


**CENTRAL BANK OF NIGERIA, ABUJA**  
**ELECTRONIC MONEY TRANSFER LEVY (EMTL) COMPONENT STATEMENT**  
**FOR JANUARY, 2023**

	=N=	
<b><u>Amount to be due for the month January 2023</u></b>	<b>13,798,911,192.75</b>	
<b>GRAND TOTAL</b>		
	<b>13,798,911,192.75</b>	

  
**ZANNA IBRAHIM AMSA**  
**BANKING SERVICES DEPT.**

  
**HALIDU SAYUTI YAHAYA**  
**BANKING SERVICES DEPT.**

  
**DANIELLA ANGYU**  
**BANKING SERVICES DEPT.**

**Distribution of ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION	EMTLVY CM	EMTLVY PM	VARIANCE
ELECTRONIC MONEY TRANSFER LEVY	13,798,911,192.75	25,327,893,346.99	-11,528,982,154.24
LESS 4% ELECTRONIC MONEY TRANSFER LEVY	-551,956,447.71	-1,013,115,733.88	461,159,286.17
	<u>13,246,954,745.04</u>	<u>24,314,777,613.11</u>	<u>-11,067,822,868.07</u>

**DISTRIBUTION OF EMTLEVY TO THE THREE TIRES OF GOVERNMENT**

.1Federal Government	15.00%	1,987,043,211.76	3,647,216,641.97	-1,660,173,430.21
Local Governments	35.00%	4,636,434,160.76	8,510,172,164.59	-3,873,738,003.82
State Governments	50.00%	6,623,477,372.52	12,157,388,806.56	-5,533,911,434.04
	<u>100.00%</u>	<u>13,246,954,745.04</u>	<u>24,314,777,613.11</u>	<u>-11,067,822,868.07</u>
		<u>13,246,954,745.04</u>	<u>24,314,777,613.11</u>	<u>-11,067,822,868.07</u>

**Distribution of FGN ELECTRONIC MONEY TRANSFER LEVY (EMTL)**

DESCRIPTION		
.1Federal Government	14	1,854,573,664.31
FCT-ABUJA	1	132,469,547.45
	<u>15.00</u>	<u>1,987,043,211.76</u>



**EMERGING & SPECIAL TAX DEPARTMENT, REVENUE HOUSE (HEAD QUARTERS), ABUJA**  
**RETURNS OF ELECTRONIC MONEY TRANSFER LEVY FOR THE MONTH OF JANUARY, 2023**

S/N	State	Actual Collection =N=	% of Collection for Derivation
1	Abia		
2	Adamawa	306,452,950.00	2.22%
3	Akwa Ibom	133,961,500.00	0.97%
4	Anambra	169,538,100.00	1.23%
5	Bauchi	576,642,850.00	4.18%
6	Bayelsa	117,702,650.00	0.85%
7	Benue	88,654,550.00	0.64%
8	Borno	154,302,400.00	1.12%
9	Cross River	142,364,550.00	1.03%
10	Delta	148,375,200.00	1.08%
11	Ebonyi	670,974,250.00	4.86%
12	Edo	90,216,800.00	0.65%
13	Ekiti	572,152,450.00	4.15%
14	Enugu	138,133,550.00	1.00%
16	Gombe	329,161,550.00	2.39%
17	Imo	78,652,950.00	0.57%
18	Jigawa	313,912,050.00	2.27%
19	Kaduna	70,938,700.00	0.51%
20	Kano	392,280,850.00	2.84%
21	Katsina	596,450,000.00	4.32%
22	Kebbi	158,098,050.00	1.15%
23	Kogi	92,760,200.00	0.67%
24	Kwara	165,963,000.00	1.20%
25	Lagos	241,941,150.00	1.75%
26	Nasarawa	3,940,705,900.00	28.56%
27	Niger	151,497,300.00	1.10%
28	Ogun	212,808,050.00	1.54%
29	Ondo	596,633,700.00	4.32%
30	Osun	266,491,250.00	1.93%
31	Oyo	270,261,950.00	1.96%
32	Plateau	637,110,800.00	4.62%
33	Rivers	210,268,250.00	1.52%
34	Sokoto	568,534,750.00	4.12%
35	Taraba	123,493,200.00	0.89%
36	Yobe	98,505,650.00	0.71%
37	Zamfara	82,403,100.00	0.60%
38	FCT	75,300,500.00	0.55%
	<b>Total</b>	<b>13,798,910,550.00</b>	<b>100.00%</b>

**Emerging & Special Tax Dept:**

**Revenue Accounting Dept:**

**Approved by:**

Prepared by: <u>Nimkur Dutse</u>	Checked by:	Executive Chairman FIRS:
Signature: <u>[Signature]</u>	Signature:	Signature:
Date: <u>16-02-2023</u>	Date:	Date:
Checked by: <u>Aminu Aelo</u>	Counter Reviewed by:	
Signature: <u>[Signature]</u>	Signature:	
Date: <u>16-2-2023</u>	Date:	

**NON IMPORT EMT COLLECTION FOR THE MONTH**

SN	STATE	COLLECTIONS INDICES FOR DERIVATION		COLLECTIONS	
		Jan 2023		Dec 2022	
1	ABIA	306,452,950.00	2.2208	560,008,400.00	1
2	ADAMAWA	133,961,500.00	0.9708	232,498,200.00	2
3	AKWA IBOM	169,538,100.00	1.2286	289,616,950.00	3
4	ANAMBRA	576,642,850.00	4.1789	1,063,333,000.00	4
5	BAUCHI	117,702,650.00	0.8530	199,092,800.00	5
6	BAYELSA	88,654,550.00	0.6425	152,231,600.00	6
7	BENUE	154,302,400.00	1.1182	268,889,150.00	7
8	BORNO	142,364,550.00	1.0317	238,655,100.00	8
9	CROSS RIVER	148,375,200.00	1.0753	283,256,500.00	9
10	DELTA	670,974,250.00	4.8625	1,163,136,350.00	10
11	EBONYI	90,216,800.00	0.6538	172,148,650.00	11
12	EDO	572,152,450.00	4.1464	1,026,943,300.00	12
13	EKITI	138,133,550.00	1.0010	256,987,000.00	13
14	ENUGU	329,161,550.00	2.3854	596,536,700.00	14
15	GOMBE	78,652,950.00	0.5700	134,572,200.00	15
16	IMO	313,912,050.00	2.2749	548,570,550.00	16
17	JIGAWA	70,938,700.00	0.5141	113,389,600.00	17
18	KADUNA	392,280,850.00	2.8428	691,759,650.00	18
19	KANO	596,450,000.00	4.3224	939,803,200.00	19
20	KATSINA	158,098,050.00	1.1457	252,864,150.00	20
21	KEBBI	92,760,200.00	0.6722	151,989,700.00	21
22	KOGI	165,963,000.00	1.2027	280,406,000.00	22
23	KWARA	241,941,150.00	1.7533	484,357,300.00	23
24	LAGOS	3,940,705,900.00	28.5581	6,739,320,700.00	24
25	NASSARAWA	151,497,300.00	1.0979	264,292,100.00	25
26	NIGER	212,808,050.00	1.5422	352,288,050.00	26
27	OGUN	596,633,700.00	4.3238	1,079,771,550.00	27
28	ONDO	266,491,250.00	1.9312	471,366,050.00	28
29	OSUN	270,261,950.00	1.9586	481,257,100.00	29
30	OYO	637,110,800.00	4.6171	1,133,425,750.00	30
31	PLATEAU	210,268,250.00	1.5238	369,200,450.00	31
32	RIVERS	568,534,750.00	4.1201	1,047,350,850.00	32
33	SOKOTO	123,496,200.00	0.8950	191,629,600.00	33
34	TARABA	98,505,650.00	0.7139	153,746,850.00	34
35	YOBE	82,403,100.00	0.5972	132,405,200.00	35
36	ZAMFARA	75,300,500.00	0.5457	118,232,450.00	36
37	FCT-ABUJA	815,265,850.00	5.9082	1,616,634,000.00	37
<b>Grand Total</b>		13,798,913,550.00	100.00	24,251,966,750.00	
		13,798,913,550.00	100.00	24,251,966,750.00	

# DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO LOCAL GOVERNMENTS

SNO	STATES	EQUALITY 50%	POPULATION 30%	DERIVATION 20%	GROSS Jan 2023	AMT PM Dec 2022	
1	ABIA	50,916,912.62	28,161,714.54	20,593,634.72	99,672,261.88	184,450,888.18	1
2	ADAMAWA	62,897,362.65	31,481,717.53	9,002,211.26	103,381,291.43	189,549,770.69	2
3	AKWA IBO	92,848,487.72	38,955,475.50	11,392,958.37	143,196,921.59	262,251,789.27	3
4	ANAMBRA	62,897,362.65	41,557,245.21	38,750,392.90	143,205,000.76	266,352,458.01	4
5	BAUCHI	59,902,250.14	46,172,359.60	7,909,616.73	113,984,226.47	208,672,474.08	5
6	BAYELSA	23,960,900.06	16,926,428.61	5,957,584.74	46,844,913.41	85,732,478.45	6
7	BENUE	68,887,587.66	41,927,024.35	10,369,119.51	121,183,731.52	222,271,143.68	7
8	BORNO	80,868,037.69	41,250,795.17	9,566,896.13	131,685,728.98	240,898,169.58	8
9	CROSS RIV	53,912,025.13	28,707,926.78	9,970,811.74	92,590,763.65	171,528,180.94	9
10	DELTA	74,877,812.67	40,726,096.73	45,089,461.90	160,693,371.30	293,821,322.76	10
11	EBONYI	38,936,462.59	21,598,283.81	6,062,567.92	66,597,314.32	123,193,106.46	11
12	EDO	53,912,025.13	31,980,867.70	38,448,638.07	124,341,530.89	229,728,564.75	12
13	EKITI	47,921,800.11	23,692,138.83	9,282,572.97	80,896,511.91	149,483,023.10	13
14	ENUGU	50,916,912.62	32,368,076.50	22,119,652.38	105,404,641.50	194,735,266.48	14
15	FCT-ABUJA	17,970,675.04	13,963,614.46	54,785,855.76	86,720,145.27	172,072,837.20	15
16	GOMBE	32,946,237.58	23,390,716.95	5,285,477.34	61,622,431.87	112,850,898.04	16
17	IMO	80,868,037.69	39,101,461.35	21,094,886.16	141,064,385.20	258,703,336.25	17
18	JIGAWA	80,868,037.69	43,212,934.01	4,767,079.83	128,848,051.52	235,708,379.25	18
19	KADUNA	68,887,587.66	60,283,997.02	26,361,268.62	155,532,853.29	285,642,955.48	19
20	KANO	131,784,950.31	93,246,530.36	40,081,433.15	265,112,913.82	479,001,755.52	20
21	KATSINA	101,833,825.24	57,561,392.25	10,624,187.15	170,019,404.63	310,316,161.09	21
22	KEBBI	62,897,362.65	32,182,550.96	6,233,484.38	101,313,397.98	185,185,959.25	22
23	KOGI	62,897,362.65	32,578,633.59	11,152,711.69	106,628,707.93	194,925,390.92	23
24	KWARA	47,921,800.11	23,561,734.34	16,258,442.50	87,741,976.95	165,200,807.84	24
25	LAGOS	59,902,250.14	89,568,334.88	264,815,391.24	414,285,976.26	747,327,424.72	25
26	NASSARAW	38,936,462.59	18,515,538.87	10,180,616.82	67,632,618.29	124,001,476.60	26
27	NIGER	74,877,812.67	39,253,995.75	14,300,698.52	128,432,506.94	234,212,898.53	27
28	OGUN	59,902,250.14	37,046,460.37	40,093,777.79	137,042,488.30	253,729,066.59	28
29	ONDO	53,912,025.13	34,193,779.04	17,908,208.94	106,014,013.11	194,799,231.33	29
30	OSUN	89,853,375.21	34,019,989.20	18,161,599.94	142,034,964.35	261,144,733.74	30
31	OYO	98,838,712.73	55,564,145.66	42,813,838.45	197,216,696.83	362,951,642.33	31
32	PLATEAU	50,916,912.62	31,587,160.03	14,130,023.99	96,634,096.64	177,347,142.33	32
33	RIVERS	68,887,587.66	51,527,807.37	38,205,528.67	158,620,923.70	294,526,825.46	33
34	SOKOTO	68,887,587.66	36,737,426.68	8,298,943.22	113,923,957.57	207,323,464.95	34
35	TARABA	47,921,800.11	22,862,629.96	6,619,578.55	77,404,008.63	140,714,932.65	35
36	YOBE	50,916,912.62	23,069,868.06	5,537,487.37	79,524,268.05	145,095,060.65	36
37	ZAMFARA	41,931,575.10	32,393,396.22	5,060,192.74	79,385,164.05	144,721,147.42	37
<b>Grand Total</b>		<b>2,318,217,080.38</b>	<b>1,390,930,248.23</b>	<b>927,286,832.15</b>	<b>4,636,434,160.76</b>	<b>8,510,172,164.59</b>	

## DISTRIBUTION OF ELECTRONIC MONEY TRANSFER LEVY TO STATE GOVERNMENTS

SNO	STATES	EQUALITY 50%		POPULATION 30%		DERIVATION 20%		GROSS		SNO
								Jan 2023	Dec 2022	
1	ABIA	91,992,741.29	4,063.8998	40,638,997.58	2.360299%	31,266,778.44	163,898,517.31		303,601,341	1
2	ADAMAWA	91,992,741.29	4,542.9956	45,429,955.65	1.031771%	13,667,822.55	151,090,519.49		277,214,136	2
3	AKWA IBOM	91,992,741.29	5,621.5025	56,215,024.58	1.305782%	17,297,631.53	165,505,397.39		303,145,796	3
4	ANAMBRA	91,992,741.29	5,996.9530	59,969,530.10	4.441301%	58,833,710.79	210,795,982.18		393,149,435	4
5	BAUCHI	91,992,741.29	6,662.9410	66,629,409.50	0.906545%	12,008,964.77	170,631,115.56		312,537,328	5
6	BAYELSA	91,992,741.29	2,442.5824	24,425,824.30	0.682817%	9,045,245.52	125,463,811.11		230,038,862	6
7	BENUE	91,992,741.29	6,050.3143	60,503,142.99	1.188436%	15,743,163.69	168,239,047.96		308,790,063	7
8	BORNO	91,992,741.29	5,952.7305	59,527,304.81	1.096491%	14,525,168.85	166,045,214.94		303,751,184	8
9	CROSS RIV	91,992,741.29	4,142.7214	41,427,213.73	1.142785%	15,138,423.39	148,558,378.40		275,319,541	9
10	DELTA	91,992,741.29	5,877.0134	58,770,134.34	5.167841%	68,458,153.90	219,221,029.53		401,668,778	10
11	EBONYI	91,992,741.29	3,116.7584	31,167,584.00	0.694849%	9,204,638.75	132,364,964.03		244,552,839	11
12	EDO	91,992,741.29	4,615.0258	46,150,258.48	4.406716%	58,375,564.31	196,518,564.07		363,875,204	12
13	EKITI	91,992,741.29	3,418.9139	34,189,138.99	1.063904%	14,093,488.42	140,275,368.70		259,212,200	13
14	ENUGU	91,992,741.29	4,670.9023	46,709,023.38	2.535201%	33,583,691.25	172,285,455.92		318,666,724	14
15	GOMBE	91,992,741.29	3,375.4170	33,754,169.64	0.605785%	8,024,802.38	133,771,713.30		245,264,069	15
16	IMO	91,992,741.29	5,642.5691	56,425,690.68	2.417749%	32,027,815.42	180,446,247.38		331,349,158	16
17	JIGAWA	91,992,741.29	6,235.8786	62,358,785.66	0.546370%	7,237,732.96	161,589,259.90		295,492,399	17
18	KADUNA	91,992,741.29	8,699.3326	86,993,325.85	3.021345%	40,023,626.54	219,009,693.68		402,837,346	18
19	KANO	91,992,741.29	13,456.0185	134,560,185.14	4.593855%	60,854,594.49	287,407,520.91		516,791,020	19
20	KATSINA	91,992,741.29	8,306.4448	83,064,448.27	1.217671%	16,130,426.23	191,187,615.78		348,479,927	20
21	KEBBI	91,992,741.29	4,644.1299	46,441,299.19	0.714439%	9,464,136.74	147,898,177.21		270,422,268	21
22	KOGI	91,992,741.29	4,701.2870	47,012,869.54	1.278246%	16,932,871.26	155,938,482.09		285,265,809	22
23	KWARA	91,992,741.29	3,400.0958	34,000,957.71	1.863430%	24,684,769.17	150,678,468.17		283,290,814	23
24	LAGOS	91,992,741.29	12,925.2334	129,252,334.40	30.351300%	402,062,301.19	623,307,376.88		1,130,030,153	24
25	NASSARAW	91,992,741.29	2,671.9003	26,719,003.16	1.166832%	15,456,964.97	134,168,709.41		246,285,481	25
26	NIGER	91,992,741.29	5,684.5807	56,645,806.71	1.639047%	21,712,377.54	170,350,925.54		310,668,599	26
27	OGUN	91,992,741.29	5,346.0204	53,460,204.33	4.595270%	60,873,337.03	206,326,282.65		382,967,394	27
28	ONDO	91,992,741.29	4,934.3619	49,343,618.69	2.052514%	27,189,566.52	168,525,926.50		310,056,745	28
29	OSUN	91,992,741.29	4,909.2830	49,092,829.81	2.081556%	27,574,283.47	168,659,854.56		310,658,914	29
30	OYO	91,992,741.29	8,018.2305	80,182,304.88	4.907025%	65,003,134.17	237,178,180.34		437,779,305	30
31	PLATEAU	91,992,741.29	4,558.2115	45,582,115.34	1.619485%	21,453,246.86	159,028,103.48		292,177,923	31
32	RIVERS	91,992,741.29	7,435.7633	74,357,633.18	4.378852%	58,006,457.65	224,356,832.11		417,841,994	32
33	SOKOTO	91,992,741.29	5,301.4251	53,014,250.69	0.951167%	12,600,069.03	157,607,061.00		286,745,018	33
34	TARABA	91,992,741.29	3,299.2109	32,992,109.29	0.758690%	10,050,333.45	135,035,184.03		245,925,040	34
35	YOBE	91,992,741.29	3,329.1166	33,291,165.96	0.634668%	8,407,422.64	133,691,329.89		244,181,448	35
36	ZAMFARA	91,992,741.29	4,674.5561	46,745,561.21	0.579964%	7,682,758.64	146,421,061.14		267,354,552	36
<b>Grand Total</b>		<b>3,311,738,686.26</b>	<b>198,704.32</b>	<b>1,987,043,211.76</b>	<b>100.00%</b>	<b>1,324,695,474.50</b>	<b>6,623,477,372.52</b>		<b>12,157,388,806.56</b>	

IN COLUMN 6, THE COLLECTION BY FCT WHICH IS =N=815265850 IS NOT INCLUDED IN THIS TABLE