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The fallow goldmine: X-raying patterns in states' non-tax revenue structures

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The IGR Initiative supports subnational governments in improving their internally generated revenue through research, consultancy engagements and capacity building. The Initiative holds regular webinars, debates and ideation sessions with the public and practitioners to reinforce learning, innovation, reform actions, and advocacy that help strengthen the entire IGR expansion process and for all stakeholders at the sub-national level. It is a registered trademark of Citizens Collective Finance Expansion Ltd/GTE.

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The Fallow Goldmine:
An x-ray of patterns in States' non-tax revenue structures

By

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Summary: *Despite the overwhelming need for additional revenue, more than 78% of state governments fail to maximize the huge goldmine in non-tax revenue. Their fixation on personal income tax, withholding taxes, motor vehicle taxes, rates and fines and fees, and earnings and sales meant that little attention was being paid to such important sources as property revenue, investment income and mining royalties. Overall, state governors appear to be losing interest on financial assets.*

The hidden treasure

Nigerian subnational governments increasingly rely on non-tax revenue to compensate for shortages in budgeted funds for financing public services and infrastructure. Rapidly increasing population, slow economic growth, and inadequate revenue receipts aggravate most states' financial stress in recent times requiring that they activate other available revenue-generating options to effectively address and support infrastructure expansion and other public goods needs. Non-tax revenue sources have become strategic in this regard. They have helped address the challenges of massive debt exposures of many subnational governments resulting from the increasingly volatile statutory allocations from the Federation Account and poor tax revenue receipts.

"Non-tax revenue is the governments' reward for promoting civilization and citizens' well-being"

Although still poorly exploited, non-tax revenue sources such as fees, fines, investment income, sales and earnings and royalties may provide a more reliable and sustainable source of income than taxes, which can be challenging to collect in many states. In this way, non-tax revenue help resolve some structural issues with revenue collection, especially in the informal sector. The flexibility around non-tax revenue policy implementation opens opportunities to increase revenue, on the one hand, and achieve other economic activity expansion objectives of the government, on the other hand. For instance, subnational governments might levy taxes on industrial activities that harm the environment and use the revenue raised to stop environmental degradation or at least lessen its effects. Overall, it may help manage the tax burden on citizens by allowing governments to fund public services without raising additional taxes.

Non-tax revenue is not a strategic income source for most states

The top five states on the non-tax revenue to GDP ratio indicator in 2021 are Jigawa, Ogun, Enugu, Kwara and Ebonyi. Akwa-Ibom, Bauchi, Imo, Bayelsa and Delta states are the least performing five states in this category. Referencing the IGR [i.e. Non-tax revenue to IGR ratio], Jigawa tops the list again, with Enugu, Ogun, Kwara, and Abia states following in that order. Delta, Bauchi, Akwa Ibom, Kogi and Plateau states performed the least. We have excluded Rivers and Benue states from this analysis for lack of clarity in their 2021 non-tax revenue data. See figure 1 for the details. However, Benue state's cumulative average non-tax revenue to IGR between 2017 and 2019 was 21.9%. In 2020, it was 23.7%. For Rivers state, the average of its share of non-tax revenue in IGR between 2017 and 2019 was 8.9%. In 2020, it was 9.6%. Jigawa state showed spectacular performance, with approximately 91% of its internally generated revenue from non-tax sources. Enugu state, the closest rival on this indicator, derived 66% of its internally generated revenue from non-tax sources. The average for the entire 36 states was approximately 36%. The share of non-tax revenue in IGR had declined consistently from the 39% achieved in 2017 to 33% in 2020. It, however, gained five percentage points to reach 38% in 2021. Regarding the states' GDP, only four out of the 36 states extract more than 1% of their GDP as non-tax revenue. Again, Jigawa demonstrated unrivalled leadership

78% of states in Nigeria earn <50% of their IGR from non-tax sources

Figure 1a: Non-tax revenue / IGR Ratio [%] - 2021

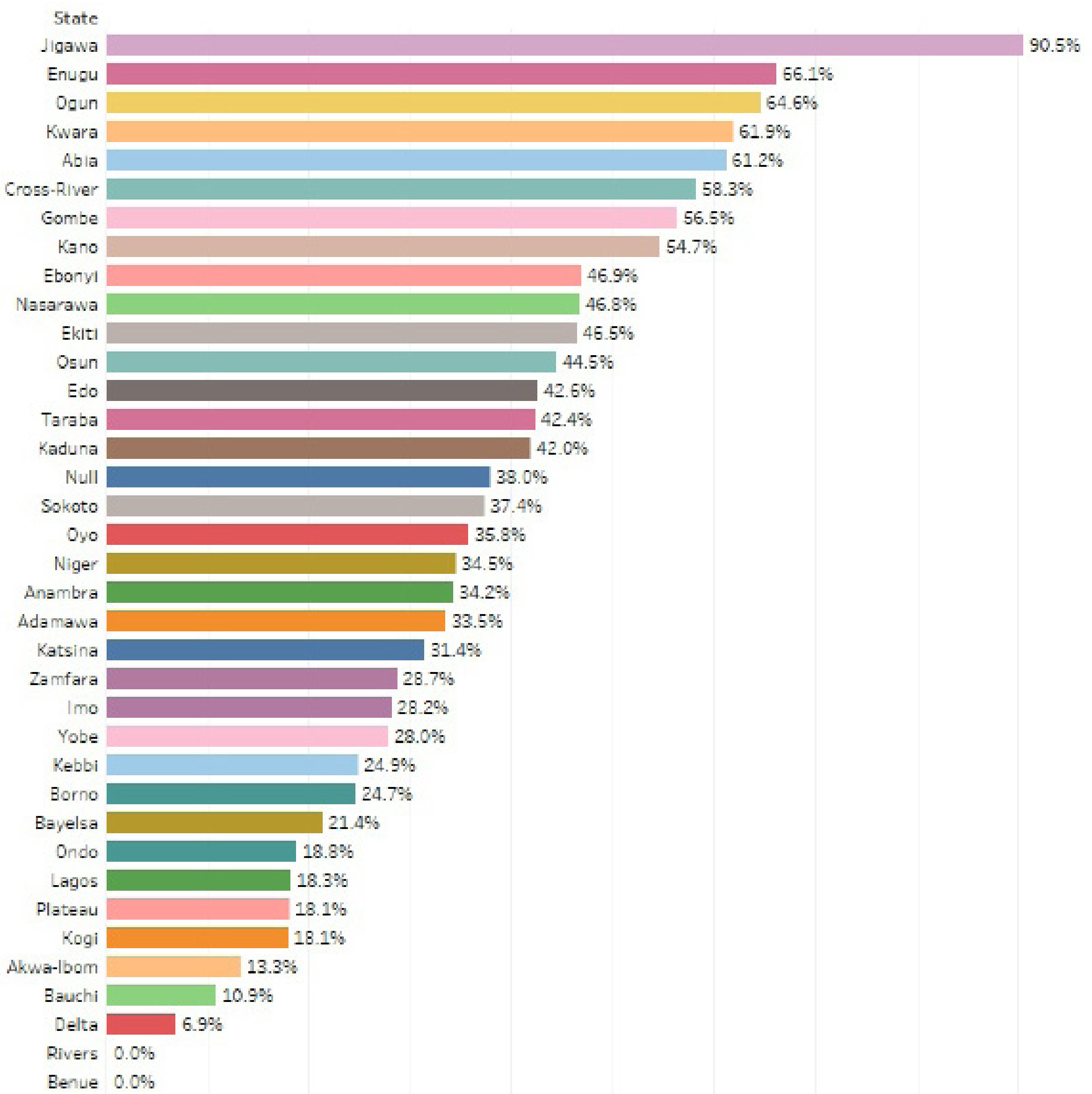
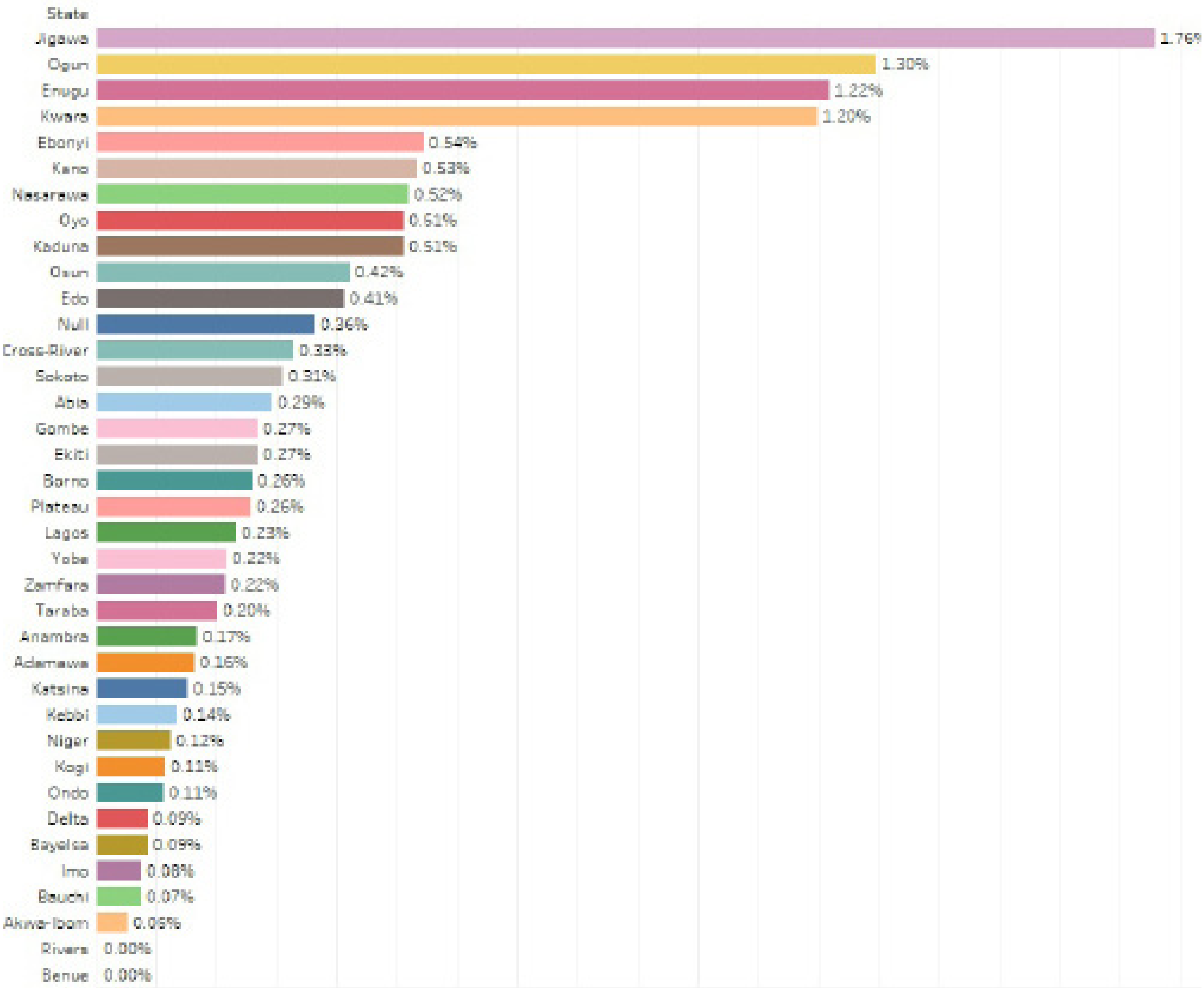


Figure 1b: Non-tax revenue / GDP Ratio [%] - 2021



on this premise with 1.76%, while the next state [Ogun] has a ratio of 1.3%. Jigawa State, no doubt, is a relatively poor performer in terms of its overall IGR receipts, which declined by approximately 33% in 2021. Its IGR per capita is also second to Katsina state, which was the least. However, the state, the third poorest by headcount ratio, seems to have exploited non-tax revenue options to minimize the imposition of additional hardship on its citizens. See figures 1a and 1b.

The southeast geopolitical zone tops the list with a cumulative average share of 47.4% of non-tax revenue to IGR for five years [2017 – 2021]. The Northwest and Southwest geopolitical zones came second and third, respectively, with 42% and 40.4%. The Southsouth geopolitical zone came last with 21.2%. However, notwithstanding the South-South geopolitical zone's performance, it recorded the fastest annual average growth rate compared to all the other zones. The expansion rate of its non-tax revenue to IGR ratio for the five years was 10.3%. On the other hand, the south-east geopolitical zone grows at an average rate of 0.9%. The Northeast zone recorded the second fastest growth, with 5.3%. The Southwest has the most rapid rate of decline with -3.4%, followed by the Northwest zone with -2.4%. See figure 2.

Southeast geopolitical zone is tops with 47.7% on the non-tax revenue to IGR ratio for 2017 - 2021

Figure 2: Share of non-tax revenue to IGR [2017 - 2021]

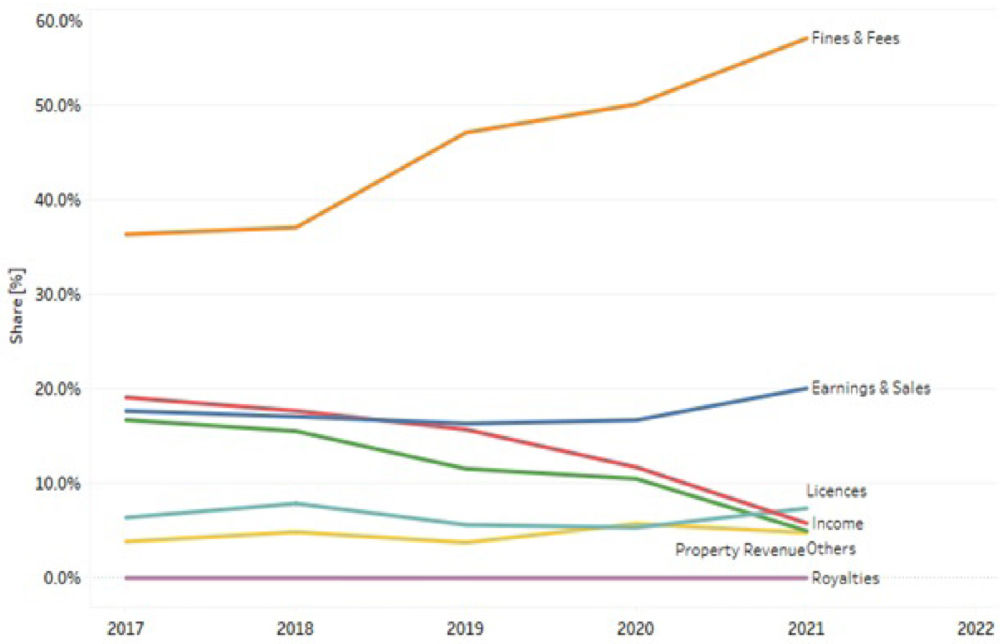
Constituents of non-tax revenue

Most state governments in Nigeria report between six and fourteen subcomponents of non-tax revenue. However, the flexibility of non-tax revenue presupposes that the number of these subcomponents can be more than fourteen, depending on the innovativeness of the subnational government. Appendix 1 presents a detailed listing and definitions of these fourteen sub-components. They include Fines and penalties, Fees, Licences, Royalties, Earnings, Sales, Rent on Government Properties, Interest, Repayment, Dividends, Grants and Contributions, Land Use Charges, Extraordinary income and Miscellaneous income. And because of their peculiarities, not every state earns non-tax income from some of the mentioned sources. For instance, states and local government areas that do not have significant deposits of exploited mineral resources may not earn income from mining royalties. Again, some subcomponents have very grey shades of distinction and can most conveniently combine for better understanding. Accordingly, we have combined and reclassified these subcomponents into seven: Licenses, fees and fines, earnings and sales, investment income, property revenue, mining royalty and others [extra-ordinary and miscellaneous income]. For instance, since interest payments, repayments and dividends are income from financial assets, we grouped them as income. Similarly, we placed earnings and sales in the same group. We also put rent on Government properties and land-use charges together as property income.

Two sources dominate the non-tax revenue structure of states

As of 2017, the fees and fines category, with a 36.3% share undisputedly, dominated the total non-tax revenue structure for the 36 states. The distant second largest component was the investment income category [19.1%]. The earnings and sales category was the third, with 17.7%. The mining royalties category was approximately 0%. By 2021, this structure considerably shifted. While the fees and fines category further strengthened its leadership position by recording additional 20.7 percentage points to hold a share of 57% of non-tax revenues, investment income which hitherto was the second largest component, declined significantly to 5% to become the fourth. The earnings and sales category was the third largest as of 2017 and became the second in 2021 with a 20% share. The licenses and property income categories improved sluggishly from 6.4% and 3.9% in 2017 to 7.4% and 4.8% in 2021. With the increased sensitization and push

Figure 3: Consolidated structure of non-tax revenue



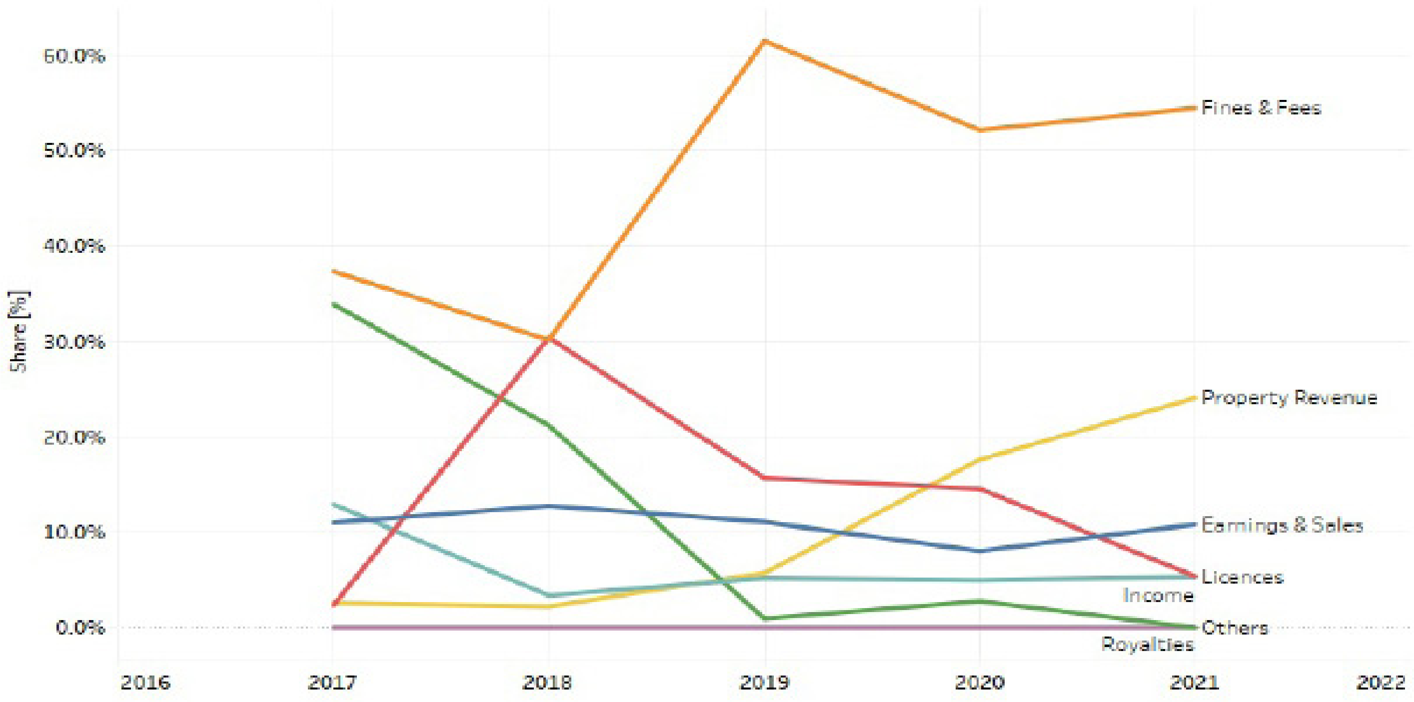
Fines & fees + earnings & sales account for >77% of non-tax revenue sources for most states

for property income, the expectation was that, on the aggregate, by 2021, property income would have expanded its share of the non-tax revenue structure. See figure 3.

Structure of non-tax revenue by geopolitical zones

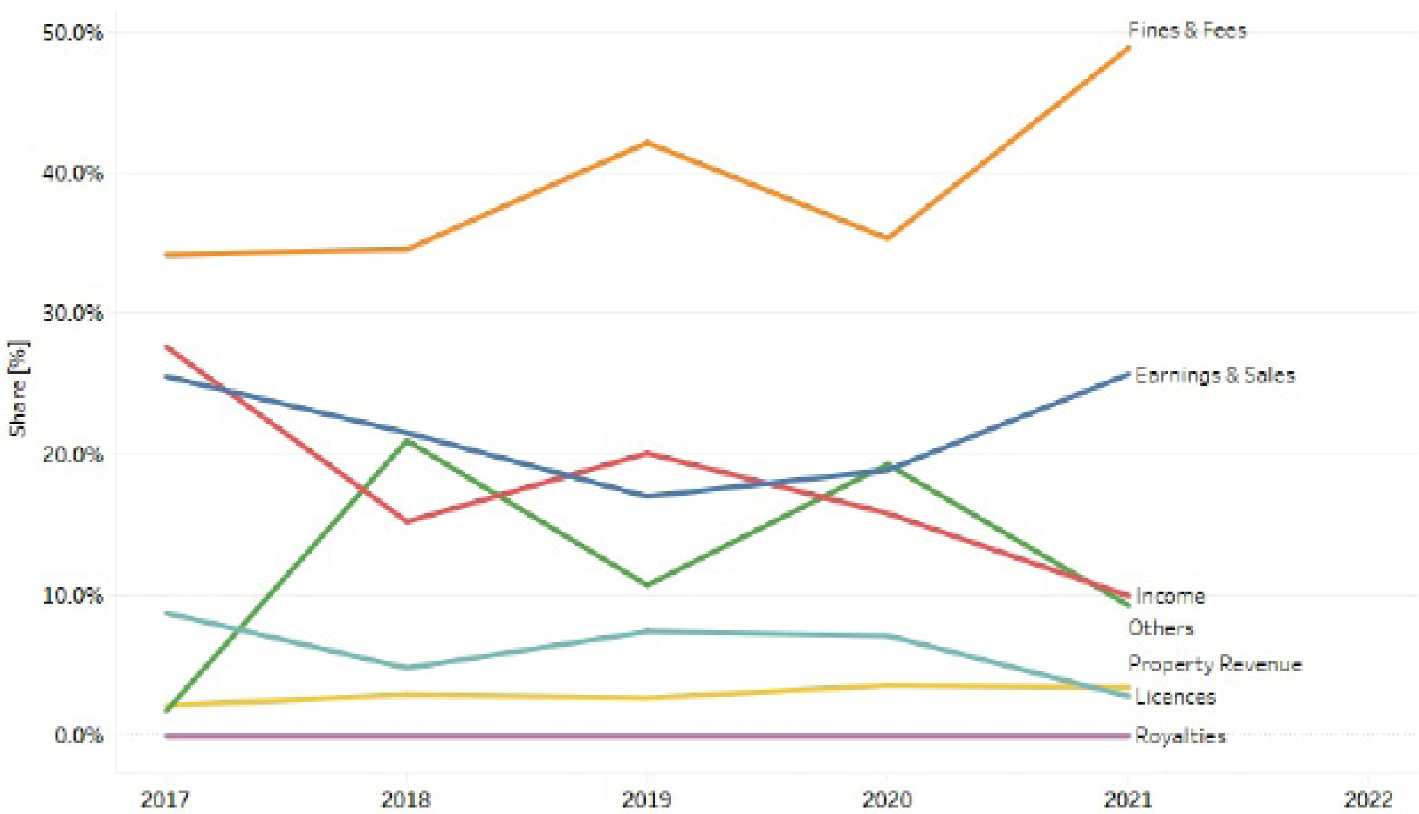
In the north-central geopolitical zone, while the share of the fines and fee category and property revenue component grew strongly from lower levels in 2017, investment income and other non-tax revenue categories have consistently declined for the same period. As of 2017, the fines and fees category dominated the non-tax revenue structure with a 37.3% share. By 2021, it contributed more than half of the non-tax revenue of subnational governments within the zone. The licenses category shared approximately 30% in 2018 but declined consistently to 5.3% in 2021. One cheering obervation, however, is that the zone appears to be placing a substantial premium on the exploitation of property taxation as the share of property income shot up from 2.6% in 2017 to 24% in 2021. See figure 4.

Figure 4: Shifts in the structure of non-tax revenue in the Northcentral zone



The fines and fees, investment income and earnings and sales categories cumulatively contributed 87.3% of the non-tax revenue in the Northeast geopolitical zone as of 2017. Of this number, the fines and fees category was 34.2% and was the single largest share. In 2021 these three components still contributed 84.5% share, which is 2.8 percentage points decline from the 2017 position. Apart from the others category, property income has the fastest annual average growth rate [14.3%], followed by the fines and fees category [11.3%]. The investment income category declined annually by -17.8%, while the license category declined by -13.9%. The mining royalties category remained flat and not a significant contributor to the zones' non-tax revenue despite their abundant mineral deposits. See figure 5.

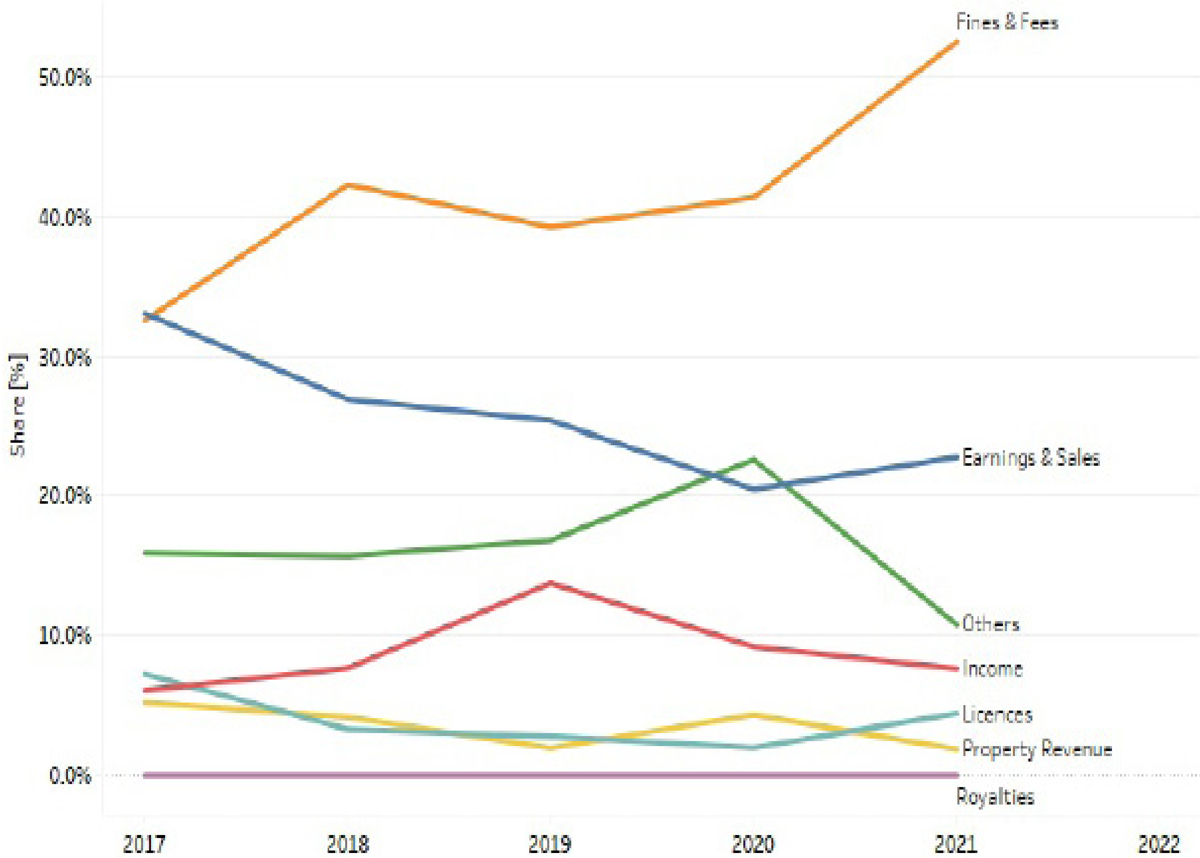
Figure 5: Shifts in the structure of non-tax revenue in the Northeast zone



Unlike the northcentral, property revenue is finding it difficult to gather momentum in the northwest

As of 2017, earnings and sales, fines and fees categories contributed a fairly exact amount of non-tax revenue to the Northwest geopolitical zone. However, while the fines and fees categories expanded at an annual average growth rate of 13.7%, earnings and sales shrank by 8.1% between 2017 and 2021. See figure 6. However, investment income maintained a solid average annual expansion rate of 13.9%. Property income which doubled its 2017 share of the non-tax revenue by 2018, inverted and consistently declined. Despite the abundance of solid minerals, revenue from mining and exploitation of other mineral resources is still not a significant contributor to non-tax revenue in the zone. The licenses category has, however, picked up after consistently losing its share of the zones non-tax revenue between 2017 and 2020. In 2021, its share was 4.4%, more than twice its 2% contribution in 2020.

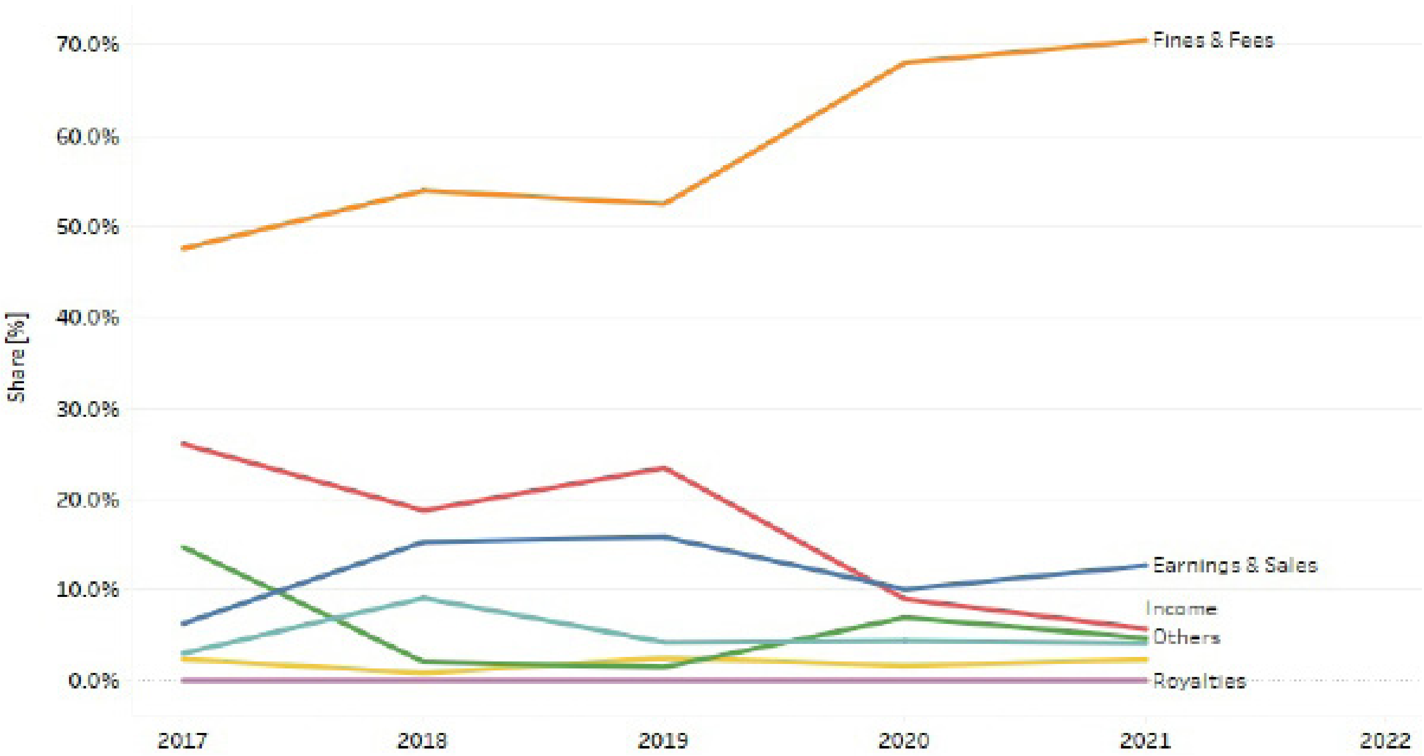
Figure 6: Shifts in the structure of non-tax revenue in the Northwest



Fines & fees contributes about 71% of non-tax revenue in the southeast zone

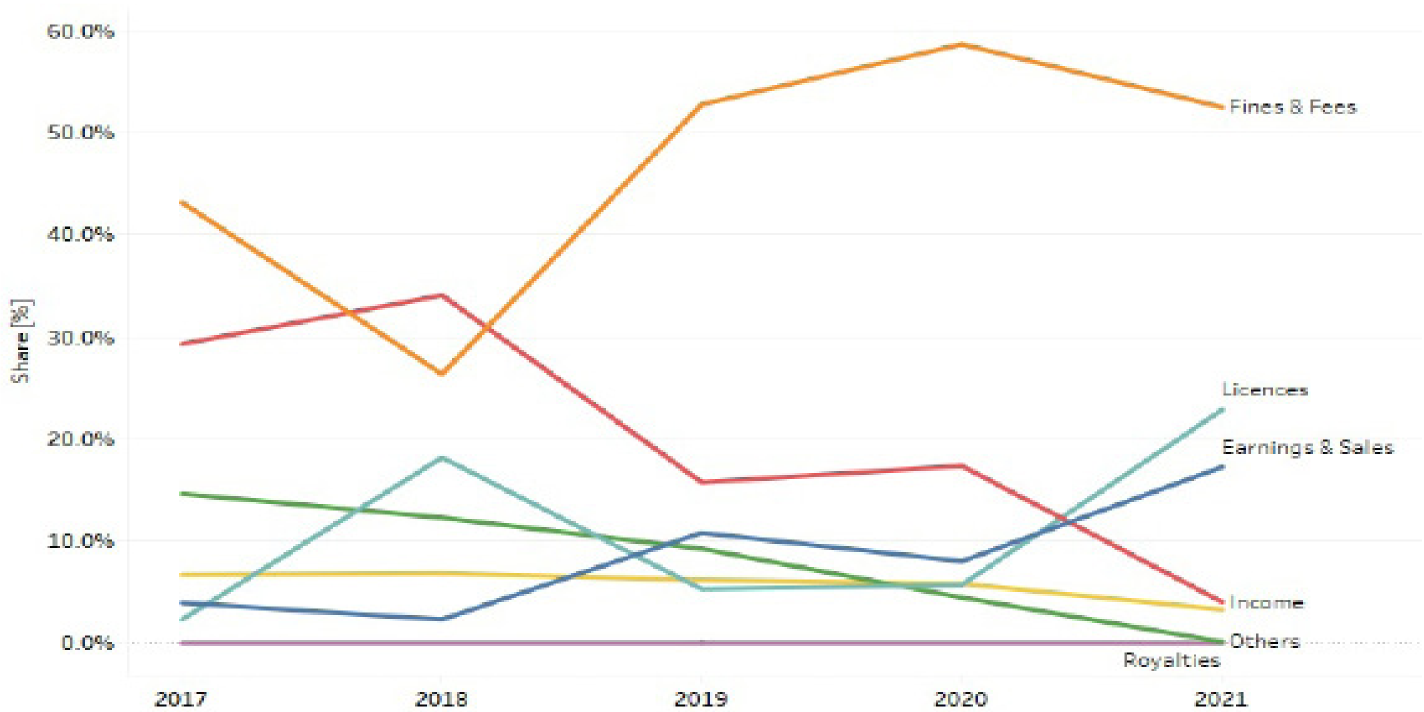
By 2021, the fines and fees category was indisputably the most dominant contributor to non-tax revenue in the southeast geopolitical zone. It has maintained this dominance since 2017, growing from a share of 47.6% in 2017 to contributing 70.5% in 2021. The investment income category, the second largest contributor with 26.1% in 2017, consistently lost its share, contributing a meagre 5.7%. Earnings and sales became more dominant in 2021, with a 12.7% share than in 2017 at 6.2%. Although small, the share of property income has been witnessing intense growth swings but averages 32.6% annually. However, following a tremendous 198% growth in 2018 to a share of 9.1%, the licensing category has decreased to roughly 4.3 per cent of the zone's non-tax revenue. In 2020, the earnings and sales category overtook the investment income group, which has been declining on average. Property tax is also not significantly contributing to the zone's non-tax revenue. See figure 7.

Figure 7: Shifts in the structure of non-tax revenue in the Southeast zone



In South-South geopolitical zone, the categories of fines and fees and investment revenue have increased in opposite directions since 2018. While the former increased from a 26.3% contribution to non-tax revenue as of 2018 to 52.5% in 2021, investment income declined from a 34.1% share in 2018 to a 4% share of non-tax revenue in 2021. The percentage of property income in non-tax revenue has also gradually declined over the same period. Again, whereas in 2017, the license category contributed a mere 2.3% to non-tax revenue, by 2021, its contribution had risen to 23%. It grew by a whopping 300.7% in 2021 alone. The proportion of other non-tax revenue sources has also consistently declined between 2017 and 2021. The five-year averages of the subcomponents between 2017 and 2021 show that the fines and fees category contributes approximately 46.7% of the entire non-tax revenue. The investment income category follows closely with a 20.1% share. See figure 8.

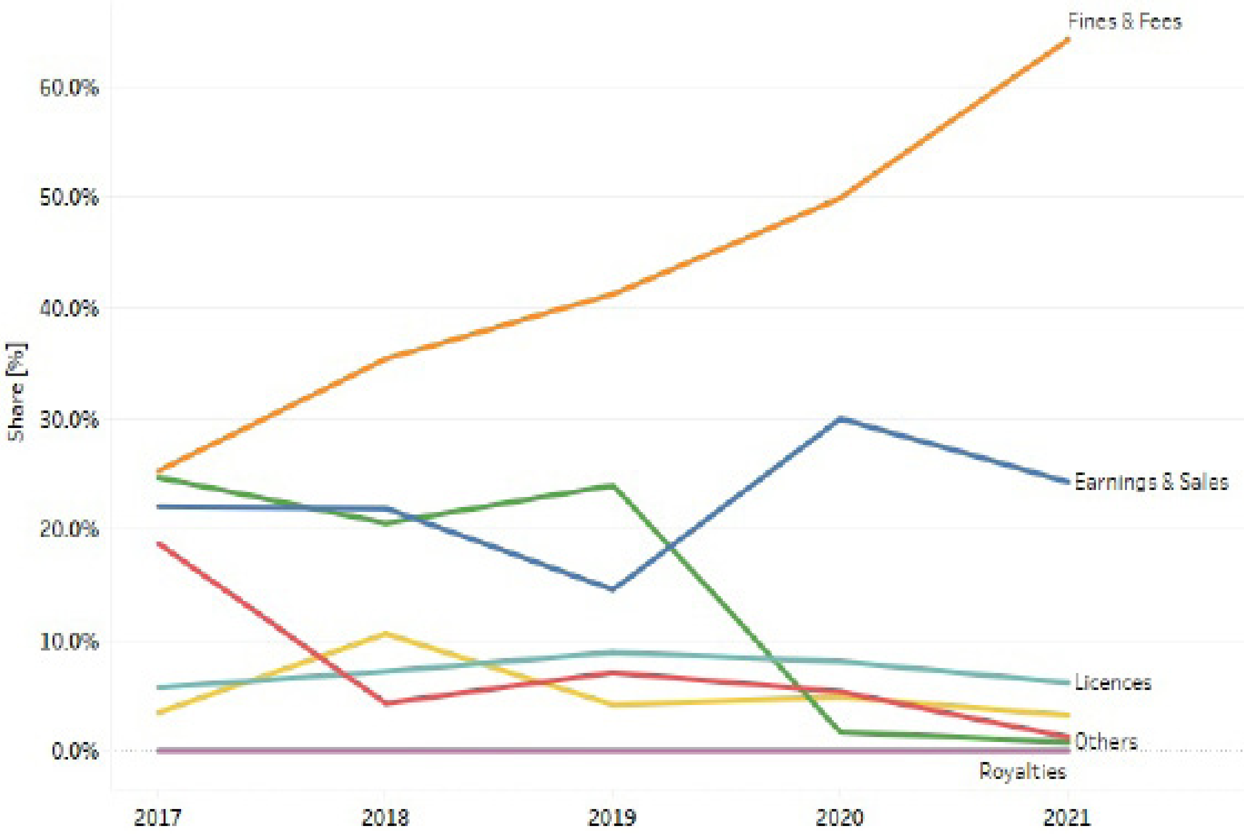
Figure 8: Shifts in the structure of non-tax revenue in the Southsouth zone



> **The shares of property revenue and licences in the non-tax revenue of the southwest zone declined consistently**

Fines and fees [25.3%], earnings and sales [22.1%], investment income [18.7%], and other sources [24.7%] collectively contributed 91% of the non-tax revenue sources of the Southwest geopolitical zone in 2017. By 2021 fines and fees category alone contributed 64.2%, while the earnings and sales category contributed 24.3%. The contribution of investment income declined so precipitously that by 2021, it was 1.39%. Fines and fees maintained a solid upward growth trend. Aside from investment income, mining royalties and other unclassified non-tax revenue sources, all other sub-components have been growing. Though an insignificant contributor, mining royalties grew by 19.4% in 2021. See figure 9.

Figure 9: Shifts in the structure of non-tax revenue in the Southwest zone



States forgo ample non-tax revenue opportunities

> **States earnings from investment incomes are declining seriously**

We can delineate the following conclusions by further reviewing the performance of these subcomponents without reference to the IGR. For the license category, on the aggregate, the average revenue receipts between 2017 and 2020 were approximately N520 million. It, however, rose by 126% to N1.1 billion in 2021. We hope that this upward trend is sustainable in the future. The Northeast geopolitical zone performed the worst in revenue receipts in this category, with approximately 2% of cumulative receipts. The share of the Northcentral is twice that number at 4%. Expectedly, the Southwest geopolitical zone collects about 47% of all the license fees across all 36 states.

On the mining royalties category, apart from Kwara state in the Northcentral geopolitical zone, no other state reported any sizable receipts from mining royalties between 2017 and 2021. This near-zero revenue position in this category may primarily result from federal government control of all mineral resources. However, it also shows how much states are not innovative in tapping into their mineral resources by creating their own investment vehicles or partnerships with private investors to seize these advantages.

The fines and fees category is indisputably the beautiful bride of all states. It is the dominant non-tax revenue across the six geopolitical zones and has grown consistently. In terms of the size of revenue collected on the property category, the Southwest geopolitical zone leads with a cumulative average share of 63.2%. The closest to that is the Northcentral zone with 10% and the Northwest zone with 9.5% in that order. The Northcentral, Northeast, and Southeast geopolitical zones have the fastest growth rates of property income. The Southsouth revenue collection performance in this category started resurging in 2021 after a consistent decline between 2018 and 2020. The Southwest zone also dominates the earnings and sales category collections across the 36 states, with a share of 47.4%. The Northwest and Southeast zones trailed behind with 22.7% and 11.4%, respectively. On average, virtually all the states are growing consistently in this category.

Almost all the states have been recording declining revenue receipts in the investment income category. First, it shows that many state governments are not investing in financial instruments and are not originating businesses in which they can secure reasonable tradable shareholding. The southeast geopolitical zone controls one-quarter of the entire national [excluding the federal capital territory] collectible revenue in this category.

Conclusion: strengthening the links

Unarguably, the contribution of non-tax revenue to the states' GDP and internally generated revenue is relatively low compared to their colossal revenue prospects and fiscal capacities. However, state governments can improve this situation by considering the following seven factors.

The first is strengthening the revenue collection institutions. Contrary to popular notions, efforts at institution-building for revenue expansion should not concentrate on the Internal Revenue Service only but should cover other agencies of government that have responsibilities for generating revenues. Institution strengthening typically covers three areas: the robustness of the process for payments and revenue collection at different MDAs and the IRS, the supporting infrastructure such as computers and other logistics support and the workforce quality. Digitalization, solidly automated processes, a well-trained workforce and disciplined personnel, will most likely create strong institutions that deliver high performance.

Secondly, without a powerful entrepreneurial mindset, it will be very challenging for the leadership of revenue collection institutions to achieve high performance in non-tax revenue. Success in non-tax revenue generation depends a lot on the degree of innovativeness and the general investment attraction behaviour of the government. For instance, a state government earns income from shops and stalls if it identifies a place with high demand for them and builds the same. Similarly, it can only earn revenue from sanitation fees if it develops a robust city hygiene and sanitation system. The better the state government acts as an entrepreneur, the more it can create opportunities for exploiting non-tax revenues.

Third, an excellent entrepreneurial mindset enables the understanding, identifying and exploiting revenue opportunities within the immediate environment. States must pay attention to their unique economic advantages, as exploiting low-hanging fruits is always cheaper and produces more impactful outcomes. For instance, a state government that is a significant producer of cassava tubers need not be hurrying to establish furniture manufacturing plants and other manufacturing companies without first taking advantage of this low-hanging fruit. By attracting investors to set up cassava flour and starch-making plants, the effective demand for cassava production will naturally blossom with its positive ripple effects on other sectors, employment and income for the state.

Since entrepreneurship is central to non-tax revenue maximization, it means, therefore, that the state must address issues of business-supporting infrastructure. Good road networks, link roads, Internet connectivity, adequate water supply, accessible markets and a range of other public goods are critical for the success of businesses. They should be sufficient and of the right quality.

Fifthly, the entrepreneurship-minded state government would also build good working relationships with the federal government regardless of whether they are not in the same political party. Such relationships enable progressive governments to leverage the concurrent list window to attract the federal government's presence in the state, particularly in those areas of need where it may be financially challenging for the state to act alone. Besides that, such a relationship also enables state governments to successfully lobby for choice projects in the federal government fiscal programs for siting in their states. Developing cordial working relationships with the federal government is in the state's best interest from whatever perspective we view it.

The number six factor is building a comprehensive database of taxpaying individuals and enterprises and establishing an effective mechanism for tracking economic activities within the state. Without a complete, accurate and regularly updated database of taxpayers and economic activities, it will be more challenging to implement robust needs-driven fiscal programs and effectively leverage data intelligence by integrating databases for non-tax-based economic activities.

The seventh factor is active citizens' taxpayer education and stakeholder communication. Regular education on civic responsibilities simplifies citizens' awareness and convictions about government activities which may require citizens to pay fees and other user charges. Stakeholder dialogue and communication also present convenient windows for government to engage with the taxpayers [individuals and corporates], which are always helpful in designing and implementing impactful policies and programs.

Appendix 1: Components of non-tax revenue

S/N.	Components	Definition
1.	Fines and penalties	Fines are a form of non-tax revenue the government collects when an individual or organization has violated a law or regulation. The primary motive for Fines and penalties is to deter future violations and to compensate victims of the breach. There are also penalties and fines due to defaults in overdue taxes, evasion or defaults in paying for government services according to the law. An example is the penalty for breaking minor traffic laws.
2.	Fees	Fees are a form of non-tax revenue comprising charges for services provided by the government. Fees are direct payments for government-provided services. Examples of fees include user fees for public transportation, park entrance fees, road toll charges, examination fees, sanitation fees, permits, and licenses. They also refer to and comprise many other payments for administrative services provided by the state government.
3.	Licences	Governments charge license fees for granting the payer the right to conduct an activity. For licence fees, government renders no direct service but grants permission to the payer to carry out a business endeavour or activity of interest. An example is the licence to sell liquor or to drive a vehicle.
4.	Royalties	Mining royalties are compulsory non-tax payments by companies to the government for the right to extract minerals from the ground. The royalty amount depends on the quantity or value of the minerals extracted. The government also owns most of the natural resources, including mineral deposits. Private businesses that wish to exploit these mineral reserves pay a royalty to the government.
5.	Earnings	Earnings are a sub-class of non-tax revenue, including income generated mainly from non-financial assets such as leasing tangible assets such as equipment. It also includes gains from selling intangible assets such as patents, copyrights, and trademarks.
6.	Sales	This form of revenue derives from payments imposed by the government on the sale of goods and services and other non-financial assets. They are usually a percentage of the purchase price the government collects at the time of sale. Some states broaden their definition to include sales by the government's market and nonmarket-facing establishments. Good examples comprise proceeds from the sale of patient registration cards at government hospitals, exam forms, etc., which are also classifiable as earnings.
7.	Rent on Government Properties	This category includes income to the government from their ownership of the real estate and other forms of property such as park shelters, reception facilities, school buildings, and other empty buildings that it could potentially rent out. Rent is the revenue generated from a such property when a government unit places them at the disposal of other users. The government can also sell properties that it deems unusable.

S/N.	Components	Definition
8.	Interest	Interest is the revenue earned by the government from a financial asset by putting it at the disposal of another institutional unit. For state governments, it comprises interest on loans given to banks, and other financial institutions, local governments, other states, and government agencies.
9.	Repayment	Repayment consists of the government receiving payments from people or organizations that owe it. It is not a taxing method. Examples include student loan repayments, business loan repayments, and mortgage repayments.
10.	Dividends	Dividends are the revenue the government earns for acquiring company shares or shares in other investment vehicles such as mutual funds. They typically come as a share of the company's profits or reserves and are paid out in cash, stocks or other assets.
11.	Grants and Contribution	A grant is a transfer received by a government agency from a non-resident government agency or international agency in return for no goods, services, or assets. Benefits are usually provided in cash but may also be in the form of goods or services (benefits in kind). These transfers are non-refundable and non-refundable. Grants include rewards and gifts for projects and programs. The term "grant" does not refer to transfers to or from non-governmental organizations and excludes intergovernmental transfers
12.	Land Use Charge	A land Use Charge (LUC) is a tax imposed by the government on land use for commercial or residential purposes. It is based on the value of the land and is used to fund public services such as infrastructure, education, and health care. The amount of the charge varies from state to state and is typically collected annually.
13.	Extraordinary income	Extraordinary income is not part of a taxpayer's regular income. Typically, the money comes from one-time or irregular payments like bonuses, settlements, or gains from the sale of assets.
14.	Miscellaneous	This category includes unknown non-tax revenues and those that don't fit into one of the other categories above. It comprises income from sources other than national and international governments and organizations, such as gifts and transfers from private non-profit organizations, businesses, and individuals. Some significant non-recurring payments, such as compensation for serious injuries or extensive damages not covered by insurance policies, fall within this category.

Appendix 2: Data Section

Non-tax revenue to IGR [%]

States	2017	2018	2019	2020	2021
Abia	49.7%	60.3%	64.7%	48.8%	61.2%
Adamawa	35.7%	33.6%	37.0%	23.7%	33.5%
Akwa-Ibom	18.4%	17.1%	13.0%	13.1%	13.3%
Anambra	49.9%	37.0%	53.0%	35.7%	34.2%
Bauchi	40.9%	12.1%	47.0%	10.4%	10.9%
Bayelsa	5.5%	6.0%	5.8%	17.1%	21.4%
Benue	21.1%	20.3%	22.6%	23.7%	-
Borno	6.7%	25.4%	6.3%	29.6%	24.7%
Cross-River	52.1%	40.6%	17.7%	45.7%	58.3%
Delta	9.9%	10.9%	4.2%	4.8%	6.9%
Ebonyi	26.6%	41.6%	53.3%	71.4%	46.9%
Edo	37.6%	33.3%	38.6%	37.0%	42.6%
Ekiti	63.7%	59.8%	51.6%	37.5%	46.5%
Enugu	63.6%	59.2%	73.4%	59.4%	66.1%
Gombe	45.1%	39.6%	43.4%	58.0%	56.5%
Imo	49.3%	7.3%	16.3%	27.0%	28.2%
Jigawa	75.9%	76.5%	70.0%	91.1%	90.5%
Kaduna	51.7%	33.3%	41.0%	45.8%	42.0%
Kano	59.5%	26.6%	51.2%	42.9%	54.7%
Katsina	45.2%	43.3%	26.8%	31.9%	31.4%
Kebbi	30.4%	25.6%	12.5%	11.6%	24.9%
Kogi	27.4%	38.9%	36.1%	35.0%	18.1%
Kwara	68.9%	68.9%	60.3%	57.3%	61.9%
Lagos	13.5%	15.3%	11.1%	15.6%	18.3%
Nasarawa	55.4%	63.7%	64.9%	67.3%	46.8%
Niger	12.2%	36.6%	4.4%	25.0%	34.5%
Ogun	37.7%	38.6%	45.1%	40.5%	64.6%
Ondo	31.2%	-8.7%	-1.0%	10.7%	18.8%
Osun	75.6%	64.6%	47.3%	43.1%	44.5%
Oyo	69.4%	38.6%	48.1%	19.7%	35.8%
Plateau	28.9%	32.6%	29.4%	10.6%	18.1%
Rivers	9.9%	6.7%	9.5%	9.6%	-
Sokoto	55.1%	48.3%	13.2%	30.3%	37.4%
Taraba	11.1%	83.1%	43.9%	9.4%	42.4%
Yobe	37.7%	41.6%	17.4%	25.3%	28.0%
Zamfara	-	-	11.7%	14.9%	28.7%

Non-tax revenue [NTR] to GDP and IGR ratios [2021]

State	NTR/GDP	NTR/IGR
Abia	0.3%	61.2%
Adamawa	0.2%	33.5%
Akwa-Ibom	0.1%	13.3%
Anambra	0.2%	34.2%
Bauchi	0.1%	10.9%
Bayelsa	0.1%	21.4%
Benue	0.0%	0.0%
Borno	0.3%	24.7%
Cross-River	0.3%	58.3%
Delta	0.1%	6.9%
Ebonyi	0.5%	46.9%
Edo	0.4%	42.6%
Ekiti	0.3%	46.5%
Enugu	1.2%	66.1%
Gombe	0.3%	56.5%
Imo	0.1%	28.2%
Jigawa	1.8%	90.5%
Kaduna	0.5%	42.0%
Kano	0.5%	54.7%
Katsina	0.2%	31.4%
Kebbi	0.1%	24.9%
Kogi	0.1%	18.1%
Kwara	1.2%	61.9%
Lagos	0.2%	18.3%
Nasarawa	0.5%	46.8%
Niger	0.1%	34.5%
Ogun	1.3%	64.6%
Ondo	0.1%	18.8%
Osun	0.4%	44.5%
Oyo	0.5%	35.8%
Plateau	0.3%	18.1%
Rivers	0.0%	0.0%
Sokoto	0.3%	37.4%
Taraba	0.2%	42.4%
Yobe	0.2%	28.0%
Zamfara	0.2%	28.7%

Non-tax revenue and State GDP [2021]

State	Non-Tax Revenue	States GDP
Abia	10,338,150,986.44	3,526,447,506,342.00
Adamawa	4,363,392,064.85	2,664,955,732,643.00
Akwa-Ibom	4,183,845,000.00	7,774,944,478,386.00
Anambra	8,712,686,357.23	5,143,807,377,412.00
Bauchi	1,960,081,988.49	2,632,241,225,073.00
Bayelsa	3,970,191,151.10	4,629,973,875,620.00
Benue	-	4,268,259,445,119.00
Borno	5,098,967,279.00	1,958,484,442,642.00
Cross-River	13,352,616,341.70	4,067,940,339,462.00
Delta	5,359,075,374.97	6,192,429,364,727.00
Ebonyi	12,191,531,871.29	2,243,658,969,605.00
Edo	16,468,820,104.18	3,988,940,377,074.00
Ekiti	6,333,439,409.00	2,347,782,913,762.00
Enugu	17,667,444,381.87	1,451,282,032,231.00
Gombe	5,659,525,772.81	2,096,398,894,930.00
Imo	5,784,260,619.70	7,684,878,450,359.00
Jigawa	38,035,924,903.78	2,162,924,818,213.00
Kaduna	22,013,169,000.00	4,309,206,529,296.00
Kano	22,369,650,000.00	4,200,023,339,529.00
Katsina	5,115,959,437.49	3,323,951,408,375.00
Kebbi	2,452,614,305.67	1,800,528,603,450.00
Kogi	4,226,536,212.96	3,689,051,244,602.00
Kwara	16,544,261,211.77	1,380,822,544,658.00
Lagos	95,809,807,000.00	41,167,788,181,319.00
Nasarawa	9,679,120,436.77	1,858,430,202,090.00
Niger	5,676,347,831.74	4,579,516,649,204.00
Ogun	65,165,078,650.88	5,026,945,982,322.00
Ondo	5,801,233,739.71	5,102,350,315,005.00
Osun	9,717,559,985.07	2,300,036,383,871.00
Oyo	18,670,352,026.63	3,654,741,540,130.00
Plateau	3,875,560,204.30	1,497,568,183,628.00
Rivers	-	7,959,005,925,477.00
Sokoto	8,889,052,055.76	2,847,466,745,776.00
Taraba	4,139,658,750.78	2,043,879,237,121.00
Yobe	2,364,782,598.00	1,085,954,482,814.00
Zamfara	3,727,093,981.60	1,727,625,908,566.00

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The IGR Initiative

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