

Framework for Internally Generated Revenue Enhancement (FIRE)

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sparc

Briefing Note

The opinions expressed in this report are those of the authors and do not necessarily represent the views of the Department for International Development.

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Section 1: Introduction

This briefing note is based on support provided by State Partnership for Accountability, Responsiveness and Capability (SPARC) in the development of Internally Generated Revenue (IGR) strategies in selected SPARC states.

The framework is intended to provide guidance based on lessons learned, and examples of key areas to be considered during the development of an IGR strategy.

In the current fiscal climate state governments are urgently seeking ways of increasing locally generated revenues as federal allocations fall. Whilst this is a good strategy, it must also be seen in the light of realism. It would be an effort in futility to arbitrarily increase anticipated IGR budgets without considering the realism of such collections - in the light of a state's current situation and realistic expectation of improving revenues.

If there are insufficient and inadequate systems to record and manage taxpayer assessments and collection, inadequate process and controls over taxpayer registration, recording, tax collections and follow up, insufficient and trained personnel and outdated or inadequate legislation, it is unrealistic to expect increased revenues without having a strategy to improve these key areas of revenue and tax administration.

Poor tax collection is usually a reflection of poor tax administration performance processes. Internal Revenue Agencies are frequently faced with problems including a lack of resources, poorly trained,

compensated and therefore unmotivated workforce and often a rent-seeking behaviour within the ranks.

Revenue Administrations in many developing and emerging economies are frequently charged with allegations of corruption, inefficiency and ineffectiveness, which lead not only to inefficient results and outcomes such as lower revenue collections, but also affects the attitude of individuals and firms toward tax payment.

A lack of confidence in tax administration also lowers taxpayer (and potential taxpayer) incentives to pay correct taxes or register to pay taxes, as payments are seen as 'going into tax collectors' pockets', or being a form of personal 'rent collection'. This may further encourage under the table deals with tax collectors and tax auditors.

Weak tax collection can be addressed by two main activities:

- Reforming tax policy and
- Reforming tax administration.

An optimal tax policy involves a few and simply understood taxes with a broad tax base.

An efficient administration requires modern and efficient tax processes and competent tax personnel.

This framework sets out a number of considerations and experiences in developing strategies for more efficient tax administration, and focusses on the key areas shown in Figure 1 below.

Figure 1 IGR Strategic Framework



This framework should be used as an initial guide in developing an IGR strategy in Nigerian states. It is intended to provide suggestions and considerations, rather than a total solution and panacea to solving the cash flows and financial position of a state. However, it can help to provide a 'roadmap' on how to go about developing an IGR improvement and maximisation strategy.

Section 2 provides an introduction to developing a revenue improvement strategy.

Section 3 identifies a number of common issues and challenges faced by Nigerian state government Revenue Collecting agencies.

Section 4 proposes a number of considerations that should help develop a strategic approach to improving IGR by addressing a number of the key challenges.

Section 5 provides guidance on IGR improvement strategy activities.

Section 2: Introduction to Developing a Revenue Strategy

In developing a strategy for IGR in any Nigerian states, a number of key issues should be considered:

- Why develop an IGR strategy?
- What is going wrong with the present arrangements if anything?
- What are the objectives of the strategy?
- What is the timeline for the strategy?
- Who will own the strategy and be responsible for its delivery?
- What will make the strategy realistic and achievable?

Clearly any strategy has to address and take into account legal implications, policy matters and operational circumstances.

In developing a strategy it is normally the objective to increase revenue collections for the purpose of reducing Federal Government dependencies, particularly given the current fiscal scenario resulting from falling oil prices.

In reducing dependencies and attempting to increase disposable revenues, the cost and efficiencies of administering internally generated revenues must be taken into consideration. As part of this investing in Human Resources (HR), Information Technology (IT) systems and taxpayer education will invariably be necessary to enable the efficiencies to be achieved and initial investment to have a cost benefit.

In the work which must be done before a strategy can be formulated, many questions have to be asked and facts established about the current arrangements in the State Board of Internal Revenue (BIR) and Ministries, Departments and Agencies (MDAs) responsible for IGRs. The questions to be asked in all the states will be similar; however different economic conditions and situations arise across the states, making individual circumstances very important to the situations and strategies moving forward.

It will be necessary to undertake a full analysis of all the revenue collecting agencies to assess the current arrangements for collecting IGR and identify current strengths and weaknesses. This detailed information and knowledge of current operational activities and a breakdown of statistics will enable a more effective and realistic strategic plan to be developed.

To fully understand what is happening in a state, it is helpful to understand revenue generation as a subject, and the different types of revenue which can be generated by the states.

To maximise revenue generation there are three main strands which all require attention and to work in conjunction with each other:

1. Increase the taxpayer base;
2. Getting more from existing taxpayers through increased compliance;
3. Implement completely new taxes or increase the rate of taxes.

The overarching revenue generation activities to implement and enable the above to happen are:

- The Law and Tax Policy;
- The development of systems and processes to support the revenue administration;
- The development of HR; and
- Taxpayer education and public awareness.

To complete the information required and have a fully “documented audit trail” in support of any recommendations, and a comprehensive IGR Strategy, detailed information is required and should be documented, including:

- 1) A list of all MDAs where revenue is collected;
- 2) A list of all the revenue types collected against each MDA;
- 3) A list of all revenue types collected and administered by BIR;
- 4) Collection statistics and trends by type of revenue;
- 5) Details of the Legal Framework setting up the BIR, if any, including published Laws which enable the taxes to be collected together with any Memorandum of Understanding (MoU) or Administrative Laws.;
- 6) A recent breakdown of actual taxes collected as per revenue type (both MDA and BIR). This needs to be shown as actual monies collected not percentage;

7) A detailed system breakdown of each revenue type within the MDAs i.e. how is the tax paid, recorded and brought to account (both manual and computerised systems). This should be recorded in a narrative format using simple flowcharts to show the process. When establishing systems and how they work it is important to not just take the word of the manager on this but to check these out with the people who work in the different areas and test the process of compliance with the expected process;

8) Organograms of the BIR and revenue collecting MDAs which show the organisational structure, reporting lines, grades and set up of the department. This may also need some narrative if an organogram is not readily available, and key questions will include:

- The grade structure - total staff in each grade and who does what?
- Who reports to whom?
- Operational departments i.e. audit collection etc.
- Office structure i.e. head office, regional etc.

9) In each operational department of the BIR i.e. audit, collection, taxpayer services, more detail to show what work is being done and how the departments operate;

10) Details of any taxpayer education material including forms to be filled etc.;

11) What recent work has been done with the public to sensitize, educate, etc.;

- 12) Detail of how the Headquarters operations and field activities are managed; and
- 13) Details of banking arrangements, collection frequencies, interbank transfers and central reconciliation procedures.

Essentially the information involves a full “systems based audit” of the MDAs and BIR, and an assessment of the processes – what, where, when, how and by whom.

The findings of the audit will enable the identification of the strengths, are perhaps more importantly the weaknesses faced by the BIR and revenue collecting MDAs, and provide an indication as to where improvements can be made.

The required improvements can then be addressed through the determination of recommendations, which can then be developed into a time-bound and costed IGR strategy.

Section 3: A situational analysis and common issues faced by Nigerian State Revenue Agencies in IGR Performance

A number of typical challenges faced by Nigerian states in improving revenue performance are identified and discussed below. In section 4 some strategic considerations to these challenges are identified.

Lack of Autonomy

The legal instrument underpinning the operation of Revenue Administration, or BIR is often undeveloped and or not properly complied with. This can affect the membership of BIR and the implementation (and financing) of its administration operations.

Inadequate Funding

Poor funding of Revenue Boards is a key challenge that can adversely affect operating capacity through the ability to finance and address adequate staffing, poor administrative frameworks, the lack of systems and other logistical challenges. Some Revenue Boards have 'Operating Fund' arrangements to retain a percentage of annual collections so as to properly fund and finance the reform of the revenue administration. As an indication, a funding arrangement of not less than 5% of collections should be considered, and is a recognised norm in many revenue agencies throughout the world.

Inadequate Staffing and Human Resources

Revenue boards have problems in recruiting, training and retaining the right number and calibre of technical, professional and administrative staff to run the revenue administration.

In developing a strategic direction involving the automation of revenue generating activities - registration, assessment, debt collection and audit - there will invariably be a requirement to modernise the organisational and personnel structure of the revenue agency to meet the needs of the new IGR Strategy. Automation should not drive the functional processes of the IGR strategy; rather, the organisation/ personnel structure and functional processes should underpin and drive the automation.

Poorly Implemented Administrative Frameworks

Certain critical administrative structures provided in state laws are often not established or implemented, for example Technical Committees, the Local Government Joint Revenue Committee, the Body of Appeal Commissioners and the Governing Internal Revenue Board itself.

Weak Systems and Processes

Due to lack of automation of the taxpayer recording and revenue collection processes, many of the administrative and financial records of revenue boards are still often based on manual records.

Office environments are often disorganised, with mountains of papers and files, especially in the Pay As You Earn (PAYE) and the Direct Assessment Departments, which can fill large areas of office space, and do not support the ready retrieval and management of information. The obvious consequences of largely manual processes and procedures

are incomplete and outdated information, the probability of high error margin in tax computations and documentations, a high possibility of loss or misplacement of files and documents and the opportunity for corrupt practices.

The ideal solution would be the implementation of an integrated taxpayer data base (sometimes known as an Integrated Taxpayer Administration System - ITAS). Such a system would support taxpayer registration, record collected revenue, calculate assessments and provide data for debt management and audit. It would also reduce the necessity of paper transactions, provide increased transparency and reduce corruption. The taxpayer database should also feed or inform Management Information Systems.

A unique Taxpayer Identification Number (TIN) should provide the foundation for the development of an accurate taxpayer database so as to maintain a unique reference for all taxpayers and entities who deal with government.

In some states a system supported by the Joint Tax Board is being implemented which may provide the foundations for taxpayer recording.

Over time, many internal control measures put in place to safeguard the largely manual revenue systems have collapsed due to lack of capacity and effective management. These shortcomings have, in some states, given rise to a massive leakage and diversion of revenues. Again, the solution here is improved processes and revenue systems which can be the basis for implementing improved internal con-

trols in order to achieve transparency, plug leakages, expand the tax base and significantly boost revenue collection in the state.

Poor Logistics

Common logistics challenges confronting revenue boards in addition to the lack of technology include inadequate office space, a lack of proper furniture and equipment, vehicles and adequate power supply. To enable the implementation of reforms and recommendation made in this guide, careful budgeting and ultimately the provision of the necessary equipment and infrastructure support are essential.

Non Compliance with collection systems

In many cases revenue collecting MDAs do not comply with revenue collection systems that have been introduced, for example the Pay Direct System operated by selected banks. The introduction of a 'Treasury Single Account (TSA) framework with a view to streamlining and bringing all the State's revenue and expenditure accounts under the Treasury's firm control, including the closure of dormant bank accounts, should be considered.

Weak Taxpayer Compliance

The challenges for any revenue collecting agency are many but can vary depending on the social and economic conditions dictated to the area of responsibility for the agency. The obvious challenges are:

- Non-registration;
- Not filing returns on time;
- Not keeping adequate books and records;
- Suppressing/hiding sales;
- Maximizing expenses.

To increase and enhance IGR the key strategies must be to increase the number of taxpayer recorded on the state's tax database, and to improve taxpayer compliance. These two strategies involve the need to firstly record as many taxpayers as possible, ideally based on a unique TIN number for each taxpayer, and secondly to ensure that all taxpayers are paying the correct tax, or taxes, at the right time.

To enable the effective implementation of a taxpayer data base and an accurate and secure TIN registration, there must be an extensive public education programme. A key challenge is that the public need to be made aware of their civic responsibilities. This may involve a campaign which encourages changes in attitude to taxation and also promotes the existence of a transparent revenue collection agency, which should then lead to enhanced revenue collections.

Many challenges can be documented to rationalise why people do not like paying taxes, some of these challenges can be faced by different strategies to encourage people to register, but taxpayer education is a key to the success of any revenue strategies including presumptive taxes in the informal sector, simplified registration and filing of returns, etc.

The Informal Sector

The majority of taxable persons in most Nigerian states are engaged in the informal sector, and include farmers, traders, artisans and craftsmen.

Various strategies can be employed to encourage taxpayers to register and come into the tax net; however, the key to the maximum success is to support

any strategy with a credible taxpayer base linked to a mandatory TIN registration scheme.

Poor Enforcement of Tax Laws

In some states, an informal 'agent' arrangement may exist, which can influence taxpayer attitude. These 'agents' operate outside the formal tax processes, and may influence, or are influenced, by internal staff.

The absence of legal enforcement to prosecute tax offenders can lead to corruption within the department and more importantly, if there are no penalties for an offence there is no motivation to pay.

Obsolete Rate for Fees and Fines

The rate of some taxes, fees and fines may be obsolete and cost more to collect than they generate. Such rates should be reviewed.

Section 4: Some Key Strategic Considerations

Key considerations

Table 1 below identifies some strategic considerations to the challenges identified in Section 3.

Table 1 Strategic Considerations

Key Challenge	Implications	Considerations
Lack of Autonomy	<ul style="list-style-type: none"> • May create restrictions and limitations in developing and implementing, and the accountability and responsibility for a revenue improvement strategy. 	<ul style="list-style-type: none"> • Functional review and clear mandate for the BIR. • Consider review of legal mandates. • Fully implement appropriate enabling legislation.
Funding	<ul style="list-style-type: none"> • Lack of funding inhibits all major areas of BIR development relating to professional operations, systems and HR development. • Poor linkage between responsibility and accountability. 	<ul style="list-style-type: none"> • Consider the legal establishment of a Revenue Agency Operating Fund, enabling the retention of a percentage of revenues collected to properly finance the BIR. • Prepare fully costed strategic plan as a basis for accessing development partner support. • Consider outsourcing options.
Logistics	<ul style="list-style-type: none"> • Lack of funding and autonomy to budget for capital and expenses reduces the capacity to provide the necessary infrastructure to run a good Revenue Administration. 	<ul style="list-style-type: none"> • Consider financial autonomy through the introduction of an Operational Fund as discussed above.
Administrative Framework	<ul style="list-style-type: none"> • Administration management structure may not be suitable for reform programme 	<ul style="list-style-type: none"> • Undertake functional and structural reviews. • Determine the critical administrative structures provided for in the Law i.e. the operational arms of the BIR, including a Technical Committee, a Local Government Joint Revenue Committee, a Body of Appeal Commissioners, and a Governing Board of the BIR. • Establish a Project Team to outline and plan IGR reform programme and to build in, plan and monitor the implications agreed.

Key Challenge	Implications	Considerations
Systems and Processes	<ul style="list-style-type: none"> ● Inadequate, incomplete and uncoordinated taxpayer and collection records are inherent in manual based systems. ● Potential taxpayers are not identified, recorded and managed efficiently. ● No integrated database available to assist in registration, returns processing audit and enforcement and audit. ● Poor recording and accountability for collections. ● Lack of integration between assessment and collections, and coordination/ validation between related systems to identify potential taxpayers. ● Poor arrears management. ● Lack of transparency. 	<ul style="list-style-type: none"> ● Establish plans to fully automate and integrate all MDA Collection Systems into a common platform. This will involve a fully costed and approved internal Information and Communications Technology (ICT) strategy. ● Include in the ICT strategy the design, development or acquisition of an ITAS. ● The ITAS should provide an accurate database, integrated with the collection systems, and hold all data for registered taxpayers and record returns, assessed figures and penalties. ● Consider formalising a Tax Clearance Certificate (TCC) requirement and make it obligatory to obtain a TCC in any dealings with Government institutions. ● This will reinforce the necessity to implement TIN, increase taxpayer motivation to register and enforce compliance. ● Taxpayer education in terms of registration and compliance with the TCC will be required.
Staffing and Human Resources	<ul style="list-style-type: none"> ● The BIR structure and organisation is not fit for purpose and is not designed to meet the needs of advanced and modern technology development. ● Staff are unable to manage or use data produced by the new technology. ● Technical skills for revenue collection and inspection staff not present. ● Lack of professionalism. ● Unqualified staff in technical posts ● Wrong staff in post 	<ul style="list-style-type: none"> ● Undertake a functional/ corporate strategy review of the BIR and key revenue agencies. ● Include a review of current and required staff structures, grades and responsibilities. ● Update job descriptions qualifications, pay and grading, etc. ● Ensure staff have the skills, qualities and knowledge or potential to do the required job. ● Training needs analysis required for all staff in management and technical posts. ● Further training may be required in "Change Management". ● Tax administration to include Tax law, enforcement and audit
Taxpayer Compliance	<ul style="list-style-type: none"> ● To achieve a greater return on IGR, taxpayer compliance must be increased. ● More taxpayers registered means more revenue. ● More accurate and efficient taxpayer registration and return submission means more revenue. 	<ul style="list-style-type: none"> ● Consider the development of a taxpayer education programme to encourage taxpayers to register for a TIN. ● This will require an aggressive and co-ordinated campaign to include all forms of publicity to reach all potential taxpayers.

Key Challenge	Implications	Considerations
	<ul style="list-style-type: none"> • Complex and inefficient filing procedures will not motivate taxpayers to file returns, and will increase avoidance. • Existing rates of taxes may require a review of appropriate levels, and the necessity for change. 	<ul style="list-style-type: none"> • Consider controlled and efficient Presumptive Tax options for small informal traders. This may motivate taxpayers to register who do not want to reveal their circumstances, and can bring taxpayers into the tax net who would otherwise try to avoid tax. • Consider standard rates of taxes for particular sectors of Individual taxpayers. • Consider messages to motivate taxpayers to register. • Consider the compulsory e - TCC or minimum regulatory effect of the TCC. • Develop a Risk based Audit programme for direct assessment taxpayers who are filing annual tax returns • Cost effective, audit cannot be carried out for all taxpayers but should be targeted to those with a high risk of tax loss. This will require technically trained officers. • Audit also has an improved future compliance effect. The implication to a taxpayer that an audit will be undertaken means more accurate declarations.

Corporate Planning

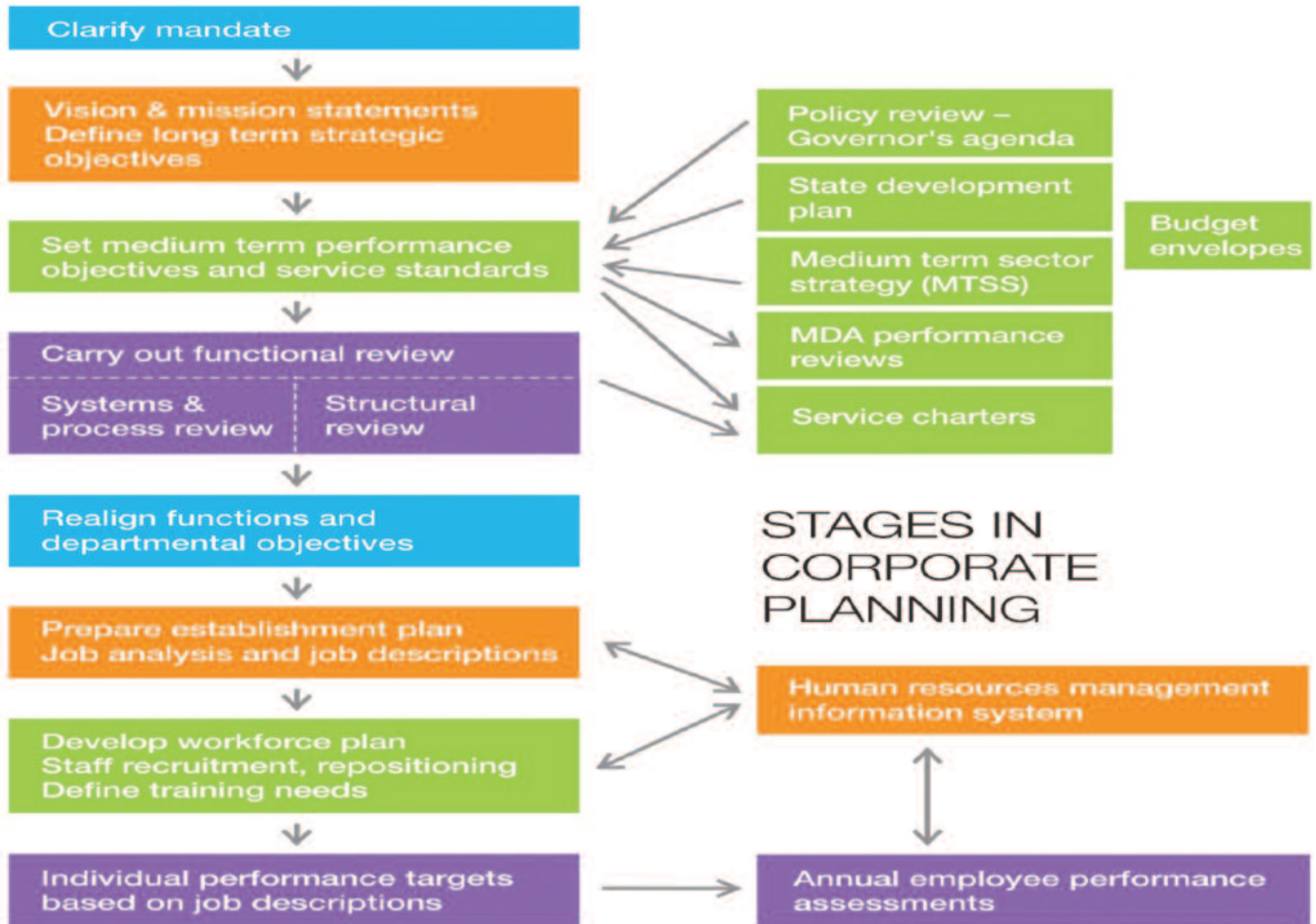
It may be appropriate to review the SPARC Guidance on Corporate Planning which identifies the development of a corporate planning framework to support state governments' MDAs to meet the service delivery standards. It does this by helping them establish their mission, vision and strategic objectives and configure their functions, structures, processes and workforce.

The guidance pack provides a variety of tools and templates to support corporate planning processes, and is recommended to those responsible for reviewing the Revenue Agencies and related strategies which require a fit for purpose organisation. The guide will help in the process of establishing clear mission, vision and strategic objectives, and configuring functions, structures, processes and workforce structures to achieve the strategic objectives.

¹ SPARC Corporate Planning Guidance Pack June 2014

An overview of the corporate planning framework is shown in Figure 2 below.

Figure 2 Corporate Planning Framework



Section 5: IGR Improvement Strategy Activities

Table 2 below sets out a number of indicative IGR strategy activities.

This indicative plan is provided as an example of the activities to be adopted in implementing a revenue improvement strategy.

More detailed activities may be defined based on the status of corporate planning in the state (see previous sections) in terms of determining the mission, vision and performance objectives. In addition, the requirements for information systems is likely to be a very significant area, and further guidance may be obtained from the SPARC How to Guide - 'How to select and implement financial management systems - a step by step guide' July 2015.

It is very likely that external development partner assistance will be required to support some of the activities identified in the plan, in particular to the two main drivers - Systems Development and HR.

When developing a comprehensive strategy, against each of the key activities it is recommended that the following should also be identified:

- a) A timeline/ target date;
- b) A budget;
- c) The source of funds - e.g. Internal BIR, Development Partner;
- d) The Officer responsible for the completion/ implementation of the activity; and
- e) Measurable Indicators against each activity.

Table 2 Indicative IGR Strategy Activities

Strategic Area	Activities
Management Structure	<ul style="list-style-type: none"> ● Establish a Technical Committee to meet once a month for two years. ● (The Technical Committee may be new, or a reaffirmation of a current Technical Committee with additional mandate to manage the IGR Implementation plan).
	<ul style="list-style-type: none"> ● Set up an Operational (Project) Committee and designate senior members to represent each of the identified key reform driver (i.e. legal, systems and processes, HR, Taxpayer compliance etc.) plus two members of the high level Technical Committee (say 6-8 members).
Legal Framework	<ul style="list-style-type: none"> ● Review and amend as appropriate the legal framework. Consider in particular Regulatory framework for the BIR, strengthening taxpayer registration requirements and strengthening enforcement powers. Also seek to limit opportunities for tax avoidance and possible ambiguities. Also seek to set out clear systems to recourse to taxpayers against administrative excesses and provide independent appeals processes.
	<ul style="list-style-type: none"> ● Establish legal arrangements to grant operational and financial autonomy to a State Revenue Board or BIR.
Clarify Mandate	<ul style="list-style-type: none"> ● Determine vision and mission statements. ● Define long term strategic objectives. ● Define medium term performance objectives and service standards.
Functional Review	<ul style="list-style-type: none"> ● Undertake a Functional Review to determine: <ol style="list-style-type: none"> a) Structures. b) Systems and Processes.

Strategic Area	Activities
Human Resources	<ul style="list-style-type: none"> • Appoint an HR Director or equivalent to be a member of the Operational Committee, who will form a project team within HR to carry forward structural recommendations of the Functional Review.
	<ul style="list-style-type: none"> • Establishment plan, job analysis and job descriptions approved and implemented. • Workforce plan prepared and approved.
	<ul style="list-style-type: none"> • Job description, qualifications and salary structure implemented. • Staff repositioning Appropriate appointments/ reappointments made.
	<ul style="list-style-type: none"> • Perform Training Needs Analysis for staff of the Revenue Board and revenue collecting units of MDAs. • Prioritise technical Operational areas.
	<ul style="list-style-type: none"> • Set up a Training Department to co-ordinate operational training.
	<ul style="list-style-type: none"> • Coordinated Training of Revenue Staff in line with recommendations of Training Needs Analysis.
	Systems and Processes
<ul style="list-style-type: none"> • Address improvements and recommendations for systems and processes as identified in the functional review. 	
<ul style="list-style-type: none"> • Review processes for the complete automation of MDA Collection Systems and eradicate cash/cheque payments made to MDAs. 	
<ul style="list-style-type: none"> • Formalise a Tax Clearance Certificate (TCC) system and make it obligatory to obtain a TCC in any dealings with Government. 	
<ul style="list-style-type: none"> • Operationalize TIN system to give motivation for registration. 	
<ul style="list-style-type: none"> • Prepare an ICT strategy, giving consideration to required hardware, software systems and data networks.² • Identify the requirements for, and specifications of a taxpayer's database integrated with the collection system, to hold records for registered taxpayers, assessments, returns/ payments, arrears management and penalties. 	

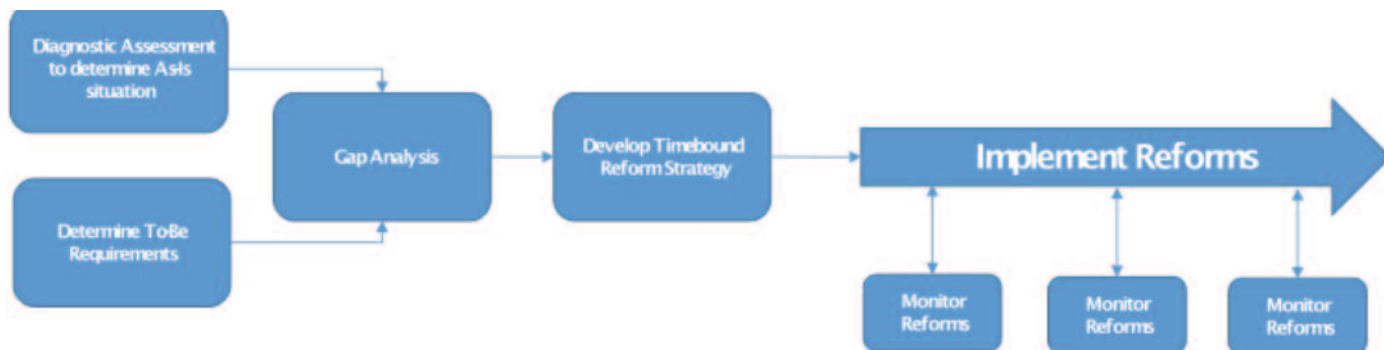
² Reference may be made to the SPARC How to Guide - 'How to select and implement financial management systems - a step by step guide' July 2015

Strategic Area	Activities
Tax Payer and Public Education	<ul style="list-style-type: none"> The Taxpayer Education Director or equivalent who will be appointed as a member of the Operational Committee will form a project team within Taxpayer Education to carry forward strategic recommendations.
	<ul style="list-style-type: none"> Develop a taxpayer education programme to encourage the public to register for a TIN. It requires an aggressive and co-ordinated campaign to include all forms of publicity to reach the general public.
	<ul style="list-style-type: none"> Encourage and develop mandatory TIN for all taxpayers who use government services (MDAs) and continue with current strategies to publicize the need for all taxpayers to register.
Tax Payer Compliance	<ul style="list-style-type: none"> The Operational Directors or equivalent who will be appointed as members of the operational committee will form a project team within Operations to carry forward the main recommendations below. It is suggested that audit and enforcement are the main areas to be represented here.
	<ul style="list-style-type: none"> Work with HR. Department training to ensure the training needs of the operational departments (Registration/ Assessment/ Collections/ Audit & Enforcement) are represented.
	<ul style="list-style-type: none"> Continue with the use of a Presumptive Rate Tax for small informal traders to bring them into the tax net.
	<ul style="list-style-type: none"> Consider standard rates of taxes for particular sector groups of Individual taxpayers. Develop a Risk based Audit programme for direct assessment taxpayers who are filing annual tax returns.

Reform Process

A summary of the key steps to developing an IGR Reform Strategy is provided in Figure 3 below.

Figure 3: IGR Reform Process



The Reform Strategy should include the usual log-frame dimensions including activities, outputs, outcomes, time-frames and also identify roles and responsibilities as noted above.

The implementation activities should also include awareness raising initiatives for civil society, private sector and government (including the State House of Assembly) - buy-in from all stakeholders is critical for a successful outcome to the reform process.

As noted above, state government must be realistic when translating IGR reform activities into expectations for increased revenues.

Reforms take time to implement and hence large increases in revenues should not be expected to be achievable in the short term.

Some further sources of further information and support for IGR reforms are provided below:

- World Bank Paper: Nuts and Bolts of Revenue Administration Reform (2003)
<http://siteresources.worldbank.org/INTTPA/Resources/NutsBolts.pdf>
- Her Majesty's Revenue and Customs (HMRC) UK has a library of Customs and Tax documents including manuals, legislation, research and other useful documents
<http://www.hmrc.gov.uk/thelibrary/index.htm>
- Nigerian Federal Inland Revenue Service (FIRS)
www.firs.gov.ng; and
- SPARCnet – a database under development that will provide a list of consultants who have worked on the programme including those with expertise and experience in IGR reforms at state level.

Notes



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