



**NIGERIA GOVERNORS' FORUM
(NGF)**

**RIVERSSTATE
PEER REVIEW REPORT ON
INTERNALLY GENERATED REVENUE**

By

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SUMMARY OF KEY CHALLENGES & OPTIONS

Key Areas of Focus	Areas Where Problem Exist	Alternative(s) and Option(s) Already Considered/taken to address the problems	Proposed Solution	Expected Outcome	Action Time Line
Assessment	-No assessment. -No information on tax payer's income. -None adherence to law.	Understand the various sectors via associations. Understand the law	-Enumeration to build database (broad). -Training on tax laws	-Minimal revenue loss. Independence from FAAC -Governance	Immediate
Collection	-Lack of motivation -No collection strategy -Direct Cash payment of taxes collection -Fake receipt	-E-payment -Using bank networks	-Using bank network -Increase motivation via training and commissions -Using prepaid platform	Improved IGR Collection	Immediate
Remittance	-Fake remittance -None remittance -Partial remittance -Wrong remittance	-Sanctions -Pay direct(IT based Solution)	-Sanctions, effective supervision -Penalties -Automation -Enlightenment	-Proper Planning -Execution of project -Good governance	Immediate
Legal Frame work	-Obsolete laws -Inadequate sanction -Present laws not in tandem with prevailing circumstances. Inadequate legislative support	Set Up Stakeholders Participation Forum	-Review of existing laws	-Better enforcement -More compliance	Immediate
Operational Framework	- Inadequate Logistical support -Ill-prepared and Untrained Staff -Lack of political will	Employment of Professionals	-Cultivate and nurture political support -More funding -Good structural development and	Better enforcement	Immediate

	power		Capacity building -Training and Re-training		
Diversification Options	-Too much emphasis on direct tax. -Lack of a concerted drive towards opening virgin revenue territories	Adopt 'Calabar' Model of tourism	More emphasis on indirect to get the informal sector	Optimal Revenue	Immediate
Tax Planning & Records	-Improper records. -Insufficient data		-Development of sound ICT -Data verification and authentication	Accurate assessment and optimal revenue	Immediate
Commercial Profiling	-Poor understanding of the different sectors and flow of funds within the economy		-Training -Industry survey	-Better Assessment	Immediate
Service Charter (All Stakeholders)	-Lack of ethical values -Poor service delivery	-To establish vision and mission -Training	-Periodical stakeholders' Training	-Better Service delivery -Better involvement of tax payers	Immediate
Others (List as many as possible)	-Lack of enforcement -Jurisdiction issues	-Cooperation with various agencies i.e. BIR/FIRS -Proper understanding of the enabling acts& laws -Covering the various strata of government		Better enforcement and compliance	Immediate