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# KWAREVE *News*

A publication of Kwara State Internal Revenue Service

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Volume 5 Issue 34

## KW-IRS GENERATES **16 BILLION** IN HALF YEAR OF 2019

### Tax information exchange

*what will change and how taxpayers should respond*

### TAX EDUCATION:

**KW-IRS, Unilorin Tax Club Embark on Awareness Road Walk in Ilorin**

### “KNOW YOUR JOB; DO YOUR JOB”

AWODUN COUNSELS

### IMPROVING **PROPERTY TAX** COLLECTION IN NIGERIA

40 HEALTH MATTER

### DEPRESSION: TYPES, SYMPTOMS AND CAUSES





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## Editorial

# FOR THE SUSTAINABILITY OF THE VISION OF MOBILIZING REVENUE FOR THE STRATEGIC DEVELOPMENT OF KWARA STATE, **KNOW YOUR JOB AND DO YOUR JOB**

**I**t has become a responsibility for me, as I prepare to leave the Service, to prepare the management and staff of the Kwara State Internal Revenue Service for the imminent change in leadership of the Service that is expected by the end of the month of September, 2019. This is the reason why the field feedback and training sessions for the months of July and August have laid so much emphasis on the expectations of change management.

The only thing that is permanent in life is change, and this we have consistently made clear at the entry training sessions, that the journey of revenue mobilization in the State is not a race but a long-distance journey, hence the change management system adopted by the Service. For this

“

*My concern of the sustainability of the institution and its processes thus forms the basis of my admonition to the management and staff, enjoining them to keep the family spirit that has kept us thus far intact, and make the job of revenue mobilization the priority of each and every one.*

”

reason and other reasons, it is obvious that there will be different drivers that will take the 'Revenue Bus' on the journey to its destination. This is based on the design of the trip as scripted in the Law establishing the Service, which put the leadership of the management as a tenured appointment.

The appointment of the 'Driver of the Revenue Bus,' or the 'Coach of the Revenue Team' is specifically stipulated in the Revenue Administration Law for a tenured period of four years, and as my tenure draws to an end, in the month of September, the responsibility of change of baton to ensure the continuation of this journey becomes mine. My concern for the sustainability of the institution and its processes thus forms the basis of my admonition to the management and staff, enjoining them to keep the family spirit that has kept us thus far intact, and make the job of revenue mobilization the priority of each and every one.

The investment in staff welfare and training, that have made us develop a crop of staff that are seen as professional in their rights with 100 percent membership of the professional association (Chartered Institute for Taxation of Nigeria), through the policy of the Service, should be

“

*The bottom line is that everyone should intensify efforts to know their jobs, as well laid down in their job functions, and do their jobs, for the desired growth in revenue mobilization of the State to be accomplished year in, year out.*

”

jealously guided. The bottom line is that everyone should intensify efforts to know their jobs, as well laid down in their job functions, and do their jobs, for the desired growth in revenue mobilization of the State to be accomplished year in, year out.

Therefore, for those that will be left behind, to keep the vision of “*mobilizing revenue for the strategic development of Kwara State*” alive, my simple advice is “**know your job, and do your job**”.

**Muritala Awodun, PhD**

Executive Chairman,  
Kwara State Internal Revenue Service  
(October 1, 2015 - September 30, 2019)



Inaugural Address by  
**Mallam Abdulrahman  
Abdulrasaq,**  
Governor, Kwara State

06

THE EXECUTIVE GOVERNOR,

## MALLAM ABDULRAHMAN ABDULRAZAQ

COVENANT WITH  
EVERY KWARAN

08



## IMPROVING PROPERTY TAX COLLECTION IN NIGERIA

18

## TAX PERSONALITY:

**SIR EMMANUEL  
EZEZUE** PRESIDENT KWAITA ILORIN, KWARA STATE.

23

## AWARD OF EXCELLENCE:

ICAN Honours Awodun

24

## Tax information exchange

*what will change and how taxpayers  
should respond*

26



KW-IRS GENERATES  
**16 BILLION**  
IN HALF YEAR OF 2019

32



## TAX EDUCATION:

**KW-IRS, Unilorin Tax Club Embark on  
Awareness Road Walk in Ilorin**

35



**“KNOW YOUR JOB;  
DO YOUR JOB”**

AWODUN COUNSELS

37

## HEALTH MATTER

**DEPRESSION:**TYPES, SYMPTOMS AND CAUSES **40**

**CROSSWORD PUZZLE**  
**TAXPEDIA**  
**HALL OF FAME** **42**

**FREQUENTLY ASKED**  
**QUESTIONS**  
**READERS' FEEDBACK**  
**ADVERT RATES** **43**

**OUR LOCATIONS**  
**GUIDELINES FOR**  
**CONTRIBUTIONS** **45**

**Unilorin FM @10:**Awodun and Others Receive Awards **46**

**PROMOTING**  
**CORPORATE**  
**CULTURE,**  
**GOOD WORK ETHICS IN**  
**AN ORGANIZATION** **48**



**Indonesia**  
 Explains New Dividend Tax Exemptions **51**

*The Moxie of Afonja:*The Tale of a Legendary African Hero Comes to Stage **52**ART IMPRESSION **53**

**KW-IRS SPONSORS**  
**2<sup>ND</sup> EDITION OF SPEAK OUT**  
**COMPETITION** **53**

INSPIRATION CORNER

**FIX IT.** **56**

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# INTRODUCING



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Inaugural Address by  
**Mallam AbdulRahman  
AbdulRazaq,**  
Governor, Kwara State  
at the Inauguration Ceremony  
held at Government House, Ilorin, Kwara State  
on May 29, 2019

*Abusubilai Mina Shaitan Rajim, Bismillai Rahman Raheem.*

In the Name of Allah, the Most Beneficent, the Most Merciful. All praises and adoration to Allah who has made it possible for us to witness this glorious day in the history of political development of Kwara State. In the history of a people, a time comes when they individually and collectively decide to take their destiny in their own hands and fashion an alternative narrative and quest for peace, progress, growth and development for themselves and future

generations. Kwarans reached that decision-making point when they collectively decided to vote us into office on March 9, 2019.

Allow me to thank Allah for keeping us alive and in good health to see this historic day and thank you Kwarans for the confidence you have reposed in us in the course of our struggle to redefine, refocus and reposition our State. Let me also acknowledge my Party, the All Progressives Congress (APC); its officials and field workers at all levels, for their support and hard work. As you know, our victory, is only the beginning of our

collective vision for a better Kwara. I cannot so easily forget how the collective will, courage and determination of our people – irrespective of class or religion – initiated, nurtured and propelled the Otoge movement that was the foundation, soul and spirit of our victory at the polls. You all fought against all odds and at great cost. Many of you were blackmailed, abused, humiliated and harassed in several ways because you simply said enough is enough. It is my prayers that Allah will never forget you and will give you the strength to enjoy our victory. I believe we all know that the Otoge movement and victory does not belong to any single person. It belongs to the people of Kwara. The spirit of that movement shall always remain with us as we work to achieve our dreams.

If Otoge got us through the struggle to the point of victory, and given the enormous task of reformation and reconstruction ahead, it is now time for Iseye. As you will all agree, there is so much to be done. These range from institutional reforms and reconstruction, infrastructural development, human capacity building, social welfare and policy reforms to other socio-economic, cultural, scientific and administrative repositioning. It is not in our tradition to shy away from challenges. We shall engage them and find solutions.

We all know about the now legendary infrastructure deficits, decay and deprivations that our people have endured in the past 16 years. Now that we have put our hands on the wheel of peace, progress and sustainable development, we must redouble our efforts and show to the world that we know the difference between progress and stagnation. Let me state that our goal in Office is not to lament over the sad past. Rather, our goal is to build confidence that a better future is possible; create an enabling environment to empower our people and communities.

Based on data from the research we have been conducting on the resource base of our State, there is no doubt that we are abundantly blessed in human and material resources. I make bold to say that there is enough wealth and opportunities for everyone in this state. What we have lacked before now are dependable and sustainable development plans, credible policies and policy discipline, accountability and transparency, a good sense of

social justice and ability to expand social and political spaces that will promote tolerance, equality and innovation. These are areas where our government will make a difference.

This is not the time to reel out a litany of what programs and policies will be pursued by our Administration just to please the ears. What we stand for is to empower our people. Make society and life better. Strengthen family values. Improve efficiency and service delivery in our public services. Revamp our education to produce the best minds that will in turn make Kwara second to none. Promote industry, agriculture, technology and social services and open up new vistas of opportunities that will promote the common good.

Fellow Kwarans, distinguished ladies and gentlemen, we are confident that we shall, together, make Kwara great again through prudent deployment of resources, involving the people in policy making, interrogating past decisions only to the extent that they enable us to move forward. We shall be fully committed to participatory governance by transforming the relationship between government and the people by continually building mutual trust. In all our policies, programs and actions, the people of Kwara shall always come first. Today, I invite you all to join hands with us in Government to repair and rebuild Kwara. I invite constructive criticism and urge you all to utilize our open door policy to communicate ideas and suggestions to us. This is your government, love it, hold it, pray for it and work with it so that our dreams will come true. As for me and those I will be working with, we have no other state than Kwara; we have no other dream than Kwara, and we have no other priority than Kwara. It is our home: let us build a true State of Harmony together: Iseye!!! May Allah continue to bless our State.

*If Otoge got us through the struggle to the point of victory, and given the enormous task of reformation and reconstruction ahead, it is now time for Iseye. As you will all agree, there is so much to be done.*

THE EXECUTIVE GOVERNOR,  
**MALLAM  
 ABDULRAHMAN  
 ABDULRAZAQ**  
 COVENANT WITH  
 EVERY KWARAN



#### ROAD MAP

Our roadmap is designed to achieve our stated objectives of improving the general welfare of the people of the state, provide an enabling environment for people to create wealth, generate employment, provide security of lives and properties, and lay a solid foundation for the overall development of the State.

This policy document offers a vision, a set of commitments that will be implemented. It is a practical and implementable program, which will shape and define our government in Kwara. The document represents the aspirations of the working class and the poor, and provides a vision and solution for a true transformation in Kwara. It is a commitment to the greatest good for the greatest number. It is our covenant with the good people of Kwara State.

## The Pledge to all KWARANS

1. Open, Transparent and Systems-based Government
2. Pro-active, Pro-people Good Governance
3. Robust physical and social Infrastructure development
4. Inclusive and Sustainable Development
5. Innovative and Technologically driven Society
6. Nationally and Globally Competitive Economy
7. Flourishing Agriculture
8. Improved Quality of life in our Rural Communities

9. Involvement of Women and Vibrant Participatory Democracy
10. Productive Youth & Sports Development
11. Strong, Effective and Futuristic Institutions
12. A Kwara built on Quality, Equity, Fairness and Justice

Working with other patriotic Kwarans whose passion for progress is never in doubt, we have identified and documented for implementation various radical programs that will positively transform our State into the benchmark for Participatory Governance. The details of the programs are therefore provided below.

“

*'The government will be built on the concept of participatory governance'.*

*All the activities of the government, from initiation to completion, will involve the people.*

”

## INFRASTRUCTURE

Represents the stock of the State social capital. These are the essential pillars upon which economic developments are built. They underpin all economic activities. Without perquisite stock, the process of economic growth (wealth creation, job creation, societal integration) is stunted as presently witnessed. To redress this, we intend to take the following actions.

- Economy
- Road
- Power
- Water
- Health
- Agriculture
- Education
- Youth
- Women
- Commerce
- PSR
- Security

- Rural Development
- Tourism & Culture
- Anti-corruption
- Environment
- Housing
- Financing

Not only has the current leadership mismanaged our resources, but they have also consistently failed to develop the economy and harness the strategic competitive advantages embedded in the system. The state has vast arable land in excess of 36,000 sq. m., major rivers and tributaries, commercially viable deposits of solid minerals, a climate and environment conducive for livestock farming and fisheries, which the government has either neglected or ignored.



## THE ECONOMY ROAD

The plan of this administration is to widen, deepen, and diversify the economic base for sustainable growth, wealth creation and employment. To this effect, we would do the following;

1. Map and document the mineral deposits in Kwara State
2. Encourage Kwarans and other investors to invest in the mining sector by procuring mining licenses
3. Ensure conformity with extant regulations to mitigate the likely impacts of mining activities on the host communities
4. Create an enabling environment & investor- friendly policies for the industrial development of Kwara State
5. Create immediately, an Investor Relations Desk that will be directly responsible to the Executive Governor to ease setting up of businesses
6. Put in place people- friendly and business promoting tax regime
7. Provide easy access to local and foreign markets for the producers of raw materials and finished products in the State
8. Boost entrepreneurship development, the government will put in place a policy framework for the growth of SMEs as key drivers of the economy
9. Establish an innovative funding window in support of entrepreneurship development to be known as Kwara Fund Me

As stated earlier, despite huge budgetary allocations over the years, there is nothing on ground to show for this. Kwara State possibly has the worst roads in the country today. To readdress this;

1. We will construct/ rehabilitate a minimum of one major road in each Local Government Area
2. We will work with the Federal Government on aggressive rehabilitation of Federal Roads in the state, and construction of new ones
3. In the implementation of this, as a policy statement, we would employ local capacities as much as possible, and or insist on local contents to ensure that most of the wealth created in the process, are trapped in the state for the multiplier effect i.e. further job and wealth creation
4. We will strengthen our oversight capacity to ensure that projects are well conceived, designed, cost, delivered timely, and in line with the quality specifications. This will ensure we get value for money
5. We will aggressively and proactively maintain our existing stock roads and new ones. The public works and road maintenance department of the state would be restructured and empowered. We shall also work with Federal Agencies such as FERMA on the maintenance of Federal Roads in the state
6. We will work with local government administrations to complement our efforts by constructing connecting roads to each major road in each Local Government Areas thereby linking communities to each other, and larger economies

# POWER

1. Provision of Transformers (Quick win)
2. Connection to National Grid (Quick win)
3. We shall also explore captive power supply for the urban centres to free up power for the rural centres
4. We shall work assiduously with private sector investors in the power industry, and the regulatory agencies to design and implement a robust power solution for the state



# WATER

In the last ten years, the State has budgeted over N20b for water supply and its reticulation, and yet water supply has remained but an illusion. To address the issue of access to adequate, clean and potable water, we shall do the followings:

1. Rehabilitation and expansion of existing dams to serving the urban centres
2. Reticulation of water supply
3. Provision of boreholes in all the rural areas
4. Implementation of these projects would be diligently planned and assiduously executed to ensure quality delivery to the citizens in a timely manner



5. We shall also collaborate with multilateral agencies dedicated to rural development to access capacity, funding and know how required to deliver on the objective of providing quality water to the citizens.

# HEALTH CARE

As mentioned earlier, there is disconnect between the spending of the Kwara State in the last 16 years, and the parlous state of our health care system. As a responsible government, we will work towards achieving Universal Health Coverage for all Kwarans.

1. We will strive to ensure that all Kwarans have access to effective and high-quality health services without experiencing financial hardship
2. We will revamp and expand existing health infrastructure across the state
3. We will promote means for health financing mechanism
4. We will revive and strengthen Primary Health Care Services across the state
5. We will ensure efficient management of the Drug Revolving Scheme
6. We will improve health statistics /indicators for maternal and child health and other major health indicators
7. We will develop and maintain health care infrastructure in accordance with global best practices
8. Our government will ensure appropriate and adequate staffing of Health Care facilities across the state in tandem with WHO standards
9. Our government will leverage extant opportunities for funding and participation by the international community in Kwara's Health Care System
10. We will make training and retraining an integral part of the State Policy on Health Care System.





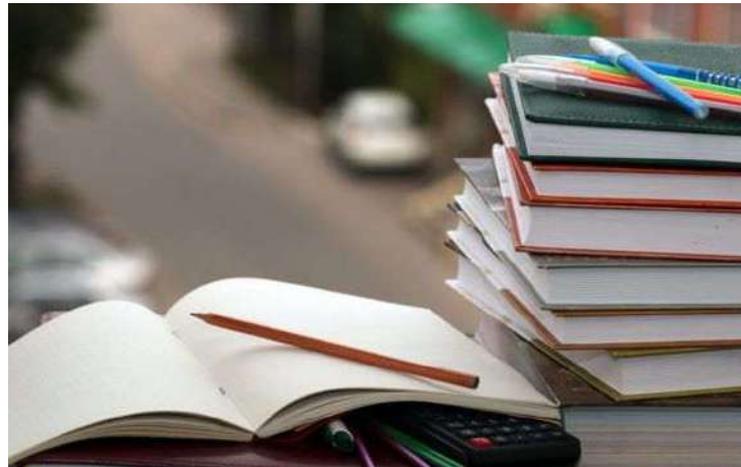
The government will stimulate the growth of Integrated Community-based Smallholding and Commercial Agriculture for diversification of the State's economy. Our State is fortunate to be richly blessed by the Almighty God with vast and fertile land mass, very generous annual rainfall, major rivers and their tributaries, and the potential to generate values far greater than what crude oil currently offers. Agriculture (crop farming and animal husbandry) remains the most potent means of generating such values and the principal cash crops include: rice, cassava, cashew, yam, maize, beans, palm produce, sweet potato, sugarcane, tobacco, shea nut, cocoa, kola nut, groundnut, tomato, and fresh vegetable. To realise our potentials in agriculture space therefore, the government will:

1. Emphasise the training of smallholder farmers in order to greatly increase crop production and enhance capacity in animal husbandry;
2. Establish linkages with research institutions such as IITA, and Agriculture departments of tertiary institutions such as UNILORIN, KWASU, Kwara Poly etc. to provide necessary scientific supports including modern farming methods for the sector;
3. Revive easy access to agricultural extension services by smallholder farmers;
4. Explore available funding windows that will provide needed support for smallholder farmers and enhance production;
5. Promote a deliberate policy of organising farm clusters around relevant processing facilities;
6. Set up necessary infrastructure that provides linkage between the farmers and their markets to ensure economic prices for their products. This would guarantee farmers offtake, and would improve their output and income;

7. Examine the possibility of setting up an Agric. equipment leasing company to provide access to necessary machines that can improve yield and output;
8. Encourage local and international investors to locate processing facilities at the centres of the established farm clusters.

*To encourage potential investors in Commercial Agriculture, the government will:*

1. Undertake the mapping and documentation of best locations for specific crops;
2. Ensure an appropriate investor-friendly environment for effective commercial agriculture to thrive;
3. Reclaim and reactivate Shonga Farm project to ensure good returns on investment.



## EDUCATION

Our objective is to deliver qualitative, affordable and accessible education for all.

Across our state, we have witnessed the steady dilapidation of school buildings, the absence of necessary teaching aids, poorly equipped laboratories, lack of libraries, very low levels of motivation and morale among teachers, inadequate and irregular funding, and the attendant poor performances in internal and external examinations.

In the overall interest of communities, these and other ills that are responsible for the rot in the

system will not be allowed to continue under my watch.

The government will tackle the problems in the sector by:

1. Declaring a state of emergency in education;
2. Re-designing, rehabilitating and ensuring standard educational infrastructure for all public schools in Kwara State;
3. Human resources mapping to determine specific areas of needed specialisations;
4. Ending the pilfering of funds and ensuring that allocations to the sector are appropriately applied to the last kobo;
5. Ensuring prompt payment of salaries and allowances to all teachers in public schools;
6. Resuscitating the Inspectorate Division of the education sector;
7. Placing a premium on relevant skills, competence and professionalism in the recruitment and selection processes;
8. Pursuing a deliberate policy of training and retraining to enhance teachers' capacity;
9. Enforcing strict compliance with the approved educational curriculum at all times;
10. The teaching of entrepreneurship skills in Secondary Schools.

3. Initiate and promote policies that will extend economic empowerment opportunities to women especially through skills acquisition and entrepreneurship training e.g. in pottery, cloth, weaving crafts etc.
4. Encourage and empower women to fully participate in building the future of our dear state;
5. Develop an affordable health insurance for maternal health and infants.



## YOUTH

Our youth currently represent about 50% of our population i.e. 1.5 million. They are largely unemployed, lacking education and skills through no fault of theirs.

For the growth of the state, we believe it is essential we turn the youths to what they represent to us - Human Resource Assets. Developing the potentials of youth by refocusing and rechanneling their talents and energies into productive endeavours is an important program for us. In view of this;

1. We will put in place strategies to support youth talent especially in entertainment and creativity;
2. We will fully support the growth of the creative industry including fashion, movie, creative writing, crafts, among others;
3. We will establish IT hubs for the youth to encourage IT development that meets with global standard; strategic alliances would be set up with successful IT hubs like Yaba (Lagos, Nigeria) and Educational institutions like UNILORIN, KWASU, Kwara Poly, Offa Poly, among others;



## WOMEN

1. Initiate and promote policies that will create access to women's participation in all activities of the government;
2. Put legislation in place to protect women from domestic violence;

4. We will rehabilitate and or build trade centres to teach certificated trade skills as a means of reducing youth unemployment and fostering economic development;
5. We will identify and harness the talents and energies of youths towards returning Kwara State to her sports glory;
6. We will promote the spirit of healthy competition among the youth and their participation in national and international sports.

Change is almost always accompanied by challenges; deliberate, planned and sustained strategic communication must always be in practice. We believe that communication is a central factor in the processes of formulation and implementation of public policies. Our driving purpose will be to always provide the necessary political information and education, which Kwarans need to reinforce perceptions, by telling them about the good work that their government is doing.

To ensure effective public perception management, the government will:

1. Always be proactive in all its communication activities;
2. Eradicate ignorance of activities and the damaging consequences of such ignorance;
3. Stimulate interest, desire, and preference for Kwara State by local and foreign investors;
4. Institutionalize interface between the government and the people;
5. Establish understanding by the public based on truth, knowledge and adequate information;
6. Provide the public with more insights into the workings of their government and its platform for people's participation;
7. Revive, reposition and rebrand state-owned media outfits (Herald, KWTv and Radio Kwara) for effectiveness, viability and sustainability;
8. Put in place regular interactive sessions with the people through Town Hall meetings.

## PUBLIC SERVICE

Overhauling of the Public Service for efficient service delivery. This will be achieved through certain measures that will include:

1. Repositioning of the sector to make it people-centred and service oriented;
2. The revival of the Staff Development Centre to meet the need to improve the capacity of the Civil Servants;
3. Prompt payment of salaries and appropriate allowances to workers
4. Better standard of living for retirees through prompt payment of gratuities and pensions
5. Standardization of the recruitment and selection processes into the public service.



## SECURITY

A secure State is a productive State. To secure the State, we will

1. Encourage, expand and strengthen Community Policing;
2. Engage the youthful segment of our population in productive activities that can discourage them from criminal tendencies;
3. Work to ensure synergy with the Federal Government and adequately equip the security agencies in the State; and
4. Engage in partnerships with security agencies towards the eradication of violence, crimes and all deviant behaviours.



## RURAL DEVELOPMENT

To improve the quality of lives for rural dwellers by aggressively tackling the enormous infrastructure deficit across the State. This will entail the followings;

1. Immediate establishment of Kwara State Integrated Rural Development Bureau;
2. The Government will ensure the creation of Community Development Committees to interface with the Bureau;
3. Local governments will synergise with the Bureau towards the attainment of a better life for the people at the grassroots;
4. Government to ensure the construction of new rural roads and rehabilitate existing ones such that every community is accessible;
5. Communities with proximity to the National Electricity Grid will be connected to the national grid;
6. Where it is more expedient, alternative energy will be leveraged to supply such communities.



## TOURISM AND CULTURE

Positioning and branding Kwara State as the nation's preferred tourist destination. This will include;

1. Mapping and documentation of tourist locations in Kwara State;
2. Creation of Kwara State Cultural Calendar;
3. Encouragement of private sector participation in tourism development;
4. Improvement and upgrading of identified tourist locations in Kwara State.



## ANTI-CORRUPTION

To promote and institutionalise transparency, accountability and integrity in governance, we will;

1. Put in place transparent contracting process;
2. Identify, track and block all leakages and wastages in government fiscal transactions
3. Ensure that persons found culpable of corrupt practices are brought to justice in accordance with extant laws and through established institutions.



## ENVIRONMENT

The government will create and ensure a cleaner, healthier and sustainable environment that will promote the economic growth of Kwara State.

1. Government will ensure adequate waste disposal system to improve the well-being of the people and environment.
2. Government will review extant environmental policies and procedures.
3. Government will ensure compliance with extant laws on deforestation.
4. Government will put in place proactive measures to avert environmental disasters.
5. Government will put in place necessary means of prompt response to natural disasters wherever and whenever they may occur.
6. Government will ensure judicious utilisation of ecological fund.

## HOUSING

Housing remains one of the most essential basic need. It is the fundamental cornerstone for societal welfare and productivity. Our administration is committed to quality housing for the greatest number of our citizens. To this effect;

1. We will partner with the private sector to provide quality and affordable housing for our citizens.
2. We will provide the enabling environment for private sector developers to reduce the housing deficit state-wide.
3. Government would provide land for private developers under a PPP arrangement to ensure development of affordable houses.
4. Government would liaise with Federal Mortgage Bank, Primary Mortgage Institutions (PMIs), and Nigeria Mortgage Refinancing Company (NMRC) to provide accessible and affordable mortgage financing for the citizens.
5. We will monitor construction and delivery of the houses to ensure that they are delivered to quality specification through our regulatory agencies such as department of physical planning/ development control.



## FINANCING

Actualising the roadmap as detailed will require a lot of resources. The financial situation has however been compounded by successive mismanagement of the state resources and perennial overhanging debts.

This would not deter us, as we intend to:

1. Take a critical look at the government finances to date with a view to identifying areas of wastages mismanagement, outright stealing, and plugging same to free up resources for our programs;
2. Review the state of our investments with a view to plugging leakages and optimising revenue accruing to the state coffers;
3. Restructure the state's investment holding company for better performance;
4. Review the state's assets with a view to optimising the portfolio;
5. Explore creative funding options such as Public-Private Partnership to build up the stock of social capital quickly;
6. Tap into multilateral funding agencies with concessional terms and conditions to fund our projects.

We are sincerely committed to the assiduous implementation of our Roadmap and, in so doing, laying a solid foundation for the state, and returning it to the path of its lost glory.

This is my covenant with you! God bless you. God Bless Kwara.

**ABDULRAH MAN ABDULRAZAQ**



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

# Don't go under the table, pay your **TAX**

Hiding or evading taxes is not a solution.  
For conducive business and working environment.

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**PAY YOUR  
TAX**





# IMPROVING PROPERTY TAX COLLECTION IN NIGERIA

Olayinka Yusuf

*Investopedia.com* gave the definition of Property Tax as "a real estate ad-valorem tax calculated by a Local Government which is paid by the owner of a property". This type of tax is usually based on the value of the owned property including land. The collection agency through the State or Local government council or institution uses the assessed taxes to fund projects for development and improvements of lives in the State. These tax collections are also used for provision of law enforcement and other items deemed necessary for the general public in form of infrastructure and social amenities.

According to *Wiktionary* (2019), Property Tax is ad-valorem tax charged on the basis of the fair market value of property. The scope of taxable property varies by jurisdiction and it may include personal property in addition to real estate.

Both definitions imply that the State government has the legal right to charge land owners or users traceable amount annually considering the size, location and few other peculiarities of the landed property. For this discourse, we will consider **ways of improving** property tax collection in Nigeria with references to Kwara and Lagos State tax policies respectively.

According to the official statement released by the National Bureau of Statistic in 2019, as in the case of Kano State, the Lagos State government remains at the topmost level of States with higher Internally Generated Revenue (IGR) in Nigeria, accruing total revenue of N382.18bn for the year 2018.

The following represents **how Property Taxes and Land Use Charges are calculated** and collected in Lagos State over the years. This method has proven highly effective over the years as States with determination to boost its IGR have also adopted Lagos State's tax policies.

In Lagos State, most revenues are generated from charges levied by both State and Local Government Council on Property Tax, Land Charge, Road Taxes, Radio, Television Taxes, Parking Lots Taxes, etc. However, according to Mondaq.com, Lagos State's Land Use Charge, (L.U.C) is a consolidation of Ground Rent, Tenement Rate and Neighborhood Improvement Levy. Mondaq also indicates that the formula for calculating L.U.C is interpreted as;

$LUC = (LA \times LR) + (BA \times BR \times DR) \times RR \times CR$ . Where,

LA= Area of the land parcel in square meter.

LR = Average market value of a land parcel in the neighborhood on a per square meter basis in Naira based market value property as determined by professional valuers appointed by the Commissioner for Finance for that purpose.

BA = The total developed floor area of building on the plot of land per square meter.

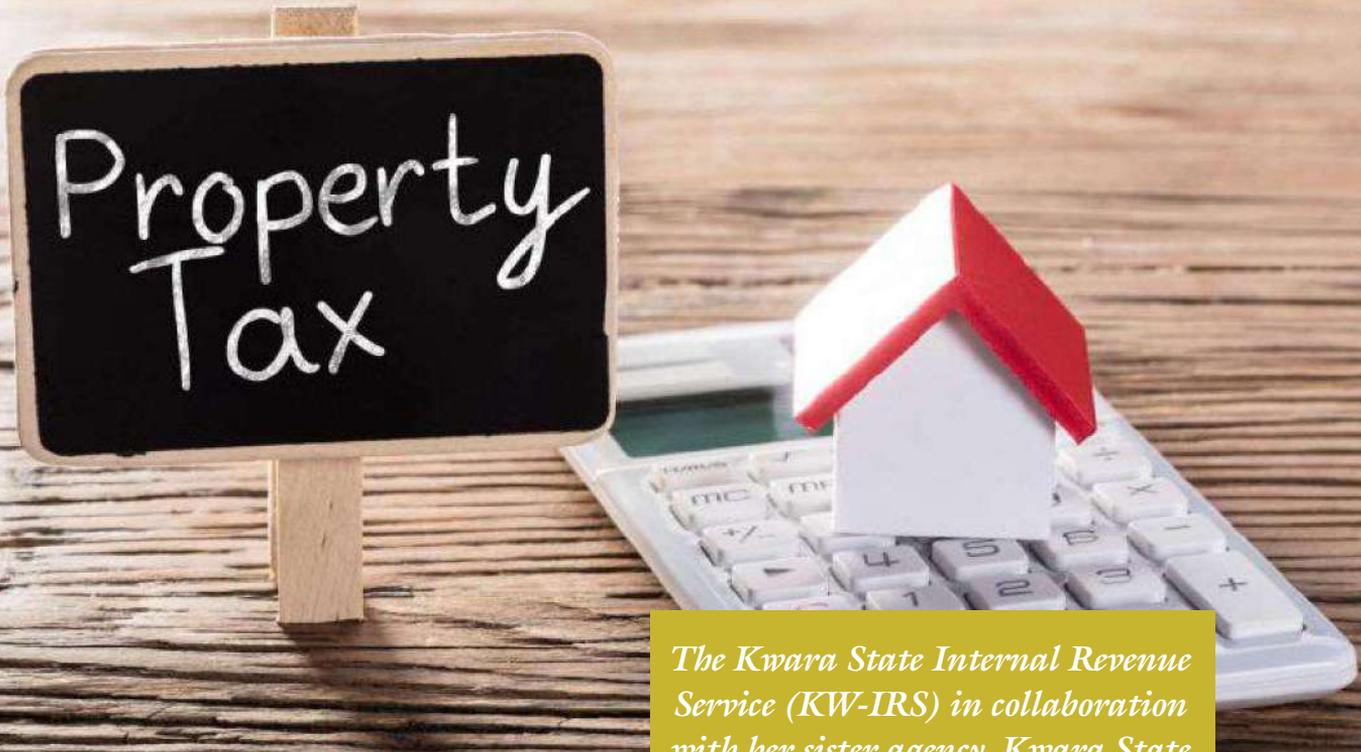
BR = Average construction value of medium quality building and improvements in the neighborhood, on a per square metre basis in Naira based on the market value of the property as determined by professional valuers appointed by the Commissioner for Finance for that purpose.

*Property Tax is ad-valorem tax charged on the basis of the fair market value of property. The scope of taxable property varies by jurisdiction and it may include personal property in addition to real estate.*

DR = The Depreciation Rate for the buildings and improvements of land which accounts for the building being of higher or lower value than the average buildings in the neighborhood and which also accounts for the degree of completion of construction of the building.

RR = Rate of relief from tax (if any) applicable to the owner/occupier in the circumstances shall be determined by the Commissioner and published in the State Government Official Gazette and in one or more newspaper circulating within the State and reviewed by the Commissioner once every five years.

CR = Annual charge rate expressed as a percentage of the Assessed Market Value of the property and which may, at the State Government's discretion, vary between series of factors such as, owner



occupied and other property, residential property and commercial (revenue-generating property), physically challenged persons and person who have been resident at the same location for at least 12 years, minor, retired owners and occupiers, etc.

In a similar vein, as the case of Kwara State, the Kwara State Internal Revenue Service (KW-IRS) is an agency of government established in accordance with the Kwara State Administration Law, 2015 (Law No. 6 of 2015) as a sole entity responsible for the mobilizing of revenue on behalf of the government. KW-IRS also collects other forms of taxes on behalf of the State Government such as PAYE, Personal Income Tax, Capital Gain Tax, Stamp Duty, Road Taxes, etc

The Kwara State Internal Revenue Service (KW-IRS) in collaboration with her sister agency, Kwara State Lands Administration are both saddled with the responsibilities of generating, circulating and collection of Land Charge and Tenement Rates from property owners on behalf of the State Government. Both agencies run a symbiotic relationship, with the responsibility of generating revenue for the State.

*The Kwara State Internal Revenue Service (KW-IRS) in collaboration with her sister agency, Kwara State Lands Administration are both saddled with the responsibilities of generating, circulating and collection of Land Charge and Tenement Rates from property owners on behalf of the State Government. Both agencies run a symbiotic relationship, with the responsibility of generating revenue for the State.*

According to Mrs. Shade Olanipekun, Head Property Tax Directorate, KW-IRS, the formula for calculating Land Charge in Kwara State is;

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

LC = Land Charge

M = Rate

LV = Value of Land per square metre

in an area

LA = Land size per square metre

The Kwara State Internal Revenue Service (KW-IRS) has dedicated staff charged with the responsibility of distributing bills generated by Kwara State Lands Administration to property owners. They (KW-IRS staff) also do a proper

follow up having served the bills to ensure property owners and taxpayers pay their bills promptly. However, investigation gathered while filling this study shows that field officers handling bills and assessment circulations to property owners encounter series of challenges while discharging their duties. Investigation also reveals that the challenges could be corrected as it has continued to hinder effective collection of property tax for the State. The government agencies responsible for IGR collections usually encounter challenges in various ways but with dedication and continuous collaborative efforts, their set goals are achievable.

The following **recommendations** are highlighted for an improved property tax collection in Nigeria;

**1. GOOD SYNERGY BETWEEN AGENCIES DISTRIBUTING AND COLLECTING LAND CHARGE/TENEMENT RATE;**

The agencies saddled with the responsibility of generating and distribution of Land Charge and Tenement Rates bills should work closely with each other in order to drive more revenue for the State. Agencies should coordinate with each other through provision of valuable information. The case of KW-IRS and Kwara State Land Administration; a more coordinated relationship will help improve revenue generation for the State.

**2. EFFECTIVE HOUSE NUMBERING ACROSS STATES;**

Poor streets and house numbering have continued to hinder distribution of land charge bills to property owners across

Nigeria thereby thwarting the property tax collections which can help boost the revenue generated. Good house numbering will ease the work of property tax collectors across States and increase IGR.

**3. HIRING OF INDIGENES**

For efficient property tax collection, natives of a State should be hired by Revenue Services across the country so this will make the distribution of land charge bills and collection of revenue easier since they are familiar with the peculiarity of the locality.

**4. PERIODIC TAX EDUCATION USING STATE'S MEDIA**

The essence of tax education cannot be over emphasized in a State; a society with effective tax education will definitely record tremendous revenue collection, while society that do not take into cognizance due tax education will record poor revenue collection since taxpayers does not have the basic knowledge of what taxation is all about. Revenue collection agencies should on a continuous bases use every available media in the State to inform populace what taxation implies and why they need to pay their taxes. Through prompt tax education, prospective tax payers are also told what they enjoy in return for been tax compliant.

**5. REWARDING PROMPT TAX PAYERS IN THE STATE**

Revenue collection agencies should design a form of reward for prompt tax

*The agencies saddled with the responsibility of generating and distribution of Land Charge and Tenement Rates bills should work closely with each other in order to drive more revenue for the State.*

payers. The essence of rewarding prompt tax payment is to encourage compliance and give appreciable sense of belonging to people. When Revenue Agencies reward tax compliance individuals, they tend to see reasons to act in conformity with the State's tax laws.

#### **6. PROVISION OF MORE BASIC SOCIAL AMENITIES USING STATE'S IGR**

The government should ensure it continues to provide necessary and basic amenities for people in the State through Internally Generated Revenue. This singular act also creates a sense of belonging and encourages tax compliance. People tend to be motivated when their taxes paid are used for provision of feasible social amenities needed.

#### **7. GOVERNMENT'S DECLARATIVE STATEMENT ON TAX PAYMENT**

Apart from efforts by Revenue Generating Agencies to encourage continuous tax compliance in the State, the government as an authority is also expected to play major role in ensuring smooth relationship between revenue collectors and taxpayers. Government must make categorical statement about tax evasion, its punishments and also spell out its significance as pivotal to societal development.

#### **8. AUTONOMOUS REVENUE COLLECTION AND ENFORCEMENT TEAM WITHIN THE AGENCY;**

Revenue collection agencies thrive better if its processes are free of any form of influence by the State Government. The enforcement teams are usually set up to handle cases of non compliance on behalf of the revenue agencies across States. These teams are supposed to be given independent hands to operate and deal decisively with tax evaders in the State without any forms of interferences or influence. An autonomous enforcement team is viable to revenue collection. Taxpayers, especially high net individuals, comply more often and avoid stigmatization knowing that they will be prosecuted if they do otherwise.

The recommendations listed are drawn in line with field feedbacks from property tax collectors. It is however not limited only to such type of taxes. Its application will go a long way in holistically improving revenue collections across boards, while States that are already working in line with any of the recommendations stated earlier should also continue strengthening the strategy for more revenue generation and development of the State.

#### *References*

*Investopedia.com*

*Wikitionary.com*

National bureau of statistics.



# TAX PERSONALITY:

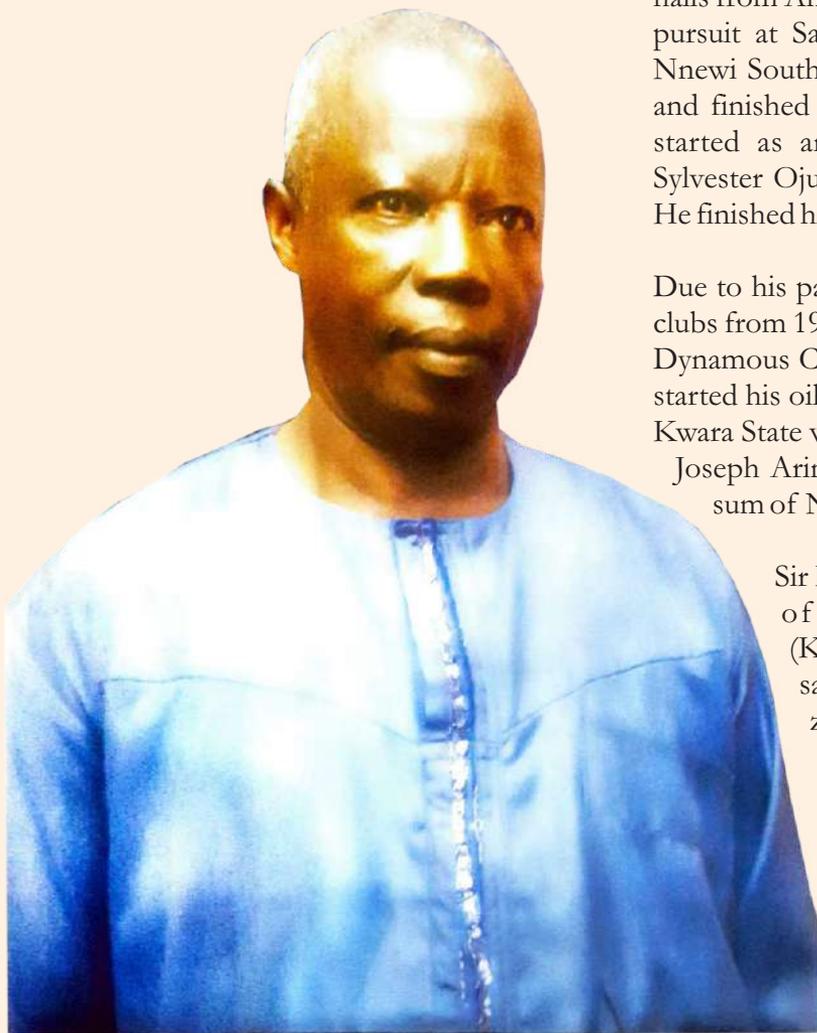
## SIR EMMANUEL EZEZUE

PRESIDENT KWAITA ILORIN, KWARA STATE.

Sir Emmanuel Ezezue, born on the 3<sup>rd</sup> of March, 1959 hails from Anambra State. He commenced his academic pursuit at Saint Simon Primary School, at Ezenifite, Nnewi South Local Government Area Anambra State and finished in 1976. After his primary education, he started as an apprentice with his uncle, Late. Mr. Sylvester Ojumuonu, at Jankara Market, in Lagos State. He finished his apprenticeship in the year 1983.

Due to his passion for football, he played for different clubs from 1983 to 1990. Among those clubs are: Nnubi Dynamous Club and Mbanese Youth Bombers etc. He started his oil business in the year 1990 at Odota, Ilorin Kwara State with the support of his two friends (Prince Joseph Arinze and Mr. Dominic Obichukwu) with a sum of N1,200 and N2,000 respectively.

Sir Emmanuel became the Financial Secretary of Kwara Igbo Traders Association (KWAITA) and later the President in the same year 2016. This association has 20 zones. The association under his leadership has been cooperating and consistent in the payment of their Personal Income Tax (PIT) as and when due. He is working towards extending the zones to cover the whole 16 Local Government Areas in Kwara State which will also help to expand the tax net and boost revenue generation.



# AWARD OF EXCELLENCE:

## ICAN Honours Awodun

Emmanuel Duntoye



Mr Kabiru Rufai receiving the award on behalf of the Executive Chairman, Prof. Muritala Awodun



It was a night of reunion, celebration and fun for the members of the Institute of Chartered Accountants of Nigeria (ICAN), Ilorin and District Society and other invited guests at the Investiture and Award Night Ceremony, which was held at the Kwara State Banquet Hall on Tuesday, 27, August 2019. The laudable event once again attracted crème de la crème from both private and public sectors in the State.

The newly elected executives of ICAN, Ilorin District Society are Mohammed Baba Ibrahim, Chairman; Oyolola S. Ade, Vice Chairman; Deacon Bello Oluwafemi, General Secretary; Abubakar Maimunat, Treasurer; Salami Adebayo

Nurudeen, Financial Secretary; Oloruntoba Foluke Omowumi, Publicity Secretary; Ezekiel A. Adigbole, Technical Secretary and Salawu Babatunde, Assistant Secretary.

The Executive Chairman, KW-IRS, Professor Muritala Awodun, a consummate administrator par excellence, who was also part of the awardees at the event, was ably represented by Mr Rufai Kabir, Head of Accounts, KW-IRS. The tax guru was recognized for his exceptional performance and unmatched achievements in the Public Sector.

Other award recipients are Oba Yakubu Adebayo Buari II (Olomu of Omupo), Alhaji Tajudeen Abdulkadir Audu, Alhaja (Dr) Bolanle Maryam Yusuf (wife of the business mogul, Executive

Chairman, Kam Wire Limited), Alhaji Suleiman Oluwadare Ishola, Mallam Lukman Olayiwola Mustapha, Olori Misitura Alake Gbadamosi (The Jewel of His Royal Majesty, Oba Gbadamosi, the Olofa of Offa), Yusuf Olaolu Ali (SAN).

In his speech, the newly elected ICAN Chairman, reiterated his commitment and willingness to take the responsibilities and challenges bestowed upon him as the Chairman. He added that, ICAN is a renowned Nigeria professional body with its international and national recognition for its outstanding performance in the accounting profession since its inception in 1965.

The President also expressed his gratitude to all members for their unflinching support and valued contribution towards the huge success recorded at the investiture and award ceremony.

Among those who graced the august occasion were the Deputy Governor of Kwara State, Mr Kayode Alabi; the SSG to the State Government, Mr Mohammed Shaaba Jibril; Emir of Shonga, Prof. Haliyu Yahaya. Top Government Officials, House of Assembly Members and members of the public.



L-R, Chief Olushola Richard, The Kwara State Deputy Governor, Mr Kayode Alabi



Staff of KWIRS at the event



Mr Kabiru Rufai receiving the award on behalf of the Executive Chairman



Dignitaries at the event



Staff of KWIRS at the event

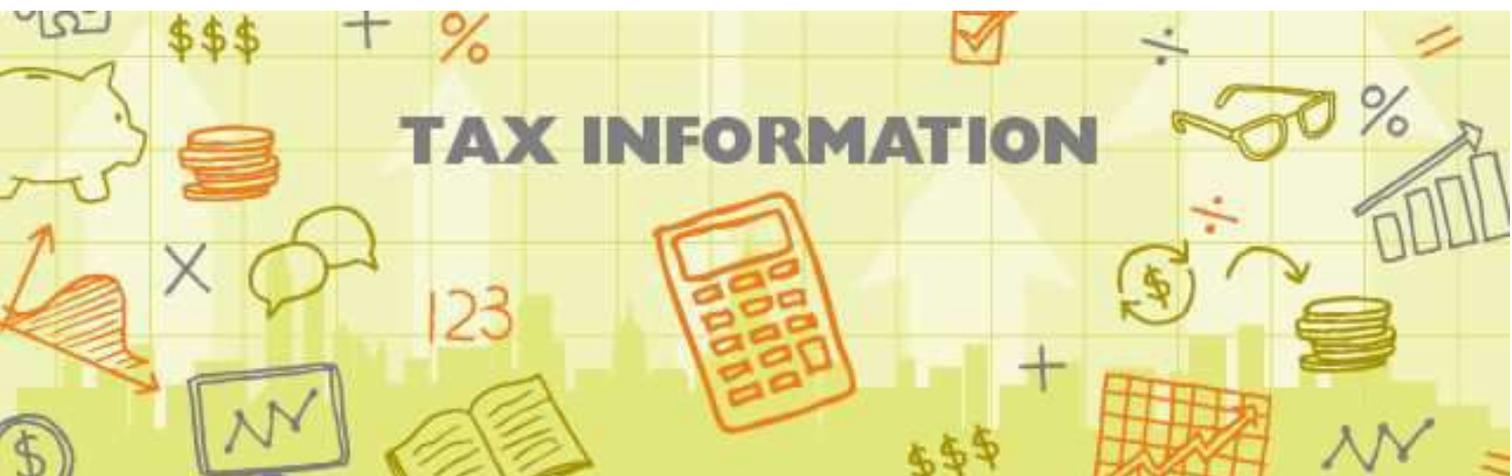
# Tax information exchange

*what will change and how taxpayers should respond* \*Seun Adu

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

**I**magine you have the opportunity to make some money by sitting for a maths test. You have to answer 20 questions in five minutes. You will get an amount of money for each correct answer. At the end of the five minutes you are given the solutions. You are asked to: score yourself; run your test paper through a paper shredder once you are done; and, afterwards disclose your score to the examiner.

What would you do? Would you inflate your score knowing that your dishonesty would not be discovered (you have just shredded all evidence!)? Or would you disclose your actual score? Dan Ariely and his colleagues performed this experiment, using nearly 40,000 participants, over several years. The results? Nearly 70% of the participants cheated. Dan could tell because the paper shredder had been altered to only shred the sides of the paper! The experiments show that



people are likely to cheat if the opportunity presents itself.

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

transparency), only between 1% and 7% of the amount is underreported. However, if the income is subject to little or no information reporting (or little or no transparency), up to 63% of the income is misreported. Similarly in his paper on information exchange, Markus Meinzer reported that a detailed enquiry by the French parliament into the leaked data of the Private banking business of a major international bank showed that less than 1% of the almost 3,000 French

*When taxpayers believe that complete information on their income and expenses cannot be known to the tax authorities, they are likely to yield to the temptation to cheat. This is usually the case when the information is held in a foreign jurisdiction. Tax authorities all over the world are making use of tax information exchange to combat this tendency.*

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

### **Information disclosures and tax compliance**

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

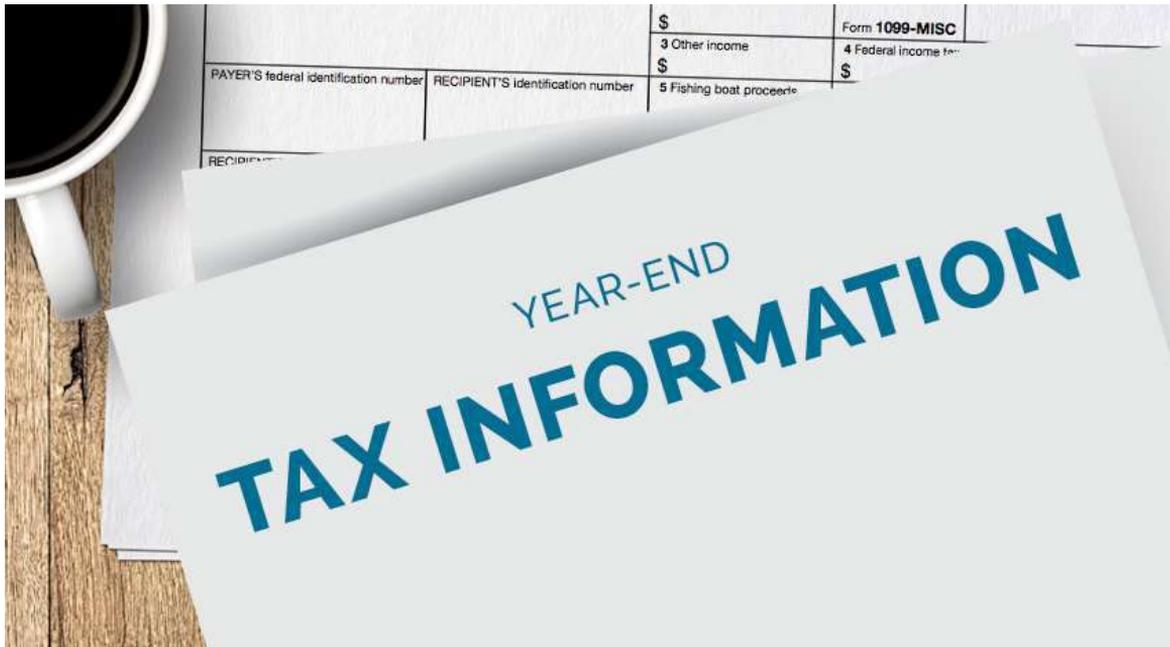
The Internal Revenue Service (IRS) in the United States (US) analysed the tax gap for the US for 2008 to 2010. The analysis showed that when income is subject to substantial third party information reporting (or high visibility or

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

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

### **Information exchange standards**

There are three forms that tax information exchange can take. It can be on request, spontaneous, or automatic. Assuming the FIRS is auditing a certain Company A in Nigeria. Company A is paying a lot of money to Company B in the United Kingdom. Company A claims that Company B is an independent party but the FIRS has its suspicion. What can the FIRS do? It could write to the HMRC to help get information on



Company B to determine if indeed both companies are unrelated. This type of information exchange is known as an “on request” information exchange. It is information exchange that happens in respect of a concrete case and the FIRS needs to demonstrate that the information being requested is foreseeably relevant for applying the relevant tax laws.

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

Automatic information exchange has only recently gained global acceptance. Here, countries agree to automatically exchange information periodically. They agree on the specific information to be exchanged, the time of the exchange, and the format of the exchange. If you have been following the news you have probably heard about Country by Country Reporting (CbyCR) and the Common Reporting

Standard (CRS) Agreements. These are examples of automatic information exchange agreements.

## Legislative framework for information exchange

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

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

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

The Convention is a multilateral agreement that allows a country the right to (amongst other things) exchange and receive information from

many other countries without having to negotiate individual TIEAs or DTAs with each one of them.

## Nigeria and information exchange

Nigeria is starting to appreciate the potential that information exchange has in improving tax compliance and collections. The FIRS now has a unit that is dedicated to information exchange and is receiving support from multilateral agencies.

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

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

## Conclusion

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

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

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

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

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



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	ACCESS 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
<b>TSA ACCOUNT</b>	GTB	<b>KWARA STATE CENTRAL REVENUE COLLECTION ACCOUNT</b>	0199648356

*Signed:*

**Muritala Awodun, PhD**

*Executive Chairman*

KWARA STATE INTERNAL REVENUE SERVICE

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

**Email:** info@kw-irs.com

**Website:** www.kw-irs.com

**Telephone:** 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State



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

# **DON'T GET CAUGHT** **on the wrong side of the law** **Pay your tax.**

It is a criminal offence to evade tax and harass tax officials, so join hands to make **KWARA STATE** great!



**PLAY YOUR PART**  
**PAY YOUR**  
**TAX**



# KW-IRS GENERATES 16 BILLION IN HALF YEAR OF 2019

Olajumoke Dada



Group photograph of KW-IRS Management Team and Ministry of Information and Communications Team and the Media Correspondents in Kwara State

**T**he Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS), Professor Murital Awodun stated that the Service generated over ₦16 billion in the first half of 2019. The

Executive Chairman stated this at the second quarter media parley organised by KW-IRS in collaboration with the Ministry of Information and Communications (MOIC). The event which took place at the Ministry's conference room on 11<sup>th</sup> July, 2019 had in attendance the Permanent Secretary of the Ministry, Alh. Ganiyu Mustapha, and KW-IRS Top Management including Director, Special Duties, Mr. Segun Olaniyi, Director, Legal and Enforcement, Lateef Okandeji Esq, and the Assistant Director,

Internal Audit, Mrs. Omolara Ojulari.

The Permanent Secretary stated the importance of the event which has been a tradition of KW-IRS to inform the press and the general public about their operations since its inception in 2016. He also noted that this was the first Media Parley to be held in the administration of the new Governor, Abdulrahman Abdulrazaq.

Prof Awodun, in his opening remark, stated that the Service knows the importance of giving feedback to the people and enlightening the public so as to curb rumours. He noted that the Service engaged in series of activities to interact with the public such as radio programmes, events and visits.



The Executive Chairman, KWIRS, Prof. Muritala Awodun addressing the media at the Media Parley

Prof Awodun gave account of the IGR generated by the Service for the State in the 2<sup>nd</sup> quarter. For April, the Service generated ₦1.145 billion, ₦6.907 billion and ₦1.76billion were generated in May and June respectively, making a total sum of ₦16.139 billion generated in the first half of year 2019. This culminates in 94% performance of the annual budget of ₦17 billion.

The Executive Chairman stated that not all the revenue collected by the Service is available for government spending, explaining that the IGR figure is divided into government spendable and retained earnings. He expatiated that the retained earnings are revenue in form of fees, levies or charges and are ring-fenced as operational expenses for the parastatals and agencies which generated them such as tertiary institutions.

Prof. Awodun stated that the half year performance of 2019 is the best in terms so far compared to previous years. A major inflow of tax liabilities arrears from Federal Ministries, Departments and Agencies (FMDAs) which came in on 28th May contributed to the increase of IGR for May, 2019.

The Executive Chairman also highlighted some of the Community Impact Program (CIP) projects carried out by the Service in the second quarter which include the commencement of the 4<sup>th</sup> Annual Tax Club Quiz Competition, maintenance of roundabouts within Ilorin metropolis, distribution of school bags to children on children's day, sponsorship of artisans on vocational trainings, etc.

MONTH	SPENDABLE (N)	RETAINED EARNING (N)
APRIL	631,488,608	520,430,460
MAY	6,454,313,030	471,774,875
JUNE	702,426,384	1,063,223,457
TOTAL	10,352,823,310	5,786,863,977



Cross Section of Media Correspondents



Prof. Muritala Awodun, KWIRS Executive Chairman



Cross Section of Media Correspondents



Cross Section of Media Correspondents



Questions & Answers Time



# TAX EDUCATION:

## KW-IRS, Unilorin Tax Club Embark on Awareness Road Walk in Ilorin

Emmanuel Duntoye

On Friday, 26<sup>th</sup> July 2019, University of Ilorin Tax Club, in collaboration with the Kwara State Internal Revenue Service (KW-IRS), embarked on Street Walk programme themed “Street and Taxes” in a bid to raise tax awareness in the State.

Members of the Unilorin Tax Club were accompanied by a team of staff of the KW-IRS from the Informal Sector and Corporate Directorate headed by the Head of Corporate Affairs, Mr. Temi Kolawole.

The Street Walk started from Tanke Oke-Odo, Post-Office/Challenge and ended at the Corporate Head Office of the Service located at No 27, Ahmadu Bello Way, GRA.

Speaking after the exercise, the Director of Admin and Operation, Mrs. Adenike Babajamu said, the Street Walk was primarily to create awareness in order to enjoy tax compliant





Street Tax Campaign



Street Tax Campaign



Street Tax Campaign



L-R: Mrs Adenike Babajamu, President of Unilorin Tax Club and Mr Temi Kolawole



Cross Section of Unilorin Tax Club Members

# “KNOW YOUR JOB; DO YOUR JOB”

## AWODUN COUNSELS

Victory Asonibare

**T**he Executive Chairman of Kwara State Internal Revenue Service (KW-IRS) Prof. Muritala Awodun has reminded staffers of the Service on the need to be diligent in the course of discharging their duties at their respective offices.

Professor Awodun whose tenure is expected to expire soon gave the warning at the July month end field feedback meeting held on 3<sup>rd</sup> August at A-Z event centre, Mandate area, Ilorin.

In his valedictory remarks at the monthly meeting, Prof. Awodun further emphasized that sustaining a career as public servant in a

reformed establishment as KW-IRS is not actually dependent on a person's year of service or calibre of people one is affiliated with, adding that to ensure steady career growth in line of duty, one must know his or her work and do it diligently.

As the pioneer Executive Chairman of the Revenue Service in Kwara State, Prof. Awodun took members of Staff through the inception story and journey so far.

He further extended his appreciation to founding members of the Board of Directors; Dr. Isaac Gbenle, Mr. Segun Olaniyi, Alhaji. Nuhu Olaide Mohammed, Alhaja Iyabo Abubakar, Mrs. Adenike Babajamu and Lateef Okandeji, Esq.



The Chairman equally thanked all staff of the Service, specifically, Alhaji. Bolakale, Mr. Sunday Agbana and Mrs Habibah Aiyelabegan who joined the organisation in its first year and have shown great diligence in carrying out their various crucial and sensitive duties, noting that they have always held the fort and remain part of the reason why KW-IRS has survived, just like many others.

Also in his remarks, Prof. Awodun gave clarity to rumours about forceful retirement of certain top management staff, pointing out that as public servants; all staff of the Service is subject to retirement rules.

He explained that the Director, Special Duties, Mr. Segun Olaniyi had only being retired consequent upon attaining the retirement age of 60 years in January 2019 but had a 6 months extension that lapsed in July 2019, and there wasn't any issue related to forceful retirement as insinuated by some quarter in the State.

The Executive Chairman also expressed his conviction that, having generated a total of N18.759 billion as at the end of July, the Service will, with sustained dedication of staff members, meet and exceed its target for the year 2019.



Prof. Muritala Awodun, Executive Chairman, KWIRS



Alh. Nuhu Olaide with Prof. Muritala Awodun



Mrs Adenike Babajamu with Prof. Muritala Awodun



Alhaja Iyabo Abubakar with Prof. Muritala Awodun



Mr Lekan Rotimi with Prof. Muritala Awodun



Barr. Lateef Okandeji with Prof. Muritala Awodun



The Executive Chairman with the Directors and Mr Kabiru Rufai (Head Accounts & Finance) (Far Right)



Prof. Muritala Awodun with Mrs Habibah Aiyelabegan



Mr Musa Sabi



Mr Sunday Agbana



Mrs Folashade Olanipekun



Mrs Memunat Amasa



Mrs Comfort Bamidele



Mr Abdullahi Gegele



Mr Aliu Adebayo



Baba Are

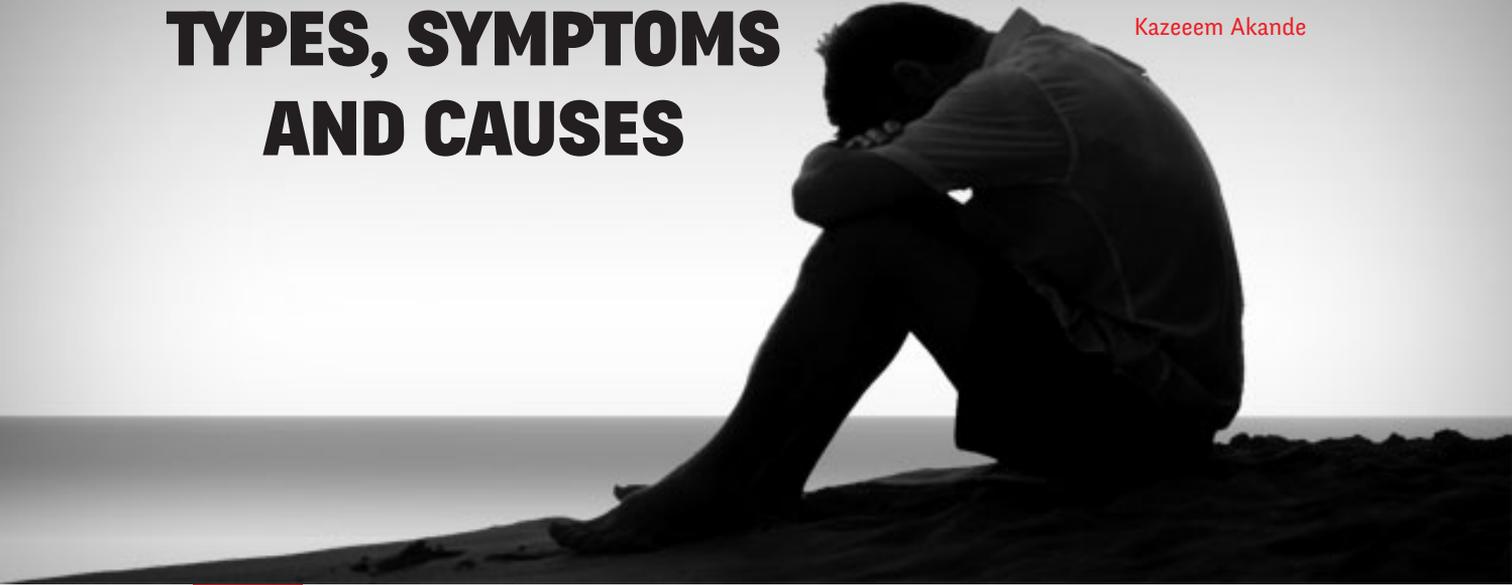


Mr Taiye Bolarinwa

# DEPRESSION:

## TYPES, SYMPTOMS AND CAUSES

Kazeem Akande



**F**eeling down from time to time is a normal part of life, but when emotions such as hopelessness and despair take hold and just will not go away, you may have depression.

Depression is classified as a mood disorder. It may be described as feelings of sadness, loss, or anger that interfere with a person's everyday activities.

**Depression** is a serious mental illness that can interfere with a person's life. It can cause long-lasting and severe feelings of sadness, hopelessness, and a loss of interest in activities. It can also cause physical symptoms of pain, appetite changes, and sleep problems.

### SIGNS AND SYMPTOMS

Symptoms of depression can include:

- Dejected mood
- Reduced interest or pleasure in activities previously enjoyed, e.g. loss of sexual desire
- Unintentional weight loss (without dieting) or low appetite
- Insomnia (difficulty sleeping) or hypersomnia (excessive sleeping)
- Psychomotor agitation; for example, restlessness, pacing up and down
- Delayed psychomotor skills; for example, slow movement and speech
- Fatigue or loss of energy
- Feelings of worthlessness or guilt
- Impaired ability to think, concentrate, or make decisions
- Recurrent thoughts of death or suicide, or attempt at suicide

*Depression is a serious mental illness that can interfere with a person's life. It can cause long-lasting and severe feelings of sadness, hopelessness, and a loss of interest in activities.*

## CAUSES

There are several possible causes of depression ranging from biological to circumstantial. A few of these are highlighted below.

**Family history:** You are at a higher risk of developing depression if your family has a history of depression or any other mood disorder.

**Early childhood trauma:** Some events influence the way the body reacts to fear and stressful situations.

**Brain structure:** There is a greater risk of depression if the frontal lobe of your brain is less active. However, scientists do not know if this happens before or after the onset of depressive symptoms.

**Medical conditions:** Certain conditions may put you at higher risk, such as chronic illness, insomnia, chronic pain, or Attention-Deficit Hyperactivity Disorder (ADHD).

**Drug use:** A history of drug or alcohol misuse can affect your risk.

## TYPES OF DEPRESSION

Depression can be broken into categories depending on the severity of symptoms. Some people experience mild and temporary episodes, while others experience severe and lasting depressive episodes. There are two main types: major depressive disorder and persistent depressive disorder.

### MAJOR DEPRESSIVE DISORDER

Major depressive disorder is the more severe form of depression. It's characterized by persistent feelings of sadness, hopelessness, and worthlessness that do not go away on their own. In order to be diagnosed with clinical depression, you must experience 5 or more of the following symptoms over a two-week period:

- feeling depressed most of the day
- loss of interest in most regular activities
- significant weight loss or gain
- sleeping too much or not being able to sleep
- slowed thinking or movement
- fatigue or low energy most days
- feelings of worthlessness or guilt
- loss of concentration or indecisiveness
- recurring thoughts of death or suicide



### PERSISTENT DEPRESSIVE DISORDER

Persistent depressive disorder (PDD) used to be called dysthymia. It's a milder, but chronic, form of depression. In order for the diagnosis to be made, symptoms must last for at least two years. PDD can affect your life more than major depression because it lasts for a longer period. It is common for people with PDD to:

- lose interest in normal daily activities
- feel hopeless
- lack productivity
- have low self-esteem

Depression can be treated successfully. However, it is important to stick to your treatment plan.

### PREVENTING DEPRESSION

Depression is not generally considered to be preventable. It is hard to recognize what causes it, which means preventing it is more difficult. Techniques that may help include:

- Regular exercise
- Getting plenty of sleep
- Maintaining treatments
- Reducing stress
- Building strong relationships with others

### REFERENCE

<https://www.helpguide.org/articles/depression/depression-symptoms-and-warning-signs.htm/>  
<https://www.medicalnewstoday.com/kc/depression-causes-symptoms-treatments-8933>  
<https://www.healthline.com/health/depression>

**RADIO STATIONS IN KWARA STATE**

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

- |            |            |
|------------|------------|
| Sobi       | Alubarika  |
| Royal      | Harmony    |
| RadioKwara | TiwanTiwan |
| Unilorin   | Midland    |
| OFM        | Okin       |

Send your solutions, your name and phone number via email to [press@kw-irs.com](mailto:press@kw-irs.com) with the subject: **Puzzle Solution to Volume 5 Issue 33**

Solution to Kwareve News Issue 33  
**Crossword Puzzle**

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

- |             |              |                |
|-------------|--------------|----------------|
| Esiemuseum  | Imoleboja    | Nationalmuseum |
| Owufalls    | Sobihills    | EroOmolafalls  |
| Dadapottery | Okutallolrin | Uniloringarden |
| Pategibeach |              |                |

**TAX DEDUCTIONS**

Tax deduction is a deduction of income that is able to be taxed and commonly a result of expenses, particularly those incurred to produce additional income. Tax deductions are a form of tax incentives given to taxpayers along with exemptions and credits. The difference between deductions and exemptions is that they are both reduced taxable income, while credit reduces tax.

*Reference*  
[en.m.wikipedia.org/wiki/tax\\_deductions](http://en.m.wikipedia.org/wiki/tax_deductions).

**HALL OF FAME**



**Aminat Bolanle Ameen**

Aminat Bolanle Ameen, a Revenue Assistant in the Directorate of Tax Assessment with Staff number KWIRS/0233 has distinguished herself by possessing a good customer relationship skill which has gone a long way in enhancing quality service delivery during the issuance of Tax Clearance Certificate (TCC). She also pays attention to details thus minimizing errors on TCC issued to an appreciable extent. Also, she is highly technical on Amanda platform thereby promoting efficiency in processing Personal Income Tax of Taxpayers. She possess excellent corporate communication skill and leadership traits. She displays very good interpersonal relationship skills among her colleagues both within and outside her directorate.

Aminat, being a humanitarian service person who is hardworking, transparent and accountable, acted as the Welfare Officer of both Tax Assessment Directorate and Tax Audit Department from 2017 till date without hitch.

# FREQUENTLY ASKED QUESTIONS

**1. Question:** What is the difference between Company Income Tax (CIT) and Personal Income Tax (PIT)?

**Answer:** Company Income Tax (CIT) is a tax payable by companies to the Federal Government while Personal Income Tax (PIT) is payable by individuals to the State Government.

**2. Question:** What is road taxes?

**Answer:** Road taxes are tax levied on an individual or business for the use of a vehicle on roads located within the city, state or municipality. Also called vehicle excise duty

**3. Question:** How can I renew my plate number with another state number?

**Answer:** Just go to the Motor License Authority (MLA) with the previous expired documents.

## ADVERT RATES

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



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

CONTENT

LAYOUT/  
DESIGN

PRINT  
QUALITY

ANY OTHER  
SUGGESTION

Note: kindly fill and cut-out the completed form and scan or snap, then send via email to [press@kw-irs.com](mailto:press@kw-irs.com)



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

# With my petty trade, I am tax compliant. I pay my Tax

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



PLAY YOUR PART  
PAY YOUR  
**TAX**



## **KW-IRS CORPORATE HEAD OFFICE (REVENUE HOUSE Phase 1)**

27 Ahmadu Bello Way, G.R.A. Ilorin, Kwara State

## **KW-IRS (REVENUE HOUSE Phase 2)**

Address: 5, Commissioners Lodge Way, off Ahman Patigi Road, G.R.A. (Behind KWIRS Corporate Head Office, Ahmadu Bello Way, Ilorin, Kwara State)

## **KW-IRS (REVENUE HOUSE Phase 3)**

Address: Opposite Tuyil Pharmaceutical Ltd, along new Yidi Road, Ilorin

## **KW-IRS, ADEWOLE AREA OFFICE**

Address: 3, Jos Road, Adewole, Ilorin

## **MOTOR LICENSE AUTHORITY, FATE, ILORIN**

Address: 3, Fate Road, Near Roundabout, Fate Road, Ilorin

## **MOTOR LICENSE AUTHORITY, PAKE, ILORIN**

Address: Ilorin South LGA Office, Pake, Ilorin.

## **MOTOR LICENSE AUTHORITY, MINI CAMPUS OFFICE**

Address: University of Ilorin Mini Campus, Ilorin

## **MOTOR LICENSE AUTHORITY, VIO OFFICE, ILORIN**

Address: Kwara State Vehicle Inspection Officer Testing Ground, Opposite 'A' Division, Ilorin

## **KW-IRS, KWARTMA OFFICE, ILORIN**

Address: Kwara State Road Traffic Management Authority Opposite ITC, Ilorin

## **KW-IRS, OFFA AREA OFFICE**

Address: Igbonna Road, beside State High Court, Offa.

## **MOTOR LICENSE AUTHORITY, OFFA**

Address: Igbonna Road, beside Magistrate Court, Offa.

## **KW-IRS, OMU-ARAN AREA OFFICE**

Address: Sub Treasury Office, behind Irepodun LGA Road (FRSC Office), Omu-Aran.

## **MOTOR LICENSE AUTHORITY, OMU-ARAN**

Address: Irepodun LGA Road (FRSC Office), Omu-Aran.

## **KW-IRS, LAFIAGI AREA OFFICE**

Address: Along lafiagi Local Government Road, Opposite Quality Assurance Bureau(QAB), Lafiagi

## **KW-IRS, ILESHA BARUBA AREA OFFICE**

Address: Area Office, along Okuta Road, Ilesha Baruba LGA

## **KW-IRS, BODE SADU AREA OFFICE**

Address: Adjacent Moro LGA Secretariat, Olorunsogo/Molete Area, Bode-Sadu

## **MOTOR LICENSE AUTHORITY, KOSUBOSU**

Address: Baruten LGA Office, along Okuta Road, Kosubosu



# **KWAREVE** *News*

## **Guidelines for Contributions**

### **Subject Matter**

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

### **Format**

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



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

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

### **Referencing**

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

### **Submission**

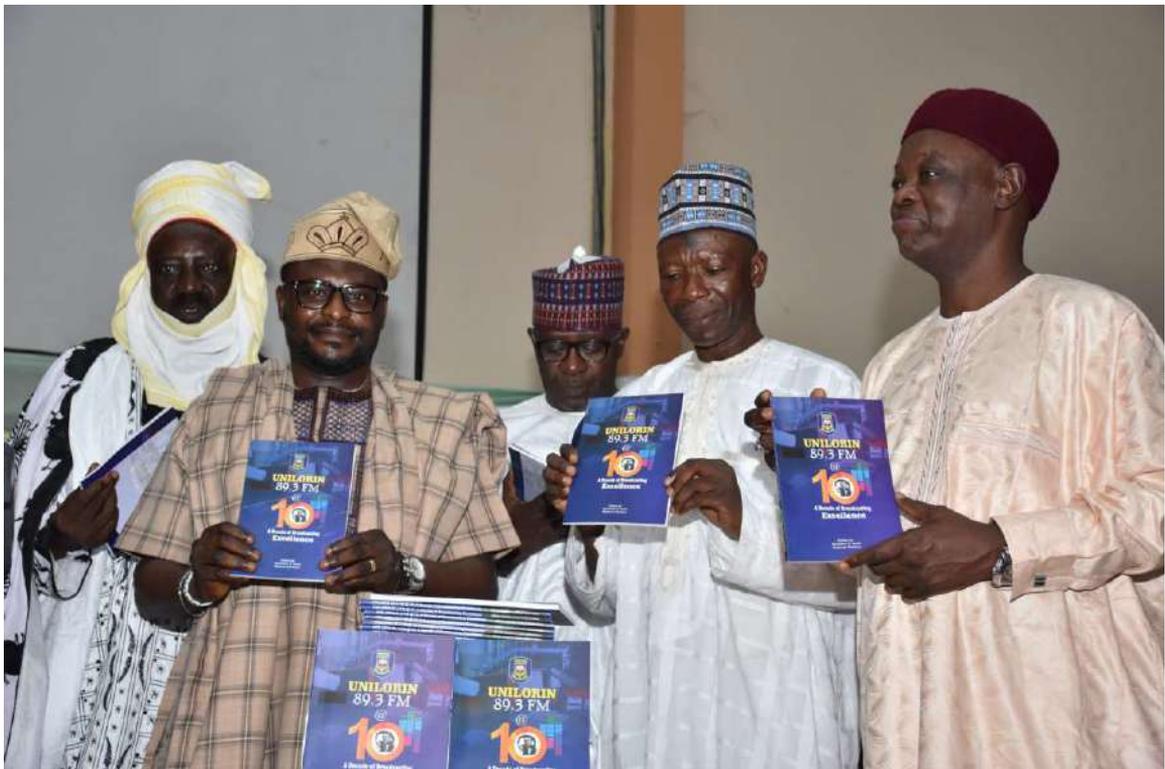
Submissions should be sent to [press@kw-irs.com](mailto:press@kw-irs.com)

# Unilorin FM @10: Awodun and Others Receive Awards

Bimbo Olanrewaju

**U**niversity of Ilorin 89.3 FM in the celebration of a decade of the existence of the Campus Radio Station, conferred the award of excellence and recognition on the Executive Chairman, Kwara State Internal Revenue Service, Prof. Muritala Awodun, on August 20<sup>th</sup>, 2019 at the University Main Auditorium.

The 10<sup>th</sup> year anniversary was attended by prominent personalities, some of who were the Executive Governor of Kwara State, ably represented by the SSG, Dr. Mohammed Shaaba Jibril, Hon. Deputy Speaker, Kwara State House of Assembly, Hon. Adetiba Olanrewaju Olalekan, the Director General, National Broadcasting Commission, Mallam Isiaq Modibbo Kawu, and the Executive Chairman, ably represented by Director, MDAs, Mr Lekan Rotimi, KW-IRS.



Dignitaries at the event displaying the books



Director, MDAs, Mr Lekan Rotimi, Head Corporate Affairs Department, Mr Temi Kolawole

The Director, Corporate Affairs Unit of the University radio station, Mr Tunde Akogun, in his welcome speech, acknowledged the presence of distinguished guests at the 10<sup>th</sup> year ceremony. According to him, the University of Ilorin radio station was established on August 13, 2009 and has consistently created a credible and dependable platform to enlighten members of the public on issues of contemporary significance. Thus, the impact of the Station in the achievement of public relations and social mobilization in the State cannot be overemphasized.

A major highlight of the occasion was the presentation of the anniversary book, “Unilorin @ 10: A Decade of Broadcasting Excellence”, a 10-Chapter compendium of the historical background and operational excellence of the radio station.

While addressing the antecedent of the radio station, the Vice-Chancellor, University of Ilorin, Prof. Sulyman Age Abdulkareem stated that “The occasion is a celebration of those who brooded the idea, planted the seed of the idea, and nourished the idea to blossom.” According to him, the idea of establishing the University of Ilorin 89.3 FM stemmed from the vision of the University to be an International Centre of Excellence in learning, research, probity and service to community. The idea which according to him was vigorously pursued and directed by



former Vice Chancellor, and current Registrar, Chief Executive Officer of Joint Admission and Matriculation Board (JAMB), Prof. Isiaq Olanrewaju Oloyede. The VC mentioned that the steadfastness, purposefulness, and professionalism of the radio station has set the pace in campus radio broadcasting and is worthy of emulation.

Delivering the anniversary lecture titled “Broadcasting for Sustainable Development”, the DG, NBC, Mallam Isiaq Modibbo Kawu spoke about the history, contemporary trends, and changes in broadcasting in Nigeria. In his words, “broadcasting has always been seen as a platform for social and human development.” He said, campus broadcasters are expected to give students the hands of experience that will assist to make a transition from campus to the world of work very smooth and feasible. He implored the University to design new modules of relevant practical training opportunities to equip youths with vast knowledge about broadcasting.

# PROMOTING CORPORATE CULTURE, GOOD WORK ETHICS IN AN ORGANIZATION

Olayinka Yusuf

*A company's culture will be reflected in its dress code, business hours, office setup, employee benefits, turnover, hiring decisions, and handling of clients, client satisfaction and every other aspect of its operations.*

**A**ccording to Investopedia.com, Corporate culture refers to the belief and behaviors that determine how a company's employees and management interact and handle outside business transactions. Often, Corporate culture is implied, not expressly defined, and develops organically over time from the cumulative traits of the people the company hires.

A company's culture will be reflected in its dress code, business hours, office setup, employee benefits, turnover, hiring decisions, and handling of clients, client satisfaction and every other aspect of its operations.

Business owners across the globe understand the essence of a good working environment. It remains an important part of any organization as it is capable of making or marring it. The way and manner the general public perceives an organization depends largely on its culture since it is an integral part of such organization.



Most organizations have lost their credibility due to lack of proper corporate culture and work ethics over time. Without proper corporate culture, many employees may struggle to find real value in their job functions. This might have various injurious consequences for employees across all cadres.

In a survey recently conducted by Deloitte, an International Research and Survey Institution, it was discovered that both top management and low level employee at every organization believe that a distinct corporate culture is quite pivotal to the success of every business irrespective of what it offers the public. An organization or business environment with decent corporate culture is



relatively conducive, productive, secure and in the long run, supports maximum output from employees. Whereas, a place of work with poor corporate culture tends to experience low productivity, poor working morale, and disorganization of core values. Also, the vision of such an organization is under constant attack by its owners.

The following highlights will further help understand the significance of corporate culture in an organization:

#### **IMPROVED PROSPECTIVE STAFF**

Many business owners believe that companies with good corporate culture attracts employees with outstanding potentials. It also ensures that such organizations stand out with competitive advantages wherever similar services are rendered. A company with positive culture and discipline will also attract talented Staff that are willing to make their workplace a home, rather than just a stepping-stone.

#### **EMPLOYEE DEDICATION AND WORK SATISFACTION**

Employees that work in organizations with good corporate culture tend to develop lasting interest in the job and express stronger loyalty and dedication. Not only do organizations with good corporate culture attract outstanding employees, they also more likely retain topmost and outstanding talents in the long run.

An employee in an organization with perfect corporate culture has the tendency to develop a substantive career compared to staff of a disoriented organization. In addition, an organization that infuses corporate culture in its employees and also caters for their fundamental needs is expected to, as payback, enjoy joyful and devoted staff who easily promote the value of such organization.

#### **TEAM WORK AND EMPLOYEE BONDING**

Employees of an organization that ensures proper corporate culture and work ethics have the tendency to unite and work together as a team. An organization with good team work will always facilitate social interaction and productive open communication capable of leading to the achievement of organizational goals, while organizations with poor work ethics and corporate culture will find it difficult to harness productivity using their staff.

#### **IMPROVED WORK MORALE**

Employees with good corporate culture find safety and security in their job. A place of work with improper work ethics will lead to weaker morale on the part of employees, while a proper work culture in an organization will boost employees' confidence and morale. A positive company culture will help significantly [reduce workplace stress](#). Companies with strong corporate culture tend to see less stressed employees and in return improve both employee's mental status and job performance.

Furthermore, business owners assume the responsibility of assisting employees in various extensive ways in order to stimulate efficiency in them. Many business owners and organizations with good corporate culture on regular basis invite employees noticed to be struggling with any form of distraction at their workplace with a view to assisting with counseling measures and helping to solve such employees' problems within a reasonable period of time. This singular act by business owners has helped in giving great sense of belonging to employees of an organization at all times, knowing their employer would shows empathy for their off-work situations and challenges.

Having examined the essence of good work ethics and corporate culture, there are other measures employers or business owners could use to improve performance of employees in an organization. Usually, organizations have a number of staff who stand out and express more enthusiasm about their jobs. Irrespective of their position in the organization, they are usually more passionate than few others, they execute their duties with remarkable speed and with a view to achieving set goals considering rare inflexible time frame. Such employees can even be motivated to do more when employers extend direct and profound gratitude to them for jobs executed. Such could be done openly or through provision of gift items or cash rewards. Such act would also motivate other Staff to emulate them and do even better in future.

Furthermore, rather than expect employees to do a complete ineffective overhaul culture-wise, employers should work on enhancing the current culture. Business owners should ask employees what they do and do not like about their current culture and work place. This will help create a positive corporate culture that is appropriate for their workforce.

Business owners are also advised to, on periodic basis, set well cut out core values and organizational goals. This would serve as roadmap for the organization and help keep their aims and purposes in focus. No organization can enjoy good Work ethics or remarkable corporate culture without any form of clear set of organizational goals.

Conclusively, an unequalled, positive corporate culture remains the best and simplest way to ensure employees invest and deposit their qualities, best and future into an organization. Organizations that refuse to take into cognizance a well-structured corporate culture and work ethics will always struggle year in and out while trying to achieve their set goals.

“

*Business owners are also advised to, on periodic basis, set well cut out core values and organizational goals. This would serve as roadmap for the organization and help keep their aims and purposes in focus. No organization can enjoy good Work ethics or remarkable corporate culture without any form of clear set of organizational goals.*

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# Indonesia

## Explains New Dividend Tax Exemptions

**F**ollowing the release of the 2020 Budget, the Indonesian Government has explained in greater detail its plans to reform the tax code to foster increased investment by foreign and domestic businesses. Minister of Finance Sri Mulyani Indrawati said in a September 10, 2019, statement that revisions will be made to the law on general provisions and tax procedures, the income tax act, and the value-added tax law.

So far the Government has announced that Indonesia intends to gradually reduce the corporate tax rate to 20 percent from 25 percent, starting from 2021. In addition, a tax holiday, potentially involving a 17 percent corporate tax rate, may be offered for five years to companies that publicly issue their shares. The finance minister has also hinted that the country's permanent establishment rules may be amended to capture within the income tax regime profits accruing to a company with a significant digital presence in the territory that lacks a permanent establishment.

Additional, the Government announced that it would introduce a new investment allowance for labor-intensive industries, as well as value-added tax reliefs for the importation of capital goods and

transportation vehicles, including ships, aircraft, and trains. In a new statement, released September 4, 2019, the Government has said that individual entrepreneurs and enterprises will be able "avoid income tax" if they invest their resources in Indonesia. Tax liability will arise if money is kept in the form of income, bank savings, or other forms, it stated.

It further clarified its plans to waive tax on dividends in its September 10, 2019, statement. It said where a domestic corporate taxpayer owns 25 percent or more of a domestic company paying a dividend, the income will be exempt from income tax. Further, those Indonesian businesses receiving dividends who own less than 25 percent of the company paying the dividend will be exempt only if the funds are invested in Indonesia within a certain period of time, it said.

Moreso, for dividends paid from abroad, income tax will be waived if the amount is invested in Indonesia within prescribed time limits, it disclosed.

### *Reference*

Culled from Mary Swire, Tax-News.com, Hong Kong.

# *The Moxie of Afonja:* The Tale of a Legendary African Hero Comes to Stage

KWAREVE NEWS Team

**I**t was indeed a successful outing at the University of Ilorin (Performing Arts Auditorium) on 13<sup>th</sup>, July 2019 where the *Moxie of Afonja* was staged. The stage play produced and directed by Emmanuel Duntoye popularly known as *Asanlu* was borne out of passion, hardwork and love for keeping our history. It is laced with cultural aesthetics through songs, dance, chants and panegyrics.

The event was attended by ace movie producer, Chief Tunde Kelani; Prof. Muritala Awodun, the Executive Chairman of KW-IRS; Prof. Bode Odetunde; Prof. A.S. Abubakar and other personages. Starring Rasaq Olayiwola (Ojopagogo), the stage play captures cruelty, usurpation and treachery in Yoruba land during the reign of Alaafin Aole in the mid-1700s. Besides reinforcing the fact that performance is central to human experience, underlining the event is the reenactment of the life and times of the 6<sup>th</sup> Aare Onakakanfo, Afonja and the Alaafin of Oyo, Alafin Aole Arogangan. Beyond history, *Moxie of Afonja* satirizes the political system in the country. It presents the present state of our political leaders who tend to misuse power once they get to the office. It is a historical account that is creatively interlaced with elements of fiction to suit theatrical plausibility.

In an interview with the Kwareve News Team, the Director stated that “Oyo Empire grew to become one of the largest West African states through outstanding organizational and administrative skills of her people. The Empire controlled many communities, scattered to the south, reaching the Atlantic Ocean. Oyo always needed a powerful army overseen by the Aare Onakankafo to wage wars and hold the empire together as many vassal states were attempting to secede and become independent of Oyo's power”.

“Afro-futurism has been a strong theme in contemporary arts; the legend of Afonja is a blast from the past that seeks to make us appreciate our history and culture. *The Moxie of Afonja* is a story that promotes unity among Yoruba nations and celebrates the legacy of a popular Yoruba hero,” the Director added.



L-R: Prof. Bode Odetunde, Prof. Muritala Awodun, Mrs Adenike Babajamu and other guests



Chief Tunde Kelani and other guests



Actors on stage



Actors on stage



Actors on stage

## Philadelphia

Nestle on my shoulder  
So I can ease off the pain  
Make music of your thoughts  
So I can search the soul of your lyrics  
Make a meal of your worries  
And I will share at your table  
Right there  
We trade your grim for my smile  
My calm for your anxiety  
Be it as it may  
If the pain creeps back like the night does the sky  
I will be your morning  
If the thoughts comes screaming back  
I will be your sound proofer  
Well then  
Allay your fears for trust  
Divulge a little horror for greater peace  
Set your soul on a voyage of freedom  
As we sail on the sea Philadelphia

**-True Pen**



## KW-IRS SPONSORS 2<sup>ND</sup> EDITION OF SPEAK OUT COMPETITION

Mahub Busari

**I**n a bid to increase tax awareness among pupils of Primary Schools in the State, the Kwara State Internal Revenue Service (KW-IRS) as part of its community impact programme gave support to the 3<sup>rd</sup> edition of *Speak Out* competition.

The Competition is an educative program aimed at encouraging young talented individuals, broadening their horizon and widening their thinking capabilities.



A student answering questions at the event

Designed by Mahbub Ayodeji Busari, a graduate of Political Science and a staff of the Corporate Affairs Department, KW-IRS, the 1<sup>st</sup> edition of “Speak Out” took place in 2017 with 10 schools in participation.

This year's edition of *Speak Out* competition held at Bountiful Seeds Academy, Ilorin spanned from 14<sup>th</sup> June to 8<sup>th</sup> July, 2019, comprised of three segments – Rhyme Battle, Spelling Bee and Tax Quiz sessions among different age grades and out of the fifteen (15) schools that participated, five (5) schools made it to the final round.

Al-Mustapha Nursery and Primary School emerged winner after securing a total of twenty-one (21) point; while Little Learners and Ajenipa Nursery and Primary School clinched second and third position with twenty (20) and nineteen (19) points respectively.

The ingenious programme was strongly supported by KW-IRS, Ministry of Education and various organisations in the State.

Meanwhile, as part of KW-IRS's initiative of giving back to the host community, the Service doled out school bags, writing materials (exercise books) among other gift items to participating schools.



Cross section of pupils at the event



## MIND YOUR GRAMMAR Emmanuel Duntoye

### Cloth VS Clothe VS Clothes

Ahmed wears Samuel's cloth to the wedding *(Wrong)*

Ahmed wears Samuels's clothes to the wedding *(Right)*

Ellen's clothe is 7,000 per yard *(Wrong)*

Ellen's cloth is 7,000 per yard *(Right)*

Ahmed will cloth Samuel *(Wrong)*

Ahmed will clothe Samuel *(Right)*

*\*\*\*Clothes (Plural only) means an apparel or item of clothing. Cloth is a woven fabric such as used in dressing, decorating, cleaning or other practical use. Clothe (Verb) means to adorn or cover with clothing; to dress\*\*\**



# Be a tax compliant **Artisan**

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

With the payment of **Personal Income Tax** and other taxes, you support the growth of the State. **Are you paying your taxes?**

Support the Government by paying your taxes for conducive business environment.

## It pays to pay TAX



PLAY YOUR PART  
PAY YOUR  
**TAX**



# FIX IT



There is no word as being satisfied with one's level of achievement because going by the popular economics saying "Human Wants are insatiable" which feels actually correct. As long as we continue to exist, we definitely will have various agendas on how we want to achieve a particular thing and be great. Most times the more we try, the more we feel disconnected with our strength and those times our skills and abilities appear to be limited so we look for the easy way out and achieve meagre success as against what we have earlier planned.

The level of productivity or efficiency of every human being is not measured mostly by how well we get things done but how well we are able to scale through what seems to be overwhelmingly challenging. However, we need to know that running away from our fears or worries will not be beneficial in any way. You create more problems for yourself when you refuse to face your fears and you end up settling for less. The pains and hurdles do not last forever they just turn out to be stories when we overcome them. No great man was and will ever be celebrated for running away from challenges. Greatness comes with the ability to realize that there are existing problems and we must ensure we proffer meaningful solutions.

Continuous hard work does not guarantee success, rather, it is only when we have the courage to weather the storm and fix all that needs to be fixed with high level of commitment, perseverance, and consistency. We have got to constantly work on ourselves as humans and try to be solution providers every day.

*"There is really only one true way to progress; fix yourself".*

**Bryant McGill**

"The only way to make a spoilt machine work again is to break it down, work on its inner system and fix it again. Screw out the bolts of your life, examine and work on yourself, fix your life again and get going".

**Israelmore Ayivor**

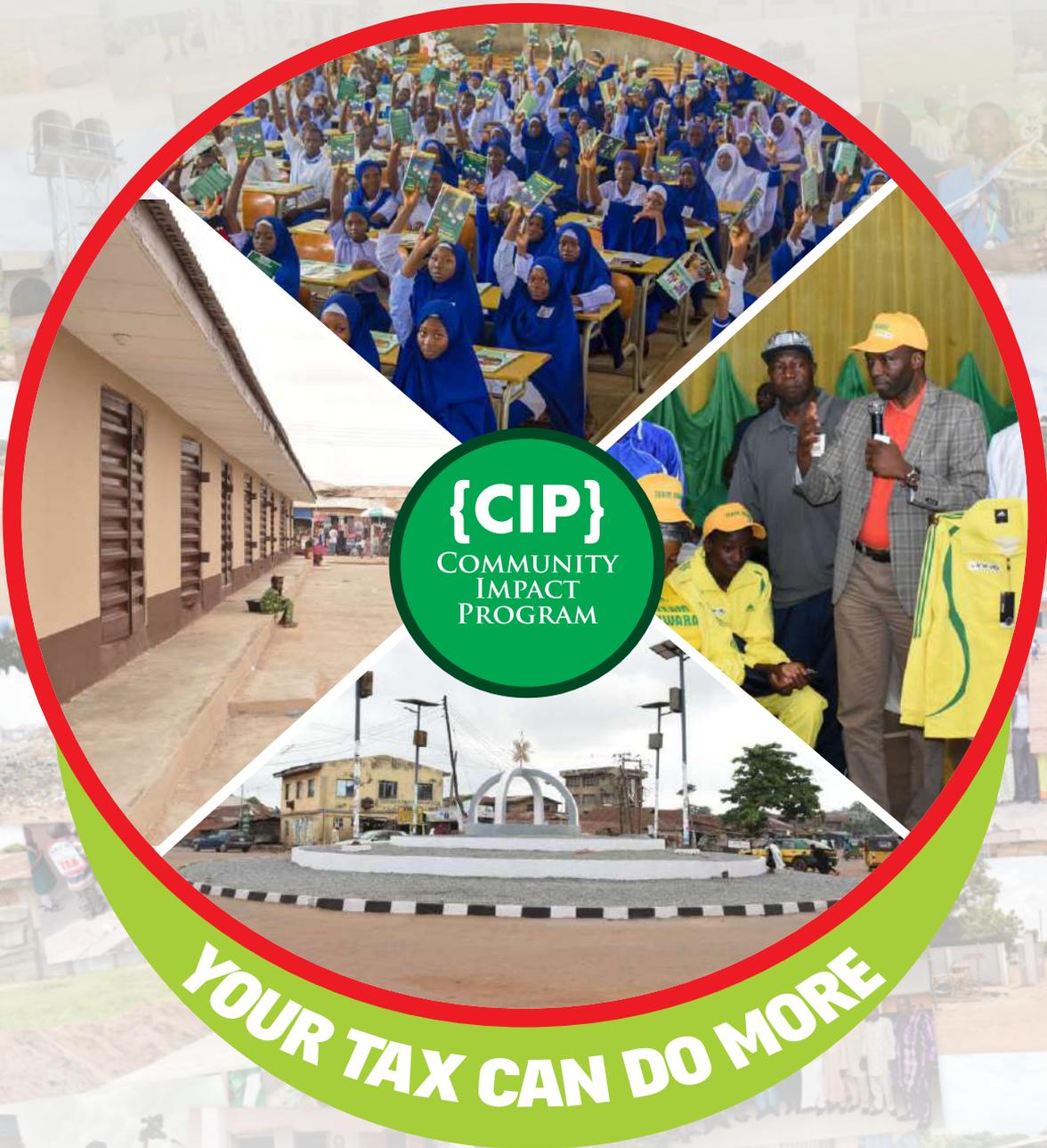
However, what is ultimately important is for us to face our challenges head-on and fix problems associated with each day as this will not just help us achieve success but help others to find their hopes again.

Face your fears! Fix it!

**#TuesdayInspirationWithTobi**

# KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE



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.**

# **NORTH CENTRAL REGIONAL FLAG-OFF**

*of the*

## **‘NEW NATIONAL TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION SYSTEM AND CONSOLIDATED TAXPAYERS’ DATABASE’**

**THURSDAY, 3RD OCTOBER, 2019**

**KWARA STATE BANQUET HALL, OPPOSITE GOVERNMENT HOUSE  
ILORIN.**

**11:00AM PROMPT**

Co-Hosts