



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

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# KWAREVE*News*

A monthly publication of Kwara State Internal Revenue Service

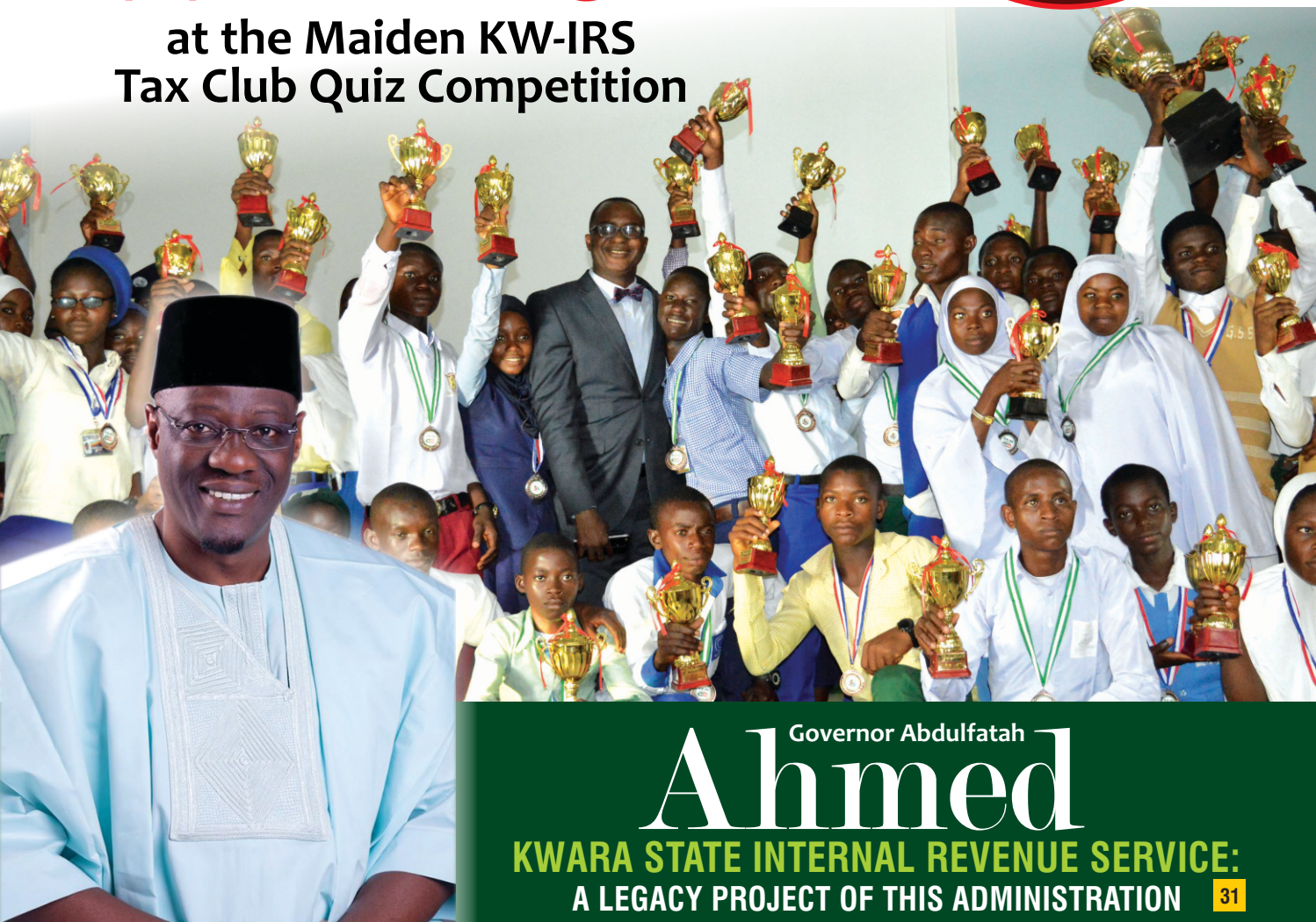
November 2016, Volume 2 Issue 12

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# Everybody is a Winner

*Editorial*

Can everybody be a winner in life? This question is what readily comes to mind when you look at the cover of this 12<sup>th</sup> edition of the KWAREVENews which captured the just concluded Tax Club Quiz Competition initiated by Kwara State Internal Revenue Service and organized in conjunction with the Ministry of Education and Human Capital Development for senior secondary schools in the State.

When it was first thought of as a means of bringing the young ones to terms on tax issues as a medium of

tax education, the purpose became very clear. First to give them the opportunity to learn about tax and taxation in a competitive atmosphere. Second is to make them better tax conscious than we are, and more tax compliant in the future. Thirdly, is to make them tax ambassadors for the revenue service in their various homes and environs.

For these three reasons the long process of covering the length and breadth of Kwara State from the central to the south and north became worth the while, as it became

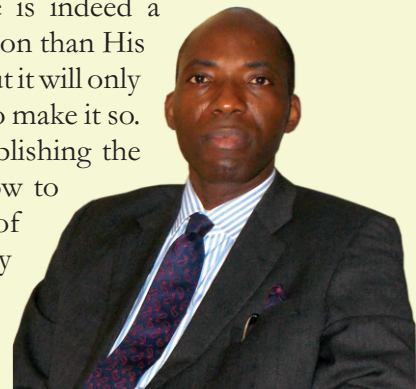
# editorial

*When it was first thought of as a means of bringing the young ones to terms on tax issues as a medium of tax education, the purpose became very clear. First to give them the opportunity to learn about tax and taxation in a competitive atmosphere. Second is to make them better tax conscious than we are, and more tax compliant in the future. Thirdly, is to make them tax ambassadors for the revenue service in their various homes and environs.*

another opportunity of taking the tax crusade across the State once again. From the first round of the competition held at the local government levels, to the second round and quarter finals held at the senatorial levels, it was a revelation of talents and potentials, all through to the semi final and final rounds.

It is therefore not a bad idea that all participating schools in the competition at the end of the entire eight months of the preparations and struggles for the final prizes got certificates and trophies as well as gifts that could assist them in preparation for the second edition in 2017. What this brought out clearly is that if we all join hands to support the government and participate adequately in things around us, we can all be winners. Failure to be part of what is happening around us will only make us obvious losers.

The Kwara State Internal Revenue Service is indeed a legacy project as proclaimed by no less a person than His Excellency, Alhaji (Dr) Abdulfatah Ahmed, but it will only be if we all join hands with the government to make it so. The government has played its part by establishing the Service and modelling through the IF-K how to channel the IGR towards the development of the State, but you also have to play your part by paying your tax to make that development of Kwara State a reality and everybody will be indeed, a winner.



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





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### PROFESSOR ABIOLA SANNI

Professor of Law, University of Lagos

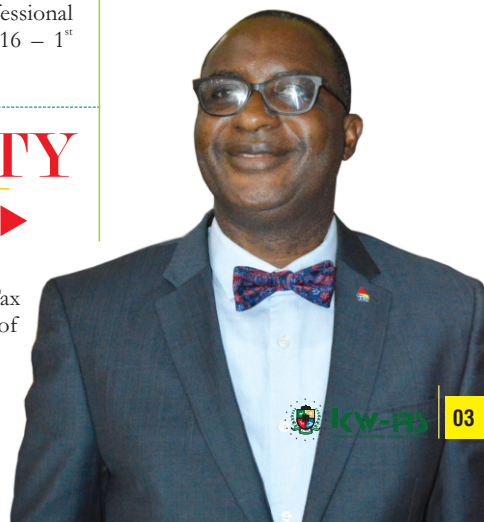
Abiola Sanni is Professor of Law with specialization in Tax Law in the University of Lagos where he teaches Law of Taxation at the Masters and undergraduate classes.

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The opportunity to serve Kwara State as the number one citizen came with its responsibilities, and these responsibilities cannot be short of meeting the yearnings of the people of Kwara State that gave me the opportunity. As the administration moved into the last lap of the first term as the Executive Governor of Kwara State, we decided to take stock of our performance and carried out a SWOT analysis of the State putting our strengths and weaknesses against our opportunities and threats.

*His Excellency,*  
**Alhaji (Dr) Abdulfatah Ahmed**  
Executive Governor, Kwara State

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# Everybody is a Winner

## at the Maiden KW-IRS Tax Club Quiz Competition

Habibah Aiyelabegan

The grand finale of the 1<sup>st</sup> Annual Tax Club Quiz Competition (TCQC) was held on Thursday 1 December 2016 at the Whitefield Hotels, Ilorin. The 2016 TCQC brouhaha had started since April 2016 when the inauguration of the clubs was held for the Kwara Central Senatorial District. As 6 schools went head-to-head for the grand prize of N1 million naira, the Grand Finale witnessed intrigue, suspense, happiness, joy, love, emotions, and of course defeat.

In attendance at the event was the Representative of His Excellency, the Executive Governor of Kwara State, Alh (Dr) AbdulFatah Ahmed, Special Adviser (SA), Special Duties, Evangelist (Mrs) Felicia Faremi, the Honourable Commissioner, Ministry of Education & Human Capital Development, Hon Ayinla Yeketi, the President, Chartered

Institute of Nigeria (CITN), Dr Teju Somorin, Professor of Tax Law, Prof Abiola Sanni, participating schools, gentlemen of the press and others.

Dr Somorin commended the efforts of the Kwara State Internal Revenue Service (KW-IRS) and the Ministry of Education & Human Capital Development for the remarkable initiative. She also applauded the students for the hard work and zeal displayed throughout the competition. Prof Sanni, professor of Tax Law from the University of Lagos who is the first to introduce tax clubs, however in tertiary institutions also celebrated KW-IRS for bringing it to the leaders of tomorrow and making it an opportunity to recognise and award excellence.

The Executive Governor in his speech expressed that the students have been impressive in their performance who he described as talented and







Dr Teju Somorin and Dr Muritala Awodun Executive Chairman, KW-IRS



Staff of KW-IRS



Oro Grammar School and Chapel Secondary School Students



Chief Olushola Richard, Dr Teju Somorin, Dr Hakeem Ajonbadi and Mr 'Lekan Rotimi



Cross section of Schools at the final



Government Secondary School, Lafiagi



Government Secondary School, Omu-Aran



Oro Grammar School, Oro





Government Secondary School, Lafiagi



Government Secondary School, Omu-Aran



Iloffa Grammar School, Iloffa



Government Day Girls Secondary School, Oko-Erin



Ola International College, Kaiama



Queen Elizabeth Secondary School, Ilorin

articulate. He enjoined them to share the knowledge gained about tax and its importance with others who have not been privileged to participate in the event including their friends, other students, parents, etc. He apprised that this initiative is another indication that KW-IRS is more than a revenue collection agency; it is an agency truly concerned with the development of Kwara State in all ramifications and as such worthy of the support of residents of Kwara.

The Honourable Commissioner in his speech described the initiative as an opportunity to “catch them young” and expose the young ones to their civic responsibilities as they move on in life. He

appreciated everyone that had worked relentlessly to make this day a reality. He also assured His Excellency that the competition had been carried out with fairness and integrity.

The Executive Chairman, KW-IRS, Dr Muritala Awodun commended the students, teachers, schools and parents with whom the success of the event laid. He lauded the performance of the London Corporate Advantage Consulting (LCAC), the independent consultant who took charge of the quiz competition proper to ensure independence, fairness, transparency and integrity in the process.





Government Secondary School, Bode Saadu



Federal Government College Ilorin



Chapel Secondary School, Ilorin

To the amazement of everyone present, Dr Awodun announced a special award for the Most Passionate Teacher who was Mrs Kafilat Bolanle Adebayo, an Economics teacher of the Queen Elizabeth School, Ilorin. Dr Awodun narrated how Mrs Adebayo broke down in tears at the Kwara Central Competition when her school almost lost. The cash prize for this award was One Hundred and Fifty Thousand Naira (N150,000) from the Service and Tejutax series from the President, CITN. Another surprise award came from the CITN Ilorin & District Society who gave a cash prize of Five Thousand (N5,000) each to the best students.

The competition emerged with Government Secondary School, Omuaran, Government Girls Day Secondary School Oke Erin, and Ilofa Grammar School, Ilofa as 1<sup>st</sup> (One Million Naira), 2<sup>nd</sup> (Five Hundred Thousand Naira), and 3<sup>rd</sup> (Two Hundred and Fifty Thousand Naira) respectively.

It was a win for everyone as while only 3 schools came up as 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup>, every school that had participated received a cup, medals for students and certificates for both the students and teachers. The winnings for the best teachers was cash while for the students the value is redeemable as scholarship and for the schools, the value will be expended on a school project of their choice.

The Grand finale was a proud moment for the organisers especially when the students and schools expressed what it meant to them. For example, one of the best students in an interview stated that he had been I search of scholarship since his father had died while he was young and his mother may not be able to afford his tertiary education without help. Also, a school mentioned that that winnings could not have been better timed giving that their restrooms had just collapsed and they were in dire need for funds.

These moments where we can touch lives is what we should live for.



Executive Chairman, KW-IRS, Dr Muritala Awodun



Chief Olushola Richards, Former President CITN, Ilorin



Dr Teju Somorin, President CITN



Professor Abiola Sanni - Guest Speaker





Mr Olalekan Rotimi, Director Admin & Corporate Affairs



Anchor of the ceremony, Alhaja Dayo Adewuyi



KW-IRS Directors at the event



Executive Chairman Dr Muritala Awodun, Mrs Felicia Faremi and Prof. Abiola Sanni





Executive Chairman, KW-IRS Dr. Muritala Awodun and Commissioner for Education, Alhaji Musa Yeketi presenting medals and Cheque to winners



Director HNI and Corporate Organization, Alhaji Nuhu Olaide presenting trophies to winners

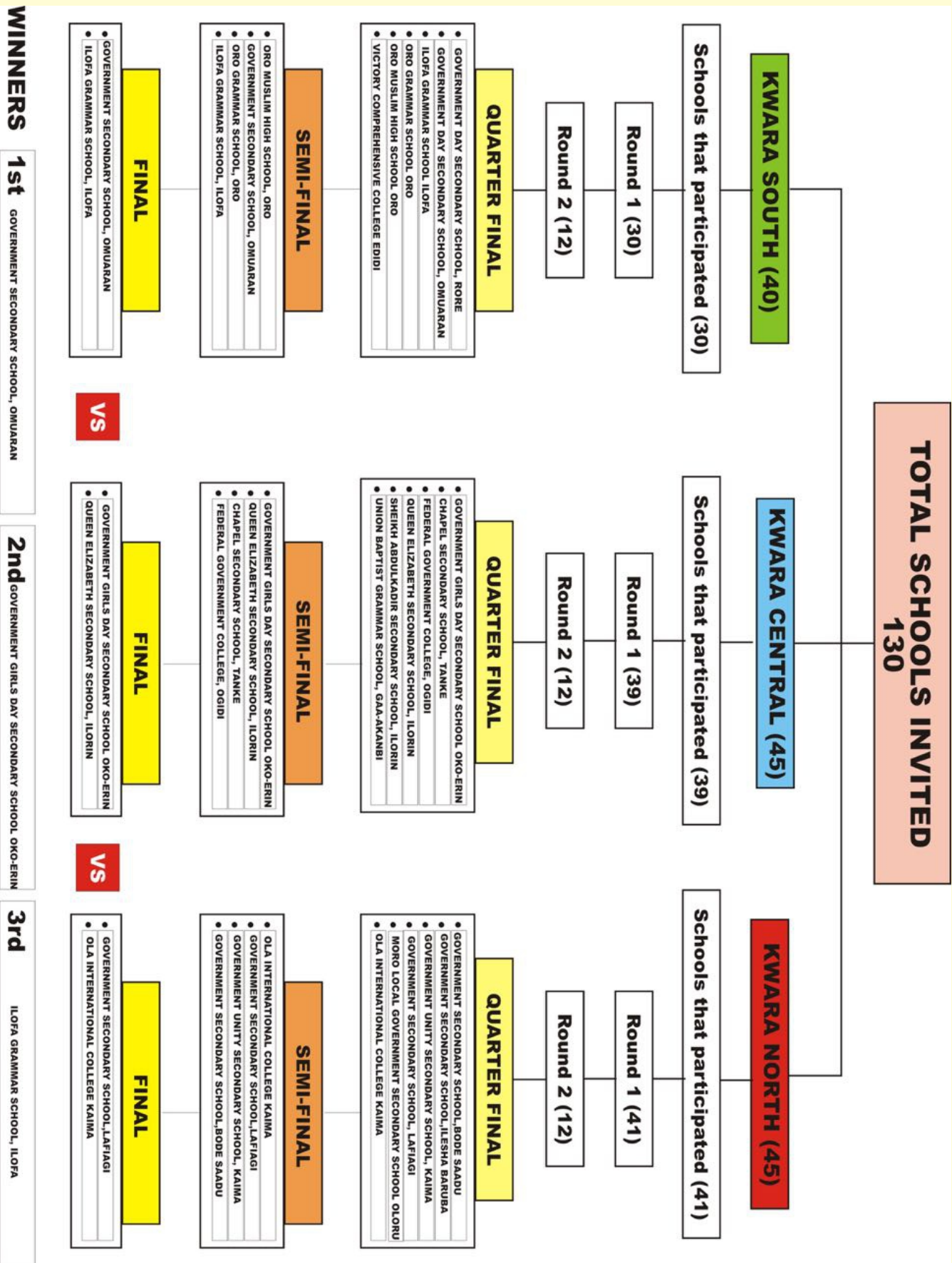


Presentation of cheque to the winner

GSS Omu-Aran teacher in a celebration mood



Celebration galore. Government Secondary School jubilating after emerging as the overall winner





# Fulanis in Oke Oyi Promise to Pay *Jangali*

Bolaji Abdullahi

At the courtesy visit of the Kwara State Internal Revenue Service (KW-IRS) team to the Baale of Oke Oyi Community, Akan'o Sulaiman, on Sunday 20<sup>th</sup> November, 2016, was a dialogue on the Fulani Cattle rearer of the Community. The visit included persuading the Fulanis to paying their Cattle Tax (*Jangali*) as at when due. The meeting was led by the KW-IRS Director, Informal Sector Mr Segun Olaniyi. Mr Segun was accompanied by other staff of Informal Sector and the KW-IRS media crew. Also in attendance were the Special Assistant Fulani Ilorin East Local Government, Mr Ali Idris Dankawu and the State Secretary, Miyetti Allah, Abdulazeez Muhammad and some other Fulani representatives.

Mr Razak began with salutation and introduction of the KW-IRS team. He stated the reasons for the visit that, there is need for cooperation, support and mutual relationship between the Fulanis, the State and the KW-IRS as well as the people of the Community in general. He reminded the house that the people of the Community showed their support

initially during the introduction of payment of tax on their Personal Income Tax (PIT) from their commercial activities, and the display of maturity and maximum cooperation. He said such humble gestures and approach on Cattle Tax payment shall be highly appreciated.

Mr Segun in his remarks solicited the Baale to liaise with his people to enlighten them about *jangali* and its benefits in order to fulfil their interests as well as the interest of the KW-IRS. He gave his confidence to the Baale on what measures KW-IRS had taken to make sure that things go as planned and avoid any form of controversies, misconceptions and misinformation among the tax payers in the future. He expressed his concern on the low turnout by the *jangali* payers at this time of the year when dating back to April 2016, the Emir of Ilorin met with the entire cattle rearing community across the State to encourage them to take the *jangali* payment seriously. But surprisingly, nothing significant had happened seven months after.



Members of the representative of the Fulani's with KW-IRS Staff





Group picture at Baale Okeoyi's resident



Fulani Representatives and Mr Bello Shaba Lafiagi



Baale Oke-Oyi and Director HNI Directorate



Baale Oke-Oyi and SA Fulani

Mr Segun however said, the aim of the visit is to gain the confidence of the Fulanis sequel to the agreement they had earlier on how they'll give their maximum cooperation regarding *jangali* payment. He gave his words that, carrot and stick approach shall be employed in collecting *jangali* from the concerned populace. He also said he believes there will be voluntary compliance from the Fulanis as quickly as possible to avoid enforcement, embarrassment and penalty from default.

The Baale, Mr Akan'o responded after appreciating the gesture of the visit, that there were many who were unaware of *jangali* and requested that, that was the reason behind low turnout by the payers. In his words, he promised to make sure the people adhered strictly to the voice of the Government and pay their taxes as at when due. The Baale requested the KW-IRS members to schedule another meeting where there will be a larger crowd to witness the requested enlightenment. A fortnight was fixed for the meeting.

On Wednesday 7<sup>th</sup> December 2016, the KW-IRS honoured the scheduled meeting as promised at the Ilorin-East Local Council open ground where a larger crowd of the *jangali* payers were in attendance. The Fulanis were led by the Seriki Fulani, Oke Oyi, Mr Umar Abubakar. Mr Umar said, between the last visit of the KW-IRS and today, he has been able to mobilise more than 500 payers of *jangali*, solely

without external efforts. He said that he was able to convince his people on the benefits and future advantages of the *jangali* payment, to which they listened to and paid for. Mr Umar suggested that a representative to collect the *jangali* be nominated for effective collection of the dues.

The Director, Informal Sector, Mr Segun Olaniyi appreciated the Seriki's efforts and showered plaudits for a job well done. He assured them that the Government plans to develop communities with a percentage of collection is intact and sacrosanct.

Some of the Fulani's inquired about the benefits and future advantages of paying tax generally and most especially *Jangali* to which Mr Bello Muhammad of the Informal Sector answered their questions satisfactorily. Mr Muhammad apprised that change is imminent and the Government is committed to fulfilling its promises. He said one of the benefits the people will enjoy is access to Government and Government subsidised services. For example, for a trip to the Holy Land, Mecca, evidence of tax payments will be requested for as one of the criteria for the trip.

The Director, Informal Sector also responded to other questions posed. He then thanked all those present and enjoined them to always play their part.

# THE CITN ILORIN & DISTRICT SOCIETY HOLDS 2-DAY MANDATORY PROFESSIONAL TRAINING PROGRAMME

Adegoke Afuye



President, CITN , Dr Teju Somorin declaring the MPTP open

The Kwara State Internal Revenue Service (KW-IRS) hosted members of the Chartered Institute of Taxation of Nigeria (CITN) Ilorin District Society in a 2-day Mandatory Professional Training Programme (MPTP) from 30<sup>th</sup> November, 2016 – 1<sup>st</sup> December, 2016. The training programme was declared open by the President of CITN, Dr. Teju Somorin; the keynote speaker at the training. In her speech, she commended KW-IRS for supporting all CITN Programmes in terms of funding and ensuring the participation and sponsorship of KW-IRS staff. She also stated that the CITN MPTP is backed by law and the programme is usually conducted twice every year in various States of Nigeria. She further stated that the CITN MPTP is educative, hence every attendee should be attentive and open to learning as the knowledge acquired will be helpful in future careers.

Resource persons were invited from Government and Non-Government bodies across the nation to deliver lectures on Approved Taxes and Levies, Tax Audit Management and Taxation of e-commerce transactions. Among the dignitaries present was the representative of the Executive Governor of Kwara State and the Honorable Speaker of the Kwara State House of Assembly. Others present were the Registrar, the immediate past Chairman CITN Ilorin & District Society, Chief Richard Olushola, the immediate past Vice Chairman Mrs Umar, Hon. Taiwo Abdullahi (Secretary), Comptroller FIRS Ilorin Alh Ibahim Mahir Aliyu, the incumbent Vice Chairman, Alh Dimeji and two Principal Managers of KW-IRS; Mr Sunday Agbana and Alh. Bolakale Imam.





Facilitator at the programme, Barr Eze Chukwuemeka



Cross section of participants at the training



L-R: President, CITN &amp; Representative of the Speaker, Kwara State House of Assembly



Anchor of the MPTP



Participants at the training programme





# TAX PERSONALITY

## PROFESSOR ABIOLA SANNI

Professor of Law, University of Lagos

**A**biola Sanni is Professor of Law with specialization in Tax Law in the University of Lagos where he teaches Law of Taxation at the Masters and undergraduate classes. He was recently appointed as the Chairman of the National Committee on the Review of the Nigerian Tax Policy. The assignment, which the Committee completed in a record time of 6 weeks, has potentials for establishing a sustainable framework for the revamping of the Nigerian tax system.

Sanni is the founder of The Tax Club, a vibrant student advocacy group committed to the promotion of tax education among undergraduates in Universities across the six (6) Geo-Political zones in Nigeria. He uses the platform to inspire young scholars and catch them young. He is a Trustee and the first Chairman of “Tax Academician Association of Nigeria” (TaxAAN) a corporate body registered under Part C of the Companies & Allied Matters Act to provide a common platform for teachers of taxation in Faculties of Law, Departments of Accounting and Economics in tertiary institutions in Nigeria toward the development of taxation.

Sanni bagged his Bachelor and Master of Laws Degrees from Obafemi Awolowo University (OAU), Ile-Ife in 1989 and 1992 respectively and a doctorate degree in in Commercial Law (Taxation) from University of Lagos in 2010. He started his teaching career in OAU as a Junior Trainee Fellow in 1991, rose through the ranks to the position of Lecturer 1 and served as an Acting Head, Department of Business Law in 1997. He was perhaps the youngest person (both in age and years of service in the



*Sanni is the founder of The Tax Club, a vibrant student advocacy group committed to the promotion of tax education among undergraduates in Universities across the six (6) Geo-Political zones in Nigeria. He uses the platform to inspire young scholars and catch them young.*



University) to occupy that exalted position at that time. He reintroduced the Labour Law and exhibited exemplary leadership by coordinating a crop of 6 dynamic young lecturers of the Faculty to publish in 1998, the first book on Legal Methods in Nigeria. The book *Introduction to Nigerian Legal Methods* (which has earned the sobriquet “The Blue Bible” in this University) has since emerged as the leading introductory legal text in Nigerian Universities and the West African sub-region.

In search of specialization and career advancement, he transferred his service to University of Lagos in 1999. In 2003, he won the prestigious Fulbright Fellowship for foreign scholars coordinated by the United States Department of State Bureau of Educational and Cultural Affairs. He did the 10 months Fellowship at the International Tax Programme of Beasley School of Law, Temple University, Philadelphia, USA where he was also appointed a Research Fellow of the Institute of International Law and Policy of the same University during the same period.

Sanni is a thoroughbred professional with robust multi-disciplinary background. He is a life member of the Nigerian Society of International Law, a Fellow of the Chartered Institute of Arbitration Nigeria (CIArb) and a Fellow of the Chartered Institute of Taxation of Nigeria (CITN). He is currently serving the CITN in different capacities as a Dean of the Indirect Tax Faculty, Legal Adviser and a

member of the Taxation Standard Board. He had served as a Consultant to the House of Representatives (Sixth Parliament) on passage of series of 2007 Tax Laws and leading consulting firms including Ernest & Young (EY), one of the biggest four accounting/audit firms in the world.

Sanni is the founder and Editor-in-Chief of the *Nigerian Revenue Law Reports (NRLR)* and *African Tax Law Reports (ATLR)*, the first law reports devoted to tax cases in Nigeria and Africa respectively. The publishing arm of his law firm, ASCO Publishers is a strong brand with focus on the publication of tax materials. Their flagship publications the *All Nigerian Tax Cases (1922-2005)* consist of 11 volumes. He is also the author of *Introduction to Nigerian Business Law*.

Sanni is a firm believer in alternative dispute resolution. He has acted as an arbitrator in a number of international arbitration under the International Court of Arbitration under the International Chambers of Commerce (ICC) Rules and United Nations Commission on International Trade Law (UNCITRAL) Rules.

Sanni is not only sound theoretically, he is well steeped in practice. He has handled tax cases at all levels of the judicial system in Nigeria from the Tax Appeal Tribunal up to the Supreme Court. He is a regular speaker at tax/legal conferences within and outside Nigeria. He is happily married with children.



# At KW-IRS Promotion Is by Merit

– Dr Muritala Awodun

Bolaji Abdullahi



An aerial view of staff addressed by Executive Chairman, KW-RS at October Field/Feedback

The monthly Field Feedback/Training (FFT) organized by Kwara State Internal Revenue Service (KW-IRS) serves as an avenue to communicate, discuss and where necessary enlighten staff on policy issues. The October FFT in this regard witnessed enlightenment regarding the appraisal system. The Executive Chairman, KW-IRS, Dr Muritala Awodun opened his speech welcoming the entire house as usual.

Dr Awodun referred back to the recruitment process of staff giving an overview of how the beginning panned out. He reminded the staff who went through the Computer Based Test which was the first level of

the recruitment process. He stated that the turn-out at the CBT exercise made the Service seek to respond more to the high rate of unemployment. This meant a revision of the planned employment model to accommodate more unemployed youths. He further explained that the Service decided to reduce the employment of high ranking officers by 40% so as to employ more entry level graduates. Thus changing the strategy of the organisation to a labour-technology intensive approach.

The Executive Chairman, KW-IRS also reminded the house of the orientation training exercise which comprised of the vision sharing, professional and



practical training. The purpose of this he said was to align all thoughts so as to move in the same direction and achieve the set objectives. He said while the training exercise was arranged in batches due to population and space, the content was same. He added that the bedrock of achievement in the training exercise is to assess the performances and commitments of employees towards attaining our set targets.

Dr Awodun continued saying the appraisal period is for a period of six (6) months and a staff's probation period is to be reviewed at the end of the first appraisal period. The period of appraisal is to give ample time to build a record which gives the supervisor enough time to accurately appraise a staff objectively. He stated that staff may be recommended for confirmation and promotion by their superiors at appraisal periods. He further stated that confirmation and promotion are based on merit and staff not worthy of confirmation will have their probation period extended till the next appraisal period. He however emphasised that promotion could be granted even outside appraisal periods based on exceptional performance. He reminded all staff to refer to the Personnel Policies & Procedures contained in the Employee Handbook which had been sent to all staff.



Cross section of KW-IRS Staff



Cross section of KW-IRS Staff



Group photograph of Informal Sector Staff



Mrs Amasa and Executive Chairman, KW-IRS



Dr Isaac Gbenle, Director Legal &amp; Enforcement



Head, Tax Audit, Mr Mohammed Audu



# KW-IRS attends 2016 NUJ PARLIAMENT

Bolaji Abdullahi



Members of the High Table at the NUJ Parliament

It was an interactive session at the 2016 Press Week of the Nigerian Union of Journalist (NUJ), Kwara State Chapter, which was held on Tuesday 6<sup>th</sup> November 2016 at the NUJ Press Centre, Ilorin. The gathering was the 16<sup>th</sup> edition of the program. It was held in the presence of gentlemen of the press from the 16 Local Government Councils of the State, media correspondents and invited guests. Also present were Former Chairmen of the NUJ Kwara State Chapter, Elder Stephen Oni and Alhaji Tunde Akanbi, the Chairman, Transition Implementation Committee (TIC), Ilorin West Local Government Council, Mr Hameed Ali Oladipupo and representative of the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS) the Director, Admin and Corporate Affairs, Mr 'Lekan Rotimi. The purpose of the press briefing was to create a forum where all can be informed on the latest development in the service and how the Service could foster the development of the State.

The event was flagged off by the State Secretary Herald, Kwara State Chapel, Mr Ahmed Abdullateef. Mr



Ilorin West TIC Chairman



Director, Admin & Corporate Affairs, Mr 'Lekan Rotimi



Abdullateef recognised everyone present at the event including members of the high table. The program he said marks the 2016 Press Week of the Union and was centred on the invitation of the Chairman KW-IRS to discuss on the topical issue 'Sustainability of Public Revenue and the Challenges of Economic Recovery'.

The acting Chairman, Council of NUJ, Mr Abiodun Abdulkareem delivered his welcome speech where he said the forum is designed to interact with top rated media outfits in the State. He apprised that it was a forum principally aimed at informing, educating and enlightening the public as well as an avenue to discuss vital issues by the invited participants. He further said that the bedrock of the gathering is targeted at KW-IRS on the progress made so far as well as to review the challenges faced and elucidate on the strategic plans put in place by the organisation to ensure development in Kwara State.

Mr 'Lekan Rotimi on behalf of the Executive Chairman KW-IRS appreciated the gentlemen of the press profoundly for their support in spreading the tentacles of the activities of the KW-IRS to the populace. He thanked the press for proper representation of the Service to the people. He stated that KW-IRS does not exist as an authority over the people but rather to serve the people.

Mr Rotimi explained public revenue to be the situation where we pay our taxes, levies, duties and fines to enable the Government generate its revenue. He further explained that there are no new revenue items in Kwara State, as such it is still the same items that were to be collected by the old Board of Revenue that KW-IRS is collecting today. All that has changed so far is the personnel running the Service and the process brought which revenue is been driven with the use of technology. He said therefore, that to sustain the revenue of a State, you need to identify the source of the revenue and know that there is no collected revenue where is not backed by law. Director, Admin & Corporate Affairs further explained that indeed, what KW-IRS is trying to do to sustain revenue basically is to work within the provisions of the law; to drive revenues that are legitimate with integrity because any revenue collected without integrity of the law can never be sustainable.. He however informed those present at the event that there are some revenues collected in other States which is also collectable in Kwara but are yet to be introduced. He added that revenue is a collective responsibility between the people and the Government, if people pay their taxes accordingly, the Government will do what is necessary and people will have less things to clamour for from the Government.

For any nation to be healthy, its people must pay their taxes to help sustain its growth.

Mr Lekan responded to some questions asked during the interactive session of the program. In his responses, he said despite the dwindling of monthly allocation from the Federal Government, it has been discovered that Kwara State is a land of opportunity and with the inflow of its Internally Generated Revenue (IGR), the State is assured of economic balance in 2017 and beyond.

On the issue of advocacy he said, there is no amount of resources or energy channelled on advocacy can be sufficient. He informed those present that KW-IRS has included in its 2017 budget increase in resources and energy to fulfil its advocacy plan for the year.

Finally, the acting Chairman Council of NUJ Kwara State Council, Mr Abiodun Abdulkareem solicited the support of the KW-IRS on an on-going project of the Union. He said it's a project the Union calls community impact project. He called for support from every other stakeholders for expedite on the completion of the project.



Former Chairman NUJ



Acting Chairman, NUJ Ilorin



Members of the Press and Invited Guests



Director ACA, KW-IRS, TIC Chairman, Ilorin West and other members of NUJ Ilorin

# TAXPRENEURSHIP:

## INNOVATIVE HUMAN CAPITAL DEVELOPMENT FOR IMPROVED IGR

It has been established that human capital is the most significant capital requirement or organizational resource that drives the success of all other resources. It is therefore significant to consider the human resource and its development which is referred to as human capital development in the process of developing the concept of taxpreneurship. One thing that is certain is that in the history of tax administration, just like it is in any other form of administration, human capital remains significant, and the development of human capital remains more significant for any successful administration.

At the Kwara State Internal Revenue Service, we recognized this very early enough and did give it a prime place in the strategic plan of the organization. The core role of human resource and its development made us clearly define the requirements for being a part of the human resource of the Service. So, from the point of entry, adequate care was taken in the selection process ensuring that the caliber of people that end up in the Service are those that possess the requirements considered as necessary condition for possible fit into the organization by virtue of the certificates, and possession of the posture to receive the organized developmental agenda of the Service.

The selection process and requirements also included the training on and off the field that is meant to adequately prepare the human resource for the challenges of the Service. The training at the point of entry is not just seen as a one off thing but a reference point in the life of the human resource, and a link to the continuous human capital development agenda of the Service. So following the careful selection requirements and considerations is the carefully packaged professional and field training, and the continuous field

feedback training that is used to refuel the human resources on a monthly basis.

At the Kwara State Internal Revenue Service therefore we cannot have enough of training since it is practically impossible to send all staff of the organization on out of station training, the packaging of the within the station training that holds once every month and compulsory for all staff irrespective of your level is a development that has kept each and every staff on their toes and have indeed added value to the human capital development process of the organization. The ultimate aspect of the Service human capital development is the out of station training which is meant to cut across all strata and directorates within the limits of the budget provisions of the Service.

The reason for this concentration of efforts on human capital development is based on the fact that the human resource is a unique resource in every establishment and the investment of the organization in its human resource determines to a great extent the level of success of the organization. When performance of the organization is being measured, it is an indirect measurement of the performance of the human capital because the success of the organization is the success of the human capital and no other resource.

It is therefore not only reasonable but just appropriate that the human resource that is saddled with the responsibility of gathering all the other human resources, should pay particular attention to its own development. Investment in the human capital development process of any organization is therefore a major innovative requirement for outstanding performance and results. Our development of the concept of taxpreneurship therefore takes into consideration this most important aspect of innovative organizational development and took the pain to place it at the prime of place required for the kind of success expected in the taxpreneurship process. For any revenue service worth its salt therefore the human capital development should form a core part of the Service for there to be improved performance in the revenue generation of the Service.

**Muritala Awodun, PhD**

*For any revenue service worth its salt therefore the human capital development should form a core part of the Service for there to be improved performance in the revenue generation of the Service.*



# Razor Bump Treatment

Abdulwahab Fareedah



**R**azor or shaving bump are a nightmare for millions of men and women when it comes to shaving. The most common causes of razor bump is the improper use of shaving techniques and low quality razor blades. Taking care of your skin is crucial as it will help your skin to be and look healthy. The best way to get rid of razor bump or **Pseudofolliculitis Barbae (PFB)** as it scientifically called is to follow a good shaving technique unlike many who shave without caution.

**Most men have suffered** from Razor bumps at one point or another, and a large percentage of men must deal with the condition on a regular basis. This is mainly right especially for the Black race whose body hairs are mostly curly and wiry which makes it easy for shaved hair follicles to curve back and re-enter the skin as they grow, causing irritation and razor bumps.

Razor bump is commonly associated with men who shave their faces regularly. Women can also have razor bump after shaving their face or neck and more common, legs and armpits. There are several causes of razor bump, such as using a dull blade, use of hard soap, shaving dry, unconditioned skin and just having sensitive skin.

At times you don't need to scrub your skin with harsh cleansers or chemicals for it to stay healthy, natural means can be helpful. It is advisable that men and women eat more food containing omega 3 and fatty acids. When you trying to get rid of razor bumps, make sure you pat dry your body after you take a shower or after your bath. Drinking a lot of water will help keep the skin inside of your body more healthy. Careful attention should also be given to the expiration dates on any skin care product you have.

Razor bumps can cause a lot of discomfort. Always bear this in mind that you can have a great looking healthy skin. Don't hesitate to try this few methods and let your skin thank you in return.

- **Always use a sharp razor blade and dispose old blades after 4-5 times of usages:** You might think this is unnecessary, but dull blades force men to go over the same area of skin again and again, thereby increasing the chances of irritation and improperly cutting hair. This goes for electric razors too, always replace the blades after every few months of use to reduce razor bump.
- **Reduce your number of shaves by shaving every other day:** Giving your skin time to heal



BEFORE



AFTER

will allow hairs to grow straight through the skin's surface, without forcing many short hairs back into the skin. Frequent shaving also close to the skin will trap hairs inside the glands.

- **Aloe Vera:** This is a great choice for soothing razor bumps. The soothing as well as cooling nature of Aloe Vera will give your skin and instant relief from the burning sensation and inflammation. Aloe Vera is a traditional remedy for helping soothe irritated skin. To get rid of razor bumps, get Aloe Vera and squeeze out the gel inside directly onto the skin, let it sit for 5 minutes and wash off with warm water. Follow this treatment two or three times daily for two to three days.

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# Tuyil, Still in Ilorin

Habibah Aiyelabegan

The Ilorin Emirate Descendants Progressive Union (IEDPU) executives led by the National President, Alhaji AbdulHamid Hadi hosted the Kwara State Internal Revenue Service (KW-IRS) Management team led by its Executive Chairman (EC), Dr Muritala Awodun at its Main Secretariat. Other present IEDPU executives included National Vice President, Alhaji Sani Abdullah, Secretary, Prof Hamza AbdulRaheem, National Vice President of the Western Zone, Alhaji Adejola, Chairman IEDPU Central Zone and representatives Committees such as Entrepreneurship, Education, Publicity, etc. the purpose of the visit was to respond to questions, clear misconceptions and create a forum where collaboration may begin.

The National President welcomed the KW-IRS EC and his team. He described the Union as concerned about the peace and progress of the future generation. He said the Union is made of 5 groups, Ilorin-East, West & South, Moro and Asa Local Government Areas (LGAs). He posited that the Union is made up of up to 40 – 50% of the population of Kwara State. He commended the efforts of the Senate President, Dr Bukola Saraki from whose tenure the strive to improve Internally Generated Revenue (IGR) had begun.

Alhaji Hadi appreciated the efforts of KW-IRS

however cautioned the Service not to over-burden the people and companies with taxes. He said that Kwara cannot and should not be compared to Lagos giving that people in Kwara have lower capacity. He also advised the Service to increase its enlightenment drive and be tactful in the implementation. He highlighted some of the areas the Union ventures into to better the lives of Kwarans.

The Executive Chairman, KW-IRS thanked the National President and his team for the warm reception and the opportunity to speak with them and give information. He stated that like the Union, the Service is committed to the peace and development of the State. He applauded the effort of the Union who has been working on their own without waiting for the efforts of Government only to make an impact in the society.

Dr Awodun after informing them of the establishment of KW-IRS by the Kwara State Revenue Administration Law No. 6 of 22 June 2015 enlightened the team about the 5 Es of the Community Impact Programme: Employment, Education, Environment, Empowerment and Enterprise. He informed those present of some of the projects that had been carried out under these such as clearing of drainages, road repairs,



Executive Chairman and Management Staff of KW-IRS with the Executives of IEDPU



construction of boreholes, etc. The EC, KW-IRS informed the IEDPU of the infrastructure Fund Kwara (IF-K) which is funds set aside from the monthly IGR to fund high capital projects for the development of Kwara State.

The IEDPU team after applauding the Service and praying for more success asked for clarifications including how taxes are determined for those in the Informal Sector and Tuyil Pharmaceuticals, the philanthropist is so overburdened with taxes it is relocating form Ilorin. They also requested for the support of the Service in their upcoming conference.

Dr Awodun in his response explained that while the Federal Government had published the Presumptive Tax Regime, KW-IRS in its recognition to the peculiarities of the environment decided to allow people to pay for even less than the lowest category on the Regime. He said that it had been agreed that it was agreed that those in the Informal Sector will pay N1,500 for the whole 2016 calendar year.

With regards to Tuyil, the EC, KW-IRS informed those present that even the owner of Tuyil had stated that he would not be renovating his structure and building more if he were planning to leave Ilorin, as such, the information was only a rumour. Dr Awodun stated that we recognise that these companies are employers of labour and we would rather them to do the right thing first. He also promised to collaborate with the Union in its upcoming conference.

The IEDPU thanked the Service for the visit and the clarification. The Union apprised that it had done so much to ensure peace through its security team. The National President reiterated the need for advocacy as they were surprised KW-IRS had achieved so much in the little time it started operations.



Executive Chairman KW-IRS giving his opening remark



Cross section of KW-IRS Management staff in the meeting



Members IEDPU



National Sear, Prof. Hamza Abdulraheem



EC, presenting souvenir to the President



Members IEDPU



Members IEDPU

# Mustapha Akanbi Opens new Library in Honour of Late Wife

Doyin Akande



Mustapha Akanbi Library



Justice Mustapha Akanbi

Mustapha Akanbi Foundation, a non-government organisation, founded by the pioneer Chairman of the Independent Corrupt Practices and other related offences Commission (ICPC), Justice Mustapha Akanbi, has challenged Local Government Areas (LGAs) in Kwara State to encourage reading and writing by establishing a library in each LGA headquarters.

Dr Abdul Fatai Ahmed represented by the Secretary to the State Government (SSG) Alh Sola Isiaka Gold in his address stated that he is happy to be part of this historic event because a state of the art library will aid the access of the people to vital information for self-development and sustenance and contribute to knowledge and empower the youth. He also noted that the positive contribution of Justice Mustapha to the society will be very difficult for anyone to surpass. He noted that the construction of a modern library compliments the Government effort that all students

have regular access to books. He said Government pay attention to quality education in the State, and as such is to begin the rehabilitation of 30 Secondary Schools in the State so as to bring them to global standard in terms of facilities and quality of teaching.

The National Librarian and Chief Executive Officer of the National Library of Nigeria, Prof. Lenrie Olatokunbo Aina, while speaking as the Guest Speaker at the official opening encouraged the Management of the National Library to create “Akanbiana Section” in the Library to stock materials on the pioneer Chairman of ICPC, Justice Mustapha Akanbi (rtd). The section, according to him, will include all publications about Justice Akanbi including books, newspapers, and magazine articles, legal judgments, photographs, diaries



Interior view of the library



and manuscripts about the great icon from anywhere in the world on a continuous basis.

The National Librarian who is the immediate past Dean of the Faculty of Communications and Information Science, University of Ilorin, said, “We are being proactive because we know Justice Akanbi will be a subject of many doctoral theses in future, especially in Political Science and Law disciplines, adding that Prof. Akanbi is a gift to Nigeria and everything about him must be preserved for posterity”. Professor Aina said that the library would live to meet up with the vision of the Foundation, which according to him was to give hope and succour to all and open up new vista for the development of the immediate environment and the world at large.

Commenting on the new Mustapha Akanbi Library, the Professor of Library and Information Sciences said, “It is expected that in the library, people will receive freedom, attain prosperity and development. These can only be achieved when all people are well-informed by using the library's resources, and it will spur them to make a difference in the community. The difference will be those things which can make people see us bringing changes that improve the quality of life”.

Speaking at the inauguration, the Vice Chairman of the Foundation, Dr. Salami Mudasiru, said that libraries should be opened in rural communities in future. Dr. Mudasiru apprised that the desire of Justice Mustapha was not only to plough back to the society the benefits of sound education he had received, but also to leave a lasting legacy for future generations.

“This informed his building of mosques, establishment of schools, establishing the Mustapha Akanbi Foundation and Ma'Assalam Islamic Foundation,” he said.

Dr Mudasiru said that the library was completed within six months through contributions from patriotic Nigerians who shared his perception of life. He therefore appealed to individuals and groups to support the library and join the Foundation in its determined effort to build a great nation that would be the pride of the black race and haven of all that is good and decent in human society.

“In this respect, donation of books is invited from friends, well-wishers, scholars, individual and corporate institutions. Children who visit the library would have an autograph signed by the founder of the library, Justice Akanbi,” said Dr Mudasiru.

Also at the event immediate past Vice-Chancellor of the University of Ilorin who is now the Registrar of the Joint Admissions and Matriculation Board, (JAMB) Prof. Ishaq Oloyede, was honoured with an award of excellence by the Mustapha Akanbi Foundation, (MAF) in recognition of his selfless services to humanity.



Executive Chairman and other Dignitaries



Dignitaries at the event



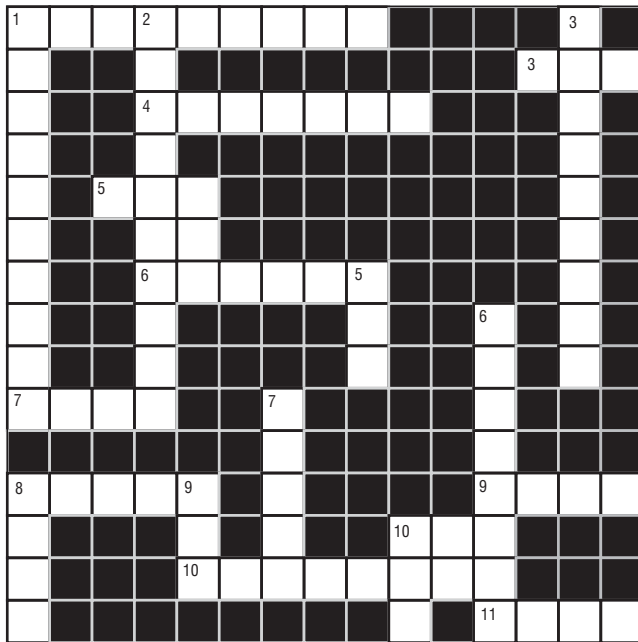
Mallam Yusuf Ali, SAN and other dignitaries

Also honoured on the occasion was a staff of Unilorin FM 89.3, Mr. Ishaq Babatunde, who bagged an award of excellence in recognition of his devoted and selfless service to the journalism profession, Nigeria as a nation and the Mustapha Akanbi Foundation in particular.

Other awardees included Lawyer Yusuf Olaolu Ali (SAN), the Late Professor Sheu Jimoh, Lawyer Lateef Fagbemi (SAN), the Kwara State Correspondent of The Punch newspaper, Mr. Success Nwogu, and the Founder/Chairman of the Islamic Orphanage Foundation, Architect Sefiullahi Ahmed Alege.

# CROSSWORD PUZZLE

By: Fidelis Fadugbagbe



## Across

## Clues

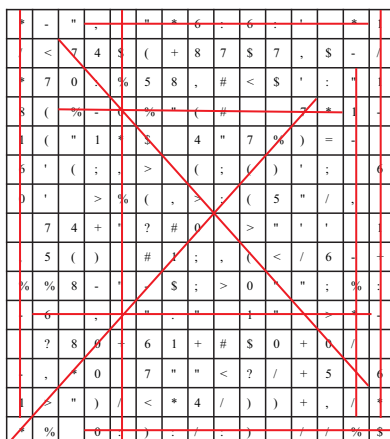
## Down

- (1) Act of computing tax due (10)
- (3) Assessment done where taxpayer doesn't provide any audited account or statement of networth (3)
- (4) An addition to tax imposed by a taxing authority on a taxpayer for violating the taxing statutes (7)
- (5) A distribution or payment in other than currency (6)
- (5) Agreement between 2 countries to avoid double taxation (3)
- (7) Someone employed for wages (4)
- (8) A form of deliberate evasion of tax which is generally punishable under criminal law (5)
- (9) Tariff levied on imported products (4)
- (10) Seize someone's property in order to obtain payment of money owed (8)
- (11) A sum of money that is owed due (4)

- (1) A transaction where each party is independent and acts in his or her own best interest (10)
- (2) A person who has left their native country to live abroad (10)
- (3) The value of an asset that is carried on the balance sheet of an entity taking depreciation into account (9)
- (5) An obligatory payment (3)
- (6) A payment made from a company to its shareholders (8)
- (7)..... of an asset is its value, use for computing gain or loss when asset is sold (5)
- (8) The foremost revenue agency in Nigeria (4)
- (9) Worthless of no value (3)
- (10) General consumption tax that is value based and multi stage (3)

Send your solutions, your name and phone number via email to [press@kw-irs.com](mailto:press@kw-irs.com) with the subject: Puzzle Solution to Volume 2 Issue 12

## Solution to Kwareve News Issue 11 Crossword Puzzle



ADENIKEBABAJAMU  
BOLAKALEIMAM  
ISAACGBENLE  
IYABOABUBAKAR  
KABIRURUFAL  
NUHUMHAMMED  
OLALEKANROTIMI  
OLUSEGUNOLANIYI  
OMOLARAOJULARI  
SUNDAYAGBANA

**Congratulations to  
Issue 11 winners:**  
1<sup>st</sup> Prize: Amuda Ridwan Ayokanmi  
2<sup>nd</sup> Prize: Titilope Oginni  
3<sup>rd</sup> Prize: Adedeji Isaac



**Mrs Maimunat Amasa**

It was double joy for Mrs Amasa when the Executive Chairman, KW-IRS announced her and her directorate, Informal Sector Directorate as the Employee and Directorate of the month respectively.

Mrs Amasa who has been with the directorate from inception was very instrumental in the formulation of structure and strategy for tax collection in the Informal Sector, a model for which only Kwara State Internal Revenue Service can be credited with. Mrs Amasa has displayed tenacity and perseverance through the one year of KW-IRS operation. She is known for activeness and motherly nature.

The Kwareve News team say kudos to you, Mrs Amasa!

## Taxpedia

Habibah Aiyelabegan

## Vehicle Radio Licence Fee

Vehicle radio licence fees is a component of road taxes that is payable as part of the vehicle registration and renewal. As provided for by the approved list of collection, it is to be imposed by the Local Government of the State in which the car is registered.

### Reference

*Taxes and Levies (Approved list for collection), Decree No 21 of 1998, Laws of the Federation of Nigeria.*





# Governor Abdulfatah Ahmed

## KWARA STATE INTERNAL REVENUE SERVICE: A LEGACY PROJECT OF THIS ADMINISTRATION

The opportunity to serve Kwara State as the number one citizen came with its responsibilities, and these responsibilities cannot be short of meeting the yearnings of the people of Kwara State that gave me the opportunity. As the administration moved into the last lap of the first term as the Executive Governor of Kwara State, we decided to take stock of our performance and carried out a SWOT analysis of the State putting our strengths and weaknesses against our opportunities and threats. This led to the development of the Kwara State Medium Term Plan which brought out the infrastructure gap of the State and puts it at the staggering sum of N255 billion.

The Plan and the identified gaps which were not only qualified but also quantified equally came up with funding options and sources to fill these gaps. **It became very obvious to us that no investor will take us serious as a State if we do not properly organize and re-organize our internally generated revenue since this is the only funding option (source) that we have complete control over.** All other sources are completely outside our control and

what happens to them cannot be determined by us. The stage was therefore set for us to take the bull by the horn hence we set up the machinery for the complete overhaul of the internal revenue service.

First, we have to deal with the issue of the law since nothing can be done about the process of revenue collection without the appropriate law to that effect. So we not only set the stage for

*“The success of the KW-IRS Project in achieving its set goals and objectives is central to the success of the Medium Term Plan of the State. You can therefore see why every part of this government must key into the KW-IRS Project and contribute directly or indirectly to its success.”*

this to happen but gave it all that is required as the first order condition for the medium term plan to succeed. The draft of the Kwara State Revenue

Administration Law was ready for consideration before the end of the last year of the first term of this administration, and put across to the State House of Assembly for consideration. However, the exigencies of electioneering for the second term kept the law under until the successful completion of the election for the second term. With the elections over, and the State House of Assembly constituted, the Bill was successfully considered and passed into law. Today, by virtue of that Bill passed by the House of Assembly and signed on June 22<sup>nd</sup>, 2015 the Kwara State Internal Revenue Service reform became legitimate, and activities relating to the transformation was given some speedy implementation giving birth to the completion of the overhaul of the Service with the commissioning of the new Kwara State Internal Revenue Service on February 8<sup>th</sup> 2016.

This thus set the stage for the launch of the Kwara State Infrastructure Development Fund (IF-K) which is designed as the model for infrastructural development of Kwara State within the Medium Term Plan of this administration. **The IF-K as a model of funding depends on the IGR of the internal revenue service as a major source of funding** the infrastructural programmes of the government. This core source of funding is the base that all other sources of funding are expected to radiate around. It is the major source of succor for other sources of funding that have been identified and are being worked upon for accomplishing the determination to fill the identified infrastructure gap of the State.

It is therefore not out of place to say without mincing words that the Kwara State Internal Revenue Service Project is a Legacy Project of this administration. **The success of the KW-IRS Project in achieving its set goals and objectives is central to the success of the Medium Term Plan of the State.** You can therefore see why every part of this government must key into the KW-IRS Project and contribute directly or indirectly to its success. No investor will put its money in a State that cannot efficiently gather its internally generated revenue, and put it into judicious use.

**All the efforts you have seen us put into the processes that have been followed are carefully thought through, and strategically implemented**



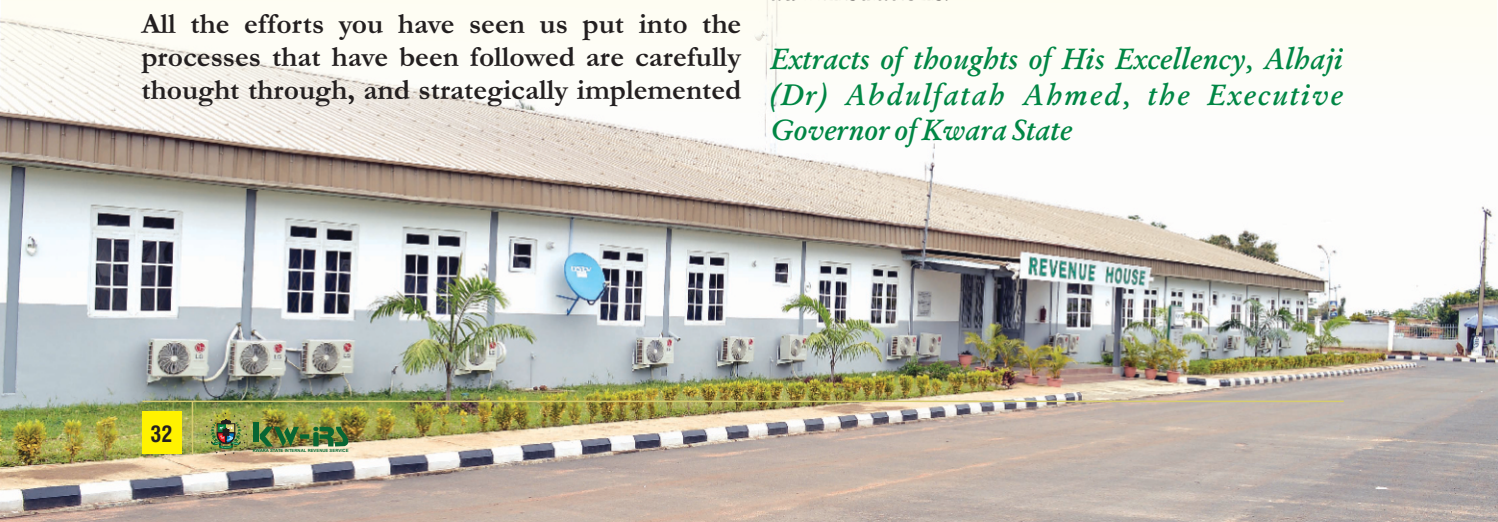
*All the efforts you have seen us put into the processes that have been followed are carefully thought through, and strategically implemented on a step by step basis.*

**on a step by step basis.** From the basic social services infrastructure to the very strategic infrastructure, we have consciously and carefully assessed and appraised with the hope that once we put the right steps right, others will follow with conscious efforts as well.

Notwithstanding the set back that dwindling resources of our nation has brought to the entire plan of not only Kwara but Nigeria in general, the obvious determination to succeed, taking into consideration that we have a plan and the plan recognizes the various forms of shocks and scenarios that could play out, we remain resolute and determined to ensure that our promise of shared prosperity is accomplished as planned.

The foundation for an enduring development of Kwara State has already been laid by the previous administration, ours is to firm up this foundation by putting in place institutions, systems and processes that will endure and ensure the sustainability of the development of Kwara State by subsequent administrations.

*Extracts of thoughts of His Excellency, Albaji (Dr) Abdulfatab Ahmed, the Executive Governor of Kwara State*







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

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

	BANK	ACCOUNT NAME	ACCOUNT NO
<b>TSA ACCOUNT</b>	GTB	<b>KWARA STATE CENTRAL REVENUE COLLECTION ACCOUNT</b>	0199648356

*Signed:*

**Muritala Awodun, PhD**

*Executive Chairman*

KWARA STATE INTERNAL REVENUE SERVICE

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

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

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

**Telephone:** 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State



# PHOTO NEWS



External Auditor visit KWIRS



HNI Directorate engages in a Community Impact Programme



Clearing of Gegele Drainage



## KWAREVE*News*

### Guidelines for Contributions

#### Subject Matter

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

#### Format

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

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

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

#### Referencing

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

#### Submission

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

■ MOBILIZING REVENUE FOR THE STRATEGIC DEVELOPMENT OF KWARA STATE



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

# PLAY YOUR PART **PAY YOUR TAX**

It is our collective responsibility to make KWARA STATE great. Join hands with the Government to build the KWARA of our DREAM.



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

PLAY YOUR PART  
**PAY YOUR TAX**



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

0700MYKWIRS (07006959477)



# KWARA STATE MEDIUM TERM STIMULUS PLAN

2015-2019 PROJECTS & FINANCING STRATEGIES



## CONTENTS

- ▶ Part 1: Where Are We?
- ▶ Part 2: How Do We Plan For Change?
- ▶ Part 3: How Do We Effect Change?
- ▶ Part 4: Impact of Success

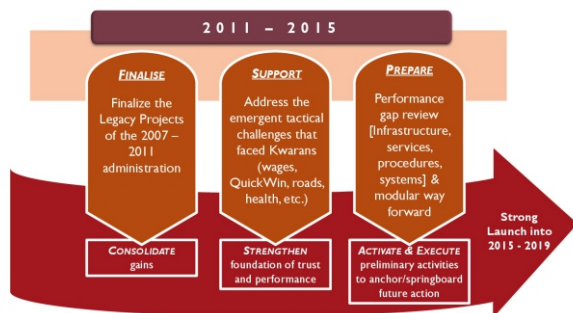
## OBJECTIVE

TO DEMONSTRATE THE **FULL PICTURE** OF KWSG'S CAPITAL EXPENDITURE PLANS UNTIL 2019 TOWARDS ERADICATING OR REDUCING THE CURRENT **STATE-WIDE/16 LGA N255 BILLION DEFICIT**

## PART 1. WHERE ARE WE?

### REVIEW OF 2011 – 2015

- ▶ **GOVERNMENT OF CONTINUITY** – finishing what has been started.
- ▶ **LEADERSHIP** – determining what is still to be done and planning its execution.



▶ PG. 5

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### OUTCOME OF 2011 – 2015

#### KWARA'S CURRENT TOTAL INFRASTRUCTURE DEFICIT

**BASIC INFRASTRUCTURE GAPS**  
that support a holistic quality of life

**STRATEGIC INFRASTRUCTURE GAPS**  
required to transform factors of wealth and productivity

**BASIC INFRASTRUCTURE FOR SOCIAL SERVICES**  
Education (public primary and secondary schools), Health (preventive, curative & emergency care), Towns, Roads, Sports, Water

**STRATEGIC INFRASTRUCTURE FOR ECONOMIC TRANSFORMATION**  
Broadband, Irrigation, Mineral Resources, Power, Roads, Recreational Facilities, Tourism, Transportation & Logistics

ESTIMATED TOTAL DEFICIT

**N255 Billion+**

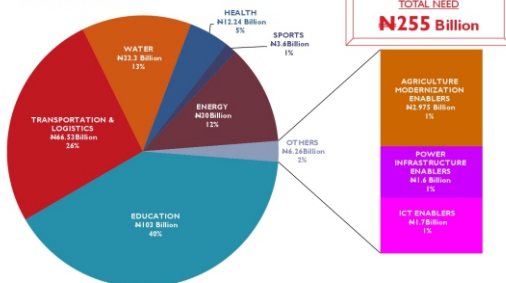
▶ PG. 6

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# PART 2. HOW DO WE PLAN FOR CHANGE?

## DEFICIT BY SECTOR



NOTE: This is the **ESTIMATED** need per sector in order to achieve the standard availability and accessibility benchmarks as per international best practice requirements for sustained holistic growth and income generation.

FIG. 7

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## SHARED EFFORT ↔ SHARED PROSPERITY

The evidence of low developmental indices is only as a consequence of the dearth of other larger tangible and intangible preconditions e.g. infrastructure and reforms

**SHARED PROSPERITY** is a social contract between the Government and the People of Kwara State.



FIG. 9

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## LEADERSHIP FOR 2015 – 2019

### QUESTIONS:

(1) How do we remain viable as a State? (2) How do we survive the worsening scarcity? (3) How do we emerge stronger? (4) How do we never go back?

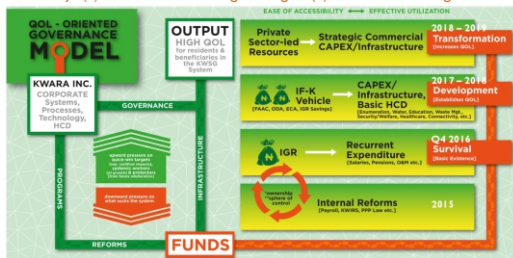


FIG. 10

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## KEY EVOLUTIONARY FEATURES



To be sure, after successful implementation in 2019, there will tangible evidence to our evolution as a State both externally and intrinsically!

FIG. 11

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## FINANCING THE DEFICIT – ABOUT KIIFS

- Kwara Infrastructure & Financing Strategy
- KIIFS is a comprehensive and targeted plan to systematically address the infrastructure deficit.

- It is a plan to be executed in 3 – 4 PHASES:

- EACH PHASE = 4 YEARS, OR
- EACH PHASE = 1 YEAR

- Ideal MINIMUM N65 BILLION VALUE of investments per phase.

- Implicit in the execution of this strategy are the following SUCCESS FACTORS:
  - Internal realignment for balanced growth
  - ↑ IGR and ↓ leakages = ↑ IGR financing capacity
  - Compliance with Pensions
  - Improve operational methodologies e.g. PPPs
  - Critical performance & impact reviews
  - Continuous needs assessment

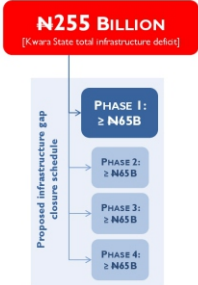


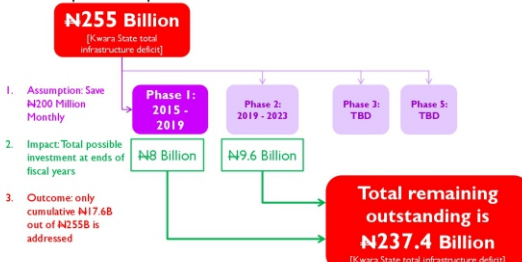
FIG. 12

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## FINANCING THE DEFICIT – WORST CASE

Without long term capital, without IGR, without Reforms that attract private capital...



**THIS IS HIGHLY IMPRACTICAL!! WE WILL WAIT FOREVER!!**

FIG. 13

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## FINANCING THE DEFICIT – REAL CASE

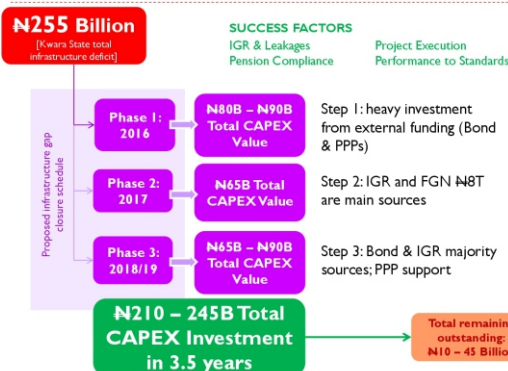


FIG. 14

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## 2016 FINANCING SOURCES

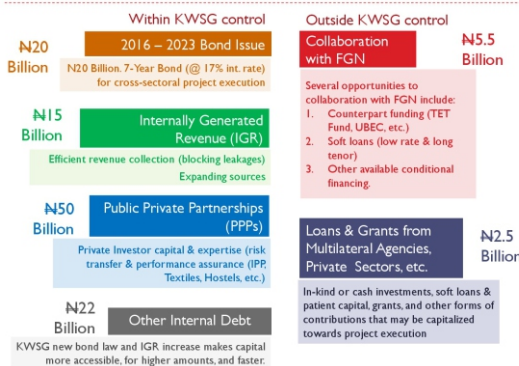


FIG. 15

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## PART 3. HOW DO WE EFFECT THE CHANGE?

### PLAN DEVELOPMENT METHODOLOGY

#### STEP 1: WE ASKED

##### 1. WHAT

What sectors are crucial to shared prosperity and what needs to be accomplished in each?

##### 2. WHY

Why should these be the focus at this present time and for the foreseeable future?

##### 3. WHERE

Where should these investments & interventions occur? Where will they be most effectively deployed for long term gains?

##### 4. WHO

Who (individuals, groups, private and public entities) needs to be involved to make this a successful reality?

##### 5. WHICH

Which factors will enhance the likelihood of success, and which need to be mitigated? Which resources are readily available, and which are constrained?

#### STEP 2: WE DEVELOPED

##### KEY PERFORMANCE INDICES (KPIs):

**KPI 1:** Rationale, Scope & Objectives are met

**KPI 2:** Foundation setting & Catalytic Interventions

**KPI 3:** MDGs are addressed

**KPI 4:** Data & Information (utilization and improvement)

**KPI 5:** Stakeholder Involvement

**KPI 6:** Infrastructure Planning & Design

**KPI 7:** Roles & Capacity Building

**KPI 8:** Quality control, Risk Management, Monitoring & Evaluation

**KPI 9:** Asset Management (Maintenance)

PG. 17

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### PROJECT PRIORITIZATION CRITERIA

- 'High Need/High Urgency' means...
  - As advised by MDAs
  - High insufficiency or Total non-existence
  - Negative implication for current and future strategic goals
- Likelihood of funding success (availability, eligibility, manageable terms)
- Assessment of investment requirements vis-à-vis depth and scale of impact
- Final list selection by Executive Governor

ASSET CATEGORY	Distinction between social and strategic projects:	PRIORITY LEVEL	Distinction between high need projects as follows:
	1. Social Projects 2. Strategic Projects		Level 1: High Urgency Level 2: Low or Medium Urgency
SHARED PROSPERITY ELEMENTS	Depth/Breadth of elements targeted and advanced	% OF TOTAL ADDRESSED	Level of impact each project will have on immediately reducing the total deficit

PG. 18

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### KWARA STATE SUSTAINABILITY INDEX

#### OVERARCHING GOAL:

TO BE AMONG THE TOP 5 NIGERIAN STATES ANNUALLY BY 2019!

#### How Do We Measure This?

#### STATE SUSTAINABILITY INDEX

(measure of fiscal health)

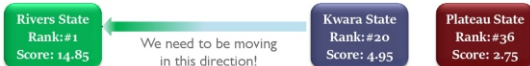
$$\frac{(\text{Index A} \times 35) + (\text{Index B} \times 50) + (\text{Index C} \times 15)}{100}$$

Index A = Recurrent Expenditure + IGR + Derivation + VAT

Index B = Recurrent Expenditure + Total Revenue

Index C = Total Debt + Total Revenue

#### WHERE ARE WE RELATIVE TO THE BEST & WORST?



PG. 19

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### GOALS FOR FACTORS IMPACTING THE INDEX

- Labour Pool:
  - The largest supplier of advanced technical labour in Nigeria (Ajase graduates)
    - TARGET TO HIT: 1500 IVTEC SUPER-SKILLED GRADUATES** [Oil & Gas, Manufacturing, Construction, etc.]
- MSME Growth:
  - Goal: The best in MSME growth.
    - TARGET TO HIT: SPREAD ACROSS INDUSTRIES** [Solid Minerals, Agriculture, etc.]
- Doing Business Index:
  - Goal: The best place for doing business in Nigeria
    - TARGET TO HIT: LABOUR POOL & 19 DAYS** [National Average is 28 days]
- IGR:
  - Goal: The 3rd largest in IGR in Nigeria and consistently in the top five most sustainable state index by 2019.
    - TARGET TO HIT: N3 – N5 BILLION MONTHLY**
- Efficiency & Productivity:
  - Goal: To be the most efficient state in terms of IGR per capital.
    - TARGET TO HIT: N13,846** [(169% GROWTH FROM N45,154 BOTTOM 10 NATIONAL)]

PG. 20

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### CURRENT VS. TARGET RANK (IGR PER CAPITA)

State	IGR (2014) (Billion)	Pop (2012) (Million)	IGR per Capita
Rivers	N 89.11	6.1	N 14,608
Kwara (2019)	N 36.00	2.6	N 13,846
Lagos	N 276.16	20.2	N 13,671
Delta	N 42.80	4.8	N 8,917
Kwara (2014)	N 12.37	2.4	N 5,154
Enugu	N 19.25	3.8	N 5,066
Cross Rivers	N 15.74	3.4	N 4,629
Edo	N 17.02	3.8	N 4,479
Ogun	N 17.49	4.4	N 3,975
Akwa Ibom	N 15.68	4.6	N 3,409
Kwara (2015)	N 7.99	2.4	N 3,038
Oyo	N 16.31	6.5	N 2,509
Kano	N 13.66	9.4	N 1,453

PG. 21

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### ON LIVES OF KWARANS

The following are only the foreseeable impacts in terms of **Citizens left behind. Negative externalities are likely to be much more.**

Sector	Impact Foregone
HEALTH	1 – 2 million users State-wide
SECONDARY EDUCATION	93,370 boys & girls immediately
VOCATIONAL EDUCATION	1500 trainees on over 5 years
TERTIARY EDUCATION	200,000 student body
WATER	900,000 people in 15 communities
ROADS	3 million Kwaran Residents & inter-State travelers
AGRICULTURE	100,000 active agric industry persons
SPORT INFRASTRUCTURE	200,000 children and adults minimum
POWER & ELECTRIFICATION	Ilorin Metropolis, LGA HQs, intra-state travelers

PG. 23

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### ON KWSG'S CAPACITY & OUTPUT

#### Strengthened Governance & Performance Capabilities as a result of:

- Reforms** → re-orient/reset/re-align the foundation of government business for better fiscal equilibrium (this is not punitive)
- Systems & Processes** → embedding greater efficiency in delivering service within and between MDAs, and to the public
- Technology** → real time and data-driven decision-making
- Transparency & Participation** → ownership and inclusion on communities State-wide

Combined, they send a strong signal of Kwara's Readiness for Business & Collaboration.

Combined, they ensure that such a large deficit has a significantly reduced likelihood of reoccurrence.

PG. 24

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## THE ANGUISH OF THE BASKET

Is the pain of the carrier that holds not water  
The torture of the basket is its hollowness  
Receiving so much yet dripping all  
"Hope differed maketh the heart go weary"  
Yet the waiting game, an acrimonious experience  
An excruciating pain of bearing down and hoping  
The long years of anticipation, anxiety for conception  
Enduring the looks and unasked questions of in-laws  
Bearing the silent peers of neighbours and friends  
A prayer project from house of prayers to  
mountaintops  
Waiting in queue to see A'afa or Alufa  
Enduring the bitter pills and medications from  
questionable sources  
And then the end of month comes again  
Yet the repeated monthly cries  
*Ekun ososu; haa! Oluwa Sanu mi*  
Hear my cry Lord and end this  
endless cries  
Make me a guest in the  
labour room  
End please this ceaseless  
torture



## INSIDE NEXT ISSUE

KW-IRS  
**KWAREVE**News



*Special Report on*

Senator (Dr)  
Abubakar Bukola  
**Saraki**  
Senate President, Federal Republic of Nigeria

+ *Exclusive Interviews*

**HEAR ME OUT**

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

*My shop has been locked by KW-IRS, what do I need to do right now to unlock it?*  
Micheal from Offa

**Answer:** Mr Micheal, we are sorry for the inconvenience you're going through right now. Please do reach out to our area office there in Offa, the issue will be solved.

Thanks for your patience.

*I paid my tax to KW-IRS weeks back and I just discovered that my shop has been locked.*

*Don't you keep records? Because this is very embarrassing.*  
Anonymous

**Answer:** Good day, there are several taxes: Pay As You Earn (PAYE), Personal Income Tax (PIT), Trade Permit. Sir, if you have paid one without the other, your office/shop will still be locked. Please endeavour to pay all the taxes applicable. We suggest you reach out to our area office at your location to get the issue rectified.



# OUT OF THE OLD AND IN WITH THE NEW

## An Interview with Old BIR staff who are now Kwara State Internal Revenue Service (KW-IRS) Staff



Mr Aliyu Adebayo



Mr Abdulrasheed Musa

### Kwareve News: Can we meet you?

**Mr Aliyu:** I'm Aliyu Adebayo, I'm with the Directorate of Informal Sector and a former staff of the defunct Kwara Board of Internal Revenue (KBIR) where I worked in the Motor License Authority (MLA) and Tax Audit

**Mr Abdulrasheed:** My name is Abdulrasheed Musa, I'm a staff of the Directorate of Ministries, Department & Agencies (MDAs) and former staff of KBIR. In the defunct Board, I served in several departments including Tax Assessment and MLA.

### Kwareve News: Now let's look at the old Board and the new IRS, what are the changes you have observed in the mode of operations of KW-IRS compared to the old BIR?

**Mr Aliyu:** I want to appreciate the Management of KW-IRS because it's a new innovation that we all have been expecting all this while as we all at KBIR had been agitating for autonomy of power. This autonomy that was given to KW-IRS brought a lot of changes in the mode of operations. At the BIR we were all restricted in the discharge of duties, for example when you set out to work and your superior calls you to come back because the person you went to see is favoured by him then you don't have a choice but to come back. By so doing, they kill the morale you have to discharge your duties effectively. In KW-IRS it's different, because they give their staff the freedom to exercise whatever innovation they have as long as it is within the confines of the law. This method is a plus for KW-IRS and its staff.

**Mr Abdulrasheed:** Honestly they (KBIR & KW-IRS) are two different things entirely. Working with KW-IRS has exposed us to different things as compared to what we were doing in BIR. The level of revenue generated then was as low as nothing. In addition to that, the enforcement exercise of KW-IRS has opened the eyes of tax payers to the fact that they must live up to their obligations as far as revenue generation in Kwara State is concerned.

### Kwareve News: What do you think about the new payment methods, especially in terms of the use of technology?

**Mr Aliyu:** The new payment method has served a long purpose for KW-IRS. The method has also reduced suppression of cash. In the old Board we had problems with leakage of funds because staff were exposed to huge amount of money, but in KW-IRS we don't necessarily have to collect cash from customers as they can easily walk into any bank to pay.

**Mr Abdulrasheed:** It's very good because it brings about accountability. It has also improved the revenue generation in the State. At the old BIR it (payment) was just a manual process with no proper records and documentation. But at KW-IRS all transactions can easily be traced and are documented.

### Kwareve News: What Is Your Perception of Performance of the old BIR compared to KW-IRS?

**Mr Aliyu:** The performance of KW-IRS and the defunct

BIR is incomparable. Looking at what KW-IRS has generated so far since its inception and what the old BIR generated, the gap is far apart. Specifically the reason for the failure of old BIR was lack of efficient planning. When we are talking on performance KW-IRS is excellent.

**Mr Abdulrasheed:** In the Old BIR the support we have from KW-IRS was not there. For example during the days of the defunct Board there was nothing like enforcement as we have now in KW-IRS. The level of work carried out in KW-IRS has improved because they are value added. Because most of us when we wake up in the morning and we set out to the office, we are always proud to be a staff of the service.

**Kwareve News: What is KW-IRS doing differently from the old BIR that you observe is yielding positive results?**

**Mr Aliyu:** What I feel KW-IRS is doing different is from old BIR is smartness in their activity, what I mean by being smart is that KW-IRS is specific in their activity. Also, activities in KW-IRS are measurable and there is set time frame. This has distinguished them from the old BIR. KW-IRS checks up on performances of staff in all directorates. For example, if you are in Informal Sector Directorate, when you go out on assignments you are measured on the number of tax payers you bring in and the amount of revenue collected. In addition to that in KW-IRS the parameter of payment is convenient, a taxpayer who is not capable of paying all the money expected can pay in instalments before the end of the year.

**Mr Abdulrasheed:** In the old BIR, activities centred on civil service basis unlike how it's a corporate office here at KW-IRS. The level at which KW-IRS functions is exceptional compared to the defunct Board. In the old BIR all what we do is sit down in the office and wait for the little you can collect and go home. Aside that at KW-IRS we go out to work for revenue collected, the Monitoring department as there is in KW-IRS was absent in the old Board to check on the activities of staff of the organisation to ensure compliance.

**Kwareve News: What would you have done differently at the old BIR?**

**Mr Aliyu:** I would have loved to work as a corporate individual at the old Board. It was a hard to incorporate that at the old BIR because they all had the so called "ministry attitude".

**Mr Abdulrasheed:** The opportunities that I have now as a staff of KW-IRS were not available during the era of BIR.

**Kwareve News: Let's go to you now specifically; I'm talking about you coming aboard KW-IRS. Many old BIR staff chose to stay within the Ministry of Finance, but you're one of the few who joined the reform. Can you share with us what informed your decision? What convinced you to join KW-IRS?**

**Mr Aliyu:** I remember when I was introduced to KW-IRS, I developed interest immediately. We were 9 in number

that developed the interest. Bearing in mind that almost all states in Nigeria have their own Internal Revenue Service. Although lots of rumours were spread about KW-IRS including that they were consultants and they could hire and fire staff anytime.

**Mr Abdulrasheed:** I love challenges and I love to improve on myself. While growing up, I have always had the desire to be among those working in a corporate organisation. My attitude towards the job is different now compared to how it was at the old BIR. You know that feeling of waking up early to go to a comfortable office where everything you need to work is at your disposal? I have that now.

**Kwareve News: Do you have any regrets working with KW-IRS?**

**Mr Aliyu:** Never! I'm always happy every day that I'm a part of the change team called KW-IRS.

**Mr Abdulrasheed:** No, I'm happy to be a staff of KW-IRS.

**Kwareve News: What is your advice to KW-IRS?**

**Mr Aliyu:** KW-IRS has started well, if we can continue on that pace, I see some of us heading to big companies and ministries so as to change their orientation because our orientation here has changed for the good.

**Mr Abdulrasheed:** I advise the Service to remain firm and we should not allow anything whatsoever to interrupt us from achieving our set goals and target.

**Kwareve News: What is your advice for residents of Kwara from your experience then and your experience now?**

**Mr Aliyu:** First I want to appeal that with the little we are getting from the people, Government should give as much as possible back to the society. Also, the percentage of people with intention to comply is very high. But the most important thing is compliance decision and this is very low. I just want to plead with Kwara State residents to change their intentions and act by complying for the betterment of the State. It's very easy; make your decision, make your payment and bring your teller to KW-IRS, that's all! And I know for sure that people will not regret their decision to pay taxes because in Kwara State, *it's good here*.

**Mr Abdulrasheed:** I want to appeal to people to understand that payment of tax is a civic responsibility. Even though things are hard they should be rest assured things will work out well for everyone.

**Kwareve News: Any Final Words?**

**Mr Aliyu:** I implore all the taxpayers including the Ministries and parastatals to extend their hands of friendship to KW-IRS for the strategic development of Kwara State.

**Mr Abdulrasheed:** Honestly, I'm happy to be a part of the service.





## *It is God all the way, not our might that KW-IRS is where it is today:*

### *Dr Muritala Awodun*

Bolaji Abdulkadir

**I**t was a Parley and interactive session at the November Field Feedback/Training (FFT) which was held on Saturday 3<sup>rd</sup> November, 2016.

The Executive Chairman, KW-IRS, Dr Muritala Awodun in his opening remarks expressed his gratitude to the Almighty God and the entire staff of the KW-IRS who have contributed in no small measure to moving the Service to what it has become in barely one year of operations and for the zeal and determination to move it beyond its vision and mission. Dr Awodun informed the house that the November FFT will probably be the last in 2016. He added that the December FFT will hold in January 2017. He therefore declared the meeting a time to reflect on how far the Service has gone in terms of operations, staff strength that rose to 529 in less than a year.

The November FFT session began with the revenue directorates: High Net-worth Individuals (HNIs), Informal Sector, Ministries, Departments & Agencies (MDAs), and Property & Tenement who shared their revenue collections with the staff of the Service. The various directorate heads and their staff were applauded for their hard work towards realising the target of the Service. The Head, Accounts, Finance & Reconciliation however said that figures are yet to be final pending reconciliation and the final collections will be shared once ascertained.

Other non-revenue directorates were not left out of the sharing session with the Director, Enforcement, Legal & Monitoring (ELM), Dr Isaac Gbenle assuring the various directorates of its readiness to help. The Head, Internal Audit, Mr Muhammed Audu addressed the house on the latest development in his Directorate. He said it was mandatory that all staff in the field come for audit of their collections for their Directorates. He said staff in the Kwara Central Senatorial District are to come for audit at least every week, those in those in Kwara South at least fortnightly, while those posted to Kwara North may come once in a month at the minimum.

Dr Muritala expressed the excitement and relief he felt at the moment with the current state of affairs in the Service but however reflects that, the achievements wouldn't have been put to bed without God's intervention. He opened the ground for some words and prayers from anyone who wished to give his testimony and called on volunteers from a Muslim brother or sister and a Christian brother or sister. Mr Ibrahim Katibi and Mr Abdulhakeem Abdulrahman stepped forward to pray from the Muslim perspective while Mr Bayowa Ayodeji Koledade held prayer from the Christian part.

The Executive Chairman, KW-IRS also reflected in the past, on how he was chosen as the Executive Chairman of the Service. He shared a story of his journey from the Kwara State University (KWASU), to the Lagos Business



School (LBS) and his becoming the Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS). His narration motivated the staff and signified that God always has a plan, things happen for a reason and that hard work, good intentions and innovative mind-set can get you everywhere. The Directors in turns, starting with Director Admin and Corporate Affairs, Lekan Rotimi, other Directors, Managers and staff also shared their testimonies with the house.

Dr Awodun presented the Staff of the Month, Mr Olusola Samuel Moses, the Maintenance Officer from Directorate of Admin and Corporate Affairs. Mr Olusola was rewarded handsomely with cash which started with the Executive Chairman. Other Directors testified that the commitment and relentless efforts displayed by Mr Shola in executing his tasks, working long and inconvenient hours made him worthy of the award. All the Directors having expressed how impressive they found his work ethic also added to Mr Shola's cash prize. Dr Awodun urged other member of staff to emulate such industriousness and be of good conduct.

The FFT session continued with the Director, Admin & Corporate Affairs informing the staff of new developments in line with the promise of the Executive Chairman to continuously introduce more staff benefits. Staff Parley where Dr Awodun in responded to the questions asked about staff concerns concluded the November FFT Session.



Director, Admin &amp; Corporate Affairs



Director, Legal &amp; Enforcement



Director, HNI &amp; Corporate



Head, Tax Assessment



Head, Tax Audit



Asst. Manager, Property &amp; Tenement



Executive Chairman with winner hall of fame, Mr Shola Samuel



Cross section of KW-IRS Staff



# PERSONAL INCOME TAX

## COLLECTION PROCESS AND PROCEDURE

(Concluding part)

Nuhu Olaide MUHAMMED



### PAYE Collection Process

In line with provisions of PITA, employers are answerable for PAYE deductions and remittances. S. 82 has made failure to deduct and account for the deduction made from emolument of the employee as PAYE by the employer to be offence. Specifically, S.82 provides that an employer required to make deductions from emoluments or amounts on account of emolument paid by employer to employee shall account to the relevant tax authority in such manner as the relevant tax authority may prescribe for the deduction made so far, and in the event of failure by the employer to make the deduction, or properly to account therefore, the amount thereof together with a penalty of 10 per centum per annum of the amount plus interest at the prevailing commercial rate shall be recoverable as a debt due by the employer to the relevant to the relevant tax authority. To further amplify this provision, **Regulation 19 under OPAYER** provide that where an offence under these

Regulations and the Principal Act is committed by a body corporate or firm or other association of individuals –

- a. every director, manager, secretary or officer of the body corporate;
- b. every partner or officer of the firm; or
- c. every person concerned in the management of the affairs of the body corporate, shall be severally liable for the commission of the offence.

### Collection Mechanism

1. Channel of remittance
  - I. Outdoor collection of revenue due.
  - II. Direct payment through banks.
    - Personal visitation to bank to pay into collecting bank cash/cheques.
    - Through the use of ATM/debit card/credit card.
    - Through NEFT.
    - Through direct debit.

- III. Direct payment through the office.
- 2. Collection Mechanics.
  - a. PAYE collection
    - I. Categorize directed employers into the following category.

**A – Directed employer with larger number of employee who habitually and promptly remit larger sum (N5Million and above) on monthly basis.**

**B – Directed employer with larger number of employees and habitually default in remittance on monthly basis.**

**C - Directed employers who habitually and promptly remit between N1 – 5Million monthly.**

**D – Directed employers who fall into 'C' but do not promptly remit.**

**E – Directed employers who usually remit less than N1Million monthly.**

**F – Directed employers who do not fall into A – E.**

- II. It is important to note that each category should be under constant review for the purpose of re-categorization.
- III. It can best be done at the time payments are posted. The review is caused immediately it becomes apparent that the trend of remittance has changed. This is then reported to the superior officer who will authorize the re-categorization.
- 3. Rendering returns of outdoor collection and direct payment through the office.
- I. Upon return from collection drive complete appropriate bank teller for lodgment and cash book.
- II. Upon receipt of the remittance and combine cash book from the postal remittance register clerk, cashier will check the remittance and the amount entered in the cash book.
- III. Indicate acceptance of the specific amounts and the remittance by a tick against each item, and initial and date, after verification from the bank statement.
- IV. Keep remittances and accompanying documents in the appropriate file of the remitter.
- V. Mark the remittance received in the office with the word “cashier” and that of outdoor collection with I, II, or III in line with the appropriate collection team.

When an employer complies with the law by paying over the tax collected to the Service promptly, and rendering the required Annual Returns, the remittance department of the directorate takes the following actions, which can be grouped into:

- (i) Day-to-day Remittance control
- (ii) Monthly Reconciliation

- (iii) End-of-year Reconciliation procedure and
- (iv) Annual Balancing of P.A.Y.E Records

The executive of the aforementioned activities completes the collection process of PAYE.

#### **b. Direct Assessment.**

Under direct assessment, particulars of various items of personal income tax to be collected are notified to HNI & Corporate Directorate by Tax Assessment Department/Area office in loose-leaf (usually 500 loose-leaf makes a volume) duplicates, which are bound into volumes marked: "TAX DUPLICATE: ACCOUNT...YEAR.....". The duplicates will show particular of income tax due for payment on or before 14th December following the date of delivery. However, sometime special cases may arise that require prompt collection. Though the due date of payment is sixty days from the date of service of notice of assessment. It is important to note that the tax duplicates are delivered to HNI Directorate with a covering letter stating the total number of items in the volume and the total charge to tax therein.

Upon acceptance of the charge, HNI now check for total tax outstanding against tax payers whose names are contained in both arrears list and tax duplicates. This is to create platform for making demand for total tax due and the arrears at the same time. On this note, outdoor collectors prepare route ledger showing the location and the amount owing which is then followed by effort to collect the tax.

Another form of personal income tax collection is advance tax payment through the medium of withholding tax deduction. It is not another form of personal income tax but rather advance payment of personal income tax which shall be set – off for the purpose of collection against tax charged on the person by an assessment, but you must note that the set-off is only to the extent that it does not exceed the amount of assessment. **S. 69, 70, 71, 72 and 73 of PITA 1993 as amended**, respectively provides for deduction of income tax on rent, interest, dividend, Director's fees and deduction at source.

#### **Procedure for making demand on personal income tax payer**

**Stage I:** Upon completion of assessment by the assessment section, notice to pay which form part of notice of assessment is issued to the taxpayer alongside with notice of assessment by the assessment unit.

**Stage II:** The demand note is prepared by the assessment unit as part of the assessment procedure. HNI issues the demand note in the appropriate cases immediately (**for administrative convenience – three weeks before the due date of payment**) before the due date of payment of the income tax assessed.

**Stage III:** The second demand note is prepared



and issued by HNI three weeks after the due date for payment in every case where payment has not been made.

**Stage IV:** All cases where there is tax outstanding six weeks after the due date for payment are classified by the collector in charge as requiring personal application where the tax payer is accessible or in respect of which special letters will be sent, if otherwise.

We need to note here that during personal application attention should be paid to:

- a) Making all reasonable efforts to meet the tax payers even if it will necessitate repeated calls;
- b) Satisfying the tax payer regarding any point of doubt or difficulty;
- c) Recording tax payer's proposal or offer for payment if he does not pay at once. His offer should also be confirmed in writing;
- d) Recording and reporting any change in the tax payer's circumstances that is capable of affecting assessment and collection.

The execution of the above activities shall further inform operation that includes the following.

1. Remittance control.
2. Preparation and updating tax arrears schedule.
3. Preparation and issuance of demand note
4. Updating tax duplicate.
5. Recommending cases for enforcement.
6. Preparation of notification of payment schedule.
7. Reconciliation of taxpayer accounts.

### Offences and Penalty

The accomplishment of personal income tax collection objectives rely majorly on the voluntary compliance posture of the personal tax stakeholders. The non-compliance of the stakeholders will obviously create offences against Personal income Tax Act, 2011 as amended. In order to prevent tax evasion, and encourage compliance there is need for provision for penalty for the offenders which has been adequately take care in the subsisting law.

Meanwhile, these offenders can conveniently be

classified into two – “Internal” and “External”. The Internal offender looks inward to the direction of relevant tax authority, its staff and other government officials that may be involved in the administration of the tax. This has to do with abuse of office or authority which has been capsulated by the provisions of **S. 59 of Kwara State Revenue Administration Law 2016, as amended as thus.**

**“Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who-**

- (a) demands from any company an amount in excess of the authorized assessment of the tax;**
- (b) withholds for his own use or otherwise any portion of the amount of tax collected;**
- (c) render a false return, whether orally or in writing, of the amount of tax collected or received by him;**
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongly with the Internal Revenue Service;**
- (e) steals or misuses Internal Revenue Service documents; or**
- (f) compromises on the assessment or collection of any taxes “**

The external offences may constitute the followings which mostly committed by the tax payer or appointed agent of collection.

1. Failure to remit or deduct tax
2. False declaration of information.
3. Failure to pay tax, levy or other revenue.
4. Failure to render returns and statutory required notices
5. Failure to attend in reply to legally issued summons
6. Obstruction to carry out revenue administration duties.
7. Impersonation

These offences are appropriately addressed under **Part XI of Personal Income Tax Act 2011, as amended and S 54 – 62 of Kwara State Revenue Administration Law, 2016 as amended.**

### Enforcement Procedure.

Enforcement provisions of tax law provides that if a tax payer neglects or refuses to pay the amount due to him, the tax and penalty for non-payment may be sued for and recovered in a court of competent jurisdiction with full costs of suit from





taxpayer as a debt due to the government or the relevant tax authority. **Part XI of PITA 104 of 1993**, as amended extensively dealt with various offences and penalties as it relates to personal income tax administration. The platform of application of the law in the State are Kwara Revenue Court set up under **Kwara State Law No. 12 of 2004**, and other courts of competent jurisdiction such as Federal and State High Courts.

The jurisdiction of Kwara State Revenue Court covers any issue arising from or connected with, inter alia:

- i. Personal income tax Law/act;
- ii. Taxes/fees on registration and renewal of business premises;
- iii. Ground rent;
- iv. Any other taxes, fees, levies applicable to the State; and
- v. Various Laws on revenue relating to the State.

Upon ensuring strict adherence to law imposing any tax and there is willful default or contravention of any provision of the law imposing the tax then letter of intention to prosecute is sent to the defaulting/recalcitrant tax payer given him seven days ultimatum to pay up or face the wrath of the law. This is by way of warning to the defaulter that failing payment within seven days, action for recovery will commence in the appropriate court of law. For this reason, there is need for precautionary measures on the part of tax administrators to ensure compliance to the provisions of the law in the areas of assessment and collection of taxes. All assessments are potential subjects for court determination.

Meanwhile, despite the above if the taxpayer still fails to comply, the case is then forwarded to Ministry of Justice for prosecution and recovery of the outstanding tax liability. It is important to stress here the need for strict adherence to the tax administration procedure in order to ensure smooth ride on cases taken to court.

The challenges of recovery of outstanding tax liability

in Revenue collection process are in the following areas which call for measures to ameliorate the consequences.

- i. Service of notice of assessment. The notice of assessment ought to be served on the taxpayer or by registered post.
- ii. Inadequate information on taxpayer source of income.
- iii. Lack of scientific tax assessment mechanism.
- iv. Noncompliance to tax administration work cycle.

The consequences of the above challenges may include but not limited to the following:

- i. Losing court cases.
- ii. Loss of taxpayer's confidence.
- iii. Reduction/lack of compliance on the part of tax payers.
- iv. Dwindling revenue/low revenue collection.
- v. Incompetence on the part of revenue office.

However, the Service is at liberty to take advantage of S.104 of PITA, power to distrain for non-payment of tax. Without prejudice to any other power conferred on the relevant tax authority for the enforcement of payment of tax due from a taxable person, where assessment has become final and conclusive and a demand note has, in accordance with the provision of PITA as amended, been served on the defaulting person, the relevant tax authority for the purpose of enforcing payment of the tax due exercise her power to distrain the tax payer by his goods, land, premises of which the tax payer is the owner.

### Challenges/Problems of Tax collection.

Tax collection is never an easy task because experience has shown that there is general apathy to tax payment culminating in a number of challenges. These challenges are militating against existence of efficient and effective tax system in Nigeria, some of which are enumerated below.

- i. Lack of an overall understanding of the role of taxation as a tool for national development.
- ii. Over dependency on Federation account by all the tiers of Government.
- iii. Lack of political will to support various tax reform policies by Government.
- iv. Internal tax administration challenges which



include but not limited to the following

- a) Human capital problem.
  - b) Non availability of tax statistics given room to lack of scientific tax assessment mechanism.
  - c) Automation of tax administrative procedure.
  - d) Lack of taxpayers' education and enlightenment campaign.
  - e) Poor funding of revenue authority.
  - f) Limited or lack of independence of tax authority.
- v. Complexity of tax laws.
  - vi. Menace of multiple taxation.
  - vii. Corruption, leakages and diversion of tax revenue.
  - viii. Lack of sufficient evidence of impact of tax payment on the citizens.
  - ix. Lack of effective tax tool to capture the larger part of the society, especially the informal sector into the tax net.
  - x. Lack of inter-governmental collaboration, co-operation and coordination between the three tiers and other agencies of Government.



of KW-IRS which has tremendously improve its IGS collection to average N1Billion monthly in 2016. On this note, other State may need to emulate Kwara and Lagos Government by paying serious attention to tax collection in order to fully enjoy the benefit of taxation.

### iii. Solution to internal tax administration challenges.

S.88 of Personal income Tax (Amendment) Act 2011 provided indication to arrest most of the challenges. The section is amended in sub-section (1) (b) by making provision for an amount not less than 5 per cent of revenue collected as may be approved by a State House of Assembly to be retained by the State Internal Revenue Service to defray cost of collection and administration. This is an indication of both financial and administration autonomy of tax authority. The Service will be able to recruit competent hands, create incentives and a systemic human capital development programme that will curb the incidence of internal tax administration challenges.

### Solutions.

Suggested solutions to tax collection challenges are dependent on root cause of the problem. It is my belief that the challenges are addressed using the solutions proffered and turned to a workable framework, tax collection will be greatly improved in many folds.

#### i. Taxation to be seen as tool for national development.

It is high time to note that taxation is not mere source of revenue for government but rather resources for the development of a nation. Taxation is a process that ensures Government to have sufficient resources to discharge its social contract with the people it governs, to provide them healthcare, infrastructure, education, security, and other services required from the Government. Tax collection is actually a vehicle or tool for national development, which ensures that Government is able to govern properly and keep the nation functioning. On this note, we need to institutionalize tax culture at all levels of Government and among the citizens.

*TIN is unique number that is issued to all tax payer by JTB, FIRS or SIRS that is required to be presented in virtually any transaction as listed in S.85(4) of the Amendment Act 2011.*

#### ii. Reduce over dependency on oil revenue.

Discovery of oil in Nigeria has made us to lose sight of other viable sources of Government revenue – taxation. Our over dependence on oil is dangerous to our survival as a nation because oil prices are volatile and the fluctuation is usually as a result of factors completely external to Nigeria. However, taxation is not only a source of Government revenue but as means of controlling economy and social vices of a nation. All a while Government has paying lip service to reduce their overdependence on oil revenue but there is nothing to show for it. However, Kwara State Government is with exception following the establishment

#### iv. Tax statistics and tools to capture larger of the society into the tax net, especially the informal sector.

The introduction of **TIN** (Taxpayer Identification Number) as provided in S.85(3ee) of the Amendment Act is intended to create tax statistics and capturing of larger part of society into the tax net, especially the informal sector. The section provides that the tax clearance certificate must disclose in respect of the last three years of assessment:-

- a) Chargeable income;
- b) Tax payable;

- c) Tax paid;
- d) Tax outstanding or alternatively a statement to the effect that no tax is due;
- e) Tax payer identification number (T. I. N.).

TIN is unique number that is issued to all tax payer by JTB, FIRS or SIRS that is required to be presented in virtually any transaction as listed in S.85(4) of the Amendment Act 2011.

Similarly, S.36 of the Principal Act is also amended by inserting a new sub-section “(6)” as follows-

**“Notwithstanding any of the provisions of this Act, where for all practical purposes that income of the taxpayer cannot be ascertained or records are not kept in such manner as would enable proper assessment of income, then such a taxpayer shall be assessed on such terms and conditions as would be prescribed by the Minister in regulation by order of gazette under a presumptive regime”**

This amendment is specifically to bring those in the informal sector into the tax net with the intention to broaden the tax base. The regulation is out for implementation of the presumptive tax regime but the regime will involve targeting of the selected sectors of the economy in order to ensure participation of the informal businesses in tax payment in line with experiences of other developing countries.

#### iv. Improved intergovernmental Relationship.

It is saddened to note that we are not taking maximum advantage provision of S.85 of PITA 104 of 1993, as amended. The section provides for presentation of tax clearance certificate by any person having dealing with a MDA's of Government or a commercial bank in respect of a host of transactions listed in sub-section 4. This has created a synergy between the revenue authority, MDA's and commercial bank. The challenge of this provision is ineffective and inefficient management of the information emerging from the synergy. The amendment by the inclusion of TIN will further improve the relationship beyond MDA's of governmental and commercial banks but will include all tax stakeholders.

#### v. Menace of multiplicity of taxes.

Multiplicity of taxes is a menace to any economy and it should not be allowed to raise its head. It discourages investment and on the whole economy growth down turns. Multiplicity of taxes refers to the act of imposing more than the time allowed the same or similar taxes on a payer or a transaction by the same or different tax authorities within the Nigeria tax system. The establishments of Joint Tax Board and Joint State Revenue Committee are statute provision to curb the menace of multiple taxation but this



is not yielding the desired result. It is however, required that all hands must be on deck to ensure all revenue agency see themselves as working toward same goal and these multiple revenue items are harmonized. The **Taxes and Levies (Approved List for Collection) Act [1998 No. 21]** and its amendment are mere paper of no substance and compliance.

#### Conclusion.

It is glaringly evident that we have totally departed from the traditional method of tax administration which involves a strict adherence to the step by step procedure of tax assessment, collection and accounting in compliance to the relevant tax laws. Although there has been a tremendous performance in the area of collection so far, however the tax collection procedure at the moment lacks the capacity to correctly determine specific parameters such as the total number of taxable people in the State, the number of taxable persons who are not performing their civic responsibility as expected, total amount of tax to be charged and the total number of un-collected tax in any particular accounting year. This is as a result of the non - adherence to tax administrative procedure of the tax collection process which enables the Service to keep an accurate and updated data of taxpayers that will effectively lead to the enhancement of collection and application of the penal provisions in the tax laws.

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# KW-IRS PARTNERS WITH LAW ENFORCEMENT AGENCIES TO TRAIN SEAP DRIVERS

Adegoke Afuye

**K**wara State Internal Revenue Service (KW-IRS) collaborated with the Federal Road Safety Corps (FRSC), The Nigerian Police Force (NPF), the Vehicle Inspection Officers (VIO) and Sovereign Trust Insurance Limited to train 26 drivers of the Self-Reliance Economic Advancement Programme (SEAP) on Friday, 18<sup>th</sup> November, 2016 at SEAP Events Hall, Ilorin.

The Technical Manager, SEAP, Mr Omotosho Oladele welcomed all to the training, he commended the authorities for an excellent job in ensuring safety on the roads. Mr Omotosho also applauded KW-IRS for the crucial role played in harmonising taxes in Kwara State. He particularly noted that unions that were usually seen collecting levies from drivers were no longer present in Kwara State as a result of the giant step taken by KW-IRS. He encouraged the drivers to pay attention to the training and be ready to ask questions on areas they need clarification.

The KW-IRS representative, Olarewaju Adisa of the Road Taxes Department of KW-IRS under the Directorate of Ministries, Departments & Agencies (MDAs) spoke on the responsibility of KW-IRS to Kwara State residents with regards to collection of revenue for the strategic development of the State. He commented on the relationship that exists between the law enforcement agencies and KW-IRS who work together in synergy to ensure that revenue collected goes into the coffers of the Government. In addition, he made mention of the efforts KW-IRS is making to further consolidate the collection of revenue of Local Government (LG), State Government and Federal Government through the Joint Tax Board (JTB) which has an oversight function over all State Internal Revenue Services and the Federal Inland Revenue Service.

The drivers were given opportunity to ask questions on the specific roles of the various law enforcement agencies. The DPO of Adewole Divisional Headquarters of the NPF elucidated that all law enforcement agencies had the power to scrutinise the vehicle documents of drivers and he gave an instance that in the event of an accident, every law enforcement agent had several roles to play. For example, one of the

duties of the NPF is to ascertain the identity of the victim via his/her documents. He also stated that VIOs are mandated to inspect the vehicle before the case can be taken to the Court of law. Another duty of the VIO is to check that safety measures are in good order.

The FRSC Officer in turn cautioned drivers to check their documents regularly and ensure that vehicle documents are renewed before they expire to avoid embarrassment or impoundment of vehicle. In his comment on the question of scrutinising vehicle documents, he stated that vehicle documents aid officers to identify stolen vehicles. The officer also reiterated on the need for drivers to have valid driver's license. He stated that the reason why the Federal Government consolidated the driver's license in Nigeria is for driver's license to be accepted in any part of the country and not only in one State. He further stated that the perceived delay in the production and issuance of drivers licence is as a result of the synergy between various agencies who are involved in the production and distribution.

In response to a question on why drivers have to pay for third party insurance despite the fact that other documents are up to date, the representative of Sovereign Trust Insurance stated that third party insurance is mandatory for all drivers according to the law and that having insurance on vehicles has benefits for individuals and organisations.

The Executive Director of SEAP, Deacon Olatunde Oladokun in his speech appreciated the authorities for honouring the invite. He also commented on his respect for the law as his motive for introducing the training for drivers of his organisation in order for them to be law abiding while discharging their duties. He commended the cooperation of the agents of law who are responsible for ensuring safety on the roads. And he reiterated his commitment in ensuring that his drivers are obedient, law abiding, have respect for other road users and diligent in the maintenance of their vehicles.



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