

**STATE-SPECIFIC RECOMMENDATIONS**

**Scorecard for Niger State**

Endowed with agricultural and mineral resources, Niger State has the potential of mobilising agricultural, manufacturing and commercial activities in the country. Unfortunately, the State depends mainly on federal transfers (91%) for its total recurrent revenue while IGR contributes only 9 %. In the last five years, the State’s IGR rose from N2.9 billion in 2010 to N5.1 billion in 2014, at a growth rate of 15.1%. Monthly IGR in 2014 also averaged less than N500 million while per capita IGR was N1, 110.

**IGR SNAPSHOT IN THE NORTH CENTRAL ZONE (2014)**

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| S/N | STATE | MONTHLY IGR (N) | ANNUAL IGR (N) | 5 YR GROWTH RATE | IGR/RECURRENT REVENUE (%) | IGR PER CAPITA (N) |
| 1 | KWARA  | 1,038,376,496.21  | 12,460,517,954.55  | 14.3% | 21.7% |  4,158.55  |
| 2 | BENUE  | 690,368,763.39  | 8,284,425,160.72  | 4.8% | 12.6% |  1,537.46  |
| 3 | PLATEAU | 690,368,763.33  | 8,284,425,159.92  | 24.9% | 13.4% |  2,087.68  |
| 4 | KOGI | 547,494,054.46  | 6,569,928,653.47  | 31.2% | 10.5% |  1,564.97  |
| 5 | NIGER  | 478,098,752.99  | 5,737,185,035.88  | 15.2% | 8.7% |  1,110.23  |
| 6 | NASARAWA  | 340,427,298.81  | 4,085,127,585.70  | 21.9% | 8.0% |  1,725.09  |

Nevertheless, the State has implemented commendable IGR reforms such as the following:

1. Cash Point Offices and POS machines introduced to track revenue collection (especially from the informal sector) have brought about transparency and accountability in revenue collection.
2. Sustained taxpayer enumeration towards building a taxpayer database.
3. Linking assessment to taxpayers, payments, and reconciliations.

**Major Challenges**

1. Absence of full autonomy of the Board of Internal Revenue
2. Non-implementation of the provisions of the Law.
3. Lack of political will on tax reforms in the State
4. The use of consultants to carry out core functions of the Internal Revenue Service leaves room for severe leakages and heightened corrupt practices.
5. Obsolete fees and fines in the State.
6. Under/non-remittance from State MDAs to the State’s treasury.
7. The State is yet to fully automate its tax processes.

**STATE’S ACTION PLAN**

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| **S/N** | **Goals** | **Reforms required** | **Timeline** | **Responsibility** |
| 1. | To improve the BIR corporate structure through functional and structural reviews | Restructuring of the service (I.R.S) | 12 Months | BIR, Head of Service |
| 2. | Improve tax payers enumeration and database | Enumeration of tax payers in the State | 12 Months | IRS |
| 3. | Harmonization of taxes in the State and LGAs | A legislation to be passed by the State House of Assembly | Immediately  | Ministry for LG, IRS, Law Reform Commission, Ministry of Justice, House of Assembly |
| 4. | Improve tax payers’ education and engagements with relevant stakeholders. e.g. traditional institutions | Re-organize the directorate of taxpayers’ education and enlightenment and establish customer service units | 6 Months | Management of IRS |
| 5. | Bring tax offices closer to the tax payers | Creating additional Area Tax Offices across the State | 12 Months | Management of IRS |