



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue At State Level

(Half Year 2021)

Report Date: November 2021

Data Source: National Bureau of Statistics (NBS)

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EXECUTIVE SUMMARY

The National Bureau of Statistics published the Internally Generated Revenue (IGR) Report at State level for Half Year (H1) 2021. The Internally Generated Revenue Report is sub-headed under five categories: PAYE, Direct Assessment, Road Taxes, Other Taxes and revenue from Ministries, Departments and Agencies (MDAs).

The 36 States and FCT Internally Generated Revenue amounted to N849,123,384,003.55 in H1 2021. In the first quarter of 2021, the internally generated revenue was N398,259,343,434.98 while in the second quarter it amounted to N450,864,040,568.57. This indicates a positive growth of 13.21%.

Lagos state has the highest Internally Generated Revenue with N267,232,774,434.06 in H1 2021, followed by FCT with N69,072,879,664.43 and Rivers state with N57,324,672,372.42. While Yobe state with N4,031,033,046.55 recorded the least.

Internally Generated Revenue by zones in the first half of 2021 shows that the South-West zone recorded the highest revenue which amounted to N385,414,274,922.27 followed by the South-South zone with N156,171,326,501.04, while the North-East zone recorded the least internally generated revenue with N42,915,002,928.39.

Amongst the Internally Generated Revenue categories, PAYE contributed the highest which amounted to N488,106,692,662.06, this was followed by revenue from MDAs which amounted to N173,555,639,556.76. The least category was Road Tax with a contribution of N16,752,826,313.01 in the first half of 2021.

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Abia State



Total IGR
N7,550,111,804.51

Q1 2021
N4,251,774,319.80

Q2 2021
N3,298,337,484.71



N2,963,449,091.02

Q1 2021

PAYE

N5,659,383,516.53

H1 2021



N2,695,934,425.51

Q2 2021



N81,640,899.59

Q1 2021

Direct Assessment

N140,577,914.59

H1 2021



N58,937,015.00

Q2 2021



N130,298,465.84

Q1 2021

Road Tax

N233,227,350.84

H1 2021



N102,928,885.00

Q2 2021



N395,079,230.67

Q1 2021

Other Taxes

N581,454,427.37

H1 2021



N186,375,196.70

Q2 2021



N681,306,632.68

Q1 2021

MDAs

N935,468,595.18

H1 2021



N254,161,962.50

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Adamawa State



Total IGR
N6,086,576,008.62

Q1 2021

N3,110,650,071.13

Q2 2021

N2,975,925,937.49



N2,038,465,660.06

Q1 2021

PAYE

N3,275,181,266.37

H1 2021



N1,236,715,606.31

Q2 2021



N32,832,020.52

Q1 2021

Direct Assessment

N50,939,115.52

H1 2021



N18,107,095.00

Q2 2021



N34,303,077.00

Q1 2021

Road Tax

N56,250,402.00

H1 2021



N21,947,325.00

Q2 2021



N191,865,661.43

Q1 2021

Other Taxes

N805,488,545.90

H1 2021



N613,622,884.47

Q2 2021



N813,183,652.12

Q1 2021

MDAs

N1,898,716,678.83

H1 2021



N1,085,533,026.71

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Akwa Ibom State



Total IGR
N18,094,550,401.76

Q1 2021

N10,231,411,527.88

Q2 2021

N7,863,138,873.88



N7,767,350,357.14

Q1 2021

PAYE

N13,378,611,804.93

H1 2021



N5,611,261,447.79

Q2 2021



N29,791,881.59

Q1 2021

Direct Assessment

N66,709,227.77

H1 2021



N36,917,346.18

Q2 2021



N398,526,125.00

Q1 2021

Road Tax

N483,170,775.00

H1 2021



N84,644,650.00

Q2 2021



N827,008,787.85

Q1 2021

Other Taxes

N1,606,698,409.84

H1 2021



N779,689,621.99

Q2 2021



N1,208,734,376.30

Q1 2021

MDAs

N2,559,360,184.22

H1 2021



N1,350,625,807.92

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Anambra State



Total IGR
N12,773,155,358.13

Q1 2021

N6,533,272,527.28

Q2 2021

N6,239,882,830.85



N3,581,542,826.90

Q1 2021

PAYE

N7,580,359,002.25

H1 2021



N3,998,816,175.35

Q2 2021



N206,512,468.54

Q1 2021

Direct Assessment

N359,368,419.93

H1 2021



N152,855,951.39

Q2 2021



N254,670,400.00

Q1 2021

Road Tax

N432,676,875.00

H1 2021



N178,006,475.00

Q2 2021



N560,067,456.11

Q1 2021

Other Taxes

N1,240,086,390.15

H1 2021



N680,018,934.04

Q2 2021



N1,930,479,375.73

Q1 2021

MDAs

N3,160,664,670.80

H1 2021



N1,230,185,295.07

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

– H1 2021

Bauchi State



Total IGR
N9,467,289,020.25

Q1 2021

N4,583,011,293.90

Q2 2021

N4,884,277,726.35



N4,318,728,522.86

Q1 2021

PAYE

N8,754,635,146.90

H1 2021



N4,435,906,624.04

Q2 2021



N26,970,201.57

Q1 2021

Direct Assessment

N33,079,738.41

H1 2021



N6,109,536.84

Q2 2021



N24,699,900.00

Q1 2021

Road Tax

N47,490,575.00

H1 2021



N22,790,675.00

Q2 2021



N105,540,546.24

Q1 2021

Other Taxes

N400,036,135.77

H1 2021



N294,495,589.53

Q2 2021



N107,072,123.23

Q1 2021

MDAs

N232,047,424.17

H1 2021



N124,975,300.94

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Bayelsa State



Total IGR
N6,415,292,830.28

Q1 2021

N3,239,626,211.42

Q2 2021

N3,175,666,618.86



N2,607,650,994.97

Q1 2021

PAYE

N5,270,447,990.98

H1 2021



N2,662,796,996.01

Q2 2021



N4,331,785.44

Q1 2021

Direct Assessment

N18,754,752.11

H1 2021



N14,422,966.67

Q2 2021



N9,223,981.22

Q1 2021

Road Tax

N22,952,565.65

H1 2021



N13,728,584.43

Q2 2021



N571,047,149.22

Q1 2021

Other Taxes

N1,026,915,732.61

H1 2021



N455,868,583.39

Q2 2021



N47,372,300.57

Q1 2021

MDAs

N76,221,788.93

H1 2021



N28,849,488.36

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Benue State



Total IGR
N6,707,577,748.68

Q1 2021

N3,081,068,098.22

Q2 2021

N3,626,509,650.46



N2,186,436,043.39

Q1 2021

PAYE

N3,748,906,424.20

H1 2021



N1,562,470,380.81

Q2 2021



N357,950,887.52

Q1 2021

Direct Assessment

N764,879,496.03

H1 2021



N406,928,608.51

Q2 2021



N55,175,809.88

Q1 2021

Road Tax

N102,679,122.88

H1 2021



N47,503,313.00

Q2 2021



N10,443,894.00

Q1 2021

Other Taxes

N21,818,469.55

H1 2021



N11,374,575.55

Q2 2021



N471,061,463.43

Q1 2021

MDAs

N2,069,294,236.02

H1 2021



N1,598,232,772.59

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Borno State



Total IGR
N9,810,950,373.72

Q1 2021

N4,889,205,751.00

Q2 2021

N4,921,744,622.72



N3,190,262,218.00

Q1 2021

PAYE

N6,952,280,510.16

H1 2021



N3,762,018,292.16

Q2 2021



N533,082,887.00

Q1 2021

Direct Assessment

N877,281,203.21

H1 2021



N344,198,316.21

Q2 2021



N66,811,100.00

Q1 2021

Road Tax

N110,289,950.00

H1 2021



N43,478,850.00

Q2 2021



N446,703,494.00

Q1 2021

Other Taxes

N639,157,244.00

H1 2021



N192,453,750.00

Q2 2021



N652,346,052.00

Q1 2021

MDAs

N1,231,941,466.35

H1 2021



N579,595,414.35

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Cross River State



Total IGR
N14,758,185,490.50

Q1 2021 **N8,356,648,628.11**
Q2 2021 **N6,401,536,862.39**



N1,859,624,518.52

Q1 2021



PAYE

N4,180,588,235.90

H1 2021



N2,320,963,717.38

Q2 2021



N27,625,709.70

Q1 2021



Direct Assessment

N62,539,413.01

H1 2021



N34,913,703.31

Q2 2021



N269,518,622.48

Q1 2021



Road Tax

N462,199,113.29

H1 2021



N192,680,490.81

Q2 2021



N5,091,138,727.33

Q1 2021



Other Taxes

N8,113,295,305.50

H1 2021



N3,022,156,578.17

Q2 2021



N1,108,741,050.08

Q1 2021



MDAs

N1,939,563,422.80

H1 2021



N830,822,372.72

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Delta State



Total IGR
N41,934,182,750.80

Q1 2021

N17,748,216,294.64

Q2 2021

N24,185,966,456.16



N13,377,979,451.43

Q1 2021

PAYE

N27,312,950,014.62

H1 2021



N13,934,970,563.19

Q2 2021



N164,483,993.08

Q1 2021

Direct Assessment

N319,385,852.71

H1 2021



N154,901,859.63

Q2 2021



N440,496,908.20

Q1 2021

Road Tax

N947,474,279.16

H1 2021



N506,977,370.96

Q2 2021



N1,583,871,276.26

Q1 2021

Other Taxes

N6,179,389,546.86

H1 2021



N4,595,518,270.60

Q2 2021



N2,181,384,665.67

Q1 2021

MDAs

N7,174,983,057.45

H1 2021



N4,993,598,391.78

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Ebonyi State



Total IGR
N7,753,332,246.04

Q1 2021

N4,907,559,033.18

Q2 2021

N2,845,773,212.86



N3,174,923,162.64

Q1 2021

PAYE

N4,326,705,917.01

H1 2021



N1,151,782,754.37

Q2 2021



N111,835,005.19

Q1 2021

Direct Assessment

N123,318,920.99

H1 2021



N11,483,915.80

Q2 2021



N9,789,537.10

Q1 2021

Road Tax

N46,147,737.10

H1 2021



N36,358,200.00

Q2 2021



N149,112,838.94

Q1 2021

Other Taxes

N283,577,771.80

H1 2021



N134,464,932.86

Q2 2021



N1,461,898,489.31

Q1 2021

MDAs

N2,973,581,899.14

H1 2021



N1,511,683,409.83

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Edo State



Total IGR
N17,644,442,655.28

Q1 2021

N8,384,114,498.93

Q2 2021

N9,260,328,156.35



N3,599,042,790.23

Q1 2021

PAYE

N7,130,245,553.69

H1 2021



N3,531,202,763.46

Q2 2021



N306,979,367.31

Q1 2021

Direct Assessment

N595,386,775.03

H1 2021



N288,407,407.72

Q2 2021



N283,107,693.24

Q1 2021

Road Tax

N864,031,070.26

H1 2021



N580,923,377.02

Q2 2021



N2,938,578,484.63

Q1 2021

Other Taxes

N6,284,447,991.89

H1 2021



N3,345,869,507.26

Q2 2021



N1,256,406,163.52

Q1 2021

MDAs

N2,770,331,264.41

H1 2021



N1,513,925,100.89

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Ekiti State



Total IGR
N6,588,391,065.65

Q1 2021

N2,358,154,306.09

Q2 2021

N4,230,236,759.56



N1,728,745,982.61

Q1 2021

PAYE

N3,291,104,305.44

H1 2021



N1,562,358,322.83

Q2 2021



N96,687,408.24

Q1 2021

Direct Assessment

N142,335,465.14

H1 2021



N45,648,056.90

Q2 2021



N41,483,975.00

Q1 2021

Road Tax

N67,655,750.00

H1 2021



N26,171,775.00

Q2 2021



N195,285,970.71

Q1 2021

Other Taxes

N545,217,021.74

H1 2021



N349,931,051.03

Q2 2021



N295,950,969.53

Q1 2021

MDAs

N2,542,078,523.33

H1 2021



N2,246,127,553.80

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Enugu State



Total IGR
N14,140,554,676.00

Q1 2021

N7,111,416,871.00

Q2 2021

N7,029,137,805.00



N4,284,389,131.00

Q1 2021

PAYE

N6,803,939,540.00

H1 2021



N2,519,550,409.00

Q2 2021



N45,282,875.00

Q1 2021

Direct Assessment

N73,252,195.00

H1 2021



N27,969,320.00

Q2 2021



N172,689,947.00

Q1 2021

Road Tax

N354,398,169.00

H1 2021



N181,708,222.00

Q2 2021



N358,513,153.00

Q1 2021

Other Taxes

N825,446,584.00

H1 2021



N466,933,431.00

Q2 2021



N2,250,541,765.00

Q1 2021

MDAs

N6,083,518,188.00

H1 2021



N3,832,976,423.00

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Gombe State



Total IGR
N5,441,036,136.73

Q1 2021

N2,686,879,624.66

Q2 2021

N2,754,156,512.07



N907,828,459.81

Q1 2021

PAYE

N1,640,718,756.03

H1 2021



N732,890,296.22

Q2 2021



N10,020,409.48

Q1 2021

Direct Assessment

N17,761,747.78

H1 2021



N7,741,338.30

Q2 2021



N108,066,174.75

Q1 2021

Road Tax

N145,609,244.75

H1 2021



N37,543,070.00

Q2 2021



N1,400,364,457.46

Q1 2021

Other Taxes

N3,120,383,690.59

H1 2021



N1,720,019,233.13

Q2 2021



N260,600,123.16

Q1 2021

MDAs

N516,562,697.58

H1 2021



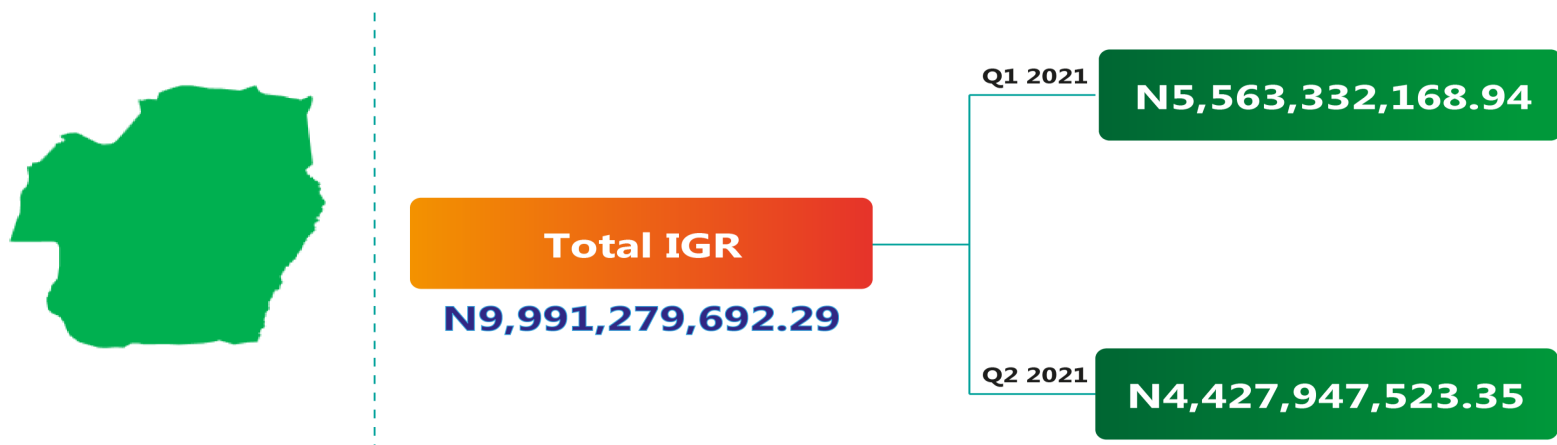
N255,962,574.42

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Imo State



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Jigawa State



Total IGR
N9,327,730,762.30

Q1 2021

N3,405,803,321.86

Q2 2021

N5,921,927,440.44



N1,263,462,817.97

Q1 2021

PAYE

N3,802,875,442.58

H1 2021



N2,539,412,624.61

Q2 2021



N106,362,893.42

Q1 2021

Direct Assessment

N301,859,764.84

H1 2021



N195,496,871.42

Q2 2021



N44,810,457.06

Q1 2021

Road Tax

N143,830,291.06

H1 2021



N99,019,834.00

Q2 2021



N534,434,399.62

Q1 2021

Other Taxes

N2,320,286,070.26

H1 2021



N1,785,851,670.64

Q2 2021



N1,456,732,753.79

Q1 2021

MDAs

N2,758,879,193.56

H1 2021



N1,302,146,439.77

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Kaduna State



Total IGR
N26,429,424,219.47

Q1 2021

N8,553,437,772.32

Q2 2021

N17,875,986,447.15



N3,367,119,175.71

Q1 2021

PAYE

N6,648,718,160.83

H1 2021



N3,281,598,985.12

Q2 2021



N118,854,671.21

Q1 2021

Direct Assessment

N208,050,915.60

H1 2021



N89,196,244.39

Q2 2021



N163,841,234.64

Q1 2021

Road Tax

N332,163,884.13

H1 2021



N168,322,649.49

Q2 2021



N2,130,760,547.76

Q1 2021

Other Taxes

N8,619,133,693.88

H1 2021



N6,488,373,146.12

Q2 2021



N2,772,862,143.00

Q1 2021

MDAs

N10,621,357,565.03

H1 2021



N7,848,495,422.03

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

– H1 2021

Kano State



Total IGR
N15,054,248,572.67

Q1 2021

N6,218,858,873.67

Q2 2021

N8,835,389,699.00



N3,609,734,595.50

Q1 2021

PAYE

N8,205,247,643.34

H1 2021



N4,595,513,047.84

Q2 2021



N204,080,224.08

Q1 2021

Direct Assessment

N343,735,802.92

H1 2021



N139,655,578.84

Q2 2021



N184,506,320.94

Q1 2021

Road Tax

N335,721,456.93

H1 2021



N151,215,135.99

Q2 2021



N679,398,488.61

Q1 2021

Other Taxes

N4,159,201,274.60

H1 2021



N3,479,802,785.99

Q2 2021



N1,541,139,244.54

Q1 2021

MDAs

N2,010,342,394.88

H1 2021



N469,203,150.34

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Katsina State



Total IGR
N7,488,763,752.00

Q1 2021
N2,313,462,982.00

Q2 2021
N5,175,300,770.00



PAYE



N1,703,197,845.00

Q1 2021

N6,670,625,539.00

H1 2021

N4,967,427,694.00

Q2 2021



Direct Assessment



N12,211,953.00

Q1 2021

N38,954,589.00

H1 2021

N26,742,636.00

Q2 2021



Road Tax



N46,676,460.00

Q1 2021

N81,968,999.00

H1 2021

N35,292,539.00

Q2 2021



Other Taxes



N81,889,191.00

Q1 2021

N168,240,941.00

H1 2021

N86,351,750.00

Q2 2021



MDAs



N469,487,533.00

Q1 2021

N528,973,684.00

H1 2021

N59,486,151.00

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Kebbi State



Total IGR
N7,334,953,729.18

Q1 2021

N3,372,212,906.56

Q2 2021

N3,962,740,822.62



N1,089,150,267.60

Q1 2021

PAYE

N2,207,730,270.12

H1 2021



N1,118,580,002.52

Q2 2021



N205,207,234.65

Q1 2021

Direct Assessment

N360,854,070.75

H1 2021



N155,646,836.10

Q2 2021



N14,681,272.50

Q1 2021

Road Tax

N33,087,734.50

H1 2021



N18,406,462.00

Q2 2021



N961,552,890.72

Q1 2021

Other Taxes

N2,347,648,334.72

H1 2021



N1,386,095,444.00

Q2 2021



N1,101,621,241.09

Q1 2021

MDAs

N2,385,633,319.09

H1 2021



N1,284,012,078.00

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Kogi State



Total IGR
N9,613,667,379.00

Q1 2021

N4,330,644,504.64

Q2 2021

N5,283,022,874.36



N2,022,979,793.21

Q1 2021

PAYE

N3,955,615,353.07

H1 2021



N1,932,635,559.86

Q2 2021



N11,749,991.99

Q1 2021

Direct Assessment

N34,515,341.41

H1 2021



N22,765,349.42

Q2 2021



N116,272,983.66

Q1 2021

Road Tax

N285,986,946.75

H1 2021



N169,713,963.09

Q2 2021



N1,687,542,082.84

Q1 2021

Other Taxes

N3,681,590,922.63

H1 2021



N1,994,048,839.79

Q2 2021



N492,099,652.94

Q1 2021

MDAs

N1,655,958,815.14

H1 2021



N1,163,859,162.20

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Kwara State



Total IGR
N15,978,612,886.36

Q1 2021

N9,598,102,570.24

Q2 2021

N6,380,510,316.12



N2,532,304,260.00

Q1 2021

PAYE

N5,020,686,285.62

H1 2021



N2,488,382,025.62

Q2 2021



N315,198,748.07

Q1 2021

Direct Assessment

N896,628,043.24

H1 2021



N581,429,295.17

Q2 2021



N142,475,468.00

Q1 2021

Road Tax

N264,543,587.00

H1 2021



N122,068,119.00

Q2 2021



N79,509,013.99

Q1 2021

Other Taxes

N195,095,785.36

H1 2021



N115,586,771.37

Q2 2021



N6,528,615,080.18

Q1 2021

MDAs

N9,601,659,185.14

H1 2021



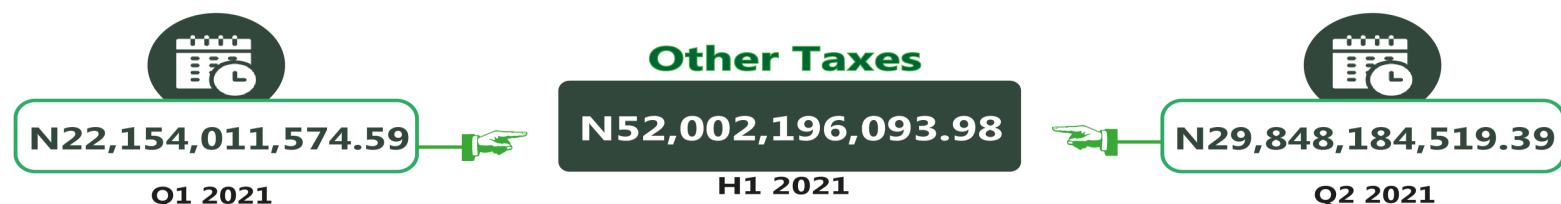
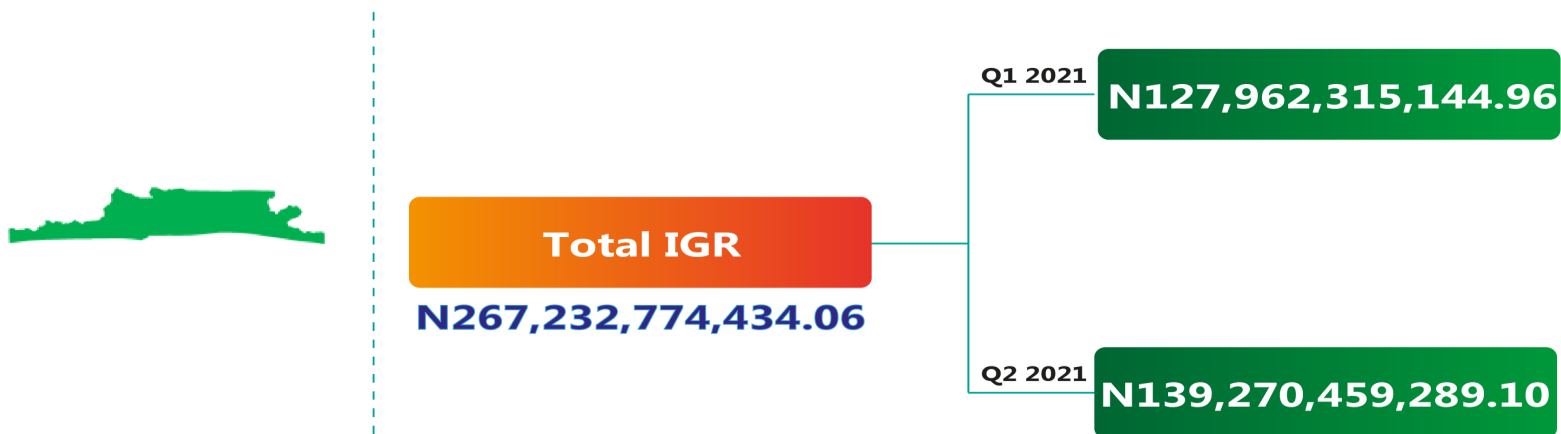
N3,073,044,104.96

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Lagos State



INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Nasarawa State



Total IGR
N9,503,511,172.35

Q1 2021

N5,780,338,523.38

Q2 2021

N3,723,172,648.97



N3,480,003,873.49

Q1 2021

PAYE

N5,413,396,040.12

H1 2021



N1,933,392,166.63

Q2 2021



N14,084,590.78

Q1 2021

Direct Assessment

N24,452,140.78

H1 2021



N10,367,550.00

Q2 2021



N129,380,402.00

Q1 2021

Road Tax

N175,590,350.00

H1 2021



N46,209,948.00

Q2 2021



N24,868,970.24

Q1 2021

Other Taxes

N67,496,038.59

H1 2021



N42,627,068.35

Q2 2021



N2,132,000,686.87

Q1 2021

MDAs

N3,822,576,602.86

H1 2021



N1,690,575,915.99

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Niger State



Total IGR
N7,925,484,600.86

Q1 2021

N2,150,235,519.04

Q2 2021

N5,775,249,081.82



N1,329,414,576.71

Q1 2021

PAYE

N4,214,365,637.22

H1 2021



N2,884,951,060.51

Q2 2021



N50,475,520.53

Q1 2021

Direct Assessment

N89,948,901.32

H1 2021



N39,473,380.79

Q2 2021



N70,861,769.00

Q1 2021

Road Tax

N129,781,756.00

H1 2021



N58,919,987.00

Q2 2021



N509,029,221.14

Q1 2021

Other Taxes

N1,413,098,739.00

H1 2021



N904,069,517.86

Q2 2021



N190,454,431.66

Q1 2021

MDAs

N2,078,289,567.32

H1 2021



N1,887,835,135.66

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Ogun State



Total IGR
N54,823,454,372.03

Q1 2021

N18,309,312,100.76

Q2 2021

N36,514,142,271.27



N7,338,058,411.77

Q1 2021

PAYE

N14,326,752,283.67

H1 2021



N6,988,693,871.90

Q2 2021



N771,022,354.08

Q1 2021

Direct Assessment

N1,567,416,770.18

H1 2021



N796,394,416.10

Q2 2021



N252,253,319.29

Q1 2021

Road Tax

N533,389,983.48

H1 2021



N281,136,664.19

Q2 2021



N782,417,681.72

Q1 2021

Other Taxes

N1,508,530,244.12

H1 2021



N726,112,562.40

Q2 2021



N9,165,560,333.90

Q1 2021

MDAs

N36,887,365,090.58

H1 2021



N27,721,804,756.68

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Ondo State



Total IGR
N17,908,118,155.96

Q1 2021

N5,557,446,690.62

Q2 2021

N12,350,671,465.34



N2,440,029,602.89

Q1 2021

PAYE

N10,948,911,881.14

H1 2021



N8,508,882,278.25

Q2 2021



N172,111,202.41

Q1 2021

Direct Assessment

N340,017,609.60

H1 2021



N167,906,407.19

Q2 2021



N315,885,047.99

Q1 2021

Road Tax

N685,508,281.32

H1 2021



N369,623,233.33

Q2 2021



N1,677,431,871.03

Q1 2021

Other Taxes

N3,818,601,476.37

H1 2021



N2,141,169,605.34

Q2 2021



N951,988,966.30

Q1 2021

MDAs

N2,115,078,907.53

H1 2021



N1,163,089,941.23

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Osun State



Total IGR
N13,669,823,438.82

Q1 2021

N6,401,775,978.88

Q2 2021

N7,268,047,459.94



N3,674,515,250.99

Q1 2021

PAYE

N7,506,640,287.50

H1 2021



N3,832,125,036.51

Q2 2021



N204,893,129.90

Q1 2021

Direct Assessment

N392,257,513.23

H1 2021



N187,364,383.33

Q2 2021



N143,664,930.85

Q1 2021

Road Tax

N249,814,194.04

H1 2021



N106,149,263.19

Q2 2021



N97,958,140.59

Q1 2021

Other Taxes

N253,717,535.51

H1 2021



N155,759,394.92

Q2 2021



N2,280,744,526.55

Q1 2021

MDAs

N5,267,393,908.54

H1 2021



N2,986,649,381.99

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Oyo State



Total IGR
N25,191,713,455.75

Q1 2021

N12,335,823,084.44

Q2 2021

N12,855,890,371.31



N9,137,541,678.88

Q1 2021

PAYE

N18,590,085,584.17

H1 2021



N9,452,543,905.29

Q2 2021



N363,592,996.76

Q1 2021

Direct Assessment

N632,410,268.18

H1 2021



N268,817,271.42

Q2 2021



N270,842,899.46

Q1 2021

Road Tax

N545,510,635.63

H1 2021



N274,667,736.17

Q2 2021



N628,024,166.67

Q1 2021

Other Taxes

N1,489,978,196.38

H1 2021



N861,954,029.71

Q2 2021



N1,935,821,342.67

Q1 2021

MDAs

N3,933,728,771.39

H1 2021



N1,997,907,428.72

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Plateau State



Total IGR
N14,465,349,448.60

Q1 2021

N7,484,529,493.07

Q2 2021

N6,980,819,955.53



N5,971,469,581.86

Q1 2021

PAYE

N12,124,969,813.48

H1 2021



N6,153,500,231.62

Q2 2021



N24,369,319.47

Q1 2021

Direct Assessment

N71,936,110.64

H1 2021



N47,566,791.17

Q2 2021



N153,758,300.00

Q1 2021

Road Tax

N274,009,250.00

H1 2021



N120,250,950.00

Q2 2021



N394,049,502.58

Q1 2021

Other Taxes

N671,785,108.89

H1 2021



N277,735,606.31

Q2 2021



N940,882,789.16

Q1 2021

MDAs

N1,322,649,165.59

H1 2021



N381,766,376.43

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Rivers State



Total IGR
N57,324,672,372.42

Q1 2021

N33,064,470,793.29

Q2 2021

N24,260,201,579.13



N28,980,687,218.86

Q1 2021

PAYE

N47,604,519,771.43

H1 2021



N18,623,832,552.57

Q2 2021



N255,915,290.80

Q1 2021

Direct Assessment

N335,660,065.38

H1 2021



N79,744,774.58

Q2 2021



N979,925.00

Q1 2021

Road Tax

N22,727,995.00

H1 2021



N21,748,070.00

Q2 2021



N2,222,673,417.98

Q1 2021

Other Taxes

N4,877,119,892.75

H1 2021



N2,654,446,474.77

Q2 2021



N1,604,214,940.65

Q1 2021

MDAs

N4,484,644,647.86

H1 2021



N2,880,429,707.21

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Sokoto State



Total IGR
N8,411,485,977.36

Q1 2021

N3,761,150,744.10

Q2 2021

N4,650,335,233.26



N3,072,304,381.17

Q1 2021

PAYE

N5,058,699,334.04

H1 2021



N1,986,394,952.87

Q2 2021



N19,526,999.00

Q1 2021

Direct Assessment

N519,526,999.00

H1 2021



N500,000,000.00

Q2 2021



N12,315,310.00

Q1 2021

Road Tax

N23,372,160.00

H1 2021



N11,056,850.00

Q2 2021



N309,807,250.82

Q1 2021

Other Taxes

N1,830,465,448.58

H1 2021



N1,520,658,197.76

Q2 2021



N347,196,803.11

Q1 2021

MDAs

N979,422,035.74

H1 2021



N632,225,232.63

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Taraba State



Total IGR
N4,774,197,659.89

Q1 2021

N1,922,327,690.71

Q2 2021

N2,851,869,969.18



N845,378,233.88

Q1 2021

PAYE

N2,730,407,704.83

H1 2021



N1,885,029,470.95

Q2 2021



N42,351,722.26

Q1 2021

Direct Assessment

N85,555,660.40

H1 2021



N43,203,938.14

Q2 2021



N39,506,000.00

Q1 2021

Road Tax

N57,543,600.00

H1 2021



N18,037,600.00

Q2 2021



N12,392,642.72

Q1 2021

Other Taxes

N17,838,304.41

H1 2021



N5,445,661.69

Q2 2021



N982,699,091.85

Q1 2021

MDAs

N1,882,852,390.25

H1 2021



N900,153,298.40

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Yobe State



Total IGR
N4,031,033,046.55

Q1 2021

N2,177,735,648.11

Q2 2021

N1,853,297,398.44



N1,844,315,657.33

Q1 2021

PAYE

N3,445,005,191.81

H1 2021



N1,600,689,534.48

Q2 2021



N6,220,362.00

Q1 2021

Direct Assessment

N9,789,715.75

H1 2021



N3,569,353.75

Q2 2021



N21,766,060.00

Q1 2021

Road Tax

N36,226,885.00

H1 2021



N14,460,825.00

Q2 2021



N47,736,531.36

Q1 2021

Other Taxes

N145,865,166.36

H1 2021



N98,128,635.00

Q2 2021



N257,697,037.42

Q1 2021

MDAs

N394,146,087.63

H1 2021



N136,449,050.21

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

Zamfara State



Total IGR
N8,404,576,644.25

Q1 2021

N4,117,262,747.92

Q2 2021

N4,287,313,896.33



N2,182,027,736.71

Q1 2021

PAYE

N4,266,842,918.45

H1 2021



N2,084,815,181.74

Q2 2021



N390,114,218.45

Q1 2021

Direct Assessment

N846,339,339.64

H1 2021



N456,225,121.19

Q2 2021



N473,902,660.00

Q1 2021

Road Tax

N971,816,033.00

H1 2021



N497,913,373.00

Q2 2021



N525,184,320.44

Q1 2021

Other Taxes

N1,380,184,090.48

H1 2021



N854,999,770.04

Q2 2021



N546,033,812.32

Q1 2021

MDAs

N939,394,262.68

H1 2021



N393,360,450.36

Q2 2021

INTERNALLY GENERATED REVENUE AT STATE LEVEL

- H1 2021

FCT/Abuja



Total IGR
N69,072,879,664.43

Q1 2021
N32,405,755,118.23

Q2 2021
N36,667,124,546.20



N27,566,639,445.02

Q1 2021

PAYE

N46,769,664,548.80

H1 2021



N19,203,025,103.78

Q2 2021



N1,432,569,497.71

Q1 2021

Direct Assessment

N2,867,596,498.95

H1 2021



N1,435,027,001.24

Q2 2021



N0.00

Q1 2021

Road Tax

N0.00

H1 2021



N0.00

Q2 2021



N3,406,546,175.50

Q1 2021

Other Taxes

N19,435,618,616.68

H1 2021



N16,029,072,441.18

Q2 2021



N0.00

Q1 2021

MDAs

N0.00

H1 2021



N0.00

Q2 2021

METHODOLOGY

The 36 States and FCT Internally Generated Revenue (IGR) data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 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 States and FCT Boards of Internal Revenue as members.

MDAs Revenues

This relate to revenues generated administratively by State MDAs during the course of providing various services.

Direct Assessment

This relates 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 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 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
- 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
- Slaughter slab fees.
- 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.
- Naming of street registration fee, excluding any street in the State Capital
- Domestic animal license fees.

- Marriage, birth and death registration fees.
- Motor Park levies.
- Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
- On and off liquor license fees
- Cattle tax payable by cattle farmers only.
- Customary burial ground permit fees.
- Religious places establishment permit fees.
- Wrong parking charges.
- Signboard and advertisement permit fees
- Vehicle radio license fee (to be imposed by the local government of the State in which the car is registered).
- Public convenience, sewage and refuse disposal fees.
- Radio and television license fees (other than radio and television transmitter).
- Merriment and road closure levy
- Wharf Landing Charge, where applicable

APPENDIX

INTERNALLY GENERATED REVENUE FOR STATES/FCT (JANUARY-MARCH, 2021)

| State | PAYE | Direct Assessment | Road Tax | Other Taxes | Total Tax | MDAs | Grand Total |
|--------------|---------------------------|--------------------------|-------------------------|--------------------------|---------------------------|--------------------------|---------------------------|
| Abia | 2,963,449,091.02 | 81,640,899.59 | 130,298,465.84 | 395,079,230.67 | 3,570,467,687.12 | 681,306,632.68 | 4,251,774,319.80 |
| Adamawa | 2,038,465,660.06 | 32,832,020.52 | 34,303,077.00 | 191,865,661.43 | 2,297,466,419.01 | 813,183,652.12 | 3,110,650,071.13 |
| Akwa Ibom | 7,767,350,357.14 | 29,791,881.59 | 398,526,125.00 | 827,008,787.85 | 9,022,677,151.58 | 1,208,734,376.30 | 10,231,411,527.88 |
| Anambra | 3,581,542,826.90 | 206,512,468.54 | 254,670,400.00 | 560,067,456.11 | 4,602,793,151.55 | 1,930,479,375.73 | 6,533,272,527.28 |
| Bauchi | 4,318,728,522.86 | 26,970,201.57 | 24,699,900.00 | 105,540,546.24 | 4,475,939,170.67 | 107,072,123.23 | 4,583,011,293.90 |
| Bayelsa | 2,607,650,994.97 | 4,331,785.44 | 9,223,981.22 | 571,047,149.22 | 3,192,253,910.85 | 47,372,300.57 | 3,239,626,211.42 |
| Benue | 2,186,436,043.39 | 357,950,887.52 | 55,175,809.88 | 10,443,894.00 | 2,610,006,634.79 | 471,061,463.43 | 3,081,068,098.22 |
| Borno | 3,190,262,218.00 | 533,082,887.00 | 66,811,100.00 | 446,703,494.00 | 4,236,859,699.00 | 652,346,052.00 | 4,889,205,751.00 |
| Cross River | 1,859,624,518.52 | 27,625,709.70 | 269,518,622.48 | 5,091,138,727.33 | 7,247,907,578.03 | 1,108,741,050.08 | 8,356,648,628.11 |
| Delta | 13,377,979,451.43 | 164,483,993.08 | 440,496,908.20 | 1,583,871,276.26 | 15,566,831,628.97 | 2,181,384,665.67 | 17,748,216,294.64 |
| Ebonyi | 3,174,923,162.64 | 111,835,005.19 | 9,789,537.10 | 149,112,838.94 | 3,445,660,543.87 | 1,461,898,489.31 | 4,907,559,033.18 |
| Edo | 3,599,042,790.23 | 306,979,367.31 | 283,107,693.24 | 2,938,578,484.63 | 7,127,708,335.41 | 1,256,406,163.52 | 8,384,114,498.93 |
| Ekiti | 1,728,745,982.61 | 96,687,408.24 | 41,483,975.00 | 195,285,970.71 | 2,062,203,336.56 | 295,950,969.53 | 2,358,154,306.09 |
| Enugu | 4,284,389,131.00 | 45,282,875.00 | 172,689,947.00 | 358,513,153.00 | 4,860,875,106.00 | 2,250,541,765.00 | 7,111,416,871.00 |
| Gombe | 907,828,459.81 | 10,020,409.48 | 108,066,174.75 | 1,400,364,457.46 | 2,426,279,501.50 | 260,600,123.16 | 2,686,879,624.66 |
| Imo | 4,317,412,788.06 | 81,484,229.90 | 89,356,539.18 | 157,111,189.68 | 4,645,364,746.82 | 917,967,422.12 | 5,563,332,168.94 |
| Jigawa | 1,263,462,817.97 | 106,362,893.42 | 44,810,457.06 | 534,434,399.62 | 1,949,070,568.07 | 1,456,732,753.79 | 3,405,803,321.86 |
| Kaduna | 3,367,119,175.71 | 118,854,671.21 | 163,841,234.64 | 2,130,760,547.76 | 5,780,575,629.32 | 2,772,862,143.00 | 8,553,437,772.32 |
| Kano | 3,609,734,595.50 | 204,080,224.08 | 184,506,320.94 | 679,398,488.61 | 4,677,719,629.13 | 1,541,139,244.54 | 6,218,858,873.67 |
| Katsina | 1,703,197,845.00 | 12,211,953.00 | 46,676,460.00 | 81,889,191.00 | 1,843,975,449.00 | 469,487,533.00 | 2,313,462,982.00 |
| Kebbi | 1,089,150,267.60 | 205,207,234.65 | 14,681,272.50 | 961,552,890.72 | 2,270,591,665.47 | 1,101,621,241.09 | 3,372,212,906.56 |
| Kogi | 2,022,979,793.21 | 11,749,991.99 | 116,272,983.66 | 1,687,542,082.84 | 3,838,544,851.70 | 492,099,652.94 | 4,330,644,504.64 |
| Kwara | 2,532,304,260.00 | 315,198,748.07 | 142,475,468.00 | 79,509,013.99 | 3,069,487,490.06 | 6,528,615,080.18 | 9,598,102,570.24 |
| Lagos | 78,443,000,375.59 | 6,171,132,283.74 | 3,130,288,456.60 | 22,154,011,574.59 | 109,898,432,690.52 | 18,063,882,454.44 | 127,962,315,144.96 |
| Nasarawa | 3,480,003,873.49 | 14,084,590.78 | 129,380,402.00 | 24,868,970.24 | 3,648,337,836.51 | 2,132,000,686.87 | 5,780,338,523.38 |
| Niger | 1,329,414,576.71 | 50,475,520.53 | 70,861,769.00 | 509,029,221.14 | 1,959,781,087.38 | 190,454,431.66 | 2,150,235,519.04 |
| Ogun | 7,338,058,411.77 | 771,022,354.08 | 252,253,319.29 | 782,417,681.72 | 9,143,751,766.86 | 9,165,560,333.90 | 18,309,312,100.76 |
| Ondo | 2,440,029,602.89 | 172,111,202.41 | 315,885,047.99 | 1,677,431,871.03 | 4,605,457,724.32 | 951,988,966.30 | 5,557,446,690.62 |
| Osun | 3,674,515,250.99 | 204,893,129.90 | 143,664,930.85 | 97,958,140.59 | 4,121,031,452.33 | 2,280,744,526.55 | 6,401,775,978.88 |
| Oyo | 9,137,541,678.88 | 363,592,996.76 | 270,842,899.46 | 628,024,166.67 | 10,400,001,741.77 | 1,935,821,342.67 | 12,335,823,084.44 |
| Plateau | 5,971,469,581.86 | 24,369,319.47 | 153,758,300.00 | 394,049,502.58 | 6,543,646,703.91 | 940,882,789.16 | 7,484,529,493.07 |
| Rivers | 28,980,687,218.86 | 255,915,290.80 | 979,925.00 | 2,222,673,417.98 | 31,460,255,852.64 | 1,604,214,940.65 | 33,064,470,793.29 |
| Sokoto | 3,072,304,381.17 | 19,526,999.00 | 12,315,310.00 | 309,807,250.82 | 3,413,953,940.99 | 347,196,803.11 | 3,761,150,744.10 |
| Taraba | 845,378,233.88 | 42,351,722.26 | 39,506,000.00 | 12,392,642.72 | 939,628,598.86 | 982,699,091.85 | 1,922,327,690.71 |
| Yobe | 1,844,315,657.33 | 6,220,362.00 | 21,766,060.00 | 47,736,531.36 | 1,920,038,610.69 | 257,697,037.42 | 2,177,735,648.11 |
| Zamfara | 2,182,027,736.71 | 390,114,218.45 | 473,902,660.00 | 525,184,320.44 | 3,571,228,935.60 | 546,033,812.32 | 4,117,262,747.92 |
| FCT | 27,566,639,445.02 | 1,432,569,497.71 | 0.00 | 3,406,546,175.50 | 32,405,755,118.23 | 0.00 | 32,405,755,118.23 |
| Total | 253,797,166,778.78 | 13,009,557,233.98 | 8,116,887,532.88 | 53,928,950,399.45 | 328,852,561,945.09 | 69,406,781,489.89 | 398,259,343,434.98 |

INTERNALLY GENERATED REVENUE FOR STATES/FCT (APRIL-JUNE, 2021)

| State | PAYE | Direct Assessment | Road Tax | Other Taxes | Total Tax | MDAs | Grand Total |
|--------------|---------------------------|--------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---------------------------|
| Abia | 2,695,934,425.51 | 58,937,015.00 | 102,928,885.00 | 186,375,196.70 | 3,044,175,522.21 | 254,161,962.50 | 3,298,337,484.71 |
| Adamawa | 1,236,715,606.31 | 18,107,095.00 | 21,947,325.00 | 613,622,884.47 | 1,890,392,910.78 | 1,085,533,026.71 | 2,975,925,937.49 |
| Akwa Ibom | 5,611,261,447.79 | 36,917,346.18 | 84,644,650.00 | 779,689,621.99 | 6,512,513,065.96 | 1,350,625,807.92 | 7,863,138,873.88 |
| Anambra | 3,998,816,175.35 | 152,855,951.39 | 178,006,475.00 | 680,018,934.04 | 5,009,697,535.78 | 1,230,185,295.07 | 6,239,882,830.85 |
| Bauchi | 4,435,906,624.04 | 6,109,536.84 | 22,790,675.00 | 294,495,589.53 | 4,759,302,425.41 | 124,975,300.94 | 4,884,277,726.35 |
| Bayelsa | 2,662,796,996.01 | 14,422,966.67 | 13,728,584.43 | 455,868,583.39 | 3,146,817,130.50 | 28,849,488.36 | 3,175,666,618.86 |
| Benue | 1,562,470,380.81 | 406,928,608.51 | 47,503,313.00 | 11,374,575.55 | 2,028,276,877.87 | 1,598,232,772.59 | 3,626,509,650.46 |
| Borno | 3,762,018,292.16 | 344,198,316.21 | 43,478,850.00 | 192,453,750.00 | 4,342,149,208.37 | 579,595,414.35 | 4,921,744,622.72 |
| Cross River | 2,320,963,717.38 | 34,913,703.31 | 192,680,490.81 | 3,022,156,578.17 | 5,570,714,489.67 | 830,822,372.72 | 6,401,536,862.39 |
| Delta | 13,934,970,563.19 | 154,901,859.63 | 506,977,370.96 | 4,595,518,270.60 | 19,192,368,064.38 | 4,993,598,391.78 | 24,185,966,456.16 |
| Ebonyi | 1,151,782,754.37 | 11,483,915.80 | 36,358,200.00 | 134,464,932.86 | 1,334,089,803.03 | 1,511,683,409.83 | 2,845,773,212.86 |
| Edo | 3,531,202,763.46 | 288,407,407.72 | 580,923,377.02 | 3,345,869,507.26 | 7,746,403,055.46 | 1,513,925,100.89 | 9,260,328,156.35 |
| Ekiti | 1,562,358,322.83 | 45,648,056.90 | 26,171,775.00 | 349,931,051.03 | 1,984,109,205.76 | 2,246,127,553.80 | 4,230,236,759.56 |
| Enugu | 2,519,550,409.00 | 27,969,320.00 | 181,708,222.00 | 466,933,431.00 | 3,196,161,382.00 | 3,832,976,423.00 | 7,029,137,805.00 |
| Gombe | 732,890,296.22 | 7,741,338.30 | 37,543,070.00 | 1,720,019,233.13 | 2,498,193,937.65 | 255,962,574.42 | 2,754,156,512.07 |
| Imo | 2,306,397,217.85 | 68,460,660.60 | 116,043,429.05 | 402,090,723.38 | 2,892,992,030.88 | 1,534,955,492.47 | 4,427,947,523.35 |
| Jigawa | 2,539,412,624.61 | 195,496,871.42 | 99,019,834.00 | 1,785,851,670.64 | 4,619,781,000.67 | 1,302,146,439.77 | 5,921,927,440.44 |
| Kaduna | 3,281,598,985.12 | 89,196,244.39 | 168,322,649.49 | 6,488,373,146.12 | 10,027,491,025.12 | 7,848,495,422.03 | 17,875,986,447.15 |
| Kano | 4,595,513,047.84 | 139,655,578.84 | 151,215,135.99 | 3,479,802,785.99 | 8,366,186,548.66 | 469,203,150.34 | 8,835,389,699.00 |
| Katsina | 4,967,427,694.00 | 26,742,636.00 | 35,292,539.00 | 86,351,750.00 | 5,115,814,619.00 | 59,486,151.00 | 5,175,300,770.00 |
| Kebbi | 1,118,580,002.52 | 155,646,836.10 | 18,406,462.00 | 1,386,095,444.00 | 2,678,728,744.62 | 1,284,012,078.00 | 3,962,740,822.62 |
| Kogi | 1,932,635,559.86 | 22,765,349.42 | 169,713,963.09 | 1,994,048,839.79 | 4,119,163,712.16 | 1,163,859,162.20 | 5,283,022,874.36 |
| Kwara | 2,488,382,025.62 | 581,429,295.17 | 122,068,119.00 | 115,586,771.37 | 3,307,466,211.16 | 3,073,044,104.96 | 6,380,510,316.12 |
| Lagos | 74,222,064,604.33 | 8,137,764,784.26 | 3,858,290,885.41 | 29,848,184,519.39 | 116,066,304,793.39 | 23,204,154,495.71 | 139,270,459,289.10 |
| Nasarawa | 1,933,392,166.63 | 10,367,550.00 | 46,209,948.00 | 42,627,068.35 | 2,032,596,732.98 | 1,690,575,915.99 | 3,723,172,648.97 |
| Niger | 2,884,951,060.51 | 39,473,380.79 | 58,919,987.00 | 904,069,517.86 | 3,887,413,946.16 | 1,887,835,135.66 | 5,775,249,081.82 |
| Ogun | 6,988,693,871.90 | 796,394,416.10 | 281,136,664.19 | 726,112,562.40 | 8,792,337,514.59 | 27,721,804,756.68 | 36,514,142,271.27 |
| Ondo | 8,508,882,278.25 | 167,906,407.19 | 369,623,233.33 | 2,141,169,605.34 | 11,187,581,524.11 | 1,163,089,941.23 | 12,350,671,465.34 |
| Osun | 3,832,125,036.51 | 187,364,383.33 | 106,149,263.19 | 155,759,394.92 | 4,281,398,077.95 | 2,986,649,381.99 | 7,268,047,459.94 |
| Oyo | 9,452,543,905.29 | 268,817,271.42 | 274,667,736.17 | 861,954,029.71 | 10,857,982,942.59 | 1,997,907,428.72 | 12,855,890,371.31 |
| Plateau | 6,153,500,231.62 | 47,566,791.17 | 120,250,950.00 | 277,735,606.31 | 6,599,053,579.10 | 381,766,376.43 | 6,980,819,955.53 |
| Rivers | 18,623,832,552.57 | 79,744,774.58 | 21,748,070.00 | 2,654,446,474.77 | 21,379,771,871.92 | 2,880,429,707.21 | 24,260,201,579.13 |
| Sokoto | 1,986,394,952.87 | 500,000,000.00 | 11,056,850.00 | 1,520,658,197.76 | 4,018,110,000.63 | 632,225,232.63 | 4,650,335,233.26 |
| Taraba | 1,885,029,470.95 | 43,203,938.14 | 18,037,600.00 | 5,445,661.69 | 1,951,716,670.78 | 900,153,298.40 | 2,851,869,969.18 |
| Yobe | 1,600,689,534.48 | 3,569,353.75 | 14,460,825.00 | 98,128,635.00 | 1,716,848,348.23 | 136,449,050.21 | 1,853,297,398.44 |
| Zamfara | 2,084,815,181.74 | 456,225,121.19 | 497,913,373.00 | 854,999,770.04 | 3,893,953,445.97 | 393,360,450.36 | 4,287,313,896.33 |
| FCT | 19,203,025,103.78 | 1,435,027,001.24 | 0.00 | 16,029,072,441.18 | 36,667,124,546.20 | 0.00 | 36,667,124,546.20 |
| Total | 234,309,525,883.28 | 15,062,361,082.56 | 8,635,938,780.13 | 88,707,356,755.73 | 346,715,182,501.70 | 104,148,858,066.87 | 450,864,040,568.57 |

INTERNALLY GENERATED REVENUE FOR STATES/FCT (HALF YEAR 2021)

| State | PAYE | Direct Assessment | Road Tax | Other Taxes | Total Tax | MDAs | Grand Total |
|--------------|---------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Abia | 5,659,383,516.53 | 140,577,914.59 | 233,227,350.84 | 581,454,427.37 | 6,614,643,209.33 | 935,468,595.18 | 7,550,111,804.51 |
| Adamawa | 3,275,181,266.37 | 50,939,115.52 | 56,250,402.00 | 805,488,545.90 | 4,187,859,329.79 | 1,898,716,678.83 | 6,086,576,008.62 |
| Akwa Ibom | 13,378,611,804.93 | 66,709,227.77 | 483,170,775.00 | 1,606,698,409.84 | 15,535,190,217.54 | 2,559,360,184.22 | 18,094,550,401.76 |
| Anambra | 7,580,359,002.25 | 359,368,419.93 | 432,676,875.00 | 1,240,086,390.15 | 9,612,490,687.33 | 3,160,664,670.80 | 12,773,155,358.13 |
| Bauchi | 8,754,635,146.90 | 33,079,738.41 | 47,490,575.00 | 400,036,135.77 | 9,235,241,596.08 | 232,047,424.17 | 9,467,289,020.25 |
| Bayelsa | 5,270,447,990.98 | 18,754,752.11 | 22,952,565.65 | 1,026,915,732.61 | 6,339,071,041.35 | 76,221,788.93 | 6,415,292,830.28 |
| Benue | 3,748,906,424.20 | 764,879,496.03 | 102,679,122.88 | 21,818,469.55 | 4,638,283,512.66 | 2,069,294,236.02 | 6,707,577,748.68 |
| Borno | 6,952,280,510.16 | 877,281,203.21 | 110,289,950.00 | 639,157,244.00 | 8,579,008,907.37 | 1,231,941,466.35 | 9,810,950,373.72 |
| Cross River | 4,180,588,235.90 | 62,539,413.01 | 462,199,113.29 | 8,113,295,305.50 | 12,818,622,067.70 | 1,939,563,422.80 | 14,758,185,490.50 |
| Delta | 27,312,950,014.62 | 319,385,852.71 | 947,474,279.16 | 6,179,389,546.86 | 34,759,199,693.35 | 7,174,983,057.45 | 41,934,182,750.80 |
| Ebonyi | 4,326,705,917.01 | 123,318,920.99 | 46,147,737.10 | 283,577,771.80 | 4,779,750,346.90 | 2,973,581,899.14 | 7,753,332,246.04 |
| Edo | 7,130,245,553.69 | 595,386,775.03 | 864,031,070.26 | 6,284,447,991.89 | 14,874,111,390.87 | 2,770,331,264.41 | 17,644,442,655.28 |
| Ekiti | 3,291,104,305.44 | 142,335,465.14 | 67,655,750.00 | 545,217,021.74 | 4,046,312,542.32 | 2,542,078,523.33 | 6,588,391,065.65 |
| Enugu | 6,803,939,540.00 | 73,252,195.00 | 354,398,169.00 | 825,446,584.00 | 8,057,036,488.00 | 6,083,518,188.00 | 14,140,554,676.00 |
| Gombe | 1,640,718,756.03 | 17,761,747.78 | 145,609,244.75 | 3,120,383,690.59 | 4,924,473,439.15 | 516,562,697.58 | 5,441,036,136.73 |
| Imo | 6,623,810,005.91 | 149,944,890.50 | 205,399,968.23 | 559,201,913.06 | 7,538,356,777.70 | 2,452,922,914.59 | 9,991,279,692.29 |
| Jigawa | 3,802,875,442.58 | 301,859,764.84 | 143,830,291.06 | 2,320,286,070.26 | 6,568,851,568.74 | 2,758,879,193.56 | 9,327,730,762.30 |
| Kaduna | 6,648,718,160.83 | 208,050,915.60 | 332,163,884.13 | 8,619,133,693.88 | 15,808,066,654.44 | 10,621,357,565.03 | 26,429,424,219.47 |
| Kano | 8,205,247,643.34 | 343,735,802.92 | 335,721,456.93 | 4,159,201,274.60 | 13,043,906,177.79 | 2,010,342,394.88 | 15,054,248,572.67 |
| Katsina | 6,670,625,539.00 | 38,954,589.00 | 81,968,999.00 | 168,240,941.00 | 6,959,790,068.00 | 528,973,684.00 | 7,488,763,752.00 |
| Kebbi | 2,207,730,270.12 | 360,854,070.75 | 33,087,734.50 | 2,347,648,334.72 | 4,949,320,410.09 | 2,385,633,319.09 | 7,334,953,729.18 |
| Kogi | 3,955,615,353.07 | 34,515,341.41 | 285,986,946.75 | 3,681,590,922.63 | 7,957,708,563.86 | 1,655,958,815.14 | 9,613,667,379.00 |
| Kwara | 5,020,686,285.62 | 896,628,043.24 | 264,543,587.00 | 195,095,785.36 | 6,376,953,701.22 | 9,601,659,185.14 | 15,978,612,886.36 |
| Lagos | 152,665,064,979.92 | 14,308,897,068.00 | 6,988,579,342.01 | 52,002,196,093.98 | 225,964,737,483.91 | 41,268,036,950.15 | 267,232,774,434.06 |
| Nasarawa | 5,413,396,040.12 | 24,452,140.78 | 175,590,350.00 | 67,496,038.59 | 5,680,934,569.49 | 3,822,576,602.86 | 9,503,511,172.35 |
| Niger | 4,214,365,637.22 | 89,948,901.32 | 129,781,756.00 | 1,413,098,739.00 | 5,847,195,033.54 | 2,078,289,567.32 | 7,925,484,600.86 |
| Ogun | 14,326,752,283.67 | 1,567,416,770.18 | 533,389,983.48 | 1,508,530,244.12 | 17,936,089,281.45 | 36,887,365,090.58 | 54,823,454,372.03 |
| Ondo | 10,948,911,881.14 | 340,017,609.60 | 685,508,281.32 | 3,818,601,476.37 | 15,793,039,248.43 | 2,115,078,907.53 | 17,908,118,155.96 |
| Osun | 7,506,640,287.50 | 392,257,513.23 | 249,814,194.04 | 253,717,535.51 | 8,402,429,530.28 | 5,267,393,908.54 | 13,669,823,438.82 |
| Oyo | 18,590,085,584.17 | 632,410,268.18 | 545,510,635.63 | 1,489,978,196.38 | 21,257,984,684.36 | 3,933,728,771.39 | 25,191,713,455.75 |
| Plateau | 12,124,969,813.48 | 71,936,110.64 | 274,009,250.00 | 671,785,108.89 | 13,142,700,283.01 | 1,322,649,165.59 | 14,465,349,448.60 |
| Rivers | 47,604,519,771.43 | 335,660,065.38 | 22,727,995.00 | 4,877,119,892.75 | 52,840,027,724.56 | 4,484,644,647.86 | 57,324,672,372.42 |
| Sokoto | 5,058,699,334.04 | 519,526,999.00 | 23,372,160.00 | 1,830,465,448.58 | 7,432,063,941.62 | 979,422,035.74 | 8,411,485,977.36 |
| Taraba | 2,730,407,704.83 | 85,555,660.40 | 57,543,600.00 | 17,838,304.41 | 2,891,345,269.64 | 1,882,852,390.25 | 4,774,197,659.89 |
| Yobe | 3,445,005,191.81 | 9,789,715.75 | 36,226,885.00 | 145,865,166.36 | 3,636,886,958.92 | 394,146,087.63 | 4,031,033,046.55 |
| Zamfara | 4,266,842,918.45 | 846,339,339.64 | 971,816,033.00 | 1,380,184,090.48 | 7,465,182,381.57 | 939,394,262.68 | 8,404,576,644.25 |
| FCT | 46,769,664,548.80 | 2,867,596,498.95 | 0.00 | 19,435,618,616.68 | 69,072,879,664.43 | 0.00 | 69,072,879,664.43 |
| Total | 488,106,692,662.06 | 28,071,918,316.54 | 16,752,826,313.01 | 142,636,307,155.18 | 675,567,744,446.79 | 173,555,639,556.76 | 849,123,384,003.55 |

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