



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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November/December 2018 Volume 4 Issue 30

KW-IRS BECOMES FIRST STATE REVENUE SERVICE TO BE



ISO 22301:2012 BUSINESS CONTINUITY MANAGEMENT SYSTEM & ISO 9001:2015 QUALITY MANAGEMENT SYSTEM

3RD TAX CLUB QUIZ COMPETITION

SHEPHERD SENIOR SECONDARY SCHOOL, LAFIAGI

WINS 5 MILLION NAIRA

16



31 HEALTH TIPS

WAYS TO STAY HEALTHY DURING HARMATTAN

KWARA
PROPERTY TAX ADMINISTRATION
THE SUCCESS STORY

38



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Editorial

STANDARDISATION OF KW-IRS OPERATIONAL PROCESSES WITH ISO 9001: 2015 FOR QUALITY MANAGEMENT SYSTEM AND ISO/IEC 22301: 2012 FOR BUSINESS CONTINUITY MANAGEMENT SYSTEM

The ISO 9001: 2015 is based on the idea of continual improvement towards achieving increased customer satisfaction, productivity, efficiency and profitability. Managing a business entity within the framework of ISO 9001:2015 Quality Management System (QMS) standard enables easy realization of business objectives, optimization of resources, and improvement of productivity and ensures effective management of the business processes and services of any organization, be it private or public.

Also, every organization needs to be resilient, secured

towards disruptions, incidents, inside and outside threats. The ISO 22301: 2012 Business Continuity Management System standard has been developed to protect companies against threats, reduce their likelihood, and ensure a business recovers from disruptive incidents, has plan for contingencies and approaches to address unexpected events.

Do we still need to ask the question; Why did we go for ISO Certification? The Kwara State Internal Revenue Service, in its 3 years of operations have developed its own business model with clear vision, mission, core values and objectives, developed processes and policies that have enabled her grow the Internally Generated

Revenue (IGR) of the State substantially. However, a review of her performance reveals that there is a lot more to be done.

For instance, before full take-off, in January, 2016, we had a study of the potentials of the State's IGR, and this was put at about N5 billion monthly. To achieve this, we realized that the people and processes are as important as the technology to drive the IGR reform. Therefore, we commence the people and process reform simultaneously over the period. The improvement from a monthly average of N600 million, prior to the reform, to a monthly average of N2 billion was a testament to the success of these steps.

Making it all through to the potential N5 billion monthly will therefore require the sustainability of the quality management system that has been put in place through a business sustainability management system, hence the decision to benchmark our system against international best practices by subjecting our processes to the International Organization for Standardization (ISO) through the Professional Evaluation and Certification Board (PECB), Canada working their Nigerian partner through Tenol Alpha Consult.

We have no doubt that there is the need to build and grow a globally visible Internal Revenue Service with standardized and efficient processes, driven by competent personnel with potential to fast-track the actualization of the Revenue potentials, and:

1. Increase revenue through improved relationships with all stakeholders,
2. Manage associated risks within the tax system,
3. Build a resilient organization with structured management approaches to grow and sustain growth,
4. Leverage on the values of the ISO standards implementation and subsequent certification of the Service which will notably improve our overall tax business, and
5. Improve staff's certification as all staff involved in the Lead trainings were issued international certificates

The ISO 9001:2015 and ISO 22301: 2012 will help us achieve the above and much more. With the ISO Certifications, we will be able to;

- work in a more efficient way as all our processes are aligned and understood by everyone in the Service. This will increase productivity and efficiency, bringing internal costs down,
- meet the necessary statutory and regulatory requirements,
- identify and address the risks associated with our organization,
- develop a professional culture and better employee morale as it provides our staff with clear expectations (quality objectives and job

descriptions), the tools to do their job (procedures and work instructions), and prompt, actionable feedback on their performance (process metrics),

- improve the consistency of our operations by reducing the variation in our processes,
- allows the Service stay focused through regular and periodic quality auditing for objective feedback that is needed to correct any deviations from the quality path and keep the Service focused on her goals,
- improve efficiency, reduce waste, and save money. As our processes improve, it becomes more consistent, we will achieve our target objectives with greater regularity, and
- achieve National and International Quality Recognition.

Specifically, the ISO 22301: 2012 will;

- help the Service be better prepared and more confident to handle disruption of any type,
- ensure that KW-IRS can respond and continue its operations in spite of political, technical or other influences,
- provide a framework to plan, establish, implement, operate, monitor, review, maintain and continually improve a business continuity management system (BCMS). It is expected to help the Service protect against, prepare for, respond to, and recover when disruptive incidents arise, and
- also, be used by the Service to measure itself, against best practices, and by external auditors wishing to report on our activities.

For us at the Kwara State Internal Revenue Service, achieving this feat is not just about being the first State Revenue Service to be ISO certified in Nigeria, but ensuring that we remain on top of our job of mobilizing revenue for the strategic development of our State with the taxpayers as our principal focus for excellent service delivery.



Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service



07

KW-IRS BECOMES FIRST STATE REVENUE SERVICE TO BE ISO CERTIFIED

CONTENTS

November/December 2018, Volume 4 Issue 30

11 KW-IRS ISO CERTIFICATION: BEHIND THE SUCCESS

12 IN KW-IRS, HARD WORK AND CONSISTENCY IS KEY IN OUR ENDEAVOUR
Dr Awodun

14 KW-IRS TO PARTNER WITH ERCAAN ON LAND CHARGE COLLECTION

16 **3RD TAX CLUB QUIZ COMPETITION**
SHEPHERD SENIOR SECONDARY SCHOOL, LAFIAGI WINS 5 MILLION NAIRA



20 KW-IRS DONATES KITS TO KWARA ATHLETES

22 **ILORIN EMIRATE PHYSICALLY CHALLENGED**
RECEIVES ANOTHER BATCH OF EMPOWERMENT

24 INCREASING **REVENUE** USING **STRATEGIC BUSINESS UNIT (SBU)**

26 **ISO:** Dr Awodun Advises Staff to Conform with International Standards

28 TAKE CHARGE OF **NIGERIA LEADERSHIP,** AWODUN URGED YOUTHS

Contents

November/December 2018, Volume 4 Issue 30

30 **TAXPRENEURSHIP**
TAXPRENEURSHIP:
Executive Summary of
KW-IRS Impact Assessment Report
by the Centre for African Entrepreneurship and Leadership,
University of Wolverhampton, United Kingdom

31 **WAYS TO STAY
HEALTHY DURING
HARMATTAN**



33 **CROSSWORD PUZZLE
TAXPEDIA
MIND YOUR GRAMMAR**

34 **HEAR ME OUT
ADVERT RATES
READERS' FEEDBACK**

36 **PHOTONEWS
GUIDELINES
FOR CONTRIBUTORS**

38 **KWARA
PROPERTY TAX
ADMINISTRATION
THE SUCCESS STORY**



41 **FOREIGN NEWS**

42 **CITN SIGNS
MEMORANDUM OF UNDERSTANDING
(MOU) WITH THE
ASSOCIATION OF NATIONAL
ACCOUNTANTS OF NIGERIA (ANAN)**

43 **KW-IRS DONATES
20 MILLION NAIRA
TO IVTEC**

46 **BEAUTIFICATIONS OF
ROUNDABOUTS**



48 **ART IMPRESSION
MONTHLY COMMUNITY
IMPACT PROGRAM**

49 **TAX MATTERS**
Tax Limitation Period in Nigeria
Is the taxpayer deriving any benefit?

51 **SPEECH DELIVERED BY HIS EXCELLENCY,
ALHAJI (DR) ABULFATAH AHMED,
THE EXECUTIVE GOVERNOR OF
KWARA STATE AT THE
4th NATIONAL
INTERNALLY GENERATED
REVENUE (IGR) PEER
LEARNING EVENT
IN ABUJA ON 7TH NOVEMBER, 2018.**

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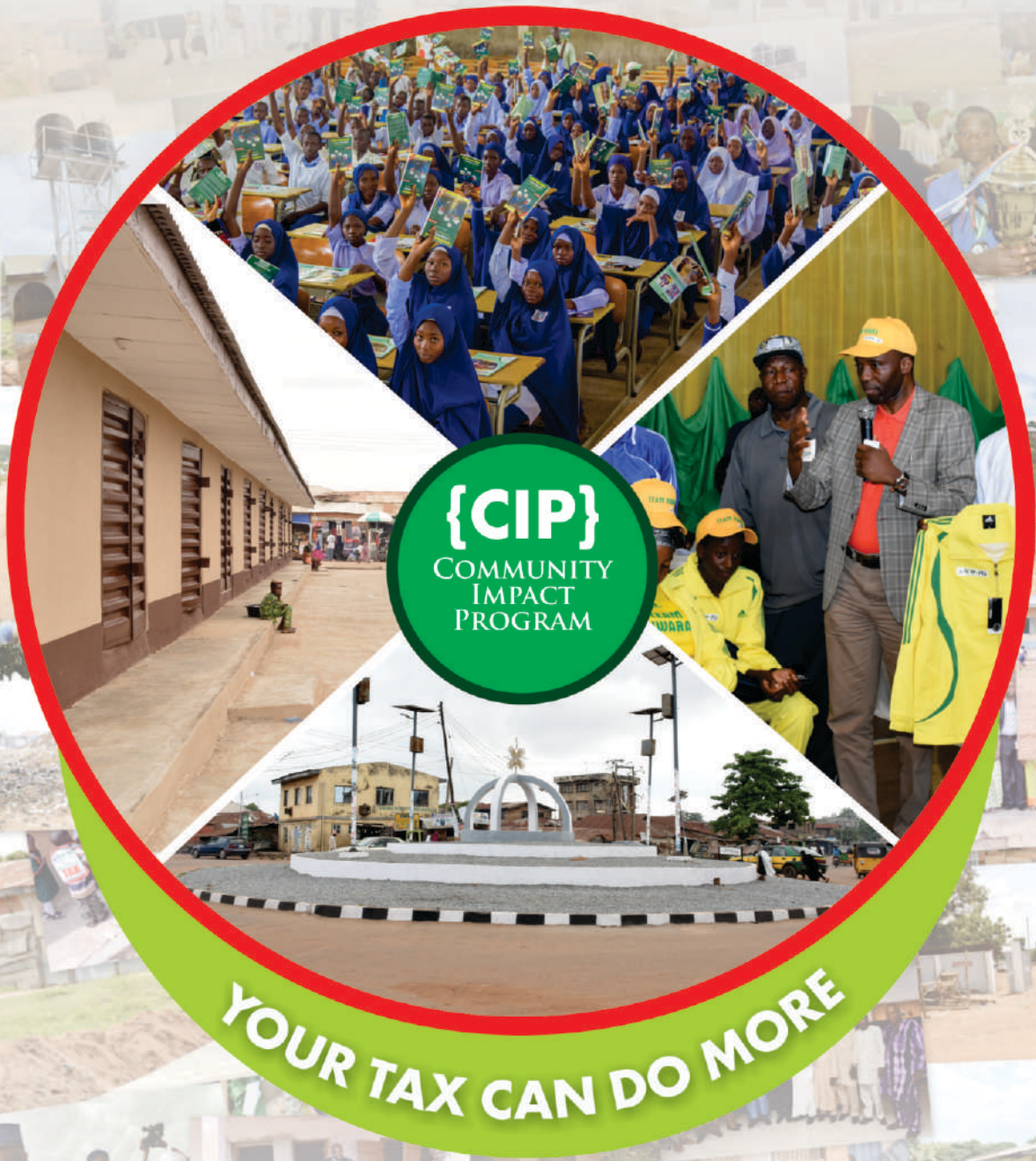
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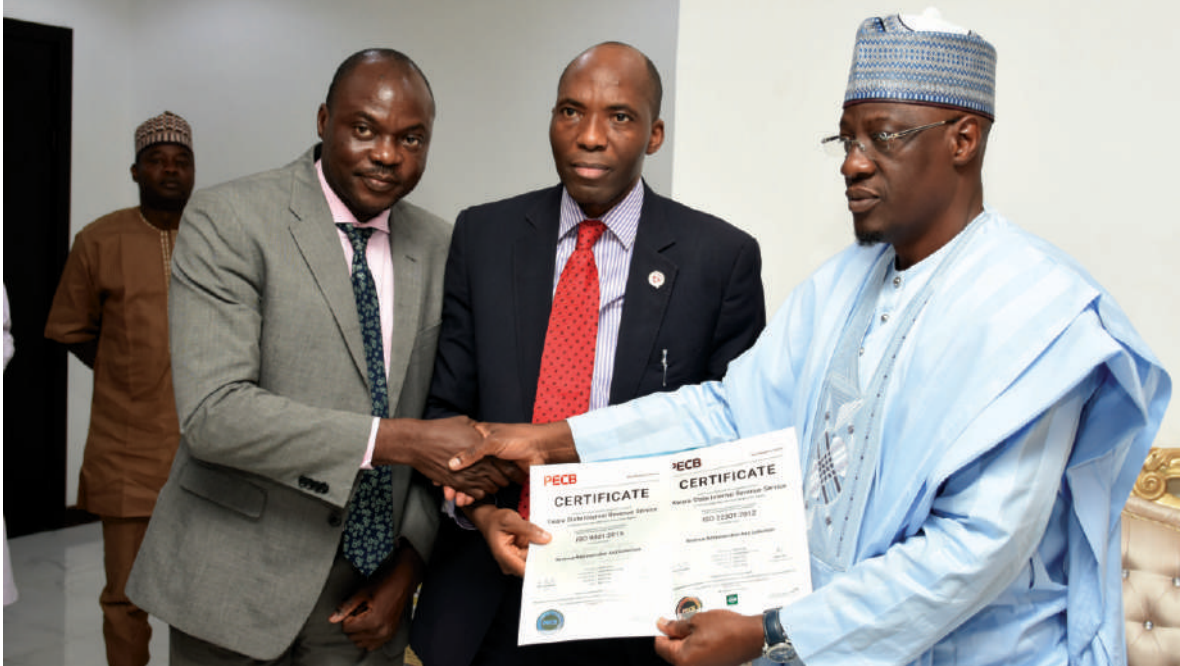
YOUR TAX CAN DO MORE

PLAY YOUR PART
PAY YOUR TAX

Community Impact Program is an initiative of KW-IRS to impact positively the lives of the residents of Kwara State
Tax Payers' Money at Work.

KW-IRS BECOMES FIRST STATE REVENUE SERVICE TO BE ISO CERTIFIED

Habibah K. K. Aiyelabegan



CEO, Tenol Alpha presenting the ISO certificates to His Excellency, the Executive Governor of Kwara State and the Executive Chairman, KW-IRS



The Kwara State Internal Revenue Service (KW-IRS) has become the first State Internal Revenue Service (SIRS) to receive certifications of the International Organisation for Standardisation (ISO) for ISO 9001: 2015 Quality Management System and ISO/IEC 22301: 2012 Business Continuity Management System.

The Quality Management System (QMS) certification implies that the Service has implemented standards through processes that demonstrate commitment towards continual improvements in the areas of customer satisfaction, productivity, efficiency, and resource optimisation among others.

The Business Continuity Management System (BCMS) certification represents that the Service has met requirements which would enable it to be resilient, secured

towards disruptions and incidents as well as inside and outside threats. BCMS also implies that KW-IRS is committed to ensuring there is quick recovery in the event of business disruption through identification of potential risks and planning of contingencies.

The Service had embarked on the certifications having recognised that while there had been significant growth, there was also more desired to be achieved. The Service which was in its 3rd year of operations had to put in place standardised processes for growth and sustainability. The Certifications ensures all interested parties including external and internal stakeholders are taken into cognisance in all activities and ensures all necessary statutory and regulatory requirements are met.

The two (2) Certificates were publicly presented to His Excellency, the Executive Governor of Kwara State and the Management Team of the Kwara State Internal Revenue Service which was led by the Executive Chairman, Dr Muritala Awodun on the 19th of December 2018 at the Government House. The certificates were presented by Tenol Alpha, an affiliate of the certification body, Professional Evaluation and Certification Board (PECB), Canada.

Speaking at the event, the Executive Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed said KW-IRS had come to change the face of revenue generation with a target to achieve the desired development in the State. He revealed that he always had the desire to show the nexus between revenue generation, development, and tax application and KW-IRS had achieved giant strides in this respect.

Governor Ahmed opined that the growth witnessed in the revenue generation was largely influenced by putting in place the reform model of People, Process and Technology (PPT). This, he said had moved the State to one of the best and most efficient SIRs deemed worthy of emulation by many others.

His Excellency said the ISO Certifications capped other achieved feats which served as evidence that the State not only initiated the right institution but also selected the right people. He stated that the Service had proven to be efficient under the leadership of Dr Muritala Awodun as the pioneer Executive Chairman. He added that he was especially proud because he understood the tough job driving change constitutes and even how more difficult it could be for a public sector organisation.

The Executive Governor of Kwara State said with the ISO 9001: 2015 QMS and ISO 22301: 2012 BCMS Certifications, the Board, Management and Staff of the Service had not only done KW-IRS proud, not only done Kwara proud, but had also done Nigeria proud. He congratulated the Executive Chairman and all staff of the Service on the world class international best practice achievement.



CEO, Tenol Alpha being presented with a plaque with the compliments of the Kwara State Government



Presentation of the framed certificates



Director, Other Revenue, KW-IRS, Mrs Iyabo Abubakar, Asst. Director Internal Audit, Mrs Omolara Ojulari and Director, Corporate, Alhaji Nuhu Olaide Muhammed



His Excellency, the Executive Governor of Kwara State and the KW-IRS Team



When Recognition Matters

CERTIFICATE

PECB hereby certifies that the management system of
Kwara State Internal Revenue Service

27 Ahmadu Bello Way, GRA, Ilorin, Kwara State, Nigeria

*Has been assessed and found to be in accordance
 with the management system requirements in*

ISO 22301:2012

Certification Scope:

Revenue Administration And Collection

Eric Lachapelle
CEO

Montréal	2018-12-06
Certificate No.	C530-BCMS17-11-18
Certified since	2018-11-27
Valid from	2018-11-27
until	2021-11-26

Faton Aliu
President and COO

**Subject to annual surveillance audits*

This assessment and certification was conducted in accordance with the PECB auditing and certification procedures

This certificate can be validated by email request at: ms@pecb.com
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PECB
 6683 Jean Talon E, Suite 336
 Montréal, H1S 0A5, QC, Canada
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When Recognition Matters

CERTIFICATE

PECB hereby certifies that the management system of
Kwara State Internal Revenue Service

27 Ahmadu Bello Way, GRA, Ilorin, Kwara State, Nigeria

Has been assessed and found to be in accordance
 with the management system requirements in

ISO 9001:2015

Certification Scope:

Revenue Administration And Collection

Eric Lachapelle
CEO

Montréal	2018-12-06
Certificate No.	C539-QMS212-12-18
Certified since	2018-12-04
Valid from	2018-12-04
until	2021-12-03

Faton Aliu
President and COO

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KW-IRS ISO CERTIFICATION: BEHIND THE SUCCESS

Habibah K. K. Aiyelabegan

The success story of the Kwara State Internal Revenue Service (KW-IRS) getting certified on ISO 9001: 2015 Quality Management System (QMS) and ISO 22301: 2012 Business Continuity Management System (BCMS) did not happen without a lot of hard work going into it over months from August to October 2018.

The process began with a briefing of the Steering Committee made up of the Management of the Service and the awareness training on ISO for all staff of the Service. The Service appointed Coordinators for both Standards with Mrs Iyabo Abubakar for QMS and Mr 'Lekan Rotimi for BCMS.

Intensive training was also conducted for up to 60 KW-IRS staff as Lead Implementers and Lead Auditors trained to implement the international standards and audit the system against same. These implementers,

auditors, and process owners were able to establish policies & objectives and standardise job descriptions and processes across the organisation. Beyond establishment, these were communicated to all interested parties through awareness, training, and even examinations and simulation for practical application of some of the policies and processes such as Fire Safety.

The process was capped with Internal Audit by Tenol Alpha and KW-IRS Lead Auditors and the External Audit by the Certification Body, PECB Canada.

It is noteworthy that implementation of ISO standards does not end after all the hard work and receipt of the Certifications. Organisations which have implemented ISO systems are expected to maintain and sustain all established requirements. This would be done through Internal Audits which are scheduled to hold quarterly and Surveillance Audit annually and a Recertification Audit after every three (3) years.



The training sessions



The training sessions



IN KW-IRS, HARD WORK AND CONSISTENCY IS KEY IN OUR ENDEAVOUR

Dr Awodun

Bolaji Abdullahi



Year after year since the inception of the Kwara State Internal Revenue Service, (KW-IRS), the Service has gone a step further in the collection of Internally Generated Revenue (IGR) in the State.

The Service has been consistent in collections, recording historic figures, such as 2.79 Billion Naira in the month of November 2018 the highest monthly collection in the history of KW-IRS. The service moved from 17.4 Billion, 19.9 Billion, and 20.5 Billion in 2016, 2017, and 2018 (eleven months) respectively. This effort rests solely on hard work, perseverance, commitment and consistency displayed by the entire staff of the organization, whose vision and mission of the Service are their watchwords. The story would not be interesting without the support of the stakeholders in the State. All credence goes to all and sundry who have contributed their quota to the realization of the achievement. Dr Muritala Awodun expressed his gratitude to all stakeholders at the quarterly media parley session held in collaboration with the Ministry of Information and Communications (MOIC) on Thursday 20th December, 2018.

Dr Awodun, after accounting for the stewardship of the activities of the Service for the previous months, stated that the Service from the beginning was conscious of the situation of the environment and has engaged in several projects under its Community

Impact Program (CIP). This include the cleaning and beautification of roundabouts, roads and environs, desilting of drainages, etc, witnessed across the Ilorin Metropolis. The Service continuously improving its efficiency has a result, has translated into several national accolades as well as international recognitions. For the Service to sustain its operations, it engaged in the implementation of international standards in revenue administration and collection. On 27th November 2018, KW-IRS was certified with ISO 22301:2012 Business Continuity Management System, and on 4th December 2018, KW-IRS was certified with ISO 9001:2015 Quality Management System. This feat has placed KW-IRS on the pedestal of the first Internal Revenue Service to be ISO certified in the country. This development was reiterated by Dr Awodun as a bait to standardise the operations in the organization for sustainability irrespective of the drivers of the Service at any moment in time.

The Honorable Commissioner for Information and Communications, at the press briefing, commended the efforts of KW-IRS in the State, making itself an exemplary figure in performance and fulfilling its Corporate Social Responsibilities (CSR) for other organizations across the State and beyond. He expressed gratitude for the expedient accountability by KW-IRS on a frequent basis. He urged other organizations to emulate the mode of operation by KW-IRS and admonished the Service not to rest on her oars, no matter the situation.



The Executive Chairman, KW-IRS and the Commissioner for Education



Members of the Press at the Media Parley



Directors of Kwara State Internal Revenue Service



Members of the Press at the Media Parley



Members of the Press at the Media Parley



Members of the Press at the Media Parley

KW-IRS TO PARTNER WITH ERCAAN ON LAND CHARGE COLLECTION

Olufemi Oguntokun

The Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun has charged the members of Estate, Rents and Commission Agents Association of Nigeria (ERCAAN) to serve as revenue agents in Land charge collection for Kwara State in order to boost the Internally Generated Revenue (IGR) and make fund available for developmental projects.

The Executive Chairman (EC) stated this while receiving an Award from the State Executives of ERCAAN in his Office at the KW-IRS Corporate Head Office, GRA, Ilorin on 11th December, 2018.

Dr Awodun said the Association should identify members that are interested in collecting land charge and tenement rate on residential properties in collaboration with the Property Tax Directorate. He added that this would also

serve as a job opportunity for many; directly and indirectly.

The EC mentioned that members of the Association who wish to be engaged would have to comply with the principles and guidelines of the Service in line with its ISO policies and objectives.

Responding on behalf of ERCAAN Kwara State Chief, Abdurashed Balogun appreciated the Management of the Service and the Executive Chairman for their support towards the success of the ERCAAN's stakeholders summit and the opportunity to serve as revenue agents in Kwara State.

The Chief gave an assurance that the members of the Association, under his leadership would pay their Personal Income Tax (PIT) appropriately and perform excellently in the land charge collection.



Some of the executives of ERCAAN with the Executive Chairman, KW-IRS



One of the executive making a point



Some of the executives of ERCAAN presenting a plaque to the Executive Chairman, KW-IRS



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- Vetting Fee
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3RD TAX CLUB QUIZ COMPETITION

SHEPHERD SENIOR SECONDARY SCHOOL, LAFIAGI WINS 5 MILLION NAIRA

Bolaji Abdullahi



Sheperd Senior Secondary School, Lafiagi, Winner 2018 TCQC

In the wake of the beaming moment, Shepherd Senior Secondary School, Lafiagi became the center of attention in the 2018 Edition of the Annual Tax Club Quiz Competition (TCQC) held on 1st December, 2018 at Merry Land Hall, Whitefield Hotels, Gerewu Ilorin. The event was auspicious for the winning school after several months of intellectual tussle among the Public and Private Senior Secondary Schools in Kwara State in the 3rd Annual TCQC. A total number of 238 Senior Secondary Schools registered while 128 Schools participated in the 2018 TCQC across the three Senatorial Districts in the State.

Interestingly, over the 3 years, the Annual Tax Club Quiz

Competition has been won by the three senatorial districts in the State, with Kwara North being the latest district to triumph in the contest. Government Day Secondary School, Omu-Aran, (Kwara South), won in 2016 and Government Girls Day Secondary School, Oko-Erin, (Kwara Central), won the 2017 competition. Prior to the 2018 edition, the Grand Prize of the competition was One Million Naira (N1, 000,000), but with the passion, enthusiasm, and zeal displayed by the competitors in the previous editions of the competition, the Executive Governor, Dr Abdulfatah Ahmed decided to reward the academic excellence by increasing the Grand Prize of the 2018 edition from 1 million Naira (N1,000,000) to Five

Million Naira (N5, 000,000). The First Runner-up Prize was also increased, from Five Hundred Thousand (N500, 000) to Two Million Naira (N2, 000,000), and the Second Runner-up Prize, increased from Two Hundred and Fifty Thousand Naira (N250, 000) to One Million Naira (N1, 000,000).

In the 2018 edition, the Executive Governor of Kwara State, Dr Abdulfatah Ahmed represented by Honorable Commissioner of Education and Human Capital Development, Hajia Bilikisu Oniyangi expressed that his Administration has made Education a priority because education is the bedrock of development.

Governor Ahmed urged individuals and corporate organizations to invest



Aerial view of the students at the competition

and support the quest of building future leaders through quality education.

Earlier, in his Welcome Address, the Executive Chairman of Kwara State Internal Revenue Service, KW-IRS Dr Muritala Awodun appreciated the Executive Governor of Kwara State, Dr Abdulfatah Ahmed for supporting the platform of the TXQC to improve the education standard of the State that has intellectual engagement like the quiz competition. He said that the initiative was to catch them young on tax consciousness and imbibing tax culture.

The Guest Speaker at the event, Professor Abiola Sanni from University of Lagos gave credence to KW-IRS for organizing a prestigious event like the Tax Quiz Competition in secondary schools. Being the founder of Tax Club in tertiary institutions, he confirmed that, KW-IRS Senior Secondary Schools Tax Club Quiz is the first tax awareness contest he has witnessed in Nigeria, at this level and commended the consistency over the last three years.

Prof. Sanni further expressed his excitement with the performances of the contestants, urging the State Government to also introduce tax debate a replica of National Tax Debate among Universities in Nigeria.



Trophies at display

Executive Chairman,
KW-IRS, Dr Muritala AwodunLead Consultant of TCQC
Dr Hakeem Ajonbadi

Several categories of cash prizes were doled out to recipients such as Best Schools, Best Teachers, Best Students, Most Passionate Teacher, and Most Disciplined Teacher, amongst others.

The Senior Secondary School Tax Club Quiz Competition is an initiative of Kwara State Internal Revenue Service (KW-IRS) in collaboration with Kwara State Ministry of Education and Human Capital Development.



R-L: Dr Hakeem Ajonbadi, Prof. Abiola Sanni, Dr Muritala Awodun and Mr Lekan Rotimi in a group photograph with the winners of the 3rd TCQC



Government Unity Secondary School, Kaiama, first runner up



Agbonna High School, Share, second runner up



Other prizes at the 2018 TCQC



Other prizes at the 2018 TCQC



Other prizes at the 2018 TCQC



Other prizes at the 2018 TCQC



Members of the Unilorin Tax Club



Trophies



Students and dignitaries at the 2018, TCQC

KW-IRS DONATES KITS TO KWARA ATHLETES

Olufemi Oguntokun

As part of Kwara State Internal Revenue Service (KW-IRS) Community Impact Program (CIP), the Executive Chairman of the Service, Dr Muritala Awodun presented 220 sporting kits worth N4.4 Million to the athletes representing Kwara State for the forthcoming 19th National Sports Festival set to hold in Federal Capital Territory, Abuja from the 6th to 16th December, 2018. The presentation was made at the Kwara State Stadium Indoor Sports Hall, Ilorin on 29th November, 2018.

It will be recalled that the organizing committee visited the Revenue House on 30th of October, 2018 to solicit support for the athletes to spur their performance in the festival. The committee requested for a full kits which will be used for the opening ceremony in Abuja.

While making the presentation, the Executive Chairman, Dr Muritala Awodun encouraged the athletes to make Kwara State proud. He said KW-IRS as a public organization has the responsibility to impact positively on the society and will continue to intensify effort to support sports and the athletes as a



Dr Muritala Awodun, Executive Chairman, KW-IRS



Previous accolades won by Kwara State



The Executive Chairman of KW-IRS, Dr Muritala Awodun encouraging the athletes to put their best in the competition

means of empowering the youths. According to him, sports brings healthy living and it is an emblem of national unity.

Dr Awodun went further with the promise to the athletes that Gold medalist at the event will be rewarded with Five Hundred Thousand Naira (N500, 000), Silver medalist with Three Hundred Thousand Naira (N300, 000) and Bronze medalist will take home Two Hundred Thousand Naira (N200, 000).

He urged kwarans to pay their taxes regularly so that infrastructure and other areas such as sports development can be improved in Kwara State.

The Honourable Commissioner for Youth and Sports Development, Mr Muyideen Alalade applauded the Management of Kwara State Internal Revenue Service (KW-IRS) for supporting the athletes to proudly represent Kwara State in the 14th National Sports Festival in Abuja.

In the same vein, the Kwara State Director of Sports, Mr Tunde Kazeem commended KW-IRS led by Dr Muritala Awodun for the prompt response to the need of the teaming athletes by providing 220 track suits, pieces of canvasses, bags and face caps, jerseys and shorts for their participation at the competition.



R-L: EC, KW-IRS, Dr Awodun, Kwara Top Table Tennis Player Miss Aiyelabegan, Mr Bayor Isaa and Head, Corporate Affairs, KW-IRS, Mrs Habibah Aiyelabegan



Dr Awodun exchanging pleasantries with a guest at the event



Dignitaries at the event



Kwara Athletes displaying the unveiled kits



Display of the kits

Ilorin Emirate Physically Challenged Receives Another Batch of Empowerment

Olufemi Oguntokun



Beneficiaries of the Kwara State Internal Revenue Service Empowerment Scheme

It was a moment of excitement for the members of Ilorin Emirate Physically Challenged Association who got a grant of One Million Naira (N1, 000,000) from the Management of Kwara State Internal Revenue Service (KW-IRS) to empower members to boost their businesses.

Presenting the cheques to the beneficiaries at the Revenue House on 28th November 2018, the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun said the utilization of the first batch of the fund was satisfactory which has encouraged the Service to embark on this year's empowerment scheme.

Dr Awodun urged the beneficiaries to make judicious use of the fund and encouraged them to be creative and innovative in their business in order to grow and be profitable.

He added that being a physically challenged should not limit them from their dreams.

Responding, the Chairman of the Association, Alhaji Agbaji appreciated the gesture of the Executive Chairman and assured that the fund will go a long way to improve their business. He said that his members are not willing to engage themselves in street begging which informed them to engage in vocational activities and business.

Alhaji Agbaji opined that Kwara State Internal Revenue Service (KW-IRS) achievement over the years is astonishing and worthy of emulation.

The beneficiaries of the second batch are; Sanni Abdullahi Ayinla, Sakariyahu Hadi, Sidiq Rasheed Mogaji, AbdulKareem Olanrewaju, Limota Abubakar, Adija .A. Zakariyau, Okandeji Afusat and Abdullateef Rihanat.

The empowerment fund was the second batch of the phases of empowerment made available for the physically challenged in Ilorin.

Beneficiaries of the empowerment receiving their cheques from the Executive Chairman, KW-IRS



Members of the Ilorin Physically Challenged Association appreciating the Executive Chairman

INCREASING REVENUE USING STRATEGIC BUSINESS UNIT (SBU)

Olufemi Oguntokun

BACKGROUND

It is in the interest of governments, world over, to optimize its efficiency so as to obtain equitable and efficient tax systems for maximum tax revenue collection. The revenue agencies should develop means that will ease the mode of collection. One of these means includes; online platform, internet banking among others.

Electronic platforms, apart from being fast, convenient, has not been generally accepted especially in the third world countries because payment system has its limits regarding the maximum amount in the account, the number of transactions per day and the amount of output, the risk of being hacked, the necessity of Internet access also pose as threat because if internet connection fails, you cannot get to your online account.

STRATEGIC BUSINESS UNIT

Strategic Business Unit (SBU) implies an independently managed division of a large company, having its own vision, mission and objectives, whose planning is done separately from other businesses of the company. The vision, mission and objectives of the division are both distinct from the parent enterprise and elemental to the long-term performance of the enterprise.

SBU is a cluster of associated businesses which are responsible for its combined planning treatment, i.e. the company engaged in a diversified range of businesses, categorizes its multitude of businesses into a few separate divisions, in a scientific way. The task may include analysis and bifurcation of a variety of businesses.

It can be a business division, a product line of the division or even a specific product/brand, targeting a particular group of customers or a geographical location.

The structure of SBU consists of operating units; wherein the units serve as an autonomous business. The top corporate officer assigns the



responsibility of the business to the managers, for the regular operations and business unit strategy. So, the corporate officer is accountable for the formulation and implementation of the comprehensive strategy and administers the SBU by way of strategic and financial controls.

In this way, the structure combines related divisions of business into the strategic business unit and the senior executive is empowered for taking decisions for each unit. The senior executive works under the supervision of a chief executive officer.

There are three levels in a strategic business unit, wherein the corporate headquarters remain at the top, SBU's in the middle and divisions clustered by similarity, within each

Strategic Business Unit (SBU) implies an independently managed division of a large company, having its own vision, mission and objectives, whose planning is done separately from other businesses of the company.

SBU, remain at the bottom. Hence, the divisions within the SBU are associated with each other, and the SBU groups are independent of each other. From the strategic viewpoint, each SBU is an independent business.

A single strategic business unit is considered as a profit centre and governed by the corporate officers. It stresses over strategic planning instead of operational control so that the separate divisions of the SBU can respond as fast as they can, to the changing business environment.

There are basically nine main canons of taxation. However, there are other canons though not of less importance. The following is a brief explanation of the nine main canons of taxation: Canon of equity, Canon of certainty, Canon of convenience, Canon of economy, Canon of adequacy, Canon of elasticity, Canon of simplicity, Canon of diversity, Canon of desirability (expediency)

Governments around the world find it difficult to incorporate all the nine canons of taxation. However, majority of the governments incorporate some of the main canons of taxation in their tax systems.

THE STRATEGY OF CANON OF CONVENIENCE

It is in the nature of tax payers to evade or avoid taxes, if allowed, no one will be willing to pay taxes. American novelist Margaret Mitchell said “Death, taxes and childbirth, there's never any convenient time for any of them.”

The canon of convenience suggests that taxpayers should be convenient in tax payment and should be treated with optimum respect.

Strategic business units will be a replica of the head office in every corner of the country and the community. This means bringing the revenue office closer to the people for easy access.

Establishing SBUs in major streets give way for another approach known as KNOW YOUR TAXPAYER (KYT). This makes the staff of the SBU to be familiar with taxpayers and making taxpayers have confidence in paying. Staff of SBU harmonizes all taxes due to be paid by a taxpayer.

Also, it would be an opportunity for the revenue services to identify areas of needs of taxpayers and follow up records of the taxpayers.

KWARA STATE INTERNAL REVENUE SERVICE (KW-IRS) P.R.A.I.S.E STRATEGY AS A CASE STUDY

The Kwara State Internal Revenue Service (KW-IRS) during the startup year adopted the acronyms of P.R.E.S.S (Patronizing & Persuading, Raising & Recruiting, Eliciting



& Energizing, Selecting & Staffing, Sequencing & Systematic) to bring the desired change in revenue administration in Kwara state. This strategy helped the service to generate N17.4 billion in 2016 and N19.94 billion in 2017.

In 2018, the Executive Chairman of KW-IRS, Dr Muritala Awodun believed that the Service had grown to the level of maturity and re- strategized that the P.R.A.I.S.E acronyms should be adopted.

- P: Praise and Patronize the People
- R: Re-enforce and Re-energize Stakeholders' commitment
- A: Advocate and Advance Tax Education
- I: Intensify and Improve Staff Commitment
- S: Sequential and Systematic Reporting for Accountability
- E: Educate and Elicit Support for Enforcement of collections

PRAISE strategy promotes the canons of taxation and laid emphasis on the letter P (Praise and Patronize the People), this means that payment of tax should be convenient for taxpayers most likely for installment payment as permitted by KW-IRS.

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ISO:

Dr Awodun Advises Staff to Conform with International Standards

Emmanuel Duntoye



Executive Chairman, Dr Muritala Awodun

The Executive Chairman of the Kwara State Internal Revenue Service, Dr Muritala Awodun urged all members of staff of the KW-IRS to comply with the policies of the International Organization for Standardization (ISO) on Quality Management System (ISO 9001:2015) and Business Continuity Management System (ISO/IEC N22301:2012). He stated this during the October Field Feed Back/ Training session of the Service held at Whitefield Hotel on 3rd November, 2018.

The Executives Chairman further expounded on the importance of each of the seventeen policies espoused by the Service. He added that each policy is fundamental to the growth and development of the Service alongside with the PRAISE strategy adopted by the Service. He crisply asserted that “All staff must be dedicated to satisfying appropriate requirements and to continually improve the Service, and constantly engage competent taxpayers-centered workforce and utilize technologies that promote efficiency across all operating areas of KW-IRS”.

He added that when certified, the Business Continuity Management System will provide a framework for developing organizational resilience with the capability to Protect, reduce the likelihood of occurrence and recover from disruptive incidents when they arise.

The Executive Chairman disclosed that the Service raked the sum of Seventeen Billion Seven Hundred and Twenty-Eight million, Eight Hundred and Ninety-Eight Thousand , One Hundred and Forty Two Naira Seventy Kobo only (17,728,898, 142.70) in the first ten months (January – October) of the year 2018.

The monthly Field Feedback/Training Session is a platform where performances of staff and Management of Kwara State Internal Revenue Service (KW-IRS) are reviewed, evaluated and



Director, Corporate, Alh. Nuhu Olaide Muhammed



Director, Admin and Operations Mrs Adenike Babajamu



Cross section of Staff at the Field/Feed back/Training



Head of ICT,
Mr Temi Kolawole



Head of Customer Service
Mr Dare Akogun



Head of Informal Sector
Mr Abdullahi Gegele



Head of Corporate Affairs
Mrs Habibah Aiyelabegan



Mr Sharafadeen



Mr Damilola Oyeniran



Mr Tobiloba Olarinde



Some members of staff of Admin and Operations Directorate

appraised in a bid to continually actualize the mission of the Service which is; *to serve the resident 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.* Therefore, it is pertinent to promote constancy and sustainability of the Service's modus operandi on revenue administration and revenue collection founded on International standards.



Students of International Organization for Standardisation



Standing ovation for the performance of Students of ISO that ensured the certification

TAKE CHARGE OF NIGERIA LEADERSHIP, AWODUN URGED YOUTHS

Olufemi Oguntokun



Executive Chairman, KW-IRS, Dr Muritala Awodun congratulates a student for his outstanding performance

The Entrepreneurship don and the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun stood against the notion assumed by many people that “youths are the leaders of tomorrow”, instead, he reiterated that Nigeria youths should take charge of leadership of the country at the moment.

Dr Awodun gave this admonition during his presentation titled “Entrepreneurs of Today” at the 9th edition of Global Entrepreneurship Week” organized by the Centre for Entrepreneurship, Kwara State University, Malete on 15 November, 2018.

In his presentation, Dr Muritala Awodun said it has become a constant recurrence that young Nigerians are referred to as leaders of tomorrow which is painting negative impression that youths does not have the capacity to lead now. This has also demotivated the creativity and ingenious ability to impact their ideas on national issues. He demonstrated to the young ones present that they are all already leaders in their own rights as they take responsibilities in their homes, schools, churches, mosques and even businesses of their parents.



Best five schools in the competition



Presentation of trophy

The KW-IRS Executive Chairman urged youths to exhibit the ability of leadership in their endeavors so as to be identified for responsibility. These demonstrations of abilities by the young ones are the reasons why they are selected as class captains, school prefects, team leaders, etc stating that leadership has nothing to do with age

The Entrepreneurship connoisseur also, encouraged youths to be creative and innovative, and exhibit the ability to learn from a mentor, environment and competitors for excellence in life. He added that Nigeria needs youth leaders that are energetic, passionate, diligent and integrity.

The 2018 edition of Global Entrepreneurship Week ended with celebration as Senior Secondary School, Ita Alamu emerged winner of the edition, His Grace College, Ilorin as first runner up and Lamp Bearer Islamic School, Ilorin as Second runner up. The results were based on the type of business, marketability and profitability of the products presented by the schools.



Presentation of trophy



Presentation of trophy



Presentation of trophy



Presentation of trophy



Executive Chairman of KW-IRS Dr Muritala Awodun in a group photograph with His Grace College, Ilorin

TAXPRENEURSHIP:

Executive Summary of KW-IRS Impact Assessment Report

by the Centre for African Entrepreneurship and Leadership,
University of Wolverhampton, United Kingdom

This report presents the analysis that reflects the impact of training for maximising efficiency of strategies for internal revenue generation (IGR) and tax administration and the recommendations for development of a system for continuous professional development (CPD) for Kwara State Internal Revenue Service (KW-IRS) staffs. The report also integrates the preliminary outcome of stakeholder engagement internally with Directorate levels of KW-IRS and externally with representatives of various tax payer groups. The report may also serve as a useful reference for consolidation of KW-IRS now in its current growth and sustainability phase - tagged 'PRAISE' following a period of transformation. The report provides the summary of activities which were agreed and implemented by CAEL and KW-IRS in the period prior to and following Phase one (P1) – training in the UK and in Kwara State, Nigeria – the impact assessment (14th – 21st May 2018).

To complete this report, the Lead in collaboration with Contributors, relied on the Terms of Reference (ToR) to undertake the following activities:

- Agree scope of the impact assessment as a follow-on to P1 and the form of stakeholder engagement;
- Review of the documents and available information including Testimonials and those indicated in the Terms of Reference;
- Consultation with KW-IRS internal stakeholders including the offices of the EC and the Heads and Staffs of different Directorates
- Field Activity e.g., Consultation with relevant external stakeholders in public and private spheres at regional and sectoral levels; Field visits e.g., IVTEC, local markets.
- Analysis of some strategic needs (e.g., Stakeholder analysis and Capacity building) as KW-IRS transitions into its Growth and Sustainability Phase (GSP)

The following section summarises the main reported

This report presents the analysis that reflects the impact of training for maximising efficiency of strategies for internal revenue generation (IGR) and tax administration and the recommendations for development of a system for continuous professional development (CPD) for Kwara State Internal Revenue Service (KW-IRS) staffs.

impact of the training, the major outcomes of the impact assessment and key observations:

1. Consensus the training had a positive impact on KW-IRS revenue generation' strategy and influenced a review of some aspects of KW-IRS's growth strategy. However, the level of impact varies amongst different Directorates with some reporting changes to their immediate and future operational strategies;
2. Heightened understanding about the challenges related to education, advocacy and raising awareness about people's tax obligations. After the training there was a better resolution of issues between KW-IRS and other State stakeholders that attended the training;
3. Creation and Strengthening of (through modification of existing organisational structure and resource allocation from other Directorates) two new Directorates (namely; Other Revenues and Special Duties) and two new Departments (namely; Research & Data Gathering and Community Evaluation & Monitoring) with integrated scope for data management and oversight;
4. Streamlined management apparatuses and

- operational flows within Directorates e.g., redesigned tax collection through introduction of new processes, redesignation of employee roles and enhanced operational logistics for field work;
5. Development of a leadership programme and package of initiatives for effective marketing e.g., loyalty schemes;
 6. Development of data management strategy including implementation of an in-house database management system and data mining for accurate and effective reporting of tax payer obligation, liability, exemption, default and prosecution;
 7. Establishment of an Implementation Committee to oversee the automation of tax collection and recording, particularly government Ministries, Departments and Agencies (MDAs);
 8. Internal system and process integration a.k.a. Total Revenue Integration Processing System – TRIPS (e.g., Central Database and Process System, Staff Mobile Application, USSD/KRIN Lookup and Registration) for operational efficiency and effectiveness as well as for planning and strategic decision making;
 9. Standardisation of procedures (e.g., Standard Operating Procedure - SOP, Electronic Appraisal Process - EAP) and development of in-house tools and platforms to reduce overdependence on external suppliers and vendors;
 10. Reduction in people management deficits through development of performance management template. It was not clear if this template conforms to any evidence-based system for evaluating employee performance.
 11. Exposure to and the knowledge gained from the training reinforced the importance of data gathering, effective data management and use of data/metadata to aid strategic decision making both within and across directorates for internal revenue generation;
 12. KW-IRS will not rely on data held by statutory government agencies or another statistical authority (e.g., Bureau of Lands, Bureau of Statistics) for this exercise because the insufficiency of the data and the metadata (described herein as Activity Data - AD) they hold is neither fit for purpose nor qualify as basis for establishing data accuracy and reliability;
 13. KW-IRS has therefore embarked on a State-wide data gathering project with an aim to

Exposure to and the knowledge gained from the training reinforced the importance of data gathering, effective data management and use of data/metadata to aid strategic decision making both within and across directorates for internal revenue generation

establish objective verity and accuracy of tax payers' profile within the State for a more effective planning, programme design and target setting. This laudable exercise requires painstaking effort and may benefit from procurement of a Data Management System (DMS) in order to be successfully accomplished;

14. Research and Data Gathering Department in tandem with Special Duties Directorate are the new units responsible for accomplishing this project. Initial focus on the Informal Sector (IS) based on certain assumptions and estimations (e.g., percentage of actors, underserved source of revenue generation, growth potential) justified the creation of Informal Sector department to oversee tax administration and levies related to the IS.
15. It was not clear whether KW-IRS, via Special Duties Directorate, undertook any feasibility to inform the database project's direction, form, expected deliverables and milestones - considering the complexity of developing a viable and accurate database of tax payers and the amount of effort and adjustment(s) (for existing data) that may be required on each profile, and crucially to ensure that it qualifies as a database which can be relied upon for proper IGR planning;

Paschal Anosike, PhD

WAYS TO STAY HEALTHY DURING HARMATTAN

It is that time of the year again, characterised by cold, dust, dryness, extremely hot and harsh weather. The weather is usually cold in the mornings and can get extremely hot during the day

Apart from finding it difficult to dress appropriately, harmattan poses a risk to our skins if it is not well protected. This period is usually associated with low humidity, which simply means there is very little amount of water in the atmosphere compared to other seasons of the year. As a result the weather appears harsh to our skin. These ailments comes alongside discomfort, and pains in most cases. As a result of these, we must know the best ways to stay healthy during harmattan so that we can restrain how often we will contract these sickness that is accustomed with this period.

All these steps will not only enable you to stay healthy, but will also save you money from buying drugs, and visits to the hospitals.

Drink Plenty Water: While you are paying attention to your skin and outward appearance during this weather change, you should also worry about what goes on inside your body. Water is essential to our body system and *drinking plenty water will prevent dehydration*. The harmattan season will demand that you remain hydrated. If you would want to do away with dehydration, make it a habit to keep water close-by for drinking

Always Walk with Handkerchief: Dust results into catarrh and excessive sneezing. Moving from one destination to another during the harmattan will expose you to dust causing agent. It could be from a moving car or motorcycles. In the home as well, during cleaning up of the dust particles that settle on the home gadget, chairs, windows, curtains and so on. You will be exposed to the dust which in turns might result into catarrh and sneezing.

Keep your body warm: Cold is well acquainted with this period. Therefore, you will need to wear clothing that will keep your body warm. Wear clothes that will keep your body warm regularly to keep your chest away from cold. Also, breeze blows a lot during this period, but a thick clothe will save you from that. Also, there are numerous head warmers, socks, and boots that are designed for the harmattan period. They come will relatively low price. Buy, and wear them during the harmattan season to help keep your overall body warm



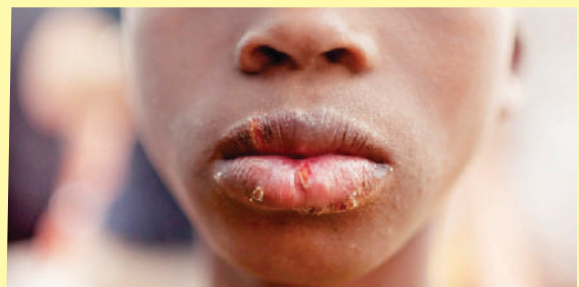
Wash Eyes Regularly: Dryness of face will intensify the cracking of your face. To assist in softening of the face, and to keep the eyes off infections that blows along with dust, wash eyes regularly. Additionally, to prevent red eyes, wash eyes regularly. To help stick to a routine, you can do that before meals and after meals, after waking up and when going to the bed. After the washing of the eyes, dab with a towel, and make sure you apply moisturizers to the face to keep the skin soft.

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CROSSWORD PUZZLE

Bolaji Abdullahi

16 Local Governments in Kwara State

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

- | | | | |
|----------|----------|-------------|--------------|
| ASA | IFELODUN | ILORIN EAST | KAIAMA |
| BARUTEEN | IREPODUN | OFFA | PATIGI |
| OYUN | EKITI | OKE ERO | ILORIN WEST |
| MORO | EDU | ISIN | ILORIN SOUTH |

Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 4 Issue 29

Solution to Kwareve News Issue 29 Crossword Puzzle

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

- Internalaudit
- Enforcement
- Maintenance
- Operations
- Properties
- Corporate
- Frontdesk
- Informal
- Taxaudit
- Legal

LAND FILL

Landfill Tax is an environmental tax paid on top of normal landfill rates by any company, local authority or other organisation that wishes to dispose waste in landfill. It is also a form of tax that is applied in some countries to increase the cost of landfill. The tax is typically levied in units of currency per unit of weight or volume and Nigeria does not levy landfill tax but some states levy sanitation fees.

A tax or fee may be imposed on landfills or other disposal facilities as a means of raising general revenues, to generate funds for inspection programs.

Landfilling is discouraged due to a number of key reasons:

- Climate change caused by landfill gas from biodegradable waste
- Loss of resources
- Constraints on areas suitable for landfill sites

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MIND YOUR GRAMMAR

Emmanuel Duntoye

- Mr Debo, kindly on the generator (*Wrong*)
Mr Debo, kindly put/ switch / on the generator (*Right*)
- What you said to him was insulting (*Wrong*)
What you said to him was insulting (*Right*)
- I went to barb my hair (*Wrong*)
I went to have my hair cut (*Right*)
- I refute those allegations outrightly (*Wrong*)
I refute those allegations outright (*Right*)

**The use of "barbing saloon" to refer to a place where people go have a haircut is incorrect especially outside the shore of this country (Nigeria). "Hair Saloon" is the preferred term for it. And "barb" does not mean "to cut hair"*

This word is an adjective and not an adverb. Therefore, it does not take the "-ly"

HEAR ME OUT

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

HELLO,

Kindly explain what Self-assessment is, and where do I go on your website if I want to access your tool which helps me to do this?

Anonymous.
Thank you.

Hello anonymous,

Thank you for your question sir. Self assessment is a platform on the KW-IRS website where taxpayer can self assess his or herself on what to pay as tax. Kindly visit www.kw-irs.com to check the self assessment platform.
Thank you.

HELLO,

What is FLEET management and what are the benefits under 'FLEET' management?

Anonymous.
Thank you.

Hello anonymous,

Fleet management is a platform where car owner can register more than one vehicle at a stretch. If anyone registers under the fleet management, there is a discount attached to it. There is a discount of 5% on 10-19 vehicles and 7% discount on 20 vehicles and above.

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QUALITY

ANY OTHER
SUGGESTION

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KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE

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

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

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

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

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Mobilizing Revenue for the Strategic Development of Kwara State

PHOTO NEWS

NIGERIAN ARMED FORCES ON A STUDY TOUR TO KWARA



Mr Lekan Rotimi, Director MDAs represented the Executive Chairman during the study tour



Members of the Nigerian Armed Forces during the Study Tour



KWAREVE *News*

Guidelines for Contributions

Subject Matter

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

Format

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

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

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

Referencing

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

Submission

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

PHOTO NEWS



The Executive Governor, commissioning the Water Reticulation Project



KW-IRS members of Staff being inducted as Fellow of Chartered Institute of Taxation



Corporate Director's Award presented to a member of staff



MDAs Director's Award presented to a member of staff



Kwara State Youth Corp Members on a courtesy visit to KW-IRS Corporate Head Office



At the Public Presentation of the Book "Unschooled Schooling Leaders"

KWARA

PROPERTY TAX ADMINISTRATION

THE SUCCESS STORY

Olufemi Oguntokun

INTRODUCTION

Property tax which is a form of tax chargeable by government was defined as “a tax imposed by municipalities upon owners of real property within their jurisdiction based on the value of such property” (Wikipedia, 2008).

The difficulty in property tax collection is not peculiar to Nigeria but all nations across the world despite various methods introduced to ease the collection, tax agencies have not devised adequate means of proper property tax administration.

In Nigeria, property tax is one of the approved lists of collections by the state government.

Out of all States' Internal Revenue Service, Kwara State Internal Revenue Service (KW-IRS) Property Tax Directorate overcame some challenges and made remarkable achievements in collecting taxes on private and commercial residence.

ASSESSMENT/COMPUTATION OF LAND CHARGE

The duty of assessment/computation of land charges on properties is vested on the Director General Bureau of Lands who may appoint other persons to do so on his behalf. The Director General is also empowered to fix the annual charge rate for each financial year and he is required to publish same in the State gazette, as obtained from Nigeria Institution of Estate Surveyors and Valuers.

There are 3 factors that determine the assessment of land charge:

Out of all States' Internal Revenue Service, Kwara State Internal Revenue Service (KW-IRS) Property Tax Directorate overcame some challenges and made remarkable achievements in collecting taxes on private and commercial residence.

1. Land size (The area of the Land parcel in square meters)
2. Land Use (Classification of property)
3. Average value of land parcel in the neighborhood per square meter in Naira.

The formula for computing annual Land Charge payable for any property is as follows:

$$LC = M \times (LA \times LV)$$

M = Rate as given by NIESV

LA = The area of the Land parcel in square meters

LV = the Average value of a land parcel in the neighborhood per square meter

In Naira.

CHALLENGES IN PROPERTY TAXATION

In the words of Nuhu (2008), no perfect policy exists due to challenges in human endeavours. Thus, the following problems should be avoided and if possible eradicated to ensure a good tax system that ensures the attainment of public goods.

Assessment and valuation inconsistencies:

Determining the appropriate rate of tax most times requires expert opinion and usually this is not available. Very skilled personnel are needed to carry out this activity. This greatly affects the accuracy of collected data. According to Olusegun (2003), lack of skilled manpower leads to under-valuation thus reducing government's revenue, while over-assessment results into disputes which may delay payment of property taxes.

Illiteracy and ignorance: this has over time been seen as a major hindrance to the collection of property taxes. To a great extent, affected individuals either do not see a need/importance of it or they do not know anything about it.

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

Attitude of the tax payer and taxing authority:

No one wants to pay tax to the government on the protest that they do not know what the tax is used for. However they still need public facilities to be supplied to them. Tax needs to be taken more seriously in terms of accountability and transparency at both collection point and how it is used.

Defective policies: Most times especially in developing countries, governments operate on policies inherited from the western world which to a great extent are not workable in these environments. All proposed policies should go through a thorough scanning to detect loopholes. Most importantly the stakeholders should be carried along from the formation stage up to the implementation level.

Another challenge identified is the absence of appropriate appeal machinery which hinders the performance of any tax policy. Olusegun (2003) also stated that this often denies the tax payers of their right to seek redress. Where the tribunal is set-up, they have been found to be ineffective.

Political Will: Despite the potential of property tax as the most lucrative local tax for urban local government, it is extremely prone to political interference and corruption. The reason is that, the tax would tend to fall most heavily on wealthier property owners (given progressive rates) who normally are more politically active. Therefore, strong political commitment and capacity building for key political functionary are essential if the property tax is going to have public credibility.





ACHIEVEMENTS OF PROPERTY TAX IN KWARA STATE

Out of several states' internal revenue services, Kwara State Internal Revenue Service (KW-IRS) has registered success in property revenue drive. The achievement started with the amendment of Kwara State Land Charge Law 2009 in 2015 and on Wednesday 30th May, 2018. The Kwara State Governor signed a Memorandum of Understanding (MOU) on Land Administration with EcoBank and Southgate Technologies Consortium.

This initiative was introduced to use satellite imagery to capture properties and its locations across the state. This has however brought tremendous achievement because the exercise of enumeration and capturing using customized device has captured over four hundred thousand properties in Kwara state capital.

With the introduction of Property Tax Directorate in 2016 by the Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Dr Muritala Awodun, the Directorate collected N105.8 Million, in 2017, N131.5 Million was generated while in the 10th month of 2018, the Directorate had superseded the total revenue generated in 2017 and made N 173.8 Million.

The KW-IRS Head of Property Tax Directorate, Mrs Shade Olanipekun said it would be a great advantage to the revenue generation in Kwara State if proper numbering of houses, establishment of synergy between KW-IRS and Bureau of Land and enforcement of residential properties. According to her, the on-going reform of Bureau of land will improve the revenue generation.

Another landmark is the overhaul reform of Kwara State Bureau of Land into Kwara state Land Administration Secretariat which will serve as a one-stop -shop for land acquisition and documentation.

CONCLUSION

Property tax as a source of revenue for the government should be taken seriously, as much as taxpayers will want to evade or avoid paying their dues, tax administrators should adopt the use of technology and intensify tax education in property tax. The achievements of Kwara state internal revenue service should be reckoned by other states' internal revenue service. These generated revenues should be channeled towards developmental projects that will encourage taxpayers to voluntary pay land charge.

REFERENCE

AGIS (2011). Abuja geographical information systems: all you need to know about geospatial data and land: Retrieved from www.abujagis.com/faq.html
 Olusegun, K. (2003). Fundamentals of real estate taxation: Olusegun Kuye & Associates, Lagos, Nigeria
 Nuhu, M.B. (2008, April). Towards effective pro-poor tools for property taxation in Nigeria: Challenges and prospects: Paper presented at the Mandatory Continuing Professional Development (MCPD) Workshop on "Effective Property tax administration as a tool for good governance"; The Nigerian Institute of Estate Surveyors and Valuers, Minna, Niger State, Nigeria

Switzerland To Adopt Global Forum's Tax Recommendations

The Swiss Government is to press ahead with its plans to implement the recommendations made by the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes, despite domestic opposition.

On November 21, the Federal Council adopted the dispatch on a bill that provides for the conversion of bearer shares into registered shares and introduces a sanction system for breaches of the duty to report beneficial ownership.

The OECD's Global Forum conducts peer reviews of member countries in two phases. Phase 1 covers the legal and regulatory framework of the country concerned. Phase 2, to which Switzerland was admitted in 2015, assesses the efficiency of the exchange of information in practice. In 2016, the Global Forum rated Switzerland "largely compliant" with international standards for tax transparency and the exchange of information.

Under the proposals, the issue of bearer

shares would only be permitted if the company has equity securities listed on a stock exchange or if the shares are structured as intermediated securities. A breach of the duty to report beneficial ownership or to maintain the share register and list of beneficial owners will be a punishable offence.

The bill also contains provisions on the exchange of information. It sets out requirements on the confidentiality of administrative assistance requests and on the capacity to be a party to and to take legal action pertaining to parties about whom information is requested in administrative assistance proceedings. In addition, the legislation clarifies the procedures for dealing with administrative assistance requests that are based on stolen data.

A consultation on the proposals was held earlier this year. The Federal Council said that although the cantons were generally in favor, a range of negative views were expressed by other participants.

The Federal Council however intends to push ahead with the main elements of the proposal – the conversion of bearer shares into registered shares and the sanction system for breaches of duty – because they are "indispensable for implementing the Global Forum's recommendations." It explained that if these steps are not taken, Switzerland will receive an insufficient overall rating in the next peer review, which is due to begin at the end of the year.

The Council warned that a negative review would "not only damage Switzerland's reputation considerably, Switzerland would also run the risk of other states placing it on a list of non-cooperative jurisdictions."

The Federal Department of Finance will now publish instructions on the conversion of bearer shares into registered shares and on structuring them as intermediated securities. Parliament will discuss the proposals in spring 2019

Germany's Bundestag Approves VAT Reforms

Germany's parliament, the Bundestag, has approved the introduction of new value-added tax rules for online marketplaces.

The draft legislation, which was approved by Germany's Cabinet in August 2018, would introduce new requirements on online marketplaces to collect information on traders using their platform that supply goods or services to German consumers for VAT enforcement purposes from January 2019.

The bill will also introduce new obligations on the businesses to challenge VAT fraud on their marketplaces, and they could then be held liable for unpaid VAT if they do not take appropriate steps to prevent sales.

Following approval from the Bundestag, the legislation must be passed by the Bundesrat (the Federal Council).

The legislation would also make more attractive tax perks for electric or hybrid company cars that are also used for personal use.

The legislation will also transpose into German law provisions being adopted across the EU on vouchers and a waiver from VAT administrative obligations for small businesses providing broadcasting, telecommunications and electronic services to EU consumers.



To simplify VAT rules for startups and micro-businesses with regards to electronically supplied services, those businesses making cross-border sales to consumers worth less than EUR10,000 a year will be subject to Germany's domestic VAT rules, rather than having to comply with other member states' tax rules in the location of the consumer.

Meanwhile, the changes for vouchers would transpose the new Vouchers Directive into German law. It provides for the introduction of common rules on the treatment of vouchers from next year. It is aimed at ensuring the correct amount of VAT is charged on what the customer pays, irrespective of whether payment is with a voucher or other means of payment. It applies to any vouchers issued on or after April 1, 2019. Narrower in scope than the Commission's 2012 proposal, the Directive defines single-purpose vouchers and multi-purpose vouchers and sets rules to determine the taxable value of transactions in both cases.

CITN SIGNS

MEMORANDUM OF UNDERSTANDING (MOU) WITH THE ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA (ANAN)

Olufemi Oguntokun

The President and Chairman of Council of the CITN, Chief (Dr.) Cyril Ikemefuna Ede, FCTI in furtherance of his agenda to enhance collaboration with relevant stakeholders, has led a delegation of the leadership of the Institute on a courtesy visit to the Association of National Accountants of Nigeria (ANAN) National Secretariat for the sole purpose of cementing the cordial relationship between both professional bodies by signing an MoU on membership and examination issues.

The ANAN had initiated the proposal for MoU signing with the CITN earlier on Thursday June 28, 2018 which has culminated in the actual signing of the mutually acceptable MoU on Monday November 19, 2018 at the ANAN national secretariat.

According to the press release, Members of ANAN, possessing ANAN's Practicing Certificate, with the intention of becoming Tax Practitioners, shall be granted direct membership of CITN, with full rights to practice taxation upon the fulfillment of CITN's conditions of granting Practicing License to its members.

ANAN members without ANAN license to practice and who desire to practice taxation, shall be granted direct membership of CITN with full rights to practice taxation after fulfilling all membership requirements as laid down by CITN, subject to applying for and obtaining the CITN's practicing license as applicable to other CITN members, before being entitled to practice taxation, PROVIDED always that ANAN members shall not be required to sit for qualifying examination as a condition for being granted direct membership of CITN (CITN regulates tax practice and administration in Nigeria).

That CITN shall offer direct Fellowship to Members of ANAN who seek to become Fellows of CITN subject to their meeting CITN Fellowship conditions.

Members of Chartered Institute of Taxation of

Nigeria (CITN) interested in becoming members of Association of National Accountants of Nigeria (ANAN) shall be exempted from all Tax courses both at Professional A and Professional B examination levels; and any other conditions for admission into the membership of ANAN

Members of Chartered Institute of Taxation of Nigeria (CITN) that are Accountants with Bsc/HND Accounting qualification and appropriate years of experience shall also be considered for direct membership of Association of National Accountants of Nigeria (ANAN)

Members of Chartered Institute of Taxation of Nigeria (CITN) that are Accountants with MBA/ MSc /PhD Accounting and other related qualifications and appropriate years of experience shall be entitled to direct membership of Association of National Accountants of Nigeria (ANAN).

The two bodies will collaborate in terms of training programmes and pursuant to that will harmonize the cost of joint training programmes organised by both bodies in view of the fact that members belong to both bodies and benefits shared accordingly.

According to the press release, Members of ANAN, possessing ANAN's Practicing Certificate, with the intention of becoming Tax Practitioners, shall be granted direct membership of CITN, with full rights to practice taxation upon the fulfillment of CITN's conditions of granting Practicing License to its members.

KW-IRS DONATES 20 MILLION NAIRA TO IVTEC

Bolaji Abdullahi



The Executive Governor, Dr Abdulfatah Ahmed in a group photograph with the management and awardees of IVTEC

The Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun donated Twenty Million Naira N20million to the International Vocational, Technical and Entrepreneurship College (IVTEC), Ajase-Ipo for the procurement of additional tools to train students at the College. KW-IRS also gave cash prizes to two best students with the sum of Two Hundred and Fifty Thousand Naira (N250,000) each and other awardees with the sum of One Hundred Thousand Naira (N100,000) each, on Thursday 13th December 2018 at the College auditorium.

He said the gesture was part of the Service's resolution to promote academic excellence in tertiary institutions across the State through the Community Impact Program (CIP).



Alhaji (Dr) Abdulfatah Ahmed, Executive Governor of Kwara State

The Executive Governor of Kwara State, Dr Abdulfatah Ahmed in his speech congratulated the graduating students and commended the management for the feat achieved so far with the College by producing the students of 21st Century. Governor Ahmed added that today's world is technology driven and Nigeria is faced with the challenge of skill gap in her service delivery.

He said Kwara State identified those gaps, therefore initiated and created the IVTEC to solve the menace of unemployment in the society and to improve the economy of the State and invest in the youths. According to him, no country will thrive without investing in its people through vocational skills as well as encourage the youth to be self-reliant and develop to be employers of labor.

The Chairman Governing Council IVTEC, Professor Abiodun Adimula in his address encouraged the students to be more committed and to attach importance to their professional callings. He urged the government and other corporate bodies to inject more funds to strengthen the operations and development of the College for modern vocational training and skill acquisition.



Executive Chairman, KW-IRS, Dr Muritala Awodun at the event



Presentation of Certificates by the Executive Governor





Executive Governor with some dignitaries at the event



The Rector, IVTEC



Alhaji Saad Alawaye, Dr Muritala Awodun and Mr Sunday Ojo



Dr Muritala Awodun (middle) with some dignitaries at the event



Cross section of dignitaries at the event

BEAUTIFICATIONS OF ROUNDABOUTS



ADEWOLE ROUNDABOUT



DANGOTE ASA-DAM ROUNDABOUT



FATE ROUNDABOUT





GAA-AKANBI ROUNDABOUT, ILORIN



GRA ROUNDABOUT, ILORIN



GSS ROUNDABOUT, ILORIN



WORKS ROUNDABOUT, ILORIN



HOME, SWEET HOME

“No place like home”
The place of comfort and safety
For the poor, the rich, the affluent,
And the white, the black and the colored.
No matter how long the journey,
Everyone goes home daily and finally.
To a home called sweet?

Home sweet?
Sweet not by its magnitude nor by its glamour or aesthetics,
Not bricks and cement nor plaster and doors,
Not marble floors and polished walls,
Not even the colors and the elaborate furnishings.
The gardens and luscious environment notwithstanding,
The presence or absence of civilization and modernization irrelevant.

Home, home sweet home.
The abode of peace and tranquility.
Where little is much and much is just enough.
Where love speaks loud,
Through a hug, a warm embrace,
A smile and a luxurious laughter.

Where the heart is at rest and the body calmly dwell.
Where "welcome" is a long sentence,
And not just a word
Understood by all parties.

Home is where we all long to be.
Ushered in with warm embrace to a
world of comfort.
Like when a mother receives a son from a
very long journey,
Or the outstretched hand of a baby with
a smile that says
" oh mama carry me”

Home is that place you cherish so much
in your heart.
You dream all day and remembers with a
smile.
And when it's time to go..
You joyfully bade everyone bye.

Oh will it be Welcome home?
May it indeed be WELCOME HOME.



MONTHLY COMMUNITY IMPACT PROGRAM

December 2018



Donation of Sub Station Transformer to Oke-Ode Community, Ifelodun Local Government of Kwara State

Tax Limitation Period in Nigeria

Is the taxpayer deriving any benefit?

Applicability of limitation period is undoubtedly a good principle in our tax laws. It serves a number of purposes and the relevance should be maintained. However, as a major stakeholder and key driver for the economy, the tax authorities should ensure transparency and fairness in its application



ertainty is one of the hallmarks of a good tax system. In this regard, a tax payer should know the timeframe within which he can be held responsible for previous noncompliance.

This is probably one of the reasons the National Tax Policy (NTP) canvasses for periodic and timely audit by tax authorities of returns filed by tax payers. It notes that this would ensure that difficulties associated with recovery of relevant information/documents by tax payers due to passage of time (loss or deterioration of information, deliberate destruction of information in line with tax payer's policy, staff movement, liquidation of taxpayer etc.) is minimised.

This perspective is consistent with the provisions of the Companies Income Tax Act (CITA), the Personal Income Tax Act (PITA) and the Petroleum Profit Tax Act (PPTA) which prescribe that tax payers have an opportunity to recover any overpayment of tax within a six year period. Thus, the tax laws impose a six year limitation (from the relevant year of assessment) on the timeframe within which the tax authority may raise additional assessment in connection with the returns filed by the tax payer. The Federal Inland Revenue Service (Establishment) Act (FIRSEA) further stipulates that no officer shall make a demand for an under-assessment or erroneous repayment of tax after five years.

Therefore, it is logical that where the tax authorities have not carried out an audit on a tax payer for a period of more than six years (or five years in the case of under-assessment or erroneous repayment of tax), the period beyond six or five years (as applicable) becomes statute barred. Ordinarily, the above, should bring some form of comfort to the tax payer. However, tax authorities are usually not open to precluding any assessment year for tax audit even where the relevant periods have become statute barred. The legal weapon used by the tax authorities to open the barred period is a recovery of tax on the basis that the taxpayer has probably been fraudulent in the tax returns filed or has wilfully defaulted or neglected to file appropriate

Tax evasion is a criminal offence and therefore not statute barred. Hence, where at any time and as often as necessary the tax authorities are 'of the opinion' that fraud, wilful default, neglect or misinformation has been committed by the tax payer, it may commission an investigation to recover any lost tax.

returns with the tax authorities or otherwise has actively facilitated the circumstances from which he now seeks to benefit.

This triggers a tax investigation on the basis of an alleged tax evasion rather than a routine or normal audit. Tax evasion is a criminal offence and therefore not statute barred. Hence, where at any time and as often as necessary the tax authorities are 'of the opinion' that fraud, wilful default, neglect or misinformation has been committed by the tax payer, it may commission an investigation to recover any lost tax.

Depending on the direction of interpretation, a review of the provisions around a tax payer's right to reclaim excess taxes either shows a strict six year window (according to CITA) or a refund after a proper audit by the tax authority and eligibility rules and conditions, though subject to the approval of tax authority's management board (according to FIRSEA). Obviously, when the provisions of any of the tax laws are inconsistent with the provisions of the FIRSEA, the FIRSEA prevails.

But then, is there a risk that a tax payer who fails to institute a tax recovery process within the six year window would be exposed to a forfeiture of excess taxes paid to the tax authorities? What happens if the overpayment was due to an ambiguity in the law which is subsequently clarified in favour of the taxpayer by the

<https://www2.deloitte.com/ng/en/pages/tax/articles/inside-tax-articles/tax-limitation-period-in-nigeria.html>



www.kw-irs.com

NO HIDING PLACE

Pay your Tax

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



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

PLAY YOUR PART
PAY YOUR
TAX



SPEECH DELIVERED BY HIS EXCELLENCY,
ALHAJI (DR) ABDULFATAH AHMED,
 THE EXECUTIVE GOVERNOR OF KWARA STATE
 AT THE
**4th NATIONAL INTERNALLY
 GENERATED REVENUE (IGR) PEER
 LEARNING EVENT**
 IN ABUJA ON 7TH NOVEMBER, 2018.



Courtesies

I am profoundly honored to have been invited by the Nigeria Governor's Forum (NGF) to deliver a welcome address at this 4th National Internally Generated Revenue (IGR) Peer Learning Event. On behalf of the NGF, I welcome the chairpersons of all State Boards of Internal Revenue and Commissioners of Finance from the 36 States of the Federation, Joint Tax Boards, and the Federal Inland Revenue Service. Over the years, this event has leveraged NGF's peer review platform to set an agenda for the economic sustenance of the thirty-six states of the federation by sharing lessons and best practices in Internally Generated Revenue (IGR) Mobilizing Domestic Financing for Development, the theme of this year's Peer Learning Event, is apt because it comes at a time States are under increasing internal pressure to identify alternative sources of revenue to meet recurrent obligations such as salaries as well as fund critical development project.

As the nation prepares for a new minimum wage law which is expected to put even greater strain on states' finances, it is incumbent on us all, stakeholders in the governance of our states, to strike the necessary balance between the economic and social costs of generating increased internal revenue through taxes, fees, levies, and fines.

As we are all aware, there exists an intrinsic link between taxation, public welfare, and good governance.

A government's capacity to enhance general well-being and provide other indices, of good governance is directly related to its ability to master adequate resources to meet its obligations.

No state or nation can hope to prosper without a robust taxable system to provide recurrent expenditure, people-oriented programs, and critical public infrastructure.

While several states including Kwara have recorded significant improvements in their internal revenue, a review of national and states performances reveals there is considerable room for improvement. For instance, Nigeria's Tax to Gross Domestic Product (GDP) ratio, which measures the difference between GDP and Tax revenue, stands at six percent and ranks among the lowest on the continent. Among states, a report by the economic confidential suggests that some states were considered insolvent based on IGR receipts.

In its 2017 annual states viability index (ASVI), economic confidential rated states on the basis of IGR to Federation Account Allocation (FAAC) ratio. It found that more than half of the states in the country are insolvent because their internal revenue is below ten percent of federated revenue. It concluded that without federally allocated revenue, many states cannot meet their necessary obligations.

Taken together, these two facts, alongside fluctuations in federated revenue on account of dwindling oil revenue, underline the urgent need for states to mobilize alternative revenue for development.

As we dwell on mobilizing domestic financing for development, therefore, please permit me to share with you how we grew internal revenue in Kwara state by over 170 percent within two years.

In 2014, we were confronted by difficult economic challenges on account of significant drops in federated revenue and developments in the global economy which impacted our revenues negatively. The need to shore up internally generated revenue, therefore, became apparent.

At that time, the defunct Kwara state board of internal generated revenue (BIR) was averaging about N600 million monthly. Six hundred million naira was incapable of augmenting allocations to pay salaries or fund our infrastructure needs.

In the same year, a study of the infrastructure needs of Kwara state identified a N255 billion gap. This discovery led to the Kwara state infrastructure deficit.

While it was evident that a phased approach was necessary to fill this gap, an urgent financing strategy was also required. Neither the fluctuating federal allocation nor our then meager IGR could suffice.

Consequently, urgent reforms in our revenue generation were needed if the government was to sustain the payment of monthly salaries and implement the Kwara state infrastructure investment and financing strategy.

However, the then imminent general elections made the passage of the necessary laws to give legal backing to the needed difficult.

On June 22, 2015, having been returned to office for a second term, I signed the Kwara state revenue administration law, effectively abrogating BIR and replacing it with the Kwara state internal revenue service (KW-IRS).

With the KW-IRS, we remodeled the revenue mobilization management process by changing the people, processes and technologies of revenue collection and management.

Based on these changes, KWIRS achieved growth in the monthly as of 2015 to a monthly average of N1.75 billion at the end of 2016 and a monthly average of N2.2 billion at the end of the first quarter of 2018.

On account of these growths in our internal revenue, we have consistently been able to augment monthly federal allocation to ensure prompt payment of salaries as well as fund major ongoing projects, introduce new ones and pay off existing debts owed to contractors in the state.

Our model for ensuring the sustained funding of these significant projects was the Kwara state infrastructure development fund (IF-K).

IF-K is based on an initial seed fund of N5 billion and a monthly contribution of N500 million from IGR through an Irrevocable Standing Payment Order (ISPO).

IF-K funds are disbursed on a quarterly basis and are managed by a reputable investment company, Investment one.

The company also markets the fund to potential investors and militates against payment risks by pooling the funds and limiting their utilization to projects for which they have been approved.



IF-K is also insulated from political control as investment one is independent of the state government, and only disburses funds on the provision of certified completion documents and at agreed milestones.

As a further measure to ensure quality standards are maintained in IF-K funded to the tune of N13 billion including payments for completed and ongoing projects across the state.

The projects include satellite campuses of Kwara state university (KWASU) at Osi, Ilesha Baruba and its school of business and governance in Ilorin.

Others are the Light Up Kwara project under which we are deploying 78 kilometres of solar street light infrastructure under a public private partnership (PPP) arrangement with operation and maintenance agreement over the PPP life cycle.

IF-K is also funding major projects across the state such as the Geri Alimi Diamond underpass and the dualisation of Zango-UIITH road as well as the final phase of the secondary phase Ilorin water reticulation which is providing an additional 48,000 homes across the metropolis access to clean water.

A further benefit of IF-K to development in Kwara state is the fact that its sustainable, guarantees periodic payments to contractors and has virtually eliminated the problem of project abandonment. Combined with our IGR reforms, IF-K also ensures that future administrations in the state are guaranteed of funds to fill more of the earlier identified infrastructure gap.

This summary demonstrates we have mobilized IGR for financing not only development but also our primary obligations to citizens and residents. We offer these reforms as templates that other states can adopt and adapt for local implication. We hope that more states will become financially sustainable and be better positioned to fund development on account of the insights that I have shared with you in these welcome remarks and others that this meeting will provide you with you.



ON VEHICLE PARTICULARS RENEWAL

ENJOY DISCOUNT

5% ON MINIMUM OF 10 - 19 VEHICLES PARTICULARS RENEWED

ENGINE CAPACITY	RENEWAL FEES	FLEET DISCOUNT	DISCOUNTED AMOUNT
1.6 - 2.0	6,525.00	166.25	6,358.75
2.1 - 3.0	7,150.00	197.50	6,952.50
3.0 and above	9,025.00	191.25	8,833.75
Tipper	14,150.00	447.50	13,702.50
Truck	15,400.00	510.00	14,890.00

7% ON 20 VEHICLES PARTICULARS AND ABOVE RENEWED

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



KW-IRS

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