



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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The
Abridged
2017
National
Tax Policy
(NTP) **41**

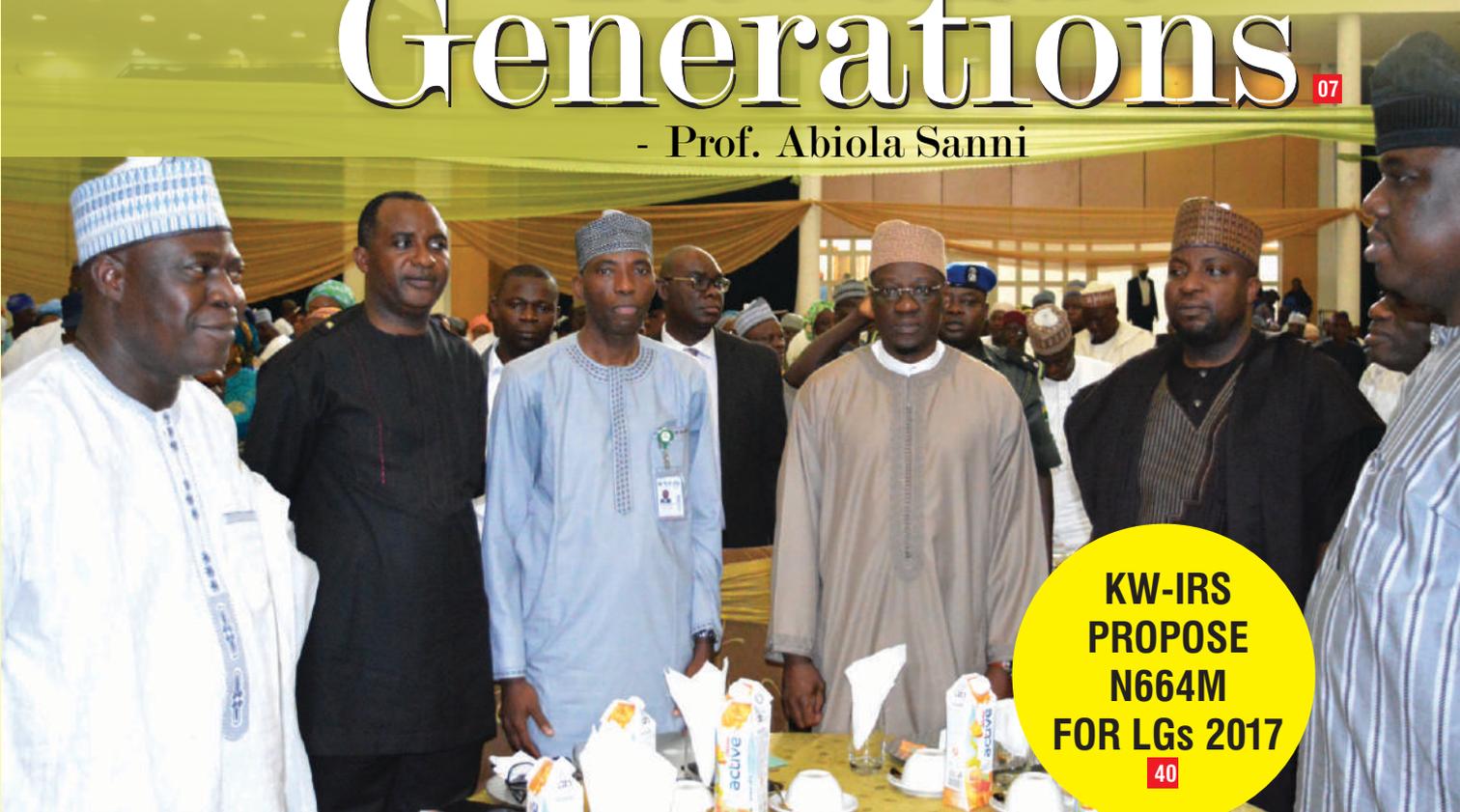
CURRENT ISSUES IN
**PROPERTY
TAXATION**
IN NIGERIA **16**

Symbiotic Relationship
between SIRS and MDA's in

Revenue Generations

07

- Prof. Abiola Sanni



**KW-IRS
PROPOSE
N664M
FOR LGs 2017**

40





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Editorial

MINISTRIES, DEPARTMENTS AND AGENCIES OF GOVERNMENT: SYMBIOTIC RELATIONSHIP FOR REVENUE MOBILIZATION IN KWARA STATE

B

illions of people around the world enjoy an unprecedented standard of living based on one thing; oil. For majority of the millions of Nigerians this cannot be said to be true despite the fact that the oil had brought much more money than we can ever imagine as a nation upon independence in 1960. The advent of oil had made us abandon most of the areas that we could efficiently manage as demonstrated in the early years of the nation when the prominence of oil was minimal. Most of these services that should be paid for were either provided free or heavily subsidized. In addition to doing so, we also lost our

sense of reason and our level of efficiency of service delivery continue to fall without much concern. The ministries, departments and agencies of government became the conduit pipe to milk and suck the economy dry.

What can we do without the support of the various ministries, departments and agencies of government? Very little or nothing, I must say. This is the submission of the Meeting of the MDAs with His Excellency, the Executive Governor of Kwara State held in the month of January following an earlier meeting with the High Net worth Individuals and Corporate Organizations in Kwara State. The reasons behind these meetings are; first, to appreciate the MDAs as major stakeholders in the scheme of things in the State, particularly in the revenue mobilization drive of the State, and secondly, to identify how to better work together with the MDAs to maximize their revenue generation capacities.

The fact remains that the services of government as provided by the various MDAs is the basis of collection of one form of revenue or the other by the internal revenue service. If this is therefore the case, the various MDAs have significant roles to play to ensure that the people get the best of service in return for the revenue paid. The revenue service on the other hand cannot but take responsibilities for the improvement of the revenue collection processes of the MDAs so that government can get what the people pay for the services and use them appropriately in return.

It is on the basis of the above that the Kwara State Internal Revenue Service is gradually setting its eyes on the MDAs and the re-organization of its revenue processes as the bedrock of successful revenue mobilization in the State. This is because the contribution of the MDAs is more than 60 percent of the total IGR

of the State thus justifying the focus of this edition on the symbiotic relationship of the MDAs for revenue mobilization in Kwara State.

What can we do without the support of the various ministries, departments and agencies of government? Very little or nothing, I must say. This is the submission of the Meeting of the MDAs with His Excellency, the Executive Governor of Kwara State held in the month of January following an earlier meeting with the High Net worth Individuals and Corporate Organizations in Kwara State. The reasons behind these meetings are; first, to appreciate the MDAs as major stakeholders in the scheme of things in the State, particularly in the revenue mobilization drive of the State, and secondly, to identify how to better work together with the MDAs to maximize their revenue generation capacities.



Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service



07 Symbiotic Relationship between SIRS and MDAs in Revenue Generations - Prof. Abiola Sanni

With gratitude and alacrity, the Directorate of Ministries Departments and Agencies MDAs, Kwara State Internal Revenue Service, KWIRS warmly received the SMDA representatives in the maiden edition of the breakfast meeting with the Executive Governor of the State, Dr Abdulfatai Ahmed at the State Banquet Hall, Ilorin.

12 KW-IRS hosts End of the Year / New Year Media Parley

The Kwara State Internal Revenue Service (KW-IRS) in collaboration with the Ministry of Information and Communication (MOIC) held a media parley with Kwara State Correspondence Chapel on the 31st January, 2017.

16 Current Issues in Property Taxation in Nigeria

In 2001, the Lagos State Government promulgated the Land Use Charge law in response to the increasing demand for provision of urban and rural infrastructures occasioned by dwindling federal revenue allocations. Sixteen years later, the Land Use Charge law is still not widely accepted.



18 TAX PERSONALITY DR. JOSHUA OLUKAYODE OLATOKE FCI Arb, SAN

Joshua Olukayode Olatoke, SAN, FCI Arb was born over four decades ago to Mr. & Mrs. Timothy Olatoke in Igosun, Kwara State where he had his early life. He attended Muslim Primary School, Ganmo via Ilorin after which he proceeded to Baptist Grammar School, Igbaja from 1975 to 1980 for his Secondary school education and later proceeded to the Victory College of Commerce, Edidi, Kwara State between 1982 to 1983.



CONTENTS

February 2017, Volume 3 Issue 15

20 Challenges in Implementing Code of Conduct within the Public Sector

Code of conduct is usually used interchangeably with code of ethics in every day parlance. However, the two terms are different and mean different things.

24 TAXPRENEURSHIP AUTOMATING FOR EFFICIENT AND EFFECTIVE REVENUE PROCESSES IN THE MINISTRIES, DEPARTMENTS AND AGENCIES OF KWARA STATE

25 HEALTH MATTERS Surprising Benefits of Cucumber



Contents

February 2017, Volume 3 Issue 15

26 Proactivity is the virtue we uphold in KW-IRS - Dr Awodun

At Kwara State Internal Revenue Service (KW-IRS), we ended the year 2016 in a wonderful note and on the same note we charged ourselves in our engagements for the new year 2017.

30 CROSSWORD PUZZLE HALL OF FAME TAXPEDIA

31 Any Nation that is serious about growth must support MSME, says Acting President Prof. Yemi Osinbajo

Speaking at the opening of a two-day Micro, Small and Medium Scale Entrepreneurs (MSME) Clinic held in Ilorin on Thursday 23rd February, 2017 at the Banquet Hall, Ilorin, Kwara State, the Acting President, Professor Yemi Osinbajo, who was represented by Mr Tola Johnson, the Special Assistant (SA) on MSME promised to review the outcomes of the Clinic being organised across the country.

34 CROSSWORD PUZZLE HALL OF FAME TAXPEDIA

37 Informal Sector Meeting with JRC Committee



40 ART IMPRESSION KWAREVE TOONS NEWS IN BRIEF

KW-IRS PROPOSE N664M FOR LGs 2017

The sum of Six Hundred and Sixty Four Million Naira (N664m) has been proposed for the 16 Local Government Areas (LGAs) of Kwara State for 2017 fiscal year. The Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun disclosed this at a Press Conference held after the Seminar organised by the Service with the Local Government Transitional Implementation Committee on 11 February 2017. He said the essence of the Seminar was to look at what was done in 2016 and plan for a better 2017.

41 The Abridged 2017 National Tax Policy (NTP)

The National Tax Policy (NTP) was first approved by the Federal Executive Council in 2012 even though most of the key stakeholders were not sufficiently aware of its provisions resulting in non-implementation. To see to this menace, a Committee to review the 2012 NTP was inaugurated by the Minister of Finance, Federal Republic of Nigeria on August 10, 2016.

COMMUNITY IMPACT PROGRAMME

48 PROPERTY AND TENEMENT DIRECTORATE VISIT PAKATA COMMUNITY



On 25th of February, 2017 The directorate of property and tenement continue their monthly CIP. The CIP which is centered on the Environment for the month of January and February, the January CIP was the clearing of drainage at Taiwo road, while that of February was at Pakata roundabout in Ilorin West Local Government Area.

49 KW-IRS PERFORMANCE IN 2016

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Symbiotic Relationship between SIRS and MDA's in Revenue Generations

- Prof. Abiola Sanni *Bolaji Abdullahi*



Professor Abiola Sanni, making his presentation

With gratitude and alacrity, the Directorate of Ministries Departments and Agencies MDAs, Kwara State Internal Revenue Service, KWIRS warmly received the SMDA representatives in the maiden edition of the breakfast meeting with the Executive Governor of the State, Dr Abdulfatai Ahmed at the State Banquet Hall, Ilorin. The attendance in the gathering was a spectrum as no SMDA was left out of the event in anticipation of dialoguing with the Executive Governor on issues concerning the development of the State, as well as how to improve in operations of the various SMDA's and Parastatals.

As the best Directorate in the last quarter in 2016 at the KWIRS, having recorded more than 50% of the IGR in that quarter, the Directorate of MDAs unleashed profound gratitude on those SMDA's and Parastatals who made revenue generation possible through compliance to routine revenue remittance and drive in the State. The gesture was honoured and accompanied with meritorious awards to individuals, institutions and parastatals that made conspicuous difference driving revenue for the service through the Directorate of the MDAs. The award presentation was anchored by the



The Executive Governor with dignitaries at the event



The Executive Chairman, KWIRS and The Executive Governor



The Executive Governor making his presentation



Dr Muritala Awodun,
Executive Chairman, KW-IRS



The Grand Khadi
Shariah Court of Appeal

Director MDAs of KWIRS, Alhaja Iyabo Abubakar, who recognised the Commissioner for Education, Kwara State, Alhaji Musa Ayinla Yeketi as the most Cooperative Commissioner, Mrs Lawal from the Ministry of Justice as the most Cooperative Permanent Secretary, the most Cooperative Director Award was bagged by Dr A. D Oguntunde, while Highest Revenue Generating Ministry goes to the Ministry of Housing & Urban Development. The Kwara State Broadcasting Corporation was awarded the Highest Revenue Generating Parastatal. Highest Revenue Generating Tertiary Institution was awarded to the Kwara State University, Malete.



Mr Oladeji Akinyele
Managing Partner, CSCD Nigeria Ltd making his presentation

According to the Executive Chairman, Kwara State Internal Revenue Service, Dr Muritala Awodun, the purpose and aim of creating the new KWIRS by the Executive Governor was crystal clear and has yielded positive results. Dr Awodun explicitly reviewed the anatomy of the Service and ran through the 2016 activities and performances of the organization both in figures and physical. One of the physical is the Community Impact Programme organized by the Service to give back to the society. The CIP has played a significant role in the State since its incorporation as part of the organization's strategy, enthused the Executive Chairman. He

elucidated on how the revamp of the system, methods of operations, technology and people before the birth of the KWIRS had really helped mobilizing revenue for the State making the SMDA's collections easier, faster and accurate. Emphasis, he said, has been placed on blocking of leakages.

A guest speaker from the University of Lagos, Professor Abiola Sanni, Professor of Commercial Law (Taxation) delineated on the symbiotic relationship between the State Internal Revenue Service and the Ministries Departments and Agencies, MDAs as intertwined agencies and either are inseparable from one another. He threw light on the objectives, the linkage between regulatory and taxing powers and how it affects and can effect change in revenue drive, the roles of the MDAs in tax administration and lastly reiterated that, all MDAs are revenue agencies and the KWIRS play central coordinating and collection role.

The Executive Governor of Kwara State, Alhaji Dr Abdulfatah Ahmed in his address expressed how imperative it is to take the issues of tax drive very seriously in our society because historically, we are in a society where we don't allow tax collection to be seen

as veritable tool to development. However, he stated that there are satisfaction in the way people across Kwara State embraced the mobilization of revenue as a major source of development. As a government he said, we hold a social responsibility to the people to compliment the social contract that calls for the appropriate utilization of the revenue collected in the state as well as display high level of transparency and accountability. He commended all the MDAs for their cooperation and consciousness to compliance to revenue mobilization and gave assurances to the people of the provision of required facilities to strengthen them where necessary. Persuading the people to pay their taxes is apparently uneasy but when the value for money is visible to the people, it makes collection of taxes easy. His Excellency further highlighted the need for more developments in the State by the construction of the new secretariat to house the ministries of Energy, Commerce, Justice, Water Resources, Planning and the construction of new Court House. Lastly he empathise with the vulnerable of the society and assured that the government is doing everything humanly possible to put food and smiles in the face of the haves not in the society.



KWIRS Directors at the event



MDAs Director, Alhaja Iyabo Abubakar



Executive Governor with Dignitaries



Directors of Ministries at the event



MDAs Guests at the Breakfast Meeting with the Governor



MDAs Guests at the Breakfast Meeting with the Governor



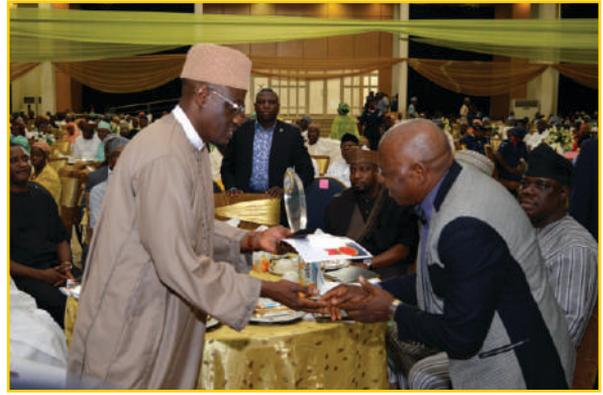
MDAs Guests at the Breakfast Meeting with the Governor



MDAs Guests at the Breakfast Meeting with the Governor



His Excellency, Alhaji Abdulfatah Ahmed making presentation of Awards



His Excellency, Alhaji Abdulfatah Ahmed making presentation of Awards



His Excellency, Alhaji Abdulfatah Ahmed making presentation of Awards



KWIRS Staff at the event



Other guests at the event

KW-IRS HOSTS END OF THE YEAR/ NEW YEAR MEDIA PARLEY

Abdulwahab Fareedah

The Kwara State Internal Revenue Service (KW-IRS) in collaboration with the Ministry of Information and Communication (MOIC) held a media parley with Kwara State Correspondence Chapel on the 31st January, 2017. Present at the event were the Commissioner for Information and Communication, Alh Mahmud Ajeigbe, The Permanent Secretary, Mrs Rhoda Funmilayo Ajiboye, Director, Information Services, Mrs F. Oludipe, The Executive Chairman KW-IRS, Dr Mutitala Awodun, Director Informal Sector, Mr Olusegun Olaniyi, Director Operation & Process, Mrs Adenike Babajamu, Director HNI & Corporate Organisations, Mr Nuhu Olaide, and representatives of various media outfits including National Moonlight, This Day, Herald, National Pilot, AIT Ilorin, Guardian, Harmony FM, etc.

In his welcome address, The Honourable Commissioner, MOIC appreciated all the Gentlemen of the Press for their full support in

2016 not only to KW-IRS but to the Kwara State Government. He said the Media Parley was planned to serve as an end of the year interactive session adding it should have happened in the last week of December, 2016. While appreciating the effort of the Service, he said KW-IRS remains the flagship agency of the government because they are the sole agency responsible for revenue collection and generation in Kwara State. Alh Mahmud Ajeigbe stated that henceforth the media interaction will be carefully planned and organised quarterly. He also implored all the various media correspondence to be interactive as possible, affirming that all questions will be justly answered and all advices rendered will be acted on.

The Executive Chairman, KW-IRS sincerely thanked the media correspondence present for their good relationship since the official commissioning of the service. While acknowledging them as partners in progress, he noted that KW-IRS wouldn't have been known or heard about without them. He added that since it's not the first time of meeting with them in



L-R: Mrs Adenike Babajamu, Mr Nuhu Olaide, Executive Chairman, KW-IRS, Dr Mutitala Awodun, Hon. Commissioner for Information, Alhaji Mahmud Ajeigbe, Permanent Secretary, Mrs Rhoda Funmilayo Ajiboye and Mr Olusegun Olaniyi, Director, Informal Sector



Hon. Commissioner for Information, Alhaji Mahmud Ajeigbe, making a comment



Permanent Secretary, Mrs Rhoda Funnmilayo Ajiboye



Media Correspondents



Media Correspondents



Media Correspondents



Media Correspondents

2017, the meeting will be brief since all they want to hear has been discussed at the recent HNIs and MDAs Breakfast Meeting held at the State Banquet Hall.

Dr Awodun stated that this Media Parley themed KW-IRS Performance for 2016 is a forum to reflect on the stories of the Service since inception. He gave a brief background of KW-IRS elucidating that the government of Kwara State recognized there was need to transform the process of IGR collection, and enacted the Kwara State Revenue Administration Law No. 6 on 22 June 2015 which established KW-IRS and conferred it as the sole agency recognised by law to collect revenue on behalf of the State Government. To shed more light

on this, he made reference to Nigerian states like Kogi, amongst others who visited the Service to understudy and emulate its process and procedures. The chairman, KW-IRS duly appreciated the Administration of Alh. (Dr) Abdulfatah Ahmed for believing in the vision of KW-IRS and empowering the Service with good infrastructural facilities, the right kind of people to work with, and the political support necessary to perform excellently.

In terms of the Internally Generated Revenue, Dr Awodun stated that 2015 was the preparatory year for the service with little or no activities and this brought about the low figure of N7.2billion generated in that year. He added that the Service is aware of the fact that the economy is not responsive as it should be due to

recession and the management and staff of KW-IRS have to be well-mannered and respectful in their dealing with residents of Kwara State. Dr Awodun added that as 2017 progresses Kwara State residents will understand that payment of tax is a civic responsibility and it should be done voluntarily.

He stated that the Service was energized in 2016 to improve the process of revenue collection. He gave a breakdown of the improved N17.4 Billion generated in 2016; so far it's a quantum increase in IGR. He added that in the First Quarter of 2016 from a budget of N4.2 Billion, (N3.41 Billion was generated). In the Second Quarter of the year from a budget of N6.6 Billion (4.98 Billion was generated). **The First half of the year (January to June, 2016) had a budget of N10.8 Billion and N8.39 Billion was generated.** The third Quarter had a budget of N 7.2 Billion and (4.18 Billion was generated), the last quarter of the year had a budget of N8 Billion and KW-IRS generated N4.86 Billion. **The Second half of the year (July to August, 2016) had a budget of N15.2 Billion and N9.04 Billion was generated.** This makes a total of **N17.48 actual revenue** generated as against the **revised budget of N26 Billion.** He said KW-IRS is like a baby who has crawled and is ready to stand and walk in 2017, adding that the budget for 2017 will be divided equally unlike the graduated budget of 2016.

When asked on why market traders and shop owners were taxed. Dr Awodun answered that before KW-IRS came on board, the State generates nothing from the Informal Sector, but the Service started its advocacy by visiting and sensitising stakeholders to elicit support. He added that most of KW-IRS Community Impact Project, (CIP) were channelled towards the informal sector. He made reference to the Reconstruction of the 40 burnt shops at Baboko Market, Cash Donations to affected shop owners, 5 Million cash donation for Owode Market Reconstruction, Construction of Modern Toilets at Ago Market etc. All of these were carried out even before generating revenue from the areas. He educated those present on the Presumptive Tax Law enacted 2 years ago, he however explained that KW-IRS conducted several meetings with the heads of the various associations and subsequently, a token of N1, 500 was agreed upon as Personal Income Tax for traders yearly.

In his response to other questions, Executive Chairman, KW-IRS explained that the Service will focus more on Community Impact Project (CIP) in

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In his response to other questions, Executive Chairman, KW-IRS explained that the service will focus more on Community Impact Project (CIP) in 2017 with the Infrastructure Fund Kwara (IFK) and by doing so the Kwara State resident will see the tremendous impact of the government on the revenue collected.”

2017 with the Infrastructure Fund Kwara (IFK) and by doing so the Kwara State resident will see the tremendous impact of the government on the revenue collected. In addition, he clarified that 34 Billion was presented as the budget for 2017 but it still subject to approval by the Kwara State House of Assembly.

Dr Awodun gave reasons on why property enumeration is carried out. The reason he gave were to ascertain the numbers of properties in Kwara State, afterwards demand notices will be issued to ensure compliances and prompt payments. He also educated them on how assessment of Company and Businesses are carried out in the State, he said assessment is done to gather detailed information for the service to use; adding that some company and businesses are always apprehensive at the end of the day and the law permits the Service to use Best of Judgement (BOJ) method.

The Executive Chairman, KW-IRS concluded the interactive session of the media conference by responding that Lagos State Internal Revenue Service intends to come to KW-IRS to observe its informal sector directorate.

The Permanent Secretary of Ministry of Information and Communication on behalf of the Honourable Commissioner Ministry of Information and Communication and the Executive Chairman, KW-IRS thanked the Gentlemen of the Press and all those present for their continual support to the Service and Kwara State as a whole.



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CURRENT ISSUES IN PROPERTY TAXATION IN NIGERIA

Mariam Sallau

In 2001, the Lagos State Government promulgated the Land Use Charge law in response to the increasing demand for provision of urban and rural infrastructures occasioned by dwindling federal revenue allocations. Sixteen years later, the Land Use Charge law is still not widely accepted. Majority of Lagosians don't even see the justification or the rationale for its promulgation, a lot more also feel it's only a futile exercise.

Also, it was perceived in some quarters that the amount of charge payable is considered inappropriate and may negate the law. There have even been arguments that the high charge and the penalties involved would discourage investment in new housing and maintenance of existing stock. Recently Abuja followed suit and before you bat an eyelid it could take full swing in the entire polity.

Reason why it is important that the issue of the full implementation of property tax in the country needs a surgical procedure

Property tax is generally a tax imposed by municipalities upon owners of real property within their jurisdiction based on the value of such property. This form of tax is reported to be one of the most stable sources of revenue to governments. However, most state and local governments in Nigeria are yet to tap into the revenue from property tax. In developed countries, revenue generated from this tax is mainly used to provide basic amenities and other public services to the people.

Property taxes are main sources of revenue globally. It is possible to use local income taxes and/or local sales taxes for generating local government revenue but both have difficult administrative problems. Local revenue may be generated from other sources, particularly rents from local government owned properties. In some cases, local income taxes are an important source of revenue. In many cases, however, property tax is the main source of revenue (and even when local income taxes exist, it may be easier for a local government to modify the property tax rate than to adjust the income tax rate).



Challenges in Property Taxation

No perfect policy exists due to challenges in human endeavours not even in a country where 'stealing is not corruption' in the words of the immediate past President of Nigeria. Thus, the following problems should be avoided and if possible eradicated to ensure a good tax system that ensures the attainment of public goods.

Assessment and valuation inconsistencies:

Determining the appropriate rate of tax most times requires expert opinion and usually this is not available. Very skilled personnel are needed to carry out this activity, this greatly affects the accuracy of collected data. Lack of skilled manpower leads to under-valuation thus reducing government's revenue, while over-assessment results into disputes which may delay payment of property taxes.

Illiteracy and ignorance:

This has over time been a major hindrance to the collection of property taxes; affected individuals either do not see a need or importance of paying property tax or they do not know anything about it. In addition, a lot of Nigerians have lost faith in our government. They see it as another avenue created by

the government to take the masses on a reckless ride to poverty.

Legal documents:

The statutory nature of property taxation makes it necessary to be provided with appropriate legal documents or aiding laws to back up its activities. Most times these documents either are not in existence in the region or they fall short of some provisions. To ensure successful property taxation in the country, tax laws need to be either created or modified to fit present day activities.

Attitude of the tax payer and taxing authority:

No one wants to pay tax to the government on the pretence that they do not know what the tax is used for, however, they still need and demand public facilities.

Prospects of Property Taxation:

The choice for a good tax for local governments is limited compared to both the choices of federal and even state governments in Nigeria. This is because the higher levels of government are larger, cover jurisdictions having larger populations and have a greater capacity for tax administration if effectively managed. Several conditions should be met for a tax to be a good tax that meets the challenges of the 21st century

The revenue of a good tax at all levels should increase over time to match the natural growth in costs and to fulfil the growing needs of public services. Taxes should not be too sensitive to cyclical fluctuations.

A good local/state tax should be distributed relatively equally among local governments. Equalisation of the revenue between local governments may be required to enhance differences in access to tax base.

There should be a close relationship between the citizens who pay and the citizens who benefit.

The tax administration should be inexpensive to administer, i.e. the tax yield should be much higher than the administrative costs. A realistic target is that the cost of administering a property tax should be significantly less than five percent of the revenue generated.

The administrative cost is arguably the biggest constraint to the growth of the property tax. It is just too expensive, and too hard to properly levy and enforce. So, countries are turning increasingly to “shortcuts” to address this problem. The

More professional staff both Estate Surveyors and Valuers, and Tax Administrators should be employed by the government in both the Ministry of Lands and Housing and States Internal Revenue Services as this will bring in people with professional knowledge and expertise with regards to this tax, who will bring about the realisation of these taxes in the states of the federation.

introduction of the notional valuation based on location and area, self-assessment, indexing between valuation periods, and the exemption of the hard to tax properties are all examples of such shortcuts.

If the government of any state in the federation is hell-bent on implementing property tax in their localities, then the right steps must be taken for its acceptability. If the citizens cannot see the genuineness in the government's approach towards the implementation of property tax, then it will be a lost cause.

The following must be put on the front burner for the implementation of a property tax regime:

A comprehensive study should be made, by the government of states that are yet to instigate a property tax regime and its relevant authorities, in the states reported to having administered one form of property tax or another to see how these taxes were brought into law, how they are administered, the revenue/ benefits derived and what challenges are faced.

More professional staff both Estate Surveyors and Valuers, and Tax Administrators should be employed by the government in both the Ministry of Lands and Housing and States Internal Revenue Services as this will bring in people with professional knowledge and expertise with regards to this tax, who will bring about the realisation of these taxes in the states of the federation.

Detailed and up-to-date records should be kept of properties in the various states as this will enable the government in assessing taxable properties when finally, the collection of such taxes is fully enforced. This is necessary if a successful property tax administration is to be achieved.

The success of determining property tax largely depends on proper land registration and adequate documentation. These are however the major low-points hindering effective land management in Nigeria.

PROFILE OF DR. JOSHUA OLUKAYODE OLATOKE

FCI Arb, SAN

Joshua Olukayode Olatoke, SAN, FCI Arb was born over four decades ago to Mr. & Mrs. Timothy Olatoke in Igosun, Kwara State where he had his early life. He attended Muslim Primary School, Ganmo via Ilorin after which he proceeded to Baptist Grammar School, Igbaja from 1975 to 1980 for his Secondary school education and later proceeded to the Victory College of Commerce, Edidi, Kwara State between 1982 to 1983. He graduated from the College as the Best Overall Student and also the Best Student in English Language, Economics, Government, CRS, Health Science, Commerce, thus laying a foundation for a successful legal career. He attended Kwara State College of Technology (Now Kwara State Polytechnic), Ilorin between 1984 and 1985 where he has his advanced level certificate.

He proceeded to the great University of Ife now Obafemi Awolowo University for his LLB degree between 1983 and 1988 and he was subsequently called to the Nigerian Bar on 12th December 1989. He bagged his Masters of Law (LLM) degree in the year 1995 from the same Obafemi Awolowo University and his Masters of Philosophy in Laws (M.Phil.) in the year 2004. He also had his Ph.D. in law from the Obafemi Awolowo University, Ile Ife in 2007. He has a Post Graduate Diploma in Education from the Nigerian Teachers Institute(NTI) in Kaduna, Kaduna State.

He rose to the peak of the profession when he was called to the Inner Bar in 2014, thus becoming a Senior Advocate of Nigeria. Also in 2015, he became a Fellow of the Chartered Institute of Arbitration (FCI Arb) Nigeria.

After his call to Bar in 1989, he proceeded to Nsukka, Anambra (Now Enugu) State for his mandatory NYSC programme. His leadership and excellent attributes did not go unnoticed there as he got the award of the Anambra State N. Y.S. C Special Award, 1989.

After his NYSC, he joined the law firm of Tejumola



Adeyemi & Co., Ilorin where he worked between 1990 and 1994 before he proceeded to establish his own law firm, Kayode Olatoke & Co, Ilorin where he has been the Principal Partner till date. His office boasts of 12 lawyers and 15 non-lawyers and now uses a state of the art office in the heart of Ilorin with a branch at Abuja.

His Community duly recognized his services to humanity by conferring him with the title of Chief Olugbon of Igosun Land, Kwara State in the year 2006 and in Obbo-Ile Community, he was conferred with the title of the Chief

Bamofin of Obbo-Ile, Kwara State in 2011. He is also a member of the Onigosun in Council, and the Council of Chiefs of Igosun.

He was a lecturer at the Department of Legal Studies, Kwara State Polytechnic from 1990 to 1998 before he crossed to the Department of Jurisprudence and International Law, University of Ilorin, Ilorin from 1998 till date.

He is the Non-Executive Vice Chairman of Tuyil Pharmaceuticals Industries (Nigeria) Ltd, the largest pharmaceutical company in Sub-Saharan Africa and is the legal retainer to several Institutions, companies and some government parastatals.

His legal capabilities have transcended the borders of Kwara State and it was not surprising when he was announced as Special Assistant on Litigation to two Attorney General of the Federation and the Minister of Justice in 2010 (Prince Tokunbo Kayode, SAN and Mohammed Bello Adoke, SAN).

Within the last ten years, the learned silk has handled many important cases at Supreme Court to the extent that all were reported in our law reports among which are **ADEOGUN V. FASHOGBON** (2011) 8 NWLR (pt1250)427; **JOLASUN V. BAMIGBOYE** (2010) 18 NWLR (Pt 1225)285; **BELLO V. COMM. FOR JUSTICE** (2009) 4 -5 SC (Pt3)1; **GOVT. OF KWARA STATE V. DADA** (2011)14 NWLR (PT 1267)384; **OGEMBE V. USMAN** (2011) 12 SC (Pt. 3) 34; **OGUNDEPO V. OLUMESAN** (2011)12 SC (Pt. 1)39; **FIDELITY BANK PLC V. MONYE** (2012)ALLFWLR(PT 631)1412; **UNITY BANK V. DENCLAG NIG LTD.** (2012) 18 NWLR (PT1332)293; **ABIOLA & SONS BOTTLING CO. LTD V. 7UP BOTTLING CO. LTD** (2012)15NWLR (PT.1322)184; **NWITE V. STATE** (2013)17 NWLR (PT1382) 157; **ABIOLA & SONS BOTHLING CO. NIG. LTD V. FIRST CITY MERCHANT BANK LTD** (2013)7 SCM 1wherein recondite points of law were established. He also handled many reported cases at the Court of Appeal among which are **OLATUNJI V. OLAKUNDE** (2012)1 NWLR (PT 1280)133; **ADESULE V. MAYOWA** (2011) 12 NWLR (PT 1263)138; **AWOYEMI V. FASUAN** (2006) 13 NWLR (PT 996) 86 **RECTOR,**

KWARA STATE POLYTECHNIC & ORS V. ADEFILA (2007) 15 NWLR (PT.1056) 42, **SAADU SALIMAN V. KWARA STATE POLYTECHNIC** (2006)5 NWLR (PT.974)477; **JULIUS ABIRIFON & ANOR V. THE STATE** (2009) ALL FWLR (PT 471) 873; **OMOJUYIGBE V. NIPOST** (2010) ALL FWLR (PT 543) 1907; **KWARA POLYTECHNIC V. A.O. OYEBANJI** (2008) ALL FWLR (PT 447) 141; **YAHYAH V. SARAHI** (2012) ALL FWLR (PT.656)458; **GADI V. MALE** (2010) 7 NWLR (PT.1193) 225; **ASUP V. U.B.A** (2014) ALL FWLR (PT748)888; **FED.POLY OFFA V. U.B.A** (2014) ALL FWLR (PT 737)739.

He has attended many training programmes, conferences, fora and workshops within and outside Nigeria particularly in the United States of America, Rome, Dublin, Japan, and United Kingdom among many others. He has written many articles that have been published both in international and local journals.

Dr. Kayode Olatoke SAN is a member of International Bar Association, American Bar Association and Nigerian Bar Association among many others and he is a recipient of many National and International awards.

Dr. Kayode Olatoke is happily married to Chief (Mrs.)Olatoke and they are blessed with children.

Over the years, Dr Kayode Olatoke is known to be tax compliant citizen of the State. He remits his Personal Income Tax and that of his staff regularly and as when due. Dr Olatoke deserves this great recognition for the value he has added to Kwara State Internal Revenue Service.



moral issues confronting public servants; ineffective reward and punishment system; poor public service organisational culture; weak supervision and monitoring and undue societal pressure on bureaucrats.

Suggested ways to improve the practice of code of conduct:

Remedial actions proposed by respondents to improve effective practices of code of conduct included: leadership by example; education of employees and public on the code; rewriting and simplifying the code into readable units; making the code accessible to all; and rigorously applying the reward and punishment system.

Factors constraining the Implementation of code of conduct

There are dozens of factors behind the ineffective implementation of code of conduct within public service administrations. They include:

- Inadequate education of public employees;
- Too many inconsistencies and impartiality in administering code of conduct.
- Unavailability of copies of codes of conduct to staff;
- Senior managers' clandestine and subversive behaviours and refusal to practice what the code of conduct says.
- Difficulty in comprehending the language of the code of conduct.
- Lack of exemplary leadership; poor supervision and monitoring.
- Prevalence of a syndrome of leniency.
- Ineffective application of the reward and punishment system.
- Undue societal pressure on bureaucrats coupled with an unsupportive public service organisation culture.

The aforementioned factors are discussed below:

Inadequate education and orientation of employees

The main factor identified by the study when it came to implementation difficulties was a general lack of education and orientation of public sector employees, specifically, junior and auxiliary staff about the public service code. Consequently, majority of employees including the general public were virtually ignorant of the code of conduct and consequently its relevance as guide to behaviour. The factors underlying the inadequate education were complex. In some of the countries, it was attributed to centralization of reform programmes; other perceived it as due to poor leadership, lack of resources and lack of commitment on the part of senior public managers. A number of respondents also pointed accusing fingers at lack of

Remedial actions proposed by respondents to improve effective practices of code of conduct included: leadership by example; education of employees and public on the code; rewriting and simplifying the code into readable units; making the code accessible to all; and rigorously applying the reward and punishment system.

political will, with a strong perception that failure of government to provide the needed financial resources affected educational programmes and the reworking of the obsolete and unworkable codes that most of the public organisation have. It was also said that even where efforts to create awareness amongst employees was made, this was thwarted because the language of the code of conduct was too difficult to comprehend.

Inconsistencies and impartiality in administering code of conduct

Inconsistencies and impartiality in the administration of public service codes loomed large as a reason for implementation difficulties, with respondents from the countries mentioning it either in relation to recruitment of new staff or in the administration of reward and punishment regime, and competition for a position or promotion involving other employers - as a factor behind the problems. Concerns over impartiality in implementing codes were raised in relation to favours given by officials to their kinsmen, girlfriend or female employees. For example, over a third of respondents said the key factor behind the difficulties in practicing public service code was due largely to the influence of tribal considerations and undue pressure from political big-shots for fear of the consequence of having a diminished status in wider society if they fail to assist their people. In Nigeria, Ghana and Liberia, it was said that tribalism and lack of meritocracy were factors underlying the implementation problems.

Unavailability of copies of codes of conduct to staff

On the difficulties of availability and access to copies of the code, respondents argued that connected to the problem of unavailability was the fact that the civil and public services and their respective ministries and department were only able to provide employees with a limited number of copies of the code. While some respondents attributed this to lack of resources, others argued that there source problem was man-made due largely to wrongful prioritization and mismanagement of scarce resource meant for publicizing the public service code. The lack of the resources therefore, was frequently mentioned as a particular problem in relation to employee orientation about public service code and the availability of copies of the code, with interviewees reporting it as a major roadblock to effective implementation of the code.

Lack of exemplary and committed leadership

The lack of exemplary and commitment leadership was mentioned as a major obstacle to the practice of the public service code. Interviewees were of the view that the issue of responsible behaviour was about ones actions in relation to clients in the course of rendering service. Connected to the problem was the way senior public servants practice the code of conduct in the course of their work. According to some respondents, what their bosses do is very important because has great influence on them. But senior officials have not displayed exemplary leadership to the practice of the code of conduct. In addition, the commitment of bureaucratic leadership is nothing to talk about. Political commitment is a key element for effective and successful practice of a code of ethics. Indications from the responses were that although every government verbally support the

inauguration of public service code nobody seemed to bother about its successful institutionalization into public administration culture. Most governments have over the years been providing only lip-support to reform issues pertaining to ethical reorientation without the corresponding political support and commitment. Related factors identified as contributing to this situation is the make shift approach to management in the public sector coupled with poor supervision and monitoring; and, the prevalence of a syndrome of leniency. As respondents indicated, ethical reform was part of bureaucratic reform in all African countries but they only percolated two or three levels down the administration system not reaching the relevant officials at important levels who needed the information. This problem, according to some interviewees became compounded because of over-politicisation of the ethical reform issue.

Ineffective and non-functioning of reward and punishment system

The problems of ethical management in public services are attributable to ineffective punishment and reward system. Given that code of conduct is a set of principles to guide the action of public employees, its success should be closely linked to an effective reward system that acknowledge those who would uphold the principles in very trying situations and that which reprimand officials who deviate or compromise the principles. Despite the fact that public service reforms advocated institutionalisation of the reward and punishment system, it has not taken root in the administrative culture of most public organisations.

Evidence from the findings showed a linkage between the problem and the public service organisation



culture which was described as unsupportive of a vibrant ethical regime. It was reported during the interview that the senior public servants (Deputy Ministers, Chief Directors and senior executives) of the service were seen almost not taking any disciplinary actions against public officials who, for example, are habitually late to work or absent without any reason. It was also reported that in situations where some officials dared to initiate actions against lateness, absenteeism and staff misconduct they invariably suffer later because of pressure and intimidating actions from higher authorities within the organisation itself or from political figures must be imposed on public officials and the administrative system from without. Rather ethical standards of behaviour have to be seen as a constantly refreshed conventional code of practice which largely originates from within socio-political and the administration sector. If taken in this sense, then, political conventions, public value expectations, bureaucratic rules and norms, legislative requirements including formal and informal codes of conduct all would have to combine in order to produce a mixture of generally accepted ethical practices that would guide behaviour of public officials. What this assertion suggests is that, it is important for countries to locate standards of behaviour within the context of practice and in the social structure of the organisation. In addition, the introduction of code of conduct should be based on the moral foundations of the public administration which consist of principles such as honour, benevolence, and justice. One note of caution which has arisen from the study is that, interviewees believed that African countries have tended to put too much faith in only institutional arrangements and processes for the resolution of problems of bad decisions, corruption, unethical behaviour and abuse of administrative authority. This tendency has encouraged many reforming African countries to lose sight of the real purposes of those institutions and instead to focus only on perfecting rules, regulations, and control mechanisms that yield very little or no ethical outcomes.

Conclusions

A strong and committed leadership is needed for a successful implementation of code of conduct. It is believed that the re-introduction of code of conduct into African public management may not change anything worthwhile beyond the normative objective because of ineffective management of the implementation process.

Policy implications and the way forward

In order to resolve the gaps identified with the management of the code of conduct, we believe that continuous awareness creation among employees would be the way out.

Secondly, evidence from the study emphasised that the introduction of code of conduct requires a new approach to public management; this is because the current work culture and concomitant approach cannot support the practical requirements of the new codes. In this connection, continuous training, workshops, durbars, retreats, conferences and reorientation programmes should be seriously considered as an important milestone for the success of the implementation. If West African countries are to effectively implement their codes of conduct, then public sector reform managers have a mammoth responsibility to reorient through educating their public employees. There is also the need to simplify the code into readable components. Violation of the code should attract appropriate punishment and reward obedience; and effective leadership as suggested by interviewees must reign supreme amongst the top hierarchy of public sectors managements. As suggested by respondents, the key to responsible behaviour is to ensure that bureaucrats and politicians practice what they preach.

Lastly, code of conduct should not be introduced in isolation; it should be linked to ongoing socio-political and cultural changes taking place within African countries. If taken in this sense, then the assumption that civil servants were imbued with a sense of public duty needed to be reconsidered seriously. In particular, current political reforms, public value reorientations, reform of bureaucratic rules and norms and legal reforms would have to be deliberately reconfigured so as to have a lasting effect on the behaviour of politicians Public servants and the people.

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TAXPRENEURSHIP:

**AUTOMATING FOR EFFICIENT AND EFFECTIVE REVENUE PROCESSES IN
THE MINISTRIES, DEPARTMENTS AND AGENCIES OF KWARA STATE**

Efficiency is however not enough without effectiveness. How effective are the activities and services of these MDAs? The society are the consumers of the services of these MDAs and there are some levels of expectations or the other. What people get in return for the payments made to a large extent determines whether they will come back or not

To traditional economists, the bleakness of our record of efficiency as a nation is nothing to be ashamed of, but instead natural and unavoidable. You may want to wonder why this is so, but you need not look further when you realize that efficiency is regarded as a one-shot deal. Why do you think it has been difficult turning around the areas of inefficiencies in government? We give reasons such as corruption, federal character, god fatherism amongst others but forgetting that the traditional positions held by long standing career officers make it extremely difficult most times for them to realize that things have changed or are changing and they reluctantly adopt changes until when it becomes extremely obvious that the system may not survive without doing so.

Efficiency improvements in the MDAs is one significant requirement that has the capacity to turn around the economy of the nation. Imagine an efficient system in any ministry of any state of the federation and the quantum of savings that will be made as a result of such. The level of savings that would be made and the availability of the saved resources, including time will obviously result in better productivity.

Efficiency is however not enough without effectiveness. How effective are the activities and services of these MDAs? The society are the consumers of the services of these MDAs and there are some levels of expectations or the other. What people get in return for the payments made to a large extent determines whether they will come back or not. In the case of the MDAs people are almost put in a position where they have no option for most of the services provided by the MDAs. Where there are options, due to inefficiency or ineffectiveness, people jump at the alternatives even at a higher cost.

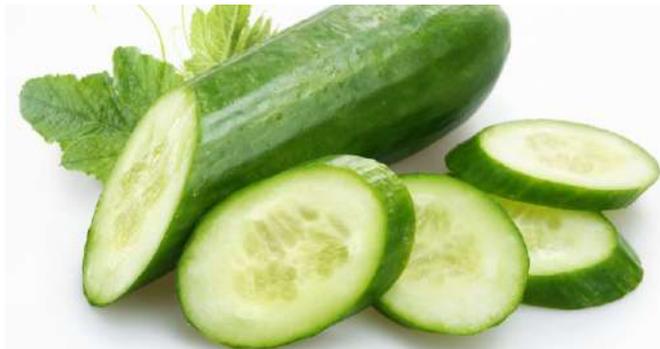
From our various experiences of the activities of the MDAs it has become obvious that the people factor is one of the reasons why the level of inefficiency is high. With the government effort to reform the revenue mobilization process that empowers the Internal Revenue Service as the sole agency for revenue collection in the State, introducing an automated process for revenue collection in the various MDAs is inevitable.

Knowing how significant the MDAs are in any state, we are convinced that the step by step approach to the automation of the processes of the revenue process of the MDAs is surely the way to go.

Muritala Awodun, PhD
Executive Chairman
KW-IRS

Surprising Benefits of Cucumber

Abdulwahab Fareedah



Cucumber is a wonderful vegetable which is believed to be one of the oldest crop. Cucumbers come in different shapes and size. It's well-known scientifically as *Cucumis sativus* and widely known as '*kbira*' in Hindi, it's believed to have originated in the Indian and Southern Asia. It has a light to dark green colour, thin skin, moisture-rich flesh with tiny edible seeds inside, and is best enjoyed in salads, sandwiches, or as a juice. It has a high water content that helps keep your body hydrated, and the low calorie content makes it a great choice for a weight loss diet. The skin of a cucumber is rich in fibre and contains a variety of beneficial minerals including silica, potassium and magnesium. The silica in cucumber is an essential component of healthy connective tissue, which includes muscles, tendons, ligaments, cartilage, and bone.

Cucumbers are a good source of B vitamins. Cucumbers can help you to avoid nutrient deficiencies that are wide spread among those eating a typical Nigerian diet. In addition cucumbers contain polyphenol and compounds that may reduce your risk of chronic diseases and much more. Why spend so much on junks and high calories of food when cucumber worth as low as N100 can help your body in a lot of ways.

Do not wait anymore! Try out these uses of cucumber in your daily routine right now! Be ready to flaunt the skin which sparkles with a natural radiance!

- 1. Keeps the body hydrated:** If you are too busy to drink enough water, crunch on the cool cucumber, which is 96% water. Cucumbers have most of the vitamins the body needs to carry out activities in a single day. Put down your sodas and coffee and instil eating of cucumbers in your daily regime and it will cheerfully pay off!
- 2. Cucumber can be used for SkinCare** – If you want to have a healthy skin, then cucumber is the answer. You've probably seen pictures of

people at a spa relaxing with cucumber slices placed round their eyes, it's all because cucumber have a pampering and cooling effects which can get you relaxed in no time. The regular intake of cucumber juice is very useful both internally and externally for the skin.

- 3. Relieves bad breath** - Take a slice of cucumber and press it to the roof of your mouth with your tongue for 30 seconds, the phytochemicals found in cucumbers will kill the bacteria in your mouth responsible for causing bad breath.
- 4. Cures diabetes, reduces cholesterol and controls blood pressure:** Cucumber juice contains a hormone which is needed by the cells of the pancreas for producing insulin which has been found to be beneficial to diabetic patients. Researchers found that a compound called sterols in cucumbers may help reduce cholesterol levels. Cucumbers contain a lot of potassium, magnesium and fibre. These work effectively for regulating blood pressure. This makes cucumbers good for treating both low blood pressure and high blood pressure.
- 5. Reduces skin tanning, sunburns and epidemics:** Cucumber acts as a natural bleaching agent, making it useful for skin tan removal and reducing scars. It is also helpful in restoring and evening out your skin complexion. For this face mask, crush some cucumber juice and add equal amounts of lemon juice. Massage this all over the face and leave it on for 15 minutes. You could apply this on tanned areas all over the body as well. Wash well with cold water. For relief from sun burns, blend a cucumber into a fine paste and add some aloe Vera gel to heal and even out the skin's complexion. This would also provide relief from inflammation, rashes and skin burns.

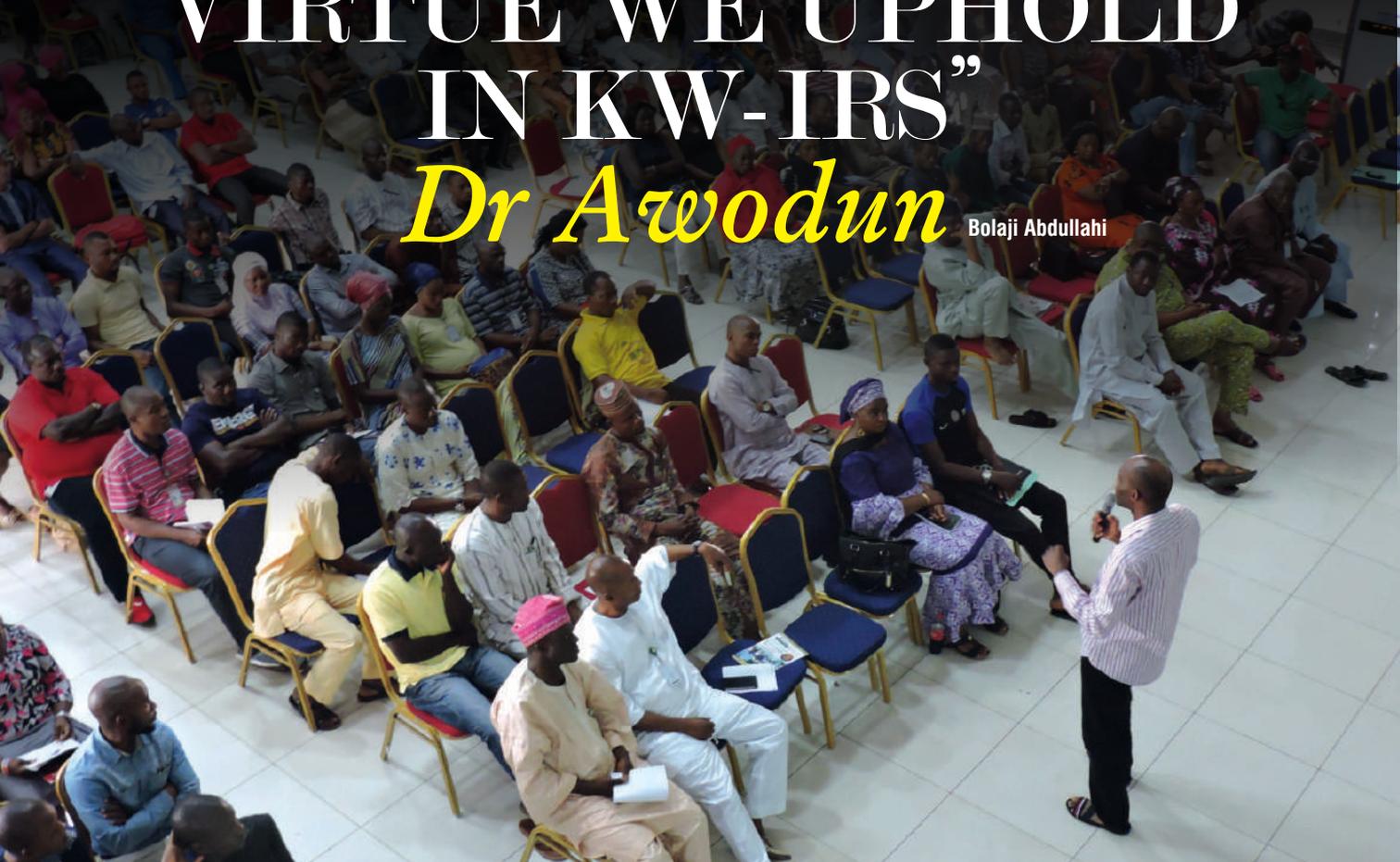
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“PROACTIVITY IS THE VIRTUE WE UPHOLD IN KW-IRS”

Dr Awodun Bolaji Abdullahi



January Field Feed Back Training Session

At Kwara State Internal Revenue Service (KW-IRS), we ended the year 2016 in a wonderful note and on the same note we charged ourselves in our engagements for the new year 2017. This was admonished at the January Field Feedback/Training (FFT) session. In the welcome address of the Executive Chairman, Dr Muritala Awodun, he stated that the responsibilities of the Service in 2017 are enormous and we must be at our utmost best if we must achieve beyond our target. He added that surpassing our 2017 target is our watchword and complacency is not a luxury we can afford.,

The Executive Chairman encouraged everyone to revitalise their efforts in executing their respective tasks from the beginning and not wait till the very end to attempt to play catch up. He maintained that discipline and adherence to the core values of KW-IRS uphold must be upheld. However, those who are

still new to the system will be enlightened appropriately so as to be on the same page and to run at the same pace towards actualizing our goal.

Dr Awodun reminded the management and staff of the Service that spectators are watching and are ready for evaluation as well as to put the Service through test of sustainability and weigh its enduring capability. Endurance is a key character that helped the organisation last year and what must keep us going if we must set the standard for those coming in the future. He added that while the organisation will outlive everyone, the laid down virtues will linger for as long as the Service exists and whoever was part of the process takes credit for it.

Dr Awodun also enlightened those present that, inconsistencies, irregularities, inequities in operations are possibilities that causes distractions

at any point in time in any organisation, and such will be curtailed to avoid inefficiency and lack of performance of staff when delivery is expected. Sometimes, to get prompt results, transition is very important in the organisation to give some people ability to showcase their potentials in other Directorates since the process is the same and the set goal is sacrosanct. This he apprised to be the reason for redeployment of staff to other directorates from time to time.

Such transition gives room for checks and balances in performances and fetches spontaneity out of whoever it affects. We are all focused on the same goal, even though we may see or do things differently but our targets are channelled towards the same direction.

The routine monthly performance evaluation of the Service at the January Field Feedback training began and the aggregate therefore in total was **N2,157,257,509.86** for the month of January 2017. Dr Awodun commended the efforts of the collecting Directorates and urged that, if they can move beyond their present pace in collection, the annual target N34b could be realised before the end of the year. The non-revenue generating Directorates were also applauded with the support rendered to the generating Directorate to make sure they carry out their tasks effectively.



Director, HNI, Alh. Nuhu Olaide



Director, Legal, Enforcement & Monitoring, Lateef Okandeji, Esq



Director, Operations & Process
Mrs Adenike Babajamu



Director, MDAs
Alhaja Iyabo Abubakar



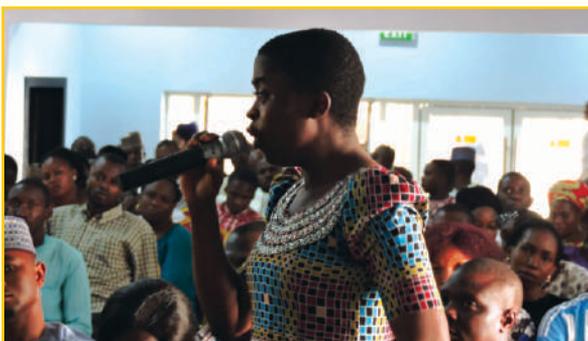
Director, Informal Sector
Mr Olusegun Olaniyi



Head, Tax Assessment
Mr Sunday Agbana



Staff making comment at the Training Session



Staff making comment at the Training Session





Dr Muritala Awodun, Executive Chairman, KW-IRS



Mrs Omolara Ojulari
Asst. Dir. Property & Tenement



Mrs Memunat Amasa
Senior Manager, Informal Sector



Cross section of KW-IRS Staff



Cross section of KW-IRS Staff



Cross section of KW-IRS Staff





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NO HIDING PLACE

Pay your Tax

Hiding or evading taxes is not a solution.
Support the Government by paying your taxes
for conducive business and working environment.



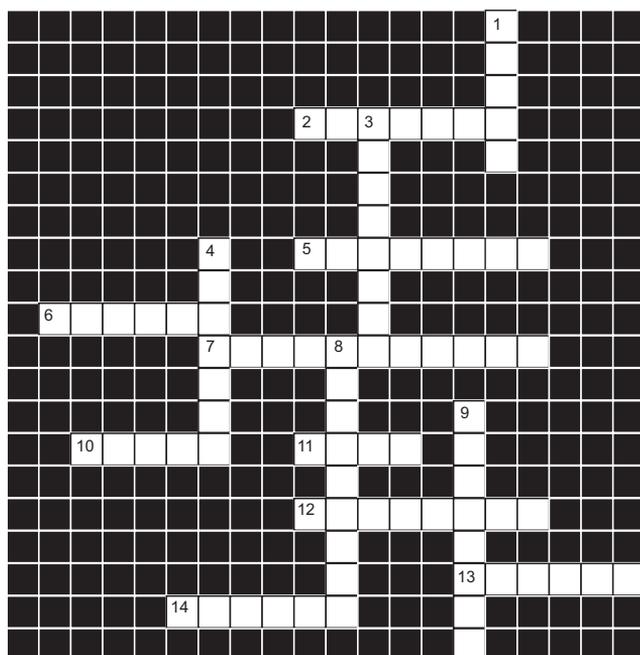
KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART
PAY YOUR
TAX



CROSSWORD PUZZLE

By: Fidelis Fadugbagbe



Across

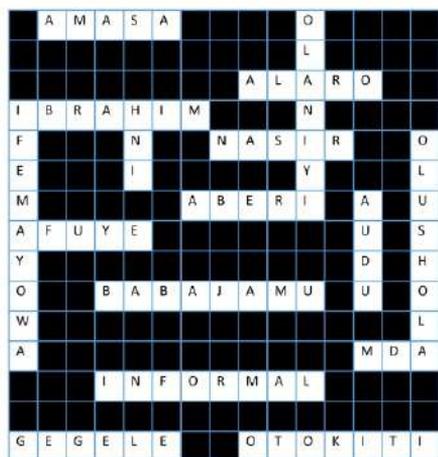
- 2. Director, Informal Sector (7)
- 5. Director, Legal and Enforcement (8)
- 6. Senior Manager, MDA (6)
- 7. Director tax audit and assessment (11)
- 10. Head, Accounts, Finance and Reconciliation (5)
- 11. Head, Internal Audit (4)
- 12. Director, Operations & Process (8)
- 13. Principal Manager, Tax Audit (6)
- 14. Director RIM (6)

Down

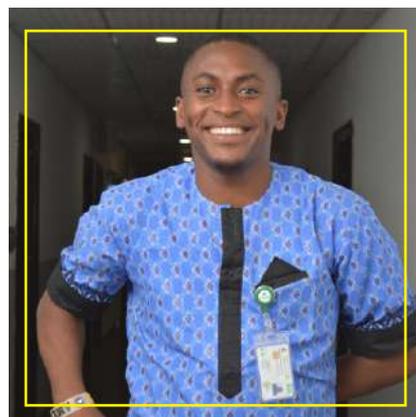
- 1. Senior Manager, Tax Assessment (5)
- 3. Director, MDA (8)
- 4. Assistant Director Properties (7)
- 8. Director. HNI (9)
- 9. Principal Manager, Tax Assessment (8)

Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 3 Issue 15

Solution to Kwareve News Issue 14 Crossword Puzzle



Tobiloba Olarinde



Tobiloba Olarinde a staff of the Directorate of Admin and Corporate Affairs, he has been nominated as deserving the hall of fame spotlight for the month of January. Tobi is a team player, he is disciplined and punctual. Always smiling amongst visitors and colleagues. He displays high level of courtesy in the discharge of his duties. He is self-motivated, intelligent, bold, and hardworking despite the immense pressure for urgency under which he works. The entire Kwareve Team congratulates you.

Taxpedia

Jaji Fatima

POOL BETTING, LOTTERIES, GAMING AND CASINO TAXES

Pool betting is a type of tax collected by the State Government. It is an act of making provision for the licensing of and the imposition of a tax on gaming and pool betting and for other matters incidental thereto and connected therewith.

Reference

Section 36 of pool betting law, 1986, the regulation is hereby made by the military governor of the Kwara State.

Any Nation that is serious about growth must support MSME, says Acting President, Prof. Yemi Osinbajo

Akande Doyinsola



Executive Governor, Kwara State, Alh. (Dr) Abdulfatah Ahmed



Mr Tola Johnson representing the Acting President

Speaking at the opening of a two-day Micro, Small and Medium Scale Entrepreneurs (MSME) Clinic held in Ilorin on Thursday 23rd February, 2017 at the Banquet Hall, Ilorin, Kwara State, the Acting President, Professor Yemi Osinbajo, who was represented by Mr Tola Johnson, the Special Assistant (SA) on MSME promised to review the outcomes of the Clinic being organised across the country. He said that MSME operators in Nigeria have roles to play in the efforts towards repositioning the nation's economy. He noted that the incumbent administration is determined to reform the MSME Sector which is very important.

“Any nation that is serious about growth must support MSME, hence the determination of this administration to focus on the Sector. Therefore, this program is designed to bridge the gap between those doing business and those regulating the business because we have understood that most MSMEs have issues with access to these regulators”, he said.

Also speaking, the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed pledged stronger support for MSMEs in order to create more jobs and stimulate the economy. Governor Ahmed who was impressed by the creativity of the MSMEs and the quality of their products, said the



Mr Segun Soewu, Special Adviser on MSME in Kwara State



Executive Governor addressing the Media at the event



Director Informal Sector at the Display Stand for KW-IRS



Executive Chairman and other guest visit, KW-IRS Stand



Staff of KW-IRS attending to participants



Government would support them through patronage and capacity building.

A total of fifteen young entrepreneurs were selected for their outstanding performance at the MSME Clinics. Some of the selected participants at the exhibition included Prana Essentials Initiative Ltd, Latos Herbal Soap, IBM Yaster and Co, Kwara State Shoe Makers and Repair Association, were Kwara State Adire/Kampala Association, Opeoluwa Divine Seeds, Itele Shoes Enterprises, Breathless Global Collection, Doligeria Biosystems Ltd, Bolnik Enterprises, Opeoluwa Natural Share Butter and Hostler Creative preneur Builder. The SA on MSME, Mr Tola Johnson said the selected participants would be contacted for necessary assistance and

empowerment that could boost their businesses.

Various agencies and corporate organizations were present at the event, such as Kwara State Internal Revenue Service (KW-IRS), National Agency for Food and Drugs Administration and Control (NAFDAC), National Population Commission (NPC), Federal Inland Revenue Service (FIRS), Standard Organisation of Nigeria (SON), Corporate Affairs Commission (CAC), Nigeria Export Promotion Council (NEPC) and others. They enlightened the participants with regards to their modes of operations. The participants and guests also had the opportunity to register for their Tax Identification Number (TIN) and Kwara Resident Identification Number (KRIN).



Filling of TIN form at the MSME Clinic



Presentation of TIN at the MSME Clinic



Staff of KW-IRS attending to participants



Staff of KW-IRS attending to participants

HEAR ME OUT

A column just for you! Views to air, concerns to voice, questions to ask? Let's hear you out.

Hello,
Tax collectors from your office came to lock my shop and asked me to pay more than 1500 Naira as PIT. With the information I gathered from your office, I'm supposed to pay 1,500 for a year, so where did the increment come from? Mrs Aliyu

Answer.

Mrs Aliyu, your shop was locked because you didn't pay your PIT as at when due which eventually attracted penalty. The additional charge is the penalty fee. To avoid such embarrassment, please pay in time.

Hello,
I inherited a shop from my sister which I started running January 2017. All of a sudden I met my shop locked and I'm confused because I haven't been served any notice. Anonymous

Answer

Dear Anonymous, before you inherited the shop, your sister might have received a demand notice first and be reminded as many times as possible before enforcement took place which resulted to locking your shop. Please, kindly visit the informal sector Directorate at the new area office, at Madeleke Plaza Lajonrin, Ilorin.

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KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE

Hereby advise the general public to pay their taxes, levies and rates to the following **Kwara State IGR Accounts** only at any branch of the respective banks listed below

LIST OF IGR COLLECTION ACCOUNTS		
S/N	BANK NAME	ACCOUNT NUMBER
1	DIAMOND BANK	0072365510
2	ACCESS BANK	0004063946
3	ECOBANK	4822068065
4	FCMB	0897529151
5	FIDELITY BANK	5030063684
6	FIRST BANK	2029378380
7	GTB	0034886758
8	HERITAGE BANK	6003071503
9	SKYE BANK	1790106140
10	STANBIC IBTC BANK	9201637207
11	STERLING BANK	0049380670
12	UBA	1019295290
13	UNION BANK	0018799797
14	UNITY BANK	0025014446
15	WEMA BANK	0122584028
16	ZENITH BANK	1010522867
17	KEYSTONE BANK	6010010789
18	JAIZ BANK	0002241278

	BANK	ACCOUNT NAME	ACCOUNT NO
TSAACCOUNT	GTB	KWARA STATE CENTRAL REVENUE COLLECTION ACCOUNT	0199648356

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

Corporate Head Office: 27 Ahmadu Bello Way, Ilorin Kwara State

Email: info@kw-irs.com

Website: www.kw-irs.com

Telephone: 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State

PHOTO NEWS

Budget Defence at the Kwara State House of Assembly



KWAREVE News

Guidelines for Contributions

Subject Matter

Kwareve News is a monthly publication of the Kwara State Internal Revenue Service. Articles on revenue and expenditure may be accepted for publication in Kwareve News. Articles on Tax Law, Policy and Administration are especially welcome.

Format

- All articles sent should include the full name of the writer(s) with the first name first. A one paragraph bio-data including organisational affiliations of the writer(s) must also be included.
- All articles must be sent as an attached Word document file.
- Articles should be written in size 12 of Garamond font on a digital A4 sized paper.
- Text should have at least 1.5 line spacing.
- All pages must be paginated and fully justified.
- Where images are involved, they should be pasted within text where appropriate as well as

attached individually as .jpg or .png files. Images attached must be not less than 300 resolution and 2MB.

- Figures, tables, charts, graphs, photographs, etc must be consecutively labelled.
- Submissions must be limited to **3 pages** (including tables, charts, pictures, etc).

Referencing

- All contents (text, diagrams, tables, images, etc) **must not be plagiarised**.
- All contents must be properly references, both in-text and end of text.
- References or bibliography are acceptable.
- The required style is the APA.

Submission

Submissions should be sent to press@kw-irs.com

INFORMAL SECTOR MEETING WITH JRC COMMITTEE

Doyinsola Akande



Executive Chairman, KW-IRS and Members of JRC Committee during the Press briefing

The Kwara State Internal Revenue Service (KW-IRS) held a seminar for the Local Government Implementation Transition Committee made up of Chairmen, Revenue Officers, Budget Officers and Treasurers of all Local Government Areas (LGAs) in Kwara State. The Seminar which was themed *Local Government Revenue Drive, Monitoring, Collections, & Remittance* was held on Saturday 11 February 2017 at the Whitefield Hotels in Ilorin.

In the welcome address which was made by the KW-IRS Executive Chairman, Dr Muritala Awodun, he welcomed all the participants from the 16 LGAs in the State. He stated that the purpose of the seminar to be to find ways by which they can collectively improve the revenue generation in their various LGAs. He said the Local and State Governments should stop relying on federal allocation and should look inward noting that there are many resources in all the LGAs that can improve revenue. He urged the Chairmen to critically look inward as all revenue generated in each LGA will be given back to them. He said the program was for



Executive Chairman, KW-IRS Dr Muritala Awodun



Director, Informal Sector, Mr Olusegun Olaniyi



Director, Tax Assessment & Audit
Mr Lekan Rotimi



Members of the Joint Revenue Committee



Mr Mohammed Audu
Head, Internal Audit, KW-IRS



Members of the Joint Revenue Committee



Lateef Okandeji, Esq
Director, Legal, Enforcement



Members of the Joint Revenue Committee

deliberation on critical issues and to look for solutions that will improve the revenue generation in the State.

The resource persons at the Seminar included Dr Mrs A. H. Katibi, the Permanent Secretary Local Government and Chieftaincy Affairs who presented on “The roles and responsibilities of Chairman and other Principal Officers in the Local Government”.

In her presentation, she noted that the LGAs is the government that is the closest to the grassroots and

that all the officers should be up and doing as more is expected of them so as to bring about meaningful development at the grassroots. She pleaded with the Chairmen to do more so as to achieve the desired development needed in the State.

Another facilitator at the event was Alh Salman Saka Obalana who presented on “Budget Process and Revenue Generation in the Local Government Area”. During his presentation, he thanked KW-IRS for organizing the program as it is another milestone in the history of the State. He noted that LGA is a

form of public administration. He also spoke on budget preparation, division of budget and budget procedures at LGAs.

The third speaker, Mr Ayuba Olaitan Abdullahi delivered a paper on “Operation of Consultants as Revenue Agent”. He noted that revenue is crucial in the development of the State as the federal allocation is not enough to bring about the desired. He said the challenge in revenue generation is attitudinal, as people find it difficult to change to the position the country has found itself compared to about 15 years ago when the country had more than enough. He said there was need for consultants in revenue generation as they are experts who are more effective, experienced and faster.

Director of Tax Assessment and Audit, Mr Lekan Rotimi who was the pioneer Director of the Informal Sector said the Seminar was a knowledge sharing session and implored all the LGA Chairmen and Revenue Officers to work together with KW-IRS.

The Kwara State Association of Local Governments of Nigeria (ALGON) Chairman, Alhaji Isiaka Danmairomu thanked God for the fruitful deliberation and noted that the meeting had given them better exposure on revenue generation. He promised on behalf of all the Chairmen their full 100% to the Service, adding that that they had all seen positive improvement in the State since the KW-IRS commenced operations in 2016.



Members of the Joint Revenue Committee



Members of the Joint Revenue Committee



Members of the Joint Revenue Committee



Members of the Joint Revenue Committee



Executive Chairman addressing the JRC Committee

THE COBRA

Vicious brutal intimidating and ruthless serpent
 Hooding and pretending as a friend
 Yet a foe armed with deadly poison
 Chowing down on whatever prey comes its way
 How pretentious can you be?
 When with body standing erect signal a willingness to attack
 your prey

An opportunistic stalker, manipulating, blackmailing
 Slithering silently following innocent prey
 In the dark of the night,
 Amidst the careless confusion of the homosapien
 And with your fang delivered the fatal bite
 That deposits on your victim a cytotoxic venom

Beast in human frame
 Playing the friend
 Yet a foe armed with deadly poison
 A kiss, a hiss and a hit
 By the backstabbing traitor
 Slam! Wham! Snash! Hiss!
 A kiss of death

But alas the antidote!
 The vaccine of life
 Delivered by the Great One
 Against all lethal bite
 Of the backstabbing cobra
 A *backtosender* remedy
 A supremacy of executed judgement conveyed
 Silently but accurately

Submerged in its own toxic venom
 The cobra unwittingly bit itself
 Defeated by its wickedness
 The snare is broken
 And the prey delivered
 At the expense of the backstabbing traitor
 A foe like a friend

KW-IRS PROPOSE N664M FOR LGs 2017

Doyinsola Akande

The sum of Six Hundred and Sixty Four Million Naira (N664m) has been proposed for the 16 Local Government Areas (LGAs) of Kwara State for 2017 fiscal year. The Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun disclosed this at a Press Conference held after the Seminar organised by the Service with the Local Government Transitional Implementation Committee on 11 February 2017. He said the essence of the Seminar was to look at what was done in 2016 and plan for a better 2017.

Dr. Awodun said the TIC Chairmen who had been representing their various LGAs at the Joint Revenue Committee (JRC) right from the time they had been sworn in, are genuinely cooperating and having good relationship with the agency. He further said the Memorandum of Understanding (MOU) signed by the parties involved in February 2016 would be renewed and upheld religiously. He noted that the terms of agreement remained the same with 70% to the LGAs and 30% to KW-IRS which is the cost of collection i.e. staff salaries, equipments and processes.

The Chairmen said no stone would be left unturned as all the stakeholders involved in the collection and disbursement of LGA revenue would be made to work round clock in order to block all possible leakages.

While speaking on behalf of other Chairmen, the Chairman of Ilorin South LG, ALGON Chairman in the State, Alhaji Isiaka Danmaiomu assured the people that harmonization of the revenue generated would yield positive results. He also said they would assist the State Government in improving the state IGR.

Kwareve Toon

By Ojerheghan Godfrey





The Abridged 2017 National Tax Policy (NTP)

Abdulsalam Abubakar, LLB, BL, LLM, ACTI

The National Tax Policy (NTP) was first approved by the Federal Executive Council in 2012 even though most of the key stakeholders were not sufficiently aware of its provisions resulting in non-implementation. To see to this menace, a Committee to review the 2012 NTP was inaugurated by the Minister of Finance, Federal Republic of Nigeria on August 10, 2016. The core of their functions was to review the 2012 NTP and to recommend workable implementation strategies to ensure enabling environment, simplify the tax system and ensure ease of compliance.

The Committee has come up with a more concise revised policy with clear implementation and monitoring strategies for stakeholders in the Nigeria tax system. The new NTP came in 5 Chapters, each chapter addressing core areas of policy implementation strategy which are introduction, Policy guidelines, stakeholder's responsibilities, tax administration and implementation. The work is intended to take an overview of the 2017 NTP and make attempt to summarise its expected impact on Revenue Generation.

Introduction

Foremost, the NTP defined “tax” as any compulsory payment to government imposed by law without direct benefit or return of value or a service whether it is called a tax or not. It further states that Chapter 2 of the Constitution of the Federal Republic of Nigeria 1999 contains the Fundamental Objectives and Directive Principles of State Policy which are relevant

NTP defined “tax” as any compulsory payment to government imposed by law without direct benefit or return of value or a service whether it is called a tax or not.

to the NTP. In this regard, it encourages that appropriate tax laws, administrative processes and procedure should be made to advance the Constitutional provisions.

Therefore, tax policies, laws and administration shall promote the attainment of the following:

- The ability of all taxable persons to declare their income honestly to appropriate and lawful agencies and pay their tax promptly;
- Residence rights of Nigerians, free mobility of people, goods and services throughout the federation;
- Promoting fiscal responsibility and accountability that reflects the principle of fiscal Federalism;
- Ensuring that the rights of all taxable persons are recognized and protected;
- Eradicating corrupt practices and abuse

- of authority in the tax system;
- Ensuring that the resources of the nation promote national prosperity and self-reliant economy;
- Securing maximum welfare, justice and equity;
- Ensuring that the resources of the nation are harnessed and distributed to serve the common good;
- Promoting and protecting Nigeria's national interest;
- Promoting African integration, international co-operation and eliminating discrimination; and
- Respect international law and treaty obligations.

The NTP highlighted some challenges of the Nigeria tax system which has hindered the attainment of its objectives. It includes but not limited to lack of robust framework for the taxation of informal sector and high network individuals, thus limiting the revenue base and creating inequity, fragmented database of taxpayers and weak structure for exchange of information by and with tax authorities, resulting in revenue leakage, inordinate drive by all tiers of government to grow internally generated revenue which has led to the arbitrary exercise of regulatory powers for revenue purpose.

It also includes lack of clarity on taxation powers of each level of government and encroachment on the powers of one level of government by another, insufficient information available to taxpayers on tax compliance requirements thus creating uncertainty and non-compliance, poor accountability for tax revenue, insufficient capacity which has led to the delegation of powers of revenue officials to third parties, thereby creating complications in the tax system, use of aggressive and unorthodox methods for tax collection, failure by tax authorities to honour refund obligations to taxpayers.

Part of the challenges are also the non-regular review of tax legislation, which has led to obsolete laws, that do not reflect current economic realities and lack of strict adherence to tax policy direction and procedural guidelines for the operation of the various tax authorities.

The NTP is expected to achieve some specific objectives, among which are to guide the operation

and review of the tax system, provide the basis for future tax legislation and administration, serve as a point of reference for all stakeholders on taxation, provide benchmark on which stakeholders shall be held accountable and provide clarity on the roles and responsibilities of Stakeholders in the tax System.

Policy Guidelines

A Policy is to ensure a framework for a sustainable system that would ensure reliable sources of revenue to government and support the economic development of the nation. The NTP explained the guiding principles of Nigeria Tax System which are expected to align with the fundamental principle of Equity and Fairness

For a tax system, to be fair and equitable devoid of discrimination, taxpayers should be required to pay based on their ability. The Policy highlights the following guidelines;

1. Simplicity, Certainty and Clarity: Tax laws and administrative processes should be simple, clear and easy to understand.

2. Convenience: The time and manner for the fulfillment of tax obligations shall consider the convenience of taxpayers and avoid undue difficulties.

3. Low Compliance Cost: The financial and economic cost of compliance to the taxpayer should be kept to the barest minimum.

4. Low Cost of Administration: Tax Administration in Nigeria should be efficient and cost-effective in line with international best practices.

5. Flexibility: Taxation should be flexible and dynamic to respond to changing circumstances in the economy in a manner that does not retard economic activities.

6. Sustainability: The tax system should promote sustainable revenue, economic growth and development. There should be a synergy between tax policies and other economic policies of government.

The policy state further that, Taxation should be a tool for sustainable economic management and development always. In this regard, the tax system should be geared towards meeting the following goals:

1. Wealth Creation and Employment

As part of the policy guideline, the tax system should be designed to promote social, political and

economic development. The tax policies shall promote employment, export and local production, ensure equal investment opportunities and support for business whether local or foreign. It should also provide laws on investments, should be long term focused and tenured to enable investors plan with reasonable certainty, any incentive to be granted should be broad, sector based, tenured and transparent.

Implementation should be properly monitored, evaluated, periodically reported and kept under review. Tax policies and laws shall not be retroactive, revenue forgone from tax incentives or concessions should be quantified against expected benefits and reported annually. Where the benefits cannot be quantified, qualitative factors must be considered and tax policies on investments should not promote monopoly such as entry barriers or otherwise prevent competition

2. Taxation and Diversification

There should be concerted efforts to attract investments in all sectors of the economy, with more focus on promoting investment in specific sectors as may be identified by government in the overall interest of the country from time to time. This will boost the revenue base for optimum revenue generation.

3. Focus on Indirect Taxation

The tax system should focus more on indirect taxes which are easier to collect and administer and more difficult to evade. Tax rates should be progressive and should be designed to promote equality. The tax system should gradually seek a convergence of personal income tax and capital gain tax rates with corporate income tax rates to reduce opportunities for tax avoidance.

4. Convergence of Tax Rates

Tax rates should be progressive and should be designed to promote equality. The tax system should gradually seek a convergence of the highest marginal rate of personal income tax, capital gains tax rates and the general company's income tax rates to reduce opportunities for tax avoidance.

5. Special Arrangements and Other Incentives

Special arrangements should be sector based and not directed at entities or persons. Also, special arrangements such as free zones and other tax incentives or waivers should not be arbitrarily

To avoid Multiple Taxation, taxes like those being collected by a level of Government should not be introduced by the same or another level of Government. The Federal, State and Local Governments shall ensure collaboration in harmonizing and eliminating multiple taxation.



terminated except as provided in the enabling legal framework or treaties at the time of creation. Government may provide tax incentives to specific sectors or for such specific activities to stimulate or retain investment in the sector.

The process of granting and renewing incentives, waivers and concessions shall be transparent and comply strictly with legislative provisions and international treaties.

6. Creating a Competitive Edge

As part of the policy guideline, there should be reduction in the Number of Taxes. Taxes should be few, broad-based and high revenue-yielding. The administration of the taxes should also be simplified for ease of enforcement and compliance.

To avoid Multiple Taxation, taxes like those being collected by a level of Government should not be introduced by the same or another level of Government. The Federal, State and Local Governments shall ensure collaboration in harmonizing and eliminating multiple taxation.

7. International and Regional Treaties

A wide network of International and Regional treaties would be beneficial to the economy. In this regard, Nigeria shall continue to expand its treaty network in the best interest of the Nigerian State. Generally, treaties should prevent double taxation without creating opportunities for non-taxation. Existing treaties should be reviewed regularly and

where necessary renegotiated in line with international best practices. New treaties should consider benefits to Nigeria both in the short, medium but more importantly long term.

Nigeria's model double tax treaty should be regularly reviewed to adequately cater for the best interests of the country. Appropriate measures shall be taken to ensure that all treaties duly signed and ratified are implemented.

Responsibilities of Stakeholders

For an orderly and sustainable development of the Nigeria tax system, the Federal and State Ministries of Finance shall have the primary responsibility for tax policy matters, including initiating proposals for amendments to Tax Laws. Ministries of Finance shall collaborate with relevant Stakeholders in carrying out their tax policy responsibilities. The key stakeholders in the Nigeria tax system can be broadly categorised as follows:

The Government

All levels and arms of Government, Ministries, Extra-Ministerial Departments and Agencies where applicable must implement and regularly review tax policies and laws, provide information on all revenue collected on a quarterly basis. The Government is also to ensure adequate funding, administrative and operational autonomy of tax authorities and assist with a reasonable transition period of between three and six months before implementation of a new tax.

The Taxpayer

A taxpayer is a person, group of persons or an entity that pays or is liable to tax. The taxpayer is the most critical stakeholder and primary focus of the tax system. The taxpayer must consider tax responsibilities as a civic obligation and constant duty that must be discharged as and when due.

The taxpayer must be given relevant information for the discharge of tax obligations, receive prompt, courteous and professional assistance in dealing with tax authorities, raise objections to decisions and assessments and receive response within a reasonable time. As part of the entitlement of a Taxpayer, appeals must be treated fairly and impartial, self-representation or by any agent of choice provided an agent acting for financial reward shall be an accredited tax practitioner.

Revenue Agencies

The agencies responsible for the collection and

administration of revenue must treat the taxpayer as a customer, ensure efficient implementation of tax policies, laws and international treaties, facilitate inter-agency co-operation and exchange of information, undertake timely audits and investigations. The agencies should also undertake tax awareness and taxpayers' education and establish a robust process to prevent, detect and punish corrupt tax officials

Professional Bodies, Tax Practitioners, Consultants and Agents

The concern professional bodies and practitioners are to act in accordance with professional code of conduct and ethics and actively promote effective tax compliance. They should not aid and abet tax evasion and corrupt practices.

Media and Advocacy Groups

The media and advocacy as a stakeholder should promote tax education and awareness, articulate, protect and advance taxpayers right and advance accountability and transparency in the utilization of tax revenue. It is also their responsibility to ensure accurate, objective and balanced reporting in accordance with their professional code of conduct and ethics and to make sure that aspiring political office holders clearly understand the Tax Policy and the Nigerian tax system. The essence is for them to be able to articulate their plans for the tax system to which they will be held accountable.

Tax Administration

Tax administration in Nigeria cuts across the three-tiers of Government. This tax policy document establishes clear guidelines on crucial tax administration issues. In the context of the Nigerian Tax Policy, tax authorities at all levels shall administer their mandates in accordance with the following:

Registration of Taxable Persons

All taxable persons shall be registered and issued with Taxpayer Identification Number (TIN) applicable nationwide. The NTP encouraged that tax authorities should leverage on the database of the Central Bank of Nigeria on Bank Verification Number (BVN), National Identity Management Commission (NIMC), Nigeria Communication Commission (NCC), Corporate Affairs Commission (CAC), Federal Road Safety Commission (FRSC), Nigeria Immigration Service (NIS) and other relevant sources. The current

uncoordinated registration by different agencies should be harmonised.

Tax Compliance

It is contained in the NTP that Government must apply all available resources and tools at their disposal to ensure that taxpayers voluntarily comply with their tax obligations. To improve voluntary compliance, the relevant authorities should ensure that the option for self-assessment is in place, and the process and procedures are simple, focus on

4. Enforcement of Tax Laws

Tax authorities shall ensure the enforcement of civil and criminal sanctions as provided under the various tax laws.

5. Funding of Tax Authorities

Government shall provide adequate funding for tax authorities. Accordingly, Government should ensure that an adequate percentage of revenue collected should be provided to the authority for its operations.

The relevant tax authorities must also ensure the development of frameworks for tax amnesty to expand the tax net, ensure constant tax education and enlightenment and establish a system to recognize and honour compliant taxpayers.



taxpayers' services and ensure the overall performance of the tax system is measured and reported periodically.

The relevant tax authorities must also ensure the development of frameworks for tax amnesty to expand the tax net, ensure constant tax education and enlightenment and establish a system to recognize and honour compliant taxpayers.

Efficiency of Administration

1. Payment Processing and Collection

The NTP postulated that Collection system must leverage on modern technology towards advancing ease of payment and prevention of revenue losses.

2. Record Keeping

Tax authorities shall partner with the relevant agencies to setup automated systems and adequately train tax officials in the use and maintenance of such systems. Electronic systems of record keeping in line with global best practices should be entrenched to enhance the tax administration process.

3. Exchange of Information

Tax authorities shall develop an efficient framework for cooperation and sharing of information with other tax authorities and relevant local and international agencies. This will mitigate tax evasion and revenue losses.

6. Funding for Tax Refunds

Government shall provide adequate funding to meet refund obligations. Tax authorities shall ensure timely and efficient payment of refunds.

7. Ease of Paying Taxes

Tax authorities shall ensure that payment procedures and documentation are convenient and cost effective. Tax authorities shall work towards ensuring accelerated improvement on the global index of ease of paying taxes.

8. Revenue Autonomy

Governments shall ensure a reasonable level of financial and administrative autonomy for their respective tax authorities to facilitate effective discharge of their duties.

9. Technology and Tax Intelligence

The NTP mandated the tax authorities to ensure deployment of technology to aid all aspects of tax administration, a workable and secure structure for intelligence and information gathering and safeguard the integrity and regular update of the database.

10. Dispute Resolution

In the event of any dispute, the NTP stated that the tax authority and relevant stakeholders shall leverage on all amicable means of dispute resolution including arbitration and only resort to judicial determination as a last resort.

The policy further encouraged the National Assembly for an Establishment Act for the Joint Tax Board towards strengthening and repositioning it to contribute meaningfully to the development of the Nigeria tax system through broader mandate beyond its current advisory role.

Implementation

The effective implementation of the National Tax Policy is crucial for Nigeria to attain the set goals. The Federal Ministry of Finance has a pivotal role to play in the development and implementation of the Tax Policy. Accordingly, the Ministry shall take appropriate steps to ensure effective implementation of the following:

1. Implementation Measures

The President and Governors must ensure that Budget Speeches and presentations for the fiscal year consistently contain the overriding fiscal policies and summary statements of the expected tax revenue. This will give key stakeholders a sense of what government plans to do and enable them to plan accordingly.

It is further stated that The President and Governors should work towards ensuring that there is only one revenue agency per level of government. This would streamline revenue administration and improve efficiency of revenue collection. Ministries, Extra-Ministerial Departments and Agencies other than tax authorities should not become tax collecting bodies. The NTP finally mandated the Executive to sponsor a bill for the establishment of a tax court as an independent body to adjudicate in tax matters.

2. Legislature

It was observed that the consideration and passage of tax bills have not fared well within the existing Finance Committee of the National and State Houses of Assembly. The National and State Houses of Assembly are encouraged to establish a Taxation Committee to focus on tax matters and collaborate

with the Tax Policy Implementation Committee.

The policy further encouraged the National Assembly for an Establishment Act for the Joint Tax Board towards strengthening and repositioning it to contribute meaningfully to the development of the Nigeria tax system through broader mandate beyond its current advisory role.

It was further observed that the qualification for the lower income tax rate applicable to small businesses should be reviewed in line with current economic realities. The income tax rate for small businesses should be further reduced as an incentive to encourage compliance and promote Micro, Small and Medium Enterprises (MSMEs).

Finally, that there should be a minimum threshold for VAT registration and compliance to protect micro-businesses.

3. Ministry of Finance

The Minister of Finance should set in motion machinery for tax reform since taxation is a dynamic tool. Having reviewed the policy, the tax law and administration cannot remain stagnant. It is imperative to streamline existing and future tax laws for an orderly development.

The Minister should also establish a Tax Policy Implementation Committee to monitor compliance, regularly review the Policy and make appropriate recommendations to suit the dynamism of the society. Furthermore, the Minister of Finance/Commissioners of Finance must ensure automation of collection and remittance processes of taxes by all Ministries, Extra-Ministerial Departments and Agencies.

It should also be the responsibility of the Ministry of Finance to work in collaboration with the Legislature to ensure that the requisite changes to tax laws are enacted together with the Appropriation Act of the same year. This would require the executive to timely present tax laws as executive bill for the timely consideration of the National and State House of assemblies.

More so, Ministry of Finance must establish an Office of Tax Simplification which shall be responsible for ensuring continuous improvement to tax legislation and administration. They should also create a dedicated tax policy website. Apart from sensitizing the public on the provisions of the

The Tax authorities at Federal and State level should respond promptly to the changing business environment as it affects tax administration and develop a workable framework to meet the taxpayer demands in this respect.

Tax Policy, such a platform would facilitate feedback from stakeholders on the existing and future policy proposals.

Finance Minister should see it as responsibility to give periodic reports to the National Economic Council (NEC) on tax policy implementation agenda. Apart from updating NEC, such obligation will ensure that the Ministry of Finance is up to speed in its implementation agenda. Also, they should ensure that tax authorities develop Key Performance Indices for Nigeria to attain a top 50 position on the global index of ease of paying taxes by 2020 and consistently improve on the ranking. Ministries, Departments and Agencies (MDAs)

The Head of MDAs should give periodic report(s) to the Ministry of Finance on the level of implementation of the National Tax Policy. Apart from sensitizing the MDAs to the provisions of the Tax Policy, such reports would afford the Ministry of Finance the opportunity to determine the level of compliance and devise appropriate responses as may be necessary to improve implementation.

4. Tax Authorities

In promoting tax awareness and a tax culture in Nigeria, the Federal and State tax authorities through the Joint Tax Board shall set aside a uniform day in the year as a National Tax Day. Also, Government should make concerted efforts to ensure that taxation is taught at all levels of education. The authorities should establish administrative framework for amnesty and whistle blowing as part of the strategies for curbing evasion and widening the tax net.

The Tax authorities at Federal and State level should respond promptly to the changing business environment as it affects tax administration and

develop a workable framework to meet the taxpayer demands in this respect.

Lastly, the Independent National Electoral Commission (INEC) must by necessary Regulation and Rules mandate political parties to articulate, prepare, provide and make public their tax agenda before and during election campaigns. This will make political parties reflect more deeply in an organized fashion on the financial implications of their promises and the options of financing them. This would also help the taxpayer know the preferences of each party on tax matters and take informed decision.

Conclusion

The main thrust of the Tax Policy is to establish fundamental principles to guide an orderly development of the Nigeria tax system towards meeting its overall objectives. The policy reinforces the need for tax laws and administrative practices to promote economic development. The Policy highlights the challenges confronting the Nigeria tax system and key policy principles to address them. It recognises the roles played by key stakeholders in the development of an effective tax system, and clearly states their rights and duties.

The Policy also highlights the need for effective Tax Administration through the development of mandates which relevant Tax Authorities should seek to achieve in their pursuit of an effective and efficient tax system. The Policy reinforces the role of the Ministry of Finance in the formulation, coordination and most importantly monitoring the implementation of the tax policy on an ongoing basis. It recognises the need for a holistic review of the various components of the Tax System (Laws and Administration).

Finally, the revised Policy will eventually give a new lease of life to, and inspire far-reaching reform of, the Nigeria tax system in terms of structure, number of taxes, and administration within the context of our peculiar environment. It requires all stakeholders to be fully committed to playing their parts towards achieving the set objectives. Lastly, the policy is expected to send the right message to both local and international investors and boost our revenue generation.

Reference

Culled from the *National tax policy approved by Federal Executive Council* on the February 1, 2017

PROPERTY AND TENEMENT DIRECTORATE VISIT PAKATA COMMUNITY

Doyinsola Akande



Before



After

On 25th of February, 2017 The directorate of property and tenement continue their monthly CIP. The CIP which is centered on the Environment for the month of Jan and Feb, the Jan CIP was the clearing of drainage at Taiwo road, while that of February was at Pakata roundabout in Ilorin West Local Government Area. It was with joy and happiness that the people of Pakata community receives the staff of property and tenement headed by Mrs Ojulari. The drainage was cleared between the monthly environmental hour of the State, most of the people lament that the drainage have been blocked for years and it was a surprise to see the staff in action to clear the drainage.

It is no doubt that KW-IRS is a Service that has the interest of the citizen at heart and in a bid to give back to the society in their own little way, Mr Tope Owolabi of the Property and Tenement Directorate noted that this little effort of KW-IRS will go a long way to improve the life of the people in the environment. He noted that the



drainage have been blocked for years , he urge the people of Pakata to STOP the habit of dumping refuse in the drainage as that was the cause of the blockage.

The Ubandawaki of Pakata Alh. Mahmud Abdulgafar thanked the KW-IRS team for the timely intervention of the Service and pleaded with the community to stop the dumping of refuse in the drainage.

KW-IRS PERFORMANCE IN 2016

OJERHEGHAN Godfrey^{1*}, GBENLE Isaac PhD²

INTRODUCTION

The Kwara State Internal Revenue Service (KW-IRS) was established on the 22nd June 2015 under Law No. 6 of 2015 as amended by the Kwara State House of Assembly. Since her inception, the Service has contributed positively to the economy of the State through revenue collections. Due to inefficiency among other factors, the Kwara State Government in her wisdom needed to improve the agency. The hunger for change facilitated this improvement. KW-IRS was equipped with the state of the art facilities.

The employment process into the Service was in the best practice where qualified candidates were engaged and appropriate training were undergone. These preparatory inputs were not without high expectations. Evidently, staff were expected to deliver their quota to justify the human investment. Since the Service was performance-driven, the morale of the newly employed staff was high. In 2016, the commencement of business was 4th January, the hope of the State was ignited and kept alive through the year despite the encountered bottlenecks along the line as such the thorough systematic change from the old order to the new.

The IGR performance before the commencement of the new KW-IRS is shown in Table 1.

Table 1: Yearly Revenue of Kwara State (2011 – 2015)

Year	Total Revenue
2011	₦ 8,816,657,944.50
2012	₦ 11,317,269,584.36
2013	₦ 13,838,085,972.51
2014	₦ 12,460,517,954.55
2015	₦ 7,178,922,182.76

Source: IGR by State level (2015), published by the Nigeria Bureau of Statistics

The table 2 below shows the total revenue collected by States in 2014 and 2015 Kwara State occupies No. 18 on the table.

INTERNALLY GENERATED REVENUE AT STATE LEVEL: (2015)					
Date source: National Bureau of Statistics / Joint Tax Board/State Boards of Internal Revenue					
Table 2					
RANK	STATE	2014	2015	DIFFERENCE	PERCENTAGE DIFFERENCE
		N : K	N : K	N : K	%
12	ABIA	12,371,194,895.08	13,349,444,263.72	978,249,368.64	7.91
28	ADAMAWA	4,994,481,880.78	4,451,736,117.84	-542,745,762.94	-10.87
9	AKWA IBOM	15,676,502,423.00	14,791,175,253.00	-885,327,170.00	-5.65
8	ANAMBRA	10,454,312,316.18	14,793,120,188.67	4,338,807,872.49	41.48
25	BAUCHI	4,853,453,184.87	5,393,721,996.00	540,268,811.13	11.13
15	BAYELSA	10,958,283,688.00	8,713,516,526.24	-2,244,747,161.76	-20.48
17	BENUE	8,284,425,160.72	7,631,789,841.37	-652,635,319.35	-7.88
32	BORNO	2,760,773,778.99	3,530,261,222.31	769,487,443.32	27.87
11	CROSS RIVER	15,738,850,743.95	13,567,122,507.38	-2,171,728,236.57	-13.80
3	DELTA	42,819,209,025.24	40,805,656,911.96	-2,013,552,113.28	-4.70
36	EBONYI	11,032,472,512.00	-	-	na
5	EDO	17,023,595,231.62	19,117,468,369.25	2,093,873,137.63	12.30
33	EKITI	3,462,341,448.32	3,297,707,703.96	-164,633,744.36	-4.75
6	ENUGU	19,250,345,593.00	18,081,014,527.00	-1,169,331,066.00	-6.07
27	GOMBE	5,196,460,381.93	4,784,605,861.47	-411,854,520.46	-7.93
24	IMO	8,115,741,385.95	5,472,581,834.18	-2,643,169,551.77	-32.57
26	JIGAWA	6,273,310,616.35	5,081,424,105.40	-1,191,886,510.95	-19.00
13	KADUNA	12,782,522,514.51	11,536,729,988.59	-1,245,792,525.92	-9.75
10	KANO	13,661,853,935.85	13,611,853,935.85	-50,000,000.00	-0.37
23	KATSINA	6,223,037,599.00	5,791,008,741.00	-432,028,858.00	-6.94
31	KEBBI	3,834,143,641.95	3,592,406,108.00	-241,737,533.95	-6.30
20	KOGI	6,669,928,653.47	6,776,580,756.17	206,652,102.70	3.15
18	KWARA	12,460,517,954.55	7,178,922,182.76	-5,281,595,771.79	-42.39
1	LAGOS	276,163,978,675.95	268,224,782,435.23	-7,939,196,240.72	-2.87
29	NASARAWA	4,065,127,585.70	4,281,701,806.50	196,574,220.80	4.81
22	NIGER	5,737,185,035.88	5,975,149,921.86	237,964,885.98	4.15
4	OGUN	17,497,620,787.52	34,596,446,519.52	17,098,825,732.00	97.72
14	ONDO	11,718,741,502.49	10,098,000,000.00	-1,620,741,502.49	-13.83
16	OSUN	8,513,274,186.67	8,072,966,446.00	-440,307,740.67	-5.17
7	OYO	16,307,233,700.20	15,663,514,824.73	-643,718,875.47	-3.95
19	PLATEAU	8,284,425,159.92	6,937,349,802.70	-1,347,075,357.22	-16.26
2	RIVERS	89,112,448,347.58	82,101,298,408.43	-7,011,149,939.15	-7.87
21	SOKOTO	5,617,763,260.35	6,224,448,122.53	606,684,862.18	10.80
30	TARABA	3,799,040,873.48	4,155,053,816.15	356,012,942.67	9.37
35	YOBE	3,073,780,160.87	2,251,330,427.39	-822,449,733.48	-26.76
34	ZAMFARA	3,149,630,553.96	2,741,632,541.03	-407,998,012.93	-12.95
	TOTAL	707,857,998,395.88	682,673,523,814.19	-25,184,474,581.69	-3.56

PERFORMANCE CATALYST

In the first six months of 2016, KW-IRS generated 8.4 billion naira as against a total of 7.2 billion naira generated for the whole twelve months of 2015. The Table 2 below shows the revenue collection monthly in 2016.

Table 3: Monthly Revenue of Kwara State for 2016

MONTH	REVENUE COLLECTED
JAN	₦1,076,081,980.52
FEB	₦1,056,457,127.19
MAR	₦1,344,492,692.03
APR	₦2,110,078,504.05
MAY	₦1,451,551,890.69
JUN	₦1,419,497,366.58
JUL	₦1,090,316,199.47
AUG	₦1,741,289,691.52
SEP	₦1,342,223,145.55
OCT	₦1,071,084,804.21
NOV	₦1,412,482,737.62
DEC	₦2,367,102,752.79
TOTAL	₦ 17,482,658,892.22

Source: Directorate of Accounts and Finance, KW-IRS

From the table 3 above, the total revenue of Kwara State in 2016 climaxes at N17,482,652,327.22 as against N7,178,922,182.76 in 2015 with an increase of 143.53%.

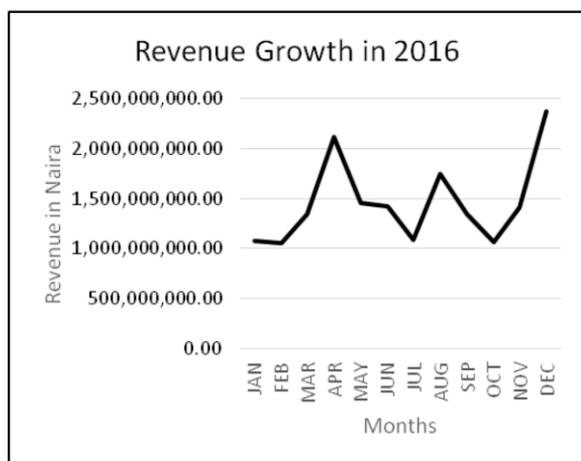


Fig 1: Monthly Revenue Growth in 2016

No doubt, KW-IRS performed well but not without some catalysts. The Fig. 1 showed the trend of performance monthly. The following factors amongst others were responsible for these tremendous performances in 2016.

a. Adequate qualified and trained staff:

A conscious planned organization place more priority on human capital than every other aspects because a better and robust staffing will surely result in better performance. Table 4 below shows the trend of new staff recruited on a monthly basis in 2016. It further indicates that at the commencement of the Service, more staff were engaged and trained. As the year runs on, less staff were required to solidify the progress made.

Table 4: New Staff employed monthly

MONTH	NEW STAFF
January	113
February	340
March	5
April	39
May	5
June	1
July	2
August	2
September	2
October	16
November	8
December	8
TOTAL	541

Source: KW-IRS Admin & Corps Affair/Internal Audit Department

b. Improved Technology:

In order to achieve targets, technological facilities were key. Table 5 below shows the monthly trend of technology in 2016.



Table 5: Technology trend in 2016

MONTH	TECHNOLOGICAL FACILITIES
JANUARY	 39 PCs and CCTV
FEBRUARY	No additional equipment
MARCH	 Additional 10 PCs
APRIL	No additional equipment
MAY	No additional equipment
JUNE	 Additional 12 PCs
JULY	No additional equipment
AUGUST	No additional equipment
SEPTEMBER	 Additional 5 PCs and Internet
OCTOBER	 POS
NOVEMBER	 Industrial Printer
DECEMBER	 Additional 2 PCs and Intranet

Source: KW-IRS Operations and Process Directorate

Table 5 above shows the trend of technological facilities every month in 2016. For better performance, more facilities were required to meet up with the demand as it arises. In January, when the Service was fully operational, 39 PCs were needed for the activities of the Service, example was the enumeration projects in Informal Sector. In March, more 10 PCs were needed to accommodate the increased activities, another 12 PCs were added in June, for more effectiveness. In September, 5 more PCs were added and Internet was fully established

for easy financial communication and data control within the service. To effect easier payment of revenue, POS was introduced in October. The demand notices from Property, Informal and HNI directorates were so high so much so that for security reasons industrial printer was needed to produce the notices within the service. In December, additional 2PCs were needed to enhance some of the processes for collections and the intranet was to enhance easy flow of communication within the service.

c. Proper Motivation of Staff:

The Executive Chairman (EC) and the management team in their wisdom encouraged staff with outstanding performance every month. The performance drive was enhanced in the staff of KW-IRS. So every day of the month was an opportunity to earn the surprise package of the EC at the end month in the midst of all staff during the monthly Field Feedback Training Meeting. The hope to be the next possible beneficiary of the financial reward drives every staff to meet up with his/her target in time. This factor contributed to the 2016 performance of the 143.53% increment in revenue as shown in Table 3.

d. Effective Community Impact Programme:

The Community Impact Programmes in 2016 were a major contributor to performance of KW-IRS in 2016. There were several community impact programmes which include the building of burnt stores in Baboko market, cleaning of drainages in places like Tanke and others, the donation of school uniforms, bags and shoes to schools, the repairs of pot holes in major roads and many lots. Some of these community impacts are shown in Table 6.

CONCLUSION

With the tables and figures in this write-up, the fact that the performance of KW-IRS in 2016 was better than the total revenue collected in the last 5 years is established. Some of the major factors were really key to these great performance.

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Table 6: Some community impacts in 2016

MONTH	COMMUNITY IMPACT
JANUARY	• Cleaning of Ipata market abattoir.
FEBRUARY	• Commissioning of Revenue House.
MARCH	• Evacuation of dirt at Alapa market.
APRIL	• Tax Club Quiz competition among Secondary schools in the 3 Senatorial Districts.
MAY	• Donation of school uniforms, sandals and school bags to schools in Ifelodun, Asa and Irepodun.
JUNE	• Sinking of borehole at Ago and Ipata markets.
JULY	• none.
AUGUST	• Perimeter fencing of Ajase Ipo Kara market in Ajase Ipo. • Construction of Ultra modem toilet at Ago market. • Reconstruction of 40 burnt shops in Baboko market
SEPTEMBER	• Stakeholders visit. • Reconstruction of Kaiama Drainage in Kaiama.
OCTOBER	• Endowment prizes to Best students in all tertiary schools in the State.
NOVEMBER	• Distribution of Entrepreneurship textbooks among 130 schools that participated in Tax Club Quiz competition.
DECEMBER	• Tax club quiz competitions.

Source: Directorates of Informal Sector and Admin/Corps Affairs

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1. Revenue Officer; Research, Intelligence and Monitoring Directorate, Kwara State Internal Revenue Service, Ilorin, Kwara State.
2. Director; Research, Intelligence and Monitoring Directorate, Kwara State Internal Revenue Service, Ilorin, Kwara State.

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