

2019 Full Year IGR Report



Subnational Data

S/N	State	2019 (₦ billion)	2018 (₦ billion)
1.	Lagos	398.73	382.18
2.	Rivers	140.39	112.78
3.	FCT	74.56	65.51
4.	Ogun	70.92	84.55
5.	Delta	64.67	58.43
6.	Kaduna	44.95	29.44
7.	Kano	40.59	44.10
8.	Akwa Ibom	32.29	24.21
9.	Enugu	31.06	22.14
10.	Kwara	30.64	23.04
11.	Ondo	30.13	24.78
12.	Edo	29.47	28.42
13.	Oyo	26.74	24.63
14.	Anambra	26.36	19.30
15.	Cross River	22.59	17.55
16.	Sokoto	19.00	18.76
17.	Osun	17.92	10.38
18.	Benue	17.85	11.21
19.	Plateau	16.48	12.72
20.	Kogi	16.38	11.33
21.	Bayelsa	16.34	13.63
22.	Imo	16.09	14.88
23.	Zamfara	15.41	8.20
24.	Abia	14.76	14.83
25.	Jigawa	12.92	9.24
26.	Niger	12.76	10.43
27.	Bauchi	11.69	9.69
28.	Nasarawa	10.85	7.56
29.	Adamawa	9.70	6.20
30.	Ekiti	8.54	6.46
31.	Katsina	8.49	6.96
32.	Yobe	8.44	4.38
33.	Borno	8.17	6.52
34.	Ebonyi	7.45	6.14
35.	Kebbi	7.36	4.88
36.	Gombe	6.80	7.34
37.	Taraba	6.53	5.96
	Total	1,334.22	1,168.93

Figures in ₦ Billions

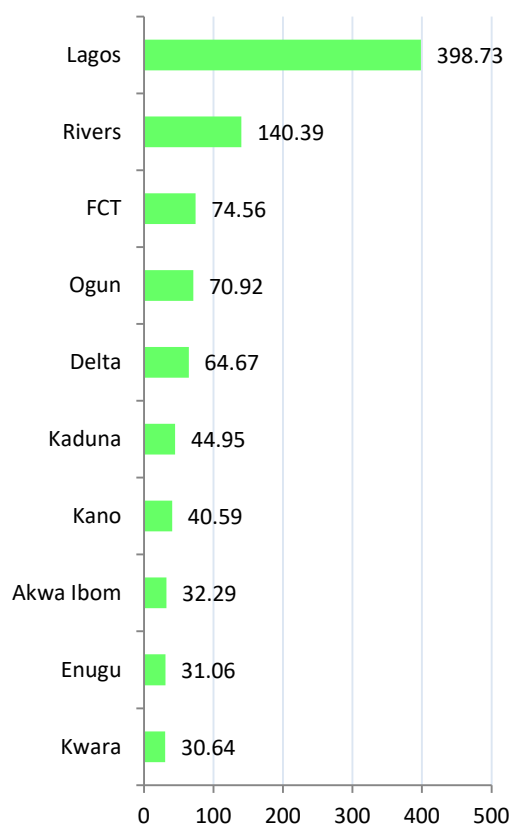
2019/2018 Comparative Performance and Ranking

Comparative analysis of Full year 2019 and Full year 2018 show that Lagos State had the highest total collection with the sum of N398.73 billion. Lagos State was followed by Rivers State which posted a total collection of N140.39 billion.

FCT (N74.56 billion, Ogun (N70.92 billion), Delta (N64.67 billion), Kaduna (N44.95 billion), Kano (N40.59 billion), Akwa Ibom (N32.29 billion), Enugu (N31.06 billion) and Kwara (N30.64 billion) make up the top ten jurisdictions in terms of ranking based on absolute collections.

It is noteworthy that the top 15 jurisdictions had collections above N20 billion.

Chart showing top ten jurisdictions with highest 2019 full year collections (₦ billion)



Subnational Data

2019/2018 Comparative Performance and Growth Rate

S/N	State	2019 (₦ billion)	2018 (₦ billion)	% Growth
1.	Yobe	8.44	4.38	92.70
2.	Zamfara	15.41	8.20	87.85
3.	Osun	17.92	10.38	72.64
4.	Benue	17.85	11.21	59.16
5.	Adamawa	9.23	6.20	56.40
6.	Kaduna	44.95	29.44	52.67
7.	Kebbi	7.36	4.88	50.91
8.	Kogi	16.38	11.33	44.60
9.	Nassarawa	10.85	7.56	43.50
10.	Enugu	31.06	22.14	40.29
11.	Jigawa	12.92	9.24	39.80
12.	Anambra	26.36	19.30	36.59
13.	Akwa Ibom	32.29	24.21	33.37
14.	Kwara	30.64	23.04	32.98
15.	Ekiti	8.54	6.46	32.19
16.	Plateau	16.48	12.72	29.49
17.	Cross River	22.59	17.55	28.74
18.	Borno	8.17	6.52	25.30
19.	Rivers	140.39	112.78	24.49
20.	Niger	12.76	10.43	22.36
21.	Katsina	8.49	6.96	22.05
22.	Ondo	30.13	24.78	21.57
23.	Ebonyi	7.45	6.14	21.33
24.	Bauchi	11.69	9.69	20.70
25.	Bayelsa	16.34	13.63	19.85
26.	FCT	74.56	65.51	13.80
27.	Delta	64.67	58.43	10.68
28.	Taraba	6.53	5.96	9.45
29.	Oyo	26.74	24.63	8.57
30.	Imo	16.09	14.88	8.14
31.	Lagos	398.73	382.18	4.33
32.	Edo	29.47	28.42	3.70
33.	Sokoto	19.00	18.76	1.30
34.	Abia	14.76	14.83	- 0.44
35.	Gombe	6.80	7.34	- 7.36
36.	Kano	40.59	44.10	- 7.97
37.	Ogun	70.92	84.55	- 16.12
	Total	1,334.22	1,168.93	14.14

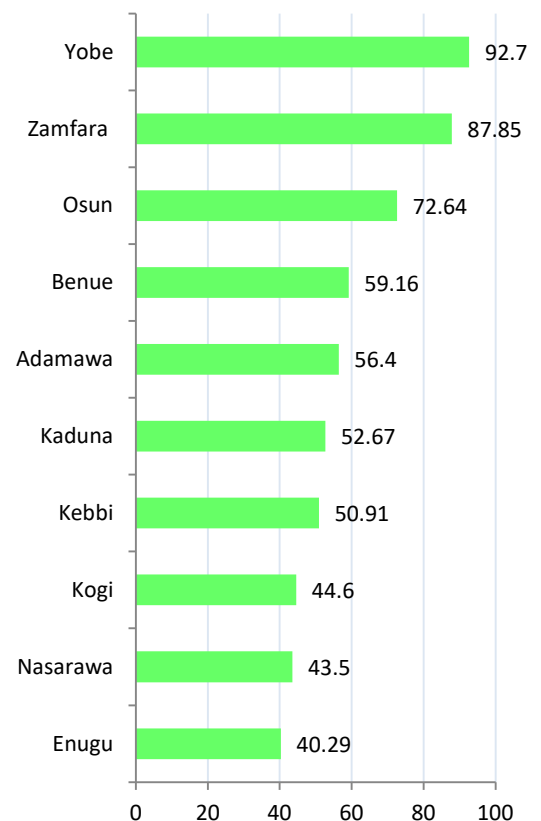
Figures in ₦ Billions

Analysis of 2019 full year growth patterns show that Yobe State with a collection of ₦8.44 billion in 2019 against ₦4.38 billion collected in 2018 achieved a 92.7% growth, making it the jurisdiction with the highest percentage growth margin for 2019.

Yobe State was closely followed by Zamfara State with a growth 87.85% following a 2019 full year collection of ₦15.41 billion against the 2018 full year collection of ₦8.20 billion.

Osun (72.64%), Benue (59.16%), Adamawa (56.40%), Kaduna (52.67%), Kebbi (40.91%), Kogi (44.6%), Nasarawa (43.5%) and Enugu (40.29%) make up the top ten jurisdictions with the highest growth margins for the full year 2019.

Chart showing top ten jurisdictions with highest full year 2019 growth margins (%)



2019 Full Year Sub-National Disaggregated IGR Performance and Ranking

Subnational Data

Rank	State	PAYE	Dir. Assmt.	Road Tax	Other Taxes	MDAs Revenue	Total
1.	Lagos	269.96	16.02	9.76	63.55	39.40	398.73
2.	Rivers	101.08	7.64	4.20	21.26	6.18	140.39
3.	FCT	65.74	3.16	-	5.65	-	74.56
4.	Ogun	24.30	3.16	0.97	13.10	29.37	70.92
5.	Delta	47.70	0.38	0.79	7.79	8.01	64.67
6.	Kaduna	11.69	0.23	0.50	13.51	19.01	44.95
7.	Kano	14.80	0.35	0.54	16.27	8.61	40.59
8.	Akwa Ibom	24.64	0.28	0.38	3.33	3.65	32.29
9.	Enugu	18.10	0.15	0.85	2.66	9.28	31.06
10.	Kwara	11.36	1.09	0.49	0.34	17.35	30.64
11.	Ondo	17.17	0.54	0.79	8.14	3.47	30.13
12.	Edo	13.14	1.04	0.66	7.32	7.29	29.47
13.	Oyo	12.00	4.53	0.98	3.49	5.72	26.74
14.	Anambra	11.18	0.67	0.71	3.55	10.23	26.36
15.	Cross River	6.50	0.10	0.85	11.74	3.38	22.59
16.	Sokoto	5.95	0.04	0.12	11.60	1.27	19.00
17.	Osun	7.84	0.89	0.20	0.22	8.75	17.92
18.	Benue	13.30	0.61	0.45	0.19	3.27	17.85
19.	Plateau	9.62	0.15	0.47	3.54	2.67	16.48
20.	Kogi	11.09	0.06	0.55	1.33	3.33	16.38
21.	Bayelsa	14.82	0.28	0.05	0.92	0.24	16.34
22.	Imo	12.42	1.25	0.90	0.67	0.84	16.09
23.	Zamfara	6.96	1.67	2.19	1.91	2.66	15.41
24.	Abia	5.90	0.46	0.42	2.17	5.80	14.76
25.	Jigawa	4.74	0.77	0.34	4.65	2.41	12.92
26.	Niger	4.80	0.16	0.26	7.07	0.46	12.76
27.	Bauchi	10.95	0.02	0.13	0.39	0.18	11.69
28.	Nassarawa	7.04	0.04	0.19	0.30	3.26	10.85
29.	Adamawa	5.75	0.11	0.24	0.55	2.55	9.23
30.	Ekiti	4.47	0.30	0.12	2.71	0.92	8.54
31.	Katsina	7.44	0.21	0.12	0.34	0.37	8.49
32.	Yobe	6.61	0.01	0.07	0.40	1.34	8.44
33.	Borno	4.18	0.54	0.33	0.80	2.31	8.17
34.	Ebonyi	4.65	0.09	0.23	1.33	1.13	7.45
35.	Kebbi	5.15	0.72	0.05	0.31	1.09	7.36
36.	Gombe	2.87	0.01	0.10	1.66	2.15	6.80
37.	Taraba	3.23	0.16	0.10	0.06	2.96	6.53
	Total	809.31	47.67	30.27	225.411	221.55	1,334.22

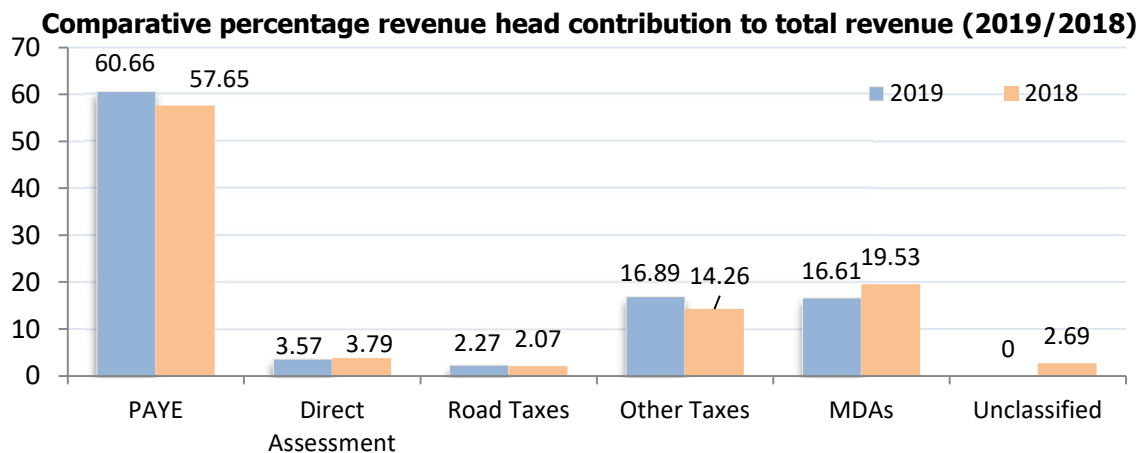
Figures in ₦ Billions

Subnational Data

2019/2018 Comparative Revenue Head Contribution to Sub-national IGR Performance

Source	2019		2018	
	Actual (₦ Billion)	Contribution (%)	Actual (₦ Billion)	Contribution (%)
PAYE	809.31	60.66	673.89	57.65
Direct Assessment	47.67	3.57	44.32	3.79
Road Taxes	30.27	2.27	24.24	2.07
Other Taxes	225.41	16.89	166.73	14.26
MDAs	221.55	16.61	228.30	19.53
Unclassified	-	-	37.47	2.69
Total	1,334.22	100.00	1,168.93	100.00

Figures in ₦ Billions



Collections for 2019 indicate a familiar trend with PAYE forming the bulk of collections with a total amount of N809.31 billion, a 60.66% contribution to total full year collection. This figure represents a 20.10% increase over the collection of N673.89 billion recorded in 2018.

Direct Assessment with a total full year 2019 collection of N47.67 billion accounted for 3.57% of total annual collection. This collection represented a growth of 7.55% compared to collections made for full year 2018 which was N44.32 billion.

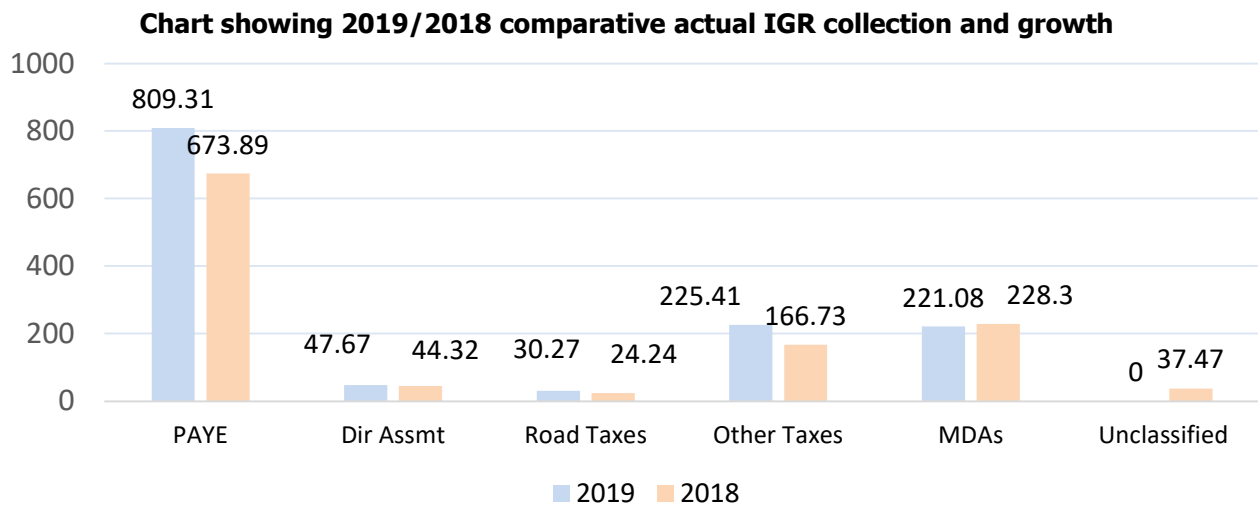
Road Tax and Other Taxes witnessed positive growth over the same period from 2018 with actual collections of N30.27 billion and N225.41 billion, representing growth margins of 24.86% and 35.19% respectively. MDAs revenue, with an actual full year 2019 collection of N221.55 billion and a contribution to total annual collection of 16.61%, experienced a contraction of 2.96% from the same period in 2018 where the sum of NN228.3 billion was posted.

Subnational Data

2019/2018 Comparative Revenue Head Contribution to Sub-national IGR Performance

	2019	2018	
Source	Actual (₦ Billion)	Actual (₦ Billion)	% Growth
PAYE	809.31	673.89	20.10
Direct Assessment	47.67	44.32	7.55
Road Taxes	30.27	24.24	24.86
Other Taxes	225.41	166.73	35.19
MDAs	221.08	228.30	- 2.96
Unclassified	-	37.47	-
Total	1,334.22	1,168.93	14.14

Figures in ₦ Billions



Subnational Data

2019 Full Year IGR Showing Variance and Growth Rate by Geopolitical Zone

S/N	State	2019 (₦)	2018 (₦)	Variance (₦)	Growth %
North West					
1.	Zamfara	15,416,043,399.76	8,206,695,592.14	7,209,347,807.62	87.85
2.	Kaduna	44,956,576,583.38	29,446,386,924.74	15,510,189,658.64	52.67
3.	Kebbi	7,367,334,837.13	4,881,961,005.78	2,485,373,831.35	50.91
4.	Jigawa	12,926,658,146.29	9,246,250,836.03	3,680,407,310.26	39.80
5.	Katsina	8,496,742,119.00	6,961,870,329.00	1,534,871,790.00	22.05
6.	Sokoto	19,005,093,541.11	18,762,009,020.05	243,084,521.06	1.30
7.	Kano	40,593,701,332.48	44,107,375,284.25	- 3,513,673,951.77	- 7.97
		148,762,149,959.15	121,612,548,991.99	27,149,600,967.16	22.32
North East					
8.	Yobe	8,444,634,099.09	4,382,259,456.05	4,062,374,643.04	92.70
9.	Adamawa	9,704,660,185.42	6,204,876,665.62	3,499,783,519.80	56.40
10.	Borno	8,175,248,326.42	6,524,300,904.06	1,650,947,422.36	25.30
11.	Bauchi	11,696,955,884.75	9,690,832,177.58	2,006,123,707.17	20.70
12.	Taraba	6,533,106,447.27	5,968,809,583.11	564,296,864.16	9.45
13.	Gombe	6,803,064,814.10	7,343,549,621.53	- 540,484,807.43	- 7.36
		51,357,670,757.05	40,114,628,407.95	11,243,042,349.10	28.03
North Central					
14.	Benue	17,850,480,389.57	11,215,482,725.16	6,634,997,664.41	59.16
15.	Kogi	16,389,026,388.86	11,334,113,743.55	5,054,912,645.31	44.60
16.	Nasarawa	10,858,822,422.98	7,566,920,656.91	3,291,901,766.07	43.50
17.	Kwara	30,646,731,408.92	23,046,944,295.60	7,599,787,113.32	32.98
18.	Plateau	16,480,111,593.83	12,726,479,548.41	3,753,632,045.42	29.49
19.	Niger	12,765,034,972.30	10,432,190,956.63	2,332,844,015.67	22.36
		104,990,207,176.46	76,322,131,926.26	28,668,075,250.20	37.56
South West					
20.	Osun	17,922,394,523.43	10,381,663,677.98	7,540,730,845.45	72.64
21.	Ekiti	8,546,875,648.24	6,465,374,250.65	2,081,501,397.59	32.19
22.	Ondo	30,135,881,918.26	24,788,059,725.53	5,347,822,192.73	21.57
23.	Oyo	26,746,460,235.93	24,635,074,074.49	2,111,386,161.44	8.57
24.	Lagos	398,732,246,493.38	382,181,548,627.13	16,550,697,866.25	4.33
25.	Ogun	70,922,590,495.89	84,554,199,593.67	- 13,631,609,097.78	- 16.12
		553,006,449,315.13	533,005,919,949.45	20,000,365.68	3.75
South East					
26.	Enugu	31,069,466,913.00	22,145,937,216.00	8,923,529,697.00	40.29
27.	Anambra	26,369,195,864.89	19,305,267,646.94	7,063,928,217.95	36.59
28.	Ebonyi	7,455,294,676.59	6,144,587,065.65	1,310,707,610.94	21.33
29.	Imo	16,095,299,620.59	14,884,271,810.31	1,211,027,810.28	8.14
30.	Abia	14,769,307,658.56	14,834,904,447.49	- 65,596,788.93	- 0.44
		95,758,564,733.63	77,314,968,186.39	18,443,596,547.24	23.86
South South					
31.	Akwa Ibom	32,291,014,771.52	24,210,810,102.72	8,080,204,668.80	33.37
32.	Cross River	22,597,063,882.55	17,552,112,937.09	5,044,950,945.46	28.74
33.	Rivers	140,398,744,302.70	112,780,373,912.23	27,618,370,390.47	24.49
34.	Bayelsa	16,342,762,531.98	13,636,545,716.78	2,706,216,815.20	19.85
35.	Delta	64,678,796,991.57	58,439,598,672.31	6,239,198,319.26	10.68
36.	Edo	29,478,406,024.31	28,425,496,842.23	1,052,909,182.08	3.70
		305,786,788,504.63	255,044,938,183.36	50,741,850,321.27	22.32
37.	FCT	74,564,180,835.31	65,519,663,654.82	9,044,517,180.49	13.80
	Totals	1,334,226,010,281.36	1,168,934,799,300.22	165,291,211,981.11	14.14

Subnational Data

2019 Full Year Contribution to IGR by Geopolitical Zone

Collections from the jurisdictions for full year 2019 based on Geopolitical Zones show an interesting trend. With a total annual growth rate of 14.10% over 2018 collections, the performance from the geopolitical zones were all positive as each zone respectively experienced cumulatively growth.

North Central Geopolitical Zone posted the highest growth margin with 37.56% growth with combined 2019 collection of N104.99 billion against N76.32 billion collected in 2018. The collection from the zone accounted for 7.87% of total country IGR.

With a total 2019 collection of N51.35 billion, the North East followed suit with a growth of 28.03% over 2018 collection which was N40.11 billion. This represents a 3.85% contribution to total country IGR.

The South East Geopolitical Zone witnessed full year 2019 growth over full year 2018 with a collective growth rate of 23.86%, derived from an actual collection of N95.75 billion over N77.31 billion collected in 2018. Its contribution to total country IGR stands at 7.18%.

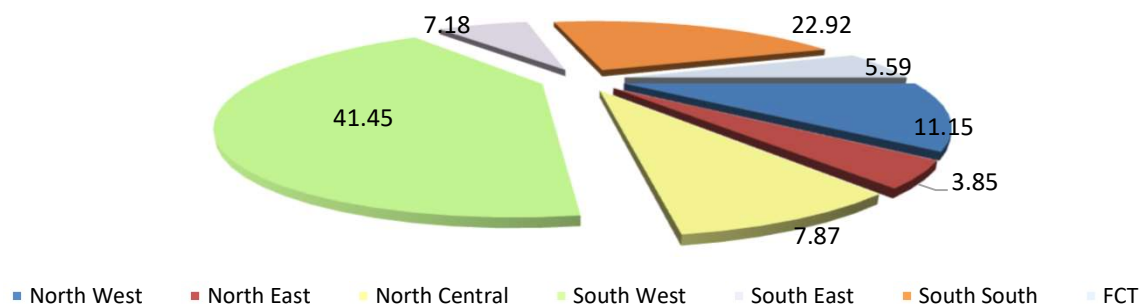
With a total full year 2019 collection of N148.76 billion, the North West Geopolitical Zone experienced a growth of 22.32% over full year 2018 collection of N121.61 billion. This saw it contribute 11.15% to total country IGR for the period.

The South South Geopolitical Zone follow suit with a full year 2019 growth of 19.90% over the same period in 2018. Having made an actual full year 2019 collection of N305.78 billion over the 2018 collection of N255.04 billion, its contribution to total country IGR for the period is 22.92%.

The FCT, with a full year 2019 collection of N74.56 billion experienced a growth of 13.8% over the full year 2018 where a collection of N65.51 was posted. This performance made up a 5.59% contribution to total country IGR.

Growth rate for the South West Geopolitical Zone for 2019 was 3.75% over 2018. This reflected the total actual collection of N553.00 billion for full year 2019 as against total collection of N533.00 billion posted in 2018, making it the highest contributor to total country IGR with a contribution of 41.45%

S/N	Revenue Item	2019 (₦)	2018 (₦)	Growth (%)	Contribution to IGR (%)
1	North West	148,762,149,959.15	121,612,548,991.99	22.32	11.15
2	North East	51,357,670,757.05	40,114,628,407.95	28.03	3.85
3	North Central	104,990,207,176.46	76,322,131,926.26	37.56	7.87
4	South West	553,006,449,315.13	533,005,919,949.45	3.75	41.45
5	South East	95,758,564,733.63	77,314,968,186.39	23.86	7.18
6	South South	305,786,788,504.63	255,044,938,183.36	19.90	22.92
7	FCT	74,564,180,835.31	65,519,663,654.82	13.80	5.59
	Total	1,334,226,010,281.36	1,168,934,799,300.22	14.14	100.0



Pie Chart showing contribution by Geopolitical Zone to full year 2019 total country IGR

FIRS 2019/2018 Full Year Comparative Collection and Growth

Tax Type	2019 (₦ billion)	Q2 2018 (₦ billion)	Growth (%)
Federation Account			
Oil Tax			
Petroleum Profit Tax	2,111.429	2,467.557	- 14.43
Sub-total	2,111.429	2,467.557	- 14.43
Non-Oil Taxes			
Companies Income Tax	1,604.698	1,421.798	12.86
Gas Income	24.769	-	-
Capital Gains Tax	5.977	6.980	- 14.38
Stamp Duty	18.192	15.662	16.15
Sub-total	1,653.636	1,444.441	14.48
Total Federation Account	3,765.066	3,911.999	- 3.76
Bother Non-Oil Taxes			
VAT Pool			
Non-Import VAT	944.064	858.627	9.95
NCS-Import VAT	244.517	249.514	- 2.00
Sub-total	1,188.581	1,108.141	7.26
Education Tax	223.615	203.412	9.93
Consolidated Account			
Personal Income Tax	70.334		
Pre-Operational Levy	0.323		
Stamp Duty	-		
Sub-total	70.657	85.508	- 17.37
NITDEF	15.181	11.854	28.07
Total Non-oil	3,151.671	2,853.358	10.45
Grand Total	5,263.101	5,320.916	- 1.09

Figures in ₦ Billions

Comparative analysis of Full year 2019 collections over 2018 indicate a contraction of 1.09%, with total collection for 2018 being N5.320 trillion as against total collection for full year 2019 which was N5.263 trillion.

Positive growth patterns were visible across some tax types including Companies Income Tax which had a growth of 12.86% with an actual collection of N1.604 trillion against the 2018 collection of N1.421 trillion. Total VAT collection stood at N1.188 trillion against the 2018 collection of N1.108 trillion, a growth of 7.26%. This is despite a slight decline of 2% witnessed in collections for Nigeria Customs Service Import VAT which dropped from N249.51 billion in 2018 to N244.51 billion in 2019.

With a total of N3.151 trillion in 2019, non-oil collection grew by 10.45% over 2018 collection of N2.853 trillion. This performance also saw non-oil contribution contributing 59.88% to total collection, as against a contribution of 53.62% in 2018.