



## The Dashboard



# A GUIDE FOR THE IGR DASHBOARD



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## ABBREVIATIONS AND ACRONYMS

ANAN	Association of National Accountants of Nigeria
BOJA	Best of Judgement Assessment
CITN	Chartered Institute of Taxation of Nigeria
FIRS	Federal Inland Revenue Service
HNWI	High Net Worth Individuals
ICAN	Institute of Chartered Accountants of Nigeria
ICT	Information and Communication Technology
IGR	Internally Generated Revenue
IRS	Internal Revenue Service
JSRC	Joint State Revenue Committee
JTB	Joint Tax Board
LGAs	Local Government Authorities
MDAs	Ministries, Departments and Agencies
MoU	Memorandum of Understanding
NGF	Nigeria Governors' Forum
PAYE	Pay As You Earn
PIT	Personal Income Tax
SBIR	State Board of Internal Revenue
SERVICOM	Service Compact
SIRS	State Internal Revenue Service
TAT	Tax Appeal Tribunal
TCC	Tax Clearance Certificate
TIN	Tax Identification Number
VAIDS	Voluntary Asset and Income Declaration Scheme
WHT	Withholding Tax

## FOREWORD

The Nigeria Governors' Forum (NGF) has continued to play an active role in strengthening institutional and governance systems at the sub-national level. This support has been through the provision of evidence to influence policy formulation and implementation; the development of knowledge resources to strengthen the implementation of reforms; and the delivery of platforms for peer learning in areas such as economic development, public financial management, health, human resource management and citizens engagement amongst others.

To strengthen the reform environment and fast track full domestication of commendable practices across the 36 States, the NGF Secretariat also develops guides for implementing various reforms based on extensive experience in peer reviewing the 36 States over the last 10 years. This has significantly improved the way State governments run and the overall governance climate in the country.

We encourage States to adopt the approaches documented in this guide given, that they have worked in many States. The guide is also used by the NGF Secretariat to build the capacity of State governments in strengthening domestic revenue mobilisation. It has served as a functional tool at different administrative levels, in the design, implementation and monitoring of sub-national tax reforms.

We express our profound gratitude to our development partners for the support provided in the production of this guide.

**Asishana Bayo Okauru Esq.**

Director General

Nigeria Governors' Forum

## PREFACE AND ACKNOWLEDGEMENTS

In recent times, Nigeria has experienced significant macroeconomic and fiscal imbalances. Following the sustained decline in oil revenues since mid-2014, economic growth gradually slowed and came to a near standstill in 2016. Four years after the oil bust, fiscal deficits have remained wide and the economy's prospects have continued to diverge from those with more diverse revenue sources.

The country's tax system has remained lopsided as a result of an overdependence on oil revenue which accounts for over 70 percent of government revenues; but there is a strong opportunity to implement much needed tax reforms. Recurring boom and bust experiences provide compelling evidence for the need to prioritise domestic revenue mobilisation as the key mechanism for achieving fiscal recovery, stability and economic development. The country faces revenue shortages to meet expenditure priorities and would require improvements in revenue administration, taxpayer database, remittance systems through the adoption of modern technologies, review of existing tax incentives, and better enforcement and compliance across all tax types.

The bouts of domestic revenue growth recorded by State governments in recent times shows that governments are yet to close the wide revenue effort - revenue capacity gap. The ubiquitously low tax capacity of tax authorities highlights the expansive room to drastically improve the efficiency of tax collection, even as the importance of tax knowledge, tax complexity and tax compliance have largely been ignored.

The IGR Dashboard is designed to facilitate an organized approach for domestic resource mobilization, by increasing the use of evidence in strengthening tax reforms, prioritizing tax revenue issues, developing the capacities of tax authorities to be more effective and efficient, and mobilizing technical assistance for State governments.

The IGR Dashboard guide was developed with the support of Mark Abani, Olanrewaju Ajogbasile and Zubaida Abiola.

**David Nabena**

3<sup>rd</sup> September 2018

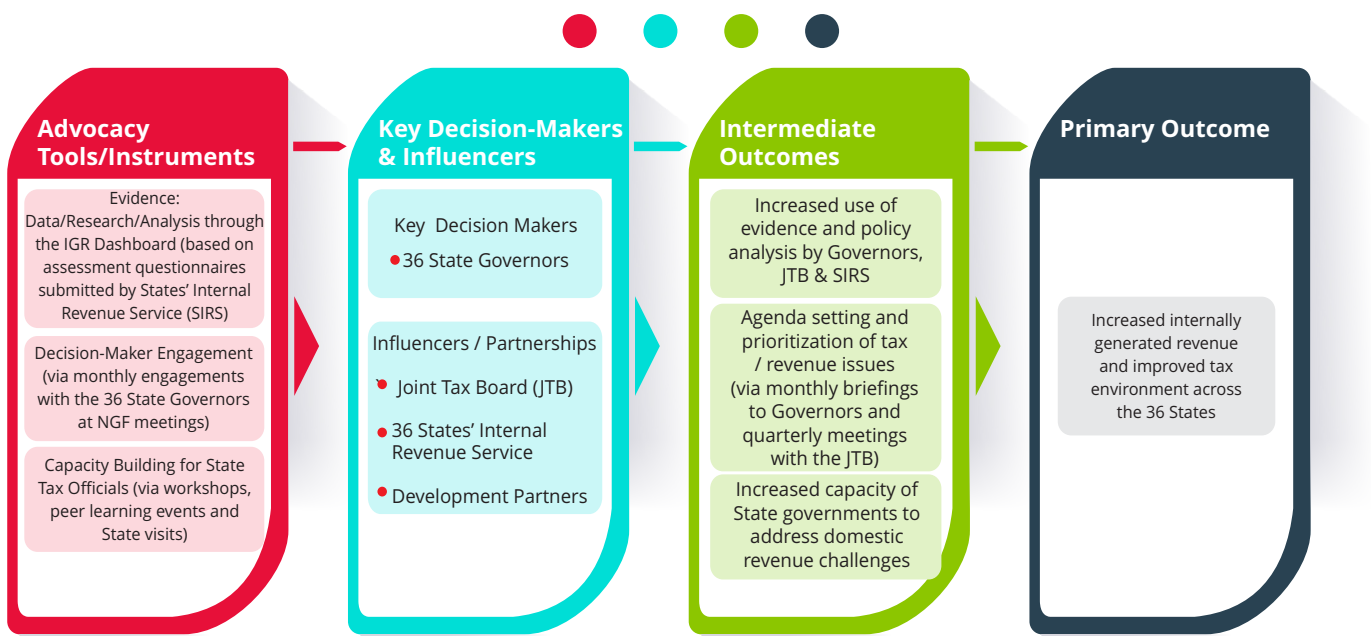
## WELCOME TO THE IGR DASHBOARD

The IGR Dashboard was launched by the Nigeria Governors' Forum on February 15, 2017, as one of its flagship programmes to help State governments raise domestic revenue mobilisation.

The platform is designed to assess the tax/revenue environment of States, track the impact of tax reforms, and facilitate the sharing of commendable practices through peer learning and technical assistance.

The programme is intended to facilitate an organized approach for resource mobilisation and the fiscal sustainability of States.

## THE DASHBOARD THEORY OF INFLUENCE



## HOW IT WORKS

The Dashboard provides real time access to all 36 States' Internal Revenue Service (SIRS) to regularly maintain and track data on tax administration, tax processing, tax procedures, tax enforcement as well as monthly internally generated revenues.

The NGF Secretariat is coordinating the operation of the programme and supports the implementation and monitoring of commendable practices of the Dashboard, including those agreed at Joint Tax Board (JTB) meetings.

The platform also provides evidence to drive strong political commitment from State Governors in the implementation of needed reforms.

SIRS visits the IGR Dashboard.

Submissions are uploaded real time.

Step  
01

Step  
02

Step  
03

Step  
04

State completes monthly data form and yearly questionnaires.

State reports are developed and presented to Governors, the SIRS and JTB.

## OBJECTIVES OF THE GUIDE:

This guide will provide users of the Dashboard with a clear understanding of the following:

1. How to access the Dashboard
2. How to securely log onto the platform
3. How to access and use the various interactive tools embedded in the Dashboard
4. How to complete questionnaires and data forms.

## ACCESSING THE SITE:

- i. Launch your web browser on your computer or mobile device
- ii. Visit the NGF website via <http://www.nggovernorsforum.org>
- iii. Click on the IGR Dashboard tab on the NGF home page

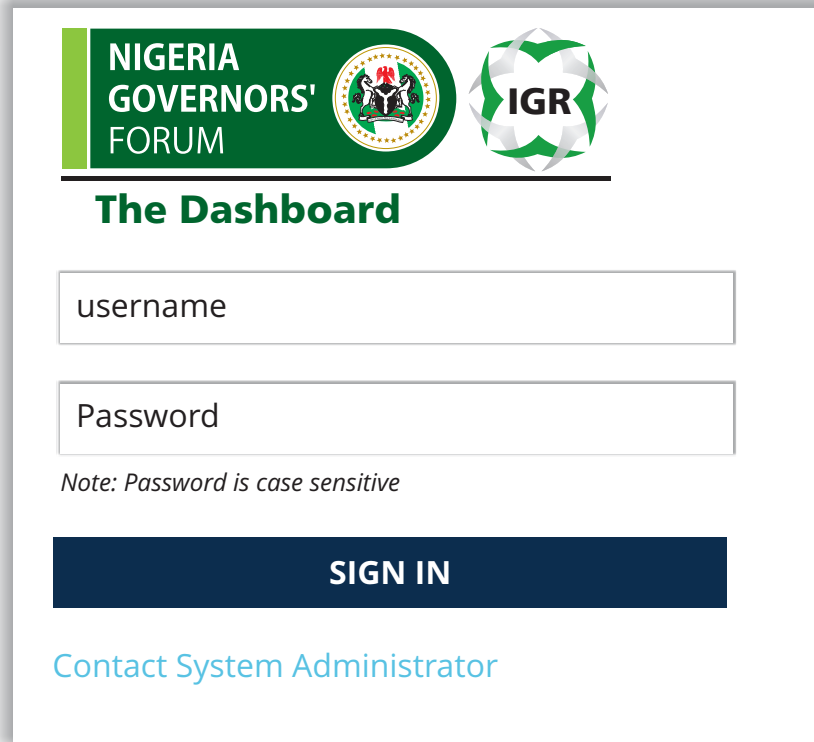
**OR**



- i. Log on directly to the Dashboard via the url <http://www.nggovernorsforum.org/igrdashboard/>



## USER LOGIN

- You will be redirected to the login page below:
- The Dashboard can only be accessed with the use of a username and password



**NIGERIA GOVERNORS' FORUM**  

### The Dashboard

username

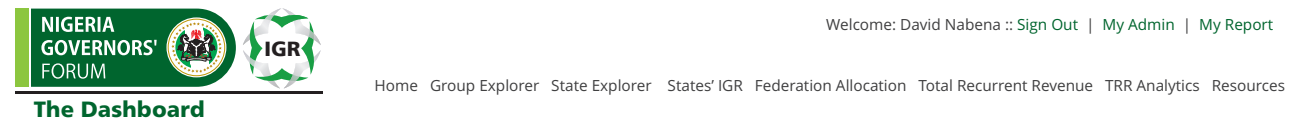
Password



*Note: Password is case sensitive*

**SIGN IN**

[Contact System Administrator](#)

- Fill in your default login credentials to access the Dashboard
- After signing in, you will be directed to the homepage as shown below:



**NIGERIA GOVERNORS' FORUM**  

Welcome: David Nabena :: [Sign Out](#) | [My Admin](#) | [My Report](#)

[Home](#) [Group Explorer](#) [State Explorer](#) [States' IGR](#) [Federation Allocation](#) [Total Recurrent Revenue](#) [TRR Analytics](#) [Resources](#)

### The Dashboard

#### Welcome to the Nigeria Governors Forum IGR Dashboard

The IGR Dashboard was launched by the Nigeria Governors' Forum on February 15, 2017, as one of its flagship programmes to help State governments raise domestic revenue mobilisation.

The platform is designed to assess the tax/revenue environment of States, track the impact of tax reforms, and facilitate the sharing of commendable practices through peer learning and technical assistance.

The programme is intended to facilitate an organized approach for resource mobilisation and the fiscal sustainability of states.

#### How it works

The Dashboard provides real time access to all 36 States' Internal Revenue Service (SIRS) to regularly maintain and track data on tax administration, tax processing, tax procedures, tax enforcement as well as monthly internally generated revenues.

The NGF Secretariat is coordinating the operation of the programme and supports the implementation and monitoring of commendable practices of the Dashboard, including those agreed at Joint Tax Board (JTB) meetings.

The platform also provides evidence to drive strong political commitment from State Governors in the implementation of needed reforms.

## GENERAL CONTENT

The home page gives the user access to the general tools of the Dashboard, including performance reports, analytics and downloadable resources

### 1. Group Explorer

This tool provides a national or regional view of States' performances across the four areas of assessment (tax administration, tax procedures, tax processing and tax enforcement).

Home [Group Explorer](#) [State Explorer](#) [Federation Allocation](#) [Total Recurrent Revenue](#) [TRR Analytics](#) [Resources](#)

Select *category*, *region* and *year*; click **display** to view results.

Select View: OVERALL, CATEGORY ▼ Region: National ▼ Year: Select Year ▼ Display

States' Scoring

▲ = change since previous year

### 2. State Explorer

The State Explorer provides a drill-down of the four assessment categories for each State in a given year.

Home [Group Explorer](#) [State Explorer](#) [States' IGR](#) [Federation Allocation](#) [Total Recurrent Revenue](#) [TRR Analytics](#) [Resources](#)

Select *State*, and *year*; click **display** to view results.

State: Anambra ▼ Year: 2018 ▼ Display

State Performance

▲ = change since previous year

State Year: ▲

### 3. States' IGR

This tool presents States' IGR performances on a month-on-month basis.

Home [Group Explorer](#) [State Explorer](#) [States' IGR](#) [Federation Allocation](#) [Total Recurrent Revenue](#) [TRR Analytics](#) [Resources](#)

Select *State* and *year*; click **display** to view results.

State: Ogun ▼ Year: 2018 ▼ Display

States' Internally Generated Revenue

Print Page

State | Year: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

#### 4. Federation Account

This tool presents States' federation revenue performances on a month-on-month basis.

Home Group Explorer State Explorer States' IGR **Federation Allocation** Total Recurrent Revenue TRR Analytics Resources

Select *region*, *year* and click **display** to view results.

Select View	<b>National</b> ▼	Select Year	<b>2017</b> ▼	Display		Print Page						
State	January	February	March	April	May	June	July	August	September	October	November	December

#### 5. Total Recurrent Revenue

This tool provides an analysis of the State's total recurrent revenue (TRR), which is the sum of its IGR and federation allocation.

Home Group Explorer State Explorer States' IGR Federation Allocation **Total Recurrent Revenue** TRR Analytics Resources

Select *year* and *month*; click **display** to view results.

Year	<b>2018</b> ▼	Month	<b>January</b> ▼	Display		Print Page		
<b>Total Recurrent Revenue</b>								
State	Last Recorded IGR (January, 2018, N)		State	Last Recorded FA (January, 2018, N)		State	Last Recorded TRR (January, 2018, N)	

#### 6. Total Recurrent Revenue Analytics

This section provides an analysis of States' IGR performances vis-à-vis federation transfers.

Click on the **TRR Analytics** tab to access content

Home Group Explorer State Explorer States' IGR Federation Allocation Total Recurrent Revenue **TRR Analytics** Resources

Select *year* and click **display** to view results.

Year	<b>2018</b> ▼	Month	<b>January</b> ▼	Display		Print Page								
<b>IGR FA Analysis</b>														
State	IGR(, N)	IGR(Δ, N)	IGR(Δ, %)	IGR( % of TRR)	State	FA(, N)	FA(Δ, N)	FA(Δ, %)	FA( % of TRR)	State	TRR(, N)	TRR(Δ, N)	TRR(Δ, %)	TRR( % of TRR)

#### 7. Resources

This section gives the user access to downloadable resources that will support the implementation of tax/revenue reforms, including tools, guides and policy reports. You will be redirected to the NGF site which hosts these resources.

Click on the **Resources** tab to access content

Home Group Explorer State Explorer States' IGR Federation Allocation Total Recurrent Revenue TRR Analytics **Resources**

## ADMIN CONTENT

This content gives the user access to the Dashboard's content management section, where data can be entered via web forms.

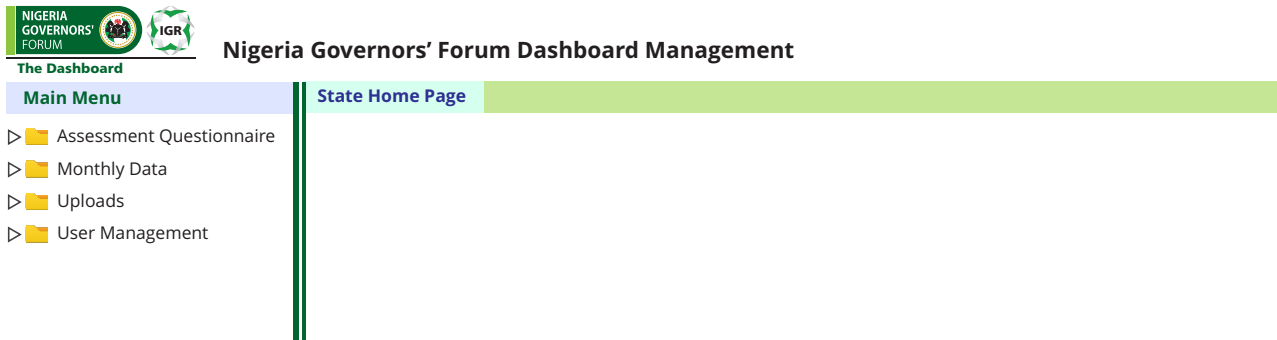
- Click on **MyAdmin** to access web forms.



Welcome: David Nabena :: Sign Out | [My Admin](#) | My Report

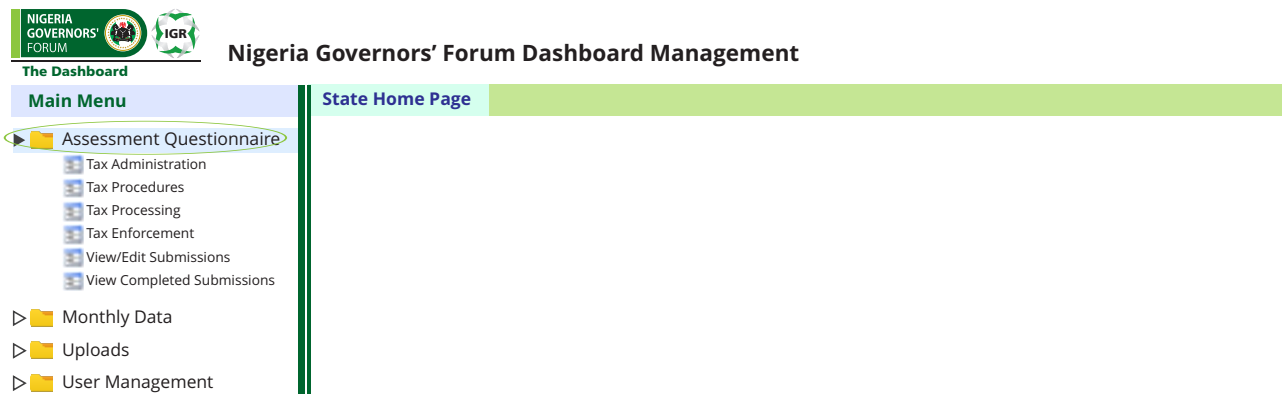
[Home](#) [Group Explorer](#) [State Explorer](#) [States' IGR](#) [Federation Allocation](#) [Total Recurrent Revenue](#) [TRR Analytics](#) [Resources](#)

- You will be directed to the interface shown below



### A. **Assessment Questionnaire:**

- Click on **Assessment Questionnaire** to assess web forms under the following categories **tax administration, tax procedures, tax processing and tax enforcement**



- The forms may be completed at this point. *See guide to completing the questionnaires in the next section.*
- These forms may be downloaded and completed by the heads of the related departments.

**The Dashboard**

**Main Menu**

- ▶ Assessment Questionnaire
  - ▶ Tax Administration
  - ▶ Tax Procedures
  - ▶ Tax Processing
  - ▶ Tax Enforcement
  - ▶ View/Edit Submissions
  - ▶ View Completed Submissions
- ▶ Monthly Data
- ▶ Uploads
- ▶ User Management

**State Home Page** | **Tax Administration**

[Print Form](#)

### Tax Administration

Which year are you filling for?

**Organisational and Institutional Arrangement**

1. What is the composition of the Board of the SIRS ?

Top management of the SIRS only?

Yes  
 No

Top management of SIRS and non- SIRS members?

Yes  
 No

**The Dashboard**

**Main Menu**

- ▶ Assessment Questionnaire
  - ▶ Tax Administration
  - ▶ Tax Procedures
  - ▶ Tax Processing
  - ▶ Tax Enforcement
  - ▶ View/Edit Submissions
  - ▶ View Completed Submissions
- ▶ Monthly Data
- ▶ Uploads
- ▶ User Management

**State Home Page** | **Tax Procedures**

[Print Form](#)

### Tax Procedures (Registration, Filing, Assessment and Payment)

*These processes and procedures are at the core of tax administration. Taxpayers need to be enumerated and registered: They need to file returns (with a self-assessment) and they need to be able pay their taxes either self assessed or assessed by the SIRS (best of judgment assessment)*

**Tax registration using Unified Tax Identification Number (TIN)**

Which year are you filling for?

27. What is the number of registered taxpayers under TIN?

28. Is the State's TIN record fully captured in the national JTJ database

Yes  
 No  
 Partially

**The Dashboard**

**Main Menu**

- ▶ Assessment Questionnaire
  - ▶ Tax Administration
  - ▶ Tax Procedures
  - ▶ Tax Processing
  - ▶ Tax Enforcement
  - ▶ View/Edit Submissions
  - ▶ View Completed Submissions
- ▶ Monthly Data
- ▶ Uploads
- ▶ User Management

**State Home Page** | **Tax Processing**

[Print Form](#)

### Tax Processing (manual versus automated)

**Tax payment (cash paid to tax officers versus bank and electronic payment)**

Which year are you filling for?

44a. Is there a central platform for the collection of taxes in the State?

Yes  
 No

45. Is the platform automated?

Yes  
 No

46. Does it provide management and accounting information?

*Online:*

Yes  
 No

**The Dashboard**

**Main Menu**

- Assessment Questionnaire
  - Tax Administration
  - Tax Procedures
  - Tax Processing
  - Tax Enforcement
  - View/Edit Submissions
  - View Completed Submissions
- Monthly Data
- Uploads
- User Management

Print Form

### Tax Enforcement

Capacity for taxpayer audit

Which year are you filling for?

2018

56a. Has the State conducted taxpayer tax audits?

Yes

No

45. How many trained audit staff does the SIRS have?

0-2

3-5

More than 5

- The forms may be saved midway and updated at a later date using the **view/submission** link as shown below. However, once forms are completed and “marked as finalized”, the user will no longer be able to make any changes to the forms.

**The Dashboard**

**Main Menu**

- Assessment Questionnaire
  - Tax Administration
  - Tax Procedures
  - Tax Processing
  - Tax Enforcement
  - View/Edit Submissions
  - View Completed Submissions
- Monthly Data
- Uploads
- User Management

Print Form

### User Submission(s)

<input checked="" type="checkbox"/> Select All	Delete	Username	State	Year	Update
<input checked="" type="checkbox"/> Select All	Delete	Username	State	Year	Update
<input type="checkbox"/> Select All	Delete	Username	State	Year	Update
<input type="checkbox"/> Select All	Delete	Username	State	Year	Update

## B. Monthly Data:

- This feature provides access to update monthly IGR data under the major categories of revenue collection.
- To access this feature, click on the folder **Monthly data**, and **Update Monthly Data** to fill and submit values for revenues collected in each month.

The screenshot shows the Nigeria Governors' Forum Dashboard Management interface. The top navigation bar includes 'State Home Page', 'Tax Enforcement', and 'View/Edit Submissions'. The left sidebar contains a 'Main Menu' with categories like 'Assessment Questionnaire', 'Monthly Data', 'Uploads', and 'User Management'. The 'Monthly Data' section is expanded, showing 'Update Monthly Data', 'View/Edit submissions', and 'View complete submissions'. The main content area displays a 'Print Form' button and a form titled 'Monthly Data'. The form contains two dropdown menus: 'Which month of the year are you filling for?' with the option '.... Select the month of the year.....' and 'Which year are you filling for?' with the option '.... Select year.....'.

## C. Changing your password

You may change your password anytime via the **My Admin** section

The screenshot shows the Nigeria Governors' Forum Dashboard Management interface. The top navigation bar includes 'Home', 'Group Explorer', 'State Explorer', 'States' IGR', 'Federation Allocation', 'Total Recurrent Revenue', 'TRR Analytics', and 'Resources'. The left sidebar contains a 'Main Menu' with categories like 'Assessment Questionnaire', 'Monthly Data', 'Uploads', and 'User Management'. The 'User Management' section is expanded, showing 'Create User', 'Users', 'Change Password', 'Create User Type', 'User Type', and 'User Activity'. The main content area displays a 'Print Form' button and a form titled 'Change password'. The form contains three input fields: 'Password:', 'New Password:', and 'Confirm Password:'. At the bottom of the form are two buttons: 'Update' and 'Reset'. The top right of the dashboard shows 'Welcome: David Nabena :: Sign Out | My Admin | My Report'.

- Click on **User Management, Change Password**. Fill in your *default password* and your *new password* and click **Update**.

The screenshot shows the Nigeria Governors' Forum Dashboard Management interface. The top navigation bar includes 'State Home Page' and 'Change Password'. The left sidebar contains a 'Main Menu' with categories like 'Assessment Questionnaire', 'Monthly Data', 'Uploads', and 'User Management'. The 'User Management' section is expanded, showing 'Create User', 'Users', 'Change Password', 'Create User Type', 'User Type', and 'User Activity'. The main content area displays a 'Print Form' button and a form titled 'Change password'. The form contains three input fields: 'Password:', 'New Password:', and 'Confirm Password:'. At the bottom of the form are two buttons: 'Update' and 'Reset'.

**Always remember to sign out after use.**

## ACCESSING THE QUESTIONNAIRE

For the Dashboard to be of value to the State Internal Revenue Service (SIRS), it should be completed honestly. This will ensure accurate benchmarking, and the identification of priority areas that require support from the NGF.

### TAX ADMINISTRATION

#### Organisational and Institutional Arrangements

1. What is the composition of the Board of the SIRS? !

Top management of the SIRS only

- Yes
- No

Top management of SIRS and non-SIRS members?

- Yes
- No

*The Board may only consist of the management team of the SIRS (i.e. directors and heads of departments) or may include external non-executive members in addition to the management team.*

*i. Click "Yes" if the Board is comprised of only the management team of the SIRS or "No" if the Board also includes non-executive members*

*ii. Click "Yes" if the Board includes non-executive members or "No" if the Board's membership is only comprised of the management team of the SIRS*

**NB:** *If the SIRS has no Board, Click "No" for both options*

2. The Board of the SIRS meets: !

- Weekly
- Monthly
- Quarterly
- Ad hoc
- Never

*If the SIRS has no Board, click "Never"*

3a. The Board/SIRS issues policy and regulatory guidance: !

- Regularly
- Ad hoc
- Never

*The term policy and regulatory guidance includes (i) external announcements for taxpayers such as newspaper publications – online notices of filing, assessment and payment dates; and (ii) internal statements such as human resource notices, guidance or instructions, changes in process maps, and tax guidance instructions (which may also be external).*

3b. What is the nature of the policy/regulatory guidance? (tick as apply):

- Tax policy changes
- Tax guidance for staff
- Tax guidance for the public
- Non-tax staff guidance
- Others



4. The Board/SIRS reports to the Governor: 


- Weekly
- Monthly
- Quarterly
- Annually
- Never

*The reporting arrangement may depend on the structure of the SIRS. These meetings may be held by the Executive Chairman as a representative of the Board.*

5. The Board/SIRS reports to the State Commissioner of Finance: 

- Weekly
- Monthly
- Quarterly
- Annually
- Never

*The reporting arrangement may depend on the structure of the SIRS. These meetings may be held by the Executive Chairman as a representative of the Board.*

6. The Board/SIRS reports to the State House of Assembly: 

- Weekly
- Monthly
- Quarterly
- Annually
- Ad hoc
- Never

*The reporting arrangement may depend on the structure of the SIRS. These meetings may be held by the Executive Chairman as a representative of the Board.*

7. The Executive Chairman of the SIRS has a relevant professional qualification and/or experience: 

- Yes
- No

*A relevant professional qualification would be in line with Section 87 (2) (a) PITA 2004 as Amended 2011 and/or at the guidance of the Chartered Institute of Taxation of Nigeria (CITN).*

*"The Chairman of the State Internal Revenue Service (SIRS) as Chairman of the State Board who shall be a person experienced in taxation and a member of a relevant recognized professional body...."*

### **Availability and Sufficiency of SIRS Budget**

8. The SIRS is:

- Autonomous
- Semi-autonomous
- A department or agency

*The institutional arrangement of the SIRS can be classified into three groups.*

- i. Fully autonomous, where the government has implemented a law that gives the SIRS both administrative and financial autonomy*
- ii. Semi-autonomous, where there is a partial implementation of a law*
- iii. A department or agency that operates with the absence of a law that grants the SIRS autonomy*

9a. The SIRS is funded:



- With a percentage of collection
- By appropriation in the State budget
- With a fixed sum from collection
- With a combination of income from collection while salaries are covered by the civil service

*The source of funding for personnel, overheads and capital expenditure depends on the institutional arrangement of the SIRS. This will determine the authority's funding source as well as the use and access to resources.*

*The budget of the SIRS may be funded from its collection (as a percentage or fixed sum), the State's budget, or a combination of both.*

9b. The funding covers operating costs:



- Yes
- Partially
- No

*Operating costs include salaries, transport, IT training costs, administrative costs and other recurrent expenditures.*

10. How are capital costs covered?



- Regular funding from budget/cost of collection
- Special funding by State government
- Development partners
- None

*Capital costs are fixed, one-time expenditures incurred by the SIRS on the purchase of land, buildings, computer equipment, machinery, office equipment, vehicles and software.*

### Salary Incentives, SIRS Staff Skills and Training Levels

11a. What is the total number of SIRS employees?



- 1000+
- 600 - 1000
- 400 - 600
- 200 - 400
- 100 - 200

*Total employees include all full-time, part-time and contract staff of the SIRS.*

11b. How many staff are in core tax roles?



*Core tax roles include taxpayer registration, filing, payment, audit, verification, collection, enforcement, etc.*

11c. How many are in support (i.e. non-tax) roles?



*Non-tax roles are general administrators, drivers, managers, etc.*

11d. Number of staff with professional tax qualification (certified by FIRS, JTB, CITN etc.):



- 1 to 10
- 11 to 25
- 26 to 50
- 51 to 100
- 100+

*These are staff of the SIRS that have obtained a relevant certification from bodies such as FIRS, JTB, CITN. This may include ANAN, ICAN, and related accountancy qualifications.*

---

12. Has the SIRS undertaken any capacity building programme facilitated by experts? !

- In the last 6 months
- In the last year
- More than 1 year ago
- Never

*Training programmes in this category are those facilitated by internal or external tax experts. This excludes routine in-house training sessions.*

---

13. When was the last JTB Inspector of Taxes training conducted for technical staff of the SIRS? !

- Last year
- Last 2 years
- Last 5 years

*The Joint Tax Board runs its Inspector of Taxes training for staff of revenue authorities across the country with the aim of building capacity, ensuring uniformity in standards and to equip tax administrators to discharge their duties with the level of professionalism required.*

---

14a. Is there a training programme for all staff or only technical staff? !

- All staff
- Technical staff only
- Ad-hoc

*Where a training programme is available, it should be in writing and should include a schedule of training activities as well as the staff or departments involved.*

14b. What is the minimum number of trainings per staff to be attended annually:  
0,1,2,3 or 4.

*This question is applicable where the SIRS has a training programme.*

---

15. Does the SIRS have a separate salary/incentive structure from the civil service? !

- Yes
- No

*Tax authorities that are not fully autonomous typically have some of their operations (such as the payment of staff salaries) within the purview of the civil service.*

---

16a. Does the SIRS conduct performance appraisals? !

- Yes
- No

*Performance appraisals are periodic reviews that assess the job performance and productivity of SIRS staff in relation to pre-established criteria and the objectives of the organisation.*

16b. If Yes, how often?

- Monthly
- Quarterly
- Annually

17. Does the SIRS have any performance pay scheme(s)? !

- Yes
- No

*The performance pay scheme or pay for performance incentive should not be confused with normal pay rises. It is an incentive pay system for an individual or team based on how well they perform on pre-established targets. This scheme may apply to individuals, teams or departments.*

18a. Does the SIRS have any contracted staff on a special salary scale? !

- Yes
- No

*Staff under the special salary scale do not fall under conventional remuneration packages and are not paid based on civil service rules. Such staff may include political advisers who work for or assigned to the SIRS.*

18b. If yes, how many?

19. How many of the SIRS staff are political appointees? !

*Political appointees are appointed by the Governor, the Deputy Governor, or Executive Chairman. They are usually not permanent staff of the SIRS.*

20a. Does the SIRS have ad hoc or temporary staff? !

- Yes
- No

*The SIRS may employ temporary staff for short-term activities such as taxpayer enumeration and tax enlightenment programmes. This category of staff also include NYSC members and tax liaison community officers posted by third parties.*

20b. If Yes, how many?

20c. What task(s) do they carry out? (briefly explain)

### **SIRS Outreach in Districts (Number of Tax Offices)**

21. How many field offices does the SIRS have? !

*Field offices include all area or zonal offices that report to the head office.*

---

22. Does the SIRS have a field office in each local government area?

- Yes
- No

---

23a. How many field offices have the following: *(please insert numbers that apply)*  
*Note: The sum of i, ii, and iii should be equal to the total number of field offices in the State, as stated in question 21.*

23a(i). Full ICT capability



*Offices with full ICT capability provide ALL staff with access to a working computer and internet connection.*

23a(ii). Partial ICT capability



*Offices with partial ICT capability provide SOME staff with access to a working computer, They may or may not have access internet connection.*

23a(iii). No ICT capability



*Offices with no ICT capability do not have access to working computers and internet connection.*

23b. How many field offices have technically trained staff?



*Offices with technically trained staff have employees that have obtained a certification such as the JTB Inspector of Taxes training certificate or one from a recognised body such as CITN, ANAN and ICAN.*

23c. How many field offices have internet connection?



*Offices with internet connection must have a dedicated and functional access to an internet service for the day-to-day exchange of information.*

---


24a. What is the frequency for field offices to submit reports: (tick as apply) 

- Weekly
- Monthly
- Quarterly
- Ad hoc
- Never

*Field reports return administrative, human relations and / or financial data such as staff attendance, tax related activities and reports of taxes collected from field offices.*

24b. How are the reports submitted:


- Electronically
- Paper
- Both

24c. Has any process been altered due to reports submitted in the last year? 

- Yes
- No

*Processes that have been updated must be directly attributed to a report from a field office. Such process updates may be a change in the timing of enforcement actions, the frequency of reporting or format for field reports.*


---

25. Is there a standardised format for most reports 

- Yes
- No

*A standardised format of reporting ensures data integrity and helps maximise data comparability over time across all offices of the SIRS.*

---

26a. Does the SIRS own a functional and up-to-date website? 

- Yes
- No

*A functional website is one that is regularly updated and easy to use. It should also provide basic taxpayer information and links to payment platforms.*

26b. If yes, which of these are domiciled on the website? (please tick as apply)

- Tax guides
- Tax return form
- Tax calculator
- Tax registration pack
- Field office addresses
- Contact centre details/ enquiry lines

Mark this form as complete (note that you will not be able to edit this form after you check this box)

## TAX PROCEDURES

### Tax Registration using Unified Tax Identification Number (TIN)

27. What is the number of registered taxpayers under TIN? !

*This section relates to the number of registered taxpayers in the State, the share of the State's TIN in the national database and the use of the database. Regardless of whether the JTB TIN or a local TIN is used, please insert the total number of taxpayers in the State's record.*

28. Is the State's TIN record fully captured in the national JTB database? !

- Yes
- No
- Partially

*The JTB TIN database captures and ensures uniformity in the identification and registration of taxpayers in the country.*

29. How often are TINs issued by the SIRS updated on the national database?

- Daily
- Monthly
- Quarterly
- Annually
- Never

30. How is the TIN database used in the administration of tax in the State?

Used in making assessments in the absence of a self-assessment?

- Yes
- No

Used in taxpayer engagement strategies to identify target groups?

- Yes
- No

Used in target setting and planning?

- Yes
- No

*The TIN database provides a large set of taxpayer information that can be used to improve tax administration and enforcement.*

31. Do all government employees at State MDA and LGA level have TINs? !

- Yes
- No

*For all employees to have TINs, They must be registered under the State's taxpayer database, not just its payroll database*

32. Does the SIRS issue a registration pack with basic guidance to new taxpayers at the point of registration? !

- Yes
- No

*Registration packs provide the taxpayer with basic information such as his/her rights, obligations, filing and payment due dates.*

33a. Does the SIRS use a new and simplified tax return? !

- Yes
- No

*Tax returns are used by taxpayers and business owners to report to the SIRS how much they earned and from what sources. The new and simplified tax return should not be confused with the recent print of the old return form that refers to allowances etc., that are no longer applicable.*

33b. If yes – how many pages long?

33c. Is the form standardised, well laid out and legible?

- Yes
- No

34a. Are tax returns freely and publicly available? !

- Yes
- No

*For a tax return to be publicly available, it must be accessible freely in all tax offices.*

34b. Are they given out as part of the TIN registration pack?

- Yes
- No

34c. Are they available on request? (please tick as apply)

- Field offices
- Head office
- Mobile information points
- Sensitisation events
- Help desks
- Online
- Other



35a. Is there clear guidance to completing tax returns?



- Yes
- No

*The guidance should be a written annotation that explains to the tax payer, his/her rights and obligations when completing the tax return form.*

35b. If Yes, do these include examples and PIT rates table to ease computation, and references to each box for clarity?

- Yes
- No

36. Are tax return forms available online?

- Yes
- No

### **Efficiency of tax assessment method (best of judgement by tax officers versus self-assessment)**

37. Are assessments always issued by the SIRS?

- Yes
- No

38. How does self-assessment operate in practice in the State?



- Most of the time
- Sometimes
- Rarely
- Never

*The term 'self-assessment' refers to the fact that it is the individual's or business owner's responsibility to work out how much tax he or she should pay. Where taxpayers fail to meet this obligation, the SIRS may exercise its rights under the law to issue a best of judgement for assessment purposes*

39. Do you get self-assessment returns that report the following taxes?  
(please tick as apply)

- Personal Income Tax
- Capital Gains Tax
- Sales Tax
- Others


40. Do you have any desk guidance for staff making objective Best of Judgement (BoJ) assessments?



- Yes
- No

*The desk guidance is an instructional guidance in writing for use by the SIRS staff – usually in the audit or assessing department*

---

41. Are the taxpayer's rights to object to the SIRS best of judgement assessment clearly communicated? 

- Yes
- No

*When a taxpayer's rights are clearly communicated, his/her rights, filing and payment due dates are clearly written in the BoJ assessment. The taxpayer should also be informed that his/her objection can be settled by going to a Tax Appeal Tribunal or a High Court, and that objections must be submitted in writing and filed within 30 days.*

---

42a. Do you have a documented objection to assessments process? 

- Yes
- No

*The SIRS may have an established written process for managing the documentation of objections to the BoJA, such as who reviews or approves changes to the BoJA. The guidance document should be available to all staff in the assessment department to ensure that BoJAs are consistent, defensible and sufficient.*

42b. If Yes, does this process ensure that the same person who raised the assessment does not decide on the final validity of the assessment?

- Yes
- No

---

43. In the last year, how many objections have been referred to the Tax Appeal Tribunal?

- 0 -10 objections
- 10 – 20 objections
- 20 – 50 objections
- 50+ objections

Mark this form as complete (note that you will not be able to edit this form after you check this box)

## TAX PROCESSES

### Tax payment (cash paid to tax officers versus bank and electronic payment)

44a. Is there a central platform for the collection of taxes in the State? !

- Yes
- No

If yes, briefly describe how it works?

*The central platform is the payment platform through which taxes, levies, charges and fines are paid.*

44b. Does the platform collect all taxes, levies and charges including those of MDAs?

- Yes
- No

44c. Does the platform collect ALL taxes, levies and charges including those of LGAs?

- Yes
- No

45. Is the platform automated?

- Yes
- No

46. Does it provide management and accounting information ? !

Online:

- Yes
- No

Real time:

- Yes
- No

*A payment platform that provides management and accounting information should be able to show the payment history of any taxpayer.*

47a. Does the SIRS use agents/tax consultants to collect taxes/levies on its behalf? !

- Yes
- No

*Tax consultants/agents are individuals or companies who are not members of the SIRS staff but are engaged to collect specific taxes on its behalf.*

47b. If Yes, are these

Taxes collected by agents in addition to SIRS staff:

- Yes
- No

Taxes exclusively collected by agents:

- Yes
- No

Are taxes etc. collected by agents first paid into an escrow account?

- Yes
- No

47c. If Yes, which of the following taxes/levies are collected by agents/consultants?  
(please tick as apply)

- Personal Income Tax
- PAYE
- WHT (individuals and partnerships)
- Sales Taxes
- Advertising Taxes
- Property Taxes
- Other Taxes/ Levies (please specify)

---

48a. Does any MDA collect taxes / levies / charges on behalf of the SIRS?

- Yes
- No



*This question refers to collections, not assessments which are routinely made by the relevant MDAs.*

48b. If Yes, what taxes/levies?

---

49a. Does the SIRS collect any revenue on behalf of the Local Governments?

- Yes
- No



*To address the incidence of multiple taxation, the SIRS may sign a memorandum of understanding with local governments in the State, to collect taxes/levies on their behalf.*

49b. If Yes, what taxes/levies?

---

50a. Does the SIRS collect all MDA revenues?

- Yes
- No

50b. If Yes, what taxes/levies?

51a. Are payments of ALL taxes and levies made directly to a nominated government account held in a bank?

- Yes
- No

51b. If No, what is the payment mechanism for the State? (briefly explain)

### Checks and balances for audit purposes

52a. Does the Internal Audit unit/department audit payments for all taxes and levies collected?

- Yes
- No



52b. If Yes, has this been carried out for the following years?

2015

- Yes
- No

2016

- Yes
- No

2017

- Yes
- No

*The SIRS should have an internal Audit department. Good practice dictates that the Internal audit unit reports directly to the Board or to the Chairman to maintain its independence. The department's responsibility is to establish and ensure compliance with internal control mechanisms for managing risk, and governance processes for operations (including financial or management processes) in the Service. This includes payment of taxes and levies into designated accounts after collection.*

53a. Does the State conduct external audits for payments collected in respect of taxes and levies?

- Yes
- No



53b. If Yes, has this been carried out for the following years?

2015

- Yes
- No

*External audits may be carried out by the State Auditor General or by a 3rd party audit firm commissioned by the Board. The objective of the external auditor is to establish the financial position of the Service at a given time, usually at the end of the financial year.*

2016

- Yes
- No

2017

- Yes
- No

54. Is there a revenue accounting department in the SIRS? !

- Yes
- No

*The Revenue Accounting department may be a sub-unit of the finance function, but their responsibility is to ensure that revenue sources are accounted for and reconciled. This will ensure that the SIRS documents all assessments raised by it or State MDAs; matches these with revenues remitted; and has a clear handle on outstanding revenues (or debts).*

55. Is the revenue accounting department different from the assessment and collection department? !

- Yes
- No

*Some SIRS have the revenue accounting responsibility carried out under the collection or enforcement units, but this is not good practice as it does not provide the necessary independence between these functional activities.*

Mark this form as complete (note that you will not be able to edit this form after you check this box)

## TAX ENFORCEMENT

### Capacity for taxpayer audits

56a. Has the State conducted taxpayer tax audits? !

- Yes
- No

56b. If Yes, has it been conducted in the last:

- Six months
- One year
- Over a year

*A taxpayer audit is an examination of an individual's or business entity's tax return by the SIRS, to ensure that their income declaration and deductions claimed are accurate. The term 'tax investigation' is used where fraud and deliberate false declarations are suspected. It is much more detailed than an audit investigation which is more fractious and contentious. See the NGF's audit guide for additional information.*

56c. If Yes - how many cases are:

- Working*
- 1 - 10
  - 10 - 20
  - 20 - 50
  - 50+

Concluded in the last one year

- 1 - 10
- 10 - 20
- 20 - 50
- 50+

---

57. How many trained audit staff does the SIRS have?

- 0 - 2
- 3 - 5
- 5+

---

58. Is there a special unit for HNWI's? !

- Yes
- No

*High Net Worth Individuals (HNWIs) is a category of individuals whose income (and taxes) exceed a given threshold set by the SIRS. Engagement with this group is usually more technical; hence, they require the expertise of a specialised team.*

---

59a. Does the SIRS have a unit that handled VAIDS cases prior to its closing in June 2018? !

- Yes
- No

*The Voluntary Asset and Income Declaration Scheme (VAIDS) provided a time-limited opportunity for taxpayers to regularize their tax status. In exchange for fully and honestly declaring previously undisclosed assets and income, taxpayers benefited from forgiveness of overdue interest and penalties, and the assurance they will not face criminal prosecution for tax offences or tax investigations. The scheme was in force from July 2017 – June 2018.*

59b. If Yes, how many staff are in the unit?

- 0 - 3
- 3 - 9
- 10+

59c. How are VAIDS cases currently handled?

- By HNWI unit
- No special arrangement
- By a special team
- Other

---

60. Are HNWI's identified in the taxpayer database?

- Yes
- No

---

61. Have actions been taken to assess and/or recover taxes from HNWI's?

- Yes
- No

---

### Inter-Agency Cooperation

62. What is the level of inter-agency cooperation in the State?

- Full
- Partial

---

63. Does the SIRS make the presentation of TIN and Tax Clearance Certificate (TCC) mandatory for processing driver's licences and number plates?

- Yes
- No

---

### Tax Debt Enforcement

64. Does the SIRS have a tax debt enforcement department? !

- Yes
- No

*Tax debt enforcement deals with cases where the assessment is not in dispute or where disputes have been settled but the taxpayer has refused to pay his/her outstanding tax.*

*In these cases, enforcement and collection may include:*

- Cases taken to a High Court or a special revenue court*
- Distrainment under the authority of a court order. In joint audits and related joint-cases with the FIRS, a distrainment can be levied without a court order.*

---

65. Are agents or consultants involved in the collecting of outstanding taxes?

- Yes
- No

---

66a. Has the SIRS conducted any tax enforcement action either through the courts or by distraint action in the last one year?

- Yes
- No

66b. If Yes, how many actions?

- 0 - 10 enforcement actions
- 10 - 20 enforcement actions
- 20 - 50 enforcement actions
- 50+ enforcement actions



## Tax Awareness Campaigns

67. Are taxpayers aware of the taxes they have to pay, the rates and the procedures for making a return and self-assessment? !

- Yes
- No
- Partially

*Tax awareness is a critical aspect of the tax administration process. If taxpayers do not fully understand their rights and obligations, the necessary processes for making returns, objections and final payment, including the allowance to pay in instalments, they will either avoid or evade tax payments.*

68. Which of the following tax education programmes or channels has the SIRS used in the last 12 months? (tick as apply) !

- Newspapers
- Radio jingles
- TV programmes
- Road shows
- Workshops
- Others, (please specify)

*Tax education programmes are designed as strategic engagement activities with the public or members of a group of taxpayers such as associations and market traders.*

69. Does the SIRS evaluate the effectiveness of these channels by increase in:

IGR?

- Yes
- No

TIN Registration?

- Yes
- No

Tax Appeal Tribunal (TAT Cases)?

- Yes
- No

Complaints?

- Yes
- No

*The impact of tax education programmes may be assessed for efficiency, cost and impact. This will ensure efficient allocation of scarce resources to the most effective channel of communication.*

## Complaints

70a. Does the SIRS use SERVICOM? !

- Yes
- No

*When taxpayers have issues with the SIRS, besides objections to assessments, there is the need to have a channel for receiving such complaints. SERVICOM is one of such channels.*

70b. If Yes, please explain briefly:

71. How many complaints have been handled in the last 6 months? !

- < 20
- 20 - 50
- 50+

*This question addresses complaints related to the taxpayer-tax authority relationship, including complaints about the internal working environment of the SIRS and staff behaviour. It does not include objections to assessments.*

72. How many process changes have been made as a result of complaints in the last 6 months? !

- 0
- 1
- 2
- 3+

*This question refers to changes made to improve internal processes in the SIRS such as staff re-training to close skills-gap, the development of a guidance note or reporting template or the sequence of enforcement actions. This does not include changes to assessments as a result of objections.*

73. How long does it take to process TCCs? !

- Same day
- within 1 week
- within 2 weeks
- Over 3 weeks

*The Tax Clearance Certificate is an important document required for various transactions. Following an application by the taxpayer, the SIRS is expected to issue a TCC.*

74. In the last 12 months, what is the total number of complaints that have been resolved in the taxpayer's favour?

*Note that this excludes objections to assessment. It only covers complaints such as poor staff behaviour, lack of clarity on filings, failure to follow procedures or service level agreements.*

75. In the last 12 months, what is the total number of complaints that have been resolved in the SIRS favour?

*Note that this excludes objections to assessment. It only covers complaints such as poor staff behaviour, lack of clarity on filings, failure to follow procedures or service level agreements.*

### **Double Taxation between State and Local Government**

76a. Is the statutory Joint State Revenue Committee functioning?



- Yes
- No

76b. If yes, how often does it meet?

- Weekly
- Monthly
- Quarterly
- Annually
- Never

*The Joint State Revenue Committee is a State - based committee fashioned along the line of JTB. It comprises of representatives of the State Internal Revenue Service, local government revenue committees and affairs and an observer from the Revenue Mobilisation, Allocation and Fiscal Commission. The JSRC can be a mechanism to address the incidence of double taxation, through the signing of an MoU between the State and LGAs to collect certain taxes at the same time. S92 PITA 2004 (as amended 2011)*

### **User Charges for Public Services**

77. Does the State have charges for utilities? (please tick as apply)

- Water
- Electricity
- Sanitation
- Markets
- Transportation
- Public transport
- Others, please specify

78. Does the State have charges for education services?

- Yes
- No

---

79. Does the State have charges for health services?

- Yes
- No

---

80. Please add any comments or suggestions in the section below.

## APPENDIX

### IGR DATA

Revenue Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
PAYE												
Tax Audit/Back Duty												
WHT (All)												
Direct Assessment												
Direct Assessment (Informal Sector)												
Capital Gains Tax												
MDA Revenues												
Other Taxes/Levies/Charges												
<b>TOTAL</b>												

### Other Statistics

Data Category	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer Registration No of TINs												
New Monthly TINs registered												
No of Taxes/Levies Instruments amended/passed/signed in the month												
Number of Tax Education Activities												
Number of Tax Appeal Tribunal (TAT) cases												
Number of Tax debt cases in Court												
Number of High Net Worth Taxpayers												
Number of Motor Vehicle Licenses Issued												

**N/B:** data are reported as per month recorded

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