



NATIONAL BUREAU OF STATISTICS

Internally Generated Revenue at State Level

(2025)

Report Date: September 2026



CONTENT

Methodology	3
Key Highlights	4
All States	5
Contact	15

METHODOLOGY

The Internally Generated Revenue (IGR) for the 36 States and FCT is compiled by the Joint Revenue Board from official records and submissions by the State Boards of Internal Revenue. The revenues are classified appropriately and aggregated.

MDAs Revenues

This relates to revenues generated administratively by State MDAs while providing various services.

Direct Assessment

This relates to a form of personal income tax used to assess tax for self-employed individuals. With the self assessed tax, a new taxpayer can assess him/herself, and pay the calculated amount. Direct assessment relates to those imposed on businesses especially (informal) by the state authorities based on the size of their activities.

Pay As You Earn (PAYE)

This form of personal income tax refers to tax deducted directly from wages and salaries of employees operating in the formal sector. All employers in Nigeria are responsible for deducting Pay as You Earn (PAYE) taxes from their employee's earnings.

Road Taxes

Road taxes are daily levies paid by commercial transporters operating within the states.

Other Taxes

These include various taxes such as levies on market traders, land registration and other land-related fees, development levies on individuals, pool betting/lottery/gaming fees, stamp duties on individuals etc

****Please note:**

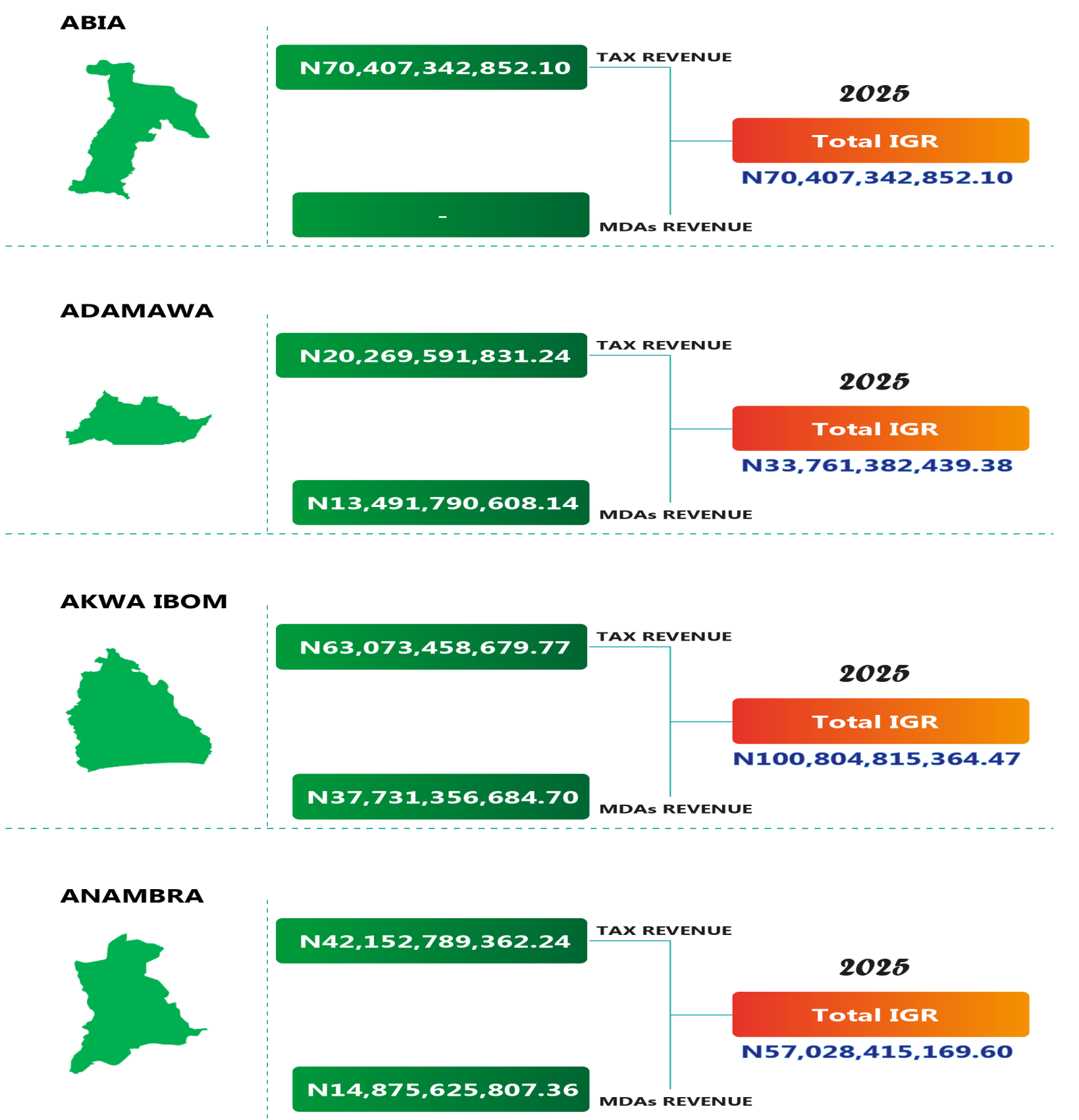
Figures are subject to reconciliations and updates by the respective sub-national revenue authorities.

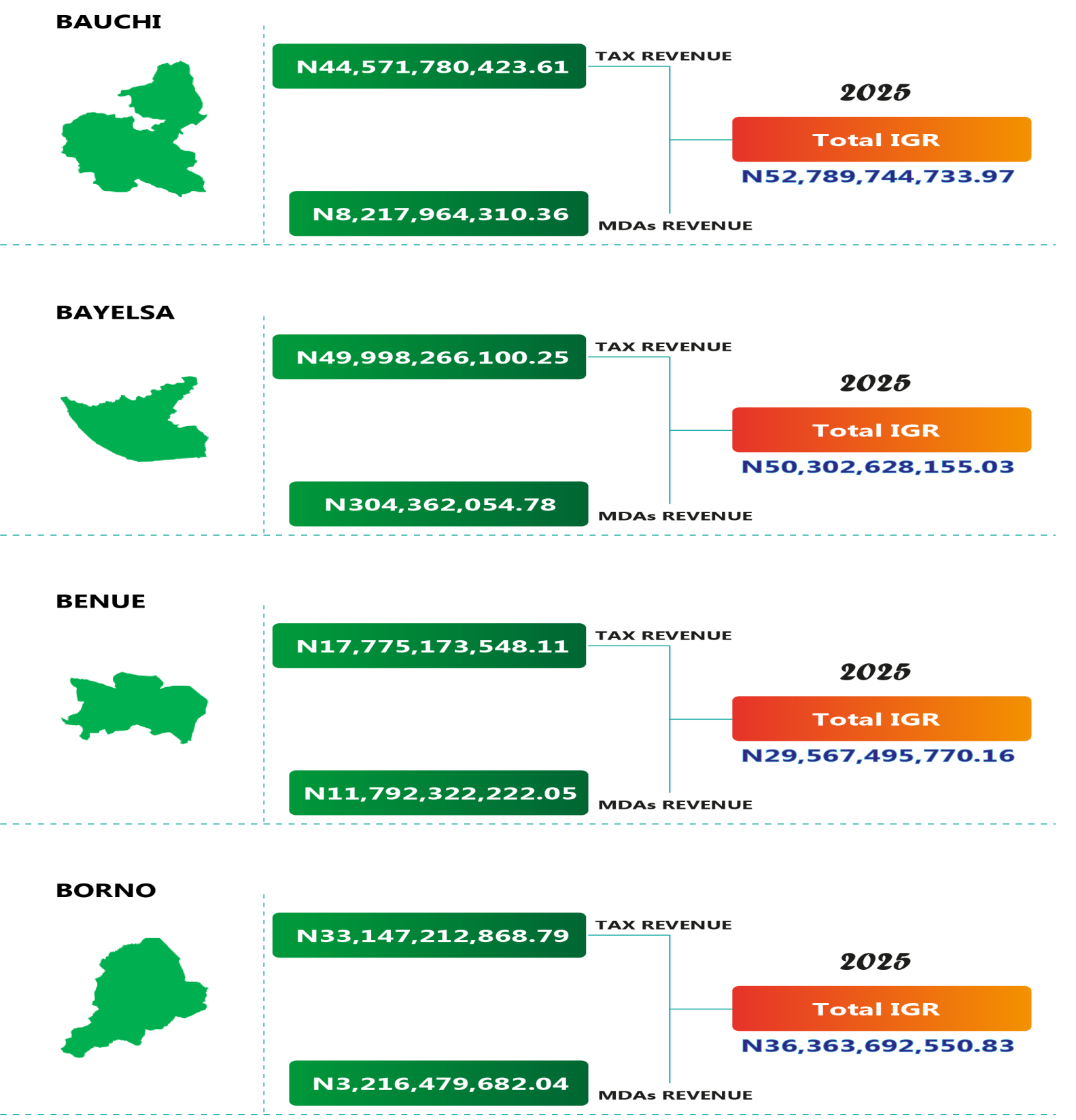


KEY HIGHLIGHTS

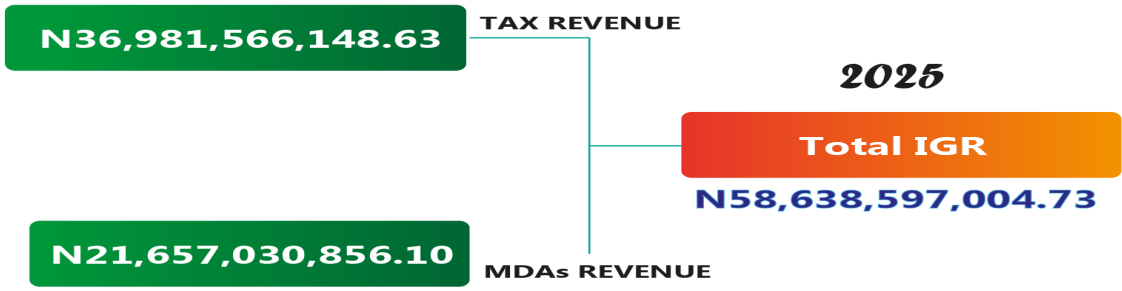
This report highlights the Internally Generated Revenue (IGR) in 2025 for the 36 States and the FCT.

- It has two (2) broad categories of revenues; Tax Revenue, and Ministries, Departments and Agencies' (MDAs') Revenue.
- Taxes include PAYE, Direct assessment, Road taxes, Stamp duties, Capital gain tax, Withholding taxes, Other taxes and LGAs revenue.
- The 36 states and the FCT generated a total of ₦5.15 trillion in 2025, indicating a growth rate of 40.93 percent from ₦3.65 trillion recorded in 2024.
- Lagos, Rivers, and Enugu states recorded the highest IGR with ₦1.77 trillion, ₦428.42 billion and ₦406.77 billion, respectively over the reference period. Yobe, Ebonyi and Sokoto states reported the least revenues with ₦16.01 billion, ₦17.18 billion and ₦20.48 billion, respectively.
- PAYE was the most tax revenue recorded during the period, valued at ₦2.64 trillion, representing 69.51 percent of the total tax revenue collected, while capital gains tax was the least with ₦12.40 billion.
- Share of total tax revenue to total IGR was 73.64 percent nationally.

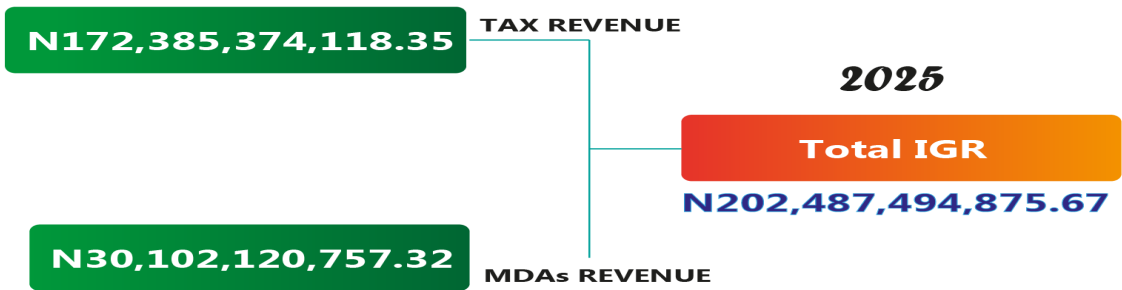




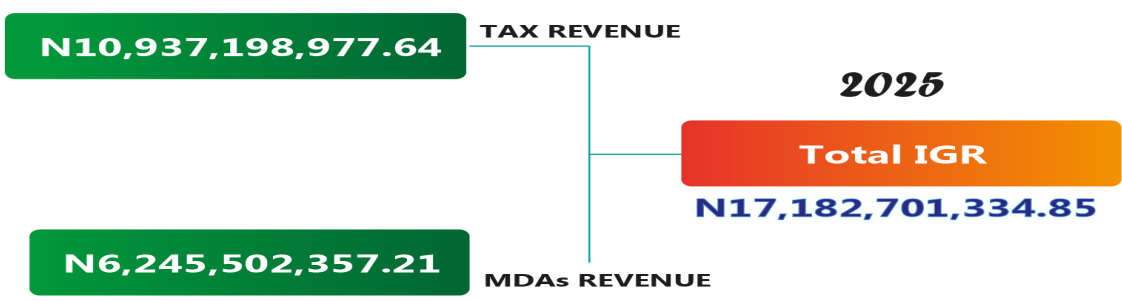
CROSS RIVER



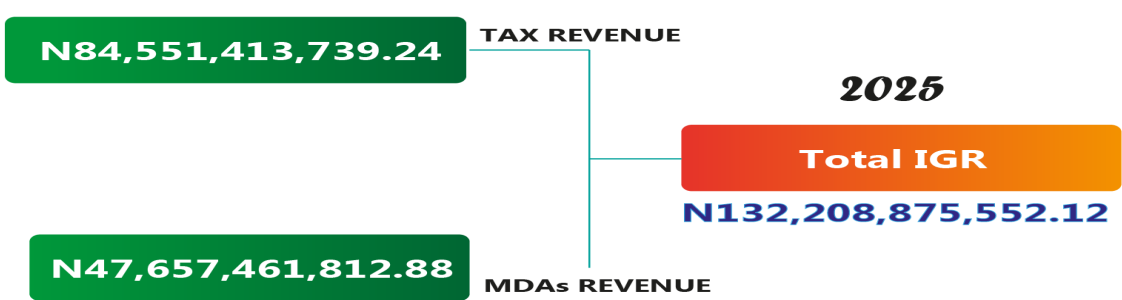
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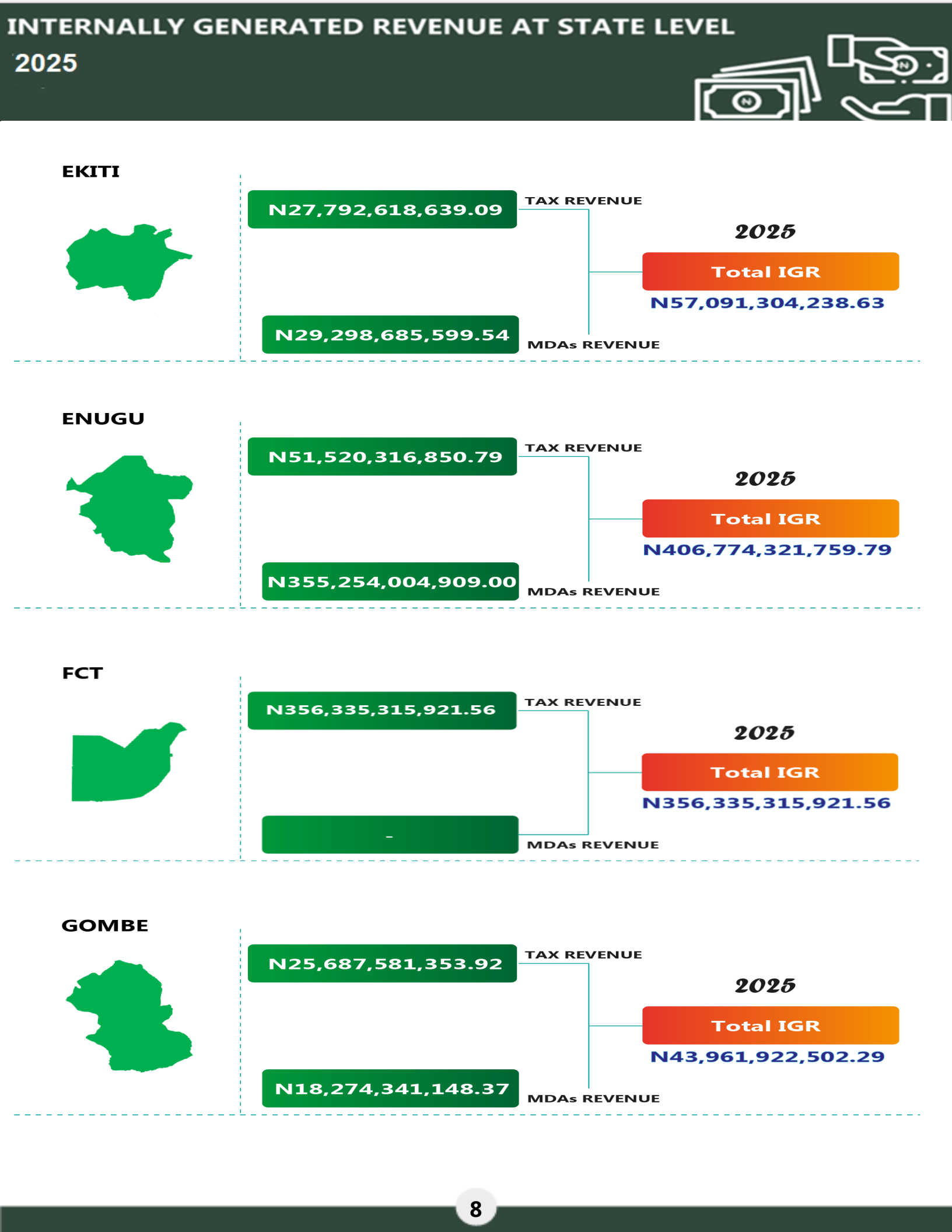


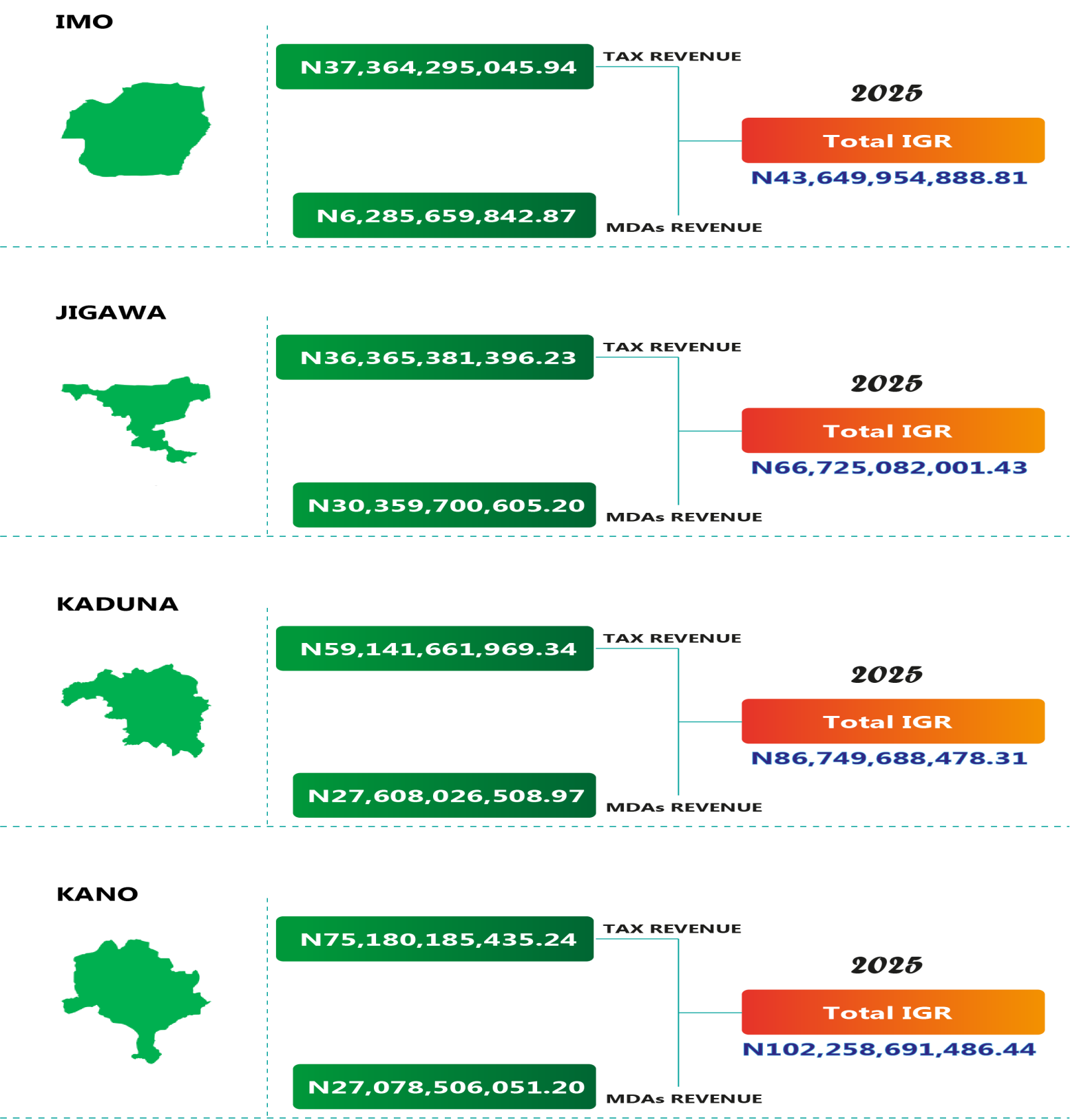
EBONYI



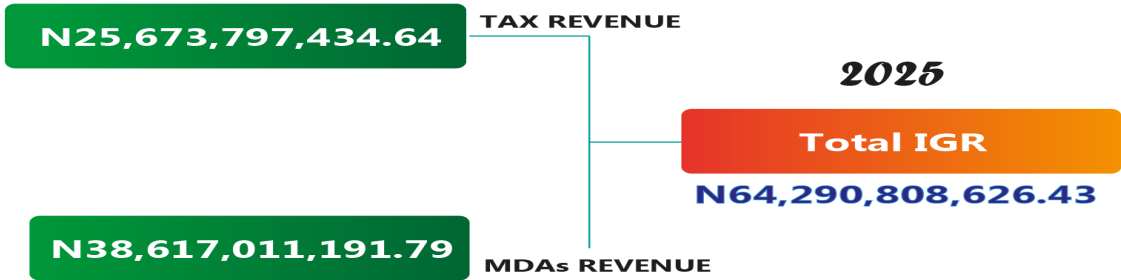
EDO



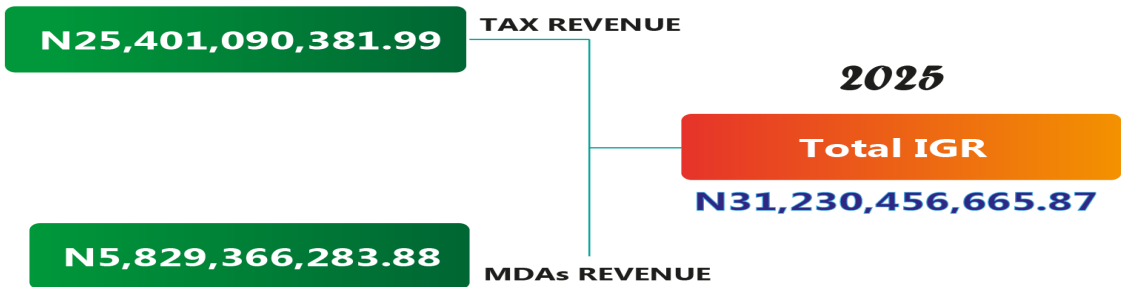




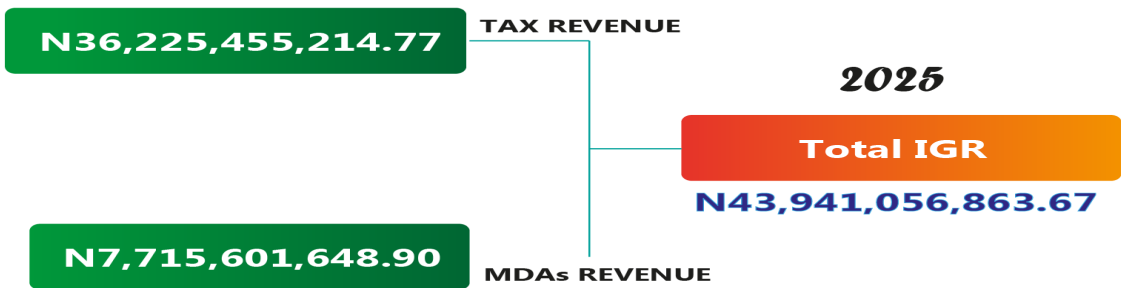
KATSINA



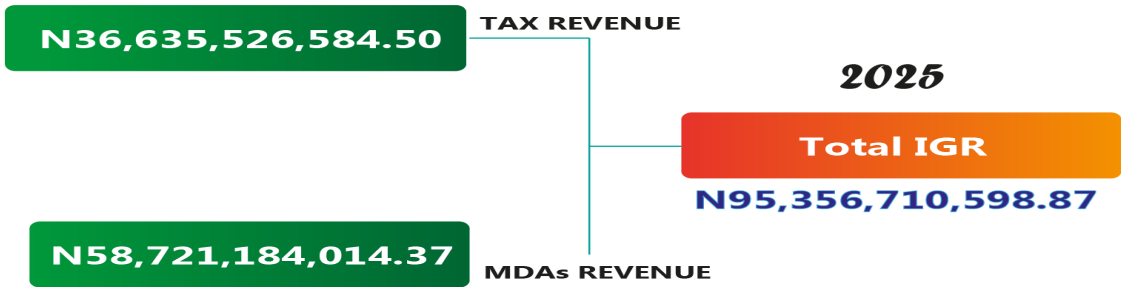
KEBBI

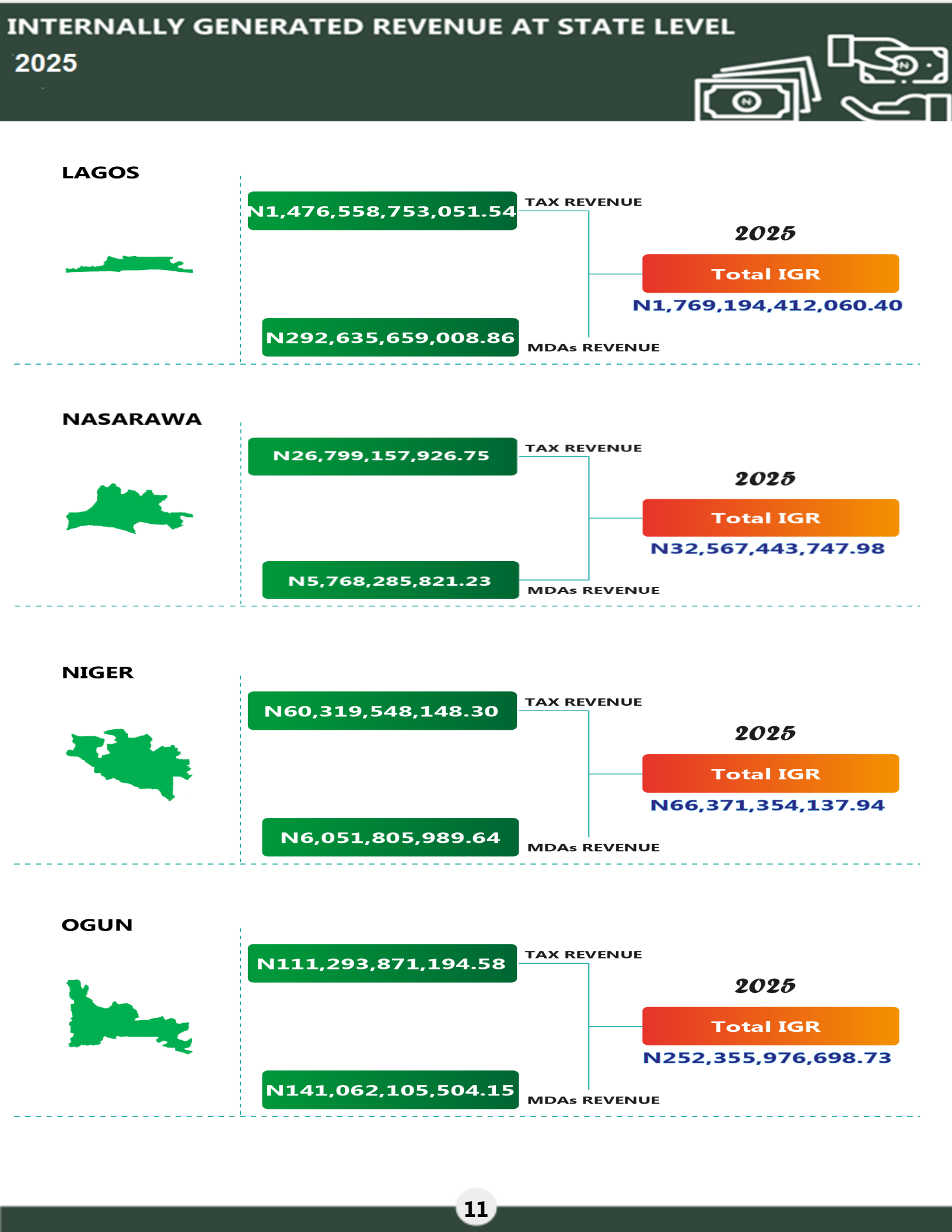


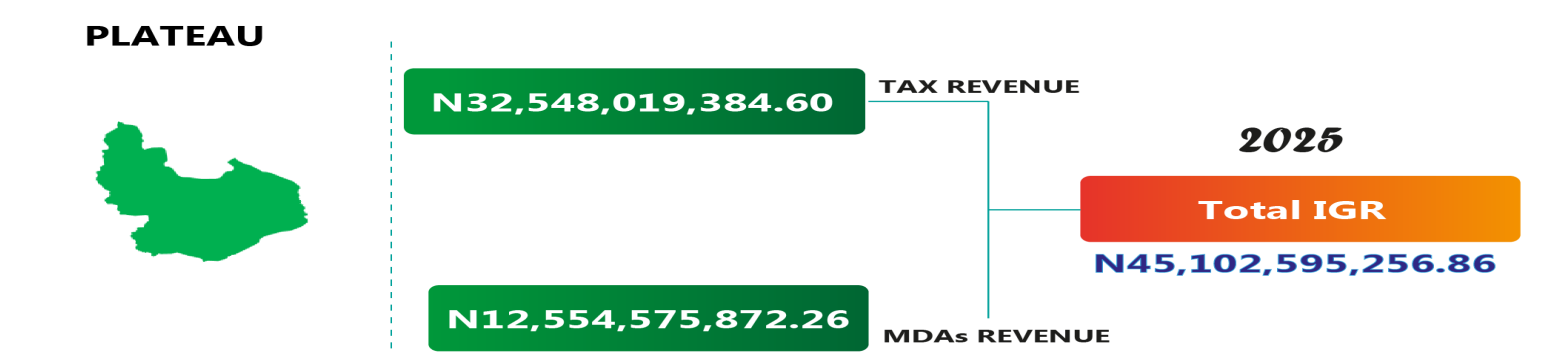
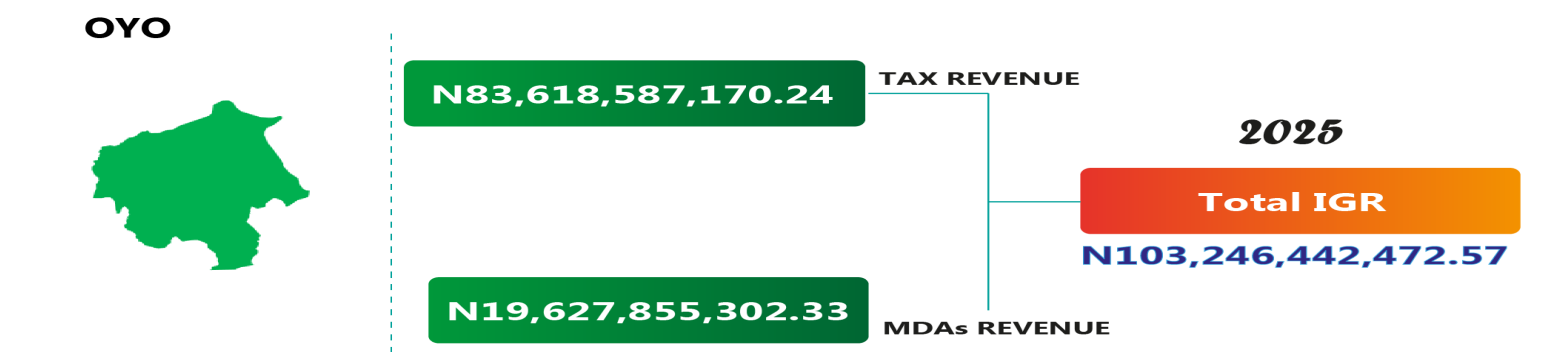
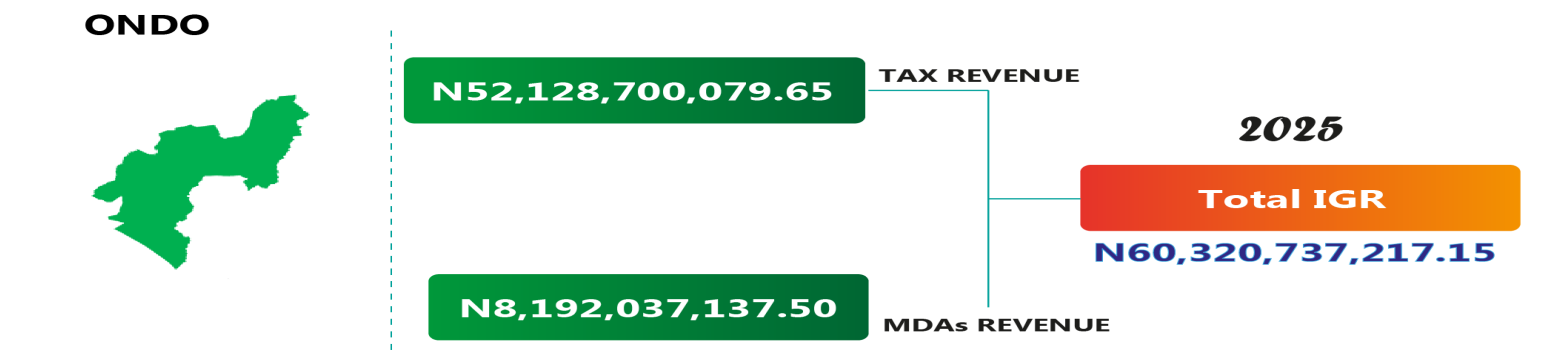
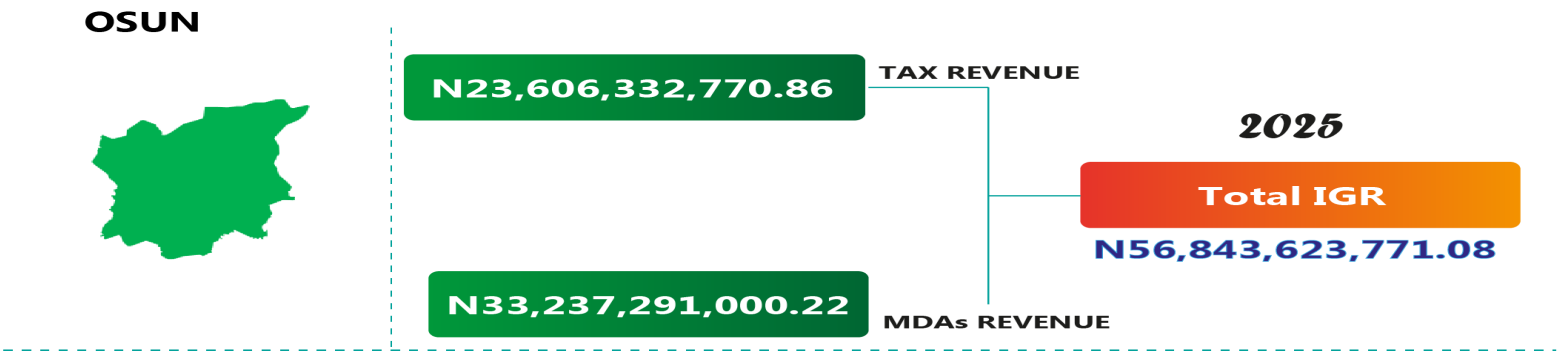
KOGI



KWARA







INTERNALLY GENERATED REVENUE AT STATE LEVEL

2025



RIVERS



N414,384,347,834.47

TAX REVENUE

N14,032,665,702.41

MDAs REVENUE

2025

Total IGR

N428,417,013,536.88

SOKOTO



N18,928,039,650.58

TAX REVENUE

N1,548,065,127.46

MDAs REVENUE

2025

Total IGR

N20,476,104,778.04

TARABA



N22,045,040,578.39

TAX REVENUE

N6,115,127,341.23

MDAs REVENUE

2025

Total IGR

N28,160,167,919.62

YOBE



N13,410,014,943.44

TAX REVENUE

N2,596,646,589.62

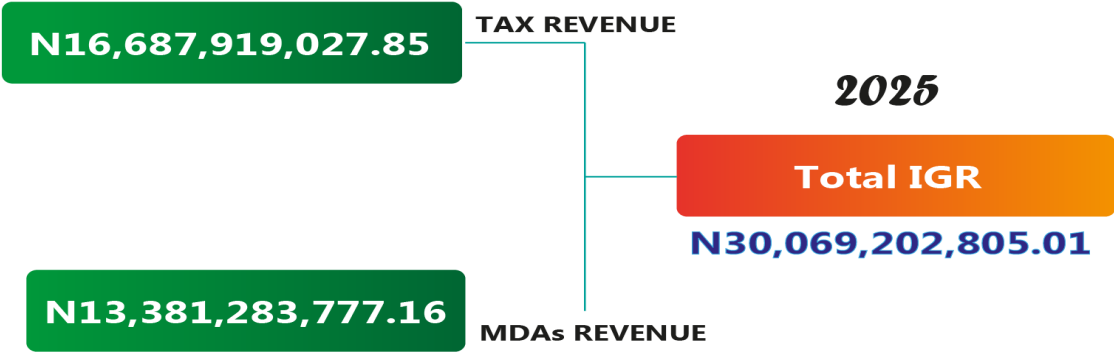
MDAs REVENUE

2025

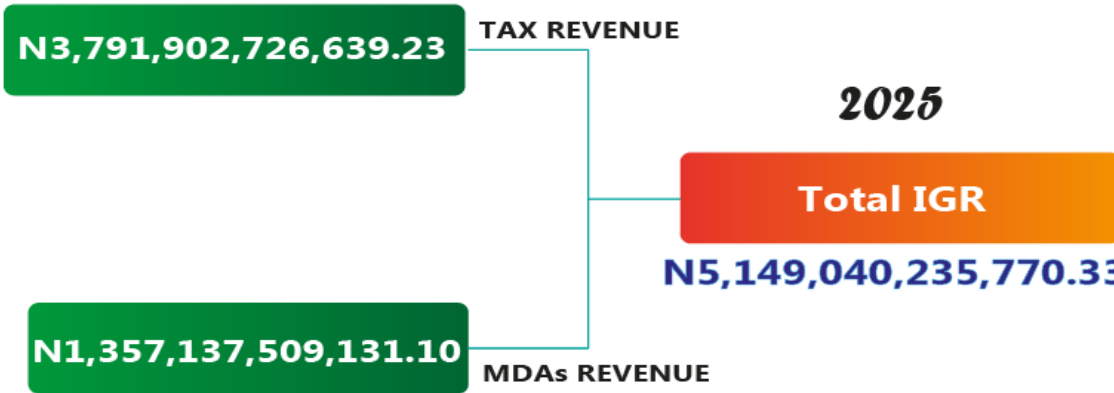
Total IGR

N16,006,661,533.06

ZAMFARA



TOTAL



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