



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue At State Level

(Q3 2019)

Report Date: January 2020

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The National Bureau of Statistics Published Internally Generated Revenue at State level for Q3 2019.

The 36 states and FCT IGR figure hits N986.29bn in 9Months compared to N692.49bn recorded in H1 2019.

Similarly, the Q3 2019 states and FCT IGR figure hits N293.80bn compared to N392.38bn recorded in Q2 2019. This indicates a negative growth of 25.12% quarter on quarter.

Seven (7) states recorded growth in IGR while Thirty (30) states and the FCT recorded decline in IGR at the end of Q3 2019.

Lagos state has the highest Internally Generated Revenue with N297.09bn recorded, closely followed by Rivers with N107.03bn while Yobe State recorded the least Internally Generated revenue.

INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ABIA STATE

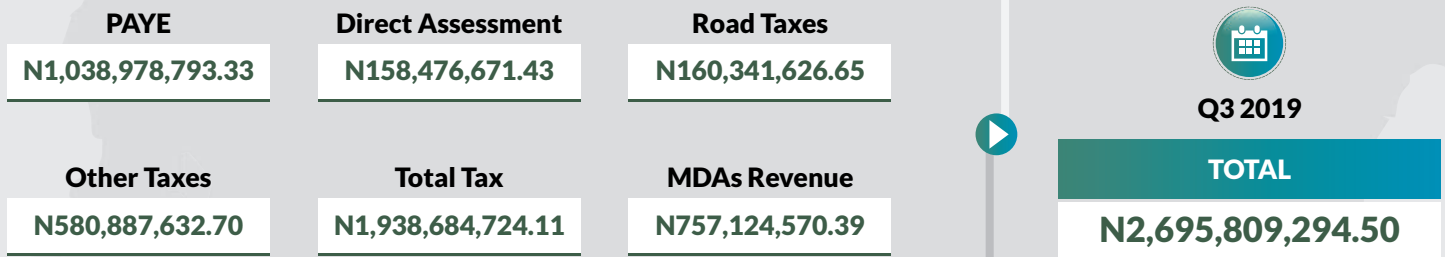


Land Area: 2,440 sq mi

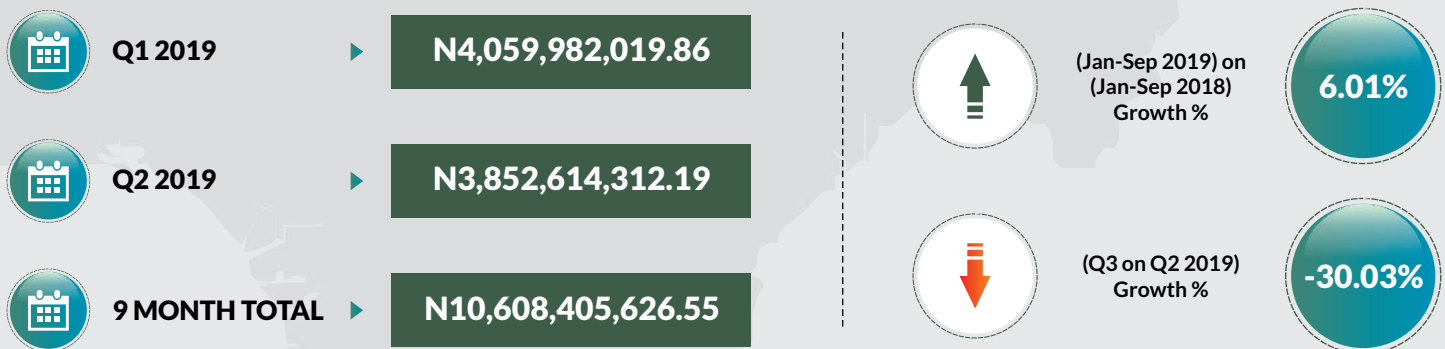
NOMINAL GDP NGN Million (2017)

NA

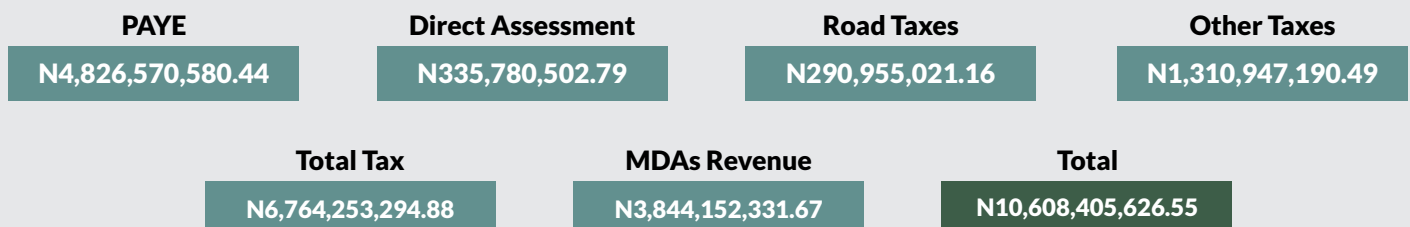
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ADAMAWA STATE

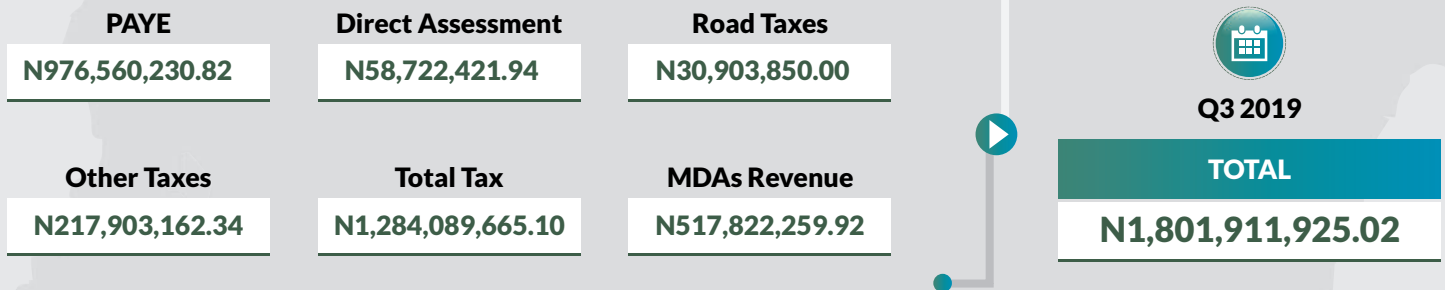


Land Area: 14, 254 sq mi

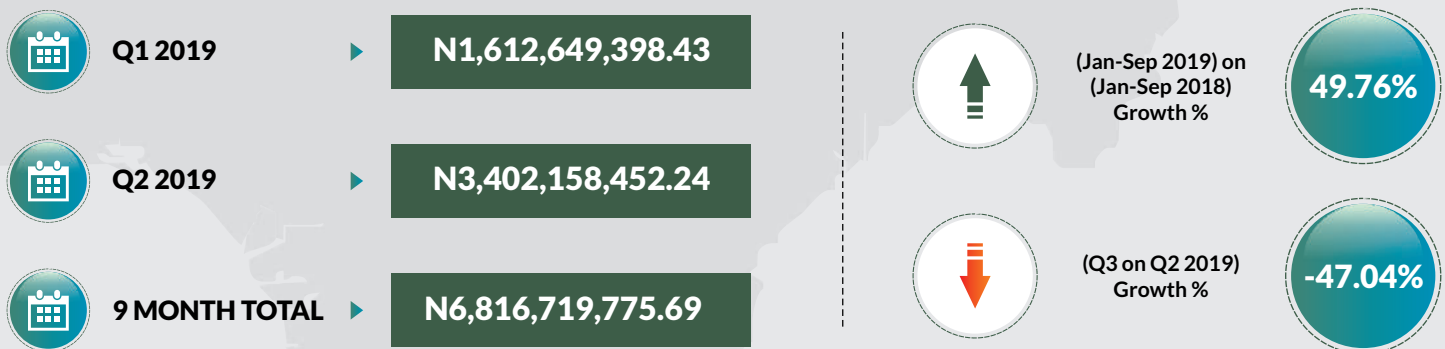
NOMINAL GDP NGN Million (2017)

NA

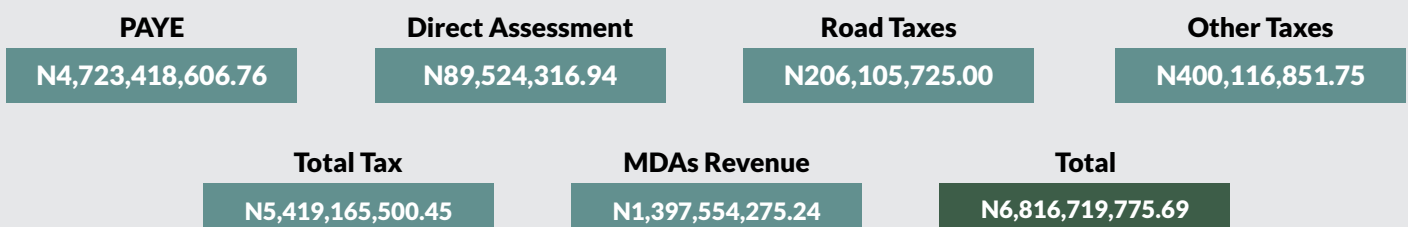
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

AKWA IBOM STATE

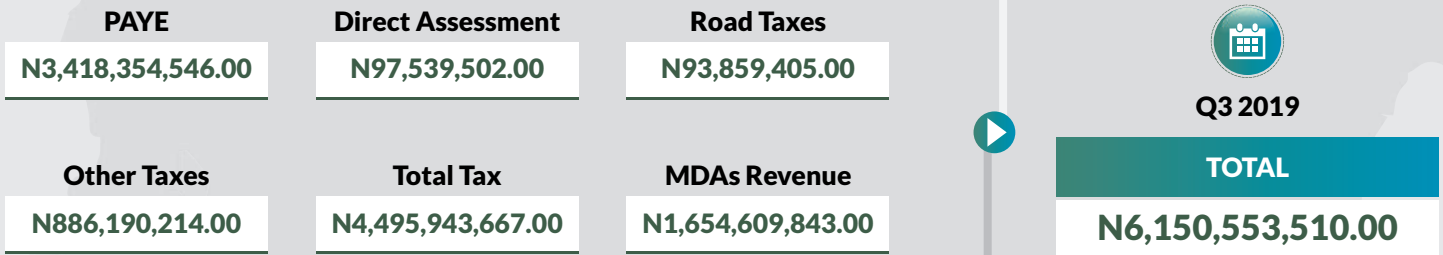


Land Area: 2,734 sq mi

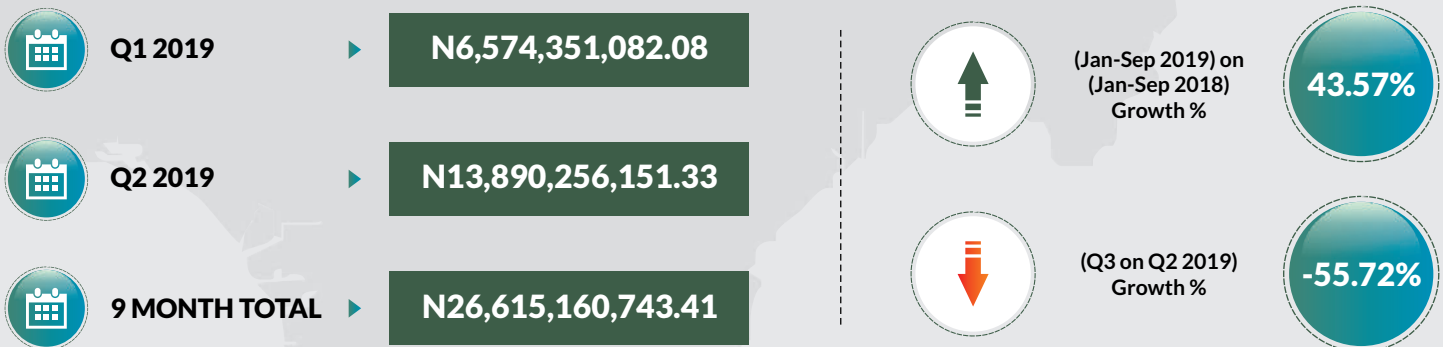
NOMINAL GDP NGN Million (2017)

N5,141,068

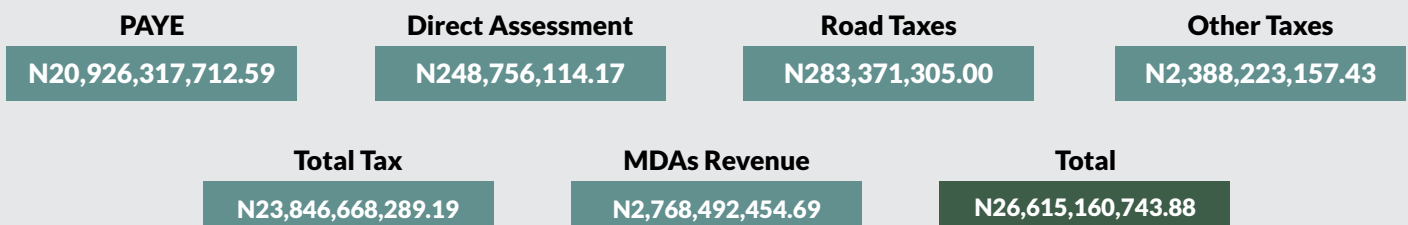
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ANAMBRA STATE

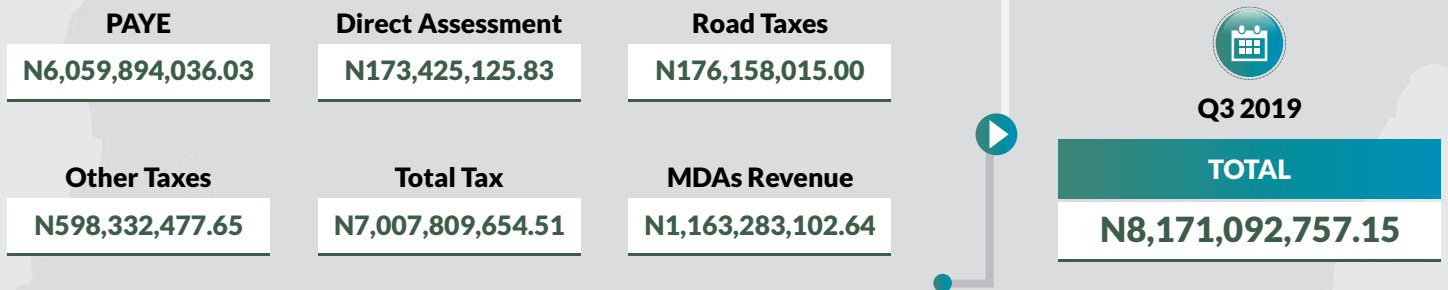


Land Area: 1,870 sq mi

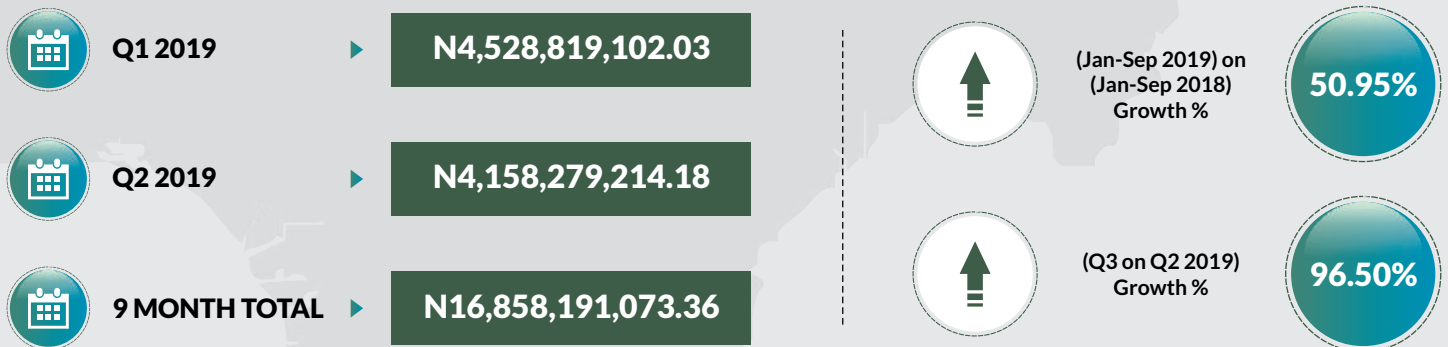
NOMINAL GDP NGN Million (2017)

N3,079,167

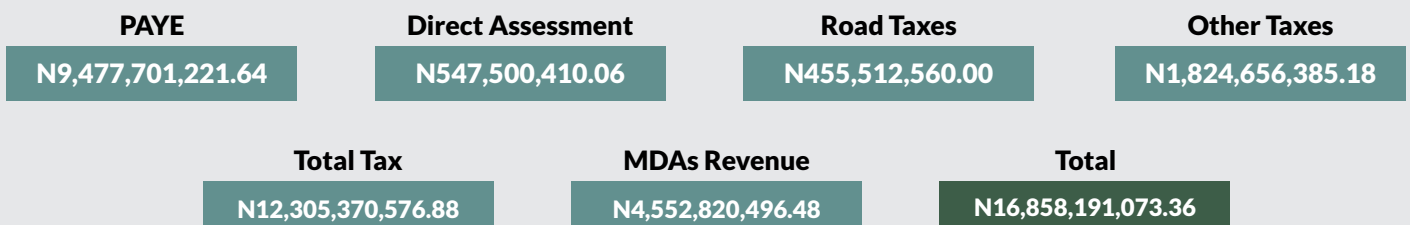
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

BAUCHI STATE

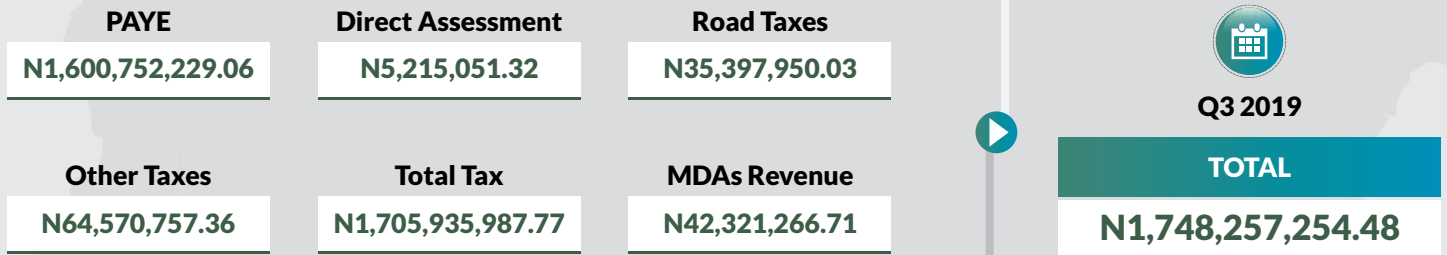


Land Area: 18,965 sq mi

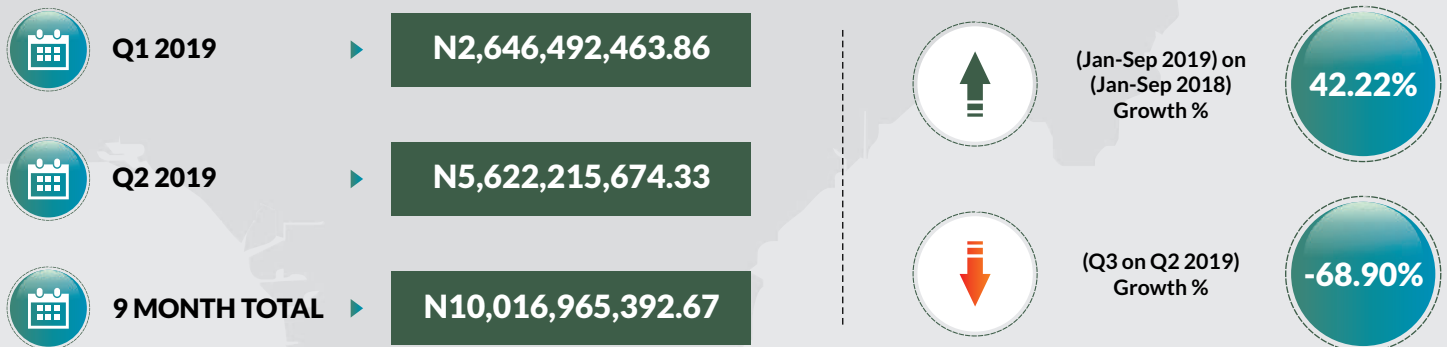
NOMINAL GDP NGN Million (2017)

N1,641,327

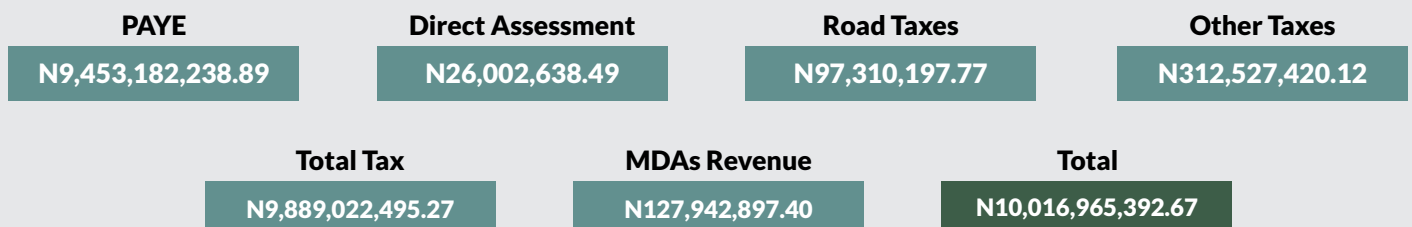
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

BAYELSA STATE



Land Area: 8,150 sq mi

NOMINAL GDP NGN Million (2017)

NA

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE N2,243,347,904.06	Direct Assessment N70,818,024.59	Road Taxes N12,373,180.81	 Q3 2019
Other Taxes N131,359,372.29	Total Tax N2,457,898,481.75	MDAs Revenue N36,985,521.64	
TOTAL N2,494,884,003.39			

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019	▶	N2,998,592,900.29	 (Jan-Sep 2019) on (Jan-Sep 2018) Growth %	(16.90)%	
Q2 2019	▶	N2,876,925,918.38		 (Q3 on Q2 2019) Growth %	-13.28%
9 MONTH TOTAL	▶	N8,370,402,822.06			

Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N7,191,761,379.14	Direct Assessment N266,390,233.19	Road Taxes N53,405,304.27	Other Taxes N651,206,051.65
Total Tax N8,162,762,968.25		MDAs Revenue N207,639,853.81	Total N8,370,402,822.06

INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

BENUE STATE

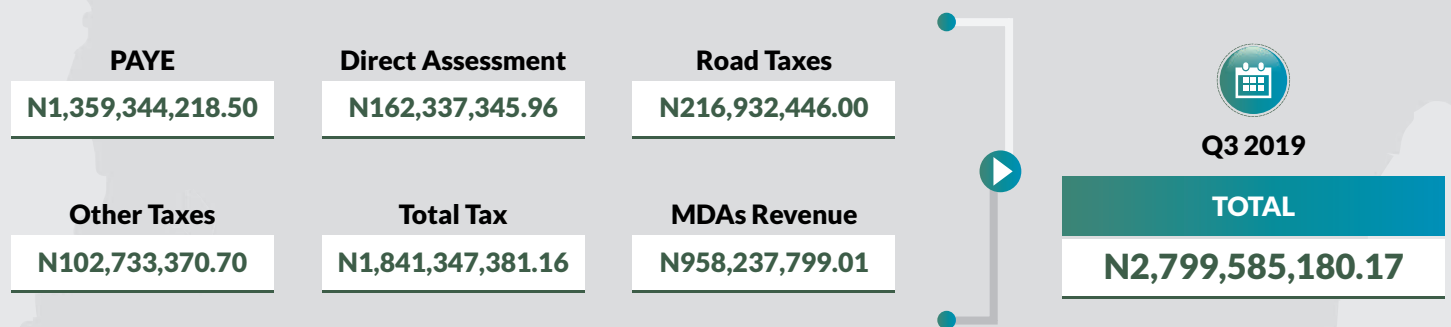


Land Area: 13,150 sq m

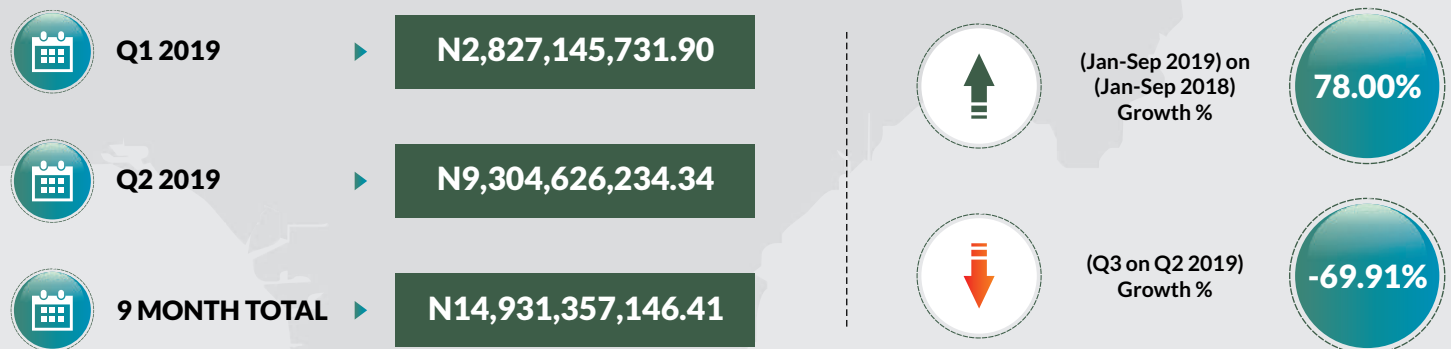
NOMINAL GDP NGN Million (2017)

NA

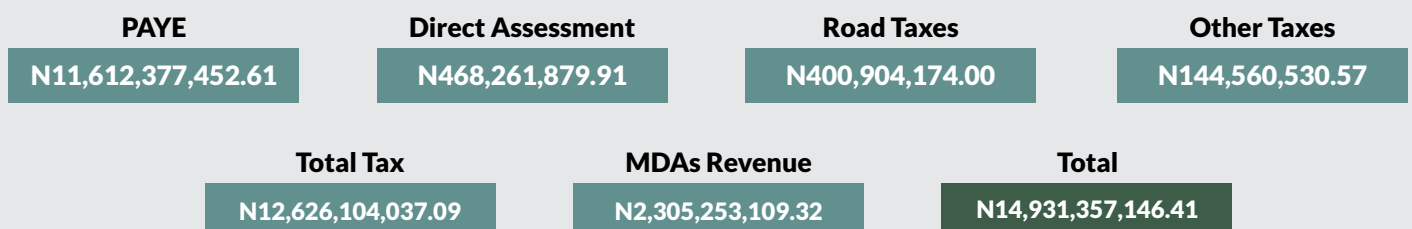
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

BORNO STATE

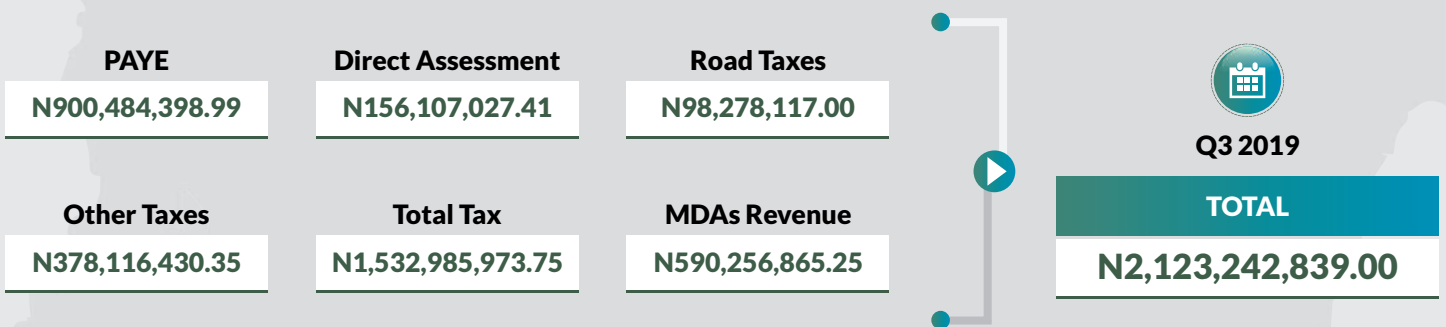


Land Area: 22, 316 sq mi

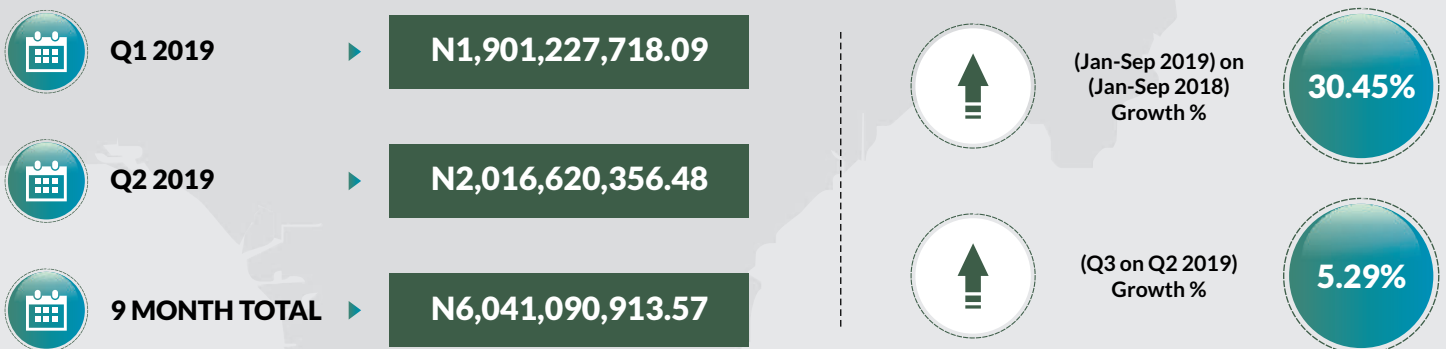
NOMINAL GDP NGN Million (2017)

NA

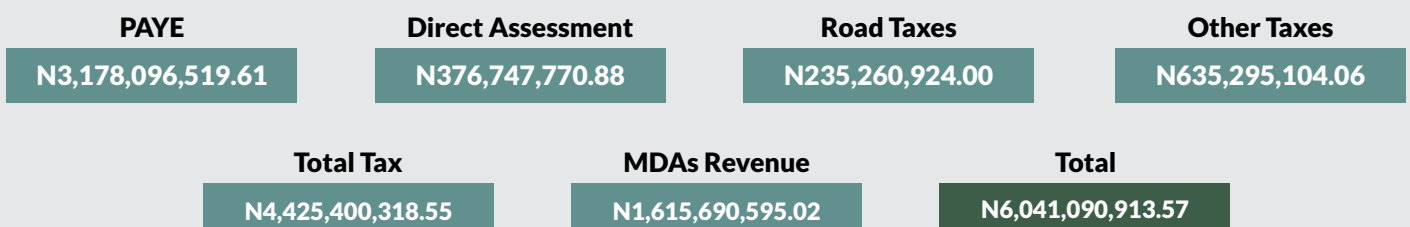
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

CROSS RIVER STATE

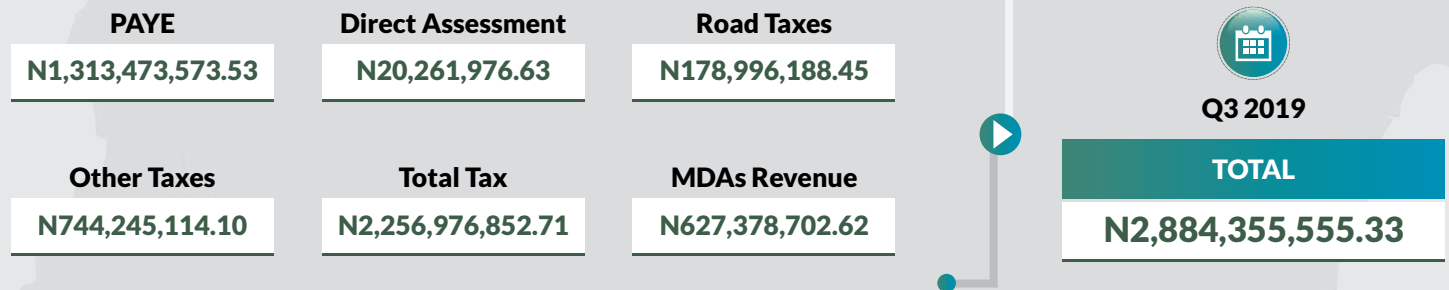


Land Area: 7,782 sq mi

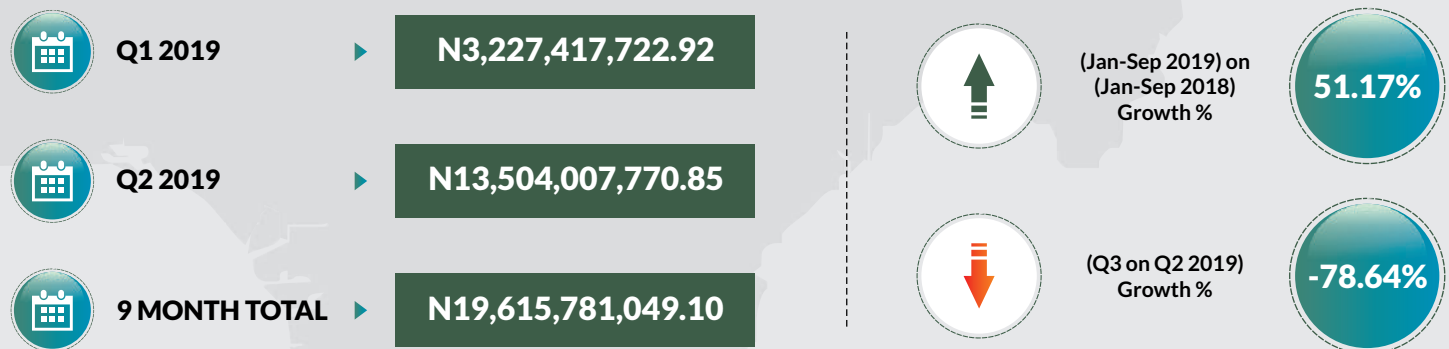
NOMINAL GDP NGN Million (2017)

N2,314,949

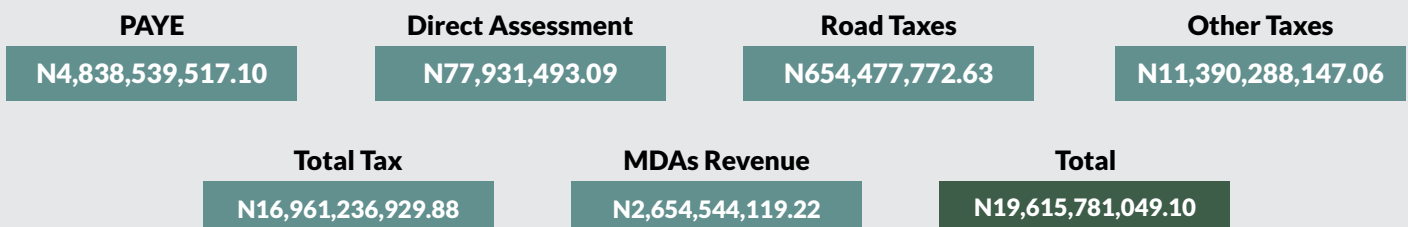
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

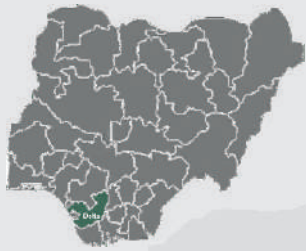


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

DELTA STATE

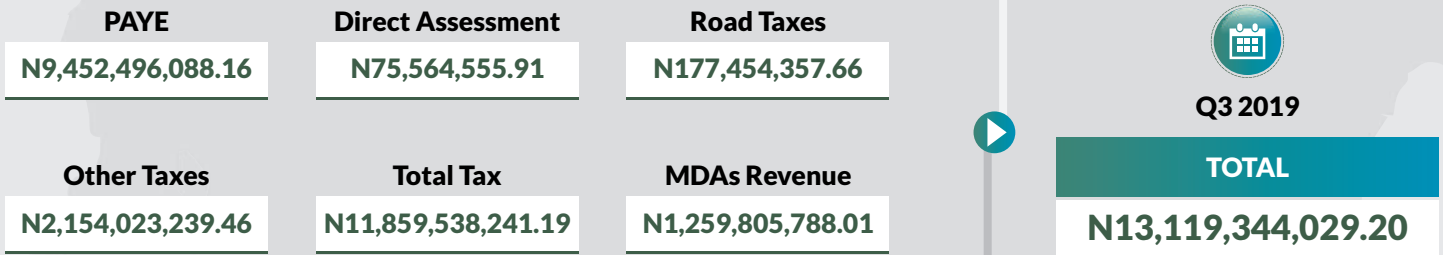


Land Area: 6,833 sq mi

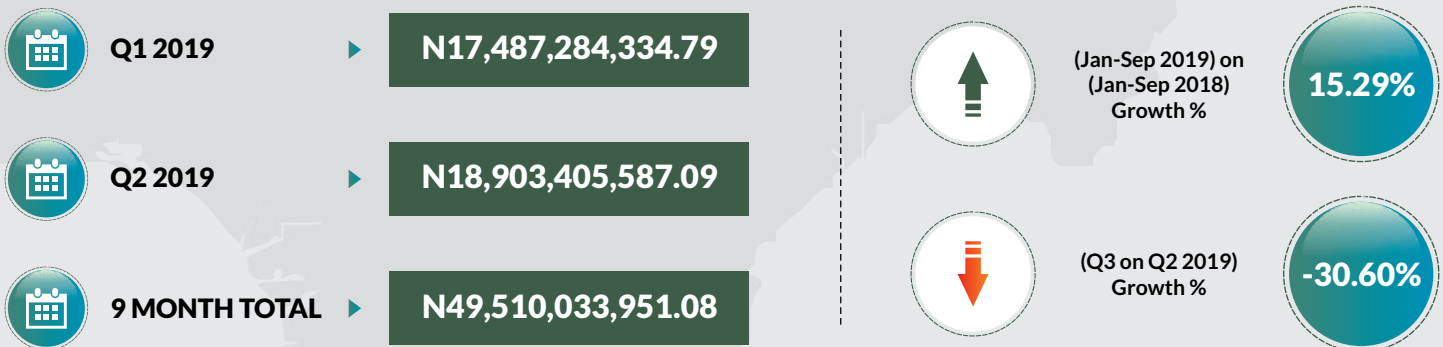
NOMINAL GDP NGN Million (2017)

N4,057,812

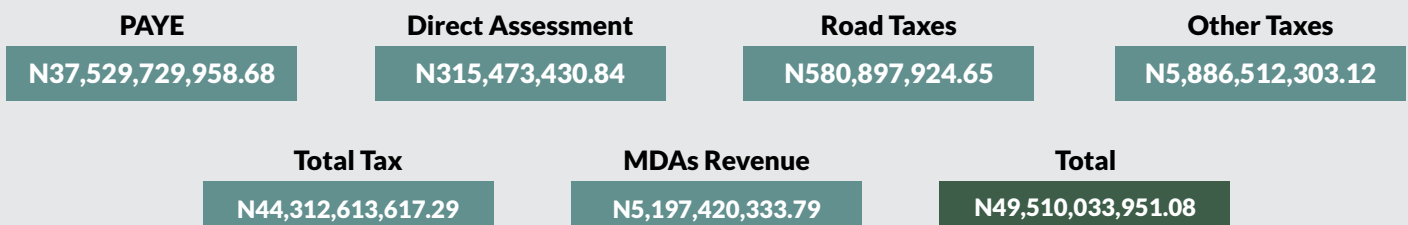
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

EBONYI STATE

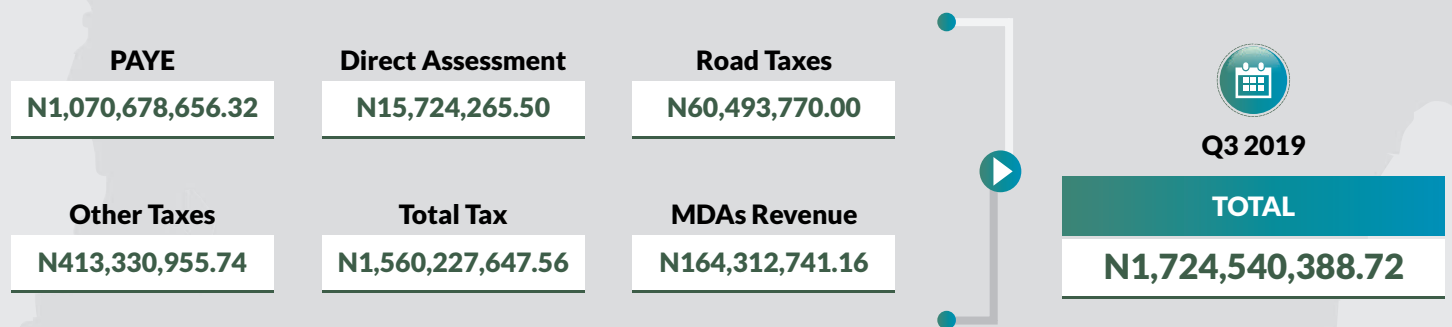


Land Area: 2,136 sq mi

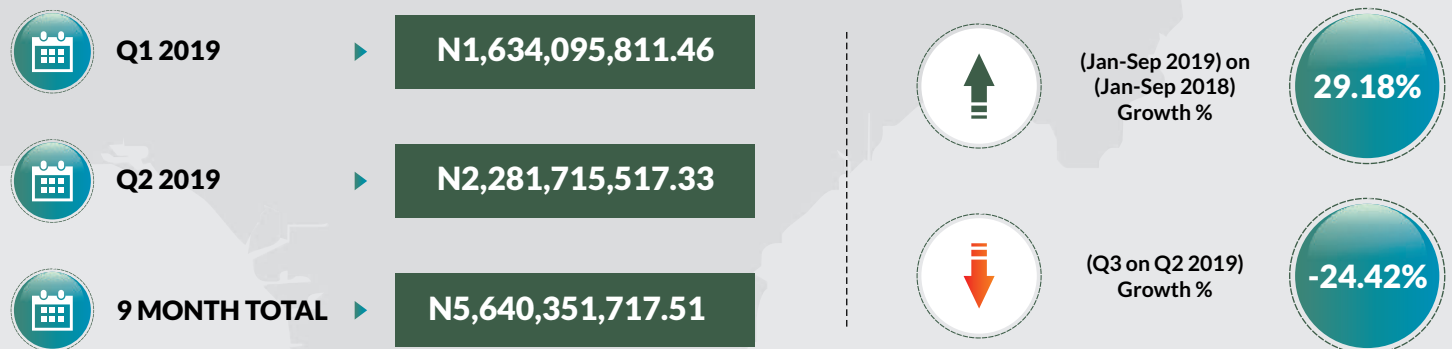
NOMINAL GDP NGN Million (2017)

N1,327,104

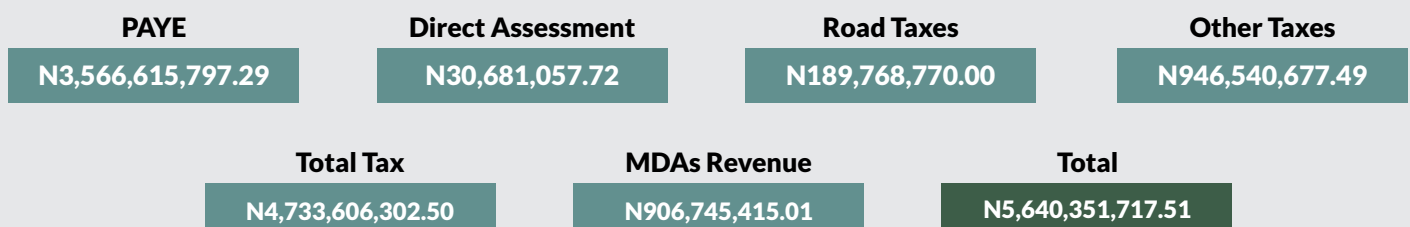
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

EDO STATE

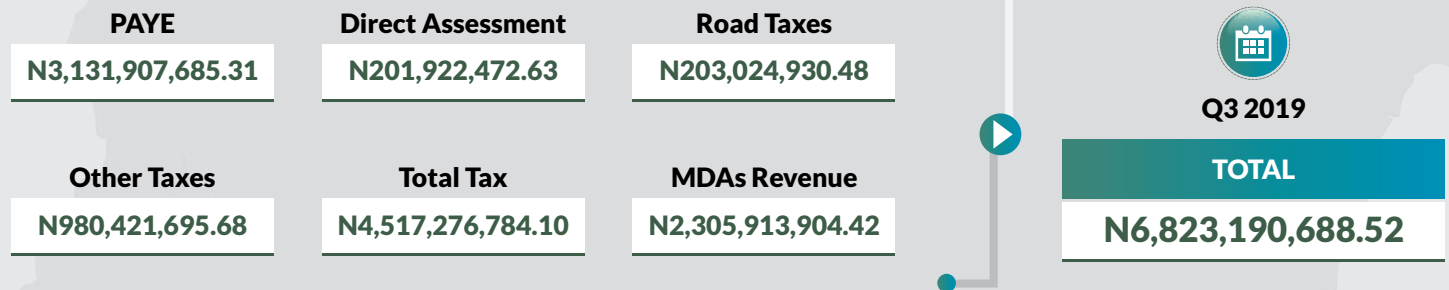


Land Area: 6,873 sq mi

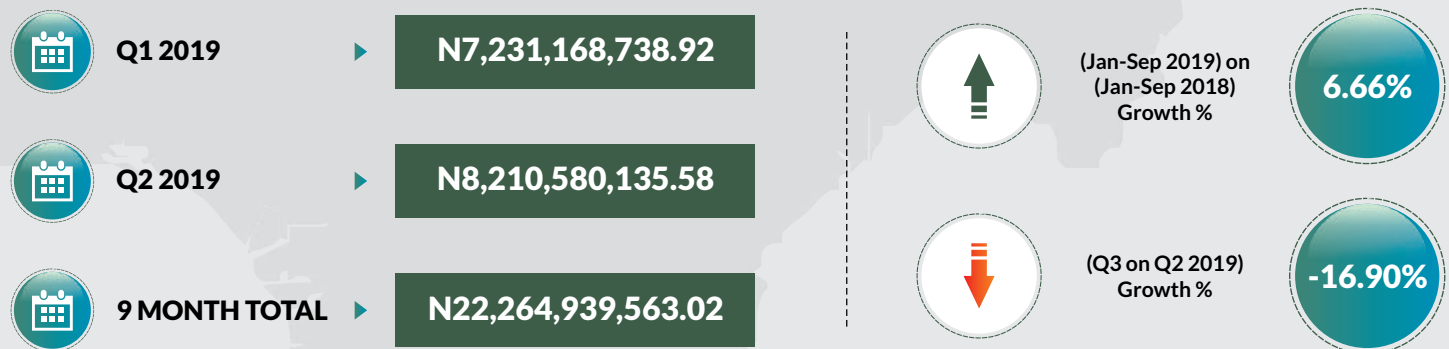
NOMINAL GDP NGN Million (2017)

N2,342,758

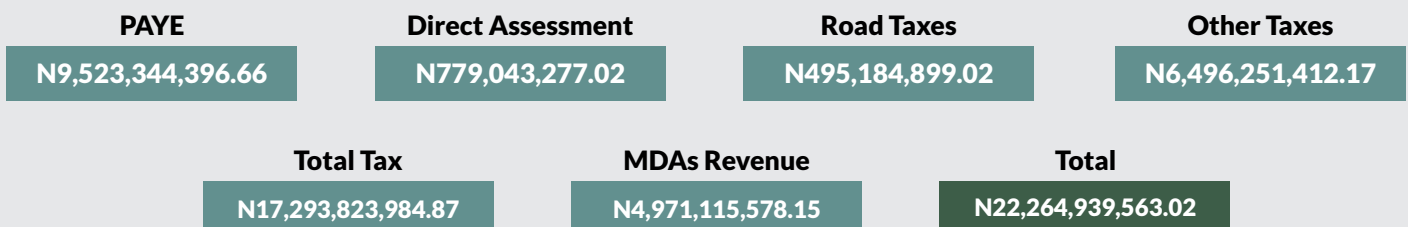
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

EKITI STATE

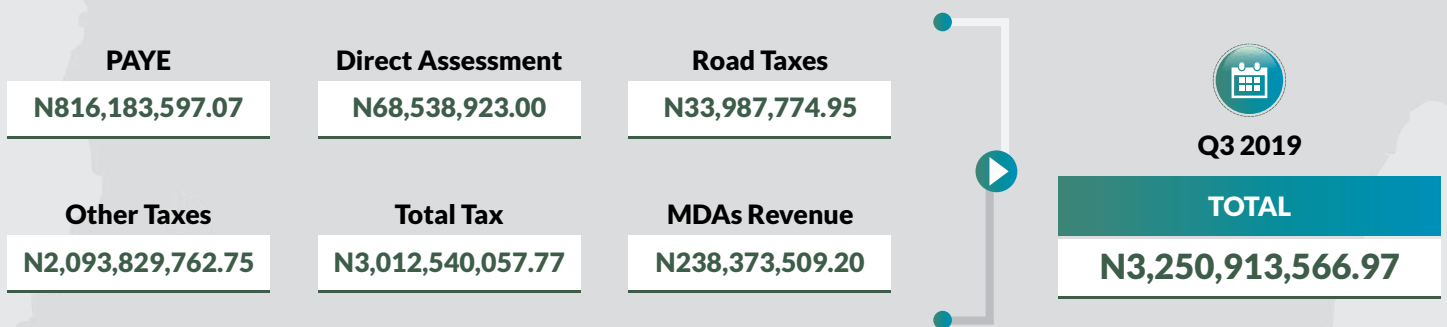


Land Area: 2,453 sq mi

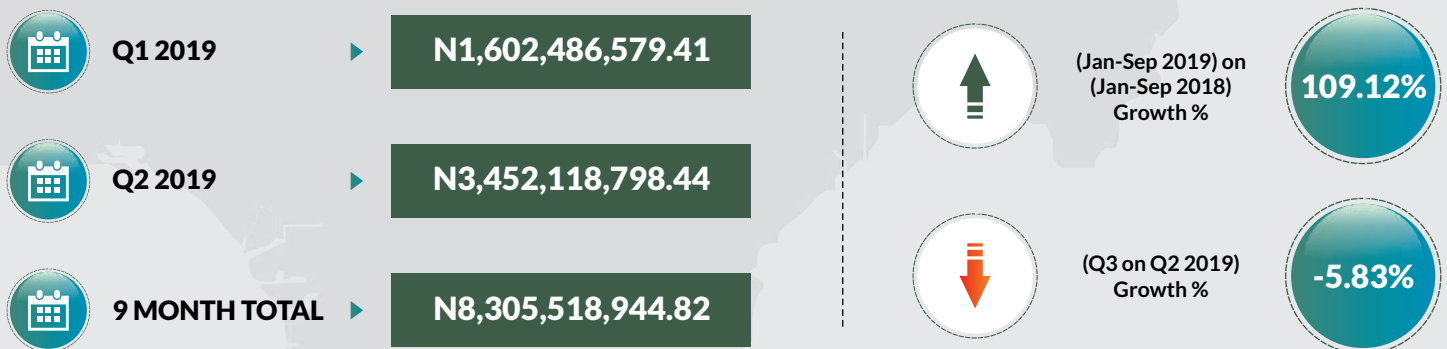
NOMINAL GDP NGN Million (2017)

N1,390,020

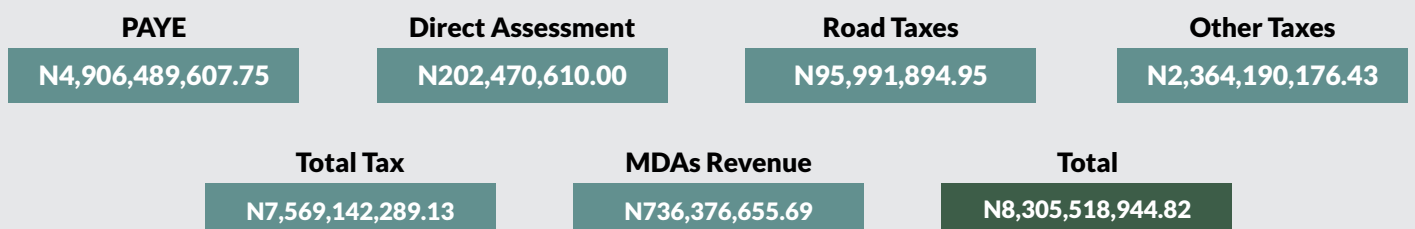
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ENUGU STATE

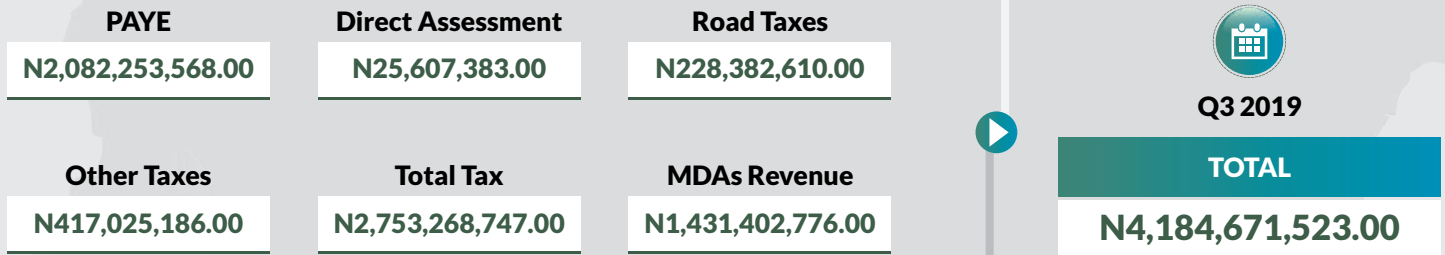


Land Area: 2,765 sq mi

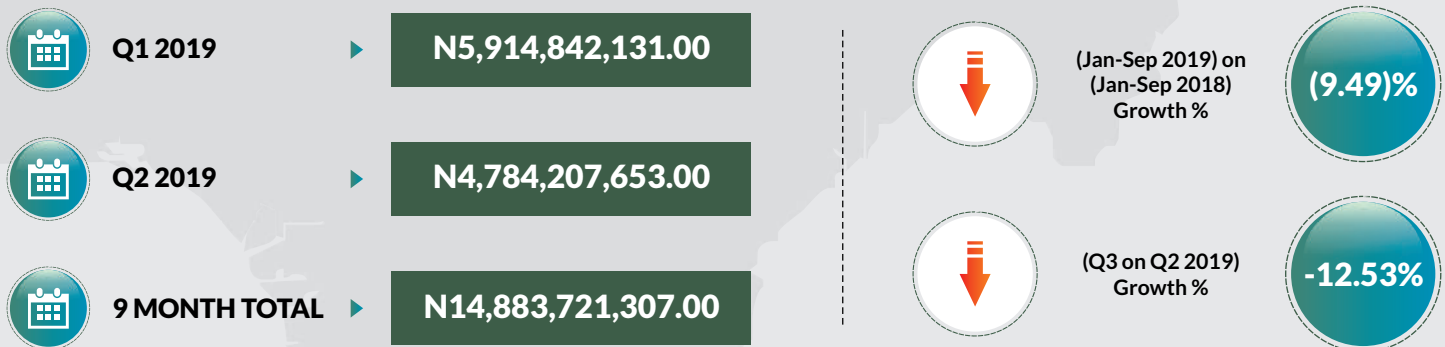
NOMINAL GDP NGN Million (2017)

NA

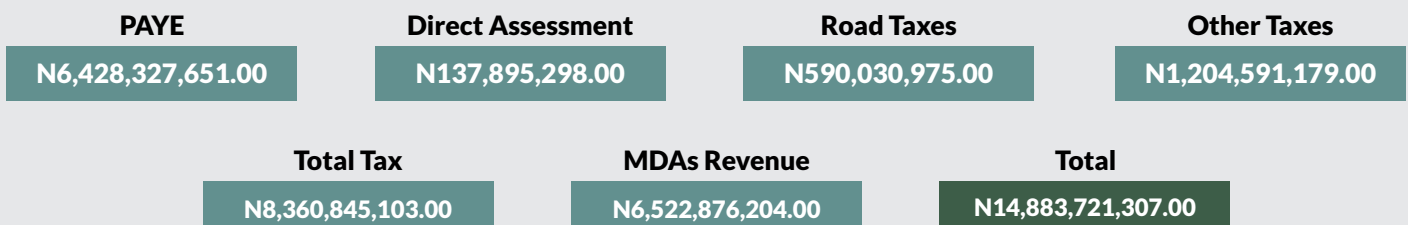
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

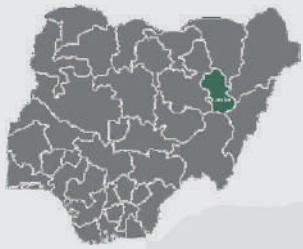


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

GOMBE STATE

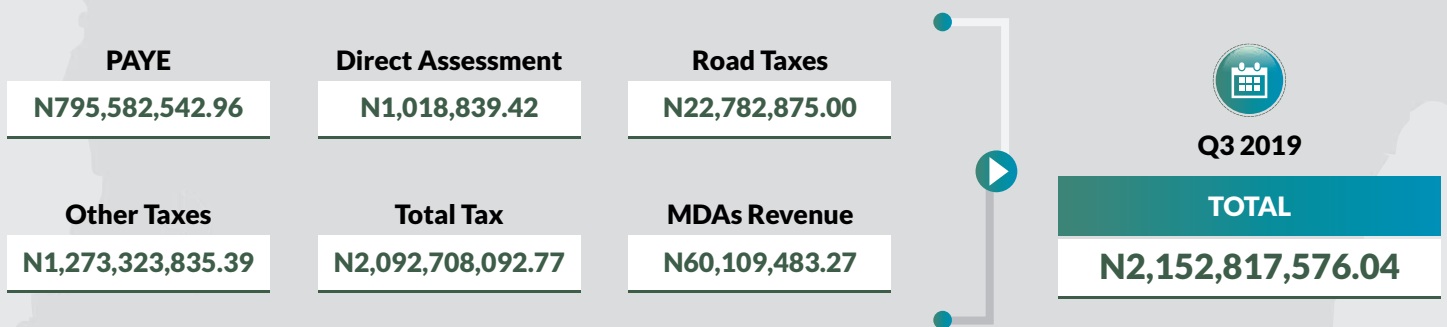


Land Area: 7, 246 sq mi

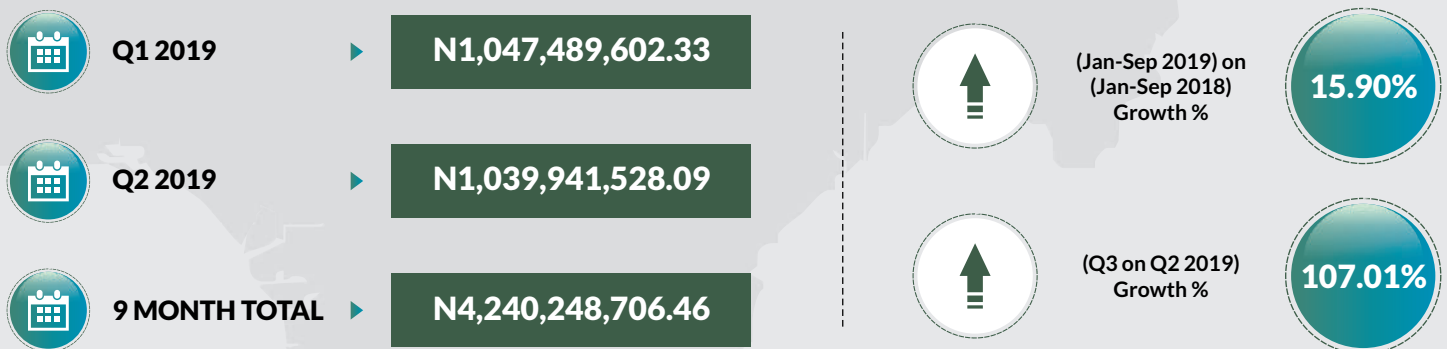
NOMINAL GDP NGN Million (2017)

N1,239,249

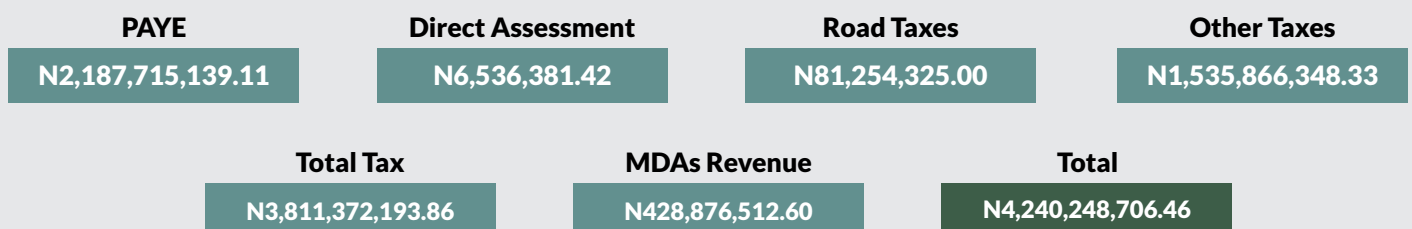
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

IMO STATE

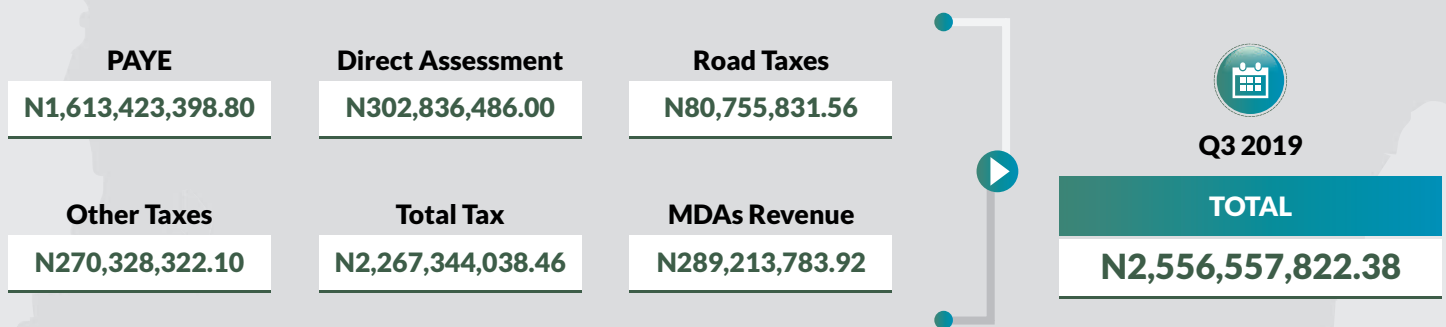


Land Area: 2,140 sq mi

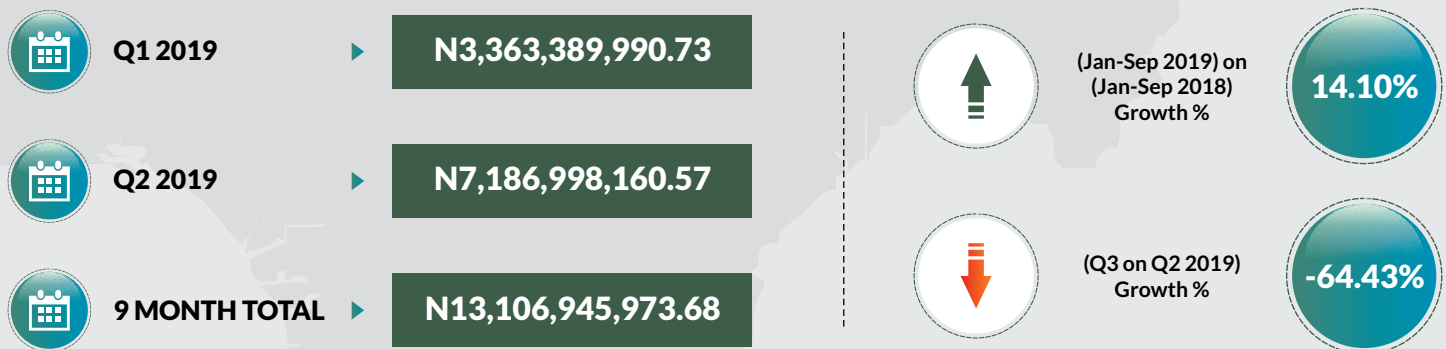
NOMINAL GDP NGN Million (2017)

NA

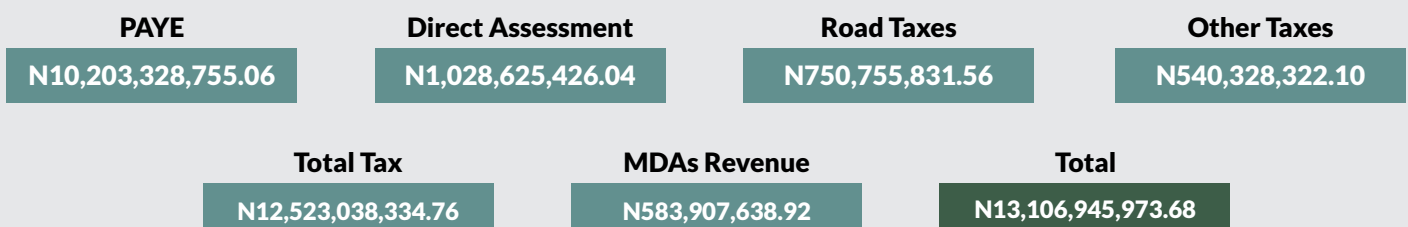
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

JIGAWA STATE

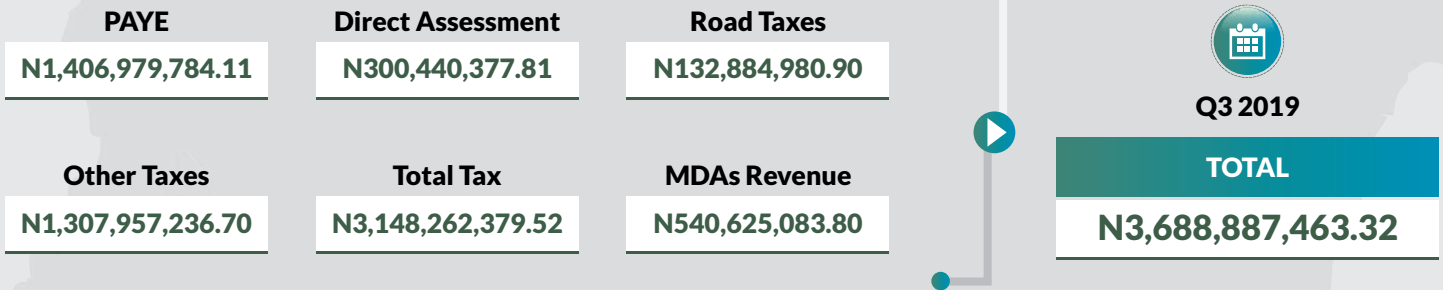


Land Area: 8, 940 sq mi

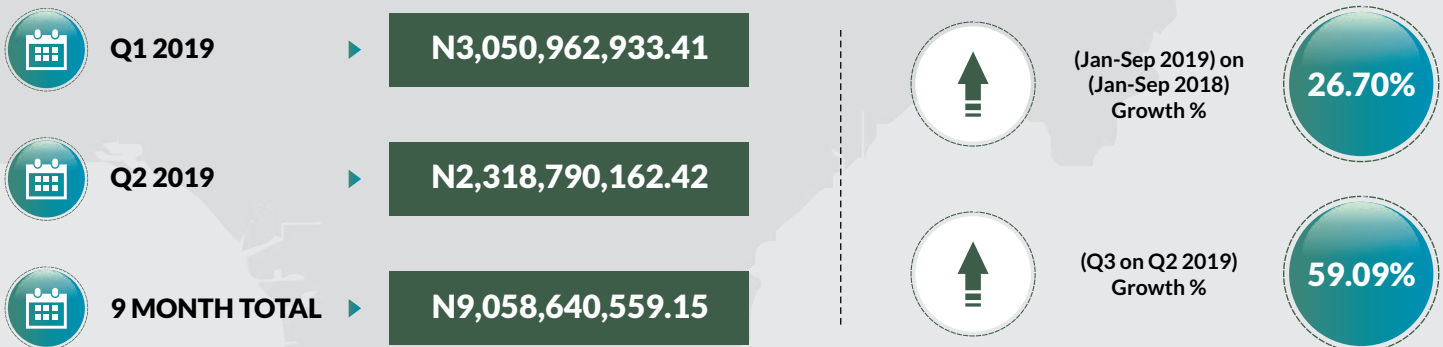
NOMINAL GDP NGN Million (2017)

N1,431,567

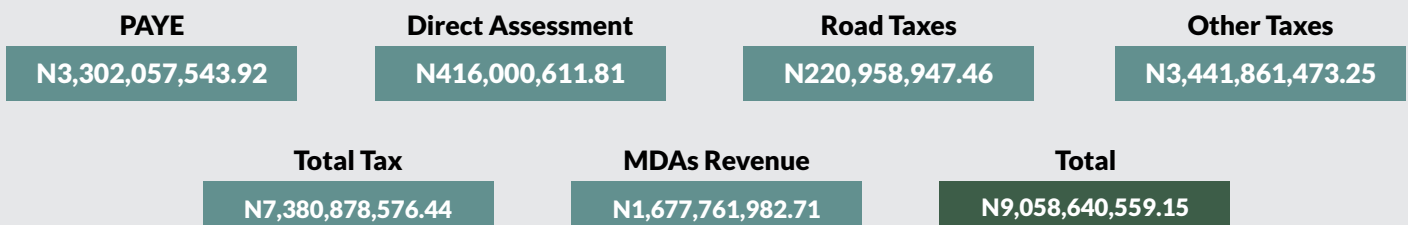
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KADUNA STATE

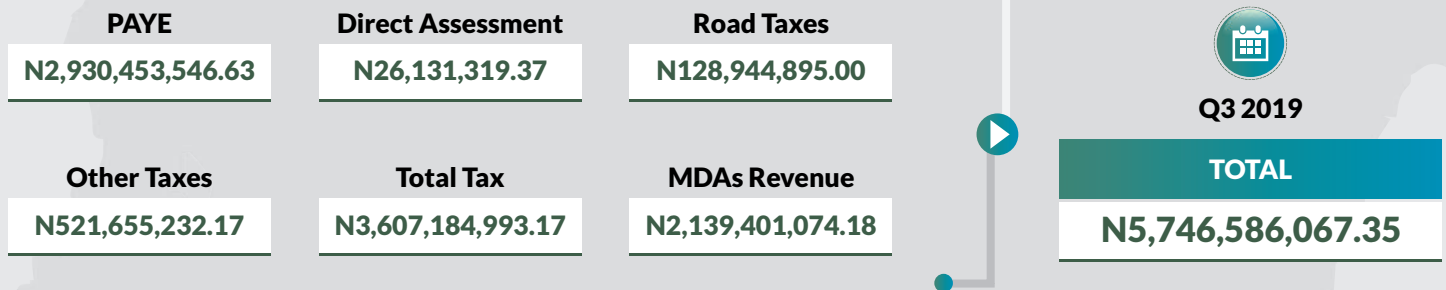


Land Area: 17,781 sq mi

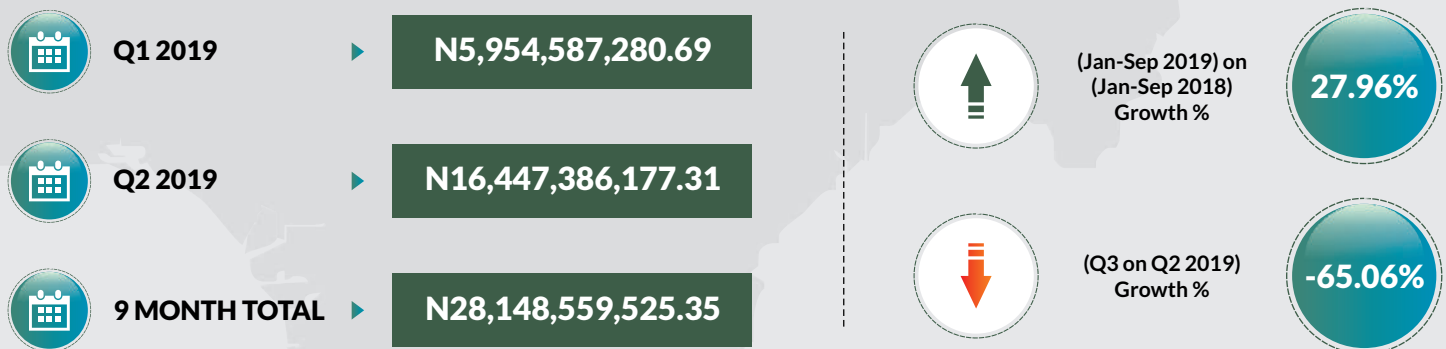
NOMINAL GDP NGN Million (2017)

N2,691,446

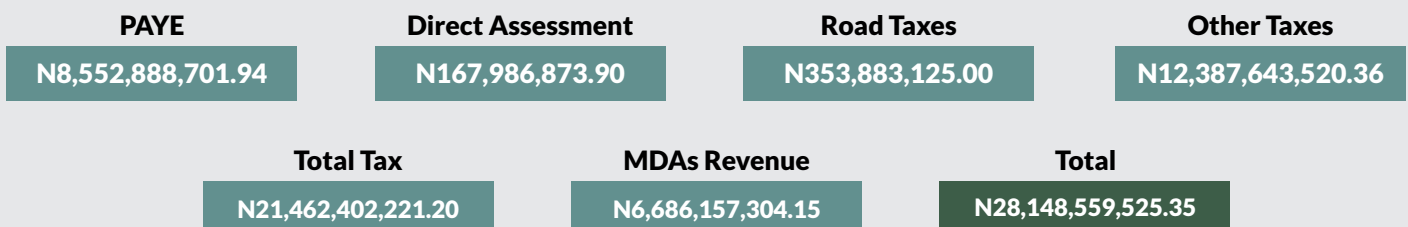
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KANO STATE

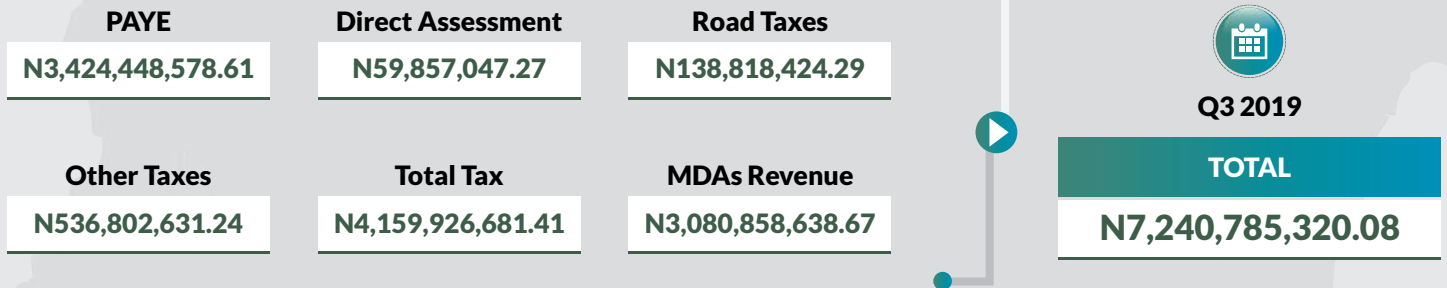


Land Area: 7,773 sq mi

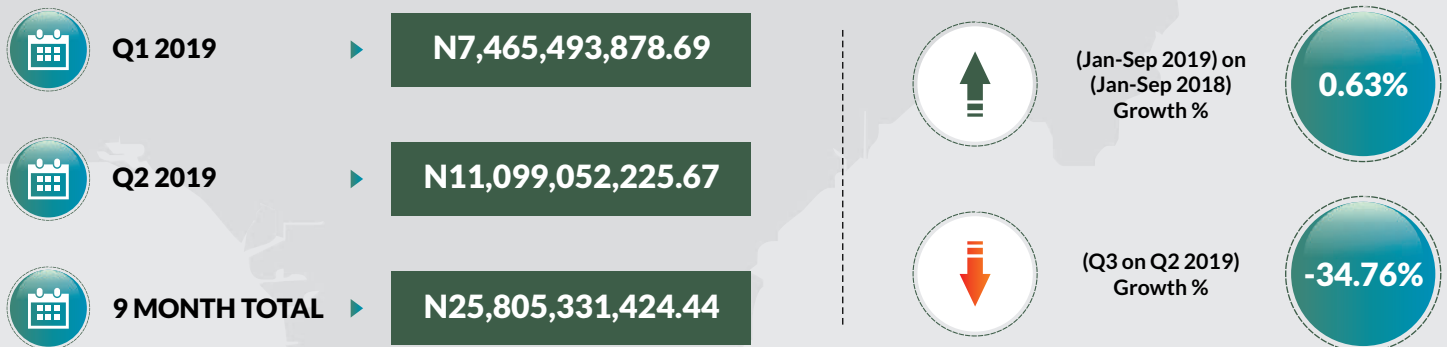
NOMINAL GDP NGN Million (2017)

N2,974,429

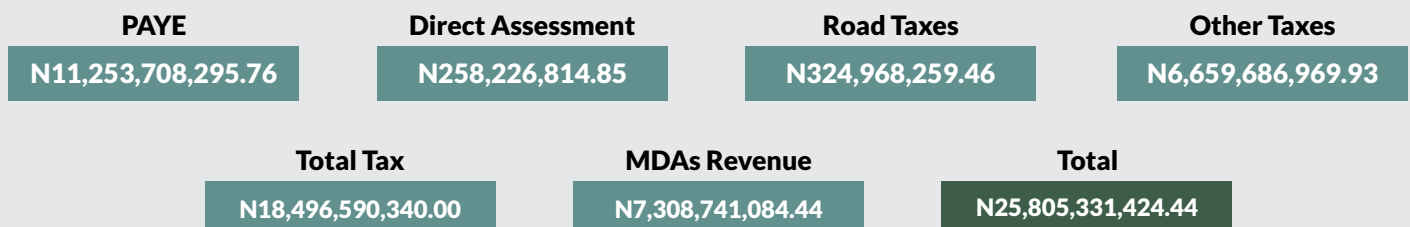
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KATSINA STATE

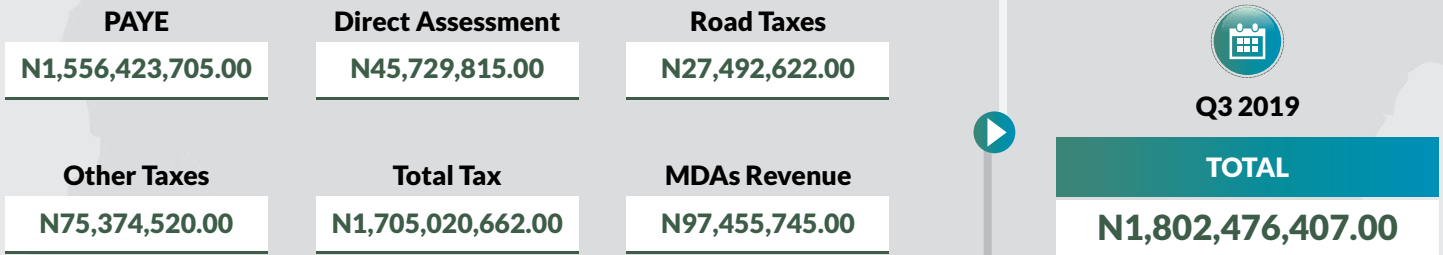


Land Area: 9,341 sq mi

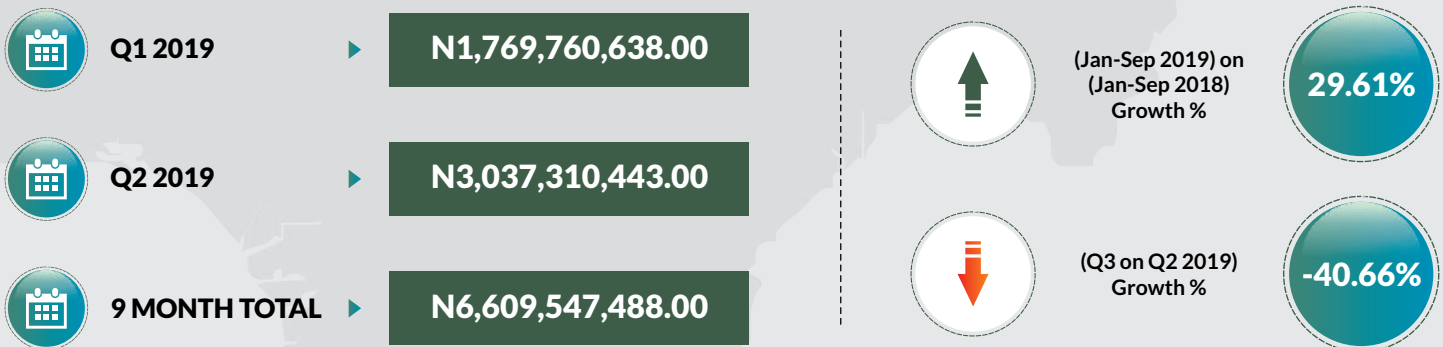
NOMINAL GDP NGN Million (2017)

NA

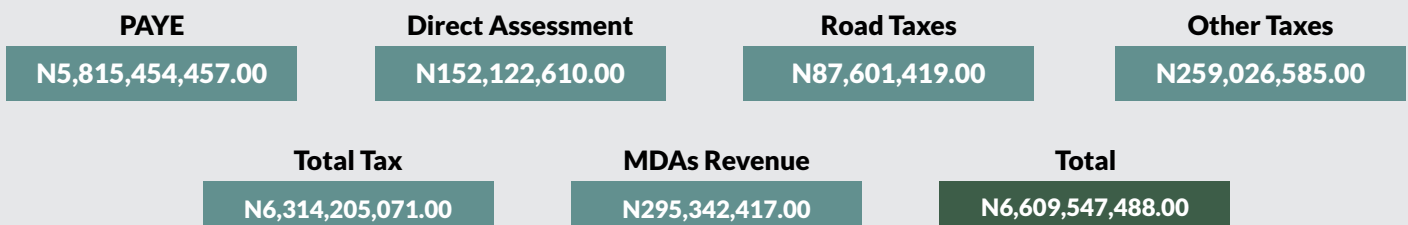
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KEBBI STATE

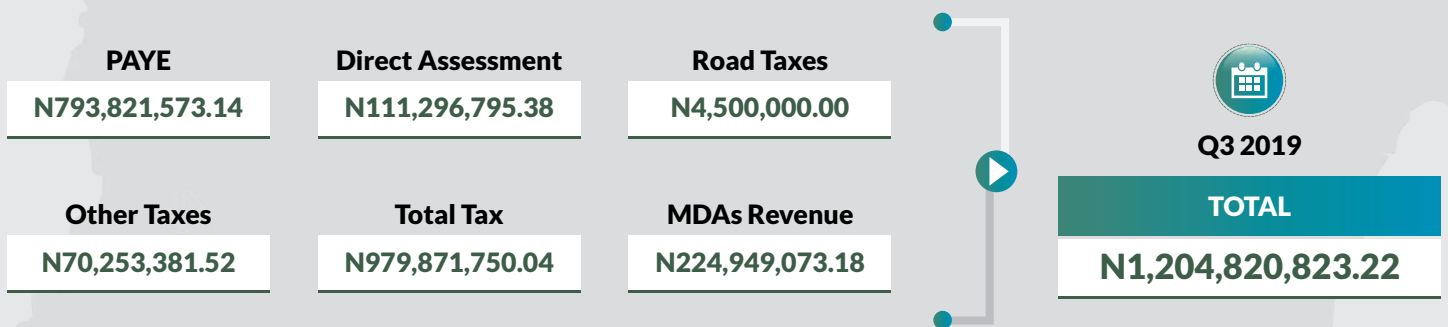


Land Area: 14,200 sq mi

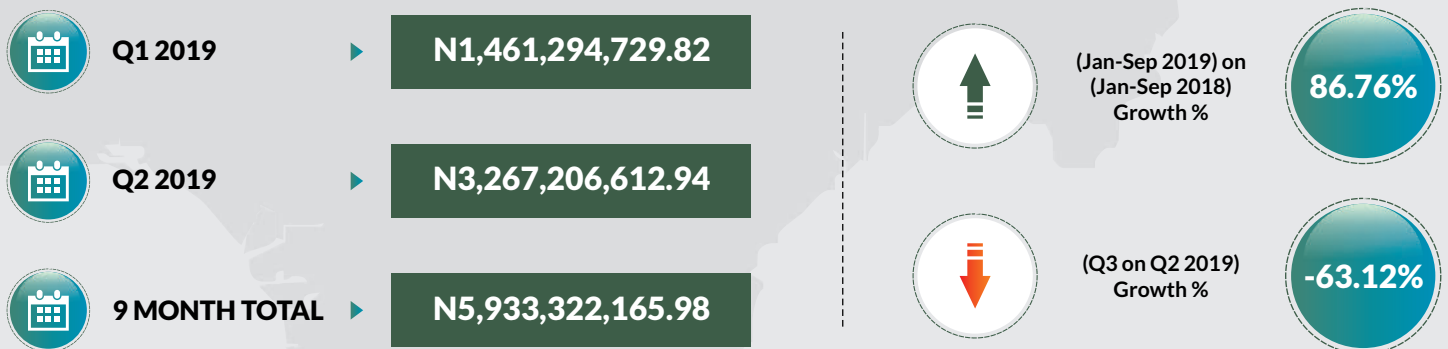
NOMINAL GDP NGN Million (2017)

NA

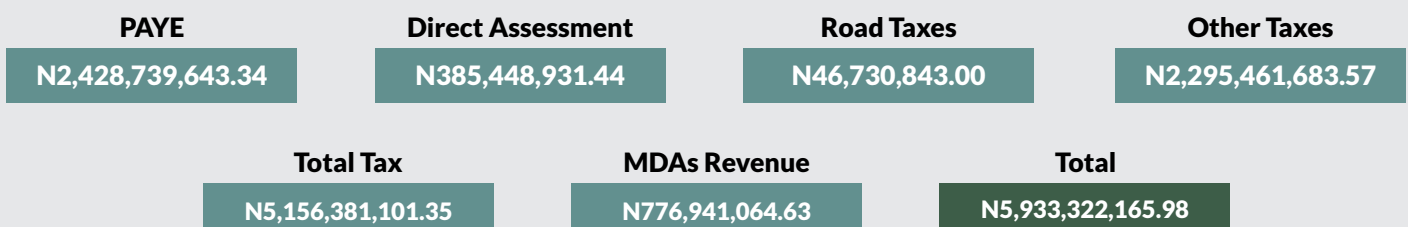
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KOGI STATE

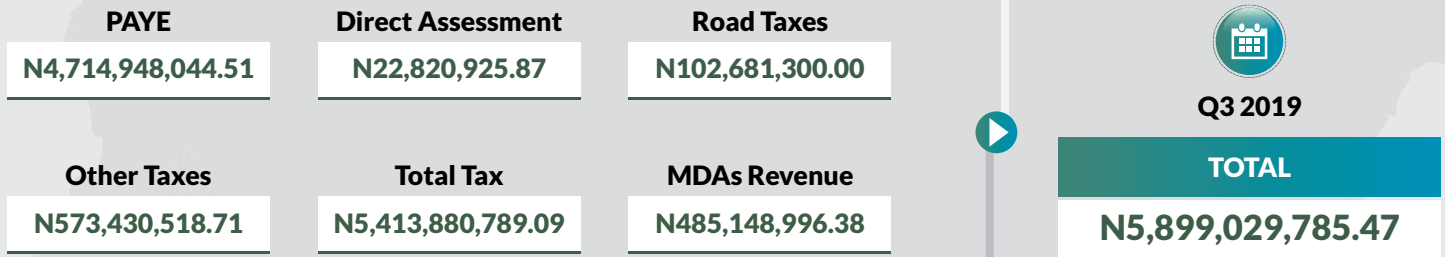


Land Area: 11,519 sq mi

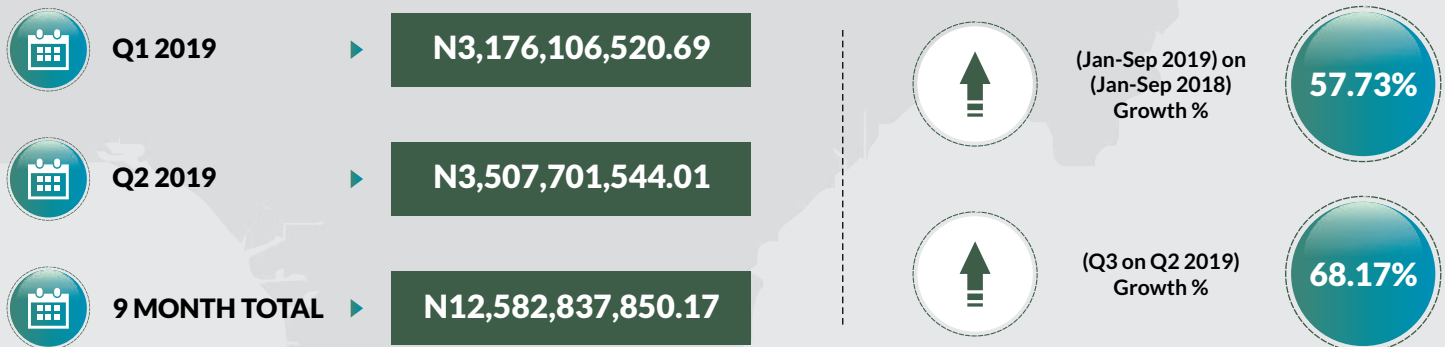
NOMINAL GDP NGN Million (2017)

N1,817,777

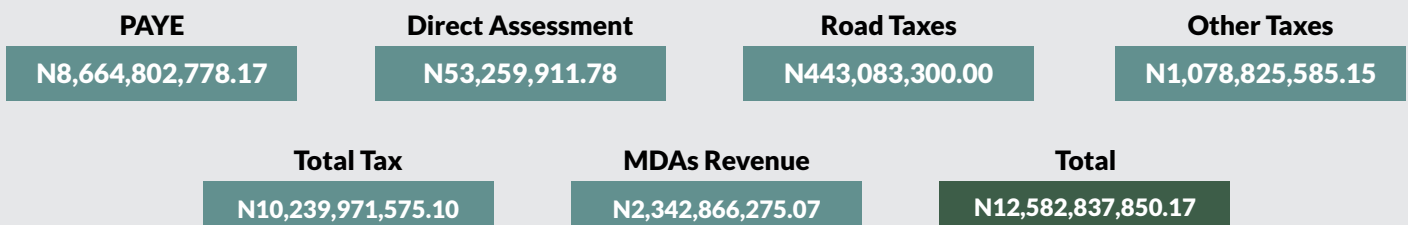
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

KWARA STATE

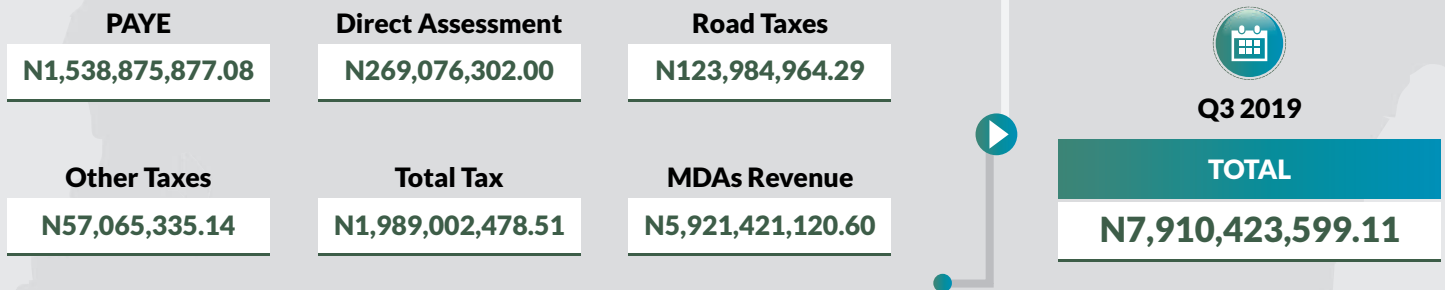


Land Area: 14, 218 sq mi

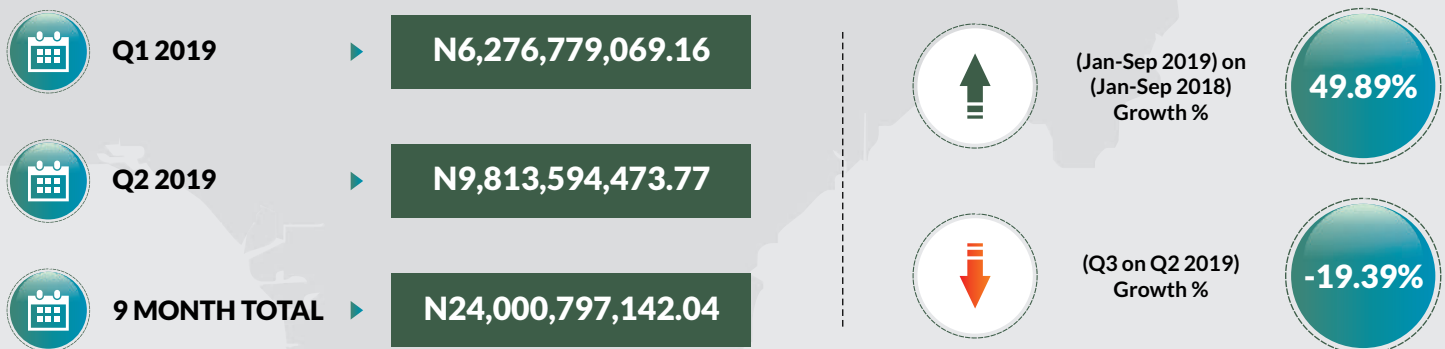
NOMINAL GDP NGN Million (2017)

NA

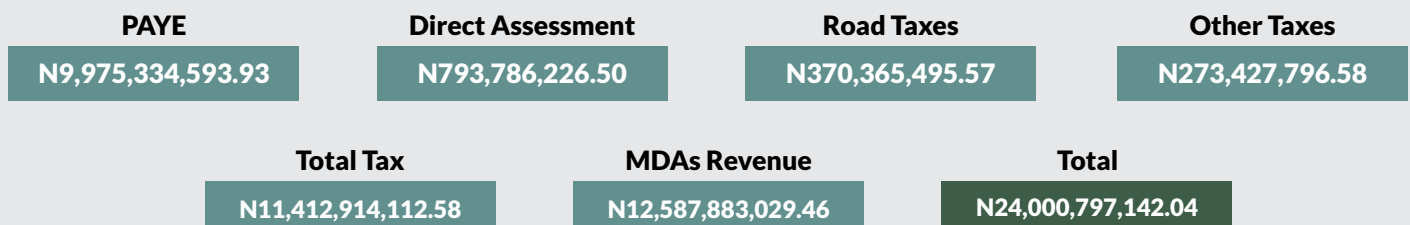
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

LAGOS STATE

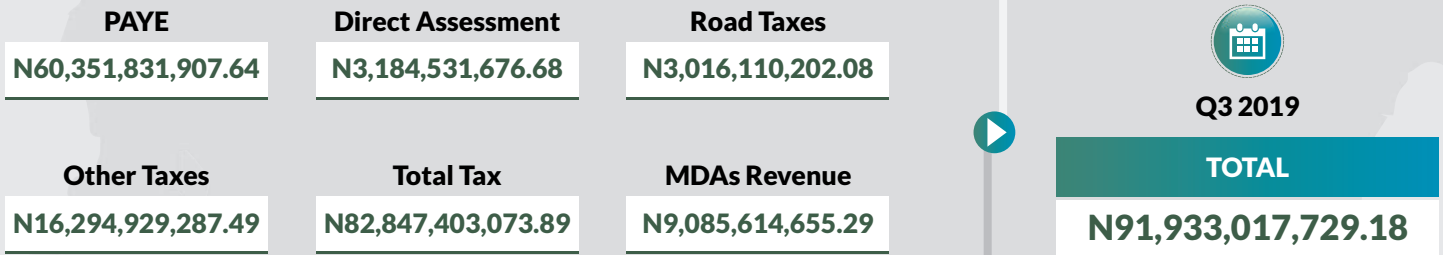


Land Area: 1,381 sq mi

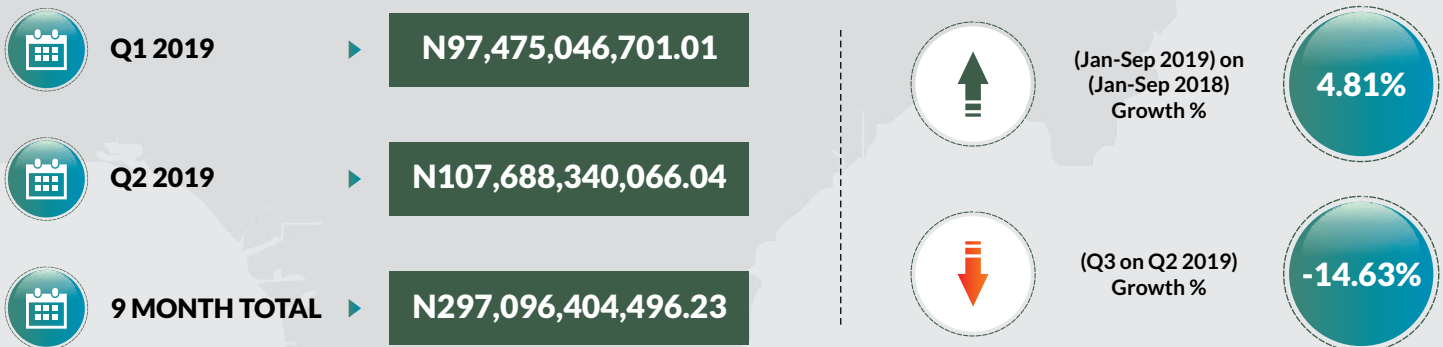
NOMINAL GDP NGN Million (2017)

NA

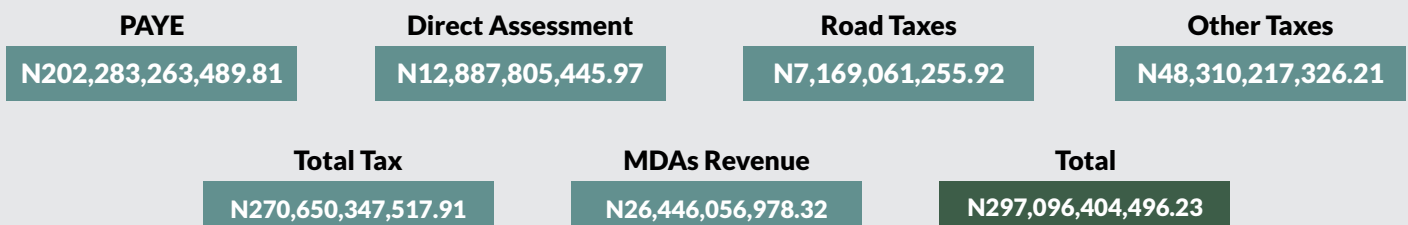
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

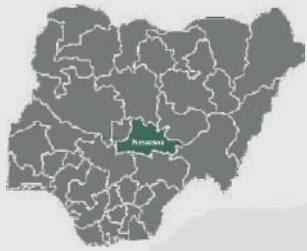


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

NASARAWA STATE

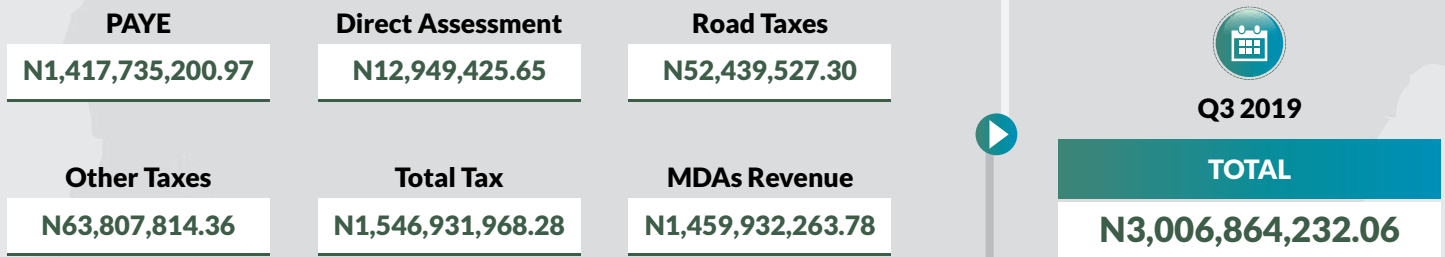


Land Area: 10,470 sq mi

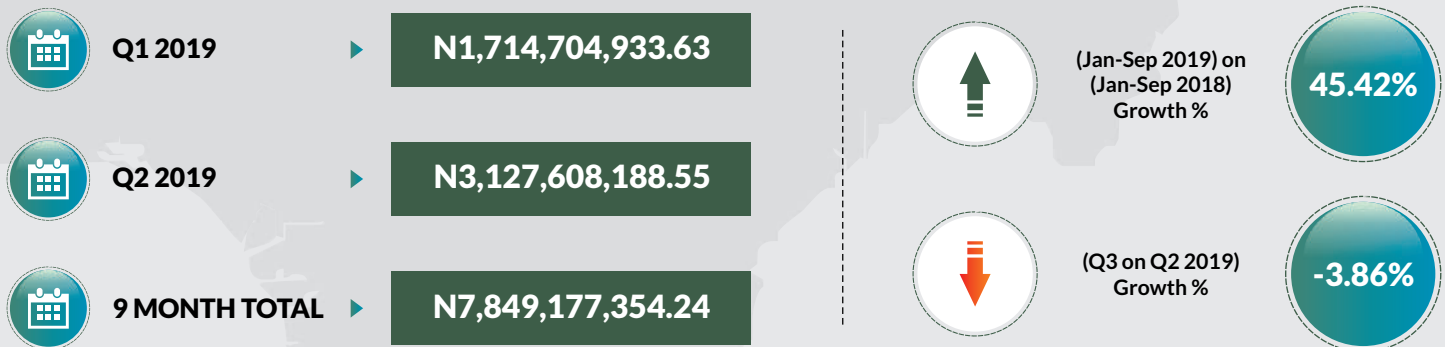
NOMINAL GDP NGN Million (2017)

NA

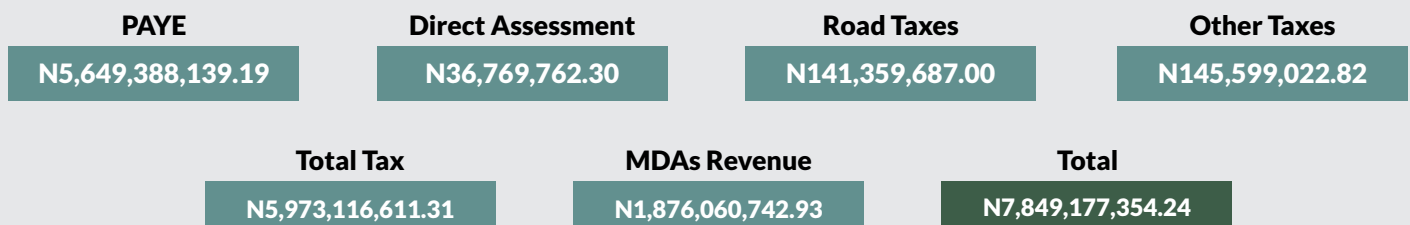
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

NIGER STATE

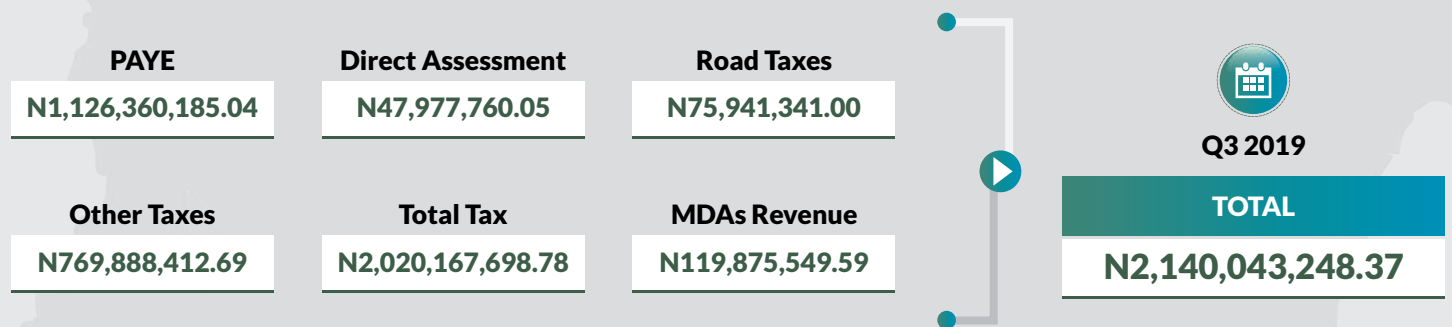


Land Area: 29,484 sq mi

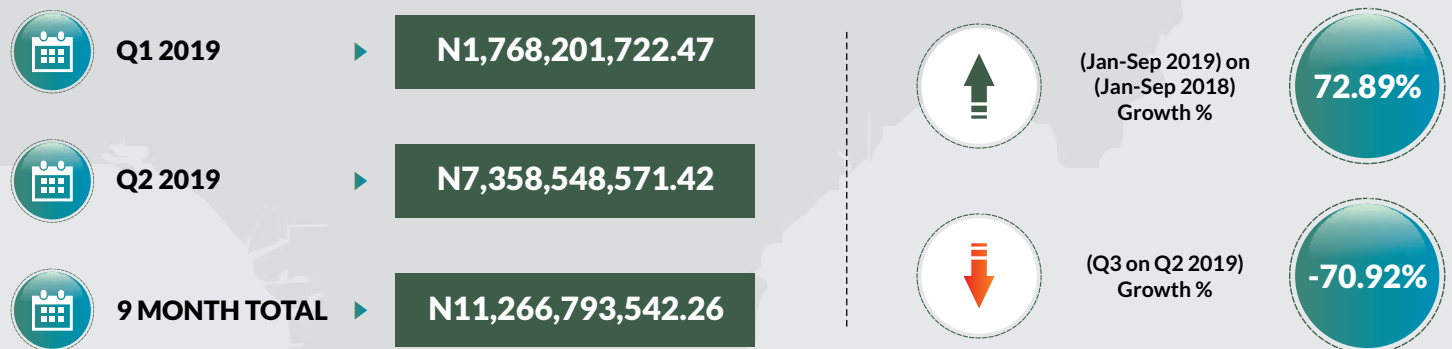
NOMINAL GDP NGN Million (2017)

N2,606,186

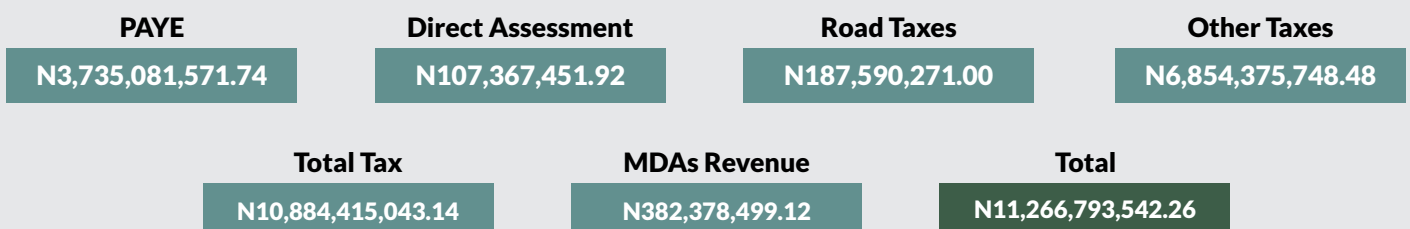
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

OGUN STATE

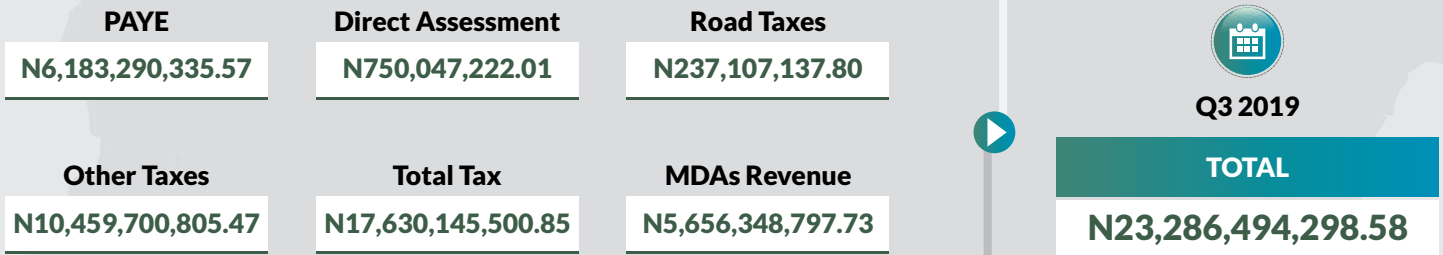


Land Area: 6,556.23 sq mi

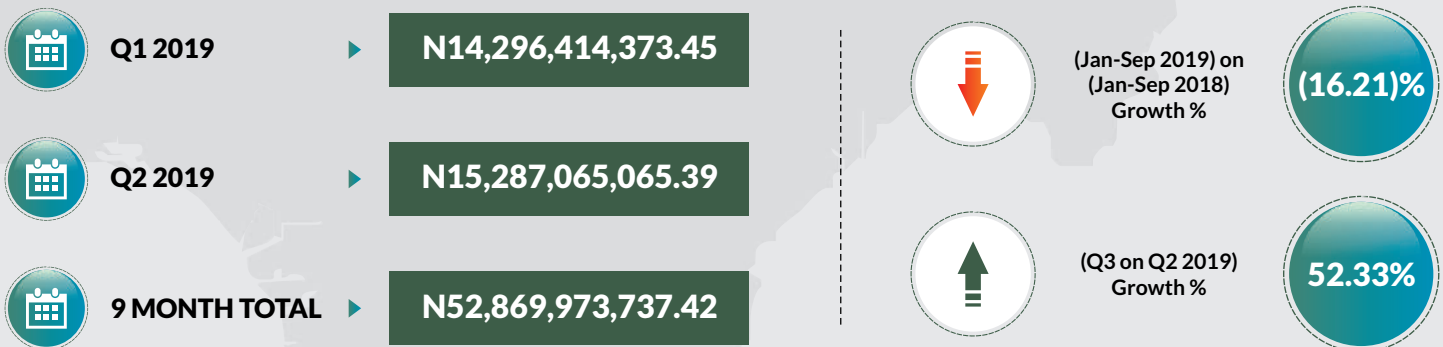
NOMINAL GDP NGN Million (2017)

N2,810,277

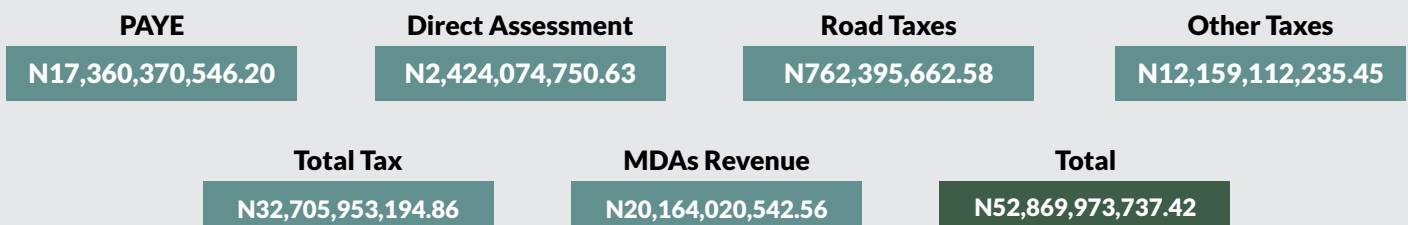
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

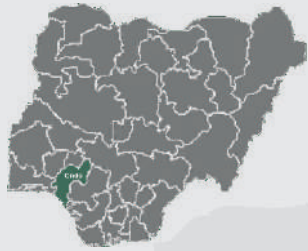


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ONDO STATE

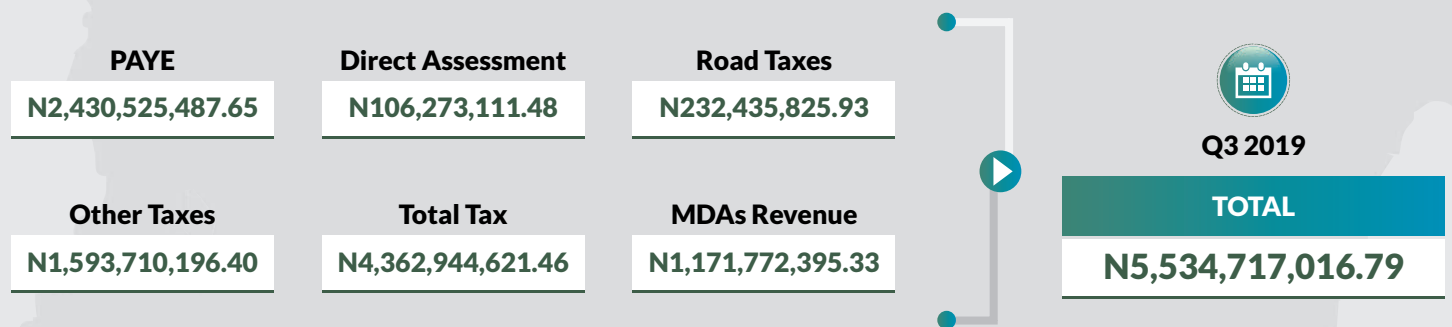


Land Area: 6,000 sq mi

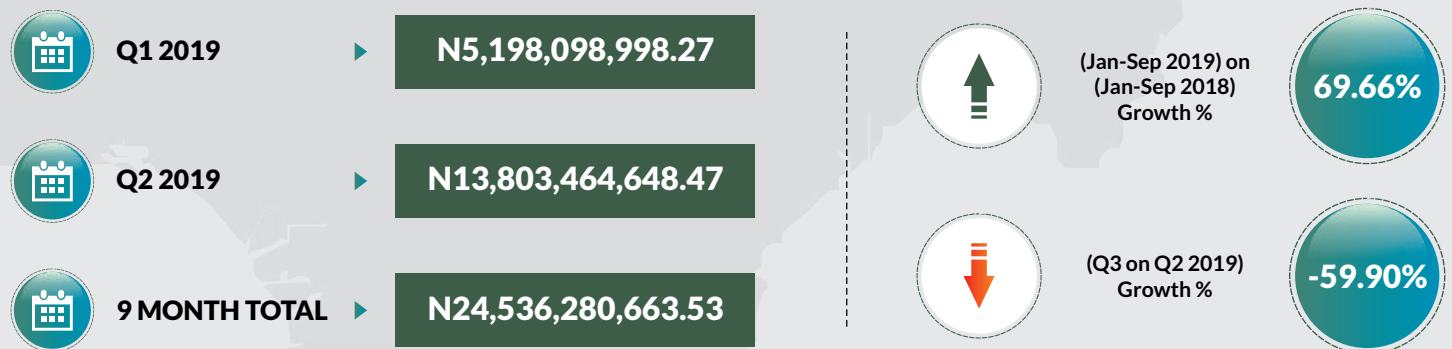
NOMINAL GDP NGN Million (2017)

N2,933,433

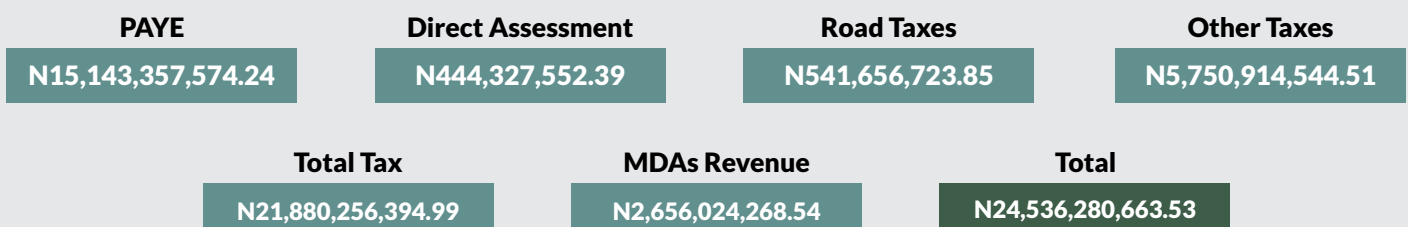
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

OSUN STATE

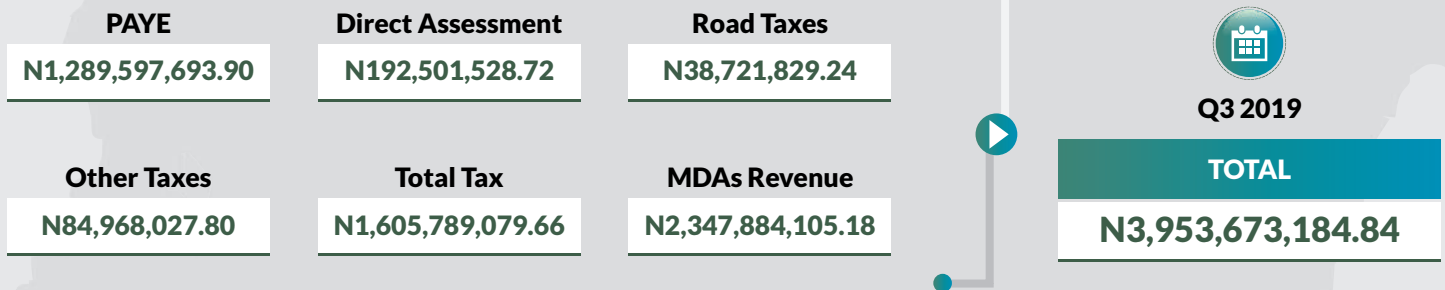


Land Area: 3,572 sq mi

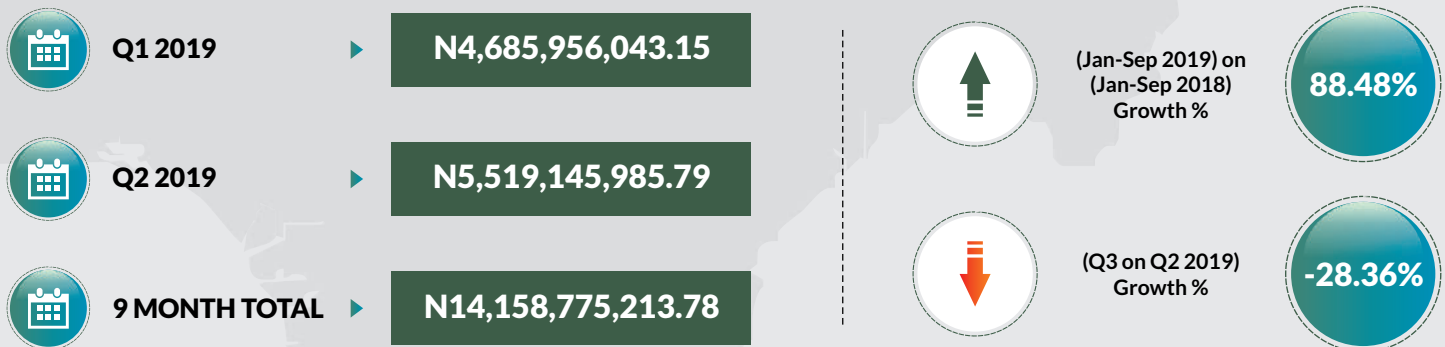
NOMINAL GDP NGN Million (2017)

N1,469,983

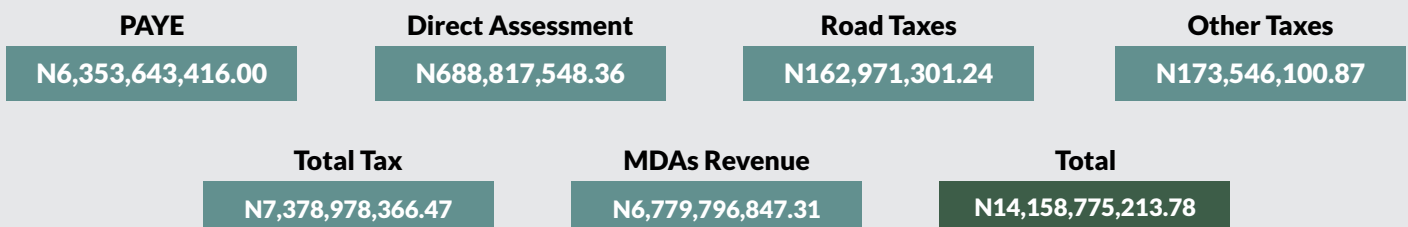
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

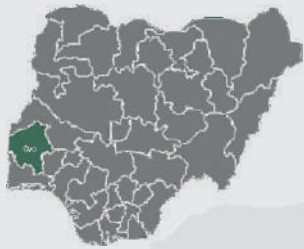


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

OYO STATE

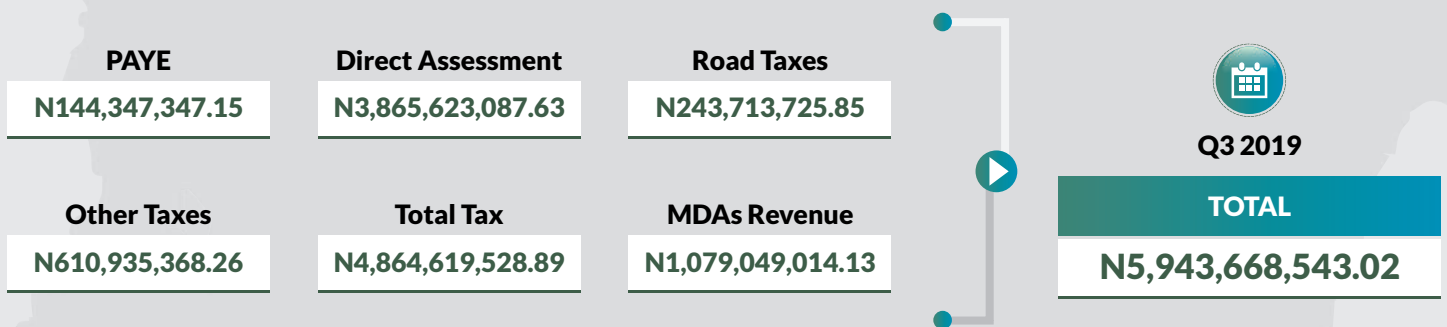


Land Area: 10,986 sq mi

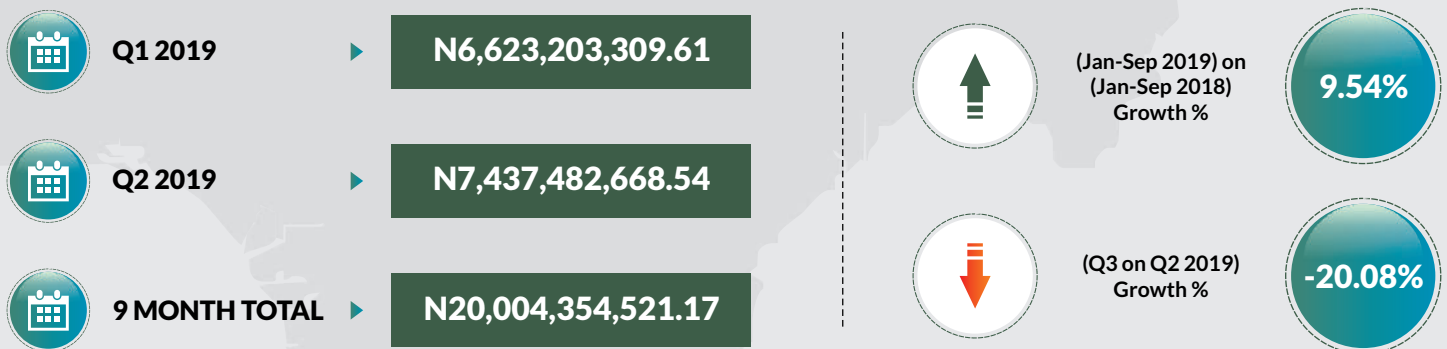
NOMINAL GDP NGN Million (2017)

N2,506,754

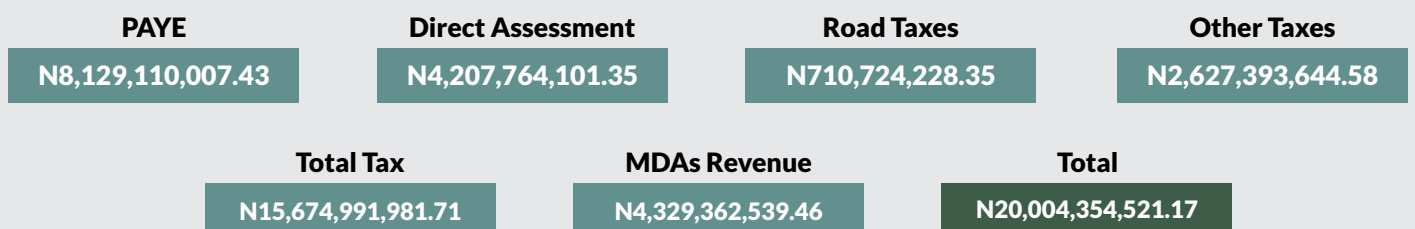
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

PLATEAU STATE

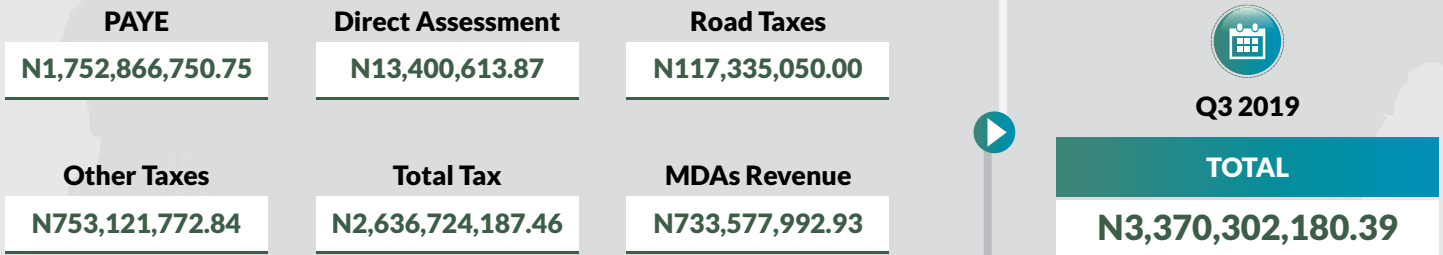


Land Area: 11, 936 sq mi

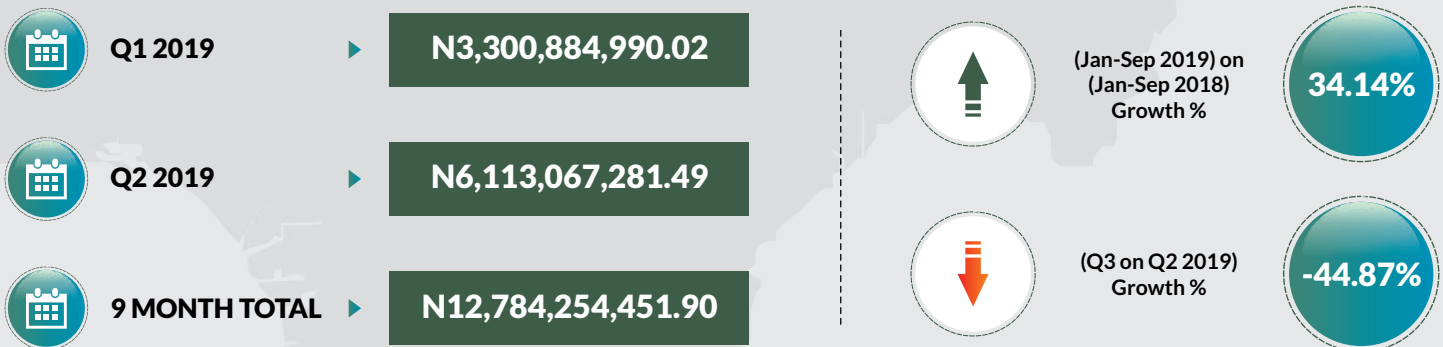
NOMINAL GDP NGN Million (2017)

NA

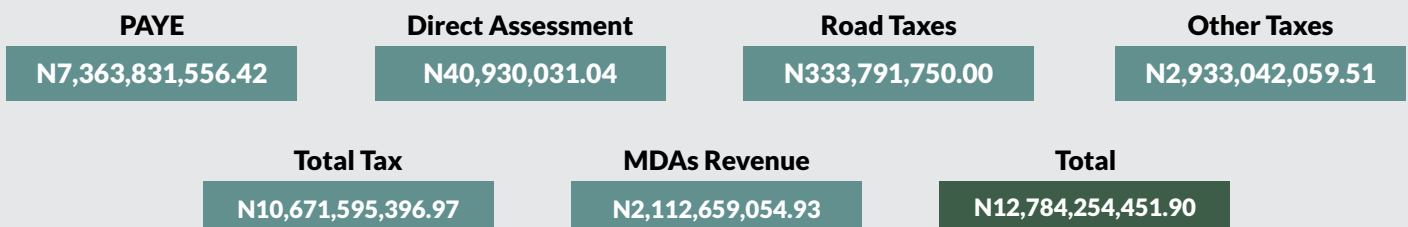
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

RIVERS STATE

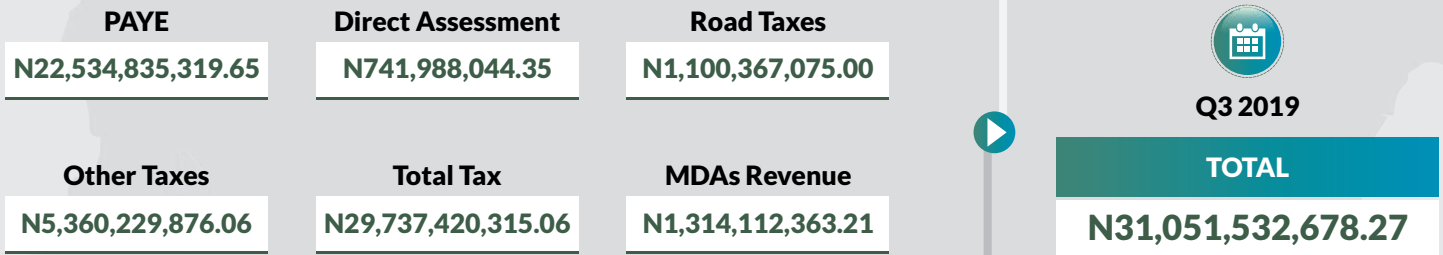


Land Area: 4,277 sq mi

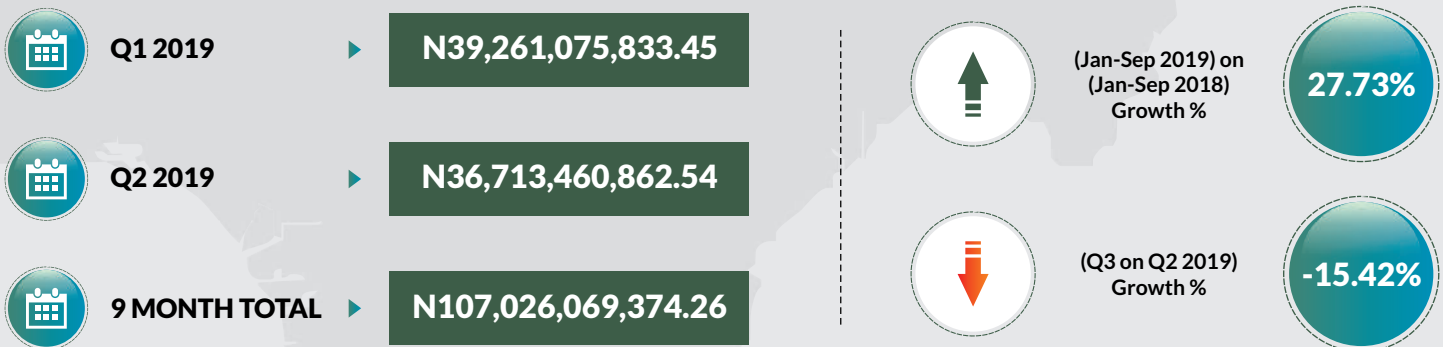
NOMINAL GDP NGN Million (2017)

N5,110,584

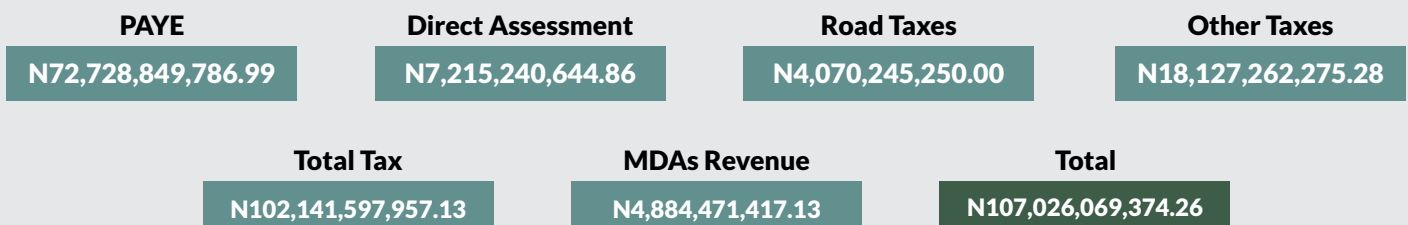
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

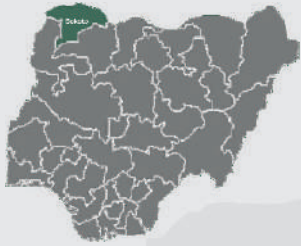


Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

SOKOTO STATE

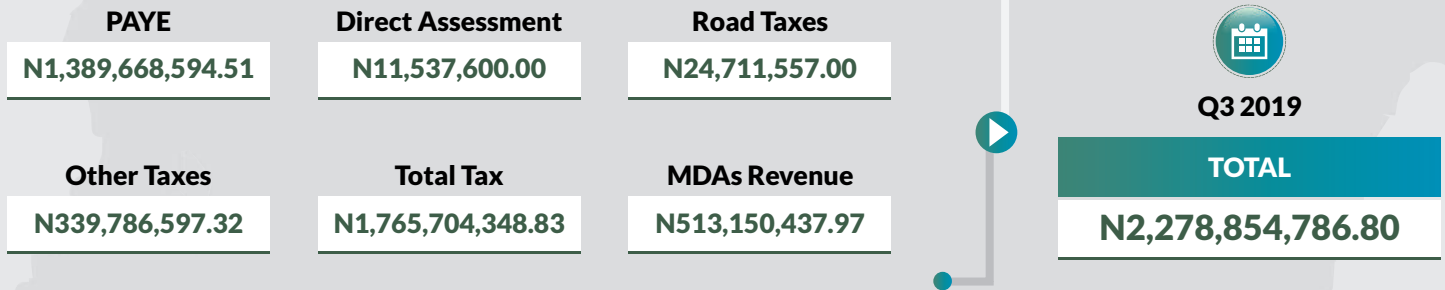


Land Area: 10,028 sq mi

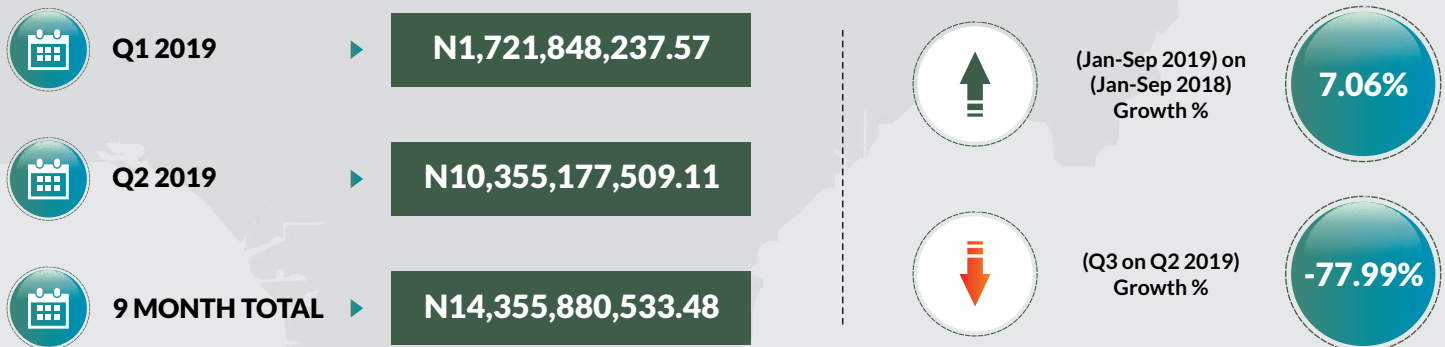
NOMINAL GDP NGN Million (2017)

NA

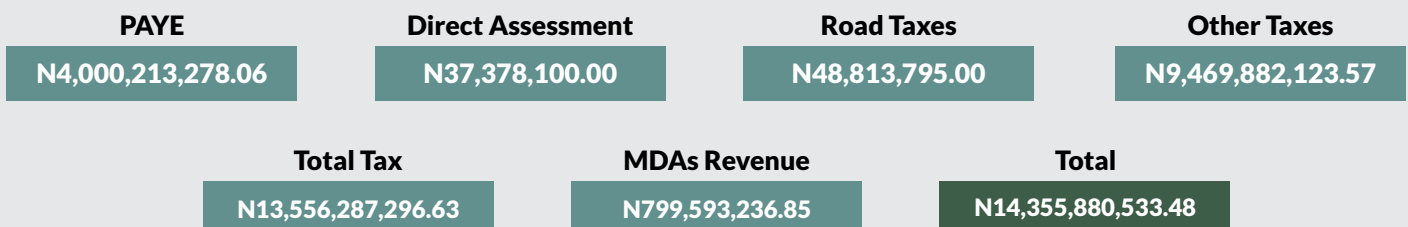
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

TARABA STATE

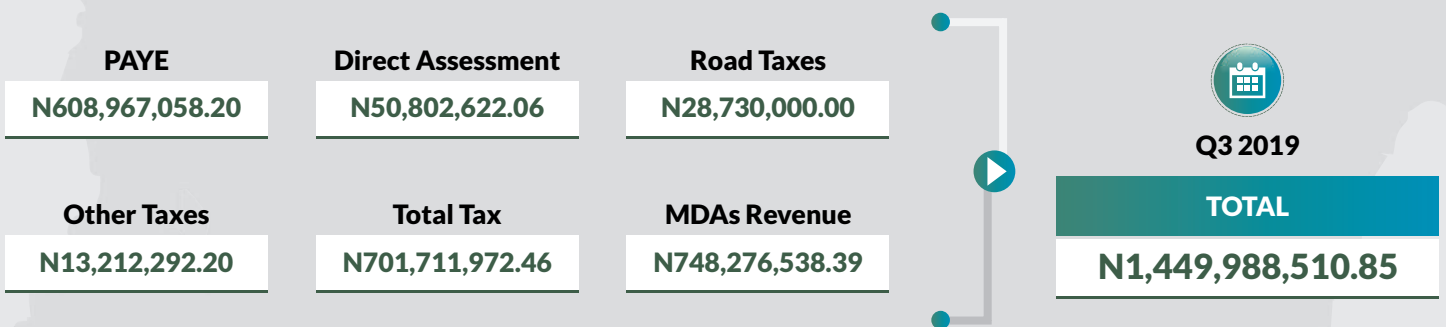


Land Area: 21,032 sq mi

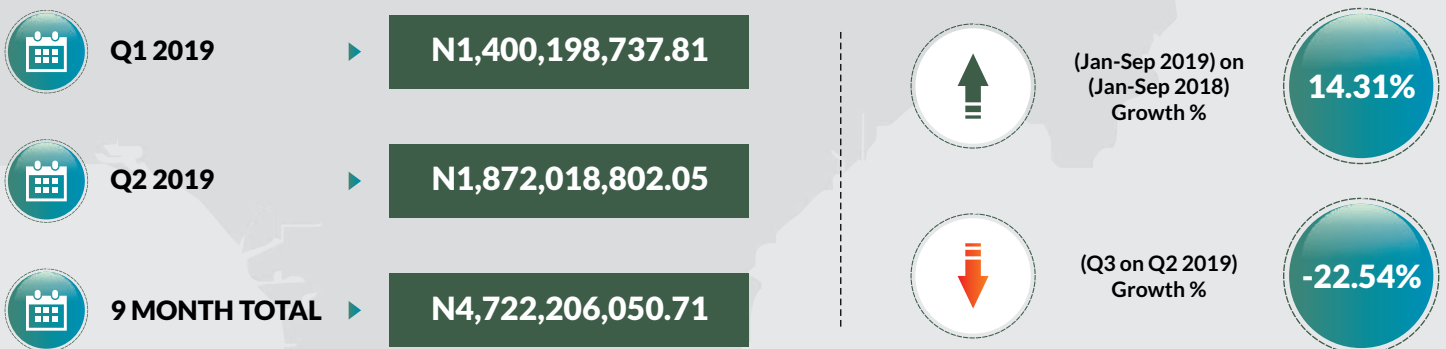
NOMINAL GDP NGN Million (2017)

NA

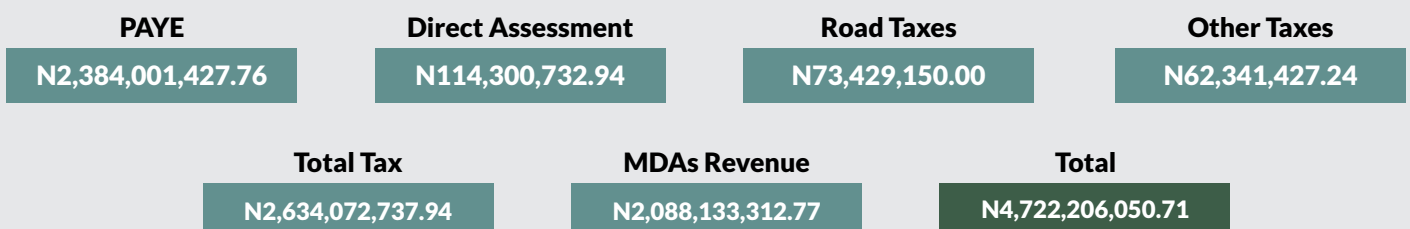
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

YOBE STATE

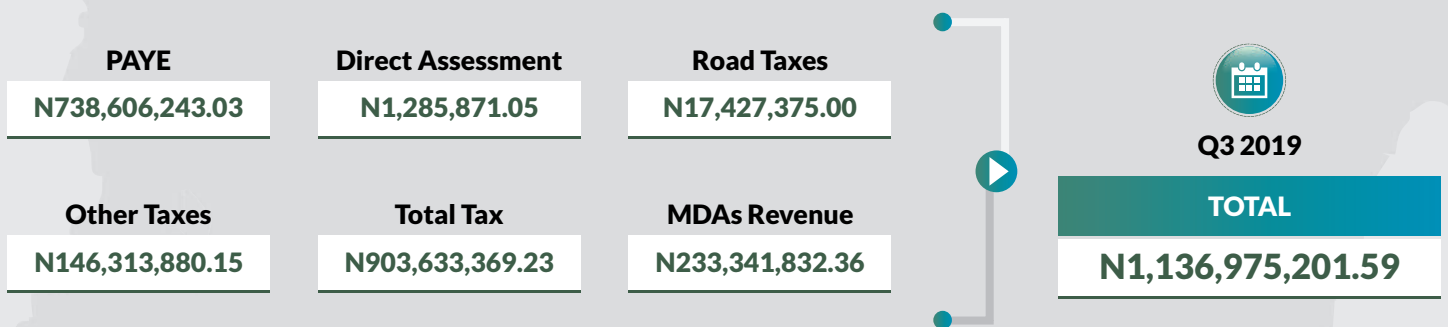


Land Area: 17,568 sq mi

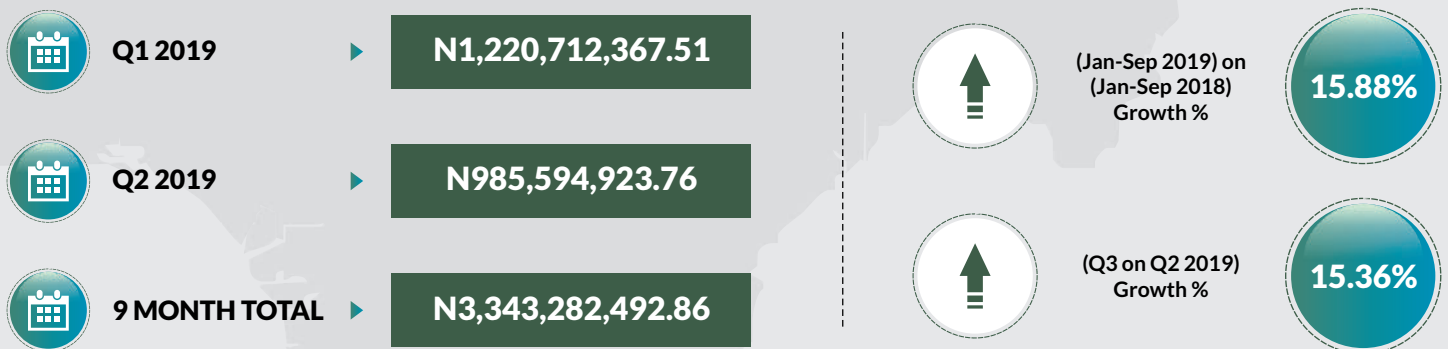
NOMINAL GDP NGN Million (2017)

NA

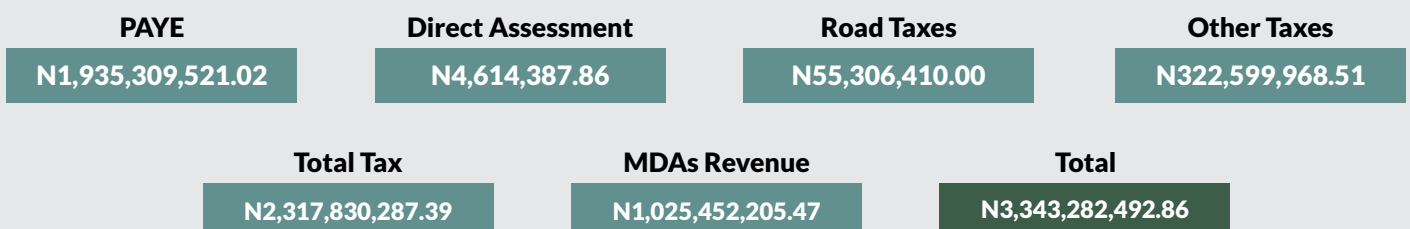
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

ZAMFARA STATE

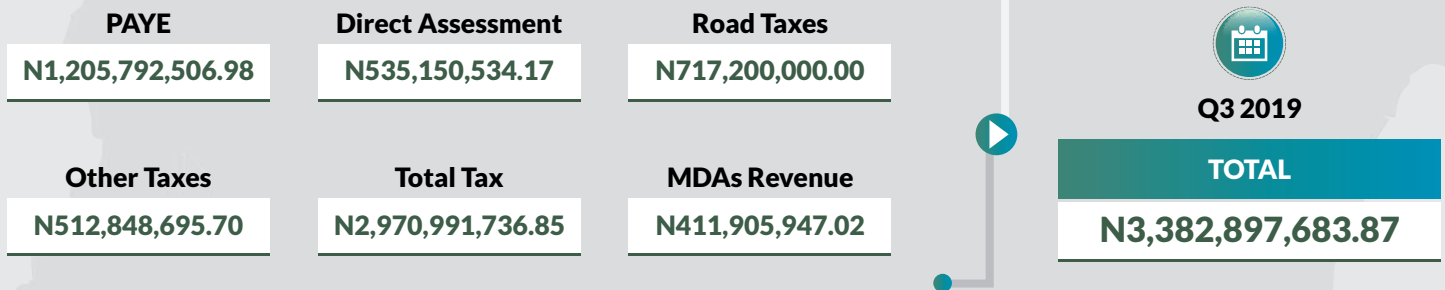


Land Area: 15,352 sq mi

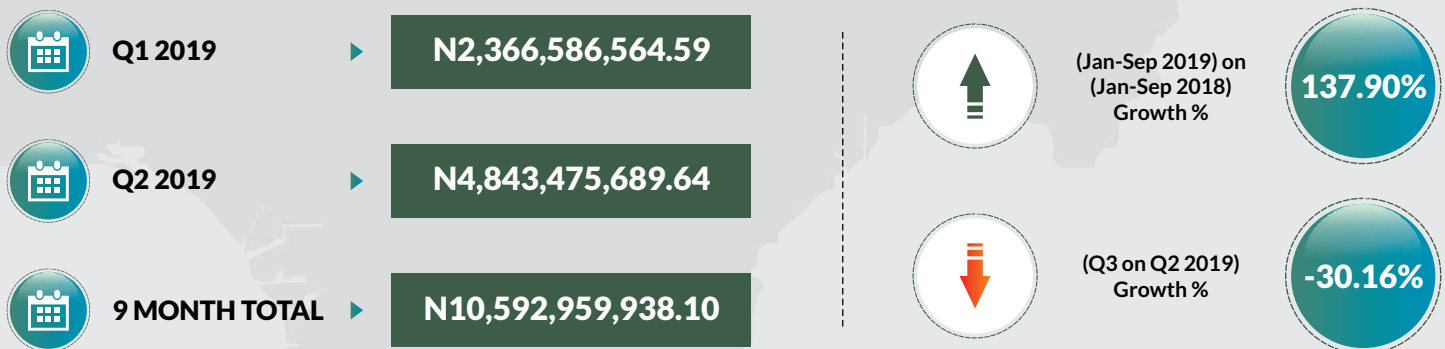
NOMINAL GDP NGN Million (2017)

N1,100,458

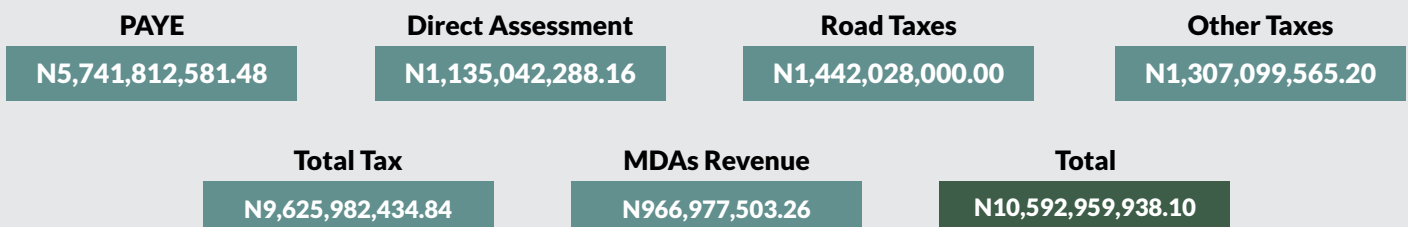
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

FCT



Land Area: 667 sq mi

NOMINAL GDP NGN Million (2017)

N10,627,398

INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)

PAYE N14,992,874,352.10	Direct Assessment N729,761,114.59	Road Taxes N0.00	<p>Q3 2019</p>
Other Taxes N1,429,336,427.19	Total Tax N17,151,971,893.88	MDAs Revenue N0.00	
TOTAL N17,151,971,893.88			

INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)

Q1 2019	▶	N21,273,457,743.02	<p>(Jan-Sep 2019) on (Jan-Sep 2018) Growth %</p> <p>(92.99)%</p>
Q2 2019	▶	N17,297,437,207.25	
9 MONTH TOTAL	▶	N55,722,866,844.15	
			<p>(Q3 on Q2 2019) Growth %</p> <p>-0.84%</p>

Q1-Q3 2019 DISAGGREGATED IGR COLLECTION

PAYE N49,035,396,930.17	Direct Assessment N2,517,794,824.63	Road Taxes -----	Other Taxes N4,169,675,089.35
Total Tax N55,722,866,844.15		MDAs Revenue -----	Total N55,722,866,844.15

INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

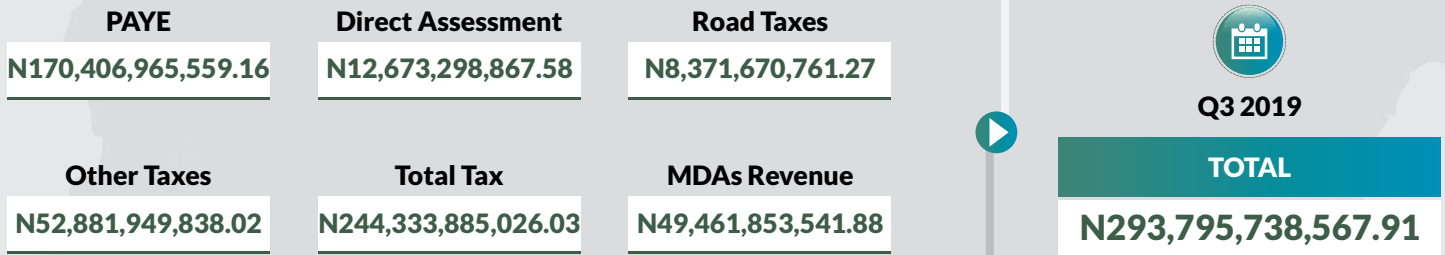
TOTAL STATE



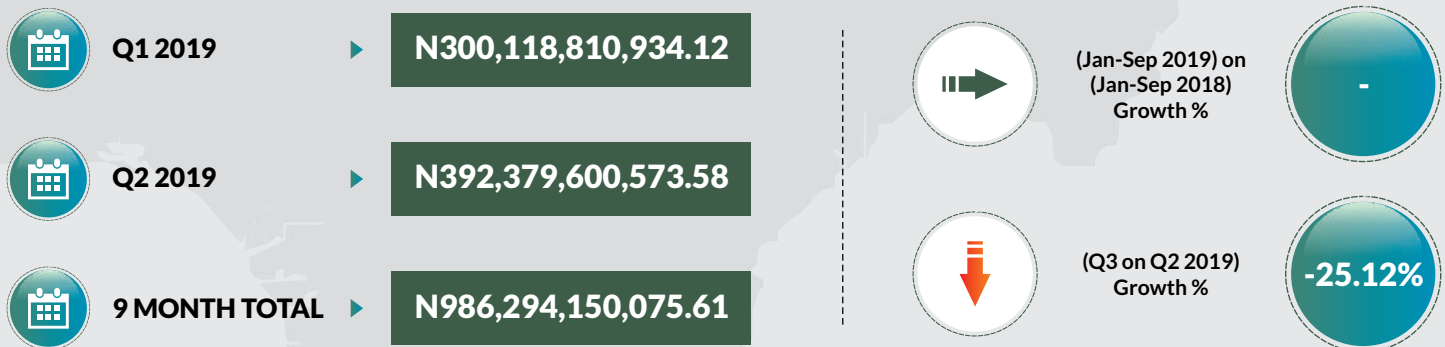
NOMINAL GDP NGN Million (2017)

NA

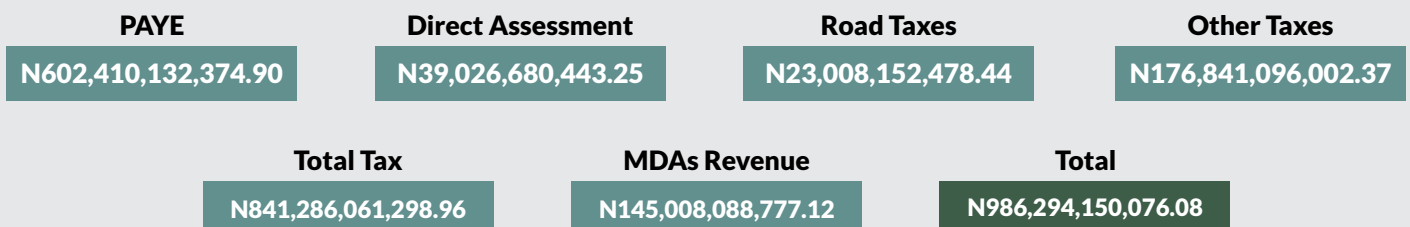
INTERNALLY GENERATED REVENUE OF STATES (Q3 2019)



INTERNALLY GENERATED REVENUE OF STATES (Q1 - Q3)



Q1-Q3 2019 DISAGGREGATED IGR COLLECTION



INTERNALLY GENERATED REVENUE AT STATE LEVEL - Q3 2019

STATES RANK BY IGR(NGN) (JAN. - SEP. 2019)



STATE	TOTAL IGR(TAX+MDA REV)	STATE	TOTAL IGR(TAX+MDA REV)
LAGOS	N297,096,404,496.23	PLATEAU	N12,784,254,451.90
RIVERS	N107,026,069,374.26	KOGI	N12,582,837,850.17
FCT	N55,722,866,844.15	NIGER	N11,266,793,542.26
OGUN	N52,869,973,737.42	ABIA	N10,608,405,626.55
DELTA	N49,510,033,951.08	ZAMFARA	N10,592,959,938.10
KADUNA	N28,148,559,525.35	BAUCHI	N10,016,965,392.67
AKWA IBOM	N26,615,160,743.41	JIGAWA	N9,058,640,559.15
KANO	N25,805,331,424.44	BAYELSA	N8,370,402,822.06
ONDO	N24,536,280,663.53	EKITI	N8,305,518,944.82
KWARA	N24,000,797,142.04	NASARAWA	N7,849,177,354.24
EDO	N22,264,939,563.02	ADAMAWA	N6,816,719,775.69
OYO	N20,004,354,521.17	KATSINA	N6,609,547,488.00
CROSS RIVER	N19,615,781,049.10	BORNO	N6,041,090,913.57
ANAMBRA	N16,858,191,073.36	KEBBI	N5,933,322,165.98
BENUE	N14,931,357,146.41	EBONYI*	N5,640,351,717.51
ENUGU	N14,883,721,307.00	TARABA	N4,722,206,050.71
SOKOTO	N14,355,880,533.48	GOMBE	N4,240,248,706.46
OSUN	N14,158,775,213.78	YOBE	N3,343,282,492.86
IMO	N13,106,945,973.68	TOTAL Q1-Q3 2019	N986,294,150,075.61

* Ebonyi Q1 and Q2 has been revised

Methodology

States IGR data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 36 State Boards of Internal Revenue. These submissions are then validated and authenticated by the Joint Tax Board which is chaired by the Federal Inland Revenue Service and has the National Bureau of Statistics and the 36 State Boards of Internal Revenue as members.

MDAs Revenues

These relate to revenues generated administratively by State MDAs during the course of providing various services to residents in the State

Direct Assessment

Direct Assessment may relate to a form of personal income tax used to assess tax for self employed individuals. With the self assessed tax, a new tax payer can assess him/herself, and pay the calculated amount. Direct assessment may also relate to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

Pay As You Earn (PAYE)

This is a form of personal income tax that refers to tax deducted directly from the wages and salaries of employees operating in the formal sector. All employers in Nigeria are responsible for deducting Pay As You Earn (PAYE) taxes from their employees' earnings.

Road Taxes

Road taxes are daily levies paid by commercial transporters operating within the states

Other Taxes

These include various taxes such as levies on market traders, land registration and other land related fees, development levies on individuals, pool betting/lottery/gaming fees, stamp duties on individuals etc.

Schedule To The Taxes And Levies

Approved List for Collection) (ACT AMENDMENT) ORDER, 2015.

1. Taxes Collected by the **Federal Government**

- Company income tax.
- Withholding tax on companies, residents of the Federal Capital Territory, Abuja and non-resident individuals.
- Petroleum profits tax.
- Education Tax.
- Value Added Tax.
- Capital gains tax on residents of the Federal Capital Territory, Abuja, corporate and non-resident individuals.
- National Information Technology Development Levy
- Stamp duties on bodies corporate and residents of the Federal Capital Territory, Abuja.
- Personal income tax in respect of
 - a) Members of the armed forces.
 - b) Members of the Nigeria Police Force.
 - c) Residents of the Federal Capital Territory, Abuja; and
 - d) Staff of the Ministry of Foreign Affairs and non-resident individuals

2. Taxes and levies collected by the **State Government.**

- Personal income tax in respect of:
 - (a) Pay-As-You-Earn (PAYE);
 - (b) Direct taxation (Self-assessment)

- Withholding tax for Individuals
- Capital gains tax for individuals
- Stamp duties on instruments executed by individuals.
- Pools betting, lotteries, gaming and casino taxes.
- Road tax.
- Business premises registration
- Development levy for individuals
- Naming of street registration fees in State Capitals.
- Right of Occupancy fees on lands owned by the State Government.
- Market taxes and levies where State finance is involved.
- Hotel, Restaurant or Event Centre Consumption Tax, where applicable
- Entertainment Tax, where applicable
- Environmental(Ecological) Fee or Levy
- Mining, Milling and Quarry Fees, where applicable
- Animal Trade Tax, where applicable
- Produce Sales Tax, where applicable
- Slaughter or Abattoir Fees, where state finance is involved
- Infrastructure Maintenance Charge or Levy, where applicable
- Fire Service Charge
- Economic Development Levy, where applicable
- Social Services Contribution Levy, where applicable
- Signage and Mobile Advertisement, Jointly collected by States and Local Governments
- Property Tax
- Land use charge, where applicable.

3. Taxes and Levies to be collected by **Local Government**

- Shops and, kiosks rates
- Tenement rates
- On and off liquor license fees
- Slaughter slab fees.
- Marriage, birth and death registration fees.
- Naming of street registration fee, excluding any street in the State Capital
- Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
- Market taxes and levies excluding any market where State Finance is involved.
- Motor Park levies.
- Domestic animal license fees.
- Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- Cattle tax payable by cattle farmers only.
- Merriment and road closure levy.
- Radio and television license fees (other than radio and television transmitter).
- Vehicle radio license fee (to be imposed by the local government of the State in which the car is registered.
- Wrong parking charges.
- Public convenience, sewage and refuse disposal fees.
- Customary burial ground permit fees.
- Religious places establishment permit fees.
- Signboard and advertisement permit fees
- Wharf Landing Charge, where applicable

INTERNALLY GENERATED REVENUE OF STATES (q3 2019)

State	PAYE	Direct Assessment	Road Tax	Other Taxes	Total tax	MDAs Revenue	Total
Abia	1,038,978,793.33	158,476,671.43	160,341,626.65	580,887,632.70	1,938,684,724.11	757,124,570.39	2,695,809,294.50
Adamawa	976,560,230.82	58,722,421.94	30,903,850.00	217,903,162.34	1,284,089,665.10	517,822,259.92	1,801,911,925.02
Akwa Ibom	3,418,354,546.00	97,539,502.00	93,859,405.00	886,190,214.00	4,495,943,667.00	1,654,609,843.00	6,150,553,510.00
Anambra	6,059,894,036.03	173,425,125.83	176,158,015.00	598,332,477.65	7,007,809,654.51	1,163,283,102.64	8,171,092,757.15
Bauchi	1,600,752,229.06	5,215,051.32	35,397,950.03	64,570,757.36	1,705,935,987.77	42,321,266.71	1,748,257,254.48
Bayelsa	2,243,347,904.06	70,818,024.59	12,373,180.81	131,359,372.29	2,457,898,481.75	36,985,521.64	2,494,884,003.39
Benue	1,359,344,218.50	162,337,345.96	216,932,446.00	102,733,370.70	1,841,347,381.16	958,237,799.01	2,799,585,180.17
Borno	900,484,398.99	156,107,027.41	98,278,117.00	378,116,430.35	1,532,985,973.75	590,256,865.25	2,123,242,839.00
Cross River	1,313,473,573.53	20,261,976.63	178,996,188.45	744,245,114.10	2,256,976,852.71	627,378,702.62	2,884,355,555.33
Delta	9,452,496,088.16	75,564,555.91	177,454,357.66	2,154,023,239.46	11,859,538,241.19	1,259,805,788.01	13,119,344,029.20
Ebonyi	1,070,678,656.32	15,724,265.50	60,493,770.00	413,330,955.74	1,560,227,647.56	164,312,741.16	1,724,540,388.72
Edo	3,131,907,685.31	201,922,472.63	203,024,930.48	980,421,695.68	4,517,276,784.10	2,305,913,904.42	6,823,190,688.52
Ekiti	816,183,597.07	68,538,923.00	33,987,774.95	2,093,829,762.75	3,012,540,057.77	238,373,509.20	3,250,913,566.97
Enugu	2,082,253,568.00	25,607,383.00	228,382,610.00	417,025,186.00	2,753,268,747.00	1,431,402,776.00	4,184,671,523.00
Gombe	795,582,542.96	1,018,839.42	22,782,875.00	1,273,323,835.39	2,092,708,092.77	60,109,483.27	2,152,817,576.04
Imo	1,613,423,398.80	302,836,486.00	80,755,831.56	270,328,322.10	2,267,344,038.46	289,213,783.92	2,556,557,822.38
Jigawa	1,406,979,784.11	300,440,377.81	132,884,980.90	1,307,957,236.70	3,148,262,379.52	540,625,083.80	3,688,887,463.32
Kaduna	2,930,453,546.63	26,131,319.37	128,944,895.00	521,655,232.17	3,607,184,993.17	2,139,401,074.18	5,746,586,067.35
Kano	3,424,448,578.61	59,857,047.27	138,818,424.29	536,802,631.24	4,159,926,681.41	3,080,858,638.67	7,240,785,320.08
Katsina	1,556,423,705.00	45,729,815.00	27,492,622.00	75,374,520.00	1,705,020,662.00	97,455,745.00	1,802,476,407.00
Kebbi	793,821,573.14	111,296,795.38	4,500,000.00	70,253,381.52	979,871,750.04	224,949,073.18	1,204,820,823.22
Kogi	4,714,948,044.51	22,820,925.87	102,681,300.00	573,430,518.71	5,413,880,789.09	485,148,996.38	5,899,029,785.47
Kwara	1,538,875,877.08	269,076,302.00	123,984,964.29	57,065,335.14	1,989,002,478.51	5,921,421,120.60	7,910,423,599.11
Lagos	60,351,831,907.64	3,184,531,676.68	3,016,110,202.08	16,294,929,287.49	82,847,403,073.89	9,085,614,655.29	91,933,017,729.18
Nasawara	1,417,735,200.97	12,949,425.65	52,439,527.30	63,807,814.36	1,546,931,968.28	1,459,932,263.78	3,006,864,232.06
Niger	1,126,360,185.04	47,977,760.05	75,941,341.00	769,888,412.69	2,020,167,698.78	119,875,549.59	2,140,043,248.37
Ogun	6,183,290,335.57	750,047,222.01	237,107,137.80	10,459,700,805.47	17,630,145,500.85	5,656,348,797.73	23,286,494,298.58
Ondo	2,430,525,487.65	106,273,111.48	232,435,825.93	1,593,710,196.40	4,362,944,621.46	1,171,772,395.33	5,534,717,016.79
Osun	1,289,597,693.90	192,501,528.72	38,721,829.24	84,968,027.80	1,605,789,079.66	2,347,884,105.18	3,953,673,184.84
Oyo	144,347,347.15	3,865,623,087.63	243,713,725.85	610,935,368.26	4,864,619,528.89	1,079,049,014.13	5,943,668,543.02
Plateau	1,752,866,750.75	13,400,613.87	117,335,050.00	753,121,772.84	2,636,724,187.46	733,577,992.93	3,370,302,180.39
Rivers	22,534,835,319.65	741,988,044.35	1,100,367,075.00	5,360,229,876.06	29,737,420,315.06	1,314,112,363.21	31,051,532,678.27
Sokoto	1,389,668,594.51	11,537,600.00	24,711,557.00	339,786,597.32	1,765,704,348.83	513,150,437.97	2,278,854,786.80
Taraba	608,967,058.20	50,802,622.06	28,730,000.00	13,212,292.20	701,711,972.46	748,276,538.39	1,449,988,510.85
Yobe	738,606,243.03	1,285,871.05	17,427,375.00	146,313,880.15	903,633,369.23	233,341,832.36	1,136,975,201.59
Zamfara	1,205,792,506.98	535,150,534.17	717,200,000.00	512,848,695.70	2,970,991,736.85	411,905,947.02	3,382,897,683.87
FCT	14,992,874,352.10	729,761,114.59	0.00	1,429,336,427.19	17,151,971,893.88	0.00	17,151,971,893.88
Total	170,406,965,559.16	12,673,298,867.58	8,371,670,761.27	52,881,949,838.02	244,333,885,026.03	49,461,853,541.88	293,795,738,567.91

INTERNALLY GENERATED REVENUE OF STATES (q1 - q3)

State	Quarter 1	Quarter 2	Quarter 3	9 Month Total	(Q3 on Q2 2019) Growth %
Abia	4,059,982,019.86	3,852,614,312.19	2,695,809,294.50	10,608,405,626.55	-30.03
Adamawa	1,612,649,398.43	3,402,158,452.24	1,801,911,925.02	6,816,719,775.69	-47.04
Akwa Ibom	6,574,351,082.08	13,890,256,151.33	6,150,553,510.00	26,615,160,743.41	-55.72
Anambra	4,528,819,102.03	4,158,279,214.18	8,171,092,757.15	16,858,191,073.36	96.50
Bauchi	2,646,492,463.86	5,622,215,674.33	1,748,257,254.48	10,016,965,392.67	-68.90
Bayelsa	2,998,592,900.29	2,876,925,918.38	2,494,884,003.39	8,370,402,822.06	-13.28
Benue	2,827,145,731.90	9,304,626,234.34	2,799,585,180.17	14,931,357,146.41	-69.91
Borno	1,901,227,718.09	2,016,620,356.48	2,123,242,839.00	6,041,090,913.57	5.29
Cross River	3,227,417,722.92	13,504,007,770.85	2,884,355,555.33	19,615,781,049.10	-78.64
Delta	17,487,284,334.79	18,903,405,587.09	13,119,344,029.20	49,510,033,951.08	-30.60
Ebonyi*	1,634,095,811.46	2,281,715,517.33	1,724,540,388.72	5,640,351,717.51	-24.42
Edo	7,231,168,738.92	8,210,580,135.58	6,823,190,688.52	22,264,939,563.02	-16.90
Ekiti	1,602,486,579.41	3,452,118,798.44	3,250,913,566.97	8,305,518,944.82	-5.83
Enugu	5,914,842,131.00	4,784,207,653.00	4,184,671,523.00	14,883,721,307.00	-12.53
Gombe	1,047,489,602.33	1,039,941,528.09	2,152,817,576.04	4,240,248,706.46	107.01
Imo	3,363,389,990.73	7,186,998,160.57	2,556,557,822.38	13,106,945,973.68	-64.43
Jigawa	3,050,962,933.41	2,318,790,162.42	3,688,887,463.32	9,058,640,559.15	59.09
Kaduna	5,954,587,280.69	16,447,386,177.31	5,746,586,067.35	28,148,559,525.35	-65.06
Kano	7,465,493,878.69	11,099,052,225.67	7,240,785,320.08	25,805,331,424.44	-34.76
Katsina	1,769,760,638.00	3,037,310,443.00	1,802,476,407.00	6,609,547,488.00	-40.66
Kebbi	1,461,294,729.82	3,267,206,612.94	1,204,820,823.22	5,933,322,165.98	-63.12
Kogi	3,176,106,520.69	3,507,701,544.01	5,899,029,785.47	12,582,837,850.17	68.17
Kwara	6,276,779,069.16	9,813,594,473.77	7,910,423,599.11	24,000,797,142.04	-19.39
Lagos	97,475,046,701.01	107,688,340,066.04	91,933,017,729.18	297,096,404,496.23	-14.63
Nasarawa	1,714,704,933.63	3,127,608,188.55	3,006,864,232.06	7,849,177,354.24	-3.86
Niger	1,768,201,722.47	7,358,548,571.42	2,140,043,248.37	11,266,793,542.26	-70.92
Ogun	14,296,414,373.45	15,287,065,065.39	23,286,494,298.58	52,869,973,737.42	52.33
Ondo	5,198,098,998.27	13,803,464,648.47	5,534,717,016.79	24,536,280,663.53	-59.90
Osun	4,685,956,043.15	5,519,145,985.79	3,953,673,184.84	14,158,775,213.78	-28.36
Oyo	6,623,203,309.61	7,437,482,668.54	5,943,668,543.02	20,004,354,521.17	-20.08
Plateau	3,300,884,990.02	6,113,067,281.49	3,370,302,180.39	12,784,254,451.90	-44.87
Rivers	39,261,075,833.45	36,713,460,862.54	31,051,532,678.27	107,026,069,374.26	-15.42
Sokoto	1,721,848,237.57	10,355,177,509.11	2,278,854,786.80	14,355,880,533.48	-77.99
Taraba	1,400,198,737.81	1,872,018,802.05	1,449,988,510.85	4,722,206,050.71	-22.54
Yobe	1,220,712,367.51	985,594,923.76	1,136,975,201.59	3,343,282,492.86	15.36
Zamfara	2,366,586,564.59	4,843,475,689.64	3,382,897,683.87	10,592,959,938.10	-30.16
FCT	21,273,457,743.02	17,297,437,207.25	17,151,971,893.88	55,722,866,844.15	-0.84
Total	300,118,810,934.12	392,379,600,573.58	293,795,738,567.91	986,294,150,075.61	- 25.12

* Ebonyi Q1 and Q2 has been revised

INTERNALLY GENERATED REVENUE OF STATES (JAN-SEP 2019)

State	PAYE	Direct Assessment	Road Tax	Other Taxes	Total Tax	MDAs Revenue	Total
Abia	4,826,570,580.44	335,780,502.79	290,955,021.16	1,310,947,190.49	6,764,253,294.88	3,844,152,331.67	10,608,405,626.55
Adamawa	4,723,418,606.76	89,524,316.94	206,105,725.00	400,116,851.75	5,419,165,500.45	1,397,554,275.24	6,816,719,775.69
Akwa Ibom	20,926,317,712.59	248,756,114.17	283,371,305.00	2,388,223,157.43	23,846,668,289.19	2,768,492,454.69	26,615,160,743.88
Anambra	9,477,701,221.64	547,500,410.06	455,512,560.00	1,824,656,385.18	12,305,370,576.88	4,552,820,496.48	16,858,191,073.36
Bauchi	9,453,182,238.89	26,002,638.49	97,310,197.77	312,527,420.12	9,889,022,495.27	127,942,897.40	10,016,965,392.67
Bayelsa	7,191,761,379.14	266,390,233.19	53,405,304.27	651,206,051.65	8,162,762,968.25	207,639,853.81	8,370,402,822.06
Benue	11,612,377,452.61	468,261,879.91	400,904,174.00	144,560,530.57	12,626,104,037.09	2,305,253,109.32	14,931,357,146.41
Borno	3,178,096,519.61	376,747,770.88	235,260,924.00	635,295,104.06	4,425,400,318.55	1,615,690,595.02	6,041,090,913.57
Cross River	4,838,539,517.10	77,931,493.09	654,477,772.63	11,390,288,147.06	16,961,236,929.88	2,654,544,119.22	19,615,781,049.10
Delta	37,529,729,958.68	315,473,430.84	580,897,924.65	5,886,512,303.12	44,312,613,617.29	5,197,420,333.79	49,510,033,951.08
Ebonyi*	3,566,615,797.29	30,681,057.72	189,768,770.00	946,540,677.49	4,733,606,302.50	906,745,415.01	5,640,351,717.51
Edo	9,523,344,396.66	779,043,277.02	495,184,899.02	6,496,251,412.17	17,293,823,984.87	4,971,115,578.15	22,264,939,563.02
Ekiti	4,906,489,607.75	202,470,610.00	95,991,894.95	2,364,190,176.43	7,569,142,289.13	736,376,655.69	8,305,518,944.82
Enugu	6,428,327,651.00	137,895,298.00	590,030,975.00	1,204,591,179.00	8,360,845,103.00	6,522,876,204.00	14,883,721,307.00
Gombe	2,187,715,139.11	6,536,381.42	81,254,325.00	1,535,866,348.33	3,811,372,193.86	428,876,512.60	4,240,248,706.46
Imo	10,203,328,755.06	1,028,625,426.04	750,755,831.56	540,328,322.10	12,523,038,334.76	583,907,638.92	13,106,945,973.68
Jigawa	3,302,057,543.92	416,000,611.81	220,958,947.46	3,441,861,473.25	7,380,878,576.44	1,677,761,982.71	9,058,640,559.15
Kaduna	8,552,888,701.94	167,986,873.90	353,883,125.00	12,387,643,520.36	21,462,402,221.20	6,686,157,304.15	28,148,559,525.35
Kano	11,253,708,295.76	258,226,814.85	324,968,259.46	6,659,686,969.93	18,496,590,340.00	7,308,741,084.44	25,805,331,424.44
Katsina	5,815,454,457.00	152,122,610.00	87,601,419.00	259,026,585.00	6,314,205,071.00	295,342,417.00	6,609,547,488.00
Kebbi	2,428,739,643.34	385,448,931.44	46,730,843.00	2,295,461,683.57	5,156,381,101.35	776,941,064.63	5,933,322,165.98
Kogi	8,664,802,778.17	53,259,911.78	443,083,300.00	1,078,825,585.15	10,239,971,575.10	2,342,866,275.07	12,582,837,850.17
Kwara	9,975,334,593.93	793,786,226.50	370,365,495.57	273,427,796.58	11,412,914,112.58	12,587,883,029.46	24,000,797,142.04
Lagos	202,283,263,489.81	12,887,805,445.97	7,169,061,255.92	48,310,217,326.21	270,650,347,517.91	26,446,056,978.32	297,096,404,496.23
Nasarawa	5,649,388,139.19	36,769,762.30	141,359,687.00	145,599,022.82	5,973,116,611.31	1,876,060,742.93	7,849,177,354.24
Niger	3,735,081,571.74	107,367,451.92	187,590,271.00	6,854,375,748.48	10,884,415,043.14	382,378,499.12	11,266,793,542.26
Ogun	17,360,370,546.20	2,424,074,750.63	762,395,662.58	12,159,112,235.45	32,705,953,194.86	20,164,020,542.56	52,869,973,737.42
Ondo	15,143,357,574.24	444,327,552.39	541,656,723.85	5,750,914,544.51	21,880,256,394.99	2,656,024,268.54	24,536,280,663.53
Osun	6,353,643,416.00	688,817,548.36	162,971,301.24	173,546,100.87	7,378,978,366.47	6,779,796,847.31	14,158,775,213.78
Oyo	8,129,110,007.43	4,207,764,101.35	710,724,228.35	2,627,393,644.58	15,674,991,981.71	4,329,362,539.46	20,004,354,521.17
Plateau	7,363,831,556.42	40,930,031.04	333,791,750.00	2,933,042,059.51	10,671,595,396.97	2,112,659,054.93	12,784,254,451.90
Rivers	72,728,849,786.99	7,215,240,644.86	4,070,245,250.00	18,127,262,275.28	102,141,597,957.13	4,884,471,417.13	107,026,069,374.26
Sokoto	4,000,213,278.06	37,378,100.00	48,813,795.00	9,469,882,123.57	13,556,287,296.63	799,593,236.85	14,355,880,533.48
Taraba	2,384,001,427.76	114,300,732.94	73,429,150.00	62,341,427.24	2,634,072,737.94	2,088,133,312.77	4,722,206,050.71
Yobe	1,935,309,521.02	4,614,387.86	55,306,410.00	322,599,968.51	2,317,830,287.39	1,025,452,205.47	3,343,282,492.86
Zamfara	5,741,812,581.48	1,135,042,288.16	1,442,028,000.00	1,307,099,565.20	9,625,982,434.84	966,977,503.26	10,592,959,938.10
FCT	49,035,396,930.17	2,517,794,824.63	-	4,169,675,089.35	55,722,866,844.15	-	55,722,866,844.15
Total	602,410,132,374.90	39,026,680,443.25	23,008,152,478.44	176,841,096,002.37	841,286,061,298.96	145,008,088,777.12	986,294,150,076.08
* Ebonyi Q1 and Q2 has been revised							

States Rank By IGR (NGN)

(Jan. - Sep. 2019)

State	Total IGR(Tax+MDA rev)
Lagos	297,096,404,496.23
Rivers	107,026,069,374.26
FCT	55,722,866,844.15
Ogun	52,869,973,737.42
Delta	49,510,033,951.08
Kaduna	28,148,559,525.35
Akwa Ibom	26,615,160,743.41
Kano	25,805,331,424.44
Ondo	24,536,280,663.53
Kwara	24,000,797,142.04
Edo	22,264,939,563.02
Oyo	20,004,354,521.17
Cross River	19,615,781,049.10
Anambra	16,858,191,073.36
Benue	14,931,357,146.41
Enugu	14,883,721,307.00
Sokoto	14,355,880,533.48
Osun	14,158,775,213.78
Imo	13,106,945,973.68
Plateau	12,784,254,451.90
Kogi	12,582,837,850.17
Niger	11,266,793,542.26
Abia	10,608,405,626.55
Zamfara	10,592,959,938.10
Bauchi	10,016,965,392.67
Jigawa	9,058,640,559.15
Bayelsa	8,370,402,822.06
Ekiti	8,305,518,944.82
Nasarawa	7,849,177,354.24
Adamawa	6,816,719,775.69
Katsina	6,609,547,488.00
Borno	6,041,090,913.57
Kebbi	5,933,322,165.98
Ebonyi*	5,640,351,717.51
Taraba	4,722,206,050.71
Gombe	4,240,248,706.46
Yobe	3,343,282,492.86
Total Q1-Q3 2019	986,294,150,075.61

* Ebonyi Q1 and Q2 has been revised

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State Boards of
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