

**NIGERIA
GOVERNORS'
FORUM**



2017 National Peer Learning Event

Event Report

30th October, 2017 | Abuja

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Abbreviations and Acronyms

| | |
|-------|--|
| BIR | Board of Internal Revenue |
| BVN | Bank Verification Number |
| CAGR | Compound Annual Growth Rate |
| CAPEX | Capital Expenditure |
| CDSA | Consolidated Debt Service Account |
| CIT | Company Income Tax |
| CITN | Chartered Institute of Taxation of Nigeria |
| CRA | Consolidated Revenue Account |
| DFID | Department for International Development |
| DLIs | Disbursement Linked Indicators |
| DPs | Development Partners |
| ERGP | Economic Recovery and Growth Plan |
| FAAC | Federation Accounts Allocation Committee |
| FGN | Federal Government of Nigeria |
| FIRS | Federal Inland Revenue Service |
| FRSC | Federal Road Safety Commission |
| FSP | Fiscal Sustainability Plan |
| GDP | Gross Domestic Product |
| GEMS3 | Growth and Employment in States |
| ICT | Information and Communications Technology |
| IFMIS | Integrated Financial Management Information System |
| IGR | Internally Generated Revenue |
| IRS | Internal Revenue Service |
| ITAS | Integrated Tax Administration System |
| JTB | Joint Tax Board |

| | |
|--------|---|
| KPIs | Key Performance Indicators |
| LGs | Local Governments |
| MDAs | Ministries, Departments and Agencies |
| NEC | National Economic Council |
| NGF | Nigeria Governors' Forum |
| NGOs | Non-governmental Organisations |
| NIBSS | Nigeria Inter-Bank Settlement System |
| NTP | National Tax Policy |
| OGP | Open Government Partnership |
| OGIRS | Ogun State Internal Revenue Service |
| PERL | Partnership to Engage, Reform and Learn |
| PFM | Public Financial Management |
| POS | Point of Sale |
| RMAFC | Revenue Mobilisation Allocation and Fiscal Commission |
| SHoA | State House of Assembly |
| SIRS | State Internal Revenue Service |
| SLOGOR | State and Local Governance Reform Programme |
| TIN | Tax Identification Number |
| VAIDS | Voluntary Asset and Income Declaration Scheme |
| VAT | Value Added Tax |
| WHT | Withholding Tax |

Acknowledgements

This report was prepared by the Nigeria Governors' Forum Secretariat Tax Team consisting of David Nabena (Senior Economist), Olanrewaju Ajogbasile (HelpDesk Programme Manager), Zubaida Abiola (HelpDesk Programme Manager) and Dr. Mark Abani (IGR Lead Consultant).

Editorial inputs were provided by Chijioke Chuku (Head, Legal) and Dr. Jimmy Imo.

The Peer Learning Event was conducted under the overall supervision of Asishana Bayo Okauru (Director General).

Executive Summary

On October 30, 2017, the Nigeria Governors' Forum Secretariat organised its second IGR national peer learning event with the theme Achieving Effective Tax Administration in Nigeria. The event provided a platform to share major lessons learnt since the 2015 IGR peer learning event, including findings from the IGR Dashboard and HelpDesk programmes. It also leveraged on revenue-linked recommendations of the fiscal sustainability plan, and key decisions of the Joint Tax Board (JTB).

The meeting was attended by 20 Commissioners of Finance¹ and 31 Chairmen of the States' Boards of Internal Revenue². Other delegates were the Executive Chairman of the Federal Inland Revenue Service (FIRS), Babatunde Fowler, the Executive Secretary of the Joint Tax Board, Sir Oseni Elamah mni, President of the Chartered Institute of Taxation of Nigeria (CITN), Chief Cyril Ede, and representatives of the World Bank, and the Department for International Development (DFID).

The meeting was opened with a welcome address by the Director General of the Nigeria Governors' Forum, Mr. Asishana Okauru.

The structure of the meeting followed a presentation of findings of a background paper prepared by the NGF Secretariat on Raising the Internally Generated Revenue of States – Lessons and Opportunities presented by Dr. Mark Abani; a technical paper on Legitimate Taxation – Building Public Support for IGR in Nigeria by Mustapha Ndajiwo; State case presentations of commendable practices from the Chairmen of the States Boards of Internal Revenue of Bauchi, Benue, Cross River, Kaduna, and Ogun; and a group breakout session to share experiences and potential solutions to revenue challenges in the country. The activity led to an action planning exercise in which States recommended short, medium and long-term actions for their Governors, as well as actions they would implement to improve the effectiveness of their SIRs.

¹ Adamawa, Benue, Delta, Ekiti, Enugu, Jigawa, Kaduna, Kano, Katsina, Kogi, Kwara, Lagos, Nasarawa, Ondo, Osun, Oyo, Plateau, Sokoto, Taraba and Yobe.

² Abia, Adamawa, Akwa Ibom, Bauchi, Bayelsa, Benue, Borno, Cross River, Edo, Enugu, Gombe, Imo, Jigawa, Kaduna, Kano, Katsina, Kebbi, Kogi, Kwara, Lagos, Nasarawa, Ogun, Ondo, Osun, Oyo, Plateau, Rivers, Sokoto, Taraba, Yobe and Zamfara.

Main Findings

A number of States have started to address these challenges while others have lagged behind.

- 1. Obsolete Revenue Laws:** Many States are yet to review their tax laws to provide a modern enabling law for tax administration to domesticate the potential revenue sources now provided for in schedule II of the 2015 amendment of the Taxes and Levies (list of approved collections) Act CAP. T2 L.F.N 2004 or to harmonize their tax and revenue laws to minimize the incidence of double taxation.
- 2. Lack of Autonomy:** Most States, even where there is an enabling law, have not delegated full administrative and financial autonomy to their SIRSs. This has left many tax authorities ineffective and without skilled staff.
- 3. Inadequate Funding:** States that are autonomous or semi-autonomous also face funding issues, as they are often reimbursed below the percentage mandated by law for cost of collection. Other States that receive their cost of collection in full, experience delays in remittances. Findings suggest that this slows and impedes the operations of the SIRS as it is unable to confidently embark on strategic capital expenditures needed to deliver its mandate.
- 4. Poor Planning:** Lack of a clear strategic plan leaves operations running on a reactive rather than proactive framework. This is worsened by poor manpower planning which impacts effective delivery of set plans/goals. For example, institutional processes and skilled manpower to manage key categories of taxpayers such as the informal sector and high net worth individuals (HNWIs) is still absent in many SIRSs.
- 5. Poor Taxpayer Database Management:** Some States are yet to integrate their TIN database with other relevant databases as suggested by the 2017 National Tax Policy. This is worsened by poor inter-agency collaboration between the SIRSs and data agencies such as the Nigeria Inter-Bank Settlement System (NIBSS), Corporate Affairs Commission (CAC), and the Ministry of Lands, Survey and Planning. While the JTB has taken the lead in

this regard, providing States with collaborative opportunities, some States are yet to fully engage and exploit the benefits therein.

6. **Non-institution/designation of Revenue Courts:** Only a few States have instituted or designated revenue courts to prosecute tax offenders and recover debts more effectively. The absence of revenue courts continues to undermine the efforts of SIRSs in debt recovery, with cases spanning years unresolved.
7. **Poor Adoption of Modern Technology:** Many States still lack basic ICT infrastructure to facilitate efficiency in the SIRS. More predominant and disturbing is the inefficient manual process of documentation and assessment still being employed by SIRSs who are yet to adopt digitalized and electronic systems for tax administration.

Key Recommendations

The following recommendations remain key to ensuring effective tax administration and sustainable revenue. They are grouped under five (5) major themes including:

1. **Strong Political Drive:** A common driving force for the States that recorded remarkable growth in 2016 is the strong political support from Governors, who ensure that appropriate enabling laws are presented and passed by the State House of Assembly, while providing adequate funding for effective administration of the SIRS. The NTP 2017 advocates similarly, that tax related laws be periodically reviewed, and adequate funding be provided to ensure that revenue authorities execute their mandate effectively and efficiently.
2. **Autonomy:** It has been generally established that granting administrative and financial autonomy to SIRSs is positively correlated with improved revenue performance. This is because the SIRS is better positioned to implement necessary reform actions to address challenges that characterize poorly structured Services. In addition, SIRSs should be made sole revenue collectors for States, to reduce the incidence of double taxation. An understanding between the State and local governments can be reached, based on a revenue sharing formula.

- 3. Professionalization of the Revenue Authority:** To address skills and process gaps in the SIRS, many will have to undergo restructuring, including standardizing the organizational structure and recruiting professionals to execute the mandate of the Service more effectively. This should be complimented by periodic capacity building training for tax officers and strategic planning on taxpayer engagement. States with high revenue growth were all characterized by having addressed skills gap, following the recruitment of professionals and implementation of capacity building programmes.
- 4. Adoption of Technology:** States should ensure the provision of basic ICT infrastructure across their SIRS offices – with internet connection to facilitate real-time reporting and documentation. Electronic solutions for both case management and revenue collections should be deployed to drive ease of paying taxes. More importantly, the deployment of innovative technologies like POS machines and e-billing and e-receipting systems will boost taxpayer confidence in the integrity of the collection system, while curbing leakages.
- 5. Taxpayer Engagement and Education:** SIRSs should begin to employ innovative strategies such as the tax-for-service initiative and the presumptive tax regime to manage the informal sector. The overall strategy should link tax revenues to development and the provision of government services/utilities. This will help boost voluntary compliance and reduce administrative costs borne by the Service on enforcement. Also, SIRSs should make greater use of their mobile TIN kits as they embark on enumeration and awareness drives. The best opportunity for taxpayer sensitization is during registration.

1.0 Opening Session

The Head of Media & Public Affairs for the Nigeria Governors' Forum, Abdulrazaque Barkindo opened the event by welcoming delegates. He ushered the high table members to their seats, including the Director General of the Nigeria Governors' Forum Asishana Okauru, the Executive Chairman of the Federal Inland Revenue Service, Mr. Babatunde Fowler, Ms. Yue Man Lee, representing Rachid Benmessaoud, Country Director of the World Bank and Ms. Basse Ekanem representing Debbie Palmer, the Head of the Department for International Development, Nigeria.

Following the rendition of the National Anthem, key stakeholders of the NGF were called upon to deliver goodwill messages.



Cross section of delegates at the 2017 IGR PLE

1.1 Welcome Address

Asishana Okauru, Director General, Nigeria Governors' Forum

The Director General of the Nigeria Governors' Forum welcomed all participants,

recognizing the event as a milestone for the NGF in providing a level playing field for States to share practical and effective measures of increasing domestic revenue generation at the sub-national level. He also acknowledged the success of the previous IGR Peer Learning Event as well as its impact. He highlighted the progress the NGF had made towards improving IGR with particular reference to the IGR Dashboard and the HelpDesk programmes which provided monitoring, evaluation and technical assistance to States. He also emphasized the importance of peer learning, stating that it is the basis for agenda setting and prioritization of reform actions. It was also underscored that the Governors were very much engaged in the process as they receive regular, evidence-based briefings and recommendations for the States Internal Revenue Services (SIRSs).

The Director General highlighted that the event will bring together lessons learnt since the last IGR Conference in 2015 and will help consolidate on ongoing NGF's work with the SIRSs. The peer learning event also provided the opportunity for the NGF to disseminate some of the knowledge resources it has developed based on our interactions with several States. These resources were developed to act as guides and reference points to support the implementation of ongoing reforms and process changes. He thanked States that have been very cooperative since the inception of the Dashboard and HelpDesk programmes, especially those who utilised the IGR Dashboard platform. This had greatly contributed to the repository of IGR data to strengthen State-specific advocacy with the Governors.

Mr. Okauru also stated that since the last IGR Conference, many States had recorded landmark reforms that had substantially increased their domestic revenue base. Many of these reforms had been targeted at technological innovations to improve collection and remittance systems, the adoption of the Joint Tax Board presumptive tax regime, the review and update of rates and charges and the institutionalization of Revenue Boards. For instance, State-level MDA laws had been developed in Kaduna State focusing on the autonomy of the State Internal Revenue Service (SIRS); in Kano State, MDA operations were been strengthened and rates and charges streamlined; Cross River and Kano States had also reviewed their tax policies to promote voluntary compliance. The implementation of some of these reforms have provided models for harmonized tax laws which will address issues of tax distortions and double taxation. In Benue

State on the other hand, the SIRS had adopted the use of a real time Dashboard to monitor the flow of all remittances. These were commendable practices that had resulted in significant growth in domestic revenue generation. In 2017 alone, 23 States had recorded growth in IGR, despite the recession. Overall growth in IGR was 20 percent – from N687 billion in 2015 to N821 billion in 2016 – far above the 3 percent contraction recorded in 2015. The NGF has taken the opportunity to strengthen the reform environment, by replicating these reforms across other States. The Nigeria Governors' Forum Secretariat had since resolved to play a more active role in the process. Through the HelpDesk programme, the NGF can provide technical assistance to States; and in the coming years, the programme will expand to support other areas of public financial management.

On behalf of the Forum, the Director General thanked the Department for International Development's PERL programme, the World Bank and the Bill & Melinda Gates Foundation for buying into its vision and for their ongoing work in bringing reforms to States. He also thanked the Commissioners of Finance, Chairmen of State Internal Revenue Services, the Joint Tax Board, the Federal Inland Revenue Service, the Federal Ministry of Finance and guests for their presence. It was his hope that drawing from the paper presentations from the resource persons and case presentations from States, the event will help distill practical measures to support effective tax administration in the country.



The Director General, NGF and the Executive Chairman, FIRS in a goodwill handshake

1.2 Goodwill Messages

Babatunde Fowler, Executive Chairman, Federal Inland Revenue Service and Chairman of the Joint Tax Board

The Executive Chairman in his goodwill message expressed his pleasure to regularly interface with the leadership of the Boards of Internal Revenue as well as other stakeholders in the finance and revenue sectors from across the States. On behalf of the members of the Joint Tax Board (JTB) he expressed his appreciation to all the Governors of the 36 States for their continuous support in ensuring that the tax environment was made friendly and that the revenue offices had all they needed to deliver their mandates.

He stated that the main objective of the JTB (which comprises of the Federal Inland Revenue Service, the 36 State Internal Revenue Services and co-opted members such as the Federal Ministry of Finance, the Federal Capital Territory Administration, the Revenue Mobilization Allocation & Fiscal Commission (RMAFC), Federal Road Safety Commission (FRSC), the Nigeria Immigration Service, the Nigerian Custom Service and the Chartered Institute of Taxation (CIT) is to promote uniformity and ensure harmonization in the administration of Personal Income Tax across the country and also advise all tiers of government on tax matters. It can also be seen from the composition of the Board that the JTB has a wide reach and comprises of agencies that drive tax policy & administration and provide support to revenue generating agencies at Federal and State levels. This wide reach enables the JTB to understand firsthand the challenges facing tax and revenue generating agencies across the country to build a consensus to agree on strategies for resolving them.

It is against this background that JTB holds regular meetings to discuss issues of common interest, which require the attention of tax authorities. These include issues related to funding and improving operations of tax authorities, collaboration between tax authorities, developing & maintaining a robust tax payer database, automation of tax processes and improving human resource capacity amongst others. Collaboration has always been important to the JTB, with the most recent meeting of the JTB covering issues such as the need for SIRSs to improve IGR and ensure effective service delivery. He highlighted that the FIRS has

provided software and infrastructural facilities in all State offices of the Accountants General for automation of deduction and the payment of Value Added Tax (VAT) and Withholding Tax (WHT). He requested for States to provide information on the level of automation of their payment processes. With governors providing their full support, he noted that this would enable the FIRS establish the status of infrastructure needed to facilitate real time tax payment and collection across the States.

The Executive Chairman emphasized the need for the registration of more taxpayers in all categories. From available records, there are less than 15 million taxpayers in the country with an estimated 90% coming from the formal sector. This shows that there is very low tax generation from the private sector. It is an agreed fact that most individuals in the private sector, including self-employed persons, professionals and high net-worth individuals are in default of paying taxes. However, the government has proposed the Voluntary Assets and Income Declaration Scheme (VAIDS) to address these gaps. Under this scheme, taxpayers who are in default of tax payment will be required to voluntarily declare their assets & income and pay all tax arrears on or before 31st March 2018. The scheme has raised over \$50 million till date. Taxpayers are encouraged to use this opportunity to provide adequate information to facilitate correct assessment and payment of relevant taxes.

He concluded by calling on all members of the JTB to intensify efforts towards reaching their revenue targets and enjoined the various State governments to enhance the funding of their tax authorities in order to achieve the desired objectives. He then thanked the NGF for providing a platform for the discussion, noting his strong believe that at the end of the event, all present would have something substantial to take back to their jurisdictions.

Yue Man Lee, representing Country Director, World Bank- Rachid Benmessaoud

The representative of the Country Director for the World Bank began her message of goodwill by apologizing for the unavoidable absence of Rachid Benmessaoud stating that he would have wanted to be present and passed on his well wishes for the success of the conference.

She went on to introduce the Multi-State performance-based World Bank loan which was designed to support the strengthening of state-level fiscal performance and incentivise State IGR growth and other financial management reform achievements. She promised to explain the technicalities of the project during her presentation later in the course of the conference.

Bassey Ekanem, representing Debbie Palmer, Head of DFID Nigeria

The DFID representative started off by noting her pleasure that the Internally Generated Revenue (IGR) agenda was already a well-established part of public sector discourse and DFID looked forward to supporting the drive towards substantive progress in the area, both in the places where DFID programmes are active, and across the rest of the country.

She emphasized the importance IGR agenda not being simply to increase revenue as quickly as possible, as such a limited focus is likely to be counterproductive and unsustainable.

Furthermore, she stated that DFID was seeking through its PERL programme to bring together, lessons from Nigeria and elsewhere that point to an approach that could both increase IGR and build more of a social contract where citizens willingly pay taxes in expectation of a minimum package of guaranteed service delivery. This will encourage the Nigerian government to not only build more legitimacy but also consider the need to promote poverty reduction, improve the environment for doing business, cut cost of governance and be demonstrably accountable.

DFID and PERL are already actively engaged with a broader agenda and will continue to expand their collaboration with partners including those convened at the conference to take the vision forward.

2.0 Setting the Stage

2.1 Background Presentation on Revenue Generation: Lessons from States

Presentation by Dr. Mark Abani, NGF IGR Lead Consultant

The fiscal crisis since mid-2014 and the recessionary trends that hit the country post-2015 led to national government responses which metamorphosed into several action plans and reforms such as the National Economic Council (NEC) resolutions, the Economic Recovery and Growth Plan (ERGP), the Fiscal Sustainability Plan (FSP), The new National Tax Policy (NTP), the Voluntary Assets and Income Declaration Scheme (VAIDS) and the passage of State Revenue Laws.



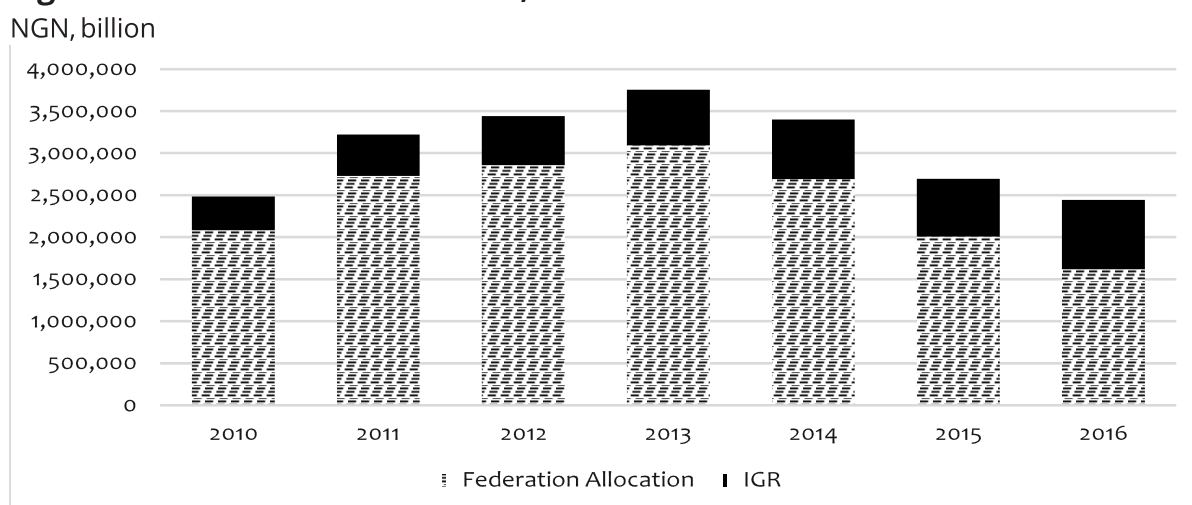
Between June 2014 and June 2017, the country's federation revenues plummeted by 60 percent, from N1.1 trillion in June 2014 to N462.4 billion in June 2017. At the State level, federation allocation declined by 58 percent between 2014 and 2016 (see table below), as its share of total recurrent revenue declined further from 79.2 percent to 66.2 percent. IGR on the other hand, recovered from a previous decline of 3 percent in 2015 to 20 percent in 2016, from N687 billion to N825 billion. The recent fiscal crisis saw States losing around N2.5 trillion in unearned federation allocation.

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | CAGR (%) |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Federation Allocation | 2,083,331 | 2,729,109 | 2,856,419 | 3,093,185 | 2,691,413 | 2,007,899 | 1,618,808 | (4.9) |
| Share (%) | 83.8 | 84.8 | 83.0 | 82.4 | 79.2 | 74.5 | 66.2 | N/A |
| Growth rate (%) | - | 31.0 | 4.7 | 8.3 | (13.0) | (25.4) | (19.4) | N/A |
| IGR | 401,434 | 490,377 | 584,398 | 662,046 | 707,858 | 687,060 | 825,351 | 15.5 |
| Share (%) | 16.2 | 15.2 | 17.0 | 17.6 | 20.8 | 25.5 | 33.8 | N/A |
| Growth rate (%) | - | 22.2 | 19.2 | 13.3 | 6.9 | (2.9) | 20.1 | N/A |
| Total Recurrent Revenue | 2,484,766 | 3,219,486 | 3,440,817 | 3,755,230 | 3,399,271 | 2,694,959 | 2,444,159 | (0.3) |

Data Source: Office of the Accountant General of the federation and the Joint Tax Board (2017)

Although tax/revenue reforms yielded positive results in 2016, this was hardly enough to offset the impact of the sharp fall in federation revenues to States.

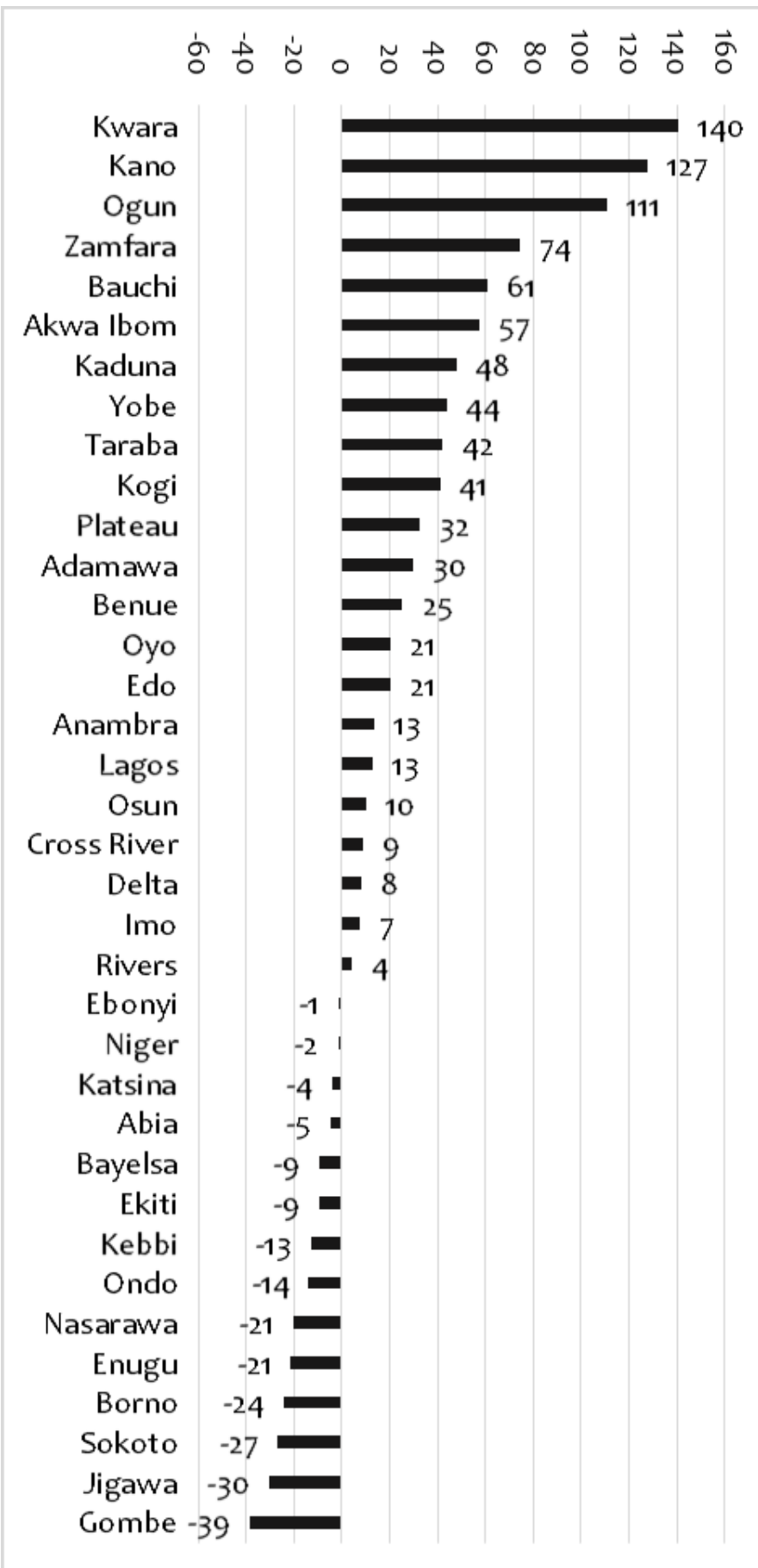
Figure 1: Trend in State Revenues, 2010 – 2016



Data Source: Office of the Accountant General of the federation and the Joint Tax Board (2017)

Implementers of key reforms such as greater autonomy for the SIRSs; improved taxpayer mapping (including the informal sector); adoption of modern technologies to block leakages; strategic re-organization of the SIRSs; community engagement (tax for service) and the presumptive tax all recorded remarkable growth despite the recession and attendant revenue crisis which followed. Although, Lagos, Rivers and Ogun State remain subnational leaders in nominal terms, the States that recorded the highest level of IGR growth in 2016 were Kwara (140%), Kano (127%), Ogun (111%), Zamfara (74%), Bauchi (61%), Akwa Ibom (57%) and Kaduna State (48%). While some of these reforms directly triggered immediate process changes, others were more long-term. For example, the process of achieving executive or legislative consent to the implementation of approved reforms would take several months. These processes varied across States depending on factors such as the role of key political actors and the perception of other actors (both governmental and non-governmental including taxpayers).

Figure 2: Growth in IGR, 2017
percent



Data Source: Computed based on data from the Joint Tax Board (2017)

Examining the leading growth States further, the following specific reforms were peculiar to States. These good practices were identified through the NGF IGR Dashboard and State-level engagements between the HelpDesk and State Internal Revenue Services.

Table 2: Good practices identified across States

| S/N | Indicators of Good Practice | State(s) |
|---------------------------|---|---|
| Tax Administration | | |
| 1 | Update and review of tax law (In the last 7 years) | Kaduna, Nasarawa, Benue, Bauchi, Taraba, Cross River |
| 2 | Effective Presumptive Tax Law | Kaduna, Bauchi, Zamfara, |
| 3 | Harmonization of Tax Laws | Kaduna, Cross River |
| 4 | Adoption and Execution of Tax for Service | --- |
| 5 | Full-Autonomy | Bauchi, Zamfara, Cross River |
| 6 | SIRSS as Sole Collector (Collects for LG) | Kaduna |
| 7 | SIRSS Staff at MDAs to Monitor Collection | Kaduna, Benue, Yobe, Bauchi |
| 8 | Good Manpower Ratio: Core vs Non-Core Tax ratio (At least 50:50 & above 300 Staff) | Kaduna, Benue, Bauchi, Cross River |
| 9 | Training Plan | Bauchi |
| 10 | Good Field Office Spread (Field Offices: LGAs) - at least 50:50 | Kaduna, Nasarawa, Benue, Cross River |
| 11 | Performance Incentive for Staff | Bauchi |
| Tax Procedures | | |
| 12 | Informal Sector in TIN | Kaduna, Nasarawa, Benue, Yobe, Bauchi, Taraba, Zamfara, Katsina, Plateau, Sokoto, Cross River |
| 13 | Registration Pack upon TIN Registration | Nasarawa, Bauchi, Zamfara |
| 14 | Taxpayer Manual for various workstreams of Tax Administration: PIT, PAYE, DT, CGT, Compliant Process etc. | Kaduna, Benue, Bauchi |
| 15 | Desk Guide for Best of Judgement Assessment | --- |
| 16 | New Standardized and Simple Tax Return Form | Benue, Bauchi, Zamfara, Gombe |
| 17 | Functional Mobile TIN Kits: 3 and above | Nasarawa, Benue, Zamfara, Katsina, Cross River |
| 18 | Constituted Tax Appeal Tribunal | --- |
| Tax Processing | | |
| 19 | Automated Central Collection Platform | Kaduna, Nasarawa, Benue, Yobe, Bauchi, Taraba, Zamfara, Katsina, Plateau, Sokoto, Gombe |
| 20 | Real-time Reporting: Monitoring Dash Board/Cloud Network | Benue, Bauchi, Zamfara, Plateau |
| 21 | Adoption of Additional Payment Solution: POS Machine/Website Payment Gateway | Kaduna, Benue, Bauchi, Zamfara, Plateau, Gombe, Cross River |
| 22 | Adoption of E-Billing (Across all Revenue MDAs, at least 95%) | Bauchi, Plateau, Gombe |
| 23 | SIRSS as Sole Collector (Collects for LG) | Kaduna |

| S/N | Indicators of Good Practice | State(s) |
|------------------------|--|--|
| 24 | Remittance of Collection to Single Revenue Account | Kaduna, Nasarawa, Benue, Yobe, Bauchi, Taraba, Zamfara, Katsina, Plateau, Sokoto, Gombe, Cross River |
| 25 | Up to date Audit: 2015 and above | Benue, Yobe, Zamfara, Katsina |
| Tax Enforcement | | |
| 26 | Functional High Net Worth Individuals Unit | Kaduna, Bauchi, Taraba |
| 27 | TCC Processing (Turn Around Time): 1-2 Days | Kaduna, Bauchi, Taraba, Gombe, Cross River |
| 28 | Tax Audits (Last Six Months) | Kaduna, Nasarawa, Benue, Bauchi, Zamfara, Katsina, Gombe |
| 29 | Complaint Unit/Process | Kaduna, Benue, Bauchi |
| 30 | Debt Enforcement Unit | Kaduna, Nasarawa, Benue, Yobe, Bauchi, Zamfara, Plateau, Sokoto, Cross River |

The paper concluded by making general recommendations for SIRSs. They include the following:

- i. **Political Support:** Support from State Executives such as the Governor and Commissioner of Finance (depending on level of autonomy) is crucial to ensuring the implementation of ongoing reforms.
- ii. **Autonomy:** The level of administrative and financial freedom given to an SIRS is vital in making quick reforms, incentivizing the accomplishment of KPIs for the SIRS, hiring competent professionals and carrying out official staff reprimands or dismissals. Financial Autonomy also ensures that the SIRS is well funded from the percentage of cost of collection (usually between 5% and 10%).
- iii. **Professionalising the Revenue Authority:** Hiring competent professionals with the skills, education and training to work in tax administration is vital to the success of any SIRS.
- iv. **Technology:** the adoption of technological resources for collection, monitoring & evaluation, receipting and database management have been crucial to monitor the amount of revenue coming into the SIRS across different revenue types as seen in Benue and Ebonyi States through the use of real-time dashboards. The use of payment platforms such as PayDirect and Remitta to track tax payments made from all revenue accounts in commercial banks also streamlines reconciliation arrangements. Most SIRSs have also adopted the use of POS machines to aid in receipting, reduce cash payments and provide taxpayers with proof of payment.

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3.0 Paper Presentations

3.1 The Promise of Taxation - Legitimate Taxation: Building Public Support for IGR in Nigeria

Presentation by Mustapha Ndajiwo

The growing need to harness IGR as the cornerstone of the Nigerian economy is driven by public support for taxation. There are high levels of mistrust stemming from the colonial era, endemic corruption and the often-poor quality of public services which have created significant repercussions on the likelihood of Nigerian



citizens and residents to be tax compliant. It is just as important in tax reformation and general national restructuring that the government works to build legitimacy for public support and tax compliance. Results from an Afrobarometer survey conducted in 2012 showed that:

- 33% of citizens do not agree or strongly disagree that tax authorities have the right to make people pay taxes.
- 35% of people say the government should be able to fund its activities without levying taxes on citizens.
- Only 23% of people say that they trust tax officials “a lot” or “somewhat”, while 28% said “not at all”.

3.1 The Promise of Taxation - Legitimate Taxation: Building Public Support for IGR in Nigeria

Presentation by Mustapha Ndajiwo

The growing need to harness IGR as the cornerstone of the Nigerian economy is driven by public support for taxation. There are high levels of mistrust stemming from the colonial era, endemic corruption and the often-poor quality of public services which have created significant repercussions on the likelihood of Nigerian citizens and residents to be tax compliant. It is just as important in tax reformation and general national restructuring that the government works to build legitimacy for public support and tax compliance. Results from an Afrobarometer survey conducted in 2012 showed that:

- ✱ 33% of citizens do not agree or strongly disagree that tax authorities have the right to make people pay taxes.
- ✱ 35% of people say the government should be able to fund its activities without levying taxes on citizens.
- ✱ Only 23% of people say that they trust tax officials “a lot” or “somewhat”, while 28% said “not at all”.
- ✱ 58% of Nigerians say that they believe that “all”/ “most” tax officials are corrupt.

The ability of citizens to draw a parallel between paying taxes and service delivery plays a large role in their propensity to pay tax. This means that advertising and public relations campaigns are also critical to building public support. The FIRS is doing a lot of work to link tax to improved service delivery in order to bridge this gap; but other drivers of tax legitimacy include:

- i. **Corruption:** The perception that tax revenue is wasted through corruption is a serious barrier to legitimacy. Citizens do not expect problems such as corruption to be solved overnight but respond quickly to anti-corruption reforms and efforts to address the situation. Taxes for Service helps to build the argument that revenues contribute to services, not extraction.
- ii. **Tax Collection:** The way in which taxes are collected is very important. Tax collection is seen to be most legitimate when everyone pays a tax, and when it is collected without the use of violence or intimidation.

3.1 The Promise of Taxation - Legitimate Taxation: Building Public Support for IGR in Nigeria

Presentation by Mustapha Ndajiwo

The growing need to harness IGR as the cornerstone of the Nigerian economy is



Cross section of the Executive Chairmen of Kaduna, Bauchi, Cross River, Benue and Ogun.

4.0 State Case Presentation of Commendable Practices

4.1 Benue State - Improving IGR through the Informal Sector

Presentation by Mimi Adzape Orubibi, Executive Chairman, Benue State Internal Revenue Service

The Benue State Internal Revenue Service in collaboration with the Benue State Government has carried out reforms to reduce the State's dependence on federation funding. Some of these reforms include the following:

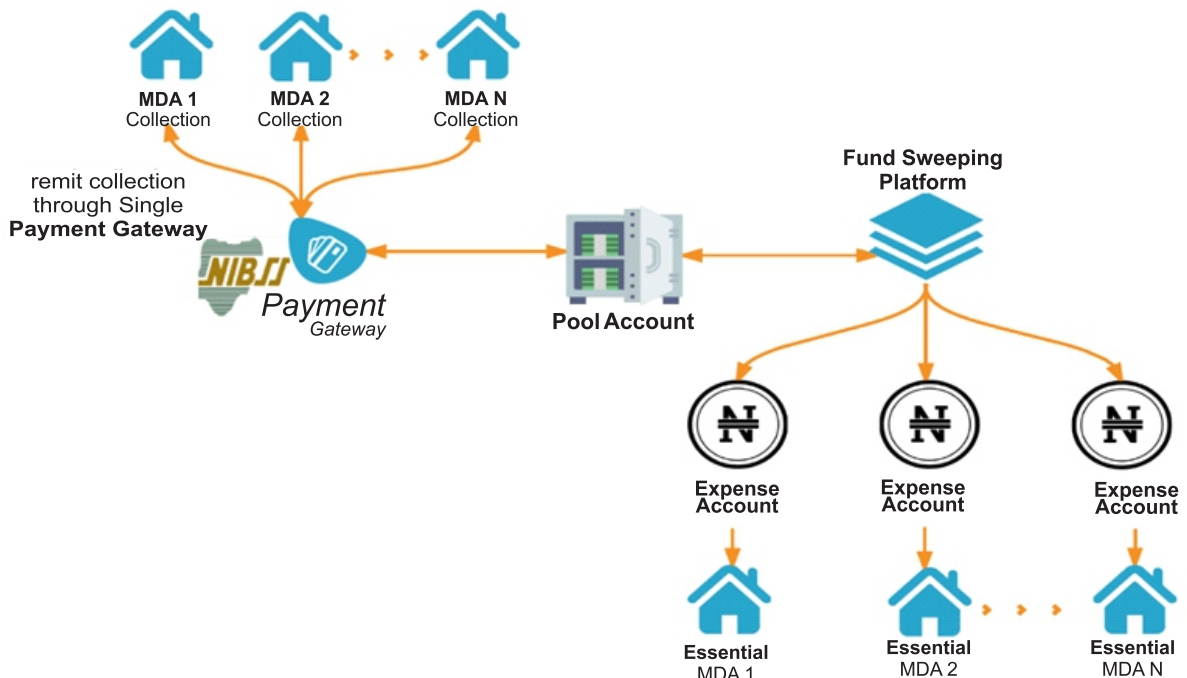
- i. Constituted new management and Board of the Internal Revenue Service
- ii. Reviewed and strengthened the State revenue laws in 2015 and updated tax rates.
- iii. Carried out advocacy campaigns to create awareness for individuals and enterprises.
- iv. Automated revenue collection, remittance and reconciliation processes.
- v. Carried out enforcement to ensure strict compliance and timely remittance of taxes.

The Service has overhauled the old tax system where each State Ministry, Department and Agency (MDA) collected and remitted its own revenue to the Consolidated Revenue Account (CRA) using manual payment systems. This system proved to be problematic with issues such as:

- ✱ Lack of transparency
- ✱ Gross under declaration of monthly collections
- ✱ Manual receipting
- ✱ Poor record keeping
- ✱ Poor tracking and reporting mechanisms

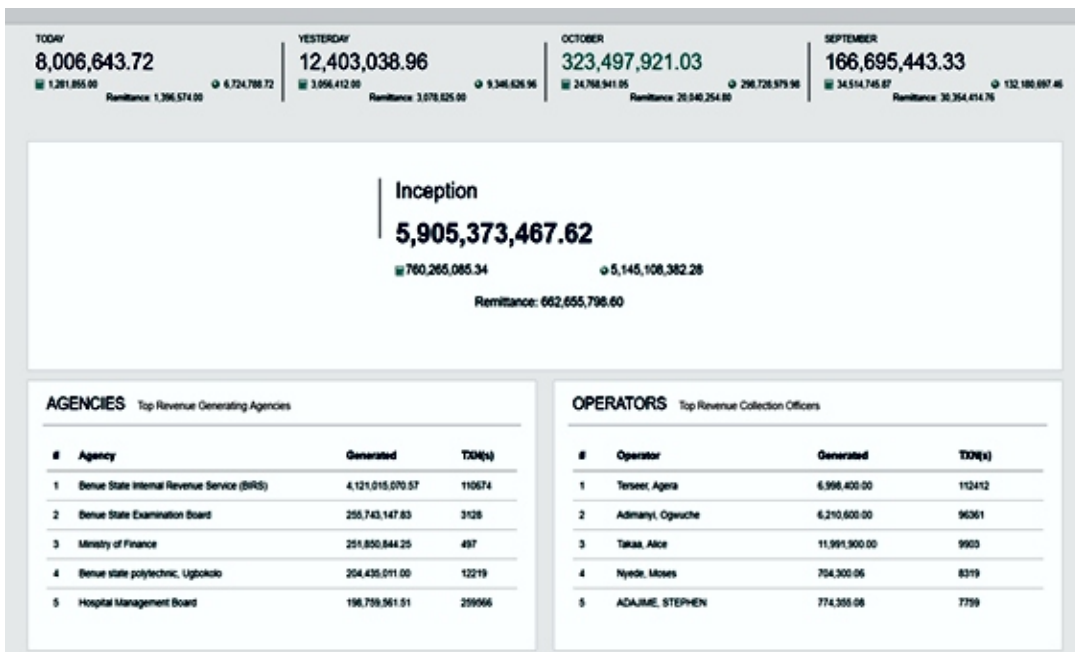
These issues caused massive leakages in both the collection and remittance stages, a very low IGR profile causing a huge dependency on monthly federation allocations and a shortage in State revenue to implement State projects. The new system (Figure 3) sought to solve these issues by ensuring that all MDAs closed all revenue accounts for payments into the CRA, by automating collections through payment gateways such as NIBSS (Nigeria Inter-Bank Settlement System) or Interswitch which automatically remits all revenue into a pool account.

Figure 3: The New System of Tax Processing in Benue SIRS



The Benue BIR also developed a dashboard (Figure 4) which tracks all State Revenues in real-time, by MDA, tax/charge type, etc. POS machines are also used for places like courts and hospitals to eliminate cash payments and provide e-receipts to the public, especially areas of high traffic such as hospitals which are supplied with 3 or 4 machine each. Essential service-providing MDAs such as schools, hospitals and the Water Board have expense accounts and a certain percentage of the revenue they generate is remitted from the CRA.

Figure 4: The Benue SIRS Dashboard



The tax base has also been strengthened to include the informal sector and agriculture following a largescale enumeration drive and taxpayer tracking. Following the implementation of these reforms, the State's IGR has increased from an average of N250 million monthly to up to N1 billion for some months and taxpayers are now more aware of their tax obligations.

The critical success factors that have facilitated the implementation of these reforms include the following:

- Strong political will by the State government
- Stakeholder engagement/involvement
- Adoption of technology
- Highly motivated staff

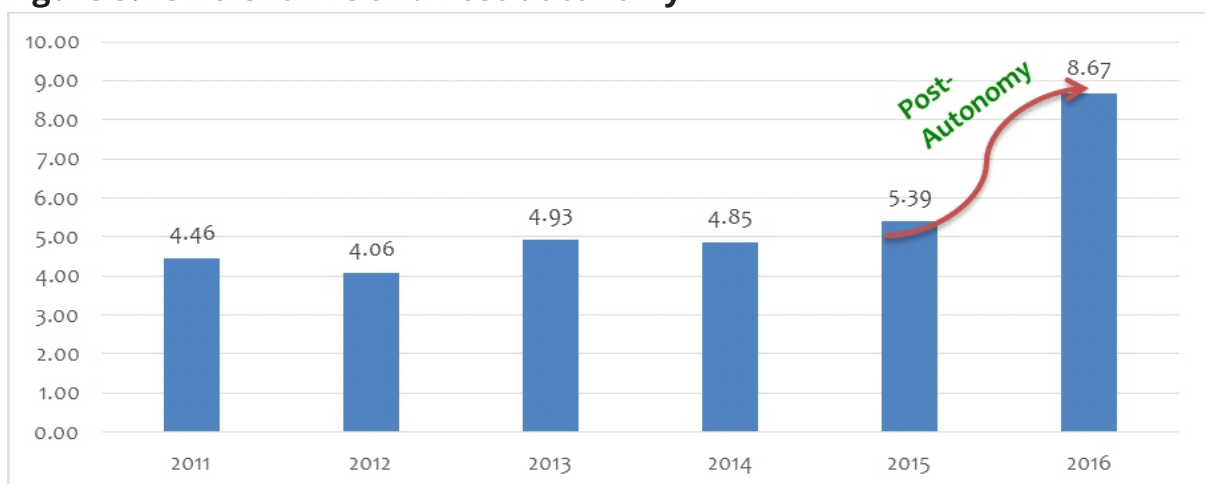
In the duty to enforce tax payment, the Benue SIRS has also carried out a lot of enforcement actions against commercial banks and universities. Four commercial banks were closed and a university which owed the State over N2 billion in unpaid taxes.

4.2 Bauchi State Beyond Oil

Presentation by Isa Yakubu, Executive Chairman, Bauchi State Internal Revenue Service

Bauchi State Internal Revenue Service attained autonomy on 17th September 2015. The Board is the only agency empowered to collect revenue and administer personal taxes in the State through the assessment and collection of taxes. Following its restructuring, State collection improved from an average collection of N4.5 billion between 2011 – 2014, to N5.39 billion in 2015 and N8.67 billion in 2016 (figure 5).

Figure 3: IGR trend Pre and Post-autonomy



Following autonomy, the Board in collaboration with commercial banks, instituted an automated collection system using the PayDirect system which facilitated online remittance through mobile phones and other portable devices. This process change was reinforced with the option to make payments directly to revenue accounts and POS channels for e-receipts. Additionally, ITAS (Integrated Tax Administration System) was introduced for the unique identification of taxpayers, tax offices, tax agents and organizations with tax paying employees. The platform provides accounting records, seamless digital tax records for every taxpayer, and it is accessible from all revenue offices for the issuance of online e-Tax Clearance Certificates. There have been extensive institutional capacity building and taxpayer education exercises, to ensure highly qualified personnel in the SIRS. Training plans were also developed to encourage the improvement of staff capacity. Frequent workshops and meetings to interface with stakeholders, members of the press and the general public.

Some of the challenges recorded in revenue collection include local politics that oppose revenue collection, poor revenue collection efforts and deep-rooted corruption. Many of these challenges were resolved by the introduction of the presumptive tax regime for the informal sector, institutionalization of proper record keeping, accounting and managerial supervision across MDAs and the creation of the State Joint Revenue Committee to improve revenue generation at the Local Government level.

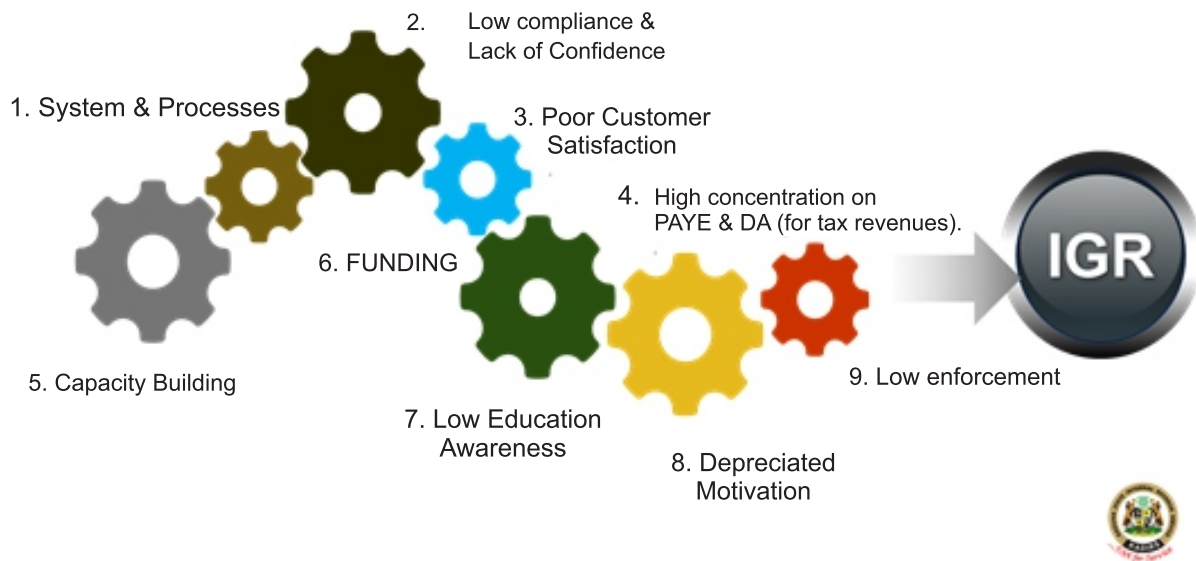
The Bauchi SIRS realized the need for a taxpayer database with integrity; and the administration of taxes in a transparent and accountable manner helped build of confidence between the government and the tax paying public. Also, the engagement of key stakeholders in revenue generation has significantly assisted in the reduction of the incidence of backlash from the implementation of tax laws in the State.

4.3 Kaduna State- Tax Administration Reforms/KADIRS Restructuring

Presentation by Mukhtar Ahmed, Executive Chairman, Bauchi State Internal Revenue Service

The Kaduna State Tax (Codification and Consolidation) Law 2016 was signed into law in March 2016. It established the Kaduna State Internal Revenue Service (KADIRS) as the sole agency with the responsibility to administer and collect revenues generated within the State.

Figure 4: Illustration of factors affecting historic IGR performance in KADIRS

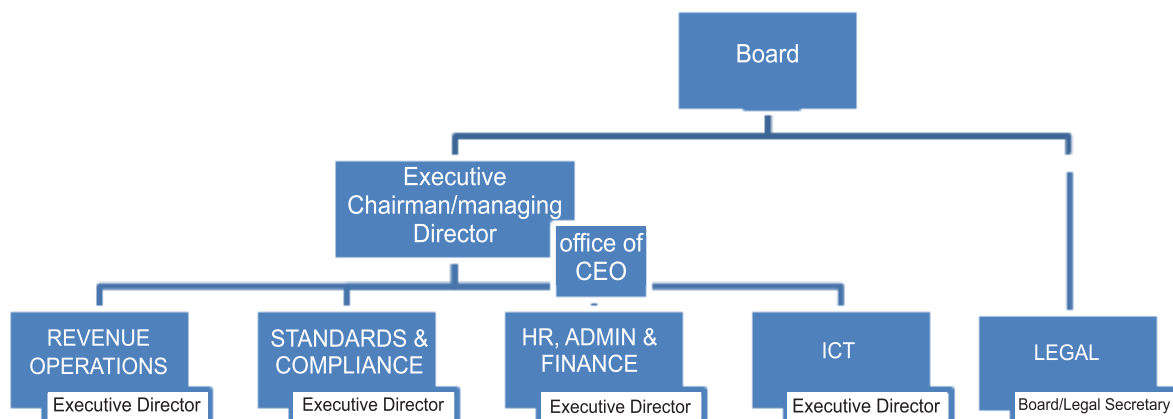


The old Board was a diffused structure that apportioned responsibilities amongst Departments of the Service on the basis of the types of taxes and back office responsibility rather than along functional lines. This brought about a need to restructure the Service. Additionally, there were 63 revenue generating MDAs and each MDA was collecting their own revenue until it was streamlined. The new law prohibits any MDA apart from the SIRS to collect revenues. Each bank has only one revenue account using the PayDirect platform. A Tax Reform Committee set up in 2015 recommended a 3-fold strategic focus to restructure the operations of the service, namely:

- Expanding the taxpayer base
- Improving taxpayer compliance and
- Consolidating and maximizing non-tax revenue sources.

To achieve the above, a flatter and more functional structure was developed – Revenue Operations, Standards & Compliance, Administration & Finance, ICT and Legal. New processes initiated also included IGR Mapping, Strategic Plan & Operational Framework, Human Resource Processes and Policies Management and Process Engineering. These were targeted to address major challenges that hitherto affected the revenue generation capacity of the Service, as well as low compliance, lack of confidence, poor customer satisfaction, low funding, low awareness, poor capacity etc.

Figure 5: Current Organogram for KADIRS



The outcomes of the reforms were strengthened relationship between KADIRS and MDAs/LGAs with a performance retreat held every quarter, professionalization of the Service, increased average monthly collection from N900 million in 2016 to N1.7 billion in 2017. The table below shows the key reforms made and the results achieved by the KADIRS.

Table 2: Key reform activities and results

| Reform Activities | Results |
|--|---|
| 1. Implementation of the non-cash collection policy as provided by the law | POS deployed to all MDAs and KADIRS collection offices. Monitoring to ensure compliance at revenue generating points is ongoing |
| 2. Engage more banks and money agents as collecting agents | More banks (15 commercial banks) and money agents (Teasy mobile) as collecting agents have been engaged |
| 3. Introduce flexible payment systems (e-payment) | Flexible payment systems (e-payment) and platforms from Interswitch are undergoing final testing for deployment |
| 4. Implement presumptive and consumption tax regime | Implementation of presumptive and consumption tax regime with collection officers from KADIRS fully implementing |
| 5. Harmonize local governments demand notice | Local governments' demand notices have been harmonized |

| Reform Activities | Results |
|--|---|
| 6. Establish a central complaint office at KADIRS headquarters | Establishment of a central complaint office at KADIRS headquarters with a virtual 24/7 presence online via social media and quick-time response to the 7 major KADIRS offices in Kaduna metropolis |
| 7. Established and inaugurate a public private dialogue (PPD) committee | Public Private Dialogue (PPD) manual is developed and is undergoing review |
| 8. Automation of collection of revenue lines | Worked with a development partner to pilot the automation of one of the revenue lines (PAYE) |
| 9. KADIRS internal capacity development | Ongoing collaboration with Nigerian governor's forum on tax issues to drive internal capacity development |
| 10. Setup strategic structure of KADIRS including staffing | Ongoing collaboration with the tax consultant, compliance Professionals plc (CPP) in the restructuring of KADIRS. Strategic planning, policy and process reengineering and at 90% completion with recruitment/transition plan ongoing |
| 11. Block revenue leakages in revenue administration points | Blocked revenue leakages and removed touts particularly in motor vehicle administration (MVA) |
| 12. Increase state IGR by 25% y-o-y | Raised the IGR of the state by 30% in 2016. Currently doing an average monthly collection of N1.7 billion |
| 13. Inaugurate the local government council revenue committee in all the 23 LGAs | Inaugurated and trained the local government council revenue committee in all the 23 LGAs |
| 14. Hold KADIRS-MDA retreat every quarter. | Held inaugural MDA quarterly retreat in June 2017 and will be subsequent every quarter. |
| 15. Renovation of corporate offices and increase public awareness | Renovation of offices state-wide to be in phases. 7 corporate offices received face-lift and modernization. Commenced weekly sensitization programmes on radio. |

4.4 Ogun State - Reforms and Process Changes

Presentation by Adekunle M. Adeosun, Executive Chairman, Ogun State Internal Revenue Service

The Ogun State Internal Revenue Service (OGIRS) is autonomous in its day to day running of the technical, professional and administrative affairs. In recent times, the State has recorded an increase in direct assessment/informal sector tax revenue from a monthly average of N150 million in 2016 to N400m in 2017; more robust taxpayer information, more robust taxpayer database and wider tax coverage.

The OGIRS is run like a private enterprise and results are seen across every tax stream. There is no artisan in the State that is not under a trade association. In collaboration with GIZ – Germany's development agency in Nigeria, the captured a lot of data from the informal sector. Key reforms implemented by the State in recent times include the following:

Table 3: Key reform activities and results

| REFORMS/ PROCESS CHANGE | STEPS TAKEN | OUTCOME |
|---|---|---|
| 1. Taxpayer Registration | <ol style="list-style-type: none"> 1. Training of field officers on the use of hand-held devices 2. Enlightenment rally/visitation to administrative leaders of market/association/localities and sensitization of citizens 3. Collection of taxpayers' personal information and biometrics through the use of hand-held Grabba machines | Increase in DA/Informal sector tax revenue from monthly average of N150 million in 2016 to 400 million in 2017. |
| 2. Commercial Road Transport Workers Tax Scheme | <ol style="list-style-type: none"> 1. Meeting with stakeholders 2. Governors intervention 3. Elimination of multiple ticketing 4. Printing of tickets by state government through OGIRS 5. Signing of MOU 6. Alternation of ticket sales | Average monthly revenue of N230million. |

| REFORMS/ PROCESS CHANGE | STEPS TAKEN | OUTCOME |
|--|---|---|
| | <p>between the two approved unions</p> <p>7. Monitoring/enforcement to prevent leakages</p> | |
| 3. [i.] Border Tax Scheme | <p>1. Letters and registration forms sent to the management of companies identified with employees resident in Ogun state</p> <p>2. Monitoring and follow-up daily from registration to remittance of monthly deductions from employees.</p> | From an average of N243 million in 2014 to an average of N685 million in 2017. |
| [ii.] Enumeration of residents of Ogun state border towns | The exercise that is in furtherance of the border tax scheme, entails pilot survey; meeting with CDA leaders; posting of posters to create awareness; issuance of forms to trained enumerators to collect data; analysis of collected data into salary earners & self-employed and registration of captured employees for PAYE scheme and raising and serving of assessments for self-employed. | We have enumerated about 58,000 residents of which 16,000 work outside Ogun state. 87% of the 42,000 working in Ogun state are not in the tax net. |
| [iii.] Introduction of targets for each field officer (relationship manager) in border tax | The assignment of targets to each field officer is to increase the sales drive of the officers and to ascertain each officer's contribution to the team. | We have about 791 companies on border tax net in January 2016 and the number of companies registered each month has increased significantly and currently, we have 1,036 companies registered |
| [iv.] Introduction of a Whatsapp online group | The group was created to facilitate the smooth flow of work between the field officers and back office support staff. Only work-related comments can be posted in the group. | Outstanding improvement in flow of work in the unit. Ease of communication has made the requests and rendering of taxpayers' receipts; cards and POD's almost seamless |

| REFORMS/ PROCESS CHANGE | STEPS TAKEN | OUTCOME |
|--|---|--|
| [v.] Introduction of the border tax email | This email was created and communicated to existing and prospective tax payers to ease the flow of communication to facilitate the quick resolution of issues. | The effectiveness of this process is slow hence has not really been felt. |
| 4. [i] Roadworthiness [ii] Autoreg platform | <ol style="list-style-type: none"> 1. Roadworthiness certificate issuance automated by the OGIRS from the ministry of works. 2. Evidence of revenue leakages observed. 3. The processing was taken over from the ministry of works by OGIRS 4. Computerize process was introduced 5. Revenue leakages were blocked 6. Significant increase on revenue was achieved from N10 million per month to N20 million per month | <p>Roadworthiness: From an average of N10m per month to N30 million per month. Anticipated monthly average revenue before December is N50 million.</p> <p>Autoreg platform: Average monthly collection prior to commencement of Autoreg in November 2016 was N20m. Average monthly collection in 2017 is N25m. With the ongoing enlightenment, awareness and proposed monitoring/enforcement, monthly average is expected to increase to N70 – N100 million.</p> |
| 5. Key Performance Indicator (KPI) report | <ol style="list-style-type: none"> 1. Meeting & training of field officers on KPI 2. Sending of KPI format to field officers /TOMs. 3. Collection of reports from 34 tax offices 4. Analysis of report highlighting number of PAYE operators registered during the month, number of PAYE operators that remit monthly; no of Direct Assessment & Minimum Tax assessment raised; variance; YTD achievement; monthly run rate, etc. | OGIRS – Strategic planning unit staffs |

| REFORMS/ PROCESS CHANGE | STEPS TAKEN | OUTCOME |
|--|--|--|
| 6. Reorganization and strengthening of tax audit and introduction of relationship management | <ol style="list-style-type: none"> 1. Tax audit was split into two: tax audit and relationship management 2. Account/companies were divided into sectors with an account officer in-charge of each 3. Tax audit duties terminate at the dispatch of demand notices for tax due 4. Relationship management duty entails the receipt of POD in respect of demand notices served; the review of objection to demand notices served; fixing of TARC meeting; notifying tax payer of the date of the meeting, etc. until final and conclusive assessment is paid. | <ol style="list-style-type: none"> 1. Improved revenue performing reporting system 2. Effective monitoring of 34 tax offices 3. Enhanced performance 4. Promotes healthy rivalry among staff <p>Year 2015 monthly average N80m - N100m Year 2016 monthly average N350m - N400m</p> |
| 7. e-Services of some of our tax services | E-services such as e-registration of individual or corporate organization; e-assessment of individual which can be done online, and corporate organization can file their tax returns on-line; confirmation of receipts and etc. on-line | The services are tested, up and running. |
| 8. Introduction of OGIRS e-mail accounts for all staff | IT department created unique email for every staff; sent it to staff; communicated the mandatory use of the email for official duties. | <ol style="list-style-type: none"> 1. Ease flow of information and communication 2. Enhancing information dissemination online and real time 3. Facilitates quick resolution of issues through improved information dissemination channel |
| 9. Hotel Occupancy and Restaurant Consumption Tax | <ol style="list-style-type: none"> 1. Meeting with stakeholders 2. Sensitization/enlightenment including distribution of fliers and hand bills. 3. Dedicated consumption tax officer appointed for the 34 tax offices. 4. Monitoring and enforcement | Average of N30m to N50m per month |

4.5 Cross River State – Lessons and Outcome of the Reform Agenda initiated in August 2015

Presentation by Dr. Ukam U. Edodi, Executive Chairman, Cross River State Internal Revenue Service

The Cross River State Internal Revenue Service (CRIRS) was given impetus by the Personal Income Tax Act, No 104, 1993, particularly S. 85A(1) among other laws. As at August 2015, the average receipt was around N14 billion. The Service had about 244 permanent staff and 167 temporary staff across the 18 LGAs. There were low levels of automated processes and no database of taxpayers. In the last quarter of 2015, a Bill forwarded to the State house to restructure the SIRS was passed. This gave the Service the powers to hire outside the civil service setting. It also gave the Service powers to revamp the SIRS database as well as other key services.

The reform process commenced in August 2015 and targeted specific deliverables namely staff, organization and system level changes. The Cross River State Revenue Administration Law (2011) was also amended to enhance transparency, organizational re-structuring, development of a taxpayer database and the automation of key processes. Process changes included entrenching disciplined management meetings; weekly revenue performance sessions; encouraging peer input amongst Board, management and senior staff; review of the existing organogram; and review of templates for registering and updating taxpayer information.

The Service has encountered some challenges in its reform process. Some of these challenges are the deliberate and concerted efforts by vested interests within the State to frustrate the autonomy of the Service leading to an over 1 year delay in signing to law the Cross River State Revenue Administration (Amendment Bill), 2015; and the rise in the number of MDAs in the State to about 243, with majority hitherto not generating revenue and the interference of MDAs on the statutory jurisdiction of the IRS.

To address these challenges, the CRIRS has engaged the stakeholders, the political class and general public on the merits of an autonomous IRS; the concession of some revenue activities in the State and strengthening existing relationships, deepening synergy and mainstreaming the justifiable interest of stakeholders into

revenue administration processes. So far, outcomes of the reform process include the following:

- i. Engagement and synergy with peer members of JTB** - CRIRS was behind in her contributions to the Board, since 2011. As at today this backlog has been cleared, with an outstanding of 1 year. Working with JTB, our database of tax payers, is currently being built with unique TIN numbers providing for biometric features.
- ii. Organizational management** - Limitation of the Chairmanship portfolio to career civil servants is now repealed; Directors in the Service now members of the Board; Heads of Department now involved as part of the Management team; Portfolio of Executive Directors in the Board stands repealed, a much leaner Board is making for ease of decision making and consensus building.
- iii. Engagement with Tax Payers** – Interactive Sessions have increased in frequency, making for a more open-door policy.
- iv. Engagement with other Non-State Actors** – With some latitude to function outside the ambience of State bureaucratic bottleneck, relationships with GEMS3 and SLOGOR, two of our most active partners have been enhanced.
- v. Increase in tax payer database** – From the absence of records on tax payers to a current total of 328,468 documented tax payers in the State, 326,841 of which are individual tax payers while 1,627 are corporate tax payers. This figure is still growing and with assistance from JTB, the number of unique tax payers now stands at 13,000 out of the above.
- vi. Implementation of TSA** (MSA-Ministerial Single Account) and closure of 515 bank accounts which saved the State over N2.3 billion.
- vii. Significant reduction in bureaucracy** in Revenue Administration protocols;
- viii. Offsetting of arrears to JTB** of N10.5 million and other sundry creditors (rents, other service providers, etc.);
- ix. Independent rating on Economic Confidential Annual States Viability Index (ASVI) 2016**, ranked CRS 8th position (on IGR compared to Federation Accounts Allocation for 2016, while it took 11th position on 1GR for 2016 from 15th position in 2015;
- x. A stable Board and Management in the Service.**
- xi. From 244 Permanent staff** + 167 temporary staff (as at August 2015) to 320 Permanent staff + 58 temporary staff.



Cross-section of Commissioners of Finance during a Q&A session



NGF HelpDesk Programme Officer facilitating a breakout session



Executive Chairman, Benue State Internal Revenue Service facilitating a breakout session

5.0 The Way Forward: States' Consensus

Following State presentations, delegates were divided into six (9) thematic groups (autonomy, automation, harmonization of taxes, presumptive tax implementation/informal sector engagement, tax payer engagement and registration and MDA collaboration) to discuss strategies that have yielded results, challenges that remain and necessary reforms required to address these challenges. Evident from the group submissions were also legislative, executive and interstate (JTB) actions required to address major impediments. The breakout session highlighted common issues and actions to address them (table 4), as well as State-specific actions (table 5):

Figure 5: Current Organogram for KADIRS

| Thematic Area | What has worked? | What remains a challenge? | What is the way forward |
|--------------------------|---|--|---|
| <p>Autonomy</p> | <ul style="list-style-type: none"> • Independence • Quick decision making • Reduced Bureaucracy • Better Remuneration • Attract competent hands • Better funding. | <ul style="list-style-type: none"> • Political will: The amount pledged, as cost of collection is not fully remitted. • Untimely/inadequate funding of the SIRSS. • The appointment of a politician on the Board of Trustees as opposed to the appointment of a professional. • Interference from the Civil Service: this is usually due to the fact SIRSS were once answerable to the civil service. When there is a need to discipline staff there it is usually met with a lot of resistance by the Civil Service | <ul style="list-style-type: none"> • Strict adherence to the laws enabling autonomy. • Timely release of stipulated funds to ensure the efficient running of the SIRSS. • Full autonomy is recommended and there should be an end to all partial autonomy. • The executive Chairman should report directly to the Governor. • All States should be given autonomy as it has been proven that fully autonomous SIRSS perform better in terms of revenue generation. |
| <p>Automation</p> | <ul style="list-style-type: none"> • E-payment - centralized payment such Remitta/PayDirect/NI BSS • Tax administrative system | <ul style="list-style-type: none"> • There are too many payment platforms, which make reconciliation very difficult, and forces States to go manual to augment the process. • Manual reconciliation by IRS staff • Late reconciliation by Bank | <ul style="list-style-type: none"> • Irrespective of the payment solution, there should be a single platform for revenue aggregation. • NGF Should insist that States IRS develop IGR Dashboard within six months. • NGF should encourage the use of locally developed software- – engage the core operation staff of states using local ITAS and subsequently engage local vendors • Recruit qualified ICT staff and improve on capacity building programmes. |

Figure 5: Current Organogram for KADIRS

| Thematic Area | What has worked? | What remains a challenge? | What is the way forward |
|--|--|---|---|
| <p>Harmonization of Taxes</p> | <ul style="list-style-type: none"> • Executive order to direct MDAs to comply with the remittance of all revenue to the SIRS-Short term • Legislation of the harmonization of taxes- Long Term • Engaging Stakeholders (MDAs, LGAs, NGOs, DP) to get their buy in. • Understanding the provisions of the tax and levies act. | <ul style="list-style-type: none"> • Political Will • Multiplicity of taxes • Constitutional jurisdiction • Fear from MDAs of not getting their fair share • Civil society, unions and associations misunderstanding harmonization to mean an increase in rates. | <ul style="list-style-type: none"> • Passage of a harmonized tax law making the SIRS the sole revenue collecting agency while requiring a total remittance of funds collected, save administrative charges. • Issuance of single harmonized demand notice. • Establish a database of approved taxes, rates, levies and tax payers. • Constitute a Joint Revenue Committee to include LG key persons. • Introduce automation for collection/remittance of harmonized taxes, rates and levies to ensure transparency. • Ensure that the harmonized law encapsulates appropriate cost of collection to MDAs. |
| <p>Presumptive Tax Implementation/ Informal Sector Engagement</p> | <ul style="list-style-type: none"> • Engage trade unions as collecting agents. • Set targets for trade unions that serve as agents. • Sensitization and awareness. | <ul style="list-style-type: none"> • Inadequate manpower • Cost of funding • Unauthorized collecting agents | <ul style="list-style-type: none"> • Government intervention in engaging contract staff where cost of collection does not have proportionality. • Cost of collection should be commensurate to economic capacity of States. • Strengthened enforcement mechanisms to weed out unauthorized revenue agents, and using hotlines to report defaulters. |

| Thematic Area | What has worked? | What remains a challenge? | What is the way forward |
|--|---|---|--|
| Tax Payer Engagement & Registration | <ul style="list-style-type: none"> • Liaison with banks in the use of TIN numbers: People should have TIN before can be allowed to open a bank account. • Use of TIN numbers to use tax clearance certificates. • Engagement with trade groups and unions in the States • Primary sensitization | <ul style="list-style-type: none"> • The issues of multiple taxation due to lack of harmonized tax laws. • Lack of funds for proper engagement and registration of tax payers. • The lack of public confidence in tax administrators. • Lack of connection between the revenue and go projects or programs in the State. | <ul style="list-style-type: none"> • Educate the masses on the importance of taxation • Engage with the different groups and unions in the States. • Emphasize on tax for service • Sustainability of high political class support |
| MDA Collaboration | <ul style="list-style-type: none"> • Stakeholders consultative meetings with the MDAs • Adoption of Harmonized accounts (TSA) • Identifying key players for activities paramount to meeting the set targets and working with them through their challenges. • Strengthening the tax audit department/ monitoring team • Quarterly evaluation of various MDAs based on set targets • Presentation of TCC as evidence before government services can be accessed. | <ul style="list-style-type: none"> • Revenue agencies do not support work of the BIR by not by not requesting for TCC. • Poor synergy/ co-operation within the MDAs; revenue generation not seen as their responsibility but the responsibility of the SIRS. • Delay in raising assessment by revenue generating MDAs whose activities are technical in nature. • Skills gap/Inadequate capacity building in revenue collection. • Absence of a reward system for the revenue generating MDAs • Inadequate funding and equipment for revenue generating MDAs • Obsolete enabling laws • Unrealistic budgets | <ul style="list-style-type: none"> • MDAs should be given a realistic budget. • Strict adherence to the provision of the law on TCC. • Reward system for the revenue generating MDAs e.g. retaining 5% cost of collection. • Adequate funding for key revenue generating MDAs. • Capacity building and adequate training for revenue generating officers. • MDA Operating/ Running cost disbursements should be tied to their revenue performance • Sensitization of revenue generating MDAs to remove fear of their jobs being taken over by SIRS staff • Reviewing of obsolete enabling laws • Quarterly evaluation of various MDAs based on set targets & budget performance |

Table 5: State-specific actions

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|------------------|---|--|--|
| Abia | <ul style="list-style-type: none"> • Disengage non-performing revenue consultants • Facilitate Local Government Chairmen to sign MOU ceding all collection to Abia SIRS. • Restructure of internal revenue service • Inaugurate Joint State and Local Government revenue committee. | <ul style="list-style-type: none"> • Full automation of all revenue benefiting MDAs • Workshop on taxation for professional bodies | <ul style="list-style-type: none"> • 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 • Revenue summit in the state |
| Akwa-Ibom | <ul style="list-style-type: none"> • Continue to support revenue coordination role of the SIR/ full implementation of autonomy • Grow database, expand tax net, block leakages, review processes | <ul style="list-style-type: none"> • Sponsor more executive bills on areas without appropriate tax laws or laws that are obsolete and require amendments • Significantly grow IGR • Automation, capacity building (human& material) & harmonization of revenue collection | <ul style="list-style-type: none"> • To invest in automation, revenue house & other resources which require heavy financial lay-out • Build a professional institution • Relocate to stand alone revenue house • Acquire own tax administration system |
| Benue | <ul style="list-style-type: none"> • Complete and total automation of land administration in the state • Set up of a high net worth unit within the board | <ul style="list-style-type: none"> • Purchase of equipment for surveys instead of continuous hiring under ministry of land & survey • Hiring of more technical & professional personnel to strengthen the staff strength of the board | <ul style="list-style-type: none"> • Building a revenue house to take care of office, rent and training challenges • Acquiring more kits for TIN registration for building tax payer database |

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|--------------------|---|---|--|
| Borno | <ul style="list-style-type: none"> To be given the opportunity to employ competent and qualified graduates, full automation of the board Automation of the internal revenue service- a real time monitoring system of revenue generation in the state | <ul style="list-style-type: none"> The review of all the revenue laws and the domestication of the capital gain tax law Bringing all revenue generating staff of the MDAs to be under the internal revenue service To register all untaxed portion of the population to the tax net- a very robust tax payer database through tax payer census | <ul style="list-style-type: none"> Full autonomy- both administrative and financial Implementation of all revenue laws such that the revenue realizable to double. |
| Cross River | <ul style="list-style-type: none"> See to the full automation of account payment process in revenue administration Achieve 80% automation of all payment processes | <ul style="list-style-type: none"> Ensure full financial autonomy Implement an online reporting dashboard to capture all revenue payments | <ul style="list-style-type: none"> Review of the Tax Exemption Law with a view to ease pressure on revenue administrations. The current scenario provides a disincentive for revenue optimization |
| Delta | <ul style="list-style-type: none"> Harmonize taxes, allow SIRS to be the sole revenue collector. Engaging stakeholders (MDA, LGA, Civil society etc.) | <ul style="list-style-type: none"> Constituting of a functional Joint State Revenue Committee consisting of the LG's key persons Blue print of taxes and rates as well as cost of collection to be passed by the States House of Assembly | <ul style="list-style-type: none"> Implementation- Communication and dissemination of information |
| Edo | <ul style="list-style-type: none"> Funding of the full automation of the revenue administration process | <ul style="list-style-type: none"> Capacity building for staff and align with emergent work process | <ul style="list-style-type: none"> Procurement of logistics support (vehicles) to drive effective revenue administration |

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|--------------|--|--|--|
| Ekiti | <ul style="list-style-type: none"> Government to grant a reasonable level of autonomy to the IRS to reduce bureaucracy | <ul style="list-style-type: none"> Execute the full state – wide enumeration of business premises Proper funding and implementation of tax payment platforms as developed by FIRS Follow up with identified tax payers to ensure collection and effective monitoring for improved revenue | <ul style="list-style-type: none"> Establishment of purpose-built offices across the State Government to embark on projects to appeal to tax payers' interests e.g. tax payers house, tax library or museum. Continuous interaction with tax payers, training and provision of infrastructures for monitoring and collection |
| Gombe | <ul style="list-style-type: none"> Appointment & constitution of Executive Management of Board of Directors Development of a process plan | <ul style="list-style-type: none"> Introduction & enforcement of land use charges Recruitment of qualified staff and addressing staff conditions of service including review of salaries | <ul style="list-style-type: none"> Optimization of the following revenue heads- land use charges, water rates and educational institution of the staff. |
| Imo | <ul style="list-style-type: none"> To place a demand on the SHoA to pass all our tax laws/upgraded charges Set immediate strategies to recover lost revenues from both the informal sector/LGA revenue through set targets for collecting agents | <ul style="list-style-type: none"> To magnanimously grant autonomy to the board as this will positively increase revenue. Take immediate steps to increase tax database and capture more people into the tax net by 200% through sensitization and regular tax awareness programs with key stakeholders. | <ul style="list-style-type: none"> To approve regular training of staff, more utility vehicles and equipping of all BIR offices across the state and the chairman to continue to report directly to His Excellency Activate newly discovered revenue sources, which run into hundreds of millions monthly for increased revenue and meet the 2 billion monthly target. |

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|----------------|---|--|---|
| Kaduna | <ul style="list-style-type: none"> • Immediately identify and block revenue leakages e.g. non-cash collection policy • Timely release of funds to run the service/board | <ul style="list-style-type: none"> • Collection of reliable data with a view to map out revenue sources and processes • Purchase of vehicles/ working tools to fully equip the large revenue offices | <ul style="list-style-type: none"> • Use the mapped result to build a sustainable ITAS for use. • Continuous political support and regular interaction with the service board |
| Katsina | <ul style="list-style-type: none"> • All revenue officer's in the MDA to be under the board to make board the sole revenue collecting agency in the state • Launching the automation of the board's operations | <ul style="list-style-type: none"> • Harmonize state taxes and local government revenue and centralize the collection system • Constitution of the State/Local Government Revenue Committee. | <ul style="list-style-type: none"> • Granting full autonomy of the operation for the revenue board • Professionalizing the State revenue service • Tax payer engagement and education • Demand for TIN and TCC for all government transactions and registration of vehicles |
| Kebbi | <ul style="list-style-type: none"> • Employment of staff and purchase of vehicles • Grass root sensitization program on tax matters, educating pupils and students on tax matters through primary and secondary schools, continues collaboration with trade unions to enlighten them on direct and indirect taxes | <ul style="list-style-type: none"> • Boards autonomy both financial and administrative • Continuous registration of taxpayers (database), automation and collaboration with MDAs | <ul style="list-style-type: none"> • Constantly enlighten all sources of revenue in the State |
| Kogi | <ul style="list-style-type: none"> • Sustain the full political will already given. • Increase collections | <ul style="list-style-type: none"> • Sustainability • Double collections | <ul style="list-style-type: none"> • Sustain growth pattern and consolidate KGIRS |

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|-----------------|--|--|--|
| Kwara | <ul style="list-style-type: none"> • Dividend of democracy the MDA running cost to revenue collection • Re-structuring • Review of obsolete laws | <ul style="list-style-type: none"> • Make MDA adhere strictly on provision of the on TCC to access government facilities • Capacity building | <ul style="list-style-type: none"> • Expansion of zonal tax offices to widen the taxpayers database |
| Lagos | <ul style="list-style-type: none"> • Release of CAPEX • Full integration of all MDA databases | <ul style="list-style-type: none"> • Overhauling of compensation package • Constitution of functional Joint State Revenue Committee | <ul style="list-style-type: none"> • Capture data on informal sector |
| Nasarawa | <ul style="list-style-type: none"> • To advocate for the implementation of existing laws to his excellency by the SIRS | <ul style="list-style-type: none"> • Constituting of Board of the SIRSS • Capacity building of staff of SIRSS and bridging of human resource gaps | <ul style="list-style-type: none"> • Adequate funding of SIRSS • Institutional strengthening of the SIRSS and the tax system • Rebuild tax offices |
| Ogun | <ul style="list-style-type: none"> • Release of CAPEX • Implement trucks, trailers & lorries daily tax | <ul style="list-style-type: none"> • Full Autonomy • Complete border areas enumeration | <ul style="list-style-type: none"> • Capture data on informal sector taxpayers |
| Ondo | <ul style="list-style-type: none"> • Autonomy of the board • Review of revenue laws • Automaton of processes • Quarterly performance appraisal | <ul style="list-style-type: none"> • Review of revenue laws | <ul style="list-style-type: none"> • Collaboration and evaluation of revenue performance of all MDAs |
| Oyo | <ul style="list-style-type: none"> • Recruiting qualified IT personnel, capacity building and complete the restructuring of the board. | <ul style="list-style-type: none"> • Empower board to completely automate all revenue collections in the state, harmonize taxes and secure World Bank funding | <ul style="list-style-type: none"> • Achieve full financial autonomy • Full automation of all revenue collections in the States. • Automation of billings & invoicing |

| State | Short Term Plan (Immediate) | Medium Term Plan (6-12 months) | Long Term Plan (12 months +) |
|---------------|---|--|--|
| Sokoto | <ul style="list-style-type: none"> • Automate physical cash collections (stop cash handling), stakeholder engagement and involvement. Get NGF to train staff on tax operations. • Adequate funding of the BIR for it to discharge its duties efficiently and effectively • Continue with the process of automation • Increase effort on the tax payer registration to widen tax net | <ul style="list-style-type: none"> • for the board • Recruiting qualified I.T personal, capacity building, expand tax database • Provision of befitting office accommodation to enable the board to perform optimally • More effort on informal sector • Tax payer advocacy and enlightenment | <p>and enumeration of tax payers.</p> <ul style="list-style-type: none"> • Grant full autonomy to the board • Become directly responsible to the chief tax officer of the state (Executive Governor) • To increase IGR collection to fund the state budget by 40% |
| Taraba | <ul style="list-style-type: none"> • Engage IGR consultants for complete automation of tax administration i.e. development of IGR Dashboard • Database for motor vehicle registration/website development for BIR | <ul style="list-style-type: none"> • Establish revenue court as provided by the State BIR law • Capacity building of staff (training & retraining) | <ul style="list-style-type: none"> • Complete administrative and financial autonomy for BIR e.g. for staff engagement/discipline and implementation of 10% cost of collection for BIR • Control of revenue collection/administration in all MDAs |
| Yobe | <ul style="list-style-type: none"> • To sign revenue laws (revised 2017) and head campaign for revenue generation in the State. • Adequate funding for the BIR • Expedite action on review of State revenue laws by SHoA. | <ul style="list-style-type: none"> • Creation of more mobile courts in 12 LGAs, re-organise the BIR to make it efficient and provide capacity building to staff. • To implement Treasury Single Account in the state • To create revenue offices in all | <ul style="list-style-type: none"> • Grant full autonomy to the BIR for improved service delivery • Provision of Integrated Tax Administration Software for the board to enhance tax administration |

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|-----------------------|--|--|--|
| <p>Zanfara</p> | <ul style="list-style-type: none"> • To flag off the ZAGIS program and official commissioning of the first batch of e-certificates printed through ZAGIS programme. • Inauguration of the Local Government Revenue Committee & Joint State Revenue Committee | <p>17 Local Government Areas in the State</p> <ul style="list-style-type: none"> • Capacity building of staff (training & retraining) • Creation of area revenue offices and continuing TIN registration. <ul style="list-style-type: none"> • State EXCO and SHoA to expedite action for the promulgation of MDAs harmonized law for revenue collection • Full automation of all the technical departments & area revenue service offices | <ul style="list-style-type: none"> • To procure all the necessary equipment for the complete automation of tax administration in the state • Implementation of all the state MDAs law for revenue collection |
| | | | |

6.0 Closing Session

As the Conference drew to a close a few notable guests made their closing remarks.

6.1 Closing Remarks

Chief Cyril Ede, President, Chartered Institute of Taxation of Nigeria

The CITN President expressed his pleasure to part of the even and found what was presented very interesting. He referred to the current economic downturn as a blessing in disguise which has been a catalyst for economic reforms and restructuring. He further expressed his happiness that this function was holding under the umbrella of the NGF and expressed his wish to solidify the relationship between the CITN and the NGF.

He pledged his support to some of the recommendations proposed and some of the decisions made. His major concern was how to realize the recommendations, emphasizing that Governors have a great role to play in the effectiveness of any sub-national reform.

As a take away, he declared his encouragement to those in the field collecting taxes. He also noted that the presentations which had become a general theme went a long way to show that significant improvement in revenue collection is possible in every State. He called for the implementation of all the reforms highlighted to ensure continued progress in the country.

Chief Oseni Elamah, Executive Secretary, Joint Tax Board

The Executive Secretary stated that the event was a very rare opportunity to assess the journey so far to fiscal independence in the States. It has been his effort to increase IGR and events like this should be applauded. He was also grateful that State Governors recognize the importance of revenue generation so much so that an event like this was put together to exchange ideas and map a way forward.

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He also stated that Commissioners for Finance have the greater burden to raise revenue and judiciously allocate these funds, persuade and encourage Governors on how best the funds should be spent. Without the political will, the Chairmen of

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Appendix: List of State Participants

| STATE | DESIGNATION | NAME |
|-------------|-------------------------------------|------------------------|
| Abia | Chairman, Board of Internal Revenue | Okoji, James C. (Rep.) |
| Adamawa | Commissioner for Finance | Mahmood Sali |
| | Chairman, Board of Internal Revenue | H/Adama Njabari |
| Akwa Ibom | Chairman, Board of Internal Revenue | Okon Okon |
| Bauchi | Chairman, Board of Internal Revenue | Yakubu Isa |
| Bayelsa | Chairman, Board of Internal Revenue | Audu Anthony |
| Benue | Commissioner for Finance | David Olofu |
| | Chairman, Board of Internal Revenue | Mimi Adzape Orubibi |
| Borno | Chairman, Board of Internal Revenue | Ali Manga Bulama |
| Cross River | Chairman, Board of Internal Revenue | Dr. U. U. Edodi |
| Delta | Commissioner for Finance | Eseoghene Ugo |
| Edo | Chairman, Board of Internal Revenue | Areghan Emmanuel (Rep) |
| Ekiti | Commissioner for Finance | Chief Toyin Ojo |
| Enugu | Commissioner for Finance | Offor Eucharia U. |
| | Chairman, Board of Internal Revenue | Emeka Odo |
| Gombe | Chairman, Board of Internal Revenue | Muhammed Adamu Damji |
| Imo | Chairman, Board of Internal Revenue | Pst. Dr. H. Jacobs |
| Jigawa | Commissioner for Finance | Umar A. Namadi |
| | Chairman, Board of Internal Revenue | Abubakar Sadiq M. |
| Kaduna | Commissioner for Finance | Idris Nyam |
| | Chairman, Board of Internal Revenue | Muktar Ahmed |
| Kano | Commissioner for Finance | Aminu Abubakar |
| | Chairman, Board of Internal Revenue | Sani A. Dambo |
| Katsina | Commissioner for Finance | Muktar Abdulkadir |
| | Chairman, Board of Internal Revenue | Aminu D. Abdulmumuni |
| Kebbi | Chairman, Board of Internal Revenue | Muhammed Dan Ige |

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| | Chairman, Board of Internal Revenue | Abubakar Sadiq M. |
| Kaduna | Commissioner for Finance | Idris Nyam |
| | Chairman, Board of Internal Revenue | Muktar Ahmed |
| Kano | Commissioner for Finance | Aminu Abubakar |
| | Chairman, Board of Internal Revenue | Sani A. Dambo |
| Katsina | Commissioner for Finance | Muktar Abdulkadir |

The Secretariat

49/51, Lake Chad Crescent, Off IBB Way, Maitama, Abuja.

+234 (0)9 292 0025

+234 (0)9 292 0026

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