



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

# KWAREVE*News*

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LEAD STORY

# REVOLUTIONALIZATION OF INTERNALLY GENERATED REVENUE (IGR) COLLECTION MACHINERY IN KWARA STATE

Muritala Awodun, PhD

**KW-iRS**  
KWARA STATE INTERNAL REVENUE SERVICE  
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## COMMUNITY IMPACT PROGRAMME MAKING GOVERNANCE IMPACTFUL

IS NOT ALL ABOUT REVENUE BUT SERVICE THAT ADDS VALUE **21**





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## Revolutionalizing IGR Collection with a Human Face in Kwara

As a nation, we are in the era of change, as the wind of change is blowing all across the length and breadth of Nigeria. The nation has, for about 55 years, depended on one major source of revenue, neglecting other sources. The realities of the dwindling price of oil and the resultant drop in oil revenue is making most states look inward, thus paying more attention to the erstwhile neglected internally generated revenue. Our state, Kwara is not an exception to the problem, and the resolve to face realities has brought about the restructuring of the revenue collection mechanism in the State.

Today, the old arrangement of the Board of Internal Revenue that reports to the Ministry of Finance and guided by the Civil Service beauraucracy has given way by a more autonomous arrangement brought about with the signing into law 'The Kwara Revenue Administration Bill' of 2015 which became the Kwara State Revenue Administration Law (No-6) of 2015. It is this law that has given power to the new collection mechanism and the new order in revenue mobilization in the State.

With the change in the people, process and technology, the collection mechanism is now completely different, and it is expected that the performance of the new team will equally be different. As we strive towards excellence in our revenue drive, we are committed to doing it different with a human face, taking into cognisance the fact that the community that we are out to serve are full of expectations from the government. We cannot therefore pretend that all is well, but must resolve to impact in our own ways on the lives of the people within the community if indeed, we are truly out to serve them.

Our revolutionary approach will therefore ensure that we touch the **environment** positively, support the **education** system, drive **enterprise** creation and **empowerment** that will generate **employment**. Our conscious focus on the five Es in our community impact programme will no doubt steadily bring about that strategic development that will sustain our revenue mobilization drive at the completion of the cycle.

We therefore seek your maximum support as we embark on this journey of mobilizing revenue for the strategic development of Kwara State. Let's revolutionize the economy of Kwara State with the five Es.



Muritala Awodun, PhD  
Executive Chairman

# REVOLUTIONALIZATION OF INTERNALLY GENERATED REVENUE (IGR) COLLECTION MACHINERY IN KWARA STATE

MURITALA AWODUN, PhD, ACTI, MNIM, MCIA, FIDM, FCIE



## Introduction

To me, and the Kwara State Internal Revenue Service, it is indeed a great honour and privilege to be invited to present this paper to the Senior Course 38 of the Armed Forces Command and Staff College, Jaji, on the occasion of their study tour of Kwara State, Nigeria. Particularly interesting is the calibre of audience which is made up of the top level members of the Nigerian Armed Forces with the desire to search, through studies, for solutions to the critical problems and challenges of concentration of the revenue source of this nation.

When I formally received this invitation on the 11<sup>th</sup> of January, 2016, just about two weeks ago, I did not wonder or ponder for too long on the relevance of the theme of the study tour and the choice of Kwara State by the visiting team. I also did not have to wonder about my choice by the organizers, taking into consideration the role I recently assumed as the

first Executive Chairman of the newly established Kwara State Internal Revenue Service. More importantly I believed that my choice could perhaps also be a follow up to a previous opportunity I was given to address the Course 32 of the Nigerian Institute for Policy and Strategic Studies, Kuru when they came visiting in 2012, then in a different capacity as the Director of the Centre for Entrepreneurship of Kwara State University on the subject matter of resource diversification and sustainable development. I am therefore delighted to **arise** as a **compatriot** to another **Nigeria's call** which I hereby **obey** in compliance with the first stanza of the **National Anthem**.

The theme of this study tour; **“Repositioning Nigeria's Non-oil Sector as a major source of revenue”** could not have come at a better time than now when the nation is facing dwindling revenue from the federation account source, as a result of

the global fall in oil price. The choice of Kwara State for the study tour is also very significant and appropriate when considered from several perspectives. Let me therefore also join others to welcome the members of the Senior Course 38 to Kwara, the State of Harmony as I thank the organisers for the honour of choosing me to speak on **“Revolutionalization of Internally Generated Revenue (IGR) Collection Machinery in Kwara State”** within the context of the theme of the study tour programme.

During my presentation in 2012 to the Senior Executive Course 32 of NIPSS on a similar study tour of Kwara State, I made an attempt through the topic; **“Conceptualizing Resource Diversification and Sustainable Economic Development”** to examine the non-oil resource capacities of the nation in general and Kwara State, in particular, and recommended the commencement of a strategic process to harness these non-oil resource capacities for sustainable economic development, predicting then, that our sole dependence on the oil revenue will certainly soon begin to dwindle and therefore not a reliable revenue source for sustainable economic development.

Permit me to therefore set the ball rolling with some of the submissions of that paper which are even more relevant to us now than they were then in 2012:

- (1) All over the world, there is an economy which is referred to as the global economy
- (2) Every day and for most part of the world, this global economy works and people earn income therefrom
- (3) This global economy provides most of the world's 7 billion people with employment, food, shelter, clothing and various other products
- (4) The production and consumption processes are possible through the use of the various world resources coming from different parts of this global economy
- (5) The varieties of these resources are at different stages of discovery, utilization and advancement in different parts of the world
- (6) Value addition, and not the presence or absence of these resources is the basis for progress and development of any particular part of this global economy
- (7) Concentration on one of the resources where there are diverse resources can only be

unsustainable, hence the need to diversify a nation's revenue source

## Resources of the World

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, whereas the world arable land is made up only 40 per cent of world land (exclusive of the Polar Region). The uneven distribution of population and wide differences in economic development and living standards are direct outcome of this uneven distribution of natural resources. Both in terms of availability, frequency of operation of 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 are diverse and similar. While some resources are commonly found everywhere, some are uniquely found in specific places. Some countries are so blessed with availability of diverse resources while some can hardly boast of any meaningful resource.

## Resources of Nigeria

Nigeria is popularly referred to as the “giant of Africa” based on its mass of land resources, large deposits of mineral resources and enormous population (human resources). With a population figure of over 140 million people (National Bureau of Statistics, 2009), it is the most populous country in Africa, and is one sixth of black population of the world, hence, ranked the 8<sup>th</sup> most populous country in the world, and by the year 2025, is expected to become the 5<sup>th</sup> largest country in the world (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. As a result of abundant





mineral resources, her principal trading partners are United States of America, Britain, Netherlands, Germany, France and Spain, and they are, incidentally, the country's major partners in import and export of her mono-product, oil. 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 (Awodun, 2011a). She has abundant solid mineral deposits that remain largely untapped.

Moreover, 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 2006 figures, therefore within the 40 years age bracket now. It is estimated that 17 million Nigerians live outside the country, and tens of thousands of them are world class professionals in various fields. As at 2012, there are 122 universities and over 100 monotechnics, polytechnics and colleges of education producing annually over 200,000 graduates, with annual intake of about 300,000 students, and total enrolment in these higher institutions put at over 1.5 million students by the 2012 Unified Tertiary Matriculation Examination, hence the availability of the basic human capital for development (National Bureau of Statistics, 2009).

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:

- The 6 model-types of planning experience (Perspectives, Annual, Rolling, Vision 2010, Modified

Rolling Plan and National Economic Empowerment and Development Strategy)

- 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' Ivore 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.

On closer examination, one observed that since independence, the main thrust of Nigeria's development strategies and objectives has been development of education, industrialization and self-reliant economy at a high cost resulting from infrastructural neglect, unethical practices, capacity underutilization, increasing poverty, corruption, and so on, against the emergence of some mega-cities status with low level of business development (Otokiti, 2004; and 2008).

While business is saddled with the responsibility of propelling other sectors to maturity, its sub division into commerce and industry are the

pivots of evolution of national developmental process and industrial revolution of the modern economy. Otokiti (2009) therefore posited that governments are assigned the responsibilities of;

- Encouraging the diversification and development of basic infrastructure, such as improvement on land, labour, population adaptability and its control.
- Development of supportive and promotional institutions, structures and strategies basically for specific trust within the complex national expectation on her resource availability.
- Provision of sound and acceptable business regulatory environment by regulating conflicts within the various participants responsible for implementing basic changes in the national system.
- Provision of infrastructural facilities in the areas of health, education, water, defence, housing, and so on.

There is no doubt that the Nigerian economy is embodied with complex social and economic difficulties, more so, it exhibits the structure of a developmental economy even though the space of her development has never been taken seriously. The caravan of Nigerian economy has, after long delay, collective will of many participants and a slumber of decades of hopelessness, started marching towards the goal of her founding fathers. With the repositioning of the budgetary system, the nature of development has particularly been taken more seriously. With the content of “Modified Rolling Plans and arrival of vision 2020”, all these presented an array of hope on the requirements of the people of this country, and more as it is being promised on the country's resource availability and resource consciousness.

Within the next few years or so, the critical indicators to watch and strive to achieve by all managers of Nigeria's resources were identified as:

- Increase Level of resource consciousness,
- Resource appropriateness and justification of strategies.
- Increase in revenue resistances and destruction.
- Increase and structural composition and diversification of resources.
- Increase in Industrial Production and value added.
- Increase in Agricultural Production and modernization of advance development of high yielding varieties.
- Increase in social overheads or improvement of basic infrastructures

(power, irrigation, insurance, banking, education, monitoring of vital statistics and improvement of skills and productivity).

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 at fifty we need no angelic visitation to realize that we must retrace our steps back.

### Managing the Resources of 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 (Vietor, 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. For example, it is evident that the Western World, USA, Canada, UK are economically prosperous because they possess vast and proven resources (technology, human capital and culture) whereas 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 (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.

### Kwara State and Her Resources

**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 at a growth rate of 5 percent is projected to be about 4 million in 2017.

Kwara State has, since 1976 when it assumed the name it presently bear, 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 Ogbomoshu-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, Phamatech Nigeria Limited, Kwara Textile and Kwara Furniture Company, LUBCON Oil Limited, TUYIL Pharmaceuticals Limited, Dangote Flour Plc, KAM Industries Limited, Chellarams 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).

The state has four universities, one federal owned; University of Ilorin, another state owned; Kwara State University, Malete and two privately owned, one Islamic based; Al-Hikmah University, Ilorin, and one Christian based; Landmark University, Omu Aran. There are two polytechnics, one federal owned; Federal Polytechnic, Offa, and one state owned Kwara State Polytechnic, Ilorin. There are three colleges of education, one each in the three Senatorial districts of the State. 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 mainbowl, indoor sports hall, hostel, recreational press centre as well as an Olympic size swimming pool.

The backward nature of Kwara State with its 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 of the existence of such resources due to ignorance.

### The Revenue Collection Revolution

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 dimly 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 to about N500m monthly. This was a very significant increase knowing the low level of economic activities in the State then.

*It is in continuation of this process of revamping the IGR of the State that made the administration of the present Governor, Dr Abdulfatah Ahmed to go the full hug by putting together the Kwara State Revenue Administration Bill which was finally sent to the State House of Assembly last year.*

It is in continuation of this process of revamping the IGR of the State that made the administration of the present Governor, Dr Abdulfatah Ahmed to go the full hug by putting together the Kwara State

Revenue Administration Bill which was finally sent to the State House of Assembly last year. This bill which was successfully passed by the House was eventually signed into law by His Excellency, Governor Abdulfatah Ahmed on June 22<sup>nd</sup> 2015 as 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 its Board of Internal Revenue chaired by the Executive Chairman 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 expected to advise government on social and economic policies that assist government achieve her developmental goals and objectives;
- 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 VISION**

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

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

### **KW-IRS MISSION**

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"*

### **KW-IRS BUSINESS MODEL**

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:**

- 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:**

- 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**

- 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**

- 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**

- 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**

- 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**

- 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

- 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

- 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

### KW-IRS STRATEGY

#### The PRESS Framework

This is the strategic model expected to bring about the required change. It is a 'five-force' Framework with the acronym PRESS

- **PATRONIZING & PERSUADING:** the populace to embrace the change and voluntarily come into the taxable base
- **RAISING & RECRUITING:** support for change and overcoming the anticipated societal resistance
- **ELICITING & ENERGIZING:** commitment from the change team towards realizing the targets/purpose of change
- **SELECTING & STAFFING:** of the organization's change team fired up for performance and excellence
- **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 4 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.

### KW-IRS CORE VALUES

These are values 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 on 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

### KW-IRS GOALS & OBJECTIVES

- Maximizing 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.

### KW-IRS 2016 BUDGET TARGETS

Attaining a N1 billion monthly collection in the first quarter, N1.5 billion monthly in the second quarter, N2 – N2.5 billion monthly in the third quarter and N3 billion monthly by the fourth quarter of 2016 with a total collection target of N24 billion for the year 2016

- Execution is the most significant force for delivering the strategic change and development plan, and this will require:
- A formidable strategic change and development team;
- A capable strategic change and development leader; and
- The support of all arms of the State Government, and the entire people of Kwara State to actualize the change and development vision to the people of Kwara State

## KW-IRS OPERATIONAL STRUCTURE

The following Nine (9) Directorates and Eighteen (18) Departments have been established for smooth operational activities of KWIRS along with the Office of the Executive Chairman:

1. **Administration and Corporate Affairs Directorate**
  - (a) HRM/Admin Department
  - (b) Corporate Affairs/Research Department
2. **Operations and Process Directorate**
  - (a) ICT Department
  - (b) Help Desk/Support Department
3. **Tax Assessment and Audit Directorate**
  - (a) Tax Audit Department
  - (b) Tax Assessment Department
4. **Ministries, Departments and Agencies Directorate**
  - (a) Parastatals Department
  - (b) Road Taxes Department
5. **High Net Worth Individuals and Corporate Directorate**
  - (a) PAYE Department
  - (b) Direct Assessment Department
6. **Informal Sector Directorate**
  - (a) Artisans/Markets Department
  - (b) LGAs Department
7. **Accounts, Finance and Reconciliation Directorate**
  - (a) Revenue Accounts Department
  - (b) Expenditure/Reconciliation Department

## 8. Internal Audit and Monitoring Directorate

- (a) Audit Department
- (b) Process Monitoring Department

## 9. Enforcement, Legal and Prosecution Directorate

- (a) Legal Department
- (b) Enforcement and Prosecution Department

## KW-IRS PEOPLE

We embarked on a recruitment exercise that was objective and devoid of sentiments and mediocrity by setting the following standards:

1. Candidates to be appointed must possess a minimum of Bachelor's Degree or Higher National Diploma with a minimum of Lower Credit
2. Candidates with Third Class must possess additional qualifications (professional or academic)
3. All candidates must sit for a Computer Based Entrance Examination and pass through an interview process
4. All candidates must present their original certificates and state of origin certificates
5. All selected candidates must successfully pass through a three weeks orientation, field enumeration and professional training exercise of KWIRS

Following the above, we conducted the first CBT Examination on October 31, 2015 attended by a total of 805 candidates out of which a total of 491



were selected for interview from which a total of 140 were finally recruited. This first set of staff recruited were taken through the orientation, field enumeration and professional training exercise between November 30 and December 19, 2015

The second CBT Examination was conducted on November 11, 2015 with a second batch of 119 candidates selected to go through the orientation, field enumeration and professional training exercise starting from January 11, 2016

### KW-IRS PROCESS

A thorough review of the process of activities of the internal revenue service was conducted and the following changes have been carried out:

1. The General Receipts have been changed for a new one with more security devices
2. The General Motor Receipts have also been changed
3. The Motor License Certificates have been changed
4. The Tax Clearance Certificates have been changed
5. The Consolidated Vehicle documents have been changed

### KW-IRS TECHNOLOGY

We resolved to adopt an Electronic Revenue Management System (ERMS) to be integrated with the Nigerian Inter Bank Settlement System (NIBSS) as our payment platform. The process of deployment is to commence from January 11, 2016 when the two systems will be integrated and the testing process will run through the month of January.

In addition to this, we are complementing the process with a customized Payment Operating System (POS) for collection of revenue from our different points of collection with an offline option to be deployed to areas where there are no internet services. We have also concluded arrangement for pre-loaded ATM cards for revenue staffs that will be involved in some of these daily collections to facilitate hitch free collections.

The Motor Vehicle Licensing Platforms are to be changed to what we can have total control of in the process of harmonizing the road taxes. This process is to be completed in the next three to six months while we continue with the existing arrangement under some more favourable terms and conditions.

### KW-IRS CHALLENGES

#### The People (internal)

- Those of us in the internal process of government are expected to quickly embrace the change, but because of our various personal interests we are finding it difficult to accept reality. We should all wake up to the reality of the change in revenue collection in the State. It is important to note that KW-IRS has come to stay and every residents of Kwara should join forces to support the Service to realize its set goals and objectives

#### The People (external)

- We will continue with our advocacy and sensitization with the believe that the government will complement with regular stakeholders forum for not only advocacy but consistent interaction of reporting activities and performance to the people from time to time.

### CONCLUSION

The expected success of this change process obviously requires the support of all and sundry if the state must survive the obvious revenue drought that is imminent in our nation.

Thank you for your attention.



MURITALA AWODUN, PhD, ACTI, MNIM, MCIA, FIDM, FCIE  
Executive Chairman  
Kwara State Internal Revenue Service



# TAX PERSONALITY

## BIO-DATA OF ALHAJI (CHIEF) (DR) ABDULRAHEEM OLADIMEJI (OFR), JAGUNMOLU OF IGBOMINA LAND, AROGUNDADE OF LAGOS PROPRIETOR, AL-HIKMAH UNIVERSITY, ILORIN-NIGERIA

### BIRTH

Alhaji (Chief)(Dr) AbdulRaheem Amao Oladimeji (OFR) was born on 8 June 1938 to Malam Yusuf Oladimeji and Madam Awawu Oladimeji, both of Ile-loke Compound, Baale Quarters in Igbaja, Ifelodun Local Government Area of Kwara State. His father was a successful farmer, hunter, herbalist and trader. His mother, an offspring of the first Iyalode of Igbaja, was a reputable poultry farmer.

### EARLY LIFE

Alhaji Chief AbdulRaheem Oladimeji lost his parents when he was still an infant. He has no formal education, but he can speak, read and write Yoruba, Arabic and English, all these through self-education and determination. He had a very challenging beginning. Without formal education he had to fend for himself, therefore, at a tender age of ten, he started his life as a houseboy to an Egba woman known as Iya Sikira at Isale-Gangan, Lagos, in 1948. His monthly salary then was seven shillings. In 1950, he became a trading apprentice and later transferred his service to Pa Gabriel of Iludun-Oro on a salary of eight shillings per month. It was through Pa Gabriel that he learnt the art of trading, plying the riverine areas of Ojoo, Ejinrin and Badagry in the former Western Region of Nigeria.

Later, with the assistance of his eldest brother, Alhaji Atiku Atunde, he became apprenticed to Alhaji Usman Alabi, a friend of his brother. After spending about eleven years with Alhaji Usman Alabi, popularly known as Summonu Wonsole, in the trading area of Dosumu street, Alhaji AbdulRaheem was given a take-off grant of one hundred and eighty pounds, the equivalent of today's three hundred and sixty Naira, to start his life as a trader.

### THE MARCH TO STARDOM

A self-made man, Alhaji (Chief)(Dr) AbdulRaheem Oladimeji's rise to stardom has not been on a platter of gold, but by dint of hard work, dedication and perseverance. Fate eventually smiled on him during the Nigerian Civil War (1967-1971), when he was engaged as a contractor to the Nigerian Army and Nigeria Police Force in the areas of supply and transportation. It was at this period that he made a breakthrough in his business endeavours. He later veered into merchandizing, manufacturing and construction. Propelled by his philosophy that life is characterized by constant struggle, and equipped with a determination to make the world better than he met it, Alhaji (Chief)(Dr) AbdulRaheem Oladimeji, with Allah's abundant support and blessings rose to become the owner of a chain of companies and business enterprises which make him a personality internationally recognized.



Some of his companies and business enterprises are: Alhaji Raheem Oladimeji and Sons Ltd, which deals in importation and distribution of fire-arms and ammunitions; Universal Chemical and Explosives Company Ltd, involved in the importation and production of chemicals and explosive products; Dynaco Nigeria Company Ltd, dealing in mining and processing of precious stones; R.A. Oladimeji Agriculture Ltd, a company involved in agriculture, food processing, poultry, livestock production and fishing; Alhaji Rabi Allahu and Sons Ltd, a Building and Electrical Engineering Contractors, and Abdur-Rahim Oladimeji Islamic Foundation (AROIF), Nigeria.

### PHILANTHROPIC GESTURES

Alhaji (Chief)(Dr) AbdulRaheem Oladimeji's philanthropic posture has no bounds. He readily donates to the establishment and renovation of educational

institutions just as he does to communities in support of their social and economic projects. His philanthropy is not ethnic driven. It cuts across all the thirty-six states in Nigeria. Some of his philanthropic outreaches are:

**(a) EDUCATIONAL OUTREACHES:**

- Over 100 scholarship schemes for primary, secondary and tertiary levels of education
- Endowment of prizes and awards in some Nigerian Universities.
- Donation of a building to University of Ilorin Secondary School for Introductory Workshop in 1991.
- Office and Classrooms Complex donated to Muslim Secondary Commercial School (MUSECO), Igbaja, in 1991.
- A block of three rooms donated to Community Primary School, Igbaja.
- Donation of a hostel worth millions of Naira to University of Ilorin Teaching Hospital Clinical Students in 1994.
- Donation of blocks of classrooms to fifteen communities in Kwara State between 1991 and 2005.
- Donation of Five Million Naira to Katsina State Education Trust Fund in 1997.
- Establishment, growth and sustenance of Al-Hikmah University, Ilorin since 2005.

**(b) DONATIONS TO SOCIO-ECONOMIC COMMUNITY PROJECTS:**

Several millions of Naira donated towards over 300 community development projects in and outside Kwara State between 1991 and 2010.

**(c) DONATIONS TOWARDS RELIGIOUS PROJECTS:**

Three million worth central mosque at the University of Ilorin mini campus, cash Donation to the University of Ilorin permanent site central mosque, Hundred Thousand Naira donation to Cherubim and Seraphim Church, Idimu-Lagos at its Foundation Laying Ceremony, donation to Oke-Onigbin central mosque, donation to Islamic Cultural Centre, Ede, Osun State, donation towards the renovation of Ijomu-Oro Muslim Community central mosque and Mosudo central mosque, donations to Ansarul Islam Society of Nigeria projects in Ilorin and Lagos, building of an ultra-modern central mosque in the premises of Al-Hikmah University, etc.

**PROMOTION OF SPORTS**

As a Life Patron and Proprietor of two professional soccer clubs, Oladimeji Babes and Oladimeji Tigress, Alhaji Oladimeji has committed a large sum of money to the promotion of sports in Nigeria. One of the clubs, Oladimeji Tigress, is well-known in female soccer in and outside Kwara State, having featured in Female National Division One League. He has also made cash donation towards the University of Ilorin Mini-stadium project.

**HONOURS, AWARDS AND CHIEFTAINCY TITLES**

Alhaji AbdulRaheem Oladimeji's hard work, dedication, honesty and outstanding philanthropic efforts have endeared him to governments at all levels, local, state and federal, as well as to organizations and individuals in and outside Nigeria. He therefore has a lot of honours and awards to his credit in appreciation of his outstanding qualities. These include: Officer of the Federal Republic (OFR), given by the Government of the Federal Republic of Nigeria; Dr. Kwame Nkrumah Life Time Achievement 2012, International Award, Accra, Ghana, by the International Centre for Peace and Charity; Doctor of Philosophy in Business Administration (Honoris Causa) of Al-Hikmah University, Ilorin; Kwara State Government Merit Award for Philanthropy; Ifelodun Local Government Merit Award for Contributions to Community Developments; Jagunmolu of Igbominaland; Arogundade of Lagos, Lagos State; Seriki of Omu-Aran; Bashorun of Iloro-Ekiti, Ekiti State; Otunba of Obbo-Ayegunle; Mayegun of Ayedun-Ekiti; Gbobaniyi of Erin-Ile; Atayese of Oroland; Aare Tayese of Ijagbo; Bajulaye of Okun-Owa, Ijebu, Ogun State; Ajagunna of Odo-Owa; Olukotun of Ila-Orangun; Bobagunwa of Ayetoro-Gbede, Kogi State; Otunba Balogun of Okuku, Osun State; Asiwaju of Ireseland; Aare Musulumi of Ilawo-Ejigbo; Baba Adiini of Ora Land; Aare Musulumi of Igbomina/Ekiti; Baba Isale Adiini of Ireseland; Giwa Adiini of Nawairu-ud-deen Society of Nigeria, Ebute-meta Branch, Lagos; Babasale Adiini of YOUMBAS, Kwara State Branch; Mogaji Adiini of Ansarul-Islam Society of Nigeria; Balogun Adiini of Agbamu and Baba Adiini of Oka-Akoko.

**SOCIAL ASSOCIATIONS**

Alhaji (Chief)(Dr) AbdulRaheem Oladimeji's contributions to individual social organizations have also made him a friend to all. Some of the associations are: Nigeria Union of Journalists (NUJ), Kwara State Chapter; Sports Writers' Association of Nigeria (SWAN), Kwara State Chapter; Kwara Prestige Club, Lagos; Mobolaje Social Club, Lagos; College of Education, Oro Alumni Association, University of Ilorin Chapter; Kwara State Football Association, Ilorin; Sports Writers' Association of Nigeria (SWAN), Oyo State Chapter; Kwara Ready Made, Lagos; Itesiwaju Ladies' Club, Lagos; Irepodun Irese Social Club, Lagos and Jimoh Aliu International Theatre Group Nigeria Limited, Lagos.

**FAMILY LIFE**

Alhaji (Chief)(Dr) Abdur-Raheem Amoo Oladimeji (OFR), the Jagunmolu of Igbominaland and Arogundade of Lagos, is an epitome of an ideal family man. He is happily married and has several children, grand-children and great grand-children.

# JAGUNMOLU OF IGBOMINALAND HOSTS KW-IRS



The Executive Chairman, KW-IRS in his opening speech thanked Alhaji Oladimeji for his past contributions to the development of Kwara State, particularly in areas of education and other philanthropic deeds. It is in this light that the Executive Chairman expressed the interest of KW-IRS in using Alhaji Oladimeji as the tax personality in the February 2016 edition of the KW-IRS Magazine.

Alhaji Oladimeji expressed his passion for Kwara as the reason he cited Al-Hikmah University in Ilorin. He promised to use his goodwill to drive support for KW-IRS. He advised KW-IRS to be careful in dealing with the citizens of Kwara particularly in this stringent economic time. He hopes that with the establishment of KW-IRS, the Kwara State Government will be able to resuscitate the lost glory of the State. He cited examples of Kwara Textiles Industries, Bacita Sugar Company and other companies previously owned by the State that are now dead.

Alhaji Oladimeji admitted that there are many Kwarans who have invested and built factories outside Kwara. He assured that he would use his position to appeal to such people to repatriate investments to the State so as to contribute to the revenue in Kwara.

He further advised KW-IRS to be sensitive to the locality. He said there's a need to look at the law properly and apply it appropriately to the environment. He also mentioned that it is important to recognise limits even when being philanthropic. Kwara State he said has its unique issues which should be factored into assessment and decisions.

Dr Awodun thanked Alhaji Oladimeji for his support and said KW-IRS will definitely call on him to invite people to Kwara

when the time is right. He also explained to Alhaji Oladimeji that it is one of our mandates to advise the State Government on social and economic policies for the development of Kwara and his advice will definitely get to the appropriate quarters.

**T**he Kwara State Internal Revenue Service (KW-IRS) team led by the Executive Chairman, Dr Muritala Awodun visited Alhaji, (Chief) Dr. Abdulraheem Oladimeji OFR, Jagunmolu of Igbominaland, Arogundade of Lagos, and Founder/Proprietor, Al-Hikmah University, Ilorin, Kwara State on 20th January 2016. The purpose of the visit was to solicit the support of the elder statesman in its revenue drive for a strategic development of the State.



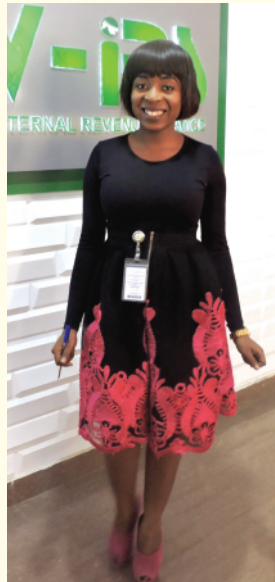


# HALL OF FAME

One of the guiding policies of the Kwara State Internal Revenue Service is ensuring excellence is identified and rewarded appropriately. In this segment, a roll call of our staff with exemplary qualities will be showcased in our Hall of Fame on a monthly basis.

In this month two staff stands out for the great award of recognition as follows:

**BISOLA LAWAL:** Bisola Lawal, a 2014 graduate of Anatomy from the University of Maiduguri was unanimously voted as the most resourceful staff of the month by over 100 trainees. Bisola who was hired in November 2014 as a receptionist has displayed a high sense of responsibility in the discharge of her duties. She has also represented the Service positively in the course of interfacing with the public. The positive feedback received from both staff and the general public on her professionalism and conduct has earned her this prestigious position. The Crew of KWARAREV News Congratulates Bisola and welcomes her to KW-IRS Hall of Fame.



## Art Impressions Vociferous Silence.....

Silence  
The reward of decades of connubiality  
An end to the noisy chatter of the maiden  
Loudly quiet  
Overwhelmingly so  
cowed caged and conquered by the male sapient  
The out come of a long and lonely dialogue of a woman  
A soliloquy on how to remain married and mother of the undisputed children

Silence  
Cacophonous ear-piercing silence  
the remedy to endless quarrels and batters  
Playing the sheep at the mercy of the he-goat  
Turning the left ear to be slapped again and again  
Bending the kneels in a shameful dance  
To Harvest peace and tranquility

Silence  
An unholy but quiet silence  
Turns the proud and beautiful maiden to  
A calm but uncomfortable old maid  
An uneasy calmness filled with a long history of barrage

Silence  
A very loud silence  
Louder than the silence of the grave yard  
Screaming hysterically loud inside  
But outside an unholy silence looms  
Stilling the decades of bitterness pain disappointment....  
Locking out the hopeless amalgamation  
An alliance of convenience made void by lies  
A fusion of one plus one unlike terms in consanguinity  
Silence an unending silence  
Louder than the silence of the graveyard....

**By Adenike Babajamu**

## HEAR ME OUT

*What are the basic taxes in Nigeria and what categories of people do they apply to?*  
**Adebimpe Adeyemi**

**Dear Ms Adeyemi,**

I am happy to help you out, the Nigerian taxes can be categorised into direct and indirect taxes. Direct taxes are those which the burden is borne by the tax payer while indirect taxes are those on which the burden can be transferred. Examples of direct taxes include Personal Income Tax which paid by individuals typically through the pay-as-you-earn method, Company Income Tax Act which is paid by corporate bodies, Capital Gains Tax are paid by individual and

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

corporate, etc. An example of indirect taxes is the Value Added Tax which is a hidden tax paid on the consumption of some products.

*If someone lives in Kaduna and pays his tax there, can he obtain his Tax Clearance Certificate (TCC) in Kwara State?* **Taju Obajemu**

**Dear Mr Obajemu,**

No, one can only obtain his/her TCC from the tax authority where the person is registered for tax purposes and has been paying his taxes in compliance with the rule of residence as contained in the tax law.



# For Good Healthcare Facility

Support the State Government

**PLAY YOUR PART**

**PAY YOUR  
TAX**



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

Mobilizing Revenue for the Strategic Development of Kwara State

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





# COMMUNITY IMPACT PROGRAMME

## MAKING GOVERNANCE IMPACTFUL IS NOT ALL ABOUT REVENUE BUT SERVICE THAT ADDS VALUE

The community is the centre of existence and activities of every society. The people resides, work, earn their living and survives within the community. The community holds together the values and culture of the people and also dictates the pace of development of a state or nation. The extent to which the community is developed is determined to a great extent by the members of the community. In the past, the communal living had trived for centuries and people within each community care for one another. However with modernization and foreign influence, the extent to which the people care for each other began to dwindle and feazle out with time. What is however not lost is the fact that the care for the community and its people is a sin qua non for development.

It is with this at the back of our mind that the management of Kwara State Internal Revenue Service resolved that in the service of the people of Kwara State for revenue mobilization, the concern for the community must be uppermost. Thus, to ensure that adequate attention and focus is placed on this all important assignment, the service came up with a Community Impact Programme that will pay attention to those little but impactful needs of the community that will add value to the lives of members of our society and make significant difference. In the course of our research we identified five major areas of common interest that will touch our lives either directly or indirectly if and when addressed.

It is our believe that we will be able to revolutionalize the Economy of Kwara State by focusing on the five Es as our areas of concentration.

These areas which we have carefully selected for our Community Impact Programme are:

1. **Environment**
2. **Education**
3. **Enterprise**
4. **Empowerment**
5. **Employment**

In the pursuit of our core areas of operation, it is obvious that if issues relating to these identified areas are not addressed, the potential for sustaining the revenue generation drive would be hindered. Thus, as much as it is of paramount importance to impact on the community, it is more important to do so for the sustainability of the revenue drive.

Thus our resolve that embarking on the Community Impact Programme by the Kwara State Internal Revenue Service in making governance impactful is not all about revenue but service that adds value.

The first Community Impact Project of the Service which was focused on the environment was held on Sunday, January 24, 2016 at the Abattoir at Ipata Market in the Ilorin East Local Government Area of Kwara State. The exercise which started at 8:00am lasted till about 6:00pm with staff of KW-IRS and officials of Kwara State Environmental Protection Agency (KWEPA) and the Veterinary Department of the Ministry of Agriculture and Forestry, and Ministry of Environment on hand to support the KW-IRS initiative to bring about better life to the people of Ipata area. This is just the beginning.



## EMBARKS ON ITS FIRST COMMUNITY IMPACT PROJECT AT IPATA MARKET IN ILORIN-EAST LGA



Sunday, 25 January 2016 was a remarkable day for the management and staff of Kwara State Internal Revenue Service (KW-IRS) as the service conducted its first Community Impact Project at the Ilorin-East Local Government Ipata Market by clearing the abattoir of the Irepodun United Butchers Association of Nigeria, Ilorin, Kwara State.

Dr. Muritala Awodun led the KW-IRS team to clear and disinfect the abattoir at Ipata market in order to address the air pollution as well as the environmental hazard the stench has caused overtime. The exercise was conducted in collaboration with all the ministries that are connected with the project such as the Ministry of Environment, Ministry of Information &

Communications as well as the Veterinary Services of the Ministry of Agriculture & Forestry.

The Executive Chairman in his statement made it clear that KW-IRS is not just interested in collecting revenue but would also ensure that revenue collected is used to impact the lives of Kwarans positively. He stated that the clearing of the Ipata abattoir is a good take-off of the Service's Community Impact Programme which is designed to be a monthly exercise cutting across various local governments in Kwara State.

The Chairman, Ilorin-East Local Government, Barr. Abdulateef Okandeji who is also the ALGON



Chairman, saw the clearing exercise as a laudable effort by the KW-IRS. The Commissioner for Environment, Otunba Taiwo Joseph commends the proactive step taken by KW-IRS. He said the Ipata abattoir has a critical environmental challenge and is unsafe to the citizens living around it. He said the State Government is concerned with the welfare of Kwarans and has built an ultra modern abattoir at Akerebiata Area which is still a work in progress. He emphasised that the step taken by KW-IRS is a good decision pending the relocation of the abattoir to Akerebiata.

Alhaji Oba Elegede, General Secretary of the Irepodun United Butchers Association of Nigeria appreciated the move by KW-IRS. He said it was a timely intervention and the butchers association is so excited about it. He confessed that it has not been easy for them working in such an unhealthy environment but they had no choice since survival is a key factor in life. He therefore admonished Kwarans to pay their tax because Kwara State Internal Revenue Service (KW-IRS) is an obvious hope for Kwarans.







The Community Impact Project of Sunday 24th January, 2016 at Ipata Market, Ilorin East Local Government

# IPATA MARKET BUTCHERS' ASSOCIATION SAYS THANK YOU

After the landmark Community Impact Project of KW-IRS held at the Abattoir at Ipata Market in Ilorin East LGA on Sunday, January 24, 2016, the Ipata Market Butchers Association paid a thank you visit to the Corporate Headquarters of the Kwara State Internal Revenue Service on Tuesday, January 26, 2016. The association led by the executives were receive by the Deputy Director, Informal Sector, Mr Lekan Rotimi who received the association's formal letter of appreciation on behalf of the Executive Chairman of the Service. A grateful heart and a pure demonstration of sincere appreciation is what the association has shown through this gesture.



Mr Lekan Rotimi (right) addressing the executives of the association



Members of the Ipata Market Butchers Association on the visit



Members of the Ipata Market Butchers Association on the visit



Mr Lekan Rotimi receiving the letter of appreciation from the leader of the delegation

# KW-IRS OPENS ITS DOOR TO THE PHYSICALLY CHALLENGED: SAYS IT DOES NOT DISCRIMINATE



The Executive Chairman KWIRS in a group photograph with the Ilorin Emirates Physically Challenged Association Executives

The Ilorin Emirate Physically Challenged Association of Nigeria represented by its Chairman, Alhaji Ahmad Imam Agbaji, PRO, Mallam Olatunji Shittu, Women Leader, Aminatu Suleiman and a host of its member paid a visit to the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr. Muritala Awodun at the Corporate Office of the Service.

Alhaji Ahmad Imam Agbaji in his speech lamented on the high rate of



unemployment among the members of its association. He solicited for the assistance of the Executive Chairman, KW-IRS. He further outlined the desires of his members which included empowerment for the unemployed amongst them, purchase of a bus and scholarship for their children among others. He requested Dr. Awodun to mediate between their association and the State Government for the appointment of the 'Special Assistant' to represent the physically challenged.



In his response, Dr. Muritala Awodun appreciated the association's visit. He stated that the Service does not discriminate and has shown this by employing some physically challenged individuals. He emphasized on one of the mandates of KW-IRS which is giving feedback to the Government on the needs and demands of the people. He requested the association to give details of its membership, so that areas of empowerment can be looked into.



The Executive Chairman KWIRS addressing the members of the Ilorin Emirates Physically Challenged Association

# BEST TRAINEE IN ENUMERATION RECOGNISED



The Kwara State Internal Revenue Service (KW-IRS) recognized **Anna Seyi-Olaore** for her outstanding performance during the Field Feedback Exercise of the Orientation of the second set of trainees. She had the best performance with the highest number of informal sector enumeration. She portrayed hard work, dedication, responsibility and humility in the course of carrying out her duties.

## Crossword Puzzle

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

**Instructions:** Search up, down, forward, backward, and on the diagonal to find the hidden words:  
Hint for hidden words: Types of Tax  
Number of hidden words: 20

Please send your solutions , your name and phone number via email to: [press@kw-irs.com](mailto:press@kw-irs.com)

**First best solution wins a prize!**

## Taxpedia

### AIRPORT TAX

Airport tax is typically paid for use of the airport. This implies that only passengers who use the airport facility are chargeable. It is one of other taxes which make up the price of an airline ticket, as such, it is levied at most international airports on each landed aircraft. These fees vary country to country and airport to airport, typically based on the popularity or traffic of the airport. The revenue generated from airport tax is usually to be channelled towards facility maintenance.

In Nigeria, airport tax was introduced in 1994 at the rate of One Hundred Naira (N100). This tax was soon abolished in Nigeria when the practice became fraudulent.

#### References

*Investopedia (2016) Airport Tax. Available at <http://www.investopedia.com/terms/a/airport-tax.asp#ixzz3yjLqgpPc> Last accessed 30 January 2016.*  
*Somorin, T (2015) A Concise Review of Different Tax Types, Chartered Institute of Taxation Nigeria (CITN), CITN-TEJUTAXNo2.*

# GOVERNMENT'S DRIVE FOR REVENUE IS IN POSITIVE DIRECTION: PRESIDENT KWACCIMA

As part of the sensitisation programme by the Kwara State Internal Revenue Service (KW-IRS) a team led by its Executive Chairman, Dr Muritala Awodun on 26th January 2016 paid a courtesy call to the President of the Kwara State Chamber of Commerce, Industry, Mines and Agriculture (KWACCIMA), Chief Hezekiah Oladipo Adedeji and the Director General (DG), Mrs Oyetoun Ibrahim Akinwale. The meeting was intended to solicit the support of KWACCIMA in the revenue drive of KW-IRS.

The Executive Chairman, KW-IRS in his opening remark explained that the sole responsibility of KW-IRS is to serve the residents of Kwara State. He expressed the recognition of Chief Adedeji who also doubles as the Managing Director (MD) of

Padson Industry as a major stakeholder in the strategic development of Kwara State. He added that KWACCIMA must be informed and carried along with developments in the State, thereby bringing about a collaborative change.

Chief Adedeji acknowledged that the Government's drive for revenue is in a positive direction. He added that there has always been a gap between tax collectors and tax payers in the State. He also commended the management of KW-IRS in reaching out to the residents of Kwara.

Chief Adedeji advised KW-IRS to interact with the good people of Kwara State and also understand the interests and

situation of the people so as to avoid conflicts. He appealed to the Government to support local industries by using their products so as to encourage development of industries in the State.

Furthermore, he advised the staff of KW-IRS to be courteous and they should try their best to avoid violence in their approach. He urged the organization to hold stakeholders meetings often and he gave the assurance of talking to other members of KWACCIMA. Mrs Akinwale commenting said that tax collection should have a human face. KW-IRS staff should take into cognisance the state of the economy in the discharge of their responsibility.

Dr Awodun in his response said the Service will pass the feedback



From right: The Executive Chairman, Director of HNI and a staff of the Directorate HNI



Chief Adedeji, Mrs Akinwale, Director Admin and Corporate Affairs and Deputy Director Informal Sector of KW-IRS

to the State Government. He expressed the readiness of the Service to discuss with all stakeholders, including the Kwara Coalition of Business and Professional Association (KWACOBPA), adding that a future meeting will be held with the members of KWACCIMA. and KWACOBPA soon.



The president of KWACCIMA addressing KWIRS team



The Executive Chairman making a presentation to Chief Adedeji



DG, KWACCIMA (Mrs Akinwale) Director Admin (KW-IRS), Director HNI (KW-IRS) President KWACCIMA (Chief Adedeji) Executive Chairman (KW-IRS) Staff of HNI Directorate, Deputy Director, Informal (KW-IRS) and GM Padson



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

# COURTESY VISIT TO LANDMARK UNIVERSITY



The Kwara State Internal Revenue Service (KW-IRS) led by the Executive Chairman, Dr Muritala Awodun paid a courtesy visit to Landmark University, Omu-Aran, Kwara State on 20th of January 2016. Receiving the KW-IRS team were the Director of Academic Planning, Dr Mrs Adebayo, Mrs Osueke, Head of Corporate Affairs, Director of Financial Services, Pastor Federick Agawa, and Former Director of Financial Services, Pastor Moses Olajide. Also present was the

University's Tax Consultant, Fairysol Limited represented by Mr Johnson.

In his opening remark, Dr Awodun described Landmark University as a major stakeholder in the tertiary education sector in Kwara State. He said that the success of the University is a reflection of the success of the State. He added that the interest of KW-IRS in the University is beyond revenue generation. The Service is

hopeful of a future collaboration with Landmark University in such a way that the relationship will be symbiotic.

Dr Awodun added that he would encourage open communication between the two organisations particularly in relation to the development of the State. He explained that it is part of KW-IRS' mandate to advice government on economic and social policies and the best way for this is to get feedback from the



citizens on their expectations of the government and how such can be met. He mentioned that meeting expectations will motivate people to voluntarily comply and perform their civic duties.

The University team agreed with the Executive Chairman, KW-IRS. Pastor Olajide requested for a form of incentive or recognition for those who are compliant so as to motivate them and others. He said

the University which is almost five (5) years old, with a lot of support from its proprietor gives scholarship to many students. He said it would be a good idea if the State Government can also do such philanthropic acts for people and organisations within the State.

The Tax Consultant to the University, Mr Johnson

mentioned that as part of the contributions to revenue generation in the State, the University would encourage the engagement of more ventures and enterprises in their construction and other activities.

Dr Awodun thanked the team for the warm reception and promised that all necessary feedback from them will be passed to the State



The Executive Chairman, KW-IRS (left) at Landmark University



# COMMENCES ISSUANCE OF e-TCCs



President of the Chartered Institute of Taxation of Nigeria presents Mr Umeibe with KW-IRS eTCC

In line with innovations and transaction process change embarked upon by the Kwara State Internal Revenue Service (KW-IRS), the Service has begun the issuance of electronic Tax Clearance Certificate (e-TCC). One of the beneficiaries of the e-TCC is Mr Francis Umeibe of Monday Monday Enterprises with e-TCC Reference Number E003006. Presenting the Certificate to him at

the Corporate Head Office of Kwara State Internal Revenue Service, was the President of the Chartered Institute of Taxation of Nigeria, Dr (Mrs) Teju Somorin who congratulated Mr Umeibe and asked him to keep up paying taxes promptly and appropriately. She also used the opportunity to encourage other citizens of Kwara to follow suit by fulfilling their Civil Responsibility.

# KW-IRS VISITS THE STATE

## National Union of Road Transport Workers (NURTW) and Road Transport Employers Association of Nigeria (RTEAN)



The management of Kwara State Internal Revenue Service paid a courtesy visit to the executives of the National Union of Road Transport Workers (NURTW) Kwara State Branch at their secretariat in Ilorin on Wednesday 27th January, 2016. Also in attendance were the executives of the Road Transport Employers Association of Nigeria (RTEAN) Kwara Branch. The visit afforded the KW-IRS, NURTW and RTEAN management to deliberate on several issues and areas of common interest and develop modalities for working together.

In the KW-IRS team were the Executive Chairman, Dr Muritala Awodun; the Director MDA, Mr Segun Olaniyi, the Director HNI/Corporate Mrs Iyabo Abubakar and the Deputy Director, Informal Sector, Mr Lekan Rotimi.

# STUDY TOUR OF KWARA STATE BY SENIOR COURSE 38 OF ARMED FORCES COMMAND AND STAFF COLLEGE, JAJI ON REPOSITIONING NIGERIA'S NON-OIL SECTOR AS A MAJOR SOURCE OF REVENUE



Cross section of the Senior Course 38 members on a Study Tour of Kwara State, Nigeria

A team of Senior Armed Forces Officers came to Kwara State on a Study Tour of the State as part of the Senior Course 38 of the Command and Staff College of Nigeria, Jaji with the theme of 'Repositioning Nigeria's Non-Oil Sector as a major source of Revenue for the Nation'.

A series of presentations was organized by the Office of the



The Executive Chairman KW-IRS Dr Muritala Awodun presenting his lecture to members of the Senior Course 38



Dr Muritala Awodun responding to questions from the Senior Course 38 team



A Naval member of the Course 38 asking a question

Secretary to the State Government of Kwara State to address the theme of the study tour. The Executive Chairman of Kwara State Internal Revenue Service was requested to address the group on the efforts of the State Government through a paper titled “Revolutionalization of the Internally Generated Revenue (IGR) Collection Machinery in Kwara State. The presentation threw more light to the process of the change in revenue collection in the State.



A Female member of the Course 38 asking a question



Professor Hassan Saliu presenting his paper



A member of Senior Course 38 asking question



Dr Muritala Awodun receiving an award from the leader of Course 38 Command and Staff College



Professor Hassan Saliu receiving an award from the leader of Course 38 Command and Staff College

# Governor Abdulfatah Ahmed of Kwara State visits



## Corporate Headquarters

The Executive Governor of Kwara State, Dr Abdulfatah Ahmed paid an official visit to the Kwara State Internal Revenue Service Corporate Head office on Plot 27, Ahmadu Bello Way, Ilorin on Wednesday, January 27, 2016 at about 3:00pm. On hand to receive His Excellency was the Executive Chairman of KW-IRS Dr Muritala Awodun who took the Governor round the offices and complex. The visit was to ascertain

the level of activities and preparedness of KW-IRS for the Official Opening Ceremony of the new Kwara State Internal Revenue Service slated for Monday, February 8, 2016. The Executive Governor used the opportunity to ascertain, first hand, the state of the technology for the Electronic Revenue Management System (ERMS) of the Kwara State Internal Revenue Service



From left: The Executive Chairman KW-IRS Dr Muritala Awodun, Mr Yomi Ogunsola, DG KP3 Bureau and the Executive Governor of Kwara State on an inspection tour of KWIRS Complex



The Governor being ushered in to the Office of the Executive Chairman by the Executive Chairman



The Executive Governor in a short meeting with the Management of KWIRS in the Chairman's office



The Governor, Dr Isaac Gbenle and Yinka Sanni



Yomi Ogunsola, The Governor and the Executive Chairman



Dr Teju Somorin receiving the Governor at the Training Room



The Governor on office inspection



Mr Laide Muhammed and the Executive Governor



The Executive Chairman, KW-IRS and the Executive Governor of Kwara State



SSA Government House and the Executive Chairman



The Executive Governor pointing something out during his official visit to KW-IRS



Mrs lyabo Abubakar and The Executive Governor



The Executive Governor as he departs KW-IRS





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

# MEETS WITH PROPRIETORS OF PRIVATE TERTIARY INSTITUTIONS IN KWARA STATE

The Kwara State Internal Revenue Service (KWIRS) team led by the Executive Chairman, Dr Muritala Awodun on 27th of January 2016 met with proprietors of Private Tertiary Institutions in Kwara State. In attendance were the Permanent Secretary, Alhaji Jubril Baba Haruna and Director, Planning, Research & Statistics, Mrs Mistura Lawal of the Ministry. The purpose of the meeting was to discuss and agree on tax levies and dues to be collected from the institutions and to agree on a convenient modality of payment.



The Executive Chairman KW-IRS addressing the Proprietors

The Permanent Secretary in his opening remark spoke about the importance of training. He said that in Nigeria today, the type of education necessary is that which will inculcate entrepreneurial skills so that graduates can set up their own business after graduation. He also expressed the need to instil tax culture in the curriculum.



Permanent Secretary, Tertiary addressing the Proprietors

Dr Awodun in his response appreciated the efforts of proprietors. He acknowledged them as people who have the best interest of the society at heart. He added that it is the responsibility of all to encourage the creation of enterprises. He explained the law that established KW-IRS and the vision of the Service.

Dr Awodun said the relationship desired by KW-IRS and the proprietors is that of exchange of ideas and collaboration. He also mentioned one of KW-IRS mandates which is the responsibility to gather feedback from the citizens for the State Government as input for Social and Economic policies. The new rates were communicated and a feedback meeting was agreed to by all as necessary before the commencement of the new rate.



One of the proprietors asking a question

# SENIOR COURSE 38 OFFICER OF THE ARMED FORCES COMMAND AND STAFF COLLEGE, JAJI ON COURTESY VISIT TO THE EXECUTIVE CHAIRMAN, KW-IRS



The Executive Chairman, KW-IRS and Director, Admin & Corporate Affairs and visiting Officers

Some of the Officers of the Command and Staff College Senior Course 38 paid a courtesy visit to the Executive Chairman of KW-IRS in his office on Friday, January 29, 2016 as part of their Research of the Study Tour of Kwara State. The Executive chairman was held to an interactive session that lasted about two hours as several topical issues on the state of the nation and the possibility of turning the huge potentials of the nation around for the development of Nigeria were discussed.



The Executive Chairman, KW-IRS and the visiting Officers



# MONTHLY (IN-HOUSE) MANAGEMENT TRAINING

HELD ON SATURDAY, JANUARY 23, 2016  
on  
PRACTICAL ADMINISTRATION AND  
INNOVATIVE MANAGEMENT

The entire management of Kwara State Internal Revenue Service returned to the class room on Saturday, January 23, 2016 to revisit the dual issues of administration and innovation at the Monthly Management Training Programme. The programme was divided into three sessions held between the hours of 9.00am and 4.00pm. The first session on administration was divided into two parts each of which was

anchored by seasoned administrators. The first part was facilitated by Mrs Modupe Akinrinmade, a retired Registrar while the second part was facilitated by Elder David Adeshina, mni, a Permanent Secretary in the Governor's Office. The third and final session for the day on innovative management was facilitated by Professor Sunday Otokiti of the Department of Business and Entrepreneurship of Kwara State University. It was indeed a refresher.



Elder Adeshina addressing the management of KW-IRS



The Executive Chairman addressing his colleagues at the training session



Dr Gbenle raising a question at the training



Mr Lekan Rotimi making a contribution at the training



Professor Otokiti addressing the trainees



## GRADUATES ITS SECOND BATCH OF TRAINEES



A set of the Trainees in a Group Photograph with Dr Teju Somorin

On Monday 11 January 2016, KW-IRS commenced the training of its second batch of newly recruited staff. The trainees were taken through three weeks of intensive training on the Vision, Core Values and Mission of the Service. Also included in the training schedule was a week of Professional training by the President of the Chartered Institute of Taxation of Nigeria (CITN), Dr. Teju Somorin.

A wide array of topics including the law establishing KW-IRS; KW-IRS vision, mission, mandate, and strategy; the management team, KW-IRS organogram, directorate and functions were included. The trainees also went through field work and professional training on tax policies, laws and administration.



The second batch of Trainees in a Group Photograph with Dr (Mrs) Teju Somorin

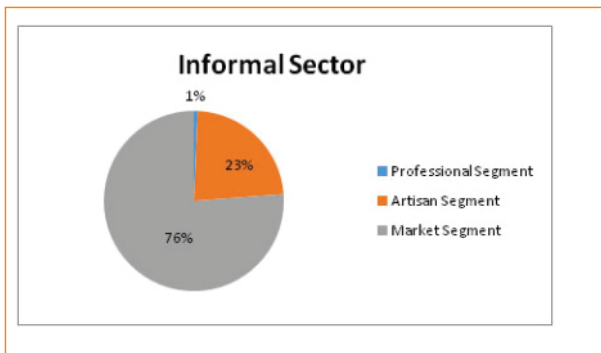
# INFORMAL SECTOR PILOT ENUMERATION DATA ANALYSIS

OJERHEGHAN Godfrey



## DATA ANALYSIS AND INTERPRETATION

The samples for this study were obtained purposely from three (3) out of the sixteen (16) Local Government Areas in Kwara State. These Local Government Areas are Ilorin West, Ilorin East and Ilorin South. They form the Ilorin Metropolis. Out of 10,680 enumeration forms given to the populace, 10,200 forms were retrieved while 5,000 of the retrieved forms were selected and processed to obtain the data needed for this study. Out of the 5,000 respondents, 35 are in the professional segment which makes up 1%, 1,155 are in the artisan segment which makes 23% and 3,810 are in the market segment which makes up 76%. The diagram below shows the percentage distribution.



**Table 1: Sex Gender of Respondents**

	Male	Female	Total
Professionals	28	7	35
Artisans	985	170	1155
Markets	1120	2690	3810
<b>Total</b>	<b>2133</b>	<b>2867</b>	<b>5000</b>

This table shows that 43% of the respondents are males. 1% is males in the professional segment, 46% are males in the artisan segment and 53% are males in the market segment.

Also, 57% of the respondents are females, with no female is in the professional segment, 6% are females in the artisan segment and 94% are females in the market segment.

**Table 2: Marital Status of Respondents**

	Single	Married	Total
Professionals	9	26	35
Artisans	693	462	1155
Markets	960	2850	3810
<b>Total</b>	<b>1662</b>	<b>3338</b>	<b>5000</b>

This table shows that 33% of the respondents are single, with 1% are singles in the professional segment, 42% are single in the artisan segment and 58% are singles in the market segment.

In the same light, 67% of the respondents are married out of which 1% are married in the professional segment, 14% are married in the artisan segment and 85% are married in the market segment.

**Table 3: Age of Respondents (Years)**

	11-19	20-39	40-60	60 & above	Total
Professionals	0	5	29	1	35
Artisans	65	991	71	28	1155
Markets	147	1474	2095	94	3810
<b>Total</b>	<b>212</b>	<b>2470</b>	<b>2195</b>	<b>123</b>	<b>5000</b>

For the purpose of this study, the age of respondents are grouped as teenagers (11-19 yrs), adults (20-39 yrs), middle aged (40-60 yrs) and senior citizens (60years & above).

This table shows that 4% of the respondents are teenagers of which no teenager is in the professional segment, 31% are teenagers in the artisansegment and 69% are teenagers in the market segment.

Also, 49% of the respondents are adults of which no adult is in the professional segment, 40% are adults in the artisan segment and 60% are adults in the market segment.

It shows that 44% of the respondents are middle aged of which 1% are middle aged in the professional

segment, 3% are middle aged in the artisan segment and 95% are middle aged in the market segment.

Also, 3% of the respondents are senior citizens out of which 1% are senior citizens in the professional segment, 23% are senior citizens in the artisan segment and 76% are senior citizens in the market segment.

**Table 4: Willingness of informal businesses to comply with tax payment**

	No	Yes	Maybe	Total
Professional	2	27	6	35
Artisans	112	1020	23	1155
Markets	1541	1634	635	3810
<b>Total</b>	<b>1655</b>	<b>2681</b>	<b>664</b>	<b>5000</b>

This table shows that 33% of the respondents are not willing to comply with tax payment of which none is in the professional segment, 7% are in the artisan segment and 93% are in the market segment.

Also, 54% of the respondents are willing to comply with tax payment of which 1% are in the professional segment, 38% are in the artisan segment and 61% are in the market segment.

It shows that 13% of the respondents are not certain about their willingness to comply with tax payment of which 1% are in the professional segment, 3% are in the artisan segment and 96% are in the market segment.

**Table 5: State of Origin of Respondents**

	Indigenes	Non-indigenes	Total
Professionals	30	5	35
Artisans	301	854	1155
Markets	2954	856	3810
<b>Total</b>	<b>3285</b>	<b>1715</b>	<b>5000</b>

This table shows that 66% of the respondents are indigenes of Kwara. Of this, 1% are in the professional segment, 9% are in the artisan segment and 90% are in the market segment.

Also, 34% of the respondents are non-indigenes of which negligibly none in the professional segment, 50% are in the artisan segment and 50% are in the market segment.

**Table 6: Respondents with Active Emails**

	Yes	No	Total
Professionals	35	0	35
Artisans	628	527	1155
Markets	1222	2588	3810
<b>Total</b>	<b>1885</b>	<b>3115</b>	<b>5000</b>

This table shows that 38% of the respondents have active emails. Of this, which 2% are in the professional segment, 33% are in the artisan segment and 65% are in the market segment.

Also, 62% of the respondents do not have active email of which none is in the professional segment, 17% are in the artisan segment and 83% are in the market segment.

**Table 7: Respondents with Phone Numbers**

	Yes	No	Total
Professionals	35	0	35
Artisans	1133	22	1155
Markets	3247	563	3810
<b>Total</b>	<b>4415</b>	<b>585</b>	<b>5000</b>

This table shows that 88% of the respondents have phone numbers of which 1% are in the professional segment, 26% are in the artisan segment and 74% are in the market segment.

Also, 12% of the respondents do not have phone numbers of which none is in the professional segment, 4% are in the artisan segment and 96% are in the market segment.

## RESULTS

Based on this study, the following results were obtained:

1. That the females in the market segment dominate the informal sector.
2. That the married in the market segment rule the informal sector.
3. That middle-aged in the market segment are the dominant members of the informal sector.
4. That those in the market segment are the most uncertain to comply with the payment of tax.
5. That the indigenes of Kwara State from the market segment dominate the informal sector.
6. That those in the market segment do not have active email addresses.
7. That many of those in the market segment do not have phone numbers.

## RECOMMENDATIONS

Based on the results, it is observed that:

1. The middle-aged married females in the market segment of the informal sector



should be encouraged to have active email addresses and phone numbers to enhance their means of communication and advertisement amongst themselves and customers.

2. Females in the market should be focused on in the on-going drive for revenue since they are the pivot of the informal sector.
3. Since indigenes are the dominants in the informal sector, then it is advisable to use all indigenous means to drive home the importance of tax payment through radio and television. Adverts and proper education on tax payment should be done in local languages in its simplest form for better understanding.
4. If a tomato-seller calls or sends birthday messages for instance to a customer, it will go a long way in patronizing her because it goes to show her concern for her customers. Thus, the dominant segment in this sector should be encouraged to keep a database of their entire customer. This will surely increase their sales and thereby increase tax payment.
5. Since the middle-aged married females are the pivot in this sector, then they should be given proper education on simple customer relationship and courtesy which will in turn increase daily sales and eventually increase tax payment.
6. Kwara State Government should create an enabling environment by providing infrastructure and making the environment conducive for business. This could include proper structuring of markets, provision of shelves, lightening up the environment to deter crime, etc.

## ADVERT RATES

Positions	Amount
Back Cover	N500,000
Inner Back Cover	N350,000
Inner Front Cover	N350,000
Pre-Editorial	N300,000
Double Spread	N450,000
Full Page (ROP)	N250,000
Half Page (ROP)	N150,000
Quarter Page (ROP)	N80,000

For Advert Placement, please contact  
 0700MYKWIRS (07006959477)  
 or **Email:** [press@kw-irs.com](mailto:press@kw-irs.com)

Adverts should be submitted in raw  
 CorelDraw format or Pdf and sent to  
**[press@kw-irs.com](mailto:press@kw-irs.com)**



# KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE

Hereby advised 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

## TSA CONSOLIDATED ACCOUNT

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

*Signed:*

**Muritala Awodun, PhD**

*Executive Chairman*

KWARA STATE INTERNAL REVENUE SERVICE

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

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

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

Telephone: 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State



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**PAY YOUR  
TAX**



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# Concluding part ADMINISTRATION OF TAX INCENTIVES and REVENUE LOSSES

Dr. Teju Somorin

## Additional TIs Granted in 2011-2012

Recently, in 2012, the following tax incentives were added to the array of tax incentives in Nigeria.

### Companies Income Tax (Exemption of Bonds and Short Term Government Securities)

Under the Companies Income Tax (Exemption of Bonds and Short Term Government Securities) a Presidential Order of 2012, the exemptions cover Treasury Bills, Promissory Notes, Bonds issued by the Federal, State and Local Governments and their Agencies. Others are Bonds issued by Corporate bodies and Interest earned by holders of the Bonds and Short Term Securities.

### Companies Income Tax (Exemption of Profits) Order S.1.No. 38 of 2012

Another key presidential Order which grants part exemption of profits of companies from tax is Companies Income Tax (Exemption of Profits) Order S.1.No. 38 of 2012.

The three tax incentives are:

#### (a) *Employment Tax Relief (ETR)*,

The order which came into force on 27th April, 2012 is to last for five assessment years from the effective date and is aimed at stimulating employment of fresh graduates and school leavers, as well as to encourage the channeling of private sector investment in critical public infrastructure.

#### (b) *Infrastructure Tax Relief (ITR) and*

The ITR is similar to the Rural Infrastructure Relief. The rate is 30% of the cost of providing completed infrastructure/facilities of a public nature, for use by the company and the public except where it is impracticable to be used by the public or an exemption from public use has been obtained from the Minister of Finance. The qualifying infrastructure /facilities include power/electricity, roads and bridges, water, health, educational and sports facilities and others as may be specified by an order issued by the Minister of Finance



#### (c) *Work Experience Acquisition Programme Relief (WEARP)*

Bonds issued by the Federal Government will also enjoy tax exemption for a period of 10 years with effect from 9<sup>th</sup> December, 2011, the date of this Order.

The President of Nigeria is also empowered under Stamp Duties Act to waive the payment of stamp duties. In addition to the tax laws, there are other legal instruments that support concessions and waivers to businesses.

### Manufacture in Bond-Scheme

To encourage manufacturers, the Nigerian Government has provided several industrial incentives that are geared at encouraging indigenous manufacturers towards promoting exportations. They are: Manufacturers Exports - In - Bond - Scheme (MEIBS) and Export Expansion Grant Scheme (EEG)



“These billions of naira lost annually due to tax incentives are same money we need to build schools, hospitals, primary health centers, roads and for provision of other people-benefiting social infrastructures”, he said. Oriakhi examined tax incentives and revenue productivity of the Nigerian tax system from 1981 to 2009, he reported unsatisfactory level of total tax revenue productivity in the country. The study concludes that the report on total tax revenue buoyancy calls for serious attention and policy challenge. Ariyo and Raheem (1990) and Ariyo (1993), noted that the level of fiscal deficit in Nigeria is no longer sustainable and it is not desirable to continue to incur budget deficit in financing public outlays. Instead, efforts should be made to mitigate expenditure or raise revenue.

The provisions of generous exemptions often tend to erode the tax base, which in turn, affects income elasticity of a tax through tax-to-base elasticity (Osoro, 1993).

#### Revenue Losses and Development Forgone from Tax Incentives in four other Selected Countries

A report from *Tax Justice Network-Africa* and *Action Aid* criticized the many tax incentives and exemptions that governments in East Africa provide to attract Foreign Direct Investments(FDI).

The report showed that \$2.8 billion is lost each year due to tax incentives in four countries members of the East Africa Community (EAC) namely Kenya, Rwanda, Tanzania and Uganda.

All the EAC member countries recorded the revenue losses at the same time they are struggling to deliver public services needed by their citizens. By removing excessive tax incentives the countries could raise more revenue for public services such as health, education and infrastructure.

The report argues that not all tax expenditures are bad, since some – such as VAT exemptions – can help impoverished communities. But the study points out that much of the revenue loss is due to tax incentives provided to attract foreign investment, which mainly benefits large corporations.

The study further shows that tax incentives to attract FDI are leading to harmful tax competition in the region, and are not necessarily needed to attract FDI. The report quotes a 2006 report by the International Monetary Fund (IMF), focusing on East Africa, which notes that 'investment incentives – particularly tax incentives – are not an important factor in attracting foreign investment'. The report also refers to a 2010 study by Bethuel Kinuthia which found that the main reasons for firms investing in Kenya are access to the local and regional market, political and economic stability and favourable bilateral trade agreements; fiscal concessions offered by Economic Processing Zones (EPZs) were mentioned by only 1% of the businesses sampled. Despite its generous tax incentives, Kenya has in recent years attracted very low levels of FDI, largely due to recent political violence and instability.

The report warns that “unless East African countries deepen and speed up their commitment to reduce tax incentives, the region may experience increasing tax competition and a 'race to the bottom'. Apart from leading to ever-declining tax rates and revenues, the report also argues that disparities in tax rates in the EAC encourage illicit trade, complicate operational systems for companies wishing to carry on business throughout the EAC, and slows down the integration process”.

#### Revenue losses and development foregone. Kenya

Loses as much as KShs 100 billion (US\$ 1.1 billion) a year. This amounts to around 3.1% of GDP. This represents more than twice Kenya's entire health budget of KShs 41.5 billion.

#### Rwanda

Lost Rwf 94 billion (US\$ 156 million) in 2008 and Rwf 141 billion (US\$ 234 million) in 2009. These were the equivalent of 3.6% of GDP in 2008 and 4.7% of GDP in 2009. These revenue losses would be sufficient to more than double spending on health or nearly double that on education.

In Tanzania, the report refers to an IMF study that points out that the introduction of EPZs in 2002 'has not resulted in a noticeable pickup in foreign investment'. Tanzania lost as much as TShs 1.8 trillion (US\$ 1.23 billion) in 2008 – amounting to 6% of GDP. Out of this Tanzania's revenue losses from tax incentives given to companies represents TShs 381 billion in 2008/09-2009/10. The TShs 381 billion could increase the national budget for education by a fifth and the health budget by two-fifths.

#### Uganda

Has attracted higher levels of FDI than Kenya or Tanzania, which provide much more generous investment incentives. As the study notes, Uganda loses as much as 2% of GDP per year, amounting to around US\$ 690 billion (US\$ 272 million) in 2009/10. This represents nearly twice Uganda's entire health budget of US\$ 375 billion for 2008/09.

#### DEMERITS OF TAX INCENTIVES

Apart from massive losses as explained, various studies have proved that not all target beneficiaries of TIs actually enjoy them and thus tax incentives can be a total waste. Tax Incentives may help a company increase its profitability, but they cannot create profits for any organization. (Vito Tanzi) cautioned nations that tax incentives can lead to inefficiency in resource allocation. Another important demerit of TIs is that they can lead to erosion of a tax bases which poses danger to tax compliance especially where incentives have turned into subsidies.

The DG of Mauritius Revenue Authority (MRA), in his contribution to the report by Tax Justice Network-Africa and Action Aid, outlined the success that the Mauritius

Government has had in removing tax exemptions and incentives to increase overall revenue. The first step in the Mauritius tax reform process was the publication of a tax expenditure analysis that for the first time showed to the public the magnitude of TE on the island.

### OECD

The OECD concluded in a study “that tax incentives are a terrible way to promote development in developing countries. According to an OECD document, “Many countries, developed and developing alike, offer various incentives in the hope of attracting investors and fostering economic growth. Yet there is strong evidence that calls into question the effectiveness of some tax incentives for investment, including in particular tax free zones and tax holidays. Indeed, ineffective tax incentives are no compensation for or alternative to a poor investment climate and may actually damage a developing country's revenue base, eroding resources for the real drivers of investment decisions - infrastructure, education and security. ....According to investors, tax incentives are never a top three motivation factor for investment decisions in West and Central Africa (WB 2009). In only four of 15 countries in the Latin America and Caribbean region are they regarded as one of the top three concerns (IDB 2010).

The practices of Exporting Processing Zone (EPZ) have been identified as particularly problematic in East Africa. EPZs have become a micro-economy, with poor linkages and transfer of technology to other parts of the economy, and also encouraged practices such as transfer pricing and declaration of losses (TJN-Africa & Action Aid International 2012).

The whole issue of tax subsidies needs to be reconsidered, worldwide.

### Way Out

Tax incentives should be carefully considered before they are granted in view of the argument that they may be viewed as violating certain principles of good tax system.

### Streamline TIs

The National Tax Policy of the Nigerian government provides that the number of tax incentives should be streamlined in order to restrict them to those that will benefit the entire economy. The process of granting and renewing incentives, waivers and concessions must be transparent and sector focused and not arbitrary or only granted to specific companies or individuals only. The government may also seek input from relevant sectors of the economy in the determination of the desirability or otherwise of such incentives. The process for granting incentives must comply strictly with legislative provisions for granting such incentives, waivers or concessions. In addition, even if not stated in the law, incentives that will result in a reduction in income distributable to all tiers of government should advisedly require the involvement of the arms of government affected or impacted.

The Federal Ministry of Finance (or the State Ministry as

applicable) and the Federal Ministry of Justice (or the State Ministry as applicable) should ensure that the applicable orders are issued in gazettes in support of any incentives, waivers or concessions granted by the government and those incentives, waivers or concessions are for a specified period and subject to periodic review during the duration of the period.

### Guide against Distortionary Effects/Abolish Discretionary Incentives

Discretionary tax incentives (i.e, those given to individual companies or organizations should be abolished. Any tax incentives granted must be in accordance with national legislation.

### Real Economic Growth

Tax planners should realize that since economic growth is the aggregate of increase in goods and services produced by all the units in an economy, any incentive package that affects these units will also impact on the nation's economic growth either negatively or positively. It must be emphasized that if tax incentives must be used to foster economic growth, the object of such tax incentive must be real growth which is actual increase in goods and services produced and not normal growth which focuses on the value of goods and service since the latter will reflect on inflation or deflation component where are excess.

### Guide against Tax Cuts

Tax cuts should be granted in a stable political system; otherwise, it will attract little or no foreign investment. Indeed, tax cut as incentives may not be granted when there is anticipated economic growth. Any government that is contemplating tax cuts will need to counter-balance the possible loss of revenue with simultaneous expansion of a tax base. Granting tax cuts or tax credits to potential foreign investors in an un-stable political system will attract little or no foreign investment. It is expedient to levy taxes at low rates rather than periodically manipulate the system by cutting taxes as too frequent adjustments in tax policies create an impression of unstable economy.

### Counter Tax Evasion

Measures should be put in place to counter evasion and to check taxpayers who may wish to take undue advantage of loopholes in the tax system to further contract their liability to tax.

### Discourage Ineffective or Exorbitant Incentives

Not all tax incentives are effective, therefore those incentives that are found to be ineffective or exorbitant should be discouraged. If incentives are to be used by governments, they need to be chosen carefully to balance the likely costs and potential benefits.. The onus is on governments to show that they have a positive impact; otherwise the result will simply be lost potential revenues.

### Long-term Objectives

Tax Incentives should be geared towards pursuing mainly long term objectives such as the development of Technology based industries like liquefied gas project, iron and steel or petrochemical industry as provided for in the National Tax Policy of Nigeria.

### Timing

TIs such as tax holidays, should continue to have a limited lifespan. Indeed, when designing tax policies, incentives should be considered along other elements like tax structure, tax base and tax rate.

### Awareness of Target Beneficiaries

Tax Authorities should ensure that target beneficiaries are aware of the incentives and take full advantage of them. It is not sufficient or productive to merely provide tax incentives. A taxpayer education programme should be designed to help taxpayers derive maximum benefit from incentives. Tax incentives should be targeted at a definite limited class of beneficiaries to reduce the cost of administering incentives.

### Taxpayer Education

Target beneficiaries should be aware of TIs and be educated on how to process and take full advantage of them. In effect, tax authorities should design tax awareness programmes to educate them.

### Finance Act

Enact the Finance Act that will commit the government to produce an annual public statement on its tax expenditure, the beneficiaries and revenue losses. Nigeria, should as a matter of policy include a Finance Bill along with the yearly appropriation Bill as part and parcel of her yearly budget presentation to the National Assembly. Nigeria should discourage the practice of only making appropriations without a corresponding plan on how to generate the required revenues to finance the budget.

### Review of Existing Incentives

A review of all existing tax incentives granted should be carried out with the purpose of reducing them, and ensure that the National Assembly is able to play an oversight role in it.

### Budget Transparency

The culture of budget transparency should be adopted by all: without it corruption and mismanagement flourish.

### CONCLUSION

Of course tax incentives are desirable elements in a tax system. A transparent tax system supports good governance and the accountability of policy-makers towards the public. But the granting of special tax incentives in un-clear deals, without public scrutiny, undermines good governance and can increase the risk of corruption.

Tax incentives, if not properly managed will place an extra cost on tax administration. For instance, tax allowances; deductions and credits do inflict loopholes on the tax system, which clever tax payers may exploit. It may cost tax

administration some extra funding to detect and investigate such practices; without additional finance tax administration gathers the dust of inefficiency and ineffectiveness. Tax incentives can therefore widen the scope for corrupting the tax system (Kuewumi, 1996).

Above all, countries should endeavour to retain and maintain only well-focussed TIs, Nigeria should urgently review her policies on investment incentives, waivers and exemptions to stem the tide of incessant abuses.

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