



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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KWAREVE *News*

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July 2016, Volume 2 Issue 8

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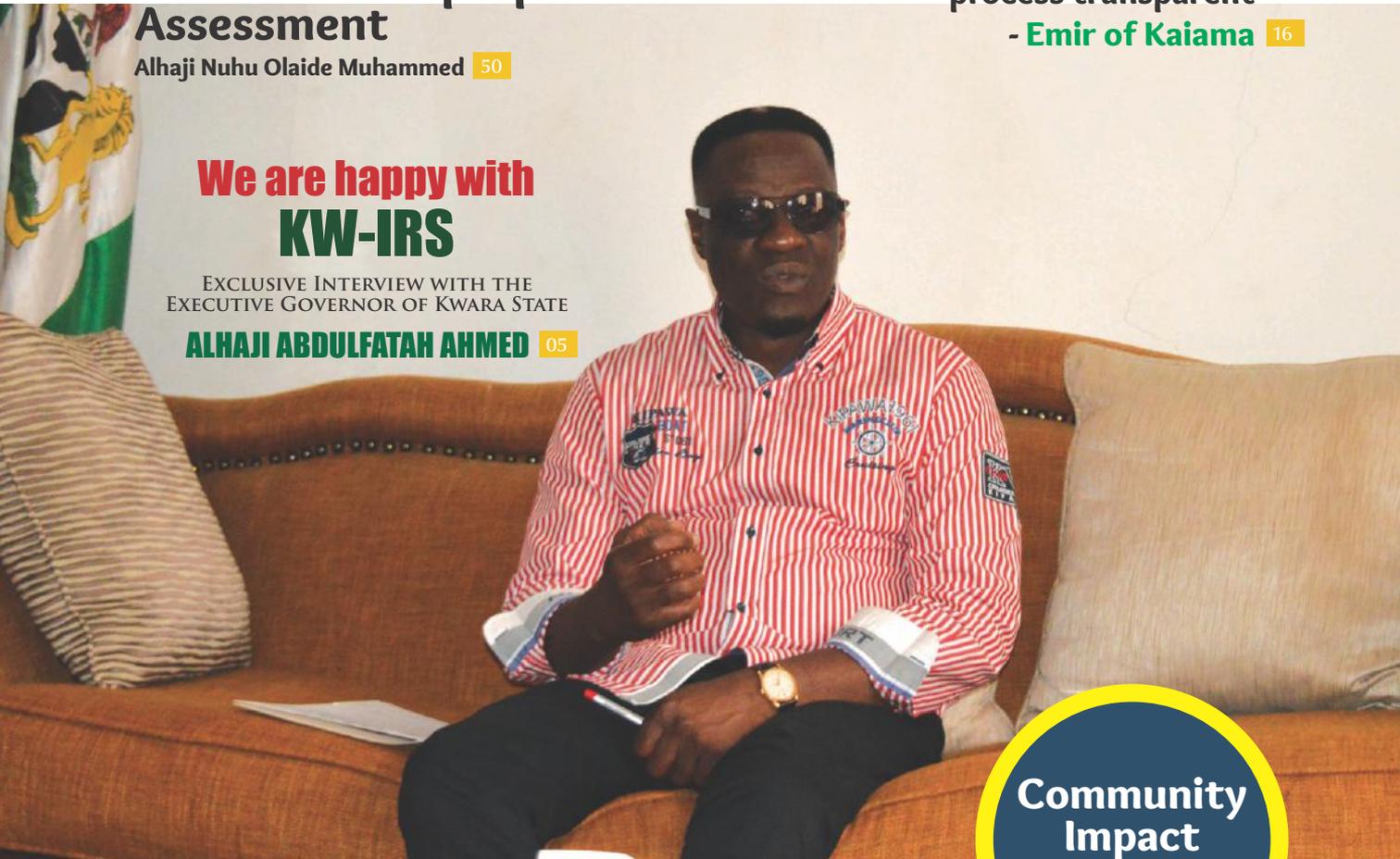
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KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

■ MOBILIZING REVENUE FOR THE STRATEGIC DEVELOPMENT OF KWARA STATE

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“NOT TIME TO CELEBRATE”

There is time for everything in life, time to be born and time to die, time to mourn and time to rejoice, and things have to be done at their appropriate time. Barely over 6 months ago, the Kwara State Internal Revenue Service (KW-IRS) rebirth was celebrated and the Service went full swing into operations. In these starting months of the Service, quite a lot has happened and lessons have been learnt.

The first half of the year 2016 is already gone, and based on the Budget Estimates of the Service, out of a monthly average of N1.4 billion set for the first three months (Q1) of the year, the Service recorded a monthly average of N1.1 billion. For the second quarter of the year (Q2), the monthly average based on the Service Budget Estimates was N2.2 billion but the Service recorded a monthly average of N1.63 billion. Looking at these performances, we can easily say, yes, we are making good progress.

However, knowing that the first half performance of a total of N8.2 billion, out of a Budget Estimate of N10.9 billion representing 75% performance is just an appetiser despite the fact that this figure is far above the 2015 Annual Actual of N7.29 billion. We know the real thing is yet to come because the second half year Budget Estimates of N21.1 billion is double of first half based on our graduated approach.

It is therefore apt to say **it is not time to celebrate**. Yes, it is half time, time to pause, re-examine our activities in the first half, learn our lessons and re-strategize appropriately for the challenges ahead in the second half, knowing fully well that the expectations in the second half are double that of the first half.

We are therefore not only being realistic but very much concern that what we need to do in the second half are double the efforts of the first half, if double the results must be accomplished.

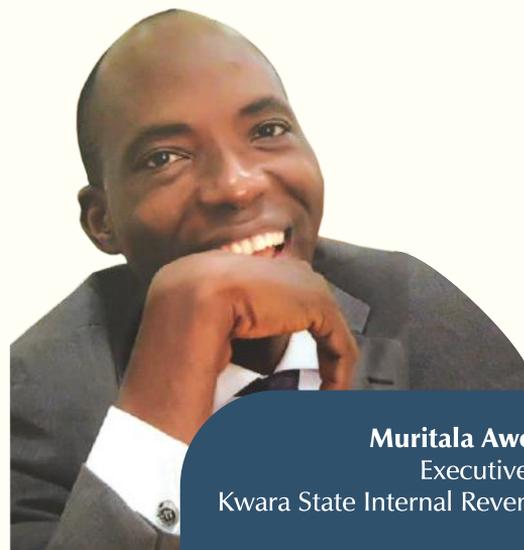
From the society at large, we shall be soliciting for double the cooperation received so far.

As a Service, we are now convinced that if we do the right things, and do them right too, the targets set are surely achievable and our society will be the better for it. Our society can really be better than it is at present, but

“It is therefore apt to say it is not time to celebrate. Yes, it is half time, time to pause, re-examine our activities in the first half, learn our lessons and re-strategize appropriately for the challenges ahead in the second half, knowing fully well that the expectations in the second half are double of that of the first half.”

what is required to make that happen depends on all and sundry.

For us at KW-IRS, it is **not time to celebrate**, rather it is time to pause for breath and re-strategize for a more challenging second half of the year.



Muritala Awodun, PhD
Executive Chairman
Kwara State Internal Revenue Service
(KW-IRS)

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HE: Yes. You see, the whole idea of changing the revenue status of the State became eminent because for many contemporary observers, you would have seen that the ways by which things were being run in the State and in the country required change towards areas that will improve their revenue management status.

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We are happy with KW-IRS

EXCLUSIVE INTERVIEW WITH THE
EXECUTIVE GOVERNOR OF KWARA STATE

ALHAJI ABDULFATAH AHMED

ON THE ACHIEVEMENTS OF KW-IRS IN 6 MONTHS OF OPERATION

*An appraisal and feedback for KW-IRS as well as an insight
as to what residents of Kwara can expect from this Administration*

Kwareve News: *We are aware that the drop in Federal Allocation and the need to diversify the Internally Generated Revenue (IGR) of the State through a changed process, people and technology were some of the reasons that led to the establishment of KW-IRS. What were your expectations from the IRS and do you think those expectations are being met?*

HE: Yes. You see, the whole idea of changing the revenue status of the State became eminent because for many contemporary observers, you would have seen that the ways by which things were being run in the State and in the country required change towards areas that will improve their revenue management status. Because, you

see, it was becoming clearer that more pressure was coming unto revenue, so of course, having looked at it strategically, it became eminent that we had to go through a change process because we saw the way the federally allocated funds were dropping and irregular. It became clear that there is no meaningful development that can truly take its course on the bedrock of Federal Allocated funds. Yes, we recognise the fact that we have always said this is a civil service driven environment. But again we have since changed. We have seen influx of people and we have seen the demand in infrastructure. Aside from maintenance of existing ones, there's a huge demand for new ones. So pressure came on the revenue and it became evident that

you need to look for other ways of getting revenue. And that prompted the desire to move our hitherto Board of Internal Revenue through the change process. Of course we had tried to see if the Board of Internal Revenue would get us there. But we saw that there were hindrances, operational and structural, that would not be able to take us to the promise land. We benchmarked against best practices and we saw that it became necessary for us to have a change of creating efficiency, in the people, process and the technology. So that brought about a change.

Of course it came with its own set target. It came with its own role it required to play in the system, one much better than we had in the past. And we expected those results to be in line with the budget we set. Of course I know achieving targets are also tied to resource requirements. To the extent of the resources we have provided, both human and material, we are happy with the figures that we're getting from the Internal Revenue Service. And we think we'll still get there, the opportunities are huge. We require to just ensure that the steam is not lost. We require to ensure that the set target remains sacrosanct vis-à-vis resource provisions. We expect this to be driven down the ladder, from the top to bottom, and understood well. We expect them to do much better than what they are doing when we are fully able to provide all the resources required. So far, we are happy with them and it is required to also be understood that the strength of development and pace of development is largely anchored on their capacity to achieve their target so this gives an enormous responsibility in translating this understanding into actionable plans and achievable results. Now that is where the real issue of adherence to set target becomes very very relevant. So far, I think at this pace of growth, I think we will get to the promise land soon.

Kwareve News: *That's good to hear from you because this question is also in that direction. KW-IRS was able to generate up to N8.09billion in 6 months for the year 2016 with a monthly average of N1.3billion as against the N7.2billion collected by the old Board of Internal Revenue at the average of N600million monthly throughout the year 2015. Do you think this growth is in the right direction?*

HE: Yes, just like I said earlier it (growth) is in the right direction. Yes, it could be better. But again, like I said, it's tied to the input that are being put in place and recognising the fact that we have truly strengthened that need to grow our revenue and that's why am sure we are in the right direction.

Kwareve News: *The IGR from revenue generating MDAs have remained low in spite of the growth in Pay-As-You-Earn (PAYE) and direct assessment. One of the reasons adduced for this is the constant claims of lack of operational expenses by the MDAs. How do you intend to address this? Do you think a performance driven or target setting option would help ameliorate the problem of poor performance by these MDAs?*

HE: Yes, it depends on how it is structured. You see, a few things changed with this year's budget formulation and one critical area that came to bear was the issue of zero budgeting. So the zero budgeting truly saw a drop in the allocations to quite a few MDAs because by the time we went into the basics, we had to necessarily bring about cuts here and there to fit into the current revenue profile of the State. Adjustments I know took a little while because after adjustments, one or two other cases would come so you had

“So beyond markets, we will begin to look at other revenue generating environments that we can truly move their status up and get them to key into the revenue generating platforms”

to make adjustments again here and there. Once, am aware that in the first quarter, we had some little challenges in the size of the revenue so we gave priorities to salaries, not only to the core civil service, but of course to a lot of MDAs where we had to make some adjustments, colleges of education and other tertiary institutions here and there where we had to make more adjustments; even theirs too was very tight but again, that lowered our capacity to be able to service MDAs.

But I think the worst is over, God willing. We'll be in a better platform now to address all these running costs for Ministries. We should be able to get them regularly now and that of course should serve as an impetus for them to drive the desired levels of revenue for each MDA. What we would add to it, as you are trying to suggest the issue of target, we would rather move the other way by trying to incentivise collection. We'll see the possibilities of incentivising the collections at the MDA levels so that it gives a good impetus for people to drive this a lot more higher than they are if they know personal benefits would come to them. We'll try to work out something but we'll see how we can truly move the revenues at the MDA levels.

But I think again, theirs also has some limitations that are not unconnected with the overall activities happening in Government. If a government has resources, it will be executing programmes, contractors will come and they would carry out activities. When government resources drop, this also drops. So will the number of contractors that will come and register and the number of contractors that will come to collect payments in each of the MDAs will also drop. So it's a national problem. We just hope that with the financial machinery being put in place by the Federal Ministry of Finance, it will take us through the tough times. I think some of us will be able to improve on our previous status to levels that will be lot more comfortable and people

will begin to see impact not only in terms of availability of funds to run the recurrent expenditure but also ability to create capital expenditure platforms which also moves on to getting money flowing into the system. And of course artisans and other service providers will also make money and pay their taxes and we'll see how things circle round. We hope this would again ginger the system. God willing within the next 30 to 45 days we'll begin to see those strategies.

Kwareve News: *The Kwara State Internal Revenue Service with your Excellency's approval, has designed the Community Impact Programme (CIP) as one of the strategy to assure Kwarans that your administration has the interest of the people at heart. How do you as the Executive Governor intend to leverage on this strategy to reach out to Kwarans?*

HE: By and large, it completely fits into the overall strategy we initiated at the point of conceptualising KW-IRS. If you truly understand the issue of taxation and fee collections you'll see that it moves in better if you create it as an in and out. Because it tends to create the picture of people seeing resources going in and seeing resources coming out and they see benefits coming with it. And of course, captures completely when the issue of interventions by KW-IRS inserting revenue into generating environments came up. We said it was a fantastic one! It fits completely into the overall picture of people seeing benefits and carrying out responsibilities of responding to payments. So beyond markets, we will begin to look at other revenue generating environments that we can truly move their status up and get them to key into the revenue generating platforms. If these go ahead with markets, we could look at even motor parks for instance and all sorts of service delivery revenue generating environments. So for me, it's a fantastic one and am seeing the whole idea becoming more robust to impact on people outside the capital and begin to look at intervention in a few areas. Am aware we are looking at the Owode Market in Offa and am also aware that discussions have been going on in some of the big markets in other areas.

Kwareve News: *Yes, Kaiama Market.*

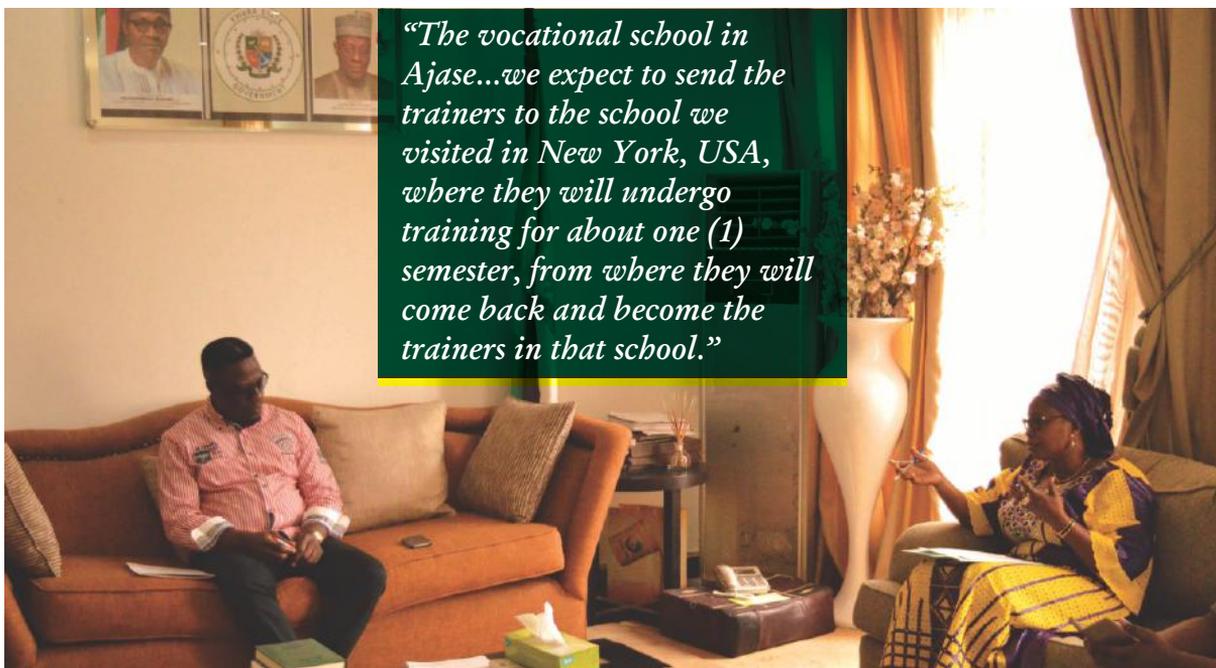
HE: Which is a fantastic one! We see it as very innovative and we see it as very contributory to the main course starting and driving higher revenue for Kwara so it just all fits into the bigger picture of service delivery.

Kwareve News: *So in that respect, can KW-IRS expect some more support from you in that area?*

HE: Of course. That's what I've just discussed. We would continue to even use the instrumentality of KW-IRS for people to see that beyond funds collection, they have some CSR they are playing and the CSR would largely be seen as contributory to enabling an economic environment which of course translates into empowering potential payers. So for me it's a complete welcome sweet development which keys into the overall strategy. So the question you asked whether KW-IRS should continue, beyond just continue, they should be more innovative in expanding this strategy because it fits completely into the overall picture of driving revenue.

Kwareve News: *The establishment of KW-IRS led to the creation of over 1000 jobs which is being applauded by Kwarans. With over 500 staff employed by KW-IRS and more through consultants engaged by KW-IRS. Sir, what should Kwarans expect in the area of job creation following the anticipated growth of the State IGR?*

HE: You see, in the area of job creation, this is the primary level which we had spoken about at the point of discussing the setting up of KW-IRS, that it will not just translate into an initial level of direct job creation of the number you have mentioned. But we see indirect employment also growing and spinning up from that area into four, five folds of that number. The reason is very simple. You see, it is expected that the increase that



“The vocational school in Ajase...we expect to send the trainers to the school we visited in New York, USA, where they will undergo training for about one (1) semester, from where they will come back and become the trainers in that school.”

comes in with KW-IRS will necessarily translate the Government's capacity to not only improve in infrastructure but also to support its small and medium enterprise window that tends to drive entrepreneurship at different cognitive levels cutting across different skills. We are already trying to take advantage of this raining season to support some of our farmers in different locations to engage under our off takers demand-driven agric scheme which allows them to key into supply to specific demand areas. These are areas that we expect to grow much larger later. With these kind of intervention schemes, if these goes on and on in different skills, we will be creating taxable environment so you can see the level with which funds that come in from collection will aid in driving small and medium enterprises which will grow the economic environment and translate into further growth in collections. So it is completely an in and out thing which is a win-win situation because the entrepreneur is able to start a life to also contribute his own quota and that quota increases the levels of collection and also translates into increased service and goods to people. So this is the kind of cycle we expect to create which is an ideal way to truly transform any society.

What we would continue to make people see is the levels of transparency with which these funds go round from one level to the other and they begin to see how it truly impacts on the infrastructural development and of course human capital development and the economic sector of the State. So for me, by the time we grow to N5billion God willing, that will not only improve our capacity to access funds from

What we would continue to make people see is the levels of transparency with which these funds go round from one level to the other and they begin to see how it truly impacts on the infrastructural development and of course human capital development and the economic sector of the State.

different lending vendors to drive our infrastructural demand as well as enable us access surplus to key into small and medium enterprise (SME) schemes which further empowers the youths. Because you see, we will need to begin to drive our youths into moving out from white-collar job seeking to blue-collar job seeking and that will enable them to see that you can truly change your life if you have control over what you are doing for yourself.

That of course again takes me quickly to the vocational school in Ajase. With God's willing, by first quarter of next year it will be fully functional. In another few months we expect to send the trainers to the school we visited in New York, USA, where they will undergo training for about one



(1) semester, from where they will come back and become the trainers in that school for different skills we have chosen – electrical, mechanical, construction, welding, refrigeration & air conditioning, carpentry, agriculture, we have them there. So when we train the trainers, equipment would have been put in place and we would now have a full-fledged vocational institute. That again is expected to strengthen our entrepreneurship. So that's where am truly taking this whole discussion into. It's another avenue to strengthen entrepreneurship. Now the growing level of level of entrepreneurship must be supported with a funding window and that is where the SME scheme comes into play. We'll continue to feed the SME scheme with funds that we are able to get from collections and that will translate into people getting empowered to start their own jobs and ultimately become contributors to the revenue fund. So that is the kind of we expect to see within the next one year God willing.

Kwareve News: *One common feedback we have received during our visits to the 16 Local Government Areas (LGAs) in the State is that tax payers are of the opinion that taxes and other revenue that were collected by the Local Government in the past were not judiciously used towards development and provision of basic amenities. They also claimed that where amenities were provided they were not equally spread as some of the Local Government Areas are left unattended to. How does your administration intend to address this especially as the IGR is expected to continue to grow?*

HE: We have moved past those levels of deliberations of improper usage of past collections. It was a situation across board, and the reason for that was because there was a surplus coming from federation allocation so the drive for IGR was very low. And for most of the Local Governments in particular, it's not as if revenues are not accruable from rural environments, but the truth about it is that the capacities are quite low so they require efficient collection for you to truly begin to see those impacts and the machinery to drive those collections had never been in place so they were loosely created. That is why collections never truly translated into any required benefit for any of the collecting agencies at that level. So, you see, we are just hoping that with the creation of KW-IRS we will begin to see a lot more attraction towards setting up of an institution like this or keying into an

institution like this, to also benefit from the efficiencies of increased volume. And that is the kind of thing we want to begin to send down to various councils. We are not unaware of past poor institutional framework to drive these things but what we truly want to concern ourselves with *now* (his emphasis) is how do these benefits of increased support at the State level also translate to increased support at the Local Government level? Am sure they would have been seeing the levels to which the State is becoming a lot more comfortable in its programmes and being able to achieve its set target within its financial budget year. And what helps the State to achieve that is not anything other than the fact that it has increased its revenue. So Local Governments who are mostly hit by this drop in revenue are truly desirous of changing their situation, they quickly came to us. You see, rather than brooding on the past mistakes and weak positions, look at the current situation, that how best can we improve on our situation? Because as bad as it is now, we are aware that the allocation for Local Government is unlikely going to sustain them for a while. So the earlier they begin to see alternatives because their incapacity will begin to truly affect the very reason they were setup. They won't be able to address basic things like basic education, rural water supply, rural road repairs, and rural health care. They won't be able to address them. Of course the State has been addressing these issues for a while but you see, they should recognise the fact that if they don't improve in their financial status, it will continue to undermine the purpose for which they truly exist. And I think those of them that truly want to change that perception will quickly without hesitation key into the current collection process and use the platform. Because you see, setting up a collection process requires resource deployment and someone has already done what you require to do, all you need to do is take advantage of the machinery there, you know, drive your own revenues accordingly from a way and manner that would serve as synergy and improvement for your own collections. So I think for Local Governments, they have very little option outside the current collection process if they truly want to exist properly in their obligations.

Kwareve News: *With the harmonization of taxes between the State and the LGAs, a lot of people believe that the solution to solving the Local Government challenges lies in the hands of the State Government and where the State refuse to rise to the occasion, the system may collapse. What effort are you making to bail out the Local Governments in the area of salary payment and possible restructuring of their activities?*

HE: Obviously you see, that is where again, it reflects back on that same need for them to key into the current collection process. If their contributions, especially keying into the revenue profile, begins to become meaningful to the collection, then at that level you can hedge against that to provide some support that could probably take out some of the backlog and improve on the current capacity to move on. Because you see, if they can allow themselves to key into the collection process, we expect it to translate into a steady in flow for them, improved in flow for them. By the time it translates into improved revenue for them, they can hedge against that and require support from us. Our comfort will be hinged on their continuous support to drive the revenue to sustain it at that level. You can even begin to borrow against it. Those are some of the options that might likely come up if it's allowed to blossom to that level. It is achievable, it is doable, it requires a clear understanding of how capacities required to drive these things can be harnessed together and be gotten to the desirable level. That's our own set goal. I know it might be a bit slow at the Local Government level especially knowing the way and manner they are structured a bit different from the State. But I expect them to see the benefits accruing to the State already and so that should be impetus to drive the scheme and get the gains that comes with it.

Thank you.

Kwareve News: *Thank you very much, your Excellency.*



Taxpreneurship

revolves around Creativity and Innovation

The fundamentals of the concept of taxpreneurship is the basis of this month's contribution. The fundamentals underlying the assumptions of the concept revolves around creativity and innovation. The modern tax administrator is expected to have the capacity to think out solutions that are exceptional and poignant in the drive for tax collection. The taxpayer of today are expecting not only tax products that will take into consideration the convenience of payment and efficiency of the process of collection. Today's taxpayers are also craving for accountability and judicious utilization of the tax collected, and as such will wait to see how these funds are being applied.

From the foregoing, the tax administrator of the 21st century cannot afford to be and remain conventional but must apply innovative principles to the business of tax collection. These innovative drives should not only be applied to the support services of operations, finance and administration, but also to the core services of assessment, audit, collection and enforcement.

The introduction of innovation to all the facts and areas of tax administration has the capacity of ensuring the delivery of both efficient and effective tax services.

While striving to introduce modalities that will increase the tax revenue generated, it is important to note that the same attention must be paid to efforts that will reduce the cost of collection. Thus the adoption of the principles of taxpreneurship is expected to take the revenue up and bring the costs down.

The focus of attention of a taxpreneur should be the taxpayers as these are the customers and consumers. Taxpreneurship principles not only profess creativity and innovation, as enumerated

above but also customer service. This principle as difficult as it may appear is one cardinal principle as the drive for customer (taxpayer) satisfaction is paramount for continuity in tax collection and the elimination of tax avoidance and tax evasion. A customer-centric taxpreneur will always win the taxpayers' heart and get them to pay their taxes with the varieties of offers/incentives for prompt and early payments.

“From the foregoing, the tax administrator of the 21st century cannot afford to be and remain conventional but must apply innovative principles to the business of tax collection. These innovative drives should not only be applied to the support services of operations, finance and administration, but also to the core services of assessment, audit, collection and enforcement.”

Driving tax payments in this modern age cannot be done without the introduction of information technology. The various areas of tax administration and services are today being driven electronically and taxes are being paid by the taxpayers in the comfort of their homes and offices through the various medium such as telephones, internet, etc. Tax processes are today as efficient as other services and the tax administrator of today is expected to go beyond just tax administration but taxpreneurship.

ALOFA OF ILOFFA PLEDGES SUPPORT TO KW-IRS

*Fareedah Abdulwahab



The Alofa of Iloffa, Oba S.L Dada & The Executive Chairman, KW-IRS, Dr. Muritala Awodun

The Executive Chairman KW-IRS, Dr. Muritala Awodun on 16 June 2016 in company of the Deputy Director Informal Sector, Mr. Lekan Rotimi and the Director Admin & Corporate Affairs, Mrs Adenike Babajamu met with the Alofa of Iloffa, Oba S. L. Iyanda. The meeting was designed to interact with the traditional rulers and stakeholders of the Local Government Present at the occasion were Royal Fathers in Oke Ero LGA, Members of the Executive and Legislative Council, representatives of various Community Development Associations, Iyaloja and Babaloja of Oke Ero Local Government Area (LGA).

Addressing the traditional rulers of Oke-Ero, the Executive Chairman Kwara State Internal Revenue Service (KW-IRS), Dr. Muritala Awodun expressed profound joy for the warm reception by the traditional rulers. He stated that the Kwara State Revenue Administration Law No. 6 of 22 June, 2015 which established KW-IRS gave the Service the mandate to collect all revenue on behalf of the

State, eliminate multiple taxation, block all leakages and ensure that revenue collected get to the coffers of the government. He referred to Lagos State Internal Revenue Service (LIRS) as an example of what Kwara state could accomplish.

Dr Awodun explained that the essence of the visit by KW-IRS was to solicit support of the traditional rulers, get their blessings for the success of the task ahead and to jointly strategize on collection modality for Oke-Ero putting into consideration the peculiarity of the Oke-Ero community.

The Executive Chairman, KW-IRS explained that the Service is a performance driven organization. He

mentioned that most of the revenue collected in the market are associated with LGA. He added that cooperation among everyone will yield a positive result which will lead to the actualization of the set goals. He expounded that the harmonisation of State and LGA collections by the Joint Revenue Committee (JRC) will lead to efficiency. He also informed those present of the KW-IRS Community Impact Project which in the past included clearing of market refuse, drilling of boreholes, kitting of school pupils, etc.

Dr Awodun explained that the stake holder's visit which began with the visit to the Emir of Ilorin and Royal fathers in the North was necessary to secure approval and support of all parties. He shared the vision of the service which is to mobilize revenue for the strategic development of Kwara State. He added that the ongoing property enumeration will help the Government plan strategically for provision of basic amenities and determine property and tenement rates in the State.

The Babaloja of Ekiti LGA, Alh Yusuf Adedeji who spoke on behalf of the market traders stated that business in the rural areas were stagnated due to lack of payment of salaries to LGA staff. He appealed to KW-IRS for intervention by assisting to improve the IGR of the



Guests and staff of KW-IRS at the stakeholder's meeting



Oke-Ero LGA Traditional Rulers present at the sensitization visit by KW-IRS



Oke-Ero LGA Traditional Rulers with Director Admin & Corporate Affairs, KW-IRS present at the sensitization visit



Executive Chairman presents souvenir to the Alofa of Ilofa



KW-IRS team inspects the Alofa main market

Local Government. Similarly, Oke-Ero APC Party Chairman, Chief Onigemo Adeniyi Joseph who recognised the commendable effort of the Executive Governor of Kwara State and KW-IRS pleaded with the Service to look into employment opportunities for unemployed graduates in Oke Ero LGA.

Dr Awodun in his response promised to communicate the observations and challenges of the people to the

Executive Governor. He explained that all 16 LGAs are represented in KW-IRS employment. He however assured that the LGA will be considered in future employment.

The Alofa of Ilofa, in his closing remarks advised everyone to be patient and cooperate with the Kwara State Internal Revenue Service and he promised his support to help KW-IRS to achieve its vision.



The Executive Chairman, KW-IRS in a group photograph with the Alofa of Ilofa and the Oke-Ero Traditional Rulers Council Members

WE ARE WILLING TO PAY TAXES

ALHAJI ZUBAIR UMAR

*Jumoke Dada



The Executive Chairman giving his address at the stakeholder's meeting

In its quest to sensitize Kwarans at the various Local Government Areas (LGAs) in the State, the staff of the Kwara State Internal Revenue Service (KW-IRS) led by the Executive Chairman, Dr Muritala Awodun paid a visit to Patigi LGA on 23 June 2016. In the Team which arrived at the palace of the Etsu Patigi, Alh Ibrahim Chatta Umar by 2.00pm having travelled about 5 hours from the state capital, were the Director, Admin and Corporate Affairs, Mrs Adenike Babajamu, Deputy Director, Informal Sector, Mr Lekan Rotimi and other staff of KW-IRS. The Vice Chairman, Patigi LG, Alh. Sanni Mohammed who represented the Chairman welcomed all to the palace.



The Executive Chairman greeting the members of the community

The Executive Chairman, KW-IRS appreciated the traditional rulers present for making out time, especially in the season of Ramadan to receive the KW-IRS team. He gave a little background into the establishment of KW-IRS by the Executive Governor of Kwara State backed by the State Revenue Administration Law No. 6 of 2015, with the mandates to collect revenue for the State, block all leakages and



Traditional Rulers paying rapt attention during the meeting

eliminate multiple taxes. He reiterated the purpose of sensitization visits to the various LGAs of the State which are to seek the support of the traditional rulers, request their blessings and deliberate on collection methods that is appropriate putting the peculiarities of different communities into consideration.

Dr Awodun reviewed some of the activities embarked upon by KW-IRS in its attempt to give back to the residents of Kwara. These include provision of ultra-modern toilet facility, provision of school uniforms, school sandals and bags to pupils in selected schools from four different LGAs, digging of boreholes for communities, cleaning of markets, etc. These he explained were achieved through its Community Impact Program (CIP). He admonished that one of the reasons for the visit by KW-IRS to Patigi is to ascertain the needs of the people in Patigi and see how such needs can be attended to via a feedback mechanism to the executive Governor.

Alhaji. Zubair Umar, the representative of the Emir of Patigi expressed his sadness about the state of Patigi which he said is as a result of neglect. He stated his wish and hope that promises made to Patigi and its people are fulfilled. He advanced that Kwara State in its entirety is depending on KW-IRS for revenue collection as well as the judicious use of collected revenue for the development of Kwara State, its people, the 3 senatorial districts and all the LGAs in the State.

Buttressing the points made by the representative of the Emir of Patigi, some of the traditional rulers present lamented the state of their community. They expressed feelings of being forgotten and marginalized by the State Government. They stated that they were willing to pay taxes but appealed to the State Government to help resolve their challenges. They also lamented the lack of basic amenities such as good roads, portable water, electricity, and proper education among others.

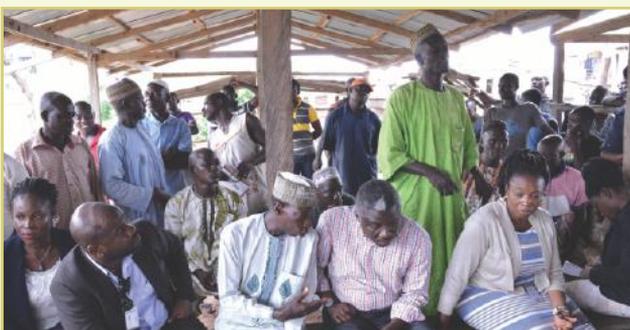
Responding to the various observations by the traditional rulers, the Executive Chairman, KW-IRS appealed to the traditional rulers and admonished them to continue to support the State Government. He however explained that KW-IRS is not a political affiliate, but a focused organization that is not out to extort the people of Kwara State, but rather, to improve the condition of the State by ensuring that revenue collected are used for the development of Kwara State and its people.

The market executives led by the Babaloja took the KW-IRS team around the Patigi market which is

operated every nine days. The market leader listed their challenges to include: unhealthy and deplorable abattoir, damaged fence, bad drainage, lack of portable water supply, bad toilet facility, leaking roofs, dilapidated market executive office structure and damaged gate. Dr Awodun assured the people of the Patigi market that their complaints will be reported as feedback to the Executive Governor, while the Service would explore areas where immediate help may be deployed.



The Executive Chairman presenting a souvenir to the Etsu



Members of the community with KW-IRS staff at the meeting



Representatives of the market women



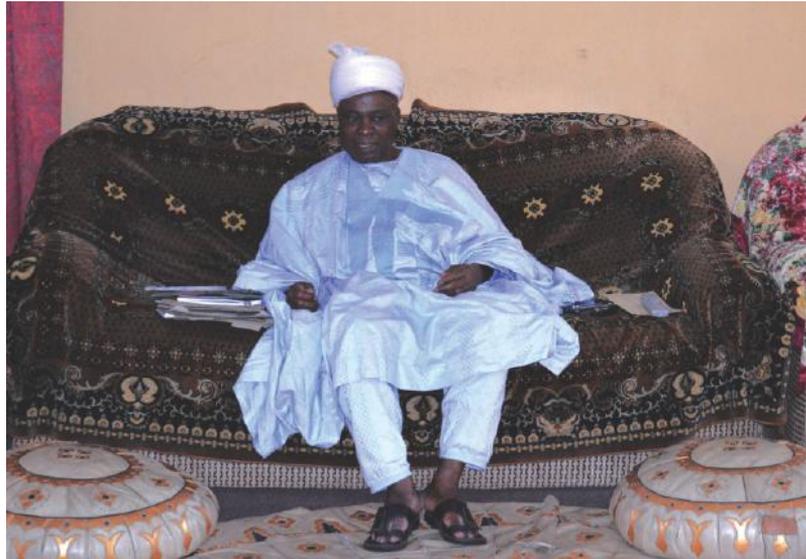
KW-IRS team on a tour of the market

MAKE COLLECTION PROCESS TRANSPARENT

- EMIR OF KAIAMA

*Jumoke Dada

The Emir of Kaiama, HRM. Alhaji Omar Shehu Muazu Kiyaru IV on 29 June, 2016 hosted the Executive Chairman and staff of the Kwara State Internal Revenue Service (KW-IRS) in a courtesy visit. Present at the palace to receive the KW-IRS entourage led by Dr Muritala Awodun were the Local Government (LG) Vice Chairman, Alhaji Yusuf Usman who was representing the Chairman, former Commissioner for Environment, Hon. Usman, the Secretary to Kaiama LG, Usman Abubakar Mora and title holders including Seriki Kasuwa, Marafa of Kaima, Seriki Dawa, and Magaji Kakatuwa among others.



The Emir of Kaiama, HRH. Aliu Omar Shehu Muazu Kiyaru IV

The Executive Chairman, KW-IRS was full of appreciation to the Emir of Kaiama and the Royal Fathers present for accepting the KW-IRS team. He explained in his opening remarks that the Revenue Administration law No 6 signed on 22 June, 2015 by the Executive Governor of Kwara State, Alhaji Abdulfatah Ahmed led to the establishment of the Kwara State Internal Revenue Service (KW-IRS) and empowered the service for effective revenue collection. He intimated the Emir on the achievement of the Service in the last six months. He stated that the Service moved Internally Generated Revenue (IGR) of Kwara State from N7.2 billion collected by KBIR for 2015 to over N8 billion within 6 months of operations between January to June 2016.

The Emir of Kaiama, welcomed the EC, KW-IRS and his team. He mentioned that the non-payment of salaries by the LG is affecting the economy of his community and having a negative effect on tax payment. He advised KW-IRS to recommend to the Government the need for instant provision of services and social amenities such as road, portable water supply, health care facilities, etc. which will culminate into increased revenue generation as people will voluntarily comply when they are sure of how their money will be utilised. The Emir further advised the Service to deliberate with the Fulanis on the payment of Cattle Tax.

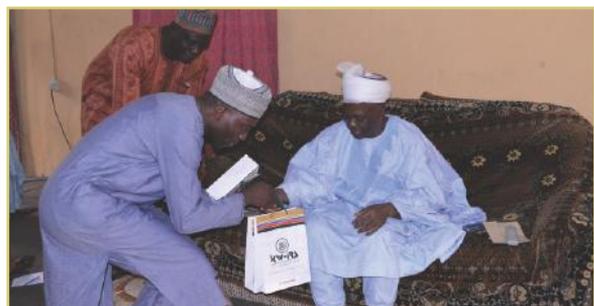
The Emir of Kaiama confirmed that there are loopholes in some aspects of revenue collection such as non-registration of motorcycles, he advised KW-IRS to block such leakages in order to boost revenue collection. He however pleaded with the Management and Staff of KW-IRS to eschew any act of corruption or attitude that



The Executive Chairman, KW-IRS greeting the Emir



Deputy Director, Informal Sector making a statement



The Executive Chairman, KW-IRS giving the Emir a souvenir

would make people lose confidence in the administrations and operations of KW-IRS. He encouraged the Service to make collection process transparent and also find a way to formalize the Informal Sector by adopting a policy system that would engage staff at the State and Local Government level. He however commended the effort of KW-IRS thus far.

The Secretary to the LG, Usman Abubakar Mora, suggested that there should be incentives that will stimulate people to move from urban to rural areas such as improvement of network by service providers, strong network coverage of media stations e.g. NTA, constant electricity supply, good storage system (shop) and maintenance facility for the cattle market. He also advised that there should be a good chain of cooperation between the Service, the people and stakeholders so as to have first-hand information on how to improve the community.

Dr Awodun expressed gratitude to the Emir and other traditional leaders present. He assured them that KW-IRS would review and make use of the various suggestions. After departing the palace of the Emir, the KW-IRS team, the local government council members, market executives, Kaiama Development Association and Yam Flour Processing Association visited the Kaiama market in order to see where the Service can be of help. The problems sighted included bad drainage system, roofless shops, lack of water, etc. A non-physical challenge identified on this tour was the language barrier between the revenue collectors and tax payers.



The Executive Chairman in a group photograph with the Emir



The Executive Chairman, KWIRS making a speech



Representatives of the Market women



The vice Chairman, Kaiama LGA, Alh Yusuf Usman giving a speech



Deputy Director, Informal Sector addressing the Emir



The KW-IRS team on a tour to the market area

KW-IRS FULLY TAKES UP LOCAL GOVERNMENT COLLECTIONS TO INCREASE LGAs IGR

*Habibah Aiyelabegan



Executive Chairman, KW-IRS, ALGON Chairman, gentlemen of the press and the KW-IRS media team

The Kwara State Internal Revenue Service (KW-IRS) will in the second half of the year 2016 increase the revenue items collected on behalf of Local Government. The Executive Chairman Dr Muritala Awodun stated this at a press conference with the Joint Revenue Committee (JRC) which held at the Revenue House on Monday 11 July 2016. He explained that prior to July 2016, the Service experimented with collections of about 8 revenue items out of the 21 collectibles by Local Government Areas (LGAs). The JRC is made up of Chairmen of all 16 Local LGAs as members and the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun as the Chairman of the committee. The purpose of the press conference was to clear misconceptions on the relationship between the KW-IRS and the Local Government Councils and also respond to questions regarding LGA revenue collections.

Dr Muritala Awodun in his welcome address thanked the LGA Chairmen and gentlemen of the press present. He explained that the JRC was created by the Kwara State Revenue Administration Law No. 6 to stimulate the harmonisation of revenue collection in Kwara by the State and LGAs. He said since the inauguration of the committee in February 2016, the committee has consistently met monthly to appraise collections and improve collecting systems. He apprised that the press conference is an opportunity to enable the populace



Local Government Area Council Chairmen



A press man asking question at the press conference



Director, Admin & Corporate Affairs giving vote of thanks

understand where we are, where we are coming from, and where we are going.

In his remarks, the Kwara State Chairman of the Association of Local Governments of Nigeria (ALGON), Barrister Abdullateef Okandeji mentioned that there has been a misconception of the autonomy of LGAs being eroded. He clarified that LGA Chairmen have not been coerced into the JRC and relationship with the KW-IRS has been that of mutual agreement. He stated that KW-IRS has been collecting revenue on behalf of LGAs, so far on a few items and on a basis of progression. He posited that LGAs have seen improvement in collection by KW-IRS and have faith in the Service.

Substantiating Barrister Okandeji's comments, the Executive Chairman said that the relationship between the Service and the LGAs is based on signed Memorandum of Understanding (MoU) with each LGA since February 2016. All LGAs as stated in the MoUs have conceded all 21 revenue items approved by law as the LG collection list. KW-IRS however commenced collection with only 4 items and have now progressed to 6. He assured the residents of Kwara that the Service continues to learn and is ready to increase collections until all 21 items are being explored. As such, increased revenue as well as more effective processes can be expected. An illustration of this is the newly automated citizenship certificate which can be applied for at www.kw-irs.com/citizenship.

In response to the questions raised by the press on area of support by the LGA, the General Secretary, ALGON mentioned that each LG would strive to strengthen the revenue drive of KW-IRS by mobilising support from the populace through their respective LG Revenue Committees. They would also secure the support of the traditional leadership to create awareness and enlighten the people at the committee level. On the fate of the LG staff, the Baruten LGA Chairman, Alh Omar Mohammed explained that the LGAs have rehabilitated previous LG revenue staff to ensure understanding and the proper utilisation of their skills through redeployment to other areas such as the Treasury and the reporting & monitoring of revenue collections.

The Executive Chairman, KW-IRS in his response on how the activities of the Service addressed the conditions of markets, stated that aside from collecting revenue, the Service has a responsibility to ensure strategic development of the state. He informed those present of the KW-IRS Community Impact Program which focuses on giving back to the people. He apprised that KW-IRS has responded to the requests of markets in several ways. He gave examples of the clearing of abattoir at the Ipata Market, construction of



Local Government Area Council Chairmen



Staff of the Informal Sector Directorate with the Deputy Director, Informal Sector

ultra-modern public toilets at Ago Market, cleaning of 4 years refuse at Alapa market, sinking of borehole and ongoing projects such as the fencing of Kara market and the reconstruction of 40 burnt shops at the Baboko Market.

Dr Awodun expounded that the Service listens and responds to the challenges of the people having recognised that response from the State and Local Governments might take longer since they have to focus on fulfilling primary obligations such as the payment of salaries before they can commence developmental projects. He added that such projects can only be possible if revenue is raised significantly and it is with the support of the people that this can be achieved.

Dr Awodun further expressed that viability lies in every Local and State Government; Nigeria is after all a blessed country. Viability he said is about perception and management. He posited that federal allocation is no longer viable, in his words, "we have been fed so long we do not know how to cook." As such viability, he said lies in the readiness and ability to explore internal resources.

The JRC emphasised that revenue collected by KW-IRS on their behalf still belongs to the appropriate LG for whom the revenue was collected. The committee also reiterated that collections are remitted to the LGs monthly as appropriate. The members also enjoined the media houses to ensure information is reported in the proper perspective.

The KW-IRS Director, Admin and Corporate Affairs, Mrs Adenike Babajamu in her vote of thanks appreciated the LGA Chairmen and gentlemen of the press and enjoined them for better cooperation so that more revenue can be generated and people can be better informed.

JUNE FIELD FEEDBACK/TRAINING & HALF YEAR REPORTING

*Yetunde Elegboja



Cross section of staff at the KW-IRS June Field/Feedback Training

It is no longer news that the Kwara State Internal Revenue Service (KW-IRS) in pursuant of an approach to jointly ascertain the way out of the various challenges faced by staff at their point of duty at various stations across the State meet monthly for a Field Feedback/Training (FFT) session. However the FFT for the month of June was a unique one because it included the first half year report after the commencement of operations of the KW-IRS in January 2016. The session which held on 2 July 2016 was a time of training, retraining, appraisal of Directorate's performances and reward for excellent performances.

Welcoming the management and staff, the Executive Chairman (EC), Dr

Muritala Awodun enumerated the importance of coming together once a month to brainstorm and discuss strategies for the development of KW-IRS, solve existing problems as it relates to staff welfare and succeed in the primary role of the Service which is to collect revenue for the State and also harness feedback from staff especially those posted outside Ilorin.

Dr Awodun gave special credence to KW-IRS staff posted to Kwara North for their commitment to the Service and constant attendance at the monthly FFT sessions despite the long distance and bad roads. He was also grateful to KW-IRS staff posted to Kwara South. The EC, KW-IRS appreciated the performance of the management and staff of KW-IRS

which has culminated into the 8.09 billion revenue collected so far in the half year as against the 7.2billion generated for the whole of the year 2015 by the old board.

Prof. Titi Oladunjoye, a visiting lecturer of the Kwara State University, Malete (Kwasu) made a stimulating presentation to the staff and management of KW-IRS on the topic: *Taxation and Humanity*. He gave a brief history of tax and also stressed the importance of cooperation and competition which are vital tools for progress in every organization. Prof. Oladunjoye advised the entire staff and management of KW-IRS to encourage healthy competition in carrying out their given assignment.



Cross section of KW-IRS staff undergoing medical checkup

As a follow-up on the health talk of May Field Feedback Training, the Service provided opportunity for staff to get their medical status confirmed. A team of medical personnel were on ground to check staff's blood pressure, Hepatitis status, BMI etc. The executive Chairman explained that this would be a regular exercise as only healthy staff can deliver on target.

The award for the best department of the month went to Property and Tenement Department for enumerating 80,000 properties within 4 months out of the 200,000 buildings targeted for the year 2016. The best Directorate Award of the quarter was given to Ministries, Department & Agencies (MDAs) for generating 2.9 billion naira in the second quarter of the year 2016. Lastly, Kazeem Doyinsola Akande of the Directorate of Admin and Corporate Affairs went home with the Employee of the Month Award. Mr. Kazeem was singled out for his commitment not just to his primary assignment but for adding value by using his skills to create and build visual memories for KW-IRS in photographs and video recordings of all the programmes, events, visits and activities of KW-IRS. This he does selflessly and with excitement.



Executive Chairman



Director, Admin & Corp. Affairs



Prof. Titi Oladunjoye



Deputy Director, Informal Sector



Director, Operations & Process



Director, MDA's



Head, Legal and Enforcement



Revenue Officer, HNI Directorate



Manager, Informal Sector Directorate



Cross section of staff at the Field/Feedback Training



Cross section of staff at the Field/Feedback Training



MDA, winner of the Directorate of the Month

FIFTH KWASU ENTREPRENEURSHIP DIRECTORS' CONFERENCE 2016

*AbdulHakeem AbdulRahman



Cross section of participants

The Executive Chairman, KW-IRS, Dr. Muritala Awodun led the KW-IRS team to the fifth edition of the Entrepreneurship Directors' Conference (EDC) of the Centre for Entrepreneurship, Kwara State University (KWASU) on 18 July 2016. This year's EDC was titled *Consolidating Stakeholders' Synergy for Sustainable Entrepreneurship Development in the Nigerian Tertiary Education*. In his opening remarks, Dr. Hakeem Ajonbadi described the Centre for Entrepreneurship as a key achievement of Kwara State University (KWASU) which is now followed by other universities as guided by the National University Commission (NUC). He commended the management of KWASU for being the first to commence degree in Entrepreneurship Education and also the first institution to establish a Business Laboratory.

Mr. Segun Soewo, Special Assistant (SA), Small Medium Enterprises (SMEs) to the Governor of Kwara State applauded the management of the Kwara State University (KWASU) for the Centre for Entrepreneurship



Dr Muritala Awodun, Executive Chairman, KW-IRS, Prof. AbdulRasheed Na'Allah, Vice Chancellor KWASU and Mr Femi Adebayo, SA, Arts, Culture and Tourism



Dr Rotimi Oladele, Keynote speaker



Dr Muritala Awodun, Executive Chairman

which is one of the major areas to solving the unemployment problem in the country. He however advised youths to focus on their passion and entrepreneurs to manage available resources properly.

In his goodwill message, the Executive Chairman, KW-IRS expressed that it is indeed a thing of joy witnessing the fifth year of EDC at the Kwara State University, Malete. He described the EDC as a forum that offers a great opportunity in getting close to the immediate community for it constitutes the highest number of people that will consume any product sold or offered by an entrepreneur. He encouraged more entrepreneurship directors, who are supposed to be exemplary leads and champions of entrepreneurship drive to attend the EDC annually.

In his address, the chief host of the conference and the Vice Chancellor (VC), Kwara State University (KWASU), Prof. AbdulRasheed Na'Allah appreciated everyone present for their commitment and emphasised that the conference was another example of the University's responsibility to provide better leadership as it was clear to the management from inception that they could not afford to let their students suffer in search of jobs after graduation.

While recognising the efforts of various stakeholders, Prof. Na'Allah specially extolled Dr Awodun, who was the pioneer Director of the Centre for Entrepreneurship for his sacrifices to set the pace in getting students prepared with life-transforming and business-oriented programs which have made indelible



Mr Opeyemi Saraki, SSA, SDGs to the Executive Governor

mark in the history of the University. He described an entrepreneur as a dynamic person who is always coming up with new ideas and to become one requires global updates. He further apprised that people without vision are the problem of this nation.

Speaking further on the theme of the conference, Dr. Oladele explained that some of the key factors that determine the success of entrepreneurship in any society includes leadership, institution, policies, synergy and infrastructure. He added that there is no synergy between education and institution and that has created a wide gap between leadership and entrepreneurship. He opined that teamwork plays a fundamental role in entrepreneurship and pointed out integrity, passion for growth, networking, successful self-brand as some of the attributes of sustainable entrepreneurship.

In the debate segment of the conference, Dr Awodun gave an acronym, "LIPSI" to the 5 areas mentioned by the speaker i.e. Leadership, Institution, Policies, Synergy and Infrastructure which are instrumental in building sustainable entrepreneurship. He stated that for



Mr Segun Soewo, SSA, SMEs to the Executive Governor

entrepreneurship to thrive in any community or nation, there is need to first tackle leadership and management problems so that policies and infrastructure can consistently be put in place. He attributed his unprecedented achievement as the Executive Chairman, KW-IRS in revenue mobilization and tax administration to the approach of entrepreneurship called 'TaxPrenuership', by doing things in a different way to achieve a different result. He also agreed with the keynote speaker on the need to build a team saying that no one knows it all and no one can do it all alone, and the landmark recorded by the Service is a true reflection of what synergy and teamwork tend to achieve.

Dr Awodun also posited that many problems have emanated from the gap between the people and the government and bridging the gap is the only solution, upon which KW-IRS Community Impact Programme is premised. The Service has been able to attend to the priorities of some communities in various Local Government Areas.

Prof. Otokiti categorised "LIPSI" into internal and external where he expressed that the negligent attitude of some policy makers has hindered the expected effect of entrepreneurship because, it creates result where there seems to be none. He added that there must be synergy among Leadership, Institution, Policy, and Infrastructure if entrepreneurship would be sustained. He concluded by advising students to live as entrepreneurs rather than being job seekers because innovation and creativity have no boundary.



Discussants at the debate segment of the conference

RAT RACE



The expiration of an infinite race of
Dogs chasing cats and cats hunting rats
a relay of unquantifiable and unpredictable distance
Each one on track holding firmly to the baton
Stubborn, resolute and determined not to pass it
Yet, forcefully the baton must change to the next runner
The clock ticks tick tock... tick tock to countdown
The coach in His hands the whistle to blow
Silently watching the running dogs and wishing
if they would only look up to Him for direction
But it's a rat race
A race of *ki lo bade*
A race of 'What's in it for me'
Everyone on his path, killing, maiming, destroying one another
In selfish greed wishing to possess all, yet empty of all
In pursuit of vanity and futility that ends 7 feet below
Amassing, grabbing, and filling stomachs with emptiness
Consuming all, but never having enough
If only the dogs know how void and empty the end would be?
How easily they are preys to the hyenas and lions
Prey to tiny termites, ant, maggots and worms
who would easily suckle on their intestine and
Convert them into manure, leaving their steps untraceable
Like a snake that crawled along the rocky path
A life soon forgotten that fizzles out like fart
They would understand that it's all a rat race
That ends always in futility.



Kazeem Doyinsola Akande



Executive Chairman and June employee of the month,
Kazeem Akande

Doyin as he is popularly called was recognised by the Executive Chairman as the Employee of the Month for June 2016. The Executive Chairman expressed his appreciation for Doyin to be that he goes about his primary assignment as well as additional responsibilities with a smile and calm demeanour. His contribution in photography was described as building memories for the Service. He is a staff who has been able to bring his skill to the advantage of the Service. The highlight of his declaration as Employee of the Month was that after the description of the person by Executive Chairman, staff were able to guess right who the awardee was which is indicative of unanimous agreement of him deserving the award.

HEAR ME OUT

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

Hello,

I went to my Local Government Secretariat to obtain a citizenship form and I was told that the modality for application has changed. Please how do I go about obtaining it using the new KW-IRS platform?
Mrs Adegboye

Dear Mrs Adegboye,

Kindly take the following steps for your citizenship application process:

1. Visit <http://www.kw-irs.com/citizenship>
2. Create an account
3. Fill the **Citizenship Form** and note your **Transaction ID**
4. Make Payment of **N2,500** with your ATM/Debit Card online
5. You will receive **confirmation via SMS** and the **completed form via email**
6. **Download and Print** the completed form
7. Take the completed form to all appropriate parties for signing
8. Obtain your **Citizenship Certificate** from your **LGA Headquarters**

Thank you.

Abdul

Good day,

I got to know that I would need an assessment ID to pay into the Kwara State IGR Account. Can you tell me how I am going to get it please?

Mrs Ronke

Dear Mrs Ronke

You can easily get your assessment ID by contacting our Help Desk via phone on 07006959477.

Thank you.

Abdul



Amazing benefits of Honey

*Fareedah Abdulwahab

Honey is one of the most useful substances on earth because of its antifungal and antibacterial properties. The taste of honey is a most desirable and harmless one desired by everyone. It is not surprising that we hear people describe their loved ones as honey and every sweet thing is compared to it. Aside just adding it into hot tea as a sweetener or licking a spoonful for energy, honey has many unique uses that are yet to be explored by many. Some of these are:

1. Acne scars and dark spots: Honey act as a remedy to remove scars and dark spots. To do this, cut lemon and squeeze out the juice into a bowl, add two tablespoons of honey and mix the two into the bowl until the desired consistency is attained. Apply the mask all over your face; let it set for 15 to 20 minutes before washing it off with warm water to achieve a soft and supple skin.
2. Heal Wounds: The anti-bacterial properties contained in honey helps to heal wounds. Wash the affected area well with water and apply a little bit of honey. Doing this ensures rapid healing.
3. Heals cracked lips: Honey is also used for healing cracked lips, take one tablespoon of honey, add half teaspoon of rose water, half teaspoon of glycerine, mix well and gently massage your lips with this mixture and wash after 20 minutes. Apply this daily for soft lips.
4. Honey heals dry and cracked skin: Dry skin occurs when the skin lacks sufficient moisture. To address this with the honey remedy, take one tablespoon of honey and one tablespoon of fresh milk, mix well and massage your dry skin for 5 minutes, wash off with warm water. For effective result, apply twice a week.
5. Hair conditioning: Honey is also a great natural remedy for hair conditioning, take half cup of yoghurt, add 5 tablespoon of honey, 2 tablespoon lemon juice, and 2

tablespoon glycerine, mix very well. Apply this mixture into your hair, cover it with a cap and let it steam for 30 minutes and wash off with warm water. This combination will make your hair silky.

6. Helps in weight loss: Vitamins, minerals and amino acid are the major nutrients present in honey and it helps to reduce weight. Add 2-3 tablespoon of honey, half cut of lemon, half cut of cucumber, and add into a glass of clean water. Drinking this every day helps to remove toxins from the body.
7. Honey cures sore throat: This is the perfect remedy for sore throat and coughs, add 2 tablespoon of honey and 2 table spoon of powdered ginger (raw ginger can also be used). Mix well in warm water to get relief from sore throat. This can be done twice a day.
8. Sunburn treatment: Honey can be used as repairs for sun exposed skin. To achieve this, mix 5 tablespoon of honey and one part pure Aloe Vera gel to repair sunburned skin. The mixture can be applied twice daily to achieve the desired result.
9. Honey clears dark knuckles: Having dark knuckles come with a shame, cut lemon in half, then squeeze the juice in a bowl, pour 2 tablespoon of honey into the bowl, 1 tablespoon of brown sugar, mix very well until you have a liquid consistency, gently apply the mask and scrub well to exfoliate and remove dead cells, leave on for 15 to 20 minutes. Wash after with clean water, this can be done once a day to achieve good result.
10. Honey cure bad breath: Honey is a natural remedy for bad breath. Mix half cup of water, 1 tablespoon of raw honey, 1 tablespoon of lemon juice. Rinse your mouth thoroughly with it for fresh breath all day.

References

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KW-IRS COLLABORATES WITH FCMB ON THE SENSITISATION OF NEW CITIZENSHIP APPLICATION PROCESS

*AbdulHakeem AbdulRahman

In an effort to reform the processes and procedures of revenue drive in the state, the Kwara State Internal Revenue Service (KW-IRS), in collaboration with First City Monument Bank (FCMB) made a move for sensitisation programme on the new citizenship application process in Kwara State College of Education Ilorin and Kwara State Polytechnic Ilorin on 20 July 2016.

While addressing the staff of KW-IRS and FCMB who visited his office, the Provost, Kwara State College of Education Ilorin, Dr. I. S. Opobiyi commended the management of the Kwara State Internal Revenue Service for their innovative ideas to enhance the State's IGR which he described as a right step in the right direction. He explained that over the years many hundreds of Non-Kwarans have employed one exploitative way or the other to claim the benefits that were meant for true citizens of the State as thorough findings later revealed, and because of the porosity of the application process then, many citizenship certificates have been faultily issued. He made a pledge to organise a meeting between the visited parties and the College's Students Union Government (SUG) for a coordinated sensitisation forum.

Also speaking from the college was the Registrar, Alhaji Abiodun Ali Ibrahim who disclosed that despite the management's efforts to end cases of citizenship manipulation through annual screening exercise, it is still not making any difference. He therefore expressed his pleasure over the new citizenship application process by the Service, saying that it is the best approach to entrench justice as far as citizenship application is concerned. He concluded that he would get the Provost's message relayed to the SUG Executives without delay so that a meeting would be organised.

The Director Students' Service (DSS), Kwara State Polytechnic Ilorin, Mr. Adegboyega Adewoye explained that the new application process is another advantage that would not only be beneficial to the State in terms of its enhanced IGR but would also help the polytechnic in effective screening process. He explained the management would give it the urgency it deserves which will come in form of organising a forum that will be suitable for such a sensitisation programme.



Staff of KW-IRS and FCMB with the Registrar, COED, Ilorin



Staff of KW-IRS and FCMB with the Provost, COED, Ilorin



Staff of KW-IRS and FCMB with DSS, Kwara State Polytechnic, Ilorin



KW-IRS staff at Malete for New Citizenship Application Process Campaign

LANDMARK UNIVERSITY CONDUCTS 3RD CONVOCATION CEREMONY

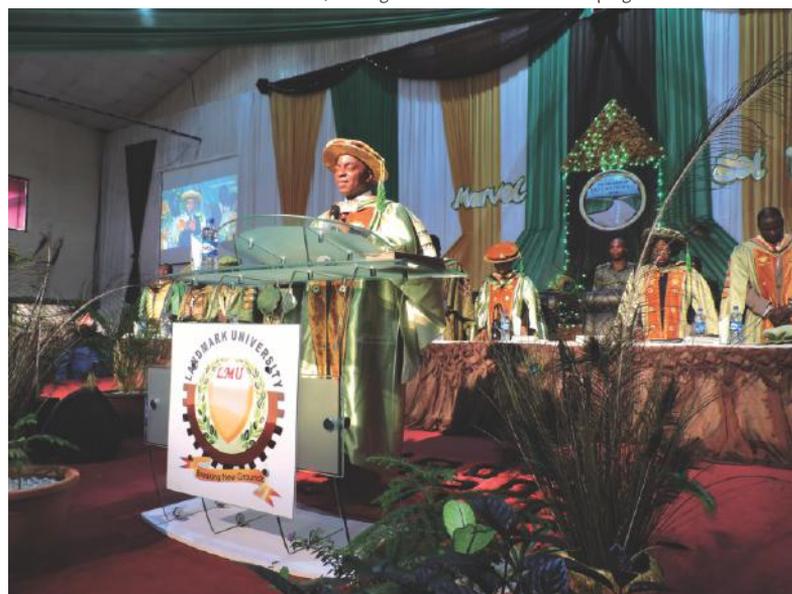
*Yetunde Elegboja

As an organization that has interest in the educational sector of the State and as such has included education as one of the five **E's** of its Community Impact Program (CIP) others being Employment, Environment, Enterprise, and Empowerment, the Service has embarked on various projects in the Education sector. These projects include the distribution of school uniforms, school bags and sandals to primary pupils starting with four Local Governments, issuance of scholarships to outstanding students at the tertiary level and Undergraduate Scholarship Awards, the Executive Chairman KW-IRS, Dr Muritala Awodun in company of Mr Johnson Oyedemi, the tax consultant to Landmark University and some staff of the Corporate Affairs unit of the Admin and Corporate Affairs Directorate of KW-IRS on Friday 15 July 2015 attended the 3rd convocation ceremony of the Marvel Set of Landmark University.

The Chancellor of Landmark University, Dr David Olaniyi Oyedepo, Founder of the Living Faith Church, Educationist, Humanitarian and Philanthropist in company of his wife, Pastor Mrs Faith Abiola Oyedepo was present at the convocation ceremony. Celebrating with them were the Vice Chancellor of Landmark University, Prof. Aize Obayan, Vice Chancellors from various universities within and outside the country, the High Commissioner, South Africa, Mr Lewis Mungulu, the keynote speaker, Prof Placid Njoku, traditional rulers from within and outside the State,



Cross section of Professors, and dignitaries at the convocation programme



Dr. David Olaniyi Oyedepo, Chancellor Landmark University



The Executive Chairman, KW-IRS, Dr Muritala Awodun at the 3rd Convocation Programme

corporate organizations, Pressmen, graduating students and their family members and well-wishers.

Prof. Placid Njoku, the keynote speaker for the convocation programme gave a lecture on the **“Impact of Agripreneurship”**. He stated that agriculture is no longer a profession for the aged or the retired, but a profession for the young, vibrant and creative minds. He elucidated on the importance of Agriculture in the development of the nation and stability of the Nigerian economy. He opened the eyes of the convocation attendees and graduating students to the economic viability embedded in agriculture which apart from feeding the nation could also generate high revenue for the nation when agricultural products are exported. He stressed that agriculture is a profession that can never go into extinction because consumption and provision of goods and services can never be taken away from agriculture because it is the primary raw materials for products and the food that we eat.

Prof Njoku advised agripreneurs

on techniques to employ for quick business growth which includes partnering with farmers, building self-confidence by believing in themselves and their ideas, being self-motivated and determined, showing initiatives, being analytical, having initiatives for decision making and knowing how to manage risks. Prof. Njoku admonished higher institutions where Agriculture is offered as a course to adopt commercial farm model, identify soft funds and enjoined them to start now. He appealed to the Nigerian society to focus on the Agricultural sector. The renowned educationist affirmed that agriculture can feed Africa. He emphatically stated that agriculture is the key driver of the socio-economic performance of a nation and that there is a need for revolution of agriculture in Nigeria.

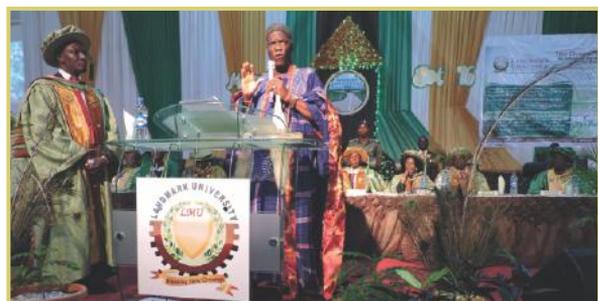
The Traditional Ruler of Omu Aran, HRH Oba Charles Oladele Ibitoye in his remarks commended the Chancellor of Landmark University, Dr David Oyedepo, for listening to the divine instruction to establish Landmark University in Omu Aran which is his home town. He gave kudos to the constant efforts of Dr

Oyedepo for the development of Omu Aran community. He affirmed that the establishment of Landmark University has not just transformed Omu Aran but has perpetually boosted the economy of Omu Aran and the social status of the State. He appreciated the Chancellor for the love he has for his community and called him an *Omoluabi* of the land.

The High Commissioner of South Africa, Mr. Lewis Mungulu in his remarks congratulated the Chancellor of Landmark University and his wife, Vice Chancellor, Landmark University, Lecturers of the prestigious university, graduating students, family members and all present at the joyous occasion. He asserted the importance of education and the need for universities in Africa to be transformed. He said Africa needs to transcend the hopelessness through quality education. He requested the Chancellor to also replicate the Landmark experience in South Africa by bringing the institution to South Africa. He proposed for exchange of students so that knowledge acquired can be shared and transferred.



The Vice Chancellor of Landmark University. Prof. Aize Obayan



High Commissioner of South Africa, Mr Lewis



The Executive Chairman amidst guests



Cross section of participants

CROSSWORD PUZZLE

TAXES & LEVIES COLLECTIBLE BY LOCAL GOVERNMENT

By: Doyinsola Akande

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

Instructions: Search up, down, forward, backward and diagonal to find the Twelve (12) hidden tax terminologies.

Hints:

- | | | |
|---------------|----------------------|-----------------------|
| BIRTH FEES | MERRIMENT LEVY | SHOPS AND KIOSKS RATE |
| CATTLE TAX | MOTOR PARK LEVIES | SIGN BOARD FEES |
| MARKET TAXES | REFUSE DISPOSAL FEES | SLAUGHTER SLAB FEES |
| MARRIAGE FEES | RIGHT OF OCCUPANCY | TENEMENT RATE |

Send your solutions, your name and phone number via email to press@kw-irs.com with the subject: Puzzle Solution to Volume 2 Issue 8

Solution to Kwareve News Issue 7 Crossword Puzzle

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

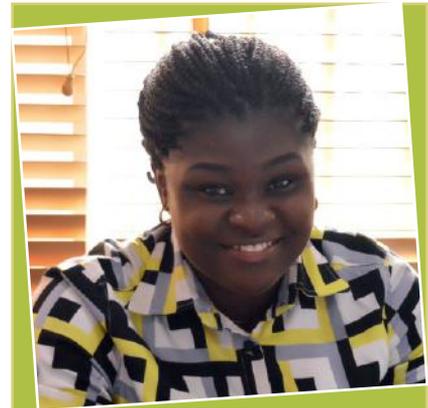
- ABATEMENT
- CREDITS
- DEDUCTION
- DEPENDENT
- EXCLUSIONS
- EXEMPTIONS
- EXPATRIATE
- ROLLOVER
- COMPENSATION

Congratulations to Issue 7 winners:

- 1st Prize: Akanbi Babatunde
- 2nd Prize: Nasiru Muhammed
- 3rd Prize: Adewumi Adeleye



Bimpe Okeowo



Bimpe has been nominated by staff of her directorate as deserving the hall of fame spotlight for this month. Bimpe is a hardworking staff who has been able to quickly learn functional processes. Admirably, despite the immense pressure and unending need for urgency under which she works, she is always pleasant and easy going. In the words of her superior, she is timely and efficient. Congrats Bimpe!

Taxpedia

Faridah AbdulWahab

PROPERTY TAX

A property tax is a levy on property that the owner is required to pay. It is levied by the governing authority of the jurisdiction in which the property is located. It is also called Millage tax levied on the value of property owned, usually real estate. Commencing in Nigeria in 1915, property tax is an ad valorem tax that an owner of real estate or other property pays on the value of the target of the tax. The taxing authority performs a valuation of the value of the property, and tax is assessed in proportion to that value. This may be done on a recurrent basis or on a single occasion.

The current enabling law is the Land Use Charge Law No.11 and it was enforced on 22 June 2001 to make provision for the consolidation of all property.

References

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BIO DATA OF

ALHAJI ISSA ORE

NURTW Chairman, Kwara State Chapter

Alhaji Aliu Issa Ore was born on the 10th of February, 1965 and hails from Ilorin, Ilorin West LGA, Kwara State, Nigeria. He commenced his academic pursuit in the year 1973 at the Ansarul-Islam Primary School and later proceeded to Mount Carmel College, Ilorin for his secondary school education. Alhaji Ore attended the Kwara State Polytechnic, Ilorin for his Ordinary National Diploma in Business Admin in the year 2003 – 2005 after which he proceeded for a National Higher Diploma in Business Administration from 2006 – 2008.

As a young and dynamic young man who eschews every act of laziness, Alhaji Ore started his work experience as a booking clerk at National Union of Road Transport Workers (NURTW), Maraba Motor Park in 1984. He served as a Unit Secretary of NURTW, also in Maraba Motor Park in 1991 and in 1992, he was the Branch Secretary of NURTW, Ero Omo Motor Park. The renowned administrator served as the Secretary of NURTW Kwara Central Zone from 1999 – 2002. Alhaji Ore was a member of the Kwara Express Board of Directors in 2009. He was the Road Accident Health Insurance Scheme (RAHIS) Manager of NURTW, National Headquarters Abuja in 2005. He is the State Chairman of NURTW Kwara State Council from 2012 till date. And the Zonal Treasurer of NURTW Zone 4 also from 2012 till date.

Alhaji Issa Ore has attended seminars on Nigerian Labour Congress (NLC) Labour School, *Impact of Government and Members' Role in Cooperative Development, Conflicts and Resolutions* at Glass



House, Abuja, and the *Importance of Nigeria Road*, in Chicago, USA. The socialite has also attended many workshops including *Discovering and Solutions to HIV/AIDS* in Kaduna, *Proficiency Training and Management* in Ibadan, *Training on the Driving Ethics and Road Accident Health Insurance Scheme*.

APPLY FOR YOUR KWARA CITIZENSHIP CERTIFICATE NOW!

KW-IRS AUTOMATES CITIZENSHIP APPLICATION PROCESS

With a desire to absolutely reform the processes and procedures of revenue drive in the state, the Kwara State Internal Revenue Service (KW-IRS) has commenced the automation of citizenship application process. This is working towards one of the mandate given to KW-IRS which is to ensure that all revenue leakages are blocked and the use of technology is the best way to achieve this. This will also put into smooth realization of the vision and mission of KW-IRS which is to mobilize revenue for the strategic development of the Kwara State.

It is on this basis the Service has chosen to live up with the new age of technology. Therefore, every citizen of Kwara State now stands a chance to apply for his/her Citizenship Certificate through the

following steps of application process:

1. Visit <http://www.kw-irs.com/citizenship>
2. Create an account
3. Fill the **Citizenship Form** and note your **Transaction ID**
4. Make Payment of **N2,500** with your ATM/Debit Card online
5. You will receive **confirmation via SMS** and the **completed form via email**
6. **Download and Print** the completed form
7. Take the completed form to all appropriate parties for signing
8. Obtain your **Citizenship Certificate** from your **LGA Headquarters**

BREAK-DOWN OF LGAs COLLECTION FOR THE FIRST HALF OF 2016

S/N	LGA	2015 TOTAL	2015 MONTHLY AVERAGE	MARCH	APRIL	MAY	JUNE	TOTAL
1	ASA	12,206,580.00	1,017,215.00	1,314,840.00	1,046,700.00	802,500.00	582,500.00	3,746,540.00
2	BARUTEN	63,309,107.00	5,275,758.92	7,000,000.00	6,000,000.00	5,500,000.00	3,002,600.00	21,502,600.00
3	EDU LGA	3,948,197.00	329,016.40	1,038,000.00	0.00	509.00	300,000.00	1,847,000.00
4	EKITI	1,366,950.00	113,912.50	554,988.00	18,000.00	0.00	578,340.00	1,151,328.00
5	IFELODUN	27,262,460.00	2,271,871.67	1,477,100.00	810,100.00	464,000.00	737,600.00	3,488,800.00
6	ILORIN EAST	7,945,100.00	662,091.67	2,220,600.00	1,660,700.00	919,950.00	1,144,950.00	5,946,200.00
7	ILORIN SOUTH	8,979,000.00	748,250.00	1,762,250.00	2,700,325.00	2,630,600.00	1,951,600.00	9,044,775.00
8	ILORIN WEST	27,943,700.00	2,328,641.67	7,497,050.00	4,113,225.00	6,516,805.00	3,097,900.00	21,224,980.00
9	IREPODUN	271,000.00	22,583.33	1,093,300.00	143,100.00	87,100.00	57,500.00	1,381,000.00
10	ISIN	1,982,400.00	165,200.00	700,000.00	120,100.00	89,500.00	5,000.00	914,600.00
11	KAIAMA	21,378,300.00	1,783,191.66	4,000,000.00	2,343,790.00	25,200.00	1,266,000.00	7,634,990.00
12	MORO	3,435,960.00	286,330.00	886,800.00	692,700.00	486,900.00	544,000.00	2,610,400.00
13	OFFA	9,015,865.00	751,322.08	1,513,000.00	602,350.00	707,860.00	420,400.00	3,243,610.00
14	OKE-ERO	1,994,430.00	166,202.50	319,400.00	120,800.00	96,500.00	0.00	536,700.00
15	OYUN	3,492,000.00	291,000.00	500,000.00	0.00	155,250.00	0.00	655,250.00
16	PATIGI	6,176,234.42	514,686.20	1,000,000.00	0.00	221,500.00	40,000.00	1,261,500.00
17	Grand Total	200,707,283.42	16,727,273.60	32,877,328.00	20,371,890.00	19,212,665.00	13,728,390.00	86,190,273.00

The table above shows collections by KW-IRS on behalf of Local Government Areas (LGAs) from March - June, 2016 from 6 out of 16 items collectible by LGAs

KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

KWAREVE News Cartoon

Concept by: Jumoke Dada



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

KWAREVE News

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Inner Front Cover	N350,000
Pre-Editorial	N300,000
Double Spread	N450,000
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Quarter Page (ROP)	N80,000



For Advert Placement, please contact
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Adverts should be submitted in raw CorelDraw format or Pdf
and sent to press@kw-irs.com

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We are committed to continually improving KWAREVE News, your foremost Kwara State Internal Revenue Service In-house Magazine.

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



KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE

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

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

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

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

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

Email: info@kw-irs.com

Website: www.kw-irs.com

Telephone: 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State



PHOTO NEWS



Executive Chairman, KW-IRS Dr. Muritala Awodun extends deadline for payment of Personal Income Tax (PIT) for members of the Artisan Congress by 3 months (July - September, 2016)

UNIVERSITY OF ILORIN FACULTY OF ARTS AWARD



KWIRS COURTESY VISIT TO NTA



HERITAGE BANK COURTESY VISIT TO KWIRS



KWIRS MEDIA CHAT WITH NEWS AGENCY OF NIGERIA



FEDERAL INLAND REVENUE SERVICE COURTESY VISIT TO KWIRS



Let's Talk Tax

Showing on **NTA** Ilorin
Every Monday by 7:30pm



SEAP

SIP SEAP TABLE WATER



NAFDAC NO.: 01-4889



Seap Table Waters
is sourced from deep natural sources.

Seap Table Water
has undergone ultra filtration processes using reverse Osmosis and purified with Ozonisation to ensure safety and quality.

BOTTLED & PACKAGED BY: SEAP TABLE WATER
30, WESTERN RESERVOIR ROAD, OLORUNSOGO, ILORIN, KWARA STATE.

KW-IRS COMMUNITY IMPACT PROGRAM EXTENDS TO ORISUNBARE

*Habibah Aiyelabegan

The Executive Chairman Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun has extended the hands of service, listening and response through its Community Impact Program to the Orisunbare Community of Aromaradu Area, Ilorin. This is in addition to on-going projects such as the fencing of the Kara market, Ajase-Ipo, and the reconstruction of burnt shops in Baboko Market, Ilorin. Dr Awodun approved the completion of motorised borehole for the Orisunbare Community Development Association (OCDA).

The OCDA became acquainted with the Service during the Property Enumeration exercise carried out in the community. The Association through liaison with the KW-IRS staff who were assigned to the area and the media learnt about various KW-IRS Community Impact Programs such as reconstruction of burnt shops, cleaning of markets, kitting of school pupils, etc.

The Association in their request to KW-IRS explained that they require assistance to commence and/or complete various developmental projects for the Orisunbare Community. One of such projects mentioned was the completion of the motorised borehole for its community, which was their immediate need. The Association stated that it had been able to drill the borehole but was unable to complete it without reservoir.

The Association in its first visit to the Service on 1 July 2016 was received by the Director, Admin & Corporate Affairs, Mrs Adenike Babajamu and the Ilorin-West Local Government Leads of the KW-IRS Property & Tenement Department of the Ministries, Department & Agencies (MDA). Mrs Babajamu enjoined the community to ensure that the project is carried out to enviable standards as is



Before



Progress



After

expected by KW-IRS. She stated that this project will be an opportunity for the Community to be showcased and other needs being discovered and responded to.

The Chairman, OCDA, Mr Wahab Yakub expressed appreciation for the approval of the Executive Chairman, KW-IRS and assured the KW-IRS team present that the project will be carried out such that the Service will be proud of the community. He applauded the Community Impact Program activities of the Service especially the reconstruction of the burnt shops at the Baboko Market. The other representatives of the OCDA expressed gratitude to the Executive Chairman saying that the borehole would have remained abandoned in the absence of funds.

The two parties having agreed on the

modalities of funding, the OCDA visited the KW-IRS Revenue House on 8 July 2016 to receive the cheque for the project. The cheque was presented by the Senior Manager, MDA, Mrs Omolara Ojulari to the Chairman, Treasurer and Secretary of the OCDA.

The Association revisited the KW-IRS Revenue House on 25 July 2016 to present a report of progress to the Service. The Community Chairman, Mr Wahab said that words were not enough to express happiness, joy and gratitude for the assistance rendered by KW-IRS to the Community. He stated that many community members wanted to come along to thank the Service but thought it wise to select representatives instead. The representatives of the community presented a report of progress, utilisation of funds and evidence for the project.

“CATTLE TAX (JANGALI) PAYMENT STARTS WITH ME, I AM READY AND WILL PAY ON ALL OF THE COWS IN MY RANCH” SAYS EMIR OF ILORIN

*Yetunde Elegboja

History was made in Ilorin, the State capital of Kwara State on 25 July 2016 when the Emir of Ilorin, Alhaji (Dr) Ibrahim Sulu Gambari led the Stakeholders meeting on Cattle Tax (*Jangali*) organized by the Kwara State Internal Revenue Service (KW-IRS) in response to the directive of His Excellency, the Executive Governor of Kwara State, Alhaji Abdulfatah Ahmed to sensitize cattle dealers on Cattle Tax also known as “*Jangali*”. Cattle tax has been in existence since 1985 and it extends to taxes paid on cows, goats and rams. Gracing the occasion were the representative of the Executive Governor of Kwara State, the Honourable Commissioner, Ministry of Chieftaincy and Local Government Affairs, Alh. Haruna T. Muhammed, Emir of Yashikra, the Elese of Igbaja, Onijoku of Ijoku, Emir of Ilesha Baruba, Etsu of Patigi, Etsu of Kaiama, Emirs, other Obas from Kwara State, Chairmen of the 16 Local Government Area of the State, Executive Chairman, KW-IRS, Seriki Kara in the State, Abattoir Executives, Kara Operators, Management and Staff of KW-IRS, and Press men.

In his welcome address, the Executive Chairman, KW-IRS, Dr Muritala Awodun expressed profound appreciation to the Emir of Ilorin Alhaji (Dr) Ibrahim Sulu Gambari, traditional rulers, Local Government Chairmen, Seriki Kara, Butchers Association and all the Cattle Stakeholders' present at the meeting. He gave a background on the mandates given to KW-IRS which is to, block all leakages, eliminate multiple taxation and ensure revenue collected gets to the right coffers.

He further articulated the fact that the focus on Internally Generated Revenue (IGR) is imperative at the moment due to the drop in the



The Emir of Ilorin, Alhaji (Dr) Ibrahim Sulu Gambari

Federal allocation which is due to the nose-diving of the oil sector revenue which was the major source of income of our nation. The Executive Chairman made reference to the first visit embarked upon by the management team after their appointment and at take-off of KW-IRS to the palace of the Emir of Ilorin (Chairman Kwara State Traditional Rulers Council). He stressed that on that visit, the Emir of Ilorin advised him and the management of KW-IRS not to hesitate to go to all the Traditional Rulers in the State to secure their blessings and support because the task ahead of them cannot be achieved without the support of the

people and these people can best be connected through the traditional rulers who are closer to the people at the grassroots level, understand them as well as their environmental challenges.

He expounded on the statement of Dr Ibrahim Sulu Gambari during the first visit of the management team that implored the team to also put into consideration the peculiarity of Kwara State in determining the rates of tax and revenue to be collected because Kwara State is not as buoyant as some other States. Dr Awodun however emphasized that the Cattle Stakeholders meeting became necessary so that



Representative of the Executive Governor, Hon. Comm. Min. of Chieftaincy & Local Govt. Affairs, Alh. Haruna T. Muhammed



The Executive Chairman, KW-IRS giving his opening address

stakeholders can reach a concession on the rate to be collected per cow and for stakeholders to also be acquainted on the mode of payment which would be through Point of Sales (POS) machines which is preloaded and its configured to work both offline and online. He noted that the POS machines will be operated by designated staff of KW-IRS.

Dr Awodun however solicited for cooperation from the traditional rulers and cattle stakeholders so that the collection process for Cattle Tax (*Jangali*) is embraced by every cattle stakeholders in the State. The Executive Chairman, KW-IRS announced the rate per cattle which is N300 (three hundred naira) only per annum while the rate for goats, rams and sheep is N100 (hundred naira) only per annum.

Having given thanks to the Almighty Allah, the Emir of Ilorin in his fatherly address stated that the essence of the stakeholders meeting organized by KW-IRS with the directives of the Executive Governor, Alh (Dr) Abdulfatah Ahmed is for collaboration between KW-IRS, Traditional Rulers and Cattle Stakeholders in the State for the collection of Cattle Tax (*Jangali*) which according to the law is also collectable on goats, ram and sheep. The Emir of Ilorin emphasised the need for Kwarans to peacefully co-habit. He commended the people of Kwara State for their peaceful coexistence which has made Kwara State to be renowned as a harmonious State.

The Emir of Ilorin stated that the Fulanis in Kwara State are the authentic Fulanis who live among people unlike the vagabond who have no homes but live in the bush. He noted that these thugs are the ones that consume hard drugs, weed and other dangerous substance that makes them to commit all manner of atrocities like rape, kidnap, murder and other destructive acts. Dr Ibrahim Sulu Gambari apprised that Fulanis in Kwara State are

industrious, peaceful and law abiding. He tagged them as neither destructive nor violent.

The Emir however admonished all the Cattle Stakeholders in the State to ensure that they comply with the *Jangali* law by ensuring that they pay the required amount on all of their cattle which is inclusive of goat and ram as stated by the law. He pledged his support for KW-IRS as the organization set aside by the government of Kwara State to collect all revenue for the State stating that ***“I am also a Fulani man and I have a cattle ranch and I want to state categorically that Jangali payment starts with me because I am ready and will pay on all of the cows in my ranch”***. He charged on the benefits that Cattle Tax payment, some of which are: provision of land by the government for grazing by animals, provision irrigation for animals, security and veterinary services among others.

Reacting to the question raised by attendees of the event such as Alhaji Oba Ajara on the modalities of

collection for the Cattle Tax (*Jangali*) from stakeholders, the Executive Chairman, KW-IRS clarified that POS would be deployed to ease collection process, that Cattle Tax is to be paid once a year and that payment of cattle tax does not nullify other forms of cattle revenue collections which are being collected.

In the speech of His Excellency, the Executive Governor of Kwara State which was presented by the Alhaji Mohammed reiterated that in view of the constant reduction in the Federal allocation given to the State, there is a need for the State to improve on its IGR hence, the establishment of (KW-IRS). His Excellency stated that the redesign of the implementation of Cattle Tax (*Jangali*) is one of the ways through which KW-IRS will increase its revenue collection to 3 billion naira monthly. He enjoined traditional rulers to key into the taxation plan of the State and support the course of the Kwara State Internal Revenue Service (KW-IRS). He was however grateful to the Emir of Ilorin and other Royal Fathers present.



The Emir of Ilorin



Deputy Director, Informal Sector, addressing the audience



Dignitaries on the high table



Cross Section of stakeholders at the event



Serikin Fulani's & Serikin Kara



The Jowhro's



Cross section of stakeholders at the event



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Community Impact Program:

KW-IRS donates N5m to Owode Market

KW-IRS COMMITS TO RECONSTRUCTING THE BURNT 40 SHOPS AT BABOKO MARKET

*Habibah Aiyelabegan



Before



After

The Executive Chairman of Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun led his team on a return trip to the Baboko Market on 18 June 2016. While he had previously visited the market on 31 May 2016 to empathise with the victims of the inferno that destroyed 40 shops his visit this time was to commit to the reconstruction of the 40 burnt shops at the Baboko Market. The KW-IRS team was received by the Kwara State Iyaloja and Babaloja General, the Baboko market executives, the Igbo Community and other market people.

In her opening remarks, the Kwara State Iyaloja General welcomed the KW-IRS team to market. She thanked Almighty Allah that the damage in the market was not worse. She expressed happiness that the Government through KW-IRS has realised the gravity and urgency of the situation. She enjoined the public to realise from this event that it pays to pay tax, adding that it is obvious that it is from taxes paid by some residents of Kwara that the State Government can access funds for situations such as this which will benefit many. She charged all the people of Baboko market to ensure prompt and appropriate payment of taxes so that more of such projects can be enjoyed. She further encouraged the people of

the market to cooperate with the Service and those who will be assigned to work on the reconstruction.

The Iyaloja of Baboko market stated that the Baboko market people are united and as such, nothing short of cooperation among its people is expected. She posited that payment of tax is new to the people of the market and as such compliance will be gradual. While she promised payment of taxes by the market people, she advised the Service to be patient in terms of timeline. She pleaded that the State continues to do whatever it can to assist the people.

The Chairman of the Baboko market executives, Alhaji Abdulrazak Lasoju also thanked God and expressed his gladness that the Service recognised the need to respond and come to the aid of its people first rather than stand on receiving tax first. He apprised that it is how the Service treats people that would determine reciprocation. He added that responding to needs and providing amenities is exactly what the people have been demanding from the State. He also made various requests of the Service such as rehabilitation of additional shops and the provision of a fire service station in the market.

In agreement with Alh. Lasoju were the Chairman, Igbo Community and the Kwara State Babaloja General, Alh. AbdulKadir Babtunde Jimoh.

The Babaloja General enjoined the service to recommend that the Government provide fire service team in all markets and fire extinguishers for small markets. He said the response of KW-IRS to this situation and others such as the building of ultra modern toilet at the Ago market, the cleaning and clearing of refuse at Alapa Market are evidence that the Service is indeed to serve the residents of Kwara. He enjoined the market to join hands with the Service for better life for Kwarans.

The KW-IRS Deputy Director, Informal Sector, Mr 'Lekan Rotimi stated that when the Executive Chairman, KW-IRS promised to help in the previous visit, most expressed distrust but it is now evident KW-IRS is trustworthy. Mr Rotimi likened the situation to the Yoruba adage which says *when a tree falls on a tree, it is the one on top that is first lifted*. He explained the Service recognises the need to in this case first respond to the unfortunate event as a more pressing need rather than continue to wait until all taxes are paid.

Mr Rotimi apprised that since people have been asking for humanity and patience when it comes to payments, people must also exercise patience and faith when it comes to the State meeting their demands. He however reminded the people in the informal sector that they have been making

various payments in the past, the difference with KW-IRS is they are assured the collection is legal, on record and will get to the government coffers.

The Executive Chairman, KW-IRS expressed that the Service already intended to undertake a Community Impact Program (CIP) at the market, but has reckoned to solve this pressing issue first. He assured the market that the Service realise their importance, it is after all from the proceeds that their children have been raised. He said it should be known that the Service does listen and although it may not be possible to respond to all needs immediately, requests will be forwarded as recommendations to the State Government.

Dr Awodun thanked His Excellency, the Executive Governor of Kwara State, Alh (Dr) Abdulfatah Ahmed with whose approval this project is possible. He stated that the Service as well as the State Government understood that the source of livelihood of people and their dependants had been lost and there is no other response than restoring it urgently. He narrated that after the approval, there was need for assessment of damage and required resources otherwise work would have begun immediately.

He stated that he and his team had come to commence the project which he hoped will be completed in six (6) weeks. He concluded by soliciting support for the victims of the inferno saying that reconstructing the shops is not enough as there is need for the victims to be able to stock their shops to resume their trade. He said the Service will also look to seek for assistance on behalf of the victims and expressed his hope that positive response will be gotten from philanthropists and well-wishers in this regards.

Five (5) weeks after the commencement of the reconstruction of the burnt shops, the Service has been able to complete block work, plastering, roofing, and even the painting of the interior of the shops. The painting of the exterior and the flooring between blocks are expected to be completed before the 6th week as promised.

KW-IRS FULFILS ITS PROMISE TO THE PEOPLE OF AJASE-IPO

*Yetunde Elegboja

A promise kept goes a long way to depict the level of integrity and trust that can be accorded an individual or an organization. This exactly is the story of the Kwara State Internal Revenue Service (KW-IRS) as the Service has delivered on its promise to the Ajase-Ipo Community during the visit of the Executive Chairman, KW-IRS, Dr Muritala Awodun and his team to the palace of Oba Alhaji Sikiru Atanda Sanni Ilufemiloye Woleola II on 2 June 2016.

At the visit, KW-IRS promised to provide perimeter fencing to Kara market one of the major markets of the Ajase-Ipo community so as to help the cattle sellers in the market put to extinction cases of missing cows which was one of the factors that was affecting the Kara economy. KW-IRS believes that availability of perimeter fencing will control cattle stock, improve sales and reduce losses for the cattle sellers and thus boost revenue collected at the Kara market. This is also done to assure people that revenue collected will be ploughed back for the development of the people of Kwara State.

To fulfil this, KW-IRS commenced work at the Kara market on 11 June 2016, a few days after the team visited the palace of the Olupo of Ajase-Ipo and the Kara market. KW-IRS has pushed the fencing of the 3 hectares of land through to about 80% completion so far. This is enough to show that KW-IRS has been true to its word, the Service is more than a revenue collecting agency, is responsive and responsible to the welfare of the people and the development of Kwara State.



TAX PAYMENT IS NOT STRANGE TO PEOPLE WHO ARE EXPOSED - OLUSIN

*Yetunde Elegboja

The Kwara State Internal Revenue Service (KW-IRS) again took its advocacy tour to the palace of the Olusin of Isanlu-Isin, HRH Oba Solomon Oyinloye Ilufemiloye Atobatele II on 21 June 2016. Leading the KW-IRS team on this significant visit was the Executive Chairman, Dr Muritala Olakitan Awodun in company of the Director, Admin and Corporate Affairs, Mrs Adenike Babajamu, Deputy Director, Informal Sector, Mr 'Lekan Rotimi, and other staff.

In his welcome address, the Chairman, Isin Local Government Area (LGA), Alhaji Abdullahi Maaruf Thanni appreciated the Olusin of Isanlu, Chairman, Traditional Council of Isin LGA for making out time out of none to be a part of the meeting. He expressed appreciation to the Executive Chairman, KW-IRS and his team for an opportunity to interact with the people of Isin LGA. He without much ado congratulated the Olusin on his elevation to the first class cadre of traditional rulers in the State. He acknowledged that this KW-IRS visit is the first function to be attended by the Olusin since his confirmation as a First Class Oba

In his opening remarks, the Executive Chairman, KW-IRS, Dr Muritala Awodun on behalf of management and staff of KW-IRS congratulated HRH, Oba Solomon Olugbenga Oloyede, Atobatele II, Ilufemiloye on his elevation to the first class cadre of Kwara State. He wished him greater accomplishments and promotion for other traditional rulers present. Dr Awodun paid homage to Royal Fathers of Isin LGA who are members of the traditional Council of Isin LGA starting from the Oniwo of Iwo, Olowu of Owu, Eledidi of Edidi, Onigbin of Oke-Onigbin, Olusin of Iji Isin and Olupese of Ipese.



HRH Oba Solomon Olugbenga Oloyede, Atobatele II, Ilufemiloye Olusin of Isanlu-Isin



Cross section of Traditional Rulers present at the sensitization meeting with KW-IRS



Cross section of Traditional Rulers present at the sensitization meeting with KW-IRS



Dr Awodun gave a brief on the Kwara State Revenue Administration Law No. 6 that established KW-IRS. He explicated on the autonomy powers given to KW-IRS which made it different from the Civil Service structure through its reporting line. By the autonomy the Service report directly to the Executive Governor of the State other than the Ministry of Finance. He elaborated on the need for the State to increase its Internally Generated Revenue (IGR) in view of

the dwindling of revenue from the oil sector and the consequent drop in the Federal Allocation accrued to the States.

Dr Awodun however expounded on the mandate given to KW-IRS which includes elimination of multiple taxation, blocking of all leakages, introduction of technology for revenue collection and ensuring that revenue collected gets to the government coffers. He shed light on

the reasons why KW-IRS took over the collection duties of the LGAs which was done with the consent of all the LGA Chairmen and by a Memorandum of Understanding (MOU) signed to that effect with the aim of eliminating multiple taxation through harmonization of revenue collection.

In his speech, the Olusin of Isanlu Isin, expressed full appreciation to all the royal fathers present as well as the management and staff of KW-IRS. The Olusin emphatically stated that tax payment is not strange to people who are exposed by the virtue of being opportune to live in and visit towns and cities abroad. He made reference to Matthew in the Scripture who was a tax collector. He made it clear to the people of Isin LGA that tax collection is not a sole decision of

the Kwara State Government, is not limited to Kwara State. Making reference to the level of developments in countries like USA, UK, UAE, etc., the Olusin of Isin said it is only required of Nigeria, especially Kwara State to plug into such dimension of tax collection and also ensure that revenue collected by the people is plugged back for the development of the State.

HRH Oba Solomon pledged his support to KW-IRS and charged Traditional Rulers to do the same. He stated that anyone that fails to support the State Government must be ready to vacate the land. Oba Solomon admonished the management and staff of KW-IRS to be transparent in their dealings with the people and eschew any form of

corruption so the Service can merit the confidence of Kwarans to foster smooth revenue collection. He further appealed to the KW-IRS to work amicably with the LGA Chairmen. He instructed other Obas in Isin LGA to go back to their community, bring the people together and enlighten them on the importance of supporting the government of the day by paying their tax.

The Olusin solicited for the support of the Government on the provision of basic amenities such as roads, portable water, schools, etc. He specially requested that a Tertiary Institution be established in Isin LGA so as to improve the economy and introduce civilization to their community.



Executive Chairman, KW-IRS, Dr. Awodun addressing the Royal Fathers of Isin LGA



Cross section of Traditional Rulers present at the sensitization meeting with KW-IRS



Executive Chairman, KW-IRS, Dr. Awodun presents souvenir to the Olusin



Cross section of Traditional Rulers present at the sensitization meeting with KW-IRS



Executive Chairman, Olusin of Isanlu-Isin, Isin, Isin LGA Chairman and Deputy Director Informal Sector, KW-IRS



Barr. Alh. Abdulahi Abdulmaruf Thanni, Isin Local Government Chairman addressing the Olusin

The Journey So Far

KW-IRS HOLDS MEDIA PARLEY WITH THE KWARA STATE CORRESPONDENCE CHAPEL

*Habibah Aiyelabegan



L-R: Director, Admin & Corp. Affairs, KW-IRS, Executive Chairman, KW-IRS, Hon. Commissioner, Ministry of Information and Communications, Perm. Sec. (MOIC) and Director PFS, MOIC

The Kwara State Internal Revenue Service (KW-IRS) Executive Chairman, Dr Muritala Awodun and his media team on 27 June 2016 held a media parley with the Kwara State Correspondence Chapel. Present at the occasion were Honourable Commissioner, Ministry of Information & Communication (MOIC), Alh Mahmud Ajeigbe, The Permanent Secretary, Mrs Rhoda Funmilayo Ajiboye, the Director, Personnel, Finance & Supply (PFS), Alh Koro, Deputy Director, Information Services, Mrs F. Oludipe and representatives of various media outfits including Punch, Guardian, Herald, National Pilot, NTA Ilorin, Radio Kwara, Unilorin FM, etc.

The Honourable Commissioner, MOIC in his opening remarks expressed that the press is held in high esteem and the need to interact cannot be overemphasised. He highlighted the importance of the need to continuously work towards improving communication between parties. He apprised that MOIC is collaborating with the Service as it is part of its responsibility to ensure the media has access to information and facilitate information transfer

regarding any State Government agency.

He stated that he is typically surprised when he receives various questions from press men because he knows KW-IRS is open and can be approached directly. He added that even the State – Local Government's Joint Account Allocation Committee (JAAC) has been expanded to include MOIC and Unions among others to enhance transparency in the revenue allocation. He enjoined the gentlemen of the press to feel free to approach KW-IRS for clarifications and shared various contacts of the Service with the press.

The Executive Chairman, KW-IRS stated that this media parley themed *the journey so far* is an opportunity to keep the media abreast with the activities of KW-IRS. He began with the establishment of KW-IRS by the Kwara State Revenue Administration Law No. 6 of 22 June 2016 which led to the defunct of the Kwara Board of Internal Revenue (KBIR) and made KW-IRS independent of the typical civil service structure. He shared that the purpose of the reform was to introduce efficiency and technology into the process of revenue drive,

collection and appropriate remittance to the Government.

In terms of the Internally Generated Revenue (IGR), Dr Awodun discussed the financial position of the State. He began with the IGR of 2015 which was N7.2billion which comes to an average of N600million monthly. He stated that the KW-IRS target for 2016 is N32billion. He shared that in the first half of 2016, KW-IRS generated N977m, N1.05b, N1.25b, 2.07b, N1.45b, and N1.3b in January, February, March, April, May and June so far respectively. This makes a total of N8.09b so far which is already higher than the KBIR full year performance for 2015.

When asked how come such high IGR figures does not eliminate problems such as untimely payment of salaries, Dr Awodun clarified that part of the IGR are retained earnings for tertiary institutions, Bureau of Lands, Board of Pilgrimage (hajj collections), etc. whose funds have been tied to projects and are not 'spendable' by the State Government. He also shared that some of the revenue is remitted to the Local Government Areas (LGAs) for whom KW-IRS collected on behalf

of. Alh Ajeigbe added that a major of reasons is however that the IGR generated so far is still not enough to augment the federal allocation received by the State which has dropped from N3.3b to less than N800m monthly.

The Hon. Commissioner, MOIC commended the efforts of KW-IRS thus far reminding those present that Kwara State hovered around the 33rd to 36th State in terms of federal allocation but 19th in terms of IGR as at 2015. He said with the revenue generated by KW-IRS, it is obvious the State has embarked on a path in the right direction and has started a recovery process. He summed that the higher the State is able to raise IGR, the easier and quicker it will be to meet statutory responsibilities. Dr Awodun added that aside fulfilment of commitments such as salaries, a record of steady IGR flow will serve as evidence of ability to sustain payment which will enable the State secure a loan to carry out developmental projects.

In his response to other questions, Executive Chairman, KW-IRS explained that KW-IRS has employed a persuasive strategy as the Service is rather interested in the public being voluntarily compliant, above sealing up of premises or prosecution of people and organisations in courts. He informed those present of various written correspondences and meetings to ensure agreements between the parties and various groups which included determination of rates, methods of payment, engagements & collaborations, etc. He however stated that enforcement

will begin the second half of the year for situations where humanity and civility have been futile, after all, KW-IRS is operating within the law.

While the gentlemen of the press were impressed with KW-IRS IGR figures for 2016 compared to the figures of KBIR for 2015, some expressed their worries and wonderings over the reasons for such difference with speculations stated including whether funds were looted in the past and/or rates for tax, shops, etc. have been increased.

Dr Awodun gave reasons for increment in IGR after stating that it is up to the State Government to decide whether or not to carry out an audit as the Service only has records to compare with. The reasons he gave includes that the process of collection used by KW-IRS. He explained that when funds are not remitted as at when due, there are staff of the Service who monitor and follow-up on payments and cases of under-deducting and/or under-remitting are addressed.

Moreover, the Service is working to implement and enforce the law. Dr Awodun shared that there are items provided for in the law that have not been enforced such as the Property Tax in existence since 1967, the Cattle Tax (*jangali*) in existence since 1985 and the Presumptive Tax Regime for the informal sector since 2014.

In addition, the Executive Chairman, KW-IRS clarified that there have been no increment of taxes and some of the reported collections are not by KW-IRS and advised the public to be

careful when making payments. He specifically stated that all KW-IRS payments are receipted, payments especially those above N1,000 should not be made in cash and rates can be confirmed on the website, by email or phone. He also warned the public to sieve facts from rumours such as Coca Cola having left Ilorin because of tax increment when their leaving is an operational decision on the part of the organisation.

The Executive Chairman, KW-IRS concluded the interactive session of the press conference responding that the Service has also embarks on non-revenue, incentivising Corporate Social Responsibility (CSR) activities under its Community Impact Program (CIP) such as the kitting of school pupils in four (4) Local Government Areas with 2 pairs of uniform, sandals and school bags each, the evacuation of refuse at multiple markets, the construction of fence at the Kara market, the construction of public toilet at the Agoos market, the reconstruction of 40 burnt shops at the Baboko market, and the completion of motorised borehole at the Orisunbare community in Aromaradu Area of Ilorin among others.

The media parley ended on a high note with the gentlemen of the press expressing that the parley has indeed shed light on their concerns and cleared misconceptions. The Executive Chairman thanked all those present and expressed his hope for such meetings frequently. He however reminded the press men that they do not have to wait till such opportunities as the Service operates with open doors.



Kwara State Correspondence Chapel and other gentlemen of the press

KW-IRS COURTESY VISIT TO FEDERAL POLYTECHNIC, OFFA

Fareedah Abdulwahab



Acting Rector, Federal Polytechnic Offa, Dr. Olaosebikan



Executive Chairman, KW-IRS, Director HNI and Director, Admin & Corporate Affairs

The Kwara State Internal Revenue Service (KW-IRS) team led by the Executive Chairman, Dr Muritala Awodun on 22 June 2016 in company of the Director, High Net-worth Individuals, Alhaja Iyabo Abubakar and the Director, Admin & Corporate Affairs, Mrs. Adenike Babajamu, paid a courtesy visit to the Acting Rector, Federal Polytechnic Offa, Dr Mrs Ayodele Olaosebikan and her team which included the Registrar, Alhaji Abdulhamid Raji, the Bursar, Mr Paul Kehinde, the Librarian, Dr Femi Quadri, and the Public Relations Officer, Mrs Tinuke Abass.

Dr Awodun stated that the main purpose of the visit was to introduce the service to the Polytechnic as part of the stakeholder visit to institutions which has included University of Ilorin, Kwara State Polytechnic, Kwara State University, Landmark University and Al Hikmah University. The Executive Chairman added that the Kwara Board of Internal Revenue (KBIR) was defunct by the Kwara State Revenue Administration law of 22 June 2015 and the same law established the Kwara State Internal Revenue Service (KW-IRS). This law gave KW-IRS the mandate to eliminate multiple taxes, block all leakages and ensure that revenue collected get to the coffers of the government. He enlightened them on the structure of KW-IRS which is not like the civil service that reports its

activities to the Ministry of Finance, rather all activities in KW-IRS are reported to the Executive Governor of Kwara State.

The Executive Chairman, KW-IRS explained that KW-IRS is a performance driven organization and it is empowered to recruit staff of the organization. He added that since the inception of KW-IRS in 2015, substantial number of graduates of Federal Polytechnic Offa were recruited and as such requested for the support of the institution in KW-IRS revenue mobilisation drive. He educated them on development levy as a state law and it is expected to be deducted and remitted on contracts awarded.

Dr Awodun emphasized the importance of Personal Income Tax (PIT) of staff which is compulsory for every working individual of 18 years old and above through Pay As You Earn (PAYE). He added that all employers with 5 staff and above are mandated to deduct from the salary of staff and remit to the tax agency. In addition to that, he stated that not deducting the appropriate amount from staff income becomes an offence and so is deducting but not remitting the appropriate funds. Dr Awodun explained that payment of tax is a civic responsibility. He added that Community Impact Program (CIP) on Education will be organized in form of awards for students to encourage excellence.

The Acting Rector expressed appreciation of the friendly method KW-IRS adopted by paying courtesy visit to the Polytechnic. She stated that the institution was going through transition in administration. She assured the team that the institution and her management would always support KW-IRS to address issues whenever the opportunity arises. She appealed to KW-IRS to emulate Lagos State Internal Revenue Service (LIRS) because KW-IRS is the hope of Kwara State.

Dr Olaosebikan added that what is due to the State Government will be remitted appropriately by the polytechnic. She said that the Polytechnic liaison officer with KW-IRS will be their highly competent Bursar, who manages the financial stances of the institution. She expressed her joy with the recruitment of the institution's product as part of the team of KW-IRS and promised to continue to make their student worthy in learning and in character.

The Polytechnic Registrar thanked Dr Awodun and his team and also appealed that roads should be looked into as part of the Community Impact Program (CIP) because the road if repaired will bring about positive development to the area. Dr Awodun thanked the Polytechnic team for the warm reception and said he looked forward to a mutually beneficial relationship.



Exchange of souvenir



Group photograph of Kwara State Internal Revenue Service and Federal Polytechnic Offa management and staff



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

TAX RATES

Dr. Teju Somorin FCTI, D.Litt.

Taxes are most often levied as a percentage, called the tax rate, of a certain value, called the tax base. A tax rate is the amount of tax imposed on personal or corporate income, capital gains, gifts, estates, goods and services, sales, etc. The tax payable by every taxpayer depends on the rates fixed by Government. Different tax rates apply to individuals and companies. Legislation changes may introduce new rates of taxes.

The higher the tax rates, the higher the tax burden on the taxpayers, the lower the amount of disposable funds in the hand of the taxpayers. Lower disposable funds will likely result into diminished purchasing power which could result in reduced demand for goods and services which may lead to reduction in inflation.

It has been proposed that there should be lower rates of direct taxes such as Companies' Income and Personal Income tax to reduce the cost of doing business in Nigeria by increasing cash flow and disposable income for corporate entities and individuals alike.

A reduction in the rates of direct taxes, will lead to lower tax revenue from such sectors. Conversely, greater reliance on indirect taxes may lead to an upward review of such taxes.

Rates as Per Type of Tax CAPITAL GAINS TAX RATE

Capital Gains are gains arising on the disposal of a chargeable asset or profit made on the sale of a capital asset; whilst capital gains tax is the tax levied on the profit realized on the sale of capital assets.

Capital gains have historically been taxed at a lower rate than ordinary income.



The rate for the tax (CGT) was 20% when introduced at its inception in Nigeria in 1967 (Decree No. 44 of 1967). It is currently 10%; it became applicable with effect from 1st Jan, 1996 by virtue of the Finance (Miscellaneous Taxations Provisions) Decree No. 18 of 1998.

COMPANIES INCOME TAX

Section 40 (1) of CITA prescribed "that there shall be levied and paid for each year of assessment in respect of the total profits of every company, tax at the rate of thirty kobo for every naira." {Inserted by Decree No. 32 of 1996}

Small companies are charged at a lower rate of tax of 20 kobo on every naira of the total profits. The lower rate of tax is applicable only to companies engaged in the business of agricultural production, manufacturing, mining of solid minerals and wholly export trade. This provision was inserted as section 40 (6) of Finance (Miscellaneous Taxation Provisions) Decree No. 31 of 1996.

Section 40(9) provides that the provision may be extended for additional two years where the company shows evidence of good

records and management and remained in the preferred sector of the economy.

Since 1961, companies' income tax rates have undergone tremendous changes as follows:

1st April 1961 to 31st March 1972

40% plus super tax payable in certain cases.

1st April 1972 to 31st March 1975

(i) 40% on the first N10,000;
(ii) plus 45% on the excess over N10,000.

1st April 1975 to 31st March 1976

(i) First N6,000 NIL;
(ii) plus 40% on the excess over N6000

1st April 1976 to 31st March 1978

(i) First N6,000 NIL;
(ii) plus 45% on the excess over N6000.

1st April 1978 to 31st March 1979

(i) First N6,000 NIL;
(ii) Plus 50% on the excess over N6000; and
(iii) 10% special levy payable on banks' excess profits.

1st April 1979 to 31st March 1986

(i) 45%; and
(ii) 10% special levy payable on banks' excess profits.



1st January 1987 to 31st December 1988

- (i) 40%; standard rate
- (ii) 20% small business rate with effect from 1988;
- And
- (iii) 10% special levy payable on banks' excess profits.

1st January 1989 to 31st December 1990

- (i) 40% standard rate
- (ii) 20% small business rate;
- (iii) 15% special levy payable on banks' excess profits, payable by all companies and banks.

1st January 1991 to 31st December 1991

- (i) 40% standard rate
- (ii) 20% small business rate
- (iii) 15% special levy on banks' excess profits abolished by Decree 63 of 1991.

1st January 1992 to 31st December 1992

- (i) 35% standard rate
- (ii) 20% small business rate.

1st January 1993 to 31st December 1995

- (i) 35% standard rate
- (ii) 20% small business rate plus 2% education tax.

1st January 1996 to date

- (i) 30% standard rate
- (ii) 20% small business rate plus 2% education tax.

COMPANIES INCOME TAX (RATES ETC., OF TAX DEDUCTED AT SOURCE (WITHHOLDING TAX) AMENDMENT REGULATION 2015

With effect from 1st January 2015, withholding tax rate for building, construction and related activities is now 2.5%. Please note that “survey, design and deliveries” are excluded from the reduced rate. Thus the 5% withholding tax rate is still applicable to such activities.

Dr. Ngozi Okonjo-Iweala, a former Coordinating Minister for the Economy and Minister for Finance, in view of section 81 (8) of the CITA which empowers the Minister of Finance “on the advice of the Board” to make regulations “for carrying out of the provisions of this section”, signed the Regulation on 17th December 2014. It amended the Companies Income Tax (rates etc., of

tax deducted at source (Withholding tax) Regulations, 1997 (“the Regulations”).

The amendment substitutes the former Paragraph 1, of the Schedule to the Regulations with a new Paragraph 1, which reduces the withholding tax rate on all aspects of building, construction and related activities (excluding survey, design and deliveries) to 2.5% from the former 5%.

The construction companies are the beneficiaries of the reduced rate.

It should be noted that the amendment has been reversed and the 2.5% has been reversed to 5%.

EDUCATION TAX RATE

Education tax is an earmarked tax imposed on the assessable profit of a corporate body registered in Nigeria. It was first promulgated in 1993 as Education Tax Decree No. 7 1993. Later it became Cap. E 4 LFN 2004. It was to be used exclusively to upgrade Nigeria's educational infrastructure. The proceeds are used to augment the funding of education.

The rate of tax which is 2% is charged on the Assessable Profit of a company registered in Nigeria (Sec. 1 (2) of ETD 1993) and the assessable profit is ascertainable in accordance with either the provisions of the Companies Income Tax Act (CITA) or the Petroleum Profits Tax Act (PPTA) depending on whether the company is within the purview of the CITA or the PPTA.

The Tertiary Education Trust Fund (Establishment) Act, 2011 reverted to the initial idea of addressing only 'higher education'

Section 1(2) of the 2011 Establishment Act retained the two percent rate introduced in 1993 and specifies that it shall be charged on the assessable profit of a company registered in Nigeria. The implication of section 1 (2) is that companies not registered in Nigeria, (otherwise known as foreign companies) are not covered by the Education Tax Act and therefore are not liable to the 2% tax imposed.

NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY ACT (NITDA)

The National Information Technology Development Agency (NITDA) Act CAP. N156 LFN 2004 requires all companies whose annual turnover are up to one hundred million naira (N100 million) to pay an annual levy of 1% of their Profit Before Tax figure for the purpose of developing information technology. The levy which is deductible, is being collected by the FIRS on behalf of the Agency. Section 16 of the NITDA Act compels FIRS to “assess and collect the levy imposed under section 12 of this Act.”

Companies affected include:

- (i) GSM Service providers and all Telecommunication companies;
- (ii) Cyber Companies and Internet Providers;
- (iii) Pensions Managers and Pension related companies;
- (iv) Banks and other Financial Institutions; and
- (v) Insurance Companies.

To be continued

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Alhaji Nuhu Olaide Muhammed

Guidelines for Proper **Assessment**

*Yetunde Elegboja

Tax Assessment is the starting point for tax collection and a prominent department which must be resident in every tax administration. The case is not different in the structural arrangement of the Kwara State Internal Revenue Service (KW-IRS) where we have the Directorate of Tax Assessment and Audit (TAA) under the leadership of Alhaji Nuhu Olaide Muhammed a veteran Tax Administrator for 23 years. Alh Olaide is the immediate past Acting, Chairman of the Kwara Board of Internal Revenue (KBIR) where he served for 14 months before the Board became defunct and his appointment as a Director with the new Service by the Executive Governor of Kwara State. Alh Olaide has been ensuring that residents of Kwara State are well assessed and guided for proper evaluation of tax due to individuals and corporate organizations.

In an interview conducted with the Director, Tax Audit and Assessment (TAA), he described tax assessment as the

bedrock of tax administration. Alhaji Olaide defined tax assessment as the value determination of the tax due to a tax payer and the foundation for proper evaluation. In fact, he sees assessment as key adding that there cannot collection without assessment. He however emphasized the tax assessment is a process that must follow certain procedures if proper assessment is to be achieved. Alh Olaide identified the importance of declaration of income by tax payer as the first guideline

For proper assessment, a tax payer is expected to obtain and fill the “Declaration of Income and Claims for Allowances Form” from the tax authority in his environment.

for proper assessment. In order to carry out this process, a tax payer is expected to obtain and fill the “Declaration of Income and Claims for Allowances Form” from the tax authority in his environment.

The Director, TAA further enumerated the importance of filing of the Declaration of Income and Claims for Allowance by tax payers because it enables a tax payer to enjoy some level of relieve which in the long run helps to tone down the money that a tax payer is expected to pay. According to Section 34 of Personal Income Tax Act (PITA), a taxpayer is not entitled to any relief if he did not comply with the law of declaration because relief must be claimed. Relief allowed for stable income earner. According to Section 33, PITA, *“there shall be consolidated personal allowance which is subject to 200,000 subject to a minimum of 1% of the gross income whichever is higher plus 20% of the gross income and the balance is what is taxable”*.

Director, TAA advised taxpayers to be well guided on tax issues and always ensure they optimize their tax right wherever required. He said apart from those who are exempted under the law from paying tax, every other taxable adults is mandated to pay at least one per cent of his income.

Guiding our readers on payment time for demand notice of assessment, Alh Olaide stated that according to the law, payment should be made 60 days from the day which the notice of assessment was served. But in a situation where the period of 2 months expires before the 14th day of December, the tax must be settled before the end of the year. He however stated that tax payers have the right to object within 30 days from the date of receipt of the demand of notice if they discover any irregularities as to what they are expected to pay. Assessment is important to ensure that the government is not in any way short changed.

Alh Olaide listed the guidelines required for the collection of electronic Tax Clearance Certificate (eTCC). The first of these is that tax liabilities must be fully settled according to Section 85, Personal Income Tax Act (PITA). He however stressed that, authority requesting for eTCC from taxpayers must ensure that they verify its authenticity. He informed Kwareve News team that the Kwara State Internal Revenue Service (KW-IRS) commenced the issuance of the eTCC and it can be applied for and received within 24 hours of application provided the applicant has all the required documents to process the eTCC.

Emphasizing on the fact that there are sanctions for non-

compliance with the demands of assessment and the Service in general, he advised Kwarans to keep records of transactions, seek for clarification when not clear, use their rights as applicable in the law especially the right of objection and that tax payers are welcome to approach the tax office when in need of any tax related service, advice or to conduct tax procedures.

Payment should be made 60 days from the day which the notice of assessment is served. But in a situation where the period of 2 months expires before the 14th day of December, the tax must be settled before the end of the year.



GUIDELINES ON OPERATION OF PAY AS YOU EARN (PAYE) FOR 2016 FINANCIAL YEAR

Concluding part

Example IV

Mr Ade is a manager of a soap factory and earns a gross salary of N25,000,000.00 and claimed his reliefs with the following contribution

- i. Pension 10% of the gross income.
- ii. National housing fund 2.5% of the gross income.
- iii. N25,000.00 Monthly life assurance premium payment with N5,000,000.00 of insured sum.
- iv. N50,000.00 monthly contribution to NHIS.

Solution	N	NN
Gross Income:		25,000,000.00
Reliefs:		
N200,000 subject to min.		
Of 1% of GI, whichever is Higher.	250,000.00	
Add: 20% of GI	<u>5,000,000.00</u>	
Consolidated allowance	5,250,000.00	
Pension (7.5%)	1,875,000.00	
NHF	625,000.00	
Life Insurance	300,000.00	
NHIS	<u>600,000.00</u>	
Reliefs		<u>(8,650,000.00)</u>
Chargeable income		<u>16,350,000.00</u>

Tax Due:

First N300,000 @ 7%:	N21,000
Next N300,000 @ 11%:	N33,000
Next N500,000 @ 15%:	N75,000
Next N500,000 @ 19%:	N95,000
Next N1,600,000 @ 21%:	N336,000
Next 13,150,000.00 @ 24%:	<u>N3,156,000</u>
TAX DUE	<u>N3,716,000</u>
Therefore, the tax due is	N3,716,000.00

WITHHOLDING TAX (WHT)

The following sources are to attract withholding taxes at indicated rates as follows:

S/N	TYPE OF INCOME	APPLICABLE RATE
1	RENT	10%
2	INTEREST	10%
3	ROYALTIES	10%
4	DIVIDEND	10%
5	DIRECTORS' FEE	10%
6	COMMISSION	5%
7	CONSULTANCY, TECHNICAL AND MANAGEMENT FEES	5%
8	CONSTRUCTION BUILDING AND RELAYED SERVICES	5%
9	CONTRACT SUPPLIES	5%

It is imperative to note that all Directed Employers are to ensure accurate deduction and prompt monthly remittance of withholding taxes in accordance with the rate stated above. You are also required to attach schedule to all your payments indicating names of the service provider, nature of the job carried out, the amount involved and the amount of tax deducted and the WHT rate applied.

DEVELOPMENT LEVY

You are to further note that deduction of N100 and 3% Development Levy per employee per annum and all contract payments respectively are still in vogue. You are to please ensure that no waiver is granted on 3% development levy deduction from all contract payments made by or on behalf of all MDA's of the State.

TAX CLEARANCE CERTIFICATE (TCC)

Tax clearance certificate will be issued to requesting employees whose employers have rendered up to date Employers' Annual returns to this office while failure to render returns and remit deductions may lead to our refusal to issue Tax Clearance Certificate to your employees. To this end, you enjoined to render your returns and prompt remittance of the deductions.

Meanwhile, S. 85(2) requires all Directed-Employers to demand current valid TCC from persons having dealing in items listed below as contained in sub-section 4 and also to verify the genuineness of the clearance. You are to note that failure to comply makes the person guilty of an offence on conviction to a fine of N5,000,000.00 or 3 year imprisonment or both.

The provisions of subsection (2) of this section shall apply in relation to the following, that is

- a. Application for Government loan for industry or business;
- b. Registration of motor vehicle;
- c. Application for firearms license;
- d. Application for foreign exchange or exchange control permission to remit funds outside Nigeria;
- e. Application for certificate of occupancy;
- f. Application for award of contracts by government, its agencies and registered companies.
- g. Application for approval of building plans;
- h. Application for trade license;
- i. Application for transfer of real property;
- j. Application for import or export license;
- k. Application for agents license;
- l. Application for pools or gaming license;
- m. Application for registration as a contractor;
- n. Application for distributorship;
- o. Confirmation of appointment by Government as chairman or member of public board, institution, commission, company or to any other similar position made by government;
- p. Stamping of guarantor's form for Nigerian Passport;
- q. Application for registration of a limited liability company or of a business name;
- r. Application for allocation of market stalls;
- s. Appointment or election into public office;
- t. For change of ownership of vehicle by the vendor;
- u. Application for plot of land;
- v. Any other transactions as may be determined from time to time

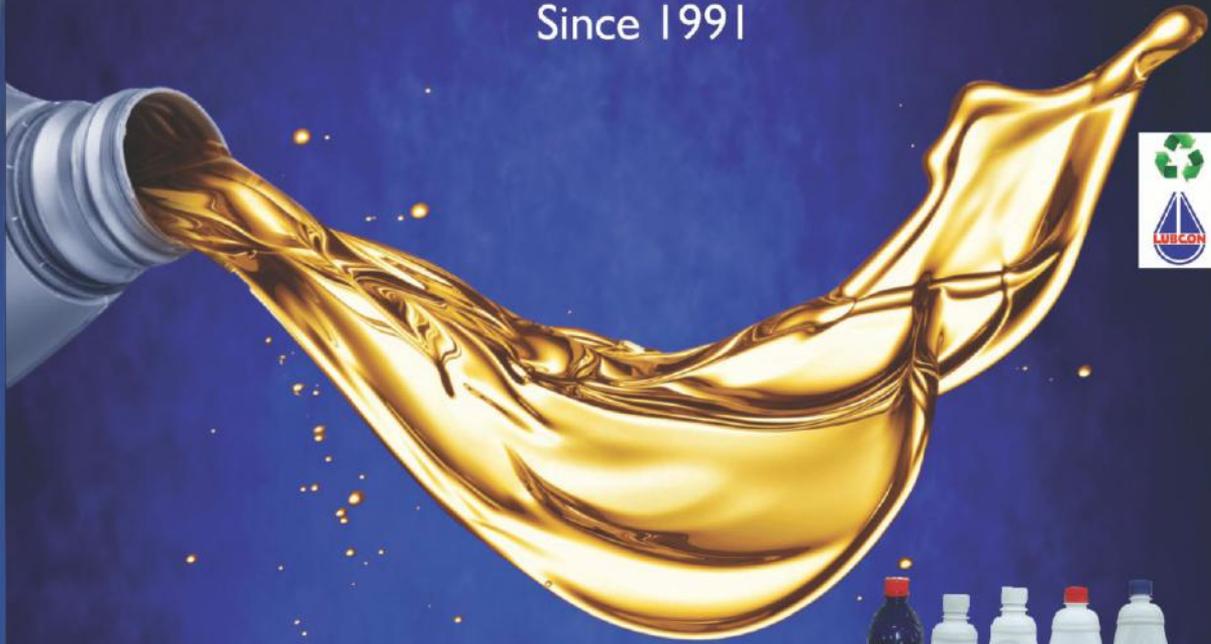
An application for control permission to remit funds to a non-resident recipient in respect of income accruing from rent, dividend, interest, royalty, fees or any other similar income shall be required to produce a tax clearance certificate to the effect that tax has been paid on the fund in respect of which the application is sought or that no tax is payable, whichever is the case. When a person who has deducted any tax pursuant to the provision of this Act fails to pay that tax so deducted to the relevant tax authority, no tax clearance certificate may be issued to that person even if he has fully discharged his own tax liability under this Act.

CONCLUSION

You are implored to adhere strictly to the provision of this guideline. It is to serve as work manual for 2016 PAYE operation. As earlier advised, please do not hesitate to contact the revenue office on any telephone listed below for further clarification. The Board will not hesitate to invoke penal provisions on any erring Directed – Employer.

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