Subnational Capacity and Upward Institutional Influence: Lagos State and Federal Tax Administration in Nigeria, 1999–2025

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Abstract: There are very few studies that test the effect of state government administrative capacity on national institutions. This paper is an attempt to answer the question in the context of tax administration in Lagos state, 1999 to 2025, based on a single-case design and historical process tracing and a corpus of 27 tax administration documents. According to one retrospective source, Lagos State Internal Revenue Service (LIRS) is connected to Federal Inland Revenue Service (FIRS) through a study visit in 2010 while the other source is the appointment of Babatunde Fowler (2005-2014) as chairman of LIRS to that of FIRS in 2015. The paper recognises four stages of upward influence – channel, reference model, adopted practice and national transformation and sets out to define the first two. It is clear from a presidential announcement, a FIRS column, peer-reviewed field research and the press that Lagos was the model for FIRS leadership following 2015. There is no evidence of a named Lagos practice in the FIRS, and much of the change is explained by competing accounts. So the evidence in the documents does not allow for a broader national transformation, and direct practice adoption has not yet been proven. The paper does not seek to achieve national transformation, but only documented upward influence on the agenda of the FIRS.

Keywords: Subnational state capacity, Tax administration, Policy diffusion, Institutional learning, Process tracing

1. Introduction

Studies on the politics of Nigeria tends to focus on the federal institutions. However, federalism allows states powers based on their capacity (Adefolake and Omodero, 2022). what a state can collect and administer dictates how far its autonomy is exercised (Suberu, 2010) and (Erin et al., 2024) . The differences in the internally generated revenues (IGR) of the states are stark, with Lagos reporting ₦815.86 billion, the Federal Capital Territory (FCT) reporting ₦211.10 billion, and Rivers State reporting ₦195.41 billion in 2023 (NBS, 2024).

The reasons for the development of this capacity in Lagos are well documented: leadership incentives, autonomy of agency and the existing interest of elites in fiscal independence (Elemo-Kaka, 2025; de Gramont, 2015). They do not examine if that capacity affected institutions outside of Lagos. It is a common assumption that it did, since a former Lagos revenue chief went on to lead the federal tax authority; but a national agency does not need to emulate a state agency, or even to employ its leader (Omodero and Alege, 2023).

This paper validates one assumption, which is between the Lagos State Internal Revenue Service (LIRS) and the Federal Inland Revenue Service (FIRS). Lagos is a most-likely case, because if it's not there, it's not likely to be in other states with less capacity. The paper has three contributions. First, it conceptualises the influence on institutions at four levels and distinguishes them from the other variables of state capacity, policy diffusion, policy mobility and institutional learning (Table 1). Secondly, it rates the evidence on each of the links between capacity and national change (Table 4). Third, it reveals that, following 2015, Lagos was the documented reference model for FIRS leadership, whereas specific Lagos practices have not been documented, and rival explanations are very strong (Table 5).

2. Literature and Analytical Framework

2.1 Subnational Capacity in Federal Systems

State capacity has extractive, administrative, and coercive aspects (Hanson and Sigman, 2021). The variation across units within each country is large for all three, obscuring the variation that matters (Giraudy, Moncada and Snyder, 2019). In Nigeria, fiscal effort varies across states because personal income tax is state-owned, and states' tax base is skewed by the centralisation of oil revenue together with administrative investment (Suberu, 2010; Bennet, 2012). The two agencies cover slightly different bases as the FIRS levies income tax mainly on companies, petroleum profits tax and value added tax (Bennet, 2012) hence transfer between them cannot be taken for granted.

2.2 Diffusion, Mobility and Learning

Three mechanisms for policy diffusion identified in diffusion research are learning, emulation, and coercion (Shipan and Volden, 2008). Study visits and consultants and moving personnel are shown to be mechanisms that help practices to move in policy-mobility research (McCann, 2011). New practices tend to be added to old practices, rather than replacing them, says research on institutional change (Mahoney and Thelen, 2010). Bassey (2026) sees this in the FIRS, as bureaucratic and managerial changes came on top of a previous relational settlement by Fowler. A national agency that comes across a subnational practice can thus ignore the practice, adapt it, or adopt it.

Three gaps follow. The tax and state-building literature connects revenue effort to bargaining and elite incentives, and demonstrates that international actors influence reform agendas, but it does not explain the impact on other institutions. The literature on tax and state building, however, relates revenue effort to bargaining and elite incentives, and shows that international actors affect reform agendas, but not capacity and its impact on other institutions. Subnational comparative research involves the comparison of units, rather than the influence of units (Giraudy, Moncada and Snyder, 2019). None of the studies reviewed here, test a change in a national tax agency by a subnational tax agency.

2.3 Upward Institutional Influence

This paper conceptualizes upward institutional influence as the documented transfer of a subnational unit's practices, knowledge or personnel to a national unit and the observable change of the national unit as a result of such transfer. It exists in four stages: knowledge or people flow through it; national leaders refer to the subnational record as their diagnosis or justification; a dated document connects a named national procedure with a subnational procedure; national transformation. The definition is deliberately restrictive and Table 1 outlines why it is useful over neighbouring concepts.

Table 1: Upward institutional influence cpmpared with neighbouring concepts

Concept	Central question	Usual direction	Gap that upward influence addresses
State capacity	Can a government execute policy and extract revenue?	Within one jurisdiction	Effects on other institutions
Policy diffusion	Why do policies spread among jurisdictions?	Horizontal, among peers	Personnel channels; receiver side change
Policy mobility	How do policies travel and mutate?	Multi directional	Evidence standard for national effects
Institutional learning	What do receiving organisations learn?	Receiver centred	Origin capacity; identifiable channels
Upward institutional influence	Did a subnational practice reach and change a national institution?	Vertical, upward	Claims limited to the tested institution

Source: authors' synthesis of Shipan and Volden (2008), McCann (2011) and Hanson and Sigman (2021).

In Figure 1, five links are proposed: capacity in the origin institution; a transmission channel; reception by the national institution, as a reference model or as an adopted, adapted or rejected practice; federal change that is not sufficiently explained by other explanations; national transformation, the strongest claim. The test is organised around three propositions. P1: Influence needs to be transmitted through a documented channel. P2: convergence of independent statements, that national leaders used the subnational record as their rationale, is needed to be a reference model of influence. P3: influence as an adopted practice has to be supported by dated evidence of the national institution adopting or adapting a named subnational practice. Only changes that cannot be explained by other factors are recorded at each level.

2.4 Research Questions

RQ1. How did Lagos's fiscal and administrative capacity develop between 1999 and 2025, relative to other states?

RQ2. Through which documented channels did Lagos tax-administration experience reach the FIRS, and did FIRS leaders use Lagos as a reference model?

RQ3. Does the evidence show adoption of specific Lagos practices, and how far do rival explanations account for federal change after 2015?

3. Methodology

3.1 Design and Case Selection

The study is a single-case study (Yin, 2018) of the historical process tracing (Beach and Pedersen, 2019). The unit of analysis is the LIRS–FIRS tax-administration relationship between 1999 (the year of return to civilian rule) and 2025 (when new national tax laws were enacted). Evidence of absence is more informative than evidence of presence, given that Lagos is a most-likely case of upward influence (Seawright and Gerring, 2008). The decision was made to select tax administration because there are official statistics, statutes and agency records available for both institutions, and these can be used to verify each link. The design did not have a comparator state, comparison would determine if there were other states that affected the FIRS, aside Lagos state.

3.2 Corpus and Selection

The evidence corpus consists of 27 documents (Table 2) and another 10 theoretical and methodological texts were used to guide the analysis. The selection was purposive, that is a document was selected if it had an identifiable institutional author and date and it included topics related to Lagos revenue administration, LIRS–FIRS contact, federal tax administration or local-government status. If dates, events or public statements do not have an official record, they are not given any grade other than plausible, unless they are confirmed by at least one other source. Read at second hand, published studies whose authors gathered interviews (Bassey, 2026; Elemo-Kaka, 2025) are primary evidence, and so are interview claims in such studies. All the figures in Table 3 were recalculated using the tables from the NBS. The authors did not gather any new primary data.

Table 2: Evidence corpus (n = 27)

Category	N	Documents	Used for
Official statistics	2	NBS (2015, 2024)	IGR levels and shares
Legislation	5	Lagos State (2006); four federal Acts (2025)	Legal status of LIRS; 2025 reform
Agency and professional records	3	FIRS (n.d.); Fowler (2016); Guardian Nigeria (2017)	Joint Tax Board; 2016 FIRS position; 2017 online services
Think tank and case study reports	3	de Gramont (2015); Bennet (2012); Africa Research Institute (2022)	Reform origins; FIRS baseline; councils
Media reports	11	Vanguard (2014, 2015, 2017, 2018, 2019); Financial Nigeria (2015); Proshare (2015); Channels TV (2016); Anazia (2016); ThisDay (2018, 2019)	Dates, events, 2010 visit, reference model, Lagos practice
Peer reviewed studies	3	Bassey (2026); Elemo Kaka (2025); Suberu (2010)	Interpretation and testimony

3.3 Analytical Procedure

Documents were classified according to the five links and competing explanations were classified with the five links. Process-tracing tests (Van Evera, 1997; Beach and Pedersen, 2019) were used to test each link: a hoop test (must pass) and a smoking-gun test (highly confirmatory, such as a dated federal document with a named Lagos practice). Evidence was rated as Established (an official record, or two independent sources of different origin), Correlative Alignment (administrative practices align, but there is no official record that the federal practice predates subnational contact), or Methodologically Excluded (timing tests confirm that federal practice preceded subnational contact). Origins are presidency, agency, academic research and press. Sources need to converge in a reference model, and a dated statement that adopts a Lagos procedure and the FIRS procedure based on it. Practices that are not explicitly cited are considered Conceptual Parallels in a zone of Correlative Alignment, not proven adoption. A "timing test" does not allow any federal reform to be used if one existed prior to the opening of a channel. The lack of evidence in the corpus is not considered as evidence of absence but as an analytical limitation.

4. Findings

4.1 Fiscal Capacity (RQ1)

IGR for Lagos is presented in Table 3 and compared with other states. Between 2010 and 2014 Lagos's nominal IGR rose 84.2%, from ₦149.97 billion to ₦276.16 billion, and Lagos produced between 35.7% and 41.6% of the 36-state total each year. In 2023 its share of the ₦2.43 trillion collected by the 36 states and the FCT was 33.6%

(NBS, 2024). The ratio of Lagos to Rivers ranged from 2.69 to 3.85 between 2010 and 2014 and increased to 4.18 in 2023, making the gap between the two even larger. Figures are nominal and growth overstates real growth, and shares are not affected by inflation.

Table 3: Internally generated revenue, Lagos and Rivers

Year	Lagos IGR (₦ billion)	Rivers IGR (₦ billion)	Lagos share of total (%)	Lagos to Rivers ratio
2010	149.97	49.63	37.4	3.02
2011	202.76	52.71	41.6	3.85
2012	219.20	66.28	37.5	3.31
2013	236.20	87.91	35.7	2.69
2014	276.16	89.11	39.0	3.10
2023	815.86	195.41	33.6	4.18

Source: NBS (2015, 2024); authors' calculations. Shares for 2010–2014 are of the 36-state total; the 2023 share is of the 36-state and FCT total.

The revenue base was personal income tax. Pay-as-you-earn accounted for 55.6% of Lagos's 2014 IGR (₦153.61 billion of ₦276.16 billion; NBS, 2015). It is relevant to RQ2 as the FIRS's base was different.

The state government under Bola Tinubu in 2005 replaced the management of the revenue board with a team headed by Fowler, and granted autonomy to the board, followed by the LIRS' full operations in 2007 (de Gramont, 2015; Lagos State Government, 2006). According to a government statement, the monthly revenue grew from NN3.6 billion in January 2006 to approximately NN20.5 billion in 2013 (Vanguard, 2015). Factors such as the federal withdrawal of council funding in 2004 and the interest of the elites in fiscal autonomy (Elemo-Kaka, 2025; de Gramont 2015) were cited as triggers.

4.2 Channel One: The 2010 Learning Visit (RQ2)

In 2010, the FIRS sent a team led by the Coordinator Director of the Coordinating Directorate of Enforcement, Teju Somorin to LIRS to study enforcement, taxpayer education, taxpayer registration and customer service for some days (Vanguard, 25 November 2018). However the account is written eight years later, without any report of the visit, and is laudatory, it meets the hoop test as a transmission channel but is at this stage rated as Correlative Alignment. It is limited by two features. First, the FIRS was not a passive recipient; since 2004, it had been engaged in these functions, such as a taxpayer identification number system introduced in 2009, an enumeration project, and a taxpayer-education campaign, which began in 2007, and one-stop offices. Second, both agencies have been granted semi-autonomy during the same period, LIRS in 2006-2007 (de Gramont, 2015) and the FIRS with its Establishment Act of 2007 (Bennet, 2012), suggesting similar design pressures.

4.3 Channel Two: Personnel Mobility (RQ2)

Fowler led LIRS from 2005 to 2014. On 20 August 2015, he was appointed acting FIRS chairman by President Muhammadu Buhari (Vanguard, 2015) and confirmed on 8 December 2015 by the Nigerian Senate (Financial Nigeria, 2015). The channel is Established but has a limited meaning in the context of Lagos. First, state-to-federal transfers have been a feature of the past, as Kabir Mashi from Katsina State board had served as acting chairman from 2012 to 2015, while David Olorunleke and Ibrahim Zukogi were both FIRS officers who served as chairmen of the Kwara and Niger State boards, respectively, before their federal counterparts. Second, the task of a new All Progressives Congress president will leave a political-network channel open, which documents cannot be divorced from the technocratic channel. A third standing channel is the Joint Tax Board that was established in 1961 (FIRS, n.d.) and is headed by the FIRS head (Bennet, 2012). This channel is untested with a board record in the corpus.

4.4 Reception as Reference Model (RQ2)

There are four sources of different origin that indicate that FIRS leadership used Lagos as their reference. First, the presidential declaration of 20 August 2015 singled him out for his work in the Lagos State Board of Internal

Revenue since 2005 (Proshare, 2015). Secondly, Fowler's FIRS column uses the change in revenue collection in Lagos as evidence that automation and administrative reform increases collections, which is justification for the FIRS ICT programme (Fowler, 2016). Third, Bassey (2026) has reported, in a peer-reviewed interview, that Fowler assessed federal action on his Lagos experience by a brewery that paid no value-added tax. Fourth, he was appointed with an order to "replicate on a grander scale" his LIRS experience (Ibukunoluwa, 2019); and Nigerians had hoped he would take his Lagos "magic" to Abuja (Okogba, 2019). The press accounts have been written in retrospect and no procedure is mentioned. The four origins though do come together: Lagos was the standard to which the leaders of FIRS referred in defining the problem and the remedy. That fulfills the rule of Established at the level of reference model. Does not report changes to procedures.

4.5 Adoption, Federal Change and Rival Explanations (RQ3)

The third research question is concerned with the issue of adoption, federal change and rival explanations (RQ3).

There was a change in the federal tax administration post-2015. Bassey (2026) writes about recentralisation, an audit review department and staff turnover, and says that these are added to previous reforms. The Voluntary Assets and Income Declaration Scheme (VAIDS), which started in July 2017, reportedly generated about ₦30 billion and added 14 million tax payers to the tax payers' database, making it 19 million as of June 2018 (This Day 2018), but no document is available that equates it with a Lagos precedent.

There are two documents issued by FIRS which have implications on adoption. There is no Lagos procedure that Fowler (2016) mentions that the FIRS copied, and he mentions Rwanda and a World Bank report next to Lagos. According to Anazia (2016), a FIRS statement on January 2016, a FIRS structure for State Coordinators, more interaction with the State revenue boards and plans to register five million individual taxpayers through the Joint Tax Board are announced. That plan was aimed at personal income tax, which was the area in which Lagos excelled, but the statement fails to include Lagos.

There are four competing explanations other than a Lagos pathway (Table 4). First, FIRS reform started with Okauru in 2004 when the FIRS Establishment Act (2007) and the modernisation of FIRS by the World Bank (Bennet, 2012) were implemented. Second, fiscal pressure: The Federal Executive Council's budget proposal for 2016 was based on a lower oil benchmark price of US$38 per barrel (Financial Nigeria, 2015), thereby increasing the revenue from non-oil sources. Third, international involvement, such as a global wave of tax reform (Fjeldstad and Moore, 2008), World Bank financing and compliance with transparency-initiatives have come before 2015 (Bennet, 2012). Fourthly, the political-network channel mentioned above.

A timing test distinguishes the competitors: a federal reform which came into being before a channel opened up cannot have passed through it. It is then applied to four practice domains in Table 5. Market-level access and taxpayer education precede the 2010 visit (Bennet, 2012), and are thus Methodologically Excluded from the scope of upward influence. Electronic services and the registration of individuals are in accordance with Fowler's appointment, and in line with Lagos practice as described in Eribake (2014), but Lagos has not been referenced in any FIRS document and there is a competing source as FIRS modernised after 2004. This cross-jurisdictional symmetry is similar to a Conceptual Parallel and not substantiated by proof of adoption. This is not considered an Established institutional transfer, but rather a Correlative Alignment.

Table 4: Evidence grading for each link in the sequence

Link	Observable implication	Evidence and rival explanations	Grade
1 Capacity	Large, institutionalised Lagos revenue system	NBS (2015, 2024); Lagos State (2006); de Gramont (2015). Rival: large tax base independent of reform	Established
2a Channel: contact	FIRS team visits LIRS in 2010	Vanguard (2018) only; retrospective	Correlative Alignment
2b Channel: personnel	LIRS head becomes FIRS head	Vanguard (2015); Financial Nigeria (2015). Rival: state-to-federal appointments predate Fowler	Established
3a Reception: reference model	Federal leaders cite the Lagos record as rationale or benchmark	Proshare (2015); Fowler (2016); Bassey (2026); Ibukunoluwa (2019); Okogba (2019). Rival: personal rather than institutional views	Established
3b Reception: adoption	Dated federal document naming a Lagos practice behind a FIRS procedure	None found; cross-jurisdictional congruence observed in two domains (Table 5). Rival: FIRS reforms since 2004	Conceptual Parallel (Correlative Alignment)
4 Federal change	Registration, audit review and recentralisation after 2015	Bassey (2026); Anazia (2016); ThisDay (2018). Rivals: oil-price pressure, international involvement, political networks	Change established; attribution to procedures not established
5 National transformation	2025 laws traceable to Lagos	No document links the 2025 Acts to Lagos	Methodologically Excluded

The 2025 tax laws mark the end of the study period, not a Lagos outcome. The Nigeria Revenue Service (Establishment) Act, signed on 26 June 2025, replaces the FIRS, and the Joint Revenue Board Act creates a body coordinating federal, state and local revenue authorities (Federal Republic of Nigeria, 2025). No document in the corpus traces them to Lagos.

Table 5: Practice congruence between Lagos and FIRS

Practice domain	Lagos practice	FIRS counterpart	Timing and reading
Electronic payment, receipts and clearance	Payment through designated banks, electronic receipts and electronic tax clearance cards, "the first of its type in the country" (Eribake, 2014)	Six online services in 2017: e-registration, e-stamp duty, e-payment, e-receipt, e-filing, e-TCC; Lagos not mentioned (Guardian Nigeria, 2017)	Follows 2015; congruent; FIRS modernisation since 2004 is a rival. Conceptual Parallel
Market-level access	Mini-tax offices in markets from 2006; 38 by 2014 (Eribake, 2014)	One-stop offices under Okauru (Bennet, 2012)	Precedes the 2010 visit; Excluded
Taxpayer education	Testimonial advertisements by prominent residents (Eribake, 2014)	FIRS education campaign from 2007 (Bennet, 2012)	Precedes the 2010 visit; Excluded
Registration of individuals	Self-assessment filing for individuals outside the formal sector from 2008 (Eribake, 2014)	January 2016 plan to register five million individuals (Anazia, 2016); 45 million taxpayers registered by 2019 (Okogba, 2019)	Follows 2015; congruent; Lagos not mentioned. Conceptual Parallel

4.6 Boundary Check: Capacity and Local Accountability

Capacity gains coincided with contested local governance. Elected councils' mandates expired in October 2014, and no election followed until 22 July 2017, 33 months later (Africa Research Institute, 2022); in between, Governor Akinwunmi Ambode swore in 57 sole administrators (Channels TV, 2016), and the All Progressives Congress then won all 57 chairmanships (Vanguard, 2017). Capacity and weak local accountability coexisted; the evidence does not show that one caused the other.

5. Discussion

The evidence is limited to a more specific claim than national transformation. The construction of a large, personal-income-tax-based revenue system (RQ1); the two channels linking the building of such a system to the FIRS (RQ2); and there is no evidence of explicit adoption of named practices, and rivals describe much of the change after 2015 (RQ3). The category of established transfer includes those supported by P1 and P2, but not P3. Three findings follow.

One, influence has degrees. The 2010 visit and Fowler's appointment brought Lagos knowledge into the FIRS, and Lagos served as the yardstick for the FIRS leaders' diagnosis and rationale, but Lagos filtered what was done

in the FIRS, a filtering which coincides with the layering perspective, (Mahoney, Thelen 2010 and Bassey, 2026). State capacity would anticipate influence based on the scale of Lagos, diffusion research focus on the visit itself as adoption, and policy-mobility research would highlight the personnel transfer, with only graded levels distinguishing between the two types of agenda influence and unverifiable conceptual alignment. Lagos was not an actual template, and the movement of personnel between states and the federal government predates Lagos.

Secondly, conditions of tax-base asymmetry are transferable. Lagos administered mostly personal income tax and the FIRS administered mostly company tax, petroleum profits tax and value added tax. Shared functions like registration, enforcement, taxpayer education and customer service were a zone of correlative alignment that was explored during the 2010 visit. Less transferable practices are those related to one's personal income tax.

Third, the direction could be reversed. The 2025 laws create a Joint Revenue Board coordinating all tiers (Federal Republic of Nigeria, 2025, and Bennet 2012) records earlier concern that federal reform could marginalise state agencies. Further work is needed to determine if influence is now downward.

For practitioners, moves alone are not sufficient to ensure transfer; they must have documented processes like benchmarking reviews and secondments with clear terms and conditions; state agencies with aspirations to a national influence should publish dated, replicable processes and present them through the Joint Revenue Board. It is a standard, researchers can use again, grading each level and naming the rival explanation.

6. Limitations

There are 4 limits in the design. It is a single case in one policy domain, and is unrepresentative because Lagos is an economy concentrated. The model identifies conditional mechanisms, not average effects. The evidence is documentary: the finding of the reference model is based on convergence rather than on FIRS internal records, the only ones that test reception are documentary ones, that is, FIRS issued public documents and published interview studies. Influence permeates between one person and the other and the sources are unable to distinguish between Fowler's views and those of LIRS as an institution. The only record of the 2010 visit is a retrospect press feature. Lack of a document from the corpus does not mean that there was not an influence, and evidence of adoption would require records which this design does not contain.

7. Conclusion

The question examined here in this paper is whether Lagos' tax administration capacity had any impact on federal tax administration. It distinguished four levels of institutional influence, and provided routeable connections at the structural channel and reference model levels. The LIRS is linked to the FIRS through a 2010 study visit (saved as a single retrospective press source) and Fowler's 2015 appointment. Four different sources point to an important fact: post-2015, FIRS leadership actively made use of the Lagos administrative record as a reference model. But there is no formal document that explicitly connects Lagos to specific procedures in the FIRS. Rather, pre-existing modernization pathways for FIRS since 2004, macroeconomic fiscal pressures, and international waves of global tax reform seem to be strong, alternative explanations for institutional change.

This, in turn, provides evidence of upward institutional influence in the form of agenda setting and reference modelling in Lagos, while explicit practice adoption and national transformation are Methodologically Excluded by the documentary evidence. A democratic implication is qualified, because Lagos has increased revenues at a time when there were no elected local councils for 33 months, but evidence does not show causation. The main innovation of this study is an evidence-graded framework that identifies structural channels, reference metrics, and Conceptual Parallels, enabling researchers to follow subnational variations and to test them against powerful competing explanations without exaggerating vertical institutional paths.

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