN THE NORTH 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 | KANO | 1,138,487,827.99 | 13,661,853,935.85 | 19.9% | 14.1% | 1,120.78 |
| 2 | KADUNA | 1,065,210,209.54 | 12,782,522,514.51 | 2.5% | 15.9% | 1,650.55 |
| 3 | JIGAWA | 522,775,884.70 | 6,273,310,616.35 | 49.9% | 9.8% | 1,144.42 |
| 4 | KATSINA | 518,586,466.58 | 6,223,037,599.00 | 18.5% | 8.9% | 846.76 |
| 5 | SOKOTO | 468,146,938.36 | 5,617,763,260.35 | 9.6% | 9.0% | 1,197.71 |
| 6 | KEBBI | 319,511,970.16 | 3,834,143,641.95 | 0.2% | 6.6% | 922.24 |
| 7 | ZAMFARA | 262,469,212.83 | 3,149,630,553.96 | 11.1% | 5.8% | 746.62 |

Commendable reforms carried out by the State include:

1. Availability and sufficiency of IRS budget. Budget release is reliable and the amount is based on the performance of the IRS
2. Sufficient number of district offices to reach out to taxpayers.
3. Simplified tax payment at commercial banks and use of e-payment channels.
4. Debts are managed separately from assessment and there is a policy framework for tax enforcement
5. Steps are underway to simplify procedures and tax forms

**Major Challenges:**

1. Poor enforcement of tax measures
2. Zamfara State has no property and consumption tax law. Though its database is complete, enforcement is yet to commence.
3. No information on the informal sector and absence of a comprehensive strategy.
4. Zamfara State has no sanitation, transport, and education tax laws; and utility user charges currently apply only to civil servants.

**STATE’S ACTION PLAN**

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| **S/N** | **Identified goals** | **Reforms required** | **Timeline** | **Responsibility** |
| 1 | To ensure full implementation of Act 21 (approved list of collectors) as amended. | * Passage of awaiting Bills before the state house of assembly that has to do with amended schedule of Act 21 of 1998 (approved list of collectors) | Three months | BIR, SHOA |
| 2 | To ensure optimum collection of property tax in the state | * Enabling laws on how to harmonize collection of property tax. * Collaboration with development partners (Gems3), for effectiveness | Six months | Gems3, SHOA, EXCO |
| 3 | Enforcement of available measures to liable tax payers to pay taxes when due | * Sensitization and mobilization * Political will | Six months | EXCO, BIR |