

# 2020 Full Year IGR Summary

March 2021

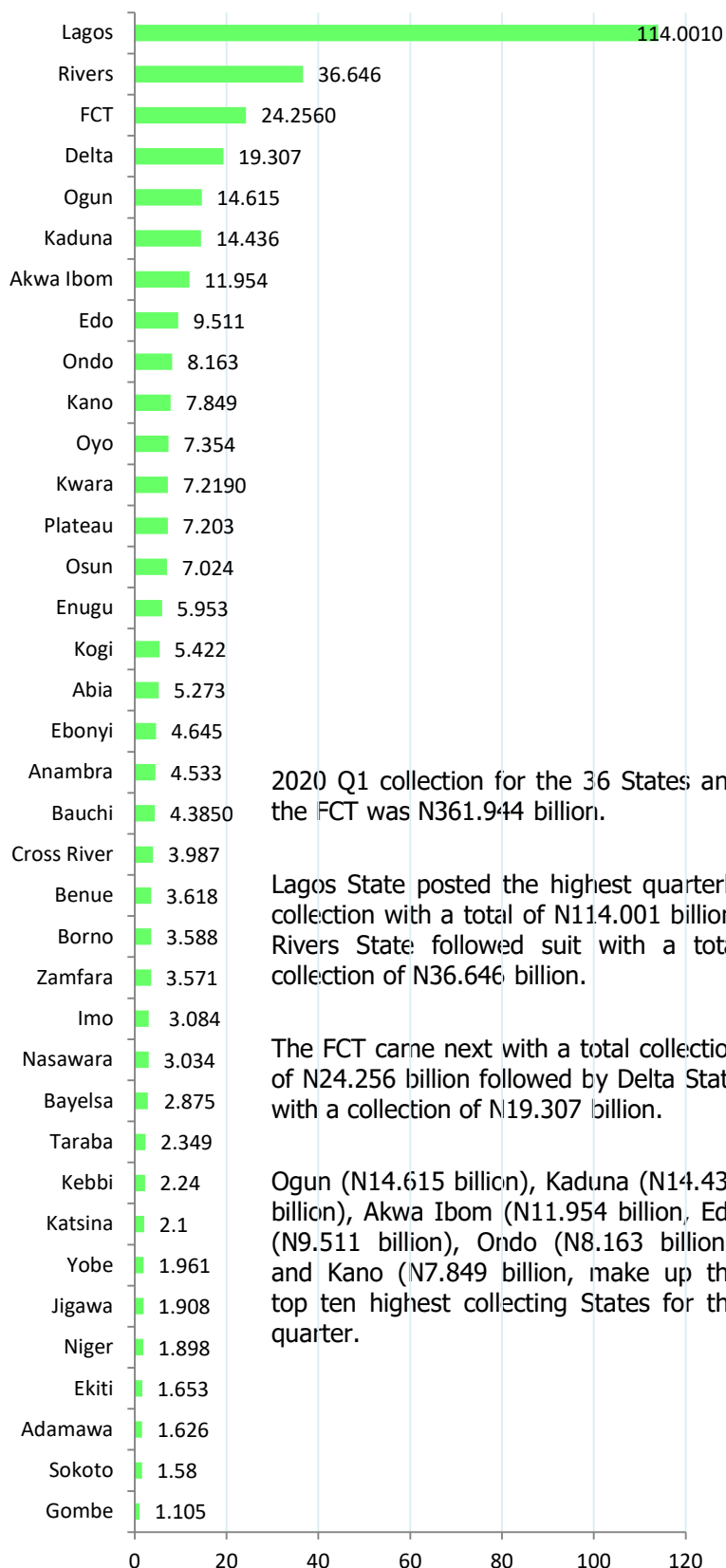


## Subnational Data

## 2020 Q1 Sub-national Performance and Ranking

S/N	State	2020 Q1 (₦ billion)
1.	Lagos	114.001
2.	Rivers	36.646
3.	FCT	24.256
4.	Delta	19.307
5.	Ogun	14.615
6.	Kaduna	14.436
7.	Akwa Ibom	11.954
8.	Edo	9.511
9.	Ondo	8.163
10.	Kano	7.849
11.	Oyo	7.354
12.	Kwara	7.219
13.	Plateau	7.203
14.	Osun	7.024
15.	Enugu	5.953
16.	Kogi	5.422
17.	Abia	5.273
18.	Ebonyi	4.645
19.	Anambra	4.533
20.	Bauchi	4.385
21.	Cross River	3.987
22.	Benue	3.618
23.	Borno	3.588
24.	Zamfara	3.571
25.	Imo	3.084
26.	Nasawara	3.034
27.	Bayelsa	2.875
28.	Taraba	2.349
29.	Kebbi	2.240
30.	Katsina	2.100
31.	Yobe	1.961
32.	Jigawa	1.908
33.	Niger	1.898
34.	Ekiti	1.653
35.	Adamawa	1.626
36.	Sokoto	1.580
37.	Gombe	1.105
<b>Total</b>		<b>361.944</b>

Figures in ₦ Billions



2020 Q1 collection for the 36 States and the FCT was N361.944 billion.

Lagos State posted the highest quarterly collection with a total of N114.001 billion. Rivers State followed suit with a total collection of N36.646 billion.

The FCT came next with a total collection of N24.256 billion followed by Delta State with a collection of N19.307 billion.

Ogun (N14.615 billion), Kaduna (N14.436 billion), Akwa Ibom (N11.954 billion), Edo (N9.511 billion), Ondo (N8.163 billion), and Kano (N7.849 billion), make up the top ten highest collecting States for the quarter.

Chart showing jurisdictional Q1 ranking based on absolute collections (₦ billion)

## Subnational Data

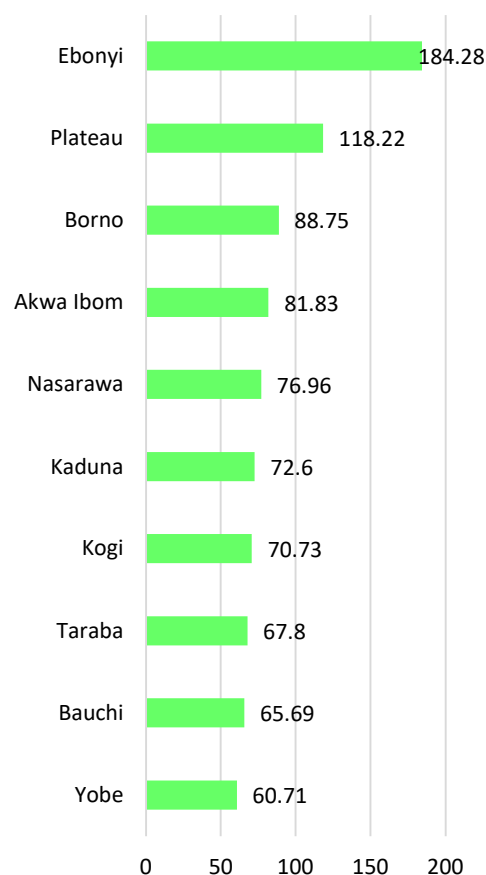
## Year on Year Q1 Comparative Performance and Growth Rate

S/N	State	2020 Q1 (₦ billion)	2019 Q1 (₦ billion)	% Growth
1.	Ebonyi	4.645	1.634	184.28
2.	Plateau	7.203	3.300	118.22
3.	Borno	3.588	1.901	88.75
4.	Akwa Ibom	11.954	6.574	81.83
5.	Nasarawa	3.034	1.714	76.96
6.	Kaduna	14.436	8.363	72.60
7.	Kogi	5.422	3.176	70.73
8.	Taraba	2.349	1.400	67.80
9.	Bauchi	4.385	2.646	65.69
10.	Yobe	1.961	1.220	60.71
11.	Ondo	8.163	5.198	57.05
12.	Kebbi	2.240	1.461	53.31
13.	Zamfara	3.571	2.366	50.92
14.	Osun	7.024	4.755	47.71
15.	Edo	9.511	7.231	31.53
16.	Abia	5.273	4.059	29.89
17.	Benue	3.618	2.827	27.99
18.	Cross River	3.987	3.227	23.56
19.	Katsina	2.100	1.769	18.68
20.	Lagos	114.001	97.475	16.95
21.	Kwara	7.219	6.276	15.03
22.	FCT	24.256	21.273	14.02
23.	Oyo	7.354	6.623	11.04
24.	Delta	19.307	17.487	10.41
25.	Niger	1.898	1.768	7.39
26.	Gombe	1.105	1.047	5.54
27.	Kano	7.849	7.465	5.15
28.	Ekiti	1.653	1.602	3.21
29.	Ogun	14.615	14.296	2.23
30.	Adamawa	1.626	1.612	0.84
31.	Enugu	5.953	5.914	0.65
32.	Anambra	4.533	4.528	0.10
33.	Bayelsa	2.875	2.998	- 4.11
34.	Rivers	36.646	39.261	- 6.66
35.	Sokoto	1.580	1.721	- 8.20
36.	Imo	3.084	3.363	- 8.28
37.	Jigawa	1.908	3.050	- 37.45
<b>Total</b>		<b>361.944</b>	<b>302.597</b>	<b>19.61</b>

Year on Year Q1 saw mixed results from the respective jurisdictions. With 32 jurisdictions experiencing positive growth and five jurisdictions seeing varying degrees of contraction, there was a cumulative growth of 19.61% Year on Year.

Ebonyi and Plateau States saw the most significant improvements with growth rates above 100%.

Borno, Akwa Ibom, Nasarawa, Kaduna, Kogi, Taraba, Bauchi and Yobe States posted growth rates above 60% and incidentally make up the top ten States with the highest growth rate margins.



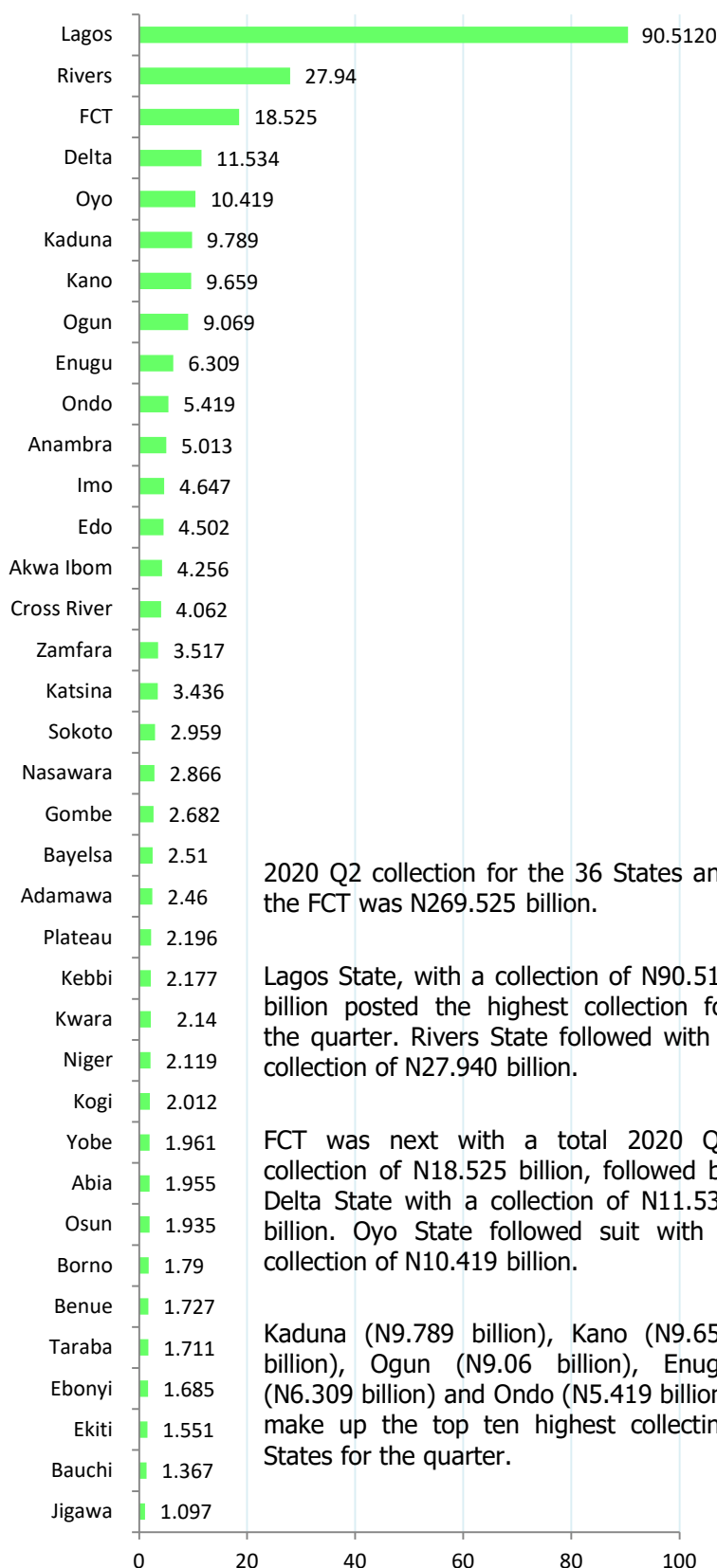
Figures in ₦ Billions

Chart showing top ten jurisdictional Q1 ranking based on growth rates (%)

## Subnational Data

## 2020 Q2 Sub-national Performance and Ranking

S/N	State	2020 Q2 (₦ billion)
1.	Lagos	90.512
2.	Rivers	27.94
3.	FCT	18.525
4.	Delta	11.534
5.	Oyo	10.419
6.	Kaduna	9.789
7.	Kano	9.659
8.	Ogun	9.069
9.	Enugu	6.309
10.	Ondo	5.419
11.	Anambra	5.013
12.	Imo	4.647
13.	Edo	4.502
14.	Akwa Ibom	4.256
15.	Cross River	4.062
16.	Zamfara	3.517
17.	Katsina	3.436
18.	Sokoto	2.959
19.	Nasawara	2.866
20.	Gombe	2.682
21.	Bayelsa	2.51
22.	Adamawa	2.46
23.	Plateau	2.196
24.	Kebbi	2.177
25.	Kwara	2.14
26.	Niger	2.119
27.	Kogi	2.012
28.	Yobe	1.961
29.	Abia	1.955
30.	Osun	1.935
31.	Borno	1.79
32.	Benue	1.727
33.	Taraba	1.711
34.	Ebonyi	1.685
35.	Ekiti	1.551
36.	Bauchi	1.367
37.	Jigawa	1.097
<b>Total</b>		<b>269.525</b>



2020 Q2 collection for the 36 States and the FCT was N269.525 billion.

Lagos State, with a collection of N90.512 billion posted the highest collection for the quarter. Rivers State followed with a collection of N27.940 billion.

FCT was next with a total 2020 Q2 collection of N18.525 billion, followed by Delta State with a collection of N11.534 billion. Oyo State followed suit with a collection of N10.419 billion.

Kaduna (N9.789 billion), Kano (N9.659 billion), Ogun (N9.06 billion), Enugu (N6.309 billion) and Ondo (N5.419 billion) make up the top ten highest collecting States for the quarter.

Figures in ₦ Billions

Chart showing jurisdictional Q2 ranking based on absolute collections (₦ billion)

## Subnational Data

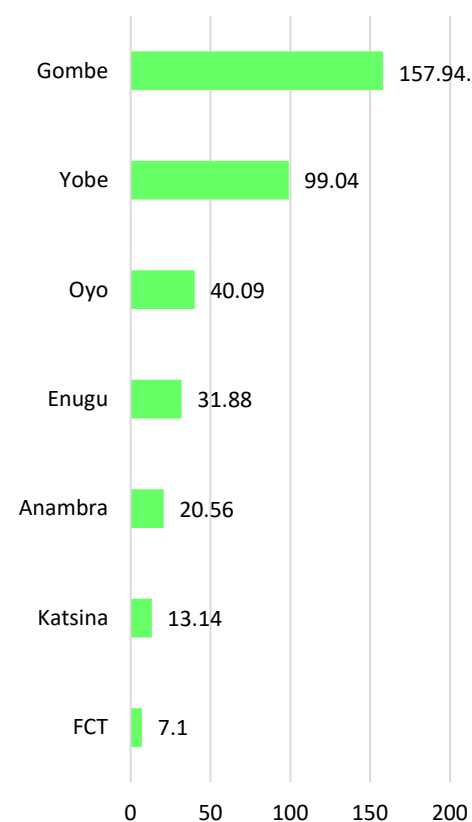
## Year on Year Q2 Comparative Performance and Growth Rate

S/N	State	2020 Q2 (₦ billion)	2019 Q2 (₦ billion)	% Growth
1.	Gombe	2.682	1.039	157.94
2.	Yobe	1.961	0.985	99.04
3.	Oyo	10.419	7.437	40.09
4.	Enugu	6.309	4.784	31.88
5.	Anambra	5.013	4.158	20.56
6.	Katsina	3.436	3.037	13.14
7.	FCT	18.525	17.297	7.10
8.	Nasawara	2.866	3.127	- 8.36
9.	Taraba	1.711	1.872	- 8.58
10.	Ekiti	1.551	1.730	- 10.34
11.	Borno	1.790	2.016	- 11.21
12.	Bayelsa	2.510	2.876	- 12.72
13.	Kano	9.659	11.099	- 12.97
14.	Lagos	90.512	107.688	- 15.95
15.	Rivers	27.940	36.713	- 23.90
16.	Ebonyi	1.685	2.281	- 26.11
17.	Zamfara	3.517	4.843	- 27.38
18.	Adamawa	2.460	3.402	- 27.68
19.	Kebbi	2.177	3.294	- 33.89
20.	Imo	4.647	7.186	- 35.34
21.	Delta	11.534	18.903	- 38.98
22.	Ogun	9.069	15.287	- 40.68
23.	Kaduna	9.789	16.930	- 42.18
24.	Kogi	2.012	3.507	- 42.63
25.	Edo	4.502	8.210	- 45.16
26.	Abia	1.955	3.852	- 49.25
27.	Jigawa	1.097	2.318	- 52.68
28.	Ondo	5.419	13.803	- 60.74
29.	Plateau	2.196	6.113	- 64.06
30.	Osun	1.935	5.667	- 65.85
31.	Akwa Ibom	4.256	13.890	- 69.36
32.	Cross River	4.062	13.504	- 69.91
33.	Niger	2.119	7.358	- 71.20
34.	Sokoto	2.959	10.355	- 71.42
35.	Bauchi	1.397	5.622	- 75.68
36.	Kwara	2.140	9.813	- 78.19
37.	Benue	1.727	9.304	- 81.44
<b>Total</b>		<b>269.525</b>	<b>391.316</b>	<b>- 31.12</b>

Year on Year Q2 performance reflected the impact of the Coronavirus (Covid-19) pandemic and the attendant nationwide lockdown it elicited. There was a significant contraction of 31.12% with a collection of N269.525 billion as against the 2019 Q2 collection of N391.316 billion.

This slump also saw varying contractions in the percentage performance of 30 States over Q1.

However, six States and the FCT experienced various levels of growth with Gombe seeing 157.94%, growth rate, Yobe 99.04%, Oyo 40.09%, Enugu 31.88%, Anambra 20.5%, Katsina 13.14% and FCT 7.1%.



Figures in ₦ Billions

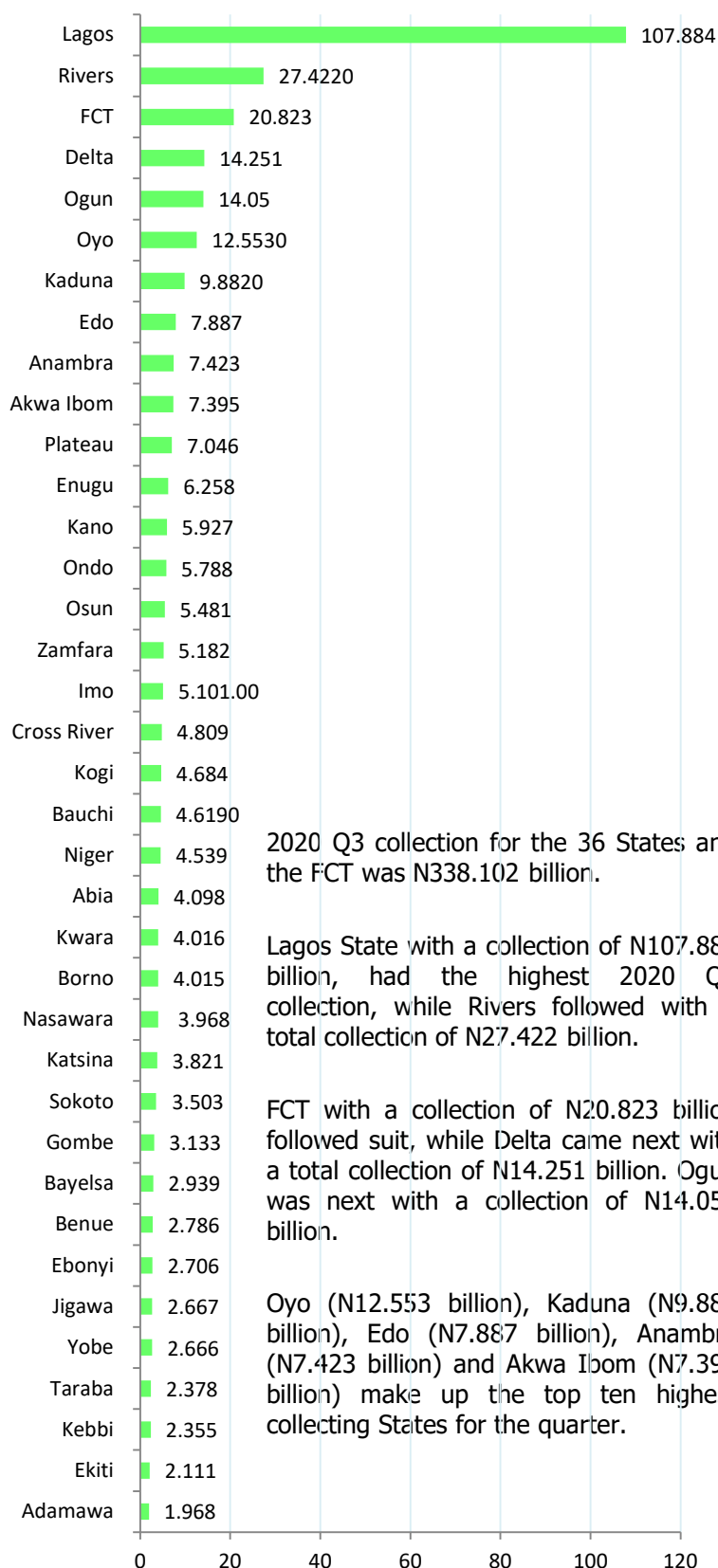
Chart showing jurisdictions with positive Q2 growth rates (%)

## Subnational Data

S/N	State	2020 Q3 (₦ billion)
1.	Lagos	107.884
2.	Rivers	27.422
3.	FCT	20.823
4.	Delta	14.251
5.	Ogun	14.050
6.	Oyo	12.553
7.	Kaduna	9.882
8.	Edo	7.887
9.	Anambra	7.423
10.	Akwa Ibom	7.395
11.	Plateau	7.046
12.	Enugu	6.258
13.	Kano	5.927
14.	Ondo	5.788
15.	Osun	5.481
16.	Zamfara	5.182
17.	Imo	5.101
18.	Cross River	4.809
19.	Kogi	4.684
20.	Bauchi	4.619
21.	Niger	4.539
22.	Abia	4.098
23.	Kwara	4.016
24.	Borno	4.015
25.	Nasawara	3.968
26.	Katsina	3.821
27.	Sokoto	3.503
28.	Gombe	3.133
29.	Bayelsa	2.939
30.	Benue	2.786
31.	Ebonyi	2.706
32.	Jigawa	2.667
33.	Yobe	2.666
34.	Taraba	2.378
35.	Kebbi	2.355
36.	Ekiti	2.111
37.	Adamawa	1.968
<b>Total</b>		<b>338.102</b>

Figures in ₦ Billions

## 2020 Q3 Sub-national Performance and Ranking



2020 Q3 collection for the 36 States and the FCT was N338.102 billion.

Lagos State with a collection of N107.884 billion, had the highest 2020 Q3 collection, while Rivers followed with a total collection of N27.422 billion.

FCT with a collection of N20.823 billion followed suit, while Delta came next with a total collection of N14.251 billion. Ogun was next with a collection of N14.050 billion.

Oyo (N12.553 billion), Kaduna (N9.882 billion), Edo (N7.887 billion), Anambra (N7.423 billion) and Akwa Ibom (N7.395 billion) make up the top ten highest collecting States for the quarter.

Chart showing jurisdictional Q3 ranking based on absolute collections (₦ billion)

## Subnational Data

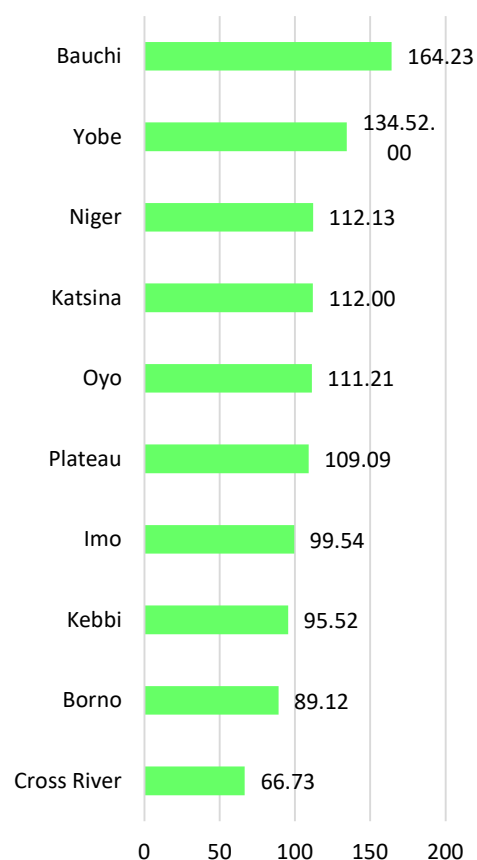
## Year on Year Q3 Comparative Performance and Growth Rate

S/N	State	2020 Q3 (₦ billion)	2019 Q3 (₦ billion)	% Growth
1.	Bauchi	4.619	1.748	164.23
2.	Yobe	2.666	1.136	134.52
3.	Niger	4.539	2.140	112.13
4.	Katsina	3.821	1.802	112.00
5.	Oyo	12.553	5.943	111.21
6.	Plateau	7.046	3.370	109.09
7.	Imo	5.101	2.556	99.54
8.	Kebbi	2.355	1.204	95.52
9.	Borno	4.015	2.123	89.12
10.	Cross River	4.809	2.884	66.73
11.	Taraba	2.378	1.449	64.02
12.	Kaduna	9.882	6.284	57.25
13.	Ebonyi	2.706	1.724	56.92
14.	Sokoto	3.503	2.278	53.72
15.	Zamfara	5.182	3.382	53.21
16.	Abia	4.098	2.695	52.05
17.	Enugu	6.258	4.184	49.55
18.	Osun	5.481	3.730	46.93
19.	Gombe	3.133	2.152	45.54
20.	Nasawara	3.968	3.006	31.97
21.	FCT	20.823	17.151	21.40
22.	Akwa Ibom	7.395	6.150	20.24
23.	Bayelsa	2.939	2.494	17.83
24.	Lagos	107.884	91.933	17.31
25.	Edo	7.887	6.823	15.45
26.	Adamawa	1.968	1.801	9.26
27.	Delta	14.251	13.119	8.63
28.	Ondo	5.788	5.534	4.59
29.	Benue	2.786	2.799	- 0.45
30.	Anambra	7.423	8.171	- 9.15
31.	Rivers	27.422	31.051	- 11.69
32.	Kano	5.927	7.240	- 18.13
33.	Kogi	4.684	5.899	- 20.58
34.	Jigawa	2.667	3.688	- 27.70
35.	Ekiti	2.111	3.250	- 35.06
36.	Ogun	14.05	23.286	- 39.66
37.	Kwara	4.016	7.910	- 49.23
<b>Total</b>		<b>338.102</b>	<b>294.110</b>	<b>14.96</b>

The Year on Year Q3 growth was 14.96% with a total 2020 Q3 quarterly collection of N338.102 billion over the 2019 Q3 total collection of N294.11 billion.

However, individual performance saw an improvement from the preceding quarter, with 28 jurisdictions experiencing positive growth margins, while nine jurisdictions experienced some level of contraction.

Bauchi, Yobe, Niger, Katsina, Oyo and Plateau had growth margins over 100%, while Imo (99.54%), Kebbi (95.52%), Borno (89.12) and Cross River (66.73%) together made up the top ten jurisdictions with the highest quarterly growth margins.



Figures in ₦ Billions

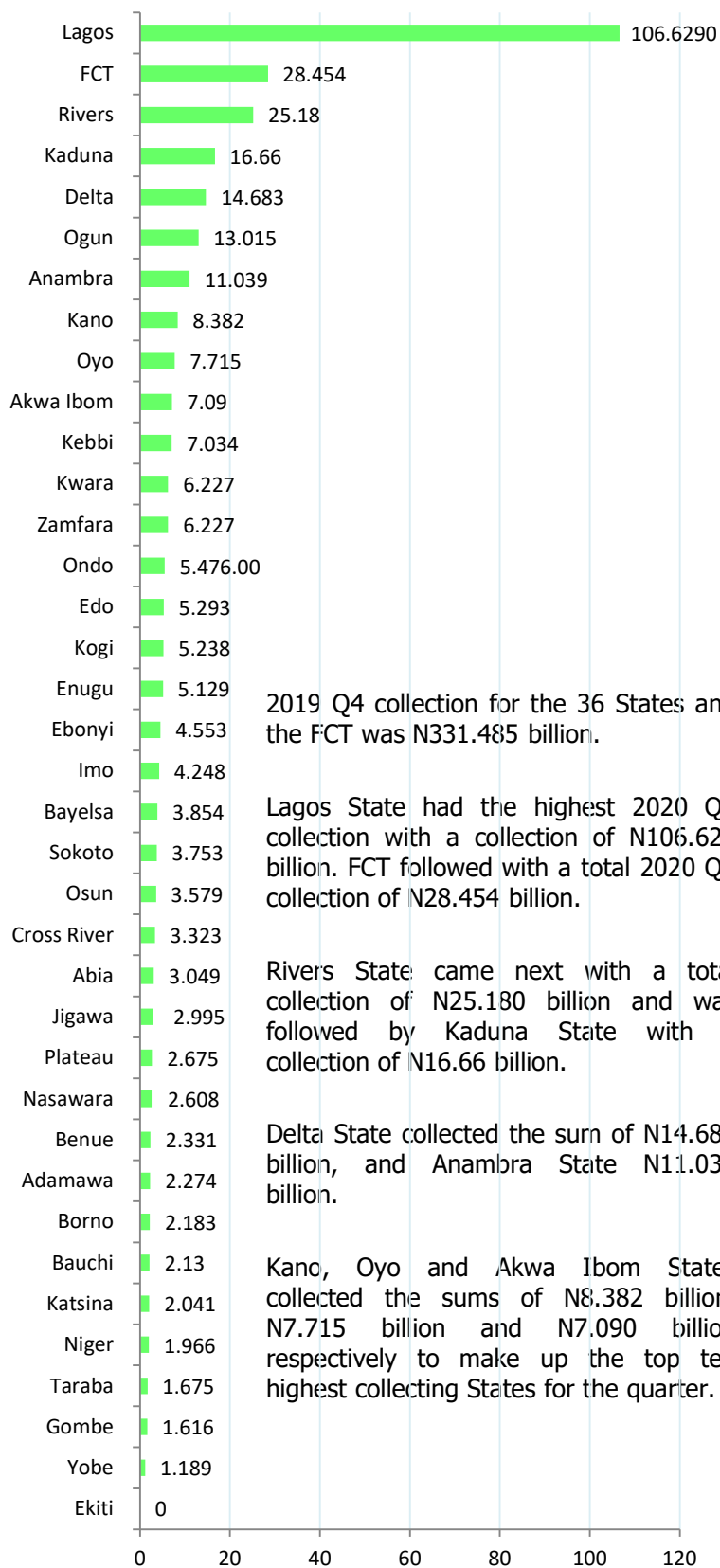
Chart showing top ten jurisdictional Q3 ranking based on growth rates (%)

## Subnational Data

S/N	State	2020 Q4 (₦ billion)
1.	Lagos	106.629
2.	FCT	28.454
3.	Rivers	25.180
4.	Kaduna	16.660
5.	Delta	14.683
6.	Ogun	13.015
7.	Anambra	11.039
8.	Kano	8.382
9.	Oyo	7.715
10.	Akwa Ibom	7.090
11.	Kebbi	7.034
12.	Zamfara	6.227
13.	Kwara	6.227
14.	Ondo	5.476
15.	Edo	5.293
16.	Kogi	5.238
17.	Enugu	5.129
18.	Ebonyi	4.553
19.	Imo	4.248
20.	Bayelsa	3.854
21.	Sokoto	3.753
22.	Osun	3.579
23.	Ekiti	3.399
24.	Cross River	3.323
25.	Abia	3.049
26.	Jigawa	2.995
27.	Plateau	2.675
28.	Nasawara	2.608
29.	Benue	2.331
30.	Adamawa	2.274
31.	Borno	2.183
32.	Bauchi	2.130
33.	Katsina	2.041
34.	Niger	1.966
35.	Taraba	1.675
36.	Gombe	1.616
37.	Yobe	1.189
<b>Total</b>		<b>334.885</b>

Figures in ₦ Billions

## 2020 Q4 Sub-national Performance and Ranking



2019 Q4 collection for the 36 States and the FCT was N331.485 billion.

Lagos State had the highest 2020 Q4 collection with a collection of N106.629 billion. FCT followed with a total 2020 Q4 collection of N28.454 billion.

Rivers State came next with a total collection of N25.180 billion and was followed by Kaduna State with a collection of N16.66 billion.

Delta State collected the sum of N14.683 billion, and Anambra State N11.039 billion.

Kano, Oyo and Akwa Ibom States collected the sums of N8.382 billion, N7.715 billion and N7.090 billion respectively to make up the top ten highest collecting States for the quarter.

**Chart showing jurisdictional Q4 ranking based on absolute collections (₦ billion)**



## Subnational Data

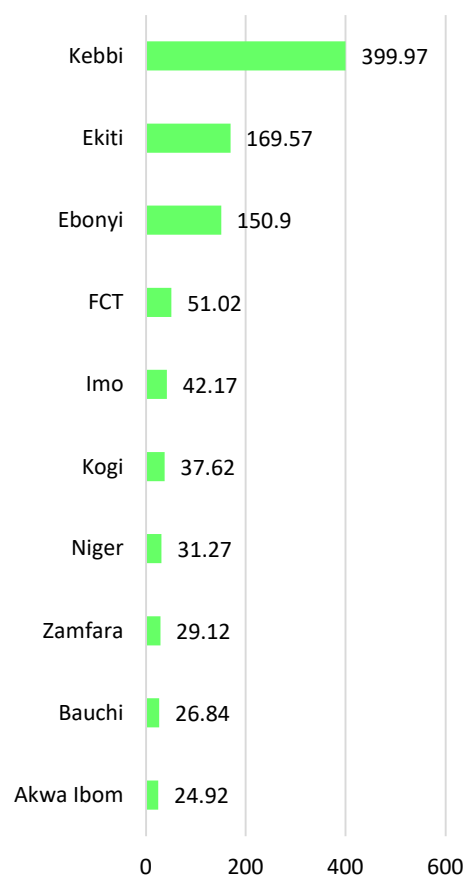
## Year on Year Q4 Comparative Performance and Growth Rate

S/N	State	2020 Q4 (₦ billion)	2019 Q4 (₦ billion)	% Growth
1.	Kebbi	7.034	1.407	399.97
2.	Ekiti	3.399	1.963	169.57
3.	Ebonyi	4.553	1.814	150.90
4.	FCT	28.454	18.841	51.02
5.	Imo	4.248	2.988	42.17
6.	Kogi	5.238	3.806	37.62
7.	Niger	1.966	1.498	31.27
8.	Zamfara	6.227	4.823	29.12
9.	Bauchi	2.130	1.679	26.84
10.	Akwa Ibom	7.090	5.675	24.92
11.	Kaduna	16.660	13.377	24.54
12.	Anambra	11.039	9.511	16.07
13.	Oyo	7.715	6.742	14.43
14.	Cross River	3.323	2.981	11.48
15.	Katsina	2.041	1.887	8.18
16.	Lagos	106.629	101.635	4.91
17.	Borno	2.183	2.134	2.33
18.	Ondo	5.476	5.599	- 2.20
19.	Delta	14.638	15.168	- 3.49
20.	Osun	3.579	3.768	- 5.02
21.	Kwara	6.227	6.645	- 6.30
22.	Taraba	1.675	1.810	- 7.46
23.	Nasawara	2.608	3.009	- 13.34
24.	Sokoto	3.753	4.649	- 19.26
25.	Benue	2.331	2.919	- 20.14
26.	Adamawa	2.274	2.887	- 21.25
27.	Jigawa	2.995	3.868	- 22.57
28.	Rivers	25.180	33.372	- 24.55
29.	Edo	5.293	7.213	- 26.62
30.	Abia	3.049	4.160	- 26.72
31.	Plateau	2.675	3.695	- 27.61
32.	Ogun	13.015	18.052	- 27.90
33.	Gombe	1.616	2.562	- 36.91
34.	Kano	8.382	14.788	- 43.32
35.	Bayelsa	3.854	7.972	- 51.65
36.	Enugu	5.129	16.185	- 68.31
37.	Yobe	1.189	5.101	- 76.68
<b>Total</b>		<b>334.885</b>	<b>346.201</b>	<b>- 3.27</b>

Year on Year Q4 saw mixed results from the respective jurisdictions. With 17 jurisdictions experiencing positive Q4 Year on Year growth and 20 jurisdictions seeing varying degrees of contraction. There was a total contraction of 3.27% Year on Year.

Kebbi, Ekiti and Ebonyi States saw the most significant improvements with growth rates above 100%.

FCT, Imo, Kogi, Niger, Zamfara, Bauchi and Akwa Ibom States made up the top ten States with the highest growth margins for the comparative period.



Figures in ₦ Billions

Chart showing top ten jurisdictional Q4 ranking based on growth rates (%)

## Subnational Data

S/N	State	2020 (₦ billion)	2019 (₦ billion)
1.	Lagos	418.988	398.732
2.	Rivers	117.189	140.398
3.	FCT	92.059	74.564
4.	Delta	59.732	64.678
5.	Kaduna	50.768	44.956
6.	Ogun	50.749	70.922
7.	Oyo	38.042	26.746
8.	Kano	31.819	40.593
9.	Akwa Ibom	30.696	32.291
10.	Anambra	28.009	26.369
11.	Edo	27.184	29.478
12.	Ondo	24.848	30.135
13.	Enugu	23.65	31.069
14.	Kwara	19.604	30.646
15.	Plateau	19.122	16.48
16.	Zamfara	18.499	15.416
17.	Osun	18.02	17.922
18.	Kogi	17.357	16.389
19.	Imo	17.081	16.095
20.	Cross River	16.183	22.597
21.	Abia	14.376	14.769
22.	Kebbi	13.803	7.367
23.	Ebonyi	13.591	7.455
24.	Bauchi	12.502	11.696
25.	Nasawara	12.476	10.858
26.	Bayelsa	12.18	16.342
27.	Sokoto	11.796	19.005
28.	Borno	11.578	8.175
29.	Katsina	11.399	8.496
30.	Niger	10.524	12.765
31.	Benue	10.463	17.85
32.	Ekiti	8.716	8.546
33.	Jigawa	8.667	12.926
34.	Gombe	8.537	6.803
35.	Adamawa	8.329	9.704
36.	Taraba	8.114	6.533
37.	Yobe	7.779	8.444
<b>Total</b>		<b>1,304.457</b>	<b>1,334.226</b>

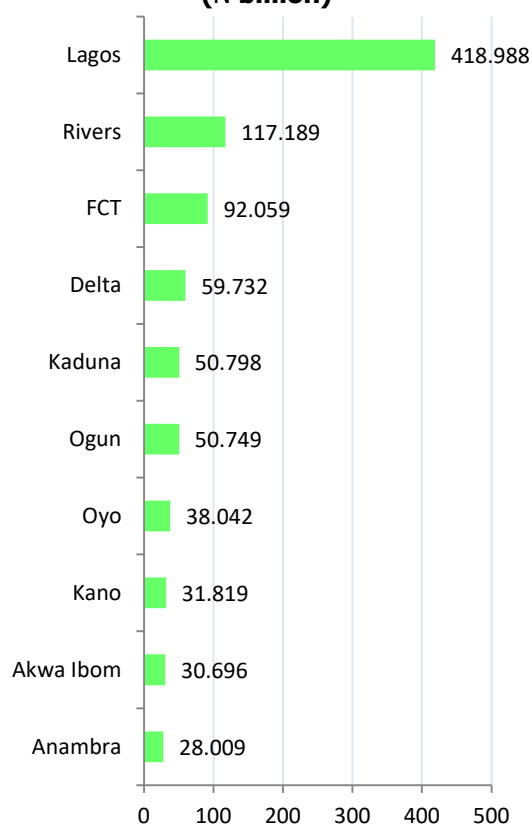
Figures in ₦ Billions

## 2020/2019 Comparative Performance and Ranking

Comparative analysis of full year 2020 and 2019 show that Lagos State had the highest total collection with the sum of N418.988 billion. Lagos State was followed by Rivers State which posted a total collection of N117.189 billion.

Other top ten jurisdictions include FCT (N92.059 billion), Delta (N59.732 billion), Kaduna (N50.798 billion), Ogun (N70.922 billion), Oyo (N38.042 billion), Kano (N40.593 billion), Akwa Ibom (N30.696 billion), and Anambra (N28.009 billion)

**Chart showing top ten jurisdictions with highest 2020 full year collections (₦ billion)**



## Subnational Data

## 2020/2019 Comparative Performance and Growth Rate

S/N	State	2020 (₦ billion)	2019 (₦ billion)	% Growth
1.	Kebbi	13.803	7.367	87.43
2.	Ebonyi	13.591	7.455	82.30
3.	Oyo	38.042	26.746	42.23
4.	Borno	11.578	8.175	41.63
5.	Katsina	11.399	8.496	34.16
6.	Gombe	8.537	6.803	25.50
7.	Taraba	8.114	6.533	24.21
8.	FCT	92.059	74.564	23.46
9.	Zamfara	18.499	15.416	20.00
10.	Plateau	19.122	16.480	16.03
11.	Nasawara	12.476	10.858	14.90
12.	Kaduna	50.768	44.956	12.93
13.	Bauchi	12.502	11.696	6.89
14.	Anambra	28.009	26.369	6.22
15.	Imo	17.081	16.095	6.13
16.	Kogi	17.357	16.389	5.91
17.	Lagos	418.988	398.732	5.08
18.	Osun	18.020	17.922	0.55
19.	Abia	14.376	14.769	- 2.66
20.	Akwa Ibom	30.696	32.291	- 4.94
21.	Delta	59.732	64.678	- 7.65
22.	Edo	27.184	29.478	- 7.78
23.	Yobe	7.779	8.444	- 7.87
24.	Adamawa	8.329	9.704	- 14.17
25.	Rivers	117.189	140.398	- 16.53
26.	Ondo	24.848	30.135	- 17.55
27.	Niger	10.524	12.765	- 17.55
28.	Kano	31.819	40.593	- 21.61
29.	Enugu	23.650	31.069	- 23.88
30.	Bayelsa	12.180	16.342	- 25.47
31.	Cross River	16.183	22.597	- 28.38
32.	Ogun	50.749	70.922	- 28.44
33.	Jigawa	8.667	12.926	- 32.95
34.	Kwara	19.604	30.646	- 36.03
35.	Ekiti	5.316	8.546	- 37.80
36.	Sokoto	11.796	19.005	- 37.93
37.	Benue	10.463	17.850	- 41.38
<b>Total</b>		<b>1,304.457</b>	<b>1,334.226</b>	<b>- 2.23</b>

Figures in ₦ Billions

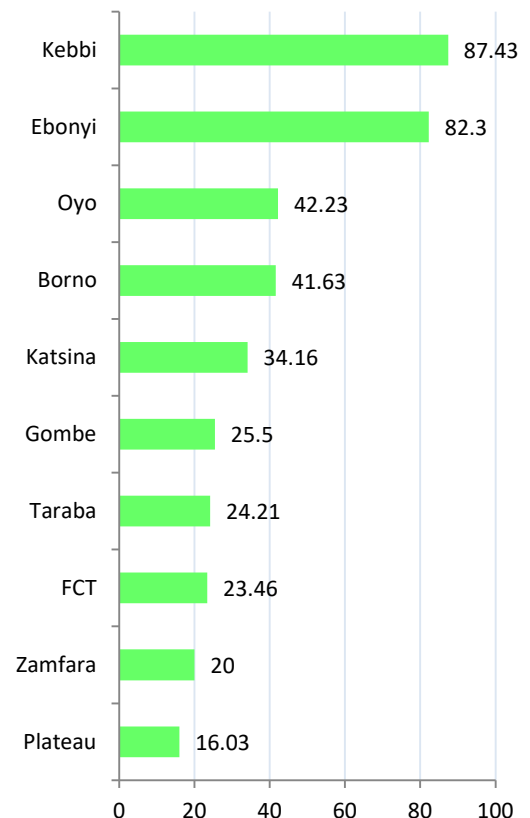
Analysis of 2020 full year growth patterns show a cumulative contraction of 2.23% in comparison to 2019.

However, performance on a State-by-State basis show that Kebbi State, with a collection of N13.803 billion in 2020 against N7.367 billion collected in 2019 achieved 87.43% growth, making it the jurisdiction with the highest percentage growth margin for 2020.

Kebbi State was closely followed by Ebonyi State with a growth 82.3% following a 2020 full year collection of N13.591 billion against the 2019 full year collection of NN7.455 billion.

Oyo (42.23%), Borno (41.63%), Katsina (34.16%), Gombe (25.5%), Taraba (24.21%), FCT (23.46%), Zamfara (20%) and Plateau (16.03%) make up the top ten jurisdictions with the highest growth margins for the full year 2020.

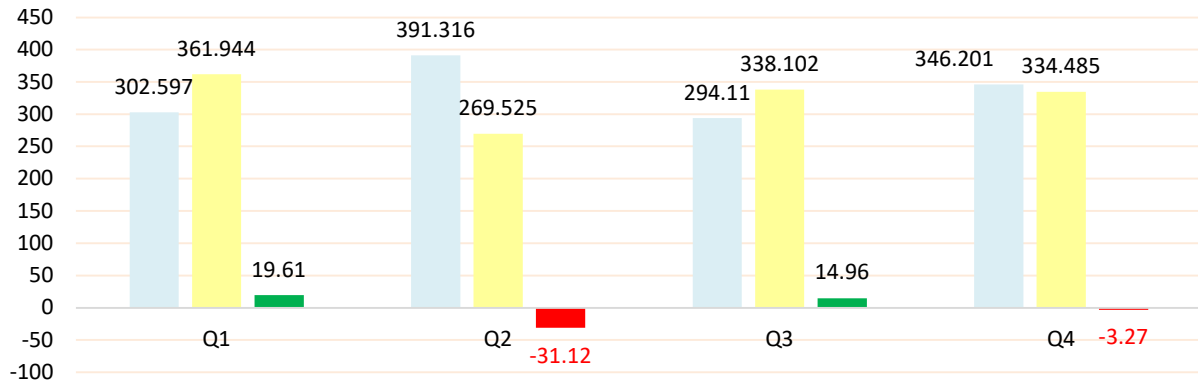
**Chart showing top ten jurisdictions with highest full year 2020 growth margins (%)**



## 2020 Full Year IGR Collections and Growth Rates

## Subnational Data

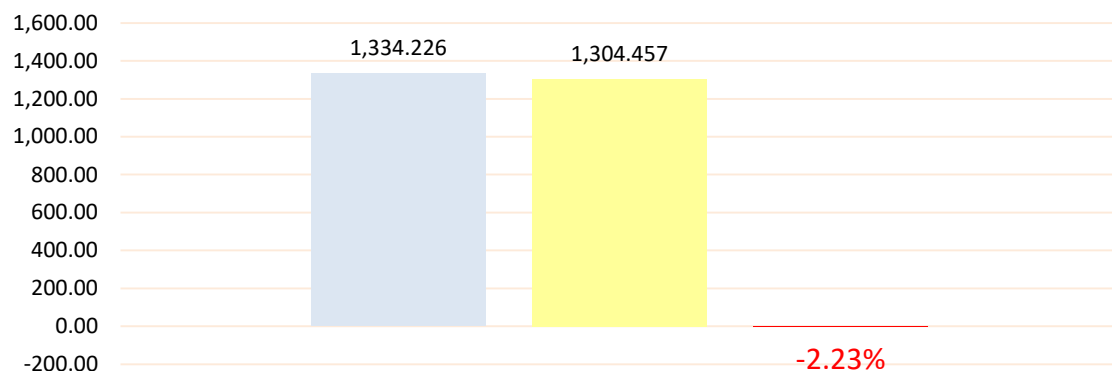
Chart showing 2020/2019 comparative quarterly performance and growth



Figures in ₦ Billions

■ 2019 ■ 2020 ■ Growth (%)

Chart showing 2020/2019 comparative full year collection and growth



Figures in ₦ Billions

■ 2019 ■ 2020 ■ Growth (%)

Chart showing 2020/2019 comparative revenue head contribution to sub-national full year collections

Source	2020		2019	
	Actual (₦ Billion)	Contribution (%)	Actual (₦ Billion)	Contribution (%)
PAYE	851.730	65.29	809.317	60.66
Direct Assessment	37.056	2.84	47.672	3.57
Road Taxes	28.393	2.18	30.270	2.27
Other Taxes	170.524	13.07	225.411	16.89
MDAs	216.752	16.62	221.553	16.61
<b>Total</b>	<b>1,304.457</b>	<b>100.00</b>	<b>1,334.226</b>	<b>100.00</b>

## FIRS 2020/2019 Comparative Contribution to total Full Year collection

Tax Type	2020 (₦ billion)	Contribution to total rev (%)	2019 (₦ billion)	Contribution to total rev (%)
<b>Federation Account</b>				
Oil Tax				
Petroleum Profit Tax	1,516.979	30.63	2,111.429	40.12
<b>Sub-total</b>	<b>1,516.979</b>	<b>30.63</b>	<b>2,111.429</b>	<b>40.12</b>
<b>Non-Oil Taxes</b>				
Companies Income Tax	1,275.369	25.75	1,604.698	30.49
Gas Income	134.063	2.71	24.769	0.47
Capital Gains Tax	3.5186	0.07	5.977	0.11
Stamp Duty	120.157	2.43	18.192	0.35
<b>Sub-total</b>	<b>1,533.108</b>	<b>30.96</b>	<b>1,653.636</b>	<b>31.42</b>
<b>Total Federation Account</b>	<b>3,050.087</b>	<b>61.59</b>	<b>3,765.066</b>	<b>71.54</b>
<b>Other Non-Oil Taxes</b>				
VAT Pool				
Non-Import VAT	1,183.446	23.90	944.064	17.94
NCS-Import VAT	347.724	7.02	244.517	4.65
<b>Sub-total</b>	<b>1,531.170</b>	<b>30.92</b>	<b>1,188.581</b>	<b>22.58</b>
Education Tax	259.563	5.24	223.615	4.25
<b>Consolidated Account</b>				
Personal Income Tax	93.252	1.88	70.334	1.34
Pre-Operational Levy	0.118	0.002	0.323	0.01
Stamp Duty	0.000	<b>0.000</b>		
<b>Sub-total</b>	<b>93.370</b>	<b>1.89</b>	<b>70.657</b>	<b>1.34</b>
NITDEF	18.051	0.36	15.181	0.29
<b>Total Non-oil</b>	<b>3,435.264</b>	<b>69.37</b>	<b>3,151.671</b>	<b>59.88</b>
<b>Grand Total</b>	<b>4,952.243</b>	<b>100.00</b>	<b>5,263.101</b>	<b>100.00</b>

A look at tax type contribution to total 2020 full year revenue show that Petroleum Profit Tax contributed 30.63% as against a contribution of 40.12% in 2019.

Other tax type contribution to total 2020 full year collection show that Companies Income Tax contributed 25.75%, Gas Income 2.71%, Capital Gains Tax 0.07%, Stamp Duties 2.43%, Total VAT 30.96%, Education Tax 5.24%, NITDEF 0.36%, and Consolidated Account 1.89%.

A positive development which is observable is the increasing component of non-oil contribution to total revenue which was 69.37% as against the 2019 contribution of 59.88%.

## Endnotes

There is no gainsaying the fact that 2020 was a challenging year across all sectors. However, the resilience of the various revenue authorities in the country was evidently reflected in the cumulative collections both at the national and sub-national levels.

While the incidence of the Covid-19 pandemic had significant consequences both in the collections capacity of revenue authorities worldwide, and in the larger social and economic landscape of nations, it is encouraging to see that a number of revenue authorities at the sub-national level were able to secure some element of growth despite the various contractions experienced.

The year 2021 presents an opportunity to apply the lessons learnt from the experiences of the past year and put them to constructive and innovative uses, and this is further enhanced by the positive prospects of increased cooperation and synergy amongst the various revenue authorities in the country.

With a renewed commitment to automate operational and administrative processes via the deployment of technology, and other strategic initiatives, it is expected that the process of revenue generation will become more efficient for optimized results; and as we look into year 2021, it is expected that things will only get better in the revenue generation and administration environment in the country.