

Performance Assessment Report

Borno State - Nigeria

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December 2022

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TADAT is a collaborative undertaking of the following partners:



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PREFACE

An assessment of the system of the tax administration of Borno State in Nigeria was undertaken during the period October 21, 2022 – November 10, 2022, using the Tax Administration Diagnostic Assessment Tool (TADAT). TADAT provides an assessment baseline of tax administration performance that can be used to determine reform priorities and, with subsequent repeat assessments, highlight reform achievements. The assessment was financed by the World Bank and executed by DAI Consulting, Nigeria.

The assessment team comprised the following: Alfred Akibo-Betts (Team Leader), Justine Nanziri, Damacrine Masira Nyandigisi, Folasade Coker and Silajji Baguma Kanyesigye, all of DAI Consulting.

The assessment team met with Borno State Internal Revenue Service (BO-IRS) officials, including Mohamed Alkali, the Executive Chairman (EC), the executive management team, and a cross-section of the headquarters, zonal and area field office officials. Discussions were held at the headquarters of BO-IRS, and a field visit was made to the Maiduguri Revenue Office. A virtual walk-through of the systems was also undertaken. The team also held discussions with the Borno State Permanent Secretary, Ministry of Finance, Budget and Planning (MoFBP) – Madam Maryam Yabudu Shehu and the Auditor-General – Alhaji Shemitta Bukar.

The team appreciates BO-IRS' management and staff for their hospitality, and open, candid and active participation in the assessment. Particular thanks go to Messrs John Audu Aziganu and Ibrahim Abdul-Kareem for effectively facilitating the team's work during the assessment.

A draft performance assessment report was presented to the BO-IRS at the close of the in-subnational jurisdiction assessment on November 10, 2022. Written comments since received from BO-IRS on the draft report have been considered by the assessment team and, as appropriate, reflected in this final version of the report. The PAR has been reviewed and cleared by the TADAT Secretariat.

ABBREVIATIONS AND ACRONYMS

BCP	Business Continuity Plan
BEPS	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
BO-IRS	Borno State Internal Revenue Service
CRS-MCAA	Common Reporting Standards Multilateral Competent Authority Agreement
CIP	Compliance Improvement Plan
DA	Direct Assessment
EC	Executive Chairman
FIRS	Federal Inland Revenue Service
GDP	Gross Domestic Product
HCR	Human Capital Risk
HR	Human Resources
HRR	Human Resource Risks
IAD	Internal Affairs Department
IT	Information Technology
ITAS	Integrated Tax Administration System
JRC	Joint Review Committee
JTB	Joint Tax Board
MDAs	Ministries, Directories and Agencies
MLI	Multilateral Instruments
OAG	Office of Auditor-General
PAR	Performance Assessment Report
PAYE	Pay-As-You-Earn
PIT	Personal Income Tax
PITA	Personal Income Tax Act
POA	Performance Outcome Area
POS	Point of Sale
SFTAS	State Fiscal Transparency, Accountability and Sustainability

TADAT	Tax Administration Diagnostic Assessment Tool
TAT	Tax Appeals Tribunal
TIN	Taxpayer Identification Number
VAT	Value Added Tax
WHT	Withholding Taxes

EXECUTIVE SUMMARY

The results of the TADAT assessment for Borno State in Nigeria follow, including the identification of the main strengths and weaknesses.

Strengths

- BO-IRS management is committed to tax administration reforms.
- The recent establishment of a Compliance Risk Management Division will enable BO-IRS to address the current challenges they face in tax compliance.
- The newly formed Taxpayer Services Department has enabled BO-IRS to assist taxpayers and act as a good platform for promoting voluntary compliance.
- Multiple documented procedures have been developed that will enable BO-IRS to improve its effectiveness.
- Extensive payment options are available for taxpayers to pay the core taxes, including digital payments and mobile money.
- Improved efficiency of external oversight from the State's Auditor-General will enhance the accountability and transparency of BO-IRS.

Weaknesses

- Lack of use of systematic procedures across the organisation.
- BO-IRS has very weak taxpayer registration processes that do not ensure the accuracy and reliability of the taxpayer register.
- Most BO-IRS' systems and processes are manual, significantly impacting the efficiency of their tax administration system.
- Compliance and institutional risks are not adequately identified, assessed, and managed.
- Lack of educational materials, programs to educate taxpayers and engagement on reforms.
- No effective system in place to track on-time filing and follow-up on non-filers.
- Absence of taxpayer ledgers has led to an inability to determine payments made on time and establish the level of tax arrears.
- The audit function does not use risk-based approaches to identify audit cases, and there is no monitoring of the quality of audits and the impact of audits on taxpayer compliance.
- Minimal contribution to the tax revenue forecasting and estimation process, and the lack of regular monitoring of revenue performance.
- Absence of an automated tax revenue accounting system.
- Surveys on public confidence in the tax administration system are not undertaken.
- Despite having a comprehensive report, there is no public reporting of operational activities, results and plans.

There has been some progress in reforming the Borno State tax administration in the last few years. These reforms include: (i) enhanced promotion of digital payments through the Interswitch and Remittal platforms, mobile money, and debit cards; (ii) formation of new functional units such as

the taxpayer services department, and the compliance risk management division; and (iii) enhanced oversight from the Auditor-General's department.

However, as BO-IRS continues to develop its tax administration system, the organisation is challenged with two fundamental issues: (i) manual systems that reduce the efficiency and effectiveness of their processes; and (ii) systematic lack of use of documented procedures. Although BO-IRS has developed an Integrated Tax Administration System (ITAS), it is only used to issue temporary Taxpayer Identification Numbers (TINs). The ITAS is not used to track returns filed, does not have taxpayer ledgers and is not integrated with the payment platforms. This process of the issuance of temporary TINs and the lack of complete integration with the Joint Tax Board's (JTBs) Standard Integrated Government Tax Administration System (SIGTAS) was identified as one of the problems resulting in an inaccurate tax register. Further, even though physical taxpayer files are maintained, no reconciliations are undertaken to determine taxpayer compliance. All other processes are also manual, reducing BO-IRS' ability to manage its operations effectively.

Recently, BO-IRS developed manuals for multiple functions across the organisation. However, these procedures are not systematically applied across its operations and offices, and some staff are unaware of them.

Other key challenges faced by BO-IRS include: (i) the lack of an effective risk management system for compliance and institutional risks; (ii) minimal educational materials for and engagement with taxpayers; (iii) the absence of an automated tax revenue accounting system; and (iv) surveys on public confidence in the tax administration system are not undertaken.

Table 1 provides a summary of performance scores, and Figure 1 is a graphical snapshot of the distribution of scores. The scoring is structured around the TADAT framework's nine performance outcome areas (POAs) and 32 high-level indicators critical to tax administration performance. An 'ABCD' scale is used to score each indicator, with 'A' representing the highest level of performance and 'D' the lowest.

Figure 1. Borno State, Nigeria: Distribution of Performance Scores

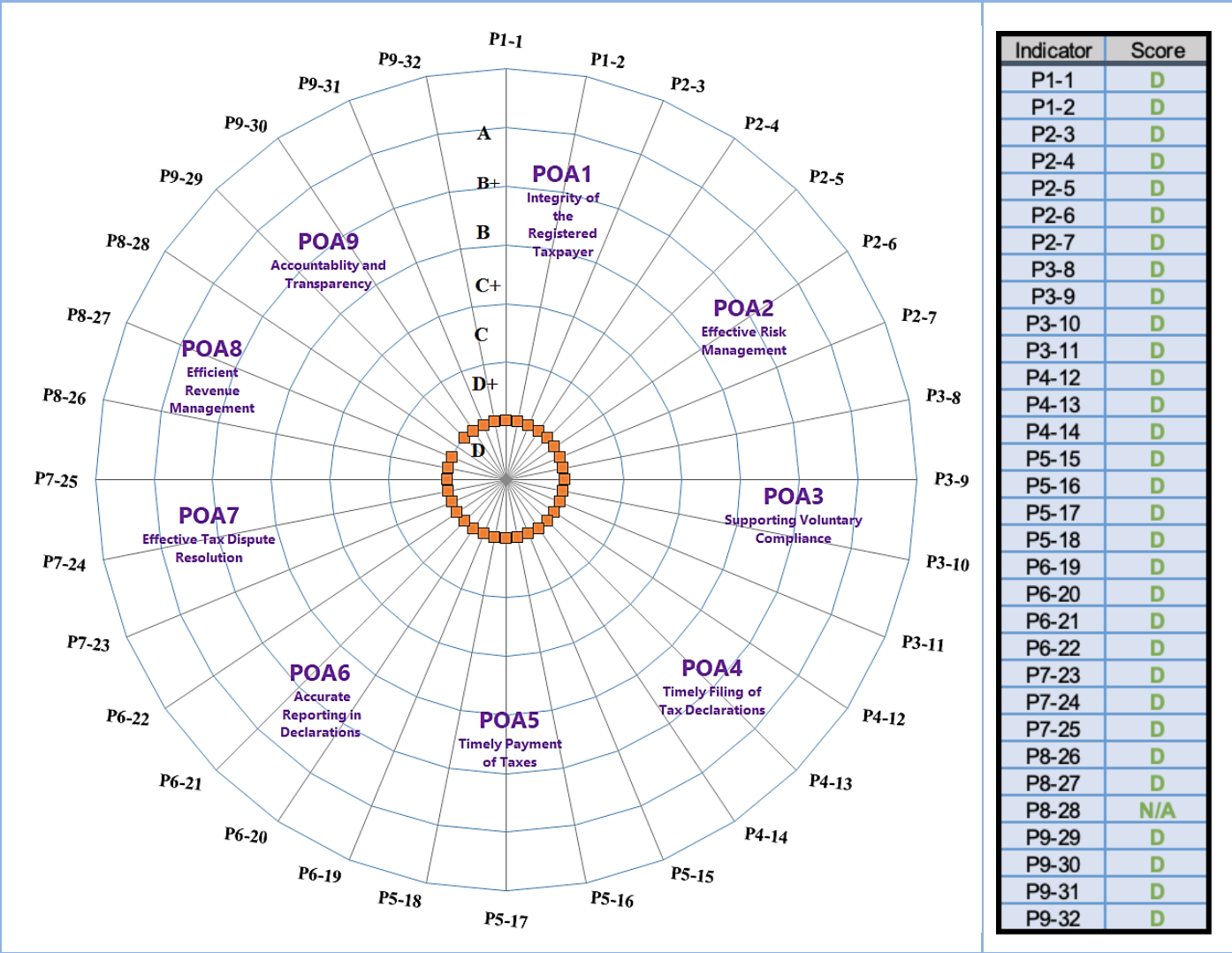


Table 1. Borno State, Nigeria: Summary of TADAT Performance Assessment

Indicator	Scores 2022	Summary Explanation of Assessment
POA 1: Integrity of the Registered Taxpayer Base		
P1-1. Accurate and reliable taxpayer information.	D	The information held in the registration database is inadequate to support effective interactions with taxpayers and tax intermediaries. In addition, the taxpayer information held in the registration database is inaccurate and unreliable.
P1-2. Knowledge of the potential taxpayer base.	D	Although BO-IRS undertakes activities to detect unregistered businesses and individual taxpayers, these activities are limited only to PAYE Tax.
POA 2: Effective Risk Management		
P2-3. Identification, assessment, ranking, and quantification of compliance risks.	D	BO-IRS conducts limited intelligence-gathering initiatives and research to identify and build knowledge on compliance risks. There is no process to assess, rank, and quantify taxpayer compliance risks.
P2-4. Mitigation of risks through a compliance improvement plan.	D	BO-IRS does not have a Compliance Improvement Plan (CIP) outlining assessed risks to the tax system and compliance mitigation strategies and actions.
P2-5. Monitoring and evaluation of compliance risk mitigation activities.	D	The impact of compliance risk mitigation activities is neither monitored nor evaluated.
P2-6. Management of operational risks.	D	The tax administration does not have a structured process to identify, assess and mitigate operational risks and a documented Business Continuity Plan (BCP).
P2-7. Management of human capital risks.	D	BO-IRS has inadequate capacity and structures to manage Human Capital Risks (HCRs). There is no formal evaluation of the HCR, and related mitigation interventions have not been conducted.

Indicator	Scores 2022	Summary Explanation of Assessment
POA 3: Supporting Voluntary Compliance		
P3-8. Scope, currency, and accessibility of information.	D	BO-IRS has limited information on the major taxpayer obligations and entitlements for the core taxes. Also, taxpayer information is not tailored to the needs of key taxpayer segments such as small taxpayers. Although BO-IRS has documented procedures to prepare and disseminate taxpayer information, these procedures are not used as there are no dedicated technical staff for this function.
P3-9. Time taken to respond to information requests.	D	BO-IRS does not have a call centre; therefore, they cannot monitor the time taken to respond to taxpayer requests.
P3-10. Scope of initiatives to reduce taxpayer compliance costs.	D	BO-IRS deploys limited initiatives to reduce taxpayer compliance costs, as there are no simplified record-keeping and reporting arrangements for small taxpayers. Taxpayers cannot access the ITAS to interact with BO-IRS, and tax forms are not reviewed regularly.
P3-11. Obtaining taxpayer feedback on products and services.	D	BO-IRS or independent third parties do not obtain feedback on products and services. However, BO-IRS engages taxpayers on an ad hoc basis when a new system is being developed.
POA 4: Timely Filing of Tax Declarations		
P4-12. On-time filing rate.	D	Overall, the data provided (Attachment III, Tables 4 – 7) are inconsistent and unreliable; therefore, insufficient to rate this indicator.
P4-13. Management of non-filers.	D	BO-IRS has no automated processes and documented procedures to follow up with non-filers.
P4-14. Use of electronic filing facilities.	D	Tax declarations are filed manually for all core taxes, as BO-IRS does not use ITAS to manage filing.

Indicator	Scores 2022	Summary Explanation of Assessment
POA 5: Timely Payment of Taxes		
P5-15. Use of electronic payment methods.	D	Payments of taxes in BO-IRS are received digitally through Remitta and Interswitch; however, manual validation and recording of receipts have to be done after payments are made.
P5-16. Use of efficient collection systems.	D	BO-IRS has a withholding tax arrangement for collecting PAYE Tax and Withholding Taxes; however, there are no advance tax arrangements for any core tax.
P5-17. Timeliness of payments.	D	The data provided on timely payments is inaccurate since BO-IRS has a manual process for validating and recording payments.
P5-18. Stock and flow of tax arrears.	D	The management of tax arrears cannot be assessed due to the unavailability of data.
POA 6: Accurate Reporting in Declarations		
P6-19. Scope of verification actions taken to detect and deter inaccurate reporting.	D	BO-IRS has an annual audit program to detect and deter accurate reporting using a standard checklist. However, they do not use weighted risk ranking to target high-risk sectors. BO-IRS does not also evaluate the impact of audit on taxpayer compliance or monitor the effectiveness of the audit function.
P6-20. Use of large-scale data-matching systems to detect inaccurate reporting.	D	BO-IRS does not have a large-scale automated cross-checking process to verify information reported in tax declarations.
P6-21. Initiatives undertaken to encourage accurate reporting.	D	BO-IRS does not issue public and private rulings to encourage accurate reporting.
P6-22. Monitoring the tax gap to assess inaccuracy of reporting levels.	D	BO-IRS does not use any known method(s) to monitor the extent of inaccurate reporting in declarations of any core tax type.

Indicator	Scores 2022	Summary Explanation of Assessment
POA 7: Effective Tax Dispute Resolution		
P7-23. Existence of an independent, workable, and graduated dispute resolution process.	D	Evidence of a tiered administrative and judicial review mechanism was not available. An administrative review unit physically and organisationally separate from the audit department was not in place. Additionally, general information on taxpayers' dispute rights and the dispute resolution processes were not publicly available.
P7-24. Time taken to resolve disputes.	D	Records of administrative reviews completed within the statutory deadline are not prepared or kept by BO-IRS.
P7-25. Degree to which dispute outcomes are acted upon.	D	Regular monitoring and analysis of dispute outcomes are not conducted by BO-IRS, and decision impact statements are not prepared.
POA 8: Efficient Revenue Management		
P8-26. Contribution to government tax revenue forecasting process.	D	BO-IRS' input to the government's tax revenue forecasting and estimation process is minimal.
P8-27. Adequacy of the tax revenue accounting system.	D	BO-IRS' accounting system is inadequate as no automated accounting system interfaces with the State's Ministry of Finance, Budget and Planning accounting system.
P8-28. Adequacy of tax refund processing.	N/A	Refunds are not applicable to any of the revenue streams; therefore, this indicator cannot be assessed.
POA 9: Accountability and Transparency		
P9-29. Internal assurance mechanisms.	D	BO-IRS' internal assurance mechanism's scope regarding internal audits and staff integrity is limited in providing the adequate assurance required to function with a high level of accountability.
P9-30. External oversight of the tax administration.	D	The independent external oversight undertaken by the Borno State Auditor-General is comprehensive in auditing the financial statements of BO-IRS. However, the external audit does not cover operational issues. Additionally, the external mechanisms to investigate allegations of suspected wrongdoing and taxpayers' complaints are non-operational.
P9-31. Public perception of integrity.	D	BO-IRS does not have a mechanism to monitor public confidence in the tax administration through perception surveys.

Indicator	Scores 2022	Summary Explanation of Assessment
P9-32. Publication of activities, results and plans.	D	BO-IRS's comprehensive annual report includes the financial and operational performance of its functions and activities; however, this report is not made public. Operational plans prepared during the yearly retreats are also not made public.

INTRODUCTION

This report documents the results of the TADAT assessment conducted in Borno State, Nigeria, during the period October 21 – November 10, 2022, and subsequently reviewed by the TADAT Secretariat. The report is structured around the TADAT framework of nine POAs and 32 high-level indicators critical to tax administration performance that is linked to the POAs. Fifty-three measurement dimensions are taken into account in arriving at each indicator score. A four-point 'ABCD' scale is used to score each dimension and indicator:

- 'A' denotes performance that meets or exceeds international good practice. In this regard, for TADAT purposes, a good practice is taken to be a tested and proven approach applied by a majority of leading tax administrations. It should be noted, however, that for a process to be considered 'good practice', it does not need to be at the forefront or vanguard of technological and other developments. Given the dynamic nature of tax administration, the good practices described throughout the field guide can be expected to evolve over time as technology advances and innovative approaches are tested and gain wide acceptance.
- 'B' represents sound performance (i.e. a healthy level of performance but a rung below international good practice).
- 'C' means weak performance relative to international good practice.
- 'D' denotes inadequate performance and is applied when the requirements for a 'C' rating or higher are not met. Furthermore, a 'D' score is given in certain situations where there is insufficient information available to assessors to determine and score the level of performance. For example, where a tax administration is unable to produce basic numerical data for purposes of assessing operational performance (e.g., in areas of filing, payment, and refund processing), a 'D' score is given. The underlying rationale is that the inability of the tax administration to provide the required data is indicative of deficiencies in its management information systems and performance monitoring practices.

For further details on the TADAT framework, see Attachment I.

Some points to note about the TADAT diagnostic approach are:

- TADAT assesses the performance outcomes achieved in the administration of the major direct and indirect taxes critical to subnational government revenues. By assessing outcomes in relation to the administration of identified core taxes, a picture can be developed of the relative strengths and weaknesses of the tax administration.
- TADAT assessments are evidence-based (see Attachment V for the sources of evidence applicable to the assessment of Borno State in Nigeria).

- TADAT is not designed to assess special tax regimes, such as those applying in the natural resource sector. Nor does it assess customs administration.
- TADAT provides an assessment within the existing revenue policy framework, with assessments highlighting performance issues that may be best dealt with by a mix of administrative and policy responses.

The aim of TADAT is to provide an objective assessment of the health of key components of the system of tax administration, the extent of reform required, and the relative priorities for attention. TADAT assessments are particularly helpful in:

- Identifying the relative strengths and weaknesses in tax administration.
- Facilitating a shared view among all stakeholders (subnational jurisdiction authorities, international organisations, donor countries, and technical assistance providers).
- Setting the reform agenda (objectives, priorities, reform initiatives, and implementation sequencing).
- Facilitating management and coordination of external support for reforms and achieving faster and more efficient implementation.
- Monitoring and evaluating reform progress by way of subsequent repeat assessments.

BORNO STATE - BACKGROUND INFORMATION

Subnational Entity Profile

General background information Borno State, Nigeria and the environment in which its tax system operates are provided in the subnational jurisdiction snapshot in Attachment II.

Data Tables

Numerical data gathered from the authorities and used in this TADAT performance assessment is contained in the tables comprising Attachment III.

Economic Situation

Borno State is in the Northeastern part of Nigeria and is bordered by three countries - Chad, Niger and Cameroun. The States location puts it at a vantage position for cross-border trade and enabled huge economic activities within the State in years past. The State derives most of its economic resources from animal husbandry, farming, mining and fishing, enabling it to supply most States with fish from the river basins within its environs, such as Lake Chad and the Yobe River.

Maiduguri, the capital of Borno, is the principal trading hub of the State, with its Monda market having the largest ultramodern market in the State. Others include the cattle market in Kasuwan

Shanu and the Baga Road Market, all significantly impacting Internally Generated Revenue (IGR). Three new Global System for Mobile Communication operators opened recently, enabling most youths in the State to venture into telecommunications and mobile accessory businesses. Borno State's nominal Gross Domestic Product (GDP) for 2020 was \$4,9 billion, a 2.6 percent GDP growth from 2019.

However, the Boko-Haram insurgency has recently impacted the State and seen the relocation of most residents to neighbouring States for safety.

Main Taxes

Borno State's main taxes are Pay as You Earn (PAYE) tax, Direct Assessment (DA) on self-employed individuals (which together comprise the Personal Income Tax [PIT]), and the Withholding Taxes (WHT). Borno State's other taxes include revenues from Ministries, Directorates and Agencies (MDAs), and Other Local Taxes such as Road Taxes, Stamp Duty, Capital Gains Tax and non-tax revenues such as Motor Vehicle Licence, Driving Licence and Certificate of Roadworthiness.

In 2021, Borno State's total tax revenue collections from the core taxes amounted to ₦ 14,7 billion. PAYE Tax represented 90.0 percent, Withholding Taxes 8.4 percent, Personal Income Tax 1.6 percent, and ₦1,8 billion was generated as Other Taxes. Total collections of ₦16,5 billion surpassed the approved revenue target of ₦3,3 by 408 percent. Most of that increase was attributed to payment of back duty assessments by taxpayers.

Further details on tax revenue collections are provided in Table 1 of Attachment III.

Institutional Framework

The Borno State Internal Revenue Service (BO-IRS) became an autonomous Revenue Authority on May 29, 2020, under Section 6 (3 a & b) of the Borno State Harmonised Revenue Administration Law 2020. BO-IRS is a member of the Joint Tax Board (JTB), which was established by Section 86 (1) of the Personal Income Tax Act Cap P8 Laws of the Federation of Nigeria (LFN) 2004. The JTB supervises the activities of all State Internal Revenue Services in Nigeria.

The Executive Chairman of BO-IRS is appointed by the Governor of Borno State, while the State Civil Service Commission employs the Directors. In addition, Section 8 (1) of the Borno State Harmonised Revenue Law 2020 provides an oversight Board for BO-IRS. The Board is appointed by the Governor and comprises the Executive Chairman, all Technical Directors of BO-IRS, and three institutional board members from the Ministries of: Finance, Budget and Planning; Justice; and Trade and Investment. The day-to-day management of BO-IRS is overseen by the Executive Chairman, assisted by a team of four Directors with the following portfolios: Tax Operations, Enforcement, Corporate Services and Executive Chairman Direct Report.

As of January 2021, BO-IRS has a management and staff totaling 71. The operating budget for the same year was ₦ 371million broken down as: Overhead Costs of ₦120 million; Personnel Costs of ₦ 111million; and Capital Expenditure of ₦140 million.

An organisational chart of the tax administration is provided in Attachment IV.

Current Status of Tax Administration Reform

BO-IRS commenced tax administration reforms in 2018 in a bid to automate their workflow. The ITAS was introduced to drive automation. Embedded in the ITAS is an Application Program Interface which is designed to allow for seamless integration and the sharing and exchange of information between BO-IRS and other MDAs such as the Joint Tax Board (JTB), Corporate Affairs Commission, National Identity Management Commission, and other organisations.

Exchange of Information

The BO-IRS exchanges information with other subnational tax authorities in Nigeria through the Joint Tax Board (JTB).

Nigeria is a member of several global tax organisations, including the Commonwealth Association of Tax Administrators, the African Tax Administration Forum and the Global Forum on Transparency and Exchange of Information for Tax Purposes.

Nigeria, of which the State of Borno is a constituent part, has acceded to the OECD Global Forum on Transparency and Exchange of Information.¹ In August 2017, Nigeria, represented by the Federal Inland Revenue Service (FIRS), signed two major multilateral instruments (MLI): (i) the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS); and (ii) the Common Reporting Standards Multilateral Competent Authority Agreement (CRS-MCAA). In addition, to 13 Avoidance of Double Taxation Agreements, Nigeria became the 71st jurisdiction to sign the MLI for BEPS and the 94th jurisdiction to join the CRS-MCAA.

Therefore, by proxy, Borno State is co-opted into these arrangements under the JTB umbrella. Nigeria currently has 13 double taxation agreements.

¹ <https://www.oecd.org/tax/treaties/beeps-ml-signatories-and-parties.pdf>

I. ASSESSMENT OF PERFORMANCE OUTCOME AREAS

POA 1: Integrity of the Registered Taxpayer Base

A fundamental initial step in administering taxes is taxpayer registration and numbering. Tax administrations must compile and maintain a complete database of businesses and individuals that are required by law to register; these will include taxpayers in their own right, as well as others, such as employers with PAYE withholding responsibilities. Registration and numbering of each taxpayer underpin key administrative processes associated with filing, payment, assessment, and collection.

Two performance indicators are used to assess POA 1:

- P1-1—Accurate and reliable taxpayer information.
- P1-2—Knowledge of the potential taxpayer base.

P1-1: Accurate and reliable taxpayer information

For this indicator, two measurement dimensions assess: (1) the adequacy of information held in the tax administration’s registration database and the extent to which it supports effective interactions with taxpayers and tax intermediaries (i.e. tax advisors and accountants); and (2) the accuracy of information held in the database. Assessed scores are shown in Table 2, followed by an explanation of the reasons underlying the assessment.

2. P1-1 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P1-1-1. The adequacy of information held in respect of registered taxpayers and the extent to which the registration database supports effective interactions with taxpayers and tax intermediaries.	M1	D	D
P1-1-2. The accuracy of information held in the registration database.		D	

The information held in the registration database is inadequate to support effective interactions with taxpayers and intermediaries. BO-IRS uses the JTB’s² Standard Integrated Government Tax Administration System (SIGTAS) to issue a 10-digit permanent Taxpayer Identification Number (TIN). The TIN registration form captures key information on the taxpayer, including name, location, National Identification Number, Bank Verification Number, and sources of income of the applicant, except the obligation of withholding tax at source (i.e., PAYE tax and Withholding Taxes), and segmentation of taxpayers.

Additionally, and for purposes of confirming registration status, BO-IRS issues a manual temporary

² The JTB is an umbrella organisation of the FIRS, 36 States along with the Federal Capital Territory of Nigeria that hosts a platform used to issue TINs. This platform is used to harmonise and ensure uniformity in the identification and registration of taxpayers in Nigeria. BO-IRS is connected to the nationwide SIGTAS system.

TIN in some instances using registration data from the JTB’s SIGTAS. The issued TINs are not unique and do not have a self-check digit. Further, they are not linked to any sub-system and do not allow for deregistration, deactivation or archiving of information. Both the SIGTAS (JTB) and ITAS (BO-IRS) registration modules have an audit trail feature of user access and do not accept changes made to the information held in the database. Also, both systems do not use taxpayer registration details to generate tax declarations nor provide secure online access to taxpayers for registration purposes or permit changes of registration details by taxpayers. The two systems do not also provide a whole view of taxpayers’ information across core taxes since none is linked to the sub-systems.

The taxpayer information held in the registration database is inaccurate and unreliable. BO-IRS does not have documented procedures to identify and remove inactive taxpayers, duplicate records, and fake registrants. Consequently, the tax administration system does not routinely identify and remove or deactivate inactive and dormant taxpayers. Verification and validation of registration details are done on an ad hoc basis during the recording of payments and not during the registration process itself. Also, BO-IRS does not use large-scale automated processes to verify data accuracy in SIGTAS and ITAS against databases of other government agencies. No internal or external audits have been undertaken on the registration database to ascertain the levels of accuracy of the taxpayer register.

P1-2: Knowledge of the potential taxpayer base

This indicator measures the extent of tax administration efforts to detect unregistered businesses and individuals. The assessed score is shown in Table 3, followed by an explanation of the reasons underlying the assessment.

Table 3. P1-2 Assessment

Measurement dimension	Scoring Method	Score 2022
P1-2. The extent of initiatives to detect businesses and individuals who are required to register but fail to do so.	M1	D

BO-IRS does not undertake initiatives to detect unregistered businesses and individuals. BO-IRS does not undertake initiatives to detect unregistered individuals and businesses. There is evidence of having written requests seeking data to identify underreporting in the case of PAYE Tax; however, there is no evidence to illustrate if they ever got feedback and the frequency of these initiatives. Also, there is no evidence of using third-party data to identify unregistered businesses.

POA 2: Effective Risk Management

Tax administrations face numerous risks that have the potential to adversely affect revenue and/or tax administration operations. For convenience, these risks can be classified as:

- Compliance risks—where revenue may be lost if businesses and individuals fail to meet the four main taxpayer obligations (i.e. registration in the tax system; filing of tax declarations; payment of taxes on time; and complete and accurate reporting of information in declarations); and
- Institutional risks—where tax administration functions may be interrupted if certain external or internal events occur, such as natural disasters, sabotage, loss or destruction of physical assets, failure of Information Technology (IT) system hardware or software, strike action by employees, and administrative breaches (e.g., leakage of confidential taxpayer information which results in loss of community confidence and trust in the tax administration). For TADAT purposes, institutional risk is divided into two components. These are:
 - *Operational risk*—refers to disruptive actions that destroy or affect part or all of the administration’s assets and resources, such as buildings, IT, and other equipment, data and records; and
 - *Human capital risk*—refers to interruptions that affect the tax administration arising out of capability, capacity, compliance, cost and connection (engagement) gaps of and by its employees.

Risk management is essential to effective tax administration and involves a structured approach to identifying, assessing, prioritising, and mitigating risks. It is an integral part of multi-year strategic and annual operational planning.

Five performance indicators are used to assess POA 2:

- P2-3—Identification, assessment, ranking, and quantification of compliance risks.
- P2-4—Mitigation of risks through a compliance improvement plan.
- P2-5—Monitoring and evaluation of compliance risk mitigation activities.
- P2-6—Management of operational (i.e. systems and processes) risks.
- P2-7—Management of human capital risks.

P2-3: Identification, assessment, ranking, and quantification of compliance risks

For this indicator, two measurement dimensions assess: (1) the scope of intelligence gathering and research to identify risks to the tax system; and (2) the process used to assess, rank, and quantify compliance risks. Assessed scores are shown in Table 4, followed by an explanation of the reasons

underlying the assessment.

Table 4. P2-3 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P2-3-1. The extent of intelligence gathering and research to identify compliance risks in respect of the main tax obligations.	M1	D	D
P2-3-2. The process used to assess, rank, and quantify taxpayer compliance risks.		D	

The extent of intelligence gathering and research to identify compliance risks regarding the main tax obligations is limited. BO-IRS neither conducts a corporate planning process nor an environmental scan to enhance its operational efficiency. In addition to this, analysis of tax audits and tax declarations for core taxes is not conducted.

BO-IRS gathers third-party data from Commercial Banks; however, there is no evidence that the data is used to build knowledge of compliance levels and related risks. There is also no evidence of tax gap studies and research on taxpayers’ behavior that have been conducted.

There is no process in place to assess, rank, and quantify taxpayer compliance risks. BO-IRS assesses some taxpayer compliance risks using a risk-based approach that covers some taxpayer segments, core taxes, and tax obligations. However, it neither has a structured methodology to manage and register compliance risks for all core taxes, taxpayer segments, main tax obligations (registration, filing, payment, and record-keeping) or economic sectors.

P2-4: Mitigation of risks through a compliance improvement plan

This indicator examines the extent to which the tax administration has formulated a compliance improvement plan to address identified risks. The assessed score is shown in Table 5, followed by an explanation of the reasons underlying the assessment.

Table 5. P2-4 Assessment

Measurement dimension	Scoring Method	Score 2022
P2-4. The degree to which the tax administration mitigates assessed risks to the tax system through a compliance improvement plan.	M1	D

BO-IRS has no Compliance Improvement Plan (CIP) to guide the administration in mitigating the identified risks. There is a risk register that identifies significant compliance risks by way of scoring; however, it does not identify the most significant risks in the main taxpayer compliance areas, core taxes, key taxpayer segments and a plan of action to mitigate risk.

P2-5: Monitoring and evaluation of compliance risk mitigation activities

This indicator looks at the process used to monitor and evaluate compliance mitigation activities. The assessed score is shown in Table 6, followed by an explanation of the reasons underlying the assessment.

Table 6. P2-5 Assessment

Measurement dimension	Scoring Method	Score 2022
P2-5. The process used to monitor and evaluate the impact of compliance risk mitigation activities.	M1	D

BO-IRS does not monitor and evaluate the impact of compliance risk mitigation activities. Risk Assessment Officers are appointed to monitor risk mitigation activities. However, there is no evidence of formal governance arrangements at the senior management level to approve and evaluate the impact of compliance risk mitigation activities. In addition, without a CIP, no identified compliance mitigation activities can be evaluated systematically.

P2-6: Management of operational risks

This indicator examines how the tax administration manages operational risks other than those related to human resources. The assessed score is shown in Table 7, followed by an explanation of the reasons underlying the assessment.

Table 7. P2-6 Assessment

Measurement dimensions	Scoring Method	Score 2022
P2-6-1. The process used to identify, assess and mitigate operational risks.	M1	D
P2-6-2. The extent to which the effectiveness of the business continuity program is tested, monitored, and evaluated.		D

The tax administration does not have a structured process to identify, assess and mitigate operational risks. BO-IRS does not have a formal risk management system to identify, assess, prioritise, and document the operational risks in a risk register. Other critical operational risk management elements that the tax administration does not undertake or are missing include the following: (i) business impact analysis that matches operational risks for purposes of understanding their impact on the organization's performance; (ii) procedures for restoring business operations in case of an incident; (iii) lack of a Business Continuity Program (BCP) articulating the risk appetite or tolerance by risk category and endorsed by the senior leadership; (iv) implementation of a well-defined BCP that includes approved strategies that are mapped against risks identified for each operational risk; and (v) formal training for BO-IRS staff on operational risk management, roles, and responsibilities.

BO-IRS has no documented BCP. There is neither a documented BCP nor monitoring and evaluation of operational risk mitigation initiatives. To this end, there are no reports on the progress of risk mitigation actions monitored or an evaluation of the operational plan.

P2-7: Management of human capital risks

This indicator examines how the tax administration manages human capital risks. The assessed score is shown in Table 8, followed by an explanation of the reasons underlying the assessment.

Table 8. P2-7 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P2-7-1. The extent to which the tax administration has in place the capacity and structures to manage human capital risks.	M1	D	D
P2-7-2. The degree to which the tax administration evaluates the status of human capital risks and related mitigation interventions.		D	

BO-IRS does not have the capacity and structures to manage Human Capital Risks (HCRs). The tax administration has no formal strategy and process for identifying, assessing, prioritising, and mitigating HCRs. In addition, the Human Resources (HR) staff have not undertaken any capacity building in HCRs. Further, BO-IRS has no operational governance structure responsible for reviewing Human Resource Risks (HRRs) and providing direction on mitigation measures. No review of the HR operations and systems has been conducted by an independent third party and although the HR manual provides guidelines on performance management, staff training and capacity building, there is no evidence to show that the staff have been trained to understand HRR and its potential impact on operations.

No formal evaluation of the HCR and related mitigation interventions has been conducted.

There are no assessment and evaluation reports, prepared by competent persons independent of the human resources unit, that indicate an evaluation of HCRs and the impact of any related mitigation measures.

POA 3: Supporting Voluntary Compliance

To promote voluntary compliance and public confidence in the tax system, tax administrations must adopt a service-oriented attitude toward taxpayers, ensuring that taxpayers have the information and support they need to meet their obligations and claim their entitlements under the law. Because few taxpayers use the law itself as a primary source of information, assistance from the tax administration plays a crucial role in bridging the knowledge gap. Taxpayers expect that the tax administration will provide summarised, understandable information on which they can rely.

Efforts to reduce taxpayer costs of compliance are also important. Small businesses, for example, gain from simplified record-keeping and reporting requirements. Likewise, individuals with relatively simple tax obligations (e.g., employees, retirees, and passive investors) benefit from simplified filing arrangements and systems that eliminate the need to file.

Four performance indicators are used to assess POA 3:

- P3-8—Scope, currency, and accessibility of information.
- P3-9—Time taken to respond to information requests.
- P3-10—Scope of initiatives to reduce taxpayer compliance costs.
- P3-11—Obtaining taxpayer feedback on products and services.

P3-8: Scope, currency, and accessibility of information

For this indicator, three measurement dimensions assess: (1) whether taxpayers have the information they need to meet their obligations; (2) whether the information available to taxpayers reflects the current law and administrative policy; (3) how easy it is for taxpayers to obtain information. Assessed scores are shown in Table 9, followed by an explanation of the reasons underlying the assessment.

Table 9. P3-8 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P3-8-1. The range of information available to taxpayers to explain, in clear terms, what their obligations and entitlements are in respect of each core tax.	M1	D	D
P3-8-2. The degree to which information is current in terms of the law and administrative policy.		D	
P3-8-3. The ease by which taxpayers obtain information from the tax administration.		D	

BO-IRS has limited information available on the major taxpayer obligations and entitlements for the core taxes, including information on its website. BO-IRS has only developed a brochure

that covers PIT and PAYE Tax, Frequently Asked Questions for Withholding Taxes and Public Notices for electronic payments through Interswitch and Remitta, PAYE tax and WHT. For example, one of their websites,³ www.bornoirs.com, does not have information on the major tax obligations and entitlements, and some links are non-functional. Although BO-IRS has categorised taxpayers into large and others (medium and small) and has multiple taxpayer groups, the information available is not tailored to key taxpayer segments, key industry groups, intermediaries, and disadvantaged groups such as new businesses. However, BO-IRS regularly engages taxpayers through their Twitter and Facebook social media pages.

Although BO-IRS has documented procedures to prepare and disseminate taxpayer information, these procedures are not used; there are no dedicated technical staff for this function. The newly formed taxpayer services unit has made good strides in providing services to taxpayers, such as TIN issuance and payment processing. However, although BO-IRS has a Taxpayer Services Operating Manual on preparing and disseminating procedures, there is no dedicated staff to manage these functions. On a few occasions, BO-IRS has engaged taxpayers through targeted and general communication after policies and administrative procedures have taken effect.

There is limited availability of information and delivery channels that taxpayers can rely on to comply with their tax obligations. The BO-IRS website has limited taxpayer information, and there are no practice notes or tax rulings, and no recording of face-to-face interactions with taxpayers at the taxpayer service stations. BO-IRS does not have a documented service delivery channel strategy resulting in the non-implementation of a comprehensive tax education program that includes schools and people starting and running a business. However, BO-IRS undertakes tax seminars when necessary to educate taxpayers.

P3-9: The time taken to respond to requests for information.

This indicator examines how quickly the tax administration responds to requests by taxpayers and tax intermediaries for information (for this dimension, waiting time for telephone enquiry calls is used as a proxy for measuring a tax administration's performance in information requests generally). Assessed scores are shown in Table 10, followed by an explanation of the reasons underlying the assessment.

Table 10. P3-9 Assessment

Measurement dimension	Scoring Method	Score 2022
P3-9: The time taken to respond to taxpayers and tax intermediaries' requests for information.	M1	D

BO-IRS does not have a call centre; therefore, they cannot monitor the time taken to respond to taxpayer requests. Additionally, there are no dedicated phone lines are used to attend to

³ BO-IRS has two websites. www.bosirs.com is used specifically for electronic payments, and www.bornoirs.com has other information, including information on the taxes and revenues collected by BO-IRS.

taxpayer enquiries. Moreover, there are no service delivery standards on the time expected to respond to taxpayers and intermediary requests received by letter, email, telephone, and personal visits. Monitoring response times is thus a challenge.

P3-10: Scope of initiatives to reduce taxpayer compliance costs

This indicator examines the tax administration’s efforts to reduce taxpayer compliance costs. Assessed scores are shown in Table 11, followed by an explanation of the reasons underlying the assessment.

Table 11. P3-10 Assessment

Measurement dimension	Scoring Method	Score 2022
P3-10. The extent of initiatives to reduce taxpayer compliance costs.	M1	D

The implementation of initiatives to reduce taxpayer compliance costs is limited. There are no simplified recordkeeping and reporting arrangements for small taxpayers, as arrangements apply to all taxpayers, and there are no means to pre-fill tax declarations. BO-IRS does not use frequently asked questions and common misunderstandings of the law to regularly analyse and improve information products and services. Taxpayers in Borno State cannot access ITAS to interact with BO-IRS, and tax forms are not reviewed regularly.

P3-11: Obtaining taxpayer feedback on products and services

For this indicator, two measurement dimensions assess: (1) the extent to which the tax administration seeks taxpayer and other stakeholder views of service delivery; and (2) the degree to which taxpayer feedback is taken into account in the design of administrative processes and products. Assessed scores are shown in Table 12, followed by an explanation of the reasons underlying the assessment.

Table 12. P3-11 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P3-11-1. The use and frequency of methods to obtain performance feedback from taxpayers on the standard of services provided.	M1	D	D
P3-11-2. The extent to which taxpayer input is taken into account in the design of administrative processes and products.		D	

BO-IRS or independent third parties do not obtain feedback on products and services.

Feedback through multiple means such as emails, telephone, perception surveys, their website and public contact centres is not facilitated by BO-IRS.

Taxpayers are rarely engaged by BO-IRS to have input into new administrative processes and products during the design process. There is no active involvement of taxpayer groups and intermediaries such as tax firms when designing and testing new products. For instance, when the digital payment system or ITAS were being developed, BO-IRS did not engage taxpayers. However, BO-IRS engages taxpayers on an ad hoc basis when a new system is being developed.

POA 4: Timely Filing of Tax Declarations

Filing of tax declarations (also known as tax returns) remains a principal means by which a taxpayer's tax liability is established and becomes due and payable. As noted in POA 3, however, there is a trend towards streamlining the preparation and filing of declarations of taxpayers with relatively uncomplicated tax affairs (e.g., through pre-filing tax declarations). Moreover, several countries treat income tax withheld at source as a final tax, thereby eliminating the need for large numbers of PIT taxpayers to file annual income tax declarations. There is also a strong trend towards the electronic filing of declarations for all core taxes. Declarations may be filed by taxpayers themselves or via tax intermediaries.

It is important that all taxpayers who are required to file do so, including those who are unable to pay the tax owing at the time a declaration is due (for these taxpayers, the first priority of the tax administration is to obtain a declaration from the taxpayer to confirm the amount owed and then secure payment through the enforcement and other measures covered in POA 5).

Three performance indicators are used to assess POA 4:

- P4-12—On-time filing rate.
- P4-13—Management of non-filers
- P4-14—Use of electronic filing facilities.

P4-12: On-time filing rate

A single performance indicator, with three measurement dimensions, is used to assess the on-time filing rate for declarations for the three most important direct and/or indirect taxes administered by the subnational entity. A high on-time filing rate is indicative of effective compliance management, including, for example, the provision of convenient means to file declarations (especially electronic filing facilities), simplified declarations forms, and enforcement action against those who fail to file on time. Assessed scores are shown in Table 13, followed by an explanation of the reasons underlying the assessment.

Table 13. P4-12 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P4-12-1. The number of declarations for PAYE filed by the statutory due date as a percentage of the number of declarations expected from registered PAYE taxpayers.	M2	D	D
P4-12-2. The number of declarations for the second most important tax (T2) filed by the statutory due date as a percentage of the number of declarations expected from registered T2 taxpayers.		D	
P4-12-3. The number of declarations for the third most important tax (T3) filed by the statutory due date as a percentage of the number of declarations expected from registered T3 taxpayers.		D	

Overall, the data provided (Attachment III, Tables 4 – 7) is inconsistent and unreliable;⁴ therefore, insufficient to rate this indicator. For PAYE tax and PIT, the number of declarations expected to be filed is uncertain,⁵ and BO-IRS does not maintain data on expected tax declarations for Withholding Taxes. While taxpayers submit tax declarations at the tax office, there is no follow-up of tax declarations made. In the absence of automated taxpayer registration and filing sub-systems, the tax administration is unable to maintain complete and accurate data on declarations filing. During the field visit, the assessment team viewed a manual record of taxpayers who had filed for PAYE tax.

P4-13: Management of non-filers

This indicator measures the extent to which taxpayers who have failed to file declarations when due are managed. The assessed score is shown in Table 14, followed by an explanation of the reasons underlying the assessment.

Table 14. P4-13 Assessment

Measurement dimension	Scoring Method	Score 2022
P4-13. Action taken to follow up non-filers.	M1	D

BO-IRS has no automated processes and documented procedures to follow up non-filers.

Although currently, the tax audit and legal departments are responsible for filing enforcement, non-filers are not followed up routinely; and penalties for non-filing are not generated automatically. Additionally, the taxpayer register is not updated routinely based on the results of non-filer enforcement.

⁴ BO-IRS does not maintain data for expected tax declarations for withholding tax.

⁵ For PAYE, the number of declarations expected to be filed does not tally with the number in Table 2 and the number is less than the number of declarations filed on-time For PIT, the number of declarations expected to be filed is different from the figure in Table 2.

P4-14: Use of electronic filing facilities

This indicator measures the extent to which declarations for all core taxes are filed electronically. Assessed scores are shown in Table 15, followed by an explanation of the reasons underlying the assessment.

Table 15. P4-14 Assessment

Measurement dimension	Scoring Method	Score 2022
P4-14. The extent to which tax declarations are filed electronically.	M1	D

Tax declarations are filed manually for all core taxes, as BO-IRS does not use its ITAS to manage filing. BO-IRS does not have an electronic platform for filing tax declarations. Taxpayers visit the tax office physically to submit their tax declarations, while others send them via email. Administratively, tax payment invoices are also issued manually.

POA 5: Timely Payment of Taxes

Taxpayers are expected to pay taxes on time. Tax laws and administrative procedures specify payment requirements, including deadlines (due dates) for payment, who is required to pay, and payment methods. Depending on the system in place, payments due will be either self-assessed or administratively assessed. Failure by a taxpayer to pay on time results in the imposition of interest and penalties and, for some taxpayers, legal debt recovery action. The aim of the tax administration should be to achieve high rates of voluntary on-time payment and low incidence of tax arrears.

Four performance indicators are used to assess POA 5:

- P5-15—Use of electronic payment methods.
- P5-16—Use of efficient collection systems.
- P5-17—Timeliness of payments
- P5-18—Stock and flow of tax arrears.

P5-15: Use of electronic payment methods

This indicator examines the degree to which core taxes are paid by electronic means without the direct intervention of bank staff or tax administration, including through electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the Government's account), credit cards, and debit cards. Assessed scores are shown in Table 16, followed by an explanation of the reasons underlying the assessment.

Table 16. P5-15 Assessment

Measurement dimension	Scoring Method	Score 2022
P5-15. The extent to which core taxes are paid electronically.	M1	D

The Remitta and Interswitch digital platforms are used to pay taxes; however, manual processes are used to validate and record the resultant receipts. Taxpayers can make payments through direct bank deposits, electronic money transfers and mobile money. However, post-payment, they must submit banking slips to BO-IRS offices for recording and validation—the ITAS platform is not linked to the payment platforms.

P5-16: Use of efficient collection systems

This indicator assesses the extent to which acknowledged efficient collection systems—especially withholding at source and advance payment systems—are used. Assessed scores are shown in Table 17, followed by an explanation of the reasons underlying the assessment.

Table 17. P5-16 Assessment

Measurement dimension	Scoring Method	Score 2022
P5-16. The extent to which withholding at source and advance payment systems are used.	M1	D

BO-IRS has withholding tax arrangements for collecting PAYE tax and withholding taxes; however, there are no advance tax payment arrangements for any of the core taxes. PAYE is withheld by employers, as well as dividend and interest income. This process is anchored in Law per Section 54 of the Borno State Internal Revenue Service (Re-establishment, Harmonisation and Administration) Law 2020 (BO-IRS Law 2020). Withholding arrangements also exist for property taxes through the Borno State Geographic Information System (BO-GIS). Although withholding tax arrangements are in place, the law does not provide for advance payment arrangements.

P5-17: Timeliness of payments

This indicator assesses the extent to which payments are made on time (by number and by value). For TADAT measurement purposes, the most important tax (T1) payment performance is used as a proxy for the on-time payment performance of core taxes generally. A high on-time payment percentage is indicative of sound compliance management, including providing convenient payment methods and effective follow-up of overdue amounts. Assessed scores are shown in Table 18, followed by an explanation of the reasons underlying the assessment.

Table 18. P5-17 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P5-17-1. The number of payments for the most important tax (T1) made by the statutory due date in percent of the total number of payments due.	M1	D	D
P5-17-2. The value of payments for the most important tax (T1) made by the statutory due date in percent of the total value of T1 payments due.		D	

The data provided on timely payments is inaccurate given the manual process for validating and recording payments. Payments are received through various digital payment channels; however, to post the payment to a taxpayer’s file, taxpayers must submit their receipt of payment to BO-IRS staff for validation and recording. This is done days, weeks, or months after payment has been made and is highly dependent on the taxpayer bringing the payment evidence to BO-IRS. For cases where the payment is made electronically, BO-IRS may perform these validations at the end of the month once they receive statements from the two payment gateway platforms.

P5-18: Stock and flow of tax arrears

This indicator examines the extent of accumulated tax arrears. Two measurement dimensions are used to gauge the size of the administration’s tax arrears inventory: (1) the ratio of end-year tax arrears to the denominator of annual tax collections; and (2) the more refined ratio of end-year ‘collectible tax arrears’ to annual collections.⁶ A third measurement dimension looks at the extent of unpaid tax liabilities that are more than a year overdue (a high percentage may indicate poor debt collection practices and performance, given that the rate of recovery of tax arrears tends to decline as arrears get older). Assessed scores are shown in Table 19, followed by an explanation of the reasons underlying the assessment.

Table 19. P5-18 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P5-18-1. The value of total core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year.	M2	D	D
P5-18-2. The value of collectible core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year.		D	
P5-18-3. The value of core tax arrears more than 12 months old as a percentage of the value of all core tax arrears.		D	

⁶ For purposes of this ratio, ‘collectible’ tax arrears is defined as total domestic tax arrears excluding: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome, (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy), and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).

The management of tax arrears cannot be assessed due to the unavailability of data. BO-IRS determines the tax arrears but writes them off as bad debt—arrears are not carried forward to the following years. There is no determination of collectible tax arrears.

POA 6: Accurate Reporting in Declarations

Tax systems rely heavily on complete and accurate reporting of information by taxpayers in tax declarations. Tax administrations, therefore, need to regularly monitor tax revenue losses from inaccurate reporting, especially by business taxpayers, and take a range of actions to ensure compliance. These actions fall into two broad groups: verification activities (e.g., tax audits, investigations, and income matching against third-party information sources) and proactive initiatives (e.g., taxpayer assistance and education as covered in POA 3 and cooperative compliance approaches).

If well-designed and managed, tax audit programs can have a far wider impact than simply raising additional revenue from discrepancies detected by tax audits. Detecting and penalising serious offenders serve to remind all taxpayers of the consequences of inaccurate reporting.

Also prominent in modern tax administration is the high-volume automated crosschecking of amounts reported in tax declarations with third-party information. Because of the high cost and relatively low coverage rates associated with traditional audit methods, tax administrations are increasingly using technology to screen large numbers of taxpayer records to detect discrepancies and encourage correct reporting.

Proactive initiatives also play an important role in addressing the risks of inaccurate reporting. These include the adoption of cooperative compliance approaches to building collaborative and trust-based relationships with taxpayers (especially large taxpayers) and intermediaries to resolve tax issues and bring certainty to companies' tax positions in advance of a tax declaration being filed or before a transaction is actually entered into. A system of binding tax rulings can play an important role here.

Finally, on the issue of monitoring the extent of inaccurate reporting across the taxpayer population generally, a variety of approaches are being used, including the use of tax compliance gap estimating models, both for direct and indirect taxes; advanced analytics using large data sets (e.g., predictive models, clustering techniques, and scoring models) to determine the likelihood of taxpayers making full and accurate disclosures of income; and surveys to monitor taxpayer attitudes towards accurate reporting of income.

Against this background, four performance indicators are used to assess POA 6:

- P6-19—Scope of verification actions taken to detect and deter inaccurate reporting.
- P6-20—Use of large-scale data-matching systems to detect inaccurate reporting.
- P6-21—Initiatives undertaken to encourage accurate reporting.

- P6-22—Monitoring the tax gap to assess inaccuracy of reporting levels.

P6-19: Scope of verification actions taken to detect and deter inaccurate reporting

For this indicator, four measurement dimensions provide an indication of the nature and scope of the tax administration’s verification program. Assessed scores are shown in Table 20, followed by an explanation of the reasons underlying the assessment.

Table 20. P6-19 Assessment

Measurement dimensions	Scoring Method	Score 2022
P6-19-1. The nature and scope of the tax audit program in place to detect and deter inaccurate reporting.	M1	D
P6-19-2. The extent to which the audit program is systematised around uniform practices.		D
P6-19-3. The degree to which the quality of taxpayer audits is monitored.		D
P6-19-4. The degree to which the tax administration monitors the effectiveness of the taxpayer audit function.		D

BO-IRS has an annual national audit program⁷ to detect and deter inaccurate reporting, but neither risk ranking is taken into account in the audit plan nor is there an evaluation to check the impact of the audit on taxpayer compliance. The audit plan covers all core taxes, which are submitted once a year. However, there is no evidence on the use of the range of audit methods nor weighted risk-ranking towards high-risk segments like large taxpayers. There is no evidence to show that the audit impact on taxpayer compliance is evaluated.

The use of a systematic audit checklist is uniformly applied but with no specialised approaches to any economic sector. BO-IRS conducts audits in a manual environment, with a standard checklist that ensures uniform application of practices. However, there are no specialised audit manuals reflecting procedures and special compliance risks specific to any economic sector or industry.

BO-IRS does not have a systematic process to monitor the quality of audits. BO-IRS audit team leaders and departmental heads review adherence to the documented audit checklist. However, there is no team, unit or officially designated committee comprising expert staff to monitor audit quality and adherence to documented audit procedures. Consequentially, there are no findings to be acted upon.

BO-IRS does not monitor the effectiveness of the audit function—there is no framework to do

⁷ The audit function is semi-outsourced with all audits conducted by external consultants accompanied by a BO-IRS staff member. No agreement has been provided to show the terms under which the consultants perform the audits.

so. Additionally, no taxpayer surveys are conducted to obtain taxpayer feedback on the professionalism of BO-IRS' staff during the audit process.

P6-20: Use of large-scale data-matching systems to detect inaccurate reporting.

For this indicator, one measurement dimension provides an indication of the extent to which the tax administration leverages technology to screen large numbers of taxpayer records against third-party information to detect discrepancies and encourage correct reporting. Assessed scores are shown in Table 21, followed by an explanation of the reasons underlying the assessment.

Table 21. P6-20 Assessment

Measurement dimension	Scoring Method	Score 2022
P6-20. The extent of large-scale automated cross-checking to verify information reported in tax declarations.	M1	D

BO-IRS does not have a large-scale automated cross-checking process or system to verify information reported in tax declarations. BO-IRS has made several information requests, for instance, the Nigerian Civil Defence Corps and the Chamber of Commerce and Industry, among others. There is no evidence to prove that: (i) the data received from these sources is relevant for cross-checking against tax declarations; and (ii) there is other relevant information received from other relevant agencies (such as from the banking or telecommunications systems) other than from the sources cited above.

P6-21: Initiatives undertaken to encourage accurate reporting

This indicator assesses the nature and scope of cooperative compliance, and other proactive initiatives were undertaken to encourage accurate reporting. Assessed scores are shown in Table 22, followed by an explanation of the reasons underlying the assessment.

Table 22. P6-21 Assessment

Measurement dimension	Scoring Method	Score 2022
P6-21. The nature and scope of proactive initiatives undertaken to encourage accurate reporting.	M1	D

BO-IRS does not issue public and private rulings to encourage accurate reporting. BO-IRS has no evidence that they issued public and private rulings nor a documented process for issuing both public and private rulings to encourage accurate reporting.

P6-22: Monitoring the tax gap to assess inaccuracy of reporting levels

This indicator examines the soundness of methods used by the tax administration to monitor the extent of inaccurate reporting in declarations. The assessed score is shown in Table 23, followed by an explanation of the reasons underlying the assessment.

Table 23. P6-22 Assessment

Measurement dimensions	Scoring Method	Score 2022
P6-22. The soundness of tax gap analysis method/s used by the tax administration to monitor the extent of inaccurate reporting.	M1	D

BO-IRS does not use any known method(s) to monitor the extent of inaccurate reporting in declarations of any core tax type. Consequentially, no tax gaps to assess the inaccuracy of reporting are adduced nor are any credibility tests applied.

POA 7: Effective Tax Dispute Resolution

This POA deals with the process by which a taxpayer seeks an independent review, on grounds of facts or interpretation of the law, of a tax assessment resulting from an audit. Above all, a tax dispute process must safeguard a taxpayer’s right to challenge a tax assessment and get a fair hearing. The process should be based on a legal framework, be known and understood by taxpayers, be easily accessible, guarantee transparent independent decision-making, and resolve disputed matters in a timely manner.

Three performance indicators are used to assess POA 7:

- P7-23—Existence of an independent, workable, and graduated dispute resolution process.
- P7-24—Time taken to resolve disputes.
- P7-25—Degree to which dispute outcomes are acted upon.

P7-23: Existence of an independent, workable, and graduated resolution process

For this indicator, three measurement dimensions assess: (1) the extent to which a dispute may be escalated to an independent external tribunal or court where a taxpayer is dissatisfied with the result of the tax administration’s review process; (2) the extent to which the tax administration’s review process is truly independent; and (3) the extent to which taxpayers are informed of their rights and avenues of review. Assessed scores are shown in Table 24, followed by an explanation of the reasons underlying the assessment.

Table 24. P7-23 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P7-23-1. The extent to which an appropriately graduated mechanism of administrative and judicial review is available to, and used by, taxpayers.	M2	D	D
P7-23-2. Whether the administrative review mechanism is independent of the audit process.		D	
P7-23-3. Whether information on the dispute process is published, and whether taxpayers are explicitly made aware of it.		D	

Evidence of a tiered administrative and judicial review dispute resolution mechanism was not provided. Evidence of an administrative review unit physically and organisationally separate from the audit department was unavailable. However, BO-IRS informed the assessment team that upon receipt of a taxpayer objection, it is referred by the Executive Chairman’s Office to the Tax Audit Review Committee (TARC). The reviews are undertaken on an ad-hoc basis, and no organogram or terms of reference for the TARC was available. Additionally, general information on taxpayers’ dispute rights and dispute resolution processes is not publicly available.

There are no documented procedures for administrative reviews at BO-IRS. Where the taxpayer is not satisfied with the decision of the Tax Appeal Review Committee, they are invited by BO-IRS’ Joint Review Committee (JRC) to resolve any outstanding issues. However, where the taxpayer is still not satisfied with the decision of JRC, they can escalate to the Tax Appeal Tribunal (TAT). Since there is no TAT in Borno State, taxpayers use that of Bauchi State. The taxpayer also has recourse to a court of competent jurisdiction. Evidence of matters before the JRC, TAT or courts of competent jurisdiction were not availed to the assessment team.

General information on taxpayers’ dispute rights and the dispute resolution process is not publicly available. Evidence of written instructions by BO-IRS’ Tax Audit and Investigation Department informing the taxpayer of their dispute rights and timelines for such objections was not sighted. This is because audit finalisation letters, Service Level Agreements and demand notices issued to tax consultants when companies are audited were unavailable.

P7-24: Time taken to resolve disputes

This indicator assesses how responsive the tax administration is in completing administrative reviews. Assessed scores are shown in Table 25, followed by an explanation of the reasons underlying the assessment.

Table 25. P7-24 Assessment

Measurement dimensions	Scoring Method	Score 2022
P7-24. The time taken to complete administrative reviews.	M1	D

The BO-IRS does not keep a record of administrative reviews completed within the statutory deadline. Administrative reviews are carried out, but records of cases and the related case-management timelines are not maintained.

P7-25: Degree to which dispute outcomes are acted upon

This indicator looks at the extent to which dispute outcomes are taken into account in determining policy, legislation, and administrative procedure. The assessed score is shown in Table 25, followed by an explanation of the reasons underlying the assessment.

Table 26. P7-25 Assessment

Measurement dimension	Scoring Method	Score 2022
P7-25. The extent to which the tax administration responds to dispute outcomes.	M1	D

Regular monitoring and analysis of dispute outcomes are not done, and neither are decision impact statements prepared by the BO-IRS. Due to the lack of monitoring and analysis of dispute outcomes, BO-IRS does not, as a matter of routine, formulate or adjust policies, legislation, or administrative processes.

POA 8: Efficient Revenue Management

This POA focuses on three key activities performed by tax administrations in relation to revenue management:

- Providing input to government budgeting processes of tax revenue forecasting and tax revenue estimating. (As a general rule, the primary responsibility for advising the government on tax revenue forecasts and estimates rests with the Ministry of Finance. The tax administration provides data and analytical input to the forecasting and estimating processes. Ministries of Finance often set operational revenue collection targets for the tax administration based on forecasts of revenue for different taxes.)⁸
- Maintaining a system of revenue accounts.

⁸ It is common for Ministries of Finance to review budget revenue forecasts and related tax collection targets during the fiscal year (particularly mid-year) to take account of changes in forecasting assumptions, especially changes in the macroeconomic environment.

- Paying tax refunds.

Three performance indicators are used to assess POA 8:

- P8-26—Contribution to government tax revenue forecasting process.
- P8-27—Adequacy of the tax revenue accounting system.
- P8-28—Adequacy of tax refund processing.

P8-26: Contribution to government tax revenue forecasting process

This indicator assesses the extent of tax administration input to government tax revenue forecasting and estimating. The assessed score is shown in Table 26, followed by an explanation of the reasons underlying the assessment.

Table 27. P8-26 Assessment

Measurement dimensions	Scoring Method	Score 2022
P8-26. The extent of tax administration input to government tax revenue forecasting and estimating.	M1	D

BO-IRS’ input to the government’s tax revenue forecasting and estimation process is minimal.

The Revenue Accounting Department is responsible for providing inputs, usually historical data, to the government budgeting processes through the Technical Directors. The tax administration meets quarterly with the State Ministry of Finance, Budget and Planning to discuss revenue performance. However, there was no evidence of: (i) gathering data on tax revenue collections and economic conditions to provide input to the government’s tax revenue forecasting and estimating processes; and (ii) monitoring tax revenue collections against budgeted revenue forecasting and reporting the findings to government. The assessment team was informed that tax expenditure reports are not applicable because exemptions are not granted for individuals at the State level.

P8-27: Adequacy of the tax revenue accounting system

This indicator examines the adequacy of the tax revenue accounting system. Assessed scores are shown in Table 28, followed by an explanation of the reasons underlying the assessment.

Table 28. P8-27 Assessment

Measurement dimension	Scoring Method	Score 2022
P8-27. Adequacy of the tax administration’s revenue accounting system.	M1	D

The tax administration’s accounting system is inadequate. BO-IRS does not have an automated

accounting system that interfaces with the State’s Ministry of Finance, Budget and Planning accounting system. Taxpayers’ ledgers are not maintained and taxpayer payment information is kept in the manual files for each taxpayer. There is no interface of the banking payment systems with the tax administration information system; thus, the reconciliation of taxpayer payments within BO-IRS is conducted manually. Taxpayers must return to the tax office with bank payment deposit slips for their payments to be posted to their manual files, or else the tax administration depends on the monthly banks’ statements to record and issue receipts. The last internal audit, conducted in 2010, revealed a weak accounting system.

P8-28: Adequacy of tax refund processing

For this indicator, two measurement dimensions assess the tax administration’s system of processing tax refund claims. Assessed scores are shown in Table 29, followed by an explanation of reasons underlying the assessment.

Table 29. P8-28 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P8-28-1. Adequacy of the tax refund system.	M2	N/A	N/A
P8-28-2. The time taken to pay (or offset) tax refunds.		N/A	

Tax refunds are not applicable for PAYE tax, Withholding Taxes and Personal Income Tax.

POA 9: Accountability and Transparency

Accountability and transparency are central pillars of good governance. Their institutionalization reflects the principle that tax administrations should be answerable for the way they use public resources and exercise authority. To enhance community confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public.

Four performance indicators are used to assess POA 9:

- P9-29—Internal assurance mechanisms.
- P9-30—External oversight of the tax administration.
- P9-31—Public perception of integrity.
- P9-32—Publication of activities, results, and plans.

P9-29: Internal assurance mechanisms

For this indicator, two measurement dimensions assess the internal assurance mechanisms in place to protect the tax administration from loss, error, and fraud. Assessed scores are shown in Table 30, followed by an explanation of the reasons underlying the assessment.

Table 30. P9-29 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P9-29-1. Assurance provided by internal audit.	M2	D	D
P9-29-2. Staff integrity assurance mechanisms.		D	

BO-IRS has an internal audit function supported by an internal audit charter and manual; however, this function does not adequately cover the key tax domains. The Internal Affairs Department (IAD) reports to one of the Technical Directors and covers internal audit and staff assurance. The newly formed internal audit committee has met but did not conclude the issues brought for their action. The internal audit function is supported by a comprehensive internal audit charter and internal audit manual that guide their work. Although internal audits are undertaken regularly on the activities of BO-IRS head office and field offices, these audits are limited to checking the sale of securitised documentation, inventory assurance and payment reconciliations. Further, internal audits do not cover core tax functions such as registration, filing and taxpayer audits, and the critical area of IT systems controls. The internal audit staff are not trained in audit methodologies, and there is no independent review of internal audit operations and systems.

The staff integrity mechanism is limited in providing a high level of assurance. BO-IRS does not have a Code of Ethics that guides staff to act professionally when executing their duties. Regarding matters of maladministration, the IAD, which reports to one of the Technical Directors, has the power to investigate misconduct and lack of professionalism reported by external parties. However, there is no evidence that the IAD has exercised these powers nor cooperated with relevant enforcement agencies.

P9-30: External oversight of the tax administration

Two measurement dimensions of this indicator assess (1) the extent of independent external oversight of the tax administration’s operations and financial performance; and (2) the investigation process for suspected wrongdoing and maladministration. Assessed scores are shown in Table 31, followed by an explanation of the reasons underlying the assessment.

Table 31. P9-30 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P9-30-1. The extent of independent external oversight of the tax administration's operations and financial performance.	M2	D	D
P9-30-2. The investigation process for suspected wrongdoing and maladministration.		D	

The Borno State Auditor-General audits the financial statements of BO-IRS comprehensively; however, the external audit does not cover operational issues. The State's Auditor-General has been effective in undertaking external audits for the government's functions, including that of BO-IRS, with increased efficiency through the State Fiscal Transparency, Accountability and Sustainability (SFTAS)⁹ project supported by the World Bank. This project has increased timeliness of audits and reporting to the public. The Auditor-General published, through their website,¹⁰ the 2020 and 2021 BO-IRS reports within seven months after year-end. However, these external audits did not cover performance of the tax operations. Additionally, there is no evidence that BO-IRS responded to queries from the Auditor-General.

The mechanisms to address taxpayers' complaints or investigate allegations of suspected wrongdoing by staff are limited. There is no internal BO-IRS mechanism to deal with complaints. The Public Complaints Commission acts as the Borno State Ombudsman; however, this office has never dealt with any taxpayer complaint. The Economic and Financial Crimes Commission¹¹ and the Independent Corrupt Practices and Other Offences Commission¹² are external bodies investigating corruption cases in Nigeria. However, there is no evidence that the Internal Affairs Department of BO-IRS has liaised with these organisations regarding corruption issues.

P9-31: Public perception of integrity

This indicator examines measures taken to gauge public confidence in the tax administration. The assessed score is shown in Table 32, followed by an explanation of the reasons underlying the assessment.

Table 32. P9-31 Assessment

Measurement dimension	Scoring Method	Score 2022
P9-31. The mechanism for monitoring public confidence in the tax administration.	M1	D

⁹ SFTAS is a government program supported by the World Bank focusing on strengthening the fiscal sustainability, transparency and accountability of Nigerian states.

¹⁰ <https://pfm.bo.gov.ng/finance/>.

¹¹ This Commission is empowered to prevent, investigate, prosecute and penalize economic and financial crimes.

¹² The mandate of this office is to prohibit and prescribe punishment for corrupt practices and other related offences.

BO-IRS does not have a mechanism that monitors public confidence in the tax administration through perception surveys. No recent survey has been conducted either by an independent third party or by the BO-IRS regarding public confidence in the tax administration.

P9-32: Publication of activities, results, and plans

Two measurement dimensions of this indicator assess the extent of: (1) public reporting of financial and operational performance; and (2) publication of future directions and plans. Assessed scores are shown in Table 33, followed by an explanation of the reasons underlying the assessment.

Table 33. P9-32 Assessment

Measurement dimensions	Scoring Method	Score 2022	
P9-32-1. The extent to which the financial and operational performance of the tax administration is made public, and the timeliness of publication.	M2	D	D
P9-32-2. The extent to which the tax administration’s future directions and plans are made public, and the timeliness of publication.		D	

The financial and operational performance of BO-IRS is not made public. BO-IRS’ comprehensive annual report includes the financial and operational performance of its functions and activities; however, this report is not made public. Operational plans prepared during their yearly retreats are also not made public.

Strategic and operational plans are not made public. BO-IRS does not have a strategic plan; however, operational plans are developed but not made public.

Attachment I. TADAT Framework

Performance outcome areas

TADAT assesses the performance of a country's tax administration system by reference to nine outcome areas:

- 1. Integrity of the registered taxpayer base:** Registration of taxpayers and maintenance of a complete and accurate taxpayer database is fundamental to effective tax administration.
- 2. Effective risk management:** Performance improves when risks to revenue and tax administration operations are identified and systematically managed.
- 3. Supporting voluntary compliance:** Usually, most taxpayers will meet their tax obligations if they are given the necessary information and support to enable them to comply voluntarily.
- 4. On-time filing of declarations:** Timely filing is essential because the filing of a tax declaration is a principal means by which a taxpayer's tax liability is established and becomes due and payable.
- 5. On-time payment of taxes:** Non-payment and late payment of taxes can have a detrimental effect on government budgets and cash management. Collection of tax arrears is costly and time-consuming.
- 6. Accurate reporting in declarations:** Tax systems rely heavily on complete and accurate reporting of information in tax declarations. Audit and other verification activities, and proactive initiatives of taxpayer assistance, promote accurate reporting and mitigate tax fraud.
- 7. Effective Tax Dispute Resolution:** Independent, accessible, and efficient review mechanisms safeguard a taxpayer's right to challenge a tax assessment and get a fair hearing in a timely manner.



8. **Efficient revenue management:** Tax revenue collections must be fully accounted for, monitored against budget expectations, and analyzed to inform government revenue forecasting. Legitimate tax refunds to individuals and businesses must be paid promptly.
9. **Accountability and transparency:** As public institutions, tax administrations are answerable for the way they use public resources and exercise authority. Community confidence and trust are enhanced when there is open accountability for administrative actions within a framework of responsibility to the minister, legislature, and general community.

Indicators and associated measurement dimensions

A set of 32 high-level indicators critical to tax administration performance are linked to the performance outcome areas. It is these indicators that are scored and reported on. A total of 53 measurement dimensions are taken into account in arriving at the indicator scores. Each indicator has between one and five measurement dimensions.

Repeated assessments will provide information on the extent to which a country's tax administration is improving.

Scoring methodology

The assessment of indicators follows the same approach followed in the Public Expenditure and Financial Accountability (PEFA) diagnostic tool so as to aid comparability where both tools are used.

Each of TADAT's 53 measurement dimensions is assessed separately. The overall score for an indicator is based on the assessment of the individual dimensions of the indicator. Combining the scores for dimensions into an overall score for an indicator is done using one of two methods: Method 1 (M1) or Method 2 (M2). For both M1 and M2, the four-point 'ABCD' scale is used to score each dimension and indicator.

Method M1 is used for all single-dimensional indicators and for multi-dimensional indicators where poor performance on one dimension of the indicator is likely to undermine the impact of good performance on other dimensions of the same indicator (in other words, by the weakest link in the connected dimensions of the indicator).

Method M2 is based on averaging the scores for individual dimensions of an indicator. It is used for selected multi-dimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of higher scores on other dimensions for the same indicator.

Attachment II. Borno State, Nigeria: subnational entity Snapshot

Geography	<p>Borno State is situated in the North-Eastern corner of Nigeria. It shares borders with republics of Niger to the North, Chad to the North East and Cameroon to the East. Within the country, its neighbours are Adamawa to the south, Yobe to the west and Gombe to the southwest. It is the only Nigerian state bordering three foreign countries.</p> <p>Geographically, the state lies within latitude 100N and 140N and longitude 11030'E and 14045'E. Borno State has an area of 61,435 square kilometers and is the largest Nigerian state in terms of landmass. It is also divided into Emirates viz: Borno, Dikwa, Biu, Askira, Gwoza, Uba and Shani. The Emirates are headed by a Shehu and Emirs respectively while the Borno State Council of Emirs is headed by His Royal Highness, the Shehu of Borno.</p> <p>Source: https://bornostate.gov.ng/about-borno/</p>
Population	<p>7 186 192 (2022 estimate)</p> <p>Source: http://population.city/nigeria/adm/orno/</p>
Adult literacy rate	Data unavailable
Gross Domestic Product	<p>2020 nominal GDP: US\$4,902,895,994 (2.6 percent increase from 2019).</p> <p>Source: https://stateofstates.kingmakers.com.ng/</p>
Per capita GDP	<p>US\$785 (2020)</p> <p>Source: https://stateofstates.kingmakers.com.ng/</p>
Main industries	Crop cultivation, animal husbandry, fishing and mining.
Communications	<ul style="list-style-type: none"> - Internet users per 100 people: 25.7(2016). - Mobile phone subscribers per 100 people:75.9(2017). <p>Source: International Telecommunications Union</p>
Main taxes	Pay As You Earn (PAYE) Tax, Withholding Tax (WHT), Personal Income Tax (PIT).
Tax-to-GDP	<p>0.84 percent in 2021, excluding Customs tax collections.</p> <p>Source: BO-IRS</p>
Number of taxpayers	Data unavailable for the number of taxpayers for the core taxes.
Main collection agency	Borno State Internal Revenue Service (BO-IRS)
Number of staff in the main collection agency	<p>71</p> <p>Source: BO-IRS</p>
Financial Year	Calendar year

Attachment III. Data Tables

A. Table 1. Tax Revenue Collections

Table 1. Tax Revenue Collections (2019 – 2021)			
	2019	2020	2021
In local currency			
Budgeted tax revenue forecast of subnational entity²	4,042,432,000.00	9,614,470,000.00	3,251,754,000.00
Total tax revenue collections	4,616,828,313.76	10,468,168,548.72	16,503,204,922.69
1st main source of tax revenue T1 (PAYE Tax)	3,713,777,929.28	8,888,885,582.40	13,258,849,934.09
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	18,092,845.00	24,703,337.00	234,766,479.81
3rd main source of tax revenue T3 (Withholding Taxes)	736,917,534.98	1,010,441,547.31	1,235,702,298.86
Other sub-national taxes	148,040,004.50	544,138,082.01	1,773,886,209.93
Tax refunds	-	-	-
In percent of total tax revenue collections			
Budgeted tax revenue forecast of subnational entity²	100.0	100.0	100.0
Total tax revenue collections	114.2	108.9	507.5
1st main source of tax revenue T1 (PAYE Tax)	80.4	84.9	80.3
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	0.4	0.2	1.4
3rd main source of tax revenue T3 (Withholding Taxes)	16.0	9.6	7.5
Other sub-national taxes	3.2	5.2	10.8
Tax refunds	-	-	-
In percent of GDP			
Budgeted tax revenue forecast of subnational entity²	0.2	0.5	0.2
Total tax revenue collections	0.2	0.5	0.8
1st main source of tax revenue T1 (PAYE Tax)	0.1	0.4	0.7
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	0.0	0.0	0.0
3rd main source of tax revenue T3 (Withholding Taxes)	0.0	0.0	0.1
Other sub-national taxes	0.0	0.0	0.1
Tax refunds	-	-	-
Nominal GDP in local currency	1,916,158,397,600 ¹³	1,916,158,397,600	1,916,158,397,600
Explanatory notes:			
<p>¹ This table gathers data for three fiscal years (e.g. 2016-18) in respect of all subnational tax revenues collected by the tax administration.</p> <p>² This forecast is normally set by the Ministry of Finance (or equivalent) with input from the tax administration and, for purposes of this table, should only cover the taxes listed in the table. The final budgeted forecast, as adjusted through any mid-year review process, should be used.</p> <p>³ Other subnational taxes collected by the tax administration may include variety of local taxes, levies, duties, or charges but individually do not represent a main source of revenue.</p>			

¹³ Source: <https://stateofstates.kingmakers.com.ng>. US\$ 4,902,895,994 for 2020 converted using the average Naira: US\$ exchange rate for 2021.

B. Movements in the Taxpayer Register

(Ref: POA 1)

Table 2. Movements in the Taxpayer Register, 2019-2021					
	Registered taxpayers ¹ [A]	Taxpayers otherwise not required to file ² [B]	Taxpayers Expected to File [C] = [(A) – (B)] ³	Memorandum items ⁴ [D]	
				New Registrations [D1]	Taxpayers deregistered during year [D2]
[2019]					
Main source of tax revenue (PAYE Tax)	1,380	180	1,200	8	100
2nd main source of tax revenue (Personal Income Tax – PIT)	2,031	-	-	-	-
3rd main source of tax revenue (Withholding Tax – WHT)	1,542	-	-	-	-
Other taxpayers					
[2020]					
Main source of tax revenue (PAYE Tax)	1,280	100	1,180	41	39
2nd main source of tax revenue (Personal Income Tax – PIT)	2,319	-	-	-	-
3rd main source of tax revenue (Withholding Tax – WHT)	2,961	-	-	-	-
Other taxpayers					
[2021]					
Main source of tax revenue (PAYE Tax)	2,343	313	2,030	78	78
2nd main source of tax revenue (Personal Income Tax – PIT)	2,350	-	-	-	-
3rd main source of tax revenue (Withholding Tax – WHT)	3,975	-	-	-	-
Other taxpayers					
Explanatory Notes:					
<p>¹ A registered taxpayer who is in the tax administration's taxpayer database. For any core tax that does not require formal registration this figure will represent the number of taxpayers who were subject to the tax. Such taxes may also not have an associated filing obligation so figures for columns B, C and D may not be relevant.</p> <p>² Taxpayers not required to file declarations' means taxpayers who are registered but are currently not required to file by law or regulation and are explicitly flagged in the automated tax administration system.</p> <p>³ Expected filing calculations to be used in Indicator P4-12.</p> <p>⁴ Taxpayer register activity information.</p>					

C. Telephone Enquiry Call Waiting Time

(Ref POA 3)

Table 3. Telephone Enquiry Call Waiting Time 2021 NO INFORMATION AVAILABLE			
Month	Total number of telephone enquiry calls received	Telephone enquiry calls answered within 6 minutes' waiting time	
		Number	In percent of total calls
Month 1	-	-	-
Month 2	-	-	-
Month 3	-	-	-
Month 4	-	-	-
Month 5	-	-	-
Month 6	-	-	-
Month 7	-	-	-
Month 8	-	-	-
Month 9	-	-	-
Month 10	-	-	-
Month 11	-	-	-
Month 12	-	-	-
12-month total			

D. On-Time Filing of Annual Declarations + Large taxpayers

(Ref: POA 4)

Table 4. On-time Filing of PAYE Tax for 2021			
	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
All taxpayers	2,343	1,712	73
Large taxpayers only	634	634	100

Explanatory notes:

¹ 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of T1 declarations that the tax administration expected to receive from registered T1 taxpayers that were required by law to file declarations.

³ The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of T1 declarations filed by the due date}}{\text{Number of declarations expected from active T1 taxpayers}} \times 100$$

On-Time Filing of Annual Declarations
(Ref: POA 4)

Table 5. On-time Filing of PIT Declarations for 2021		
Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
2,127	3,550	60
Explanatory notes:		
<p>¹ 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).</p> <p>² 'Expected declarations' means the number of T2 declarations that the tax administration expected to receive from registered T2 taxpayers that were required by law to file declarations.</p> <p>³ The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:</p> $\frac{\text{Number of T2 declarations filed by the due date}}{\text{Number of T2 declarations expected from active T2 taxpayers}} \times 100$		

On-Time Filing of Monthly or Quarterly Declarations
(Ref: POA 4)

Table 6. On-time Filing of Withholding Tax Declarations—All taxpayers for 2021			
Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
Month 1	181	-	-
Month 2	168	-	-
Month 3	266	-	-
Month 4	241	-	-
Month 5	440	-	-
Month 6	606	-	-
Month 7	354	-	-
Month 8	334	-	-
Month 9	327	-	-
Month 10	341	-	-
Month 11	326	-	-
Month 12	449	-	-
12-month total	4,033		
Explanatory notes:			
<p>¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).</p> <p>² 'Expected declarations' means the number of T3 declarations that the tax administration expected to receive from registered T3 taxpayers that were required by law to file declarations.</p> <p>³ The 'on-time filing rate' is the number of T3 declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered T3 taxpayers, i.e. expressed as a ratio:</p> $\frac{\text{Number of T3 tax declarations filed by the due date}}{\text{Number of T3 declarations expected from active T3 taxpayers}} \times 100$			

On-Time Filing of Monthly or Quarterly Declarations – Large taxpayers

(Ref: POA 4)

Table 7. On-time Filing of PAYE Tax with Monthly Filing Requirement —Large taxpayers only for 2021

Month	Number of declarations filed on-time ¹	Number of declarations expected to be filed ²	On-time filing rate ³ (In percent)
January	90	137	65.7
February	101	141	71.6
March	140	160	87.5
April	204	233	87.6
May	102	160	63.8
June	212	260	81.5
July	165	200	82.5
August	193	217	88.9
September	108	198	54.5
October	202	232	87.1
November	179	219	81.7
December	213	264	80.7
12-month total	1,909	2,421	78.9

Explanatory notes:

¹ 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Expected declarations' means the number of core tax declarations that the tax administration expected to receive from large taxpayers that were required by law to file core tax declarations.

³ The 'on-time filing rate' is the number of core tax declarations filed by large taxpayers by the statutory due date as a percentage of the total number of core tax declarations expected from large taxpayers, i.e. expressed as a ratio:

$$\frac{\text{Number of tax declarations filed by the due date by large taxpayers}}{\text{Number of tax declarations expected from active large taxpayers}} \times 100$$

E. Use of Electronic Services

Table 8. Use of Electronic Services, [2019-21]¹			
	[2019]	[2020]	[2021]
	Electronic filing² (In percent of all declarations filed for each tax type)		
1st main source of tax revenue T1 (PAYE Tax)	-	-	-
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	-	-	-
3rd main source of tax revenue T3 (Withholding Taxes)	-	-	-
	Electronic payments³ (In percent of total number of payments received for each tax type)		
1st main source of tax revenue T1 (PAYE Tax)	20	55	100
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	10	40	100
3rd main source of tax revenue T3 (Withholding Taxes)	5	20	100
	Electronic payments (In percent of total value of payments received for each tax type)		
1st main source of tax revenue T1 (PAYE Tax)	20	60	100
2nd main source of tax revenue T2 (Personal Income Tax - PIT)	10	45	100
3rd main source of tax revenue T3 (Withholding Taxes)	5	30	100
Explanatory notes:			
<p>¹ Data in this table will provide an indicator of the extent to which the tax administration is using modern technology to transform operations, namely in areas of filing and payment.</p> <p>² For purposes of this table, electronic filing involves facilities that enable taxpayers to complete tax declarations online and file those declarations via the Internet.</p> <p>³ An electronic payment is a payment made from one bank account to another via electronic means without the direct intervention of bank staff instead of using cash or check, in person or by mail. Methods of electronic payment include credit cards, debit cards, and electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the Treasury account). Electronic payments may be made, for example, by mobile telephone where technology is used to turn mobile phones in to an Internet terminal from which payments can be made.</p>			

F. Tax Payments

(Ref: POA 5)

Table 9. Total PAYE Tax Payments Made During 2021						
	Main core tax payments made on-time ¹		Main core tax payments due ²		On-time payment rate ³ (In percent)	
	All taxpayers	Large taxpayers	All taxpayers	Large taxpayers	All taxpayers	Large taxpayers
Number of payments	2,343	634	2,343	1,711	100.0	37.1
Value of payments	13,258,849,934	3,587,844,792	13,258,849,934	3,587,844,792	100.0	100.0

Explanatory notes:

¹ 'On-time' payment means paid on or before the statutory due date for payment (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

² 'Payments due' include all payments due, whether self-assessed or administratively assessed (including as a result of an audit).

³ The 'on-time payment rate' is the number (or value) of T1 payments made by the statutory due date in percent of the total number (or value) of T1 payments due, i.e. expressed as ratios:

- The on-time payment rate by number is: $\frac{\text{Number of T1 payments made by the due date}}{\text{Total number of T1 payments due}} \times 100$
- The on-time payment rate by value is: $\frac{\text{Value of T1 payments made by the due date}}{\text{Total value of T1 payments due}} \times 100$

G. Value of Tax Arrears

(Ref: POA 5)

Table 10. Value of Tax Arrears (2019-2021)			
	[2019]	[2020]	[2021]
	In local currency		
Total core tax revenue collections (from Table 1) (A)	4,616,828,313.76	10,468,168,548.72	16,503,204,922.69
Total core tax arrears at end of fiscal year ² (B)	-	-	-
Of which: Collectible ³ (C)	-	-	-
Of which: More than 12 months' old (D)	-	-	-
	In percent		
Ratio of (B) to (A) ⁴	-	-	-
Ratio of (C) to (A) ⁵	-	-	-
Ratio of (D) to (B) ⁶	-	-	-
Explanatory notes:			
<p>¹ Data in this table will be used in assessing the value of core tax arrears relative to annual collections and examining the extent to which unpaid tax liabilities are significantly overdue (i.e. older than 12 months).</p> <p>² For purposes of this Table, total core tax revenue collections includes only T1, T2, and T3.</p> <p>³ 'Collectible' core tax arrears is defined as the total amount of tax, including interest and penalties, that is overdue for payment and which is not subject to collection impediments. Collectible core tax arrears therefore generally exclude: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome, (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy), and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).</p> <p>⁴ i.e. $\frac{\text{Value of total core tax arrears at end of fiscal year (B)}}{\text{Total core tax collected for fiscal year (A)}} \times 100$</p> <p>⁵ i.e. $\frac{\text{Value of collectible core tax arrears at end of fiscal year (C)}}{\text{Total core tax collected for fiscal year (A)}} \times 100$</p> <p>⁶ i.e. $\frac{\text{Value of core tax arrears >12 months' old at end of year (D)}}{\text{Value of total core tax arrears at end of fiscal year (B)}} \times 100$</p>			

H. Finalization of Administrative Reviews

(Ref: POA 7)

**Table 11. Finalization of Administrative Reviews
(2021)**

Month	Number of administrative review cases				Finalized within 30 days		Finalized within 60 days		Finalized within 90 days	
	Stock at beginning of month [A]	Received during the month [B]	Finalized during the month [C]	Stock at end of month [D] = [A + B - C]	Number [E]	In per cent of total [F] = [E/D]	Number [G]	In per cent of total [H] = [G/D]	Number [I]	In per cent of total [J] = [I/D]
Month 1	22	4	15	11	7	64	5	45	3	27
Month 2	11	2	6	7	3	43	6	86	2	29
Month 3	9	5	4	10	2	20	1	10	1	10
Month 4	10	7	5	12	4	33	2	17	2	17
Month 5	22	0	3	19	1	5	2	11	3	16
Month 6	23	6	1	28	1	4	6	21	7	25
Month 7	30	4	4	30	0	0	1	3	5	17
Month 8	26	0	1	25	1	4	3	12	5	20
Month 9	25	4	2	27	1	4	6	22	7	26
Month 10	27	-	-	27	-	0	-	0	-	-
Month 11	-	-	-	-	-	-	-	-	-	-
Month 12	-	-	-	-	-	-	-	-	-	-
12-month total					20	20%	35	25%	36	21%

I. Tax Refunds

(Ref: POA 8)

Table 12. Tax Refunds
(2021)

	Number of cases	Value in local currency
Total core tax refund claims received (A)	5	3,887,637.5
Total core tax refunds paid ¹	4	3,701,700
Of which: paid within 30 days (B) ²	0	0
Of which: paid outside 30 days	4	3,701,700
Total core tax refund claims declined ³	1	185,937.50
Of which: declined within 30 days (C)	1	185,937.50
Of which: declined outside 30 days	0	0
Total core tax refund claims not processed ⁴	0	0
Of which: no decision taken to decline refund	0	0
Of which: approved but not yet paid or offset	0	0
In percent		
Ratio of (B+C) to (A) ⁵	-	-

Explanatory note:

¹ Include all refunds paid, as well as refunds offset against other tax liabilities.

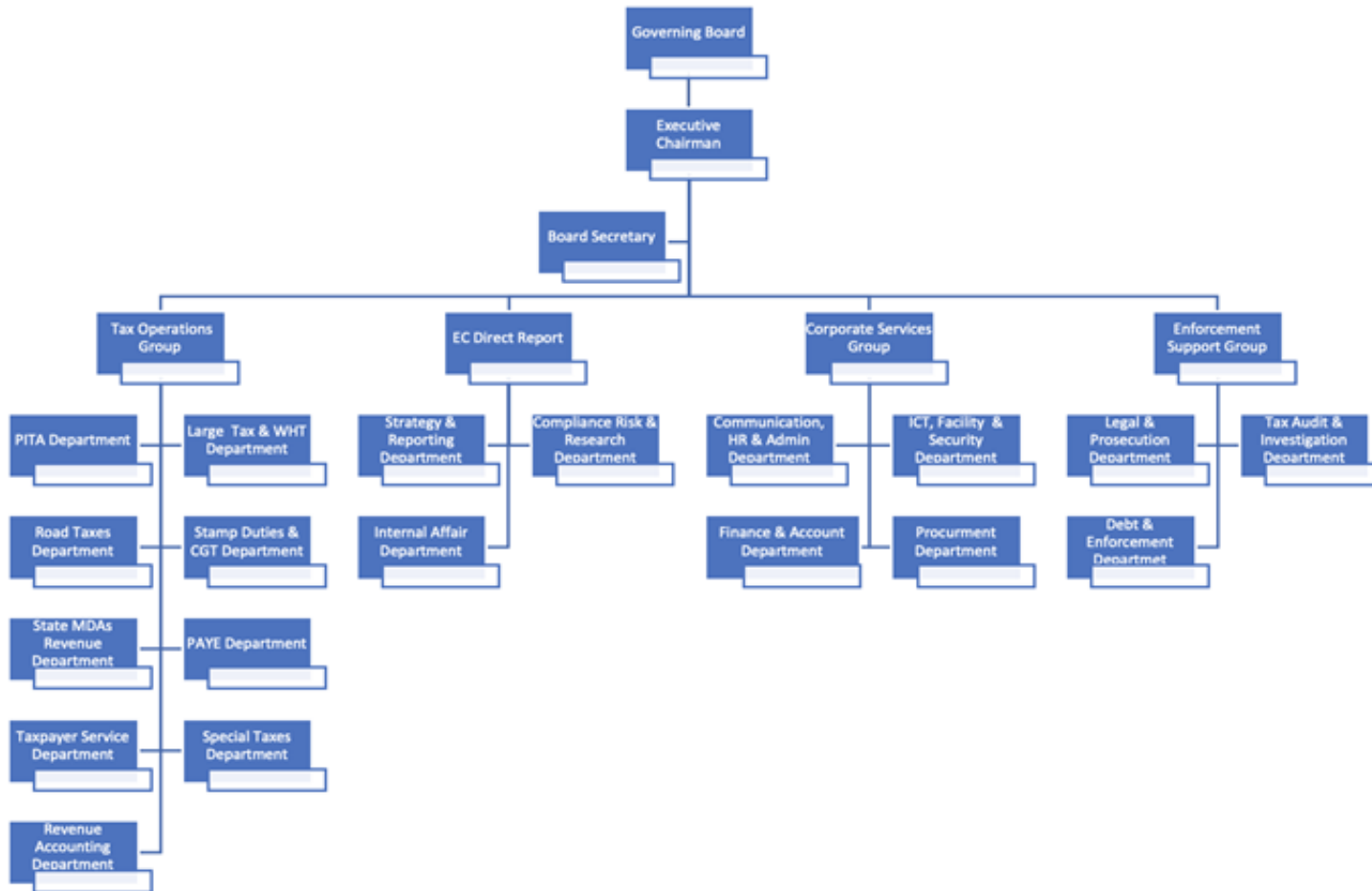
² TADAT measures performance against a 30-day standard.

³ Include cases where a formal decision has been taken to decline (refuse) the taxpayer's claim for refund (e.g., where the legal requirements for refund have not been met).

⁴ Include all cases where refund processing is incomplete—i.e. where (a) the formal decision has not been taken to decline the refund claim; or (b) the refund has been approved but not paid or offset.

⁵ i.e. $\frac{\text{Tax refunds paid within 30 days (B)} + \text{tax refunds declined within 30 days (C)}}{\text{Total tax refund claims received (A)}} \times 100$

Attachment IV. Organisational Chart



Attachment V. Sources of Evidence

Indicators	Sources of Evidence
P1-1. Accurate and reliable taxpayer information.	<ul style="list-style-type: none"> ● Organogram of BO-IRS ● TIN Application Form ● TIN Registration Certificate ● Registration of Company Certificate ● Sample of Manual Tax Register ● Field observation ● Section 22 and 23 of Borno State Harmonised Revenue Administration Law 2020 ● BO-IRS Systems (SIGTAS, ITAS and Payment Platform) walkthrough extracts ● ITAS Register Extract ● ITAS Audit Trail
P1-2. Knowledge of the potential taxpayer base.	<ul style="list-style-type: none"> ● Request for information from Nigeria Civil Defence Corps for PAYE Tax ● Field observation
P2-3. Identification, assessment, ranking, and quantification of compliance risks.	<ul style="list-style-type: none"> ● No evidence
P2-4. Mitigation of risks through a compliance improvement plan.	<ul style="list-style-type: none"> ● No evidence
P2-5. Monitoring and evaluation of compliance risk mitigation activities.	<ul style="list-style-type: none"> ● No evidence
P2-6. Management of operational (i.e. systems and processes) risks.	<ul style="list-style-type: none"> ● No evidence
P2-7. Management of human capital risks.	<ul style="list-style-type: none"> ● Human Resources Manual
P3-8. Scope, currency, and accessibility of information.	<ul style="list-style-type: none"> ● BO-IRS Organogram showing Taxpayer Services Department ● Guidelines and Frequently Asked Questions on Personal Income Tax and PAYE Tax ● Frequently Asked Questions and Answers on Withholding Taxes ● Public Notices for electronic payments through Interswitch and Remitta ● Multiple Public Notices on PAYE Tax, WHT and Payments ● Screenshots from BO-IRS Website – www.bornoirs.com ● Screenshots from BO-IRS Twitter and Facebook pages ● BO-IRS Taxpayer Service Operating Manual ● Training on 2-day workshop on Taxpayer Services manual ● Public Notice on PAYE Tax ● Presentation Filing PAYE & WHT penalty

Indicators	Sources of Evidence
P3-9. Time taken to respond to information requests.	<ul style="list-style-type: none"> No evidence
P3-10. Scope of initiatives to reduce taxpayer compliance costs.	<ul style="list-style-type: none"> No evidence
P3-11. Obtaining taxpayer feedback on products and services.	<ul style="list-style-type: none"> Presentation and Attendance Sheet for one-day sensitisation on Stamp Duty and WHT
P4-12. On-time filing rate.	<ul style="list-style-type: none"> Tables 4-7, attachment III Field visit at Maiduguri Revenue Office
P4-13 Management of non-filers.	<ul style="list-style-type: none"> No evidence
P4-14. Use of electronic filing facilities.	<ul style="list-style-type: none"> Table 8, Attachment III
P5-15. Use of electronic payment methods.	<ul style="list-style-type: none"> Table 8, Attachment III
P5-16. Use of efficient collection systems.	<ul style="list-style-type: none"> Section 54 of BO-IRS Harmonised Revenue Administration Law 2020
P5-17. Timeliness of payments.	<ul style="list-style-type: none"> Table 9, Attachment III
P5-18. Stock and flow of tax arrears.	<ul style="list-style-type: none"> Table 10, Attachment III
P6-19. Scope of verification actions taken to detect and deter inaccurate reporting.	<ul style="list-style-type: none"> Organogram of BO-IRS showing Tax Audit & Investigation Unit JTB Tax audit process - checklist Key Performance Indicators for Tax Audit & Investigation Unit Request for Information from Borno State Chapter, Chamber of Commerce and Industry JTB Audit process or checklist Annual audit work plan- summary BO-IRS Q1 2021 Audit Plan BO-IRS Sample of Audit Reports
P6-20. Use of large-scale data-matching systems to detect inaccurate reporting.	<ul style="list-style-type: none"> Request for Information from Borno State Chapter, Chamber of Commerce and Industry
P6-21. Initiatives undertaken to encourage accurate reporting.	<ul style="list-style-type: none"> No evidence
P6-22. Monitoring the tax gap to assess inaccuracy of reporting levels.	<ul style="list-style-type: none"> No evidence
P7-23. Existence of an independent, workable, and graduated dispute resolution process.	<ul style="list-style-type: none"> No evidence
P7-24. Time taken to resolve disputes.	<ul style="list-style-type: none"> No evidence

Indicators	Sources of Evidence
P7-25. Degree to which dispute outcomes are acted upon.	<ul style="list-style-type: none"> ● No evidence
P8-26. Contribution to government tax revenue forecasting process.	<ul style="list-style-type: none"> ● No evidence
P8-27. Adequacy of the tax revenue accounting system.	<ul style="list-style-type: none"> ● Payment information on the manual files
P8-28. Adequacy of tax refund processing.	<ul style="list-style-type: none"> ● Not Applicable
P9-29. Internal assurance mechanisms.	<ul style="list-style-type: none"> ● BO-IRS Organogram showing Internal Affairs Department ● Job Schedule and Key Performance Indicators Internal Affairs ● BO-IRS Internal Audit Charter ● BO-IRS Internal Audit Manual ● Internal Affairs Department Reports ● Notification of Audit by Internal Affairs Department
P9-30. External oversight of the tax administration.	<ul style="list-style-type: none"> ● Borno State Public Finance Management Website ● 2020 Borno State Auditor-General's Report ● 2021 Borno State Auditor-General's Report
P9-31. Public perception of integrity.	<ul style="list-style-type: none"> ● No evidence
P9-32. Publication of activities, results and plans.	<ul style="list-style-type: none"> ● BO-IRS 2021 Corporate Report ● 2021 Annual Retreat Attendance ● BO-IRS Concept Note on Yearly Corporate Retreat

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