

FEDERAL INLAND REVENUE SERVICE

TAX REVENUE STATISTICAL DIGEST

2010-2022



TAX REVENUE STATISTICAL DIGEST

2010 – 2022

MAIDEN EDITION

Mandate, Vision and Mission



Mandate

To assess, collect and account for revenue accruing to the Nigerian Federation, and administer relevant tax laws



Vision

To be one of the world's most efficient and trusted revenue services.



Mission

We are committed to fair tax administration through responsive and accessible service in order to optimize revenue for national development.

Strategic Pillars and Core Values



People

- Recruitment
- Training & Development
- Performance Management
- Succession planning



Technology

- Self Service
- Automation
- Innovation
- Data



Processes

- Harmonization
- Standardization
- Responsibility
- Matrix



Core Values

a) Professionalism

- Competence
- Respect
- Ethics

b) Collective Responsibility

- Ownership
- Information Sharing
- Team Work

c) Integrity

- Courage
- Transparency
- Discipline

d) Efficiency

- Accuracy
- Speed
- Resourcefulness

e) Fairness

- Equity
- Objectivity
- Due process

FOREWORD

It is with great pleasure that we present the Tax Revenue Statistical Digest of the Federal Inland Revenue Service (FIRS), covering the period from 2010 to 2022. This publication represents an essential resource for policymakers, researchers, and stakeholders, providing an in-depth analysis of tax revenue trends and performance across Nigeria. It reflects our ongoing commitment to transparency, data-driven policy-making, and the promotion of a robust and sustainable tax system.

The period under review has been characterized by significant reforms, innovations, and global economic challenges that have shaped Nigeria's tax landscape. The data captured within these pages offer valuable insights into the growth trajectories of different tax revenue streams, the impact of reforms on compliance, and the evolving dynamics of the Nigerian economy.

This statistical digest is part of FIRS' efforts to enhance data accessibility and foster a culture of evidence-based decision-making. By offering a comprehensive overview of the country's tax revenue performance over more than a decade, we aim to support better-informed policy initiatives, drive improved tax administration, and ultimately contribute to the broader goal of national economic development.

We extend our gratitude to FIRS team, partners, and stakeholders who have contributed to the compilation of this digest. It is our hope that this publication will not only provide the much needed accurate data on tax revenue collection by FIRS, but will also serve as a critical tool for fostering collaboration, improving tax compliance, and advancing Nigeria's fiscal sustainability.

Muhammad M. Nami
Executive Chairman, Federal Inland Revenue Service

ACKNOWLEDGEMENT

The publication of the Tax Revenue Statistical Digest, 2010 - 2022 represents a significant milestone in the FIRS' commitment to transparency, data-driven decision-making, and the continuous improvement of Nigeria's tax administration system. This achievement would not have been possible without the collective efforts of various individuals and organizations.

We extend our deepest appreciation to the Executive Chairman of the FIRS, Mr Zacch Adedeji, PhD and the immediate past Chairman of the FIRS, Mr Muhammad M. Nami whose visionary leadership and support made this publication a reality. We are also grateful to the entire FIRS Board and Management for their unwavering dedication to advancing the efficiency and effectiveness of tax administration in Nigeria.

Special thanks go to the Planning, Research and Statistics Department (PRSD) for leading the development and compilation of this digest. Their tireless work in data collection, analysis, and presentation has provided the foundation for this valuable resource.

We would like to specifically recognise the efforts of the following officers whose cooperation and input were critical to ensuring the accuracy and comprehensiveness of the data presented.

Halima M. Shehu, Acting Director of PRSD: Her leadership and strategic oversight were instrumental in guiding the development of this digest. The Director's commitment to excellence ensured that this publication meets the highest standards of accuracy, relevance and serve as a valuable resource for tax policy and decision-making.

Ben T. Pever, Senior Manager and Head of Statistics Division. He reviewed and supervised the entire publication process. His meticulous supervision of the data analysis process was crucial in ensuring the digest's integrity and comprehensiveness. His expertise helped shape the structure and quality of this publication.

Cephas B. Tiye, Manager and Head of the Revenue Analysis Unit, played a crucial role in coordinating the team throughout the entire production process, from data collection, cleaning, and analysis to the drafting of the publication. He ensured the team maintained a strong focus on detail, upheld a commitment to accuracy, and applied an in-depth understanding of tax revenue trends, all of which were essential to the successful completion of this report.

Mala A. Tamadi, an experienced statistician, Deputy Manager and member of the Revenue Analysis Unit, played a key role in gathering data from FIRS databases, compiling, cleaning, and analysing it for inclusion in the publication. His efforts resulted in the production of the clean data that formed the foundation for drafting the publication.

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Finally, we express our gratitude to all FIRS employees, stakeholders, and taxpayers for their contributions and collaboration over the years. The insights gained from this publication will help shape the future of tax policy and administration in Nigeria, paving the way for greater fiscal sustainability and national development.

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ABOUT THIS PUBLICATION

The Tax Revenue Statistical Digest is the maiden edition of an annual statistical bulletin of the Federal Inland Revenue Service (FIRS), providing detailed data on FIRS' tax revenue performance. This edition covers the period from 2010 to 2022, offering a comprehensive analysis of the trends, challenges, and growth in tax revenue over more than a decade. The digest presents critical insights into the structure and composition of tax revenue, highlighting performance across various tax types, sectors, and regions.

This publication is intended to serve as a valuable resource for policymakers, researchers, tax administrators, and the general public. It offers a factual basis for understanding how tax policies, reforms, and administration measures have impacted revenue mobilization in Nigeria. The data presented in the digest are drawn from official FIRS records and are meticulously compiled to ensure accuracy and relevance.

In this edition, users will find detailed breakdowns of key revenue streams, such as Petroleum Profits Tax (PPT), Value Added Tax (VAT), Company Income Tax (CIT), and Education Tax (EDT), among others. The publication also tracks the performance of non-oil revenue, which has been a focus area in Nigeria's quest to diversify its revenue base and reduce dependence on oil.

The Tax Revenue Statistical Digest is part of FIRS' broader commitment to transparency, accountability, and fostering a culture of data-driven decision-making. By providing stakeholders with timely and accurate data, we aim to support informed discussions on tax policy, strengthen compliance, and enhance public understanding of the tax system in Nigeria.

We encourage users of this publication to leverage the insights it provides in their analyses and decision-making processes, contributing to Nigeria's fiscal sustainability and economic development.

This publication can also be accessed on our website www.firs.gov.ng. We will be delighted to receive your suggestions and comments towards enriching subsequent editions.

INTRODUCTION TO FEDERAL INLAND REVENUE SERVICE

Prior to 2007, FIRS operated as a department under the Federal Ministry of Finance with its processes largely manual and tedious. The offices were structured based on tax type, thus, making compliance with the tax laws very challenging for taxpayers. This accounted for most of the underperformances recorded in 1970 through 2003. However, by 2004 when the Service began modernizing its operations and implementing reform initiatives, tax revenue collection started to significantly increase year on year. The improvement in processes has been sustained over the years due to the autonomous status attained in 2007. The autonomous status has also enabled the Service to upgrade the skillset of its personnel to be able to function effectively, as well as made it possible to introduce new technologies to block leakages and improve taxpayer compliance.

The Federal Inland Revenue Service referred in some cases in this publication as The Service is a statutory creation of the Federal Inland Revenue Service (Establishment) Act, 2007. The object of the Service shall be to administer the different tax laws specified in the First Schedule of the Act, or other laws made or to be made, from time to time, by the National Assembly or other regulations made thereunder by the Government of the Federation and to account for all taxes collected.

In line with Section 8 (1) of the FIRSEA, 2007, the Service shall:

1. Assess persons including companies, enterprises chargeable with tax.
2. Assess, collect, account and enforce payment of taxes as may be due to the government or any of its agencies.
3. Collect, recover and pay to the designated account, any tax under any provision of this act or any other enactment or law.
4. In collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenue to stimulate economic activities and development.
5. In collaboration with relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Act.
6. Make, from time-to-time, a determination of the extent of financial loss and such other losses by the Government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters.
7. Adopt measures to identify, trace, freeze confiscate or seize proceeds derived from tax fraud or evasion.
8. Adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance.
9. Collaborate and facilitate rapid exchange of information with relevant national or international agencies or bodies on tax matters.
10. Undertake exchange of personnel or other experts with complimentary agencies for purposes of comparative experience and capacity building.
11. Establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and perpetrators and other persons involved.

12. Provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud.
13. Maintain database, statistics, records and report on persons, organizations, proceeds, properties, documents or other items or other assets relating to tax administration including matters relating to waivers, fraud or evasion.
14. Undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures.
15. Collate and continually review all policies of the Federal Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies.
16. Liaise with the Office of Attorney –General of the Federation, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences.
17. Issue taxpayer identification number to every taxable person in Nigeria in collaboration with States Boards of Internal Revenue and Local Government Councils.
18. Carry out and sustain rigorous public awareness and enlightenment campaign on the benefit of tax compliance within and outside Nigeria.
19. Carry out oversight function over all taxes and levies accruable to the government of the Federation and as it may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection of and accounting for revenues accruable to the Federation.
20. Carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions under this Act.
21. The Service may, from time to time, specify the form of returns, claims statements and notice necessary for the due administration of the powers conferred on it by this ACT.

FIRS is structured into seven operational groups. This includes, Executive Chairman's Group (ECG), General Services Group (GSG), Compliance Support Group (CSG), Enforcement Support Group (ESG), General Tax Operations Group (GTOG) and Special Tax Operations Group (STOG). GTOG and STOG are responsible for the assessment and collection of all taxes administered by FIRS. These two groups are further segmented into Large Taxpayer Offices (LTOs), Medium Taxpayer Offices (MTOs), Micro and Small Taxpayer Offices (MSTOs), Government Business Tax Offices (GBTOs), Stamp Duty Offices (SDOs), Emerging and Special Tax, International Tax and Tax Incentives Management Offices (TIMOs).

Every segment has a threshold and category of taxpayers to focus and ensure adequate compliance with the stipulated tax laws. LTOs for instance are responsible for taxpayers whose annual business turnover is two billion naira and above while MTOs cater for taxpayers whose annual business turnover is between five hundred million naira to less than two billion naira.

The focus of MSTOs is on taxpayers whose business turnover is less than five hundred million naira while GBTOs focus on government related businesses and transactions and SDOs deal with taxpayers who bring their instruments for stamping. Emerging and Special Tax, International Tax and TIMOs are special purpose offices that came into existence in 2021 to cater for special categories of taxpayers whose operations do not fall directly under the above segments and to ensure that revenue is not lost due to continuous change in the economic landscape. In terms of the volume of collection, LTOs' collection accounts for over 70% of the total FIRS collection each year followed by GBTOs and MTOs.

OVERVIEW OF THE NIGERIAN TAX SYSTEM

The Nigerian tax system is decentralized and structured to align with the country's three tiers of government: Federal, State, and Local. Each level of government is responsible for administering the taxes within its jurisdiction through designated authorities. For instance, the Federal Inland Revenue Service (FIRS) is empowered to manage taxes on behalf of the Federation and the Federal Government. Taxes due to State Governments are administered by the respective States' Boards of Internal Revenue (SBIR), which operate across all thirty-six states of the Federation and FCT. Similarly, Local Government Revenue Councils oversee the collection and administration of taxes and levies payable to local governments.

JURISDICTIONS FOR ADMINISTRATION OF TAXES

The Taxes and Levies (Approved List for Collection) Act 1998, No 21 (as amended) explicitly states the taxes and levies to be administered by the Federal Government, State Governments and Local Governments in Part I, Part II and Part III of the Schedule to this Act, respectively.

Federal Government (Federal Inland Revenue Service) – PART I

Taxes administered by the Federal Government as listed in part I of the approved list of collection include:

1. Companies Income Tax

This tax is regulated by the Companies Income Tax Act (CITA), Cap. C21, LFN 2004 (as amended). CITA imposes income tax on profits accruing in, derived from, brought into, or received in Nigeria. It is payable by companies that are registered in Nigeria and non-resident entities carrying on business or that have a Significant Economic Presence (SEP) in Nigeria. The rate of this tax is 30% of a company's total profit less all expenses for the period which a company reasonably incurred in generating the taxable profit. Recent changes in the Companies Income Tax Act (CITA) as amended by the Finance Acts 2019, 2020 and 2021 exempt taxation on the profits of small companies with annual gross turnovers of N25m or less. The Finance Act amended CITA to introduce a new tax rate of 20% for medium-sized companies with gross annual turnovers greater than N25m but less than N100 million, while a rate of 30% was stipulated for only large companies whose annual gross turnovers is higher than N100m. In addition, entities engaged in educational activities are now subject to Companies Income Tax regardless of their incorporation status.

2. Withholding Tax on Companies and Non-Resident Individuals

Withholding Tax (WHT) is an advance payment of income tax deductible at source on specified transactions, which is subsequently remitted to the relevant government authority. It can be applied as a tax credit against income tax liability in most instances. The relevant provisions are in the CITA, PITA, PPTA and WHT Regulations. Withholding tax varies and ranges from 2.5 to 10% for companies and 5 to 10% for individuals depending on the nature of the transaction.

Section 78, 79 and 80 of the Companies Income Tax Act (as amended) provides that where a company makes a payment to an individual or another company either as interest, rent or dividend, such company shall at the time of payment deduct an advance tax of 10% of the gross amount that is paid and remit such deducted and withheld tax to the FIRS forthwith.

3. Petroleum Profits Tax

This tax is governed by the Petroleum Profits Tax Act, Cap P13 LFN 2004 (as amended) and is applied on the income of companies engaged in the upstream petroleum operations that have not executed a conversion contract in line with the Petroleum Industry Act (PIA). Companies that carry out upstream petroleum operations will be subject to both Companies Income Tax (CIT) at 30% and Hydrocarbon Tax (HT). The PIA was enacted into law on 16 August 2021. It provides the fiscal framework for regulating the Nigerian Petroleum Industry. It is expected that the existing fiscal laws will remain in force until all Oil Prospecting Licenses and Oil Mining Leases convert to the fiscal framework in the PIA.

4. Value Added Tax

Regulated by the VAT Act, 2004 (as amended), Value Added Tax also referred to as consumption tax is chargeable on the supply of all goods and services in Nigeria other than those listed in the First Schedule of the Act as amended. VAT was previously charged at a rate of 5%, but was increased to 7.5% with the enactment of the Finance Act, 2019, with commencement date of 1st February 2020. Non-resident persons are expected to appoint a representative to assist with VAT compliance obligations. Also, the FIRS is empowered to appoint any party to withhold or collect the relevant VAT and remit collections to the FIRS within the specified timeframe.

5. Education Tax (EDT)

This tax is administered by FIRS, and it is governed by Tertiary Education Trust Fund (Establishment,) Act 2011. EDT is imposed on all registered Nigerian companies on assessable profits. The rate of the tax was 2% of assessable profit prior to amendments made in the Finance Act, 2021 which enacted an increase to 2.5% of assessable profit. Non-Resident Companies (NRCs), all unincorporated entities and small companies (with annual turnovers of 25 million and below) are exempted from Tertiary Education Tax.

6. Capital Gains Tax on Corporate Bodies and Non-Resident Individuals

This is a tax chargeable on capital gains accrued to an individual or entity from the disposal of assets. This includes capital gain from the sale, lease, transfer, assignment, compulsory acquisition or any disposition of properties regarded as chargeable assets. It is regulated by the Capital Gains Tax Act, Laws of the Federation Cap C1 LFN, 2004 (as amended). CGT is usually charged at a flat rate of 10% on chargeable assets. An entity that disposes of a chargeable asset is required to compute and pay CGT as well as file the required returns not later than 30 June or 31 December of the year of disposal. Replacement of business assets is exempted from Capital Gains Tax payments.

7. Stamp Duties on Corporate Bodies

The Stamp Duties Act, Cap S8 LFN 2004 (as amended) regulates stamp duties in Nigeria and is imposed on physical and electronic instruments/documents evidencing transactions between persons. Stamp duties due from individuals are paid to the relevant State Governments through the State's Board of Internal Revenue (SBIR), while stamp duties relating to transactions between corporate bodies and corporate bodies and individuals are assessed and collected by FIRS on behalf of the Federation. The Stamp Duties Act came into effect with ordinance 41 of 1939 and was vested with the Federal Board of Inland Revenue (FBIR) which later became FIRS. Over the years, the Act has gone through various amendments based on e-commerce, cross border transactions and technology due to changes in the business environment and in line with global practice. The most recent amendment to the Stamp Duties Act came through provisions made in the Finance Act 2020 which amended S.4(1) of the Stamp Duty Act contained in Cap S. (8) of the Law of the Federation of Nigeria 2004 to make the FIRS the sole authority responsible for the collection of stamp duties on behalf of the Federation on transactions involving companies. Stamp duties are chargeable either at fixed rates or ad valorem depending on the type of instrument.

8. Personal Income Tax

This is a tax imposed on the income of individuals (employees), partnerships, unincorporated trust, joint ventures, families, trustees or executors of any estate settlement. Personal Income Tax is regulated by the Personal Income Tax Act Cap P8 LFN 2004 (as amended). PIT rate is applied on a graduated scale and taxable income bands as set out below.

CHARGEABLE INCOME	TAX RATE
First ₦300,000.00	7 %
Next ₦300,000.00	11%
Next ₦500,000.00	15 %
Next ₦500,000.00	19 %
Next ₦1,600,000.00	21 %
Above ₦3,200,000.00	24%

Personal Income Tax is determined based on source and residency rule; therefore, the tax authority responsible for the administration of PIT varies. The FIRS was responsible for administration of PIT of all residents of the Federal Capital Territory until the enactment of the Federal Capital Territory Internal Revenue Service Act (FCT-IRS) 2015.

However, the Federal Inland Revenue Service (FIRS) is empowered to administer and collect taxes in respect of:

- (a) Members of the Armed Forces of the Federation.
- (b) Members of the Nigeria Police Force.
- (c) Residents of the Federal Capital Territory (FCT), Abuja, prior to creation of FCT-IRS in 2015.
- (d) Staff of the Ministry of Foreign Affairs and non-resident individuals.

9. National Information Technology Development Fund (NITDEF)

Information Technology Tax is governed by the National Information Technology Development Act (NITDA) 2007. It is payable by specified companies as stated in the Taxable Companies NITDA Schedule with turnover of ₦100 million and above. It is levied on all telecommunications companies, pension managers and pension related companies, banks and other financial institutions, insurance companies, amongst others. The tax rate of 1% of Profit Before Tax (PBT) is deductible from companies that fall under this category. The information technology tax is assessed by the FIRS and is payable within 60 days of service of a notice of assessment. In practice companies self-assess the tax along with CIT returns.

State Government (State Board of Internal Revenue)

Most taxes administered by States are enshrined in the part II of the Taxes and Levies (Approved List for Collection) Act, as amended. They are:

- 1. Personal income tax in respect of—
 - (a) Pay-As-You-Earn (PAYE); and
 - (b) Direct taxation (self-assessment).
- 2. Withholding tax (individuals only).
- 3. Capital gains tax (individuals only).
- 4. Stamp duties on instruments executed by individuals.
- 5. Pools betting and lotteries, gaming and casino taxes.
- 6. Road taxes.
- 7. Business premises registration fee in respect of—
 - (a) Urban areas as defined by each State, maximum of—
 - (i) ₦10,000 for registration; and
 - (ii) ₦5,000 per annum for renewal of registration; and
 - (b) rural areas—
 - (i) ₦2,000 for registration; and
 - (ii) ₦1,000 per annum for renewal of registration.
- 8. Development levy (individuals only) not more than N100 per annum on all taxable individuals.
- 9. Naming of street registration fees in the State Capital.
- 10. Right of Occupancy fees on lands owned by the State Government in urban areas of the state.

Local Government (Local Government Revenue Committee)

Local Government has jurisdiction to administer taxes contained in the part III of the Taxes and Levies (Approved List for Collection) Act. They include:

1. Shops and kiosks rates.
2. Tenement rates.
3. On and off liquor license fees.
4. Slaughter slab fees.
5. Marriage, birth and death registration fees.
6. Naming of street registration fee, excluding any street in the State Capital.
7. Right of Occupancy fees on lands in rural areas, excluding that collectable by the Federal and State Governments.
8. Market taxes and levies excluding any market where State finance is involved.
9. Motor Park levies.
10. Domestic animal license fees.
11. Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
12. Cattle tax payable by cattle farmers only.
13. Merriment and road closure levy.
14. Radio and television license fees (other than radio and television transmitter).
15. Vehicle radio license fees (to be imposed by the local government of the State in which the car is registered).
16. Wrong parking charges.
17. Public convenience, sewage and refuse disposal fees.
18. Customary burial ground permit fees.
19. Religious places establishment permit fees.
20. Signboard and advertisement permit fees

Recent Developments (Reforms) in the Nigerian Tax Space

The Nigerian tax system has been undergoing some reforms ranging from the introduction of Finance Acts which amended sections of existing tax laws in Nigeria to enacting of new tax laws based on the current operating environment of the industry. Some of the taxes administered by the Federal Inland Revenue Service and changes introduced by the Finance Acts are as follows:

1. Electronic Money Transfer Levy

The Electronic Money Transfer Levy was introduced in the Finance Act, 2019. It is applicable on electronic receipts or electronic transfer of money deposited in a financial institution, on any type of account. The applicable levy is ₦50 on any transfer of ₦10,000 or more. The levy is paid by the account holder to whom the transfer or deposit is made.

2. National Agency for Science and Engineering Infrastructure (NASENI)

The agency was established by the NASENI Act, Cap N3 LFN 2004 (Act) in 1992 by the Federal Government of Nigeria with the mandate to manage research and development of local mass-production of standard parts, goods and services required for the nation's science and technology advancement. Since funding provisions of the NASENI Act were not fully implemented and effective with respect to the levy on commercial companies and firms that meet the ₦4 million turnover threshold, the Act was amended by the Finance Act (FA) 2021 empowering the Federal Inland Revenue Service (FIRS) to commence collection and remittance of the statutory levy due to the NASENI to enable it achieve its mandate. The threshold which was previously on companies that generate annual turnover of ₦4 million was also increased to ₦100 million turnover or more. The levy is computed at 0.25% of the PBT of commercial companies in the banking, mobile communication, Information and Communication Technology (ICT), aviation, maritime, and oil and gas sectors.

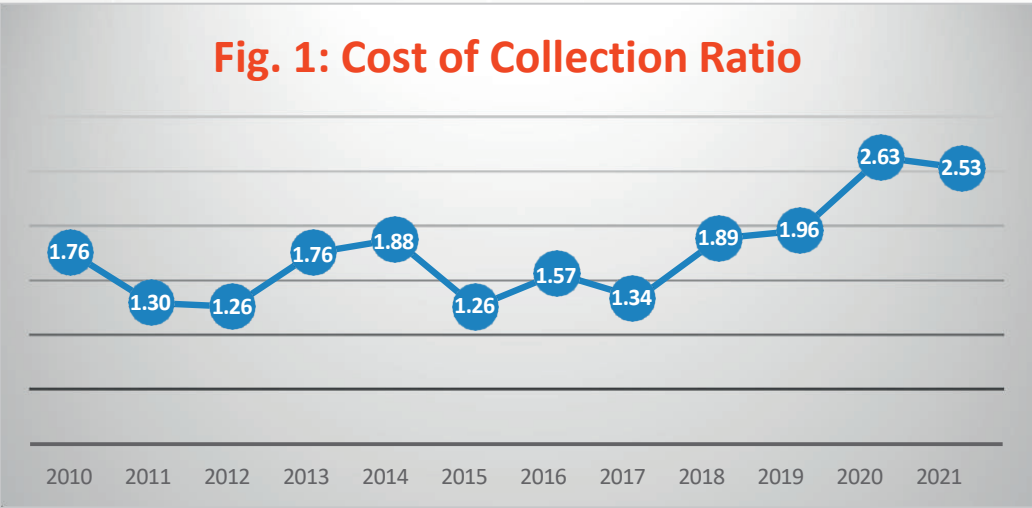
3. Nigeria Police Trust Fund (NPTF)

The Nigeria Police Trust Fund Act (NPTF Act) enacted into law on 24 June 2019 establishes a fund from which proceeds will be used for police personnel training and procurement of security machinery and equipment. The Act was amended by the Finance Act, 2021 to impose a NPTF levy which is charged at 0.005% on the net profit of companies operating in Nigeria. The Federal Inland Revenue Service has been empowered to administer the levy, and all relevant provisions in the Companies Income Tax Act (CITA) and the Federal Inland Revenue Service Establishment Act (FIRSEA) will apply with respect to administration, assessment, collection and enforcement of the levy.

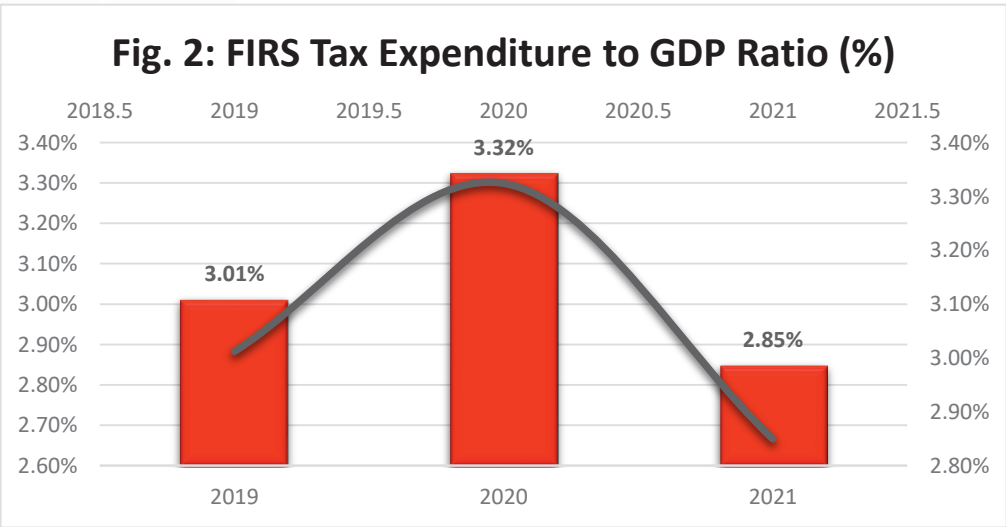
EFFICIENCY OF TAX ADMINISTRATION

The efficiency of tax administration can be measured in two ways.

- i. The cost of collection ratio which is measured by comparing the annual expenditure of a tax administration with the total tax revenue collected in a fiscal year. A downward trend over a number of years shows that the tax administration is becoming increasingly efficient through reduction in its relative cost, and also reflects improved tax compliance. For the period under review, the cost efficiency of FIRS has hover between 1.26% to 2.63% as shown in Fig. 1 below:



- ii. The tax revenue expenditure as a percentage of GDP is another performance indicator used to measure the efficiency of a tax administration. A decline in tax expenditure to GDP ratio shows that the tax administration is highly efficient and vice-versa. Going by Fig. 2 below, there was a significant reduction of 14% in the tax expenditure to GDP ratio in 2021 which implies that FIRS’ efficiency level rose significantly during this period. Adoption of technology and compliance drive through strengthening of audit and investigation functions ensured closure of loopholes and revenue leakages in the tax system. It is also important to note that the size of a country’s tax expenditure is directly related to the tax policy consideration of government of that country.



Tax administrations within Africa and the rest of the world are often benchmarked against each other to compare efficiency and ensure their operations are in line with best practices. However, macroeconomic conditions which affect tax revenue, differences in tax rates, differences in range and nature of taxes collected in various countries and complexities in cost structures arising from presence of multiple bodies involved in revenue administration are some of the challenges which affect efficiency ratios of tax administrations.

OBJECTIVES AND PRINCIPLES OF NIGERIAN TAX SYSTEM

The key objectives of taxes are:

- To generate revenue for Governments to finance activities such as education, infrastructure, defence, health services, etc.
- To minimise inequality through the redistribution of income and wealth within an economy.
- To encourage investment and reallocation of resources within an economy. This helps in stimulating growth and development.

For these objectives to be achieved, the following principles are reflected in the Nigerian tax system.

Equity: Nigerian tax system ensures that taxpayers are taxed according to their ability to pay. PIT is a good example where taxpayers within the same income bracket pay equal amount of tax (horizontal equity) or those with higher income pay higher taxes (vertical equity).

Economy: The administrative cost of collection should not be higher than the revenue collected by the tax administration. FIRS administrative cost of collection has consistently been lower than the total revenue collected.

Flexibility: This principle requires that a tax system should be flexible and easily adjusted to changes in the economy. Nigerian tax system has indeed reflected this principle. The annual review of tax laws via Finance Acts is geared towards making sure that the tax laws are reflective of the economic realities at the time.

Diversity: A tax system should collect taxes from a variety of sources (direct and indirect) to ensure a broad tax base capable of mobilizing more revenue for the government. As the principle implies, Nigerian tax system reflect different tax bases ranging from income/profits to capital gains to consumption, among others.

Fiscal Adequacy: This principle requires that a tax system should yield sufficient revenue to cover government expenditure. There will be a deficit in financing when government expenditure exceeds its revenue. Since 2015, FIRS has contributed about 60% of the total revenue shared at the monthly Federation Account Allocation Committee (FAAC) to the three tiers of government.

TAX EQUITY

Equity entails that every taxpayer pay the appropriate amount of taxes as required by tax laws. The equity criteria may be horizontal equity and vertical equity.

Horizontal Equity: Taxpayers with equal ability to pay should pay similar amount of taxes.

Vertical Equity: Categorizes tax systems into progressive, proportional and regressive tax systems.

- In a progressive tax system, the higher the income of the taxpayer, the higher the taxes paid. Personal Income Tax (PIT) in Nigeria is progressive in nature.
- In a proportional tax system, each taxpayer pays the same rate/percentage of income as tax. For example, Company Income Tax (CIT).
- In a regressive tax system, the tax rate decreases as the taxpayer's income increases. Low-income earners tend to spend a higher percentage of their income on taxes. Regressive tax systems are discouraged because they increase inequality in the distribution of wealth and income.

ENHANCING TAX ADMINISTRATION THROUGH COMPLIANCE

Tax administrators have the responsibility of promoting tax compliance by providing easy user-friendly tax administration systems and procedures as well as cordial and professional relationship between taxpayers and employees of the tax administration. In recognition of the foregoing, FIRS deployed a tax administration technology in 2021 to simplify its operations both for the taxpayers and the staff. The Service also invest in capacity building programmes yearly to make sure staff are well trained and have the right kind of skills to discharge their responsibilities and to act in a professional manner to taxpayers.

FIRS is often sensitive and adaptable to developments in business and legislative environment by examining compliance risks both globally and locally and allocating resources based on priorities determined through a strong risk management framework.

Non-compliance is a major challenge affecting tax administration especially in developing countries. FIRS has put in place compliance frameworks that help to identify and assess compliance risks by developing strategies such as risk profiling, taxpayer awareness and education, tax policy proposals to mitigate those risks.

PRINCIPLES OF A TAX ADMINISTRATION

Taxpayer Relations:

Efficiency in addressing taxpayers' needs and queries is a key requirement for tax administrations globally. FIRS has been able to structure its operations to address the need of taxpayers by developing systems such as Contact Centre to provide timely and efficient communication flow and feedback between the taxpayers and the Service. The Service also provides regular guides to taxpayers to ease their understanding of the provisions of tax laws. In addition, FIRS has made compliance easier and faster through digitisation of its tax operations.

Employee Relations:

Since 2004, successive Management at FIRS have continue to adhere to the principle of placing staff at the core of its reforms. Employees are the most valuable asset and the efficiency of the Service to a great extent is hinged on the skills and capabilities of employees within the system. FIRS employees are productive and result oriented and this has been reflected in the collection performance over the years. FIRS has placed emphasis on reasonable remuneration, organizational culture alignment, training and development together with career progression which are all essential in creating a motivated and attractive work environment.

Relations With Other Tax Administrations:

Globalisation and International Taxation has made it necessary for revenue authorities of different countries to collaborate on tax matters. This has necessitated tax treaty rules and agreement. In pursuit of this goal and to facilitate cross border trade and investment by eliminating tax impediments, Nigeria has Double Taxation Agreement (DTA) and Tax Treaties with 16 countries as at end 2021. Tax treaty agreement promotes cooperation between revenue authorities of various countries aimed at avoidance of double taxation and promoting tax compliance by reducing tax evasion and avoidance. As part of collaboration with other revenue authorities across the globe, FIRS is a member of West African Tax Administration Forum (WATAF), African Tax Administration Forum (ATAF), Commonwealth Association of Tax Administrators (CATA). The Service also partners with international and donor agencies such as World Bank and International Monetary Fund (IMF) for Technical Assistance (TA) and for capacity enhancement.

Legal Characteristics:

The legal framework of Nigeria's tax administration ensures there is fairness and consistency which greatly reduces ambiguity in the tax system. It also provides a redress mechanism for taxpayers. The legal framework promotes fair sharing of taxing rights in tax treaties and aids in the development of domestic tax laws. It is bound by confidentiality and protection in the exchange of information received from tax treaty partners. To streamline tax policy measures in the country, the FIRS through the Federal Ministry of Finance, Budget and National Planning pushed for the review of outmoded laws by introducing annual fiscal regime known as Finance Acts. These Acts are helping to address some grey areas in our tax laws. The Service has been better positioned to effectively discharge of its mandate.

CHAPTER 1: OVERVIEW OF TAX REVENUE COLLECTION



CHAPTER 1

1.0 OVERVIEW OF TAX REVENUE COLLECTION

Tax revenue collection at FIRS is primarily driven by the collaborate efforts of the tax audit, tax investigation, and field offices, which are further segmented into Large Taxpayer Offices (LTOs), Medium Taxpayer Office (MTOs), Micro and Small Taxpayer Offices (MSTOs), Government Business Tax Offices (GBTOs), Stamp Duty Offices (SDOs), Emergency and Special Tax Offices, International Tax Offices and Tax Incentives Management Offices (TIMOs). These offices are strategically located across the country to handle the assessment and collection of taxes from taxpayers. Since the management of tax offices was introduced at FIRS, the LTOs, MTOs and GBTOs have collectively contributed about 90% of the total tax revenue collected annually.

This chapter provides an overview of tax revenue collection trend 1970 – 2022, tax revenue collection performance against target 2010 – 2022, tax revenue by main category (Oil and Non-oil), revenue collection by account classification and analysis of registered taxpayers.

1.1 Tax Revenue Collection Trend 1970 - 2022

Between 1970 and 2003, tax revenue collection in Nigeria averaged ₦92 billion annually, a relatively modest figure compared to the untapped potential within the tax system. This period was characterized by the existence of structural and operational rigidity that prevented the FIRS from achieving its full potentials at the time. This trend existed until the commencement of reforms in 2004.

The second phase, spanning 2004 to 2012, saw significant improvements. During this period, the FIRS recorded an average annual growth rate of 29%, with nominal tax revenue increasing from ₦1.19 trillion in 2004 to ₦5.01 trillion in 2012. Despite slight declines in 2007 and 2009 due to the global financial crisis which affected both advanced and emerging economies, the FIRS consistently exceeded government targets. Strong performances in Petroleum Profits Tax (PPT) and key non-oil taxes like Companies Income Tax (CIT) and Value Added Tax (VAT) contributed to this growth.

From 2013 to 2016, however, tax revenue collection experienced a consistent year-on-year decline, averaging 10% annually. This decline was largely due to the drop in global commodity prices, particularly crude oil, which significantly impacted Nigeria's economy. The resulting fiscal constraints contributed to the economic recession in 2016.

Following this four-year decline, the FIRS achieved a significant turnaround in 2017 and 2018, with revenue collections growing by an average of 27% annually. This improvement was driven by expansionary fiscal and monetary policies aimed at stimulating economic growth and boosting aggregate demand. Additionally, the FIRS implemented strategies such as risk-based audit selection, enhanced collaboration with Ministries, Departments, and Agencies (MDAs) for third-party data, and stricter enforcement of tax compliance, all of which contributed to increased non-oil revenue. By 2017, non-oil taxes accounted for 62% of total revenue, a reflection of government efforts to diversify the economy. By the end of 2021, the ratio of oil to non-oil tax revenue stood at 31% to 69% respectively.

In 2019, the FIRS collected ₦5.26 trillion, representing a slight 1% decline compared to 2018, while in 2020, the collection dropped further to ₦4.95 trillion, a 6% decrease from the previous year. These declines were primarily due to the global economic disruption caused by the COVID-19 pandemic, which led to a more than 20% decline in GDP as lockdowns and restrictions affected various sectors, including aviation, tourism, oil and gas, and manufacturing.

The FIRS achieved its highest tax revenue collections in 2021 and 2022, with ₦6.40 trillion and ₦10.18 trillion, respectively. The 2021 performance marked a 29% increase over 2020, while the 2022 collection represented a 59% increase over 2021. These gains were driven by new tax policy measures introduced in the Finance Acts of 2020, 2021, and 2022, the Service-wide implementation of TaxPro Max and other e-solutions, an aggressive tax compliance drive, as well as the impact of currency devaluation and inflation on the economy.

Table 1a: Total Tax Revenue Collection Performance, 1970-2022

TAX TYPES	PPT	GI	CIT	CGT	SDT	VAT	EDT	CONS	NITDEF	EMTL	NASENI	Police Trust Fund (PTF)	TOTAL
	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b
YEAR													
1970	0.10	-	0.05	-	-	-	-	-	-	-	-	-	0.14
1971	0.35	-	0.07	-	-	-	-	-	-	-	-	-	0.42
1972	0.54	-	0.08	-	-	-	-	-	-	-	-	-	0.62
1973	0.77	-	0.08	-	-	-	-	-	-	-	-	-	0.85
1974	2.87	-	0.15	-	-	-	-	-	-	-	-	-	3.02
1975	2.71	-	0.26	-	-	-	-	-	-	-	-	-	2.97
1976	3.62	-	0.22	-	-	-	-	-	-	-	-	-	3.85
1977	-	-	0.48	-	-	-	-	-	-	-	-	-	0.48
1978	3.42	-	0.53	-	-	-	-	-	-	-	-	-	3.94
1979	5.16	-	0.58	-	-	-	-	-	-	-	-	-	5.74
1980	8.56	-	0.58	-	-	-	-	-	-	-	-	-	9.14
1981	6.33	-	0.40	-	-	-	-	-	-	-	-	-	6.73
1982	4.84	-	0.55	-	-	-	-	-	-	-	-	-	5.39
1983	3.75	-	0.56	-	-	-	-	-	-	-	-	-	4.31
1984	4.76	-	0.79	-	-	-	-	-	-	-	-	-	5.55
1985	6.71	-	1.00	-	-	-	-	-	-	-	-	-	7.72
1986	4.81	-	1.10	-	-	-	-	-	-	-	-	-	5.91
1987	12.50	-	1.10	-	-	-	-	-	-	-	-	-	13.61
1988	6.81	-	1.55	-	-	-	-	-	-	-	-	-	8.37
1989	10.60	-	1.91	-	-	-	-	-	-	-	-	-	12.51
1990	26.91	-	2.99	-	-	-	-	-	-	-	-	-	29.90
1991	38.62	-	3.83	-	-	-	-	-	-	-	-	-	42.44
1992	51.48	-	5.42	-	-	-	-	-	-	-	-	-	56.89

Source: Federal Inland Revenue Service

Table 1b: Total Tax Revenue Collection Performance, 1970-2022 (Continuation)

TAX TYPES	PPT	GI	CIT	CGT	SD	VAT	EDT	CONS	NITDEF	EMTL	NASENI	Police Trust Fund (PTF)	TOTAL
	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b	=N='b
YEAR													
1993	59.21	-	9.55	-	-	-	-	-	-	-	-	-	68.76
1994	42.80	-	12.27	-	-	7.26	-	-	-	-	-	-	62.34
1995	42.86	-	21.88	-	-	20.76	-	-	-	-	-	-	85.50
1996	47.50	-	23.10	-	-	32.50	3.30	-	-	-	-	-	106.40
1997	64.30	-	27.80	-	-	35.30	2.90	0.50	-	-	-	-	130.80
1998	24.60	-	33.30	-	-	37.60	3.20	0.70	-	-	-	-	99.40
1999	71.10	-	46.20	-	-	47.80	5.70	1.10	-	-	-	-	171.90
2000	334.50	-	53.30	-	-	58.00	8.30	1.20	-	-	-	-	455.30
2001	407.10	-	69.40	-	-	91.70	16.20	2.20	-	-	-	-	586.60
2002	224.40	-	89.10	-	-	108.60	10.10	1.70	-	-	-	-	433.90
2003	438.00	-	114.80	-	-	136.40	9.70	4.20	-	-	-	-	703.10
2004	878.60	-	130.80	-	-	163.30	17.10	5.00	-	-	-	-	1,194.80
2005	1,352.20	-	170.20	-	-	192.70	21.80	4.90	-	-	-	-	1,741.80
2006	1,349.50	-	246.70	-	-	232.70	28.40	5.90	-	-	-	-	1,863.20
2007	1,132.00	-	332.40	-	-	312.60	59.60	10.30	-	-	-	-	1,846.90
2008	2,060.90	-	420.60	-	-	401.70	59.50	27.00	2.50	-	-	-	2,972.20
2009	939.41	-	595.18	0.49	4.91	481.41	139.54	28.71	6.82	-	-	-	2,196.47
2010	1,480.36	-	658.50	1.04	6.59	564.89	89.18	32.93	5.89	-	-	-	2,839.38
2011	3,070.59	45.23	654.45	9.30	6.46	659.15	130.74	43.87	8.68	-	-	-	4,628.48
2012	3,201.32	9.73	820.57	8.92	7.38	710.56	188.44	51.61	9.14	-	-	-	5,007.65
2013	2,666.37	7.73	963.45	19.66	7.60	802.68	279.36	48.94	9.86	-	-	-	4,805.64
2014	2,453.95	17.75	1,173.49	2.65	10.94	802.96	189.61	53.29	9.91	-	-	-	4,714.56
2015	1,289.96	115.57	1,268.98	16.80	7.08	767.33	206.04	57.74	12.25	-	-	-	3,741.76
2016	1,157.81	85.88	933.54	99.40	5.90	828.20	130.12	59.86	6.75	-	-	-	3,307.46
2017	1,520.48	34.84	1,215.06	3.18	8.93	972.35	154.96	108.01	10.13	-	-	-	4,027.95
2018	2,467.58	75.9878	1,340.33	12.59	15.80	1,108.04	203.28	85.42	11.85	-	-	-	5,320.89
2019	2,114.27	21.9302	1,604.70	5.98	18.19	1,189.98	221.06	70.63	15.18	-	-	-	5,261.92
2020	1,516.98	134.06	1,275.45	3.52	120.16	1,531.09	259.56	93.37	18.05	-	-	-	4,952.24
2021	2,008.45	140.10	1,747.99	17.50	33.94	2,072.85	189.54	61.20	19.31	111.84	-	-	6,402.71
2022	4,209.02	193.77	2,649.19	45.57	53.53	2511.52	328.67	37.40	22.57	125.67	2.37	0.07	10,179.35

Source: Federal Inland Revenue Service

1.2 Tax Revenue Collection Performance Against Target 2010 – 2022

The analysis of tax revenue collection performance compared to targets from 2010 to 2022, as detailed in Figure 3 and Tables 2a to 2d, reveals the following:

- From 2010 to 2014, the Service consistently met and surpassed its annual targets, exceeding them by an average of 20%. During this period, tax revenue grew by an average of 19%.
- In 2015 and 2016, there was a significant decline in tax revenue collection—21% in 2015 and 12% in 2016. This drop coincided with the fall in crude oil prices and output, which ultimately led to an economic recession in 2016. Despite the downturn, the Service still achieved 82% of its target in 2015 and 79% in 2016.
- After two consecutive years of decline, tax revenue collection rebounded in 2017 and 2018, increasing by 22% and 32%, respectively. This resulted in the Service achieving 82% of its target in 2017 and 79% in 2018.
- In 2019, tax revenue amounted to ₦5.26 trillion, representing 60% of the annual target of ₦8.80 trillion. While this performance reflected the lowest target achievement within the period under review, it occurred in a year with one of the highest set targets, rather than the lowest collection.
- In 2020, tax revenue collection declined slightly by 6% compared to 2019, due to the impact of COVID-19. Despite this, the Service collected ₦4.95 trillion, achieving 98% of the annual target of ₦5.08 trillion.
- The performance in 2021 and 2022 was particularly noteworthy. In 2021, the Service exceeded both its target and the 2020 collection by 0.04% and 29%, respectively. In 2022, although the Service achieved 98% of its target, collections surpassed the 2021 performance by 59%. The 2022 performance marked the highest tax revenue collection in the Service's history, driven by measures aimed at closing loopholes and boosting revenue collection.
- The key drivers of tax revenue during the period were Petroleum Profits Tax (PPT), Companies Income Tax (CIT), and Value Added Tax (VAT), contributing 49%, 23%, and 21%, respectively.

Overall, tax revenue performance over the years has been driven by various reforms and measures implemented by the Service. For example, in 2021, the Service launched the TaxPro Max system to streamline tax administration, enhance compliance, and create a more favourable environment for taxpayers to fulfill their obligations.

Table 2a: Tax Revenue Collection Performance Against Target, 2010 – 2012

Tax Type	2010			2011			2012		
	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target
	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%
Petroleum Profit Tax	1,253.15	1,480.36	118.13	1,927.53	3,070.59	159.30	1,793.72	3,201.32	178.47
Company Income Tax	569.50	658.50	115.63	684.75	654.45	95.58	807.54	820.57	101.61
Gas Income		-	-	74.25	45.23	60.91	71.70	9.73	13.57
Capital Gains Tax	2.50	1.04	41.47	2.50	9.30	372.18	2.95	8.92	302.26
Stamp Duty	15.00	6.59	43.96	15.00	6.46	43.08	17.69	7.38	41.73
Non-Import VAT	174.00	436.61	250.93	577.57	492.06	85.20	602.15	545.92	90.66
NCS-Import VAT	406.00	128.28	31.60	192.52	167.09	86.79	200.72	164.64	82.02
Education TAX	74.80	89.18	119.22	97.24	130.74	134.45	96.83	188.44	194.60
Consolidated ACCT:	53.63	32.93	61.41	59.00	43.87	74.36	33.08	51.61	156.02
NITDEF	8.72	5.89	67.50	8.72	8.68	99.49	9.11	9.14	100.31
Grand Total	2,557.30	2,839.38	111.03	3,639.07	4,628.48	127.19	3,635.48	5,007.65	137.74

Source: Federal Inland Revenue Service

Table 2b: Tax Revenue Collection Performance Against Target, 2013 – 2015

Tax Type	2013			2014			2015		
	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target
	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%
Petroleum Profit Tax	2,280.19	2,666.37	116.94	1,927.54	2,453.95	127.31	1,484.88	1,289.96	86.87
Company Income Tax	967.32	963.45	99.60	967.58	1,173.49	121.28	1,404.38	1,268.98	90.36
Gas Income	82.97	7.73	9.31	96.34	17.75	18.42	95.97	115.57	120.42
Capital Gains Tax	3.53	19.66	556.51	10.21	2.65	25.95	10.51	16.80	159.81
Stamp Duty	21.19	7.60	35.88	8.46	10.94	129.36	8.71	7.08	81.31
Non-Import VAT	708.96	629.66	88.82	634.09	616.89	97.29	962.78	597.41	62.05
NCS-Import VAT	236.32	173.02	73.21	211.36	186.08	88.04	320.93	169.92	52.95
Education TAX	125.42	279.36	222.74	162.01	189.61	117.04	206.08	206.04	99.98
Consolidated ACCT:	33.08	48.94	147.94	59.08	53.29	90.20	67.94	57.74	84.99
NITDEF	10.02	9.86	98.37	9.39	9.91	105.52	10.04	12.25	122.00
Grand Total	4,468.99	4,805.64	107.53	4,086.06	4,714.56	115.38	4,572.21	3,741.76	81.84

Source: Federal Inland Revenue Service

Table 2c: Tax Revenue Collection Performance Against Target, 2016 – 2018

Tax Type	2016			2017			2018		
	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target	Annual Target	Annual Collection	Percentage Achievement of Target
	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%	(=N='b)	(=N='b)	%
Petroleum Profit Tax	484.74	1,157.81	238.85	910.31	1,520.48	167.03	2,666.02	2,467.58	92.56
Company Income Tax	1,791.41	933.54	52.11	1,704.34	1,215.06	71.29	1,669.32	1,340.33	80.29
Gas Income	117.82	85.88	72.89	143.27	34.84	24.32	238.46	75.99	31.87
Capital Gains Tax	19.47	99.40	510.55	20.75	3.18	15.33	17.87	12.59	70.48
Stamp Duty	66.14	5.90	8.93	16.97	8.93	52.66	44.61	15.80	35.41
Non-Import VAT	1,106.27	650.34	58.79	1,530.00	770.35	50.35	1,158.00	859.02	74.18
NCS-Import VAT	368.76	177.86	48.23	270.00	202.00	74.82	386.00	249.02	64.51
Education TAX	149.82	130.12	86.85	188.72	154.96	82.11	207.07	203.28	98.17
Consolidated ACCT:	73.82	59.86	81.09	81.20	108.01	133.02	12.15	85.42	703.22
NITDEF	21.93	6.75	30.77	24.12	10.13	42.01	42.54	11.85	27.87
*Tax Amnesty							305.00		
Grand Total	4,200.18	3,307.46	78.75	4,889.67	4,027.95	82.38	6,747.03	5,320.89	78.86

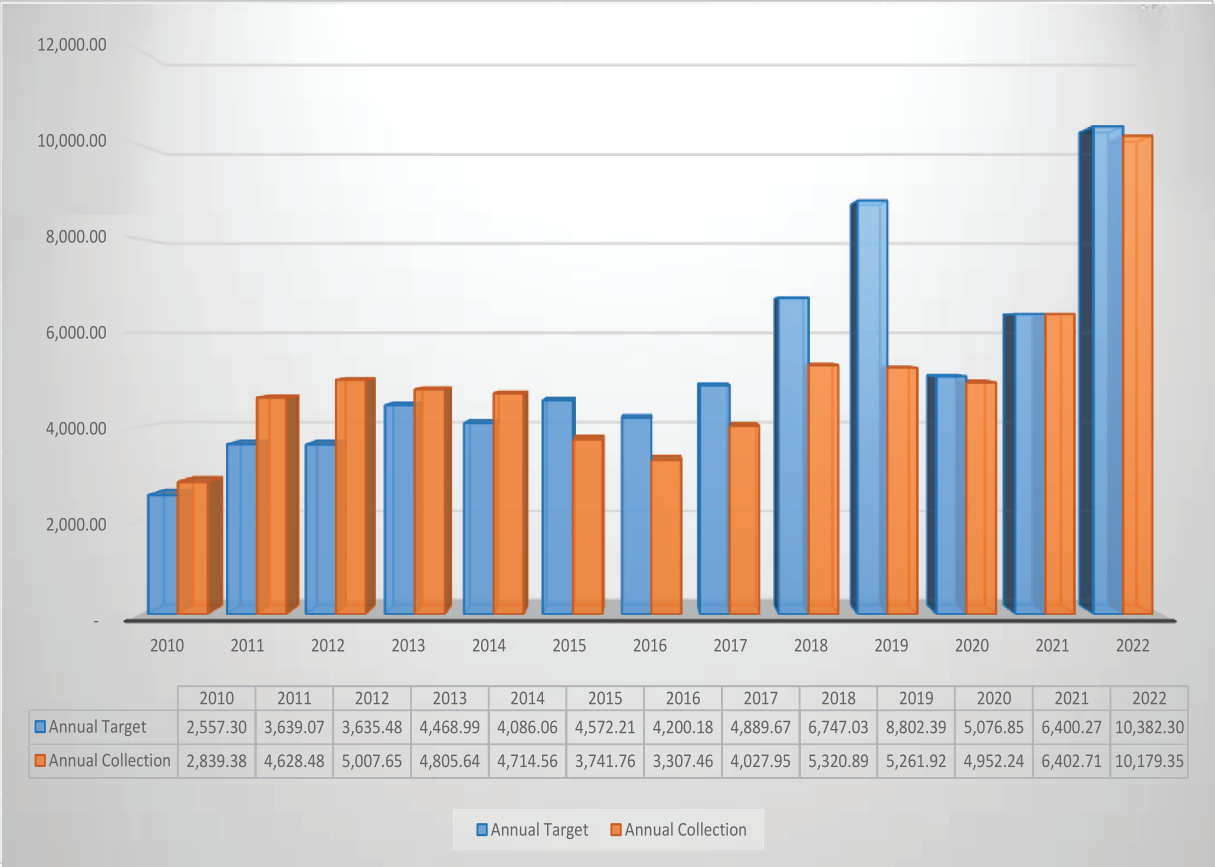
Source: Federal Inland Revenue Service

Table 2d: Tax Revenue Collection Performance Against Target, 2019 – 2022

Tax Type	2019				2020				2021				2022		
	Annual Target	Annual Collection	Percent age Achievment of Target		Annual Target	Annual Collection	Percent age Achievment of Target		Annual Target	Annual Collection		Percentag e Achievem ent of Target	Annual Target	Annual Collection	Percent age Achievment of Target
	(=N='b)	(=N='b)	%		(=N='b)	(=N='b)	%		(=N='b)	(=N='b)		%	(=N='b)	(=N='b)	%
Petroleum Profit Tax	4,301.18	2,114.27	49.16		284.00	1,516.98	534.14		1,636.83	2,008.45		122.70	3,824.83	4,209.02	110.04
Company Income Tax	1,708.51	1,604.70	93.92		1,767.89	1,275.45	72.15		1,476.87	1,747.99		118.36	3,117.23	2,649.19	84.99
Gas Income	685.64	21.93	3.20		426.61	134.06	31.42		511.69	140.10		27.38	309.44	193.77	62.62
Capital Gains Tax	6.28	5.98	95.18		13.54	3.52	25.99		7.26	17.50		241.07	19.84	45.57	229.75
Stamp Duty	17.64	18.19	103.12		17.19	120.16	698.90		12.40	33.94		273.74	16.80	53.53	318.60
Non-Import VAT	1,277.92	945.46	73.98		1,642.96	1,183.37	72.03		1,378.76	1,605.17		116.42	1,694.83	1,990.02	117.42
NCS-Import VAT	425.97	244.52	57.40		547.65	347.72	63.49		459.59	467.68		101.76	746.96	521.50	69.82
Education TAX	275.40	221.06	80.27		277.02	259.56	93.70		323.29	189.54		58.63	306.00	328.67	107.41
Consolidated ACCT:	83.83	70.63	84.25		83.83	93.37	111.38		74.75	61.20		81.88	113.30	37.40	33.01
NITDEF	20.01	15.18	75.86		16.14	18.05	111.82		18.84	19.31		102.48	21.93	22.57	102.94
Electronic Money Transfer Levy					-	-			500.00	111.84		22.37	210.82	125.67	59.61
NASENI												-	-	2.37	-
Police Trust Fund (PTF)													0.33	0.07	20.20
Grand Total	8,802.39	5,261.92	59.78		5,076.85	4,952.24	97.55		6,400.27	6,402.71		100.04	10,382.30	10,179.35	98.05

Source: Federal Inland Revenue Service

Fig. 3: Tax Revenue Collection Performance against Target, 2010 – 2022



1.3 Tax Revenue By Main Category - Oil and Non-Oil Taxes

The Tax revenues collected by the Service are categorized into Oil and Non-oil taxes. The Oil tax revenue category consist of Petroleum Profits Tax (PPT) and Gas Income (GI). The Non-oil tax revenue comprises of Companies Income Tax (CIT), Capital Gains Tax (CGT), Stamp Duties (SDT), Value Added Tax (VAT), Education Tax (EDT), National Information and Technology Development Levy (NITDEF), Electronic Money Transfer Levy (EMTL) and Personal Income Tax (PIT). Table 3 and Fig. 4 provides analysis of tax revenue collection by oil and non-oil taxes from 2010-2022.

1.3.1 Oil Taxes

Oil taxes are composed of Petroleum Profit Tax (PPT) and Gas Income (GI). The performance analysis of the oil sector for the period under review is divided into three phases. The first phase covers 2010 to 2012, the second phase spans 2013 to 2016, and the third phase extends from 2017 to 2022.

During the first phase (2010–2012), year-on-year oil tax collections increased from ₦1.48 trillion in 2010 to ₦3.20 trillion in 2012, averaging a 56% growth. This rise was driven by the global surge in crude oil prices, fuelled by economic recovery that boosted demand for commodities, and an improvement in daily production levels due to relative peace in the Niger Delta region.

The second phase (2013–2016) was marked by a decline in oil production, a sharp drop in commodity prices to as low as USD 30 per barrel, and renewed unrest in oil-producing areas. As a result, oil tax revenues dropped significantly by approximately 21% during this period.

The third phase (2017–2022) reflected a mix of the trends seen in the earlier periods. After four consecutive years of decline, oil tax revenues surged by 31% in 2017 compared to 2016, and by 62% in 2018 compared to 2017. This rebound was driven by global economic recovery and rising commodity prices. However, the momentum was disrupted by the oil price war between Russia and Saudi Arabia and the COVID-19 pandemic, which caused severe demand and supply shocks. With global demand for commodities plummeting by over 70% due to travel and other restrictions, oil tax revenues fell by 14% in 2019 and by 28% in 2020. As restrictions eased in 2021 and 2022, oil tax revenues rebounded, with 2022 recording the highest oil tax collection in the Service's history, amounting to ₦4.21 trillion.

1.3.2 Non-Oil Taxes

Non-oil taxes, on the other hand, demonstrated consistent year-on-year growth, with 2016 being the only exception. The Service's efforts to enhance taxpayer compliance through audits and investigations, along with collaboration with other Ministries, Departments, and Agencies (MDAs) across all levels of government, contributed significantly to this performance. These actions helped ensure that the decline in crude oil prices did not adversely impact FIRS non-oil tax collections, except in 2016 when the economy fell into a full-blown recession. During that time, both government and private sector entities struggled to meet capital and recurrent expenditures, leading to a drop in Withholding Tax (WHT) and VAT collections for that year.

The main drivers of non-oil tax revenue are CIT and VAT, which contributed an average of 46% and 39%, respectively, to the total non-oil tax revenue during the review period.

1.3.3 Ratio of Oil to Non-Oil Taxes

The ratio of oil to non-oil taxes, as shown in Table 4, reveals two distinct trends. During the first period (2010 to 2014), oil taxes constituted a larger share of the total tax revenue, contributing an average of 58%, while non-oil taxes accounted for 42%. This performance in oil taxes was primarily driven by Petroleum Profit Tax (PPT) and bolstered by crude oil production volumes exceeding 2 million barrels per day, along with a surge in oil prices.

The second period (2015 to 2022) marks a shift from the previous trend. In this period, non-oil tax collections outpaced oil tax contributions by an average of 25%, resulting in a ratio of 62:38 in favour of non-oil taxes. The key drivers of non-oil tax revenue during this period were Corporate Income Tax (CIT), Value Added Tax (VAT), and Education Tax (EDT).

Table 3: Tax Revenue by Main Category, 2010-2022

	Main Categories	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
A	Oil Tax	1,480.36	3,070.59	3,201.32	2,666.37	2,453.95	1,289.96	1,157.81	1,520.48	2,467.58	2,114.27	1,516.98	2,008.45	4,209.02
B	Non-Oil Taxes	1,359.02	1,557.88	1,806.33	2,139.28	2,260.61	2,451.80	2,149.65	2,507.46	2,853.31	3,147.65	3,435.26	4,394.25	5,970.33
C	Total (A+B)	2,839.38	4,628.48	5,007.65	4,805.64	4,714.56	3,741.76	3,307.46	4,027.95	5,320.89	5,261.92	4,952.24	6,402.71	10,179.35

Source: Federal Inland Revenue Service

Fig. 4: Tax Collection by Main Category (Oil and Gas and Non-Oil Taxes), 2010 – 2022

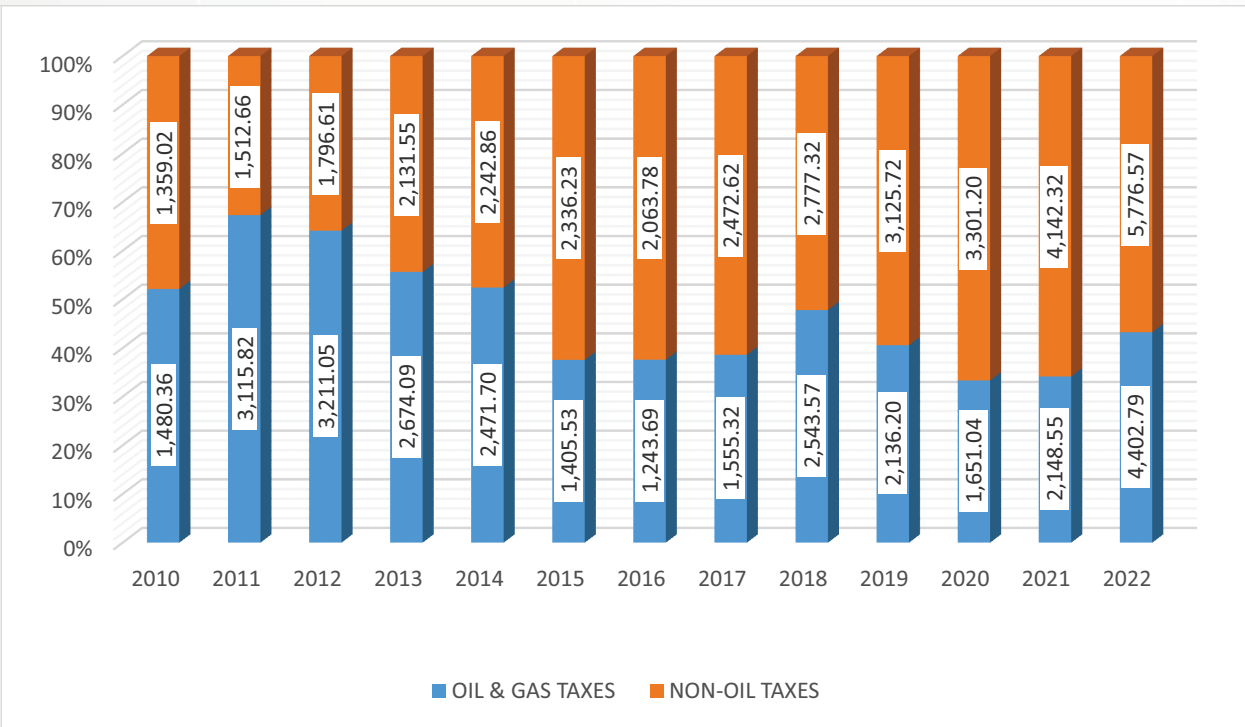


Table 4: Ratio of Oil to Non-Oil Taxes, 2010 – 2022

Tax Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
Oil and Gas Taxes	1,480.36	3,115.82	3,211.05	2,674.09	2,471.70	1,405.53	1,243.69	1,555.32	2,543.57	2,136.20	1,651.04	2,148.55	4,402.79
Non-oil Taxes	1,359.02	1,512.66	1,796.61	2,131.55	2,242.86	2,336.23	2,063.78	2,472.62	2,777.32	3,125.72	3,301.20	4,254.16	5,776.57
Total Tax Revenue Collection (Oil & Gas and Non-Oil)	2,839.38	4,628.48	5,007.65	4,805.64	4,714.56	3,741.76	3,307.46	4,027.95	5,320.89	5,261.92	4,952.24	6,402.71	10,179.35
Ratio of Oil and Gas Taxes to Total Collection (%)	52.14	67.32	64.12	55.64	52.43	37.56	37.60	38.61	47.80	40.60	33.34	33.56	43.25
Ratio of Non-oil Taxes to Total Collection (%)	47.86	32.68	35.88	44.36	47.57	62.44	62.40	61.39	52.20	59.40	66.66	66.44	56.75

Source: Federal Inland Revenue Service

1.4 Account Classification of Tax Revenue

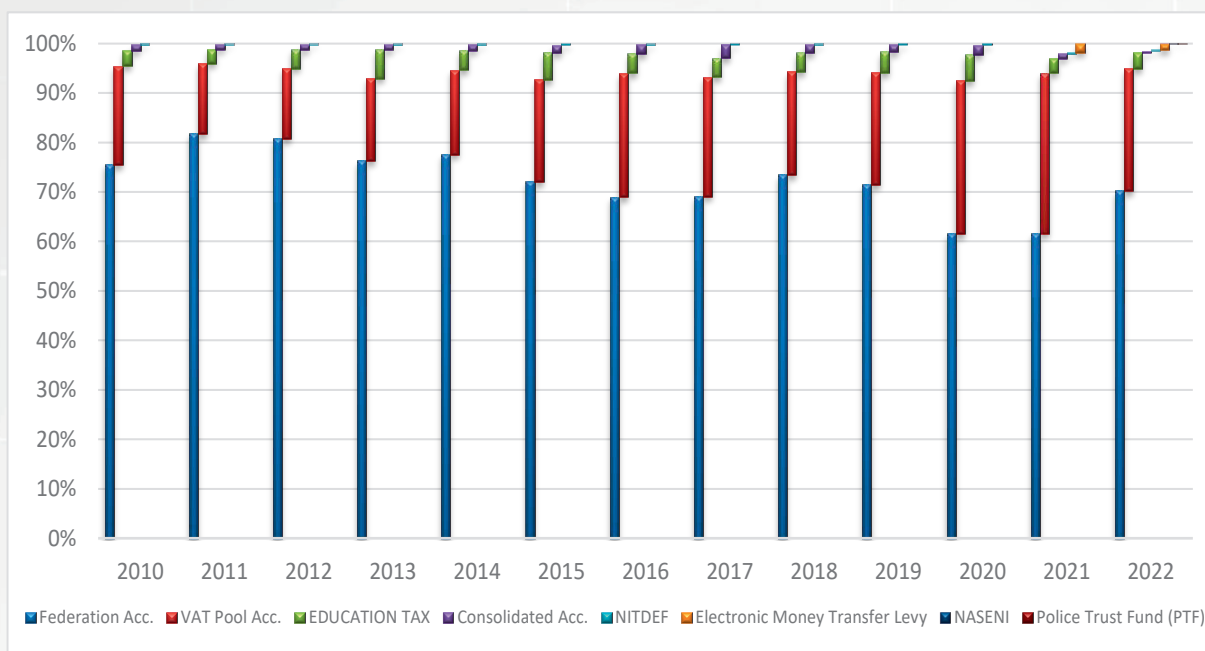
The Service, by virtue of its mandate as contained in the First Schedule of the enabling Act, collects about nine different types of taxes which are accounted for under different account sub-heads maintained by Central Bank of Nigeria (CBN). The accounts comprise Federation Account, Consolidated Account, VAT Pool Account, Education Tax Account and National Information and Technology Development Fund/Levy (NITDEF) Account. Table 5 and Fig. 5 shows the composition of taxes that make up each of these accounts for the period 2010 – 2022.

Table 5: Actual Tax Revenue Collection by Account Classification, 2010 – 2022

	Tax Type	Annual Collection												
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
a	FEDERATION ACCOUNT:													
	Petroleum Profits Tax	1,480.36	3,070.59	3,201.32	2,666.37	2,453.95	1,289.96	1,157.81	1,520.48	2,467.58	2,114.27	1,516.98	2,008.45	4,209.02
	Companies Income Tax	658.50	654.45	820.57	963.45	1,173.49	1,268.98	933.54	1,215.06	1,340.33	1,604.70	1,275.45	1,747.99	2,649.19
	Gas Income	0.00	45.23	9.73	7.73	17.75	115.57	85.88	34.84	75.99	21.93	134.06	140.10	193.77
	Capital Gains Tax	1.04	9.30	8.92	19.66	2.65	16.80	99.40	3.18	12.59	5.98	3.52	17.50	45.57
	Stamp Duties	6.59	6.46	7.38	7.60	10.94	7.08	5.90	8.93	15.80	18.19	120.16	33.94	53.53
	Total Federation Acc.	2,146.50	3,786.03	4,047.91	3,664.80	3,658.78	2,698.39	2,282.53	2,782.49	3,912.29	3,765.07	3,050.17	3,947.98	7,151.08
b	VAT POOL													
	Non-Import VAT	436.61	492.06	545.92	629.66	616.89	597.41	650.34	770.35	859.02	945.46	1,183.37	1,605.17	1,990.02
	NCS-Import VAT	128.28	167.09	164.64	173.02	186.08	169.92	177.86	202.00	249.02	244.52	347.72	467.68	521.50
	Total VAT Pool Acc.	564.89	659.15	710.56	802.68	802.96	767.33	828.20	972.35	1,108.04	1,189.98	1,531.09	2,072.85	2,511.52
c	EDUCATION TAX	89.18	130.74	188.44	279.36	189.61	206.04	130.12	154.96	203.28	221.06	259.56	189.54	328.67
	Stamp Duties	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D	Total Consolidated Acc.	32.93	43.87	51.61	48.94	53.29	57.74	59.86	108.01	85.42	70.63	93.37	61.20	37.40
e	NITDEF	5.89	8.68	9.14	9.86	9.91	12.25	6.75	10.13	11.85	15.18	18.05	19.31	22.57
f	Electronic Money Transfer Levy												111.84	125.67
g	NASENI													2.37
h	Police Trust Fund (PTF)													0.07
i	Grand Total (Sum a to h)	2,839.38	4,628.48	5,007.65	4,805.64	4,714.56	3,741.76	3,307.46	4,027.95	5,320.89	5,261.92	4,952.24	6,402.71	10,179.35

Source: Federal Inland Revenue Service

Fig. 5: Tax Revenue Collection by Account Classification



1.4.1 Federation Account

The Federation Account consists of both tax and non-tax revenues. The taxes paid into the Federation Account include PPT, GI, CIT, CGT, and SDT. On average, these taxes make up 74% of the total tax revenue collected by the Service. For instance, in 2012, these taxes accounted for over 80% of FIRS' total collections. In 2021 and 2022, they contributed 62% and 70% of the total tax revenue collected by FIRS, respectively. The revenue in this account is distributed among the three tiers of government based on the approved sharing formula managed by the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC). Over the past eight years, FIRS has been the top contributor to the Federation Account.

1.4.2 VAT Pool Account

This account holds both Import VAT and Non-Import VAT. Import VAT is collected by the Nigeria Customs Service (NCS) on behalf of FIRS, while Non-Import VAT is collected directly by the Service. From 2010 to 2022, this account contributed an average of 22% to the total tax revenue, making it the second-largest contributor after the Federation Account. The funds in this account are distributed monthly to the three tiers of government based on the revenue-sharing formula established by the RMAFC.

1.4.3 Consolidated Account

The Consolidated Account comprises PIT and the Pre-operational Levy (POL). FIRS administers PIT exclusively for personnel of the Nigerian Armed Forces, the Police, staff of Foreign Affairs on foreign missions, and non-resident taxpayers. Before the establishment of the Federal Capital Territory-Internal Revenue Service (FCT-IRS) in 2015, FIRS also handled PIT for residents of the FCT. Taxes collected in this account are remitted to the federal government, while PIT from

FCT residents is transferred to the FCT administration. From 2010 to 2022, taxes in this account contributed only 1% of the total FIRS collection for the period.

1.4.4 Special Taxes Account

Education Tax (EDT) and the National Information Technology Development Levy (NITDEF) are special taxes aimed at promoting education and advancing information technology in Nigeria. The taxes collected are remitted to the Tertiary Education Trust Fund and the National Information Technology Development Agency (NITDA) accounts with the Central Bank of Nigeria (CBN), where the funds are used according to their respective mandates.

In addition, the Electronic Money Transfer Levy (EMTL) is another special tax designed to enhance government revenue. However, unlike EDT and NITDEF, the revenue from EMTL is distributed among the three tiers of government based on the attribution principle. During the review period, EDT, NITDEF, and EMTL collectively contributed 4% to the total FIRS tax collections.

1.5 Registered Taxpayers

Table 6 shows FIRS registered taxpayers year by year. The analysis of the records indicates a yearly average growth of 10% in the last four years. The most significant growth of 17% was recorded in 2020.

Table 6: Registered Taxpayers 2019 – 2022

Total Registered Taxpayers	2019	2020	2021	2022
Corporate	1,819,080	2,045,652	2,193,687	2,379,246
Enterprise	1,278,450	1,618,693	1,827,156	1,931,967
Individual/Trustee/Govt	1,198,200	1,345,059	1,376,217	1,408,445
TOTAL	4,295,730	5,009,404	5,397,060	5,719,658

Source: Federal Inland Revenue Service

CHAPTER 2:

ANALYSIS OF

TAX REVENUE

BY TAX TYPES



CHAPTER 2

2.0 ANALYSIS OF TAX REVENUE BY TAX TYPES

2.1 Introduction

FIRS administers ten types of taxes, as specified in the First Schedule of the FIRS (Establishment) Act, 2007. These taxes include PPT, GI, CIT, CGT, SDT, VAT, EDT, NITDEF, PIT, and EMTL. These taxes are grouped into two main categories: Oil and Gas taxes and non-oil taxes. Table 7 provides a summary of taxes collected by the Service, categorized by type, from 2010 to 2022. Similarly, Figure 6 illustrates the contribution of each tax type to the overall collection for each year.

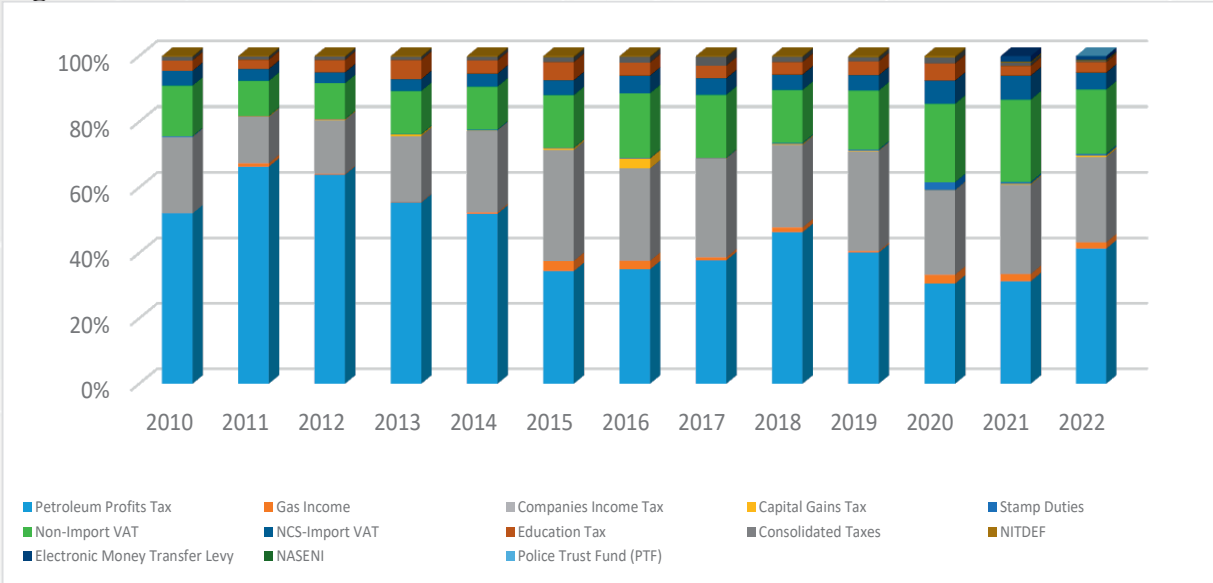
Table 7: Summary of FIRS Collection by Tax Types, 2010-2022

Tax Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
Petroleum Profits Tax	1,480.36	3,070.59	3,201.32	2,666.37	2,453.95	1,289.96	1,157.81	1,520.48	2,467.58	2,114.27	1,516.98	2,008.45	4,209.02
Gas Income	0.00	45.23	9.73	7.73	17.75	115.57	85.88	34.84	75.99	21.93	134.06	140.10	193.77
Companies Income Tax	658.50	654.45	820.57	963.45	1,173.49	1,268.98	933.54	1,215.06	1,340.33	1,604.70	1,275.45	1,747.99	2,649.19
Capital Gains Tax	1.04	9.30	8.92	19.66	2.65	16.80	99.40	3.18	12.59	5.98	3.52	17.50	45.57
Stamp Duties	6.59	6.46	7.38	7.60	10.94	7.08	5.90	8.93	15.80	18.19	120.16	33.94	53.53
Non-Import VAT	436.61	492.06	545.92	629.66	616.89	597.41	650.34	770.35	859.02	945.46	1,183.37	1,605.17	1,990.02
NCS-Import VAT	128.28	167.09	164.64	173.02	186.08	169.92	177.86	202.00	249.02	244.52	347.72	467.68	521.50
Education Tax	89.18	130.74	188.44	279.36	189.61	206.04	130.12	154.96	203.28	221.06	259.56	189.54	328.67
Consolidated Taxes	32.93	43.87	51.61	48.94	53.29	57.74	59.86	108.01	85.42	70.63	93.37	61.20	37.40
NITDEF	5.89	8.68	9.14	9.86	9.91	12.25	6.75	10.13	11.85	15.18	18.05	19.31	22.57
Electronic Money Transfer Levy												111.84	125.67
NASENI													2.37
Police Trust Fund (PTF)													0.07
Grand Total	2,839.38	4,628.48	5,007.65	4,805.64	4,714.56	3,741.76	3,307.46	4,027.95	5,320.89	5,261.92	4,952.24	6,402.71	10,179.35

Source: Federal Inland Revenue Service

Note: FIRS started recording Gas Income separately in 2011 while Electronic Money Transfer Levy was introduced in 2021.

Fig. 6: Structure of Tax Revenue Collection, 2010 – 2022



2.2 Oil Taxes

Taxes that are categorized as oil taxes are PPT and GI.

2.2.1 Petroleum Profits Tax Performance

PPT is levied on profits from petroleum mining in Nigeria and is governed by the Petroleum Profits Tax Act Cap P13 LFN 2004, as amended. The PPT rate varies depending on the contractual arrangement in place, ranging from 50% for companies operating under Production Sharing Contracts (PSC) to 85% for companies under Joint Ventures (JVs) and other agreements.

Table 8 and Figure 7 provide a year-by-year overview of PPT collection performance against targets. The analysis shows that, with the exception of 2015, 2018, and 2019, which recorded less than 100% target achievement, the Service consistently met or exceeded its PPT targets from 2010 to 2022. The data indicates an average annual growth rate of 10% in PPT collections over this period, with the highest collections recorded in 2011 (₦3.07 trillion), 2012 (₦3.20 trillion), and 2022 (₦4.21 trillion). These peak periods coincided with a global surge in crude oil prices, increased production, and relative peace in the oil-producing region of the country.

The year-on-year performance review, shown in Table 9, highlights that the Service achieved its highest PPT target over performance in 2016 (239%) and 2020 (534%). Notably, these years had the lowest PPT targets over the 13-year period.

A closer look at PPT performance from 2010 to 2012 reveals a significant year-on-year increase of 107% in 2011 and 4% in 2012. This was followed by a four-year decline, with an average reduction of 21% between 2013 and 2016. Despite the drop in nominal collections, the Service still surpassed its PPT targets for this period. The decrease in collections was primarily due to reduced daily crude oil production caused by vandalism of oil infrastructure and global fluctuations in crude oil prices.

In 2017 and 2018, PPT collections rebounded by 31% and 62%, respectively, compared to the previous years. However, this growth was not sustained in 2019 and 2020 due to a sharp drop in crude oil prices, triggered by the Russia-Saudi Arabia price war and the global economic impacts of the COVID-19 pandemic. By 2021 and 2022, as COVID-19 restrictions were lifted, PPT collections rebounded by 32% and 110%, respectively, compared to the preceding years.

Table 8: Petroleum Profits Tax Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	1,253.15	1,480.36	118.13
2011	1,927.53	3,070.59	159.3
2012	1,793.72	3,201.32	178.47
2013	2,280.19	2,666.37	116.94
2014	1,927.54	2,453.95	127.31
2015	1,484.88	1,289.96	86.87
2016	484.739	1,157.81	238.85
2017	910.3131	1,520.48	167.03
2018	2,666.02	2,467.58	92.56
2019	4,301.18	2,114.27	49.16
2020	284.00	1,516.98	534.14
2021	1,636.83	2,008.45	122.70
2022	3,824.83	4,209.02	110.04

Source: Federal Inland Revenue Service

Fig. 7: PPT Collection Performance, 2010 – 2022

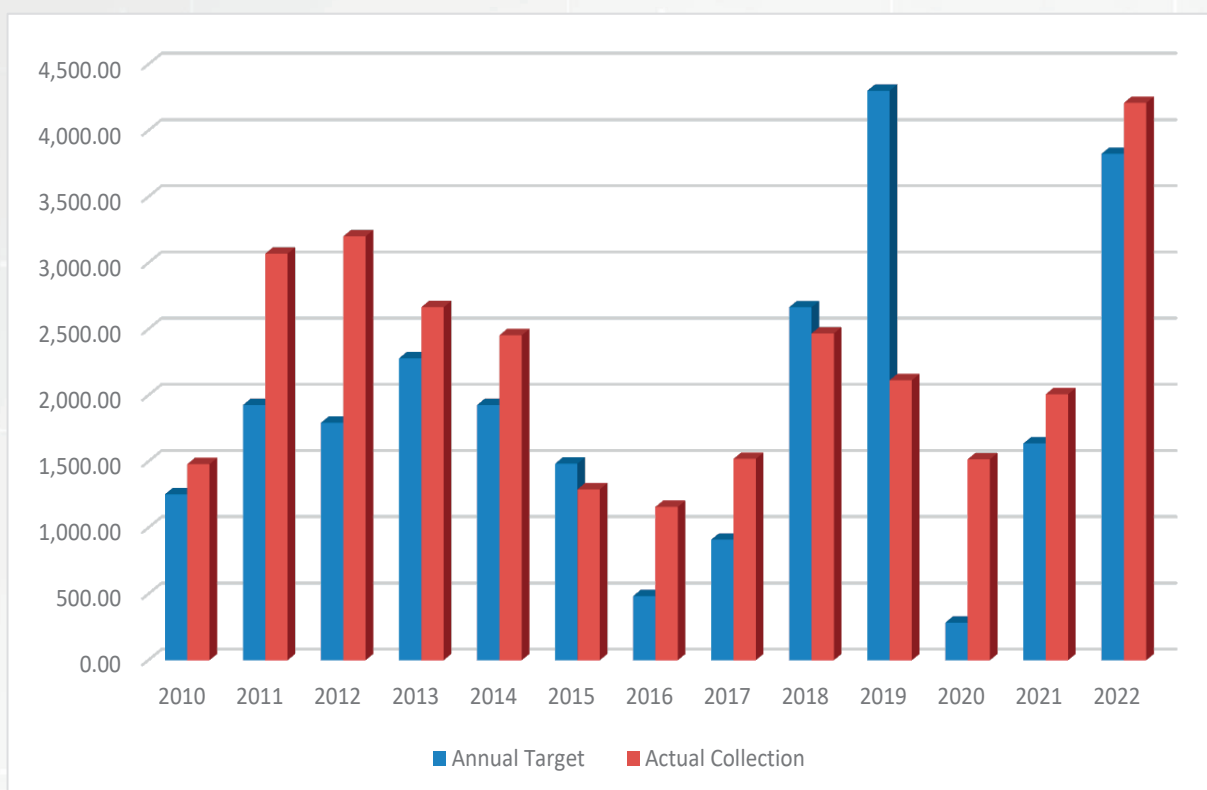


Table 9: Petroleum Profits Tax Monthly Collection, 2010-2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	111.08	236.75	267.39	330.81	191.05	147.38	52.35	142.33	180.90	156.88	171.16	113.75	119.61
February	83.87	254.79	365.24	249.63	268.21	150.48	73.99	111.08	296.09	182.99	156.65	137.58	234.86
March	73.55	165.89	216.12	220.20	178.83	93.18	50.41	84.89	167.79	153.35	194.50	75.90	291.65
April	109.37	184.19	265.56	247.23	177.20	50.67	38.24	65.60	197.59	197.67	163.69	100.40	295.55
May	112.53	156.94	198.80	258.14	215.63	118.90	51.05	84.82	186.76	99.10	182.78	57.11	291.74
June	124.21	307.06	277.96	288.05	246.43	136.57	238.80	147.45	139.50	206.23	93.84	159.40	404.16
July	109.73	306.78	301.50	142.97	207.77	103.03	94.14	84.20	160.63	187.26	192.70	64.87	466.18
August	120.96	315.78	245.15	188.39	193.39	110.87	122.57	192.56	265.99	211.93	52.49	56.51	495.49
September	129.00	265.66	249.86	189.12	193.64	111.96	106.86	113.95	199.77	193.35	107.92	183.76	514.77
October	120.53	277.19	289.71	200.49	194.15	70.13	115.98	138.68	276.06	191.74	43.73	53.86	234.24
November	188.49	269.75	290.26	187.15	206.92	103.04	114.30	166.55	232.54	151.58	93.13	170.98	326.62
December	197.04	329.81	233.77	164.17	180.72	93.75	99.11	188.37	163.98	182.19	64.39	834.33	534.16
Total	1,480.36	3,070.59	3,201.32	2,666.37	2,453.95	1,289.96	1,157.81	1,520.48	2,467.58	2,114.27	1,516.98	2,008.45	4,209.02

Source: Federal Inland Revenue Service

2.2.2 Gas Income Performance

GI is a tax levied on companies engaged in the exploration or operation of natural gas in Nigeria, charged at 30% in accordance with the Companies Income Tax Act (CITA). Prior to 2011, GI was recorded as part of CIT collections, but the Service began tracking GI as a separate tax starting in mid-2011.

Over the past 13 years, as shown in Table 10 and Figure 8, the Service only exceeded its annual GI target in 2015, achieving over 120%. In all other years, the Service fell short of meeting its yearly GI targets. The highest GI collection was recorded in 2022, totalling ₦193.77 billion, which was an increase of ₦53.67 billion, or 38%, compared to ₦140.10 billion in 2021. The 2021 collection was the second highest during the review period.

Table 10: Gas Income Performances, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	-	-	-
2011	74.25	45.23	60.91
2012	71.70	9.73	13.57
2013	82.97	7.73	9.31
2014	96.34	17.75	18.42
2015	95.97	115.57	120.42
2016	117.82	85.88	72.89
2017	143.27	34.84	24.32
2018	238.46	75.99	31.87
2019	685.64	21.93	3.2
2020	426.61	134.06	31.42
2021	511.69	140.10	27.38
2022	309.44	193.77	62.62

Source: Federal Inland Revenue Service

Fig. 8: Gas Income Collection Performance, 2010 – 2022

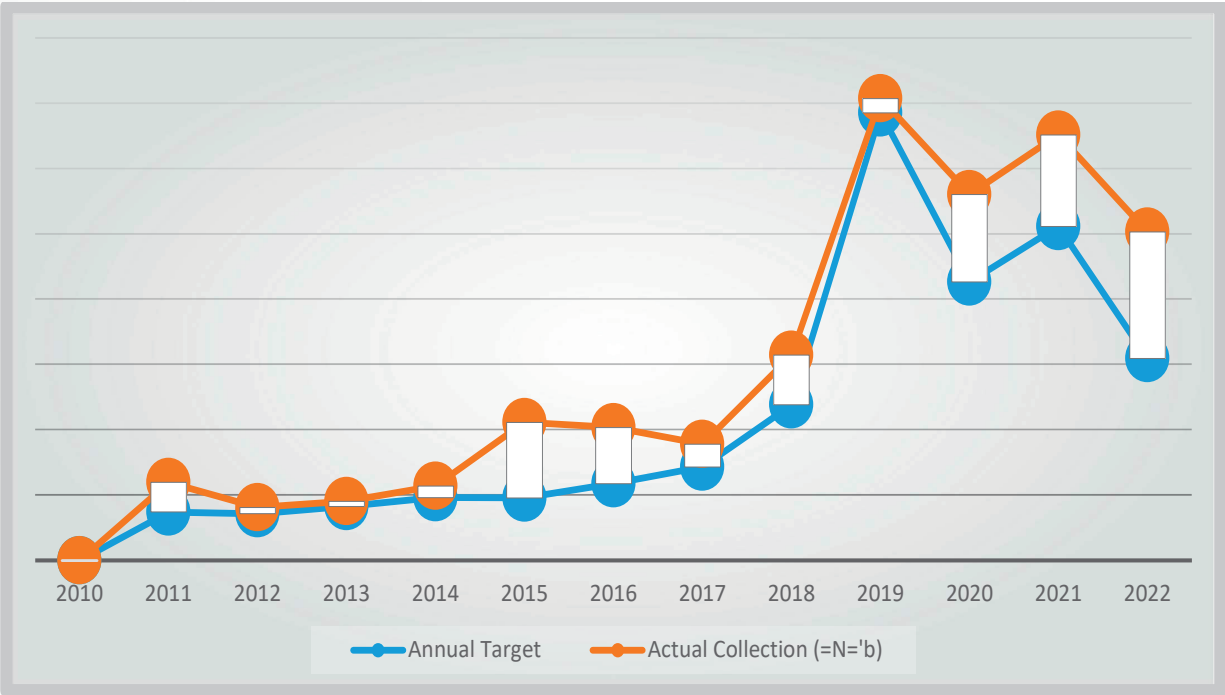


Table 11: Gas Income Collection, 2010-2022

Month	2010 (=N='b)	2011 (=N='b)	2012 (=N='b)	2013 (=N='b)	2014 (=N='b)	2015 (=N='b)	2016 (=N='b)	2017 (=N='b)	2018 (=N='b)	2019 (=N='b)	2020 (=N='b)	2021 (=N='b)	2022 (=N='b)
January	-	0.57	0.55	0.88	0.67	0.56	0.20	0.60	0.97	-	4.04	17.04	3.74
February	-	0.87	0.58	0.69	1.58	4.83	0.34	2.05	2.07	1.07	7.22	6.27	1.03
March	-	0.75	2.46	0.72	0.19	0.53	0.30	0.88	1.53	1.91	5.77	3.18	14.29
April	-	2.12	-	0.34	0.91	0.52	0.24	0.50	2.97	-	3.00	1.65	8.75
May	-	-	0.88	0.97	0.93	0.49	0.27	-	2.59	1.63	4.43	1.37	9.35
June	-	0.43	0.75	0.81	0.67	82.19	42.08	30.80	44.17	2.35	70.29	67.90	88.99
July	-	21.61	0.87	0.52	0.49	24.67	41.33	-	11.43	1.83	4.43	2.21	25.70
August	-	4.18	0.57	0.46	6.43	0.04	1.12	-	2.14	3.31	17.52	3.91	5.61
September	-	-	0.94	0.10	4.56	0.83	-	-	1.00	2.37	3.39	1.78	0.59
October	-	14.12	0.82	0.66	0.70	0.23	-	-	1.81	2.62	5.65	2.87	16.62
November	-	0.14	0.85	0.66	0.47	0.15	-	-	2.03	3.83	4.14	1.61	11.28
December	-	0.44	0.46	0.93	0.16	0.52	-	-	3.27	1.01	4.20	30.29	7.83
Total	-	45.23	9.73	7.73	17.75	115.57	85.88	34.84	75.99	21.93	134.06	140.10	193.77

Source: Federal Inland Revenue Service

2.3 Non-oil Tax Revenue

Non-oil taxes comprise of CIT, CGT, VAT, SDT, EDT, NITDEF, PIT and EMTL.

2.3.1 Companies Income Tax Performance

CIT is governed by the Companies Income Tax Act Cap C21 LFN 2004 as amended. It is a tax on profits of companies operating in Nigeria. The standard CIT rate in Nigeria is 30%. However, for medium sized companies whose earned gross turnover is greater than 25 million naira but less than 100 million naira are charged CIT at a reduced rate of 20%, while those with 25 million naira turnover threshold and below are exempted from payment of CIT. After PPT, revenue mobilised from CIT ranks second in terms of its contribution to the total FIRS collection performance from 2010 to 2022.

The analysis of CIT collection performance as contained in Table 12 and Fig. 9 reveals a yearly growth by an average of 25% in 9 out of 13-year period under review. The performance has been driven by strengthening of audit and investigation functions, adoption of technology and collaboration with relevant stakeholders to block leakages and improve compliance. Despite the record of yearly increase, the Service has only averaged 92% target achievement and was only able to exceeds its target in 2010, 2012, 2014 and 2021. The performance of ₦2.65 trillion in 2022 represents the highest the Service has recorded in a single year. This was made possible through the aggressive tax drive, deployment of e-solutions to make it easy for taxpayers to comply and use of data for intelligence.

For the period in which the Service recorded decline especially in 2016 and 2020, it can be attributed to slow economic growth and recession, outbreak of Covid-19 pandemic and its attendant effect on the economy, high/exchange rate restrictions, high rate of interest on

borrowed funds and other forms of policies that impacted greatly the productivity and profitability level of companies vis-à-vis the CIT payable.

Table 12: Companies Income Tax (CIT) Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	569.50	658.50	115.63
2011	684.75	654.45	95.58
2012	807.54	820.57	101.61
2013	967.32	963.45	99.6
2014	967.58	1,173.49	121.28
2015	1,404.38	1,268.98	90.36
2016	1,791.41	933.54	52.11
2017	1,704.34	1,215.06	71.29
2018	1,669.32	1,340.33	80.29
2019	1,708.51	1,604.70	93.92
2020	1,767.89	1,275.45	72.15
2021	1,476.87	1,747.99	118.36
2022	3,117.23	2,649.19	84.99

Source: Federal Inland Revenue Service

Fig. 9: Companies Income Tax Collection Performance, 2010 – 2022

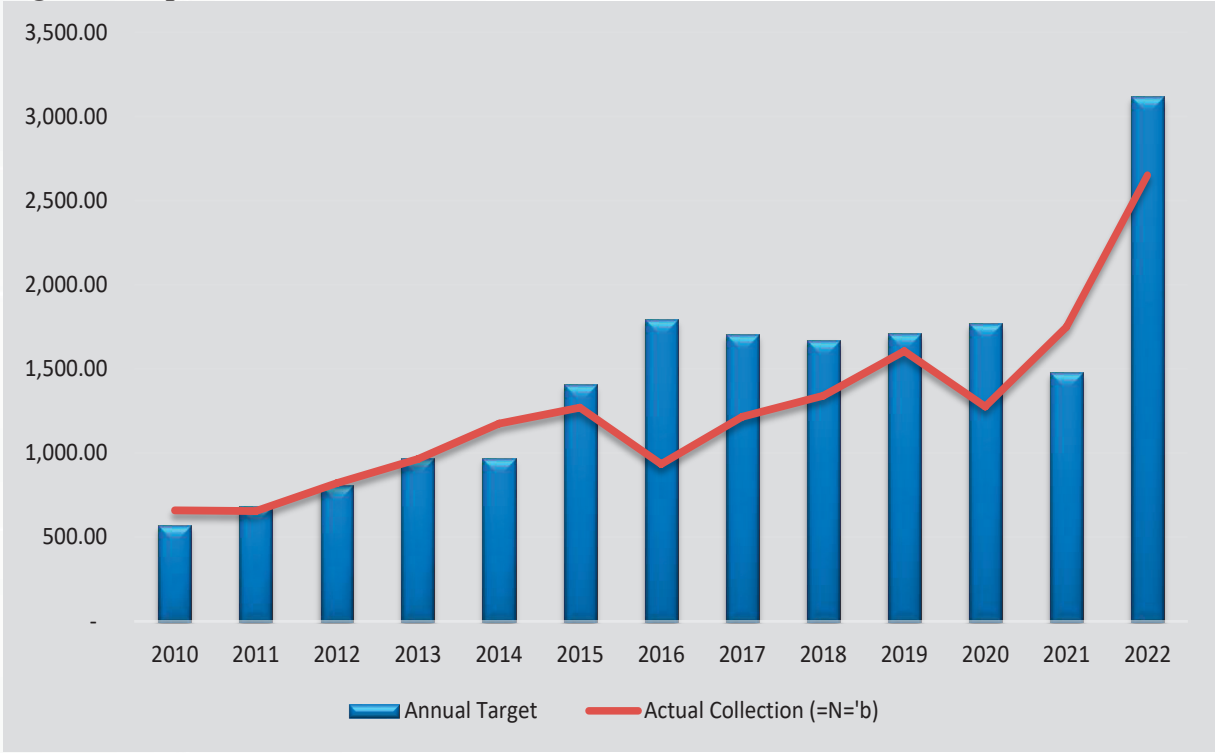


Table 13: Companies Income Tax Monthly Collection, 2010-2022

Month	2010 (=N='b)	2011 (=N='b)	2012 (=N='b)	2013 (=N='b)	2014 (=N='b)	2015 (=N='b)	2016 (=N='b)	2017 (=N='b)	2018 (=N='b)	2019 (=N='b)	2020 (=N='b)	2021 (=N='b)	2022 (=N='b)
January	50.80	40.96	40.64	60.79	59.55	69.37	71.27	60.87	73.96	93.31	80.51	98.35	98.58
February	39.55	33.23	34.70	49.71	56.49	51.88	53.54	38.20	61.06	69.87	55.52	56.48	87.59
March	43.12	38.17	46.00	43.80	58.12	42.99	41.21	53.35	64.10	66.66	142.61	237.82	346.31
April	46.09	48.52	44.63	47.07	60.56	61.61	55.58	55.40	138.96	80.66	52.88	122.59	106.54
May	39.41	37.46	58.71	85.29	280.64	57.22	69.44	103.59	101.19	178.08	81.31	117.60	148.20
June	67.97	63.88	185.74	268.31	215.07	419.46	180.37	205.25	181.65	248.21	190.13	216.80	352.57
July	63.19	62.62	133.67	101.78	93.44	131.07	85.44	120.81	147.97	192.50	129.04	169.23	428.91
August	79.83	99.70	70.39	87.44	102.64	104.76	114.99	167.35	108.37	199.11	179.60	155.49	200.83
September	60.56	78.51	49.60	51.45	70.13	65.29	96.91	96.78	91.76	121.77	82.04	147.80	148.55
October	50.93	53.86	70.32	48.45	60.45	162.60	49.45	65.90	88.78	132.39	94.53	96.53	209.78
November	68.92	51.69	42.64	63.44	63.31	52.72	55.29	132.46	157.06	86.18	89.55	113.35	196.96
December	48.11	45.84	43.52	55.92	53.09	50.00	60.04	115.09	125.48	135.97	97.73	215.96	324.36
Total	658.50	654.45	820.57	963.45	1,173.49	1,268.98	933.54	1,215.06	1,340.33	1,604.70	1,275.45	1,747.99	2,649.19

Source: Federal Inland Revenue Service

2.3.2 Capital Gains Tax Performance

CGT is governed by Capital Gains Tax Act Cap C1 LFN 2004 as amended. It is a 10% charge imposed on the gains from the disposal of chargeable assets in Nigeria. For the period under review, the cumulative CGT collected by the Service stood at ₦246.11 billion which represents 179% achievement of cumulative target of ₦137.20 billion. The analysis of the performance indicates that the Service recorded an average growth of 400% in 7 out of the 13-year period under review. For the years in which growth was recorded, the performance was very significant because the Service also exceeded its target by more than 100%.

In spite of the feat attained by the Service in CGT collection over the years, it is believed that the revenue potential of this tax type has not been fully harnessed. The major drawback has been lack of data on chargeable assets in Nigeria which tax authorities can leverage to establish tax liability or even enforce compliance. This has been worsened by the continuous reliance on cash-based transactions as opposed to electronic or through banks. Table 14 and Fig. 10 shows CGT collection for 2010 – 2022.

Table 14: Capital Gains Tax Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	2.50	1.04	41.47
2011	2.50	9.30	372.18
2012	2.95	8.92	302.26
2013	3.53	19.66	556.51
2014	10.21	2.65	25.95
2015	10.51	16.80	159.81
2016	19.47	99.40	510.55
2017	20.75	3.18	15.33
2018	17.87	12.59	70.48
2019	6.28	5.98	95.18
2020	13.54	3.52	25.99
2021	7.26	17.50	241.07
2022	19.84	45.57	229.75

Source: Federal Inland Revenue Service

Fig. 10: Capital Gains Tax Collection Performance, 2010 – 2022

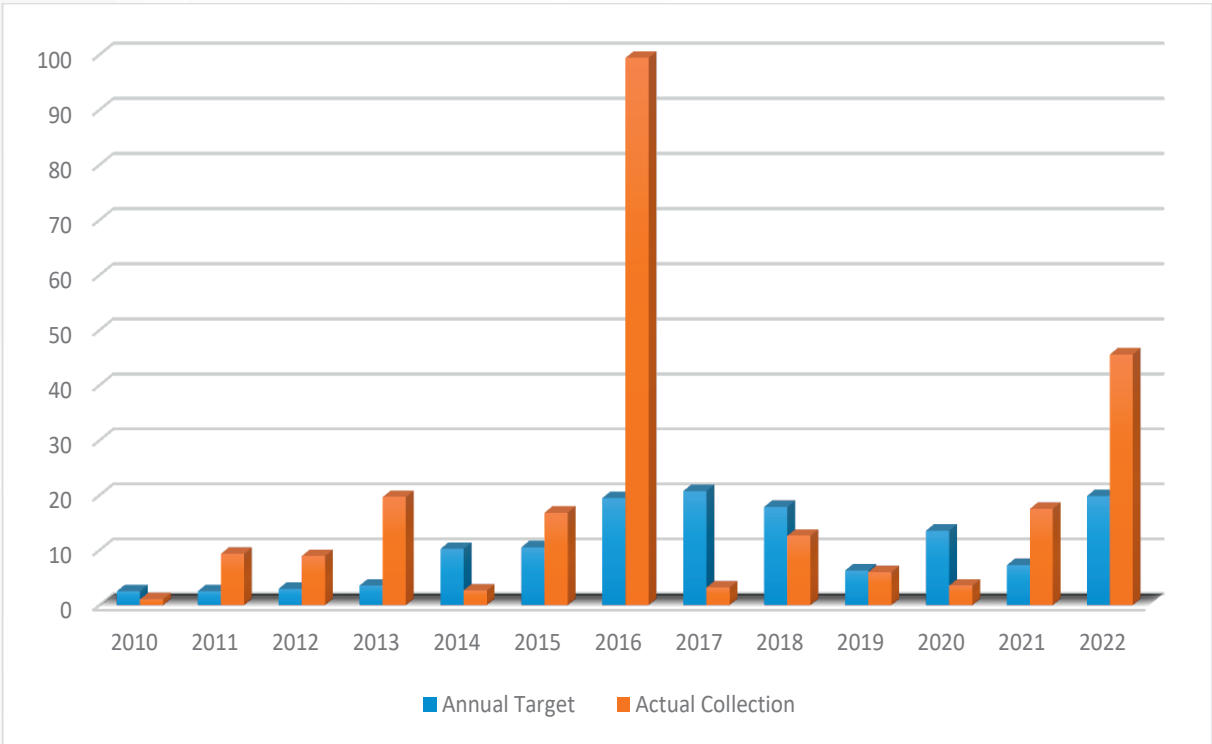


Table 15: Capital Gains Tax Monthly Collection, 2010-2022

Month	2010 (=N='b)	2011 (=N='b)	2012 (=N='b)	2013 (=N='b)	2014 (=N='b)	2015 (=N='b)	2016 (=N='b)	2017 (=N='b)	2018 (=N='b)	2019 (=N='b)	2020 (=N='b)	2021 (=N='b)	2022 (=N='b)
January	0.03	0.20	0.03	0.05	0.01	0.15	0.02	0.08	0.03	0.04	0.17	0.07	0.86
February	0.12	0.83	0.09	0.10	0.00	0.05	0.02	0.00	0.06	0.02	0.18	0.55	0.00
March	0.07	0.26	0.47	0.02	0.78	0.05	0.19	0.03	0.22	0.04	0.30	0.12	0.22
April	0.03	4.57	1.70	2.05	0.11	0.00	0.05	0.01	0.17	0.17	0.01	0.11	10.86
May	0.28	0.24	0.78	0.67	0.01	1.72	11.96	0.02	0.03	0.25	0.03	0.57	1.59
June	0.06	0.29	0.29	14.07	0.17	10.28	60.58	0.79	5.97	0.55	0.58	14.87	9.85
July	0.13	0.05	4.10	0.07	0.21	3.96	24.15	1.78	5.75	0.77	0.42	0.00	1.05
August	0.15	2.75	0.03	0.05	1.10	0.03	0.02	0.04	0.08	0.16	1.29	0.00	0.28
September	0.09	0.02	0.03	0.02	0.21	0.26	0.02	0.02	0.02	0.37	0.08	0.00	0.46
October	0.06	0.00	0.73	2.49	0.02	0.13	2.07	0.17	0.05	0.56	0.07	0.04	0.13
November	0.01	0.03	0.14	0.03	0.02	0.16	0.26	0.06	0.09	0.34	0.13	0.00	0.28
December	0.00	0.08	0.53	0.05	0.02	0.01	0.06	0.17	0.13	2.70	0.28	1.16	20.00
Total	1.04	9.30	8.92	19.66	2.65	16.80	99.40	3.18	12.59	5.98	3.52	17.50	45.57

Source: Federal Inland Revenue Service

2.3.3 Stamp Duties Performance

Stamp Duty is a tax levied on commercial and legal documents or instruments that formalize and give effect to specific transactions. It is governed by the Stamp Duties Act Cap 411 LFN 1990, as amended. According to the collection performance analysis in Table 16 and Figure 11, Stamp Duty performance has generally been low during the review period. The Service met or exceeded its Stamp Duty targets only in 2014, 2019, 2020, 2021, and 2022, while for the other years, target achievement averaged 43%.

Recognising the potential of this tax compared to its performance over the years, the Service pushed for legislative reforms and deployed technology to close loopholes. The impact of these measures is evident in the improved performance recorded in 2019, 2020, 2021, and 2022, which collectively account for 75% of the total Stamp Duty collected over the 13-year period.

However, despite efforts to strengthen Stamp Duty collection, a major challenge remains difficulty in tracking when parties enter into taxable transactions. This issue is compounded by insufficient data to monitor chargeable transactions from initiation to when Stamp Duty becomes due, resulting in lost revenue that could have been collected by the government.

Table 16: Stamp Duties Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	15.00	6.59	43.96
2011	15.00	6.46	43.08
2012	17.69	7.38	41.73
2013	21.19	7.60	35.88
2014	8.46	10.94	129.36
2015	8.71	7.08	81.31
2016	66.14	5.90	8.93
2017	16.97	8.93	52.66
2018	44.61	15.80	35.41
2019	17.64	18.19	103.12
2020	17.19	120.16	698.90
2021	12.40	33.94	273.74
2022	16.80	53.53	318.60

Source: Federal Inland Revenue Service

Figure 11: Stamp Duties Collection Performance, 2010 – 2022

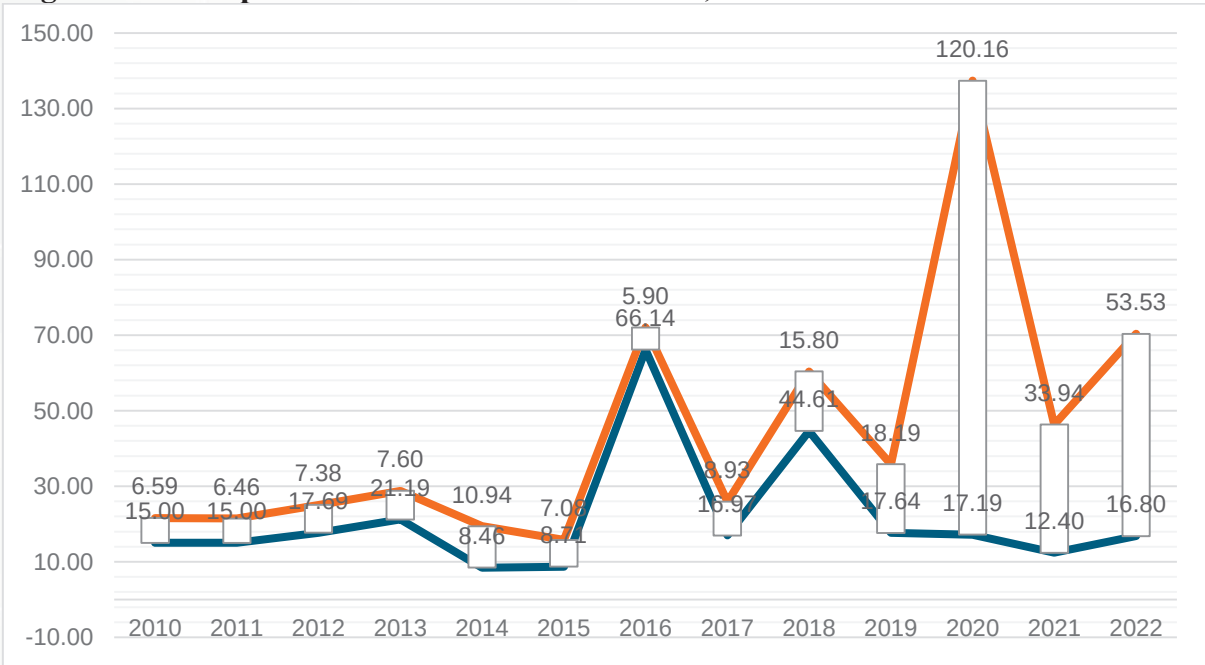


Table 17: Stamp Duties Monthly Collection, 2010-2022

Month	2010 (=N='b)	2011 (=N='b)	2012 (=N='b)	2013 (=N='b)	2014 (=N='b)	2015 (=N='b)	2016 (=N='b)	2017 (=N='b)	2018 (=N='b)	2019 (=N='b)	2020 (=N='b)	2021 (=N='b)	2022 (=N='b)
January	0.44	0.42	0.36	0.51	1.37	0.49	0.36	0.62	0.78	1.24	1.46	1.99	1.87
February	0.37	0.41	0.43	0.54	0.75	0.92	0.65	0.49	1.74	1.34	1.72	3.05	2.32
March	0.65	0.60	0.59	1.03	0.70	0.58	0.40	1.52	1.74	0.80	1.57	2.58	5.64
April	0.44	0.46	0.48	0.61	0.53	0.41	0.43	0.65	0.78	1.09	59.89	2.24	1.47
May	0.38	0.56	0.71	0.76	0.72	0.64	0.42	0.61	0.85	1.67	0.86	2.04	2.13
June	0.74	0.58	0.68	0.46	0.62	0.52	0.43	0.56	0.95	0.96	1.83	0.21	3.48
July	0.58	0.45	0.98	0.65	0.92	0.82	0.49	0.46	0.89	1.39	2.10	0.41	1.30
August	0.50	0.42	0.57	0.46	0.84	0.49	0.44	0.82	1.45	1.14	3.03	0.05	2.87
September	1.08	0.63	0.53	0.43	0.61	0.77	0.48	0.72	1.28	1.16	2.13	0.03	2.77
October	0.38	0.62	0.79	0.83	0.70	0.46	0.39	0.89	1.84	1.79	39.77	7.28	2.74
November	0.58	0.66	0.70	0.52	1.80	0.38	0.78	0.66	1.71	2.92	2.13	4.43	3.12
December	0.45	0.67	0.55	0.81	1.39	0.60	0.62	0.93	1.78	2.68	3.66	9.64	23.81
Total	6.59	6.46	7.38	7.60	10.94	7.08	5.90	8.93	15.80	18.19	120.16	33.94	53.53

Source: Federal Inland Revenue Service

2.3.4 Value Added Tax Pool Performance

The VAT pool consists of both Import and Non-Import VAT collections and is governed by the Value Added Tax Act Cap V1 LFN 2004, as amended. In Nigeria, VAT is a major revenue driver for FIRS, following Petroleum Profit Tax (PPT) and Corporate Income Tax (CIT). Domestic VAT is administered by FIRS, while Import VAT is collected by the Nigeria Customs Service on behalf of FIRS. Before February 2020, VAT was charged at 5%, but the rate was increased to 7.5% following the passage of the Finance Act, 2019.

From 2010 to 2022, VAT revenue totalled ₦14.52 trillion, representing 80% of the cumulative target of ₦18.22 trillion. VAT ranked third in revenue contribution among FIRS-administered taxes during this period, with Import VAT accounting for 22% and Domestic VAT contributing 78% to the total VAT pool. The analysis of VAT revenue performance from 2010 to 2022 shows consistent year-on-year growth, averaging 14%, except in 2015, when VAT revenue decreased by ₦35.63 billion (4.4%) compared to 2014's collection of ₦802.96 billion.

Although VAT collections have increased annually, the Service only met its VAT pool target in 2021 and 2022. Total VAT revenue for those years amounted to ₦2.07 trillion in 2021 and ₦2.51 trillion in 2022, representing 113% and 103% of the annual targets of ₦1.84 trillion and ₦2.44 trillion, respectively. This performance is attributed to an aggressive compliance drive, the VAT rate increase, and enhanced collaboration with relevant stakeholders. The rate increase played a significant role in boosting VAT revenue by an average of 28% between 2020 and 2022. The VAT collection analysis is presented in Table 18 and Figure 12.

Table 18: VAT Pool Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	580.00	564.89	97.4
2011	770.09	659.15	85.59
2012	802.86	710.56	88.5
2013	945.28	802.68	84.92
2014	845.45	802.96	94.97
2015	1,283.70	767.33	59.78
2016	1,475.03	828.20	56.15
2017	1,800.00	972.35	54.02
2018	1,543.99	1,108.04	71.76
2019	1,703.89	1,189.98	69.84
2020	2,190.62	1,531.09	69.89
2021	1,838.35	2,072.85	112.76
2022	2,441.80	2,511.52	102.86

Source: Federal Inland Revenue Service

Fig. 12: VAT Pool Collection Performance, 2010 – 2022



Table 19: Total Value Added Tax Pool Monthly Collection, 2010-2022

Month	2010 (=N='b)	2011 (=N='b)	2012 (=N='b)	2013 (=N='b)	2014 (=N='b)	2015 (=N='b)	2016 (=N='b)	2017 (=N='b)	2018 (=N='b)	2019 (=N='b)	2020 (=N='b)	2021 (=N='b)	2022 (=N='b)
January	48.10	50.79	53.24	65.29	82.28	63.94	69.72	73.52	96.65	104.47	104.76	157.35	191.22
February	46.44	49.16	60.61	62.71	66.80	58.26	64.78	69.21	89.45	96.39	99.55	157.33	177.87
March	51.14	61.61	62.01	64.20	63.31	71.20	64.23	78.65	83.70	92.18	120.27	181.71	219.50
April	49.76	44.34	59.68	54.57	65.43	75.16	65.26	84.67	87.97	96.49	94.50	176.71	178.83
May	41.53	53.75	60.08	74.87	65.42	56.82	65.12	79.99	93.42	106.83	103.87	181.08	213.18
June	54.19	54.69	59.22	51.17	66.41	64.99	67.40	81.64	85.34	108.63	128.83	154.47	208.15
July	44.63	65.99	53.91	74.20	65.47	74.95	66.99	80.53	82.31	94.16	132.62	151.13	190.26
August	48.52	57.01	60.44	68.93	61.51	62.18	75.96	86.71	114.54	88.08	150.23	178.51	231.17
September	42.75	60.74	56.34	63.94	65.10	56.40	64.26	83.32	76.65	92.87	141.86	170.85	203.96
October	45.68	51.64	64.77	66.35	67.14	60.20	69.62	89.71	105.17	104.91	126.46	166.28	229.04
November	44.70	52.31	62.72	91.73	60.64	61.18	75.58	80.43	92.08	90.17	156.79	196.18	217.83
December	47.46	57.13	57.54	64.73	73.47	62.07	79.27	83.96	100.76	114.81	171.36	201.26	250.51
Total	564.89	659.15	710.56	802.68	802.96	767.33	828.20	972.35	1,108.04	1,189.98	1,531.09	2,072.85	2,511.52

Source: Federal Inland Revenue Service

2.3.4.1: Import VAT

As established previously, Import VAT is administered by Nigeria Customs Service on behalf of the FIRS. The amount from this tax is remitted to the VAT pool account domiciled at the CBN. Tables 20 and 21 and Fig. 13 shows annual and monthly Import VAT collection performance from 2010 – 2022.

Table 20: Import VAT Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	174.00	128.28	73.72
2011	192.52	167.09	86.79
2012	200.72	164.64	82.02
2013	236.32	173.02	73.21
2014	211.36	186.08	88.04
2015	320.93	169.92	52.95
2016	368.76	177.86	48.23
2017	270.00	202.00	74.82
2018	386.00	249.02	64.51
2019	425.97	244.52	57.40
2020	547.65	347.72	63.49
2021	459.59	467.68	101.76
2022	746.96	521.50	69.82

Source: Federal Inland Revenue Service

Fig. 13: Import VAT Collection Performance, 2010 – 2022

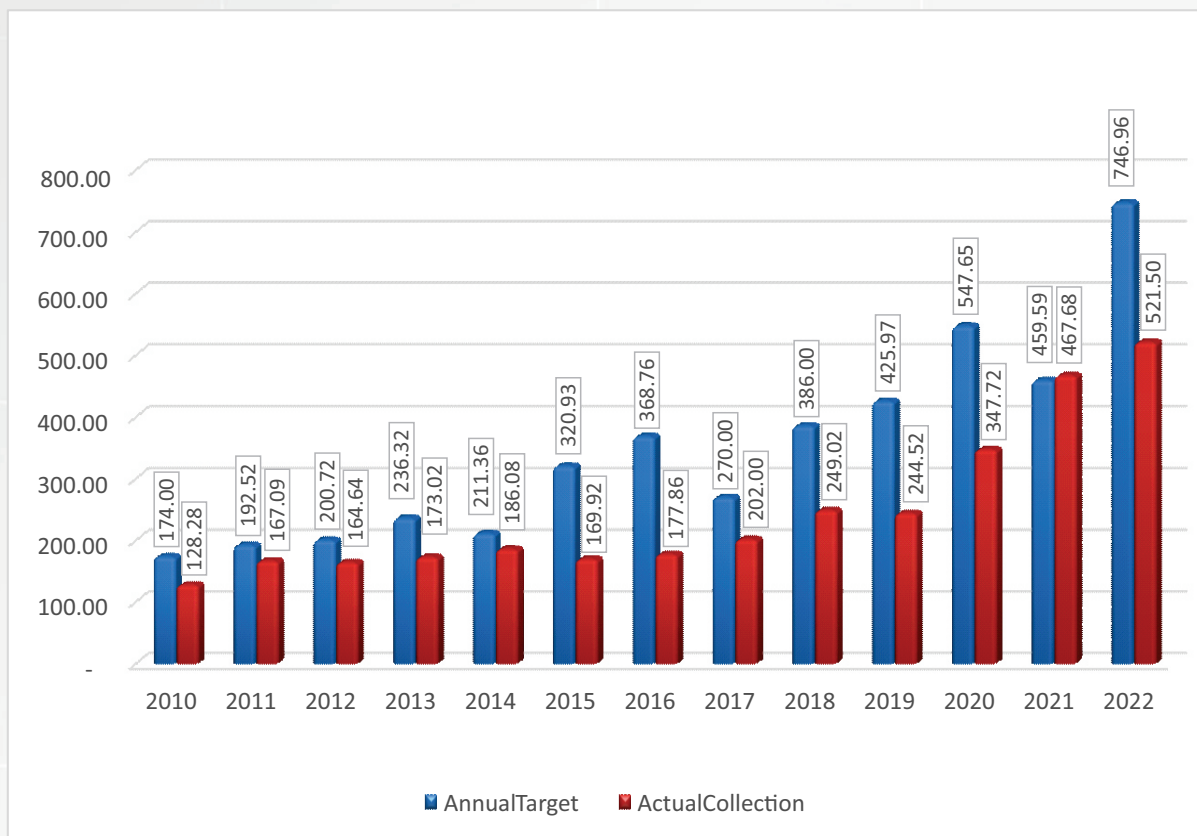


Table 21: Import VAT Monthly Performance, 2010-2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	8.83	11.38	11.40	12.96	15.32	13.26	14.36	16.02	19.06	21.26	21.67	33.43	43.95
February	9.47	11.29	14.80	11.58	13.77	8.47	12.17	14.29	14.95	16.25	22.27	32.98	38.36
March	11.71	13.47	13.94	13.02	12.19	22.78	11.91	16.10	15.99	19.49	28.65	33.47	44.26
April	10.55	11.20	12.30	11.15	16.22	9.24	11.68	14.20	18.73	22.16	24.42	33.53	32.12
May	9.73	14.00	14.04	15.75	17.75	12.57	10.71	17.30	18.92	21.85	26.34	40.62	52.16
June	11.14	13.73	13.68	13.17	16.39	13.81	13.15	17.19	18.73	21.47	30.86	42.98	45.62
July	10.83	20.99	16.93	15.08	16.44	14.91	15.53	18.28	18.63	20.35	29.40	37.69	39.37
August	10.81	13.21	10.41	16.08	16.07	14.67	20.00	18.62	48.56	20.53	32.31	43.83	51.86
September	11.15	15.93	12.76	15.47	16.26	13.15	18.48	16.44	18.85	20.49	32.99	42.24	44.38
October	11.70	13.56	17.76	15.28	16.41	16.37	17.37	18.31	19.18	22.93	27.21	38.70	47.03
November	10.75	14.30	14.43	14.53	13.59	15.21	16.35	18.48	19.14	18.72	37.37	46.46	43.54
December	11.62	14.03	12.19	18.96	15.67	15.47	16.14	16.78	18.27	19.00	34.23	41.74	38.86
Total	128.28	167.09	164.64	173.02	186.08	169.92	177.86	202.00	249.02	244.52	347.72	467.68	521.50

Source: Federal Inland Revenue Service

2.3.4.2: Domestic or Non-Import VAT Performance

Domestic or Non-Import VAT is the major driver of VAT pool revenue collection performance. It accounts for 78% of the total VAT collection per annum. The amount generated as Domestic VAT is transmitted to the VAT pool account domiciled at the CBN. Tables 22, 23 and Fig. 14 shows annual and monthly Domestic VAT collection performance from 2010 – 2022.

Table 22: Non-Import VAT Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	406.00	436.61	107.54
2011	577.57	492.06	85.2
2012	602.15	545.92	90.66
2013	708.96	629.66	88.82
2014	634.09	616.89	97.29
2015	962.78	597.41	62.05
2016	1,106.27	650.34	58.79
2017	1,530.00	770.35	50.35
2018	1,158.00	859.02	74.18
2019	1,277.92	945.46	73.98
2020	1,642.96	1,183.37	72.03
2021	1,378.76	1,605.17	116.42
2022	1,694.83	1,990.02	117.42

Source: Federal Inland Revenue Service

Fig. 14: Domestic VAT Collection Performance, 2010 – 2022

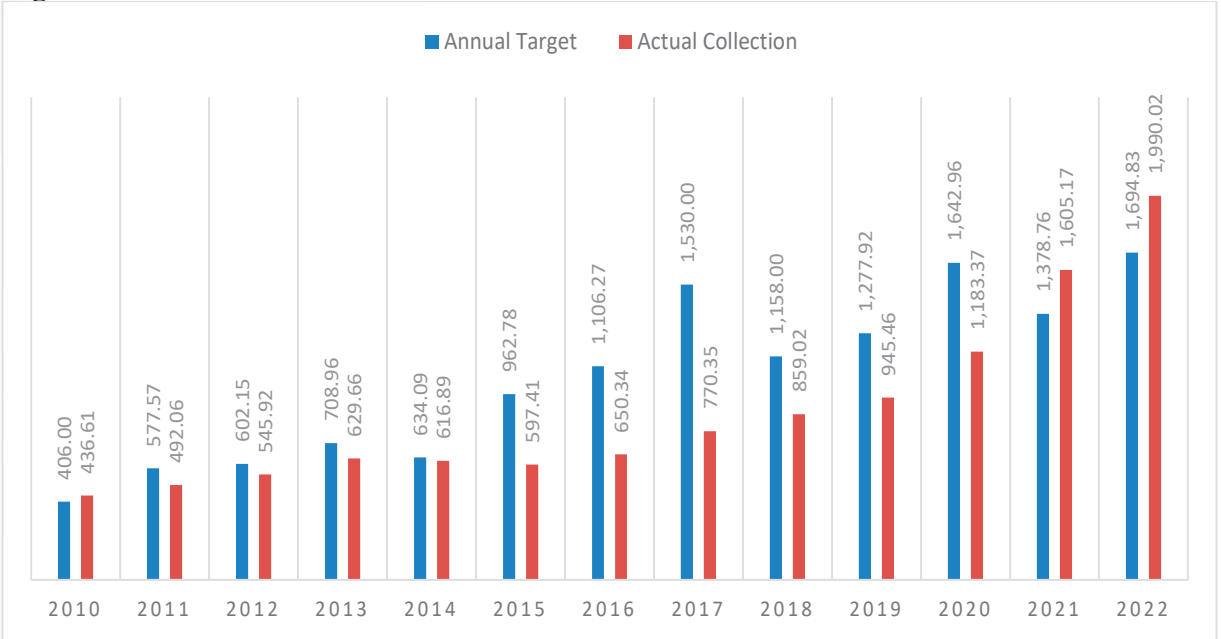


Table 23: Domestic or Non-Import VAT Monthly Performance, 2010-2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	39.27	39.41	41.84	52.33	66.95	50.67	55.36	57.50	77.59	83.21	83.09	123.92	147.27
February	36.96	37.86	45.80	51.13	53.03	49.78	52.62	54.92	74.50	80.14	77.28	124.35	139.51
March	39.44	48.14	48.07	51.17	51.12	48.42	52.32	62.55	67.71	72.69	91.62	148.24	175.25
April	39.21	33.14	47.38	43.42	49.21	65.92	53.58	70.47	69.23	74.33	70.07	143.18	146.71
May	31.80	39.75	46.04	59.13	47.66	44.25	54.40	62.69	74.50	84.98	77.54	140.46	161.02
June	43.05	40.96	45.54	38.00	50.02	51.18	54.26	64.46	66.61	87.16	97.96	111.48	162.53
July	33.80	45.00	36.98	59.12	49.02	60.03	51.46	62.26	63.68	73.81	103.22	113.44	150.89
August	37.71	43.80	50.03	52.85	45.44	47.51	55.96	68.09	65.98	67.55	117.92	134.68	179.31
September	31.60	44.81	43.59	48.47	48.84	43.25	45.79	66.88	57.80	72.38	108.87	128.61	159.58
October	33.97	38.08	47.01	51.06	50.73	43.82	52.25	71.40	85.99	81.98	99.26	127.58	182.01
November	33.96	38.02	48.29	77.21	47.05	45.97	59.23	61.94	72.93	71.44	119.41	149.72	174.29
December	35.84	43.10	45.34	45.76	57.80	46.60	63.13	67.18	82.49	95.80	137.13	159.52	211.66
Total	436.61	492.06	545.92	629.66	616.89	597.41	650.34	770.35	859.02	945.46	1,183.37	1,605.17	1,990.02

Source: Federal Inland Revenue Service

2.3.5: Personal Income Tax Performance

PIT is regulated by the Personal Income Tax Act, 2011 as amended. The PIT administered by FIRS is restricted to the following categories of individuals:

- Persons employed in the Nigerian Army, Nigerian Navy, Nigerian Air Force, Nigeria Police Force other than in civilian capacity.
- Officers of the Nigerian Foreign Service.
- Residents of the Federal Capital Territory (FCT), Abuja prior to creation of FCT-IRS in 2015.
- Non-resident persons or any person resident outside Nigeria who derives income or profit in Nigeria per adventure such as one who has not spent up to 180 days in Nigeria.

The jurisdiction covering other category of persons aside the ones mentioned in i to iv above lies with States Boards of Internal Revenue (SBIRs).

During the period under review, PIT revenue grew at an average of 10% per annum. It accounts for about 1% of the total tax revenue collected by the Service every year. The Service met and exceeded its PIT target in 6 out of 13 years reviewed. Revenue from PIT is remitted to the Consolidated account at CBN. The monthly and yearly performance is contained in Tables 24, 25 and Fig. 15.

Table 24: Personal Income Tax Revenue Performances, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	32.93	32.93	100.01
2011	59.00	43.87	74.36
2012	33.08	51.61	156.02
2013	33.08	48.94	147.94
2014	59.08	53.29	90.2
2015	67.94	57.74	84.99
2016	73.82	59.86	81.09
2017	81.20	108.01	133.02
2018	12.15	85.42	703.22
2019	83.83	70.63	84.25
2020	83.83	93.37	111.38
2021	74.75	61.20	81.88
2022	113.30	37.40	33.01

Source: Federal Inland Revenue Service

Fig. 15: Personal Income Tax Collection Performance, 2010 – 2022

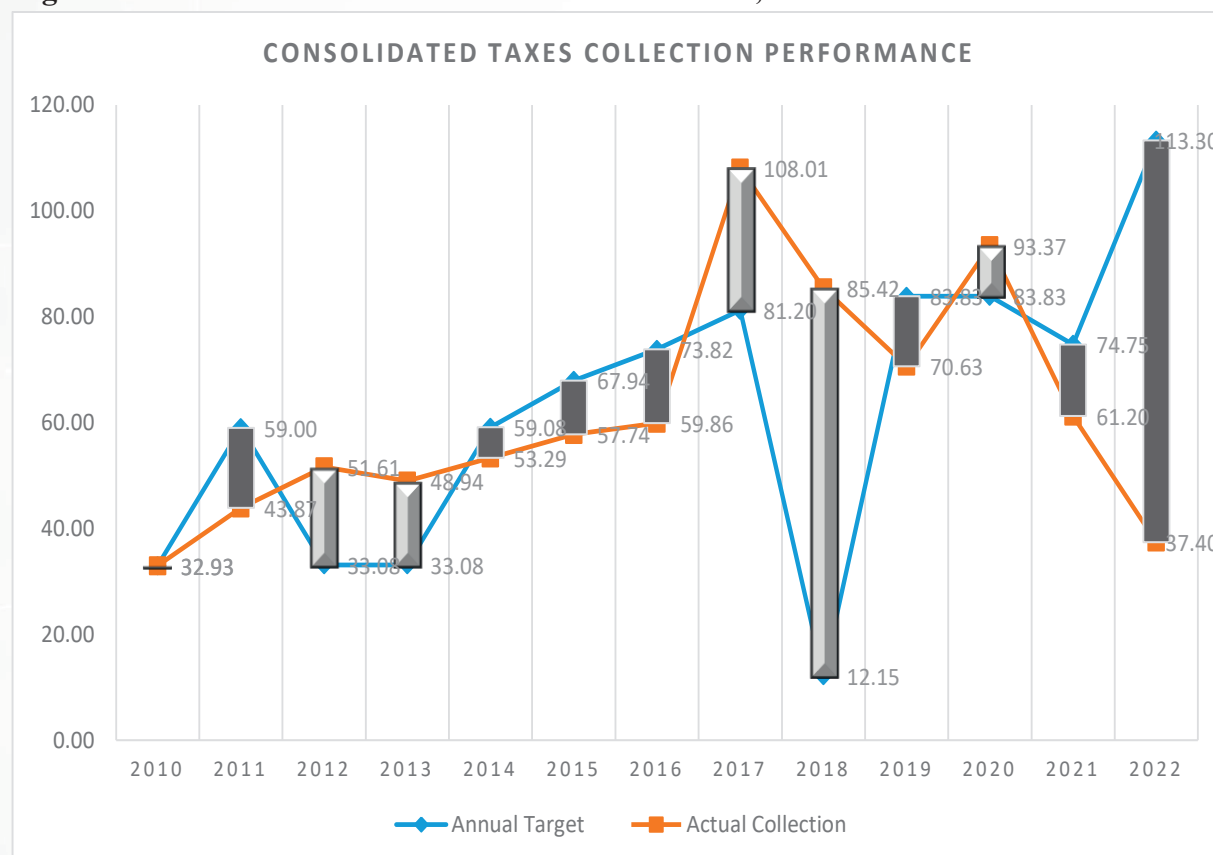


Table 25: Personal Income Tax Monthly Collection, 2010-2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	2.52	3.85	3.32	3.69	3.87	6.33	3.43	8.49	10.88	6.07	3.90	5.59	2.61
February	2.37	2.43	3.16	4.38	5.08	5.45	4.64	7.36	6.86	6.14	5.28	8.17	2.74
March	2.96	5.21	4.77	3.91	3.98	6.40	3.45	9.85	7.08	4.79	5.88	8.92	3.75
April	2.45	3.15	3.91	3.82	4.45	4.27	4.62	9.36	10.27	5.48	2.63	3.75	3.06
May	2.43	3.13	4.88	4.07	3.94	4.75	4.87	10.50	8.68	8.91	4.34	2.47	0.15
June	3.65	3.57	8.53	3.81	3.65	4.75	5.13	8.68	5.64	4.10	4.63	9.47	4.81
July	2.69	3.19	4.04	3.97	5.71	5.05	4.11	8.07	6.94	5.22	5.66	2.93	2.48
August	2.48	4.72	3.75	3.51	3.98	4.87	5.75	10.74	5.14	6.41	5.98	2.86	2.51
September	2.07	3.58	3.45	3.64	3.93	4.41	5.27	4.92	4.07	3.88	4.83	2.63	2.70
October	2.73	3.35	3.86	3.68	4.28	3.44	5.82	6.29	7.12	6.49	10.02	2.58	4.68
November	3.04	3.46	3.90	4.20	4.17	3.34	5.89	8.84	5.19	6.11	6.70	2.69	0.42
December	3.54	4.22	4.06	6.26	6.26	4.68	6.87	14.91	7.54	7.03	33.52	9.15	7.49
Total	32.93	43.87	51.61	48.94	53.29	57.74	59.86	108.01	85.42	70.63	93.37	61.20	37.40

Source: Federal Inland Revenue Service

2.3.6 Education Tax Performance

Section 2 of the Tertiary Education Trust Fund (Establishment) Act, 2011 grants the Federal Inland Revenue Service (FIRS) the authority to assess and collect education tax from all companies registered in Nigeria. Initially, the tax rate was set at 2% of a company's assessable profit, payable when filing Corporate Income Tax (CIT) returns. However, the Finance Act, 2021 increased the rate to 2.5%, effective from January 2022.

An analysis of the tax performance, as illustrated in Figure 16 and Table 26, reveals that total education tax (EDT) collections between 2010 and 2022 amounted to N2.57 trillion, surpassing the cumulative target of N2.49 trillion by 103%. Nominal EDT collections grew at an average rate of 46% from 2010 to 2013 and 19% from 2017 to 2020. This growth was driven by the implementation of compliance improvement measures, partnerships with key stakeholders to broaden the tax base, and the introduction of initiatives like the Voluntary Assets and Income Declaration Scheme (VAIDS). However, the Service recorded declines in growth of 32% in 2014, 37% in 2016, and 27% in 2021, primarily due to the effects of the recession and the COVID-19 pandemic.

Further, comparing year-on-year EDT collections with annual targets, the Service exceeded its target by 19% in 2010, 34% in 2011, 95% in 2012, 123% in 2013, 17% in 2014, and 7% in 2022.

However, from 2015 to 2021, collections fell short of the target by an average of 14%, largely due to the substantial upward revisions in the EDT targets during this period.

Table 26: Education Tax Performance, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	74.80	89.18	119.22
2011	97.24	130.74	134.45
2012	96.83	188.44	194.60
2013	125.42	279.36	222.74
2014	162.01	189.61	117.04
2015	206.08	206.04	99.98
2016	149.82	130.12	86.85
2017	188.72	154.96	82.11
2018	207.07	203.28	98.17
2019	275.40	221.06	80.27
2020	277.02	259.56	93.70
2021	323.29	189.54	58.63
2022	306.00	328.67	107.41

Source: Federal Inland Revenue Service

Fig. 16: Education Tax Collection Performance, 2010 – 2022

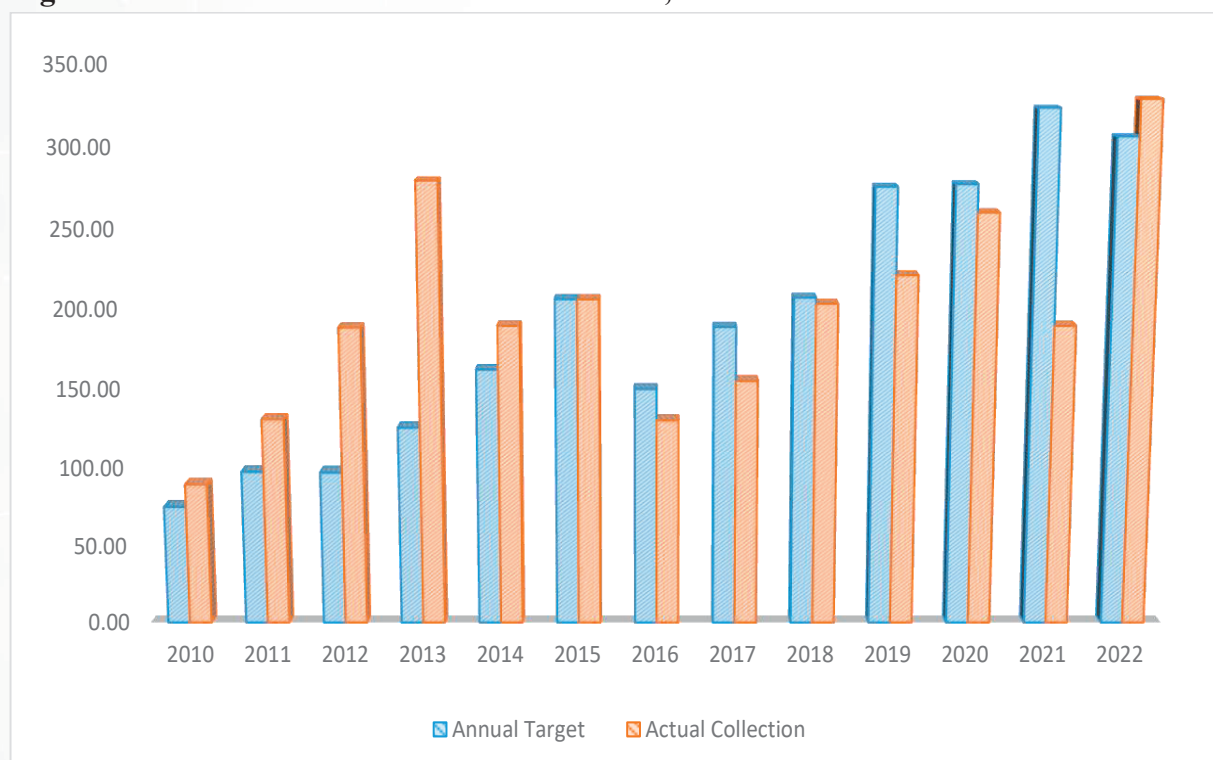


Table 27: Education Tax monthly collections, 2010 – 2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	11.11	2.80	3.85	16.89	7.67	3.60	3.62	31.31	20.73	2.38	5.12	2.54	2.42
February	0.60	0.70	1.76	10.26	2.42	1.06	2.36	1.07	1.69	1.82	2.82	2.15	2.14
March	2.34	3.38	3.01	15.75	2.55	2.52	2.27	1.55	3.38	3.03	3.40	6.71	6.08
April	4.00	2.72	7.69	1.56	2.05	2.02	3.07	1.82	1.65	4.31	2.67	5.93	4.90
May	1.63	3.92	2.29	3.34	1.41	4.23	7.21	4.22	9.59	4.66	2.30	3.50	5.13
June	11.97	7.23	15.85	15.85	34.61	20.60	16.30	18.90	18.45	29.44	27.52	19.74	69.78
July	4.48	25.65	24.81	72.79	34.93	63.09	27.04	32.55	59.43	58.56	60.59	26.50	149.32
August	13.20	16.29	57.13	71.68	38.75	38.80	46.10	11.46	27.12	25.31	77.77	37.28	55.60
September	28.78	14.66	42.99	28.39	41.49	10.26	7.32	16.09	3.25	69.98	56.74	28.72	13.86
October	1.74	11.05	23.70	38.00	18.77	41.26	9.30	30.60	52.62	14.70	12.06	3.90	7.64
November	8.27	12.24	1.35	2.37	2.02	11.73	1.50	1.92	2.89	4.07	3.44	3.73	4.54
December	1.05	30.11	3.99	2.47	2.95	6.88	4.04	3.47	2.49	2.80	5.14	48.83	7.25
Total	89.18	130.74	188.44	279.36	189.61	206.04	130.12	154.96	203.28	221.06	259.56	189.54	328.67

Source: Federal Inland Revenue Service

2.3.7 National Information Technology Development Fund Levy Performance

The National Information Technology Development Fund (NITDEF) is a technology levy imposed on companies operating in sectors such as GSM and telecommunication services, banking and financial institutions, pension managers, cyber companies, internet service providers, and insurance companies, provided their annual turnover is one hundred million naira or more. The levy is set at 1% of profit before tax, with the Federal Inland Revenue Service (FIRS) authorized to assess and collect it under Part IV, Section 16 of the National Information Technology Development Agency Act, 2007.

From 2010 to 2022, NITDEF collections showed an average annual growth rate of 21%, except in 2016 when collections dropped by N5.5 billion, or 45%, compared to the 2015 performance of N12.25 billion. The cumulative collection for this period totalled N160 billion, achieving 72% of the cumulative target of N221.51 billion. FIRS exceeded the NITDEF target by 0.31% in 2012, 5.52% in 2014, 22% in 2015, 11.82% in 2020, 2.48% in 2021, and 2.94% in 2022. In other years, performance lagged behind the target by an average of 37%.

A detailed analysis of NITDEF collection performance can be found in Tables 28 and 29 and Figure 17.

Table 28: National Information Technology Development Fund Levy, 2010-2022

Years	Annual Target (=N='b)	Actual Collection (=N='b)	Percentage Achievement of Target (%)
2010	8.72	5.89	67.5
2011	8.72	8.68	99.49
2012	9.11	9.14	100.31
2013	10.02	9.86	98.37
2014	9.39	9.91	105.52
2015	10.04	12.25	122
2016	21.93	6.75	30.77
2017	24.12	10.13	42.01
2018	42.54	11.85	27.87
2019	20.01	15.18	75.86
2020	16.14	18.05	111.82
2021	18.84	19.31	102.48
2022	21.93	22.57	102.94

Source: Federal Inland Revenue Service

Fig. 17: NITDEF Collection Performance, 2010 – 2022

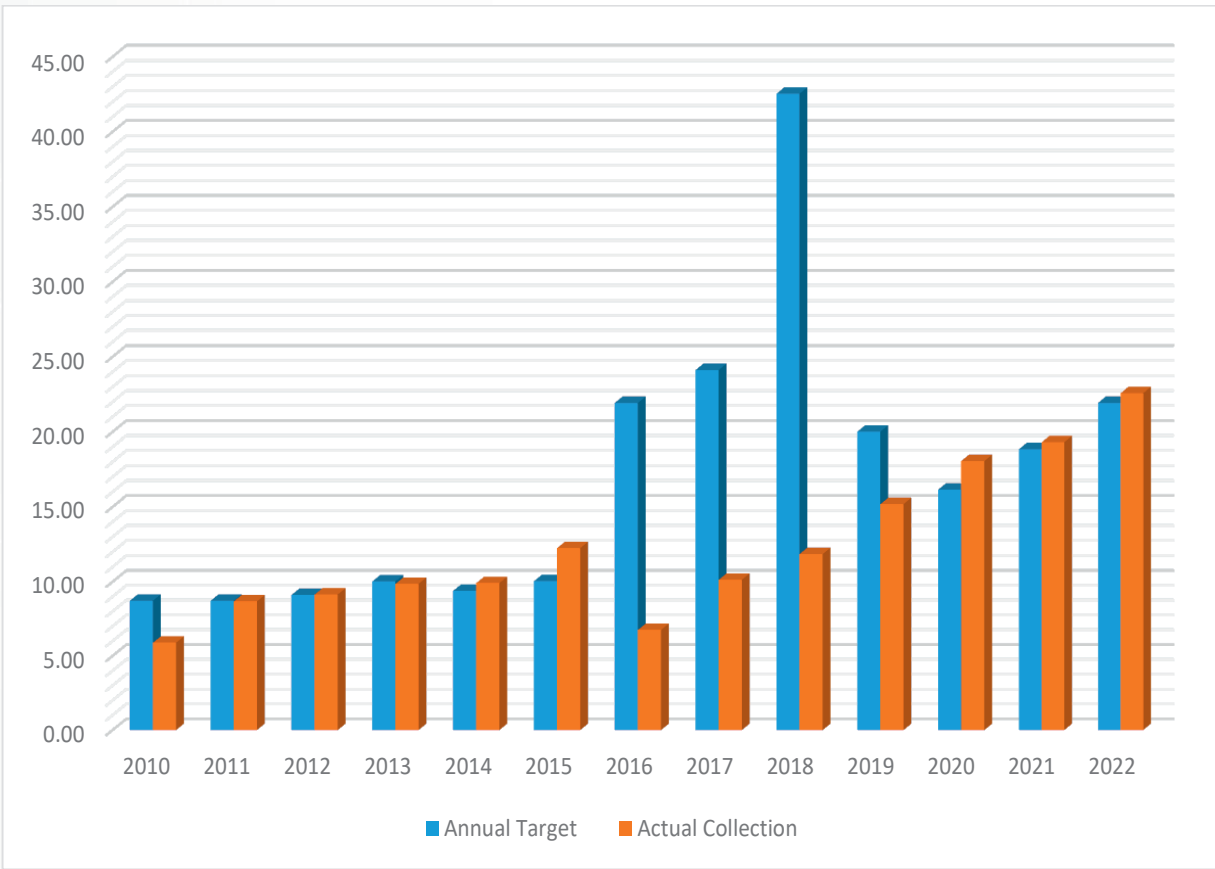


Table 29: NITDEF monthly collection, 2010-2022

Month	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)	(=N='b)
January	1.00	0.46	0.00	0.04	0.05	0.09	0.07	0.00	0.10	0.02	0.04	0.01	0.05
February	0.07	0.01	0.30	0.04	0.05	0.05	0.02	0.06	0.03	0.03	0.02	0.03	0.04
March	0.05	0.11	0.80	0.09	0.05	0.03	0.03	0.12	0.03	0.06	0.63	0.63	0.28
April	0.09	0.02	1.53	0.44	1.26	1.12	1.28	0.34	0.08	2.11	2.16	0.15	2.19
May	0.01	0.05	0.89	3.17	0.52	1.34	1.53	3.05	3.82	2.08	0.44	0.36	0.36
June	2.91	1.44	5.01	5.01	5.83	6.86	3.17	4.94	5.19	8.95	8.95	3.47	9.32
July	0.99	5.06	0.23	0.63	1.43	1.44	0.30	1.35	2.27	1.24	2.83	0.31	8.43
August	0.08	0.50	0.05	0.07	0.33	0.12	0.19	0.06	0.12	0.23	2.56	0.06	0.14
September	0.02	0.38	0.14	0.04	0.22	0.08	0.04	0.04	0.05	0.18	0.16	10.72	0.56
October	0.60	0.30	0.16	0.18	0.08	0.07	0.08	0.09	0.04	0.09	0.07	0.17	0.48
November	0.05	0.29	0.01	0.07	0.03	0.01	0.02	0.03	0.04	0.06	0.12	0.14	0.06
December	0.03	0.05	0.01	0.06	0.07	1.04	0.02	0.05	0.09	0.11	0.08	3.28	0.66
Total	5.89	8.68	9.14	9.86	9.91	12.25	6.75	10.13	11.85	15.18	18.05	19.31	22.57

Source: Federal Inland Revenue Service

CHAPTER 3:

COLLECTION OF

TAX REVENUE BY

OFFICE

SEGMENTATION



CHAPTER 3

3.0 TAX REVENUE COLLECTION BY OFFICE SEGMENTATION

3.1 Introduction

One of the major pillars of FIRS reforms initiatives is the streamlining of the tax filing and payment processes which resulted in the segregation of taxpayers by volume of business activities or turnover. In addition, special offices were created to cater for oil and gas, telecoms, government businesses, stamp duties and emerging taxes. In line with the foregoing, FIRS tax offices are structured into LTOs, MTOs, MSTOs, GBTOs, Non-Residents Taxpayer Office, SDOs, TIMOs and Emerging and Special Tax Office. These offices report to a Coordinating Director in the GTOG and STOG who in turn reports to the Executive Chairman of the Service. Table 30 shows summary of tax revenue collection based on office segmentation from 2010 – 2022.

Table 30: Summary of FIRS Collection by Office Segment, 2010 – 2022

	Office Segmentation													
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	
LTOs	709,728.78	782,353.27	912,856.51	851,353.35	852,182.64	849,530.47	801,054.88	844,562.75	816,300.44	921,008.71	1,135,994.13	1,140,555.14	2,538,235.41	
MTOs	-	-	39,162.47	64,740.88	95,775.00	108,172.57	114,326.13	144,683.08	183,792.26	197,927.25	172,922.00	210,160.36	130,235.05	
MSTOs	227,252.85	217,492.91	190,529.41	72,400.13	65,190.27	95,101.51	123,394.92	131,966.36	161,403.36	191,213.85	172,591.89	210,093.58	280,462.35	
GBTOs	-	-	3,988.89	258,664.10	272,778.12	195,305.95	149,357.00	139,075.51	136,964.63	172,032.89	172,089.15	277,026.62	399,221.83	
IETOs	-	-	1,685.02	15,275.49	21,200.17	20,168.61	18,438.05	21,202.65	5,616.29	2,971.74	1,392.42	186.43	-	
SDOs	6,593.31	6,427.41	7,381.36	7,599.88	10,930.47	6,994.72	5,853.79	9,025.80	13,661.07	14,804.52	16,034.05	8,484.35	-	
SPTOs	-	-	-	-	-	-	-	-	-	-	-	18,668.76	96,780.33	
STOs	-	-	-	-	-	-	-	-	-	-	-	-	110.04	
SUB- TOTAL	943,574.94	1,006,273.59	1,155,603.65	1,270,033.82	1,318,056.67	1,275,273.83	1,212,424.79	1,290,516.16	1,317,738.05	1,499,958.95	1,671,023.65	1,865,175.23	3,445,045.02	
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,767,527.94	3,455,109.42	3,687,413.67	3,362,588.84	3,229,494.78	2,280,841.77	1,818,484.44	2,275,253.33	3,292,166.18	3,068,621.83	2,266,822.27	3,958,017.10	5,599,094.65	
Other Collection Channels	-	-	-	-	-	15,720.74	98,697.45	260,147.63	461,930.51	448,818.48	666,673.04	111,835.30	613,715.08	
NCS-Import VAT	128,281.63	167,092.54	164,635.55	173,019.37	186,079.57	169,921.11	177,855.28	202,000.47	249,022.33	244,517.32	347,724.76	467,678.35	521,496.88	
Grand Total	2,839,384.50	4,628,475.56	5,007,652.86	4,805,642.04	4,733,631.02	3,741,757.44	3,307,461.96	4,027,917.59	5,320,856.51	5,261,916.57	4,952,243.71	6,402,705.99	10,179,351.64	

Source: Federal Inland Revenue Service

3.2 Large Taxpayers Office Collection Performance

This office segment accounts for about 80% of the total FIRS collection. The offices are further structured into LTOs Oil and Gas and LTOs Non-oil located in the six major cities of the country, namely; Lagos, Kano, Port Harcourt, Ibadan and Awka. Any taxpayer whose annual business turnover is two billion naira and above falls under this category and is expected to file tax returns and or perform tax transaction in these offices. Table 31 below shows tax revenue collection by LTOs from 2010 to 2022.

Table 31: Tax revenue collection by LTOs, 2010 – 2022

LTO/Years	LTO Collection												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
LTO Oil & Gas(Down Stream)	-	-	8,762.80	27,715.40	33,738.64	35,632.26	39,861.04	40,706.18	37,026.10	38,048.95	42,846.63	50,830.93	107,979.65
LTO Lagos Mainland(Others)	419,474.26	452,040.22	301,514.80	199,569.79	210,815.61	206,997.86	210,011.41	254,056.90	273,170.69	294,047.99	372,375.39	354,315.43	836,926.00
LTO Non-Oil (Financial Inst)	-	58.47	256,621.06	358,104.39	388,148.80	394,252.92	352,692.51	343,848.42	284,788.33	358,942.17	385,509.53	240,158.94	317,171.70
LTO Oil & Gas(Oil Servicing)	-	-	7,809.00	28,715.34	38,075.37	36,235.39	42,869.39	42,046.54	41,629.45	38,895.94	31,605.51	30,538.80	37,706.49
LTO Oil & Gas (Up Stream)	102,191.81	119,426.38	119,911.38	98,676.72	93,275.00	95,415.58	84,586.87	91,713.04	87,697.75	83,484.09	83,467.49	118,648.24	162,221.95
LTO (Non Oil) Aviation, Con	-	-	-	-	-	-	-	-	-	-	57,369.52	42,928.15	71,010.53
LTO P/H	22,253.41	22,020.01	31,649.94	36,176.39	25,704.70	25,858.93	23,972.07	25,065.96	25,995.81	25,818.82	47,773.17	64,436.65	115,254.10
LTO Kano	9,453.75	7,382.52	9,278.26	9,059.12	7,695.57	6,691.07	4,877.68	6,113.37	7,421.84	8,518.90	16,371.45	14,478.27	24,043.69
LTO Awka	-	-	-	-	-	-	-	-	-	-	2,630.69	4,579.11	8,775.88
LTO Abuja	156,355.55	181,425.67	177,309.26	93,336.20	54,728.96	41,626.56	31,489.59	30,000.81	43,227.68	53,966.65	62,447.71	47,722.46	99,877.14
LTO Ibadan	-	-	-	-	-	6,819.91	10,694.32	11,011.54	15,342.78	19,285.19	33,597.05	37,945.75	65,007.95
LTO Telecoms & Broadcast	-	-	-	-	-	-	-	-	-	-	-	133,972.42	633,836.50
LTO (OIL & GAS) Mid-Stream Lagos													231.60
LTO (OIL & GAS) Abuja													60.93
LTO (OIL & GAS) Portharcourt													58,131.30
Total	709,728.78	782,353.27	912,856.51	851,353.35	852,182.64	849,530.47	801,054.88	844,562.75	816,300.44	921,008.71	1,135,994.13	1,140,555.14	2,538,235.41

Source: Federal Inland Revenue Service

3.3 Medium Taxpayers Office Collection Performance

To enhance the administrative efficiency of the Service, Medium Taxpayer Offices (MTOs) were established in 2012 to serve taxpayers with business turnovers between two hundred million naira and less than one billion naira. This threshold was later revised to cover turnovers between five hundred million naira and less than two billion naira. Since their inception, MTOs have contributed approximately 5% of the total FIRS collection. These offices are located across eight states, and taxpayers falling within this turnover range are required to manage their tax affairs through the MTOs. Once a taxpayer's turnover reaches two billion naira or more, they are transferred to a Large Taxpayer Office (LTO).

Table 32 below provides a detailed breakdown of tax revenue collected by MTOs from 2012 to 2022, showing a consistent year-on-year growth, with an average annual increase of 22%.

Table 32: Tax revenue collection by MTOs, 2010 – 2022

Medium Tax Department													
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MTO Abuja	-	-	21,118.90	36,582.99	59,283.23	72,721.77	78,894.26	108,650.43	138,479.64	143,653.27	115,668.15	141,493.13	35,770.17
MTO Enugu	-	-	0.39	358.97	858.34	441.66	461.07	913.76	1,057.99	1,434.96	1,415.81	1,218.13	1,576.56
MTO Ibadan	-	-	958.77	1,485.73	1,424.30	1,115.17	1,400.34	1,750.13	2,750.30	3,046.27	2,989.31	3,584.27	7,534.39
MTO Kaduna	-	-	-	-	-	-	-	-	-	-	526.10	1,129.17	1,131.68
MTO Kano	-	-	475.14	577.64	1,004.18	1,184.50	758.12	602.21	831.27	988.65	1,235.82	2,188.05	2,852.46
MTO Lagos Island	-	-	11,255.44	15,721.90	21,783.84	19,168.74	14,425.22	14,651.43	15,797.71	19,484.27	19,758.37	22,375.04	23,484.38
MTO Lagos Mainland East	-	-	4,524.92	7,908.31	8,781.48	8,331.35	9,378.03	8,157.17	11,151.40	13,521.61	11,553.34	14,838.14	17,445.43
MTO Lagos Mainland West	-	-	-	-	-	2,838.77	6,718.54	7,911.79	10,987.08	12,538.82	15,983.52	17,512.17	20,798.50
MTO Port-Harcourt	-	-	828.90	2,105.34	2,639.62	2,088.90	1,778.00	1,372.88	2,238.40	2,610.90	3,043.55	2,524.14	4,476.74
MTO Warri	-	-	-	-	-	281.71	512.55	673.29	498.48	648.49	748.02	786.59	1,095.19
MTO Telecoms & Broadcast	-	-	-	-	-	-	-	-	-	-	-	2,511.54	14,069.55
Total	-	-	39,162.47	64,740.88	95,775.00	108,172.57	114,326.13	144,683.08	183,792.26	197,927.25	172,922.00	210,160.36	130,235.05

Source: Federal Inland Revenue Service

3.4 Micro and Small Taxpayers Office Collection Performance

MSTOs segment was created to cater for the need of micro and small taxpayers whose annual business turnover is below five hundred million naira. This office segment is responsible for nurturing micro and small taxpayers until they become medium or large taxpayers. In the event that a taxpayer grows to either medium or large taxpayer, such taxpayer’s tax affairs is transferred to MTO or LTO. MSTOs have the responsibility of registering new taxpayers and their collection accounts for about 12% of the total FIRS collection performance from 2010 to 2022. These offices are spread across thirty-six states of the federation plus FCT and have been divided into 15 states coordination for ease of administration. Tables 33 – 47 shows tax revenue collection by MSTOs from 2010 – 2022.

Table 33: Tax Revenue Collection by MSTOs - Lagos Island Coordination, 2010 – 2022

Lagos Island Region	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Ajah	1,878.96	1,655.39	1,082.68	1,032.82	1,029.15	1,041.73	2,002.05	2,471.80	3,391.87	4,293.46	3,685.56	3,602.26	5,018.55
MSTO Ajah II	-	-	-	-	-	-	-	-	-	-	626.78	1,016.12	1,490.44
MSTO Barbeach	-	-	2.87	22.23	35.15	19,213.73	11,006.12	6,519.74	9,138.54	8,815.08	8,075.47	7,510.37	9,189.53
MSTO Broad Street	-	-	773.45	2,686.05	3,691.96	42.68	1,056.99	-	-	-	-	1,296.22	2,602.08
MSTO Ikoyi	7,253.41	6,428.01	3,568.18	3,304.12	5,124.10	6,266.22	7,364.23	7,888.30	12,639.06	20,480.10	40,979.17	67,101.48	98,107.39
MSTO Epe													79.56
MSTO Ikoyi II	-	-	-	-	-	-	-	-	-	-	2,911.75	7,972.14	19,489.54
MSTO New Broad Street	9,789.46	6,018.49	1,146.35	1,101.83	1,209.47	2,162.81	2,248.25	2,032.58	3,941.57	3,672.50	2,540.10	2,408.30	-
MSTO Onikan	-	5,005.55	3,055.35	2,611.46	2,910.23	3,630.73	4,953.39	6,656.25	8,299.15	8,796.34	3,636.78	5,046.41	6,700.22
MSTO Victoria Island	24,166.99	25,242.88	8,907.27	5,154.22	5,447.38	6,755.55	9,527.98	7,630.99	11,304.30	14,056.97	6,856.55	5,852.34	7,198.84
MSTO Victoria Island II	-	-	-	-	-	-	-	-	-	-	2,837.59	5,671.27	5,711.84
Non Resident Persons Tax Office	-	-	-	-	-	-	-	-	-	431.04	30,072.05	54,515.85	98,041.48
Total	43,088.81	48,999.26	19,927.79	15,950.30	19,452.63	39,116.05	38,162.44	33,202.41	48,720.29	60,123.81	72,151.65	107,477.97	155,587.98

Source: Federal Inland Revenue Service

Table 34: Tax Revenue Collection by MSTOs - Lagos Mainland East Coordination, 2010 – 2022

Lagos Mainland Region East	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Agege	470.15	529.69	349.19	310.77	272.26	258.30	456.33	467.14	731.92	1,187.85	924.82	1,437.97	3,105.52
MSTO Alimosho	173.44	174.94	234.09	237.70	223.91	265.17	358.54	381.29	683.83	842.09	646.21	772.20	1,348.64
MSTO Ikeja	16,812.32	14,972.14	19,403.79	5,192.51	2,495.18	3,824.49	3,829.40	6,003.18	6,868.24	11,565.42	7,104.01	5,384.65	8,225.69
MSTO Ikeja II	-	-	-	-	-	-	-	-	-	-	1,870.65	4,160.53	6,474.39
MSTO Ikorodu	1,900.29	1,355.76	1,120.37	995.08	773.37	1,029.26	1,772.14	1,397.42	977.88	1,618.19	1,652.12	1,112.87	1,415.00
MSTO Ilupeju	3,555.92	3,256.12	2,054.99	1,892.76	2,071.16	2,138.18	2,252.41	2,744.28	3,451.74	3,905.92	3,430.88	3,727.47	5,719.00
MSTO Ilupeju 2	-	-	151.92	601.82	690.08	859.73	1,369.11	1,745.98	2,173.30	2,952.21	2,252.96	2,465.44	2,972.82
MSTO Onigbongbo	1,333.72	1,300.44	308.34	1,700.58	1,779.25	2,206.86	2,455.77	2,501.44	3,814.17	4,508.62	3,651.42	3,667.78	4,414.27
MSTO Yaba	1,214.77	1,181.74	1,161.68	1,669.70	1,717.41	1,857.23	1,761.35	1,870.95	2,743.40	3,617.32	2,489.52	2,464.29	3,217.18
Total	25,460.62	22,770.82	24,784.38	12,600.92	10,022.63	12,439.22	14,255.05	17,111.69	21,444.49	30,197.62	24,022.58	25,426.48	36,892.50

Source: Federal Inland Revenue Service

Table 35: Tax Revenue Collection by MSTOs - Lagos Mainland West Coordination, 2010 – 2022

Lagos Mainland Region West	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Aguda	-	-	31.86	282.04	356.69	343.41	537.71	557.11	1,300.54	2,059.22	3,103.80	3,825.85	1,285.83
MSTO Alaba	399.69	280.98	301.17	190.61	205.95	274.53	369.50	573.53	816.57	646.29	692.73	772.26	413.74
MSTO Apapa	6,367.64	4,648.95	3,165.43	2,144.50	2,713.82	2,688.32	3,997.48	3,728.70	4,413.28	5,623.27	6,050.69	7,746.20	7,817.99
MSTO Festac	1,189.84	1,488.61	576.55	595.01	600.88	569.86	852.65	890.92	1,176.17	1,660.36	1,816.54	1,864.41	2,701.12
MSTO Isolo	-	-	1,047.34	1,198.58	1,093.96	1,275.29	1,875.79	2,228.95	2,701.47	3,209.45	2,319.91	2,378.03	3,181.67
MSTO Orile-Iganmu	-	-	27.39	118.45	149.40	187.18	255.22	311.24	317.30	361.71	562.87	715.81	774.67
MSTO Surulere	1,673.92	1,736.98	1,019.89	1,124.97	756.53	1,108.44	4,357.19	7,892.91	11,415.85	11,470.49	4,517.16	3,283.82	3,043.07
Total	9,631.08	3,506.57	4,777.99	5,654.16	5,872.33	6,447.04	12,245.53	16,183.37	22,141.19	25,030.79	19,063.69	20,586.38	19,218.08

Source: Federal Inland Revenue Service

Table 36: Tax Revenue Collection by MSTOs – FCT, Kogi and Nassarawa State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Asokoro	-	-	161.53	446.23	471.45	614.08	1,224.31	2,502.47	2,664.90	2,836.99	2,066.95	1,471.03	1,196.55
MSTO Central Area	4,387.13	5,001.14	3,498.27	2,206.88	1,959.67	2,098.50	2,316.48	1,695.42	2,438.54	3,438.81	2,584.84	6,496.58	5,128.84
FCT Special Tax Office	757.87	16.25	56.39	86.4	4.21	3,119.33	14,840.77	18,177.75	4,959.99	3,302.66	2,943.59	883.77	-
MSTO Garki	4,760.39	5,335.16	3,728.52	2,151.06	1,636.44	1,851.23	1,543.91	2,122.45	2,752.76	3,339.08	2,596.55	2,204.48	2,641.55
MSTO Gwagwalada	1,578.27	2,109.93	1,614.95	678.08	629	682.31	462.31	633.5	740.95	541.92	374.1	192.23	311.31
MSTO Kubwa	-	-	-	-	-	0.02	297.58	450.66	667.35	780.96	918.64	711.95	1,117.46
MSTO Lugbe	-	-	-	-	-	278.09	577.91	540.97	543.69	694.88	587.77	780.53	1,288.46
MSTO Mabushi	-	-	-	-	-	-	4.42	-	-	-	157.14	568.87	1,066.28
MSTO Maitama	-	-	415.16	744.46	999.74	1,324.17	1,497.05	2,612.64	3,445.00	4,054.05	4,823.54	5,114.06	4,582.06
MSTO New Karu	-	-	-	-	-	-	1,428.13	-	-	-	103.84	195.76	498.81
MSTO Utako	-	634.84	1,139.79	1,353.99	961.58	1,076.57	1,067.80	1,022.81	1,611.48	2,055.81	2,499.89	1,913.39	2,593.89
MSTO Wuse	3,894.32	3,494.72	2,732.76	3,060.05	3,119.04	4,047.06	7,025.60	4,388.04	2,904.47	3,498.57	2,707.76	2,398.55	2,895.59
MSTO Wuse II	-	-	-	-	-	-	-	-	-	-	1,171.31	1,497.18	2,780.80
MSTO Lafia	1439.81	852.61	1293.82	478.87	129.14	86.52	234.45	66.45	139.13	271.63	498.61	209.61	256.57
MSTO Lokoja	4101.5	4128.82	2719.11	212.09	442.71	511.99	132.14	140.17	194.95	185.61	228.23	220.86	226.99
Total	20,919.29	21,573.47	17,360.30	11,418.11	10,352.98	15,689.87	32,652.86	34,353.33	23,063.21	25,000.97	24,262.76	24,858.85	26,585.16

Source: Federal Inland Revenue Service

Table 37: Tax Revenue Collection by MSTOs – Ondo, Ekiti and Kwara State Coordination, 2010 – 2022

OFFICES	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Ado-Ekiti	1,689.41	1,227.37	2,905.18	261.09	95.49	57.44	63.33	61.28	120.91	158.95	159.71	152.9	175.2
MSTO Akure	2,753.80	2,673.58	3,072.56	184.68	175.54	125.71	174.31	155.64	238.35	295.41	261.65	210.03	277.94
MSTO Ikare Akoko	232.91	184.99	313.07	131.87	58.42	54.19	65.59	76.3	120.38	158.56	75.83	58.72	62.8
MSTO Ilorin	2,860.13	2,274.79	2,718.05	562.67	306.77	280.1	333.89	352.74	627.64	691.68	435.69	516.96	576.52
MSTO Ore	336.78	492.74	380.39	105.97	45.3	43.62	73.43	130.86	284.34	276.13	200.6	174.84	244.89
Total	7,873.03	6,853.47	9,389.25	1,246.28	681.52	561.06	710.55	776.82	1,391.62	1,580.73	1,133.48	1,113.45	1,337.35

Source: Federal Inland Revenue Service

Table 38: Tax Revenue Collection by MSTOs – Oyo, Ogun and Osun Coordination, 2010 – 2022

OFFICES	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Abeokuta	1,541.25	1,318.07	1,806.95	415.8	565.37	435.49	390.19	929.21	990.71	1,209.05	1,450.90	1,362.03	1,607.16
MSTO Adeoyo	2,860.67	1,545.81	1,041.62	511.93	1,344.46	1,433.94	2,555.51	1,957.52	3,454.54	2,498.62	2,166.62	1,498.89	1,812.94
MSTO Ibadan (Iwo road)	2,422.19	2,039.20	1,871.75	453.85	444.3	345.4	314.59	393.05	469.89	821.14	646.89	708.11	1,057.24
MSTO Oshogbo	2,440.44	1,819.85	1,790.85	358.13	282.71	243.23	386.95	353.26	316.34	349.79	670.45	324.83	524.99
MSTO Otta	871.48	949.89	1,742.97	726.44	602.9	669.07	954.35	1619.4	4670.63	4877.17	2123.13	3131.41	2,918.27
MSTO Oyo	658.51	679.81	456.22	63.11	50.97	57.33	84.99	124.50	156.76	189.57	95.30	108.32	201.77
MSTO Shagamu	724.48	700.06	554.15	549.85	588.67	526.53	534.62	663.72	1046.27	1303.6	1070.03	950.82	1,209.27
Total	11,519.02	9,052.69	9,264.51	3,079.11	3,879.38	3,710.99	5,221.20	6,040.66	11,105.14	11,248.94	8,223.32	8,084.41	9,331.64

Source: Federal Inland Revenue Service

Table 39 : Tax Revenue Collection by MSTOs – Enugu, Ebonyi and Abia State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Aba	189.13	110.18	103.71	153.67	118.08	117.16	104.45	145.34	245.47	277.53	146.67	134.87	243.59
MSTO Abakaliki	2,316.23	2,820.51	2,902.18	506.1	162.77	99.94	133.49	173.66	227.07	188.84	182.79	192.38	156.7
MSTO Enugu	2361.73	2814.7	2568.6	1106.64	658.61	1760.74	2294.41	1736.66	2077.14	3345.76	1488.53	1505.58	1628.39
MSTO 9TH Mile													13.41
MSTO Osisioma	344.56	228.05	382.44	392.04	210	144.42	114.01	130.28	247.32	234.55	268.05	215.3	190.25
MSTO Umuahia	554.43	748.21	1,211.21	376.82	158.05	92.36	90.34	76.76	114.66	138.13	85.99	157.77	368.53
													57.21
Total	5,766.08	6,721.65	7,168.14	2,535.27	1,307.51	2,214.62	2,736.70	2,262.70	2,911.66	4,184.81	2,172.03	2,205.90	2,658.08

Source: Federal Inland Revenue Service

Table 40: Tax Revenue Collection by MSTOs – Imo and Anambra State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Awka	2057.08	2268.22	1937.29	554.78	136.06	96.33	117.74	155.95	210.16	385.5	352.2	232.63	253.18
MSTO Nnewi	468.15	505.16	460.63	202.31	241.98	211.04	358.6	462.75	694.39	728.36	384.13	169.57	253.76
MSTO Onitsha	576.72	512.74	531.21	893.67	315.55	329.31	405.13	423.44	604.09	813.89	603.64	387.35	571
MSTO Orlu	203.07	193.97	301.76	25.18	48.4	24.14	22.99	34.66	40.61	61.52	36.7	35.59	43.79
MSTO Owerri	2,204.64	2,199.70	2,626.50	1,036.62	229.11	238.86	194.19	477.53	329.04	396.27	227.33	228.2	249.87
Total	5,509.66	5,679.79	5,857.39	2,712.56	971.10	899.68	1,098.65	1,554.33	1,878.29	2,385.54	1,604.00	1,053.34	1,371.60

Source: Federal Inland Revenue Service

Table 41: Tax Revenue Collection by MSTOs – Rivers, Edo and Delta State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Asaba	7,138.25	7,308.10	7,753.96	1,406.41	204.74	155.2	284.56	259.37	256.28	337.42	488.92	429.36	425.14
MSTO Auchi	205.29	211.47	227.96	113.9	76.35	96.28	207.73	452.68	422.7	371.95	239.25	575.27	361
MSTO Benin	5,674.03	7,043.95	6,688.66	1,773.00	1,521.49	1,812.82	2,026.51	3,038.53	5,554.88	5,576.51	1,599.04	1,654.82	2,094.28
MSTO Port Harcourt	13,666.65	10,331.81	7,555.32	1,538.88	1,875.52	2,007.80	2,603.16	2,805.82	4,071.48	4,812.00	1,517.56	733.37	903.34
MSTO Port Harcourt II	-	-	-	-	-	-	-	-	-	-	299.35	505.76	538.72
MSTO Port Harcourt III	-	-	-	-	-	-	-	-	-	-	458.05	777.34	1,407.62
MSTO RUMUEME	-	-	-	-	-	100.59	241.08	403.76	629.36	851.36	815.14	479.5	1,118.65
MSTO Rumukurushi	1,807.23	2,313.10	1,732.62	1,264.72	1,295.17	1,243.52	1,335.11	1,229.07	1,151.00	1,409.69	1,559.36	766.2	597.21
MSTO Rumukurushi II	-	-	-	-	-	-	-	-	-	-	339.4	409.64	723.83
MSTO Rumukurushi III	-	-	-	-	-	-	-	-	-	-	265.29	316.05	598.42
MSTO Sapele	1,123.38	896.14	346.24	105.78	77.76	65.04	65.78	62.17	155.19	100.18	137.45	81.98	264.22
MSTO Warri	3,611.43	4,974.87	3,352.27	1,475.23	975.44	1,043.18	843.59	693.09	804.56	896.86	883.81	881.07	1,156.47
MSTO Bonny Island													0.55
MSTO Onne													0.37
Total	33,226.26	33,079.44	27,657.03	7,677.92	6,026.47	6,524.43	7,607.52	8,944.49	13,045.45	14,355.97	8,602.62	7,610.36	10,189.82

Source: Federal Inland Revenue Service

Table 42: Tax Revenue Collection by MSTOs – Akwa Ibom, Bayelsa And Cross River State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill	N 'Mill
MSTO Calabar	2283.04	2440.63	3197.16	522.38	629.32	462.89	649.2	558.78	708.74	600.48	843.14	806.59	1118.56
MSTO Ikom	49.16	61.04	92.63	35.05	28.87	17.8	23.19	25.84	36.24	36.58	42.26	36.08	67.46
MSTO Yenagoa	3540.52	5023.54	5029.15	165.15	416.71	91.87	102.12	219.39	111.61	216	143.37	89.05	124.32
MSTO Agbor													74.31
MSTO Uyo	16487.94	9039.34	13153.35	1923.87	359.48	325.8	341.24	599.74	603.97	820.43	495.76	1353.07	1903.22
MSTO Eket													4.62
Total	22,360.66	16,564.55	21,472.29	2,646.45	1,434.38	898.36	1,115.75	1,403.75	1,460.56	1,673.49	1,524.53	2,284.79	3,292.49

Source: Federal Inland Revenue Service

Table 43: Tax Revenue Collection by MSTOs – Kaduna, Benue and Niger State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Makurdi	1,929.60	2,575.97	1,565.28	425.34	116.07	152.34	169.06	194.4	275.01	308.3	210.09	373.31	394.48
MSTO Minna	2,157.21	2,345.00	2,842.98	277.84	261.96	307.81	389.19	667.92	237.93	345.39	267.16	293.51	302.19
MSTO Bida													3.46
MSTO Kaduna I (North)	3,638.97	3,626.73	3,342.65	1,241.22	679.21	1,234.49	1,627.21	2,593.71	4,501.40	4,290.80	1,270.79	822.95	986.8
MSTO Kaduna II (South)	578.77	1,136.96	1,049.23	450.36	356.28	301.18	309.1	845.81	1,292.32	1,276.49	530.43	376.68	535.14
MSTO Kaduna III	-	-	-	-	-	-	-	-	5.29	25.13	15.79	156.32	330.45
MSTO Kafanchan	53.34	12.11	3.13	0.76	0.9	1.92	2.42	2.91	0.06	0.06	5.67	-	-
MSTO Suleja	195.05	450.88	231.55	220.34	181.71	109.64	166.5	262.91	412.09	464.2	461.16	477.56	683.88
MSTO Zaria	570.96	737.62	690.13	427.77	182.33	107.83	192.61	405.51	447.33	499.65	362.43	161.56	235.78
Total	9,123.90	10,885.27	9,724.95	3,043.63	1,778.46	2,215.21	2,856.09	4,973.17	7,171.43	7,210.02	3,123.52	2,661.89	3,472.18

Source: Federal Inland Revenue Service

Table 44: Tax Revenue Collection by MSTOs – Jigawa, Kano and Katsina State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Dutse	2,319.60	2,641.50	2,442.54	39	66.01	38.93	32.56	41.32	53.16	85.59	78.58	138.38	219.17
MSTO Funtua	114.66	135.35	188.89	29.45	25.78	30.69	25.64	53.47	50.94	90.54	44.72	34.12	102.69
MSTO Kano (Club Rd) I	2,417.10	1,309.16	1,374.99	717.7	741.55	1543.4	1597.6	1761.14	2757.08	3,333.09	1,591.17	1,361.95	2,197.25
MSTO Kano (Zaria) II	2118.03	1475.68	2789.43	564.05	565.77	399.86	429.12	537.49	696.02	1076.25	1256.14	1404.75	1578.94
MSTO Kano III	-	-	-	-	-	58.53	215.45	309.86	310.84	453.80	436.03	480.07	775.59
MSTO Katsina	3295.52	2859.72	2197.31	317.14	419.33	264.68	147.01	108.24	208.34	190.15	121.84	196.92	235.12
Total	10,264.91	8,421.41	8,993.16	1,667.34	1,818.44	2,336.09	2,447.38	2,811.52	4,076.38	5,229.42	3,528.48	3,616.19	5,108.76

Source: Federal Inland Revenue Service

Table 45: Tax Revenue Collection by MSTOs – Sokoto, Kebbi Zamfara State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Birnin Kebbi	2,365.78	1,915.69	2,376.32	128.45	108.9	36.94	52.12	58.92	88.69	101.6	77.43	281.51	130
MSTO Gusua	927.7	1,514.14	2,237.56	331.74	44.99	85.18	37.57	41.61	56.77	54.31	44.06	43.46	85.24
MSTO Sokoto	2,507.02	2,289.92	2,540.90	306.02	113.65	163.65	197.54	179.25	221.71	281.49	251.79	459.98	211.44
Total	5,800.50	5,719.75	7,154.78	766.21	267.54	285.77	287.23	279.78	367.17	437.40	373.28	784.95	426.68

Source: Federal Inland Revenue Service

Table 46: Tax Revenue Collection by MSTOs – Bauchi, Plateau, Yobe and Borno State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Azare	170.6	161.7	122.27	43.21	24.46	25.54	28.51	18.26	40.35	43.98	42.82	66.07	45.58
MSTO Bauchi	1,686.27	2,102.97	1,761.34	157.92	86.37	173.49	115.03	112.84	171.26	160.89	180.68	158.93	209.78
MSTO Damaturu	2,088.50	2,167.25	1,979.51	87.46	36.51	31.46	26.82	46.9	76.15	83.31	69.36	85.06	112.74
MSTO Jos	2,839.09	3,433.84	4,202.44	376.21	559.71	829.17	883.45	786.7	827.52	785.55	768.4	800.9	764.16
MSTO Maiduguri	2,352.60	2,817.66	1,494.46	72	71.12	87.87	121.3	121.89	290.92	358.88	334.17	298.24	477.13
Total	9,137.06	10,683.42	9,560.02	736.80	778.17	1,147.53	1,175.11	1,086.59	1,406.20	1,432.61	1,395.43	1,409.20	1,609.39

Source: Federal Inland Revenue Service

Table 47: Tax Revenue Collection by MSTOs – Gombe, Adamawa and Taraba State Coordination, 2010 – 2022

OFFICE	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
MSTO Gombe	2,350.23	2,359.28	2,508.85	87.61	132.46	90.68	113.66	144.14	162.34	164.55	169.33	274.34	1,696.29
MSTO Jalingo	2,436.39	2,259.85	2,364.53	322.26	69.21	78.8	115.7	75.13	104.94	74.71	78.38	91.33	183.72
MSTO Yola	2,785.30	2,362.24	2,564.06	277.4	345.12	446.06	593.52	762.48	953	882.48	1,162.76	553.77	1,500.67
Total	7,571.92	6,981.37	7,437.44	687.27	546.79	615.54	822.88	981.75	1,220.28	1,121.74	1,410.47	919.44	3,380.68

Source: Federal Inland Revenue Service

3.5 Government Business Tax Offices Collection Performance

GBTOs were established to handle taxes paid by government both at federal, states and local governments across the country. These offices liaise directly with Ministries, Department and Agencies (MDAs) at all levels of government towards ensuring adequate remittances of all taxes deducted at source. In executing capital projects, government at all levels are involved in granting of contracts for which the law requires that WHT and VAT be deducted at source. GBTOs are therefore responsible for monitoring/tracking of government transactions towards ensuring effective remittances of these taxes. The office came into existence in 2013 and is in each state of the federation plus FCT. Since its creation, it has accounted for 11% of the overall FIRS collection. Tables 48 - 53 shows tax revenue collection by GBTOs from 2010 – 2022.

Table 48: Tax Revenue Collection by GBTOs – South West Zone, 2010 – 2022

South-West Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Ekiti	-	-	-	1,930.73	1,257.54	1,058.87	1,659.79	1,383.83	1,430.26	1,834.36	2,155.38	3,860.94	3,892.16
GBTO Lagos	-	-	-	19,320.06	26,939.97	12,652.97	16,416.63	19,374.39	17,632.54	11,899.27	30,973.18	52,059.75	48,421.51
GBTO Ogun	-	-	233.24	1,304.28	1,356.25	1,854.03	1,016.80	821.63	786.15	417.22	757.24	1,603.87	1,906.52
GBTO Ondo	-	-	-	2,184.60	1,756.01	2,139.96	1,590.78	1,577.03	1,423.60	1,533.55	1,553.76	3,316.57	5,391.36
GBTO Osun	-	-	18.02	3,021.17	1,570.69	1,264.50	1,856.34	1,213.37	1,072.48	1,007.25	1,176.97	1,752.70	2,288.36
GBTO Oyo	-	-	204.27	2,310.88	1,935.11	1,978.56	1,948.06	2,436.88	3,387.62	3,322.47	2,774.08	1,992.04	2,649.50
Total	-	-	455.54	30,071.73	34,815.56	20,948.89	24,488.39	26,807.12	25,732.65	20,014.12	39,390.61	64,585.87	64,549.41

Source: Federal Inland Revenue Service

Table 49: Tax Revenue Collection by GBTOs – South South Zone, 2010 – 2022

South South Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Akwa-Ibom	-	-	16.07	13,015.28	11,000.14	3,748.93	1,128.05	968.67	3,644.14	5,543.22	3,206.21	4,306.58	6,716.30
GBTO Bayelsa	-	-	752.26	8,556.79	5,970.41	1,661.04	3,061.40	5,012.50	5,192.11	2,790.66	3,492.14	8,600.14	15,963.25
GBTO Cross-River	-	-	498.27	2,923.91	2,882.83	2,164.38	1,614.87	1,370.17	1,061.80	1,150.00	1,083.68	1,271.43	1,373.60
GBTO Delta	-	-	-	11,824.56	8,835.54	6,155.22	4,085.22	3,743.43	7,077.39	11,142.42	8,797.92	7,639.01	14,809.02
GBTO Edo	-	-	37.20	4,678.14	3,526.76	3,121.02	3,707.61	2,269.17	2,281.31	3,743.37	2,347.86	7,218.36	8,875.30
GBTO Warri	-	-	-	-	-	1.25	-	-	-	-	-	-	-
GBTO Rivers	-	-	86.66	27,301.81	12,450.27	7,623.29	3,474.89	5,515.77	5,258.81	7,309.79	7,623.40	13,987.22	11,098.44
Total	-	-	1,390.45	68,300.49	44,665.95	24,475.14	17,072.03	18,879.71	24,515.56	31,679.47	26,551.20	43,022.73	58,835.91

Table 50: Tax Revenue Collection by GBTOs – South East Zone, 2010 – 2022

South -East Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Abia	-	-	-	1,085.03	1,762.20	1,596.18	1,217.64	1,194.24	1,846.05	1,222.27	920.99	1,842.08	2,580.88
GBTO Anambra	-	-	-	3,010.33	3,292.50	2,377.93	2,325.17	2,740.53	3,382.98	3,447.95	1,441.72	1,977.55	5,415.18
GBTO Ebonyi	-	-	-	2,743.84	2,596.56	1,108.99	1,928.21	3,040.54	3,455.08	3,398.86	6,130.95	4,390.09	5,374.62
GBTO Enugu	-	-	-	2,289.81	3,188.82	1,856.09	1,983.58	1,692.88	795.99	1,224.05	3,448.63	3,579.52	5,870.31
GBTO Imo	-	-	-	2,402.12	1,796.02	1,631.28	1,772.79	1,863.96	1,815.59	2,856.12	1,811.55	522.64	3,527.83
Total	-	-	-	11,531.13	12,636.10	8,570.46	9,227.38	10,532.14	11,295.69	12,149.25	13,753.84	12,311.88	22,768.81

Source: Federal Inland Revenue Service

Table 51: Tax Revenue Collection by GBTOs – North Central Zone, 2010 – 2022

North-Central Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Benue	-	-	2.58	1,951.95	1,499.80	1,439.94	2,363.52	1,278.12	638.25	1,066.78	1,230.24	1,546.62	3,204.72
GBTO Fct	-	-	-	92,835.85	130,187.56	104,344.99	65,107.39	46,666.99	39,032.48	65,336.49	40,098.12	85,651.85	155,155.89
GBTO Kogi	-	-	-	2,407.86	2,386.30	1,752.77	2,277.15	1,987.13	1,942.10	1,496.89	1,585.33	3,278.52	5,275.57
GBTO Kwara	-	-	487.81	2,049.60	2,000.90	1,754.10	2,115.13	1,680.73	1,256.01	1,184.58	2,150.32	3,767.63	6,276.79
GBTO Nassarawa	-	-	-	1,305.16	1,831.11	1,596.83	1,254.23	1,866.21	1,467.14	1,593.59	1,739.64	1,701.40	3,286.79
GBTO Niger	-	-	116.24	2,481.27	2,557.67	1,874.82	2,358.52	2,204.77	1,951.42	3,169.79	3,508.90	2,993.01	6,849.77
GBTO Plateau	-	-	66.4	5,427.83	4,815.39	2,031.42	2,489.77	2,235.12	1,562.62	2,538.50	2,030.88	3,937.31	5,393.63
Total	-	-	673.03	108,459.52	145,278.73	114,794.87	77,965.71	57,919.07	47,850.02	76,386.62	52,343.43	102,876.34	185,443.16

Source: Federal Inland Revenue Service

Table 52: Tax Revenue Collection by GBTOs – North West Zone, 2010 – 2022

North-West Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Jigawa	-	-	795.41	4,126.08	5,080.45	2,721.20	1,907.97	3,790.83	4,979.42	4,953.53	3,555.76	4,240.86	6,792.92
GBTO Kano	-	-	20.76	4,954.31	4,518.65	3,149.01	2,298.70	3,235.62	2,846.25	2,932.79	3,009.83	5,293.61	8,429.79
GBTO Kaduna	-	-	100.04	3,559.00	3,081.18	2,150.14	3,382.38	3,347.56	4,331.97	6,957.14	8,251.83	10,838.41	8,050.03
GBTO Katsina	-	-	0.9	2,927.88	2,883.40	3,758.60	1,790.01	1,982.60	2,637.76	1,891.13	2,760.65	3,588.12	6,153.95
GBTO Kebbi	-	-	8.92	2,871.57	3,082.11	1,157.39	1,055.83	2,678.22	2,496.48	2,304.84	1,857.87	1,432.40	2,160.97
GBTO Sokoto	-	-	-	3,444.60	3,326.95	1,505.38	1,472.68	780.93	694.74	1,057.19	2,539.97	3,821.29	4,495.20
GBTO Zamfara	-	-	-	3,800.27	1,169.50	1,594.26	285.02	297.42	384.79	440.31	1,015.46	788.12	1,871.05
Total	-	-	926.03	25,683.71	23,142.24	16,035.98	12,192.59	16,113.18	18,371.41	20,536.93	22,991.37	30,002.81	29,903.88

Source: Federal Inland Revenue Service

Table 53: Tax Revenue Collection by GBTOs – North East Zone, 2010 – 2022

North East Zone	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
GBTO Adamawa	-	-	31.83	1,993.71	2,324.76	2,163.68	1,504.51	1,609.20	1,028.33	1,072.91	2,623.32	3,376.43	4,925.12
GBTO Bauchi	-	-	64.42	2,396.65	2,216.85	2,886.37	1,369.92	1,568.41	1,891.56	1,841.70	2,576.19	3,671.10	5,706.73
GBTO Borno	-	-	313.43	1,898.09	1,149.39	903.89	778.65	860.37	770.84	1,710.42	3,054.73	3,799.91	8,029.12
GBTO Gombe	-	-	22.60	4,109.62	2,713.49	1,536.17	2,025.04	1,653.31	1,573.87	2,131.67	2,303.00	3,741.09	4,437.12
GBTO Taraba	-	-	3.35	1,883.60	1,667.45	1,855.49	1,251.34	1,103.23	1,463.15	1,322.72	3,012.88	2,942.15	2,810.01
GBTO Yobe	-	-	108.20	2,335.86	2,167.59	1,135.02	1,481.42	2,029.75	2,471.56	3,187.09	3,488.58	6,696.32	3,762.52
Total	-	-	543.83	14,617.53	12,239.53	10,480.62	8,410.88	8,824.28	9,199.31	11,266.52	17,058.69	24,227.00	29,670.62

Source: Federal Inland Revenue Service

3.6 Individual and Enterprise Income Taxpayers Offices Collection Performance

Personal Income Tax Act, 2011 empowers each state of the federation to administer PIT on individuals and enterprises residents within the state. However, exemption is given to those in FCT and members of the Nigerian Armed Forces, Nigerian Police and officers of Nigerian foreign missions. These categories of persons are required by law to file and pay their PIT with FIRS. It should be noted that PIT on residents of FCT used to be under the jurisdiction of FIRS until 2015 when FCT-IRS was established. I&EITOs accounts for 1% of the overall FIRS collection covering the period 2012 - 2022. Table 54 shows tax revenue collection by I&EITOs from 2010 – 2021.

Table 54: Tax Revenue Collection by I&EITOs, 2010 – 2021

FCT Individual and Enterprise	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
Abuja MDA IETO	-	-	-	8,410.74	15,177.28	12,981.54	10,763.11	11,028.00	2,264.89	805.16	313.90	0.11
Asokoro IETO	-	-	136.48	414.73	465.70	556.91	676.04	902.45	117.32	96.09	15.10	-
Central IETO	-	-	1,112.13	2,400.91	1,526.79	1,886.32	2,003.48	3,248.22	830.66	490.86	43.86	0.00
Garki IETO	-	-	135.27	1,446.93	940.39	1,106.87	1,338.83	1,856.81	820.82	92.00	259.21	-
Gwagwalada IETO	-	-	4.61	172.12	393.06	218.75	329.39	206.37	109.65	25.10	57.07	-
Maitama IETO	-	-	159.09	1,502.25	1,025.60	1,176.60	1,206.52	1,464.76	849.09	254.64	139.44	6.24
Utako IETO	-	-	127.99	699.16	873.62	1,057.74	1,191.59	1,612.91	384.29	175.81	76.18	50.13
Wuse IETO	-	-	9.45	228.64	797.75	1,183.88	929.08	883.12	239.57	1,032.08	487.66	129.94
Total	-	-	1,685.02	15,275.49	21,200.17	20,168.61	18,438.05	21,202.65	5,616.29	2,971.74	1,392.42	186.43

Source: Federal Inland Revenue Service

3.7 Stamp Duties Offices Collection Performance

SDOs are special offices created to administer Stamp Duties Act. For transaction between companies or between a company and individual; the jurisdiction lies with FIRS while for transactions between individuals, the jurisdiction lies with SBIRs. The collection analysis shows that SDOs collection accounts for 0.64% of the overall FIRS collection from 2010 to 2022. Table 55 shows summary of SDOs collection from 2010 to 2021.

Table 55: Tax Revenue collection by Stamp Duties Offices, 2010 – 2021

Stamp Duties Offices	2010		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020		2021	
	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill	N	Mill
Stamp Duties Abakaliki	-	-	-	-	-	-	-	-	-	-	-	-	0.17	-	45.71	-	198.74	-	112.49	-	130.04	-	107.63	-
Stamp Duties Abeokuta	1.18	10.97	22.98	10.16	-	-	-	-	14.51	-	18.46	-	41.58	-	37.65	-	47.03	-	55.62	-	55.82	-	26.59	-
Stamp Duties Abuja	2,362.85	2,213.34	2,284.79	2,569.44	3,218.19	2,569.44	2,569.44	8.74	8.74	2,044.78	4.12	169.16	1,754.19	2,438.24	87.43	1,786.91	1,786.91	1,066.04	1,711.92	1,066.04	1,066.04	1,016.44	1,016.44	
Stamp Duties Ado Ekiti	0.17	7.72	4.17	4.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stamp Duties Akure	27.71	20.91	29.31	19.12	18.49	19.12	19.12	16.61	16.61	16.61	16.61	16.26	14.85	14.85	16.26	26.22	50.74	103.75	50.74	88.37	146.45	144.96	144.96	
Stamp Duties Asaba	64.27	96.75	58.8	516.78	781.26	516.78	516.78	209.62	781.26	209.62	209.62	185.48	274.97	185.48	274.97	427.46	447.88	395.44	447.88	395.44	193.73	193.73	193.73	
Stamp Duties Awka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.07	30.69	427.46	76.71	76.71	75.89	26.2	26.2		
Stamp Duties Bauchi	38.31	64.15	27.97	32.61	34.5	32.61	32.61	23.68	34.5	23.68	23.68	36.62	39.02	36.62	112.55	127.24	127.24	227.68	227.68	259.94	140.86	140.86		
Stamp Duties Benin	45.23	182.14	54.04	30.58	489.93	30.58	30.58	35.26	489.93	35.26	35.26	39.02	60.01	39.02	81.95	83.49	83.49	160.16	160.16	259.94	761.37	761.37		
Stamp Duties Birnin Kebbi	-	-	-	-	-	-	-	-	-	-	-	0	61.59	0	61.59	42.05	70.74	70.74	70.74	61.59	34.12	34.12		
Stamp Duties Calabar	25.12	121.28	215.11	254.97	156.18	254.97	254.97	35.81	156.18	35.81	35.81	60.01	126.66	60.01	126.66	133.32	133.32	159.58	159.58	86.48	53.86	53.86		
Stamp Duties Damaturu	-	-	-	-	-	-	-	0.15	-	0.15	-	-	-	-	56.5	64.18	64.18	141.32	141.32	146.37	154.17	154.17		
Stamp Duties Dutse	-	-	-	-	-	-	-	-	-	-	-	0.27	188.85	0.27	188.85	346.68	346.68	433.81	433.81	263.29	73.38	106.4		
Stamp Duties Enugu	45.08	29.74	54.2	85.32	58.64	85.32	85.32	53.6	58.64	53.6	53.6	167.74	90.77	167.74	90.77	12.76	132.14	188.77	188.77	73.38	73.38	73.38		
Stamp Duties Gombe	-	-	-	-	-	-	-	-	-	-	0.39	-	-	-	27.64	45.55	45.55	232.03	232.03	69.08	19.87	19.87		
Stamp Duties Gusau	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	27.64	45.55	45.55	232.03	232.03	69.08	19.87	19.87		
Stamp Duties Ibadan	77.28	43.61	69.21	71.57	60.9	71.57	71.57	48.2	60.9	48.2	48.2	80.91	135.02	80.91	135.02	301.56	301.56	301.56	301.56	387.36	48.77	48.77		
Stamp Duties Ikeja	381.5	345.33	381.5	483.3	438.71	483.3	483.3	483.13	438.71	483.13	483.13	410.41	543.58	410.41	543.58	934.13	766.31	934.13	1,095.67	1,095.67	184.39	184.39		
Stamp Duties Ilorin	295.32	8.02	17.77	36.85	15.35	36.85	36.85	11.47	15.35	11.47	11.47	51.04	95.64	51.04	95.64	167.22	145.33	167.22	167.22	167.4	99.14	99.14		
Stamp Duties Jalingo	-	-	-	-	-	-	-	-	-	-	-	0.63	56.18	0.63	56.18	96.18	96.18	102.23	102.23	265.48	134.05	134.05		
Stamp Duties Jos	-	-	-	-	-	-	-	-	-	-	-	0.34	172.12	0.34	172.12	250.69	250.69	363.94	363.94	303.88	161.78	161.78		
Stamp Duties Kaduna	222.88	213.1	266.09	133.3	168.47	266.09	266.09	99.49	168.47	99.49	99.49	204.7	262.02	204.7	262.02	425.2	425.2	770.33	770.33	779.01	504.56	504.56		
Stamp Duties Kano	359.6	265.01	345.25	231.67	275.18	345.25	231.67	163.61	275.18	163.61	163.61	225.41	225.41	225.41	200.78	223.98	223.98	290.22	290.22	301.49	138.03	138.03		
Stamp Duties Katsina	0.36	22.21	110.67	78.79	178.05	110.67	78.79	230.97	178.05	230.97	230.97	88.61	200.78	88.61	200.78	408.19	408.19	150.69	150.69	518.89	147.49	147.49		
Stamp Duties Lafia	-	-	-	-	-	-	-	-	-	-	-	0.09	100.94	0.09	100.94	181.08	181.08	208.47	208.47	280.78	94.73	94.73		
Stamp Duties Lagos	2,515.47	1,938.60	2,191.47	2,089.78	4,110.68	2,191.47	2,089.78	2,965.48	4,110.68	2,965.48	2,965.48	1,902.41	2,486.17	1,902.41	2,486.17	5,868.19	5,868.19	5,171.04	5,171.04	5,868.19	2,451.88	2,451.88		
Stamp Duties Lokoja	0.1	2.85	4.52	16.67	63.03	4.52	16.67	15.15	63.03	15.15	15.15	7.17	31.41	7.17	6.8	31.41	45	174.74	174.74	175.71	128.37	128.37		
Stamp Duties Maiduguri	8.66	20.34	15.46	8.63	6.35	15.46	8.63	2.28	6.35	2.28	2.28	59.1	89.87	59.1	89.87	68.89	45	82.38	82.38	258.02	76.43	76.43		
Stamp Duties Makurdi	9.57	19.7	12.08	15.48	37.99	12.08	15.48	20.52	37.99	20.52	20.52	20.68	199.4	20.68	89.87	68.89	92.21	92.21	95.87	40.35	40.35			
Stamp Duties Minna	-	-	-	-	-	-	-	-	-	-	-	20.68	199.4	20.68	199.4	33.29	199.08	333.02	333.02	304.29	154.51	154.51		
Stamp Duties Osoybo	-	-	-	-	-	-	-	-	-	-	-	0.02	41.08	0.02	41.08	47.34	47.34	30.1	30.1	46.53	48.8	48.8		
Stamp Duties Owerri	0.37	11.48	11.11	11.48	101.1	11.11	11.48	32.63	101.1	32.63	32.63	41.08	29.93	41.08	29.93	64.09	53.41	53.41	53.41	55.29	29.5	29.5		
Stamp Duties Port Harcourt	217.78	156.61	279.6	246.91	191.82	279.6	246.91	177.25	191.82	177.25	177.25	124.89	294.17	124.89	294.17	444.05	549.11	549.11	849.16	849.16	527.29	527.29		
Stamp Duties Sokoto	198.69	559.45	724.91	514.53	381.75	724.91	514.53	122.4	381.75	122.4	122.4	159.48	71.54	159.48	71.54	62.18	117.58	117.58	149.86	149.86	114.56	114.56		
Stamp Duties Umuahia	35.31	24.94	108.95	61.13	84.03	108.95	61.13	106.65	84.03	106.65	106.65	31.95	41.65	31.95	41.65	65.4	68.78	68.78	77.49	77.49	55.78	55.78		
Stamp Duties Uyo	-	-	-	-	-	-	-	33.1	-	33.1	33.1	36.55	11.97	36.55	11.97	232.67	232.67	451	451	232.67	173.05	173.05		
Stamp Duties Yenagoa	-	-	-	-	-	-	-	-	-	-	-	0.21	31.47	0.21	1.41	4.56	15.1	9.89	9.89	15.1	18.58	18.58		
Stamp Duties Yola	42.22	53.76	91.38	76.49	36.64	91.38	76.49	39.91	36.64	39.91	39.91	31.47	24.73	31.47	24.73	86.13	86.13	86.13	297.51	297.51	102.81	102.81		
Sub-Total	6,593.31	6,427.41	7,381.36	7,599.88	10,930.47	7,599.88	7,599.88	6,994.72	10,930.47	6,994.72	6,994.72	5,853.79	8,887.36	5,853.79	8,887.36	13,661.07	14,804.52	14,804.52	16,034.05	16,034.05	8,484.35	8,484.35		
Other Payment Channels	0.09	34.88	1.44	2.62	13.09	2.62	2.62	89.78	13.09	89.78	89.78	49.21	46.14	49.21	46.14	2,136.33	3,387.48	3,387.48	104,122.95	104,122.95	25,455.95	25,455.95		
Total	6,593.40	6,462.29	7,382.80	7,602.50	10,943.56	7,602.50	7,602.50	7,084.50	10,943.56	7,084.50	7,084.50	5,903.00	8,933.50	5,903.00	8,933.50	15,797.40	18,192.00	18,192.00	120,157.00	120,157.00	33,940.30	33,940.30		

Source: Federal Inland Revenue Service

Table 56: Breakdown of FIRS Aggregate Tax Revenue Collection by States, 2010 – 2022

FIRS State Offices		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill	₦ 'Mill
Abia State		1,123.43	1,111.37	1,806.32	2,068.69	2,332.37	1,936.48	1,549.04	1,498.69	2,312.19	1,768.22	1,402.90	2,405.79	3,383.25
Adamawa State		2,827.52	2,416.00	2,687.27	2,347.60	2,706.52	2,649.65	2,129.50	2,396.41	2,026.63	2,041.52	4,083.59	4,033.00	6,425.79
Akwa Ibom State		16,487.94	9,039.34	13,169.43	14,939.15	11,359.62	4,107.84	1,505.84	1,580.38	4,490.32	6,814.66	3,934.64	5,832.69	8,624.14
Anambra State		3,101.95	3,286.11	2,929.13	4,661.09	3,986.08	3,014.62	3,206.64	3,800.74	4,922.31	5,452.42	7,372.40	4,395.83	15,326.20
Bauchi State		1,895.18	2,328.82	1,976.00	2,630.39	2,362.18	3,109.07	1,550.08	1,812.06	2,230.42	2,274.25	3,059.64	4,036.96	5,962.08
Bayelsa State		3,540.52	5,023.54	5,781.41	8,721.93	6,387.12	1,752.91	3,163.74	5,233.30	5,308.28	3,016.55	3,650.61	8,707.77	16,087.57
Benue State		1,939.17	2,595.68	1,579.95	2,392.77	1,653.85	1,612.80	2,591.69	1,562.39	982.16	1,467.29	1,536.21	1,960.28	3,605.27
Borno State		2,361.25	2,838.01	1,823.35	1,978.72	1,226.86	994.05	907.11	989.07	1,106.76	2,151.67	3,646.92	4,174.58	8,506.24
Cross River State		2,357.32	2,822.94	4,003.16	3,736.31	3,697.19	2,680.88	2,347.26	2,083.45	1,940.10	1,946.64	2,055.56	2,167.96	2,559.63
Delta State		11,937.33	13,275.86	11,511.26	15,328.76	10,874.74	6,868.03	5,925.87	5,054.97	8,414.80	12,676.38	11,192.30	10,011.74	17,824.36
Ebonyi State		2,316.23	2,820.51	2,902.18	3,249.94	2,759.33	1,208.93	2,061.87	3,259.91	3,880.89	3,700.18	6,443.77	4,690.10	5,563.36
Edo State		5,924.55	7,437.55	7,007.86	6,595.63	5,614.52	5,065.39	5,980.87	5,807.34	8,342.37	9,851.99	4,306.28	10,209.82	11,330.58
Ekiti State		1,689.57	1,235.08	2,909.35	2,196.11	1,361.77	1,120.44	1,892.72	1,532.55	1,616.79	2,097.07	2,461.55	4,158.80	4,067.36
Enugu State		2,406.82	2,844.44	2,623.19	3,840.74	4,764.41	4,112.09	4,806.25	4,434.07	4,098.86	6,193.55	6,616.26	6,376.61	9,075.25
Federal Capital Territory		174,096.19	200,231.04	215,745.34	251,327.12	278,399.25	255,998.09	227,969.74	243,105.82	250,874.12	292,183.82	244,208.38	306,573.03	341,265.62
Gombe State		2,350.23	2,359.28	2,531.45	4,197.23	2,845.94	1,627.23	2,138.70	1,810.21	1,813.94	2,428.36	2,712.03	4,179.11	6,133.41
Imo State		2,408.08	2,400.54	2,939.37	3,475.41	2,174.63	2,047.19	2,040.39	2,495.64	2,456.04	3,540.35	2,227.16	815.93	3,822.26
Jigawa State		2,319.60	2,641.50	3,237.95	4,165.07	5,146.46	2,760.13	1,940.80	4,021.00	5,379.26	5,472.93	3,938.10	4,485.64	7,012.09
Kaduna State		5,064.93	5,726.52	5,451.27	5,812.40	4,468.37	3,895.05	5,718.42	7,457.53	11,003.57	13,819.59	11,742.04	13,989.64	11,269.87
Kano State		14,348.48	10,432.37	14,283.85	16,104.49	14,800.90	13,189.97	10,402.08	12,893.44	15,087.29	17,593.70	24,201.93	25,344.73	39,877.71
Katsina State		3,410.53	3,017.28	2,497.77	3,353.25	3,506.56	4,284.94	2,051.27	2,345.08	3,305.24	2,322.50	3,446.12	3,966.65	6,491.76
Keabi State		2,365.78	1,915.69	2,385.24	3,000.01	3,191.01	1,194.33	1,107.95	2,819.09	2,627.21	2,477.18	1,996.89	1,748.04	2,290.97
Kogi State		4,101.60	4,131.67	2,723.63	2,636.62	2,892.04	2,279.91	2,416.90	2,158.72	2,323.37	1,857.25	1,989.27	3,627.75	5,502.56
Kwara State		2,860.13	2,282.81	3,223.63	2,649.12	2,323.01	2,045.67	2,500.06	2,129.11	2,028.97	2,043.48	2,753.41	4,383.73	6,858.98
Lagos State		602,657.37	649,085.66	762,462.52	792,488.20	861,455.68	872,976.75	843,935.48	892,131.52	878,819.46	992,320.50	1,173,644.26	1,248,578.03	2,545,846.35
Nasarawa State		1,439.81	852.61	1,293.82	1,784.03	1,960.24	1,683.36	1,488.77	2,033.59	1,787.35	2,073.69	2,519.04	2,005.74	3,543.36
Niger State		2,352.26	2,795.88	3,190.76	2,979.45	3,001.34	2,292.27	2,934.89	3,335.00	2,800.53	4,312.39	4,541.51	3,918.58	7,839.31
Ogun State		5,127.59	3,574.92	3,658.96	2,792.03	3,658.96	3,503.59	4,394.19	4,129.94	7,540.79	7,862.67	6,876.68	8,526.99	9,532.75
Ondo State		3,351.20	3,372.22	3,795.33	2,626.24	2,053.75	2,380.10	1,918.96	1,956.09	2,094.24	2,314.38	2,180.22	3,786.38	5,976.98
Osun State		2,440.44	1,819.85	1,808.87	3,379.30	1,853.39	1,507.73	2,243.31	1,599.93	1,436.16	1,387.14	1,893.95	2,126.34	2,813.35
Oyo State		4,029.46	3,712.51	5,303.18	5,111.58	4,518.47	11,798.52	15,622.07	17,750.29	25,717.45	29,464.81	41,237.05	44,433.88	76,450.86
Plateau State		2,839.09	3,433.84	4,268.84	5,804.05	5,375.10	2,860.59	3,373.56	3,193.94	2,640.83	3,687.98	3,103.16	4,899.99	6,157.79
Rivers State		37,945.07	34,821.53	42,133.05	68,634.05	44,157.10	40,143.46	33,580.49	37,338.80	40,593.47	44,258.55	64,802.70	86,296.19	224,486.03
Sokoto State		2,705.70	2,849.37	3,265.81	4,265.15	3,822.35	1,791.43	1,829.70	1,031.72	978.62	1,456.26	2,941.62	4,395.83	4,706.64
Taraba State		2,436.39	2,259.85	2,367.88	2,205.86	1,736.66	1,934.29	1,367.68	1,237.73	1,664.27	1,499.66	3,356.73	3,167.53	2,993.73
Yobe State		2,088.50	2,167.25	2,087.71	2,423.32	2,204.11	1,166.63	1,508.24	2,129.97	2,611.88	3,411.71	3,704.31	6,935.55	3,875.25
Zamfara		927.70	1,514.14	2,237.56	4,132.00	1,214.49	1,679.44	322.64	366.67	487.11	717.65	1,128.60	851.45	1,956.30
		-	-	-	-	-	-	-	-	-	-	-	-	-
SUB- TOTAL		943,574.94	1,006,273.59	1,155,603.65	1,270,033.82	1,318,056.67	1,275,273.83	1,212,424.79	1,290,516.16	1,317,738.05	1,499,958.95	1,671,023.65	1,865,175.23	3,445,045.02
		-	-	-	-	-	-	-	-	-	-	-	-	-
Naira Equivalent of Tax Revenue Paid in Foreign Currency		1,767,527.94	3,455,109.42	3,687,413.67	3,362,588.84	3,229,494.78	2,280,841.77	1,818,484.44	2,275,253.33	3,292,166.18	3,068,621.83	2,266,822.27	3,958,017.10	5,599,094.65
Other Collection Channels		-	-	-	-	-	15,720.74	98,687.45	260,147.63	461,930.51	448,818.48	666,673.04	111,835.30	613,715.08
NCS-Import VAT		128,281.63	167,092.54	164,635.55	173,019.37	186,079.57	169,921.11	177,855.28	202,000.47	249,022.33	244,517.32	347,724.76	467,678.35	521,496.88
Grand Total		2,839,384.50	4,628,475.56	5,007,652.86	4,805,642.04	4,733,631.02	3,741,757.44	3,307,461.96	4,027,917.59	5,320,856.51	5,261,916.57	4,952,243.71	6,402,705.99	10,179,351.64

Source: Federal Inland Revenue Service

CHAPTER 4:

SECTORAL

TAX REVENUE

COLLECTION



CHAPTER 4

4.0 Sectoral Tax Revenue Collection

This chapter presents tax revenue collection statistics by sectors of the economy. The Nigerian economy is broadly classified into:

- Primary (Agriculture, Fishing and Forestry) sector;
- Secondary (Industry or Processing and Manufacturing) sector;
- Tertiary (Services) sector.

Prior to the 1970s, the greater percentage of revenue generated by government came from agriculture as it was the major driving force of the Nigerian economy. However, the discovery of crude oil and the increased benefits derived from it changed the trend of events. Crude oil became the major source of revenue for government and provided more than 50% of the tax revenue year on year. The increased revenue from oil enhanced infrastructural development across the country and served as catalyst for the country's services sector development. Today, apart from oil and gas tax revenue which account for the highest FIRS collection, the sectors that brings in a chunk of the tax revenue are the services and manufacturing sectors while the primary sector (agriculture) has continued to account for the least tax revenue collection despite its huge contribution to GDP year on year. This was partly attributed to the various tax incentives and other waivers that companies or corporations involved in agricultural businesses enjoy, and the fact that it is a sector that accounts for a large portion of informal businesses which are still largely outside the tax net. Tables 57 – 70 provide a summary of tax collection by sectors of the economy from 2010 to 2022.

Table 57: Tax revenue Collection Breakdown Major Sectors of the Economy, 2010 – 2022

Major Sectors of Economy	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"
Primary Sector (Agriculture, Forestry, Fishing and Mining)	68,704.61	76,949.49	89,392.63	109,730.32	105,547.40	111,685.68	98,914.90	107,921.75	106,048.59	107,178.02	109,950.54	195,837.62	349,937.25
Secondary sector (Industry)	250,149.89	261,339.91	298,256.69	335,668.54	373,426.53	401,358.16	423,535.07	469,915.84	521,378.45	563,683.48	681,945.73	708,842.07	1,410,221.25
Tertiary sector (services)	624,720.42	667,984.18	767,954.32	824,634.97	839,082.76	762,229.98	689,974.84	712,678.56	690,311.01	829,097.45	879,127.37	960,495.54	1,684,886.49
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,767,527.94	3,455,109.42	3,687,413.67	3,362,588.84	3,229,494.78	2,280,841.77	1,818,484.44	2,275,253.33	3,292,166.18	3,068,621.83	2,266,822.27	3,958,017.10	5,599,094.65
Other Collection Channels	-	-	-	-	-	15,720.74	98,697.45	260,147.63	461,930.51	448,818.48	666,673.04	111,835.30	613,715.08
NCS-Import VAT	128,281.63	167,092.54	164,635.55	173,019.37	186,079.57	169,921.11	177,855.28	202,000.47	249,022.33	244,517.32	347,724.76	467,678.35	521,496.88
Grand Total	2,839,384.49	4,628,475.54	5,007,652.86	4,805,642.04	4,733,631.04	3,741,757.44	3,307,461.98	4,027,917.58	5,320,857.07	5,261,916.58	4,952,243.71	6,402,705.98	10,179,351.60

Source: Federal Inland Revenue Service

Fig. 18: Tax Revenue Collection by Major Sectors of the Economy, 2010 – 2022

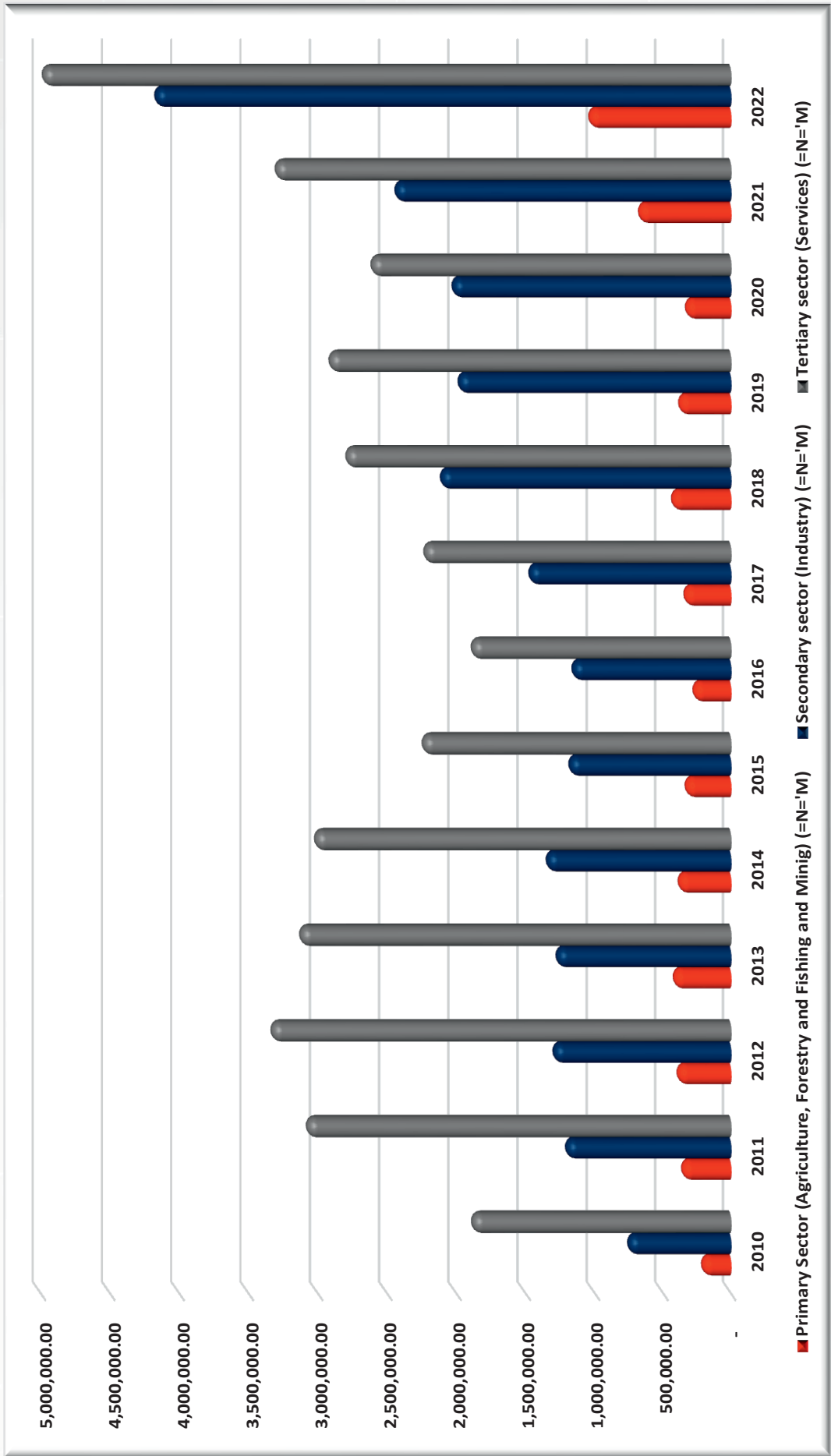


Table 58: 2010 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	35,622.86	18.10	3.53	23,760.36	2,518.31	-	-	168.08	62,091.25
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	735.69	16.54	12.70	352.40	162.41	-	-	14.12	1,293.84
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	12,871.50	170.80	66.52	12,032.71	2,653.00	1.58	-	3,173.79	30,969.90
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	1,531.84	-	-	1,601.17	37.79	-	-	408.47	3,579.27
Financial and insurance activities	-	-	93,661.19	301.52	486.36	19,136.59	5,010.87	2,412.95	-	2,841.38	123,850.86
Human health and social work activities	-	-	1,976.86	1.54	5.15	629.98	183.55	-	-	33.86	2,830.94
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	65,746.66	51.50	705.51	58,251.78	7,515.27	43.85	-	542.99	132,857.57
Mining and quarrying	-	-	32,890.86	16.84	62.25	32,171.06	86.41	0.23	-	2,183.11	67,410.77
Other service activities	-	-	14,475.80	24.70	4,789.71	10,044.44	729.79	978.75	-	1,039.66	32,082.86
Professional, scientific and technical activities	-	-	97,171.10	143.20	113.90	55,343.65	9,524.97	2,377.89	-	1,842.23	166,516.94
Public administration and defence, compulsory social security	-	-	110,618.68	0.37	245.57	105,575.58	8.58	-	-	19,235.74	235,684.51
Real estate activities	-	-	2,745.70	161.40	18.06	1,223.64	239.01	-	-	106.19	4,494.00
Transportation and storage	-	-	18,894.27	11.93	7.51	12,393.20	399.10	1.04	-	179.13	31,886.17
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	27,334.90	118.27	76.53	16,921.32	2,342.18	69.65	-	1,163.20	48,026.04
Sub-Total	-	-	516,277.93	1,036.72	6,593.29	349,437.87	31,411.25	5,885.94	-	32,931.94	943,574.94
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,480,363.90	-	142,224.57	-	-	87,172.54	57,766.94	-	-	-	1,767,527.94
NCS-Import VAT	-	-	-	-	-	128,281.63	-	-	-	-	128,281.63
Grand Total	1,480,363.90	-	658,502.49	1,036.72	6,593.29	564,892.03	89,178.19	5,885.94	-	32,931.94	2,839,384.50

Source: Federal Inland Revenue Service

Table 59: 2011 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	34,650.97	0.80	7.19	26,393.64	2,829.65	-	-	237.95	64,120.20
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	947.84	70.00	2.15	487.64	305.65	-	-	14.71	1,827.98
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	12,276.55	177.32	286.36	10,445.71	3,306.29	5.23	-	3,919.39	30,416.85
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	1,600.96	1.00	0.04	2,153.09	30.10	-	-	293.04	4,078.23
Financial and insurance activities	-	-	81,864.78	237.54	237.05	20,415.04	6,994.19	5,174.58	-	2,545.02	117,468.20
Human health and social work activities	-	-	2,100.18	19.91	6.35	825.37	225.08	-	-	84.32	3,261.20
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	60,503.10	34.72	137.56	66,670.19	7,320.80	134.02	-	700.96	135,501.35
Mining and quarrying	-	-	34,782.02	-	-	37,183.64	132.96	-	-	3,022.89	75,121.51
Other service activities	-	-	12,436.11	30.48	5,301.43	9,268.44	3,194.93	114.58	-	3,220.23	33,566.20
Professional, scientific and technical activities	-	-	121,841.73	18.68	83.48	59,921.85	11,664.52	3,173.36	-	2,596.33	199,299.96
Public administration and defence, compulsory social security	-	-	113,471.74	0.09	174.03	109,777.87	5.86	0.14	-	25,198.03	248,627.75
Real estate activities	-	-	2,892.34	12.24	29.05	1,629.21	204.27	3.66	-	131.09	4,901.87
Transportation and storage	-	-	13,520.76	4.65	5.05	14,530.46	585.54	-	-	242.79	28,889.26
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	32,226.16	170.78	192.47	21,721.93	3,146.98	69.54	-	1,665.18	59,193.02
Sub-Total	-	-	525,115.25	778.21	6,462.21	381,424.06	39,946.83	8,675.11	-	43,871.93	1,006,273.59
Naira Equivalent of Tax Revenue Paid in Foreign Currency	3,070,591.16	45,227.15	129,332.86	8,526.20	0.10	110,636.98	90,794.98	-	-	-	3,455,109.42
NCS-Import VAT	-	-	-	-	-	167,092.54	-	-	-	-	167,092.54
Grand Total	3,070,591.16	45,227.15	654,448.11	9,304.41	6,462.31	659,153.58	130,741.81	8,675.11	-	43,871.93	4,628,475.56

Source: Federal Inland Revenue Service

Table 60: 2012 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	42,505.26	65.55	0.09	28,839.76	4,263.56	0.00	-	196.15	75,870.38
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	1,176.93	0.01	15.91	557.91	223.98	0.38	-	23.57	1,998.69
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	11,226.34	101.96	389.66	13,823.15	3,570.75	8.06	-	3,564.60	32,684.51
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	2,254.54	4.18	-	2,803.63	62.16	-	-	336.53	5,461.05
Financial and insurance activities	-	-	101,003.65	1,041.53	291.07	22,587.15	5,849.26	4,599.77	-	3,139.41	138,511.83
Human health and social work activities	-	-	2,117.62	29.36	1.60	881.78	245.12	-	-	51.25	3,326.72
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	71,923.62	129.68	94.91	75,181.46	6,798.94	406.91	-	935.37	155,470.89
Mining and quarrying	-	-	40,351.13	-	1.60	42,163.72	184.27	-	-	4,693.21	87,393.94
Other service activities	-	-	19,855.97	39.09	5,873.67	14,280.87	930.30	513.45	-	8,227.55	49,720.90
Professional, scientific and technical activities	-	-	171,151.26	97.23	84.19	65,015.92	13,424.45	3,546.60	-	4,186.99	257,506.64
Public administration and defence, compulsory social security	-	-	110,139.55	-	466.46	106,611.17	2.59	-	-	24,070.17	241,289.94
Real estate activities	-	-	2,753.85	33.13	7.75	1,821.92	257.57	5.54	-	174.86	5,054.63
Transportation and storage	-	-	15,582.19	2.63	2.87	17,334.26	1,189.27	-	-	128.71	34,239.92
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	34,875.83	18.87	144.70	26,841.89	3,475.39	56.98	-	1,659.96	67,073.60
Sub-Total	-	-	626,917.75	1,563.20	7,374.48	418,744.59	40,477.60	9,137.69	-	51,388.33	1,155,603.65
Naira Equivalent of Tax Revenue Paid in Foreign Currency	3,201,319.57	9,726.98	193,647.70	7,353.43	8.39	127,175.05	147,957.87	-	-	224.66	3,687,413.67
NCS-Import VAT	-	-	-	-	-	164,635.55	-	-	-	-	164,635.55
Grand Total	3,201,319.57	9,726.98	820,565.45	8,916.63	7,382.87	710,555.19	188,435.48	9,137.69	-	51,612.99	5,007,652.86

Source: Federal Inland Revenue Service

Table 61: 2013 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	36,155.20	102.58	14.51	34,225.98	3,202.20	0.02	-	334.94	74,035.42
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	2,081.27	43.35	6.36	514.34	294.04	2.81	-	30.00	2,972.16
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	13,642.18	45.56	322.95	11,296.86	4,613.63	7.19	-	3,969.90	33,898.26
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	2,882.38	-	0.17	2,987.22	67.39	-	-	476.90	6,414.06
Financial and insurance activities	-	-	119,033.04	767.32	400.38	20,832.16	5,097.24	6,071.09	-	3,473.87	155,675.11
Human health and social work activities	-	-	2,709.98	21.37	2.36	1,171.27	232.43	-	-	75.51	4,212.92
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	77,163.57	93.03	138.91	92,277.07	8,205.26	148.58	-	1,121.25	179,147.66
Mining and quarrying	-	-	49,513.85	0.74	1.05	50,890.35	161.02	0.15	-	6,191.00	106,758.16
Other service activities	-	-	71,499.08	23.80	5,982.20	64,411.43	489.89	190.19	-	7,999.89	150,596.47
Professional, scientific and technical activities	-	-	154,776.38	189.68	373.89	67,014.29	13,938.25	3,349.57	-	4,937.86	244,579.93
Public administration and defence, compulsory social security	-	-	91,740.04	-	18.23	84,515.68	113.20	-	-	17,553.79	193,940.94
Real estate activities	-	-	3,120.60	12.74	57.18	2,146.10	344.27	4.23	-	121.98	5,807.10
Transportation and storage	-	-	16,862.77	0.10	6.32	20,458.30	1,547.97	-	-	138.22	39,013.68
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	36,739.42	61.03	269.87	29,472.91	4,204.05	83.05	-	2,151.62	72,981.96
Sub-Total	-	-	677,919.76	1,361.30	7,594.38	482,213.95	42,510.83	9,856.89	-	48,576.71	1,270,033.82
Naira Equivalent of Tax Revenue Paid in Foreign Currency	2,666,366.90	7,726.89	285,530.91	18,294.61	8.26	147,450.14	236,847.88	-	-	363.24	3,362,588.84
NCS-Import VAT	-	-	-	-	-	173,019.37	-	-	-	-	173,019.37
Grand Total	2,666,366.90	7,726.89	963,450.68	19,655.91	7,602.64	802,683.46	279,358.71	9,856.89	-	48,939.95	4,805,642.04

Source: Federal Inland Revenue Service

Table 62: 2014 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT	GI	CIT	CGT	SD	VAT	EDT	NITDEF	EMTL	Consolidated Taxes	TOTAL
	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"
Accommodation and food service activities	-	-	42,772.12	0.43	59.95	34,409.14	3,133.94	2.20	-	407.31	80,785.10
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	2,296.76	2.48	7.14	1,387.33	300.17	5.59	-	26.42	4,025.90
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	14,991.03	35.42	155.69	12,540.28	5,040.76	6.24	-	3,662.78	36,432.21
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	3,004.98	-	-	3,327.89	69.52	-	-	405.73	6,808.11
Financial and insurance activities	-	-	151,177.98	1,320.69	752.02	26,935.45	5,254.53	5,884.61	-	3,922.95	195,248.22
Human health and social work activities	-	-	2,512.66	0.03	0.41	1,278.77	248.38	0.26	-	78.23	4,118.74
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	76,640.95	30.92	39.42	100,682.12	7,400.45	306.93	-	1,222.06	186,322.86
Mining and quarrying	-	-	47,496.22	-	41.48	47,475.41	247.86	-	-	6,260.53	101,521.50
Other service activities	-	-	33,621.23	0.23	7,680.54	35,242.87	736.60	136.30	-	3,983.65	81,401.42
Professional, scientific and technical activities	-	-	152,268.00	85.25	185.43	75,428.50	15,193.18	3,330.22	-	6,920.36	253,410.95
Public administration and defence, compulsory social security	-	-	105,567.81	0.08	485.03	92,087.54	12.93	0.43	-	23,803.74	221,957.56
Real estate activities	-	-	3,519.24	43.10	8.15	2,334.03	263.77	7.47	-	103.75	6,279.51
Transportation and storage	-	-	23,247.67	12.98	15.50	19,566.00	2,024.19	0.07	-	174.09	45,040.50
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	43,905.31	149.71	1,512.75	41,259.03	5,365.26	123.33	-	2,388.72	94,704.11
Sub-Total	-	-	703,021.96	1,681.33	10,943.50	493,954.37	45,291.54	9,803.65	-	53,360.33	1,318,056.67
Naira Equivalent of Tax Revenue Paid in Foreign Currency	2,453,947.45	17,749.65	486,322.92	968.48	-	121,517.93	148,387.09	-	-	601.26	3,229,494.78
NCS-Import VAT	-	-	-	-	-	186,079.57	-	-	-	-	186,079.57
Grand Total	2,453,947.45	17,749.65	1,189,344.88	2,649.81	10,943.50	801,551.86	193,678.63	9,803.65	-	53,961.60	4,733,631.02

Source: Federal Inland Revenue Service

Table 63: 2015 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT	GI	CIT	CGT	SD	VAT	EDT	NITDEF	EMTL	Consolidated Taxes	TOTAL
	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"
Accommodation and food service activities	-	-	37,655.12	14.89	4.01	33,900.44	3,798.92	1.34	-	381.18	75,755.90
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	2,974.32	0.22	3.30	1,826.79	411.71	6.10	-	26.03	5,248.48
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	11,302.06	84.25	46.71	8,106.37	4,575.32	11.16	-	3,770.85	27,896.72
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	3,182.14	5.88	-	3,300.00	72.54	-	-	456.30	7,016.86
Financial and insurance activities	-	-	142,930.68	299.80	822.82	23,062.09	5,419.96	7,348.56	-	3,324.74	183,208.66
Human health and social work activities	-	-	2,749.84	0.67	0.03	1,133.43	260.02	0.02	-	132.73	4,276.74
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	85,394.46	87.88	27.45	107,501.57	11,298.53	299.75	-	1,187.88	205,797.53
Mining and quarrying	-	-	49,685.65	0.35	21.56	50,498.09	264.24	0.08	-	5,967.23	106,437.20
Other service activities	-	-	9,699.98	10.32	5,518.95	10,757.28	547.61	98.99	-	1,514.54	28,147.67
Professional, scientific and technical activities	-	-	174,136.77	177.89	328.86	76,037.64	16,041.83	3,300.45	-	8,502.72	278,526.16
Public administration and defence, compulsory social security	-	-	81,645.04	153.24	221.89	78,727.40	52.08	2.35	-	28,237.74	189,039.74
Real estate activities	-	-	4,611.57	133.92	4.60	2,308.42	363.33	3.13	-	126.88	7,551.85
Transportation and storage	-	-	21,531.76	569.62	1.74	27,426.80	1,932.77	1.86	-	195.70	51,660.25
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	50,175.62	87.37	82.99	45,252.77	5,953.90	164.79	-	2,992.62	104,710.06
Sub-Total	-	-	677,675.04	1,626.31	7,084.91	469,839.09	50,992.76	11,238.59	-	56,817.14	1,275,273.83
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,289,960.88	115,569.15	584,771.87	15,175.45	-	119,672.56	154,767.66	-	-	924.20	2,280,841.77
Other Payment Channels	-	-	6,530.14	-	-	7,900.67	279.81	1,010.11	-	-	15,720.74
NCS-Import VAT	-	-	-	-	-	169,921.11	-	-	-	-	169,921.11
Grand Total	1,289,960.88	115,569.15	1,268,977.05	16,801.76	7,084.91	767,333.43	206,040.23	12,248.71	-	57,741.33	3,741,757.44

Source: Federal Inland Revenue Service

Table 64: 2016 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT	GI	CIT	CGT	SD	VAT	EDT	NITDEF	EMTL	Consolidated Taxes	TOTAL
	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"
Accommodation and food service activities	-	-	35,456.69	0.17	7.33	35,190.36	3,357.66	1.22	-	492.89	74,506.33
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	3,043.35	0.22	22.80	1,752.68	380.85	5.88	-	36.56	5,242.34
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	11,082.46	14.63	125.00	8,399.73	3,844.99	13.54	-	3,551.03	27,031.37
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	4,176.72	13.00	-	4,599.72	131.87	-	-	224.84	9,146.14
Financial and insurance activities	-	-	126,303.01	492.38	304.08	25,045.07	4,001.43	6,246.76	-	3,375.96	165,768.68
Human health and social work activities	-	-	2,532.27	4.60	6.47	1,925.74	290.15	0.03	-	124.62	4,883.88
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	80,999.75	162.86	93.13	117,712.24	8,495.17	170.16	-	1,461.82	209,095.12
Mining and quarrying	-	-	43,489.42	-	0.07	44,397.04	273.40	6.00	-	5,506.63	93,672.56
Other service activities	-	-	15,085.46	5.56	3,813.00	10,407.18	666.85	27.21	-	1,878.33	31,883.59
Professional, scientific and technical activities	-	-	152,217.76	577.75	304.60	82,597.21	15,861.87	212.65	-	7,402.63	259,174.47
Public administration and defence, compulsory social security	-	-	63,200.01	1.59	669.83	64,880.08	158.25	0.00	-	21,000.74	149,910.51
Real estate activities	-	-	4,966.10	33.70	36.14	2,940.29	597.12	21.05	-	136.86	8,731.26
Transportation and storage	-	-	22,589.65	3,642.78	44.04	19,580.77	2,138.39	664.76	-	154.43	48,814.83
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	59,567.21	215.27	205.45	54,565.54	6,652.80	225.54	-	3,131.91	124,563.73
Sub-Total	-	-	624,709.87	5,164.51	5,631.94	473,993.64	46,850.80	7,594.79	-	48,479.24	1,212,424.79
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,157,808.09	85,877.98	274,356.70	92,215.65	-	125,633.04	81,493.98	-	-	1,099.01	1,818,484.44
Other Payment Channels	-	-	35,231.64	687.01	-	50,717.43	1,777.96	-	-	10,283.42	98,697.45
NCS-Import VAT	-	-	-	-	-	177,855.28	-	-	-	-	177,855.28
Grand Total	1,157,808.09	85,877.98	934,298.21	98,067.16	5,631.94	828,199.39	130,122.73	7,594.79	-	59,861.67	3,307,461.96

Source: Federal Inland Revenue Service

Table 65: 2017 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	38,846.47	4.67	6.67	40,674.60	3,487.10	2.17	-	685.16	83,706.84
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	4,510.03	8.34	37.16	1,874.56	816.80	5.06	-	70.75	7,322.70
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	14,037.69	47.28	207.62	13,260.76	2,468.37	7.79	-	4,175.46	34,204.97
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	4,006.88	-	-	5,471.92	140.60	-	-	281.87	9,901.26
Financial and insurance activities	-	-	137,715.31	159.79	699.70	20,802.16	4,508.16	6,242.10	-	4,177.77	174,304.99
Human health and social work activities	-	-	3,302.12	789.51	6.22	837.40	358.12	0.03	-	137.02	5,430.41
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	94,725.63	1,104.50	223.29	139,979.78	9,832.75	311.75	-	1,076.89	247,254.59
Mining and quarrying	-	-	45,963.52	1.00	13.80	47,556.58	398.75	-	-	6,665.40	100,599.05
Other service activities	-	-	20,692.86	218.86	4,468.39	9,587.59	830.44	34.43	-	2,061.46	37,894.03
Professional, scientific and technical activities	-	-	155,262.30	219.36	281.25	90,150.61	12,716.44	1,694.61	-	7,586.91	267,911.49
Public administration and defence, compulsory social security	-	-	60,882.56	-	1,631.42	62,103.53	30.19	-	-	15,808.87	140,456.58
Real estate activities	-	-	4,511.79	166.21	84.49	3,134.89	327.18	21.77	-	158.31	8,404.63
Transportation and storage	-	-	17,091.70	14.67	17.64	19,520.43	2,104.91	1.32	-	164.95	38,915.61
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	65,244.14	276.98	1,345.94	55,741.13	7,473.13	193.08	-	3,934.59	134,209.00
Sub-Total	-	-	666,793.01	3,011.17	9,023.60	510,695.95	45,492.92	8,514.11	-	46,985.40	1,290,516.16
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,520,481.87	34,838.70	454,855.08	169.09	13.58	158,880.82	105,985.80	-	-	28.38	2,275,253.33
Other Payment Channels	-	-	91,394.00	27.50	1,901.03	100,725.99	3,478.64	1,619.84	-	61,000.63	260,147.63
NCS-Import VAT	-	-	-	-	-	202,000.47	-	-	-	-	202,000.47
Grand Total	1,520,481.87	34,838.70	1,247,880.79	3,207.75	10,938.21	972,303.23	154,957.37	10,133.96	-	108,014.42	4,027,917.59

Source: Federal Inland Revenue Service

Table 66: 2018 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	43,997.20	3.32	258.83	42,218.45	3,567.64	3.67	-	88.34	90,137.45
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	6,440.71	0.56	24.72	2,463.63	827.92	6.49	-	37.78	9,801.82
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	16,425.10	109.95	317.68	10,006.18	4,086.15	25.77	-	915.23	31,886.05
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	6,492.98	0.04	-	5,744.00	188.63	-	-	6.09	12,431.74
Financial and insurance activities	-	-	140,078.47	205.02	2,649.80	18,497.49	3,494.28	7,526.75	-	944.55	173,396.36
Human health and social work activities	-	-	3,694.09	8.58	15.00	783.51	359.98	0.09	-	40.64	4,901.89
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	112,339.27	5,823.00	337.33	144,895.59	12,642.25	305.54	-	253.85	276,596.83
Mining and quarrying	-	-	51,754.45	0.35	46.73	40,194.89	244.22	-	-	4,006.13	96,246.77
Other service activities	-	-	24,698.02	85.90	5,222.07	12,910.67	1,053.11	27.58	-	488.94	44,486.30
Professional, scientific and technical activities	-	-	135,290.49	280.84	938.04	87,957.58	9,311.99	367.56	-	2,353.26	236,499.75
Public administration and defence, compulsory social security	-	-	61,849.34	1.84	2,921.18	63,946.41	19.89	0.04	-	4,650.77	133,389.47
Real estate activities	-	-	7,489.97	104.97	43.27	4,159.35	527.11	19.01	-	58.00	12,401.68
Transportation and storage	-	-	20,346.61	215.91	67.56	13,054.79	1,853.41	-	-	60.31	35,598.59
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	79,047.63	115.98	815.64	70,809.46	8,090.36	255.66	-	828.63	159,963.35
Sub-Total	-	-	709,944.31	6,956.26	13,657.86	517,641.99	46,266.95	8,538.15	-	14,732.52	1,317,738.05
Naira Equivalent of Tax Revenue Paid in Foreign Currency	2,467,580.66	75,987.86	458,968.01	24.14	839.54	146,195.18	142,380.45	-	-	190.35	3,292,166.18
Other Payment Channels	-	-	175,280.54	157.47	2,858.25	195,180.52	14,632.00	3,315.29	-	70,506.43	461,930.51
NCS-Import VAT	-	-	-	-	-	249,022.33	-	-	-	-	249,022.33
Grand Total	2,467,580.66	75,987.86	1,344,192.87	7,137.86	17,355.65	1,108,040.02	203,279.40	11,853.44	-	85,429.30	5,320,856.51

Source: Federal Inland Revenue Service

Table 67: 2019 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	51,778.90	4.62	70.03	49,029.33	4,074.01	4.96	-	35.83	104,997.68
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	7,153.17	25.48	19.73	2,621.16	954.48	6.31	-	20.29	10,800.63
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	18,178.58	92.23	459.07	10,178.09	4,415.77	32.50	-	38.89	33,395.14
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	6,976.64	-	-	4,559.50	247.78	-	-	1.22	11,785.14
Financial and insurance activities	-	-	142,693.49	492.46	879.51	17,182.76	4,112.39	9,026.35	-	147.69	174,534.67
Human health and social work activities	-	-	4,147.96	0.24	26.06	1,028.66	392.35	0.17	-	13.90	5,609.34
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	114,518.93	1,528.82	608.23	148,336.47	14,446.04	400.91	-	80.70	279,920.10
Mining and quarrying	-	-	50,495.52	2.21	73.94	41,717.25	989.39	0.00	-	3,099.08	96,377.39
Other service activities	-	-	32,102.17	54.18	6,037.80	15,082.19	1,609.34	153.45	-	238.26	55,277.38
Professional, scientific and technical activities	-	-	179,336.72	64.94	1,178.85	113,902.18	18,787.06	2,837.22	-	1,194.42	317,301.40
Public administration and defence, compulsory social security	-	-	83,123.71	0.37	3,872.69	78,638.28	20.71	0.46	-	1,151.01	166,807.21
Real estate activities	-	-	5,304.55	130.27	163.09	4,026.85	498.09	38.77	-	17.50	10,179.11
Transportation and storage	-	-	36,768.31	17.18	84.33	30,071.13	3,771.50	656.84	-	28.60	71,397.90
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	80,596.41	431.18	1,328.96	68,317.08	10,020.81	392.35	-	489.08	161,575.86
Sub-Total	-	-	813,175.08	2,844.18	14,802.29	584,690.91	64,339.72	13,550.30	-	6,556.47	1,499,958.95
Naira Equivalent of Tax Revenue Paid in Foreign Currency	2,114,268.35	21,930.26	607,817.68	2,409.89	35.13	170,968.28	150,696.81	-	-	495.44	3,068,621.83
Other Payment Channels	-	-	183,705.95	722.85	3,354.54	189,804.78	6,021.25	1,630.84	-	63,578.27	448,818.48
NCS-Import VAT	-	-	-	-	-	244,517.32	-	-	-	-	244,517.32
Grand Total	2,114,268.35	21,930.26	1,604,698.55	5,976.91	18,191.97	1,189,981.28	221,057.78	15,181.14	-	70,630.17	5,261,916.57

Source: Federal Inland Revenue Service

Table 68: 2020 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT	GI	CIT	CGT	SD	VAT	EDT	NITDEF	EMTL	Consolidated Taxes	TOTAL
	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"	=N="Mill"
Accommodation and food service activities	-	-	55,045.27	1.40	13.23	67,716.00	4,199.94	0.01	-	13.51	126,989.35
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-	-	-	-
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	-	-	-	-	-	-	-	-	-	-	-
Agriculture, forestry and fishing	-	-	6,051.51	8.15	45.91	4,403.78	988.15	17.83	-	23.87	11,539.21
Arts, entertainment and recreation	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	19,020.20	103.83	462.80	11,386.40	5,268.48	27.47	-	12.33	36,281.50
Education	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas, steam and air conditioning supply	-	-	6,967.07	0.18	46.03	4,855.43	343.24	-	-	0.13	12,212.08
Financial and insurance activities	-	-	96,261.16	565.86	2,568.00	24,811.76	5,296.21	9,951.31	-	18.80	139,473.11
Human health and social work activities	-	-	4,889.83	5.09	31.65	1,404.66	624.48	0.06	-	4.97	6,960.74
Information and communication	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	-	-	126,346.44	1,259.38	869.10	182,325.17	15,482.78	357.75	-	36.06	326,676.68
Mining and quarrying	-	-	45,580.66	3.15	47.82	47,817.34	626.50	-	-	4,335.86	98,411.33
Other service activities	-	-	32,804.40	56.73	4,565.46	22,613.46	4,015.38	120.16	-	153.94	64,329.53
Professional, scientific and technical activities	-	-	181,981.06	222.55	740.98	164,028.49	21,191.88	3,728.83	-	211.51	372,105.30
Public administration and defence, compulsory social security	-	-	73,148.71	0.24	5,152.63	87,662.89	38.71	0.00	-	563.40	166,566.58
Real estate activities	-	-	4,235.33	69.65	59.46	4,500.59	708.56	85.85	-	4.06	9,663.50
Transportation and storage	-	-	52,836.31	7.37	50.69	52,647.23	5,611.07	1,664.36	-	6.49	112,823.52
Water supply, sewerage, waste management and remediation activities	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	85,414.08	348.43	1,379.19	86,839.07	11,719.36	519.94	-	771.14	186,991.21
Sub-Total	-	-	790,582.04	2,651.99	16,032.94	763,012.27	76,114.75	16,473.58	-	6,156.07	1,671,023.65
Naira Equivalent of Tax Revenue Paid in Foreign Currency	1,516,979.01	102,052.32	278,707.32	501.47	67.83	193,962.01	174,222.11	-	-	330.20	2,266,822.27
Other Payment Channels	-	32,010.34	206,161.27	365.13	104,056.25	226,391.05	9,226.92	1,577.70	-	86,884.38	666,673.04
NCS-Import VAT	-	-	-	-	-	347,724.76	-	-	-	-	347,724.76
Grand Total	1,516,979.01	134,062.66	1,275,450.63	3,518.59	120,157.02	1,531,090.09	259,563.78	18,051.28	-	93,370.65	4,952,243.71

Source: Federal Inland Revenue Service

Table 69: 2021 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	Consolidated Taxes =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	55,045.27	1.40	13.23	67,716.00	4,199.94	0.01	-	13.51	126,989.35
Activities of extraterritorial organizations and bodies	-	-	642.28	-	6.15	70.58	0.03	-	-	11.25	730.29
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	218.00	-	-	229.05	3.78	-	-	-	450.83
Administrative and support service activities	-	-	14,479.37	20.62	265.60	8,048.15	347.84	2.86	-	0.01	23,164.44
Agriculture, forestry and fishing	-	-	9,021.83	0.64	130.63	3,205.06	874.71	8.58	-	0.75	13,242.21
Arts, entertainment and recreation	-	-	8,430.30	-	8.26	1,699.63	416.98	-	-	-	10,555.17
Construction	-	-	14,015.27	69.94	787.85	13,153.22	3,439.77	0.06	-	3.29	31,469.42
Education	-	-	7,562.88	-	780.05	8,853.21	77.65	-	-	0.07	17,273.85
Electricity, gas, steam and air conditioning supply	-	-	12,939.65	1.31	69.09	5,742.91	747.48	-	-	11.63	19,512.07
Financial and insurance activities	-	-	90,584.59	257.11	1,402.08	55,509.55	1,151.95	1,570.96	-	5.29	150,481.53
Human health and social work activities	-	-	7,416.69	0.20	179.57	1,916.14	479.37	1.34	-	19.45	10,012.75
Information and communication	-	-	104,414.77	523.46	16.42	121,639.49	5,397.24	436.00	-	-	232,427.39
Manufacturing	-	-	137,909.90	1,349.49	394.91	273,330.05	10,478.07	121.64	-	179.08	423,763.14
Mining and quarrying	-	-	88,925.94	37.74	122.09	86,527.21	4,357.35	-	-	2,625.07	182,595.41
Other service activities	-	-	54,793.73	150.49	2,485.03	38,585.37	4,098.90	40.03	-	87.07	100,240.63
Professional, scientific and technical activities	-	-	70,648.50	176.09	1,270.01	68,645.39	3,175.93	119.56	-	202.35	144,237.83
Public administration and defence, compulsory social security	-	-	80,742.84	15.01	6,893.67	115,223.08	61.29	0.69	-	142.13	203,078.71
Real estate activities	-	-	5,642.63	244.40	155.45	3,744.75	732.22	87.50	-	0.80	10,607.75
Transportation and storage	-	-	31,943.75	111.79	213.56	59,670.87	1,560.69	-	-	4.12	93,504.79
Water supply, sewerage, waste management and remediation activities	-	-	589.19	-	25.64	603.55	71.30	0.00	-	-	1,289.68
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	49,146.93	269.13	559.93	72,515.10	6,510.72	256.64	-	31.77	129,290.22
Sub-Total	-	-	824,787.02	3,306.02	15,805.23	967,500.49	47,803.70	2,645.89	-	3,326.89	1,865,175.23
Naira Equivalent of Tax Revenue Paid in Foreign Currency	2,008,453.79	140,095.17	923,204.48	14,191.97	18,135.07	637,672.98	141,731.43	16,661.10	-	57,871.10	3,958,017.10
Other Payment Channels	-	-	-	-	-	-	-	-	111,835.30	-	111,835.30
NCS-Import VAT	-	-	-	-	-	467,678.35	-	-	-	-	467,678.35
Grand Total	2,008,453.79	140,095.17	1,747,991.50	17,498.00	33,940.30	2,072,851.81	189,535.13	19,306.99	111,835.30	61,197.99	6,402,705.99

Source: Federal Inland Revenue Service

Table 70: 2022 Sectoral Tax Revenue Collection

ECONOMIC SECTOR	PPT =N="Mill"	GI =N="Mill"	CIT =N="Mill"	CGT =N="Mill"	SD =N="Mill"	VAT =N="Mill"	EDT =N="Mill"	NITDEF =N="Mill"	EMTL =N="Mill"	NASENI =N="Mill"	PTF =N="Mill"	CONC =N="Mill"	TOTAL =N="Mill"
Accommodation and food service activities	-	-	55,045.27	1.40	13.23	67,716.00	4,199.94	0.01	-	13.51	126,989.35	1.10	32,892.63
Activities of extraterritorial organizations and bodies	-	-	2,049.76	-	108.17	883.68	4.90	-	-	-	0.02	4.63	3,051.15
Activities of households as employers, undifferentiated goods- and services-producing activities of households for own use	-	-	51.05	-	0.09	145.31	20.70	-	-	-	0.00	-	217.15
Administrative and support service activities	-	-	11,654.14	0.20	600.42	17,185.70	615.06	11.60	-	-	0.21	3.32	30,070.67
Agriculture, forestry and fishing	-	-	23,608.76	0.71	357.56	4,248.26	3,330.50	0.58	-	-	1.43	-	31,547.79
Arts, entertainment and recreation	-	-	14,335.95	-	33.00	3,978.51	1,454.38	-	-	-	0.07	-	19,801.91
Construction	-	-	34,458.19	44.26	592.57	19,139.10	6,658.41	0.21	-	-	1.15	11.23	60,905.11
Education	-	-	20,201.76	2.49	2,593.28	21,665.04	281.57	0.00	-	-	0.06	6.01	44,750.20
Electricity, gas, steam and air conditioning supply	-	-	31,867.11	0.67	376.63	13,020.57	2,973.58	2.74	-	15.54	1.33	2.83	48,260.99
Financial and insurance activities	-	-	211,182.72	2,002.95	2,436.66	113,023.69	19,937.95	14,007.69	44,189.00	1,285.51	17.61	7.00	408,090.77
Human health and social work activities	-	-	14,422.41	0.11	436.99	3,228.32	872.82	1.21	-	-	0.26	16.55	18,978.68
Information and communication	-	-	367,750.36	11,353.65	503.51	272,625.92	36,088.24	8,454.50	0.02	728.11	9.99	1.97	697,516.27
Manufacturing	-	-	467,316.80	2,040.86	698.58	477,813.79	50,518.08	0.39	-	0.01	23.03	5.41	998,416.96
Mining and quarrying	-	-	143,553.93	122.06	1,030.86	160,311.81	11,509.97	18.43	-	202.82	2.42	1,637.16	318,389.46
Other service activities	-	-	70,681.11	350.28	751.47	71,735.15	8,826.83	10.19	-	0.11	2.72	117.06	152,474.92
Professional, scientific and technical activities	-	-	18,770.73	26.98	425.45	27,688.69	3,126.34	14.44	-	1.36	0.81	37.64	50,092.46
Public administration and defence, compulsory social security	-	-	96,286.22	-	7,948.62	127,952.36	37.02	0.00	-	-	0.01	69.07	232,293.30
Real estate activities	-	-	8,231.83	260.45	253.83	3,948.36	923.88	15.57	0.02	0.16	0.95	-	13,635.06
Transportation and storage	-	-	70,453.51	3.44	434.33	64,086.16	4,381.03	0.25	-	131.09	0.93	-	139,490.75
Water supply, sewerage, waste management and remediation activities	-	-	1,812.55	14.06	106.24	1,607.85	106.90	0.00	-	-	0.03	-	3,647.63
Wholesale and retail trade, repair of motor vehicles and motorcycles	-	-	59,700.47	292.99	524.71	69,369.89	10,578.27	34.41	-	10.04	2.28	8.07	140,521.13
Sub-Total	-	-	1,679,502.58	16,516.93	20,287.05	1,493,258.82	164,346.98	22,574.10	44,189.05	2,374.76	65.67	1,929.07	3,445,045.02
Naira Equivalent of Tax Revenue Paid in Foreign Currency	4,209,017.25	193,767.62	969,688.48	29,055.27	33,238.59	-	164,327.45	-	-	-	-	-	5,599,094.65
Other Payment Channels	-	-	-	-	-	496,762.02	-	-	81,480.28	-	-	35,472.78	613,715.08
NCS-Import VAT	-	-	-	-	-	521,496.88	-	-	-	-	-	-	521,496.88
Grand Total	4,209,017.25	193,767.62	2,649,191.06	45,572.20	53,525.63	2,511,517.73	328,674.43	22,574.10	125,669.33	2,374.76	65.67	37,401.85	10,179,351.64

Source: Federal Inland Revenue Service

CHAPTER 5:

ANALYSIS OF

TAX REVENUE

TO GDP



CHAPTER 5

5.0 TAX REVENUE-TO-GROSS DOMESTIC PRODUCT RATIO, 2010 - 2021

5.1 Introduction

In this chapter, tax revenue collection statistics from Federal, States and Local Governments is analysed to establish the Tax-to-GDP ratio for the period 2010 to 2021. Taxes are a critical measure of a nation's development and governance. A tax-to-GDP ratio is a measure of a nation's tax revenue relative to the size of its economy as measured by Gross Domestic Product (GDP). The ratio provides a useful look at a country's tax revenue because it reveals potential taxation relative to the economy. It also enables a view of the overall direction of a nation's tax policy, as well as international comparisons between the tax revenues of different countries.

Prior to rebasing of Nigeria's GDP in 2014, Nigeria's Tax to GDP ratio averaged 22% for the period 2010 to 2013. The increase in the size of the economy after the rebasing led to the decline in the Tax to GDP ratio by about 72% for same period. Review of publications by different sources indicates that Nigeria's tax to GDP ratio over the last 12 years was estimated to be between 5% to 6%. These sources failed to recognize some important indicators that ought to be included in the computations. FIRS in collaboration with relevant stakeholders initiated a review of the Tax to GDP Ratio of the country for the period 2010-2021 considering important indicators that were overlooked in earlier computations.

This report has therefore considered/accounted for taxes collected by Federal, States, Local governments and other revenue components which were not considered hitherto. We believe this report provides a truer picture of Nigeria's Tax to GDP ratio relative to what had been published in the past.

5.2 Key Assumptions

The OECD framework/model was adopted in the computation of tax to GDP ratio for Nigeria. This report also adopts the Income Approach of GDP estimation to compute the ratio. Components included in this report are historical data on the following indicators:

- Nominal GDP.
- Taxes collected by FIRS and Nigeria Customs Service.
- Taxes and other IGRs collected by 36 States plus FCT as well as Revenues Collected by LGAs.
- Other Revenue Components collected by other government agencies such as Royalty, etc.
- LGAs Revenues were estimated at 30% of States IGR for the period. The estimates were based on extrapolation of data on taxes collected from some LGAs.
- Usually expressed as a percentage of GDP, total tax revenue entails the share of country's output that is collected by government of Nigeria through taxes.

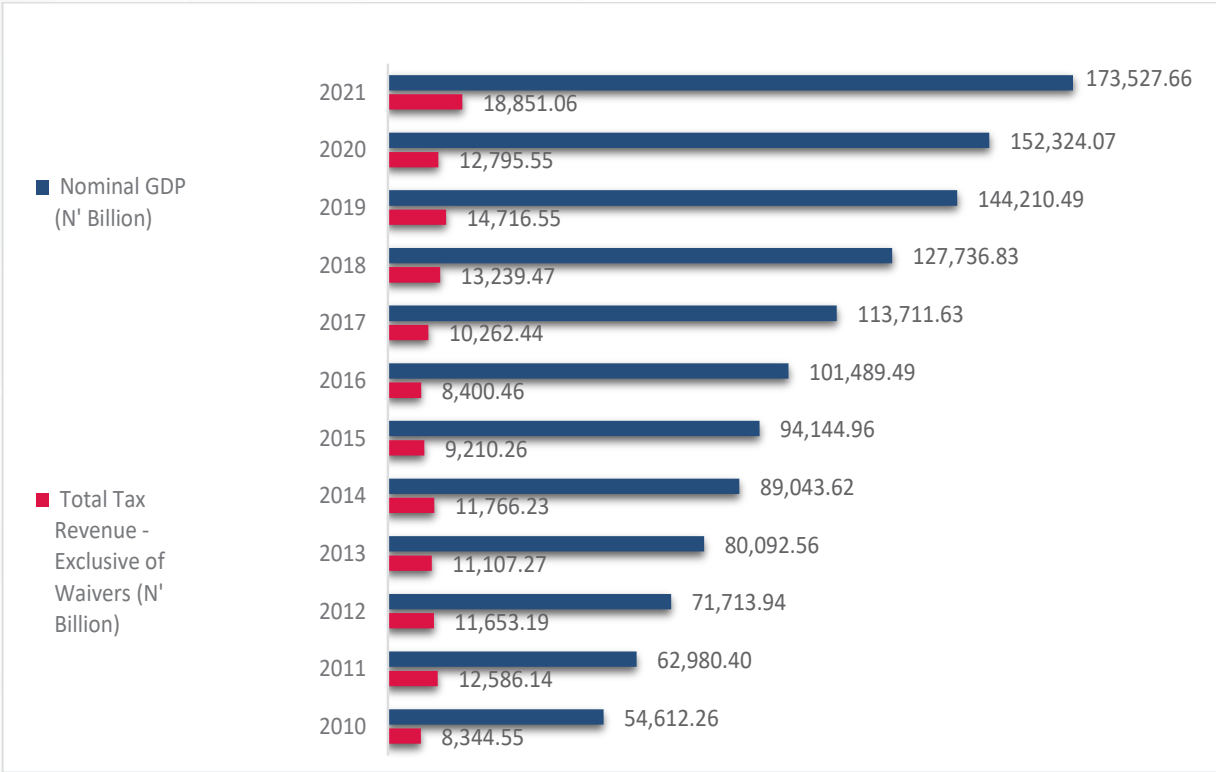
5.3 Annual Tax Revenue Collected Vs Nominal GDP

Although Fig. 19 indicates that Nigeria’s nominal GDP has been increasing year on year, tax revenue collection performance on the other hand has varied over the period under review. The performance of the tax revenue in Nigeria has mirrored more of real GDP growth than the nominal. It has reflected periods of boom and bust in the economy. The boom signifies periods of recovery and growth noticeable in 2011, 2014, 2017, 2018, 2019 and 2021. 2021 is very significant, in that it represents the year Nigeria mobilised its highest revenue in taxes in the sum of ₦18.85 trillion.

The busts on the other hand signify periods of weakened economic conditions caused by falling commodity prices, and its noticeable in a more significant manner in 2013, 2015, 2016 and 2020.

Finally, while growth in nominal GDP averaged 11%, the growth in tax revenue collection averaged 10% during the period under review. This implies that the growth in GDP is marginally higher than that in tax revenue. It also means that a 1% change in GDP leads to 0.9% increase in tax revenue. It is important to also note that, though, growth in tax revenue averaged 10%, the significant collection performance have been recorded in the last 4 years (i.e, 2018-2021). During this period, growth in collection performance averaged 19% which is indicative of the effectiveness and impact of the implementation of tax policy and tax administration reforms in Nigeria.

Fig. 19: Tax Revenue Collection Vs Nominal GDP



5.4 Tax Revenue-To-GDP Ratio

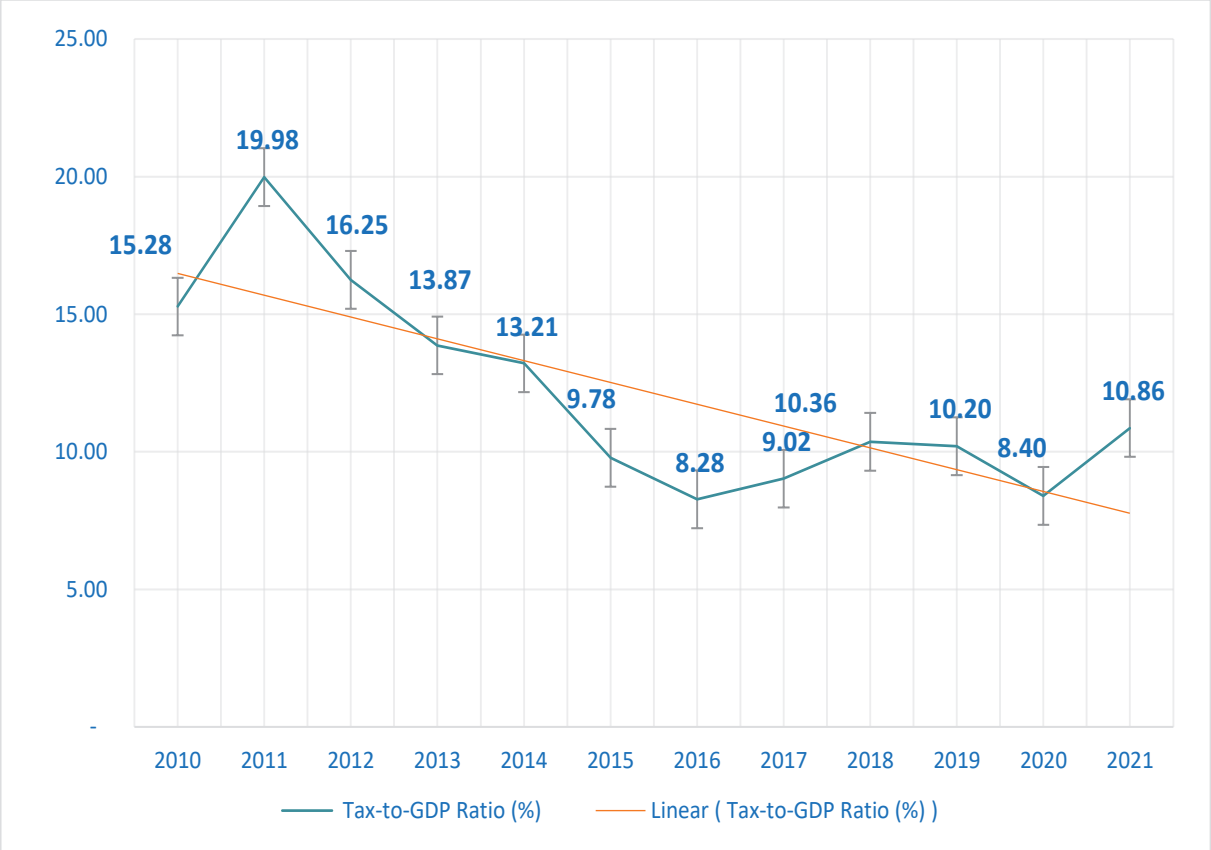
Change in **TAX-TO-GDP** ratio is determined by trends in nominal GDP and Total Tax revenue. During the period under review, Nigeria's tax to GDP ratio ranges between **8% and 19%** with the highest rate of **19.93%** recorded in 2011. The performance is attributed to expansion in economic activities in the country driven by oil sector boom during the period.

Since the ratio peaked in 2011, the country then recorded a steady year on year decline in the Tax to GDP ratio by an average of 16% from 2012 to 2016. Fig. 20 reveals that Nigeria recorded its lowest tax to GDP ratio of 8.24% and 8.37% in 2016 and 2020, respectively. This performance corresponds to period of economic recession in Nigeria driven mostly by falling commodity prices for which Nigeria depend for her foreign exchange earnings as well as the impact of Covid-19 pandemic which disrupted economic activities around the world.

Following the dwindling revenue from crude oil sales, tax policy reform measures have been aggressively pursued and put in place by government. In addition, FIRS and other tax bodies in Nigeria have implemented various initiatives such as the adoption of technology and third-party data for intelligence to increase compliance and enhance tax revenue mobilisation. The impact of these reforms is reflected in the Tax to GDP ratio recorded in 2018, 2019 and 2021. During this period, Tax to GDP ratio grew by an average of 14% year on year.

By 2021, Nigeria had recorded a tax to GDP ratio of 10.86% which represents an increase of 29% over the ratio of 8.40% recorded in 2020. This position also represents a direct shift from what has been reported in the past. This computation has taken into cognisance, components that previous reports had hitherto ignored. Furthermore, the 2021 tax to GDP ratio represents a significant improvement in the last 7 years and shows that the country is gradually moving towards attaining the IMF global benchmark of 15% and Africa's average of 17%. It also points to the fact that the country is implementing right strategies that will guaranty continuous improvement in revenue mobilization and the tax to GDP ratio going forward.

Fig. 20: Tax-to-GDP Ratio



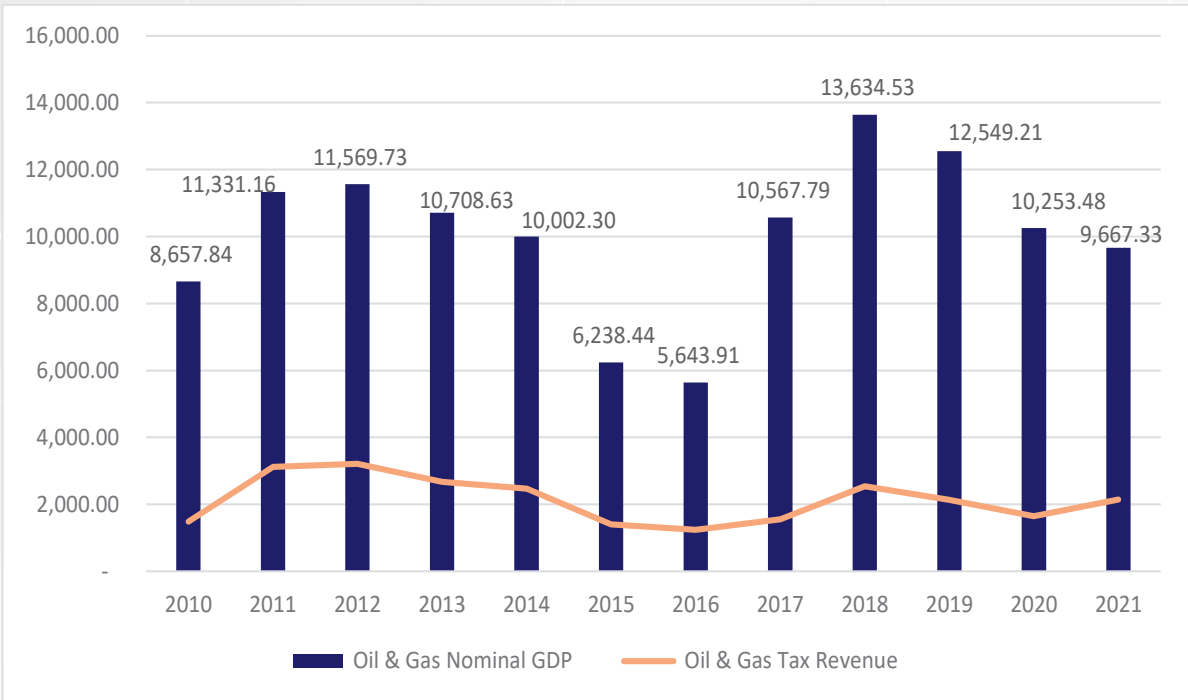
5.5 Oil and Gas Revenue and Nominal GDP

5.5.1 Oil and Gas Revenue Vs Nominal Oil and Gas GDP

Oil and gas sector has contributed an average of about 11% to the total GDP of Nigeria in the last 12 years. It has also accounted for about 29% of the total tax revenue generated in the same period.

The trend in the oil & gas tax revenue has mirrored the trend in the oil & gas GDP as indicated in Fig. 21. It signifies that the performance of tax revenue in this sector is a function of the performance of the oil & gas industry activities.

Fig. 21: Oil and Gas Revenue Vs Oil and Gas GDP



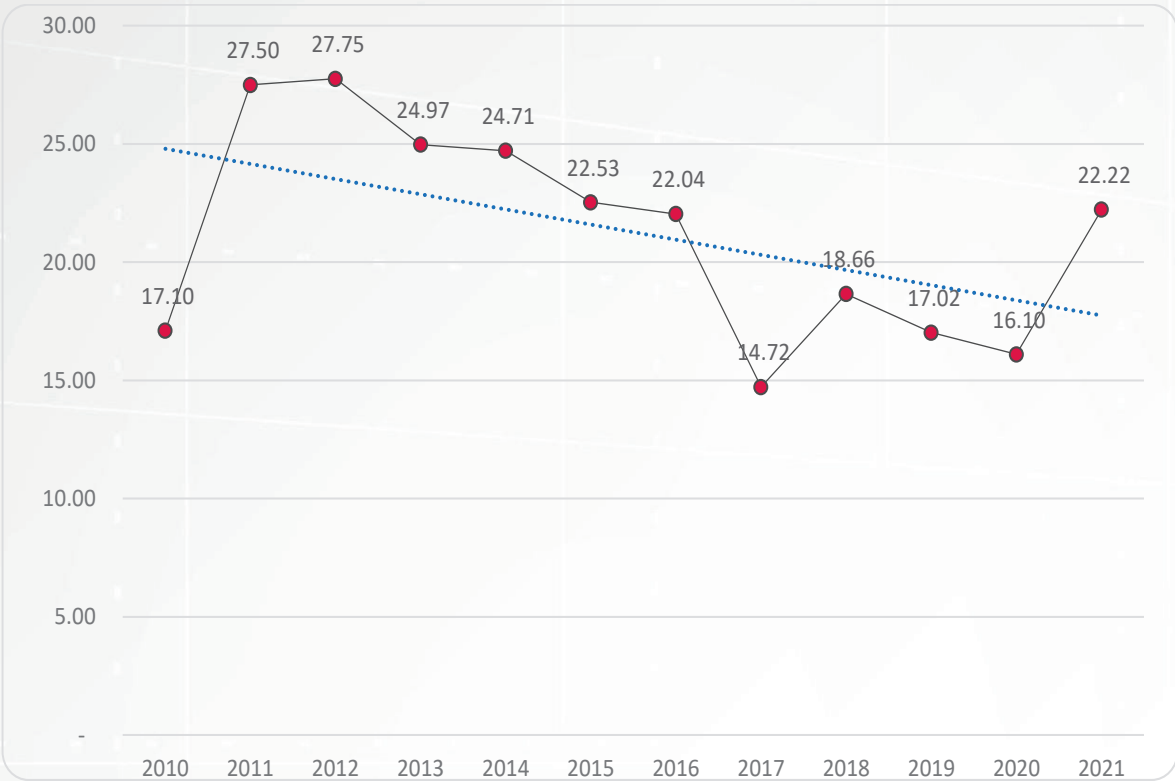
5.5.2 Oil and Gas Revenue-To-Oil and Gas GDP

Oil & Gas revenue to Oil and Gas GDP ratio averaged **21%** for the period. The biggest jump of **27.75%** was recorded in 2012 when the Service also recorded it highest PPT collection of over N3 trillion. This performance also coincides with the period of oil boom in the country.

Fig. 22 reveals an initial year on year growth in the oil & gas taxes to oil & gas GDP of 61% between 2010 and 2011 and 1% between 2011 and 2012. However, due to the fluctuations in the global crude oil price and output and the impact of Covid-19 pandemic on the economy, the overall performance of the oil sector both in terms of revenue and its contribution to GDP was impacted negatively. As a result, the country recorded a downward trend in the oil & gas revenue to GDP ratio from 2013 to 2020.

By 2021, when the economy started to rebound from the Covid-19 induced recession, collection also started to pick up as indicated by the oil & gas revenue to GDP ratio of **22.22%** for the period. It is expected that by 2022, this ratio will be improved-on going by the trends in the oil sector where the global crude oil price has exceeded \$100 per barrel. The performance of Nigeria's oil revenue to oil GDP's average of 21% is also consistent or not a far-cry from Africa's average of 25%.

Fig. 22: Oil and Gas Revenue-To-Oil and Gas GDP



5.6 Non-Oil Tax Revenue Vs Nominal Non-Oil GDP

5.6.1 Growth in Non-Oil Taxes Collected Vs Growth in Nominal Non-Oil GDP

Fig. 23 depicts a year-on-year (y-o-y) growth in non-oil tax revenue collection vis-a-vis growth in non-oil GDP for the period under review. The analysis of the graph can be categorised into 2 parts:

Part 1:

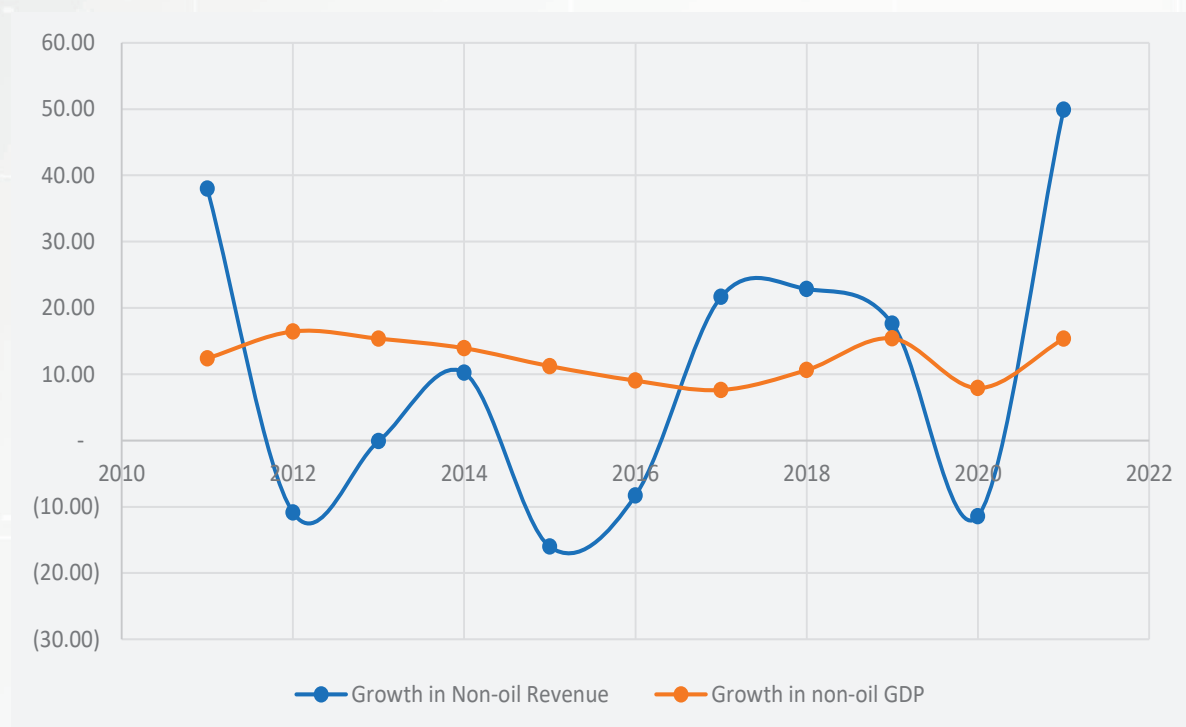
This part shows that the growth in the non-oil taxes between 2012 and 2016 was much slower than the growth in the nominal non-oil GDP for same period. Here, it indicates the existence of gap between the performance in the non-oil GDP and taxes collected from the sector. This may be partly connected to large presence of informal business operators in the non-oil industry as well as the absence of key reforms in the tax policy space during this period.

Part 2:

It covers the period from 2017 to 2021. This period represents a shift in the trajectory recorded over similar period in 2012 to 2016. Here, the year-on-year growth in the non-oil taxes were much higher than the y-o-y growth in the non-oil GDP and was significantly more visible between 2017, 2018, 2019 and 2021. The only exception where decline was recorded was in 2020 when the Covid-19 pandemic affected the global economy. This trend in the later performance could be attributed to the impact of both policy and Service's reforms put in place to boost tax revenue performance in the country.

Finally, it is imperative to note that, though, non-oil tax revenue has been growing rapidly on the year by year basis, the average non-oil tax to non-oil GDP ratio is still in the region of about 11%. The rate signifies the existence of gap which can only be mitigated if the average growth performance of 20% recorded in the last 5 years (2017-2021) is sustained.

Fig. 23: Growth in Non-Oil Taxes Collected Vs Growth in Nominal Non-Oil GDP in Percentage (%)



5.6.2 Non-Oil Taxes as Percentage of Non-Oil GDP

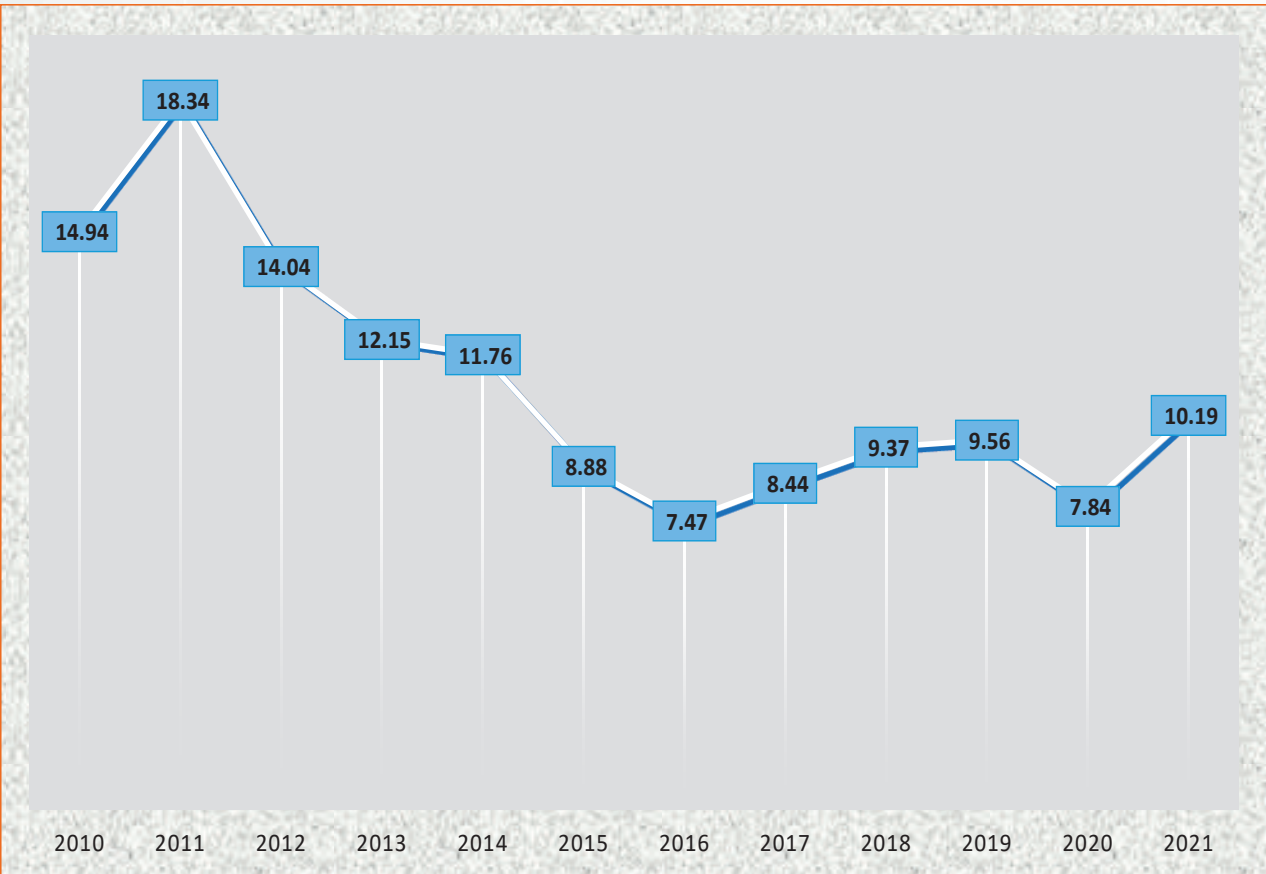
For the twelve-year period under review, non-oil revenue to non-oil GDP averaged 11.08%. The analysis of this performance has shown that though nominal non-oil revenue collection has been growing at an average of 10.32% per annum, the Service and other revenue agencies in Nigeria would need to double this performance to sufficiently close the tax gap in the country.

Fig. 24 indicates that, from 2010 to 2016, non-oil taxes to non-oil GDP ratio varied between 7.47% and 18.34%. It averaged 12.51% over that period. By 2017, this ratio rose to 8.44% which represents a significant increase of 13% over the 2016 performance. Further increase of 11%, 2% and 30% were recorded in 2018, 2019 and 2021, respectively. There was a decline of 18% in 2020 mainly due to the impact of Covid-19 pandemic. In addition, the total non-oil tax revenue of ₦16.70 trillion recorded in 2021 represents the highest the country has achieved. This is indicative of the effectiveness of strategic initiatives deployed across the country to boost non-oil revenue over these periods.

Finally, the performance of 10.19% recorded in 2021 represents the highest Non-oil tax to Non-oil GDP ratio recorded by the country over the last 7 years. The highest of 18.34% was recorded

in 2011. The performance in 2011 was driven by spill-over effect of the oil sector that drives growth in other sectors of the economy, while the performance in 2021 was driven by the impact of reforms on tax revenue mobilisation which needs to be sustained for these ratios to continue to move-up going forward. Similarly, the ratio of 7.47% recorded in 2016 is reflective of the decline in revenue collection performance brought about by the spill-over effect of the drop in crude oil prices that caused recession in the country.

Fig. 24: Non-Oil Taxes to Non-Oil GDP Ratio



5.7 Global Comparison of Tax to GDP Ratio

Fig.25 compares tax to GDP ratio of Nigeria to that of Africa, Asia, Europe and the World. Owing to measures put in place by the government and the FIRS to improve tax administration in the country, the result has led to remarkable increase in Nigeria’s tax revenue to GDP ratio from as low as 8.28% in 2016 to as high as 10.86% in 2021.

The analysis further reveals that, going by the performance of about 11% in 2021, Nigeria is gradually closing the gap with the rest of the world’s average of 14.58%. The rate is _ reflection of the impact of tax reforms in domestic resource mobilisation which has positioned Nigeria above the worse performing countries of the world.

Fig. 25: Global Comparison of Tax to GDP Ratio

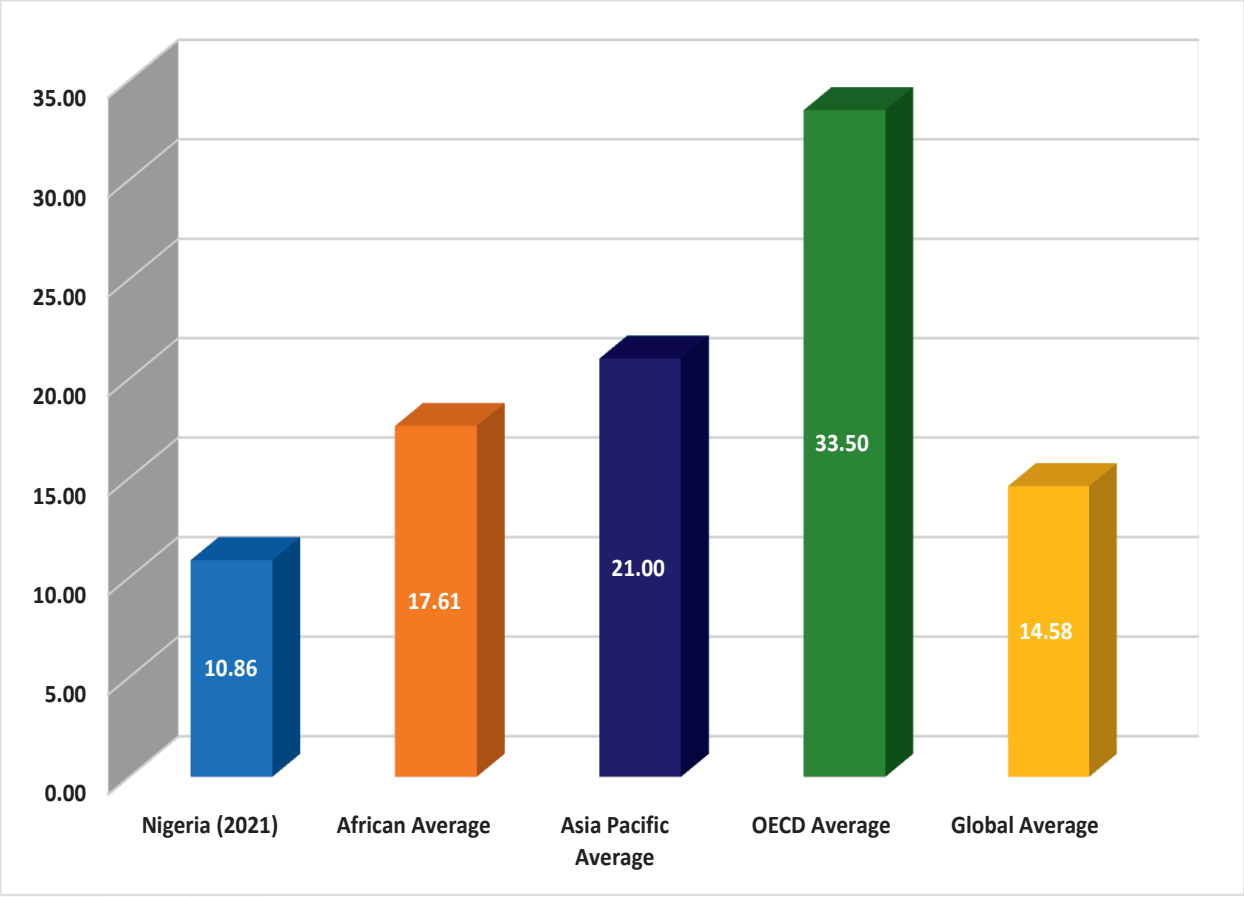


Table 71: Nigeria's Tax to GDP Ratio Computation

		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	TAX REVENUE CATEGORY	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion	N' Billion
A	TAXES COLLECTED BY FIRS	2,839.38	4,628.48	5,007.65	4,805.64	4,714.56	3,741.76	3,307.46	4,027.95	5,320.89	5,261.92	4,952.24	6,402.71
B	TAXES COLLECTED BY NIGERIA CUSTOMS SERVICE	418.69	575.17	685.21	660.80	790.29	734.38	720.74	827.49	939.82	909.38	1,214.94	2,158.35
C	TAXES COLLECTED BY STATES	401.43	487.45	584.40	662.05	707.86	682.64	803.95	936.47	1,168.93	1,635.80	1,559.77	1,895.79
D	TAXES COLLECTED BY LOCAL GOVERNMENT	120.43	146.24	175.32	198.61	212.36	204.80	241.19	280.94	350.68	490.74	467.93	568.74
E	ROYALTY	691.91	1,063.31	1,063.04	968.09	988.95	563.55	400.35	628.69	1,235.20	1,387.22	1,273.23	1,787.87
F	OTHER REVENUES	3,872.70	5,685.50	4,137.56	3,812.08	4,352.21	3,283.09	2,926.77	3,560.90	4,223.94	5,031.49	3,327.45	6,037.61
	SUMMARY												
G	OIL TAXES	1,480.36	3,115.82	3,211.05	2,674.09	2,471.70	1,405.53	1,243.69	1,555.32	2,543.57	2,136.20	1,651.04	2,148.55
H	NON-OIL TAXES	6,864.18	9,470.32	8,442.14	8,433.17	9,294.53	7,804.70	7,156.77	8,707.12	10,695.90	12,580.35	11,144.51	16,702.51
I	GRAND TOTAL (G+H)	8,344.54	12,586.14	11,653.19	11,107.26	11,766.23	9,210.23	8,399.46	10,262.44	13,239.47	14,716.55	12,795.55	18,851.06
	GDP - (2010 BASED YEAR)												
J	TOTAL NOMINAL GDP	54,612.26	62,980.40	71,713.94	80,092.56	89,043.62	94,144.96	101,489.49	113,711.63	127,736.83	144,210.49	152,324.07	173,527.66
K	OIL & GAS NOMINAL GDP	8,657.84	11,331.16	11,569.73	10,708.63	10,002.30	6,238.44	5,643.91	10,567.79	13,634.53	12,549.21	10,253.48	9,667.33
L	NON-OIL NOMINAL GDP	45,954.43	51,649.24	60,144.20	69,383.94	79,041.31	87,906.52	95,845.58	103,143.85	114,102.29	131,661.28	142,070.59	163,860.33
M	TAX REVENUE AS % of GDP	15.28	19.98	16.25	13.87	13.21	9.78	8.28	9.02	10.36	10.20	8.40	10.86
N	OIL & GAS TAXES AS % OF OIL & GAS GDP	17.10	27.50	27.75	24.97	24.71	22.53	22.04	14.72	18.66	17.02	16.10	22.22
O	NON-OIL TAXES AS % OF NON-OIL GDP	14.94	18.34	14.04	12.15	11.76	8.88	7.47	8.44	9.37	9.56	7.84	10.19

Source: Federal Inland Revenue Service

5.8 Key Facts About Tax-to-GDP Ratio

Below are some key facts about tax to GDP ratio:

- It gives policymakers and analysts a parameter that can be used to compare tax receipts from year to year.
- It is used with other metrics to determine how well a nation's government directs its economic resources via taxation.
- Developed nations typically have higher tax-to-GDP ratios than developing nations.
- Higher tax revenues mean a country is able to spend more on improving infrastructure, health, and education—keys to the long-term prospects for a country's economy and people.
- According to the World Bank, tax revenues above 15% of a country's gross domestic product (GDP) are a key ingredient for economic growth and, ultimately, poverty reduction.
- It helps a government become less reliant on borrowing.

5.9 Factors that Accounts for Low Tax-to-GDP Ratio

Certain factors account for low tax to GDP ratio. The following are some of the causes which are directly related to Nigeria's environment:

- Presence of a large informal/unorganized sector in Nigeria which makes it vulnerable and difficult to tax.
- There is greater dominance of the agriculture sector, which is largely exempted from paying taxes.
- The focus on direct as against indirect taxes in Nigeria is high. Focusing more on direct taxes has limited the amount of tax revenue being mobilized. Part of the reason is the presence of large percentage of informal sector which is mostly difficult to tax.
- Underperformance of Personal Income Tax (PIT) in Nigeria. Due to the decentralized nature of tax administration in Nigeria, most SBIRs lack the required capacity to effectively administered this tax. Thus, the result is low collection when compared to the potential as well as when compared to what is obtained from other climes.
- Also, the collection of revenue by multiple agencies rather than the international best practice of harmonisation of all tax collections under a single tax authority such as the South Africa Revenue Authority (SARS), Ghana Revenue Authority (GRA), Kenya Revenue Authority (KRA), His Royal Majesty Revenue and Customs (HMRC), etc.
- Continuous granting of waivers and exemptions thereby creating a limitation in the fiscal space.
- Another factor that contributes to the low tax to GDP ratio is low per capita income and high poverty rate.

CHAPTER 6:

TAX REFUND

ANALYSIS



CHAPTER 6

6.0 TAX REVENUE REFUNDS

6.1 Introduction

Tax refund refers to a payment or reimbursement made to a taxpayer who has either overpaid his tax liability or made an error when effecting tax payment. When refunds are made to a taxpayer, he has the prerogative to choose whether the Service should credit the refund amount directly into his bank account or have the refund applied to offset his following year's tax liability.

6.2 Tax Refunds In FIRS

The FIRSEA, 2007 mandates the Service to refund a taxpayer after proper auditing of any overpaid taxes within 90 days of the decision of the Service. A taxpayer seeking refund is required to write an application for refund to the Service detailing the reasons for such. This application is to be accompanied with relevant documents to guide the Service in making a decision. Where the Service has ascertained after a proper audit has been conducted that a taxpayer has overpaid tax or made an error in payment of tax, such a taxpayer is either paid cash or given a credit indicating the exact amount overpaid or amount paid in error. The taxpayer is allowed to choose whether to be paid cash or be given credit which he can use to offset future tax liabilities.

Furthermore, the enabling Act also mandate the Accountant General of the Federation to open a dedicated account for each tax type into which money for settling of refunds is to be paid. The account is funded from the respective government accounts into which revenue of each tax type is remitted and these accounts are to be administered by the Service.

From 2010 to 2022, the Service successfully refunded a total of ₦113.40 billion cutting across different taxes to 1,005 (56%) taxpayers out of a total of 1,795 that applied. In terms of the quantum of refunds during the period under review, year 2017 recorded the highest refunds of ₦36.50 billion or 32%, followed by 2019 and 2020 which recorded ₦23.61 billion or 21% and ₦27.88 billion or 25%, respectively.

Table 72: Tax Refunds Made, 2010 – 2012

Tax type	2010			2011			2012		
	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million
VAT	8	5	174.84	19	37	402.13	17	35	255.10
CIT	1	0	-	3	8	153.58	2	5	2.57
PAYE	1	2	173.21	13	17	96.70	5	11	187.11
WHT	5	8	80.41	29	21	455.39	23	46	2,621.29
EDT	1	1	25.57	1	2	0.43	1	3	3.21
PIT	1	0	-	1	0	-	1	1	0.02
POL	0	1	0.02	1	1	0.02	1	1	0.03
NITDEF	0	0	-	0	1	14.64	0	0	-
CGT	0	0	-	0	0	-	0	0	-
SDT	2	9	10.23	18	18	19.55	17	6	353.92
TOTAL	19	26	464.29	85	105	1,142.43	67	108	3,423.24

Table 73: Tax Refunds Made, 2013 – 2015

Tax type	2013			2014			2015		
	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million
VAT	26	33	620.45	22	27	1,156.56	17	21	4,241.24
CIT	2	7	103.95	2	7	2.92	0	3	0.84
PAYE	3	3	16.59	0	2	0.17	2	6	27.64
WHT	324	63	11,980.72	74	159	10,317.33	102	75	10,860.18
EDT	0	1	0.35	0	2	2.51	0	0	-
PIT	1	1	0.85	1	1	0.29	0	1	0.09
POL	0	0	-	0	1	0.08	1	1	0.03
NITDEF	0	1	2.95	0	0	-	0	0	-
CGT	0	0	-	0	0	-	1	0	-
SDT	13	6	11.36	15	9	21.54	16	21	11.83
TOTAL	369	115	12,737.21	114	208	11,501.40	139	128	15,141.84

Source: Federal Inland Revenue Service

Table 74: Tax Refunds Made, 2016 – 2018

Tax type	2016			2017			2018		
	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million
VAT	26	19	72.83	67	49	12,845.58	59	39	3,109.21
CIT	5	5	2.16	4	5	7.28	5	5	12.60
PAYE	2	5	8.46	17	12	100.68	8	8	31.73
WHT	81	20	331.45	79	67	22,373.87	115	60	9,212.44
EDT	1	3	1.43	2	2	1.23	7	4	1.56
PIT	1	2	1.04	2	0	-	3	0	11.07
POL	0	1	0.05	1	1	-	2	0	0.02
NITDEF	0	0	-	0	1	2.01	0	0	-
CGT	0	0	-		5	7.28	0	0	-
SDT	0	24	7.54	136	44	1,166.89	29	36	7.85
TOTAL	116	79	424.95	308	186	36,504.84	228	152	12,386.48

Source: Federal Inland Revenue Service

Table 75: Tax Refunds Made, 2019 – 2022

Tax type	2019			2020			2021			2022		
	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million	No of Refund Application	No of cases Refunded	Amount Refunded =N=Million
VAT	62	37	2,916.28	50	36	5,098.27	114	1	0.09	52	10	1440.174322
CIT	12	4	8.43	9	5	2.64	15	2	24.46	9		0
PAYE	8	7	22.53	9	8	17.81	4	3	4.39			0
WHT	117	124	20,613.33	102	54	22,147.89	168	14	10,585.88	92	29	22,255.92
EDT	11	7	39.65	4	4	19.12	4	0	-	4	1	2.5255
PIT	0	0	-	1	0	-	1	0	-	1		0
POL	1	0	0.03	0	0	-	0	0	-	1		0
NITDEF	0	0	-	0	0	-	2	0	-	1		0
CGT	1		-	1	0	-	1	1	3.4	1	1	0.8
SDT	76	16	5.65	80	20	597.8	119	6	0.9	172	14	37.5347065
EMTL										2		0
TOTAL	288	195	23,605.90	256	127	27,883.52	428	27	10,619.12	335	55	23,736.95

Source: Federal Inland Revenue Service

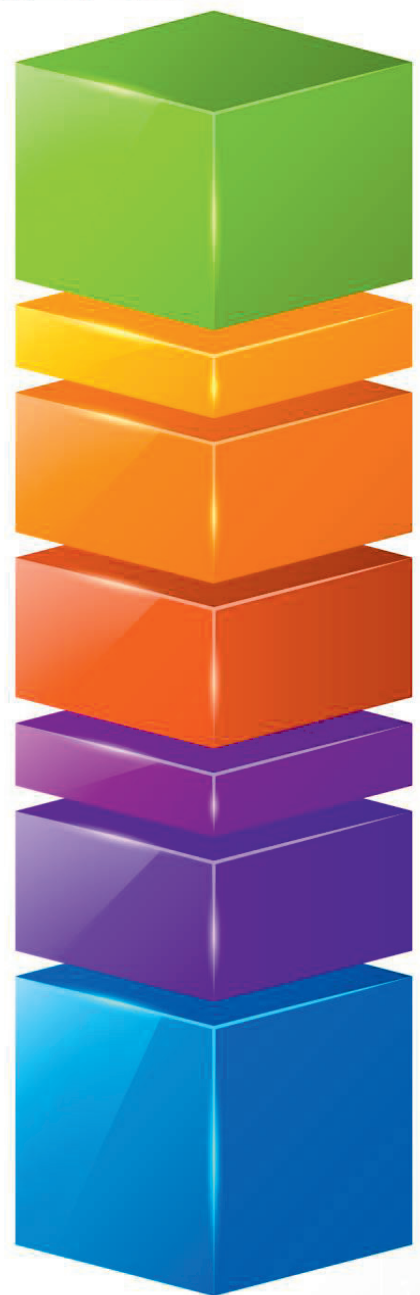
6.3 Reasons for Tax Refunds

The following are some reasons a taxpayer could be in refund position:

- i. When input VAT exceed Output VAT
- ii. Where the Withholding (WHT) tax deducted is in excess of income tax liability
- iii. When a taxpayer made tax payment using a wrong Tax Identification Number (TIN)
- iv. When a taxpayer made an error in computation or payment, etc

CHAPTER 7:

TAX REVENUE COLLECTION BY STATES BOARDS OF INTERNAL REVENUE



CHAPTER 7

7.0 SUMMARY OF REVENUE COLLECTION BY STATE BOARDS OF INTERNAL REVENUE SERVICES

By Nigeria's constitution, the federating units are by law empowered to administer some taxes such as PIT, CGT on individuals and enterprises, stamp duties on individuals and enterprises, road taxes, etc. within their jurisdiction. The taxes so collected forms part of the revenues used for their development. Table 76 below shows the summary of SBIRs' collection from 2010 to 2022.

Table 76: Summary of Revenue Collection by SBIRs in Nigeria, 2010 – 2022

S/N	States	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion
1	Abia	11.12	11.76	16.75	12.51	12.37	13.35	12.69	14.92	14.83	15.50	15.92	19.58	19.81
2	Adamawa	4.21	4.12	4.62	4.15	4.99	4.45	5.79	6.20	6.20	9.70	8.33	13.01	13.18
3	Akwa Ibom	10.13	11.68	13.52	15.40	15.68	14.79	14.97	15.96	24.21	35.50	30.70	31.40	34.76
4	Anambra	7.66	6.15	7.60	8.73	10.45	14.79	16.79	17.37	19.31	26.37	28.01	30.92	33.82
5	Bauchi	3.40	4.46	4.06	4.94	4.85	5.39	8.68	4.37	9.69	12.29	13.04	17.90	25.23
6	Bayelsa	4.71	3.66	4.96	10.50	10.96	8.71	7.91	12.52	13.64	16.34	12.18	13.27	15.70
7	Benue	6.88	11.13	8.44	8.37	8.28	7.63	9.56	12.40	11.22	17.18	10.46	12.60	15.95
8	Borno	2.11	2.28	2.44	2.13	2.76	3.53	2.68	4.98	6.52	8.18	11.81	18.74	19.06
9	Cross River	7.87	9.16	12.73	12.00	15.74	13.57	14.78	18.10	17.55	22.60	16.36	22.91	20.54
10	Delta	26.09	34.75	45.57	50.21	42.82	40.81	44.06	51.89	58.44	64.68	59.73	80.20	84.04
11	Ebonyi	2.09	2.30	8.23	10.43	11.03	-	4.34	5.10	6.14	9.82	15.90	13.75	12.43
12	Edo	12.68	17.69	18.88	18.90	17.02	19.12	23.04	25.34	28.43	35.23	28.02	42.43	47.46
13	Ekiti	1.55	2.49	3.79	2.34	3.46	3.30	2.99	4.97	6.47	15.37	10.56	13.62	16.75
14	Enugu	8.82	7.29	12.21	20.20	19.25	18.08	14.24	22.04	22.15	31.14	23.64	26.72	26.41
15	Gombe	2.95	3.15	3.72	3.87	5.20	4.78	2.94	5.27	7.34	6.83	8.64	10.56	13.21
16	Imo	5.71	5.81	6.81	7.58	8.12	5.47	5.87	6.85	14.88	6.18	7.67	12.75	16.48
17	Jigawa	1.24	1.48	7.88	9.76	6.27	5.08	3.54	6.65	9.25	12.93	20.66	16.49	20.55
18	Kaduna	11.56	9.78	11.53	10.93	12.78	11.54	17.05	26.53	29.45	44.96	50.77	52.86	58.09
19	Kano	6.62	6.62	11.05	17.14	13.66	13.61	30.96	42.42	44.11	40.59	31.82	40.40	40.14
20	Katsina	3.15	4.24	5.03	6.85	6.22	5.79	5.55	6.03	6.96	8.50	11.38	12.04	13.05
21	Kebbi	3.81	4.47	5.42	3.73	3.83	3.59	3.13	4.39	4.88	7.37	13.78	9.86	8.41
22	Kogi	2.22	2.85	3.19	5.02	6.57	6.78	9.57	11.24	11.33	17.20	17.46	23.41	17.89
23	Kwara	7.30	8.82	11.32	13.84	12.46	7.18	17.25	19.64	23.05	30.64	19.62	26.96	35.45
24	Lagos	149.97	202.76	219.20	236.20	276.16	268.22	302.43	333.97	382.18	646.61	660.00	753.46	639.64
25	Nasarawa	1.85	4.13	4.13	4.01	4.09	4.28	3.40	6.17	7.57	14.53	16.08	20.67	18.43
26	Niger	3.26	3.79	3.78	4.12	5.74	5.98	5.88	6.52	10.43	13.60	10.52	16.22	13.01
27	Ogun	7.92	10.84	12.44	13.78	17.50	34.60	72.98	74.84	84.55	81.42	50.56	100.73	119.24
28	Ondo	6.48	8.02	10.15	10.50	11.72	10.10	8.68	10.93	24.79	30.14	24.85	30.83	32.27
29	Osun	3.38	7.40	5.02	7.28	8.51	8.07	8.88	11.73	10.38	17.70	19.67	21.86	22.97
30	Oyo	10.49	8.92	14.60	15.25	16.31	15.66	18.88	22.45	24.64	26.59	38.04	52.09	62.25
31	Plateau	3.40	4.52	6.93	8.49	8.28	6.94	9.19	10.79	12.73	16.48	19.12	21.43	15.93
32	Rivers	49.63	52.71	66.28	87.91	89.11	82.10	85.29	89.49	112.78	169.60	117.19	123.35	170.35
33	Sokoto	3.89	4.19	4.31	5.51	5.62	6.22	4.55	9.02	18.76	19.01	11.80	23.76	23.62
34	Taraba	1.28	2.87	3.42	3.34	3.80	4.16	4.46	5.76	5.97	6.53	8.12	9.63	9.74
35	Yobe	5.96	2.39	1.79	3.07	3.07	2.25	3.24	3.60	4.38	8.50	6.81	8.46	9.50
36	Zamfara	2.07	1.71	2.59	3.04	3.15	2.74	4.78	6.02	8.21	15.42	18.50	18.98	19.45
37	FCT	-	-	-	-	-	-	-	-	65.52	74.56	92.06	131.92	124.37
	Total	403.46	490.38	584.40	662.05	707.86	682.67	811.00	936.47	1,168.93	1,635.80	1,559.77	1,895.79	1,889.18

Source: Joint Tax Board (JTB)

List of Abbreviations

ATAF:	African Tax Administration Forum
CATA:	Commonwealth Association of Tax Administrators
CBN:	Central Bank of Nigeria
CGT:	Capital Gains Tax
CIT:	Companies Income Tax
CITA:	Companies Income Tax Act
CSG:	Compliance Support Group
DISG:	Digital and Innovation Support Group
DTA:	Double Taxation Agreement
ECG:	Executive Chairman's Group
EDT:	Education Tax
EMTL:	Electronic Money Transfer Levy
ESG:	Enforcement Support Group
FA:	Finance Act
FAAC:	Federation Account Allocation Committee
FBIR:	Federal Board of Inland Revenue
FCT:	Federal Capital Territory
FCT-IRS:	Federal Capital Territory Internal Revenue Service
FIRS:	Federal Inland Revenue Service
FIRSEA:	Federal Inland Revenue Service (Establishment) Act
GBTOs:	Government Business Tax Offices
GDP:	Gross Domestic Product
GI:	Gas Income
GRA:	Ghana Revenue Authority
GSG:	General Services Group
GSM:	Global System for Mobile communication
GTOG:	General Tax Operations Group
HMRC:	His Royal Majesty Revenue and Customs
HT:	Hydrocarbon Tax
I&EITOs:	Individual and Enterprise, Income Taxpayers Office
ICT:	Information and Communication Technology
IGRs:	Internally Generated Revenue
IMF:	International Monetary Fund
JV:	Joint Venture
KRA:	Kenya Revenue Authority
LFN:	Laws of the Federation of Nigeria
LGAs:	Local Government Areas
LTOs:	Large Taxpayers Offices
MDAs:	Ministries, Departments and Agencies
MSTOs:	Micro and Small Taxpayers Offices
MTOs:	Medium Taxpayers Offices
NASENI:	National Agency for Science and Engineering Infrastructure
NCS:	Nigeria Customs Services
NDA:	Niger Delta Area
NITDA:	National Information and Technology Development Agency

NITDEF:	National Information Technology Development Fund/Levy
NPTF:	Nigeria Police Trust Fund
NRC:	Non-Resident Companies
OECD:	Organisation for Economic Cooperation and Development
PAYE:	Pay As You Earn
PBT:	Profit Before Tax
PIA:	Petroleum Industry Act
PIT:	Personal Income Tax
PITA:	Personal Income Tax Act
POL:	Pre-Operational Levy
PPT:	Petroleum Profits Tax
PPTA:	Petroleum Profit Tax Act
PSC:	Production Sharing Contract
RMAFC:	Revenue Mobilization, Allocation and Fiscal Commission
SARS:	South Africa Revenue Authority
SBIRs:	State Boards of Internal Revenue Services
SDOs:	Stamp Duties Offices
SDT:	Stamp Duties
STOG:	Special Tax Operations Group
TA:	Technical Assistance
TIMOs:	Tax Incentives Management Offices
TIN:	Taxpayer Identification Number
UK:	United Kingdom
USA:	United States of America
VAIDS:	Voluntary Asset and Income Declaration Scheme
VAT:	Value Added Tax
WATAF:	West African Tax Administration Forum
WHT:	Withholding Tax

