

Examples of Initiatives to support Government with IGR

I have tried to present a range of examples from SAVI work in the field which should stimulate some discussion on how to include Non-State Actors in strengthening the required trust with Government though the social –compact between receiving Tax and the provision of Services on the part of Government and the responsibility of Citizens in this social-compact.

Jigawa:-

Cross Programme working

SAVI linked GEMS3 with Jigawa House of Assembly on Local Government Councils Harmonized Taxes and Levies Law 2014---- SAVI encouraged House of Assembly to conduct a stakeholders' meeting (public hearing) where inputs of citizens were sought and dialogue established. Law passed since 2014 . *Future efforts will be required via Civic Education on the Construct between Taxation and the provision of Government Services .*

Local Tax initiative in Jigawa (Hadejia Local Government)

SAVI-supported local CS Groups to advocate with Members of Hadejia Local Government Council to raise its IGR from its fish market due to increase in activities following a decline of business at Baga fish market in Borno state. This resulted in Already monthly revenue generation has increased from Four Hundred and Fifty (N440,000) to Nine Hundred and Sixty Thousand Naira (N960,000). *Future continue with the improvement in the facilities and waste disposal in the market.*

Yobe:-

Revision of Laws

The state has just reviewed its BYE LAWS AS A MEANS TO ENHANCE REVENUE GENERATION AT THE GRASS ROOT LEVEL. The work has included The ministry of justice in collaboration with Civil Society Groups and key Committees in the SHoA who are trying to engage in the process and stages of improving IGR in the state. *Future Reengagement with the New Administration to see the political traction the initiative will have with the present Fiscal Crunch facing the States*

Lagos:-

Local Government Tax system

Lagos State Government Plans:- to increasing the Internally Generated Revenue (IGR) is being supported by GEMS 3 in collaboration with SAVI supported CS partners (PaGG), the Partnership has replicated the revenue generation for 14 pilot LGAs in Lagos through a structured (transparent) way of tax collection. This was done by training LGAs Council Managers, Treasurers and HOD budgets on using Point of Sale (POS) machine in collecting taxes from the people. This to a great extent helped on combating leakages (corruption) and increased IGR for those LGAs that have taken this up. **Future** SPARC in collaboration with SAVI and the Ministry of Economic Planning and Budget (MEPB) have organised series of capacity building for the Local Government budget officers in the 14 pilot LGAs in setting a realistic budget to the tune of their IGR Plus SAVI in collaboration with GEMS 3 will plan strategies in engaging the new administration.

Emerging Challenge (Lesson to be considered) is that some of the LGAs are being head strong adapting this method simply because some of the officials are directly or indirectly benefiting from the corrupt system and so CS in collaboration with GEMS 3 need to unlearn their mind-set for adaptability. **Future** There are plans underway to review Lagos State Tax Law to address the menace double incidence of tax experienced by Lagosians. Specifically SAVI has not done anything in this direction and only supported GEMS 3 with the replication of the use of POS in Tax collection at the LGAs. This will drastically increase revenue generation at the LGA level

Enugu:-

Multiple taxation

The negative impact of multiple taxation has on present and future investment in the state is recognised SAVI supported Partners (MNCH) to mobilise the Private Sector at all strata's through a facilitated process of **issue identification** identified **Multiple Taxation** as the key Taxation issue, and resulted in:-

- Private sectors (Keke operators association) petitioned SHoA to look into multiple taxation in the State.
- Media partners created a platform for civic education on impact of multiple taxation in the state.

On-going discussion with SPARC on relevant advocacy for Joint Tax Board initiative to improve on Tax identification Number(TIN for all eligible relevant stakeholders to ensure that the state tax system benchmarks is better fix for purpose.

Kaduna:-

Citizens Sensitisation

The major focus of the work in **Future** will be focused on *Citizens Sensitisation on proposed Tax laws at Local Government and State levels.*

- *Collaborative work with GEMS 3 to engage **State legislature on tax Legislation.***
- ***CS input into LG Tax bills** above before its presentation to House and during House public hearing.*
- ***Public forum on Tax for development & showcasing initiatives** to create enabling environment for business to strive as a mode for increasing IGR.*

Some of the resolutions are for:-

- *All businesses should partner to hold the Local government responsive to their needs and accountable in line to the Local Government Harmonised Revenue Law which stipulates that 30% of proceeds of taxes be used for service.*
- *To cater for marginalised groups, 5% of the 30% taxes for service should be used on programmes and projects that will directly benefit persons with disabilities.*
- *Market Women's Association will pursue the LGAs to ensure that 30% of tax proceeds are used for services to the tax payers.*
- *Pursue sensitization in educational institutions on responsibility to pay taxes and why citizens need to pay taxes. Sensitization could be taken to religious institutions;*

- *The KBIR should hold zonal rallies to sensitize citizens on their responsibility to pay taxes, new measures in tax collection and measures being taken to reduce leakages. Such rallies should target large membership based associations like NURTW, Nat Association of tricycle riders (Keke NAPEP), Trailer drivers etc at their places of business.*
- *Use modern media platforms like Facebook, bulk texting, what's APP e.t.c to reach out to citizens in a cheaper way.*
- *Passage of relevant laws that strengthen fiscal disciplines like **Fiscal Responsibility Law, and Public Procurement Law**; along with 2 Tax laws passed with inputs from public and CS partners and signed into law.*
- *Adopt stiffer measures to address tax evasion by citizens, institutions and businesses.*
- *Make the State committee on transparency and accountability functional.*
- ***CS memo to new Government to new Government with above recommendations.***

Anambra:-

Formation of An Advocacy Partnership

The partnership which includes members from the Chambers of Commerce, Market Unions, transport associations, artisans associations, NGOs, FBOs etc, has taken forward an advocacy strategy on the issue of **multiple taxation, fees and levies in Anambra State**. The partnership has evolved over a 2 year period with, capacity on policy advocacy, stakeholders' engagement, and ability to engage constructively with both levels of Government. **Future** *This work will continue – driven by the stakeholders in the partnership*