



**KW-IRS**  
KWARA STATE INTERNAL REVENUE SERVICE

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July / August 2018 Volume 4 Issue 28

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## Editorial

# CONSISTENCY OF POLICIES AND IMPLEMENTATION ARE THE REQUIREMENTS FOR **SUSTAINABLE DEVELOPMENT**

**T**his is another edition of our publication, and we will be using this to appraise how the Service has done in about three years of operations. It is important to put this in perspective because of the fact that we are set up for a purpose, and it is important for us not to derail from that focus on the purpose of our establishment.

First, among other reasons of establishing the Revenue Service, is to generate internal revenue for the State Government, and going by the records in the last 10 quarters of our operations over two and a

half years of operations, the figures speak for itself. From a paltry sum of about N7.2 billion in the year 2015, the IGR has increased to N17.4 billion in 2016 and N19.6 billion in 2017. At the end of the first half of 2018, the IGR figure is N10.6 billion. With a total IGR of N47.6 billion over this period, one can say the Revenue Service is rightly on course.

Secondly, the activities of the Revenue Service had ensured that the various agencies of government are kept running, though not as smooth as we all would have wanted them to be. But obviously, priorities have been set and abided by that has ensured that salaries are given uppermost priority before every other thing. Thus, the ring-fencing of the revenues of the Ministries, Departments and Agencies for their continuous operations have been a right step that has shown the gaps in these MDAs and has propelled the State Government to take steps that will improve the revenues of the MDAs. Such steps are the automation of the MDAs collection and the Digitalization of Land Administration that are on-going.

Thirdly, is the ring-fencing of the tax revenues for the purpose of utilizing same for the infrastructural development of the State. For this to be sustainable, the State Government introduced the Infrastructure Fund, Kwara (IF-K) which has become a reference model for infrastructure development. Through the IF-K, a total of 62 abandoned projects have been completed and new projects are on-going, all within the limited resources available to the State.

Fourthly, and of more importance is the fact that the reforms have projected the State in good stead with studies, visits and reports that have been favourable based on facts and figures. The State IGR ranking has moved from 18<sup>th</sup>/19<sup>th</sup> prior to 2016 to a consistent top ten 7<sup>th</sup>/8<sup>th</sup> in the last two years. The percentage of IGR to FAAC has also improved from about 10 percent prior to 2018 to about 40 percent in the last two years. It is therefore not of any surprise that the Africa Report Development Index ranked the State as number two in overall development index, at the end of the first half of 2018, taking all of these factors into consideration.

One thing is very obvious from the above, with consistency in policies and implementation, sustainable development can be achieved. For us at the Kwara State Internal Revenue Service, our vision 'to mobilize revenue for the strategic development of Kwara State' remains undaunted, as we believe that our everyday efforts in pursuit of this vision can only bring one thing, and that is development to our State. To this we remain committed.

“  
*The State IGR ranking has moved from 18<sup>th</sup>/19<sup>th</sup> prior to 2016 to a consistent top ten 7<sup>th</sup>/8<sup>th</sup> in the last two years. The percentage of IGR to FAAC has also improved from about 10 percent prior to 2018 to about 40 percent in the last two years. It is therefore not of any surprise that the Africa Report Development Index ranked the State as number two in overall development index, at the end of the first half of 2018*  
 ”



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



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MOU FOR DIGITALIZATION  
OF LAND ADMINISTRATION

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Tipper	14,150.00	447.50	13,702.50
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ENGINE CAPACITY	RENEWAL FEES	FLEET DISCOUNT	DISCOUNTED AMOUNT
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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



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# KWARA STATE SIGNS MOU FOR DIGITALIZATION OF LAND ADMINISTRATION

Fareedah Abdulwahab



The Executive Governor of Kwara State, Dr Abdulfatah Ahmed signing the MOU at his office in Ilorin

**A**s part of plans of the Kwara State Government to enhance efficiency in deployment of goods and services to create maximum impact on majority of people through the deployment of technology, the Kwara State Governor has signed a Memorandum of Understanding (MOU) on land administration with EcoBank and Southgate Technologies Consortium. The event took place on Wednesday 30th May, 2018.

The strategic partnership entails the computerization of the end to end processes of all land related matters in Kwara State as opposed to the manually driven mechanism which allows revenue leakages. Ecobank and South-gate Technologies, will develop and deploy e-governance solutions for better revenue efficiency. The project is to be executed under the Public Private Partnership (PPP) model

*The strategic partnership entails the computerization of the end to end processes of all land related matters in Kwara State as opposed to the manually driven mechanism which allows for revenue leakages. Ecobank and South Gate Technologies, will develop and deploy e-governance solutions for better revenue efficiency.*



of Design-Finance-Deploy- Train and Manage (DFD-TM) with a tenor of five years.

The Executive Governor of Kwara State, Dr Abdulfatah Ahmed said the digitisation of land administration remains an e-governance initiative intended to introduce efficiency into land administration, create optimal utilisation of wealth and effective deployment of goods and services in the State. He added that the digitisation of land administration in the State will bring about an increase in the Internally Generated Revenue (IGR) with an estimated annual revenue on lands administration above N5billion, block leakages and improve ease of doing business.

Dr Abdulfatah Ahmed stated that it will improve the Kwara State resident's perception of administration and strengthen institutional capacity as well as improve overall performance of public service. He further noted that Kwara State has not taken full advantage of technologies to optimise the revenue generated saying there



was the need to take a leap away from a crude oil driven economy to a more efficient one by taking advantage of all assets that are available and translating them into wealth creation.

The Group Chief Executive, Ecobank Transnational Incorporated (ETI), Mr. Ade Ayeyemi, represented by the Group Head, Cash Management and Client Access, ETI, Isaac Kamuta, stated that the State's choice of Ecobank as partner in the digitisation project demonstrated the bank's pedigree in revenue collection and digital banking technology.

In his remarks, the Managing Director, South-gate Technologies, Folajomi Sarumi assured that every effort would be deployed to make the scheme a success and this will create an ease of accessing Right of Occupancy and Certificate of Occupancy.

He stated that with proper and good record of land documents, Kwara State Residents can access funds in bank for business and thereby grow wealth in the State.

*Dr Abdulfatah Ahmed stated that it will improve the Kwara State resident's perception of administration and strengthen institutional capacity as well as improve overall performance of public service.*

# DEVELOPMENT OF KWARA STATE IS EVERYONE'S RESPONSIBILITY

## - DR MURITALA AWODUN

Olufemi Oguntokun

**T**he Executive Chairman of Kwara State Internal Revenue Service, (KW-IRS) Dr Muritala Awodun had identified the need to strengthen the social contract between the Government and the people to enhance tax collection for the infrastructure development of the State.

Dr Awodun made this known in a paper presentation titled "Taxation, Social Relations and Social Contract" to the Military officers of Sobi Military cantonment on Wednesday 27 June 2018 at Sobi, Kwara State during an Executive Management course.

In his lecture, Dr Muritala Awodun explained the rudiments of tax administration by highlighting the difference between taxation and tax, objectives of tax, characteristics of tax

and fundamentals of Internally Generated Revenue (IGR). He further explained that contrary to people's opinion, the principles of tax as designed is to make it fair and simple for taxpayers. He added that tax as defined, is not voluntary but a compulsory payment by all residents of a given state.

The Executive Chairman defined social contract in political philosophy as an actual or hypothetical contract, or agreement between the people and the government, defining the rights and duties of each in the society, and social relations as any relationship between one or more individuals in a society. He also said the Government needed the people as much as the people needed the Government and a responsible citizen must pay tax for the development of the society.



The Executive Chairman, KWIRS, Dr Muritala Awodun (2nd right), Director, Special Duties, Mr Segun Olaniyi (2nd left) and Brigadier-General N.F Umaru (Middle) in a group photograph with students of Executive Management Course at Sobi Military Cantonment

During the question and answer session, the KW-IRS Executive Chairman, responded to questions raised on Infrastructure Fund Kwara (IF-K) and integrity of his Staff. He explained that the IF-K model is transparent and structured to give Kwara State a face lift among all states in Nigeria and added that disciplinary actions are taken on any Staff who violates the core values of the Service.

In his closing remarks, the Commandant of Sobi Barracks, Brigadier- General N. F Umaru said the barrack community was part of the society and appealed for more Government impact. He also advocated that the Army should also support the Government by spreading the message of tax. He urged Kwarans to take tax payment serious because Government needs funds to meet the need of the people. He warned that military personnels should desist from harassing tax officers in the course of performing their duties.



The Executive Chairman, KWIRS, Dr Muritala Awodun



Cross section of participants at the event



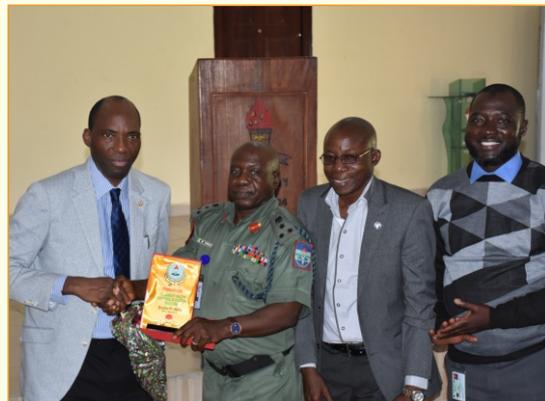
Executive Chairman, KWIRS exchange pleasantries with Brigadier-General Umaru



Facility tour within Sobi Military Cantonment



Brigadier-General Umaru host The Executive Chairman, KWIRS and others in his office



Presentation of plaque of appreciation to the Executive Chairman, KWIRS

# MLA COMMENCES OPERATION IN EDU/PATIGI LOCAL GOVERNMENT

Olufemi Oguntokun



The Director of Ministries, Departments and Agencies (MDAs) Mr Lekan Rotimi addressing members of NURTW

**P**rior to the establishment of Kwara State Internal Revenue Service, revenues were often lost from Motor Licensing collections in Edu and Patigi Local Government Areas to fake license documents or to neighboring state (Niger state) due to non operation of the Kwara Motor Licensing Office in the areas. Few of the motorists had to travel for about two hours before getting to Ilorin where the documents can be processed. These issues had been pending and required rapid intervention from the Kwara State Government to grow the internal generated revenue.

The Executive Chairman, Dr Muritala

Awodun, represented by the Director of Ministries, Departments and Agencies (MDAs) Mr Lekan Rotimi visited the newly opened MLA office in Lafiaji with the aim of preventing revenue loss and the convenience of taxpayers which is paramount to the revenue service.

The Director sensitized the members of National Union of Road Transport Workers (NURTW), Kudu Lagalaga and commercial motorcycle riders in Lafiaji the need for motorists to patronize the office which will add to the IGR of the State adding that when revenue improves, the government will have enough to spend on infrastructure in Kwara State.



Cross section of participants at the sensitization programme



Head of Human Resources, Mr Irukera addressing staff of Edu/Patigi Area Office



Director of MDAs Mr Lekan Rotimi with DPO of Lafiaji Police Station



Director MDA addressing the members



Member of NURTW making remarks

Mr Lekan Rotimi said the new process of vehicle/motorcycle registration is simple and quick when compared to how it was done in the past. The Service is not willing to enforce compliance and urged taxpayers to avoid fake documents and report any unlawful act by self-claimed KWIRS agent.

Also, the Director of MDAs visited the Area DPO of Lafiaji, Mr Simeon Ayinoko to announce the presence of MLA in Lafiaji and to solicit the support of Nigeria Police Force in protecting staff and for enforcement of tax defaulters as the case may be.

The branch chairman of the NURTW, Alhaji Abubakar Yusuf lauded the Kwara State Internal Revenue Service on the initiative of having MLA office in Lafiaji. He appealed to the Kwara State Government to make judicious use of the taxes collected and ensure that staff of KW-IRS take the news to every road user in the locality.

The Division Police Office (DPO) of Lafiaji command, Mr Simeon Ayinoko said the presence of the MLA is timely as it will curb illegality in vehicle registration and most of the road users are not registered hitherto affecting the revenue of Kwara State.

# BAUCHI, KOGI, ONDO AND OTHERS MODEL KWARA ON IGR COLLECTION

Olufemi Oguntokun



The Reform of Tax Administration in Kwara State that established Kwara State Internal Revenue Service (KW-IRS) and the overwhelming performance of the Service from inception has received commendations within and outside Nigeria. This tremendous achievement was as a result of the change model in the People, Process and Technology (PPT) and the approach of increasing revenue by blocking leakages rather than introducing new taxes.

The financial crump of Nigeria has made all states of the country strive for the reform of their Revenue Boards towards self-reliance without sole dependence on Federal Government allocation. Day-by-day, the Government expenditure is increasing in order to meet equally increasing socio-infrastructure needs of the people.

The model of reform at KW-IRS has made it worthy of emulation by many States and bodies. Also, it was mentioned during the 137<sup>th</sup> Joint Tax Board (JTB) Meeting hosted by Kwara State, by the Chairman of the Board, Babatunde Fowler that KW-IRS model should be used as the template for Revenue Reform across Nigeria after which, Kogi, Ondo and Zamfara State visited KW-IRS to understudy the Service's processes and most recently was the Chairman of Bauchi State Internal Revenue Service, Alhaji Jubril Useni Jubo who led other delegates to Kwara Revenue House to learn from the success story of KW-IRS.

The Executive Governor of Bauchi State,



L-R: Executive Chairman, KWIRS Dr Muritala Awodun, with Bauchi State Internal Revenue Service Executive Chairman, Alh. Jubril Useni Jubo in an interactive session



Dr Muritala Awodun and Alhaji Jubril Useni Jubo

*“I always warn the Chairman of the Revenue Board to improve on the collections and widen the tax net but don't introduce new taxes. I always give the example of Kwara State that has done very well in the area of Internally Generated Revenue (IGR) without introducing new taxes”.*

Alhaji Muhammed A. Abubakar in an interview with the Nation Newspaper was asked how he is managing the affairs of the State despite the little funding viz-a-viz competing demands of governance in his State. He responded that “I always warn the Chairman of the Revenue Board to improve on the collections and widen the tax net but don't introduce new taxes. I always give the example of Kwara State that has done very well in the area of Internally Generated Revenue (IGR) without introducing new taxes”.

Kwara State Internal Revenue Service (KW-IRS) under the Chairmanship of Dr Muritala Awodun has generated over N44.7 billion between January 2016 and April 2018. Most of the revenues had been channeled into the Infrastructure Fund Kwara (IF-K) initiative. From the fund, the Senior Special Assistant to the State Governor on Media and Publicity, Dr Muyideen Akorede said the Kwara State Government had expended N11billion on infrastructure development across the State between December 2016 and December 2017.



Interactive session with representatives from Kogi State Internal Revenue Service



L-R: Mr Lekan Rotimi, Director, MDAs, KWIRS, Executive Chairman, KWIRS, Dr Muritala Awodun welcoming Ondo State Internal Revenue Service team during an event



Interactive session with representatives from Kogi State Internal Revenue Service



Executive Chairman, KWIRS, Dr Muritala Awodun introducing Mr Lekan Rotimi to Ondo State Internal Revenue Service Executive Chairman, Mr Tolu Adegie



Presentation of souvenir to Kogi State Internal Revenue Service Executive Chairman



Executive Chairman, Ondo State Internal Revenue Service, Mr Tolu Adegie

# KW-IRS CONDOLE WITH BANKS IN OFFA

**K**wara State Internal Revenue Service (KW-IRS) had paid a condolence visit to the recently robbed commercial Banks in Offa Local Government Area of Kwara State over the robbery incident that claimed lives and destroyed properties.

The Executive Chairman, Dr Muritala Awodun who was represented by the Head of Property Tax, Mrs Shade Olanipekun prayed for God's protection on Staff of the Banks and residents of Offa.

The Banks visited were; Union Bank, Guaranty Trust Bank, Eco Bank, First Bank and Zenith Bank.



Head of Property Tax, Mrs Shade Olanipekun (L) and other staff of KWIRS at UNION Bank, Offa



Head of Property Tax and other staff of KWIRS at Zenith Bank, Offa



Head of Property Tax and other staff of KWIRS at Guaranty Trust Bank, Offa



Head of Property Tax and other staff of KWIRS at Ecobank, Offa



# Building an Infrastructure Fund

## in the Context of the Politics of Competing Resource Allocation Needs:

### *The Dilemma of a Technocrat*

**Muritala Awodun, PhD**



#### Preambles

When I first read through the letter inviting me to deliver the 2018 Personality Lecture of the Department of Political Science of the 'better by far university,' some critical questions ran through my mind, one of which was why me? However, I was quick to also get the answer from myself that the department must have been following the trend of events happening in the State in the last three years, and would want to have answers to questions that the community have been raising, and perhaps not able to get acceptable answers to. Secondly, I believe as a major player in the activities of the administration of the State because of the very significant role, I

presume, I am playing, based on my appointment, in the reform of tax administration, not only in Kwara, but by extension, Nigeria as a member of the Joint Tax Board. Finally, as a product of the academic community, thus representing this community in the present administration, and therefore having a responsibility to oblige my community at their request for an account of my stewardship or representation.

Thus, I was quick to accept the request for this lecture and also chose to talk, not only on how we have gone about the tax reform alone, but also on how the taxes collected are judiciously applied, particularly for the benefits of the taxpayers. This is what collectively informed my acceptance of

the topic; 'Building an Infrastructure Fund in the Context of the Politics of Competing Resource Needs; The Technocrat's Dilemma'. It is my sincere believe that my presentation today will provide very fundamental basis and meaningful information that will answer some of the unanswered questions that the academic community may be asking with respect to, not only the tax administration reform, but also the tax resource allocation/application reform that the present administration had embarked upon in the last three years.

I will therefore request that you open your minds to follow me through this presentation as I attempt to do justice to the topic, by explaining the fundamental principles behind this administration's tax reform, and the applications of the funds therefrom by the government. You will all agree with me that there will be no infrastructure fund if the government cannot identify, plan and execute the sourcing of such fund. So, in building the infrastructure fund, the ability to recognize the need for the fund, plan on how the fund will be structured and managed, and eventually execute the plan accordingly were critical. Also important are the resource constraints in the midst of the unlimited societal needs that are begging for attention. The above obviously brings about the need for choices to be made and opportunities to be forgone, thus the dilemma of not just the technocrat, but even that of the politicians and the administrators.

**Talking Resources**

Resources from nature are very unevenly distributed over the earth's surface. Various parts of the world differ with regards to climate, soil, relief features, locations, water bodies, natural vegetation, mineral wealth, etc. First-class fertile soil is found only in few spots around the world, as the world arable land is made up of only about 40 per cent of the world land (exclusive of the Polar Region). The uneven distribution of population, and wide differences in economic development and living standards are direct outcomes of this uneven distribution of natural resources. Both in terms of availability, and frequency of operation, the nature of resources can be classified into four main parts.

Resources which are found everywhere	Ubiquitous	Example, Sunshine, Oxygen, Air (but not nitrogen)
Resources which are found in many places	Commonalities	Arable land, Forest, Labour
Resources which are found only in few places	Rarity	Petroleum
Resources which are found in one place only	Antiquity	Cryolite

Resources, as we can see from the above table, are diverse in some cases, and some similar in others. While some resources are commonly found everywhere, some are uniquely found in specific places. Also, some countries are so blessed with availability of diverse resources while some can hardly boast of any meaningful resource.

**Still Talking Resources: The Case of Nigeria**

Nigeria is popularly referred to as the “giant of Africa” based on its 'triangular' mass of resources, namely; arable land resources, large deposits of mineral resources and enormous population (human resources). With a population figure of over 170 million people (National Bureau of Statistics, 2016), it is the most populous country in Africa, and is one sixth of black population of the world, hence, its ranking as the 8<sup>th</sup> most populous country in the world, and expected to become the 5<sup>th</sup> largest country in the world by the year 2025 (World Development Report, 2005). The Nigerian nation covers an area of about 909,890 square kilometres, (i.e. 90.99 million hectares), of which about 99% is suitable for cultivation. Nigeria is the 6<sup>th</sup> largest oil producer and has the 6<sup>th</sup> largest deposit of natural gas in the world with abundant solid mineral deposits that remain largely untapped (Awodun, 2011a).

Still on resources of Nigeria, it is worthy to note that less than 40 percent of the country's arable land is being cultivated, and about 75 percent of the population are under 34 years as at the 2016 figures, therefore within the 40-years active (youthful) age bracket. It is estimated that 17

*For any nation to grow, choices must be made about the level of the nation's resource unconsciousness, the use of scarce resources and the possible resource creativity and resistances (Otokiti, 2006; and 2009). Crucial among these are the present unconscious usage of natural resources, human resources, technological resources and capital resources.*

million Nigerians live outside the country, and tens of thousands of them are world class professionals in various fields. As at today, there are 158 National Universities Commission (NUC) approved universities, and over 100 mono-technics, polytechnics and colleges of education producing annually over 200,000 graduates, with annual intake of over 300,000 students, and total enrolment requests in these higher institutions put at over 1.6 million students by the 2018 Unified Tertiary Matriculation Examinations, hence the availability of the basic human capital for development.

However, there are several challenging and pressing indicators about the Nigerian socio-economic environment that are of significance and worthy of mentioning in our consideration of the Nigerian Journey.

- Decreasing level of per capita income (from \$870 in 1981 to \$260 in 2001, two decades later).
- Low level of agricultural, industrial and infrastructural development rate.
- Increasing Population of primary school students (about 17 million pupils in 2006 which is above the population of Cameroon put at about 16 million or Cote d'Ivoire at 14 million) and the enrolment of fresh pupils into primary school put at a little above 3 million annually is about the population of Liberia which was 3.04 million in 2001 (Otokiti, 2006).
- The population of secondary school students and students in higher institutions is put at a figure above 5 million just about the population of Libya 5.47 million or Togo 5.56 million or Benin Republic and Liberia put together. In other words, the population of school going children in Nigeria is more than the population of countries like Ghana or (Zimbabwe and

Malawi) or (Tunisia and Libya) or (Benin, Togo, Liberia and Sierra Leone put together) (Bloomsbury, 2006).

- Above 80 million Nigerians (i.e. about two third of the population) are reported to be living below poverty line, while 19 persons of her citizens are ranked amongst the 500 wealthiest men of modern market economies.
- Other challenging indicators are; (i) Increasing population figure (see New National Population Policy 2006). (ii) Emerging Market (Economy) status with some cities (i.e. Lagos, Ibadan, Abuja, Port-Harcourt and Kano emerging as Mega Cities. (iii) Sub-optimum mineral exploration (iv) inability to manage and sustain higher level of human focused developmental policies. (v) Bad and inconsistent governance.

From the foregoing, it is obvious that Nigeria's development is beyond oil. Someone once described Nigeria as a rich country with poor people. This is a statement that is easily comprehended since we know that Nigeria's export and income are up to 90% dependent on oil with less than 10% linkage of these to employment, production and other sectors of the economy, hence the accomplishment of limited development. Nigeria's oil economy therefore lacks the capacity to incorporate development objectives of improving the living standards of the majority and promoting balanced growth and development.

### **Managing these Resources: Nigeria**

For any nation to grow, choices must be made about the level of the nation's resource unconsciousness, the use of scarce resources and the possible resource creativity and resistances (Otokiti, 2006; and 2009). Crucial among these are the present unconscious usage of natural resources, human resources, technological resources and capital resources. If economic growth is to occur, these must not only be increased

but also must be used consciously and applied efficiently (Victor, 2007).

The role of resources as basis for economic prosperity, among other factors, has been confirmed. For this reason, different countries are at different levels of economic development, primarily because of their level of proven resources utilization. For example, it is evident that the Western World, USA, Canada, UK are economically prosperous not only because they possess vast and proven resources (technology, human capital and culture), but they put them to good use. On the other hand, most part of Africa, Asia and to some extent Latin America are quite benevolent with nature but the lack of resource consciousness, inadequate use of knowledge and initiative, made them unable to convert available huge mass of neutral stuff into resources that could be used to develop their countries (Beinhocker, 2006 and Van Agtmael, 2008).

It is in this latter category that Nigeria belongs, as the managers of the nation's resources are 'resource unconscious'. As a result of this, Nigeria's massive land and forest resources, mineral wealth, solar-energy, agro-allied potentials still lie largely unutilized, and in the state of national and regional unconsciousness.

From the resource perspective, only those countries where the managers of the nation's resources have become conscious of the "state of her resource" and put in place creative and conscious effort to exploit them in a planned and rational manner have we witnessed high levels of economic development and prosperity. Examples of such nations abound in the developed nations and the newly industrialized nations with high level of economic prosperity.

Our country, Nigeria is known and associated with lack of resource consciousness and reckless exploration of resources, hence our inability to rise above the traditional status. We have subjected ourselves to the natural environment and dictate of nature. We toil hard, but get little reward because of our lack of resource creativity and resource consciousness despite the abundance that nature has blessed us with.

### Still Considering Resources: Kwara State

Kwara State is one of the 36 states of Nigeria with

its capital at Ilorin. The primary ethnic groups in Kwara State are Yoruba, Nupe, Bariba and Fulani. The State was created on 27 May 1967, by the Federal Military Government of General Yakubu Gowon who broke the then four regions of Nigeria into 12 states. At its creation, the state was made up of the former Ilorin and Kabba provinces of the old Northern Region with its first name as the West Central State but this was later changed to "Kwara", a local name for the River Niger. With a landmass of 35,705 square kilometres or 3.57 million hectares (about 4 percent of Nigeria's landmass) over 70 percent of which is arable, little wonder that agriculture is the main source of the economy and the principal cash crops of the state are: cotton, cocoa, coffee, kolanut, tobacco, beniseed and palm produce. Mineral resources in the State are limestone, marble, feldspar, clay, kaolin, quartz and granite rocks. The population of Kwara is about 2.3 million by the 2006 National Population Commission figures, and estimated to grow at a rate of 5 percent annually will bring the population of the State to an estimated figure of about 3.9 million in 2017.

Kwara State has, since 1976 when it assumed its present name, reduced considerably in size as a result of further state creation exercises in Nigeria. For instance, on 13 February 1976, the Idah/Dekina part of the State was carved out and merged with a part of the then Benue/Plateau State to form a new Benue State. Also on 27 August 1991, five local government areas, namely Oyi, Yagba, Okene, Okehi and Kogi were also excised to form part of the new Kogi State, while a sixth, Borgu Local Government Area of old Kwara State was merged with Niger State. Today, there are only sixteen (16) Local Government Areas in the present Kwara State, namely, Asa, Baruten, Edu, Ekiti, Ifelodun, Ilorin East, Ilorin South, Ilorin West, Irepodun, Isin, Kaiama, Moro, Offa, Oke Ero, Oyun, and Pategi.

Important tourist attractions in Kwara State include Esie Museum, Owu Falls, Imoleboja Rock Shelter, Ogunjokoro, Sobi Hill, Shao Hill, Kainji Lake, National Park and Agbonna Hill.

There is the Nigerian Railway Corporation rail line extending from Lagos that pass through Kwara State to the northern part of the country. Also, the Ogbomosho-Ilorin-Jebba Road is a major road to the north by land. The Ilorin International Airport is a major center for both domestic and international flights and has now been built up into

a hub for transportation of cargoes.

Industries in the State include Kwara Breweries, Ijagbo, Global Soap and Detergent Industry, United Match Company, Tate and Lyle Company, Resinoplast Plastic Industry, Pharmatech Nigeria Limited, Kwara Textile and Kwara Furniture Company, LUBCON Oil Limited, TUYIL Pharmaceuticals Limited, Dangote Flour Plc, KAM Industries Limited, Chellarams Limited, OLAM Industries Limited, BULLETIN Construction Limited, SOJECT Construction Company Limited, CHARVET Construction Company Limited, all in Ilorin. Others are Paper Manufacturing Industry, Jebba (Moro LGA), Okin Foam and Okin Biscuits, Offa, Kay Plastic, Ganmo and Kwara Paper Converters Limited, Erin-Ile. Others are Sugar Producing Company, Bacita (Edu LGA), Kwara Animal Feed Mall, Ilorin and the Agricultural Products Company, Bacita (Edu LGA). Some of these industries have closed shops.

The State has six universities, one federal owned; University of Ilorin, another state owned; Kwara State University, Malete and four privately owned, two Islamic based; Al-Hikmah University, Ilorin, and Summit University, Offa, one Christian based; Landmark University, Omu Aran, and Crown-Hill University, Eyenkorin, Ilorin. There are two polytechnics, one federal owned; Federal Polytechnic, Offa, and one state owned Kwara State Polytechnic, Ilorin. There are three state owned Colleges of Education, one each in the three senatorial districts of the State and five private owned. There is a School of Health Technology and a School of Nursing as well as numerous private and public primary and secondary schools. Sporting activities are managed by the State Sports Council. The importance attached to sports led to the construction of a stadium complex. The facilities available at the stadium complex are main bowl, indoor sports hall, hostel, recreational press centre as well as an Olympic size swimming pool.

The backward nature of Kwara State with its



Ilorin International Airport

abundance of land and natural resources since the creation of the State in 1967 could not, on its own, change without a change agent. For economic growth and development of the State, the level of resource consciousness and creativity of leadership of the State must significantly improve, and consistently so, for any sustainable development to be accomplished. The case of Kwara is not too far from that of a society blessed with abundance of diverse resources but unable to make meaningful use of the existence of such resources due to ignorance.

### Now Some Conceptual Clarifications

With the extensive discussion of resources above, it is equally important to note that these commonwealth (resources) of our land are surrendered for administration on our behalf to a government constitutionally elected at the turn of every four years. By their election, they are empowered to manage these resources on our behalf, and for our benefits. This therefore brings us to the political process, and the concept of politics that we have constitutionally agreed to bind us, which is called democracy. This is described as the government of the people, for the people and by the people. As beautiful as the concept of democracy is, the practice has raised more question than answers for so many reasons that we must all not shy away from. This is because the politics or political process that gives birth to the political appointees does not factor in the skills set and competencies required to deliver on governance, which has more to do with the management of our commonwealth.

We should therefore consciously pay attention to not only politics but governance through which we measure the success or failure of politics.

The concepts of taxation and governance are age old as they both date back to the ancient history of creation, prior to civilization. While governance is about the administration of common resources of a state or nation for the benefits of the citizens of that state or nation, taxation, on the other hand, is the process through which the residents of a state or nation contribute towards the administration of the state or nation. Both concepts are therefore complementary as one depends on the other. The state, in the course of discharging the responsibilities of governance, depends on the citizens to perform their civic responsibility of paying their taxes which forms the major source of funding the administration responsibilities of governance. It is therefore a social contract, in the sense that the people who are expected to pay their taxes are also full of expectations for social services through the governance of the state.

For the transformation of the Kwara State Internal Revenue Service (KW-IRS) which symbolically took place in 2015 through the signing of the Kwara State Revenue Administration Law on June 22, 2015, the State Government in recognition of the social contract principle introduced the Infrastructure Development Fund, Kwara (IF-K) model under the Kwara Public Private Partnership (KP3) Bureau Law of the same year. Thus, the State Government remodelled the revenue mobilization process by changing the people, the process and the technology with its PPT Model linked directly to the IF-K Model of infrastructure development to bring about a new process of revenue mobilization for infrastructural development of Kwara State which we have come to explain under our concept of 'taxpreneurship'.

The transformation was based on the social contract theory, and the result is the growth in the monthly Internally Generated Revenue (IGR) from a monthly average of N600 million in 2015, to a monthly average of N1.45 billion in 2016, a monthly average of N1.75 billion at the end of 2017, and a monthly average of N2.2 billion at the end of the first quarter of 2018. This has formed the basis of, not only, the consistent payment of salaries of the State Civil Servants, but also, the funding of several on-going projects that were hitherto abandoned, and the introduction of several other new projects under the IF-K Model.

## More on Concepts: Taxation and Governance

Taxation and Governance can be regarded as a 'twin concept' that is as old as the creation of man. When God created man, and gave him the responsibility to manage or administer the Garden of Eden, he gave him rules and regulations on dos and don'ts which could be regarded as laws of the land then. As part of those rules, God insisted that man should stay clear of the tree of life which is the only forbidden resource from the whole lot in the enterprise handed over to man. This tree was symbolic as the item reserved as 'tax' due to be paid and cannot be consumed by man. So, while man was entrusted with the responsibility of managing the enterprise, he was also made to realize that a portion of the resources of that enterprise cannot be consumed by him. The failure of man to obey the law of the land resulted in the dismissal of man from that land unto another land where he will now have to sweat to sow before reaping. But even at that, God still requested for man to give something back to his maker if man must continue to enjoy the earth.

## The Fundamental Theory: Social Contract

The social contract theory is therefore as old as man, and philosophy itself. This is so because it is based on the concept that a person's moral and political obligations are dependent on an agreement or contract among them to form the society in which they live. Socrates was the first to be ascribed to the social contract theory when he referred to a just man as one who is willing, among other things, to recognize his obligations to the state by obeying its laws. He referred to the state as the morally and politically most fundamental entity, and as such deserves our highest allegiance and deepest respect. Thomas Hobbes however was of the opinion that for reasons of self-interest, reasonability and rationality, human beings choose to submit to the authority of the sovereign state in order to be able to live in a civil society which is conducive to their own interests. Hobbes justified this argument by imagining man in the natural state or state of nature.

John Locke on his part states that when the

government fails to secure their natural rights or satisfy the best interests of the society (called the 'general will') the citizens can withdraw their obligations to obey or change the leadership, through elections. The social contract theory is rightly associated with modern moral and political theory and is given its full exposition and defense by Thomas Hobbes, John Locke and Jean Jacques Rousseau. It is the most dominant theory within moral and political theory throughout the history of the modern West.

### Finally, Our Own; Taxpreneurship

What has entrepreneurship got to do with tax? What is an entrepreneur doing as tax administrator? Is there any link between entrepreneurship and tax administration? Who is an entrepreneur and how is he/she different from a tax administrator? These and many others are questions being asked as an entrepreneurship educator assume responsibility as the new taxman of the new Kwara State Internal Revenue Service.

The concept of entrepreneurship is as old as man, so is the concept of taxation, tax administration, and governance. If we agree that entrepreneurship is the process of identifying opportunities embedded in societal problems and transforming those opportunities to innovative products that the society will be willing to exchange for a price to meet their needs, leaving the entrepreneur and the society better off through value addition, then there is serious relevance of entrepreneurship to tax administration and governance worthy of pursuit (Awodun, 2016).

From the above, we will agree that the entrepreneur is **a problem solver, a resource mobilizer, an innovator, a value creator, a risk taker, a service provider, a resource transformer, an enterprise creator, a job creator, and a social transformer** (Stevenson and Gumpert, 1985).

The tax administrator in this age and time should therefore not see himself or herself as that enforcer of law alone, particularly when these laws are to be enforced on the people (employers and employees) who have legitimately earned their income and are compelled to pay a portion of this income to the purse of the government as tax.

*It is therefore taking all of the above into consideration that the relevance of the concept of entrepreneurship in tax administration is necessary now than it has ever being. In Nigeria, the challenges of tax administration are enormous and the principles of entrepreneurship come handy to provide solutions to each and every of these challenges.*

The administration of tax in the 21<sup>st</sup> century must take into cognizance the changes in the society, particularly the improvement and advancement in technology, and should therefore consistently innovate to match the pace of innovation of the society. The administrators of tax should be conscious of value creation as the tax payers are more desirous now than ever before of seeing what their taxes are being used for, thus requesting for value for their money. The administrator must be conscious more than ever before of the efficiency of collection to ensure that the cost of collection is as minimal as possible. The administrator of tax today must be creative in thoughts and deeds to come up with more innovative tax products that are packaged for the convenience of the taxpayers. This is essential if collection must be increased as the convenience of payment is a *sin qua none* for maximization of collections.

It is therefore taking all of the above into consideration that the relevance of the concept of entrepreneurship in tax administration is necessary now than it has ever being. In Nigeria, the challenges of tax administration are enormous and the principles of entrepreneurship come handy to provide solutions to each and every of these challenges.

This thus informs the coming up with the concept of **taxpreneurship** to represent the strategy for success in the drive for revenue

mobilization in Kwara State. With taxpreneurship adopted in creating a new internal revenue service, **a labour-intensive technology driven approach** was introduced for three major reasons. **First** is the need to have our trained personnel constantly interfacing with the people we are to serve such that we have direct contact and establish direct customer relationship with the taxpayers as our clients. **Second** is the fact that there are serious unemployment problems in our society and we have to be consciously a part of solution to the problem. **Third** is the fact that when we create employment we equally create income and lift up economic activities in the society with the multiplier effects not only bringing about tax payments by the income earners but also the various multiples of receivers of the spending of the employees will earn income and also pay taxes.

We also realized that the society has been disconnected from the government for too long and we have to consciously bring back the presence of government, thus introducing **a community impact programme as our corporate social responsibility** to douse the tension that the disconnect of the past had caused and have a basis to get attention of the people to give the Service a chance to act as an agent of change for process improvement. Thus, we chose to touch the lives of people in the society through **education, environment, empowerment, employment and enterprise creation.**

As part of our strategy, we chose to engage the society through conscious stakeholders' involvement that cuts across the length and breadth of the State, making every part of the State buy into the new arrangement, and making them take ownership of the process. We are therefore consciously taking tax collection beyond the traditional but adopting the principles of entrepreneurship in tax administration.

**The concept of taxpreneurship, which is our creation, is therefore simply the application of entrepreneurship principles in tax administration.** It is the process of identifying the uniqueness of the society and developing how to collect tax using innovative approaches that will be most convenient for the taxpayers. Taxpreneurship is making the taxman creative and innovative in revenue mobilization, taking the taxpayers' convenience into consideration in the process. Taxpreneurship is making tax payment

painless to the taxpayers. Taxpreneurship is making taxpayers get value for the money paid. Taxpreneurship is making the taxpayer a valued customer that must be satisfied at all times. Taxpreneurship is establishing a long-lasting relationship with the taxpayer. Taxpreneurship is about service to the taxpayer and the government. Taxpreneurship is changing the face of tax administration to meet the challenges of our time.

As we develop the concept of taxpreneurship, we also invite all tax administrators to begin to re-examine their various positions about tax collection and begin to see the taxpayers as kings and queens without whom the job of the tax administrator cannot be done. Recognizing the significance of the taxpayers and the need to consciously serve them satisfactorily is the only antidote to the various vices of tax evasion and tax avoidance. Taxpreneurship will challenge the tax administrators to think out of the box in coming up with innovative products that will serve the interest of both the taxpayers and the tax collectors. More than ever before, the need to adopt taxpreneurship is now.

### **The Revenue Collection Transformation in Kwara State**

The quiet revolution in the revenue collection system of Kwara State started over a decade ago when the present Governor of the State was the Commissioner for Finance. The state of internally generated revenue was dismally low that efforts to shore it up became inevitable.

The government under the leadership of His Excellency, Dr Bukola Saraki as Governor of Kwara State therefore took specific steps that involved the automation of the system of collection and recording of collections through the engagement of revenue experts that saw the IGR moving from less than a meagre N100m monthly (in 2003) to about N500m monthly (in 2011). This was a very significant increase knowing the low level of economic activities in the State then.

Drawing from the social contract theory, the Kwara State Government in 2013 specifically two years into the first term of the present administration, raised a team to develop a medium term strategic plan for the State. The plan document which was eventually submitted in 2014 raised among other things;

1. The Agricultural Development Strategy to explore the agriculture potentials of the State
2. The Infrastructural Development Strategy to fill the infrastructure gap within the State
3. The Financial Strategy to fund the observed areas of development

Central to the actualization of the medium term strategic plan is the financial strategy which identified the significance of reforming the internal revenue service to revamp the IGR process as the fundamental base for other funding options for the developmental objectives.

Thus, the steps to make this a reality was put in place, resulting in a draft revenue administration law in 2014, and the Kwara Public Private Partnership (KP3) Bureau Law also in 2014. However, the political environment in that year did not permit the speedy passage of these laws until after the elections in 2015. With the successful completion of the election and the return to office for a second term of this administration, the implementation process of the plan then began almost immediately.

The bills which were passed by the Kwara State House of Assembly were eventually signed into law. Specifically, Dr Abdulfatah Ahmed on June 22<sup>nd</sup> 2015 signed the Kwara State Revenue Administration Law, 2015 (Law No.6 of 2015). **Kwara State Internal Revenue Service (KW-IRS)**, as we now know it became established by this Law, as the sole entity responsible for the effective and efficient administration of tax and related matters on behalf of the Kwara State Government.

The implications of this are numerous but some of these positive implications derivable from the law are that:

- KW-IRS is the only authorized agency to collect revenue for the State Government;
- KW-IRS is autonomous of the State Civil Service and no longer a department of the Ministry of Finance;
- KW-IRS is empowered to operate through Board of Internal Revenue and reports to the Executive Governor of Kwara State directly;
- KW-IRS is performance driven and empowered to engage and disengage its staff in accordance with its set rules and regulations;

- KW-IRS is to maintain the integrity of the tax laws and processes by eliminating all instances of multiple taxation; and
- KW-IRS is to stimulate voluntary compliance so as to advance maximum representation of the populace in executive decision making.
- KW-IRS is expected to advise government on social and economic policies that assist government achieve her developmental goals and objectives;

**The KWIRS Vision, Mission and Business Model**

From the above, the Service therefore set out to run with the vision:

*‘To mobilize revenue for the strategic development of Kwara State’.*

The management of KW-IRS in the pursuit of the above vision evolved the following mission:

*“To serve the residents of Kwara State using the most convenient strategies that will add value and integrity to the revenue mobilization process and actualize the developmental objectives of the Government”*

We could not but come up with a succinct Business Model that would spell out the above mission hence we segmented our operational focus into the following nine areas:

**KWIRS Customer Segments:**

We clearly have to identify our customers as not just the taxpayers (residents) alone but also have to define what they want from us and how to deliver same.

- Who are our customers? The Government Ministries, Departments and Agencies (federal or state), Businesses (formal and informal) and Residents of Kwara State
- What do they want from us? Service that will add value and enhance their success
- How will we deliver value to them? With utmost concern for their convenience and ability to pay for the service

**KWIRS Value Propositions:**

We also have to define appropriately the value expectations of the identified customers as against our value propositions in order to ensure customer satisfaction.

- What are our customers' value expectations? Value for tax paid
- What are we proposing as value to them? Service with Integrity
- How do we ensure that we satisfy our customers through our value propositions? Engaging them in determining the best way to serve them

### **KWIRS Channels of Distribution**

Getting our choice of medium of communication and distribution of these values right was of significance if the values must be appropriately delivered at the most convenient points of sales with the right feedback mechanism inbuilt into the process.

- What means/medium of communication? Most appropriate and relevant to each sector
- What means/medium of distribution? Most relevant for each customer
- What means/medium of sales or point of sales? Most convenient for each customer
- What means/medium of feedback? Service point as most appropriate mechanism

### **KWIRS Customer Relationships**

These customers, we resolved have to be kept once brought into the tax net hence our concern for them and their well-being is more in our interest than theirs and must be so protected.

- How do we keep in touch with our customers? Personal contact through knowledge
- How do we show concern for our customers? Keeping in touch and staying in touch
- How do we ensure our customers' satisfaction? Making them the purpose of our existence

### **KWIRS Revenue Streams**

For the consistency of our identified revenue streams, the right pricing of the various products taking into consideration the capacity to pay and convenient methods of payment became significant.

- How do we assess our customers and price our products? Taking their capacities into consideration in the process of price and product determination
- How do we increase our customer base? Through appropriate data gathering and

enumeration

- How do we make payment convenient? Using the most appropriate technology for each customer segment

### **KWIRS Key Resources**

We recognized quickly that we cannot operate successfully without the appropriate human and material resources, so providing these resources was a matter of priority in the transformation agenda.

- What physical facilities do we require? Buildings, equipment, furniture, etc
- What human facilities do we require? The best and well trained manpower possible
- What financial facilities do we require? Funding appropriate as required
- What technological facilities do we require? The most appropriate and affordable

### **KWIRS Key Activities**

The structural transformation of the Service required that the key activities of core and non core revenue services are appropriately organized and delivered.

- What are our key functions? Revenue collection and collation of residents' feedback
- What are our key departments? As shown below
- What are our key processes? As already spelt out

### **KWIRS Key Partnerships**

Major stakeholders and partners in the transformation process were carried along, consulted and involved through intensive stakeholders' engagement that has remain a significant part of the Service.

- What are our key partnerships? All Stakeholders
- Who are our key partners? MDAs, Banks, Consultants, etc
- How will our key partners operate? As specifically defined by us

### **KWIRS Cost Structure**

More than ever before, we were conscious of the cost of operations and how to efficiently carry out the functions of the Service to deliver value in the process.

- What are the costs of our resources? Reasonable costing
- What are the costs of our operational

processes? Realistic

- How do we ensure that these costs are efficiently managed? Following due process

### The KWIRS Transformation Strategy

The PRESS Framework was adopted as the strategic model by the Service and this was conscientiously applied to bring about the required change. It is a 'five-force' Framework with the acronym PRESS standing for:

- **Patronizing & Persuading:** the populace to embrace the change and voluntarily come into the taxable net not only as a civic responsibility but the way forward for the development of the State. Thus, we embarked on an intensive tax education crusade and community impact programmes that touches on education, environment, empowerment, enterprise and employment.
- **Raising & Recruiting:** support of the various stakeholders to embrace the revenue reform to overcome the anticipated societal resistance. Thus, we held several stakeholders' engagement all through the 16 local government areas of the State cutting across the traditional rulers, the market associations, the artisan groups, the professional associations, etc.
- **Eliciting & Energizing:** commitment from the change team towards realizing the targets/purpose of change as it became obvious that the management and staff have to be drawn from the society and they will require not just a once and for all orientation but a consistent training and re-training that is focused on conscious re-orientation through the monthly and compulsory field feedback and training sessions for all staff of the Service.
- **Selecting & Staffing:** of the organization's change team fired up for performance and excellence through a carefully put together objective criteria that also took cognizance of the interests and representations of the various segments of the State without completely jeopardizing the required values.
- **Sequencing & Systematic:** Reporting in pursuit of the 10<sup>3</sup> (10 by 100) day plan setting critical day by day targets and deliverables. This involves accounting on

a (1) daily basis, planning on a (10) working day micro-performance reporting basis and reporting on a (100) days macro-performance reporting basis for 1,000 working days of the four year period following a systematic sequencing and accomplishment strategy that will drive performance and make the KW-IRS accountable on a day-by-day basis for the revenue generated for the state.

### The KWIRS Core Values

These are values were carefully put together as our SHIRT that will guide our activities and operations to deliver as promised 'service' to the residents of Kwara State.

- **SERVICE:** To the residents of Kwara State through revenue mobilization for development
- **HONESTY:** In the course of delivering in our activities to the residents and the government of the State
- **INTEGRITY:** That ensures that our words will be our bond to the people of Kwara and the Government
- **RESPONSIBILITY:** To the service of mobilizing revenue for the development of the State
- **TRUST:** The basis of our activities and service to the people of Kwara State

### The KWIRS Goals & Objectives

To ensure that our focus is not impaired, we set specific goals that are measurable as follows:

- To maximize the collection rates by eliminating existing leakages through improved tax collection strategies
- Expansion of the taxable base by bringing in those not captured into the tax net
- Developing a solid data base through critical data gathering and information dissemination using appropriate information technology
- Advising the government on tax and social policy measures responsive and supportive of the administration's developmental agenda and business/human welfare focus.

### The KWIRS Performance

The management came on board effective October 2015 after a careful and objective selection process that span between the months

of July – September 2015. Immediately the recruitment of new staff commenced with the process of disengagement of the old staff who had to be transferred to the civil service. The procurement and installation of facilities for operations including the construction of a new office befitting the new Service were all carried out along with the process reform itself.

Within three months, the transition was over and activities commenced fully at the new Revenue House in January 2016. Taking the 2015 performance of the old Board of Internal Revenue as a base (which was a total of N7.2 billion and a monthly

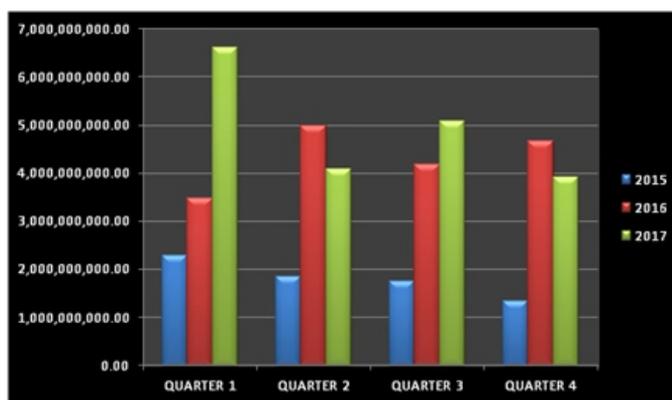


Figure 1: Quarterly IGR Performance for 2015, 2016 and 2017

average of N600 million), we set out with a graduated budget target to attain a N1 billion monthly average collection in the first quarter of 2016, N1.5 billion monthly average in the second quarter, and N2 billion monthly average in the third quarter and N2.5 billion monthly average in the fourth quarter of the year.

Table: KWARA STATE 2015, 2016 & 2017 INTERNALLY GENERATED REVENUE (IGR)

Month	Monthly IGR 2015	Monthly IGR 2016	Monthly IGR 2017
January	N994,312,389.54	N1,076,081,980.52	N2,129,585,168.88
February	N607,866,568.17	N1,056,457,127.19	N1,703,499,804.17
March	N676,664,755.18	N1,344,492,692.03	N2,761,882,349.45
<b>Total Q1</b>	<b>N2,278,843,712.89</b>	<b>N3,477,030,799.74</b>	<b>N6,594,967,322.50</b>
Month	Monthly IGR 2015	Monthly IGR 2016	Monthly IGR 2017
April	N557,599,985.05	N2,110,078,504.05	N856,699,870.61
May	N587,364,710.60	N1,451,551,890.69	N931,339,128.30
June	N694,553,661.54	N1,419,497,366.58	N2,293,483,279.02
<b>Total Q2</b>	<b>N1,839,518,357.19</b>	<b>N4,981,127,761.22</b>	<b>N4,081,522,277.93</b>
July	N569,127,492.49	N1,090,316,199.47	N1,623,547,631.50
August	N520,461,736.68	N1,741,289,691.52	N2,205,980,537.05
September	N645,840,226.88	N1,342,223,145.55	N1,234,993,457.75
<b>Total Q3</b>	<b>N1,735,429,456.05</b>	<b>N4,173,819,036.54</b>	<b>N5,064,521,626.30</b>
October	N596,430,611.81	N1,071,084,804.21	N1,390,453,093.68
November	N348,450,040.14	N1,412,482,737.62	N1,070,561,163.68
December	N380,250,004.67	N2,367,102,752.79	N1,435,848,028.43
<b>Total Q4</b>	<b>N1,325,130,656.62</b>	<b>N4,650,670,294.62</b>	<b>N3,896,862,285.50</b>
<b>Total Year</b>	<b>N7,178,922,182.75</b>	<b>N17,292,647,892.12</b>	<b>N19,637,873,512.22</b>

Source: Kwara State Internal Revenue Service

*With the successful transformation of the revenue service, the government commenced the activities of the IF-K in September 2016 as a vehicle to deliver value to the residents of Kwara State. The IF-K by law is an infrastructure development fund tied to the aprons of the revenue service. The reason for waiting till September despite the fact that the law had been signed since 2015 is to allow the completion of the transformation of the revenue service. The Service is by law expected to fund the IF-K monthly with an initial N500 million monthly to ensure the continuous funding of infrastructural projects in the State.*

The results at the end of the 2016 financial year showed that all the efforts above paid off as the KWIRS moved the IGR to a monthly average of N1.45 billion with a total of N17.4 billion figures for 2016 as against the N7.2 billion total IGR figures for 2015. This improvement in IGR figures had continued into the year 2017 such that by the end of the year, a total of N19.6 billion was generated. Also by the end of the first quarter of 2018, the Service had generated an average monthly of N2.2 billion.

### **The Kwara Public Private Partnership (KP3) Bureau and the Infrastructure Fund, Kwara (IF-K)**

With the successful transformation of the revenue service, the government commenced the activities of the IF-K in September 2016 as a vehicle to deliver value to the residents of Kwara State. The IF-K by law is an infrastructure development fund tied to the aprons of the revenue service. The reason for waiting till September despite the fact that the law had been signed since 2015 is to allow the completion of

the transformation of the revenue service. The Service is by law expected to fund the IF-K monthly with an initial N500 million monthly to ensure the continuous funding of infrastructural projects in the State.

This arrangement is to guarantee that the taxpayers enjoy full benefits of their taxes through developmental projects of common interests and benefits to the society. Moreover, the government by entrusting the IF-K with fund managers also gave assurance to the contractors on the payment of their money as at when due.

The social contract theory is therefore complete with the government ensuring that the IGR is used for the development of infrastructure for the people of Kwara State. The 62 abandoned projects that were hitherto completed under the IF-K had a total outstanding value N9.75 billion, out of which N4.97 billion was taken over by the IF-K to bring them to completion. Also, newly introduced 8 major IF-K projects for 2017 total of about N6.07 billion are at different stages of completion, and all contained in the 2017 IF-K Management Report. The sum of N6.37 billion has been estimated to be spent on several other major projects in the 2018 financial year.

### **The Technocrat's Dilemma**

As we all yarn for development and good governance through the efficient and effective management of our common resources, we must begin to pay attention to the following choices more than ever before:

- The Politics and Political Process that produce those that are empowered to take decisions on our behalf to manage our common resources. You cannot stay out and make a change.
- The Governance and Management of our common resources, and the capacities to do so in the interest of the people, and for the benefits of the people so as to have the right people in governance. You need not be in politics to be in governance.
- The Decision-Making Process and the Need to involve the people through the processes that are truly inclusive and participative to meet the needs of the people. You must participate in the decision-making process to get served well.
- The civic responsibility process as embedded in the constitution should be appropriately seen as a duty on the part of

the citizens and residents. You must play your part by paying your taxes.

- The accountability process that the constitution also expects of the people in charge of our common wealth cannot be negotiated if we must develop as quickly as desired. You must continue to demand for accountability at all levels and create the platforms as a conscious effort to make the society better.

### In Conclusion

As a man saddled with the responsibilities of revenue mobilization, I will love to close by emphasizing that the payment of taxes by the citizens/residents of a state obviously should be symbiotically related to the administration of the state through its governance process. What connects these two areas is what is embedded in the social contract theory, as it has become established that the more responsive and responsible the government is to the needs and aspiration of the people, the less resistance to tax payment and the more voluntary compliant the people become. More than ever before the tax process and governance process must be transparently linked to give enough comfort to the people that their taxes will be judiciously utilized to their benefits as we have demonstrated in Kwara with the revenue reform and infrastructure fund.

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*More than ever before the tax process and governance process must be transparently linked to give enough comfort to the people that their taxes will be judiciously utilized to their benefits as we have demonstrated in Kwara*

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# TAXPRENEURSHIP:

## THE ECONOMIC AND SOCIAL INFRASTRUCTURE GAP AND THE INFRASTRUCTURE FUND KWARA (IF-K) MODEL FOR FILLING THE GAP

**D**rawing from the social contract theory, the Kwara State Government in 2013 specifically two years into the first term of the present administration, raised a team to develop a medium term strategic plan for the State. The plan document which was eventually submitted in 2014 came up with, among other things;

1. The Agricultural Development Strategy to explore the agriculture potentials of the State
2. The Infrastructural Development Strategy to fill the infrastructure gap within the State
3. The Financial Strategy to fund the observed areas of development

Since it is obvious that the actualization of the medium term strategic plan cannot be achieved without funding, the financial strategy was singled out as the central and most significant, hence the reform of the internal revenue service to revamp the IGR process became the fundamental base for other funding options for the accomplishment of these developmental objectives.

The steps to make this a reality was put in place, resulting in a draft revenue administration law in 2014, and the Kwara Public Private Partnership (KP3) Bureau Law also in 2014. However, the political environment in that year did not permit the speedy passage of these laws until after the elections in 2015. With the successful completion of the election and the return to office for a second term of this administration, the implementation process of the plan began almost immediately.

With a sense of urgency, the two bills; Kwara State Revenue Administration Law, 2015 (Law No.6 of 2015) that established the **Kwara State Internal Revenue Service (KW-IRS)**, and the Kwara State Public-Private Partnership Bureau Law, 2015 (Law No. 7 of 2015) that established the **Kwara Public-Private Partnership (KP3) Bureau** that accommodates the **Infrastructure Fund Kwara (IF-K)** were passed by the Kwara State House of Assembly, and were subsequently signed into law, specifically, on June 22<sup>nd</sup> 2015 and June 23<sup>rd</sup> 2015 respectively.

As expected, the transformation of the revenue service commenced with the appointment of its management in October 2015, and allowing for proper take-off of the Revenue Service that is expected to fund the IF-K, the government commenced the activities of the IF-K

in September 2016 as a vehicle to deliver value to the residents of Kwara State. The IF-K by law is an infrastructure development fund tied to the aprons of the revenue service. The reason for waiting for about a year, despite the fact that the law had been signed since 2015, is to allow the completion of the transformation of the revenue service.

The Revenue Service is by law expected to fund the IF-K monthly with an initial N500 million monthly to ensure the continuous funding of infrastructural projects in the State. This arrangement is to guarantee that the taxpayers enjoy full benefits of their taxes through developmental projects of common interests and benefits to the society. Moreover, the government by entrusting the IF-K with fund managers also gave assurance to the contractors on the payment of their money as at when due.

The social contract theory, upon which the entire reform is built, by the steps taken by the State Government is therefore complete with the government ensuring that the IGR is used for the development of infrastructure for the people of Kwara State. As a start, a total of 62 abandoned projects in the State were quickly brought unto the IF-K and were completed under the IF-K with a total outstanding value N9.75 billion, out of which N4.97 billion was paid immediately through the IF-K to bring them to completion. Also, there were, newly introduced, 8 major IF-K projects for 2017 with a total of about N6.07 billion, and these are at different stages of completion. All of these are contained in the 2017 IF-K Management Report. The sum of N6.37 billion has been estimated to be spent on several other major projects in the 2018 financial year.

It is therefore safe to say that the model of using the people's money for the development of infrastructure for the State which has just begun with the introduction of the IF-K is a worthy model that should be encouraged and supported, as already acclaimed by various agencies that have had the opportunity of visiting the State. What is certain is that if this model is religiously allowed to operate, the infrastructure gap in the State will become a thing of the past over time.

**Muritala Awodun, PhD**  
*Executive Chairman*  
**KW-IRS**

# Coping with Hepatitis

**T**he World Hepatitis Day takes place every year on 28 July, with the aim of bringing the world together under one single theme in order to raise awareness of viral hepatitis and the impact it has worldwide. The theme for World Hepatitis Day 2018 is “Eliminate Hepatitis. **Hepatitis refers to an inflammation of the liver cells and damage to the liver. There are different types and causes, but the symptoms can be similar. The liver’s functions include detoxifying the blood, storing vitamins, and producing hormones. Hepatitis can disrupt these processes and create severe health problems throughout the body.**

The three main types of hepatitis are known as hepatitis A, B, and C. Each is caused by a different virus. All three types can be acute, lasting for 6 months or less, and types B and C can be chronic, lasting for longer. Each type has different characteristics and is transmitted in different ways, but symptoms tend to be similar. This article will look at hepatitis A, B, and C.

## CAUSES OF HEPATITIS

Hepatitis can be transmitted when a person has unprotected sexual intercourse with an infected person, shares a needle with an infected person, often use of illegal drug or steroid use, tattoo created with unsterilized needles, accidentally pricked, sharing personal items such as a toothbrush or razor with an infected person, and infected mother can pass the virus on to her infant when breast-feeding.

## TREATMENT OF HEPATITIS

**Hepatitis A (HAV):** There is no specific treatment for HAV. The doctor will advise the patient to abstain from alcohol and drugs during the recovery. Most patients with hepatitis A will recover without intervention.

**Hepatitis B (HBV):** A patient with HBV needs to rest and abstain completely from alcohol. The doctor may prescribe an antiviral agent called interferon, or other antiviral suppressive therapies.

**Hepatitis C (HCV):** A patient with HCV will be prescribed antiviral agents, with or without ribavirin.

## SYMPTOMS OF HEPATITIS

Many people with hepatitis experience either mild or no symptoms. When symptoms appear, they can do so from 15 to 180 days after infection. This applies to all types of hepatitis. The initial phase of hepatitis is called the acute phase. The symptoms are similar to mild flu, and may include jaundice, diarrhoea, fatigue, loss of appetite, mild fever, muscle or joint aches, nausea, slight abdominal pain, vomiting and weight loss

## PREVENTION OF HEPATITIS

Hepatitis can be dangerous and difficult to treat, so people are advised to take precautions against possible infection.



## HEPATITIS A

Hepatitis A is mostly spread through infected food and water.

The following steps can help avoid infection.

- Wash hands with soap after using the bathroom.
- Only consume food that has just been cooked.
- Only drink commercially bottled water, or boiled water if you're unsure of local sanitation.
- Only eat peelable fruits if you are in a location with unreliable sanitation
- Only eat raw vegetables if you are sure they have been cleaned or disinfected thoroughly.
- Get a vaccine for HAV before traveling to places where hepatitis may be endemic.

## HEPATITIS B

Hepatitis B is spread when people come in contact with the blood, open sores, or body fluids of someone who has the virus.

To minimize the risk of transmission of Hepatitis B

- Tell any sex partner if you are a carrier or try to find out if they carry the disease.
- Practice safe sex using condoms.
- Only use previously unused, clean needles.
- Do not share toothbrushes, razors, or manicure instruments.
- Only allow the use of well-sterilized skin perforating equipment, such as during a tattoo, piercing, or acupuncture.
- Have the HBV vaccination if you are at risk.

## HEPATITIS C

Hepatitis C is often passed on through the transfer of infected bodily fluids

The following steps can help prevent HCV transmission:

- Do not share needles, toothbrushes, or manicure equipment.
- Make sure equipment is well-sterilized for any skin piercing.
- Consume alcohol with moderation.
- Do not inject illegal drugs.

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# TAX PERSONALITY



## MRS KABIR AISHAT OZIOHU

**M**rs Kabir Aishat Oziohu was born on the 4<sup>th</sup> November, 1969 and hailed from Kogi State. She commenced her academic pursuit at ASCL Primary and Secondary School Ajaokuta, Kogi State and proceeded to Polytechnic where she obtained National Diploma (ND) and High National Diploma (HND) in Hotel and Catering Management from 1994 to 1998.

Mrs Oziohu worked as a Caterer at Nigeria Airport Commercial Venture from 1995 to 1996. In the year 1999, she participated in the one year compulsory National Youth Service Corp (NYSC) at Metro Hotel, Uyo in Akwa Ibom. She also worked at NUJ Hotel Area 11, Abuja from 2001 to 2003 and served as a hostel supervisor at AE Sanni & Co and Unilorin Hostel Manager in 2005.

Over the years Mrs Kabir Aishat Oziohu is known to be a tax compliant citizen in Kwara

State. She regularized her tax payment against what she had been paying in previous years and voluntarily walked into the Kwara State Internal Revenue Service (KW-IRS) to pay few days she received a demand notice from the Service. She believes she must play her part through tax payment for the development of Kwara State. Mrs Kabir deserves this great recognition for the value she has added to Kwara State.

*She believes she must play her part through tax payment for the development of Kwara State.*

# CROSSWORD PUZZLE

By: Fatimah Jaji

## BIOLOGY TERMINOLOGIES

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

AMOEBIA	INFANCY	OSMOSIS
BLOOD	INSECTICIDE	PARASITE
BRAIN	KIDNEY	PLACENTA
DIFFUSION	ORGAN	PREGNANCY
GLAUCOMA	ORGANISM	REPRODUCTION

Send your solutions, your name and phone number via email to [press@kw-irs.com](mailto:press@kw-irs.com) with the subject: Puzzle Solution to Volume 4 Issue 28

Solution to Kwareve News Issue 27

## Crossword Puzzle

C	S	C	G	I	M	S	E	R	V	J	C	E	S
R	U	B	O	O	S	E	M	P	L	O	Y	E	E
R	L	S	T	M	O	C	E	R	O	P	Y	R	S
O	P	A	P	C	P	D	I	S	R	T	U	E	A
N	R	E	T	S	R	E	S	M	I	L	S	T	L
T	U	R	O	B	A	L	T	C	O	C	R	A	A
P	S	R	O	N	E	D	R	I	P	N	O	A	R
D	E	M	A	N	D	A	E	E	T	N	O	B	Y
P	R	O	D	U	C	T	I	O	N	T	E	C	I
C	C	O	N	S	U	M	E	R	S	D	O	M	E
I	N	N	R	D	I	Y	L	P	P	U	S	N	S
R	U	E	N	E	R	P	E	R	T	N	E	O	A
C	C	D	I	S	T	R	I	B	U	T	I	O	N
U	N	N	O	I	T	P	M	U	S	N	O	C	R

COMPETITION	GOODS	SERVICES	SCARCITY
PRODUCTION	DISTRIBUTION	CONSUMPTION	DEMAND
SUPPLY	BARTER	SURPLUS	LABOR
ENTREPRENEUR	EMPLOYEE	ECONOMICS	CONSUMERS
SALARY			



## Ibrahim Seriki

Ibrahim Seriki, a staff of the Tax Audit Department has been nominated as deserving the hall of fame spotlight for the month of July and August 2018. Ibrahim has distinguished himself with incredible performance. He his dexterous with the responsibilities saddled with him. He's in charge of the registration of new corporate taxpayers, raising of assessment, preparation of directorate reports and so on. He is always punctual at work, he's intelligent, hardworking, zealous, and delivers assigned jobs to him within time with sound professional knowledge of the job.

The entire Kwareve News team welcomes Ibrahim Seriki to the Hall of Fame.

# Taxpedia

Abdulwahab Fareedah

## TAX EVASION

Tax evasion is the illegal practice of not paying taxes, by not reporting income, reporting expenses not legally allowed, or by not paying taxes owed. In this situation, the phrase "ignorance of the law is no excuse" comes to mind.

### Examples of Practices Which Are Considered Tax Evasion:

It's considered tax evasion if you knowingly fail to report income and under-reporting income (claiming less income than you actually received from a specific source

- Providing false information to the IRS about business income or expenses
- Deliberately underpaying taxes owed
- Substantially understating your taxes (by stating a tax amount on your return which is less than the amount owed on the income you reported).

### References

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# HEAR ME OUT

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

Hello,  
**Can you explain multiplicity of taxes and double taxation?**  
 Anonymous.

Hello, anonymous.  
 Multiplicity of taxes is simply taxes payable on different items. e.g payment on personal income tax, payment on road taxes, payments if services are rendered by state ministries and so on. Multiplicity of taxes is acceptable by law.

Double taxation is when payment is made twice on a particular revenue item. i.e paying on land charge to the state and local government at the same time. This is unacceptable by law.

Thank you.

Hello,  
**Please, what is the difference between revenue and tax?**  
 Anonymous.

Hello anonymous.  
 Revenue are the services enjoyed from a particular engagement from the government which is not compulsory if services are not used. For example, the payment on the registration or renewal of vehicle particulars.

While tax is a compulsory levy payable by anyone who is eligible to pay, such as personal income tax.

Thank you.

## ADVERT RATES

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Kindly give us your feedback on how we can serve you better.

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LAYOUT/DESIGN	<input type="text"/>
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
<b>TSA ACCOUNT</b>	GTB	<b>KWARA STATE CENTRAL REVENUE COLLECTION ACCOUNT</b>	0199648356

*Signed:*

**Muritala Awodun, PhD**

*Executive Chairman*

KWARA STATE INTERNAL REVENUE SERVICE

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

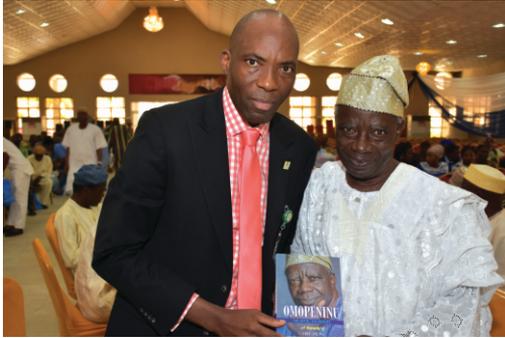
Email: [info@kw-irs.com](mailto:info@kw-irs.com)

Website: [www.kw-irs.com](http://www.kw-irs.com)

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Mobilizing Revenue for the Strategic Development of Kwara State

# PHOTO NEWS



Dr Muritala Awodun with Chief (Hon.) Stephen Kolawole Oke



The Executive Chairman in a group photograph of sponsored Nigerian athletes with medals



Dr Muritala Awodun making a remark during the book launch



Prof. M.T Abdulrazak (First Professor of Taxation in Africa) on a courtesy visit to KW-IRS



## KW-IRS 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](mailto:press@kw-irs.com)

# PHOTO NEWS

## THE LAUNCH OF KWARA @ 50 BOOK



KWARA @ 50 Books at display



The unveiling of the book KWARA @ 50



Executive Governor, Kwara State, Alh. (Dr) Abdulfatah Ahmed giving his speech at the launch of the book



The Speaker, Kwara State House of Assembly Dr Ali Ahmad



The Editor, Dr Waheed



Cross section of guests at the book launch



Cross section of guests at the book launch



# NGF KICK STARTS STUDY ON IGR GROWTH IN KWARA STATE

Obafemi Onabanjo/Kazeem Akande



NGF representatives with the Kwara State Governor, Alhaji (Dr) Abdulfatah Ahmed

The Kwara State Internal Revenue Service (KW-IRS) on 25<sup>th</sup> June, 2018) received a team of researchers from the Nigeria Governors Forum (NGF) Secretariat in Abuja on how Kwara State will improve on its Internally Generated Revenue (IGR).



NGF representatives with the Kwara State Governor, Alhaji (Dr) Abdulfatah Ahmed

The NGF in collaboration with the World Bank is embarking on an in-depth study across the six Geopolitical zones of Nigeria in order to estimate Internally Generated Revenue (IGR) potentials of the selected States.

The team of analysts began their research with Kwara State due to the overall performance of KW-IRS.



NGF representatives with the Directors of KWIRS



NGF representatives with Mallam Yusuf Olaolu Ali



NGF representative with the Kwara State Commissioner for Education, Alhaji Bilikis Oniyangi



NGF representatives with the Permanent Secretary, Ministry of Health



NGF representatives with the Directors of Kwara State Internal Revenue Service



NGF representatives with the Road Safety Representatives



NGF representatives with ALGON Chairman



NGF representatives at the Kp3 office



NGF representatives with Mount Olive Management and staff of KWIRS

# KW-IRS DONATES TRANSFORMER AND BORE HOLE TO TWO COMMUNITIES

**A**fter some years of electric shortage that had left Eiyenkorin and Budo Oke community in darkness, the electricity of the communities were restored due to the quick intervention of Kwara State Internal Revenue Service (KW-IRS) in providing 200KVA transformers to the communities. According to the members of the community, several attempts and efforts were put in place towards resolving the issue of electricity blackout were to no avail. This however, prompted members of Eiyenkorin and Budo Oke communities to express their distress to Kwara State Internal Revenue Service (KW-IRS) and the Service delivered the transformers and motorized bore hole as requested by the communities being part of the Service's Community Impact Program (CIP). These in return will enable the Service to collect revenues from the communities for the strategic development of the State.

The management team led by the Executive Chairman, Dr Muritala Awodun visited the community on Friday, 6<sup>th</sup> of June 2018 to sensitize the community on their responsibilities as residents of Kwara State by paying tax as at when due for the development of the State.

Addressing, the communities, Dr Muritala Awodun explained the need for the visit that the Service honors taxpayers and the law that established KW-IRS made the provision for listening to the complains for the community and report to the government or the Service can intervene on behalf of the government. He said Eyenkorin Primary school was the first school to visited for the distribution of uniforms and school bags to the primary school pupils.

Dr Awodun sympathized with the members of the community over the challenges they have been facing over the years, adding the electricity supply and water are basic social amenities that must be provided for community existence. He urged the community not to relent their efforts in paying taxes to fast track development in the State.

The Mogaji of Enyekorin, Alhaji Raji Waheed and Mogaji of Budo Oke appreciated the efforts of the

Kwara State Government and Kwara State internal Revenue Service (KW-IRS) and for the provision of transformers and Bore hole to the two communities and assured their prompt tax payment.



Dr Muritala Awodun addressing the community representatives at the gathering



Magaji of Eyenkorin Alhaji Raji Waheed giving vote of thanks



Chief Imam of the community making remarks



Members of the Eyenkorin Community

## Tech Groups Raise Concerns About EU Digital Tax

**T**he European Commission's proposal for a digital services tax would be "deeply harmful" to the EU business environment and may lead to double taxation, a coalition of business and technology groups has warned EU leaders.

An open letter published by the Information Technology Industry Council (ITI) ahead of the European Council's next meeting, which is due to take place June 28-29, declares that unilateral measures to tackle the tax challenges posed by the digital economy should be resisted, both by member states and the EU, and that work should continue on this at issue at international level.

"We share the Commission's view that unilateral tax actions by individual member states would be undesirable – and believe the Commission should refrain from pursuing precisely the same unilateral actions," the coalition wrote.

"We urge member states to refrain from adopting unilateral national tax approaches, to redouble their commitment to vigorously pursue the discussion for a global solution within the OECD's inclusive framework, and to recommend that the Commission do the same," the letter added.

In March 2018, the Commission proposed two measures: an interim tax on the turnover of companies engaged in digital activities that would otherwise go untaxed, at a rate of three percent; and a longer-term solution, which the EU will seek to achieve international consensus on under the leadership of the OECD, which would establish new digital permanent establishment rules.

The interim measure would be levied on revenues created from selling online advertising space; created from digital intermediary activities; and those created from the sale of data generated from user-provided information. Such would apply only to companies with total annual worldwide revenues of at least EUR750m (USD875m) and EU revenues of EUR50m.

However, while recognizing the need to address the challenges to international tax policy created by digitalization of the global economy, the group said that the Commission's proposals "raise a number of questions and concerns," particularly with respect to taxing revenues rather than profits and departing radically from existing permanent establishment concepts.

"Imposing a tax on revenues, taxing digital advertising, or moving the place of taxation from the company's permanent establishment to users' location – would be deeply harmful to Europe's business climate and arguably

lead to double taxation," the letter states. "These proposals represent a troubling departure from ongoing multilateral OECD discussions, undermining certainty and predictability for trade and investment."

"Taxing digital revenues rather than profits would not only overturn longstanding international principles on corporate taxation. It could also disproportionately harm the companies that Europe is most interested in supporting, namely start-ups and scale-ups that have expenses exceeding revenues," the letter continues. "The idea that revenue thresholds are the right approach to ensure that smaller start-ups and scale-up businesses remain unburdened is incorrect, given the effects this tax could have on the ecosystem as whole, for example potentially creating higher selling and marketing costs for European players and particularly SMEs and start-ups. These measures would create an uncertain business climate and affect potential future investment, job creation and overall competitiveness."

As the digital services tax would be based on the location of consumption rather than production, the coalition also warned that companies could face "widespread double taxation."

Furthermore, the coalition argues that the issues at hand are not unique to the types of companies targeted by the EU digital services tax, but also apply across the board as firms in other sectors digitalize their operations.

"As noted in the 2015 BEPS Action 1 Report, the digital economy is increasingly becoming the entire economy and cannot be ringfenced for tax purposes. As such, the digital tax debate is less about tech companies and more about companies in every sector adopting digitalization," the letter noted.

"Europe's tax policies should not discriminate against any company based on their business models or otherwise focus on certain kinds of companies, since virtually all companies now do business digitally," it added.

The letter emphasized that a "fair and proportionate reform of the corporate tax system" can only be achieved multilaterally through the forum of the OECD.

In addition to the ITI, the letter was signed by Irish business association Ibec, the Computer and Communications Industry Association, Technology Ireland, and techUK.

# WE ARE READY TO PARTNER WITH ALL ORGANIZED ASSOCIATIONS - DR AWODUN



Group Photograph with the Executive Chairman, KWIRS

**T**he Newly Elected Executives of Road Transport Employers' Association of Nigeria (RTEAN) led by Alhaji Abdulrahman Onikijipa visited the Kwara State Internal Revenue Service (KW-IRS) to acquaint the Service of the newest development in the Association and how to strengthen their partnership.

In his welcome address, the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun congratulated the new executives for their readiness to serve, and assured them that the Service is committed to partner with any organized association to mobilize revenue for the strategic development of Kwara State.

Dr Awodun urged the association to obtain the Kwara Residents Identification Number (KRIN), and also to make the information of their members available for government to make adequate provision for them. He implored that the new executives to maintain the good relationship the association had with the former executives.

Earlier, the new RTEAN state chairman, Alhaji Abdulrahman Onikijipa in his speech commended the Service for making life better through various Community Impact Programs (CIP) embarked upon across the State. He assured the management of KW-IRS of full compliance towards tax payment and renewal of vehicle licenses as and when due.



The Meeting Session

# UNILORIN TAX CLUB HONOURS DR AWODUN



Director, Special Duties, Mr Olusegun Olaniyi received the award on behalf of the Executive Chairman, Dr Muritala Awodun

various challenges confronting tax authorities through interactions and inter school debate. It was born out of necessity to educate people on tax policies, administration and system in Nigeria

The Director of Special Duties who represented the Executive Chairman, Dr Muritala Awodun while receiving the award said there is need to reawaken tax culture in Nigeria and the

**T**he Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun has again been appreciated for his support to the University of Ilorin Tax Club, and recognized for his contribution to tax administration in Kwara State and Nigeria as a whole. An award was presented to him by the University of Ilorin Tax club during her National Tax Colloquium which took place at the Communication Information Science (CIS) lecture theatre, University of Ilorin on 05 July, 2018.

The tax colloquium was an initiative of the tax club to suggest possible ways of solving

best way to imbibe tax culture is to inculcate it in the minds of young ones which prompted the management of KW-IRS to commence Tax Club Quiz Competition (TCQC) among senior secondary schools in Kwara State. He appreciated the initiative of Unilorin Tax Club in organizing this colloquium and encouraged the participants to take the knowledge they have acquired about tax to the nook and crannies of Nigeria.

In his keynote address titled; “harnessing the tax potentials in the informal sector for revenue generation in developing countries, KW-IRS as a case study” Mr Segun Olaniyi narrated the efforts and successes of KW-IRS in capturing informal sector into the tax net. He said although gathering data of the



Kwara State CITN Chairman presenting medals to the first runner up



Mrs Iyabo Abubakar, Director, Other Revenues and Barrister Lateef Okandeji, Director, Legal

informal sector is a challenge but the Service had created a department charged with the responsibility of data gathering which can be used to project revenue potentials and development of Kwara State.

Other keynote address was delivered by Mr Adeyemi Adegun, a tax consultant on increasing globalization of tax: Challenges and prospects for developing countries highlighted some of the solutions of Nigeria tax system as; making periodic amendments to tax law, creation of effective and valid data, effective e-filing, increased sensitization, and improved infrastructure to public and prompt resolution of tax conflicts.

Highlight of the event include; drama performance, Panel session on harnessing technology to improve tax system, debate between University of Ilorin and Obafemi Awolowo Univeristy, Ile Ife, presentation prizes to the Unilorin tax Club as the winner of the debate and presentation of certificates of attendance.

Guests at the event were; Director of Legal & Enforcement Barr Lateef Okandeji, Director of Other Revenues, Alhaja Iyabo Abubakar, Head of Corporate Affairs, Mrs Habibah Aiyelabegan, Members of CITN and students of Univeristy of Ilorin.



Participants at the event making comments



Mr Olusegun Olaniyi making a comment



Representative of Dean, Faculty of Law, Mr Olokoba



Mr Olusegun Olaniyi with the winners of the debate



Members of the High Table at the event



Playlet session at the event



Group photograph at the event

## Amnesty for Tax Defaulters

### *How viable for voluntary tax compliance in Nigeria?*

*Despite finalising the National Tax Policy, amending the tax laws and strengthening of the Federal Inland Revenue Service (FIRS) for enhanced operational efficiency, no real consideration has been given to measures or strategies that may encourage voluntary declaration and compliance as an alternative means of growing the nation's tax base.*



Amnesty is legal forgiveness from certain infractions. Tax amnesty therefore constitutes a form of waiver or reduction and (sometimes) removal of penalties in back taxes to encourage defaulting taxpayers to pay what they owe within a specified window.

An amnesty must necessarily have a legal or legislative backing for it to be effective and a deadline for compliance stipulated as part of the provisions. Usually, stiffer penalties are instituted for taxpayers who are still noncompliant even after the amnesty program.

The objective of tax amnesty is to pardon or negotiate the tax liabilities of individuals and corporate taxpayers in line with laid down statutes. It is also intended to regularize the tax affairs of persons who have defaulted in meeting their tax obligations; improve the tax compliance culture and widen the tax net.

Despite finalising the National Tax Policy, amending the tax laws and strengthening of the Federal Inland Revenue Service (FIRS) for enhanced operational efficiency, no real consideration has been given to measures or strategies that may encourage voluntary declaration and compliance as an alternative means of growing the nation's tax base.

In several countries world over, tax amnesty has been implemented successfully as a means of encouraging voluntary declaration and payment



of accumulated tax liabilities. Italy introduced a tax amnesty in 2001 that came to be known as 'Tax Shield' and in 2009 the Italian tax amnesty yielded €80 billion. In 2004, the Belgian Parliament adopted a law allowing individuals subject to Belgian income tax to regularize the undeclared, or untaxed, assets they held before June 1, 2003. In the same 2004, Germany granted a tax amnesty in connection with tax evasion. Portugal introduced tax amnesties separately in 2005 and 2010. In 2007, the Russian tax amnesty program yielded \$130 million in the first six months.

Australia launched tax amnesties in 2007 and 2009. In 2010, the Hellenic Parliament ratified a legislation pushed through by the Greek government in an effort to raise revenue, granting tax amnesty to millions of Greek citizens who paid just 55 percent of the outstanding debts. South Africa, Spain and the United States respectively, adopted tax amnesty programs at one time or the other encouraging many citizens to voluntarily declare outstanding

taxes and raising millions in money's worth. The closest and most recent was Ghana's 2012 tax amnesty program.

The tax amnesty program is usually applied to certain categories of potential taxpayers:

- Those who had previously registered with the tax authority but had ceased to pay taxes
- Those in business for years without due tax registration for tax, hence no tax payment
- Those already paying taxes but are inconsistent with remittances or owing huge amounts in arrears
- Those with huge undisclosed incomes due to potential tax liabilities on those incomes (i.e. those confusing tax evasion as tax avoidance)

Several taxpayers in these categories are conscious of the fact that they need to come clean and comply with the provisions of the tax laws. However, the potential cash flow implications on their business income serve as major deterrent to them. A tax forgiveness program may serve as the lever they require to propel them to doing the right things without necessarily suffering huge penalties.

So far, Nigeria has successfully brought the three phased conversion to International Financial Reporting Standards (IFRS) to its final stages. GDP has been rebased and the Central Bank of Nigeria (CBN) has implemented several monetary reforms. All these signify steps by Nigeria to conform to global best financial practices originating or trending from developed economies.

Voluntary tax compliance is therefore a culture that needs to be encouraged and cultivated in line with current trends in other developed countries. The soon-to-be-launched iTax platform is also an indication that voluntary tax compliance by all income earners would need to be encouraged to guarantee its effectiveness.

Although a tax amnesty program has never been formally or rigorously implemented in Nigeria,

*Voluntary tax compliance is therefore a culture that needs to be encouraged and cultivated in line with current trends in other developed countries. The soon-to-be-launched iTax platform is also an indication that voluntary tax compliance by all income earners would need to be encouraged to guarantee its effectiveness.*

proposals for its usage as a more effective tax revenue generation tool can be validated by results achieved in other countries where it had been implemented.

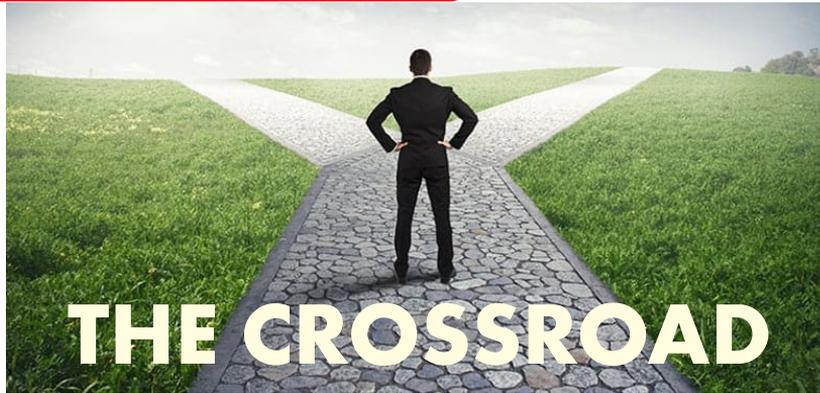
If Nigeria had adopted the approach of enforcement all these years and yet has experienced moderate compliance by taxpayers and huge leakages in form of undisclosed income and unpaid taxes, then it is time to tweak approach and monitor the resultant effect. Amnesty in other countries has been reported to curb evasion, thereby increasing tax revenues at very low administrative cost. It has also helped to boost trust in the taxpaying public and the drive for voluntary tax compliance.

Article culled from  
<https://www2.deloitte.com/ng/en/pages/tax/articles/inside-tax-articles/amnesty-for-tax-defaulters.html>



# Art Impression

by Adenike Babajamu



At the crossroad  
Where the paths cross  
And the road divided  
A point where decisions are made  
And divergence resolved  
A look, a peep into a distant but unseen future  
A deep sigh? No! A groan  
Confusion of convictions that were previously accurate

At the crossroad  
Advancing in diverse direction  
Thoughts deep and lost  
With hands akimbo  
Yet a choice must be made  
To go left or return right  
To march forward to twilight  
r remain in the dark

The crossroad  
A point where temporarily he stands  
Dare not for too long  
Or he will be caught in crossfire  
And trapped between villains  
The result of a choice of indecision

Often at the crossroad he stands  
Consistently failing and falling  
In the valley of decision of  
To be on not to be  
That is the question  
That must be answered  
Now and forever

## MONTHLY COMMUNITY IMPACT PROGRAMME

June 2018



KW-IRS donate borehole to Patigi Community



Water tap points of the borehole

3<sup>RD</sup>  
EDITIONTAX CLUB  
QUIZ COMPETITION46 Schools Qualify for  
the Quarter Finals

Emmanuel Duntoye

**T**he Preliminary Stage of The Annual Tax Club Quiz Competition (TCQC) organized by the Kwara State Internal Revenue Service (KW-IRS) in collaboration with the Ministry of Education and Human Capital Development ended in a grand style. Out of one hundred and twenty-eight (128) Senior Secondary Schools (private and public schools) that participated across the three senatorial districts, forty-six schools made it to the quarter finals of the competition.

At the Preliminary Stage, Muslim Model Secondary School amassed the total score of forty-two (42) points, which is the highest score at the preliminary stage from Kwara central, followed by Offa Grammar School with 41 points and Shepherd Grammar School had 32 points from Kwara North Senatorial District.

The Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun paid a surprise visit on the final day of the Preliminary Stage held on the 19<sup>th</sup> July, 2018 at Bishop Smith Memorial School, Ilorin. While addressing the contestants, he appreciated all the schools that participated in the competition and urged them to continue with tax sensitization in their various schools.

Dr Awodun stated that “At the end of the day, we are going to have a total number of 46 schools qualifying from all the three Senatorial Districts in Kwara State to the second round of the competition”. Statistically, a total number of 15, 14 and 17 schools qualified from Kwara South, North and Central respectively. The EC expounded on why there is uneven representations from all the Senatorial Districts – “You might be wondering why we have seventeen (17) slots for Kwara Central, this is because we have more schools and leagues in the Central than other Senatorial Districts in the State. In this competition, everybody is a winner because the essence of this competition is to learn about tax and to be aware of the subject of taxation in Nigeria” Also, the EC



Schools during the quiz competition session



Shepherd Senior Secondary School



Oyun Baptist High School



Offa Grammar School

urged every participant to spearhead Tax Clubs activities at their various schools.

The Executive Chairman asserted that additional tax club activities would be introduced in the budget of the Service in subsequent years starting from next year. He said the decision is to ensure that tax club is not just for the competition but also for tax education and awareness, which will be achieved through various tax conferences, competitions, seminars and workshops across the sixteen Local Government Areas in Kwara State.

The following schools have qualified for the Quarter Finals of the 2018 Tax Club Quiz Competition:

#### Kwara North

1. Awonga High School, Shao
2. Baptist Model High School, Kaiama
3. Ecwa, Secondary School, Gure
4. Government Day Secondary School, Shao
5. Government Day Secondary School, Songa
6. Government Secondary School, Jebba
7. Government Secondary School, Kaiama
8. Government Secondary School, Lafiagi
9. Government Secondary School, Yashikira
10. Islamiyah College, Patigi
11. Kinti Community Secondary School, Ganagagi
12. Lafiagi Secondary School, Lafiagi
13. Muhammed Shaba Lafiagi Senior Secondary School, Lafiagi
14. Shepherd Senior Secondary School

#### Kwara South

1. Agbonna High School, Share
2. Anglican Comprehensive College

3. Ansarul-Islam Secondary School, Omu-Aran
4. Arandun Grammar School
5. Aran-Orin Comprehensive High School
6. Community Senior Secondary School, Ganmo
7. Government Day Secondary School, Ajasse-Ipo
8. Idofian Grammar School
9. IjaraIsin High School
10. Iludun Oro Anglican Girls Secondary School
11. Offa Grammar School
12. Omupo Anglican Grammar School
13. Oro Grammar School, Oro
14. Oro Muslim High School, Oro
15. Oyun Baptist High School, Ijagbo

#### Kwara Central

1. Asa Local Government Secondary School, BudoEgba
2. Asa Local Government Secondary School, Budo-Tuntun
3. Asa Local Government Secondary School, Temidire
4. College of Arabic and Islamic Studies
5. Fortunate International College of Art and Science
6. Glory Land College, Pipeline
7. Government Girls Day Secondary School, Okesuna
8. Government Girls Day Secondary School, Oko-Erin
9. Government Secondary School, Ilorin
10. Muslim Model Secondary School
11. New Hope College, Sango
12. Our Lady of Mount Carmel Private Secondary School, Oloje
13. Queen Elizabeth School, Ilorin
14. Sheik Abdulkadir College
15. Socrates College
16. St Anthony's Senior Secondary School
17. Total Child Secondary School, Araromi



Government Unity Secondary School, Kaiama



Government Girls Day Secondary School, Oko Erin



St Anthony Secondary School, Ilorin



Bishop Smith Memorial College



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# NO HIDING PLACE

## Pay your Tax

Hiding or evading taxes is not a solution.  
Support the Government by paying your taxes  
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**KW-IRS**  
KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART  
PAY YOUR  
**TAX**



# FUTURE IGR PERFORMANCE RESTS ON DATA GATHERING

Dr Muritala Awodun

Bolaji Abdullahi

**T**he Kwara State Internal Revenue Service (KW-IRS) is in top gear to ensure that the set target of 33 Billion Naira Internally Generated Revenue (IGR) for the year 2018 is actualizable. The Service which generated 10.1 Billion in the first six months of 2018, has a minimum of N22.9 billion to attain 70% of the 2018 target.

Dr Muritala Awodun encouraged all staff of the Service during the June Field Feedback Training held at Whitefield Hotel, Ilorin to have high level of consistency in operations and double their efforts towards revenue generation. He urged everyone to operate in the optimal level of performance adding that KW-IRS has no margin for errors because it takes cognizance of every available opportunity and turn challenges into figures.

Dr Awodun emphasized the data gathering exercise going on in the State a veritable tool to

generate more IGR for the State. He stressed that data gathering will play a vital role in achieving the transition from analogue to electronic in the area of transforming the land administration in the State.

"The success will not be limited to land administration alone, it will span across other spheres of IGR in the State. Gathering enough and authentic data means a lot to the development of the State as all data gathered is attached to a revenue leg that boosts collections", he said.

Dr Awodun reiterated that the data gathered will serve as a bait which the Government will leverage on to make her developmental plans and urged the department of Research and Data Gathering to ensure that the data gathered are accurate and reliable.

Dr Awodun envisaged that Five Billion Naira monthly as IGR in Kwara State is absolutely



Cross section of staff at the field feedback session

realistic in the nearest future compared to the average of Two Billion Naira monthly the State is generating.

After the Directorates and Departments' presentations, the Executive Chairman highlighted the figures of the first half of 2018 as; January- N2.2 Billion, February- N2.3 Billion, March N1.8 Billion was realized, April and May and June N1.29, N1.20, and N1.18 Billion respectively.

KW-IRS in the past couple of years have maintained better performances in the second half of the years in terms of collections, therefore 2018 second half performance shouldn't be different, rather must surpass that of the past. The Executive Chairman implored the support of the stakeholders to make the target realizable.



Dr Murtala Awodun, Executive Chairman, KWIRS



Mr Lekan Rotimi, Director MDA's, KWIRS



Mr Audu Mohammed, Head, Research & Intelligence, KWIRS



Mr Abdullahi Gegele, Head, Informal Sector, KWIRS



L-R: Alhaji Nuhu Muhammed, Director, Corporate Directorate, KWIRS and Mr Olaiwola Jinadu



Mrs Olanipekun, Head, Property Tax, KWIRS



Cross section of staff at the field feedback session



Cross section of staff at the field feedback session



[www.kw-irs.com](http://www.kw-irs.com)

# 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  
PAY YOUR  
**TAX**





# KWARA STATE GOVERNMENT

## e-Payment Platform

This is a platform for payment of all taxes, levies and other revenues to the Kwara State Government through Ministeries, Departments and Agencies (MDAs) such as:

- Schools Registration and Renewal
- Stamp Duties
- Signage and Adverts
- Kwara State Government Contractor Registration & Renewal Fee
- Kwara State Muslim & Christian Pilgrimage Application Fee
- TCC Application Fee
- Citizenship Fee
- Vetting Fee
- Etc.

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