



NATIONAL BUREAU OF STATISTICS

# Internally Generated Revenue At State Level

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(2022)

Report Date: October 2023

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## METHODOLOGY

The Internally Generated Revenue (IGR) for the 36 States and FCT is compiled by the Joint Tax Board from official records and submissions by the State Boards of Internal Revenue. The revenues are classified appropriately and aggregated.

### **MDAs Revenues**

This relates to revenues generated administratively by State MDAs while 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 taxpayer can assess him/herself, and pay the calculated amount. Direct assessment relates to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

### **Pay As You Earn (PAYE)**

This form of personal income tax 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 employee's 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.

**\*\*Please note that Kaduna Local Governments' contribution in 2022 was embedded in the total collection from the State**

## KEY HIGHLIGHTS

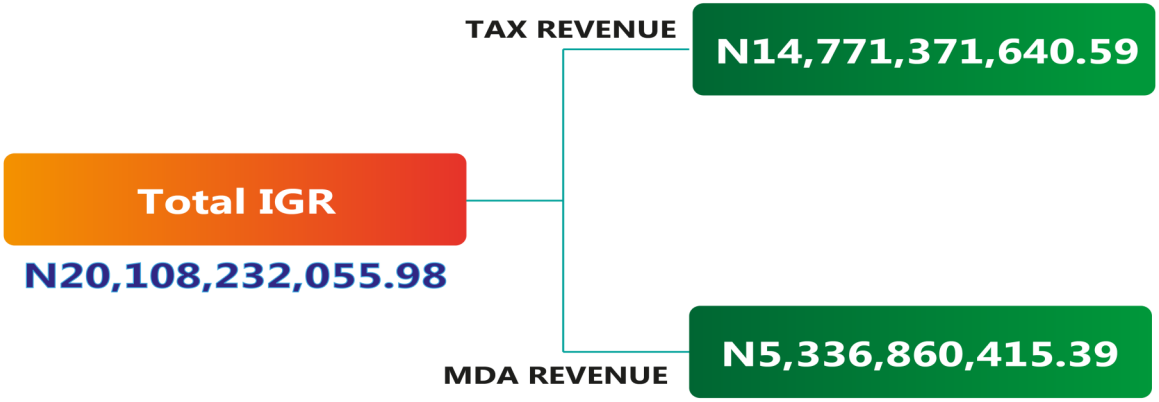
The National Bureau of Statistics published the Internally Generated Revenue (IGR) Report for the 36 States and the FCT for 2022. This IGR report contains the following key findings;

- I. The 2022 IGR had two (2) major revenue sources namely; (i) Taxes (ii) Ministries, Departments and Agencies' (MDAs') revenue.
- II. Taxes sub-category recorded in this period are PAYE, Direct Assessment, Road Taxes, Stamp duties, Capital gain tax, Withholding taxes, Other taxes and LGAs revenue.
- III. The 36 States and the FCT generated a total sum of ₦1,925,612,626,650.76 as IGR in 2022. This grew by 1.57% compared to ₦1,895,786,762,263.80 in 2021.
- IV. Like what was recorded in 2021, the leading states in total IGR during the year were Lagos, Rivers, as well as the FCT with ₦651,145,633,085.30, ₦172,823,232,535.44, and ₦124,366,774,519.25, respectively.
- V. While the least three performing states during the year were Kebbi, Taraba and Yobe with the value of ₦9,146,249,907.83, ₦10,238,110,125.95, and ₦10,456,776,796.18, respectively.
- VI. PAYE was the most contributing revenue source during the year, recorded 67.62% share to the total tax generated revenues nationwide. While capital gains tax was the least in the year under review with 0.24% share to total tax revenue.
- VII. Oyo, Lagos and Jigawa states were the three leading states with highest LGA revenue reported during the year. The states recorded ₦11,832,437,020.33, ₦11,505,586,283.35, and ₦8,700,993,591.78, respectively.

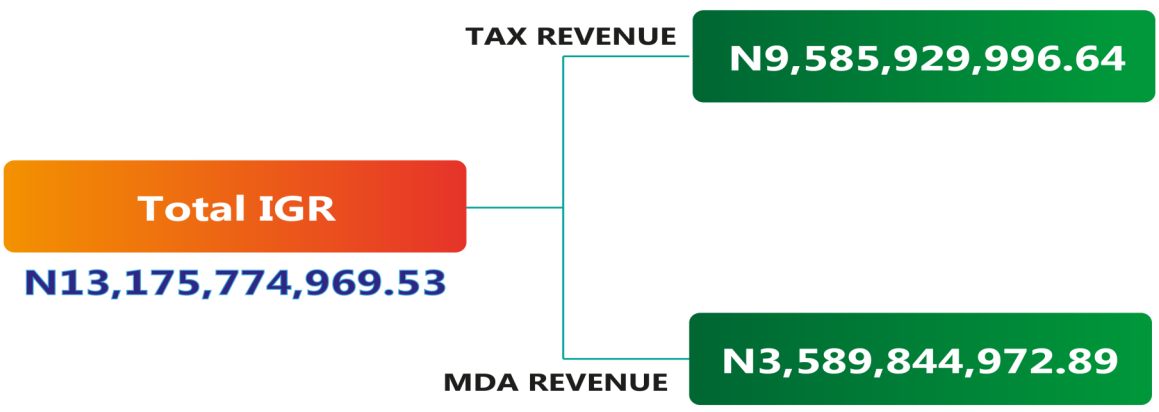
# INTERNALLY GENERATED REVENUE AT STATE LEVEL 2022



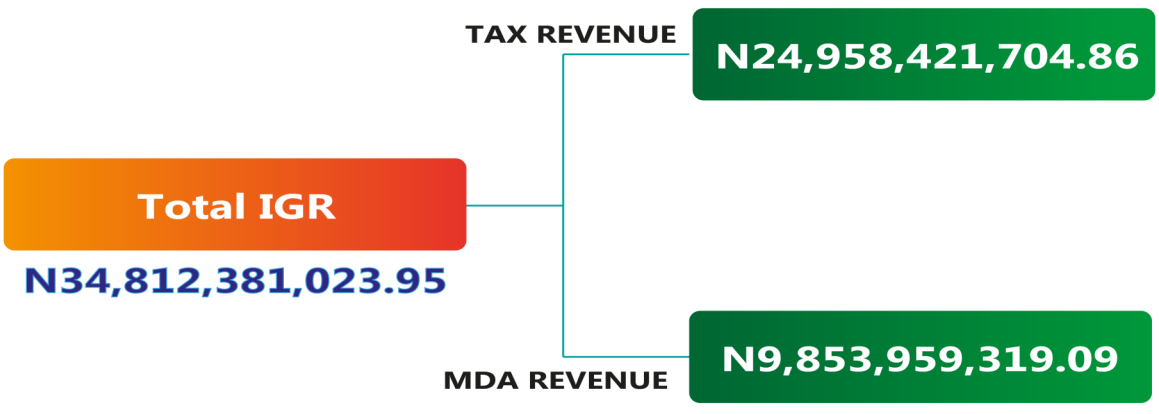
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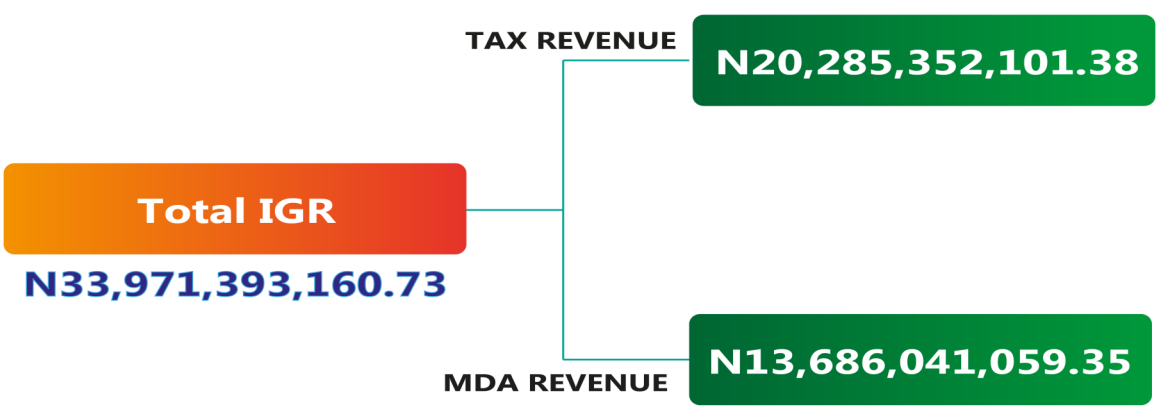
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**AKWA IBOM**



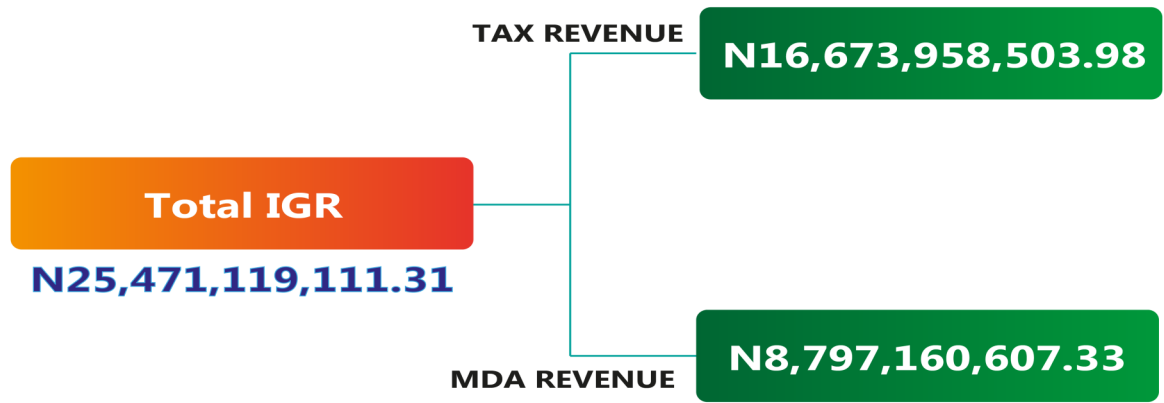
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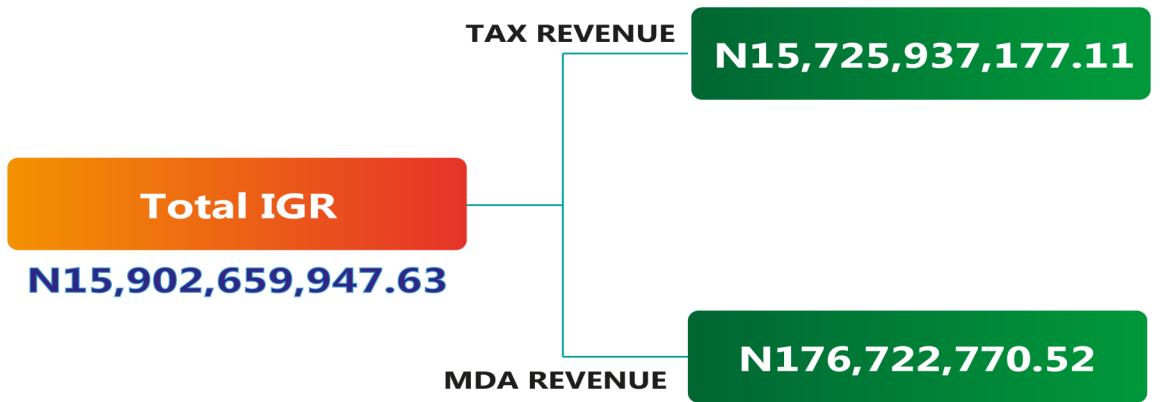
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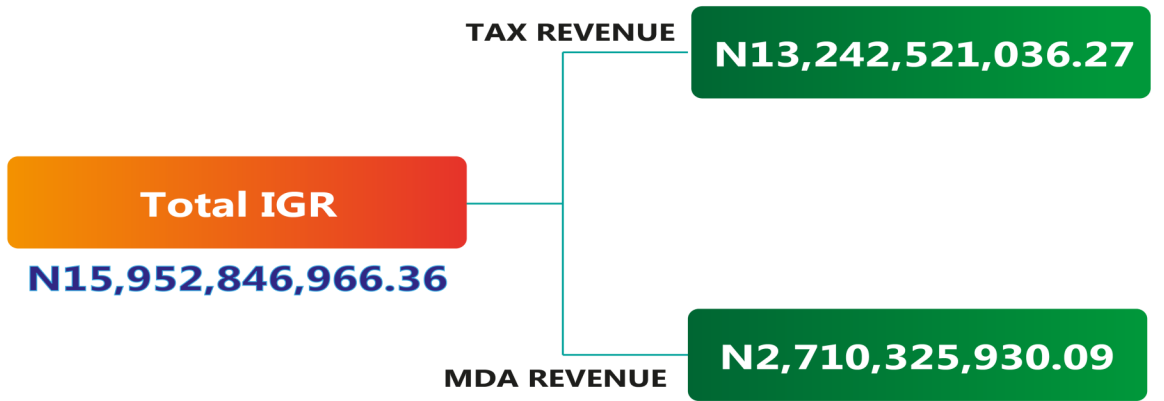
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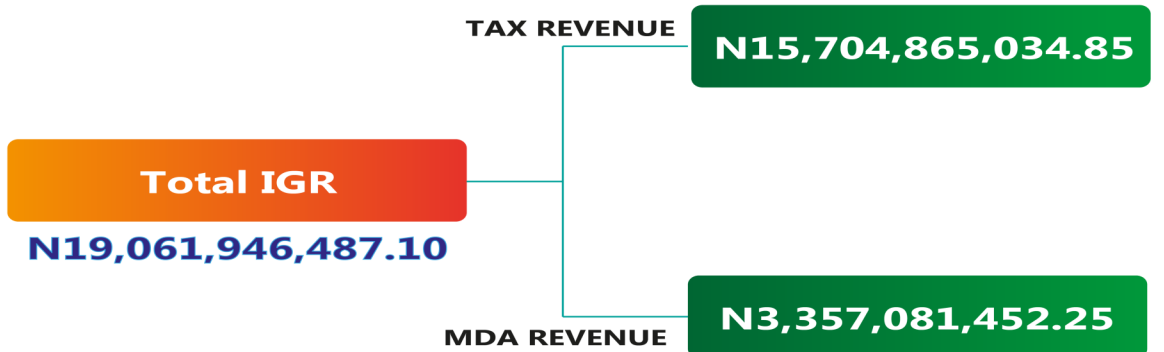
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**BENUE**



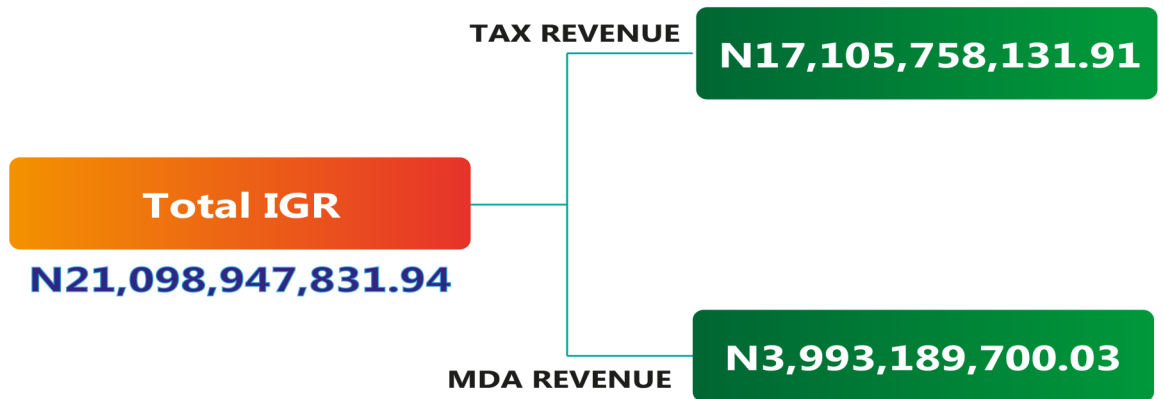
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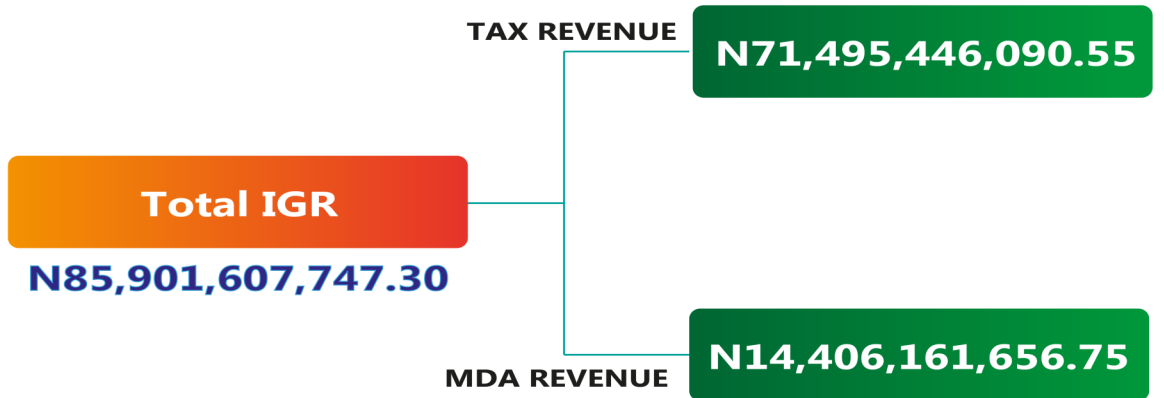
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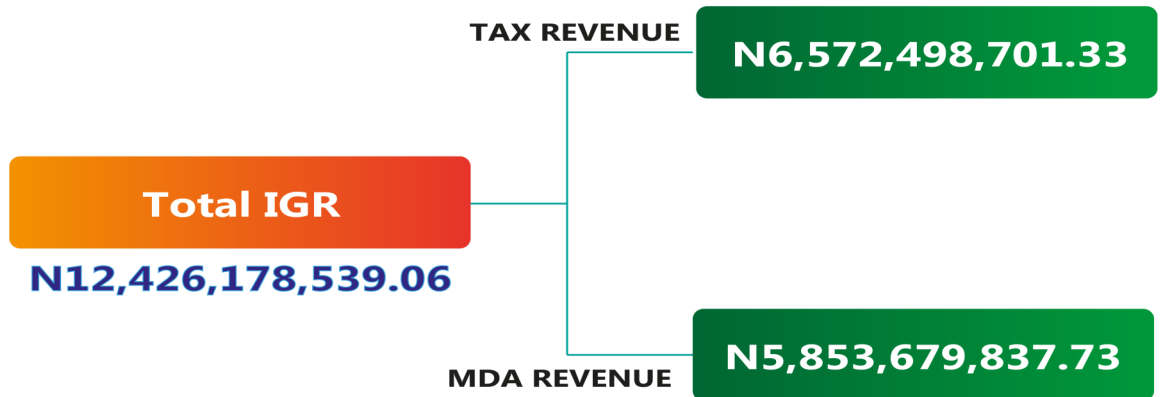
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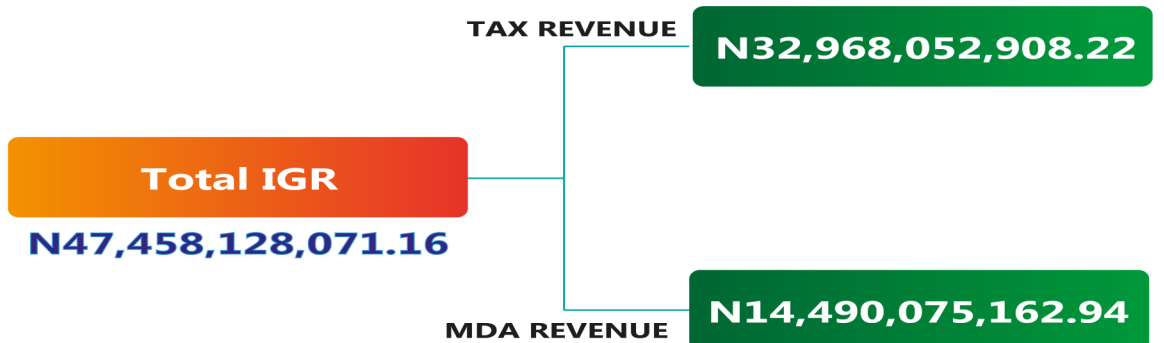
## DELTA



## EBONYI



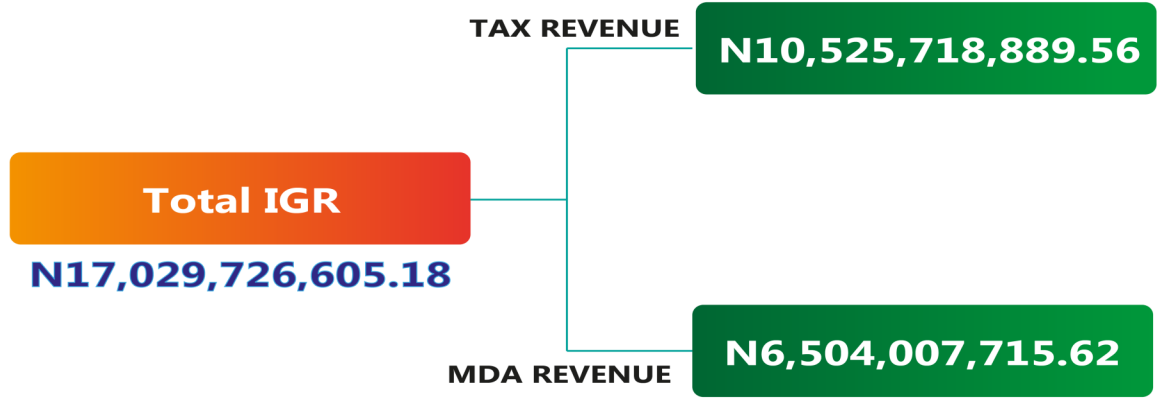
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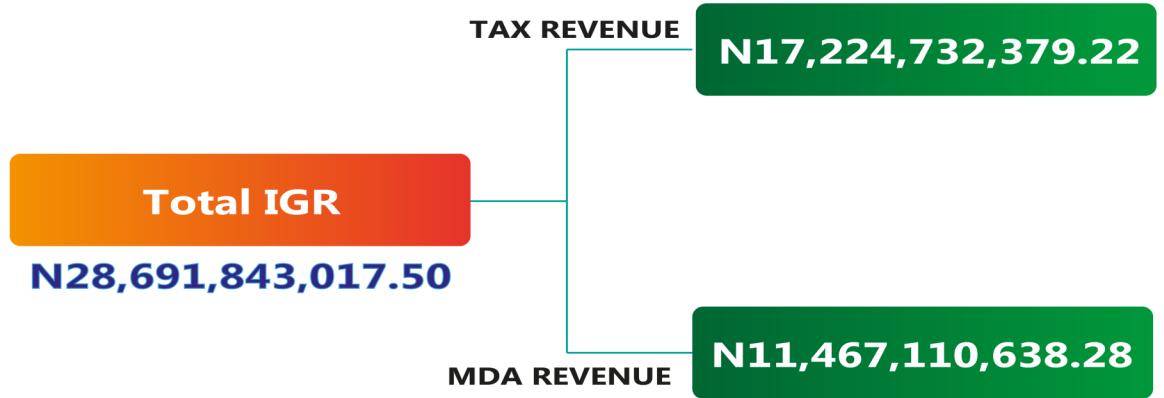
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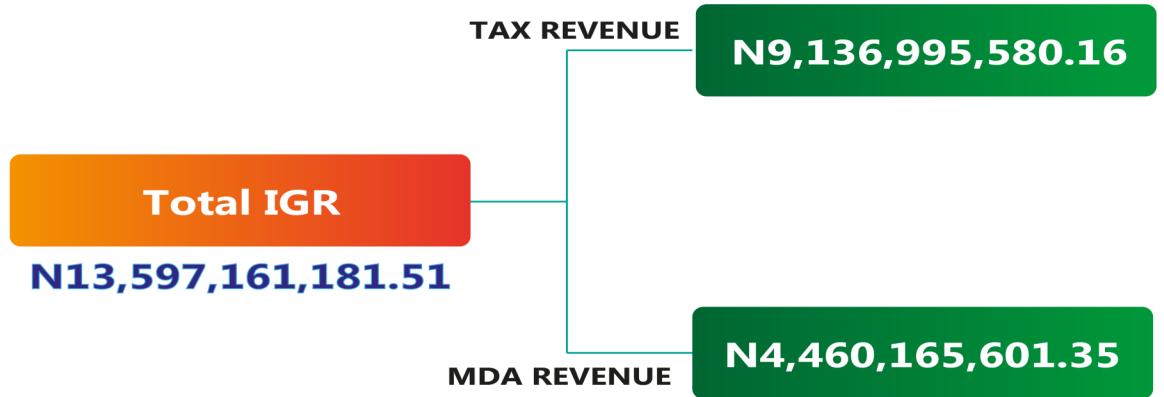
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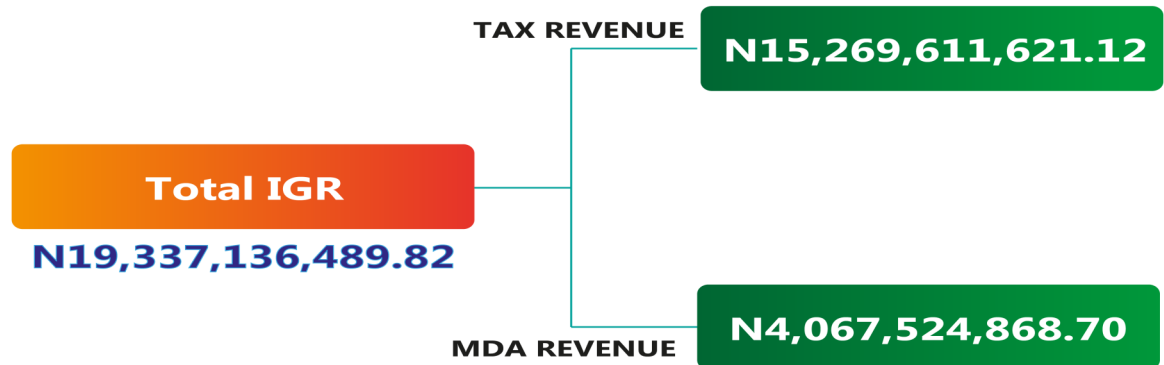
**ENUGU**



**GOMBE**



**IMO**

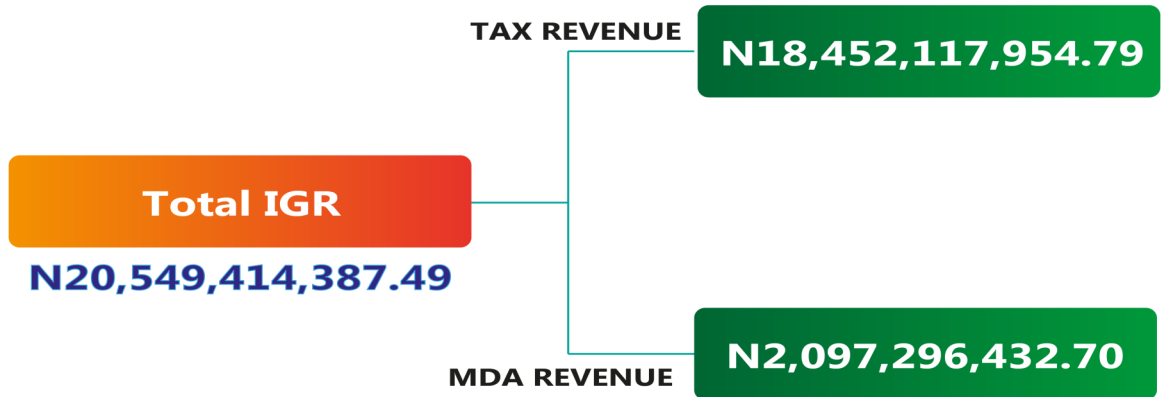




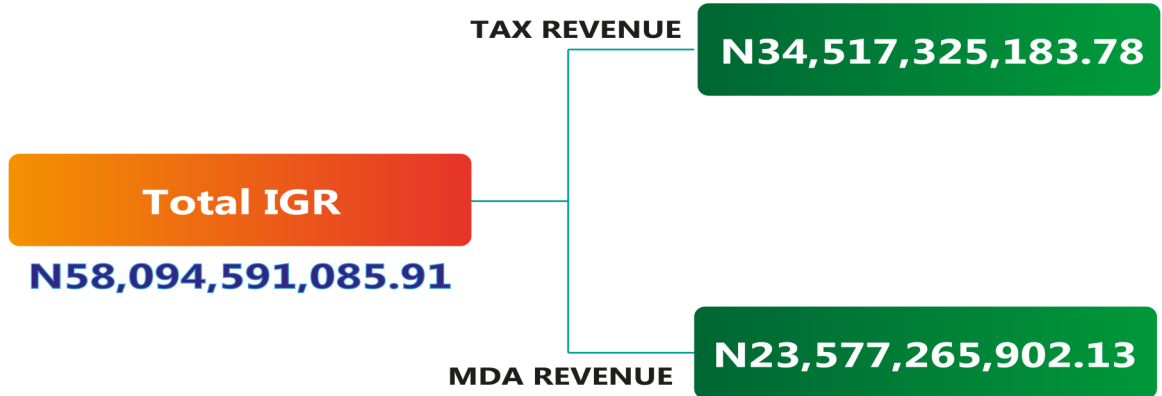
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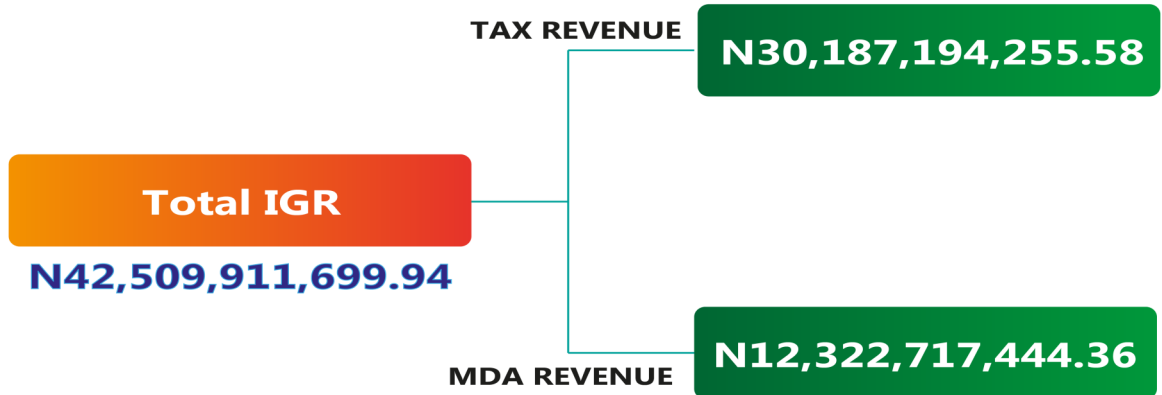
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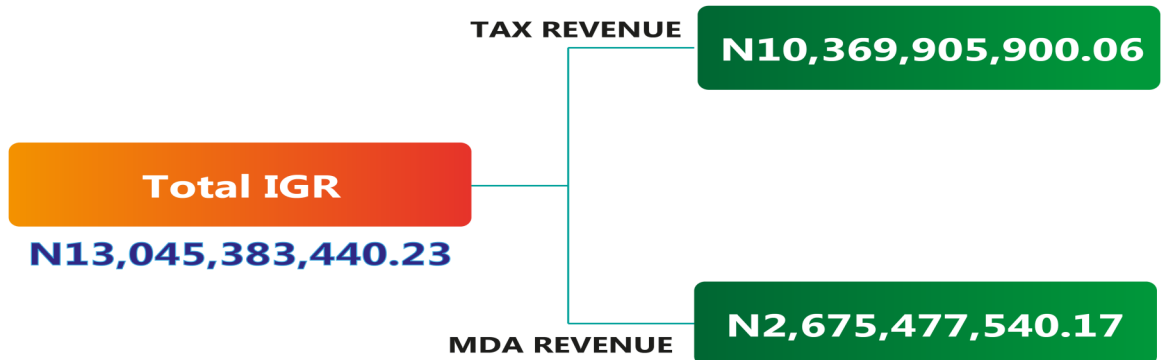
**KADUNA**



**KANO**



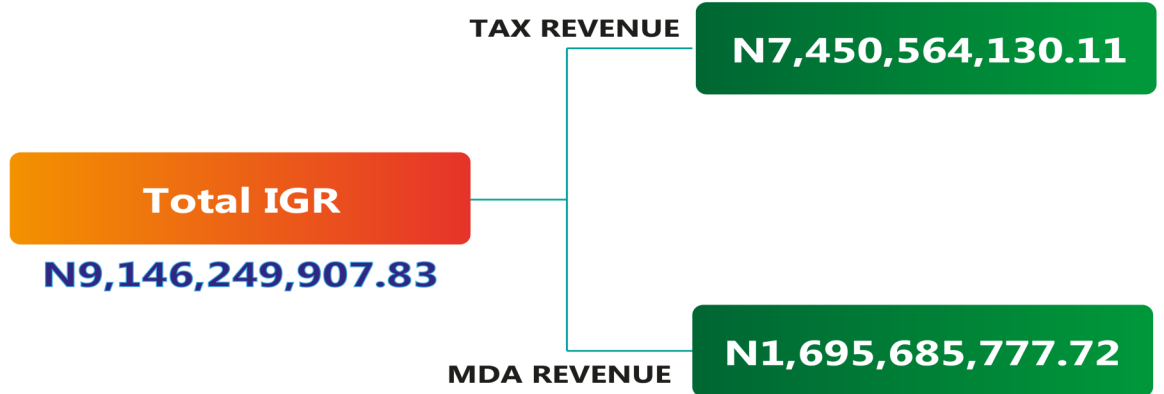
**KATSINA**



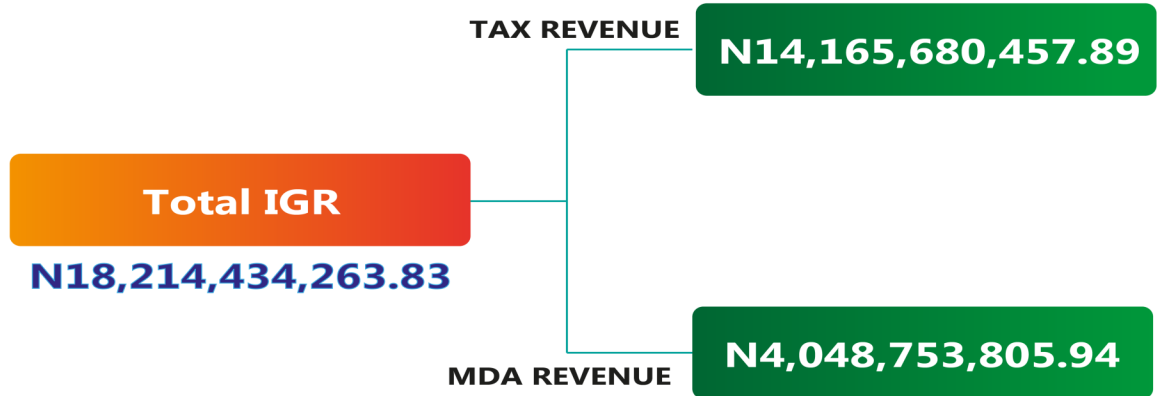
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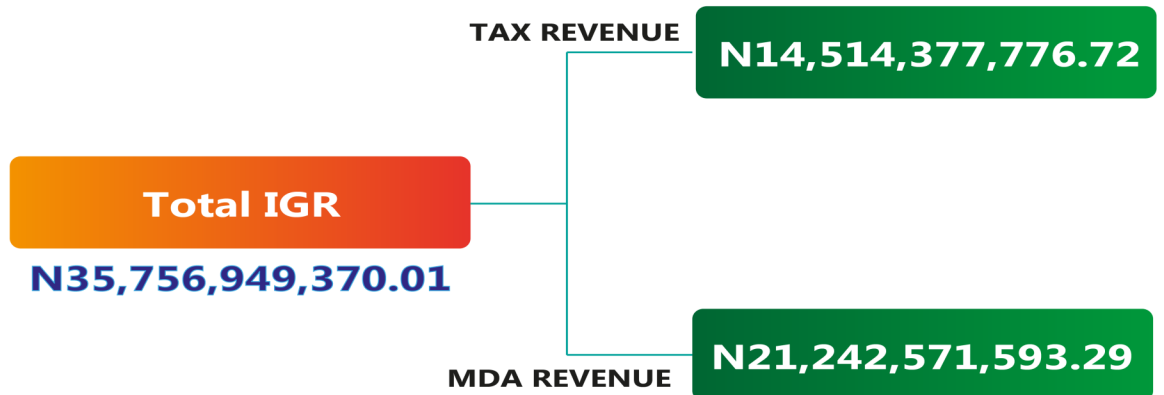
**KEBBI**



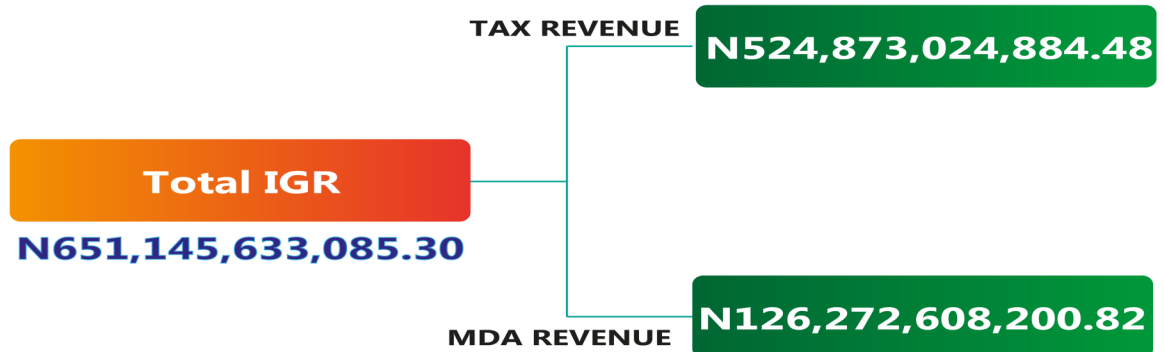
**KOGI**



**KWARA**



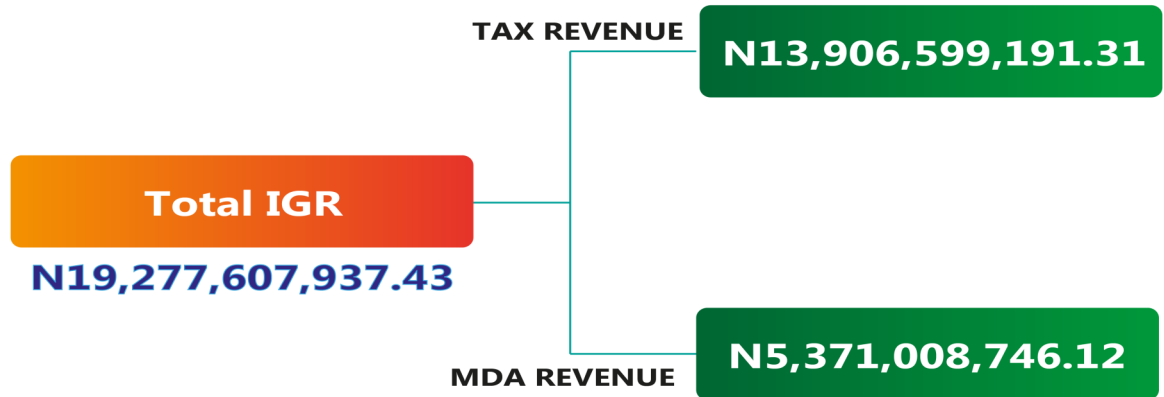
**LAGOS**



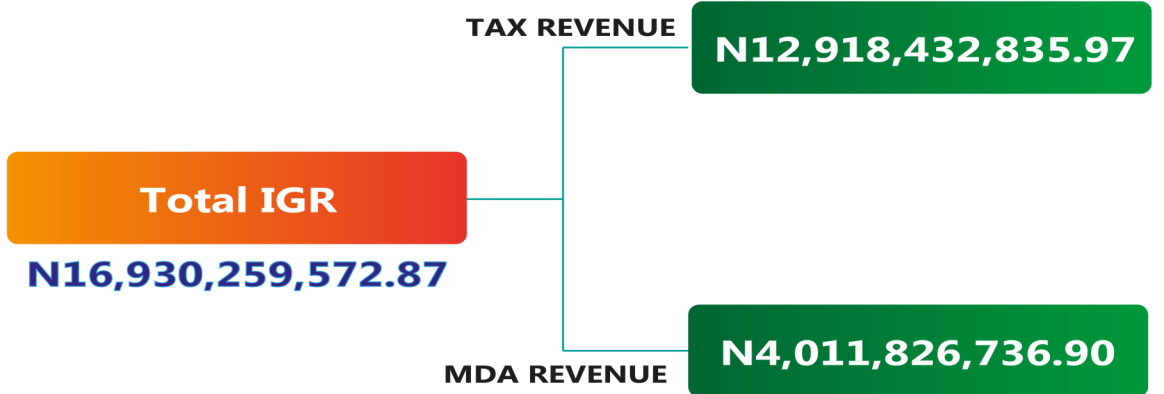
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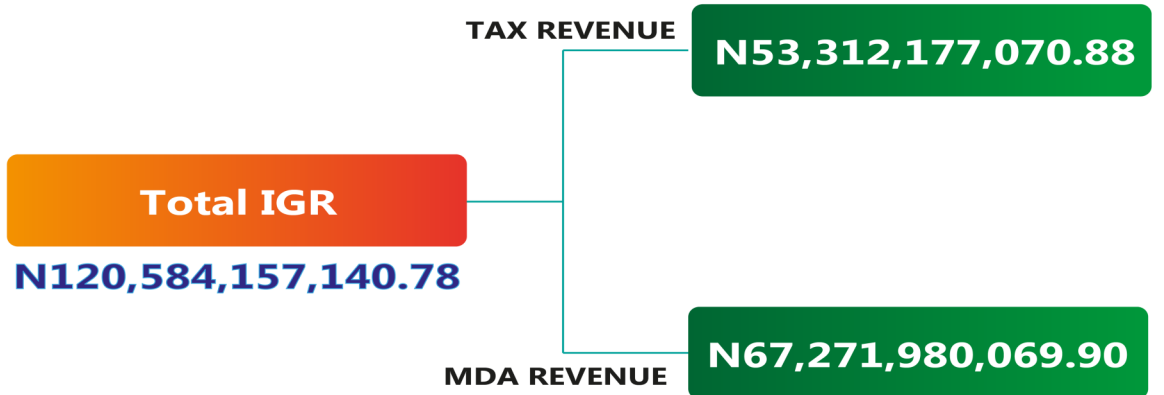
## NASARAWA



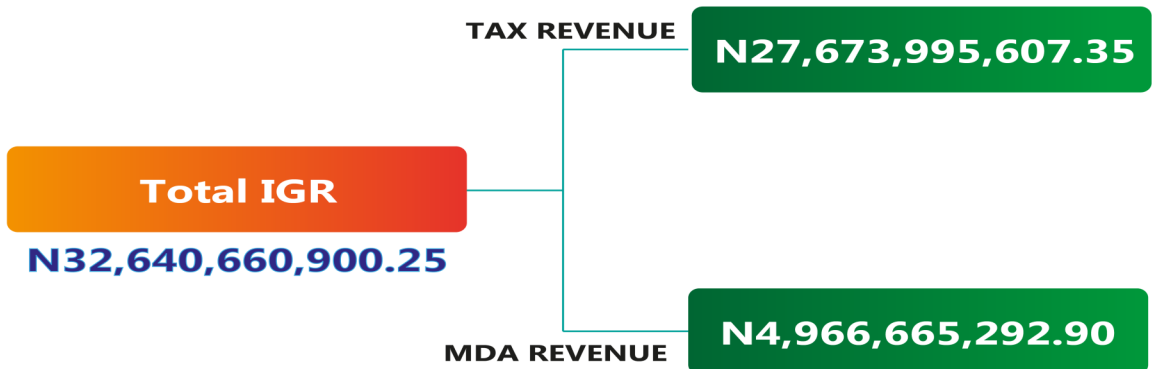
## NIGER



## OGUN



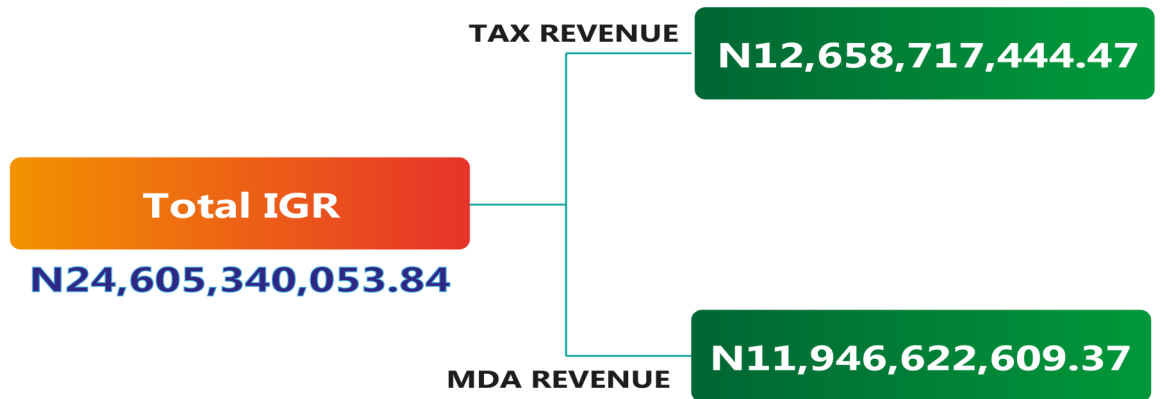
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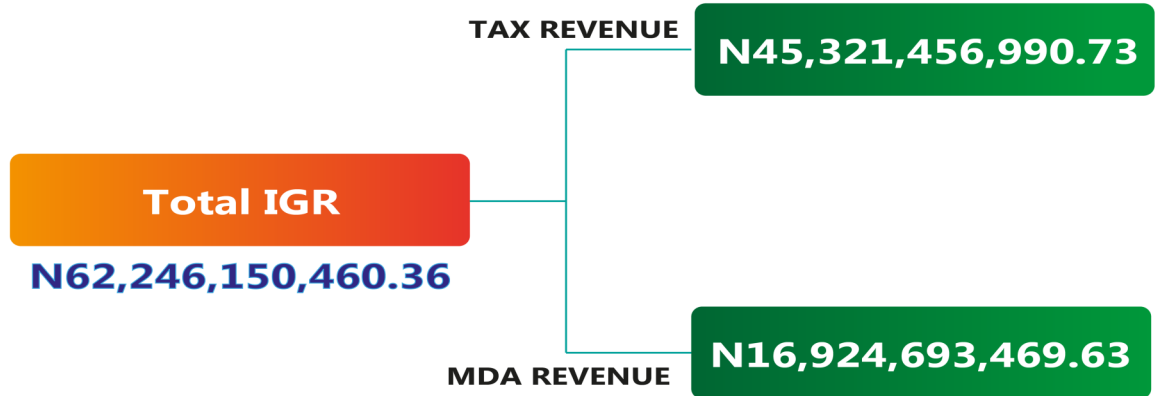
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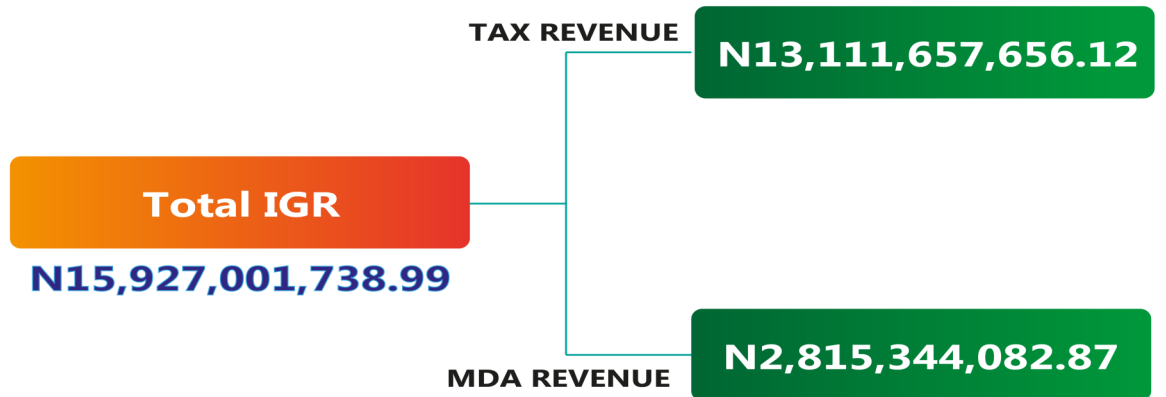
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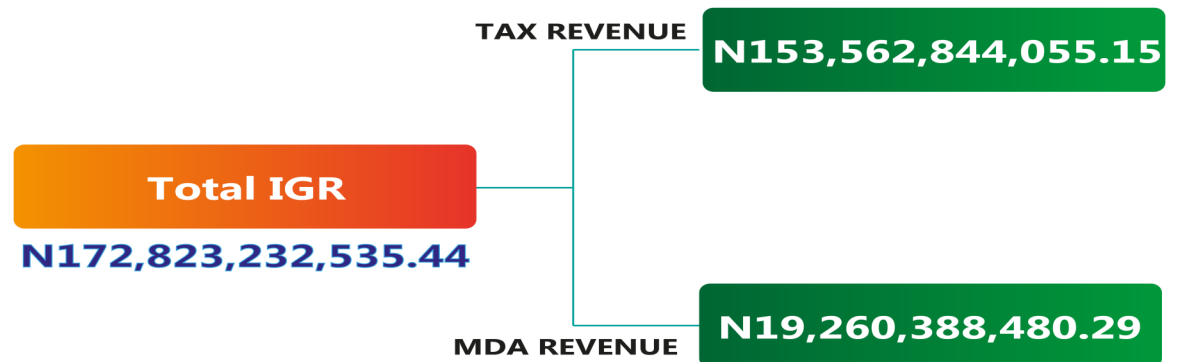
**OYO**



**PLATEAU**



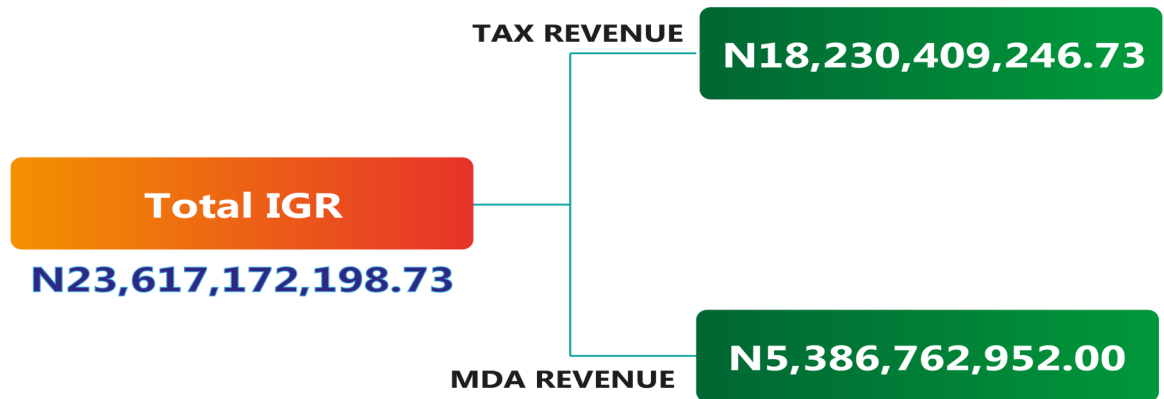
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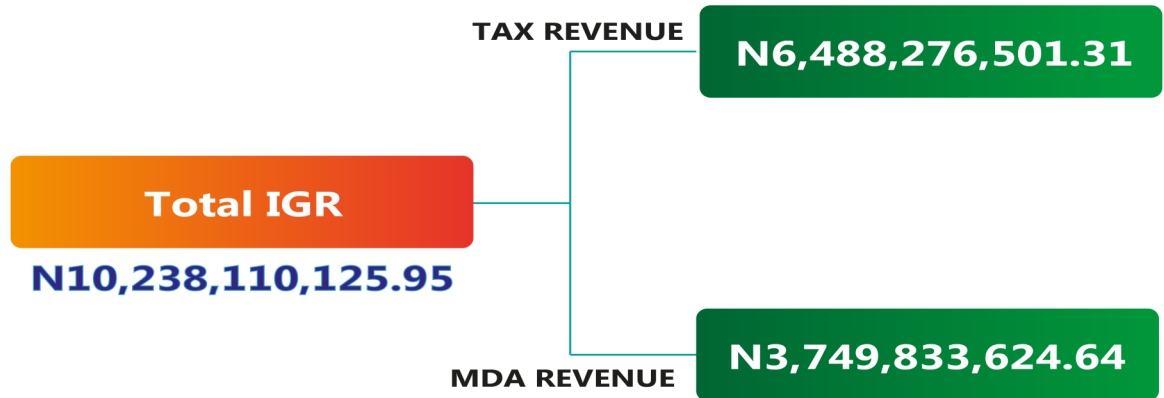
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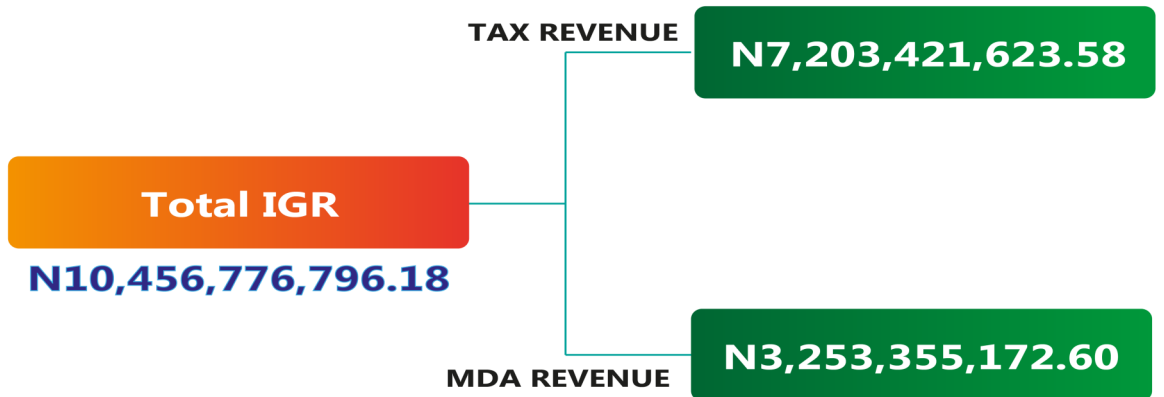
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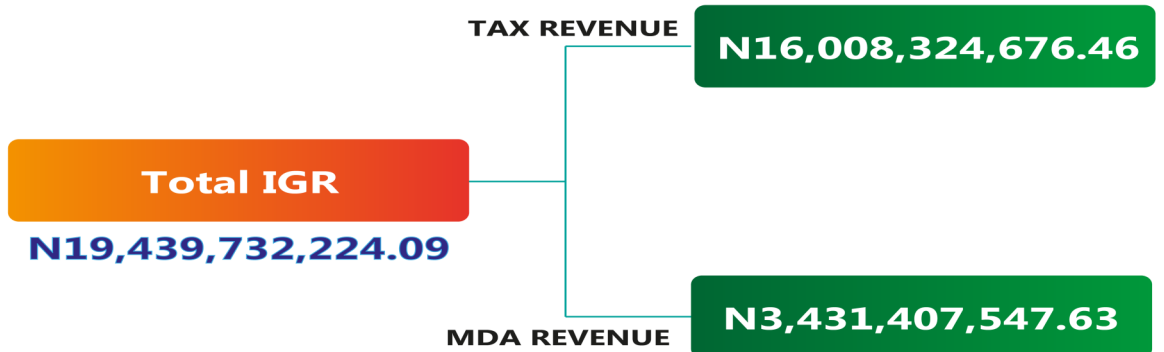
**TARABA**



**YOBE**



**ZAMFARA**



## APPENDIX

STATE	TOTAL TAX	MDAs REVENUE	TOTAL
ABIA	14,771,371,640.59	5,336,860,415.39	20,108,232,055.98
ABUJA	124,366,774,519.25	0.00	124,366,774,519.25
ADAMAWA	9,585,929,996.64	3,589,844,972.89	13,175,774,969.53
AKWA IBOM	24,958,421,704.86	9,853,959,319.09	34,812,381,023.95
ANAMBRA	20,285,352,101.38	13,686,041,059.35	33,971,393,160.73
BAUCHI	16,673,958,503.98	8,797,160,607.33	25,471,119,111.31
BAYELSA	15,725,937,177.11	176,722,770.52	15,902,659,947.63
BENUE	13,242,521,036.27	2,710,325,930.09	15,952,846,966.36
BORNO	15,704,865,034.85	3,357,081,452.25	19,061,946,487.10
CROSS RIVER	17,105,758,131.91	3,993,189,700.03	21,098,947,831.94
DELTA	71,495,446,090.55	14,406,161,656.75	85,901,607,747.30
EBONYI	6,572,498,701.33	5,853,679,837.73	12,426,178,539.06
EDO	32,968,052,908.22	14,490,075,162.94	47,458,128,071.16
EKITI	10,525,718,889.56	6,504,007,715.62	17,029,726,605.18
ENUGU	17,224,732,379.22	11,467,110,638.28	28,691,843,017.50
GOMBE	9,136,995,580.16	4,460,165,601.35	13,597,161,181.51
IMO	15,269,611,621.12	4,067,524,868.70	19,337,136,489.82
JIGAWA	18,452,117,954.79	2,097,296,432.70	20,549,414,387.49
KADUNA*	34,517,325,183.78	23,577,265,902.13	58,094,591,085.91
KANO	30,187,194,255.58	12,322,717,444.36	42,509,911,699.94
KATSINA	10,369,905,900.06	2,675,477,540.17	13,045,383,440.23
KEBBI	7,450,564,130.11	1,695,685,777.72	9,146,249,907.83
KOGI	14,165,680,457.89	4,048,753,805.94	18,214,434,263.83
KWARA	14,514,377,776.72	21,242,571,593.29	35,756,949,370.01
LAGOS	524,873,024,884.48	126,272,608,200.82	651,145,633,085.30
NASARAWA	13,906,599,191.31	5,371,008,746.12	19,277,607,937.43
NIGER	12,918,432,835.97	4,011,826,736.90	16,930,259,572.87
OGUN	53,312,177,070.88	67,271,980,069.90	120,584,157,140.78
ONDO	27,673,995,607.35	4,966,665,292.90	32,640,660,900.25
OSUN	12,658,717,444.47	11,946,622,609.37	24,605,340,053.84
OYO	45,321,456,990.73	16,924,693,469.63	62,246,150,460.36
PLATEAU	13,111,657,656.12	2,815,344,082.87	15,927,001,738.99
RIVERS	153,562,844,055.15	19,260,388,480.29	172,823,232,535.44
SOKOTO	18,230,409,246.73	5,386,762,952.00	23,617,172,198.73
TARABA	6,488,276,501.31	3,749,833,624.64	10,238,110,125.95
YOBE	7,203,421,623.58	3,253,355,172.60	10,456,776,796.18
ZAMFARA	16,008,324,676.46	3,431,407,547.63	19,439,732,224.09



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