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LAGOS CITY TWIN / TAXATION

Taxation

Domain Guide

Read taxpayer context, compliance and payment records while keeping assessments and completed payments distinct.

City	Lagos
Coverage	Public sample available
List price	$4,995 USD - standalone domain
Guide edition	Striped Donkey V5.89 - 7 September 2026

Use this guide

Read the documented coverage and limitations alongside the published sample and release evidence. Model counts and sample distributions describe their stated source and period. The final accepted order specifies licensed scope, usage rights, duration and delivery.

Useful questions

- Compare taxpayer and compliance categories
- Inspect payment dates and channels
- Review collected amounts and geography

Scope and limitations

The taxation release intentionally uses a bounded analytical sample and a limited fiscal-history window. Absolute record counts should be interpreted within that sampling boundary; exact scale-control parameters remain in controlled technical documentation.

certification check location context is used as an analytical location attribute, but the Lagos release does not enforce it as a relationship to a current ward record. Ward-level tax analysis should therefore treat this field as modeled location metadata rather than a referential guarantee.

View All Taxation Limitations →

Inside this guide

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01 How Taxation fits the City Twin.

FCTE models the revenue-collection half of the fiscal cycle: a TaxAccount belongs to exactly one real Citizen or Business, a TaxAssessment is raised against it for a real levy type and year, and a TaxPayment settles some, all, or none of it - on a real payment channel, sometimes reversed.

Collected revenue then funds the budget cycle modeled in Public Finance → - a separate domain, not this one.

Lagos City Twin™ · 1940-2026

Supporting links

Public Finance →

02 Known and possible relationships.

Connections follow the published domain scope. Optional, contextual and planned relationships retain their stated limits below.

Domain or context	Relationship and published scope
Citizen / Business	TaxAccount's single-owner relationship, checked: every account belongs to exactly one synthetic owner
Employment	Lagos derives PAYE assessments from a citizen's published contract (and Payroll, where populated) rather than an unconnected income guess
Public Finance	collected TaxPayment revenue joins the pool a BudgetAllocation draws against, contextually not via a direct row-level relationship

Supporting links

Business

Employment

Public Finance

Finance

03 From a taxpayer's obligation to a settled - or reversed - payment.

Every capability below is backed by release evidence or certification. The public page presents the data model rather than the physical design. Taxation represents government revenue collection; budget allocation and departmental spend are presented separately in Public Finance .

The TaxType table contains the levy types represented in the Lagos release. Its catalog is city-specific rather than assumed to match another jurisdiction.

the TaxAccount record family - one row per taxpayer, individual or corporate, with a strict either/or link to a real Citizen or Business record (never both, never neither).

the TaxAssessment record family - what's owed, for which tax type and year, its due date and its status. A city-specific assessment structure with public semantic differences.

the TaxPayment record family - what's actually been paid, on what channel (M-Pesa, bank, cash, cheque, online, mobile, USSD), and whether it was later reversed.

The share of assessments that ever receive a payment - a real, calibrated figure, never near 0% and never near 100%.

PAYE assessments draw on the citizen's Employment Contract, while business tax assessments can use the taxpayer's own business context rather than an unconnected income guess. Exact assessment formulas remain controlled.

Synthetic by design: FCTE tax accounts, assessments and payments are analytical representations of a plausible revenue-collection process. They do not represent actual taxpayers or actual government revenue.

Taxation and Public Finance are connected parts of the certified government-finance release, presented as separate public domains because collection and spending answer different policy questions.

- TaxType
- TaxAccount
- TaxAssessment
- TaxPayment
- BudgetHead
- BudgetAllocation
- BudgetExpenditure
- Department / Directorate
- Income
- Expenditure
- Credit
- Not built - deliberate

Supporting links

Public Finance

04 An assessment is not automatically a payment.

FCTE preserves the real gap between what's owed and what's collected - that gap is compliance, and it's never 0% or 100%.

Representative public release example - exact live identities and run-level values are intentionally not published. Explore the release-backed analysis examples in City Twin™ for current data.

Supporting links

City Twin™

05 The architecture is shared. The tax code and the scale are not.

Taxation\'s public semantic entity coverage is aligned across Lagos. What Lagos actually taxes, and how much of its population and history generation covers, are genuinely different.

Real FIRS/LIRS levies: PAYE, Companies Income Tax, VAT, Capital Gains Tax, Land Use Charge, Development Levy, Withholding Tax, Stamp Duty - all 8 populated types are actually assessed.

This BRONZE-tier taxation release uses a bounded analytical sample and a limited fiscal-history window as an explicit scale-control boundary. Interpret rates and absolute record counts within that disclosed scope; exact sampling coefficients remain controlled.

06 From a tax catalog to a settled - or unsettled - payment.

Excludes reversed payments from the compliance count, matching the definition used by certification check.

Explore the release-backed analysis-ready examples in City Twin™ for current data.

Explore Tax Data →

Public entity family	Represents	Disclosure boundary
Tax category	Tax/levy type and jurisdiction context	Physical catalog fields are controlled
Taxpayer/account context	Resident, household or business tax relationship	Physical account keys are controlled
Assessment context	Liability and assessment history	Exact formulas and rule design are controlled
Payment & compliance	Payment, reversal and compliance context through time	Exact transaction logic and fields are controlled

TaxCode	TaxName	Assessments	With Payment	Compliance
LAND_RATE	Annual Land Rate	3,412,556	2,484,112	72.8%
PAYE	Pay As You Earn	5,891,203	4,289,477	72.8%
BIZ_LICENCE	Business Licence Fee	2,206,110	1,606,187	72.8%
RENTAL_INCOME	Monthly Rental Income Tax	2,167,465	1,578,102	72.8%

Supporting links

Explore Tax Data →

07 A tax system with 100% compliance, or 0% reversals, isn't real.

Taxation's realism checks target exactly the patterns naive synthetic data production tends to fall into: perfect payment compliance and payments that are never, ever reversed. Both were genuinely found and fixed during graduation and its follow-on live runs.

A fourth check, certification check (Citizen/Business taxpayer ownership mix), also PASSes Lagos - both categories are present and non-zero in every TaxAccount population.

Open Finance Realism Report →

Taxation shares one deployed certification suite with Public Finance (certification check-C16). The subset below covers accounts, assessments and payments; the remaining 7 checks (budget and government structure) belong to Public Finance .

Both the structural and realism checks replaced two separate legacy certification packs - Lagos previously each had their own - with a single shared certification suite, matching the pattern used by Employment, Demographics and Transport's own certification.

Explore Every Finance Check →

• C01 - TaxType catalog is populated and active

- C03/C04 - TaxAccount Citizen/Business reference integrity and strict either/or ownership
- C05/C06 - TaxAssessment reference integrity, non-negative amounts, DueDate ≥ AssessmentDate
- C08 - TaxPayment reference integrity, AmountPaid > 0
- C15/C16 - assessment status vocabulary; payment date not before its own AssessmentDate

Supporting links

Open Finance Realism Report →

Public Finance

Explore Every Finance Check →

08 A synthetic tax account is not a public revenue record.

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View All Taxation Limitations →

Supporting links

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09 From economic activity to collected revenue.

A real taxpayer account, linked to the same persistent citizen identity used across the engine.

A real TaxAssessment on this account - currently Revised.

A real TaxPayment on 2022-03-24 via Bank - about 17% of the assessed amount, an honest partial-payment example, not a cherry-picked full settlement.

What happens next - allocation and spend - is a separate story, told on the Public Finance → page.

Activity → Assess → Collect - the revenue half of a government's books.

Available as Standalone Domain · Multi-Domain Bundle · Full City Twin™

Supporting links

Public Finance →

Explore This Record →

View the analysis example →

See the Evidence →

Review licensing & delivery details →

View Pricing & Licensing →

Browse Taxation Data →

Explore Multi-Domain Access →