



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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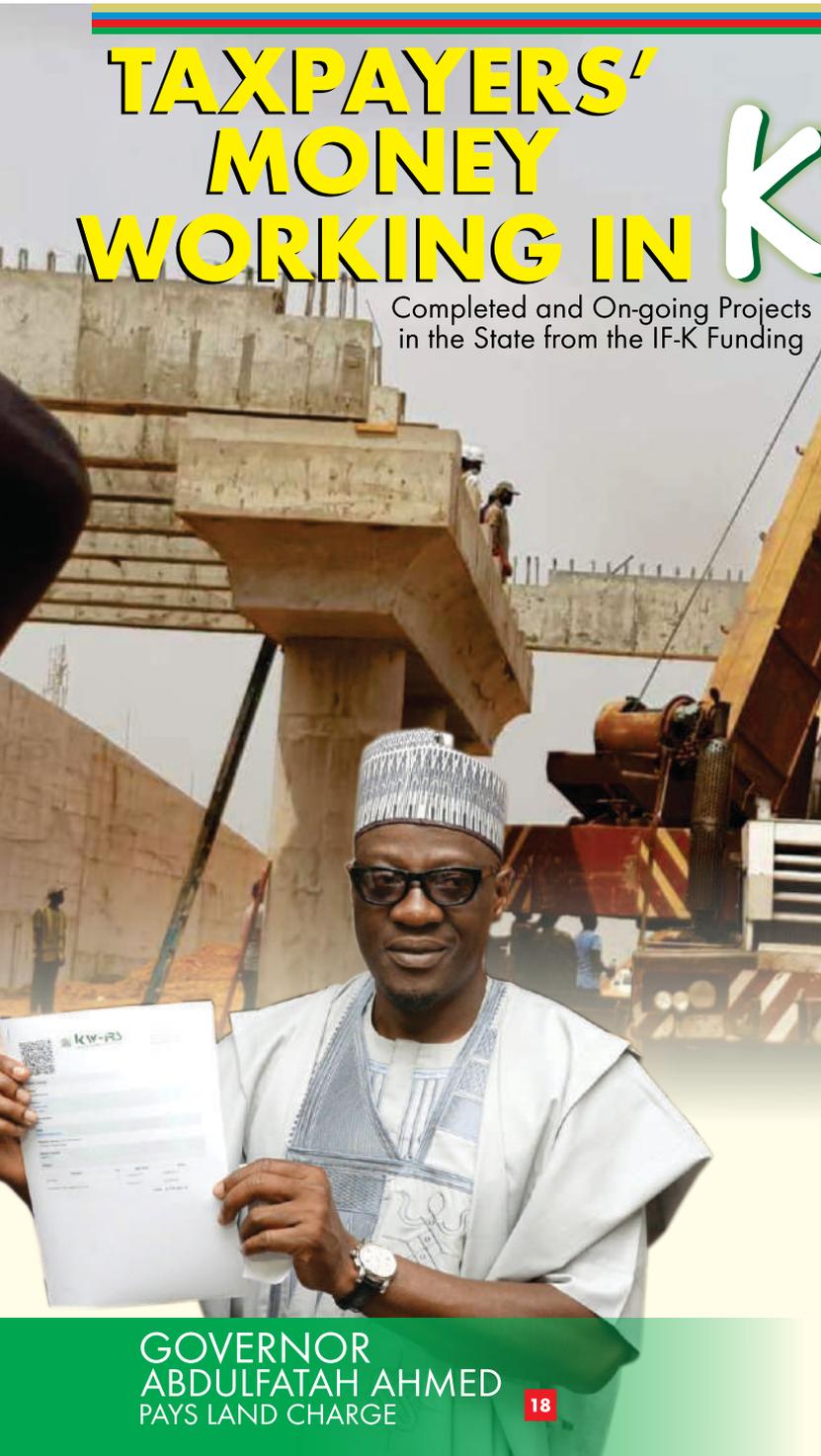
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Editorial

IN KWARA STATE, IT'S **LEADERSHIP** BY EXAMPLE THROUGH INCLUSIVE TAXATION



The Executive Governor of Kwara State, Dr Abdulfatah Ahmed, paid a surprise visit to the Revenue House to effect payment of his Land Charges using the electronic platform of the Service to demonstrate to the people of Kwara that payment of taxes in Kwara is all-inclusive. This step which was taken by him obtaining, and subsequently also, completing the Voluntary Assets and Income Declaration Scheme (VAIDS) Form is quite encouraging to all and sundry.

“ *It is obvious that the issue of getting the tax culture back and right in the State and the country is something that we have to strive to achieve, particularly knowing how the neglect of this area over the long period of cheap 'oil money' has killed the tax culture in the country.* **”**

It is obvious that the issue of getting the tax culture back and right in the State and the country is something that we have to strive to achieve, particularly knowing how the neglect of this area over the long period of cheap 'oil money' has killed the tax culture in the country. The payment of taxes is now being seen as a burden or unnecessary pressure by Government on the people. It is alien to majority of the people, particularly those relatively young. Even those that are not so young, who should know better, are lost on this fact and would rather want the 'good old days' to return.

What we can get, and realistically too, as we progress in this country is not a wish for an unrealistic 'good old days' but a realistic 'better tomorrow', which can only come through a sustainable revenue generation process that is based truly on the principle of social contract and is fundamentally followed through by the parties concerned.

It is therefore, very heart-warming to see that the various leadership of our State are quick to embrace this process and put the State on the stride of recovery. We are on the right track, because we are beginning to

take our future in our hands, as both the leaders and the led are now made to contribute into the purse of the State to service the governance of the State.

What this will bring is nothing but good governance, accountability and sustainable development. If we all contribute our quotas, as and when due, we will obviously be a force to ensure that what we have paid is judiciously utilised for the purpose that we have made such payment. With leadership by example, through inclusive taxation, we will sooner than expected begin to see the Kwara of our dreams.



Muritala Awodun, PhD
Executive Chairman
 Kwara State Internal Revenue Service

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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.



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART
PAY YOUR
TAX



TAXPAYERS' MONEY WORKING IN KWARA

Completed and On-going Projects in the State, from the IF-K Funding



The establishment of Kwara State Internal Revenue Service (KW-IRS) by the Administration of the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed in 2015 is considered as a giant stride in reviving the economy of Kwara State. The visionary Governor envisaged the challenges ahead of the State as the federal allocation is not sufficient to cater for the needs of the State. The State became a reference point through the debt free administration the Governor is running.

It is a fact that the sustainability of a State economy depends on the Internally Generated Revenue (IGR) the State is able to amass. These revenues are majorly used to provide basic infrastructure for and to maintain social well-being of the residents of the State.

The Service in its first year of operation collected N17.4 Billion, a wide increase from N7.2 Billion collected in 2015 by the defunct Kwara Board of Internal Revenue, all without introducing new or increasing existing taxes, levies or fees.

In this regard, the State Government's establishment of Infrastructure Fund Kwara (IF-K) model in September 2016, where N500 million is committed monthly to infrastructural development as a first line charge from IGR.

Through IF-K, the State Government initiated new projects and completed on-going projects as provided by the budget. The Kwara State Government through her budget highlighted some projects to be executed as guilds and would be executed according to available funds.

PROJECTS CAPTURED IN THE 2018 KWARA STATE BUDGET

GENERAL SERVICE:

- Completion of ongoing construction of new Ultra-modern Secretariat building in Ilorin for Civil Servants.

AGRICULTURE:

- Construction of rural roads to facilitate movement of farm produce to urban centres. This, will be done through the Rural Access and Agricultural Marketing Project (RAAMP).
- Provision of tractors and other agricultural equipment to farmers in the State.

ENERGY SECTOR:

- Provision of transformers, electrical plants and equipment to communities across the State to improve power supply.

WORKS & TRANSPORT:

- Completion of on-going road projects across the State such as the Geri-Alimi Diamond Underpass, Sango-UIITH-Oke Ose Road, Anilelerin Road, Offa, Rore-Ipetu-Arandun Road, Maigida-Arobadi Road, among others.
- Construction of new roads across the three Senatorial Districts of the State which include:
 - Oke-Onigbin-Isanlu-Isin Road (Isin LG), Osi-Obbo Ayegunle Road (Ekiti LG), Over-comer Estate Reservoir-Tanke Pipeline Road (Ilorin South LG), Kuchika Water Works Road, Lafiagi & Omu-Aran Township Roads.
 - Others are Station Road, Erin-Ile (Oyun

LG), Abayan-Patako-Ita Olowo-Ora Road (Ifelodun LG), Offa Township Roads, Alapa-Arobadi Road (Asa LG), Tsaragi-Shonga Road (Edu LG) & Panada-Agbeyangi-Ilupeju-Giwa-Alasoro-Tongolo-Elesin Meta-Odunade-Olaokun-Kunmi-Ilupeju-Yaru road (Ilorin East/Ifelodun LG).

- Sanu Sheu-Akerebiata road (including Double Span Bridge), Water Corporation Quarters Network Road (Ilorin South), Agbabiaka-Atere-Opolo-Megida-Amoyo road, Gerewu Phase II, Ilorin & Oro-Esie-Ijan-Arandun Road (Irepodun LG) will also be constructed.
- Others are Kaiama Roundabout-Vet Building Road, Catholic Church-Kanji Road-Emir Place Road (Kaiama LG), Oke-Oyi-Lanwa road (Moro LG), Ilofa-Imode-Erinmope road (Oke-Ero LG), Elerin Way-Gaa Iyalaja Road (Oyun LG) & Odo-Ode-Ikotun-Ojoku-Igbotele Spur (Asa/Oyun LG).
- In addition, Patigi Township-NTA Secretariat Junction Road (Patigi LG), New GRA Obaloyan-Omupo Road (Ifelodun LG), C & S Palace Road-old Burial ground, Ijagbo (Oyun LG) & Tepatan-Agbede-Kiribi-Oloru Road (Moro LG).

WATER SECTOR:

- Completion of the multi-billion naira Ilorin water reticulation project
- Rehabilitation of several waterworks across the State to enhance their functionality & ensure adequate water supply to the people of the State.
- Provision of 320 boreholes in all the wards of the State.

EDUCATION SECTOR:

- Rehabilitation of classrooms in Primary &

Secondary Schools across the three Senatorial Districts of the State.

- Completion of KWASU campuses in Ekiti and Ilesha-Baruba.
- Completion of KWASU Post-Graduate School in Ilorin

HOUSING AND COMMUNITY AMENITIES SECTOR:

- Neighborhood Upgrading, which is geared towards slum reduction and control of haphazard development
- Office building and design studio for Ministry of Housing and Urban Development to fast track architectural and structural designs for effective and efficient service delivery.

HEALTH SECTOR:

- Rehabilitation of health facilities particularly in rural communities of the State.
- Comprehensive rehabilitation of 2 General Hospitals, 2 Specialist Hospitals, 3 Cottage Hospitals, 6 Primary Healthcare Centres and the Civil Service Hospital, Ilorin.
- Provision of modern medical equipment of different types to various health facilities to replace obsolete ones.

PUBLIC ORDER AND SAFETY SECTOR:

- Rehabilitation and furnishing of some courts in various Local Government Areas across the State.
- Construction of a befitting permanent office accommodation for the Ministry of Justice

As required by law, payment of tax is a civic responsibility that every income earner should be involved for the strategic development of Kwara State.

Pictures of some of the projects



Share Oke-Ode Road



Maigida Soludero Transit Buses



Aduralere-Isale Koko Road



Aduralere Sanusi Road



Oro-Arandun Ipetu Road



Erin-ile-Ilemona Road



Maigida Arobadi Road



Completed Ara Orin Road



On-going Geri-Alimi Diamond Split Underpass



International vocational, Technical & Entrepreneurship Colleges (IVTEC), Ajase-Ipo



Mini Campus - Henry George Road



Oniju Olore Way, Babaloma



On-going Chapel Oke-Odo Bubu Road



Asphalt Plant



Kwara State University, Osi Campus under construction



KWASU Ilesha Baruba Campus under construction



KWASU Engineering Complex, Main Campus



Light Up Kwara Project (Solar powered street lights)



KWASU School of Business & Governance, Main Campus



The New Secretariat Complex, under construction

BAUCHI STATE INTERNAL REVENUE SERVICE UNDERSTUDIES KW-IRS

Susan Ibigbami



Executive Chairman, KW-IRS, Dr Muritala Awodun discussing with the Executive Chairman of Bauchi Internal Revenue Service, Alhaji Jubril Useni Jubo

The representatives of the Bauchi State Internal Revenue Service (BIRS) led by the Executive Chairman, Alhaji Jubril Useni Jubo, visited KW-IRS on 14 February, 2018 to understudy the Revenue Administration System in Kwara State. The Representatives were well received by the Executive Chairman and management team of KW-IRS.

The Executive Chairman of the Bauchi State Internal Revenue Service, Alhaji Jubril Useni Jubo stated that the purpose of their visit was to learn from KW-IRS. He commended KW-IRS for her enviable achievement over the past two and half years.

In his speech, the Executive Chairman, KW-IRS, Dr Muritala Awodun, gave an insight into the activities and the strategies adopted by KW-IRS in moving the Kwara State's Internally Generated Revenue (IGR) from



Executive Chairman, KW-IRS, Dr Muritala Awodun addressing the BIR delegates



Delegates from Bauchi Internal Revenue Service and staff of KW-IRS during the presentation

N7.2 Billion recorded in 2015 by the defunct Board to N17.4 Billion in 2016 and then to N19.94 Billion in 2017. He further explained the automation system introduced in the collection of all Ministries, Departments and Agencies revenues across the State to improve service delivery, foster transparency and integrity as well as block leakages in revenue collection.

Dr Awodun gave a brief history of Kwara State Internal Revenue Service, stating that the old Board of Internal Revenue Service (BIR) was defunct by the Kwara State Revenue Administration law of June 22, 2015 hence the establishment of the Kwara State Internal Revenue Service (KW-IRS). “This law gave KW-IRS the mandate to be the sole agency to collect revenue across the length and breadth of Kwara State.

He added that the challenges the Service encountered from inception was the porous nature of the revenue collection process and how to block leakages which informed the Executive Governor's idea of automating the process of collection, changing the people and providing enabling working environment which resulted in a change in the receipting system and assisted in getting all revenue into the State Government's Account.

Dr Awodun summed that the reform of the Service brought the adoption of the PPT model where rigorous and objective process was open to all applicants also improved the process of revenue mobilisation and introduced technology. He then advised the visiting Chairman to emulate same objective and technological processes.

The Executive Chairman, KW-IRS acquainted the visitors various projects designed by the Service through its Community Impact Programme (CIP) on the five Es which are: **Education, Environment, Empowerment, Enterprise and Employment**. He made reference to the kitting of school pupils through the distribution of school bags and uniforms, provision of boreholes, clearing of blocked drainages and presentation of endowment prizes to tertiary institutions among others. These enabled cooperation and built an endearing relationship between the Service and taxpayers. He informed them that KW-IRS having realised even before the commencement of operations that the assignment at hand would be more successful with the support of the sixteen (16) Local Government Chairmen in Kwara State and stakeholders such as the traditional rulers as well as religion leaders.



Round Table Session with The Executive Chairman, KW-IRS and other management staff



The Executive Chairman, KW-IRS, Dr Muritala Awodun making a presentation to the delegates from Bauchi IRS



Mr Segun Olaniyi, Alhaji Imam Bolakale and Mr Rufai Muhammed



Mrs Omolara Ojulari, Asst. Director, Internal Audit and Mr Sunday Agbana, Principal Manager, Tax Assessment



Executive Chairman, Bauchi IRS, Alhaji Jubril Useni Jubo



Exchange of pleasantries

Dr. Awodun however cautioned that there is a need to pay attention to the people; the strategy to be used for each sector must differ and there were peculiarities to different States. He also stated the importance of political will in terms of the Executive Governor of the state being on the same page with the Tax Administrators.

Alhaji Jubril Useni Jubo thanked the Executive Chairman, KW-IRS for all his guidance and assistance. He posited that the Internal Revenue

Service is one of the priorities of the Bauchi State Governor, Alhaji Mohammed Abdullahi Abubakar. This he said was apparent in the Governor's will to ensure the Board of Internal Revenue operated efficiently and effectively.

The Executive Chairman, KW-IRS in his closing remarks of the Study Tour thanked the team for their admiration of KW-IRS and assured the representatives of continuous KW-IRS support.

TAXPAYER AND ADMINISTRATOR

A Friend or A Foe

Alabi Taofiq Taiwo

The relationship that exists between tax administrator and taxpayer has been that of maxi-mini revenue relationship. That refers to the tax administrator posture of maximizing revenue whilst the tax payer minimizes it through legal means with the assistance of tax intermediaries or practitioners. From this perspective, the taxpayer is entitled to minimize, by legal means, the extent to which the tax administrator 'puts its shovel' into the individual's store of wealth. The tax administrator is also cast as revenue maxima pursuing interest of the state it represents. In view of this, the taxpayer and tax administrator are not a dichotomy but a unity framed upon a common ground.

However this common ground can be achieved if centered on four principles:

- Commercial awareness; understanding of the taxpayer's commercial and tax strategy.
- An impartial approach; acting fairly and not mainly revenue maximisation oriented.
- Proportionality; ensuring tax assessed is based on income and assets of tax payers.
- Disclosure and transparency; in reciprocity, this is a requirement from the taxpayer.

The fulfillment of these four requirements should lead to responsiveness and thus contribute to tax certainty. A feature of responsive regulation is for the tax administrator to form community partnerships with other stakeholders in the taxation system. This is in contrast to historical precedents where the typical traditional authoritarian relationship manages taxes instead of people; this relationship has been cast as adversarial. The corresponding strategy will be to effectively control instead of fruitfully cooperate.

Taxpayers are expected to file tax returns and statements disclosing an amount of factual information, declare the right amount of tax due and pay this tax as and when due. The tax administration

Moving the relationship towards a true partnership based on openness, a mutual understanding and a willingness to engage in a constructive and frank dialogue is not easy. Nobody is suggesting that the relationship between taxpayers and tax administrations will be free of conflict and tension, but it should be possible to manage this tension and to recognize that there are many areas of common ground.

will ensure taxpayers' compliance by conducting ex-post audits and seeking more information about the tax returns retrospectively.

Moving the relationship towards a true partnership based on openness, a mutual understanding and a willingness to engage in a constructive and frank dialogue is not easy. Nobody is suggesting that the relationship between taxpayers and tax administrations will be free of conflict and tension, but it should be possible to manage this tension and to recognize that there are many areas of common ground.

A taxpayer is to be considered as a customer who is entitled to good service that will be of benefit. There is

increasing awareness that the taxpayer's willingness to pay his taxes relates to the manner in which the taxpayer is treated by the tax administrator, Therefore tax administrator has to treat taxpayer with respect in his pursuit of legal certainty and equality.

An approach that moves the tax administrator from a command and control posture to a more relationship and responsive posture of regulation needs to be adopted by all relevant tax authorities. Such approach focuses on extending assistance to ensure compliance taxpayers and punishing recalcitrant taxpayers. This will most effectively encourage voluntary compliance by taxpayers and thereby enhance the efficiency of tax administration.

Voluntary tax compliance can be increased by improving the way tax authorities interact with taxpayers, the idea of building better tax morality and promoting corporate responsibility is developing worldwide. This is based on an enhanced dialogue between tax administrations and taxpayers which builds on mutual respect and cooperation. In particular, taxpayers' willingness to pay taxes and the overall tax morality is raised when the tax administration acts respectfully. Conversely, when the tax administration considers taxpayers in principle as potentially non-compliant persons who need to be forced to pay taxes, taxpayers indeed tend to respond by actively trying to circumvent taxation and pursuing tax avoidance schemes.

At this junction, it is suggested that tax administrators provide a policy statement in form of a handbook clearly defining the role, responsibilities of the tax authority to the taxpayer as well as the rights and obligations of the taxpayer. The policy which is based on the understanding that efficient and effective taxpayer service in field operations is central in fostering voluntary taxpayer compliance, which is essential for the success of the self-assessment system will further enhance:

- Increased efficiency in service delivery as a strategy for continuous revenue enhancement.
- Streamlining, standardising and consolidating service delivery in field operations
- Identifying and eradicating no-value adding procedures and processes in order to minimise compliance and administration costs.
- Transforming the attitude of taxpayers toward paying taxes through continuous and consistent education and enlightenment.



- Instituting a new and sustainable service delivery culture in the field operations of the Service in order to transform the attitude (behaviour, work habits and ethics) of staff towards service-focused tax administration.

Conclusion:

In recognition of the central role taxpayer play in economic development, tax administrators should initiate, provide and uphold programmes that engender efficient delivery of service and assistance to taxpayers for continuous revenue enhancement and transformation. This is in the form of corporate image; impartial and transparent treatment of all taxpayers to cultivate a positive taxpaying culture; uniform procedures and standards in tax operations to minimise bottlenecks in compliance and tax administration; effective education and enlightenment of taxpayers to transform their attitude towards voluntary compliance. In addition, prompt attendance to and resolution of taxpayers' enquiries and complaints with a view to promoting and upholding a positive corporate image of the Service; keeping taxpayers constantly informed of taxpayer service programmes, standards and the channels that taxpayers can use to communicate various issues relating to tax matters and service delivery; collation, analysis and utilisation of information and feedback from taxpayers on the effectiveness of taxpayer service programmes and efficiency in service delivery.

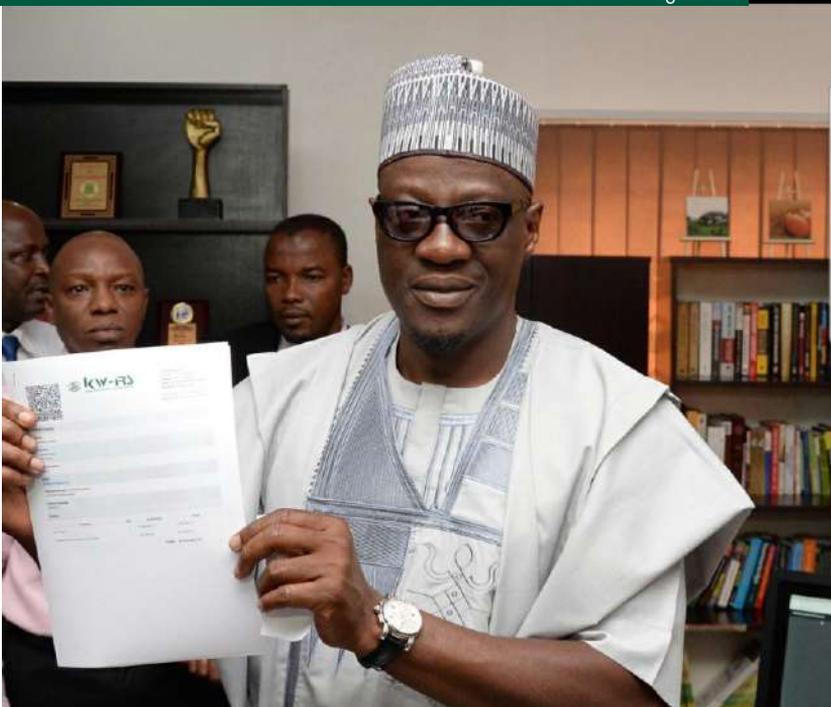
To this end, the relationship between a tax administrator and a taxpayer will be that of a friend and not a foe.

GOVERNOR ABDULFATAH AHMED PAYS LAND CHARGE

Olufemi Oguntokun

One of the virtues of a good leader is the ability to lead by example especially in displaying the act of patriotism and responsiveness to civic duties such as paying taxes, obeying the laws and national calls. These desirable qualities were shown by the Executive Governor of Kwara State, Dr Abdulfatah Ahmed through the payment of Land Charge on his residence in GRA, Ilorin. This was done as a result of Land Charge bill that he was served by the Directorate of Property Tax of Kwara State Internal Revenue Service (KW-IRS) on Tuesday 20th of February 2018.

On Thursday 21st of February 2018 the Executive Governor without any hesitation, visited the Corporate Head Office of KW-IRS to pay his Land Charge for 2018. The Executive Governor was welcomed by the Executive Chairman of the



The Executive Governor, Dr Abdulfatah Ahmed displaying his evidence of payment to the residents of Kwara

Service, Dr Muritala Awodun and other Directors and preceded to the office to utilise the electronic payment platform.

Addressing the newsmen after

making the payment, the Executive Governor expressed delight in the E-payment platform introduced by KW-IRS to block leakages, enhance convenience for taxpayers and improve the revenue base of the State. He urged members of the public, individual, corporate bodies and other land users to follow suit as a practical demonstration of their commitment to the progress of the State. He added that this remained the only way to enable Government mobilize enough resources to improve infrastructure, human capital and economic development of the State.

Governor Ahmed noted that inability to pay tax as a duty will lead



The Executive Chairman, KW-IRS welcoming the Executive Governor, Kwara State



R-L: DG, KP3, Mr Yomi Ogunshola assisting the Executive Governor in his payment process, Alhaji (Dr) Abdulfatah Ahmed



L-R: Director, Admin & Operations, Mrs Adenike Babajamu and Head, Customer Service assisting the Executive Governor

to deficit in funding capacity of Kwara State which according to him may have negative impact on the economy.

The electronic payment process have been made easy, it could be done through mobile devices or computer by visiting pay.kw-irs.com and will take less than five minutes to complete. This could be done by yourself at the KW-IRS Corporate Head Office or through KW-IRS Business Development Officers at the Bureau of Land, G.R.A, Ilorin.



The Executive Governor, Alhaji (Dr) Abdulfatah Ahmed displaying his evidence of payment



The Executive Governor, Alhaji (Dr) Abdulfatah Ahmed addressing Newsmen after the payment

A TAXPAYER IS A RESPONSIBLE PERSON

Prof Halidu I. Abubakar
- EMIR ILESHA BARUBA

...“taxation is not a new phenomenon; it has been in existence since the colonial era, and there is no distinct difference in tax collection now and how it used to be but the process has changed. It is just that those taxes stopped being exploited but they existed inside the books”.



One of the prominent traditional ruler in Kwara State, the Emir of Ilesha Baruba Prof Halilu Abubakar described a tax payer as a responsible person, who sees taxation as a statutory obligation levied for development of the community and described tax evasion as crime that should be treated rigorously.

Prof Abubakar stated this during an interview with KWAREVE NEWS team in his palace at Ilesha Baruba, Baruten Local Government Area of Kwara State. He said “taxation is not a new phenomenon; it emanated during the colonial era, and there is no distinct difference in tax collection now and how it used to be, but the process has changed. It is just that those taxes stopped being exploited but they existed by the books”.

The Emir added that in terms of tax administration and effort, the Kwara State Internal Revenue Service (KW-IRS) brought a dynamic approach characterized with result orientation and professionalism in the discharge of duties.

The Emir of Ilesha Baruba lamented on the neglect of taxes during Nigeria oil wealth boom which resulted to the country's loss of tax consciousness and taxes were not given.

Responding to a question on role of tax in Nation building, Prof Halidu Abubakar highlighted three (3) roles of taxation in the society as; revenue generation, income redistribution and economic stabilization. He said there is a need to close the gap between the rich and the poor by taxing the poor less and the rich more. He further stated that these revenue can be used to provide basic infrastructure for the people residing in the State. Also for economic stability, Prof Abubakar said when there is

inflation, some certain goods could be taxed to stabilize the economy.

“This is the right time for KW-IRS to operate because there is no better time but the time when oil revenue is not sufficient, Government needs money to pay salaries and embark on developmental projects; there is no other way of achieving this but through taxes” he said.

Prof Halidu I. Abubakar is a Professor of Economics, the Emir of Ilesha Baruba and the Chairman of Harmony Holdings, Kwara State.



Prof Halidu I. Abubakar
- EMIR ILESHA BARUBA

KW-IRS Seals Skye Bank in Ilorin

Kazeem Akande

The Kwara State Internal Revenue Service (KW-IRS) sealed two branches of Skye Bank in Ilorin, the Kwara State Capital on Wednesday 24th January 2018. The KW-IRS team was led by the Director, Legal and Enforcement, Lateef Okandeji, Esq who said the enforcement came as a result of a Court Order issued on 23rd January 2018 following judgement delivered on 22nd January 2018.

He further explained that this distraint was a last resort the Service resulted to after series of dialogues with the Bank on their outstanding established liability on Withholding Tax on Bank Interest for the years 2013 and 2014 in the sum of Thirty Million, Sixty Eight Thousand, Four Hundred and Seventy One Naira (30,068,471,22).



Sealed premises of Skye Bank, Challenge



KWIRS staff sealing the premises



KWIRS staff sealing the premises



The Legal and Enforcement Team

CROATIA:

DOUBLE TAX TREATY BETWEEN CROATIA AND KOSOVO ENTERS INTO FORCE



Croatia and Kosovo have historically shared a good economic and political relationship and are continuing to strengthen the commercial exchanges between the two countries. Croatia sees Kosovo as a good opportunity for export and substantial investment in areas such as construction and infrastructure, whereas Kosovo perceives Croatia as one of the most important strategic partners for its entrance into NATO and the EU. The economic cooperation between them has recently become even easier after the agreement on the avoidance of double taxation between the two countries (DTA) entered into force at the beginning of 2018.

Discussions regarding the conclusion of the DTA between Croatia and Kosovo continued for many years, but since 2014 the pace had quickened, particularly given the increasing intensity in economic cooperation. A large number of Croatian companies are now present in Kosovo either directly through their subsidiaries or representative offices, or indirectly through partners and distributors. Finally, in March 2017, the DTA was signed and in November 2017 legally confirmed in the form of an Act by the Croatian Parliament.

The DTA introduces numerous forms of tax relief for a variety of income types, and it has set the stage for boosting the exchange of goods and services. It additionally contains a clause on the exchange of information with the purpose of fighting fiscal evasion, in light of the OECD's BEPS project.

The maximum withholding tax rates between the two countries are agreed as follows:

- 5% on dividends, if the real beneficiary is a company (except for a partnership) that owns at least 25% of the capital of the company paying the dividend;
- 10% on dividends in all other cases;
- 5% on interest; and
- 5% on income from royalties.

The DTA defines in detail all relevant terms such as:

residence, permanent establishment, affiliated companies, dividend, interest, property; and a vast range of income types: profit, salary, income from real estate, board members' fees, royalties, students, and so on. Thanks to these definitions a substantial portion of misinterpretation or misuse of the information contained in the DTA has been removed. One particularity related to the definition of the permanent establishment is connected with the construction industry: a construction site or a construction or installation project will be considered a permanent establishment only if it lasts more than 12 months. The DTA furthermore introduces a clause on the profit from international transportation, regulating the use of profit from the operation of ships, aircraft or road vehicles in international transportation. The rest of the provisions follow the standard structure and principles of the OECD model.

Croatian companies operating in Kosovo finally get the opportunity to enhance their commercial presence in this non-EU country. Concerted effort from both sides has resulted in a favourable agreement, which will open up new prospects for Croatian entrepreneurs. Kosovo is investing heavily in its infrastructure, telecommunication and construction industries and has great potential for important projects in the energy sector. It is also very interested in attracting investors from Croatia, thus strengthening the political partnership assisting Kosovo's efforts in joining NATO and the EU.

Argentina:

Argentine Congress passes comprehensive tax reform



The Argentine Congress passed the proposed tax reform on December 27 2017 and it became effective on January 1 2018. Some changes introduced are important, including an immediate transitional reduction in the Corporate Income Tax (CIT) rate from 35% to 30% for the two taxable years beginning on or after January 1 2018. For taxable years beginning on or after January 1 2020, the CIT rate will decrease again, to 25%.

The two-step corporate tax rate reduction is offset by a new

withholding tax on dividend/profit distributions at a rate of 7% (while the applicable CIT rate is at 30%) and 13% (when the corporate rate lowers to 25%). Thus, in the absence of a tax treaty, the combined effective rate on dividend/profit distributions would be set at 34.9%. It would decrease to 34.75% when the 25% CIT rate is in place.

The tax reform also has abolished the so-called equalisation tax for profits generated in taxable years starting on or after January 1 2018. The equalisation tax was a withholding tax levied at a rate of 35% on dividend distributions in excess of tax earnings, which still applies to dividend and branch profit distributions made out of earnings accumulated before January 1 2018 that exceeded tax earnings as of the year-end before the relevant distribution.

Transfers of Argentine shares

The tax reform confirmed that the transfer of Argentine securities that occurred after September 23 2013, including transfers of Argentine shares made between non-residents, is subject to tax. The tax, however, does not apply to the sale of shares and American or global depositary receipts (ADRs or GDRs) made by non-residents through stock exchanges, whether local or foreign.

Before the tax reform, the rules required the buyer to withhold tax on the capital gain. However, in practice, taxes were not withheld on sales between non-residents because there was no legal mechanism to do so. In July 2017, the Argentine tax authorities issued Resolution No. 4094-E, establishing the mechanism for paying the capital gains tax due by non-residents for those transactions that occurred on or after September 23 2013. Because of the turmoil this resolution caused, the tax authorities later published Resolution No. 4095-E, suspending the previous resolution for 180 days. On January 11 2018, Resolution No. 4190-E was issued repealing Resolutions Nos. 4094-E and 4095-E.

The tax reform now provides that the seller, and not the buyer, should be the party responsible for withholding the tax. As such, Resolution No. 4190-E provides that the tax authorities will issue a new mechanism regulating how non-resident sellers should pay the tax on the capital gain for transactions that take place on or after January 1 2018 and how non-resident buyers should comply with their withholding tax obligations with respect to taxable transactions that occurred between September 2013 and December 2017.

Non-residents are now exempt from tax on capital gains realised from the sale of shares in publicly traded companies, but only to the extent that the shares are sold through the local stock exchange. Furthermore, non-residents continue to be exempt from tax on capital gains from the sale of sovereign bonds and corporate bonds issued in an IPO. The yields from those bonds are also exempt from Argentine tax. In all cases, the exemption is

conditioned on the foreign seller being a resident in a jurisdiction that has an exchange of information agreement with Argentina and that the funds come from these jurisdictions. Only yields and capital gains derived from specific securities issued by the Argentine Central Bank (LEBACs) do not benefit from this exemption and are subject to a 5% tax. If, for capital gains derived from their sale the tax cost cannot be determined, the tax can be levied at a rate of 4.5% over the sales proceeds.

Indirect transfers of Argentine assets (including shares) are now taxable under the tax reform, provided that (i) the value of the Argentine assets exceed 30% of the transaction's overall value and (ii) the equity interest sold in the foreign entity exceeds 10%. The tax is due if any of these thresholds were met during the 12-month period before the sale. The indirect transfer of Argentine assets, however, is only subject to tax to the extent those assets are acquired on or after January 1 2018 and the transaction does not take place within the same economic group, provided the requirements to be set by regulations are met.

Other income tax changes

In line with the OECD Model Tax Convention, the concept of 'ancillary or preparatory' limits the scope of the activities that are excluded from being deemed to constitute a permanent establishment.

The 2:1 debt-to-equity thin capitalisation rule is replaced with the BEPS-based rule. The deduction on interest expense and foreign exchange losses with local and foreign related parties is now limited to 30% of the taxpayer's taxable income before interest, foreign exchange losses, and depreciation. The taxpayer is entitled to carry forward excess non-deductible interest for five years and unutilised deduction capacity for three years.

Amendments have been introduced to relax the so-called sixth method for transfer pricing analysis in cases involving commodity transactions with foreign intermediaries.

Argentine CFC rules have been amended. Thus, an Argentine taxpayer is immediately taxed on the passive income generated by a CFC that is directly or indirectly held to the extent that more than 50% of that CFC's income is passive and is effectively subject to a tax that is lower than 75% of the applicable Argentine income tax rate.

The tax reform subjects individuals to tax on both the sale and yields of sovereign bonds and corporate bonds issued in an IPO. The tax, however, is levied at a rate of 5% if the bonds are issued in Argentine currency and 15% if they are issued in foreign currency. Before the tax reform, individuals were exempt from tax on this type of income.

The tax reform also confirms that ADRs/GDRs generate Argentine-sourced income. However, a non-resident is exempt from the prevailing 15% capital gains tax on their sale if they reside in a jurisdiction that has an exchange of information agreement with Argentina and the underlying shares are also publicly traded in Argentina.

CITN VISITS KW-IRS

Susan Ibigbami



Officials of the Chartered Institute of Taxation of Nigeria (CITN) on 14th February, 2018 paid a courtesy visit to Kwara State Internal Revenue Service (KW-IRS).

CITN had also visited Kwara State officially in 2015 and commended the Executive Governor of Kwara State, Alhaji (Dr) AbdulFatah Ahmed for taking the right steps to reform Tax Administration in Kwara State.

The National President of the Institute who was represented by his Vice President, Mr Adesina Isaac Adedayo commended KW-IRS for her efforts towards increasing the Internally Generated Revenue (IGR) of Kwara State despite the numerous challenges encountered. He also appreciated the Management team of the Service for the continuous support given CITN over the years.

Dr Awodun revealed that the visit of the Institute (CITN) in 2015 was very timely and had an impact in the training of new staff through the inclusion of a week Professional training with the Former National President, Dr (Mrs.) Olateju Somorin facilitated.

Mr Adedayo expressed his profound gratitude to the Government of Kwara State for the allocation of land for the construction of the proposed Tax Academy. He also thanked KW-IRS for the pledged support toward the Annual Tax Conference and appealed for even more assistance as KW-IRS has a major stake in the success of the upcoming annual Conference.



The Executive Chairman, KW-IRS, Dr Muritala Awodun

The Executive Chairman, Dr Muritala Awodun in his response stated that the Former National President of



The Executive Chairman, KW-IRS, Dr Muritala Awodun addressing the delegates from CITN

The Executive Chairman, KW-IRS advised the Institute to speed up efforts towards the commencement of the building of the Tax Academy. He recommended that the project be executed in phases and to solicit support of stakeholders, organisations and dignitaries so that significant progress can be made quietly.

Dr Awodun giving his vote of thanks assured the Institute that KW-IRS are partners in progress and the support of the Service is unwavering.



Delegates from CITN



Delegates from CITN



Presentation of souvenir



Group photograph of CITN Delegates and some Management Staff, KW-IRS

TAXPRENEURSHIP:

USING RESEARCH, DATA GATHERING AND COMMUNITY IMPACT MEASUREMENT FOR GROWTH AND SUSTAINABILITY OF THE SERVICE



he drive for growth and sustainability is not a task that is accomplished without conscious planning and execution. The Service, in realizing this has re-enforced the Department of Research and Data Gathering, and created a new Department of Community Impact

Evaluation and Monitoring. These departments have been empowered appropriately with dedicated staff and leadership to drive it towards accomplishing the set goals and objectives under the Directorate of Special Duties.

There is the tendency to ignore the need for research, data gathering and evaluation, but knowing fully well that part of the foundational factors that brought us thus far is the research preceding the establishment of the Service. We thought it wise to embed within the Service, a structure that will not just pay lip service to research, data gathering and evaluation, but carry out the assignment with all the required attention for impactful results.

There have been steps taken in the direction of research from inception, but the harnessing of the research results and the analysis of such results for the purpose of adopting them for useful purposes in the organization are the reasons for the major re-organization that have taken place. There are obviously pockets of data and information, here and there, and there are still many more data out there begging for collection, collation and analysis for the benefit of the Service, the State and the country.

It is important to be able to press a button and provide information on the number of businesses in Kwara State, the number of registered taxpayers in Kwara State, the number of shops in Kwara State, the number of markets in Kwara State, the number of civil servants in Kwara State, both at the State and Local Government levels, the number of pensioners in Kwara State, the number of banks and bank branches in Kwara State, the number of houses in Kwara State and their classifications, the number of natural resources in Kwara State and their locations, the number of traditional rulers in Kwara State, the number of schools, at all levels, in Kwara State (both public and private), the number of hospitals in Kwara State (both public and private), the number of hotels in Kwara State and their facilities, the number of informal sector groups or associations as well as formal sector groups and associations in Kwara State and their

membership, the number of students and pupils in schools in Kwara State, the number of event centres in Kwara State and their capacities and facilities.

The information relating to the budget of the State, over years, the internally generated revenue figures and its breakdown, the debts (both domestic and foreign), as well as that of other states within the geo-political zone and the country in general.

“There are obviously pockets of data and information, here and there, and there are still many more data out there begging for collection, collation and analysis for the benefit of the Service, the State and the country.”

The consumption, population, income and expenditure pattern, etc. These are basic information that are essential for planning and development of the State which will obviously form the basis for driving the revenue growth and infrastructural development of the State. Through secondary and primary sources, these data we have to harness, analyse and use for our purpose.

In our taxpreneurship drive, it is time to stop complaining and do something meaningful to solve the problem relating to availability and accuracy of data. Therefore, we are set to, once and for all, close the data and information gap, and make the basis for our activities both in the Service, and the State more meaningful as we continue the drive for *'mobilizing revenue for the strategic development of Kwara State.'*

Muritala Awodun, PhD
Executive Chairman
KW-IRS

KW-IRS ENGAGES TO ENFORCE TAX COMPLIANCE



Olufemi Oguntokun

KW-IRS sought to engage individual and organisations to enforce compliance through the Directorate of Legal and Enforcement of the Kwara State Internal Revenue Service (KW-IRS) saddled with the responsibility to oversee legal matters that concern the Service, to prosecute offenders, advice the Service on legal matters and enforce tax evaders as ordered by the Revenue Court.

The Directorate in collaboration with various Law Enforcement Agencies made arrests of some offenders who through their actions obstructed the Staff of the Service by life threatening, harassment, illegal extortion among others. In a report submitted to the Directorate of Legal and Enforcement by Informal Sector Directorate in relation to harassment, assault, obstruction, and threat to life of KW-IRS Staff who were on duty serving demand notices at Jalala in Tanke, Ilorin, by miscreants/hoodlums and in some cases Motorcycle & Tricycle Tiders; residing in this area on Tuesday 13, February & Wednesday 14, February 2018.

The Service petitioned the Commissioner of Police on Thursday 15 February, 2018 as regards the unwholesome activities of these hoodlums. The Chairman of the commercial motorcyclist who led the group was arrested and detained. The Alangua of Jalala, Tanke pleaded with the Executive Chairman with an understanding that such act would not be repeated. The suspect was released after he signed an undertaken that such incident will not reoccur.

In another event, On Tuesday 27 February 2018, Staff of KW-IRS were at Asa Dam Area to discharge their

lawful duties by conducting data gathering. However, an aggressive mob of Seven (7) community members led by one Ganiyu Temitayo Alabi (aka Comrade) threatened that KW-IRS Staff stand the risk of being beaten, or even losing their lives if they failed to desist from carrying out their duties. In addition, he affirmed that our Staff will suffer heavy reprisals if they make an appearance in the Area.

However, after the accused was made to face the law, he voluntarily made an undertaken that such unwholesome actions would not occur again and that KW-IRS Staff will suffer no harm while performing their lawful duties.

The Directorate of Legal and Enforcement sealed the business premises of Skye Bank and Federal Mortgage Bank in Ilorin in January 24 and March 05, 2018 respectively over tax liabilities as ordered by Kwara State Revenue Court and was unsealed after agreed conditions were met including payment

Furthermore, the Service received a report from the Monitoring Department as regards a fake building permit receipt issued by one Mr. Wale, working with a Consulting firm to a taxpayer, in the person of Mr. Ayodeji Adewuyi. The MD of the Consulting Firm, who was questioned denied the allegation and was released after signing an undertaken with the understanding that he would produce the staff who issued the said fake receipt.

HOW TO STAY HEALTHY IN HOT WEATHER

FAREDAH ABDULWAHAB

The Hot Season is here and the temperature seems to be rising rapidly everyday, sending off warning bells to everyone to start taking precautions. While we can't control the

temperature outside, we can make sure that we are doing all that we possibly can to stay safe and healthy. The harsh climate can drain you off your energy, making you prone to infections, vomiting, nausea, prickly heat and low blood pressure. With predictions of temperatures rising above normal, it is important that we all start taking care of ourselves to ensure that our health doesn't suffer. So here are some essential tips to beat the heat this season:

- Ensure that there are no breeding places for mosquitoes around the house
- Wash your hands thoroughly after being in crowded places
- Since food gets spoilt quickly due to the increase in temperature, make sure that leftover food is refrigerated at the earliest
- Avoid eating in unhygienic places and ensure you drink boiled water
- Avoid exposure to viral infections like flu and chicken pox
- All of us are aware of the fact that some diseases are more prominent in certain seasons than others.
- Try to avoid activities outside the home during peak sun hours.
- Avoid exposure to direct sunlight and crowded areas,
- Increase water or liquid intake so as to prevent dehydration,
- Use sunscreen with a higher SPF to prevent skin damage,
- Increase the consumption of fruits and vegetable etc.

Here are some of the most common diseases in Hot Weather and how to prevent and treat them:

1. Prickly heat or heat rash: Due to excess heat, the



over-worked sweat glands get blocked. Since the sweat cannot get out, it builds up under your skin, causing a rash and tiny, itchy bumps. When the bumps burst and release sweat, many people feel a prickly sensation on their skin. Soak a tea bag in water and apply chilled.

Make a thick paste of flour in rosewater. Apply the paste on to the affected area, leave it on for 15 minutes. Wash off with cold water. Apply cool yogurt directly on the rashes. Keep it on for 10-15 minutes. Rinse it off with regular water. Dilute 1 tablespoon apple cider vinegar with 2 tablespoons water. Apply to the affected area with cotton. Wash it after 10 minutes. Add a few of drops lavender oil in a bucket of lukewarm water. You can bathe with this water to ease the heat rashes.

2. Folliculitis: Every hair on your body grows out of an opening called a follicle. When follicles get infected, you develop folliculitis. Infected hair follicles look like pimples, but they tend to be itchy and tender. Folliculitis can occur anywhere on the body where there is hair, but it is most common on the face, scalp, armpits, back, chest, neck, thighs, and buttocks. Boil lots of fresh neem leaves in two litres of water. When the water cools bathe the affected areas with this water twice a day. Mix one part of either white vinegar or apple cider vinegar in two parts of normal water. Apply to the affected area with a clean cloth.

3. Acne breakouts: When sweat mixes with bacteria and oils on your skin, it can clog your pores. In case of impending breakouts this remedy can be of great help. Apply apple cider vinegar to the affected area. Clean off with a warm, damp cloth after 15 to 20 minutes. The mask draws out impurities, exfoliates and absorbs oils, making the skin soft, smooth and clean. Wiping sweat off can irritate your skin, which can lead to a breakout. Gently pat dry your skin with a soft cotton towel or handkerchief. Avoid rough towels or rubbing the skin, wash sweaty clothes, headbands, towels, and caps before wearing them again.

4. Razor burn: A razor burn is a temporary skin irritation

caused by not shaving correctly; either shaving too closely, too harshly or using a dull razor. Closely shaven hair has a sharp edge that can penetrate back into your skin, leading to inflammation and swelling. Cleanse thoroughly before shaving and have a hot shower to open the pores to promote relaxation and less resistance. Use a sharp, good quality razor. Mix 1 cup of water and 1 tablespoon of baking soda to make a paste. Apply to affected area with a cotton ball, let it dry for 5 minutes; rinse with cool water. Apply medicated aloe Vera gel after shaving or waxing.

5. Body odour: There is an increase in body odour during hot weather due to excessive sweating. Our body harbours bacteria in body folds. Due to the moisture in sweat, these bacteria produce hydrogen sulphide, which gives rise to body odour. Have regular baths. Use a plain talcum powder or anti-fungal powder for body folds after a bath. Use perfumed deodorants, if you are not allergic to them.

6. Sunburn: This can hinder our daily routines. Sun burn refers to burn caused to the skin due to over exposure to ultraviolet radiation. Some of the symptoms sun burn include red or reddish skin, mild dizziness and fatigue. To protect yourself from sun burn apply a sunscreen lotion on the exposed area of the body 20 minutes before heading out in the Sun.

7. Heat Stroke: This is a common disease in Hot Weather. It is caused by prolonged exposure to high temperature, some of the symptoms of heat strokes include difficulty in breathing, rapid pulse, high body temperature, confusion etc. You can control the effects being less outdoors, especially between 11 a.m. and 4 p.m. Must you go out in the sun between 11 a.m. and 4 p.m., by then wear clothes that cover your body; use a stole or shawl to cover your face. It is advisable that you drink more fluids (non – alcoholic) regardless of activity level don't wait until you're thirsty to drink, drink at least 5 – 6 litres of water per day. Also, avoid very cold water, because they can cause stomach cramps

8. Food poisoning: Owing to excessive heat, food can spoil quickly. To prevent the risk of food poisoning, put leftover food inside the refrigerator. Food must be well-cooked to ensure that it doesn't get spoiled. When purchasing raw vegetables and fruits, ensure that the packaging doesn't have bubbles on the top of the fruits or vegetables as that is a sign of spoilage. Also, make sure that the food doesn't smell bad before purchasing.

9. Diarrhoea: Because food gets spoilt quickly, diarrhoea is common. Eating contaminated food



and unsafe drinking habits can lead to diarrhoea. To keep away from diarrhoea, make sure that you drink water only after boiling it and wash vegetables thoroughly before consuming them.

10. Cough: It is not that cough is only caused during the cold season, some of the individuals suffer from this disease even during heat. You should try your best to avoid drinking too cold water, which usually becomes the most common reason for cough in summer.

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DR AWODUN CONFERRED AS PEACE AMBASSADOR

Olufemi Oguntokun



Dr. Muritala Awodun receiving his ambassadorship from Prof. Noah Yusuf & Students' representative

The Centre for Peace and Strategic Studies, University of Ilorin conferred the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun as a Peace Ambassador.

The award was presented to him by the Director of the Centre, Prof Noah Yusuf during a Courtesy visit of the Service to the Centre.

In his welcome address, the Director of the Centre, Prof Noah Yusuf admonished the recipient (Dr Awodun) to preach peace at all times. He sought for collaboration and working relationship between the Centre and the Revenue Service stressing that collection of taxes and revenue can only be achieved when there is relevant peace in the society. "It is only a secured citizen that can pay tax and through tax payment, a citizen can be secured".

Prof Yusuf commended the Executive Chairman, KW-IRS for his commitment and hard work towards the

successful reform of revenue mobilization in Kwara State. He posited that the face of tax in Kwara State had changed for the better.

Responding, Dr Awodun said "No Peace, No Revenue" and the Service understands the position of the Centre in ensuring peace and stability in Nigeria. Dr Awodun also said the Revenue Service will synergize with the Centre in funding Research that will aid the performance of the Service, emphasizing that KW-IRS is an organization founded on the base of Academics in terms of being a performance-driven organization building a new army of public servants that will change the face of civil service in the State.

The highlights of the event was the decoration and Certification of Dr Muritala Awodun as a Peace Ambassador by the President of the Students' Association of the Centre.

CROSSWORD PUZZLE

By: Fatimah Jaji

AUTOMATION

J	C	M	C	I	N	O	R	T	C	E	L	E	A	R
P	D	E	P	L	O	Y	M	E	N	T	C	P	U	E
R	B	T	X	A	I	L	A	N	M	Z	A	W	T	M
O	V	S	J	A	T	L	A	R	C	Y	Q	T	O	O
C	I	Y	G	I	A	N	O	W	M	Q	N	R	M	T
E	N	S	S	V	R	F	O	E	E	E	O	T	A	S
S	W	I	C	Z	T	T	N	I	M	N	E	O	T	U
S	V	M	S	A	S	T	G	P	T	C	E	L	I	C
D	F	R	L	C	I	Y	O	M	H	U	T	R	O	Q
F	I	P	P	D	G	L	N	N	U	G	L	E	N	O
F	M	G	C	K	E	K	O	F	H	Q	I	O	A	P
C	D	X	I	V	R	L	B	U	S	I	N	E	S	S
A	Q	L	E	T	O	T	P	I	E	C	E	R	T	M
O	T	D	N	G	A	P	R	I	N	T	H	E	H	D
Z	S	A	Y	I	Q	L	D	U	Y	C	Y	B	I	S

AUTOMATION	PRINT
BUSINESS	PROCESS
CUSTOMER	RECEIPT
DEPLOYMENT	REGISTRATION
DEVELOPMENT	RENEWAL
DIGITAL	SOLUTION
ELECTRONIC	SYSTEM
PAYMENT	TECHNOLOGY
PLATFORM	VISIT

Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 4 Issue 26

Solution to Kwareve News Issue 25 Crossword Puzzle

K	E	R	U	T	C	U	R	T	S	A	R	F	N	I	Y
D	X	F	U	E	L	L	M	P	R	O	G	R	E	S	S
G	E	S	N	O	I	T	A	M	O	T	U	A	G	A	K
C	E	V	S	G	B	I	E	J	M	S	Z	Z	D	O	Q
E	W	M	E	E	S	E	I	V	E	L	M	N	D	O	Y
U	L	Z	T	L	L	G	A	D	C	P	L	S	N	B	E
N	D	X	N	N	Q	H	T	X	I	R	L	E	E	C	N
E	T	C	E	Z	P	P	S	G	G	O	S	M	D	C	O
V	F	Y	M	F	J	B	M	A	K	F	O	A	I	M	M
E	M	Q	S	T	I	O	A	E	C	I	G	Y	V	U	T
R	L	E	S	X	S	A	F	U	N	T	T	K	I	Q	Q
T	R	D	E	Q	F	U	Z	V	V	T	T	D	V	C	
S	Y	B	S	W	N	D	Q	R	M	A	T	Y	I	N	T
W	F	K	S	Q	G	I	G	X	X	I	G	W	D	L	R
R	D	H	A	Y	G	T	F	P	A	Y	M	E	N	T	M
U	W	L	A	M	R	O	F	N	I	X	J	Y	R	B	P



KEHINDE ALABEDE

Kehinde Alabede a Staff of the Tax Audit Department under the Executive Chairman's Office has been nominated as deserving the hall of fame spotlight for the month of March and April. She oversees the administration desk of the Department with great dedication, efficiency and without supervision, such that it eases operations and coordination effortlessly. She is a team player and offers helping hands to all Staff of the Department.

Kenny, as she is popularly called displays great level of commitment to her duties and discharge them with dexterity. Kehinde is honest, punctual, bold, intelligent, hardworking and possesses the ability to work under pressure.

The entire Kwareve Team welcome Kenny to the Hall of Fame.

Taxpedia

Abdulwahab Fareedah

LUXURY TAX

A luxury tax is a tax on luxury goods and products not considered essential. A luxury tax can be modelled after a sales tax or VAT, charged as a percentage on all items of particular classes. However, it mainly affects the wealthy because the wealthy are the most likely to buy luxuries such as expensive cars, jewellery etc. it may also be applied only to purchases over a certain amount, for instance, some U.S States charge luxury tax on real estate transactions over a limit.

In recent times, the Nigerian Government has been showing interest in this form of taxation as a response to the declining revenues from oil and to deal with social imbalance. In November 2014, the past administration announced plans to introduce luxury taxes in the form of surcharges on items such as private jets, luxury yachts, luxury cars, business class/first class tickets on airlines, etc. The plan at the time included the following:
 10% import surcharge on new private jets
 39% import surcharge on luxury yachts
 5% import surcharge on luxury cars
 Undisclosed surcharge on business and first class plane tickets
 3% luxury surcharge on champagnes; wines and spirits
 1% Federal Capital Territory (FCT) mansion tax on residential properties valued at N300 million and above.

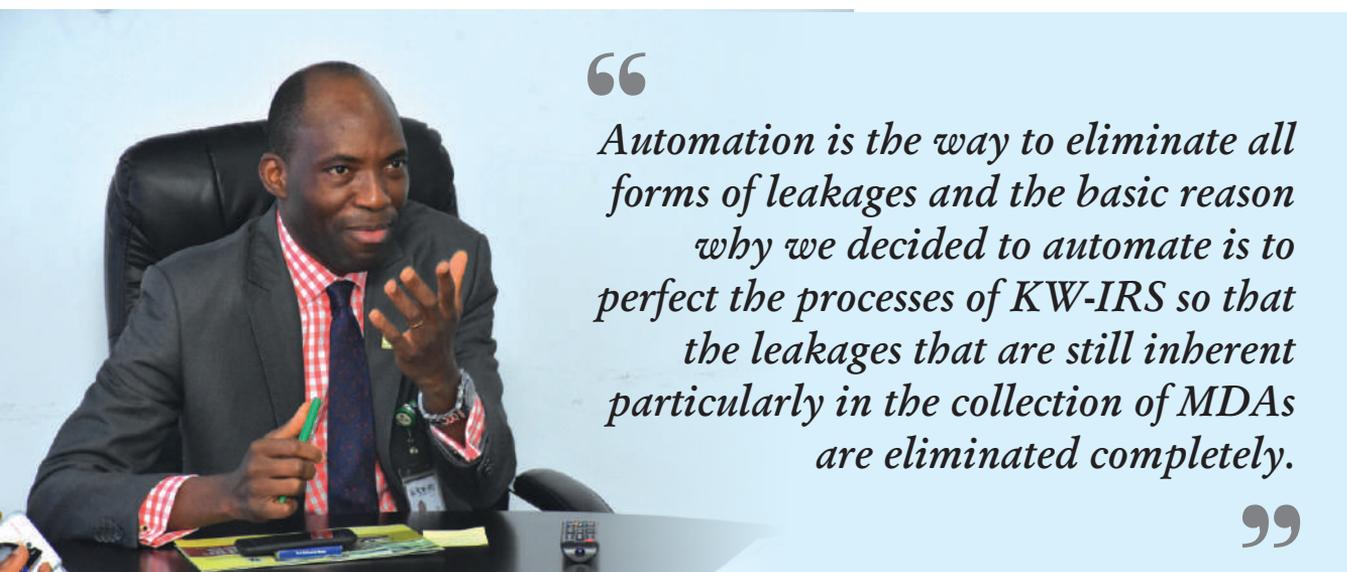
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EXCLUSIVE INTERVIEW

WITH THE
EXECUTIVE CHAIRMAN,
KWARA STATE INTERNAL REVENUE SERVICE

DR MURITALA AWODUN



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Automation is the way to eliminate all forms of leakages and the basic reason why we decided to automate is to perfect the processes of KW-IRS so that the leakages that are still inherent particularly in the collection of MDAs are eliminated completely.
”

Kwareve News: What prompted the Service to automate the collection of MDAs?

Dr Muritala Awodun: Automation is the way to eliminate all forms of leakages and the basic reason why we decided to automate is to perfect the processes of KW-IRS so that the leakages that are still inherent particularly in the collection of MDAs are eliminated completely and we know that once we are able to do that the revenue derivable from the MDAs will improve and increase, and the target of the Service will be easily achieved.

Kwareve News: What is the level of Property Tax Compliance in Kwara State?

Dr Muritala Awodun: We are still far from reality as far as Property Tax collection is in Kwara State is concerned and that is what is informing the Kwara State Government to go ahead and rejig the Land Administration Process in Kwara State, because the Government has taken the pain to study appropriately the Land Administration process that leads to collection and resolved they need to rejuvenate the entire Land Administration process such that proper enumeration of Properties in Kwara State will be carried out. And there will be adequate data that can be relied upon for generation of bills that will be distributed and collected appropriately. The process of doing that is still ongoing and by the time that is completed Property Tax collection in Kwara will be easier, better and the

result will be far more than what it is presently.

Kwareve News: Revenue collection in the Informal Sector has come to stay in Kwara State, how do you plan to improve on this collections?

Dr Muritala Awodun: The first thing we need to work upon is to ensure that as many people in the Informal Sector are captured into the tax net. There are quite a lot of people outside the tax net and we need to get them into the tax net, it is when we have practically accommodated everybody to the tax net that we can begin to talk about growing the revenue in the Informal Sector. So the major focus of attention now should be on how to increase the number of people that are captured into the tax net of the Informal Sector because majority of the Populace belong to the Informal Sector.

Kwareve News: Sir, under your Chairmanship, enforcement is the last resort, how has the Service encouraged voluntary compliance in Formal and Informal Sector?

Dr Muritala Awodun: We ensured that we engage various Stakeholders and by so doing we believe that we are able to reach mutual understanding from them, so that has been working so far, it may not be at the pace that one will expect but it brings about some relative peace in the Society than for us to force our way through the taxpayers. So that is why

enforcement is the last resort. It's not the best approach hence the reason we continue to engage and educate them, so that they get to know and realise the fact that tax is a responsibility and not something anyone can get away with not fulfilling.

Kwareve News: Has the Service implemented the tax holiday pronounced by the Executive Governor?

Dr Muritala Awodun: The tax holiday announced then has not been implemented because the process of getting the various SME's that may qualify for the tax holiday has not been rolled out. This is something that we need to do properly and in getting this done the criteria for doing it has to be properly set and approved, and those who qualify for the tax holiday can now benefit from it. The State Government is indirectly granting tax holiday to organisations that are start-ups particularly in the Agricultural and Educational Sectors. We just want to make sure that we formalise it in such a way that everybody will know what it takes to be able to get exempted and what you need to have to qualify for tax holiday.

Kwareve News: People say there is borehole and well drilling tax, how true is this?

Dr Muritala Awodun: Borehole and Well Drilling Tax? I don't think there is anything like that. I know that there are moves to introduce charges for drilling boreholes and wells and I don't think that has seen the light of the day. It's a move that was made and it is still at the Kwara State House of Assembly, but there is Water rate that is charged to every tax payer in Kwara State.

Kwareve News: What is the level of compliance of VAIDS in Kwara State and how will it have positive effect on the IGR?

Dr Muritala Awodun: It's titled the Voluntary Asset and Income Declaration Scheme and we know anything that is made voluntary in Nigeria, you hardly find people responding to it positively. And quite a lot of people have collected the VAIDS form, but so far only a small percentage of people have returned the forms because the way the Government has designed it is such that you get the forms into the hands of the people and you educate them about it, it's now left for them to complete the form and voluntarily submit it with the information required. We have distributed quite a large number of forms, people collect it from you voluntarily but how many people are coming back to you to voluntarily submit the forms, practically? That is where I think the problem is. I believe sincerely that because it is more or less like the first time and then people are also very sceptical about what will happen if they comply and if they don't comply because the terms of VAIDS is not too clear to a lot of people. A lot has been said particularly by the Government, Ministry of Finance and Federal Inland Revenue Service letting people know that they have enough information and if people are not voluntarily coming up to declare their asset by the expiration of this Scheme the Government will use the information at their disposal to request the taxes that are due from various individuals.

Kwareve News: Are there improved compliance from the Communities where Community Impact Programme (CIP) has been carried out in the past?

Dr Muritala Awodun: Yes! In areas where they have actually felt our impact they have little or no excuse not to comply, because they can see what we have done no matter how small or little what we have done may be in those areas. And because of

that a lot of voluntary compliance has been elicited as a result of it. Even in areas that we have not done anything but we have promised them that we would do something we have received high level of compliance from such areas. So the Community Impact Programme has been very resourceful in opening the doors for us in some areas where we feel it is necessary and we can afford to impact the Lives of the people.

Kwareve News: There are speculations around the town that high taxes pushed Coca Cola out of Ilorin and Tuyil is about to relocate to another State, how true is this rumour?

Dr Muritala Awodun: There are no elements of truth in that, the Coca Cola Industry migrated production plant to Ibadan because of economies of scale, and they still have their depot here in Kwara State. The major tax that Companies like Coca Cola pays is to the Federal Inland Revenue Service (FIRS), so wherever they may run to in Nigeria, let's assume that they are even running, will they not meet the FIRS, Coca Cola relocated even before the creation of KW-IRS. And Tuyil that they said will relocate in the last two years has expanded its factory, so if a plant is planning to relocate will it be expanding.

Kwareve News: Is there any harmony between State revenue collections and Local Government collection by KW-IRS?

Dr Muritala Awodun: We have the Joint Revenue Committee (JRC) that brings all the Local Government and State Revenue Service together and that's where we harmonise issues relating to tax in the State. So whether the Local Government is collecting taxes and revenues by itself or through the Agency of the State, the JRC still brings us together to discuss on how collection of revenues are being made and how to improve on them.

Kwareve News: Is there any plans to increase taxes in Kwara State?

Dr Muritala Awodun: No! The Administration of Dr Abdulfatah Ahmed has said it outrightly that in his tenure there will be no tax increments in any way.

Kwareve News: It has been in the news that there's a recent ban on sales of Alcohol in some areas in Ilorin by the KWHA, what effect do you foresee that this will have on the collection of Liquor license?

Dr Muritala Awodun: Ilorin is an Emirate and there are areas where people will be freely allowed to consume alcohol, so for those who perhaps want to consume alcohol they will have to restrict themselves to areas where such consumptions are allowed and they cannot do anything contrary to what the tradition and law permits. The liquor license is insignificant on the revenue and it's not something that will jeopardise the revenue capacity of either the Local or State Government.

Kwareve News: What message do you have for taxpayers and prospective taxpayers?

Dr Muritala Awodun: The essence of creating KW-IRS is to ensure that we mobilise enough revenue for the development of the State. What the people are craving for is for the State to be developed and the State cannot be developed if there are no sources of revenue that could be channelled towards providing infrastructure to bring about development of the State. So the people of Kwara State need to understand this, realise this and cooperate with the Revenue Service.

HEAR ME OUT

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

*Hello,
Some persons came to my shop and asked me to pay some money claiming to be staff of your agency. Meanwhile, I didn't receive any demand notice prior to their coming to my shop. Kindly enlighten me on how to identify real staff of your agency.
Thank you.*

Simbi

Hello simbi,
Before you deal with anyone who approaches you requesting for any payment at all, make sure you confirm the genuineness of such persons if they are truly KW-IRS staff with their ID cards. Please report any such cases to any KW-IRS Area Office or Corporate Head office or call 07006959477 as quickly as possible and please provide all necessary information to the Tax Authority.
Thank you.

*Hello,
I am a mobile phone seller and was outrageously charged. What I make every month is less than half of what I was served. Please, advise me on what to do.
Thank you.*

Anonymous!

Hello anonymous,
We believe before you were served a bill, your business was properly assessed. You have the right as a taxpayer to pay or object on what was served within the first 30 days after the bill was served. Please visit our office at Madeleke Plaza, Lajonrin Road, Ilorin to lodge your complaint and receive guidance should you wish to file your objection.

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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

PRESENTATION OF CERTIFICATES TO MEMBER OF STAFF THAT ATTENDED JTB TRAINING



STAFF TRAINING SESSION



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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KW-IRS EMBARKS ON COMMUNITY IMPACT PROGRAM ALONG UNIVERSITY ROAD

Susan Ibigbami

Over the years, Tanke axis often experienced incidents of flood during the rainy season as a result of blocked drainages caused by illegal dumping of refuse along the water ways by residents of the area.

Kwara State Internal Revenue Service (KW-IRS), as part of its Community Impact Program (CIP) centred on "Environment" which is one of the five Es (Employment, Empowerment, Environment, Education, Enterprise), of It's CIP embarked on clearing of drainages from Tipper Garage through roundabout to

the University of Ilorin main gate in a bid to forestall further occurrence of flood and prevent the outbreak of infections and diseases such as Malaria and Cholera just as another rainy season is about to set in.

Residents of this area are hereby enjoined to change their attitude towards indiscriminate dumping of solid waste and ensure safe environment as this will go a long way to prevent the hazardous effects of improper waste management, reduce Government spending on repair of damaged roads and provide an opportunity to channel public funds to other sectors of the economy beneficial to and desired by us all.



During the process of cleaning



After the cleaning

NURTW FLAGS OFF 2017 PERSONAL INCOME TAX PAYMENT

Femi Oguntokun



Dr. Muritala Awodun addressing the members of the NURTW



State Chairman of NURTW, Alhaji Isa Ore displaying his PIT receipt

As part of the strategies of the Kwara State Internal Revenue Service (KW-IRS) to engage stakeholders and make payment of taxes simple and convenient for taxpayers, the Service resolved in 2016 that Personal Income Tax (PIT) can be collected through various associations and organized groups from the Informal Sector.

One of the stakeholders, the State Chairman of NURTW, Alhaji Isa Ore in his usual practice, flagged off the 2017 PIT payment at the NURTW Headquarters, Airport Road, Ilorin with a charge on his members across the State to begin payment this year directly to the Service or through NURTW Branch and Zonal Chairmen to avoid being enforced by the appropriate agencies.

In his address, the Executive Chairman of KW-IRS, Dr

Muritala Awodun commended the Union for their compliance in the previous years referring to them as pacesetters that other Unions emulated in remittance of taxes for the preceding year. He urged the members to perform their statutory responsibility by following the step of the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed who recently paid his Land Charge at the Corporate Head Office of KW-IRS, Ilorin.

Earlier in an interactive session with the KW-IRS Director of Special Duties, Mr Segun Olaniyi, members of the Union asked about the Kwara Resident Identification Number (KRIN), its card as well as where to make payments.

In his response, Mr Segun Olaniyi said the KRIN could be obtained online or at the Revenue House of KW-IRS while the card would be issued upon



Mr Segun Olaniyi, Director Special Duties addressing the Union Members



State Secretary, NURTW

production. On payments, he assured the Union members that one of the strategies of KW-IRS was making payment convenient for taxpayers by introducing simple and easy ways of making payments. This included payment in instalment, use of electronic payment platform (via pay.kw-irs.com, or quickteller.com/kwirs) or through their various associations.

Shortly after the interactive session, the State Chairman of NURTW, Alhaji Issa Ore paid his PIT urging all members to pay their PIT as well as Land Charge as demonstrated by the Governor of Kwara State voluntarily so as to avoid being enforced. He was presented his receipt as evidence of payment by the Executive Chairman, KW-IRS.

The highlight of the event was the presentation of five million and five hundred thousand naira only (₦5, 500,000) for the purchase of an official vehicle for the Union to support their activities.

The Union members expressed profound joy and took Dr Awodun and his team on a tour of their Zonal Secretariat under construction.



The Executive Chairman welcoming the Executive Governor



Presentation of PIT receipt to Alhaji Issa Ore



Cross section of Union Members



Exchange of pleasantries



Cross section of Union Members



KW-IRS SEALS FEDERAL MORTGAGE BANK

Femi Oguntokun



Staff of the enforcement team locking the premises of FMB



Following a Court Order issued by the Kwara State Revenue Court on 12th February 2018, the Directorate of Legal and Enforcement of the Kwara State Internal Revenue Service (KW-IRS) sealed the premises of Federal Mortgage Bank at Asa Dam Road, Ilorin. The seal was over tax default of Fourteen Million, Seven Hundred and Fifty Thousand, Three Hundred and Thirteen Naira (N14,750,313.18) being payment of Pay-As-You-Earn (PAYE), Development Levy, Business Premises and Water Rate from 2010 - 2015.

Mrs M. J Orire who made the court judgement ordered as follows: “that order is hereby given to the applicant's Chairman or any officers so assigned to distrain the respondents, good, chattels, machineries, plans, tools, vehicles, land, premises, bonds and other securities for the purpose of enforcing the payment. That order is equally given that the respondent shall pay the fine of Two Hundred and Forty-Nine Thousand, Six Hundred and Eighty-Seven Naira (N249,687) only.

The Director of Legal and Enforcement, Alhaji Lateef Okandeji, Esq who was represented by the Head of Enforcement Department, Lukman Mustapha, Esq led the Enforcement team to the premises at Asa Dam and restricted staff of the Bank from gaining entrance into the building said the decision came after a long deliberation between KW-IRS and Federal Mortgage Bank, Ilorin Branch. He said after a judgement was received to seal the premises of the Bank, the Service

waited for a long period but there was no response and this prompted the Service to execute the judgement.

The team lead added that in KW-IRS, sealing of shops and business premises is the last resort, whereas resolving issues amicably is key in KW-IRS strategy, but when the taxpayer remain adamant, the Service will have no choice but to enforce.

Lukman Mustapha, Esq implored taxpayers, both individual or corporate to carry out their statutory obligation by paying their taxes at the right time to avoid being forced by law to oblige to their civic responsibility.

The premises was later unsealed after the Bank fulfilled agreement with the Service including payment and committing to a schedule for the outstanding balance.

Staff of the enforcement team locking the premises of FMB



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2.1 - 3.0	7,150.00	197.50	6,952.50
3.0 and above	9,025.00	191.25	8,833.75
Tipper	14,150.00	447.50	13,702.50
Truck	15,400.00	510.00	14,890.00

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ENGINE CAPACITY	RENEWAL FEES	FLEET DISCOUNT	DISCOUNTED AMOUNT
1.6 - 2.0	6,525.00	232.75	6,292.25
2.1 - 3.0	7,150.00	276.50	6,873.50
3.0 and above	9,025.00	267.75	8,757.25
Tipper	14,150.00	626.50	13,523.50
Truck	15,400.00	714.00	14,686.00



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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