



NATIONAL BUREAU OF STATISTICS

# Internally Generated Revenue At State Level

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(2023)

Report Date: October 2024

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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:**

- 1. Figures are subject to reconciliations and updates by the respective sub-national revenue authorities.**
- 2. MDAs Revenue for Kwara State contain exceptional item collections from pilgrims fees.**

## KEY HIGHLIGHTS

- This report highlights the Internally Generated Revenue (IGR) in 2023 for the 36 States and the FCT. It has two (2) broad categories of revenues:
  - i. Taxes
  - ii. Ministries, Departments and Agencies' (MDAs') revenue.
- Taxes include PAYE, Direct assessment, Road taxes, Stamp duties, Capital gain tax, Withholding taxes, Other taxes and LGAs revenue.

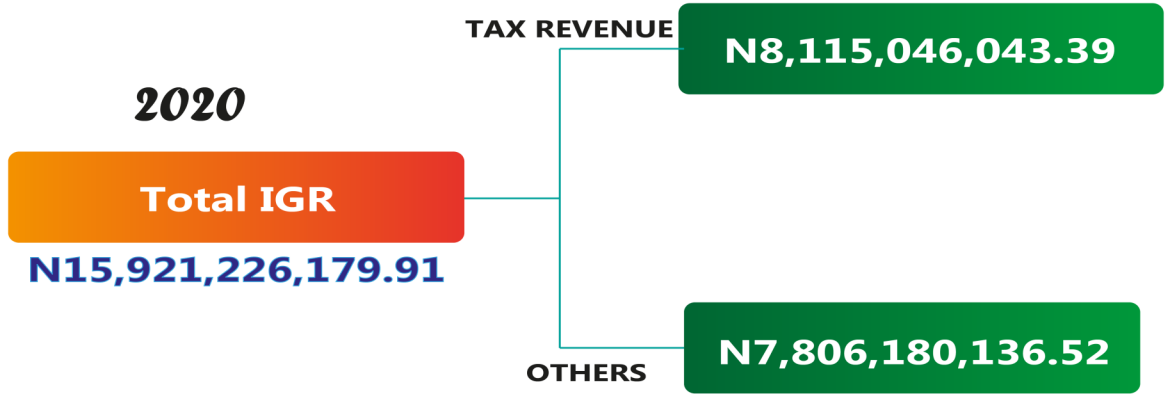
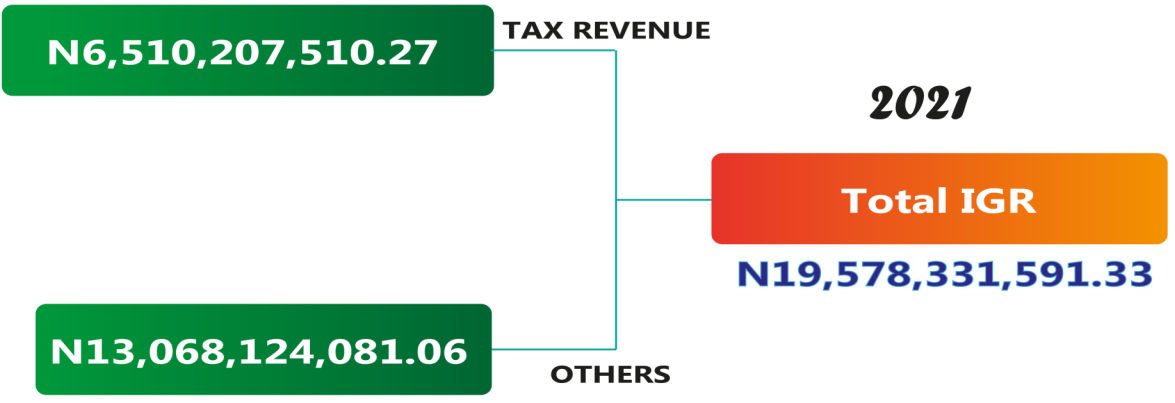
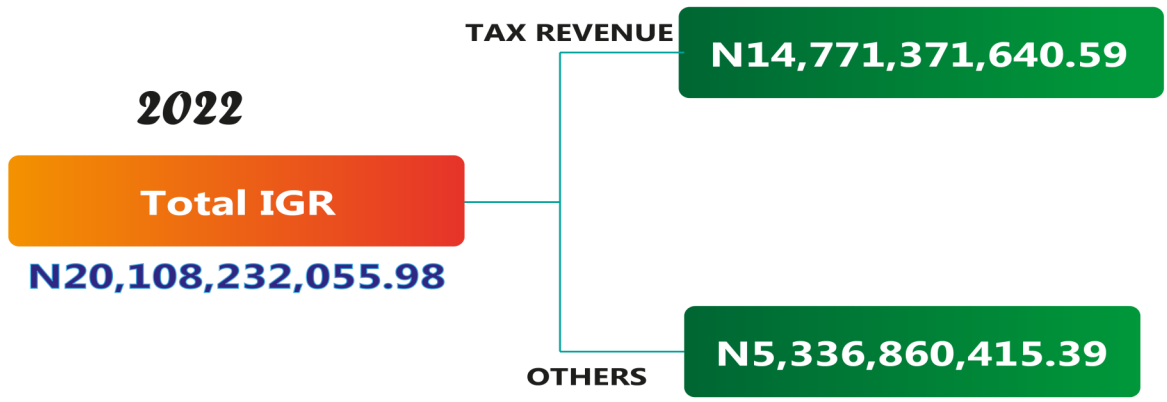
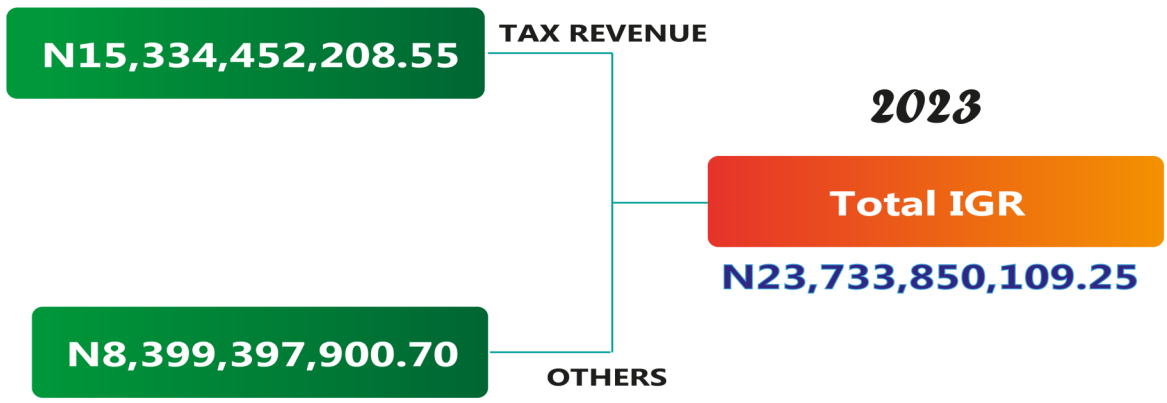
### Findings:

- The 36 states and the FCT generated a total of N2.43 trillion as Internally Generated Revenue (IGR) in 2023, indicating a growth rate of 26.03 percent from N1.93 trillion recorded in 2022.
- Lagos, FCT, and Rivers states recorded the highest IGR with N815.86 billion, N211.10 billion and N195.41 billion respectively over the reference period.
- However, Taraba, Yobe and Kebbi states reported the least revenues with N10.87 billion, N11.19 billion and N11.74 billion respectively.
- PAYE was the most tax revenue recorded during the period (N1.24 trillion), representing 63.83 percent of the total taxes collected, while capital gains tax was the least with N5.91 billion.
- Total taxes to total IGR stood at about 80 percent nationally.

# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

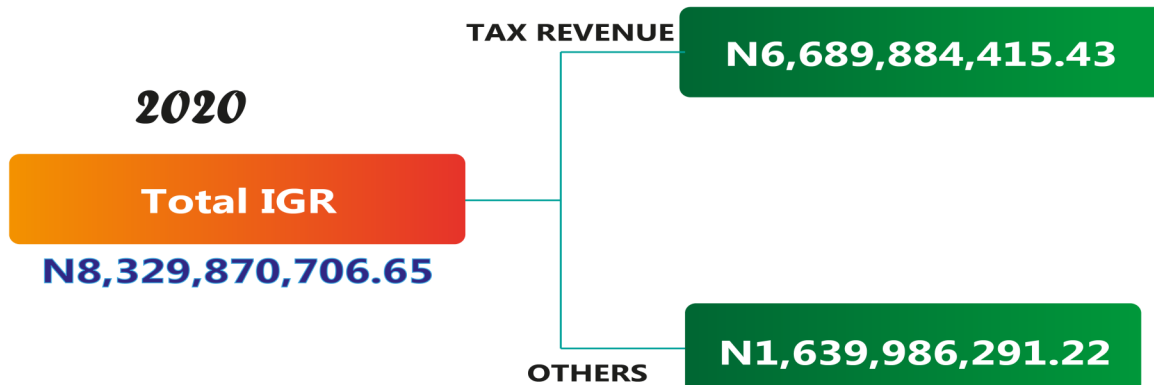
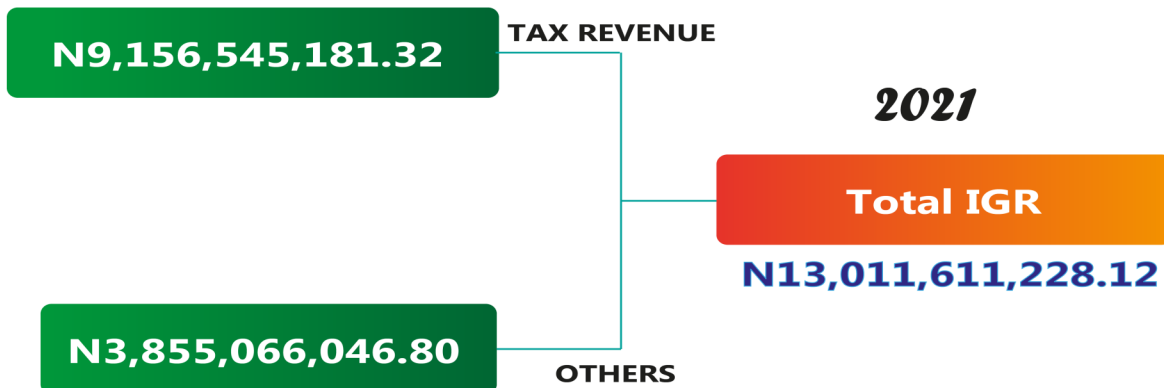
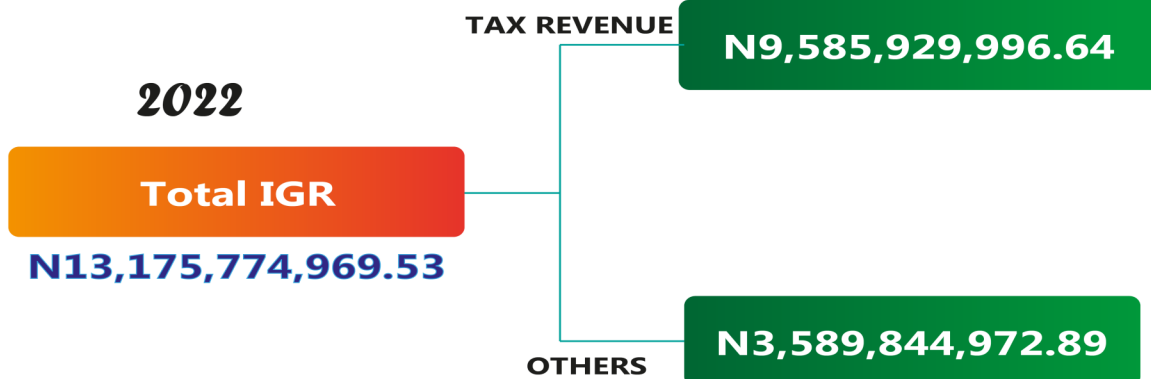
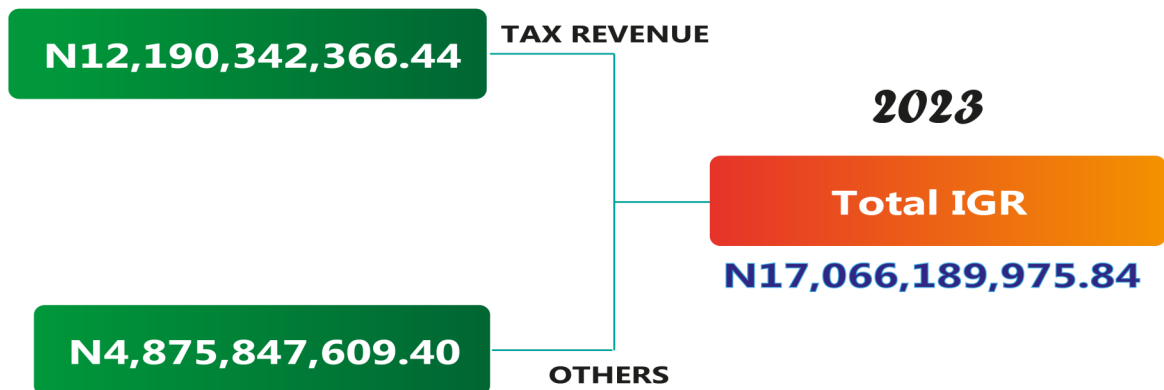
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# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

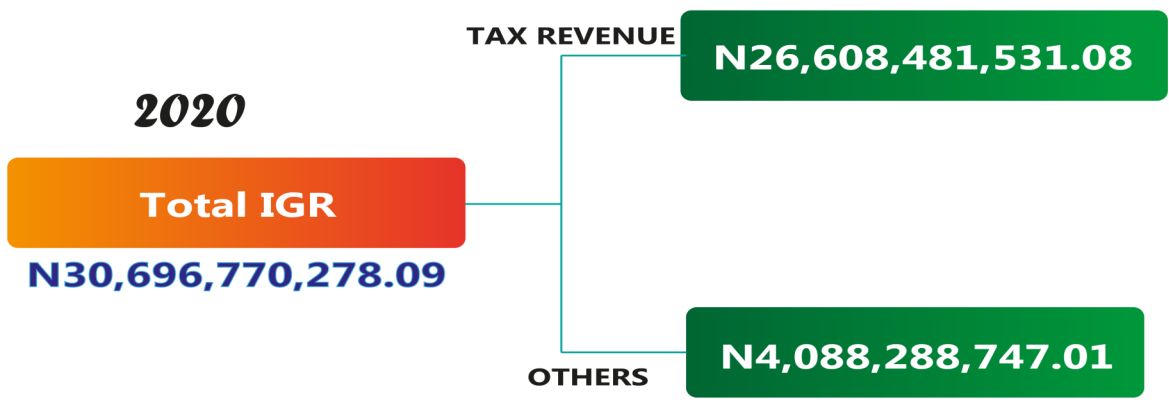
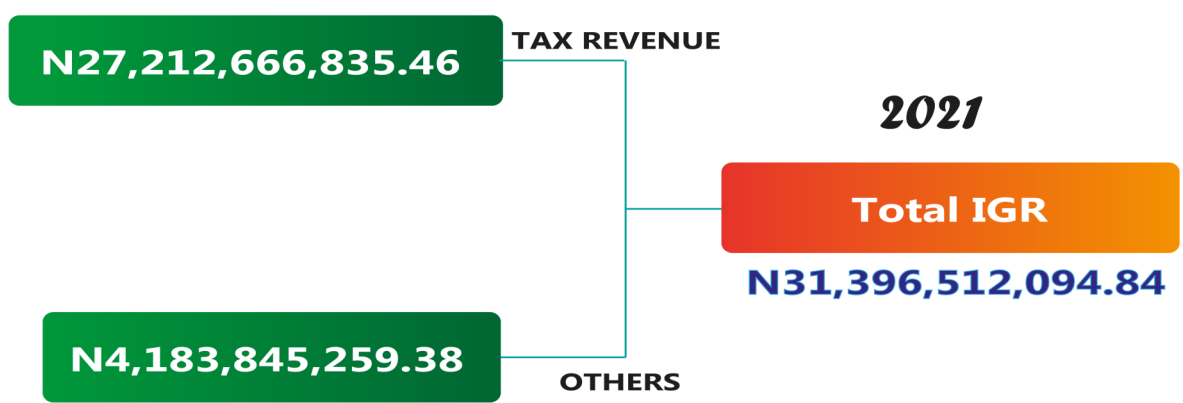
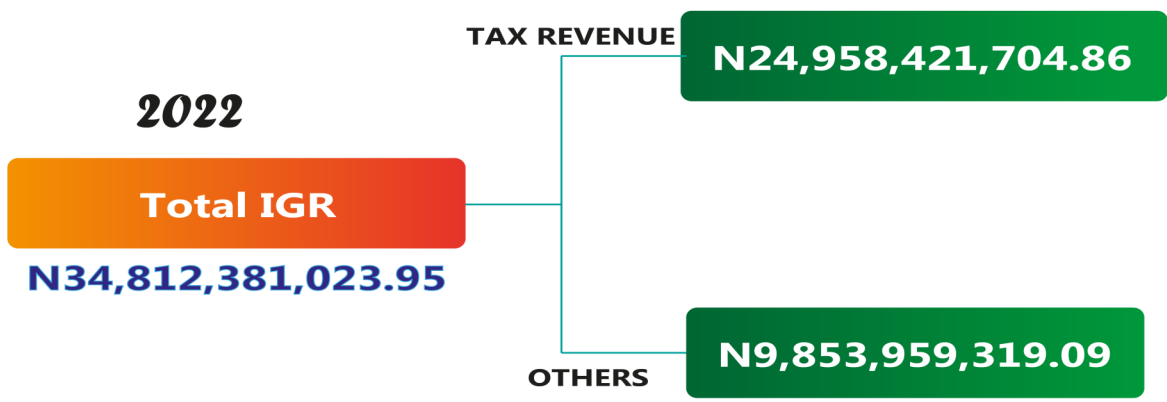
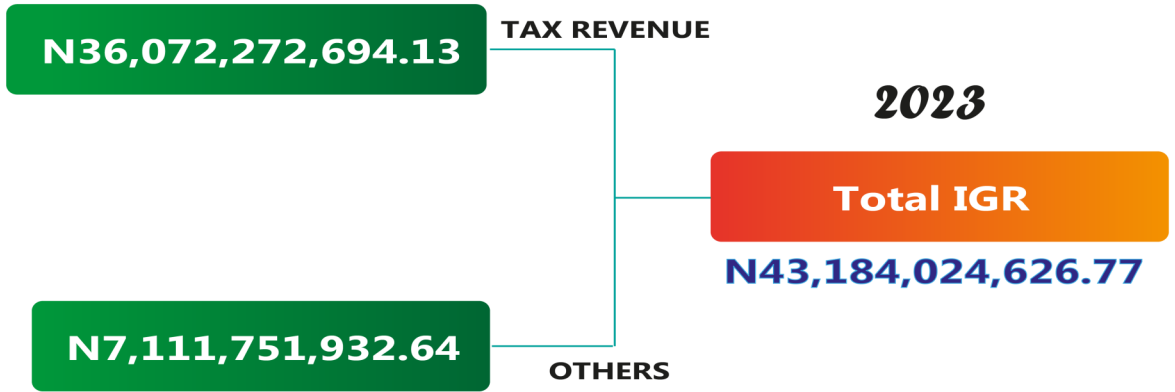
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- 2020 - 2023

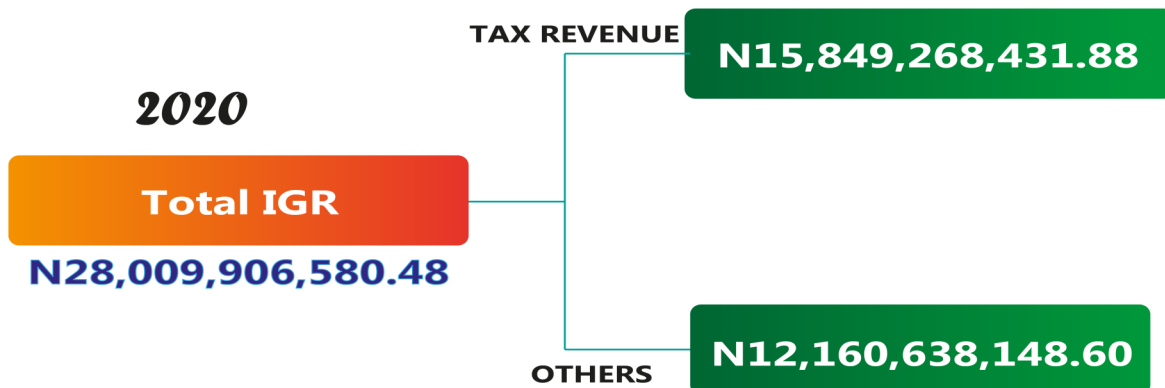
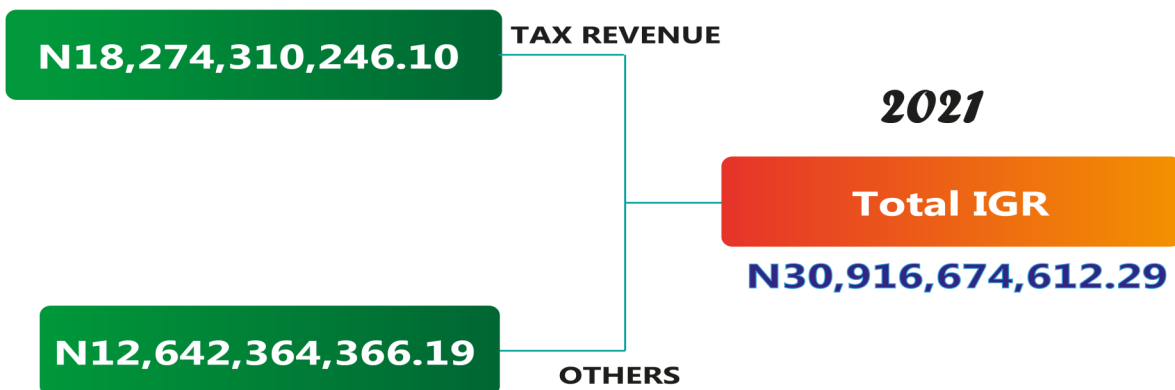
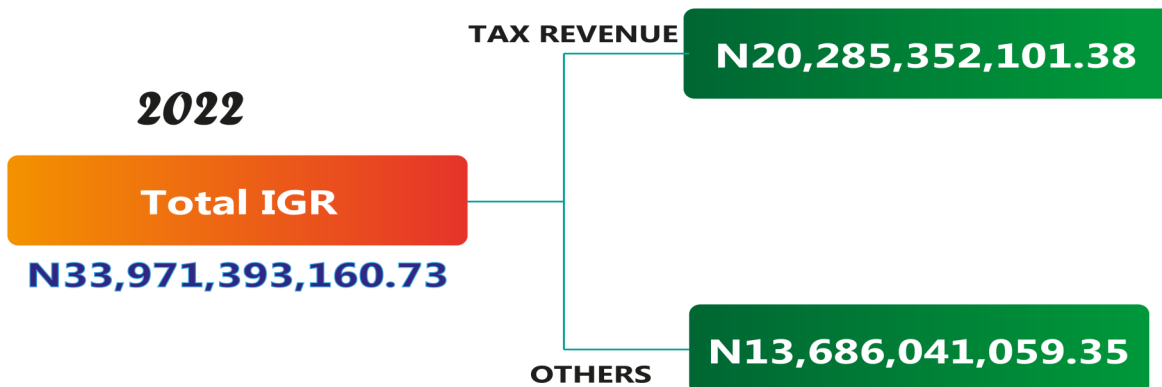
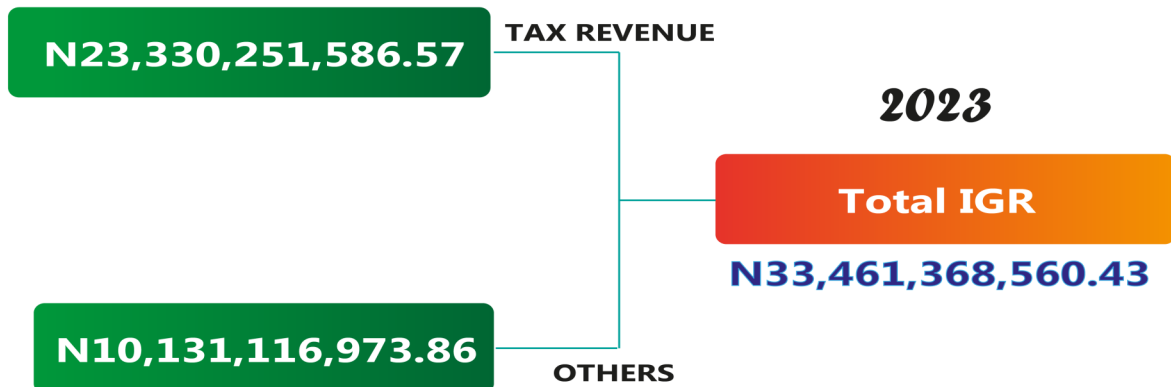
Akwa Ibom



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

Anambra

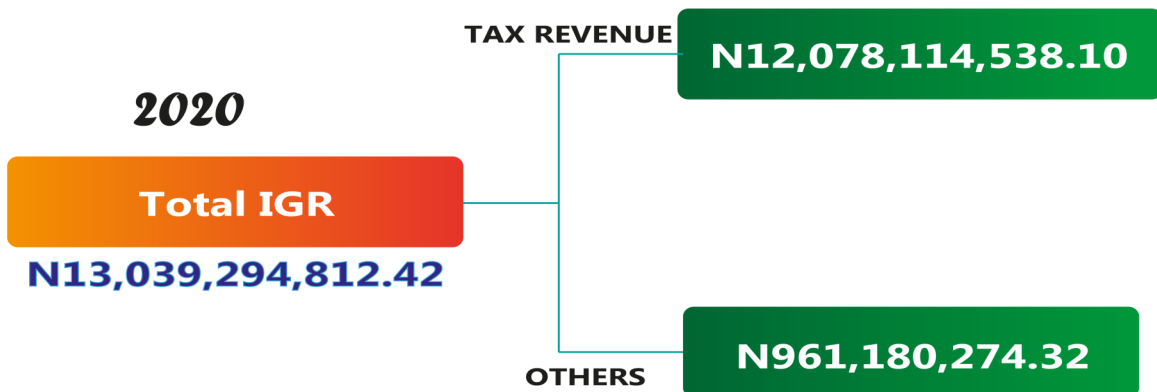
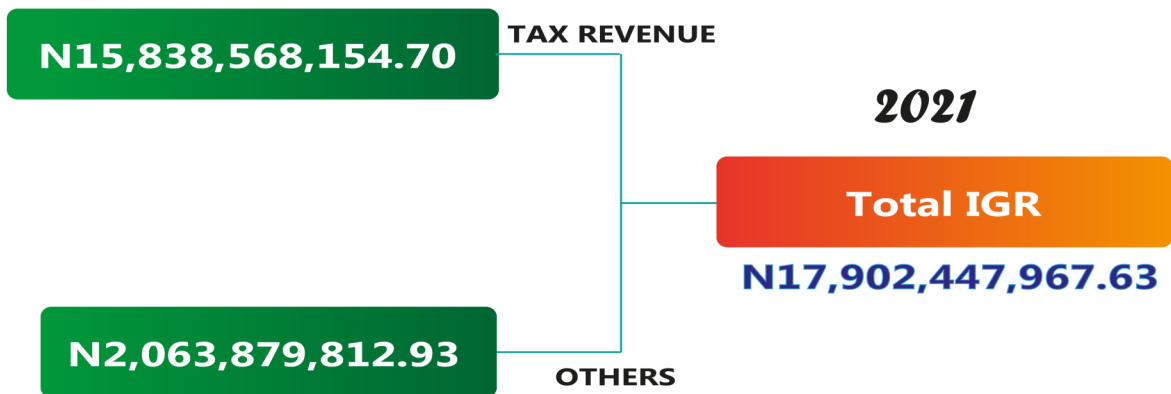
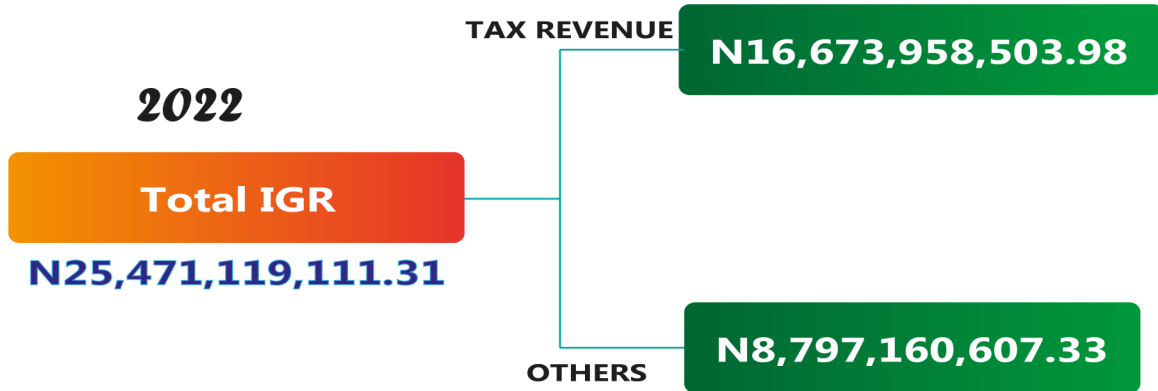
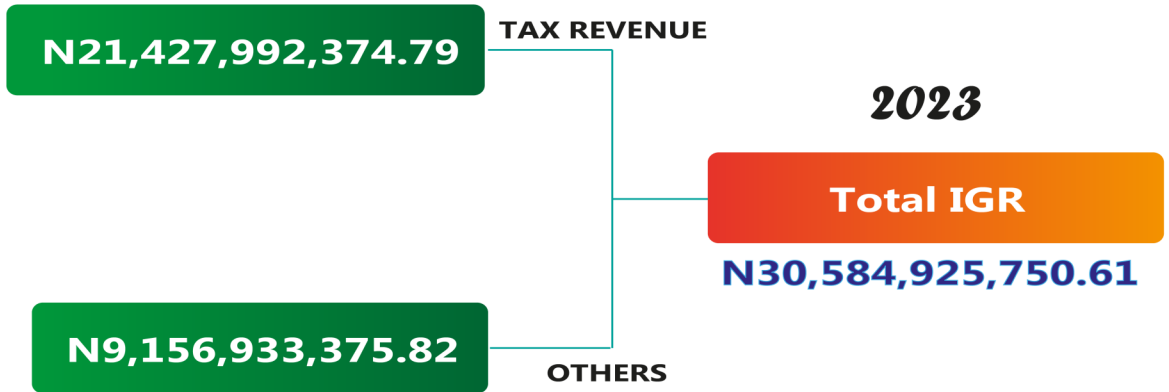




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- 2020 - 2023

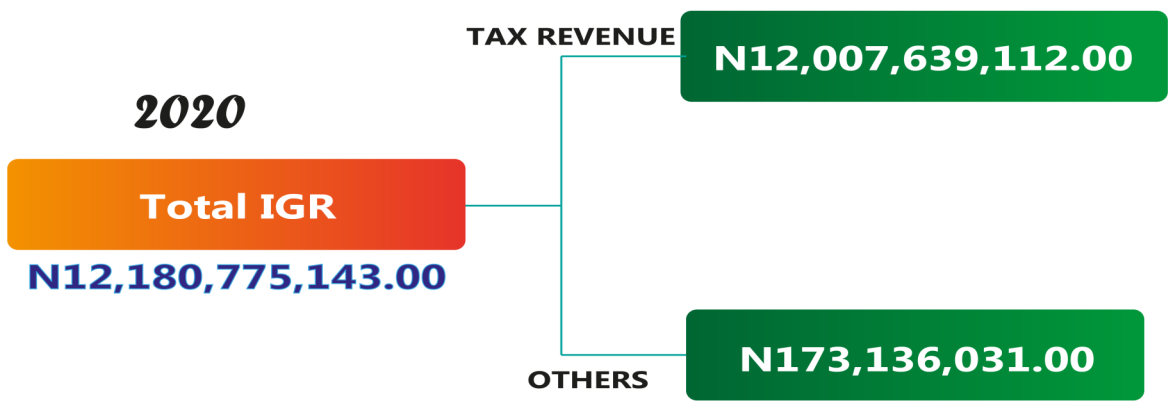
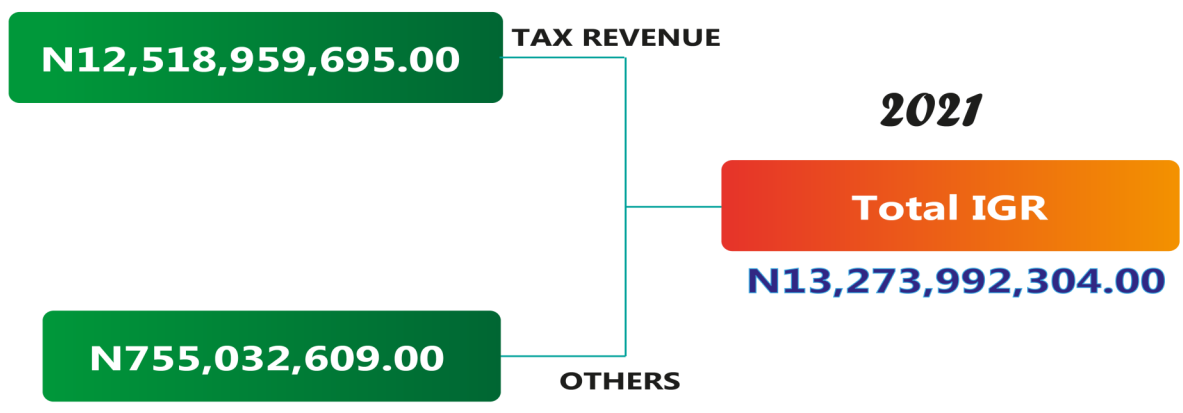
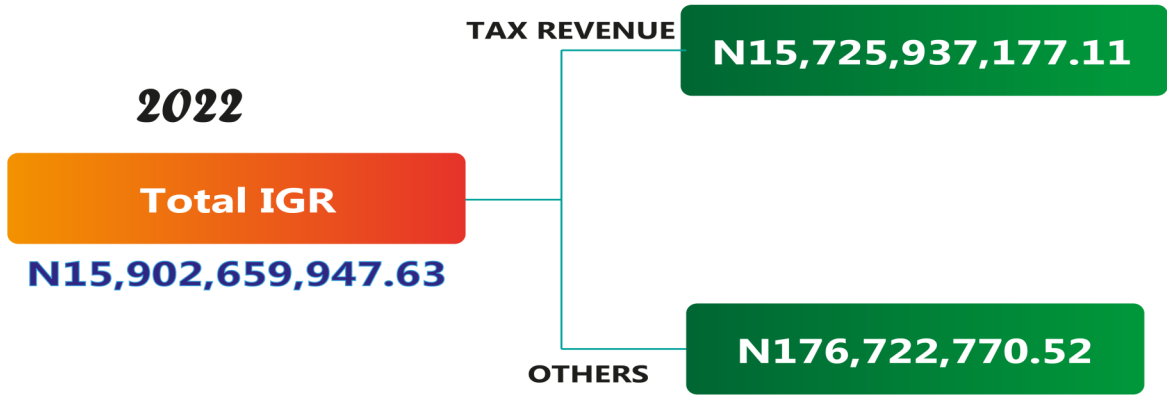
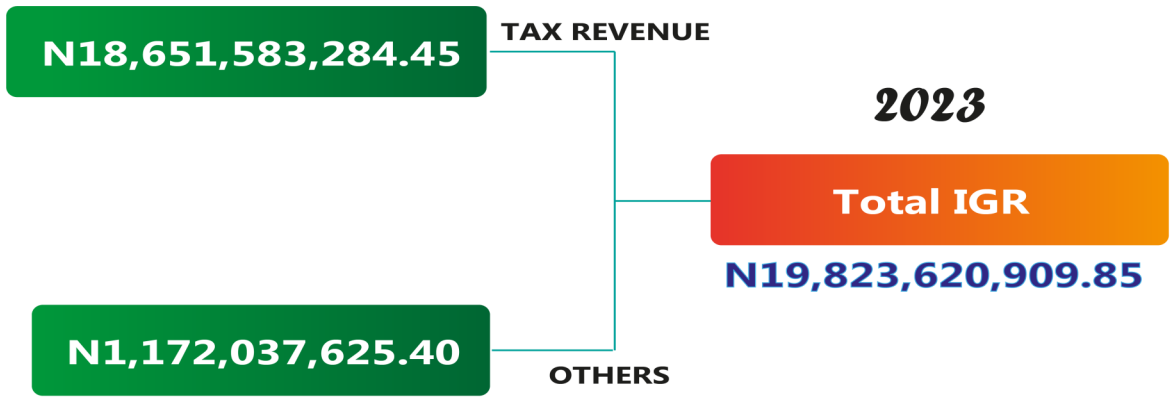
Bauchi



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- 2020 - 2023

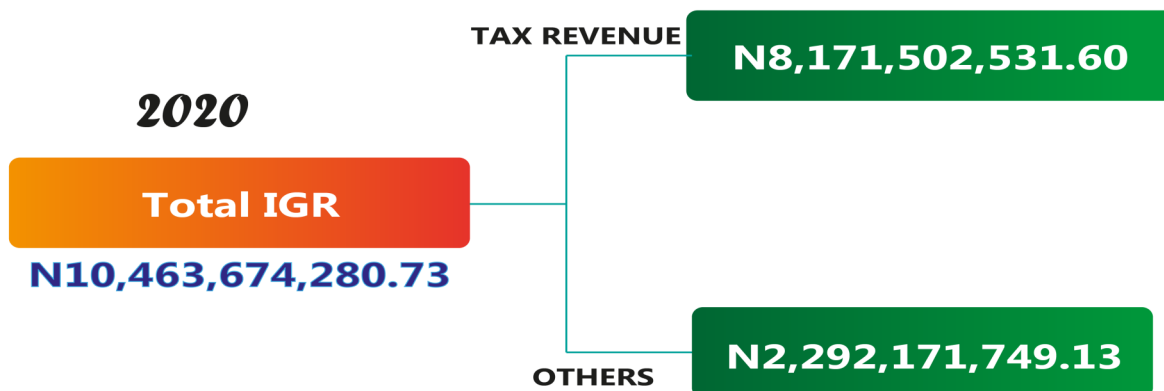
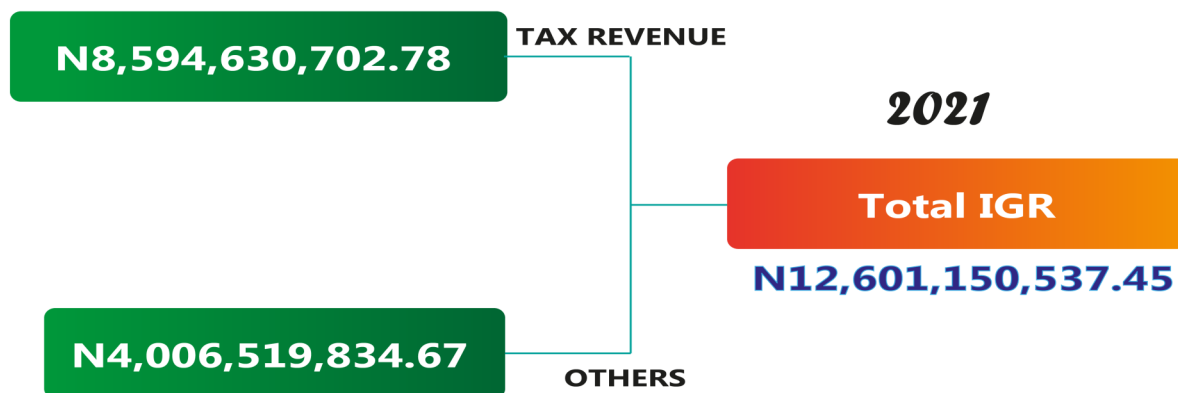
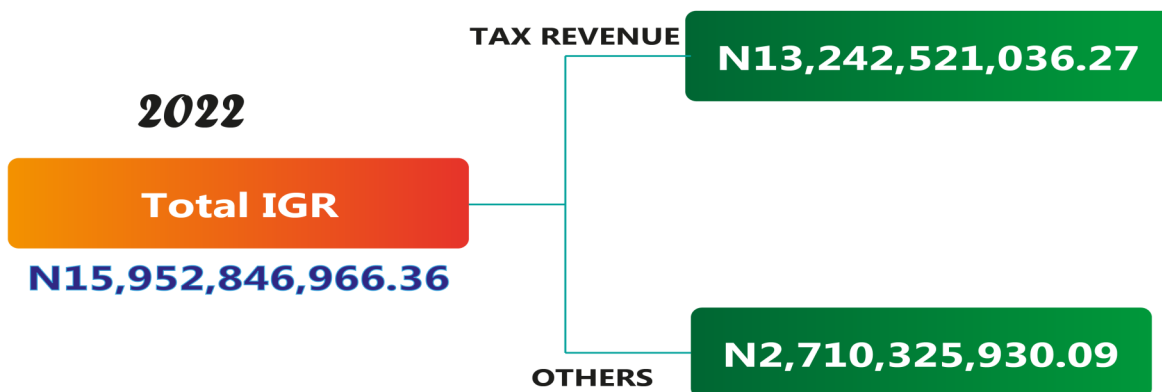
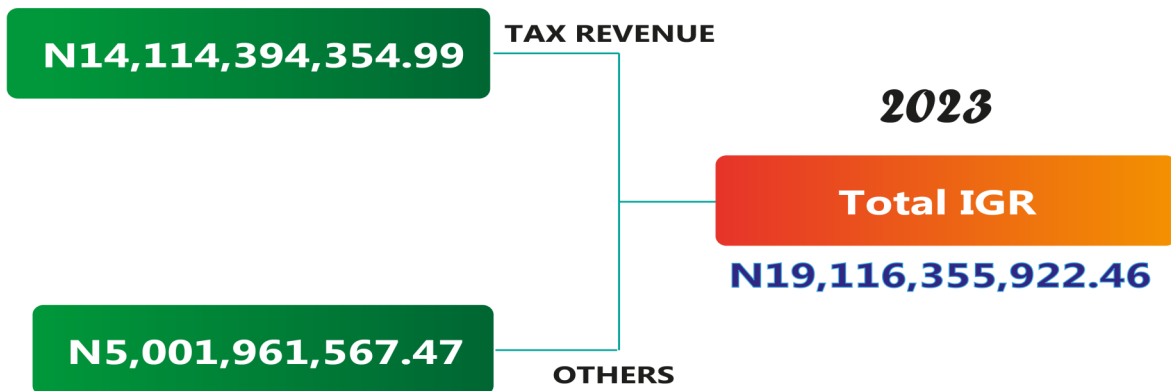
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– 2020 - 2023

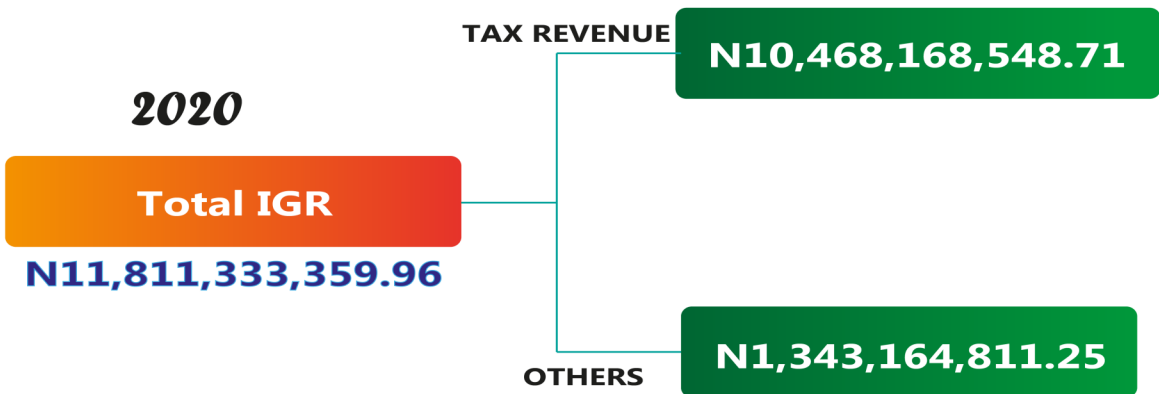
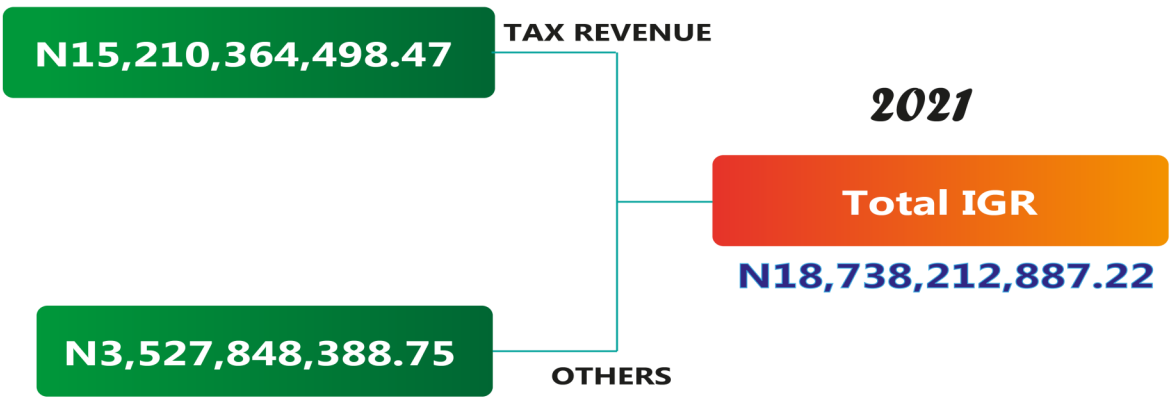
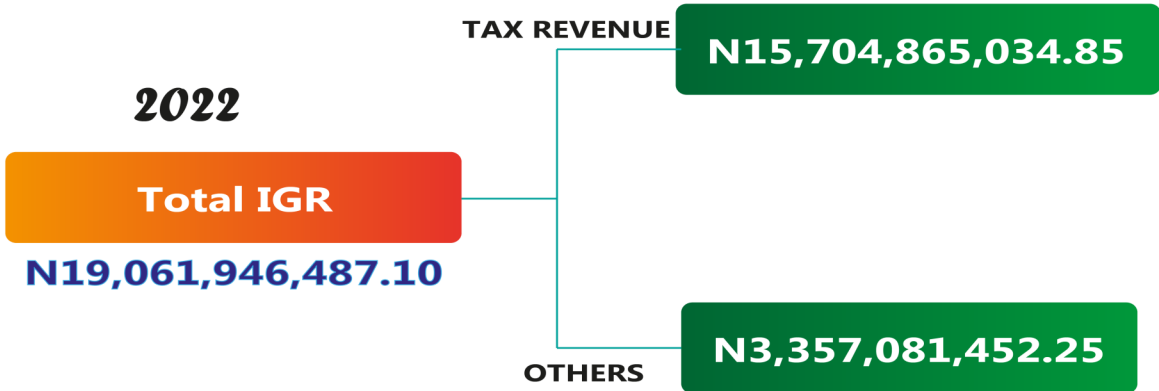
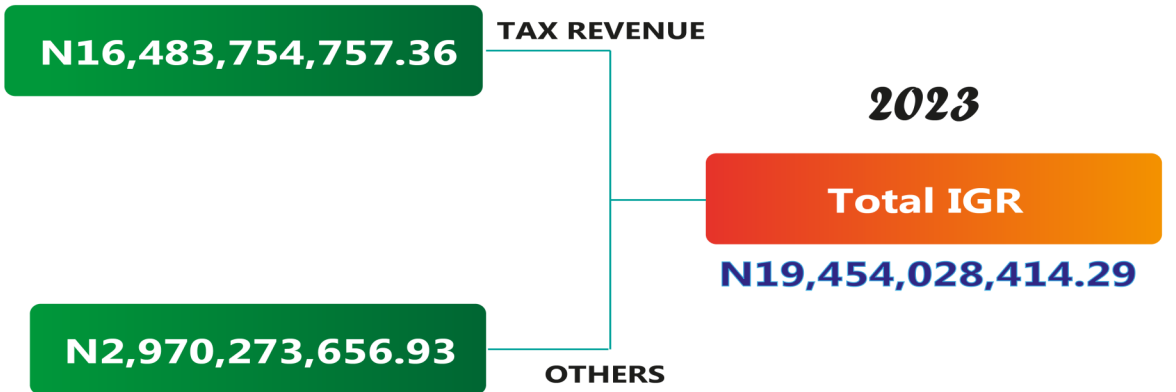
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# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

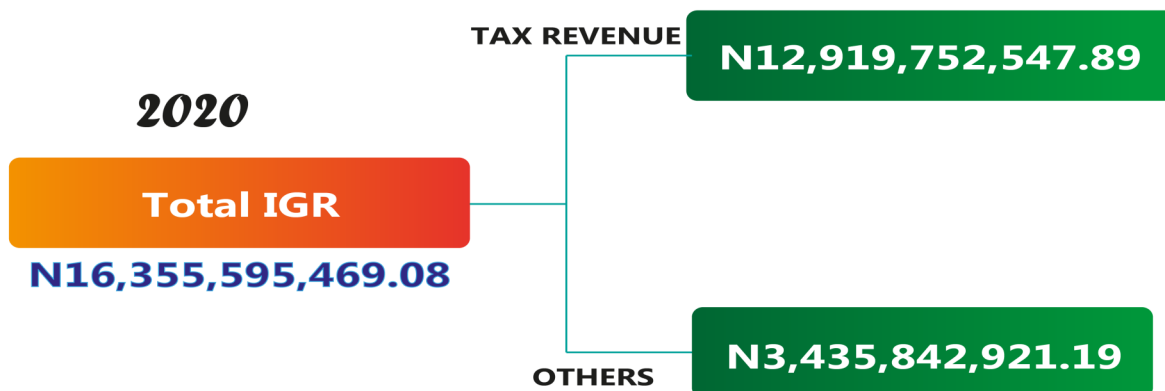
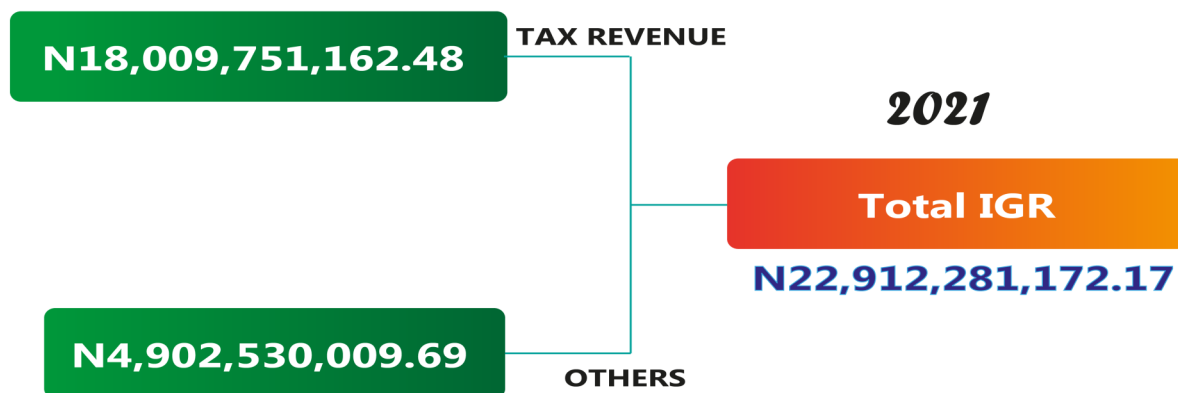
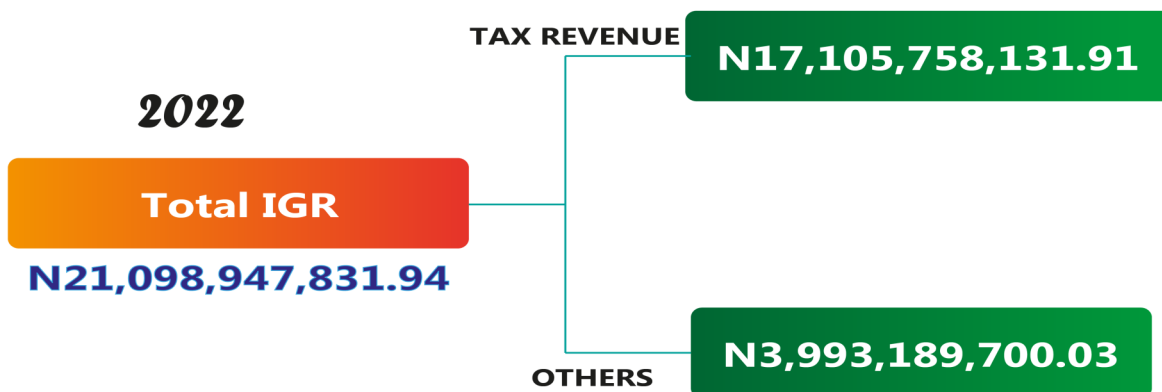
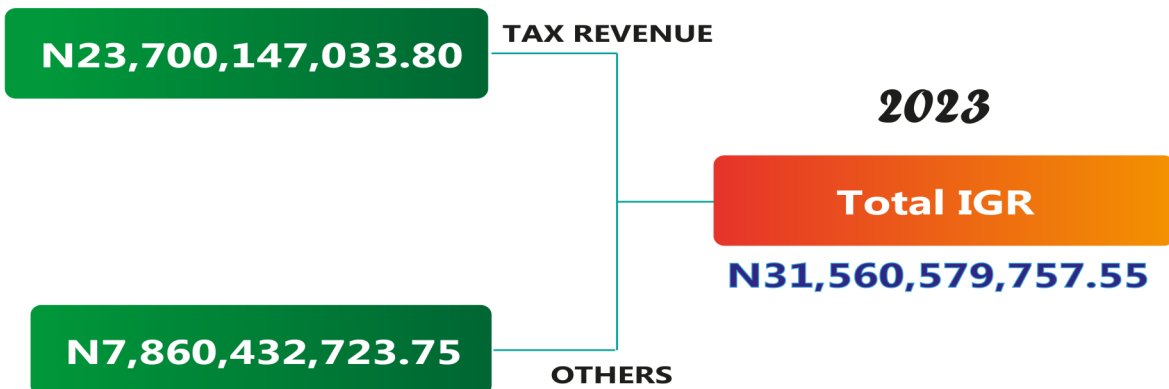
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– 2020 - 2023

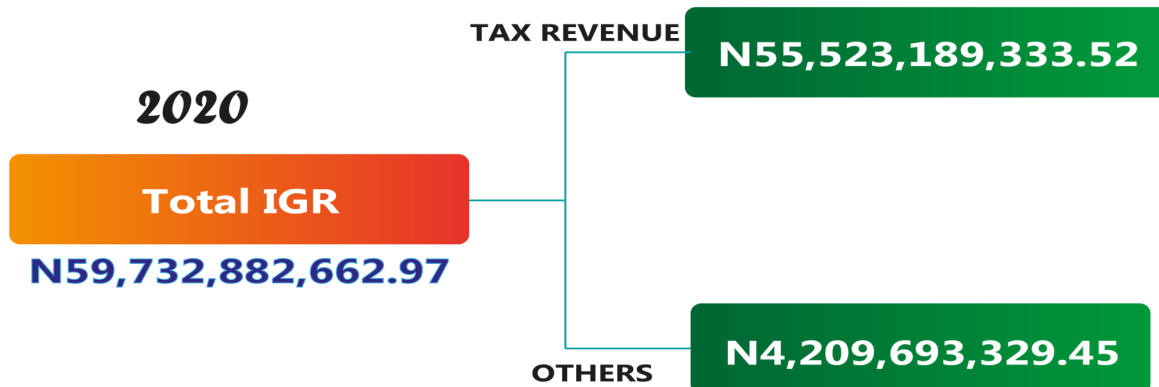
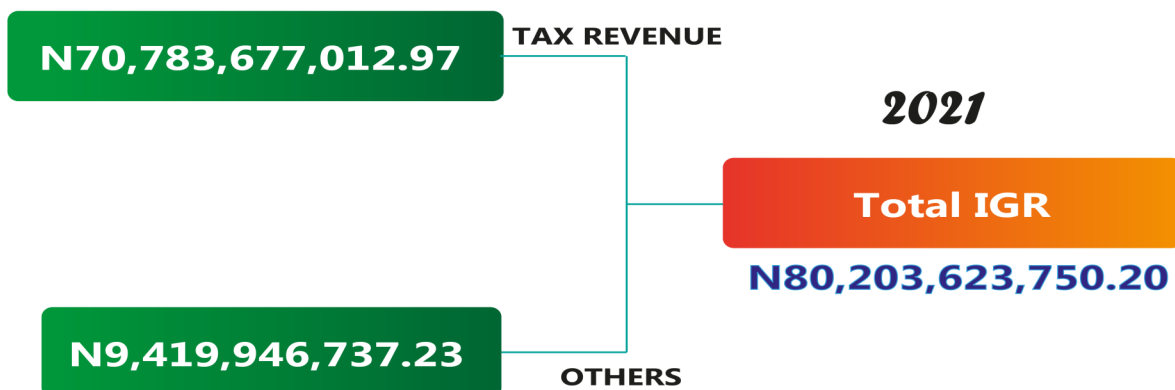
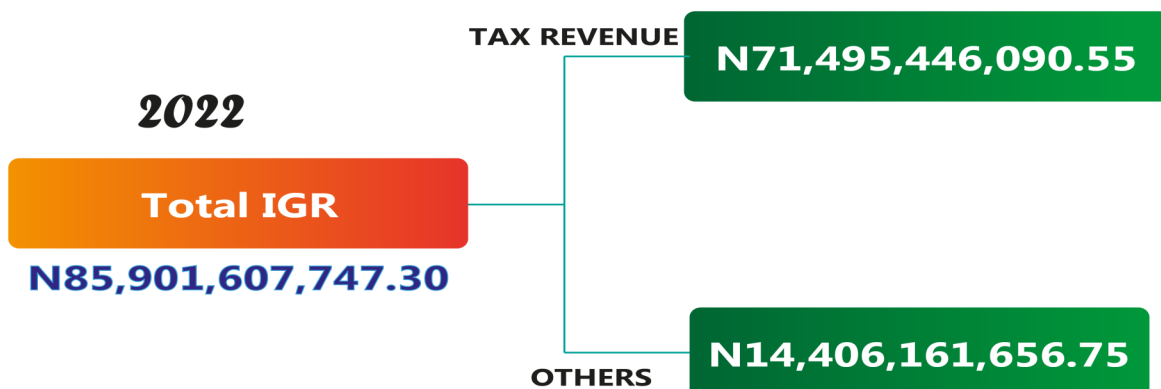
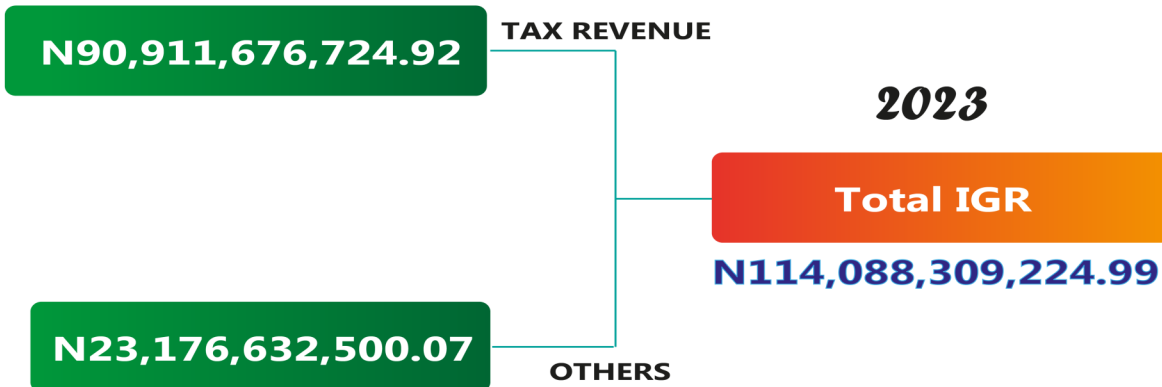
Cross river



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

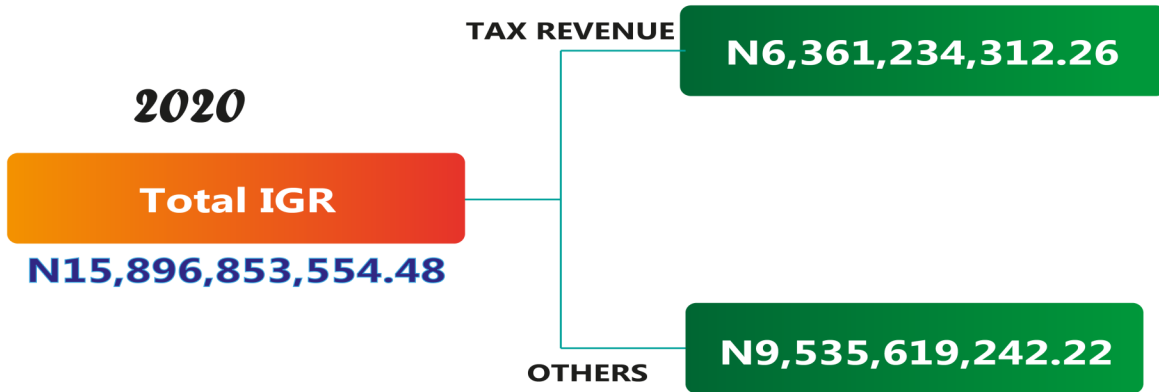
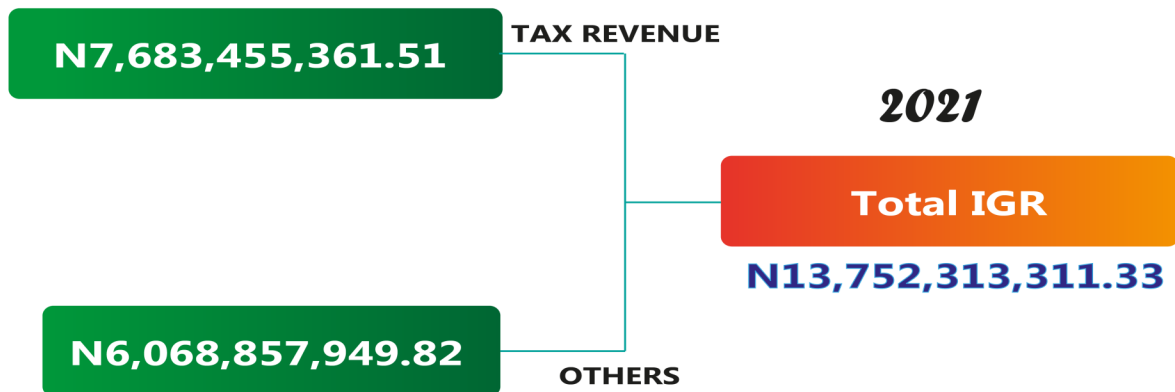
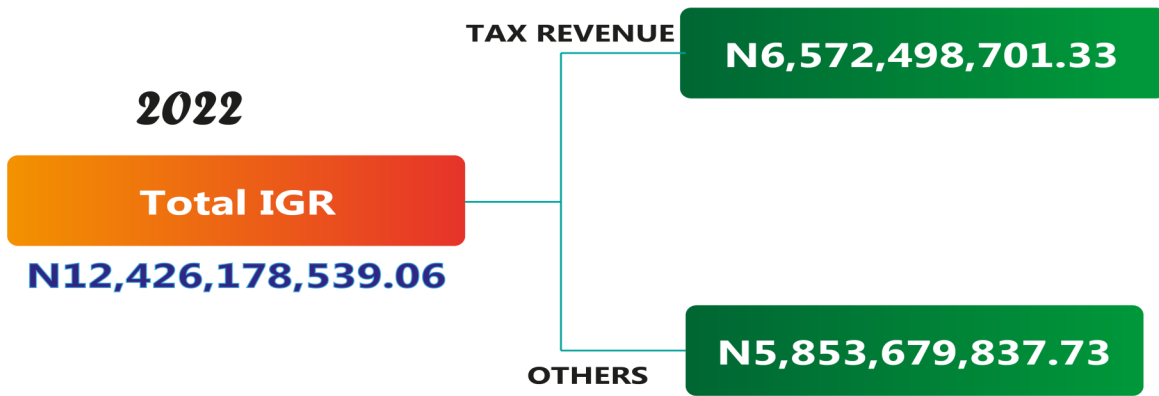
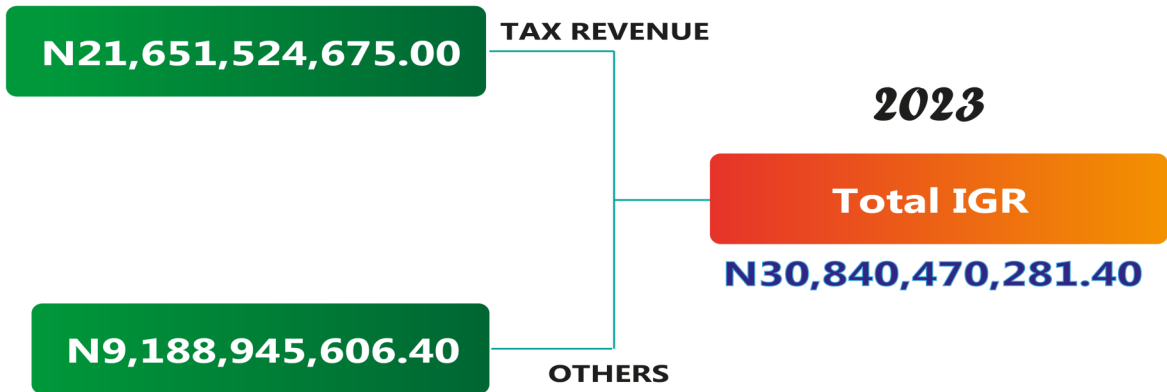
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# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

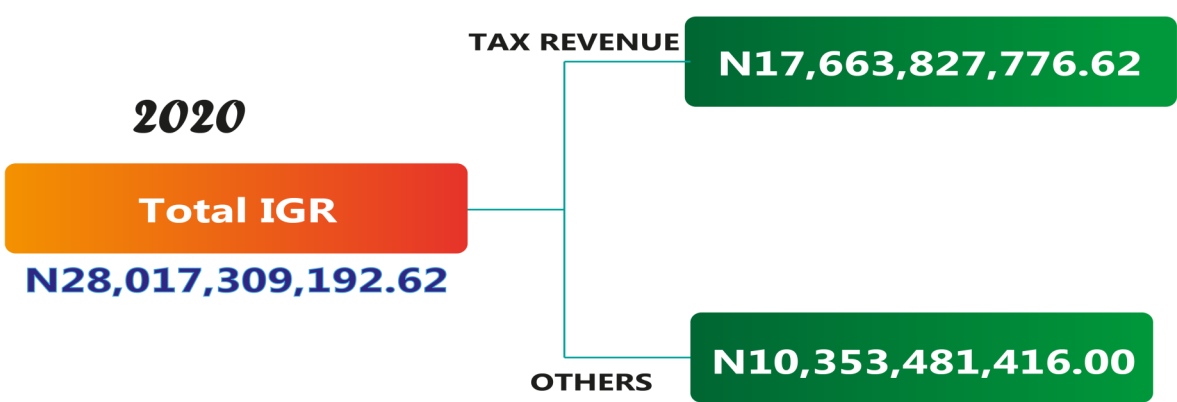
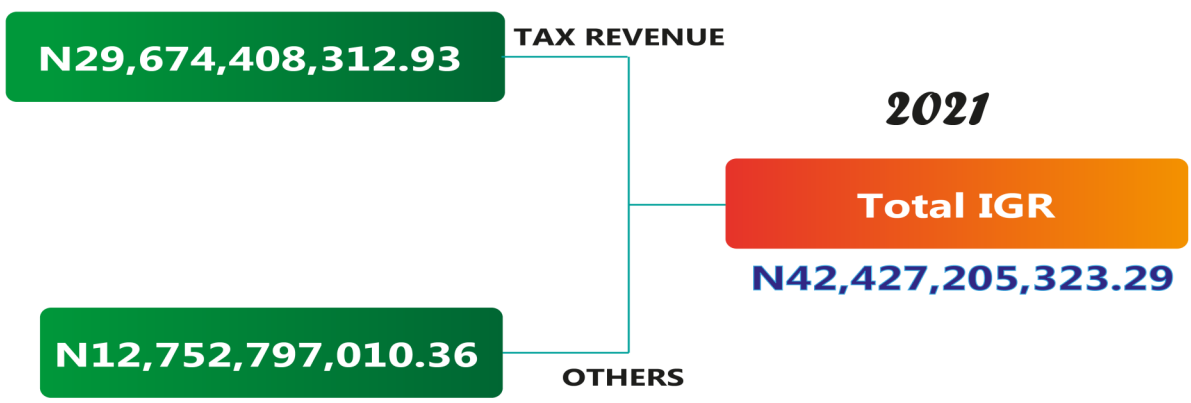
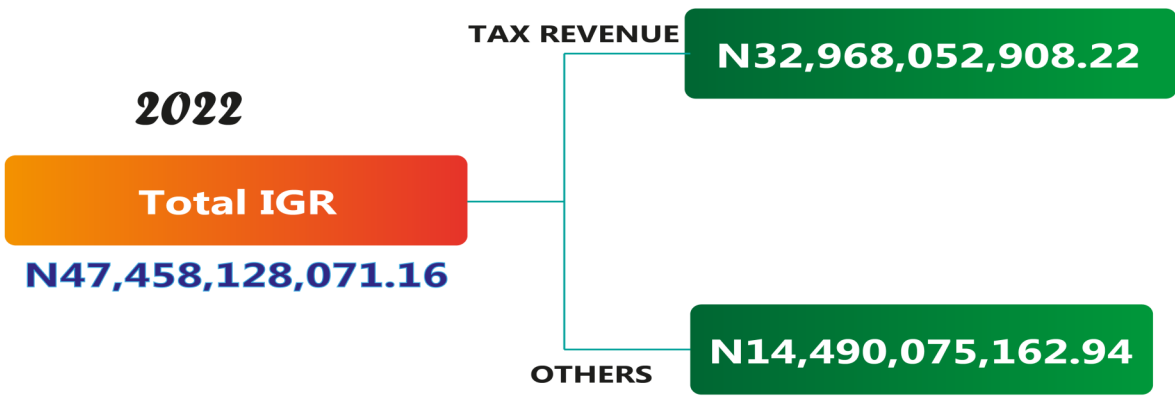
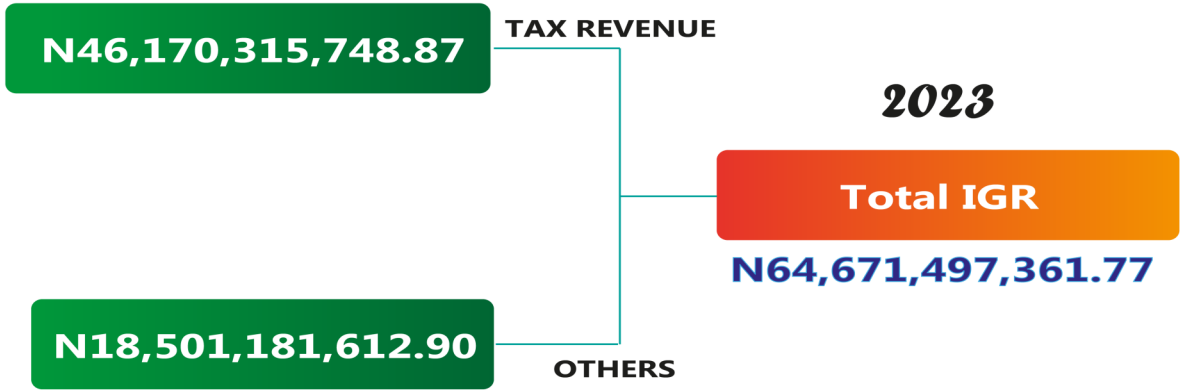
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# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Edo

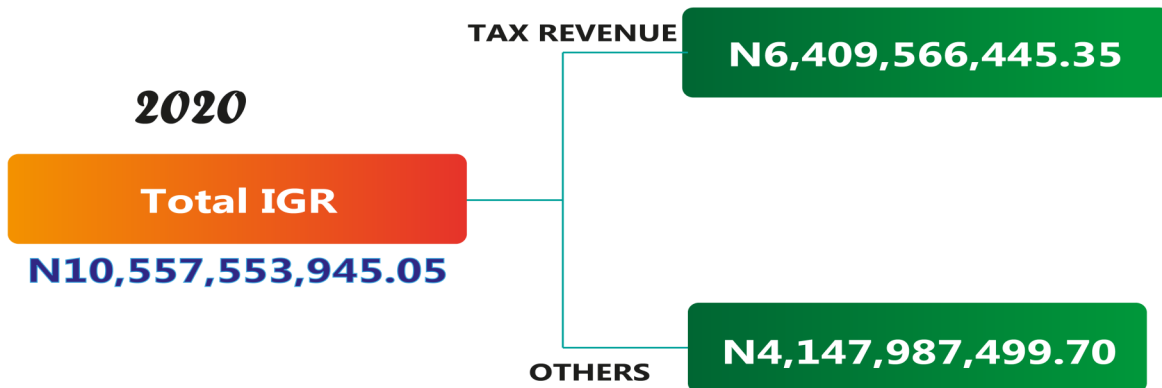
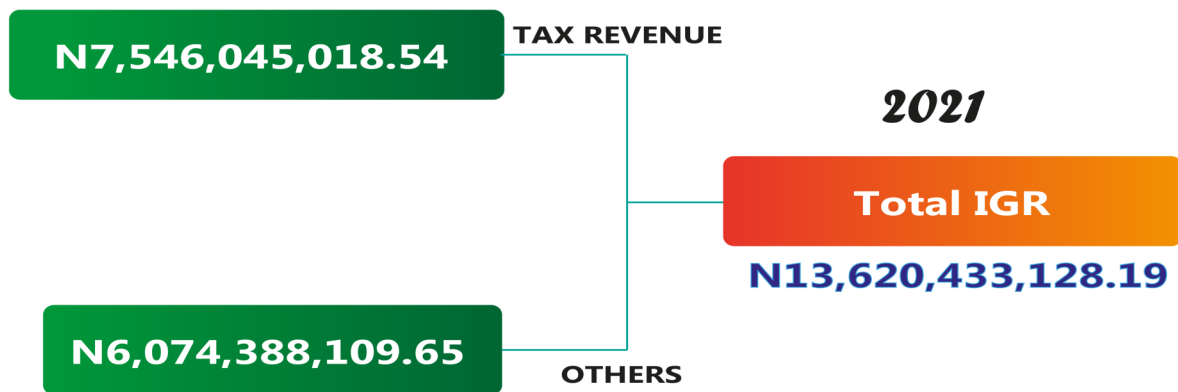
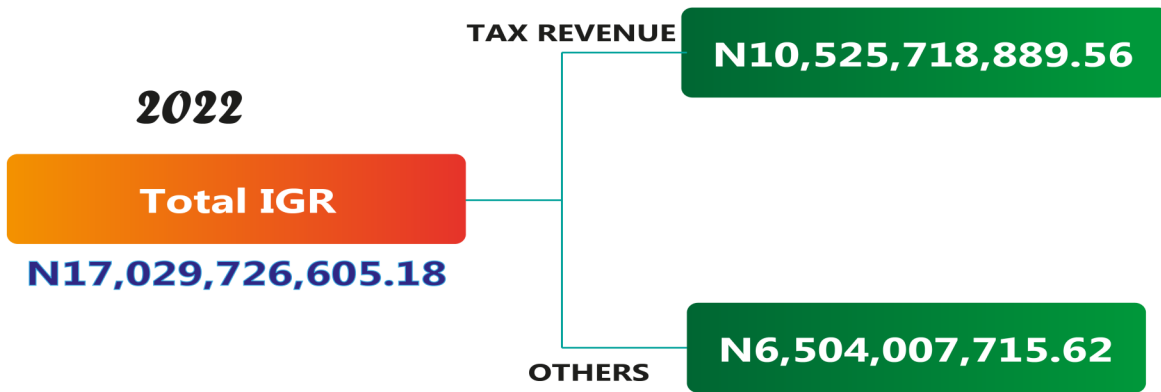
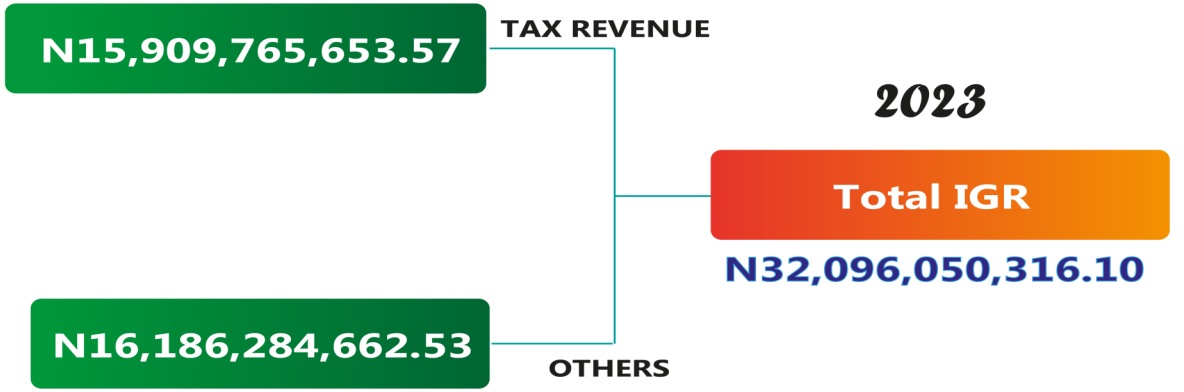




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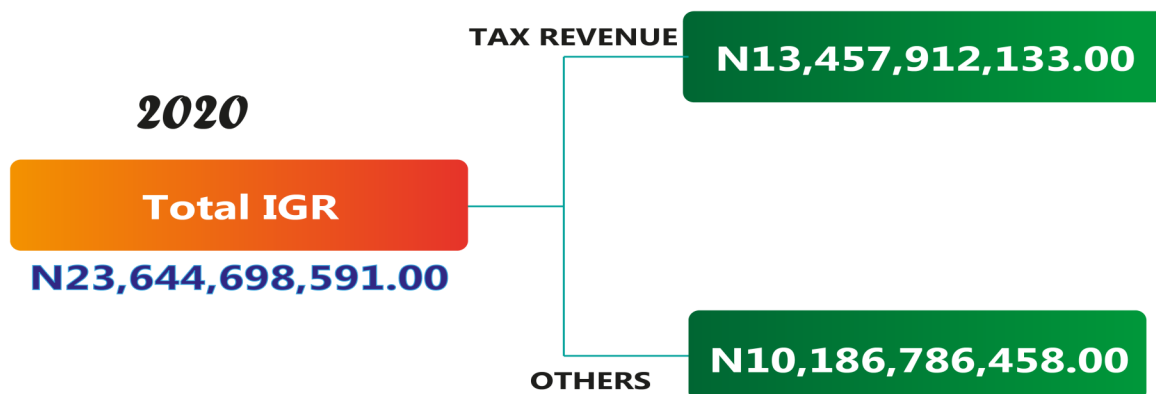
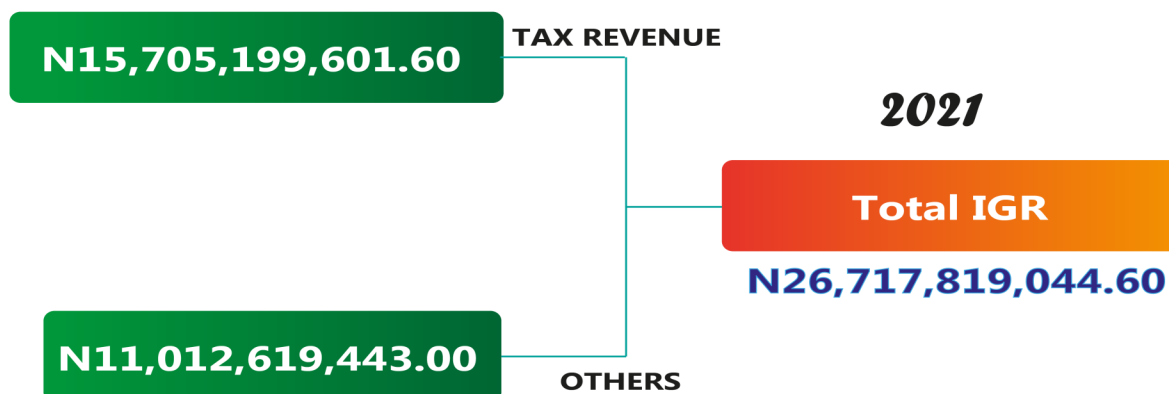
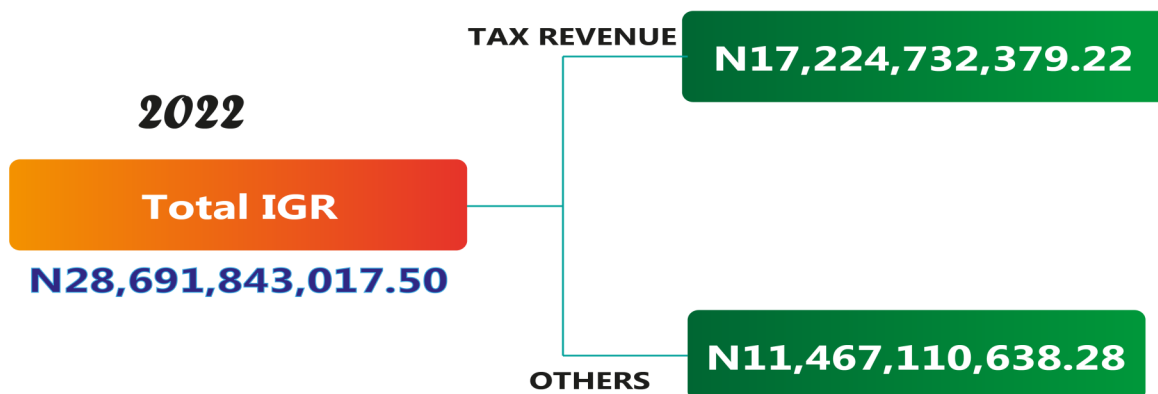
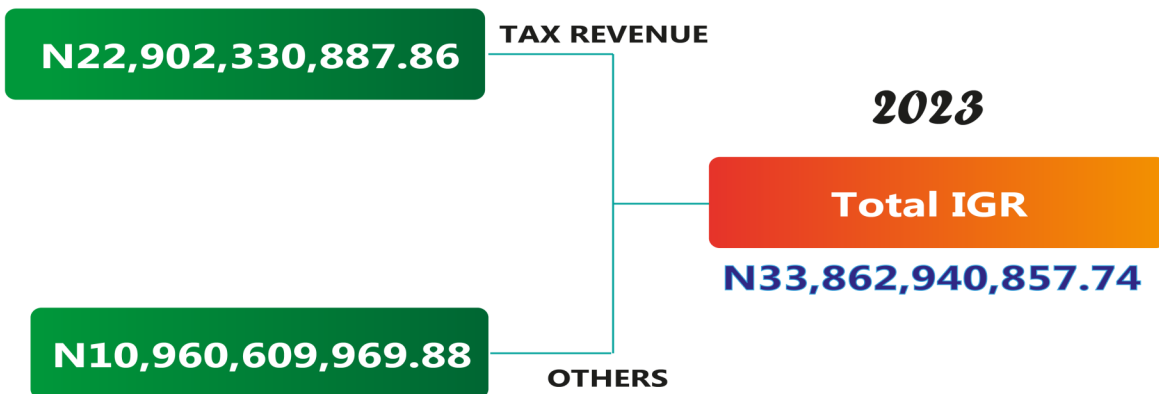
Ekiti



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Enugu



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

FCT



**N211,100,288,136.36**

TAX REVENUE

**2023**

**Total IGR**

**N211,100,288,136.36**

-

OTHERS

**2022**

**Total IGR**

**N124,366,774,519.25**

TAX REVENUE

**N124,366,774,519.25**

OTHERS

-

**N131,924,627,002.62**

TAX REVENUE

**2021**

**Total IGR**

**N131,924,627,002.62**

OTHERS

-

**2020**

**Total IGR**

**N92,059,700,897.42**

TAX REVENUE

**N92,059,700,897.42**

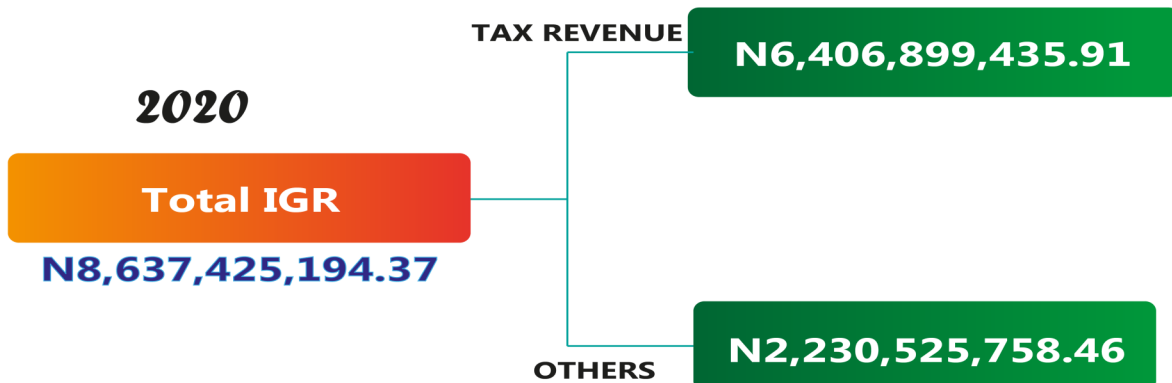
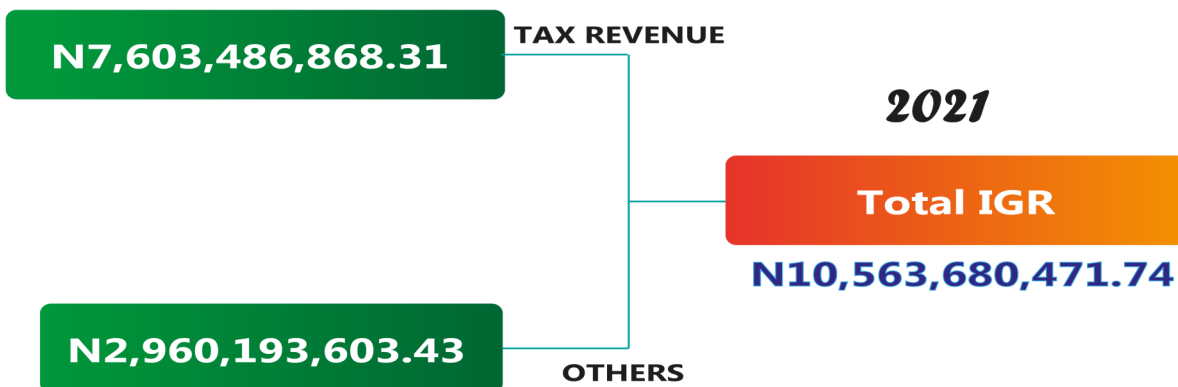
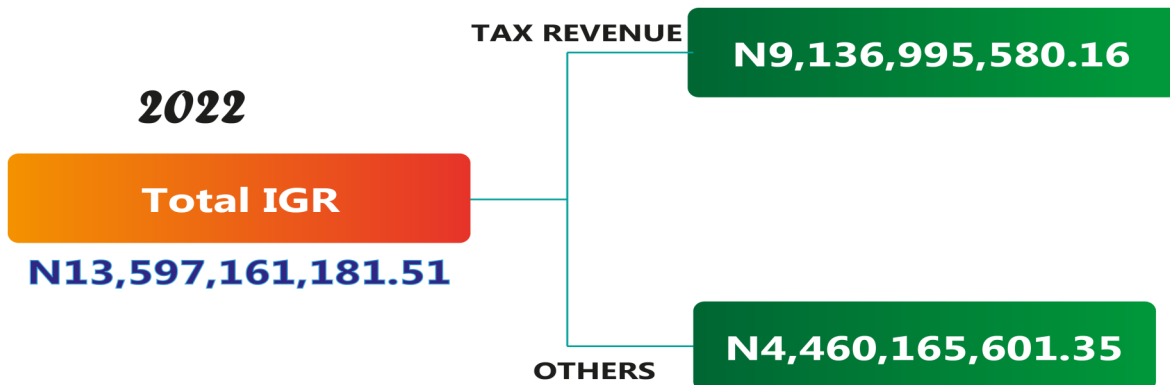
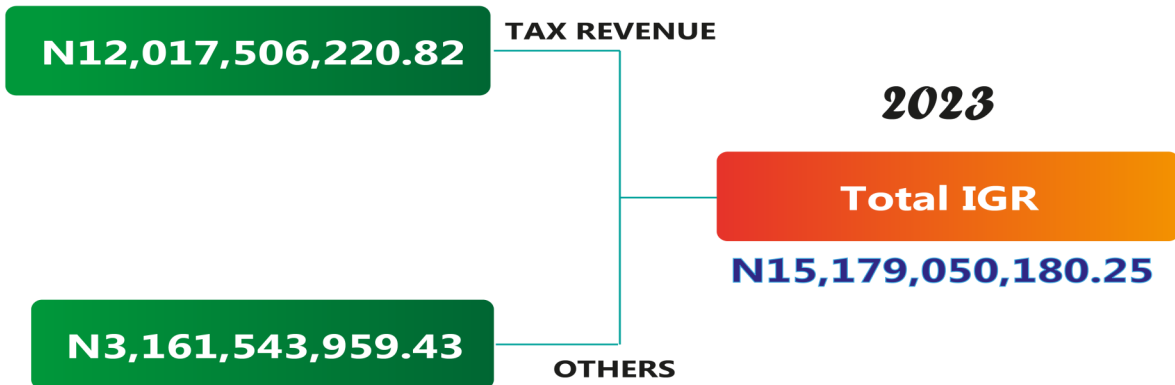
OTHERS

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# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

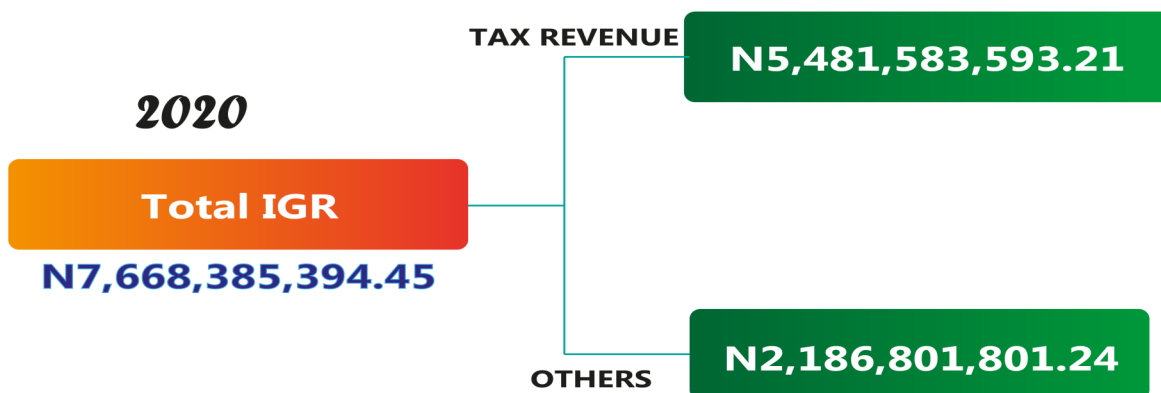
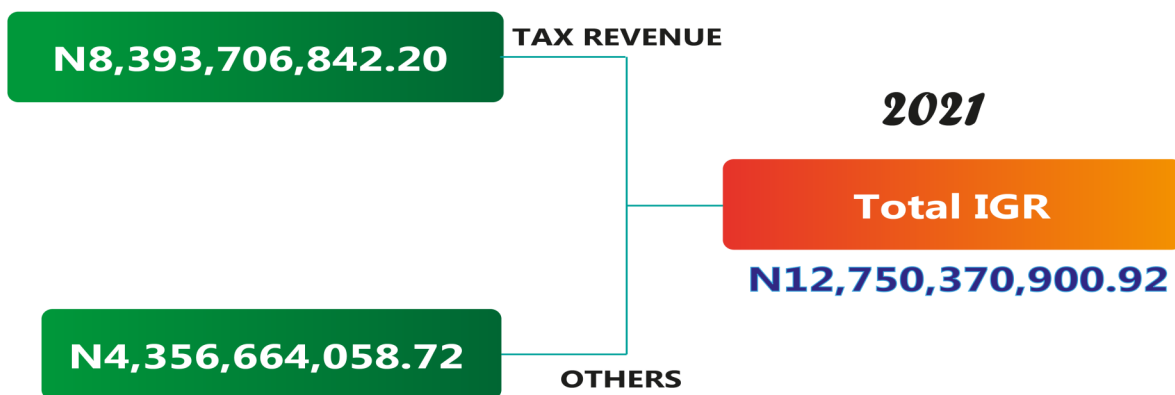
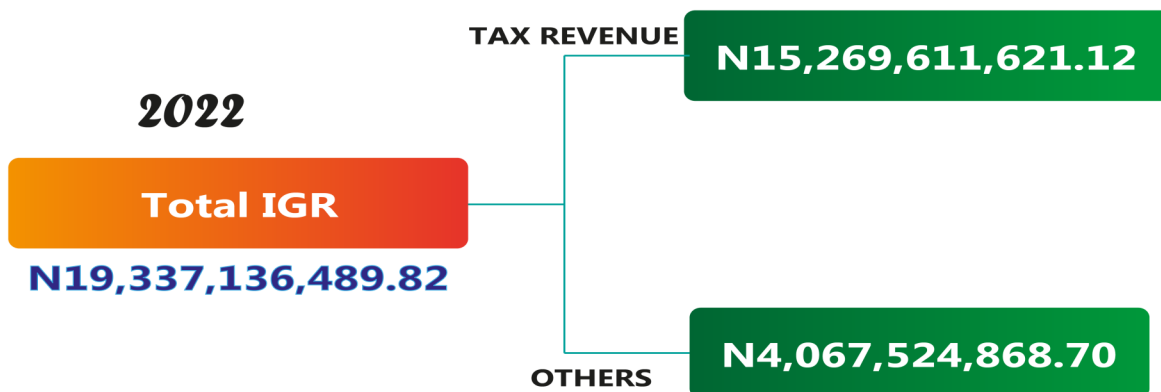
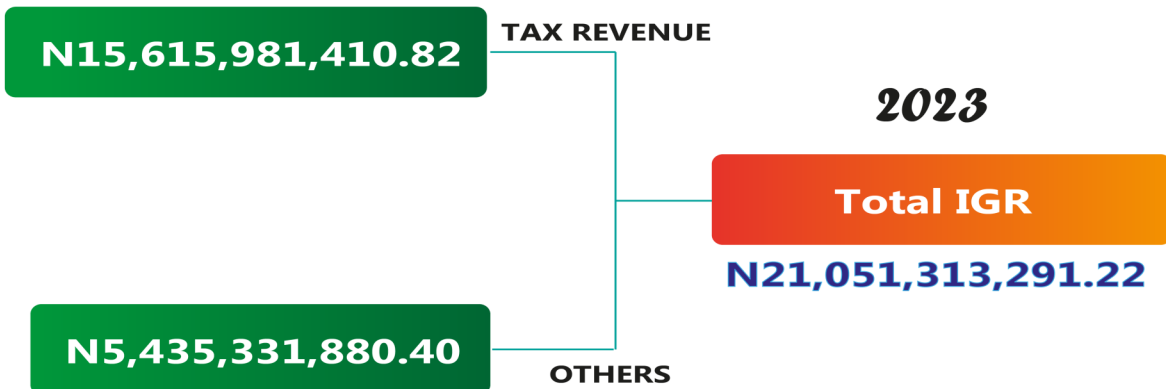
Gombe



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

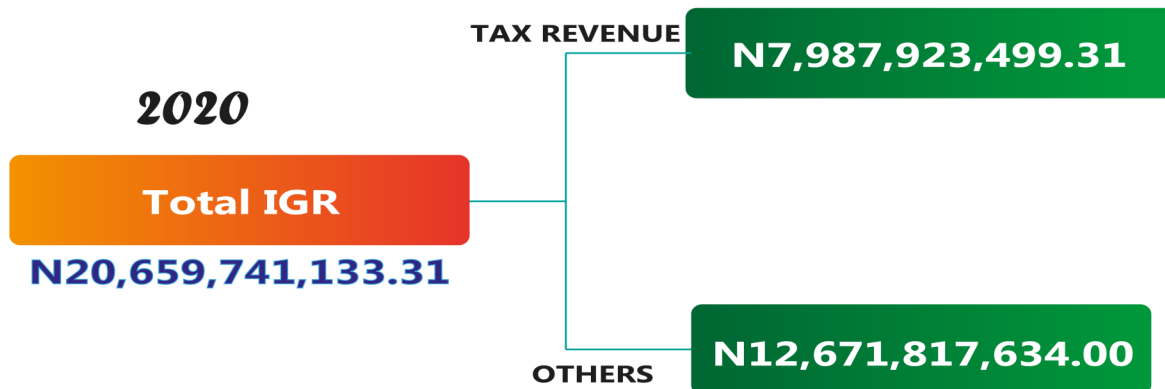
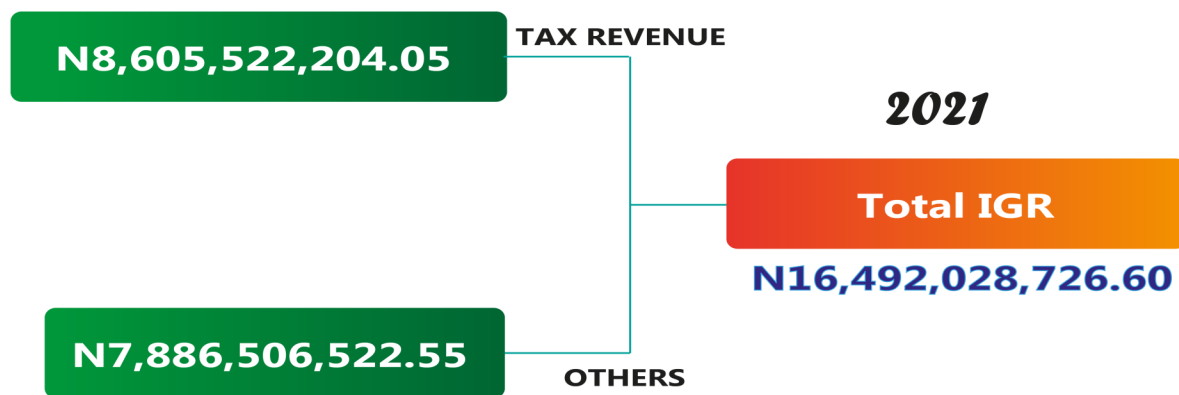
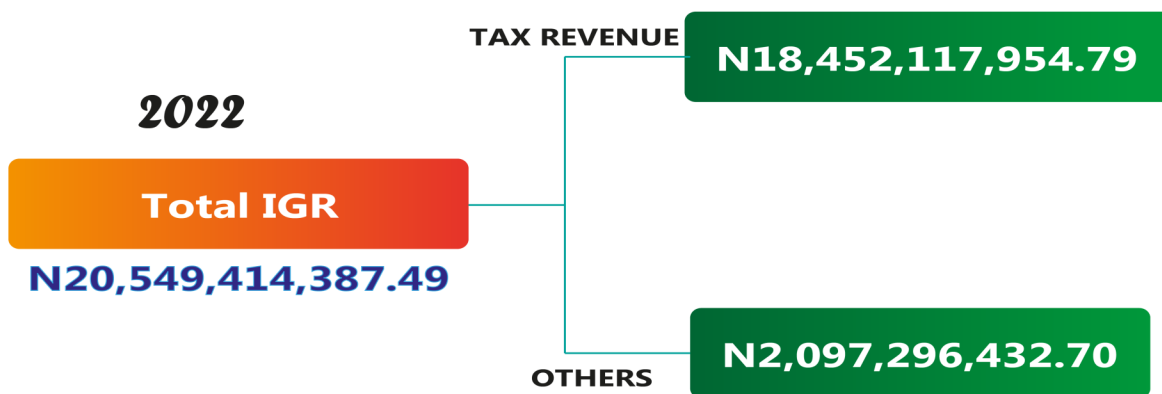
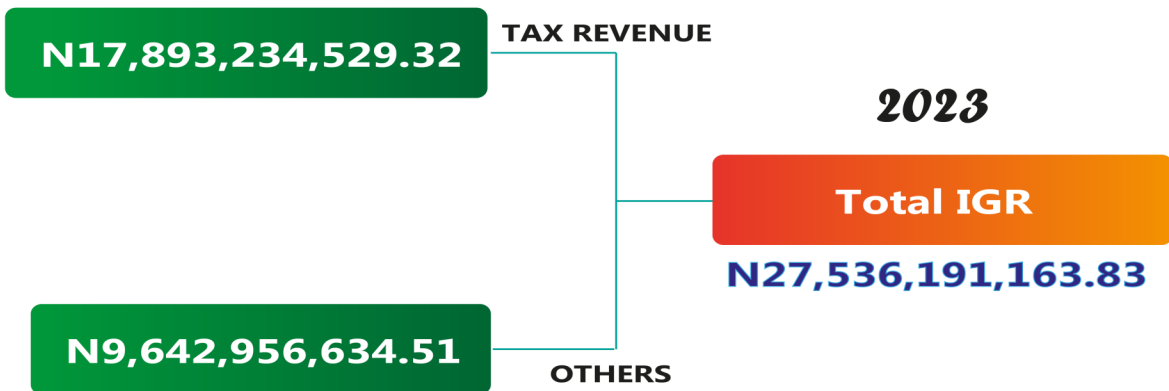
Imo



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

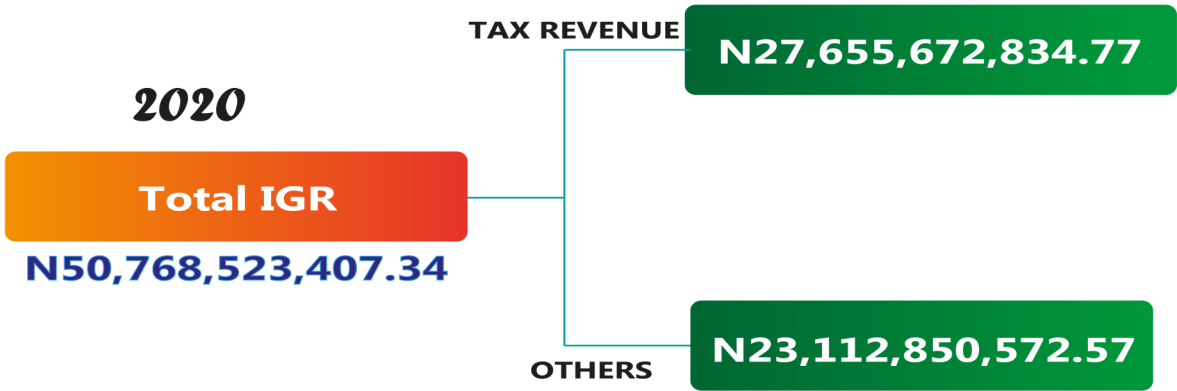
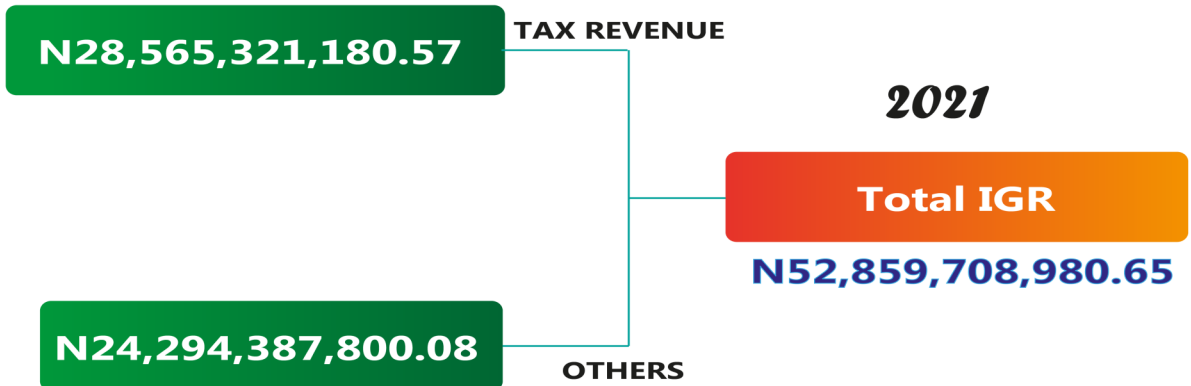
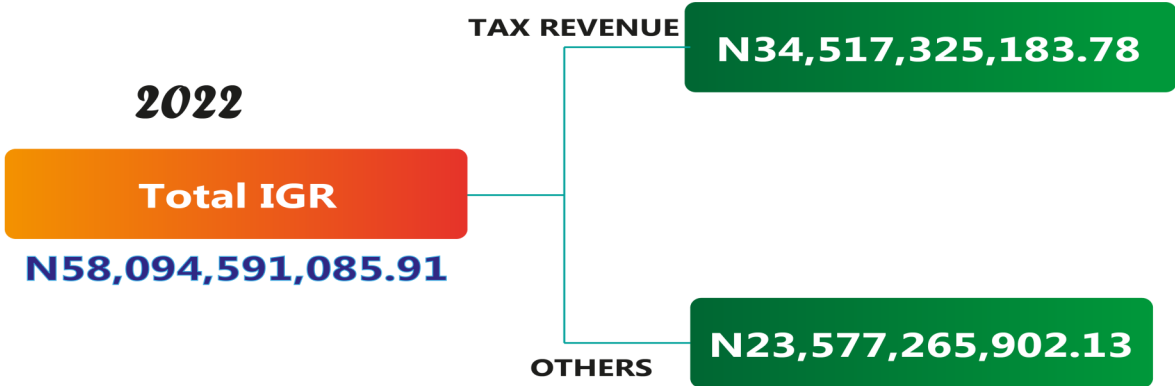
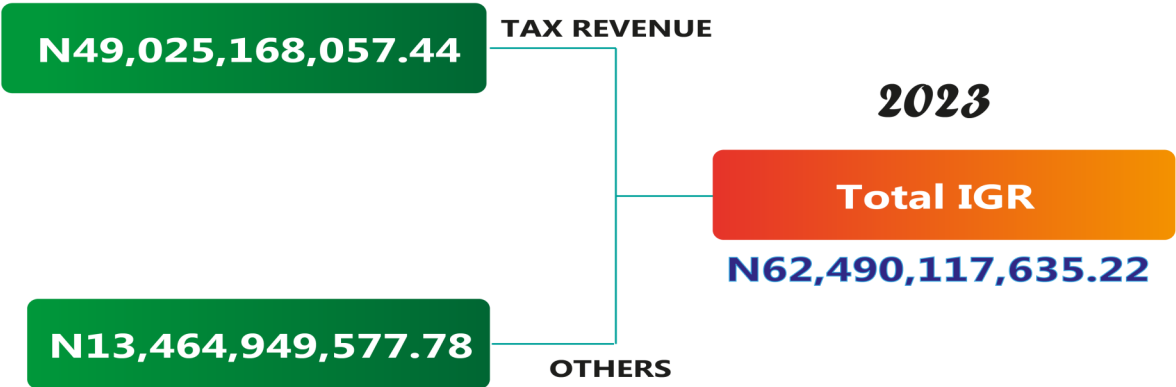
Jigawa



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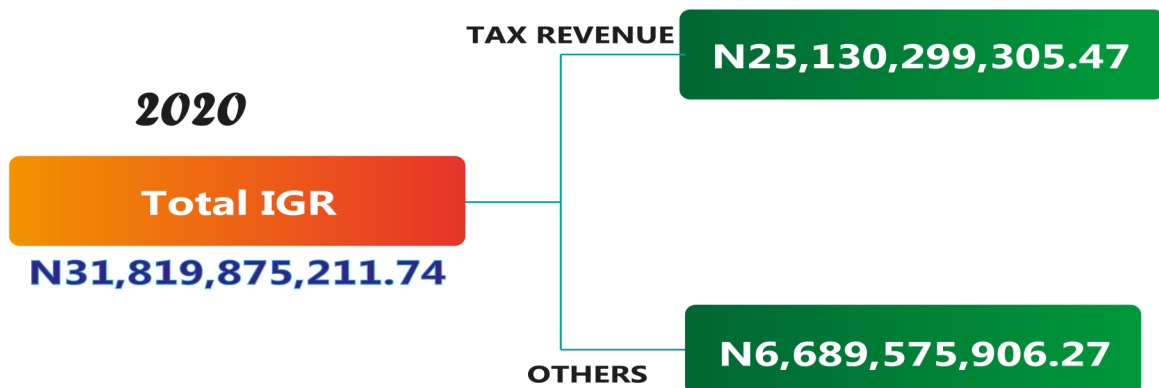
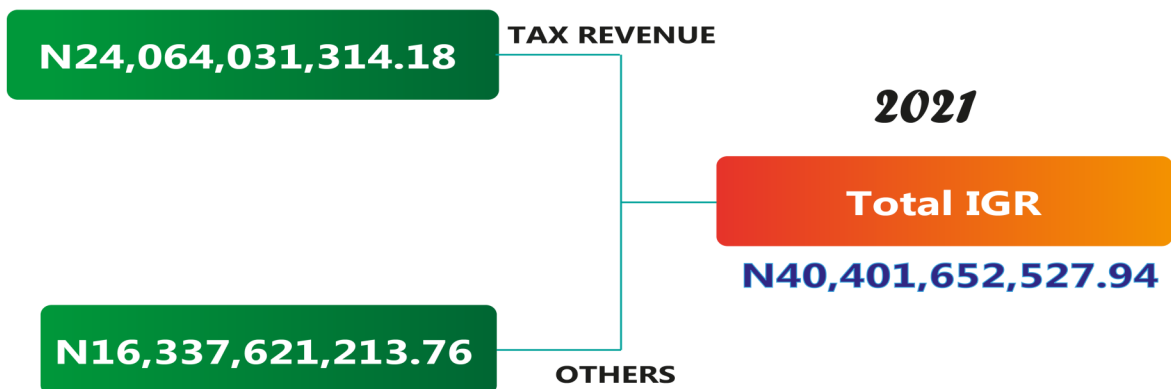
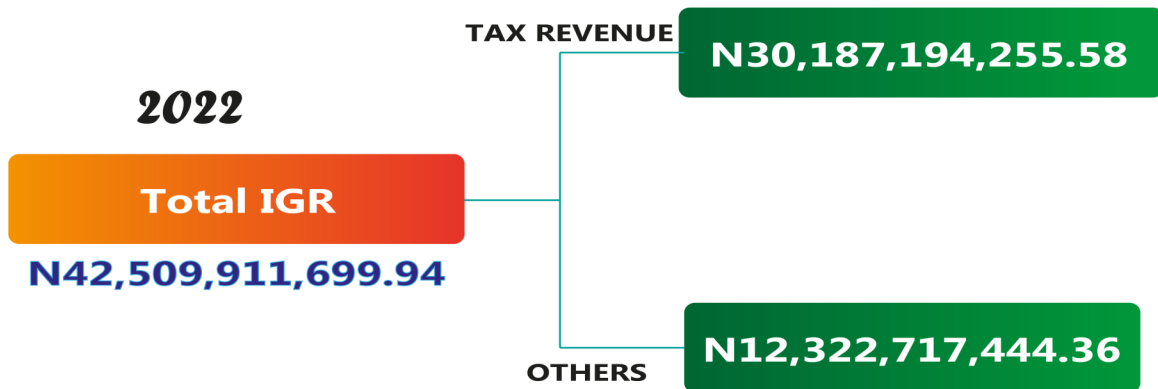
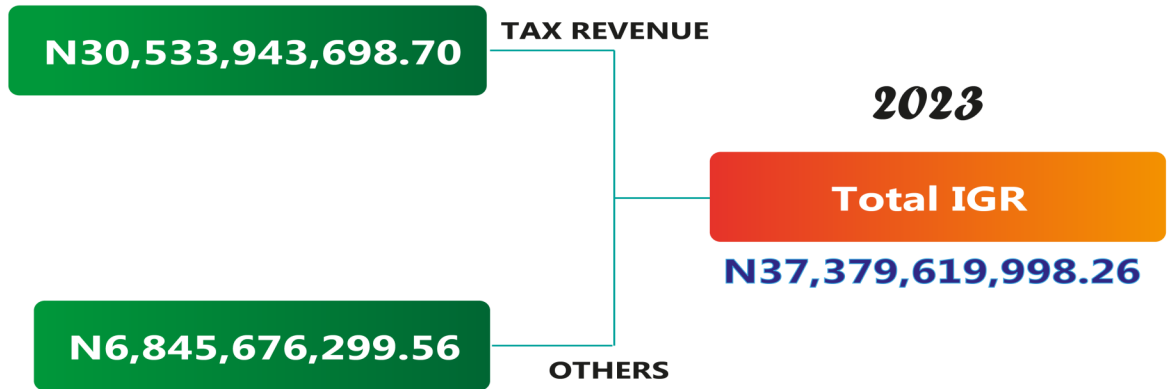
Kaduna



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- 2020 - 2023

Kano

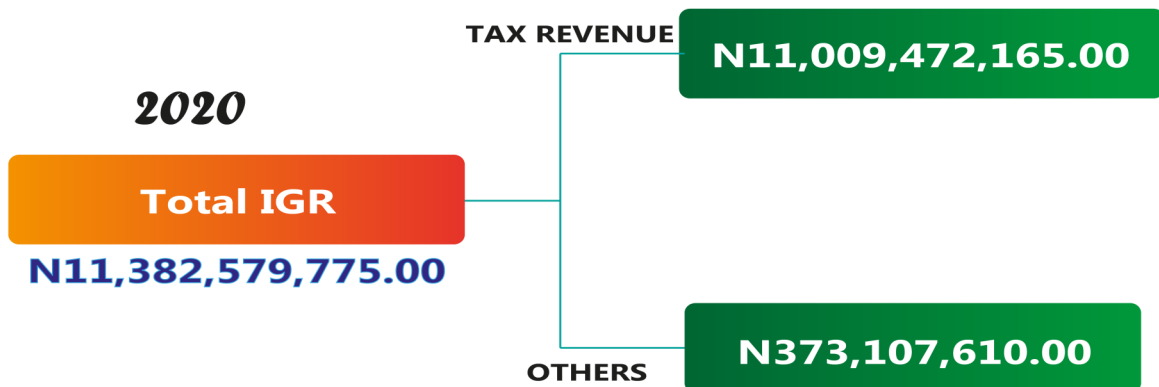
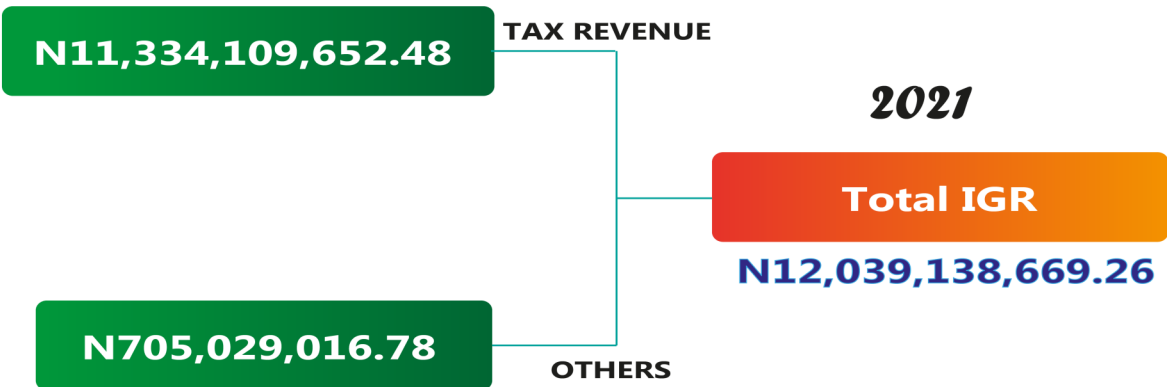
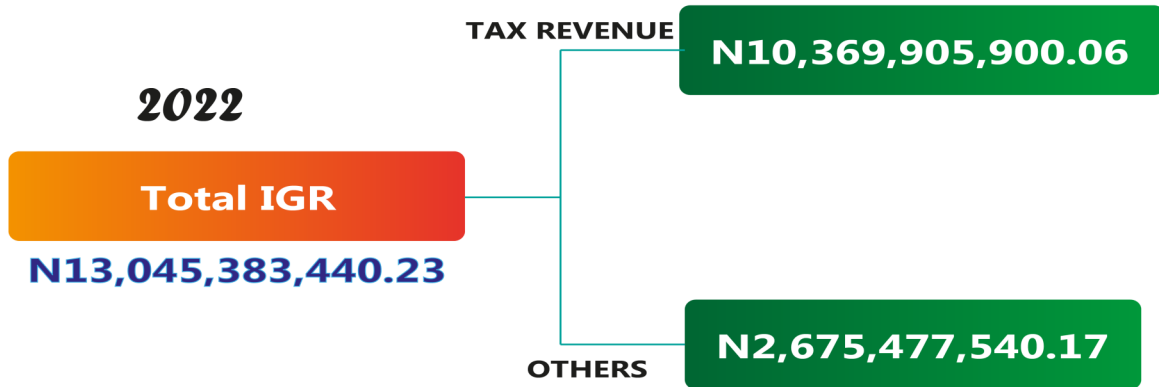
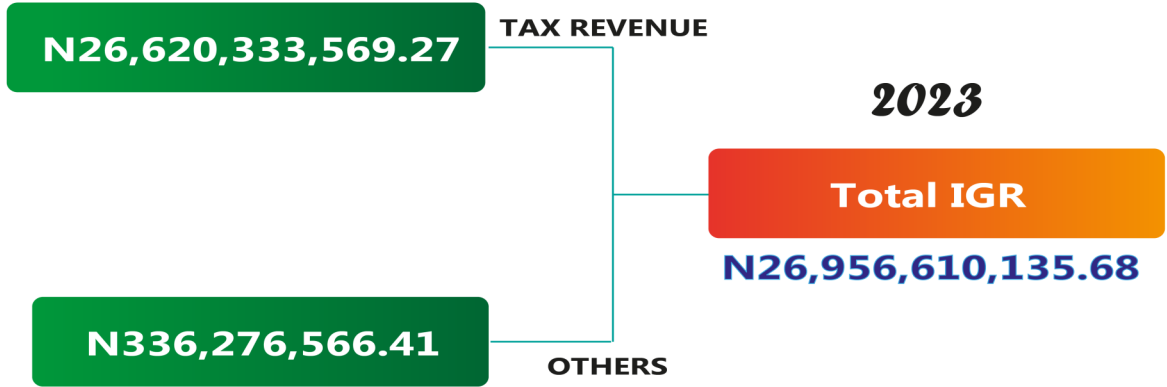




# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

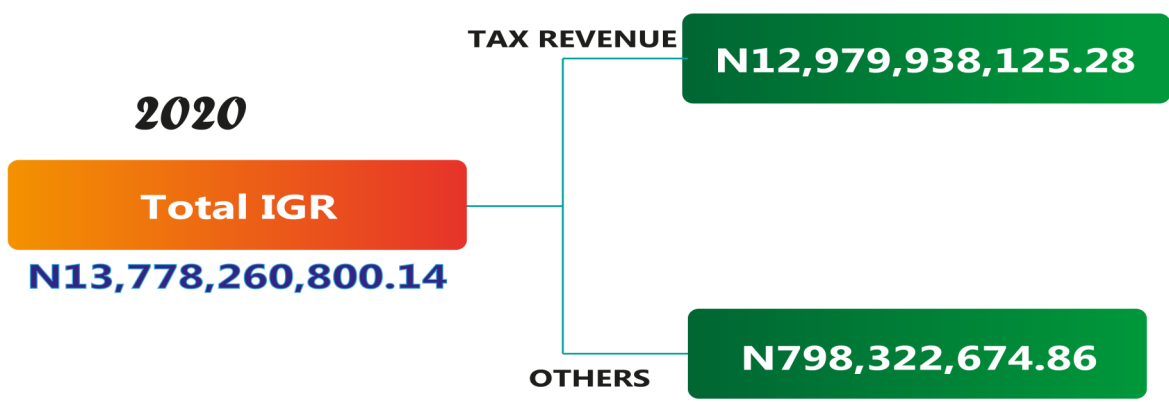
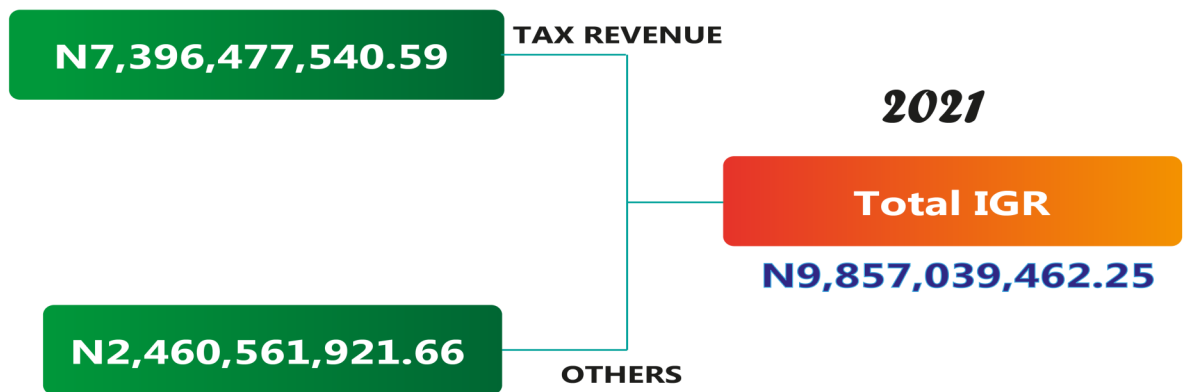
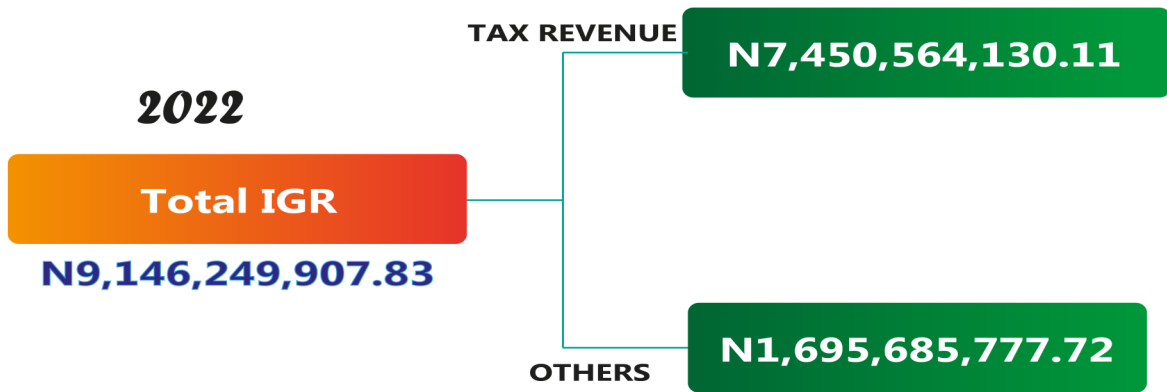
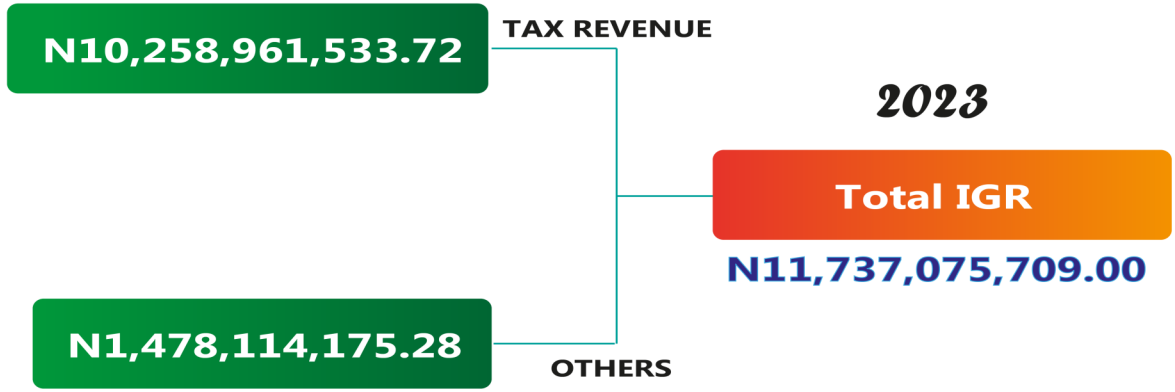
Katsina



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

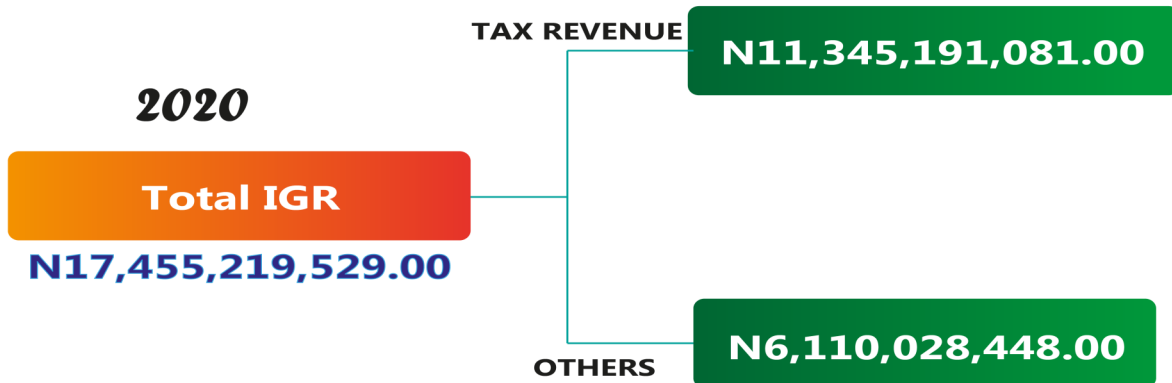
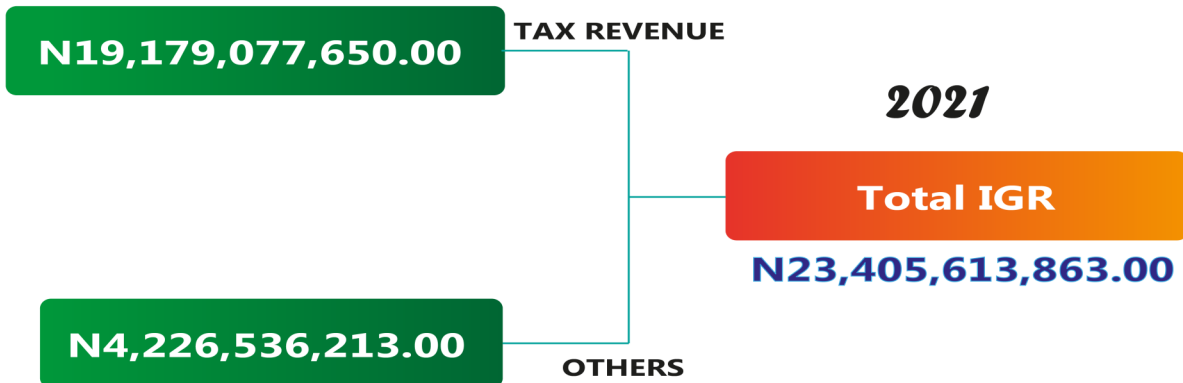
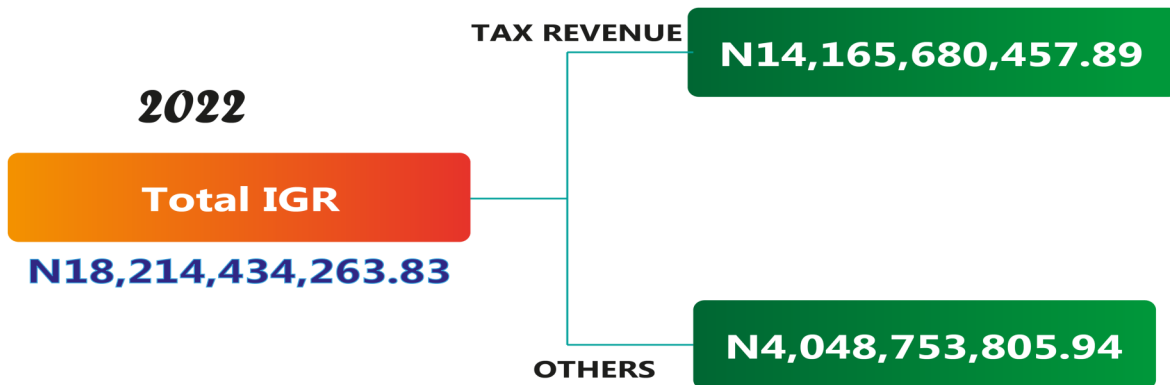
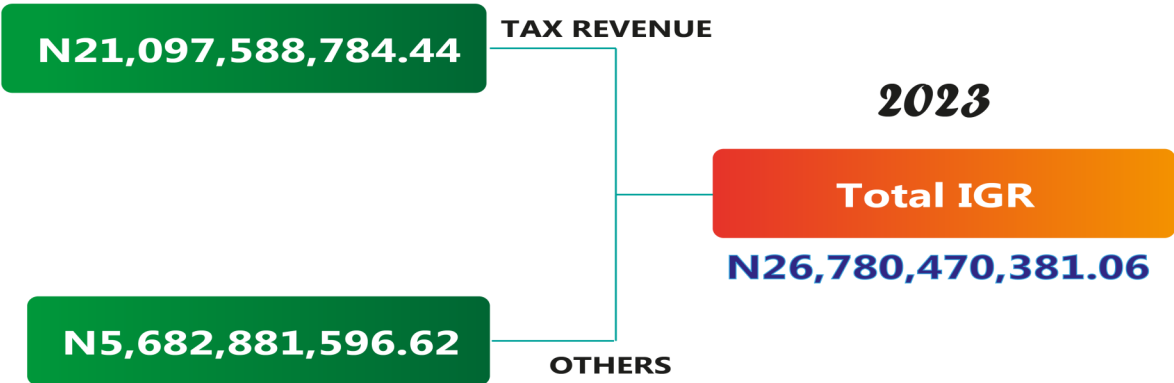
Kebbi



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

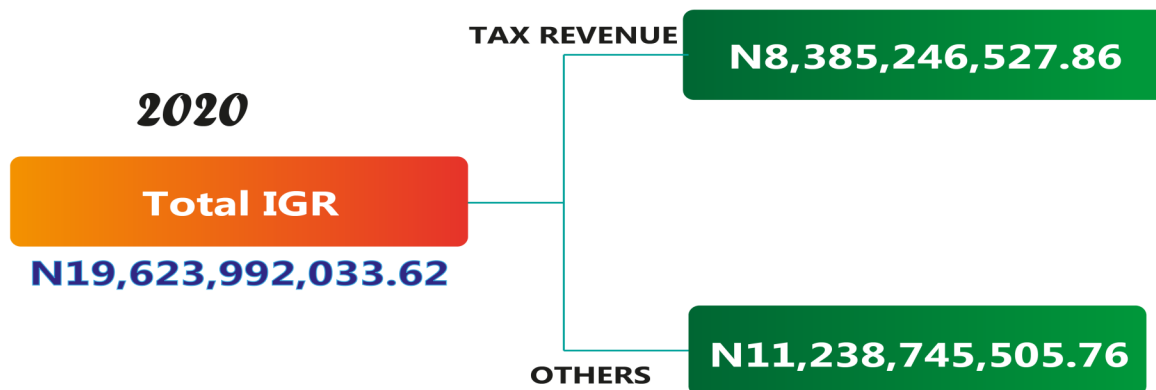
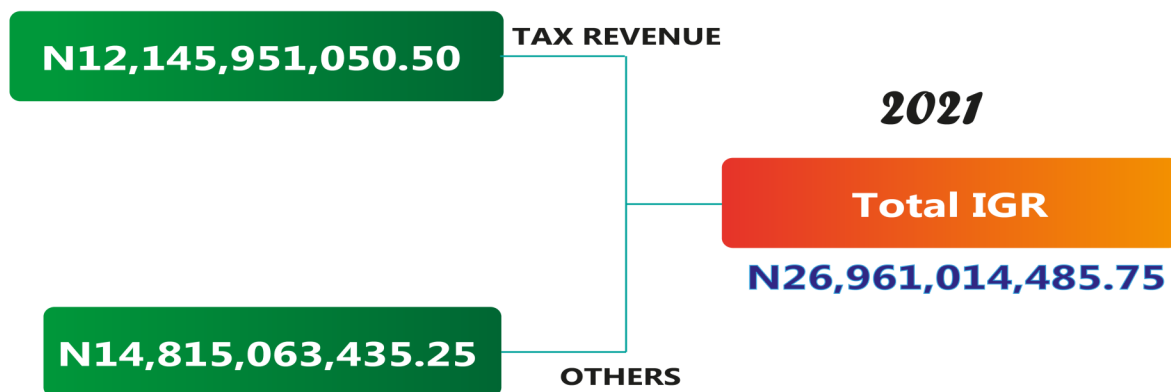
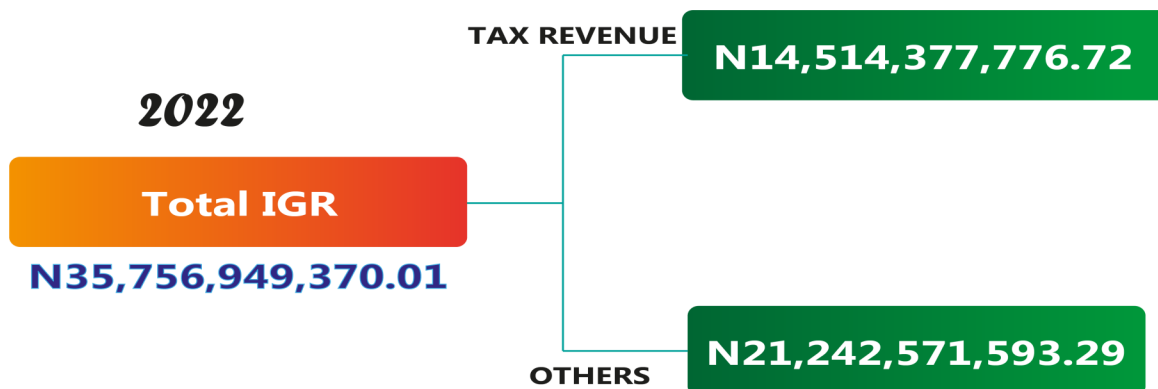
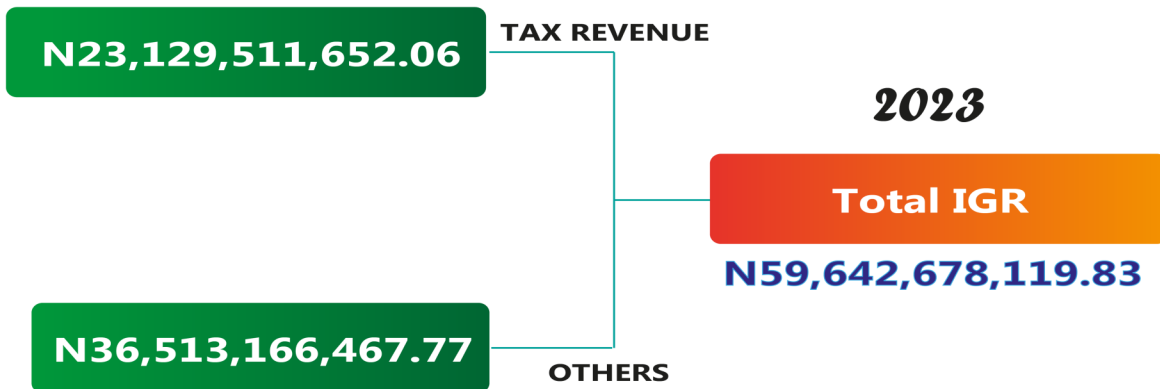
Kogi



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Kwara



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Lagos



**N704,901,304,307.85**

TAX REVENUE

**2023**

**Total IGR**

**N815,864,679,971.27**

**N110,963,375,663.42**

OTHERS

**2022**

**Total IGR**

**N651,145,633,085.30**

TAX REVENUE

**N524,873,024,884.48**

OTHERS

**N126,272,608,200.82**

**N405,079,243,011.75**

TAX REVENUE

**2021**

**Total IGR**

**N753,464,683,707.90**

**N348,385,440,696.15**

OTHERS

**2020**

**Total IGR**

**N659,995,837,376.02**

TAX REVENUE

**N342,854,086,057.43**

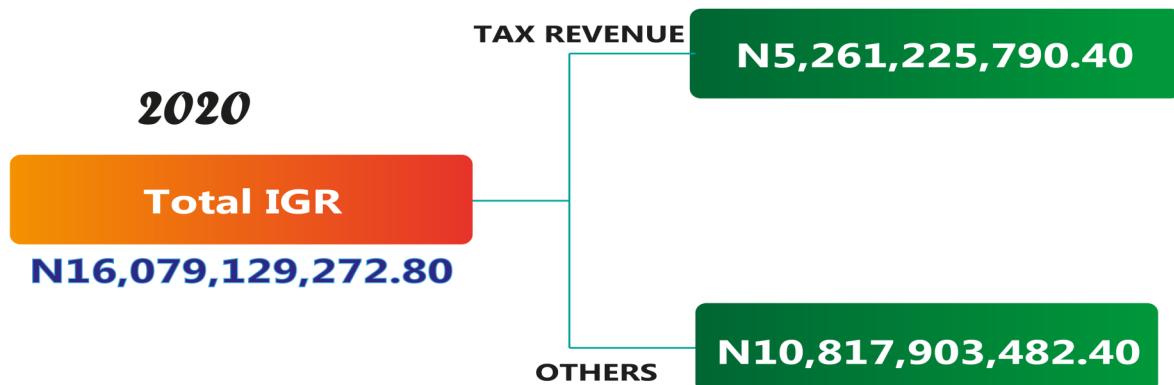
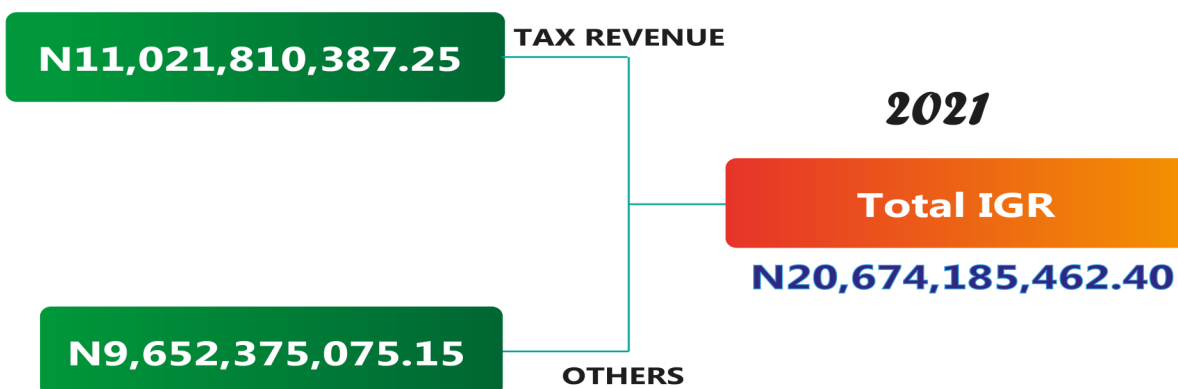
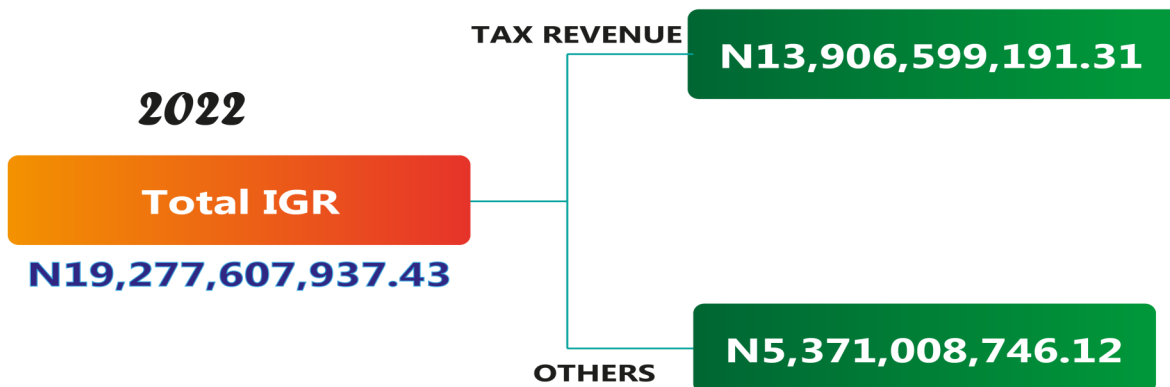
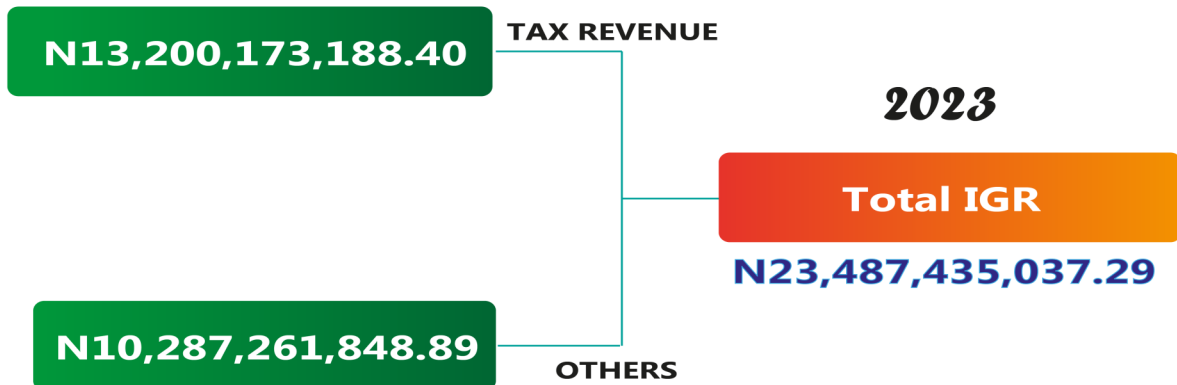
OTHERS

**N317,141,751,318.59**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

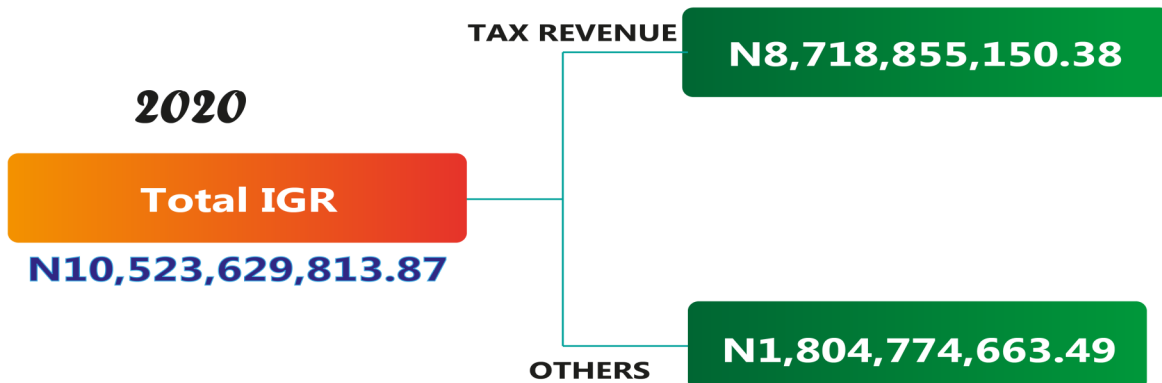
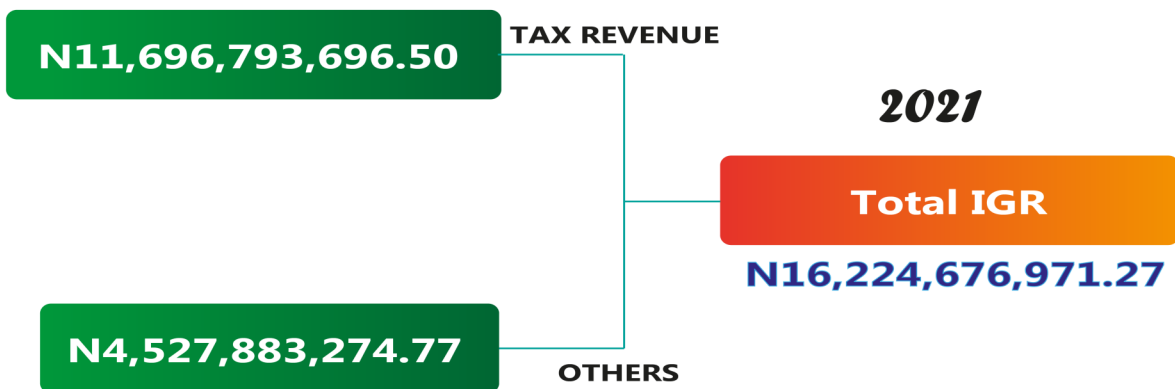
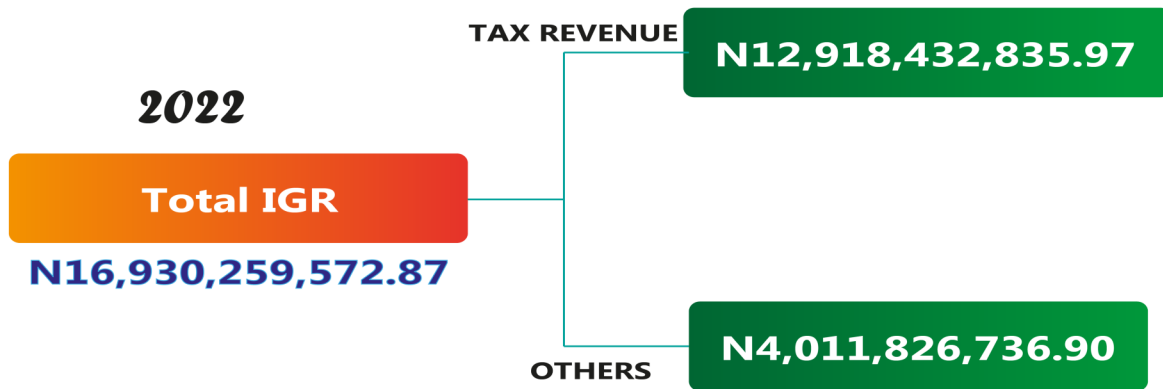
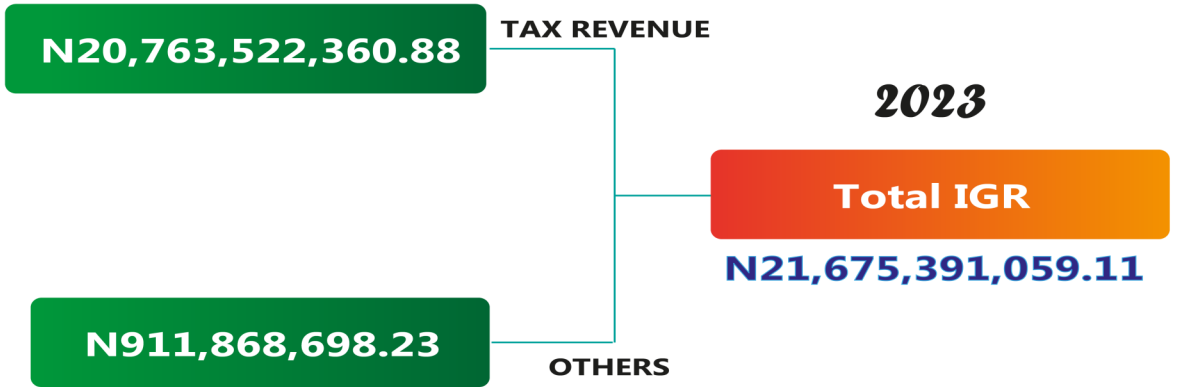
Nasarawa



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

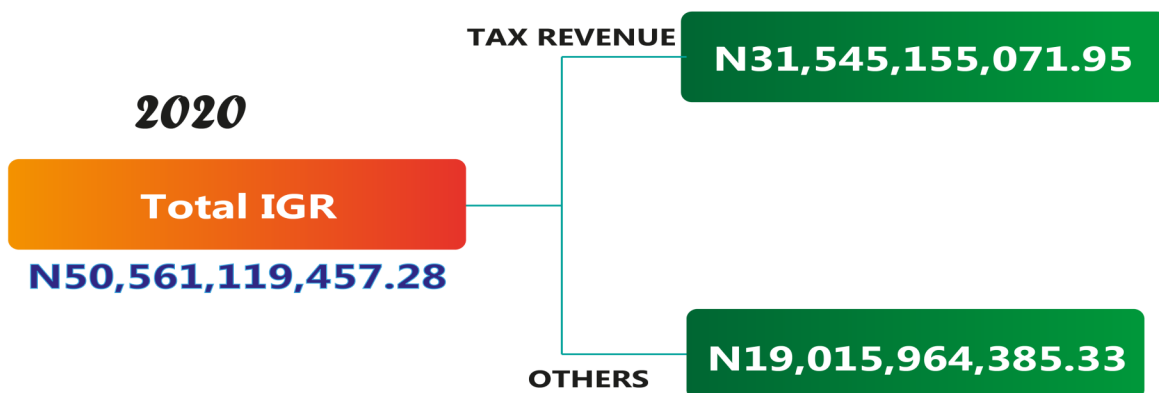
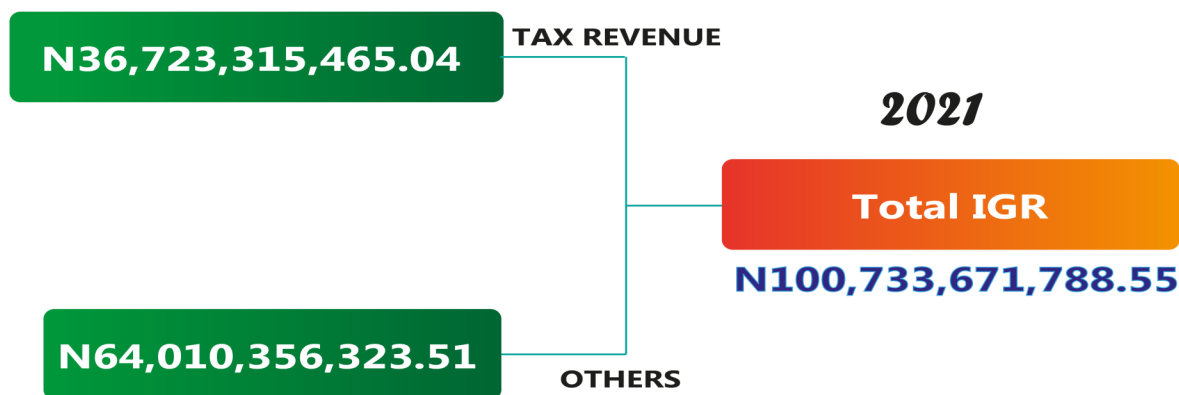
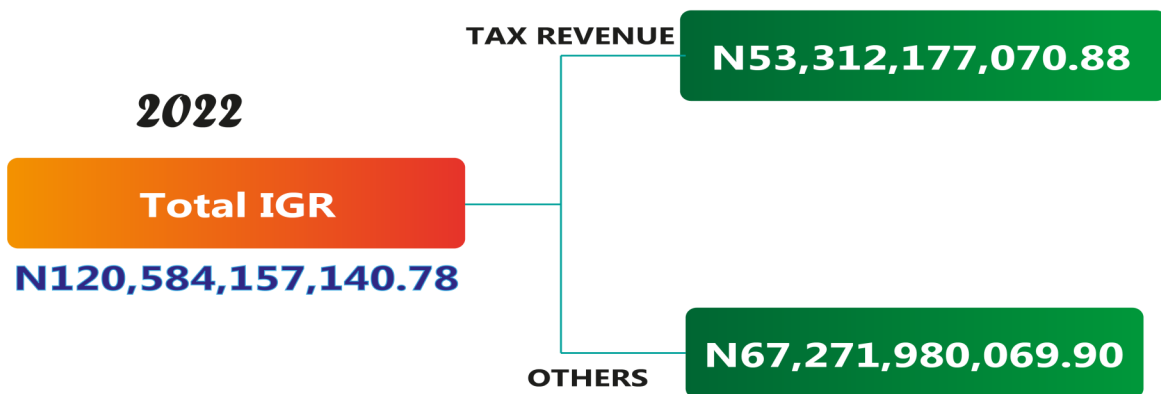
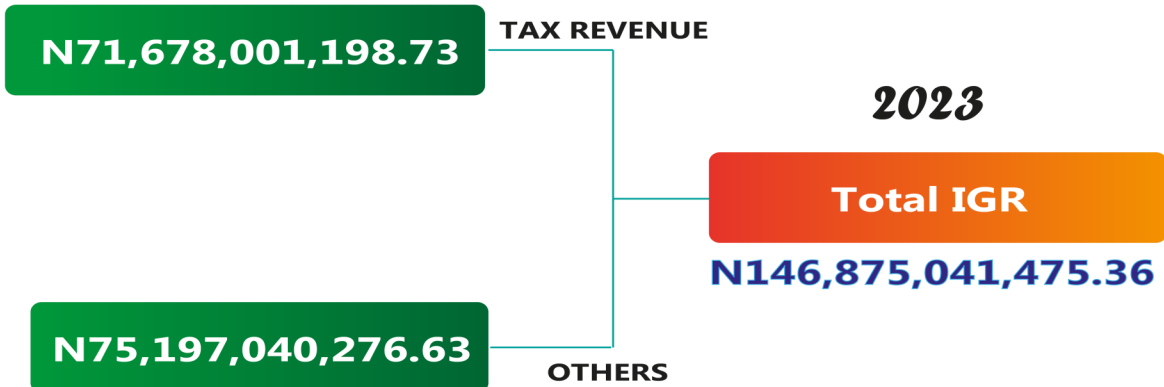
Niger



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Ogun

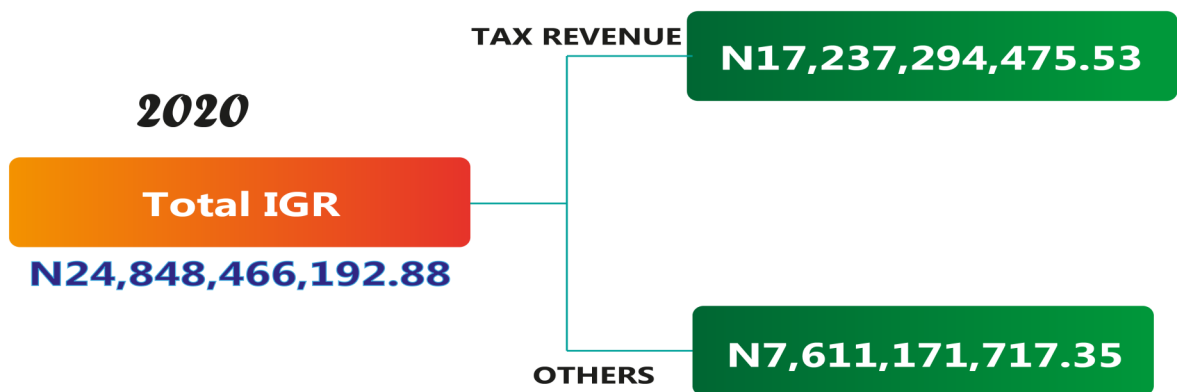
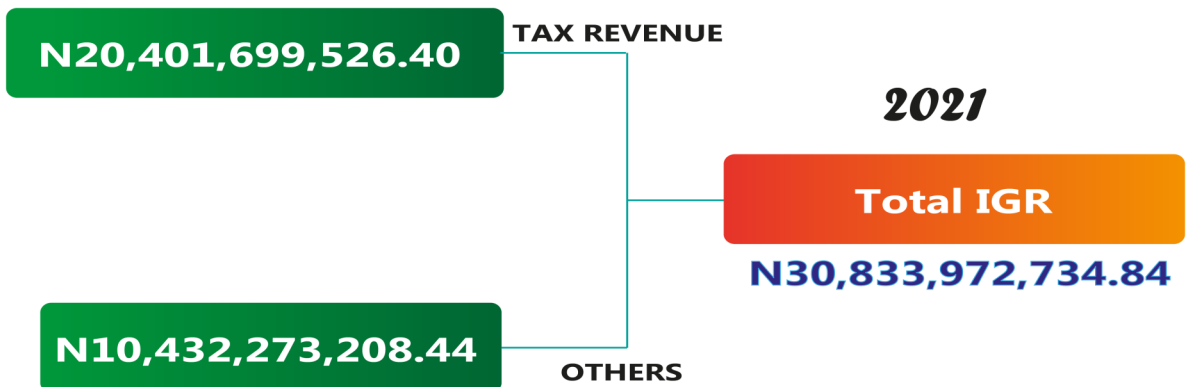
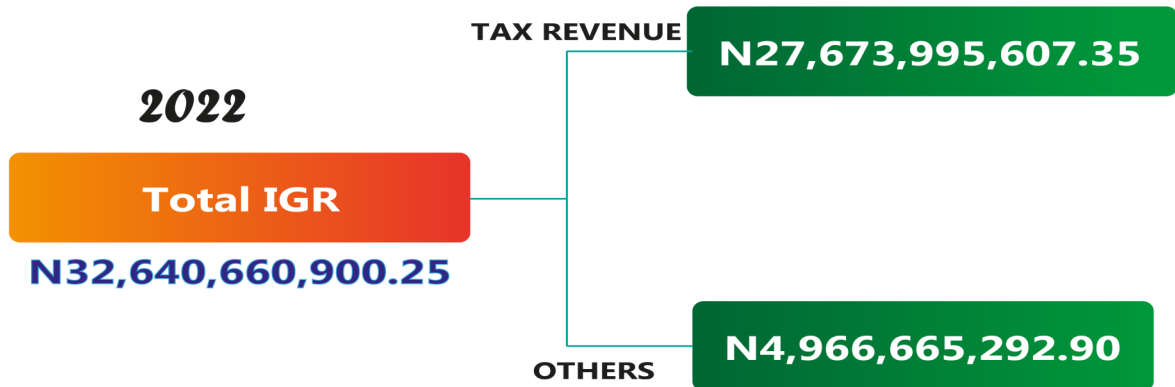
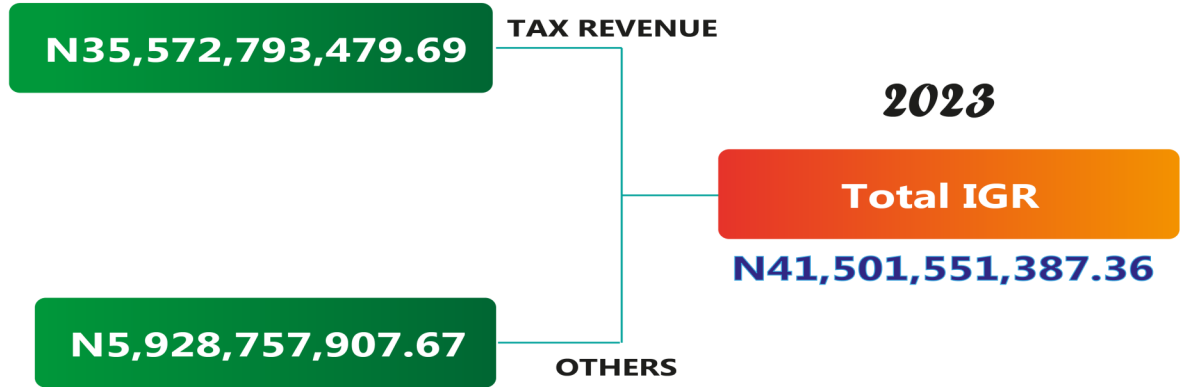




# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

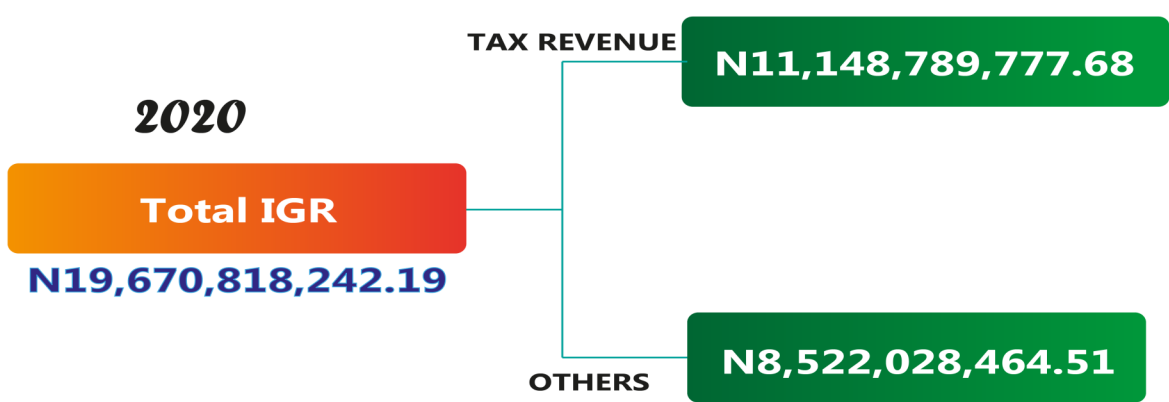
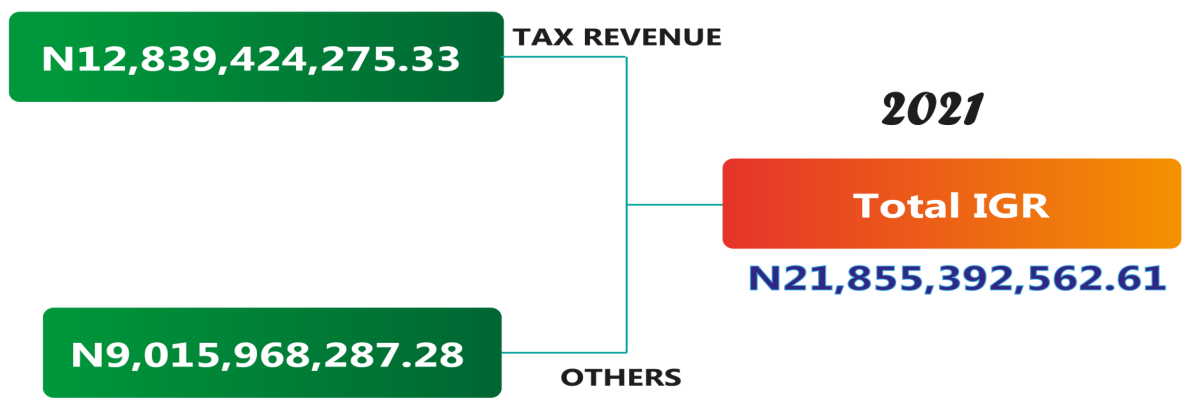
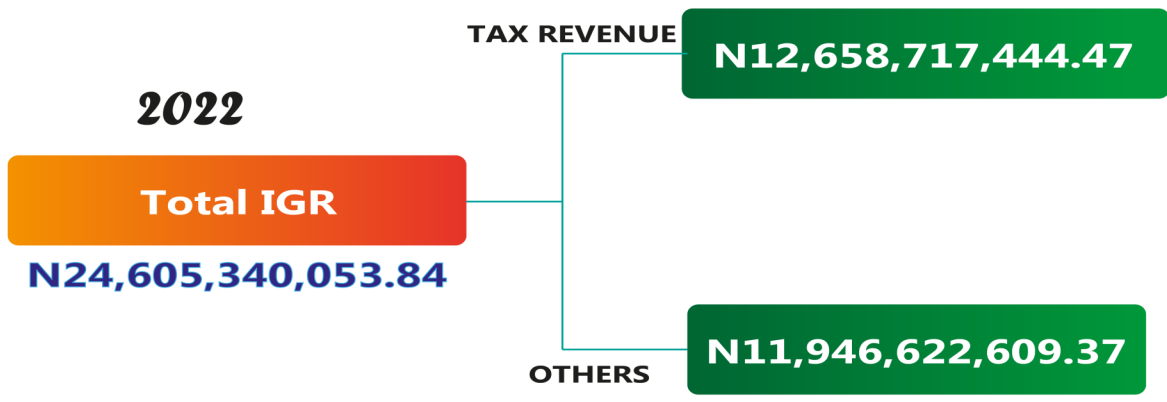
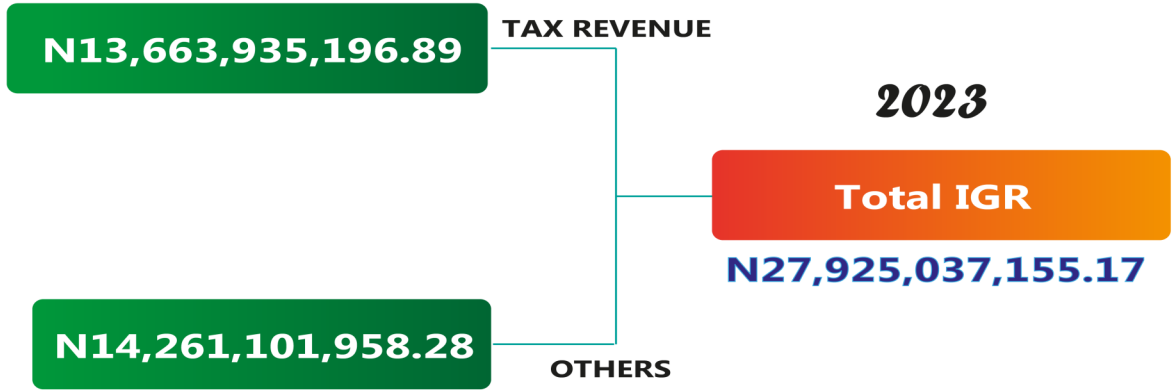
Ondo



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

Osun



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Oyo



**N40,526,520,039.70**

TAX REVENUE

**2023**

**Total IGR**

**N52,745,497,059.04**

**N12,218,977,019.34**

OTHERS

**2022**

**Total IGR**

**N62,246,150,460.36**

TAX REVENUE

**N45,321,456,990.73**

OTHERS

**N16,924,693,469.63**

**N34,049,997,647.57**

TAX REVENUE

**2021**

**Total IGR**

**N52,088,670,955.37**

**N18,038,673,307.80**

OTHERS

**2020**

**Total IGR**

**N38,042,733,036.47**

TAX REVENUE

**N31,311,807,596.37**

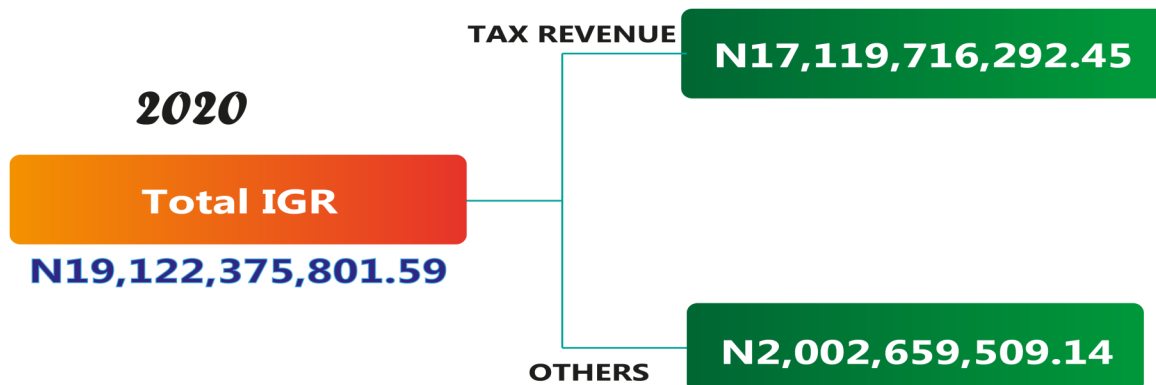
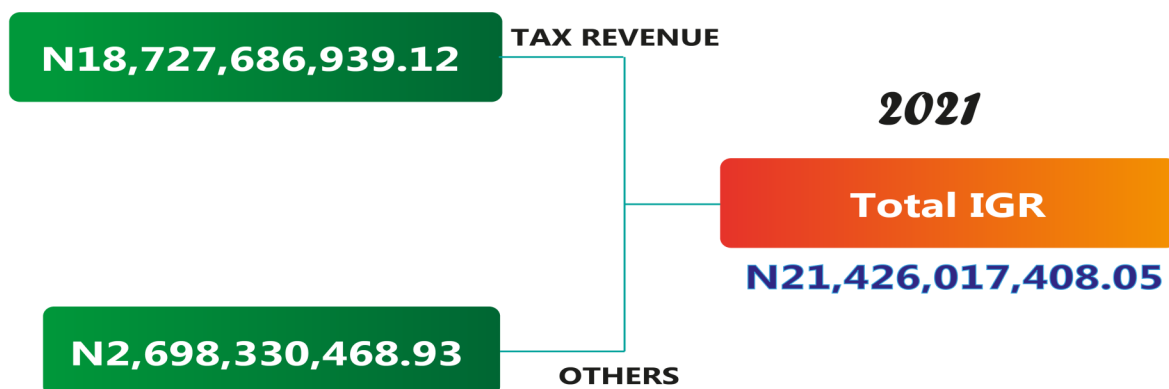
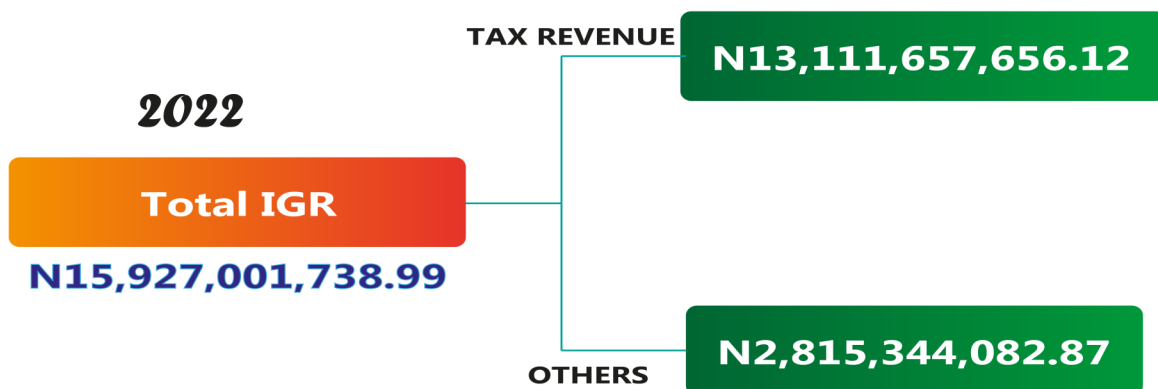
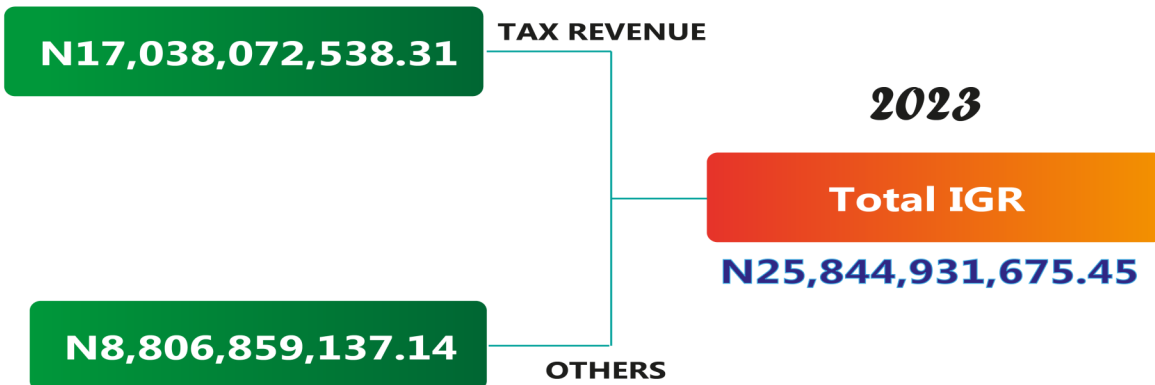
OTHERS

**N6,730,925,440.10**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Plateau



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Rivers



**N186,967,541,813.09**

TAX REVENUE

**2023**

**Total IGR**

**N195,414,581,585.34**

**N8,447,039,772.25**

OTHERS

**2022**

**Total IGR**

**N172,823,232,535.44**

TAX REVENUE

**N153,562,844,055.15**

OTHERS

**N19,260,388,480.29**

**N115,734,735,748.21**

TAX REVENUE

**2021**

**Total IGR**

**N123,347,774,975.90**

**N7,613,039,227.69**

OTHERS

**2020**

**Total IGR**

**N117,189,729,245.29**

TAX REVENUE

**N110,736,656,674.26**

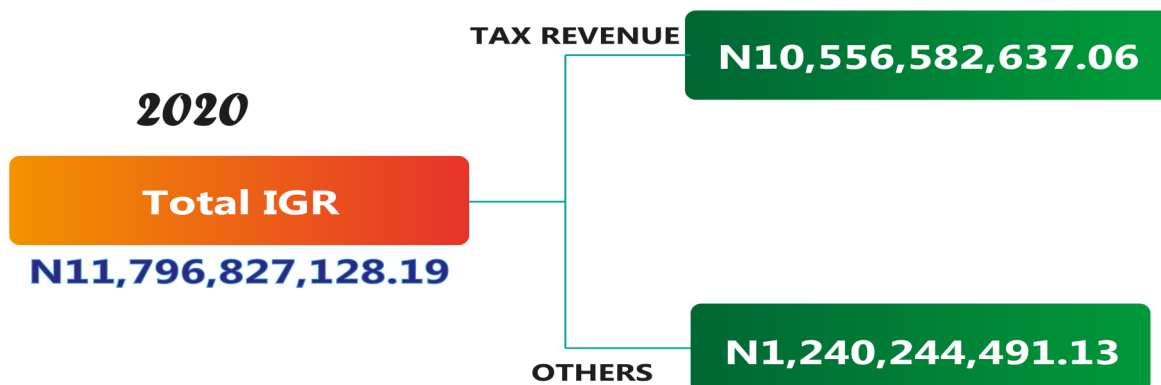
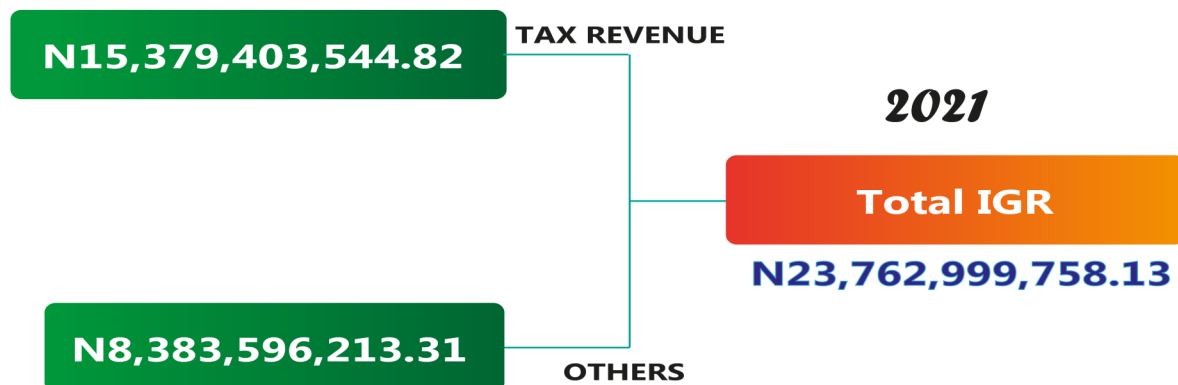
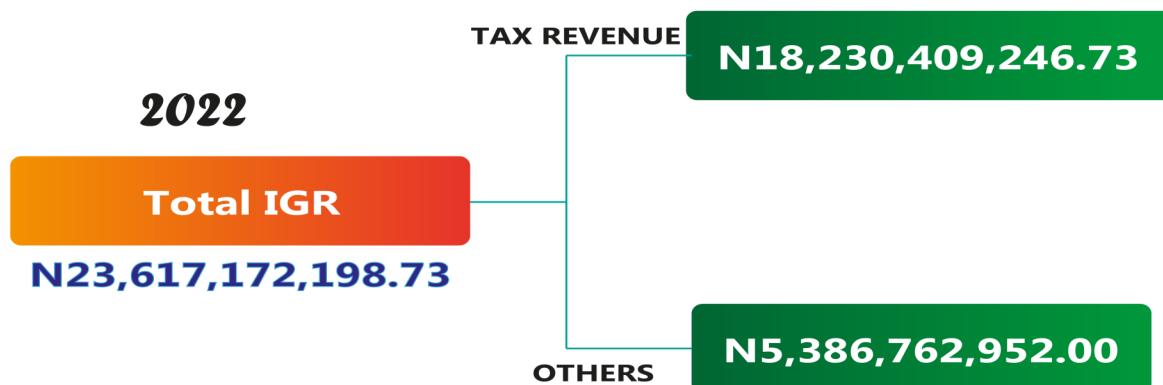
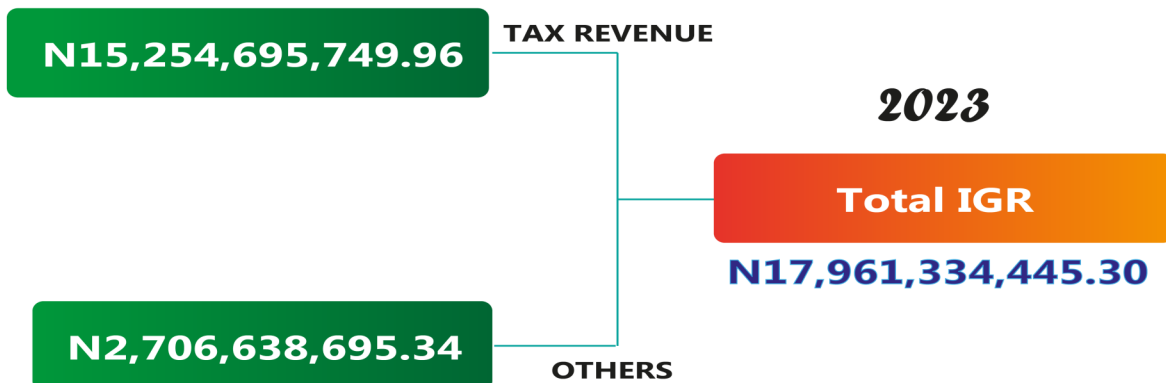
OTHERS

**N6,453,072,571.03**

# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

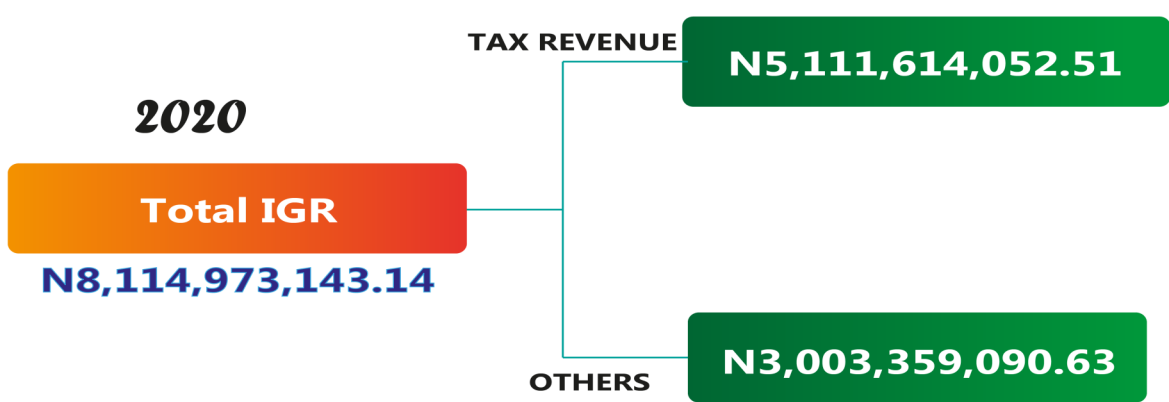
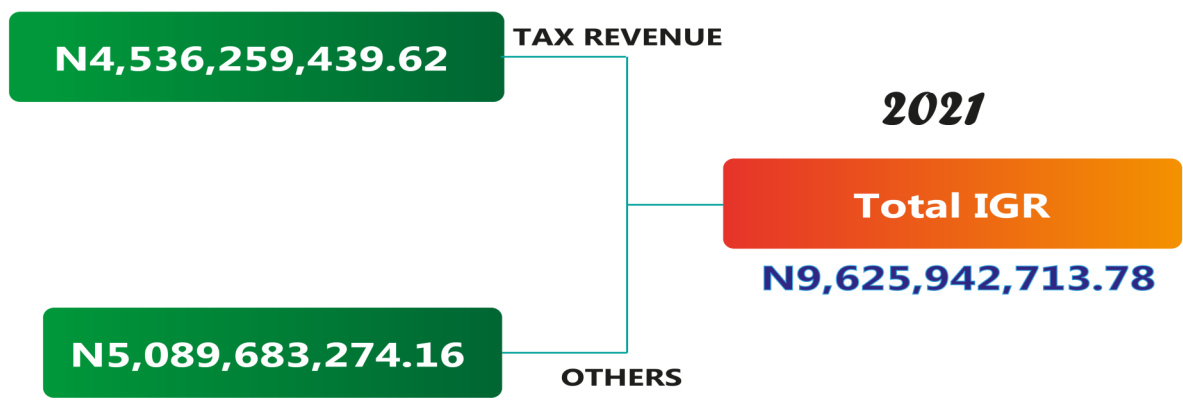
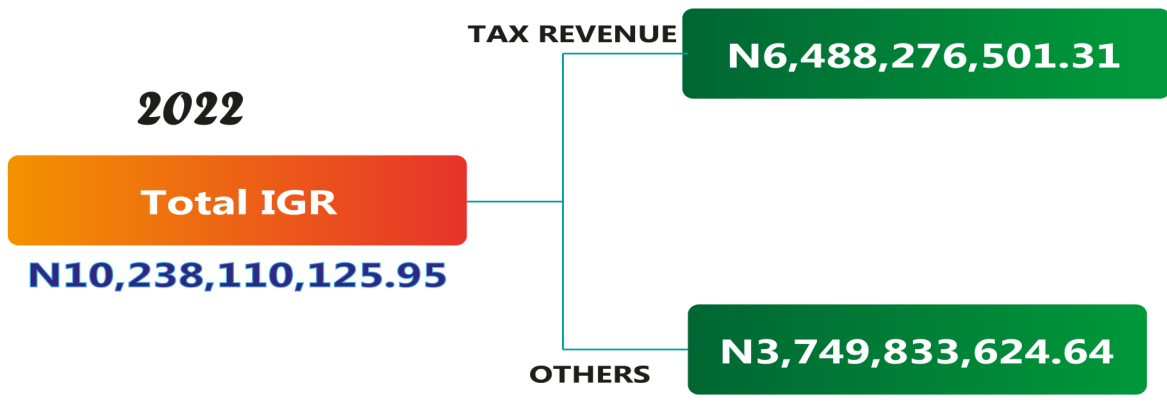
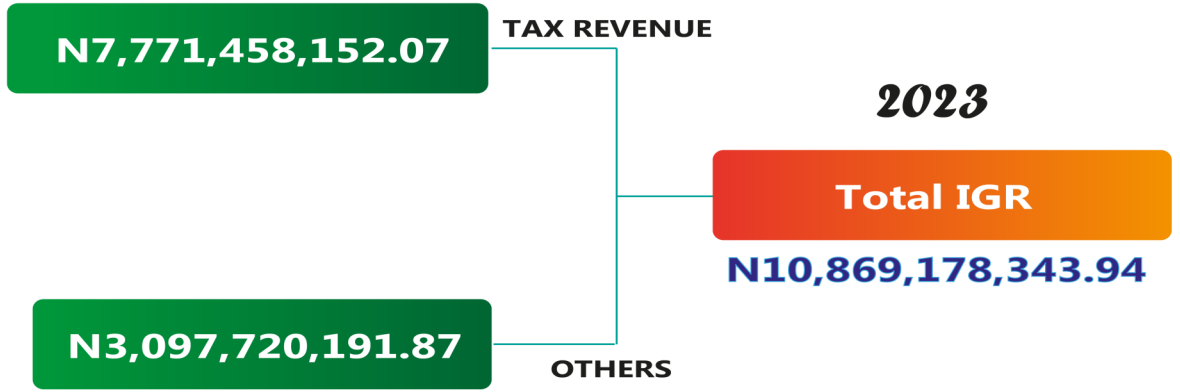
Sokoto



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

- 2020 - 2023

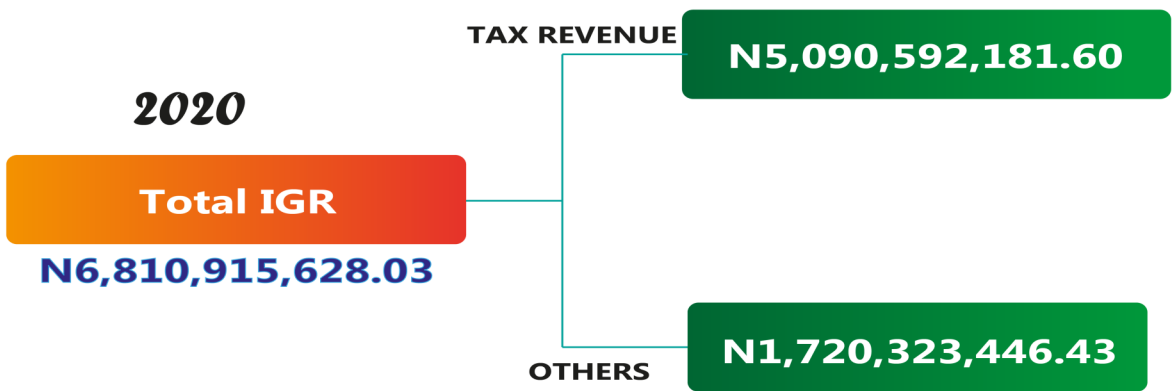
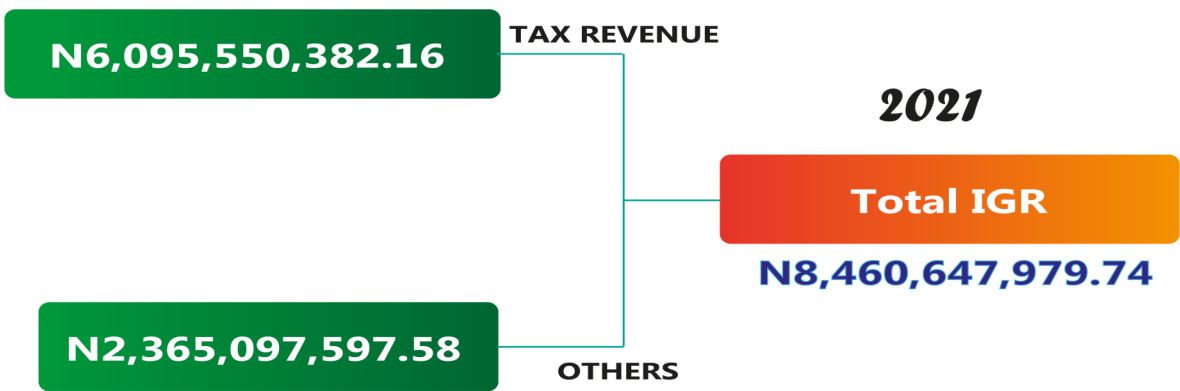
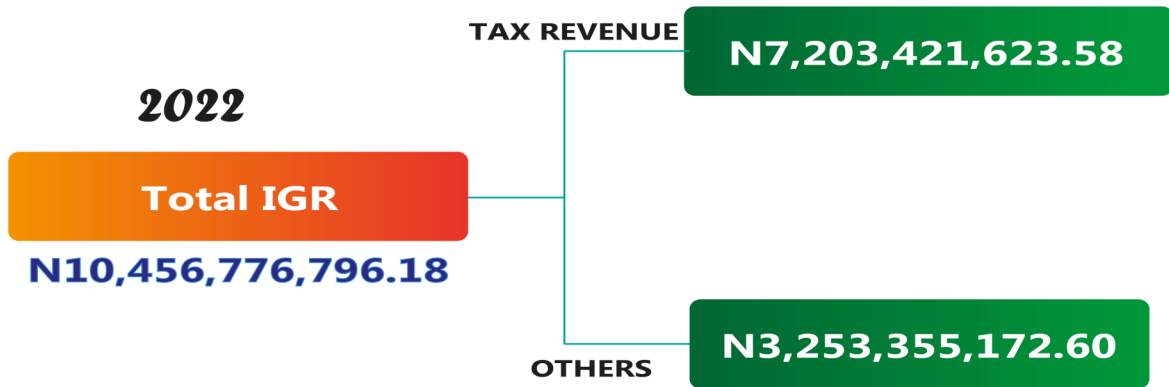
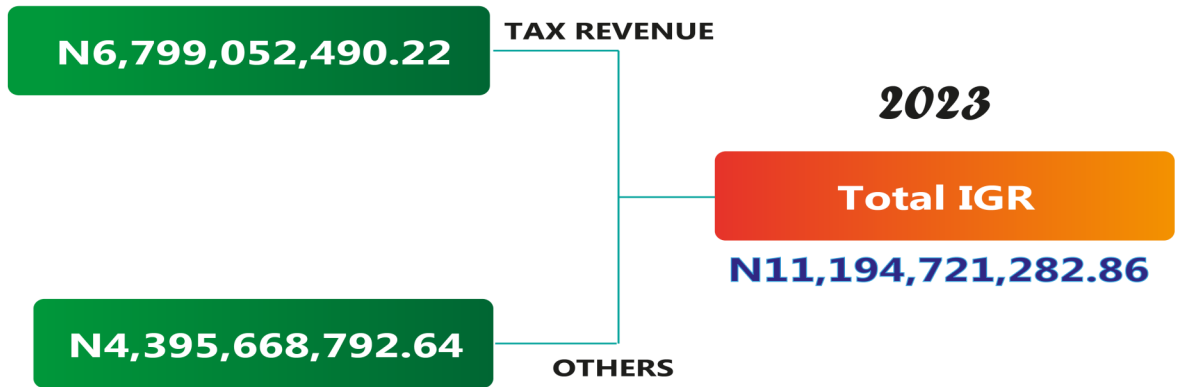
Taraba



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

Yobe

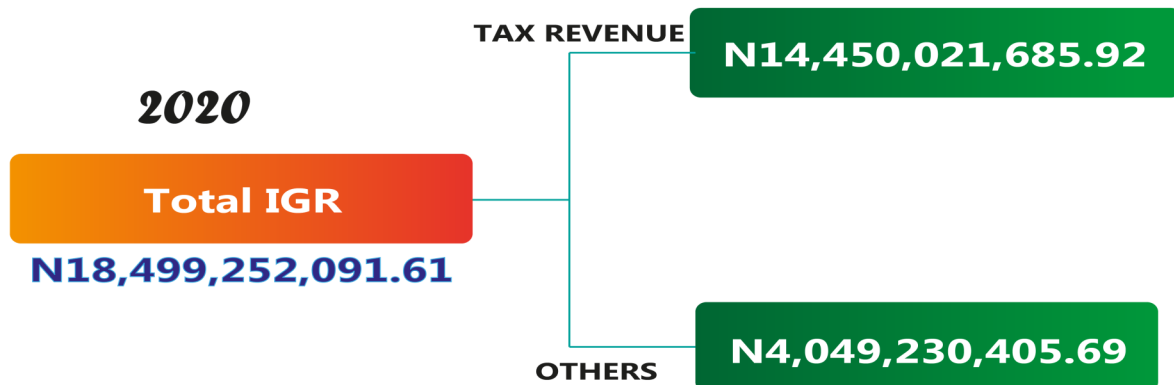
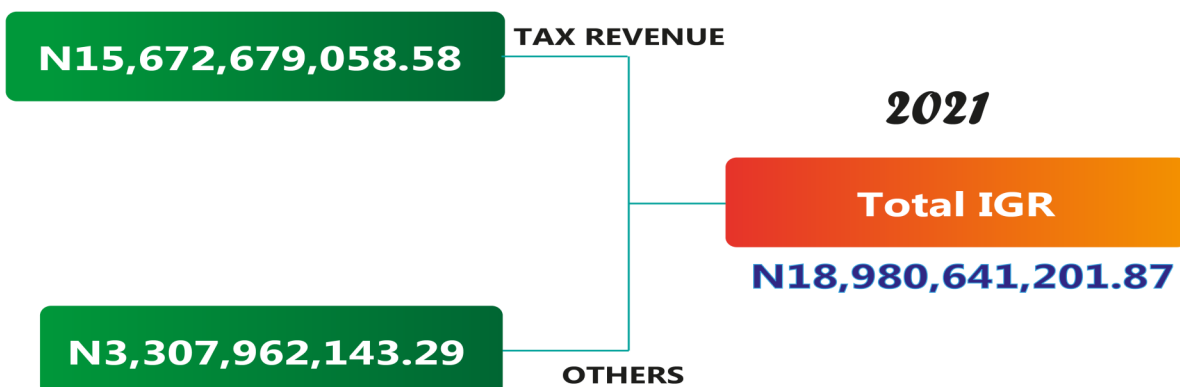
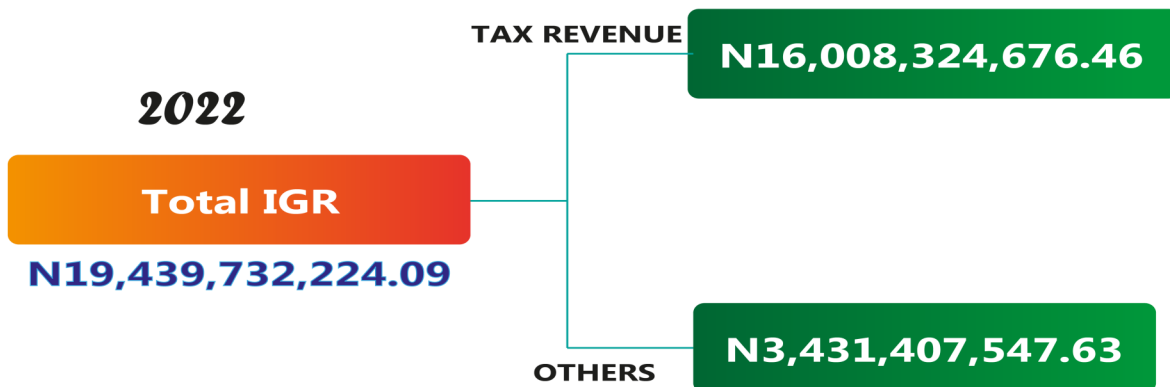
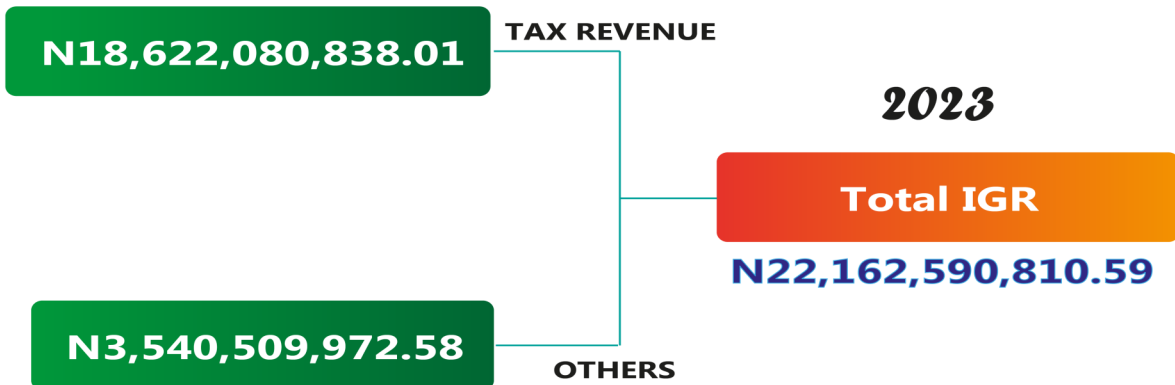




# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

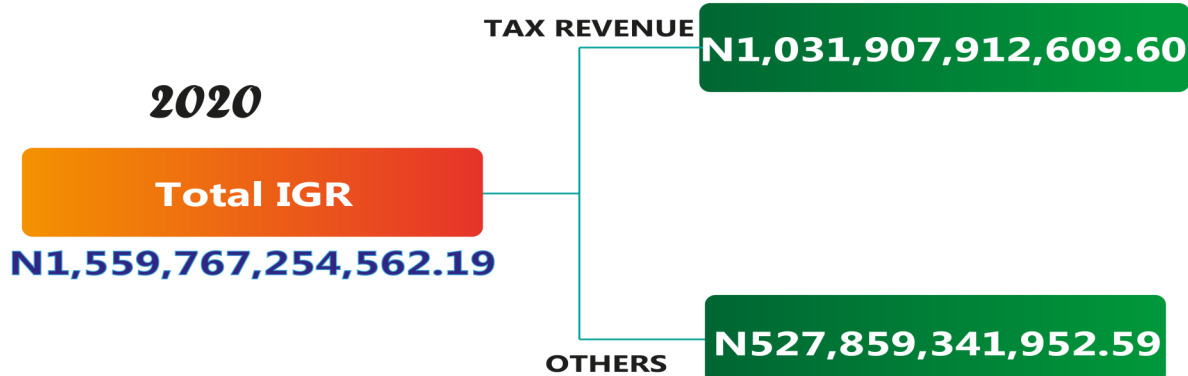
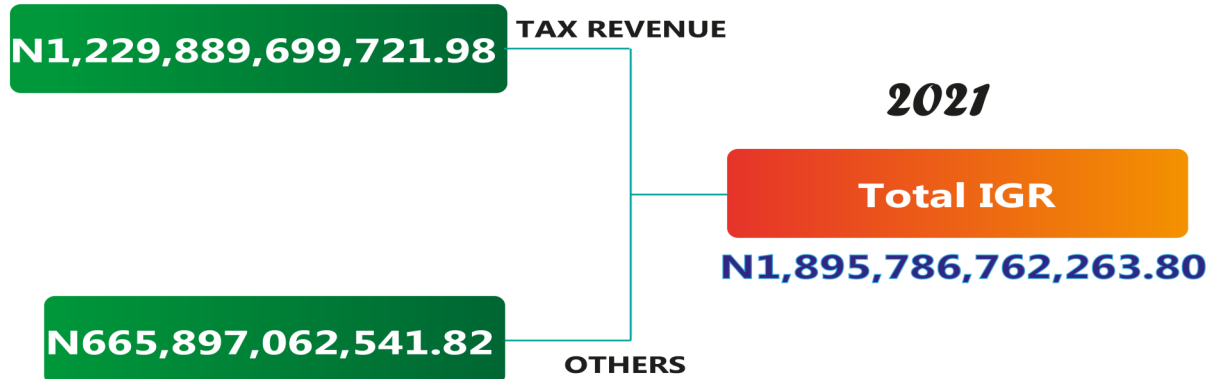
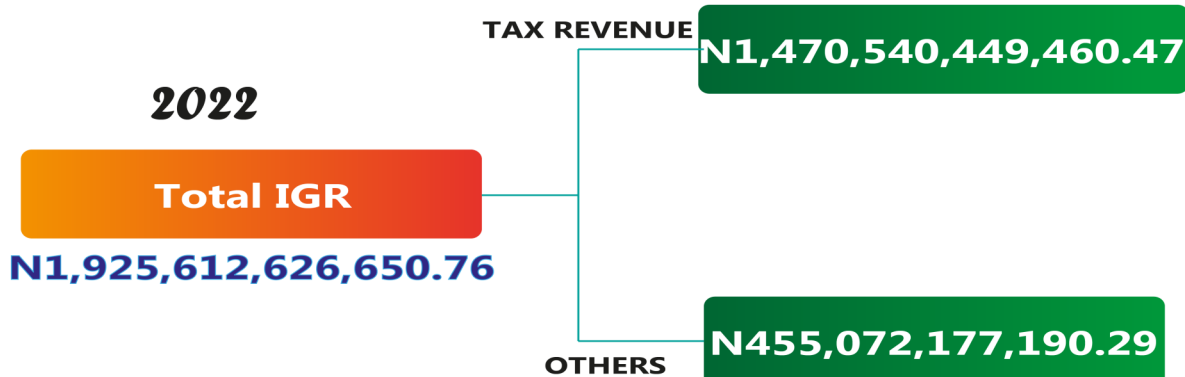
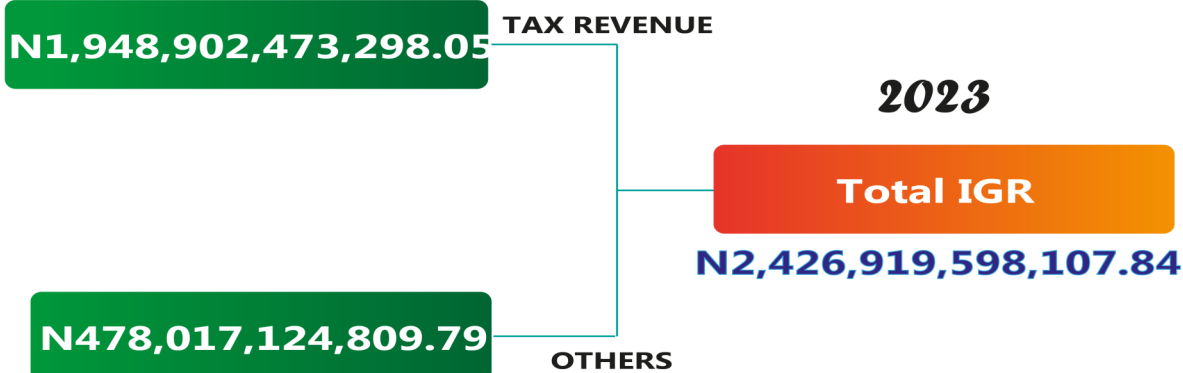
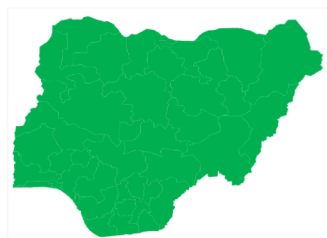
Zamfara



# INTERNALLY GENERATED REVENUE AT STATE LEVEL

– 2020 - 2023

TOTAL



## APPENDIX

SN	State	Total Tax	MDAs Revenue	Total
1	Lagos	704,901,304,307.85	110,963,375,663.42	815,864,679,971.27
2	FCT	211,100,288,136.36	-	211,100,288,136.36
3	Rivers	186,967,541,813.09	8,447,039,772.25	195,414,581,585.34
4	Ogun	71,678,001,198.73	75,197,040,276.63	146,875,041,475.36
5	Delta	90,911,676,724.92	23,176,632,500.07	114,088,309,224.99
6	Edo	46,170,315,748.87	18,501,181,612.90	64,671,497,361.77
7	Kaduna	49,025,168,057.44	13,464,949,577.78	62,490,117,635.22
8	Kwara	23,129,511,652.06	36,513,166,467.77	59,642,678,119.83
9	Oyo	40,526,520,039.70	12,218,977,019.34	52,745,497,059.04
10	Akwa Ibom	36,072,272,694.13	7,111,751,932.64	43,184,024,626.77
11	Ondo	35,572,793,479.69	5,928,757,907.67	41,501,551,387.36
12	Kano	30,533,943,698.70	6,845,676,299.56	37,379,619,998.26
13	Enugu	22,902,330,887.86	10,960,609,969.88	33,862,940,857.74
14	Anambra	23,330,251,586.57	10,131,116,973.86	33,461,368,560.43
15	Ekiti	15,909,765,653.57	16,186,284,662.53	32,096,050,316.10
16	Cross River	23,700,147,033.80	7,860,432,723.75	31,560,579,757.55
17	Ebonyi	21,651,524,675.00	9,188,945,606.40	30,840,470,281.40
18	Bauchi	21,427,992,374.79	9,156,933,375.82	30,584,925,750.61
19	Osun	13,663,935,196.89	14,261,101,958.28	27,925,037,155.17
20	Jigawa	17,893,234,529.32	9,642,956,634.51	27,536,191,163.83
21	Katsina	26,620,333,569.27	336,276,566.41	26,956,610,135.68
22	Kogi	21,097,588,784.44	5,682,881,596.62	26,780,470,381.06
23	Plateau	17,038,072,538.31	8,806,859,137.14	25,844,931,675.45
24	Nasarawa	13,200,173,188.40	10,287,261,848.89	23,487,435,037.29
25	Abia	15,334,452,208.55	8,399,397,900.70	23,733,850,109.25
26	Zamfara	18,622,080,838.01	3,540,509,972.58	22,162,590,810.59
27	Niger	20,763,522,360.88	911,868,698.23	21,675,391,059.11
28	Imo	15,615,981,410.82	5,435,331,880.40	21,051,313,291.22
29	Bayelsa	18,651,583,284.45	1,172,037,625.40	19,823,620,909.85
30	Borno	16,483,754,757.36	2,970,273,656.93	19,454,028,414.29
31	Benue	14,114,394,354.99	5,001,961,567.47	19,116,355,922.46
32	Sokoto	15,254,695,749.96	2,706,638,695.34	17,961,334,445.30
33	Adamawa	12,190,342,366.44	4,875,847,609.40	17,066,189,975.84
34	Gombe	12,017,506,220.82	3,161,543,959.43	15,179,050,180.25
35	Kebbi	10,258,961,533.72	1,478,114,175.28	11,737,075,709.00
36	Yobe	6,799,052,490.22	4,395,668,792.64	11,194,721,282.86
37	Taraba	7,771,458,152.07	3,097,720,191.87	10,869,178,343.94
	<b>Total</b>	<b>1,948,902,473,298.05</b>	<b>478,017,124,809.79</b>	<b>2,426,919,598,107.84</b>

# CONTACT



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NBSNigeria



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