



KW-IRS
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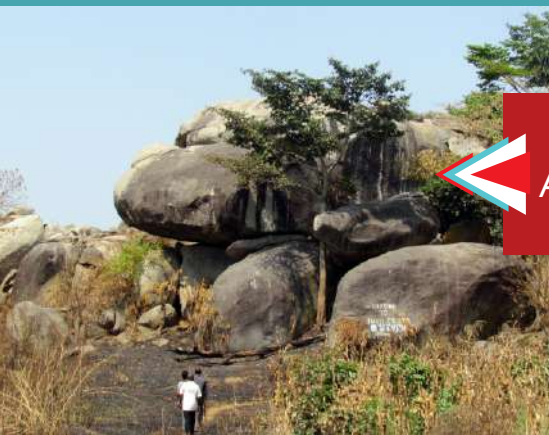
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With my petty trade, I am tax compliant. I pay my Tax

Small shop owners, kiosk owners, motorcycle riders, taxi drivers should be tax compliant in supporting the State Government for a better environment.



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KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART
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TAX



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Editorial

The Taxpayer Is King



Who is a taxpayer? This question, if and when properly answered, will reveal and confirm that truly, 'the Taxpayer is King'.

A taxpayer is an individual or corporate organization that earns income or own assets and pays tax(es) on the income or assets. The taxes paid by the taxpayers to the authorities of government saddled with the responsibilities of collection of such, are therefore used in return by the government to provide social and economic infrastructure (facilities) for the benefit of the people in the society (whether taxpayer or not).

From the foregoing, it is obvious that the taxpayers are the reason for the provision of the various infrastructure in our various societies. Without their taxes, it is impossible for the government to function and live up to their assumed responsibilities. The government depends on the taxpayers to garner revenue to support their various expenditures. The support and cooperation of the taxpayers is therefore important for the smooth running of any government.

It is therefore not out of place for the tax authorities to treat and see the taxpayers as king and give them, at all times, that royalty treatment. Based on the above understanding, we resolved at the Kwara State Internal Revenue Service that we will not only serve the taxpayers, but do so in such a way that they will feel being appreciated.

The taxpayer is the only reason for our Service. Without the taxpayer we have no business. The business of the tax authorities, whether Federal, State or Local is built around the taxpayers without whom the various agencies cannot function. Our customer relationship management has therefore been stepped up to further recognise this fact. Aside from regular stakeholders' engagements and stakeholders appreciation that the Service carries out, we have extended our service to the taxpayers so that at every point of Service the taxpayer is satisfied and appreciated.

To us, the taxpayer is the most important visitor on our premises. He is not dependent on us, we are dependent on him. He is not an interruption in our work. He is the purpose of it. He is not an outsider in our service. He is part of it. We are not doing him a favour by serving him. He is doing us a favour by giving us an opportunity to serve him, because to us, the taxpayer is king.

“
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Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service

The Taxpayer Is King



07

The Kwara State Internal Revenue Service KW-IRS Executive Chairman, Dr. Muritala Awodun once said 'the taxpayer is king, treat him as one'. This statement accompanied with customer relation trainings acquired, has been driving the mind of staff of the Service on how to attend to taxpayers with politeness and ensure they get answers to their questions. This virtue of hard work, dedication, commitment and politeness is attributed to accomplishing record breaking tax administration in Nigeria.

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Taxpayer Is King

Olufemi Oguntokun



The Kwara State Internal Revenue Service KW-IRS Executive Chairman, Dr. Muritala Awodun once said 'the taxpayer is king, treat him as one'. This statement accompanied with customer relation trainings acquired, has been driving the mind of staff of

the Service on how to attend to taxpayers with politeness and ensure they get answers to their questions. This virtue of hard work, dedication, commitment and politeness is attributed to accomplishing record breaking tax administration in Nigeria.

Aside the field staff that are often seen everywhere moving from one shop, office or building to the other to serve demand notices/ bills as the case may be, people would have thought the top management staff such as the Executive Chairman and Directors does only administrative duties, on the contrary, everyone is up and doing to ensure the target is realized. Such meetings involving artisans, market executives, landlords and individuals which last long and controversial are attended by Top Management.

One of such meeting is the Informal Sector Directorate night meeting with the Kwara State Igbo Traders Association.

The Director of Informal Sector Mr. Segun Olaniyi attended the meeting between 7: 00 pm and 8:00 pm, the time most inconvenient for the team but suitable for the taxpayers which had the 19 zonal representatives of the association in attendance.

The members commended the KW-IRS for their steadfastness and attitudes towards mobilizing revenues for the development of Kwara State. They assured continuous support to the Service. The avenue was used to clear controversies about additional payment by members that have files with the Directorate of Tax Assessment and also the enforcement exercise that

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KW-IRS Executive Chairman, Dr. Muritala Awodun once said 'taxpayer is a king, treat them like one'. This statement accompanied with customer relation trainings acquired, has been driving the mind of staff of the service on how to attend to taxpayers with politeness and ensure they get answers to their questions. This virtue of hard work, dedication, commitment and politeness is attributed to the record breaking tax administration in Nigeria.

”

affected the members of the Association.

Mr segun Olaniyi used the opportunity to enlightened the members that payment of tax is the civic responsibility of the citizen and it is important to pay promptly to help the government discharge their duties. He reacted to the question raised on re-assessing the members that are high net worth individuals that personal income tax act allows assessing taxpayers, and taxpayer also have the right of objection, identifying that most taxpayers do not avail themselves to be assessed properly resulting to tax administrators using best of judgement.

He advised that taxpayers should be truthful to themselves and have confidence to fill in returns for

proper assessment.

Also, it was like a journey of adventure for the team of Directorate of HNIs and Corporate Organizations led by Alhaji Nuhu Muhammed to attend to a group of employees of Ere Egwa Farm, a remote farm in Asomu in Moro Local Government of Kwara State as they sought for explanation on why tax had to be deducted from their low income. The spokes person of the employees Abdullateef Zakariyu said taxes should not be paid by low income earners that works on farm and also no evidence of payment for all such deductions.

The Director of HNIs and Corporate Organizations enlightened the taxpayers on the need for paying for socio-

economic development of the Kwara State because there is no other means in which the State Government can provide basic amenities for all and sundry. He said receipt of payment of tax from Pay As You Earn can only be made available on request and it is annually. Alhaji Muhammed explained that such receipt do not cover for other commercial activities engaged by taxpayers as such venture will be taxed separately.

It will be recalled that the KW-IRS Executive Chairman accompanied by top management staff toured all sixteen (16) LGAs to solicit the supports of traditional leaders and market executives. This visit among many others have been embarked upon by the management to meet the people of communities and treat them as "**KING**".



Stakeholders Engagement Meetings



Stakeholders Engagement Meetings



Stakeholders Engagement Meetings



KW-IRS IS TRANSFORMING KWARA STATE -GOV. AHMED

Bolaji Abdullahi

Kwara State Internal Revenue Service KW-IRS has once again been commended by the Executive Governor of Kwara State, Alhaji AbdulFatai Ahmed. The Governor gave the commendation during the commissioning of Federal Road Safety Corps' Office Complex at Airport Road, Ilorin.

Governor Abdulfatah Ahmed in his address stated that "Building the Kwara of our dream is our watch word and pulling all necessary resources in place to achieving that feat is our utmost priority, and the impact of the Infrastructure Fund Projects in the State. The projects have catered for infrastructural development in the State giving kudos to Kwara State Internal Revenue Service, who is saddled with the responsibility of revenue administration in the State through which the IF-K is funded.

KW-IRS commits about half a Billion naira (N500,000,000) from tax collected on a monthly basis to foster development of the State in term of roads, water, hospitals, schools etc.

The Governor stated how paramount road infrastructure is to safety anywhere in the world and expressed how dedicating the present administration is identifying and embarking on numerous road projects in the State under the aid of the Infrastructure Fund which is amounting to about 7 Billion Naira. From the dual carriage of Kulende UITH- Oke Ose Road to Geri Alimi split diamond interchange, Shaare- Oke Ode Road, Egbejila- Airport Road, Maigida- Arobadi road and so on. The IFK success had demonstrated the benefit of partnering with the private sector to fund key infrastructure projects and the utility of federal/state synergy profusely yields accumulation of more revenue in Kwara State.

Dr Abdulfatah Ahmed expressed his satisfaction on how the FRSC is ensuring the safety of the highways as well as ensuring the safety of the road users making sure road worthiness of vehicles are intact on the buttons of road discipline. He stated that, putting roads across the state in good condition helps reduce road accidents as well as lighten the burden of the duties of

the FRSC when promoting and enforcing safe road rules. He urged the FRSC to synergise with relevant government agencies to develop a reliable national data base for vehicles in the country for organised security measures.

Corps Marshal of the FRSC, Mr Boboye Oyeyemi expressed his gratitude to Kwara State Government with her support and co-operation ensuring smooth running of its activities in the State as well as pledged his support to the State Government in the area of road compliance by the users as well as generating more revenue for the State through road taxes. He enthused that promoting revenue remains sacrosanct to the agency.



The Executive Governor inspecting the guards



Guests at the event



Presentation of gift to the Executive Governor



Guests at the event



Cross section of FRSC Officers

PRESUMPTIVE TAX REGULATION, 2014: FORMALIZING THE INFORMAL SECTOR

ABUBAKAR ABDULSALAM (LL.B, BL, LL.M, ACTI)

“With respect to revenue, the informal sector forms a large and, in many countries, growing share of GDP, and thus represents a potentially significant source of tax revenue for cash-strapped governments (Ebifuro, Mienye, Odubo 2016). The Nigeria vast informal sector is estimated to contribute up to 65% of current Gross National Product (Ebifuro, Mienye, Odubo 2016) Though taxing the booming informal sector presents hope for the economy, but yet it is not without its problem.”

INTRODUCTION

One sector that presents hope of generating extra income to make up for the deficit in tax revenues is the informal sector. In accordance with the Presumptive Tax Regulation, Informal sector business, means a business where, for all practical purpose, the income of taxpayer cannot be ascertained or records are not kept as would enable proper assessment.

With respect to revenue, the informal sector forms a large and, in many countries, growing share of GDP, and thus represents a potentially significant source of tax revenue for cash-strapped governments (Ebifuro, Mienye, Odubo 2016). The Nigeria vast informal sector is estimated to contribute up to 65% of current Gross National Product (Ebifuro, Mienye, Odubo 2016) Though taxing the booming informal sector presents hope for the economy, but yet it is not without its problem. Researches have suggested that informal firms start out and live out their lives informal, they avoid taxes and regulations, and they do not trade with the formal sector. It is difficult to lure them into becoming formal, even with subsidies.

Before 2011 in Nigeria, it was practically almost impossible for tax authority to determine a fair assessment on tax payers whose incomes were not ascertainable or where records are not kept after several efforts to do same. Due to development in the tax regime in 2011, section 36(6) of the Personal Income Tax (Amendment) Act 2011 gave the tax authority the power to assess such taxpayer in such terms and conditions as would be prescribed by the Minister in regulations by order of gazette under a presumptive tax regime.

It is no doubt that the aspect of taxation that is most unorganized, where records are not kept and also where the intention of the drafters of the Law is to correct the menace was the Informal Sector. The informal sectors are the informal aspect of the Nigerian economy such as the Markets, Bricklayers etc. The income of the informal sector most often than none is always not determinable by the legal process of assessment as such makes collection of tax unrealistic in most cases. It is also worthy of note that the informal sector constitutes about 80% of the commercial population in the Nation's economy (Udoh 2015).

The intention of the drafters of the Law in 2011 by inserting sub-section 6 to Section 36 of the PITA is to make effort to re-organize the activities of the informal sector to ease revenue collection.

PRESUMPTIVE TAX REGIME

Presumptive tax by the provision of the presumptive tax regulation means Personal Income Tax of individuals chargeable under Personal Income Tax Act where it is not possible or impracticable to keep records.

Presumptive tax regime came into existence during the Administration of former President Goodluck Jonathan when Mrs Okonjo Oweala was the Hon. Coordinating Minister of Economy and Finance in 2014. The regime was ignited by a regulation from the Hon. Minister who derives the power from Section 36(6) of the Personal Income Tax Act as amended.

It is however necessary to explain some of the operating provisions of the regulation. The regulation is in eight (8) parts.

In the part one of the regulation, it explains the objective and scope of the regulation. While the objective is to provide a standard guideline for the implementation of presumptive tax regime in Nigeria, the scope covers taxpayers who, where for all practical purposes, their income could not be ascertained or records are not kept in such a manner as would enable proper assessment of income.

The part two explained those to be administered by the Presumptive tax regimes which are basically the informal sector. It further stated that the regulation can be administered on taxpayers that the tax authority deems fit.

In part three, it provided for the registration and tax returns of taxpayers. The regulation also mandated the taxpayer operating under Presumptive Tax Regime to file returns on or before 90 days from the commencement of every year.

The part four of the regulation provided for the mode of payment of tax and entitlement to tax clearance certificate. It stated that payment of taxes shall be in accordance with the category of trade, business, vocation and profession as contained in the regulation (see sample at last page). It went further to state that the procedure of payment shall be in a manner as may be prescribed by the relevant tax authority.

Further to the above, it is contained in the regulation that upon payment, the taxpayer is entitled to be issued a tax clearance certificate.

The part five mandated taxpayers to file their returns. It also empowers the relevant tax authority to engage taxpayers with a view to obtaining relevant information as to the nature of business; these will enable the relevant tax

authority to categorize the taxpayers appropriately. Taxpayers are also required by the regime to keep records of daily transactions in the daily income card for them to be properly assessed.

Also under the regime, if a taxpayer is dissatisfied with the assessment, he/she can file an objection to the tax authority within 15 days of receiving the notice of assessment, clearly stating the grounds of the objection. The taxpayer can also go further to institute an action in court of competent jurisdiction or Tax Appeal Tribunal within 30 days of the receipt of the decision of the tax authority.

As a means of encouragement, the regulation empowers the tax authority to give 1% bonus of tax payable to taxpayer who keeps up-to-date records and files returns under the regulation.

The part six borders mainly on the exit rule. It is expedient to mention that, except where it is almost impossible, taxpayers are to be encouraged to keep some form of records to exit them from the regime for proper assessment on PAYE scheme or direct assessment principle. Taxpayers can also by the provision of the regulation exit the regime and file returns appropriately for proper assessment.

Also note that where the tax authority discovers, based on available information that the taxpayer ought to be assessed under the Personal Income Tax Act, such taxpayer shall be assessed as appropriate under the Act. It is also noteworthy to state that for the purpose of the regime assessment period means a period of one calendar year.



Parts seven and eight discuss the sanction, penalty and interpretation respectively. It is to be noted that the sanction and penalty for a defaulting taxpayer under this regime are in consonance with the provision of section 76 of Personal Income Tax Act as amended.

The above-mentioned section has given tax authorities the power to charge 10% per annum of tax due to any assessment not paid within the periods prescribed by Law and the provisions of the Act relating to the recovery and collection of tax shall apply to the recovery and collection of that sum. It provided further that any person who, without lawful justification or excuse the proof whereof shall lie on such person, fails to pay the income tax within the period prescribed (one month), shall be guilty of an offence under this Act.

ADVANTAGES OF THE REGIME

- It simplifies tax administration and improves compliance by small-scale taxpayers.
- It minimizes tax evasion and avoidance.
- It improves tax assessment.
- It minimizes the adverse effects of progressive taxation.

LIKELY CHALLENGES OF THE REGIME

- Potential taxpayers might not be willing to pay presumptive tax because they think they pay many more other taxes and levies.
- Potential taxpayers “associations” need to be involved in the process of coming up with tax categorization for purpose of imposing tax rates on them.
- The usual taxpayers may result to presumptive tax because the costs of maintaining proper books of accounts from which to base normal income tax would be very high and so presumptive taxation is a cheaper option.
- Difficulty in records keeping by some aspect of informal sector e.g. Market

CONCLUSION

Presumptive taxation is undoubtedly a way of curbing widespread tax avoidance without employing excessive government resources because it addresses the concerns of both the taxpayer and the tax authority. It is also a chance for relevant tax authorities to reorganize or formalize the informal sector.

The primary aim of the regulation is to encourage the so-called informal sector (persons who do not have record of business or by all practical purposes the income of such persons cannot be ascertained) to keep relevant records for proper assessment to be carried out

by the relevant tax authority.

It is however worthy of note that, the presumptive tax regime is an upshot of the Personal Income Tax Act and the implementation of same must also be in consonance with the Law.

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“

Presumptive taxation is undoubtedly a way of curbing widespread tax avoidance without employing excessive government resources because it addresses the concerns of both the taxpayer and the tax authority.

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EFFECTIVE COMMUNICATION;

AN OPERATIONAL TOOL TO TRANSLATING TASKS INTO FIGURES IN KW-IRS

- Prof (Mrs.) Mary Kolawole

Olanrewaju Abimbola



Prof. & Prof. (Mrs.) Kolawole



Director, Informal Sector



Head, Corporate Affairs



Head, Internal Audit



Head, Accounts & Finance



Staff, Property Directorate



T

he art of effective communication is key to the success of an organization, and the lack of it is detrimental to its success. For an organization to triumph in her endeavors, espousing ethics with communication is crucial.

Communication in the world today is more sophisticated as it is being channeled in different aspects, such as visual, pictorial, verbal, written, and through technology. Social media, for example has made communication easier and

faster for quick access to information such as the Facebook, Whatsapp, Twitter, Instagram and many more.

Professor (Mrs.) Mary Kolawole at the KW-IRS August Field Feedback Training Session, delivered a generic lecture on Ethics and Communication skills in Work Environment.

She explained that, corporate establishments rest largely on

the symbiotic relationship between ethics and communication. Ethics focuses on what the establishment intend to achieve, and communication is mostly about the methodology, and how the norms of workplace are transmitted to the workers. She stated that the art of communication is the language of leadership, which explains that leaders depends largely on successful presentation through communication. Professor Kolawole however mentioned that one of the problems facing organizations is the lack of proper ethics to guide their activities, and proper communication to transmit information.

The necessity of synchronizing ideas, skills, concepts and activities, therefore, require placing ethics at the center of legalities, and methods of controlling how things are done, why they are done the way they are done. However, finding the way forward follows a particular route in search of normalcy and success in an organization. It is obvious that effective communication is working for KW-IRS, through attending professional trainings to improve in productivity, and by sensitization of taxpayers on how judiciously their taxes have been utilized by the government, and how utility of funds could be improved upon.

In her words, she said, a serious and determined management needs to cite examples by, motivating workers through friendly interaction, encourage social interaction, be approachable, and by keeping an open door to workers. In light of all these, the management therefore needs to be consistent and firm, and also must be disciplined as well as enact discipline. She wrapped up the training session by urging the entire staff of KW-IRS to emulate the use of effective communication at their disposal at various levels of endeavor to achieving their common goals to reaching the highest level of production and success.

Manager, Corporate Affairs Department, Mrs. Habibah Aiyelabegan encouraged the entire staff to take home the lessons embedded in the lecture, and use it judiciously to their advantage so as to promote the organization as well as develop themselves through ethics and communication.

The routine monthly evaluation check on the performances of Directorates in the organization in terms of productivity by non-revenue collecting directorate, as well as collection by revenue collecting directorates were pronounced. Figures were revealed, plaudits were given, and motivation were enthused to encourage better performances in the future. The Informal Sector Directorate declared collection for the month of August 2017 as **N46, 191, 145.05 (Forty Six Million, One Hundred and Ninety One Thousand, One Hundred and Forty-Five Naira, Five Kobo Only)**. The High Net-worth Individual & Corporate Directorate (HNI) declared **N557, 759, 120. 59 (Five Hundred and Fifty-Seven**



Cross section of KW-iRS Staff



Cross section of KW-iRS Staff



Cross section of KW-iRS Staff



Cross section of KW-iRS Staff

Million, Seven Hundred and Fifty-Nine Thousand, One Hundred and Twenty Naira, and Fifty-Nine Kobo Only), as collection for the month of August 2017. A blistering figure of N1, 602, 813, 425. 39 (One Billion, Six Hundred and Two Million, Eight Hundred and Thirteen Thousand, Four Hundred and Twenty-Five Naira, and Thirty Nine Kobo Only) was realized by the Directorate of Ministries Department and Agencies (MDAs), while N38, 025,963.60 (Thirty Eight Million, Twenty-Five Thousand, Nine Hundred and Sixty Three Naira, and Sixty Kobo Only) was pronounced by the Directorate of Property Tax.



Cross section of KW-IRS Staff



Cross section of KW-IRS Staff



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Cross section of KW-IRS Staff





REVENUE AND SPORTS

Bolaji Abdullahi

Revenue as a financial item to developing a nation or state can be weighty in the pedestal of economic development and can exude its inevitability if appropriately picked as a means of financial sustainability in a state or nation. While revenue serve as a financial and economic tool, it accommodates several other items of collections as long as it is recognizable by law as items to be administered in a state as revenue. Part of those items for collection as revenue are enormous and broad. It encompasses facets of economic values that contributes to the growth of any nation. Most of the collectible items are accruable to some environment while acquiring others are not feasible to some environment. It is apparent that revenue item like sports is universal and is exploitable anywhere in the world.

like China, USA, Japan, Germany, United Kingdom and Republic of Korea are leading in the top ten ranking in the world as countries with the most revenue generated through sporting activities. While country like Nigeria seats in Forty-Five in the same world ranking, though, first out of six African countries in the top One Hundred outstanding list of countries that amass revenue through sports.

Different climes across the world create ways of maximizing potentials they discover in sporting activities and make produce profusely out of it by creating necessary facility required in equipment and manpower to attaining the successes involved. Apparently, sports or sporting activities have come to stay in world development and as much as any nation or state invests in sporting activities, as much it yield results and serve the norms of development in which a revenue window is created. The more the growth in

Revenue generation from sports could be very important and inevitable with its inclination in the world today. Global sports market, has the statistics projected for total revenue to be generated between 2005 and 2017 to be around Ninety-One Billion US Dollars. This statistics shows that sports alone can contribute significantly to the world economic growth at large as well as to the GDP of any nation. Countries



sports in any nation the higher the potential of revenue to be generated if appropriately tapped. Ab initio, there is need to identify what type of sport to invest in, thus it is a huge task to be consistent in funding sports and realizing the best in it.

Kwara State, Ilorin is one of the most populous states in Nigeria with high affinity for sports. She has one of the best facility for sports, and one of those with world standard sporting arenas in the country since her creation in 1967. She's the first to establish a football academy in the country as a state unlike the private owned football academies around the country. The private owned football academies might have been established as profit making entity which adds little to the economic growth of the state, while that of the Kwara State is established to increase the financial growth of the State in terms of revenue generation. The enrolment process which is the first engagement and criteria to study in the Kwara Football Academy generates significant portion of funds for the school on one hand, and on the other hand, after grooming players, they're exposed to the football market for suitors to secure the players signatures which increases the academy's financial purse.

It is no gain saying that Kwara State have shown aura and finesse in the area of sports. Many have gained spotlight and represented the country in respective sporting fields. The equalities seen made the State Government erect one of the finest sporting hub to encourage the games. As much as we give accolade to what the state have done putting required sport facilities in place, areas where the facilities are lacking must not be ignored. Having dilapidated facilities has dwindled the growth of sports in the state as well as crippled expected figures to be registered as revenue unrealistic. This gave rise to questions on why sporting activity is dwindling and what could be the solution to the constant instability.

The answers are not farfetched because there are management and maintenance deficit of facility in the state. The first step to be taken to revamp the process is to relive the facilities in the state of shambles. Get it back

running and rebranded, re-strategize the methods and mode of operations. Also, have the facility concessioned to mangers who would not only deliver infrastructure but also be engaged in generating revenue from the usage and maintenance of the facilities. Football as the most populous sport in the world attracts more suitors and could generate tax more than other sports. However, the return from other sports should not be ignored because what would be realized from it would add up to the Internally Generated Revenue, IGR of the State, although in an unpopular fashion.

There are matches scheduled for a particular period tagged 'Season' where tickets and other sporting materials are purchased by spectators on behalf of the football clubs, these are ways to accumulate more funds as revenue from football on match days. There is no doubt that, there is a differential from what is expected to be generated and what is actually realized as revenue from football due to leakages. Meanwhile, tighten up security and upgrade of facility exterminates the issue of financial dearth expected to improve rapidly. The use of coin gate on match days leave spectators no choice but to pay to see the games unlike when people elude payment to watch matches. Football clubs also generate funds from transfers of players home and abroad and remit certain portion to the revenue purse of the government to improve collection in the area of football.

Athletics on the other hand, track and field events, table games, tennis and so on are other pillar in sport with hundreds of categories where several thousand can be realized if maximally explored. As equipped as the Kwara State Stadium Complex is, lots of money could be generated through having the privilege to host and organize competitions like Commonwealth games, Olympic Games, World Athletic games and so on, which influxes athletes and international sporting organizations all around the world to the country accommodates more funds for the state in terms of revenue and otherwise. Organizing international athletics competitions in a state improves the economic status of such state and boosts the credibility of the state as well as the country at large in the global sporting village.

“Football as the most populous sport in the world attracts more suitors and could generate tax more than other sports. However, the return from other sports should not be ignored because what would be realized from it would add up to the Internally Generated Revenue, IGR of the state, although in an unpopular fashion.”



THE NEED FOR AN AGRICULTURE DEVELOPMENT FUND (ADF)

Adesina Olayinka Adebajo

In line with Kwara State Governments' strategic plan and partnered by the vision of the Kwara State Internal Revenue Service (KWIRS) which is to generate revenue for the strategic development of the State. There is no doubt that the achievement of the Executive Chairman of KWIRS Dr. Muritala Awodun and his management staff is unquantifiable and it is being emulated by other State internal Revenue Service.

It is evident that the achievements of the service since commencement gave Kwara State financial stability in the face of dwindling allocation from the Federal Government. This has however stabilised payments of salaries and improved governments' financial capacity to put in place critical infrastructure development through the financial initiative called Infrastructural Fund Kwara (IFK).

In certain economic quarters it is believed that regular payment of salaries, inclusion of direct labour in the construction of infrastructure and locally sourcing for construction materials helps to keep a sizeable percentage of the state's Internally Generated Revenue (IGR) in the benefitting society or economy as this in turn will improve and impact the liquidity available in the informal sector of the economy.

Therefore, there is a need to consolidate on the above achievements with the current **CBN Anchor Rice Burrowers Programme** in the area of a state sponsored agricultural activities, hence, the need for the creation of **Kwara State Agricultural Development Fund or Agriculture Fund Kwara (AFK)** which will be a sister development plan of the Infrastructural Development Fund (IFK) and will be completely non controversial in its ownership and purpose.

The AFK can be designed and supported with funds from the states' IGR and considered for implementation in the three senatorial districts with each concentrating more on its agricultural area of comparative advantage.

Kwara State blessed with fertile lands in the three senatorial districts with human resources, this will however create employment and take youths of the street. They will be overwhelmed with

The AFK can be designed and supported with funds from the states' IGR and considered for implementation in the three senatorial districts with each concentrating more on its agricultural area of comparative advantage.

this opportunity of empowering and reassuring capital revolving scheme.

For this project to survive, an agriculture consultant can be engaged for productivity ratios, programme domestication plan. Also, a team of agriculture experts from the State Ministry of Agriculture, Kwara State University, Malete and any other agricultural researched base organization can be consulted at various stages of planning to ensure that no stone is left unturned.

Advantages of Infrastructure Fund Kwara

1. Attainment of food sufficiency in Kwara State.
2. Massive youth employment.
3. Reduction in the price of staple food in kwara market.
4. Managing and improving the revolving fund injected in the scheme for continous expansion.
5. Training and retraining of youths in kwara state on various agricultural skills.
6. Training of students of agriculture from our various higher institutions of learning.
7. Improving the states IGR.
8. Production of raw materials for agro based SMEs which shall inturn improve their productivity hence enhance final consumers affordability (Nearness to raw materials).

9. Showcasing a direct process of giving back to tax payers living and paying their taxes in kwara state.
10. An opportunity to win tax payers confidence to further stimulate voluntary compliance.
11. An increased possibility of value addition in all the processes starting from land preparation, management of crops, harvesting, storage and sales to final consumers (product value chain enhancement).

The implementation of the AFK scheme is a good avenue to indeed share the prosperity of Kwara amongst its dwellers. The scheme also shall come at no physical or emotional inconvenience to benefitting communities nor the citizens and other dwellers of the state in any phase of its implementation.

The implementation of this scheme if sustained will be a great achievement for both Kwara State Government and Kwara State Internal Revenue Service in job creation and wealth creation.

“The implementation of this scheme if sustained will be a great achievement for both Kwara State Government and Kwara State Internal Revenue Service in job creation and wealth creation.”



Indian IRS proposes self-reporting mechanism for income estimates by companies and in tax audit cases.



The Indian IRS i.e. Indian Central Board for Direct Taxes (CBDT) has proposed the insertion of Rule 39A into the Indian Income-tax Rules with a view to create a mechanism for self-reporting of estimates of current income, tax payments and advance tax liability by certain taxpayers, on a voluntary compliance basis. As per the provisions of the Indian Income-tax Act, the taxpayer is required to pay advance tax in four installments, falling on 15 June, 15 September, 15 December and 15 March of the financial year (April to March) if the tax liability for the year exceeds INR 10,000.

The draft Rule 39A proposes that corporate taxpayers, as well as certain non-corporate taxpayers who are required to have their accounts audited under section 44AB of the Indian Income-tax Act, shall furnish an intimation of their estimated income and payment of taxes for the period from 1 April to 30 September of the relevant financial year, on or before 15 November. The details are to be provided in the newly proposed Form 28AA. Further, the requirement to provide details is also applicable to cases where the income estimated as on 30 September is less than the income of the corresponding period of the immediately preceding financial year by an amount of INR 500,000 or 10%, whichever is higher. In this case, the taxpayer shall be required to furnish an intimation of estimated income and payment of taxes for the period 1 April to 31 December, on or before 31 January of the previous year.

Proposed Form 28AA requires general information from the taxpayer, along with turnover details and estimated income details. Further, where the estimated advance tax payment for the previous year is less than the advance tax paid during the preceding previous year, the proposed form requests an explanation. The Indian IRS has invited comments and suggestions from stakeholders on the draft notification by 29 September. In justification of the proposal, the CBDT has stated, “a continuous flow of tax revenues throughout the year is critical for the Government so as to meet various budgetary allocations such as welfare schemes, infrastructure development, defence expenditure etc. A reliable and advance estimate of tax revenues for the year would also provide much-needed perspective for planning and prioritizing the Government expenditure.” Further, the CBDT also remarked that “It is of the utmost importance for such taxpayers to arrive at a reasonably accurate estimate of their current income and advance tax liability so that the additional burden on account of interest for default/deferment of advance tax can be avoided.”

Commenting on the development, Ms Garima Pande, Partner & National Leader, Business Tax Services, EY India, said, “The proposed mechanism for reporting of estimates of current income, tax payments and advance tax liability by specified

taxpayers appears to be an attempt to better capture and monitor taxpayer data trends and tax estimates by the Government. The current proposal indicates that the reporting shall be on a voluntary basis, and therefore the same may not be an additional compliance burden for the taxpayers.”

However, Mr Simachal Mohanty (Indian Chartered Accountant) termed this move an additional compliance burden for companies. He remarked that “Although it appears from the preamble that the requirements are part of voluntary compliance, actually the requirements are mandatory in nature for the above class of assessee. Considering the fact that the large taxpayers are subject to varied governance norms and in the spirit of 'ease of doing business', this kind of compliance requirement is avoidable.”



Slovakia Amends Tax Code

The Amendment of the Act No. 563/2009 Coll. on Tax Administration (the Tax Code) was approved by the Slovak Parliament for the second reading. The next steps of the legislative process are planned for October 2017.

The proposed Amendment significantly modifies the **tax secrecy**. The information whether there is/was a tax audit or tax execution proceeding will not be considered as tax secrecy. In accordance with the respective Amendment the exemptions from the tax secrecy will not be explicitly stated in the Tax Code, though the respective authorities will have to prove their entitlement for tax secrecy disclosure which would depend on their responsibilities resulting from Tax Code, other legislation or international treaty. The individual requests to disclose a tax secrecy will be considered formally with the requestors being responsible for fulfilling of the tax secrecy.

In line with the proposed amendment disclosure of the information on breach of obligation stipulated by the Tax Code or other legislation by the President of the Financial Administration (or authorized person) will not be considered as a breach of tax secrecy, provided there is a valid decision in this respect. Information about the tax secret disclosure will be registered in the taxpayer file.

Amendment of the Tax Code introduces also **the obligation of electronic communication** with the Tax Authorities as of 1 January 2018 for all legal entities and as of 1 July 2018 for individuals registered for income tax.

The amendment of the Tax Code, based on Action plan of

fight against tax evasion for the period 2017 – 2018, proposes also introduction of a **summary protocol from several tax audits that are performed simultaneously at several taxpayers** where the breach of the tax law was identified especially in a case where the respective taxpayers are part of a fraud chain. A summary protocol will not replace the obligation of the tax authorities to issue a protocol from the individual tax audits.

The proposed wording introduces also **indexation of taxpayers** including the special tax regimes for reliable taxpayers.

In order to improve business environment it is proposed to extend the deadline for filing of an appeal from the current 15 days to 30 days and decrease a fee for a binding ruling.



Trump Proposes the Most Sweeping Tax Overhaul in Decades

President Trump began an ambitious push to slash taxes and salvage what remains of his embattled legislative agenda in Congress this year, proposing a politically challenging array of tax cuts for individuals and businesses that would constitute the most sweeping changes to the federal tax code in decades.

Mr. Trump, smarting from the latest defeat this week of his efforts to dismantle the Affordable Care Act, cast the tax plan as an economic imperative and the fulfillment of a promise to his working-class supporters to deliver benefits in the form of lower taxes, better jobs and higher wages.

“This is a revolutionary change, and the biggest winners will be the everyday American workers as jobs start pouring into our country, as companies start competing for American labor and as wages start going up at levels that you haven't seen in many years,” Mr. Trump told hundreds of supporters in a speech at the Indiana State Fair Grounds.

But the president offered no measure of the plan's cost and scant detail about how working people would benefit from a proposal that has explicit and substantial rewards for wealthy people and corporations, including the elimination of taxes on large inheritances and deep reductions in the rates paid by businesses large and small.

After months of secret talks among Republicans, the nine-page proposal produced by the so-called Big Six working group prompts as many questions as it provides answers. Without more details, it is difficult to show how middle-income families will see the most benefit from the tax overhaul — or if it will favor the richest Americans.

On the individual side, the plan would collapse the tax brackets from seven to three, with tax rates of 12 percent, 25 percent and 35 percent, the president said. The current top rate is 39.6 percent and the lowest rate is 10 percent. The framework also gives Congress the option of creating a higher, fourth, rate above 35 percent in the tax plan to ensure that the wealthy are paying their fair share.

The plan aims to simplify and cut taxes for the middle class by doubling the standard deduction to \$12,000 for individuals and to \$24,000 for married couples filing jointly. That would allow people to avoid a complicated process of itemizing their taxes to claim various credits and deductions. It would increase the child tax credit from \$1,000 to an unspecified amount, and create a new \$500 tax credit for non-child dependents, such as the elderly.

Provisions such as the alternative minimum tax and the estate tax, a levy on inherited wealth that Mr. Trump has decided for years, would be gone under the Republican proposal.

The proposal calls for reducing the corporate tax rate to 20 percent from 35 percent, a shift that supporters say is needed to make American companies more competitive with their counterparts around the world.

A new tax rate of 25 percent would also be created for so-called pass-through businesses, such as partnerships and sole proprietorships, which are currently taxed at the rate of their owners. About 95 percent of businesses in the United States are structured as pass-throughs and they generate a majority of the government's corporate tax revenue.

“This will be the lowest top marginal income tax rate for small and midsize businesses in this country in more than 80 years,” Mr. Trump said.

While Republican leaders claim to be united on the tax plan, they must now sell it to lawmakers who have been deeply divided this year. The push began at a House Republican retreat on Wednesday at Fort McNair in Washington, where Representative Kevin Brady of Texas, the Republican chairman of the Ways and Means Committee, walked members through the blueprint and talked about the importance of coming together to fix the tax code.

Later, in a hopeful sign for Republican leaders fretting privately about keeping their rank and file together, the conservative Freedom Caucus, whose members have derailed the party's initiatives with hard-line demands, issued a statement of support calling the plan “forward looking” and pledging to back the party's budget designed to ensure its passage.

The political stakes are high for a president who is desperate to score a legislative win before his first year in office draws to a close. Mr. Trump, who has eschewed the advocacy tours that his predecessors have used to build support for their top domestic priorities, made a rare direct appeal to voters during his speech, imploring them to call their representatives and senators and demand action on the tax proposal. “Let them know you're watching,” Mr. Trump said. “Let them know you're waiting.”

In an apparent nod to the harsh political realities the tax plan faces, Mr. Trump made an explicit overture to Democrats to support the plan.

WASTE COLLECTION AND REVENUE GENERATION: AN EXAMINATION OF KWARA STATE ENVIRONMENTAL PROTECTION AGENCY'S CONSULTANTS

-Aisha Arikewuyo¹, Ojerheghan Godfrey², Adewumi Adeleye³



With the current economic situation in Nigeria, the need arises for an inward alternative to Federal allocations as it has continuously become inadequate in catering for the needs of the States.

Internally Generated Revenue (IGR)

is made up of funds generated by States to cater for capital projects which will have direct or indirect impact on the citizenry.

In order to drive the expected revenue, all state ministries, departments, and agencies (SMDAs) are mandated by the Kwara State government to join in the internal revenue generation drive. These SMDAs sometimes engage the services of consultants, who have the technical know-how, the knowledge of the terrains and are closer to stakeholders involved.

In recognition of the need to take holistic approach to environmental management in Nigeria, the Federal Government through the Federal Environmental Protection Act (FEPA) 1988 created the Federal Environmental Protection Agency. All States and Local Governments were equally directed by FEPA to establish Environmental Protection Commission and Committees respectively. Thus, the Kwara State Government created the Kwara Waste and Environmental Protection Agency under the Kwara State Ministry of Environment and Tourism and the Kwara State Environmental Protection

Agency through the Kwara State Environmental Protection Agency Law 1992. The agency is now a State parastatal, under the supervision of Ministry of Environment and Forestry. Kwara State Environmental Protection Agency was established to promote a safe and healthy environment for the people of Kwara State. In doing so, KWEPA has the responsibility of preventing diseases through efficient waste management.

As earlier stated, KWEPA engages the services of consultants in order to carry out its responsibilities. This article examines the activities of consultants in KWEPA as it relates to revenue generation.

There are two types of consultants in KWEPA. These are:

- i. Commercial Consultants
- ii. Social Consultants.

Commercial Consultants

The commercial consultants are those who go from house to house, collecting refuse from clients who have registered with them so as to help them dispose their waste appropriately. The clients are given waste bins or drums (as shown in Fig. 1), which are placed in suitable locations for easy access for the consultants. Such services are charged at affordable prices. It is the responsibility of the clients to collect their wastes in the bins or drums. The consultants pick these wastes either once in a week or as agreed by the clients for proper disposal.



Fig 1: Samples of Waste Bins and Drums

Social Consultants

People who are not willing to register with the commercial consultants sometimes make use of social consultants. Such people make use of roll-on roll-off bins (roro bins) provided by the government through the Ministry of Environment and Forestry. The social consultants are responsible for the disposal of the wastes dumped in these Roro bins. The roro bins (as shown in Fig. 2) are carted away by a truck to the final disposal site allotted by the government.

REVENUE GENERATION BY THE CONSULTANTS

Wastes are generated from the activities of individuals and corporate organisations in the State. These individuals and corporate organisations collect their wastes for either social or commercial consultants to dispose. KWEPA generates revenue for the government through waste collection and disposal solely from the commercial consultants who remit 30% of the revenue generated to the government coffers. With about 22 registered commercial consultants, KWEPA expects about five hundred thousand naira (N500,000.00) on a monthly basis.

The agency, however, is not able to meet up with this expectation due to the fact that the registered commercial consultants are not remitting to the State coffers as required. Several complaints from the commercial consultants on factors mitigating on their operations include:

- **Encroachment By Unregistered Waste Consultants:** In Kwara State, only 22 consultants have registered as waste collection and disposal consultants at KWEPA, thus the operations of illegal and unregistered waste collectors are still thriving in the State. These illegal contractors encroach on zones which have already been allotted to the registered consultants and hinder them from carrying out their operations through the use of hoodlums. This has been a major factor hindering revenue generation from waste collection and disposal.

- **High Cost of Operation:** high cost of operations and logistics, including salaries and wages to personnel, fuelling and maintenance of equipment, leaving the consultants with little or nothing to remit to the government.
- **Non-Compliance of Would-Be Clients:** due to the absence of domesticated laws, the citizens are not obliged to pay any particular consultant for the collection and disposal of their wastes. Some even prefer to dispose the wastes in rivers and other running water.
- **Presence of Roro Bins in some Particular Areas** which have the propensity to generate revenue as they are usually picked up by the social consultants who end up being paid by the government.
- Most people prefer to throw their trash in the nearby bushes instead of paying to get them disposed of.

It is worth noting that some of the consultants also involve in sharp practices and are not honest in their dealing with the government. Also some consultants do not have the capacity to do the job, but get the consultancy through political influence.

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Fig. 2: The Roro Bins

RECOMMENDATIONS

In view of the above, the following recommendations and suggestions will enhance revenue generation through the use of waste collection and disposal consultants at KWEPA.

- Domestication of enabling laws by the government will enhance compliance on the part of the citizens with waste collection and disposal policies of the government.
- In as much as the government seeks to provide social services to its citizenry, of which waste collection is part, it is expedient to note that it could be a goldmine for revenue generation. The commissioning of waste-to-wealth projects will enhance revenue generation and provide lucrative employment opportunities for job seekers and investments for prospective entrepreneurs. Examples of such waste-to-wealth projects could be recycling of paper for paper conversion, plastic and metal scraps.
- KWEPA should deploy its environmental health officers to conduct on the spot checks on various locations, starting with Ilorin Metropolis including government offices. These can be extended to other areas also.
- KWEPA should also draw up better control strategies on its revenue collection process to curb the occurrence of sharp practices of the consultants.
- While recruiting consultants, the agency should shop for consultants with sound track records and recommendations, which have the required capacity for the job to be done.

“

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CONCLUSION

In conclusion, revenue generation through waste collection and disposal in the state is yet to be optimally explored. Since KWEPA cannot singularly carry out this responsibility, it will continue to make use of the services of consultants. It is however expedient that KWEPA revisits its strategies in line with the recommendations made above to enhance revenue generation in the area of waste collection and disposal.

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Taxpreneurship as a strategy to drive Tax

Tax and entrepreneurship has been subjects of discuss for about two years now since the commencement of the Kwara State Internal Revenue Service in 2015. The Service, having identified the potentials of drawing from the principles of entrepreneurship to properly administer tax in the State, came up with the concept of taxpreneurship as a strategy to drive tax in the State.

Following careful study of the State of the economy of Kwara State, and the various levels of gaps observed, particularly in the areas of social and economic infrastructure, it became apparent that tax administration cannot be done successfully following the old order. This

how fundamental those areas are for the development of the society. First, Education which is the fulcrum of development itself. Any personal or institutional support for this sector is obviously a step in the right direction. The same applies to Environment which affects all and sundry. Support for Enterprise is significant, if Employment Creation must be sustained, and tax collection must grow. The Empowerment Programme for the weak in the society is also a way of reducing the dependency syndrome to enable people with capacities to generate their own income and survive.

Beyond the above, the concept of taxpreneurship as propounded took into cognizance the social contract theory that saddles both the people and the government

“ Beyond the above, the concept of taxpreneurship as propounded took into cognizance the social contract theory that saddles both the people and the government with responsibilities that will keep the society going. While the people are expected to observe their civil responsibilities through tax payment, the government is expected to observe their social responsibilities by applying the funds judiciously for the provision of social and economic infrastructure for the benefit of the society. ”

innovative tax administration strategy was therefore coined to bring about the right level of acceptance and cooperation between the various taxpayers and the tax administrators.

There was the immediate need to have a kind of succour particularly for the lowly placed taxpayers, largely concentrated in the Informal Sector, that have been excluded from the tax net in the past and required to be brought into the tax net through inclusive taxation. These are the most vulnerable set of people in the society, and largely in the majority. The Service thus came up with a Community Impact Programme (CIP) built around the most fundamental areas of intervention called the five Es, namely: Education, Environment, Enterprise, Employment and Empowerment.

A careful analysis of the areas of our interventions shows

with responsibilities that will keep the society going. While the people are expected to observe their civil responsibilities through tax payment, the government is expected to observe their social responsibilities by applying the funds judiciously for the provision of social and economic infrastructure for the benefit of the society. Thus the introduction of the Infrastructure Fund, Kwara (IF-K) by the government is an appropriate gap in the right direction to bring about the required development.

In Kwara State, Taxpreneurship is working, as a model suitable for the desired development through the tax drive.

Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service

TAX PERSONALITY

PROF. HALIDU I. ABUBAKAR

HRH, Emir of Ilesha Baruba



Prof Halidu I. Abubakar is the Emir of Ilesha Baruba, Kwara State. He was born 70 years ago in Ilesha Baruba, Kwara State. He is the Chairman of Harmony Holdings from 2012 till date.

In his early life, Prof Halidu I. Abubakar had his education in Zaria and Kaduna before proceeding to the University of Ibadan where he studied Economics and graduated in 1974. He had his NYSC in the then Western State in the

Ministry of Industries. Prof Halidu I. Abubakar later worked as a Planning Officer in the Kwara State Ministry of Economic Development from 1975 to 1978. He later transferred his service to the Institute of Administration at the prestigious Ahmadu Bello University, Zaria. He gained admission to Harvard University, USA for his Master's degree in Economic Policy and Management in 1981. In 1992 he obtained his Ph.D. in Economics from Ahmadu Bello University, Zaria.

Prof Halidu I. Abubakar was appointed as a Professor in 1995. He taught in the Department of Development Studies, Economics, and Business Administration among others, he was the Head of Department a number of times. He also served as the Director of Budget at Ahmadu Bello University, Zaria and he also held several positions of responsibility in Ahmadu Bello University, Zaria. He was a visiting Professor to a number of Universities.

The Emir held and still holds many governmental appointments including but not limited to: He was a member of the presidential panel of experts on parameters for wage fixing in the Presidency in Abuja 2010, Chairman New Nigerian Development Company (NNDC), Kaduna 2006 – 2010, He was the Chairman Kwara State Polytechnic 1997 – 1999, Chairman College of Education, Ilorin 1991 – 1993, Member Kwara State Civil Service Commission 1980 – 1983, Member Kwara State Judicial Service Commission 1999 – 2003, Member Planning Committee of the proposed KWASU, Member Implementation Committee, Member first Governing Council KWASU, 2009 – 2014.

Prof Halidu I. Abubakar is very passionate about humanity, he follows the Informal Sector Staff of the Kwara State Internal Revenue Service KW-IRS to the market to collect Trade Permit and Personal Income Tax (PIT). The Emir of Ilesha Baruba deserves this great recognition for the value he has added to Kwara State Internal Revenue Service.



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SUGAR CANE JUICE AND ITS BENEFITS

Fareedah Abdulwahab

Homemade Sugarcane Juice

What You Need

- 1 sugarcane
- 1 table spoon ginger chopped
- Lemon juice to taste
- Salt to taste

How to Make Sugarcane Juice

- Peel the skin of the sugarcane and chop it into small pieces.
- Transfer all the ingredients to a blender and blend till the mixture is smooth.
- Use your hands to juice out the mash, strain it into a glass and refrigerate it for a few hours.
- Serve chilled.

A glass of chilled sugarcane juice not only quenches our thirst but also refreshes us. It is called different names depending on the local dialect, but the humble sugarcane brings peace to every dehydrated soul. Loaded with abundant carbohydrates, proteins, minerals like calcium, phosphorus, iron, zinc, and potassium, and vitamins A, B-complex, and C, sugarcane juice also keeps you in good shape. Even though sugarcane juice doesn't have any major risk factors, it generally depends on the conditions it is prepared in. Here are a few things you need to be aware of:

Drinking a glass of sugarcane juice at a roadside stall might seem to be the easiest option. However, if it is prepared in unhygienic conditions, it might lead to disease.

This is because sugarcane juice is considered to be the best breeding ground for microorganisms.

Never drink sugarcane juice that has been outside the fridge for more than 15 minutes as it may have adverse effects on your stomach and intestines.

Make sure that the stall you are planning to buy the drink from is not using too much oil on its crushing machines as that oil can cause harm to your body.

Do not take more than two glasses of sugarcane juice daily (two only when you have jaundice) as anything in excess can harm your body.



Benefits of Sugar Cane Juice

Aids Liver Functioning: The yummy sugarcane juice is regarded as one of the best treatments for liver-related sicknesses like jaundice. Drink a glass of sugarcane juice mixed with lime, twice every day. Jaundice occurs due to poor functioning of the liver as well as clogged bile ducts. Sugarcane maintains the glucose levels in your body and ensures speedy recovery. Also, being alkaline in nature, sugarcane juice helps maintain electrolyte balance in your body, and thus stops your liver from going into overdrive.

Acts as A Digestive Tonic: If you have been suffering from digestive distress, you should consider including sugarcane juice in your diet for a healthier and stress-free life. Potassium present in sugarcane juice helps balance the pH levels of your stomach and facilitates the secretion of digestive juices

Aids People Suffering From Diabetes: Is sugarcane juice good for diabetics? If you think sugarcane juice is a bad choice just because you are suffering from diabetes, then you are wrong. Sugarcane can, in fact, be consumed by people with diabetes, but in moderation. Sugarcane contains sucrose that has a low glycaemic index. This helps to keep your blood sugar levels in control.

Treats Sore Throat: If you feel a sudden itching or irritation in your throat, drink a glass of sugarcane juice with a dash of lime and black salt to soothe it. Vitamin C is found abundantly in sugarcane juice and is the main reason that makes it a good remedy for a sore throat. Sugarcane juice is also a rich source of antioxidants that ward off any viral or bacterial infections.

Heals Wounds: Other than boosting your immunity, sugarcane juice also helps in speeding the recovery of wounds. Sugarcane juice contains sucrose that is naturally capable of healing any kind of wound in a small span of time. You can also dab some sugarcane juice over the wound for better results.

Strengthens Body Organs: The regular consumption of sugarcane juice assists in making our important organs stronger so that they can work well and in sync with other organs. Since sugarcane juice is full of essential sugars, it helps in strengthening our organs like the sensory organs, reproductive organs, and the brain.

Aids Weight Loss: Even though it is sweet, sugarcane juice can help you shed a few extra kilos. Sugarcane juice is known to reduce the bad cholesterol in our body, which is one the main reason for weight gain. It is also high in soluble fibres that help us manage our weight

Eliminates Toxins From Our Body: Having sugarcane juice on a regular basis helps in cleansing the body of harmful toxins and other foreign elements. It also boosts our metabolism. This detoxification process gradually leads to weight loss

Beneficial in Treating UTI: The wonderful sugarcane juice helps maintain kidney health and prevents the problems associated with Urinary Tract Infections (UTI). To use it to treat UTI, take a glass of sugarcane juice mixed with lemon and coconut water twice a day. Sugarcane juice is known to increase the protein levels in the body. This prevents many kidney-related diseases like stones, UTI, STDs, and prostatitis. It also relieves the burning sensation that accompanies these disorders

Good For Nail Health: Do you have discoloured and brittle nails that need to be camouflaged with a variety of nail arts and paints? Try having sugarcane juice to combat this problem. The lack of nutrients makes our nails lifeless and brittle. Since sugarcane juice is full of nutrients, it nourishes your nails and makes them healthy.

Increases Muscle Power: Having sugarcane juice twice a day is known to increase your muscle power by providing much-needed glucose to the body.

Reduces Fever: You may not know this, but sugarcane juice is actually helpful in treating fever. Drinking sugarcane juice drinker can prevent protein loss, which may lead to weakness and pain

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CROSSWORD PUZZLE

By: Fatimah Jaji



ADEGOKE AFUYE



Adegoke Afuye a staff of the Office of the Executive Chairman has been nominated as deserving the hall of fame spotlight for the month of September, 2017. Adegoke who works as an Executive Assistant in the Office of the Executive Chairman he is highly organized and detail oriented. He handles the Executive Chairman's calendar, schedules appointments, calls, email and other duties that require care and accuracy. He displays a high level of efficiency, commitment, and politeness in the discharge of his duties.

He is hardworking, organised, humble, enthusiastic, passionate, intelligent, bold, honest and above all courteous. Adegoke is calm under pressure and capable of thinking on his feet in a crisis.

The entire Kwareve Team congratulates you.

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Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 3 Issue 22

Solution to Kwareve News Issue 21 Crossword Puzzle

S	R	P	G	L	T	N	E	D	I	V	E	S	T	A	B	L	I	S	H
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- BABELDOM
- ABACULUS
- ACATAMATHESIS
- CADILSKER
- DEARTICULATE
- EJECTAMENTA
- REALISTIC
- CIRCUMSTANCES
- EVIDENT
- ABDUCENT
- CACHEXIS
- DACNOMANIA
- EASEMENT
- FAGIN
- DISCOVERIES
- RENDER
- ESTABLISH
- ABNEGATE
- CADGE
- DARBIES
- ECPHONESIS
- CONTEMPORARY
- PROPERTY
- CHAMBER

Taxpedia

Abdulwahab Fareedah

NANNY TAX

Nanny Tax is a federal tax that must be paid by people who hire household help (a babysitter, maid, gardener, etc.) and pay them a total of more than a specified threshold amount during the tax year. The reason the IRS charges the nanny tax is because it considers an ongoing household helper to be the taxpayer's employee. As such, the taxpayer becomes an employer and must pay Social Security, Medicare and federal unemployment taxes on the wages paid to that employee.

The Nanny Tax does not apply if the babysitter is the taxpayer's parent, spouse, or if the babysitter is under 18 and is not primarily engaged in the household employment profession. Another way for taxpayers to avoid dealing with the nanny tax is by hiring household help through an agency. The agency will then be the employer and be the one who pays the nanny tax. Also, if household helpers are officially self-employed, they will be responsible for paying their own taxes and the taxpayer will not have to worry about the nanny tax.

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TOURISM AS REVENUE SPINNER IN KWARA STATE (PART 1)

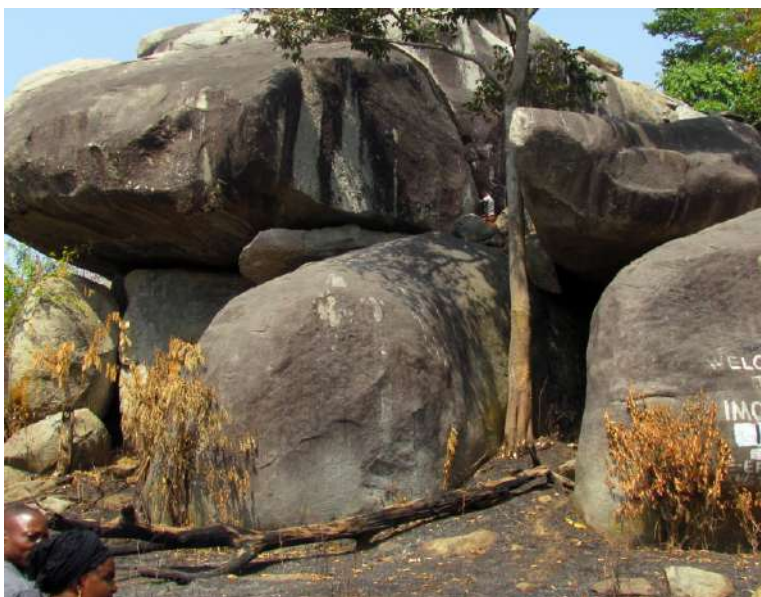
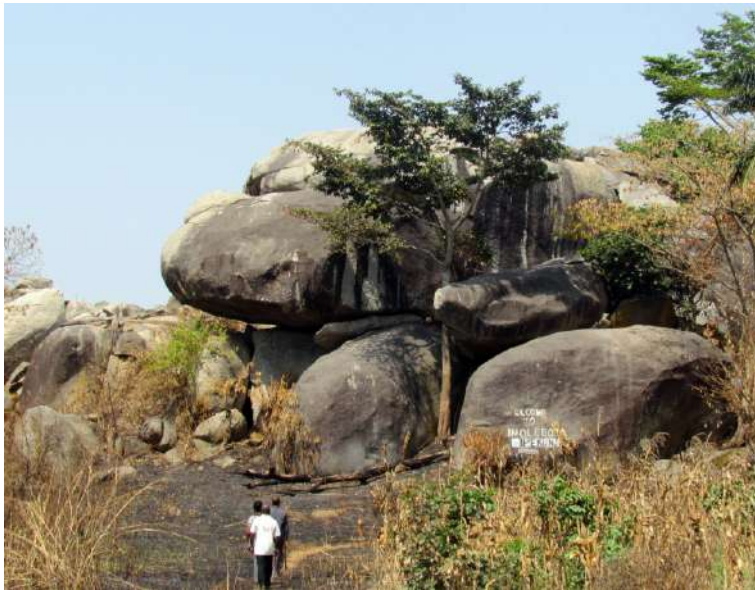
Bolaji Abdullahi

Resources embedded in tourism apparently in our immediate environment have not been given appropriate and adequate priorities, rather we see them as inconsequential. The ignorance of these tourist attractions means the ignorance of bounties of nature. The level of economic growth in the State would significantly skyrocket to a magnificent if put into proper use. It is no gainsaying that tourist attractions in states are part of expected tool for financial accumulation in the State where it affects development and growth.

Collecting locally or Internally Generated Revenue in the area of tourism makes some basic needs achievable without going through any extreme measures or go overboard before they are realised. Demystifying how to move forward the tourism sector to the drivers of the sector by applying policies that catalyses change will go a long way reforming the sector.

In Kwara State, there are lots of tourist treasures already discovered and some yet to be discovered. The discovered centres are underutilised while those yet to be discovered have no push of exploit from the tourism Board of the State. In





quantum are the benefits we can get from our treasures if we take cognizance of them and widen our vision towards them. From non-existence of a treasure to discovery of that treasure to turning it into tourist centres where it could be turned into capital. Therefore, there is need for government to invest or partner with private organizations to make kwara state a tourist hub and the State known with relative peace, this will spur tourists all over the world to visit the State.

Kajola in Oke Ero Local Government Area of Kwara State housed an ancient Rock Shelter called **IMOLEBOJA** with 15 Metre High, a former centre of worship and a shrine mystified by the appearance of the Rock at its early existence. The development later led to the origination of its name 'IMOLEBOJA', which means 'THE GOD HAVE MADE A CEILING'. The Rock for over a Hundred of years of existence and as a centre of worship has its superstitious belief. It serves as a solution to the then immediate problem of the community. The then community sought the help of the gods for guidance if there are misconceptions trending in the then society.

One of the major usage of the Rock is appeasing the gods if any teenage girl is impregnated out of wedlock, her peers will leave her behind in the village to move to the Rock shelter as a mark of disappointment to them and as a disgrace to the culprit. It gets serious to the extent that it is until the gods proffer a punishment to the offender before her peers returns back to the village. As time grew the belief of the Rock deciding fates faded away and the Rock started attracting the visitors to the community who found it worthy a site of attraction. It stopped being a centre of worship and turned to a tourist centre where archaeologists visit often for discoveries.

HEAR ME OUT

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

*Hello,
I discovered on the notice of assessment given to me that my name is wrongly arranged. Kindly, make the appropriate changes.
Thanks.
Anonymous*

Hello, anonymous
Please, write a letter on how you want your name to appear on the notice of assessment, address it to the Executive Chairman KW-IRS. Thank you.

*Hello,
I received an outrageous notice of assessment on different items of taxes. I want to know why I should be served with such outrageous notice of assessments.
Anonymous*

Hello, anonymous
Kwara State Internal Revenue Service does not issue notice of assessment to taxpayers based on discretion but rather only based on the information provided by taxpayer on the form A.

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CONTENT	<input type="text"/>
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PRINT QUALITY	<input type="text"/>
ANY OTHER SUGGESTION	<input type="text"/>

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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
TSA ACCOUNT	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



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

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Centre for African Entrepreneurship and Leadership



visit

Kwara State Internal Revenue Service



Group photograph of KW-IRS staff with visiting guest from University of Wolverhampton, UK



Exchange of pleasantries with Director, HNIs & Corporate

The Kwara State Internal Revenue Service (KW-IRS) on Tuesday 5th September 2017 received the team from the Centre for African Entrepreneurship and Leadership (CAEL) of the University of Wolverhampton, United Kingdom (UK). The team included the Director of the Centre, Dr Pascal Anosike and the Partner of the Centre, Mr Dayo Akande.

The purpose of their visit was to discuss best practices in taxation. This has become pertinent since the Service had been established for up to two years and should move from a start up strategy to that of growth.



Mr Dayo Akande and Mrs Habibah Aiyelabegan Dr. Pascal Anosike with Mr Kabiru Mohammed

KW-IRS also led the team to visit the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed with regards to the International Vocation, Technical and Entrepreneurship College (IVTEC).



Interactive Session with the management staff



Interactive Session with the staff



Mr Dayo Akande with Mr Yomi Ogunsola



Dr. Pascal Anosike & Mr Dayo Akande with the Executive Governor, Kwara State, Alh. Abdulfatah Ahmed



Group photograph with the Executive Governor

REVENUE AND RELIGIOUS INSTITUTIONS

Olufemi Oguntokun

“

Security as a factor to promote religion existence in any society and to achieve this, taxpayers' money is being used to pay securities to maintain law and other. ”

For the development and growth of any society, the provision of basic infrastructure is necessary. This explains why government shows great concern on how funds can be made available to achieve the set goals for the society. Government needs fund to be able to execute her obligations to the public. These obligations include but are not limited to the provision of infrastructure and social services. Meeting the needs of the society requires huge funds which an individual or community could not contribute alone. One of the main methods through which funds are acquired for the government is through taxation. Citizens are expected to discharge their civic responsibility by paying their taxes to contribute to the development and administration of the State, society at large.

One of the issue of discuss world over is whether religious institutions should be exempted from paying tax or not since religious establishments are created for the purpose of worship. However, religious establishments can be taxed if commercialized.

Often times, there is misconception between tax and revenue. Tax is a compulsory contribution to State

revenue, levied by the government on workers' income and business profits or added to the cost of some goods, services, and transactions. While revenue encompasses all collections accrued to the treasury of the government to provide her responsibilities to the residents of the State. These include; fees, levies, charges and tax, both are compulsory under the law, (revenue and tax).

Security as a factor to promote the existence of religion in any society requires adequate funding. Aside of Security, it is also the responsibility of the government to cater for the needs of the people at every level of development. This can easily be achieved through internally generated revenue.

Nigeria is known to be a secular State, where numerous religious activities exist but Christianity and Islam are most common and the two most practiced. Both Christianity and Islam faiths have reservations for taxation in the Holy Books.

POSITION OF TAX IN ISLAMIC LAW

Islamic Law support Tax payment. Islamic Law recognises tax as Zakat. Zakat, means an obligatory payment made annually under Islamic law on income, certain kinds of property and used for charitable and religious purposes in order to improve



the standard of living of the people. Therefore, Islamic scholars believe that since tax is used to provide basic amenities for less privileged in the society which is the aim of paying zakat, it can also be paid to the government since it will be used to cater for the needs of the citizens such as water, schools, roads etc. One of the most important Islamic injunction is obedience to constituted authority and the leaders in the society, this is in line with what Allah says¹ "O ye who have believed, obey Allah and obey His messenger and the people of authority amongst you. And if you disagree over anything, return the matter to Allah and His messenger (Muhammad) if you truly believe in Allah and the last Day. That is the best {way} and best in result"

In the five pillars of Islam (Shahadah, Salah, Zakat, Hajj and Fasting) Zakat (Tax) is fundamental and it is important and compulsory under Islamic law. The importance of tax paying was emphasized in thirty-two (32) places in the Holy Quran.² The most important pillar Allah commanded Muslims after observing prayer is Zakat Tax. Therefore, paying tax is not only supported by Allah but commanded by Allah.

POSITION OF TAX IN CHRISTIANITY

The Holy Bible states it clearly that³ "let everyone be subject to the governing authority, for there is no authority except that which God has established". The Bible admonished Christians to be law-abiding "This is also why you pay **taxes**, for the authorities are God's servants, who give their full time to governing.

Give to everyone what you owe them: ⁴If you owe **taxes**, pay **taxes**; if **revenue**, then **revenue**; if respect, then respect; if honor, then honor.

Jesus did indeed pay taxes where he instructed his disciple to go to the lake and throw out a line and open the mouth of the fish to pay his tax and his disciples. This was an exemplary leadership being displayed by Jesus Christ and the need for tax to be paid. Also, Jesus was asked if there is a need to pay tax to the government (Caesar) "Is it right to pay taxes to Caesar or not?" and Jesus told the people to "Give to Caesar what is Caesar's, and to God what is God's". Therefore, performing the civic obligation should not conflict with godliness.

The two Holy books agree to the importance of paying tax, either as a religious leader or a follower, this is because a society cannot survive without funds and this fund can either be external or internal. In the case of Nigeria, there is little to what the country can get from external revenue but more prominence needs to be placed on internally generated revenue.

Revenue Due to Religious Institutions

There is no doubt that religious institutions are missionaries; their incomes come from donations, offerings and tithes/Zakat, but in some instances where the institutions engaged in commercial activities, it will be a different ball game. But often times, the religious organizations mix up incomes from religion which is not taxable with earnings



from their establishments which is taxable.

There are differences between the establishments of religious organizations and establishments of non-religious or private Organisations. The Federal Republic of Nigeria has one major law that regulates taxation which is the Personal Income Tax Act.

Section 19(1) of the Act read together with the Third Schedule thereto provides clearly that: “The income of any ecclesiastical, charitable or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution,” shall be exempted from taxation.

The government had the clear intention to separate the churches as well as the mosques and all their earnings and investments in the form of schools, properties, etc from any form of embarrassment by tax.

Some of the incomes that are payable by religious institutions under the law are:

1. Building permit: A building permit is the formal permission to begin the construction, addition or renovation on your property .This type of revenue is collected by the local government or an authorized consultant.
2. Sign post/Sign Board
3. Personal Income Tax
4. Value added Tax on goods.
5. Land charge: on properties except the place of worship
6. Vehicle registration

Religious institutions need to keep separate books of record to distinguish between incomes generated from their commercial activities and earnings from religion activities in order to aid tax administrators charge such establishment appropriately.

In conclusion, religious institutions need to keep separate books of record to distinguish between incomes generated from their commercial activities and earnings from religion activities in order to aid tax administrators charge such establishment appropriately, if there is anywhere commercial activities are carried out, it is evident for religious institutions to make available their annual returns as stipulated by law.

References

¹Quran chapter 4:49

²Quran 2 verse 43 and 110.

³Romans 13 verse 1.

⁴Roman 13 verse 6.

⁵Matthew 17:24-27

⁶Matthew 22:15-22,

Corporate Responsibility and Paying Tax

Thomas Scheiwiller and Susan Symons

Some major businesses are starting to view taxation as a mainstream part of their corporate social responsibilities. Others should follow their example.

If we look back 20 years or so, we can see how corporate responsibility have developed and become embedded in the mainstream. Health and safety is a good example. Today, workers' health and safety is a core and well-regulated aspect of good business management, with clear benefits in employee welfare and reduction of working days lost. But this was not always the case. Twenty years or so ago, health and safety was only just beginning to be considered as a core business responsibility, following some high profile industrial accidents, with campaigning groups arguing that tougher regulation and better business practices were required.

Today we see that paying tax is already being looked at as an element of corporate responsibility, so it is interesting to ask the question: how will this develop in the future? The recession and the financial crisis have deepened the lack of public trust in business and led to much wider public interest in what tax companies pay. Campaigning groups are active, with numerous reports from non-governmental and non-profit organisations in the past year or two calling for more transparency and regulation over companies' tax affairs. And some corporations are taking leadership positions and treating tax as an element of their approach to corporate responsibility.

There is no universally agreed definition of "corporate responsibility". For the leading companies in the area, we suggest it is simply about how their business add value, now and in future, for shareholders, but also for other stakeholders, including employees, customers, government and the wider community. Johnson and Johnson, the US-based worldwide consumer healthcare group, state this clearly in Our Credo, a set of operating principles that they

have followed for over 60 years. In the Credo, they put their responsibility to shareholders after that to customers, employees and communities, believing that if they follow these principles, the business will survive and shareholders will receive a fair long-term return.

Paying tax into public finances is clearly part of how business contributes to society. Looked at simply, companies affect the community in three dimensions—social, environmental and economic. Paying tax is clearly part of the economic dimension, and how companies contribute to the creation of prosperity and to stability. Taxes provide essential public revenues for governments to meet economic and social objectives. Other aspects of the economic dimension include creating jobs and employment, and generating business for suppliers.

However, we would argue that taxes in this context involve much more than just the corporate income tax on companies' profits; they also include all the other taxes corporations pay, such as employer taxes and property taxes, and those they generate and administer through their economic activity, such as VAT, and employee taxes deducted through the payroll. Our work, using our Total Tax Contribution Framework, has shown that on average in the UK, companies bear nine different taxes, and collect four others; and that corporate income tax is less than half (47%) of their tax cost. In Switzerland, the average figures are 18 taxes borne and 10 taxes collected; corporate income tax is 30.2% of taxes borne (see references).

What campaigners want

Some of the groups campaigning on tax would like to

see a change in reporting standards to require multinational companies to report their tax affairs in much more detail in their audited accounts, essentially a profit and loss account, assets and tax charge for every country where they operate, known as country-by-country reporting. The campaigners want this because they believe it would give greater transparency to tax avoidance and alleged profit shifting by multinationals, particularly out of developing countries.

These proposals would clearly involve a great deal of cost and effort for many companies, which business may be concerned about. Also it is not clear what the benefit would be for users of financial statements through such detailed reporting, or whether the proposals would achieve their aim of increasing tax revenues in developing countries.

Nevertheless, such proposals clearly reflect a lack of public trust in corporate behaviour and show that tax is a complex area, and difficult for the non-tax expert to understand.

Greater transparency has been a theme of many previous corporate responsibility campaigns. The extractive industries have been at the forefront of the country-by-country reporting campaign. Mining companies often operate in resource-rich developing countries, and there is naturally much interest in their tax and other payments to government, as part of their licence to operate and the price for natural resources.

It is therefore interesting to see how some mining companies have already taken on the challenge of greater transparency on tax. In their Report to Society, Anglo American, the UK-based global mining company, discuss their payments with government (including tax) alongside other aspects of their corporate responsibility. Anglo American report their total tax contribution by country as part of their economic value added, or the economic dimension, including all the different taxes that they pay and collect, such as corporate income tax, royalties, employer's social contributions, and employee taxes deducted through the payroll. They explain how all these

taxes are generated across the life-cycle of a mining project, and show that two thirds of their tax payments are made in developing countries.

This type of reporting is quite different from the country-by-country proposal, which focuses solely on corporate income tax and the tax charge in the financial statements. Arguably, it better reflects how taxes are part of the economic benefits that companies bring to society.

We believe that paying taxes has already started to develop as a corporate responsibility issue. We suggest that large companies, if they have not already done so, should start to think about where tax fits into their approach and strategy on corporate responsibility. Not all companies will want to be a leader in this area, but not to have a position could well be a risk.

We also suggest that more companies need to take up the challenge of greater tax transparency and how better to communicate their tax affairs. While there could be risk in providing more information, there may also be value in corporate reputation.

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PLAY YOUR PART
PAY YOUR
TAX



A NEW DAWN

A brand new beginning
Following closely a long night of apprehension
A relief from the gory thick darkness
That overwhelmingly shut out the light

Like the broken waters
After a prolonged labor in the labor room
Announcing the birth of the prince
A long awaited hero

Or the liberty of an inmate
After years of incarceration
For a crime committed in ignorance
A release from a life sentence

A new dawn, a brand new beginning
Made possible only by mercy
Breaking into the blackness of the night
With shining light bearing hope

Where the sun rises into a new life
A cloudless world of possibilities
A release of great potentialities
Recreating the world.

It's is always darkest just before dawn
Keep hope alive, for soon will be dawn
When the day breaks again
And the sunrise delivers victory at last.



TAXATION *Quotes*

"Taxes are the lifeblood of government and no taxpayer should be permitted to escape the payment of his just share of the burden of contributing thereto." - Arthur Vanderbilt

"The purpose of a tax cut is to leave more money where it belongs: in the hands of the working men and working women who earned it in the first place." - Bob Dole

"Taxation according to income is the most effective instrument yet devised to obtain just contribution from those best able to bear it and to avoid placing onerous burdens upon the mass of our people." - Franklin Roosevelt

Tax information exchange —

what will change and how taxpayers should respond

-SEUN ADU

... hiding information is not tax planning. Working on the assumption that the tax authorities will not find out is a strategy that is very likely in its dying days. You need to have another look at your tax affairs and be sure that you are not setting yourself up for a significant tax liability in the near future.

Imagine you have the opportunity to make some money by sitting for a maths test. You have to answer 20 questions in five minutes. You will get an amount of money for each correct answer. At the end of the five minutes you are given the solutions. You are asked to score yourself; run your test paper through a paper shredder once you are done; and, afterwards disclose your score to the examiner. What would you do? Would you inflate your score knowing that your dishonesty would not be discovered (you have just shredded all evidence!)? Or would you disclose your actual score?

Dan Ariely and his colleagues performed this experiment, using nearly 40,000 participants, over several years. The results? Nearly 70% of the participants cheated. Dan could tell because the paper shredder had been altered to only shred the sides of the paper! The experiments showed that people are likely to cheat if the opportunity presents itself.

The same scenario plays out when it comes to taxes. When taxpayers believe that complete information on their income and expenses cannot be known to the tax authorities, they are likely to yield to the temptation to cheat. This is usually the case when the information is held in a foreign jurisdiction.

Tax authorities all over the world are making use of tax information exchange to combat this tendency. The Federal Inland Revenue Service (FIRS) has also recognised the potential of tax information exchange in combating tax evasion and avoidance and is now doing the same.

Information disclosure and tax compliance

There is evidence to suggest that where information on income is not readily available to the tax authorities, taxpayers are less likely to fully disclose their income and fully comply with the law.

The Internal Revenue Service (IRS) in the United States (US) analysed the tax gap for the US for 2008 to 2010. The analysis showed that when income is subject to substantial third party information reporting (or high visibility or transparency), only between 1% and 7% of the amount is underreported. However, if the income is subject to little or no information reporting (or little or no transparency), up to 63% of the income is misreported.

Similarly in his paper on information exchange, Markus Meinzer reported that a detailed enquiry by the French parliament into the leaked data of the Private banking business of a major international bank showed that less than 1% of the almost 3,000

French clients holding offshore accounts in the bank had properly declared the accounts in their tax return. There are also similar findings from other countries.

These findings are increasing the drive by tax authorities to improve cooperation in the area of information exchange and reporting.

Information exchange standards

There are three forms that tax information exchange can take. It can be on request, spontaneous, or automatic.

Assuming the FIRS is auditing a certain Company A

gained global acceptance. Here, countries agree to automatically exchange information periodically. They agree on the specific information to be exchanged, the time of the exchange, and the format of the exchange. If you have been following the news you have probably heard about Country by Country Reporting (CbyCR) and the Common Reporting Standard (CRS) Agreements. These are examples of automatic information exchange agreements.

Legislative framework for information exchange

For a tax authority to be able to exchange information with another tax authority, there must be legislation that allows it to do so.

The Convention is a multilateral agreement that allows a country the right to (amongst other things) exchange and receive information from many other countries without having to negotiate individual TIEAs or DTAs with each one of them.

in Nigeria. Company A is paying a lot of money to Company B in the United Kingdom. Company A claims that Company B is an independent party but the FIRS has its suspicion. What can the FIRS do? It could write to the HMRC to help get information on Company B to determine if indeed both companies are unrelated. This type of information exchange is known as an “on request” information exchange. It is information exchange that happens in respect of a concrete case and the FIRS needs to demonstrate that the information being requested is foreseeably relevant for applying the relevant tax laws.

You probably have that neighbour that is always ready to tell you of all the mischief that your kids have been up to while you were away. Your kids may not like that neighbour, but you sometimes find the information very useful. Spontaneous information exchange happens in a similar way. This is when one tax authority shares information that it believes another tax authority may find useful without the second tax authority making a specific request.

Automatic information exchange has only recently

The primary instruments used for information exchange include: Double Tax Treaties (DTAs), Tax information Exchange Agreements (TIEA), and the Multilateral Convention for Mutual Administrative Assistance in Tax Matters (The Convention).

Although DTAs are agreements between two countries for the purpose of preventing double taxation, most DTAs contain an article that allows the treaty partners to exchange taxpayer information. TIEA's on the other hand are bilateral agreements that have information exchange as the only subject.

The Convention is a multilateral agreement that allows a country the right to (amongst other things) exchange and receive information from many other countries without having to negotiate individual TIEAs or DTAs with each one of them.

Nigeria and information exchange

Nigeria is starting to appreciate the potential that information exchange has in improving tax compliance and collections. The FIRS now has a unit



that is dedicated to information exchange and is receiving support from multilateral agencies.

For example, the Global Forum on Transparency and Exchange of Information (the Global Forum) currently has an “African project” which aims to ensure that African tax administrators are equipped to use available information exchange tools. The project also aims to ensure that African tax authorities actually start to use these tools.

Nigeria and seven other African countries are participating as first movers in this project.

As we speak, the FIRS can potentially exchange taxpayer information with up to 114 other countries. This is based on Nigeria's current network of DTAs and the fact that Nigeria has signed up to the Convention. In addition, the FIRS has also signed the CbyCR and CRS agreements which will allow it to automatically exchange specific taxpayer information with up to 63 and 93 other countries respectively.

Conclusion

Have you ever thought to yourself, “why should I bother disclosing this information if the tax authorities will never find out?” You are not alone; you are like many taxpayers the world over. Available data suggests that taxpayers are taking both corrective and preventive measures in response to the use of

information exchange by tax authorities. For example, the Global forum's 2016 report states that almost \$55 billion has already been collected through voluntary disclosure programmes and similar measures aimed at encouraging taxpayers to report income and wealth previously hidden from tax authorities in advance of automatic exchange of information.

For Nigerian taxpayers, the bottom line is this: hiding information is not tax planning. Working on the assumption that the tax authorities will not find out is a strategy that is very likely in its dying days. You need to have another look at your tax affairs and be sure that you are not setting yourself up for a significant tax liability in the near future. Tax planning is not a crime; if you have to plan, you must look for legitimate opportunities that help you manage your tax costs.

Seun Adu is an Associate Director and Transfer Pricing Leader at PwC Nigeria. He is a regular writer and public speaker on tax and transfer pricing matters.

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Importance, Types and Objectives of Tax

Bhim Chimoriya



There are many responsibilities of state to its countrymen. State is represented by the government. Hence, the government of any country performs a number of activities in order to maintain law and order, peace and security, satisfying with the requirement of basic needs and public utilities etc. It also initiates various development programmes and maintains diplomatic and friendly relation with other nations in the world. In order to carry out all these activities and discharge its overall responsibilities towards the people, it needs sufficient revenue. Such a revenue is known as government revenue. It is also known as public revenue. Government revenue is collected through various sources according to the provisions of the financial acts and rules and regulations.

Such sources of revenue are taxes, fees and charges, fines and penalties, foreign grants etc. Among them, tax is the main sources of collecting the government revenue.

The concept of tax was initiated from Great Britain in 1799 to collect revenue for the government to manage the war against France. It didn't come into practice after that for a long time. Income tax system regularly begun from 1840 onwards in different countries in the world. It began from 1840 in Switzerland, 1849 in Austria, 1860 in England and India, 1862 in USA, 1864 in Italy and 1959 in Nepal as a regular source of government revenue.

What are the essentials of Tax

- A tax is a compulsory contribution of a person or entity to the state as per the rules.
- The tax payer does not receive direct and or special benefit in return.
- It is spent by the government for the common interest and benefit of the people.
- It is paid only by those persons and entities who earns income exceeding a certain specified limit.

What are the Different Types of Tax with Examples

Taxes may be categorized into different types as direct taxes, indirect taxes, progressive taxes, regressive taxes etc.

Direct Tax

A direct tax is the one, which is paid by the person or



entity on whom it is legally imposed. It is collected from the persons or entities on the income they have earned exceeding a certain specified limit. Tax is generally calculated at a certain percentage on the income. Income tax, corporate tax, land revenue tax etc. are the examples of direct tax.

Indirect Tax

An indirect tax is the one, which is imposed to one person or entity but paid partly or fully by others. It is transferable to others. The tax is collected from customers by including it in the price of the goods or services they have purchased. The producers collect such a tax from wholesalers the wholesalers from retailers and the retailers from the final consumers. Excise duty, custom duty, VAT etc. are some of the examples of indirect tax.

Personal income Tax

Personal income tax refers to the tax imposed on individuals or families who earn income exceeding a certain specified limit subject to change as per the provisions made in financial rules and regulations.

Corporate Tax

Corporate tax is the tax imposed on the incomes of a business entity. It occupies the most part of the government revenue collected from taxes. Corporate tax rates are generally applied in flat system with high rate of large undertakings and low rates for smaller ones. The small and large undertakings are categorizes as per the size of the activities.

Excise duty

Excise duty is the tax levied on luxurious products. It is intended to discourage the the consumption of harmful products on one side and to collect government revenue in considerable extent on the other side.

Custom Duty

Custom duty is the tax charged on the goods dealt in the foreign trade especially on the imported goods to encourage and promote export and to protect national industries. Government simply gives exemption of this tax on export trade and imposes on import trade. Custom duty may be export duty or import duty as its nature and imposed to the trading goods.

Land revenue Tax

Land revenue tax is the one, which is imposed to the landlords on the revenue generated from land especially while selling or purchasing land.

Value Added Tax (VAT)

Value added tax is the tax levied on value added on the price of the product at each stage of production, and or distribution activities. Value added is the difference between sales values and purchase value or the conversion cost plus profit. Conversion cost means the expenses on rent, depreciation, maintenance, insurance, salary etc. It is imposed on the goods at import, production and selling stages.

What are the objectives of Tax

The concept of tax was initiated with a view to generate government revenue in its very beginning stage. In course of time it has been utilized for various purposes.

- To raise government revenue for development and welfare programmes in the country.
- To maintain economic equalities by imposing tax to the income earners and improving the economic condition of the general people.
- To encourage the production and distribution of the products of basic needs and discourage the production and harmful ones.
- To discourage import trade and protect the national industries.



What are the Importance of Tax

Tax is a major source of government revenue and its contributes for the overall development and prosperity of a country.

- Raising government revenue in terms of income tax, custom duty, excise duty, entertainment tax, VAT, land revenue tax etc. from various sectors in order to initiate development and welfare programmes.
- Maintaining economic stability by reducing economic inequalities by means of equitable distribution of wealth by way of imposing tax to the income earners and improving the economic condition of the general people.
- Regulating the economic sectors into right direction by encouraging the production and distribution of useful goods and discouraging the harmful products by imposing high tax rate on them.
- Building and strengthening the national economy by encouraging and protecting national industries and promoting export trade.
- Reducing regional economic disparity by encouraging the entrepreneurs to establish industries in remote and backward regions by giving tax exemptions, rebates and concessions etc.





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Personal Income Tax

is mandatory for

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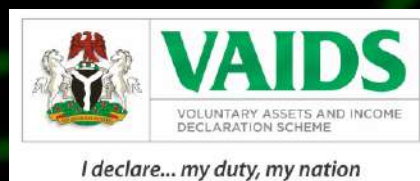


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