



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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Special Edition

LEAD STORY

OFFICIAL COMMISSIONING OF THE KWARA STATE INTERNAL REVENUE SERVICE **REVENUE HOUSE**

Speeches, Interviews, Photographs



Special Report

**OFFICIAL
COMMISSIONING OF THE
KWARA STATE
REVENUE COURT**

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KWARA STATE INTERNAL REVENUE SERVICE

Mobilizing Revenue for the Strategic Development of Kwara State

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OFFICIAL COMMISSIONING OF KW-IRS REVENUE HOUSE

The headquarters of the Kwara State Internal Revenue Service (KW-IRS) known as the REVENUE HOUSE was officially commissioned by His Excellency, the Governor of Kwara State, Alhaji (Dr) Abdulfatah Ahmed on 8 February 2016. In attendance at the ceremony were the Deputy Governor of Kwara State, Elder Peter Kisira, Chief Judge of Kwara State, the Executive Chairman KW-IRS, Dr. Muritala Awodun, the Management and Staff of KW-IRS, Honourable Commissioners, Senior Special Assistants to the Governor, Special Assistants, Grand Kadi Shariah Court of Appeal, Members of the State Security Council, Members of the State House of Assembly, Royal Fathers, Religious Leaders, Manufacturers, Representatives of Unions and Associations, and Crème de la Crème of Kwara State.



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GRAND KADI OF KWARA STATE

ALHAJI (DR) SALIHU OLORUNTOYIN MUHAMMAD

Honourable Justice (Dr) Salihu Oloruntoyin Muhammad was born on 10 July 1951 in Ilorin, Kwara State. He hails from Ilorin, Ilorin-West Local Government Area. Honourable Justice (Dr) Salihu O. Muhammad obtained Bachelor of Arts (Ed.) Islamic Studies (2nd Class Upper Division), 1980, Master of Arts in Islamic Law (with specialization in Islamic Law) – 1988, Diploma in Certificate in English Law, 1992, and Certificate in Advanced Personnel Management, 1993.



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TAX ADVOCACY

The Kwara State Internal Revenue Service (KW-IRS) in its quest to sensitize and enlighten Kwarans on the need to pay tax, how to pay, who to pay to, the difference between tax and revenue and where to pay tax, commenced a street drama in collaboration with the Office of the SSA Media, Alh. Muiyideen Akorede and the Kwara State Council for Arts and Culture.



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TAX POLICIES

Tax Law Enforcement in the Nigerian Tax system has become one of the integral parts of the tax administration given the ingenuity of taxpayers, individuals and corporate bodies, in keeping aside part of what is due to the government as taxes or not remitting same at all (Mohammed, 2015).



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TAX STATEMENT

Today, we take concrete steps towards making Kwara state more economically sustainable and financially viable amidst the challenges of a turbulent national economy. This event demonstrates our commitment to creating a diverse and solid revenue base for the state.



KW-IRS COMMISSIONING WELCOME ADDRESS



It is indeed with gratitude to God Almighty that I stand before you this faithful day to welcome you all to the official commissioning of the Revenue House of Kwara State Internal Revenue Service.

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KW-IRS TO INAUGURATE TAX CLUBS IN ALL SECONDARY SCHOOLS IN KWARA STATE

REVENUE HOUSE: THE HOPE OF OUR SURVIVAL

The Executive Governor of Kwara State commissioned the Revenue House on the 8th of February, 2016 to mark the beginning of the survival journey of Kwara State. This step taken, crowned the efforts of the government at rejuvenating the revenue mobilization process in the State.

What is significant in this is the fact that every major stakeholder in the State agreed to the fact that this is just the right direction to go. For us at the Revenue House, we see this as a demonstration of trust by the government as we are saddled with the huge responsibility of turning around the fortunes of Kwara State in terms of Internally Generated Revenue.

The entire State Executive Council members not only showed up at the event but associated themselves with the new drive for revenue in the State. The Legislature was also not left out as the Judiciary equally have their share of the demonstration of support as a complementary partner in this drive with the Executive Governor commissioning the Revenue Courts, four in number, on the same day.

More significant is the support by all the various groups and associations in the State who were all represented at the two events of the day. The occasion provided the entire State the opportunity to speak in one voice that for Kwara State to survive there must be a revival of the IGR and this position must be given a sense of urgency and commitment as accolades were poured on the determination by

the State to doggedly commit to this, against all odds.

The ball is now in our court to begin the process of taking the IGR from the five years lowest figure of N7.18 billion in 2015 to the unprecedented 2016 target of N34 billion. You will agree with me that going by the following IGR statistics, the step to shore up the IGR of the State cannot be better done than now, and the task requires the support of all and sundry:

KWARA IGR	2010	2011	2012	2013	2014	2015	Total Pre KWIRS
PRE KWIRS	N7.3 Billion	N8.8 Billion	N11.3 Billion	N13.8 Billion	N12.5 Billion	N7.2 Billion	N60.9 Billion

We are committed to driving the IGR for the next five years to accomplish the following annual targets:

KWARA IGR	2016	2017	2018	2019	2020	Total Post KWIRS
POST KWIRS	N34 Billion	N60 Billion	N80 Billion	N100 Billion	N120 Billion	N394 Billion

These are our targets and we will commit our all to it with the commitments of all stakeholders. In this IGR revolution lies our survival as a State.



DR. MURITALA OLAKITAN AWODUN
Executive Chairman
Kwara State Internal Revenue Service



GOVERNOR ABDULFATAH AHMED UNVEILS THE **REVENUE HOUSE**



The headquarters of the Kwara State Internal Revenue Service (KW-IRS) known as the **REVENUE HOUSE** was officially commissioned by His Excellency, the Governor of Kwara State, Alhaji (Dr) AbdulFatah Ahmed on 8 February 2016. In attendance at the exclusive ceremony were the Deputy Governor of Kwara State, Elder Peter Kisira, Chief Judge of Kwara State, the Executive Chairman KW-IRS, Dr. Muritala Awodun, the Management and Staff of KW-IRS, Honourable Commissioners, Senior Special Assistants to the Governor,

Special Assistants, Grand Kadi Shariah Court of Appeal, Members of the State Security Council, Members of the State House of Assembly, Royal Fathers, Religious Leaders, Manufacturers, Representatives of Unions and Associations, and Crème de la Crème of Kwara State.

In his opening address, the Executive Chairman, KW-IRS commended the courageous step taken by His Excellency, Dr. AbdulFatah Ahmed for establishing the Kwara State Internal Revenue Service (KW-IRS). He explained that restructuring and transforming the avenue for IGR generation is important for the development of

the State as well as the well-being of its people. He stated that this need had been in existence and was recognised since the administration of the then Governor of Kwara State, the current Senate President, Dr. Bukola Saraki. The need brought about the automation of revenue collection during the administration of Dr. Bukola Saraki.

Dr. Muritala Awodun further shared with attendees the vision of KW-IRS which is *to mobilize revenue for the strategic development of Kwara State*, the mission of KW-IRS which is *to serve the resident*

of Kwara using the most convenient strategies to add value and integrity to the revenue mobilization process and actualize the developmental objectives of the Government and the core values of KW-IRS which are **Service, Honesty, Integrity, Responsibility and Trust (SHIRT)** and other activities of the Service.

The Executive Governor in his speech emphasized the need for the State to create efficient means of revenue generation aside

federal allocation which he reported to have dropped from 3.4 billion naira to 1.4 billion naira. He emphasised that anyone who evades tax is breaking the law and will be punished to the full extent of the law if found guilty. He added that he had commissioned four (4) Revenue Courts where those found guilty will be tried. He advised KW-IRS staff to be courteous and professional and admonished Kwarans to work with the new dream of the State i.e., the Kwara State Internal Revenue Service (KW-IRS).



Government functionaries at the occasion



L-R: The Executive Chairman, His Excellency, The Executive Governor and The Deputy Governor, Kwara State



Dignitaries at the occasion



Royal Fathers at the occasion

The Executive Governor also commissioned the Electronic Revenue Management System (ERMS) of KW-IRS, the Kwara Resident Identification Number (KRIN) card and the Electronic Tax Clearance Certificate (eTCC). At the occasion, His Excellency completed his data form and was issued the KRIN Card. He also obtained his eTCC along with some other residents of Kwara State.



The MCs at the occasion



The Executive Chairman, KW-IRS giving his opening speech



The Grand Khadi of Kwara State



Yusuf Ali (SAN) and the Finance Director of LUBCON



Dignitaries at the occasion



The Vice Chnancellor, KWASU Prof. Na'Allah and Veteran actor, Adebayo Salami



Dignitaries at the occasion



Barr. Egunjobi, the MD of STACO Insurance, Shakiru Oyefeso and Yetunde Ige of GTBank



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



Dignitaries at the occasion



Dignitaries at the occasion



The Executive Chairman in a group photograph



Directors of KW-IRS in a group photograph with Yemi Sanni (middle)



The Executive Chairman, KW-IRS, Yomi Ogunsola, DG Kp3 Bureau and Abbass



Staff of KW-IRS



Alhaji (Chief) Dr. Abdulraheem Oladimeji (OFR) at the occasion with a staff of KW-IRS



The Deputy Governor, Elder Peter Kisira (left) at the occasion



Alhaji Badmus (Iqra Schools) Yusuf Ali (SAN) and Dr Muritala Awodun



Hon Moshood Bakare KWAHA House Committee Chairman of Appropriation



Mrs Adenike Babajamu of KW-IRS and a Royal Father at the occasion



Chief Adedeji, President KWACCIMA and Chairman PADSON Industries



Yusuf Ali (SAN), Mr Oyedeji and Mr Taiye Willaims, MD LUBCON



The Executive Chairman in a group photograph with some guests at the occasion



Chief (Mrs) Jumoke Harb receiving her eTCC from the Executive Governor



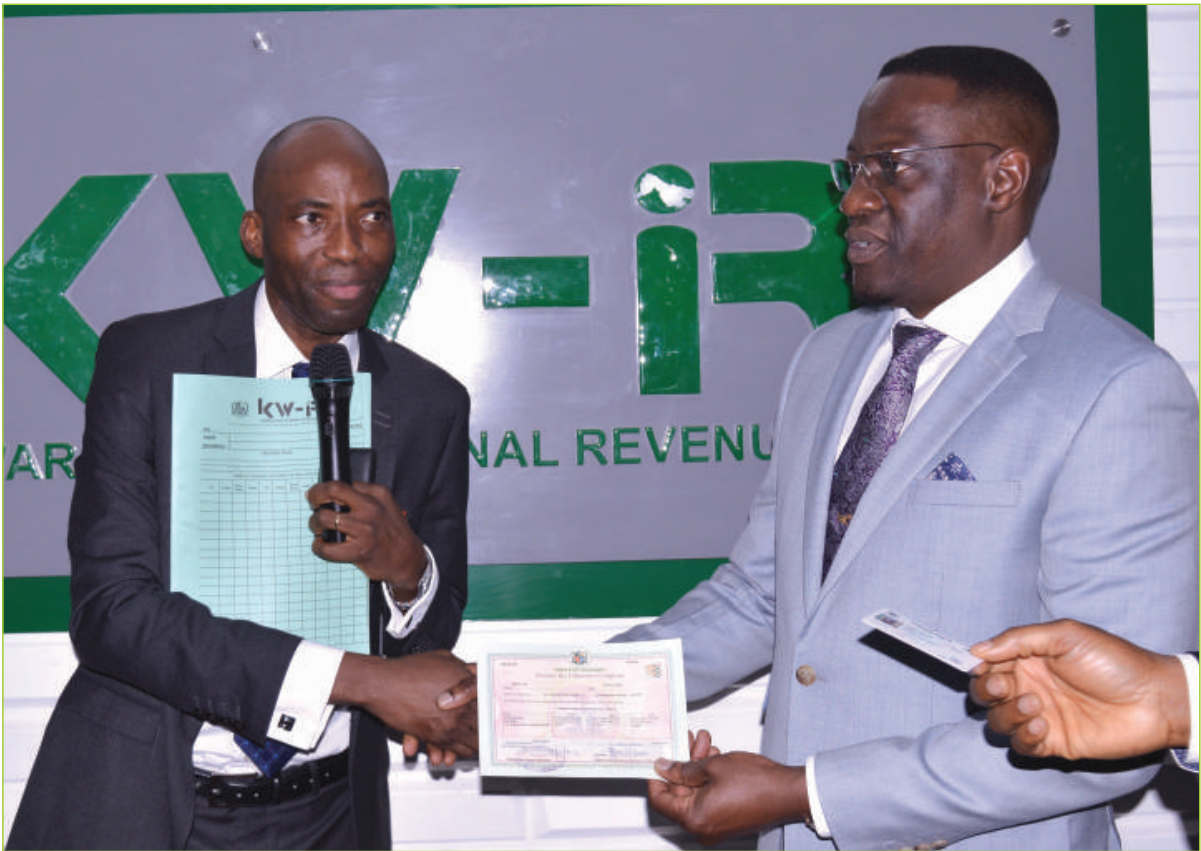
A Taxi driver receiving her eTCC from the Executive Governor



Members of the State Arts & Culture performing at the occasion



From right: Dr Ogundele, Prof. Otokiti, Temi Kolawole, Prof. Kolawole, Mrs Awodun, Prof. (Mrs) Kolawole, Mr Ojo, Prof. Adeyemi, Dr Awodun, Dr Ajonbadi and others



The Executive Chairman presenting the Executive Governor with his eTCC after the commissioning of KW-IRS Revenue House



The Deputy Governor, the Executive Chairman (KW-IRS) Director Operations and Director Admin.



Dr Gbenle, Director Operations, the Executive Chairman, (KW-IRS) and the Executive Governor of Kwara State



The Executive Governor being attended to by the staff of GTBank the main bank



The Governor and his Deputy being attended to by the staff of KW-IRS at the occasion



From Left: A Guest, Dr Awodun and Mr Lukman Adams



DOP, Government House, Dr Awodun and the Executive Governor of Kwara State



The Executive Governor returning after the commissioning



Director DSS and the Commissioner of Police, Kwara State



The Governor of Kwara State unveiling the plaque of KW-IRS Revenue House




Yusuf Ali (SAN) Magaji Nda and Dr Muritala Awodun



Dr Isaac Gbenle giving the vote of thanks

OFFICIAL COMMISSIONING OF THE REVENUE COURT



The Executive Governor of Kwara State, Alh (Dr) Abdulfatah Ahmed commissioned The Revenue Court on February 8, 2016. Present at the occasion were the Deputy Governor, Elder Peter Kisira, the Attorney General, Alhaji Ajibade Kamaldeen, the Chief Judge of Kwara State, Judges, Legislators, Executives, Religious Leaders and traditional leaders.

The Revenue Court is established to prosecute tax offenders such as individuals and corporate bodies who evade tax, unauthorised collectors of revenue, people who do not remit or remit incorrect tax, users of illegal and/or fake security





The Executive Governor at the commissioning of the Revenue Court

documents, staff of the Kwara State Internal Revenue Service (KW-IRS) who may be acting against the rule of operations of the Service, etc.

The Executive Governor in his address made it clear to Kwarans that his administration is not interested in taking anybody to court but may be forced to litigate if people do not comply with the directives of the Kwara State Internal Revenue Service as provided by law. He however, implored Kwarans to pay their tax, promptly and voluntarily as well as comply with the demands of the Kwara State Internal Revenue Service (KW-IRS).



The Executive Governor and dignitaries at the occasion

TAX PERSONALITY

ALHAJI (DR) SALIHU OLORUNTOYIN MUHAMMAD

Grand Kadi of Shar'iah Court of Appeal

Honourable Justice (Dr) Salihu Oloruntoyin Muhammad was born on 10 July 1951 in Ilorin, Kwara State. He hails from Ilorin, Ilorin-West Local Government Area. Honourable Justice (Dr) Salihu O. Muhammad obtained Bachelor of Arts(Ed.) Islamic Studies (2nd Class Upper Division), 1980, Master of Arts in Islamic Law (with specialization in Islamic Law) – 1988, Diploma in Certificate in English Law, 1992, and Certificate in Advanced Personnel Management, 1993.

Honourable Justice (Dr) Salihu O Muhammad was very active as a student in the various tertiary institutions he attended. Below are some of the positions he held while at the University: Vice-President, Old Kwara State Students Union, 1977-1979, President, Ilorin Student Union (ISU), Bayero University Kano, Kano Branch, 1978-1980, Parliamentarian Representative (Faculty of Education, Bayero University, Kano Student Union, 1978-1979, Editor-in-Chief, The Flash (BUK News Magazine) 1978 – 1980, President, Muslim Students' Society of Nigeria (MSS), Bayero University Branch, Kano, 1979 – 1980, National Secretary, Ilorin Student Union(ISU), 1978 – 1980, Amir (Leader), Muslim Corpers' Association of Nigeria (MCAN), Benue State, July 1980–July 1981.

Honourable Justice (Dr) Salihu O. Muhammad received many remarkable Certificates and Merit Awards. Listed are some of such: Certificate of participation in International *Da'awah* Seminar on Training of Trainers by Islamic Education Trust Fund and International Islamic Federation of Students Organization, 1994; Award of Excellence by Bayero University (BUK) Alumni Association, 2002; Royal Award of Recognition for Sincerity, Loyalty, Promotion and Development of Peace in Ilorin Emirate by His Royal Highness Alhaji (DR) Ibrahim Sulu Gambari (CFR), 2006; Award of Excellence in Recognition of Meritorious Record in Islamic Propagation by the Organisation of Muslim Unity (OMU), 2006; Certificate of Merit by Muslim Corpers Association of Nigeria (MCAN), 2007; Qualifying Certificate on Stress Management and Emotional Wellness by the Wellness Outfit Nigeria, 2007; Certificate of Participation in Sensitization Seminar on Bioethics and Research by University of Ilorin and European and Developing Countries Clinical Trial Partnership, 2008; Certificate of Participation Issued by Nigerian Inter-Faith Action Association (NIFAA), 2009; Doctor of Philosophy, PhD,(Honoris Causa) in Shari'ah 'The Islamic Law'. By Concepts University, London, 2009; Standard Integrity Award for West African Citizenry by Elation Magazine, 2010; Certificate of Merit as per Islam and Humanity (NIMMA), 2011; Certificate of Participation in NIMR/EDCTP Capacity Strengthening of HREC's in Nigeria a Project Workshop on 'How to Review Protocols and Provide Constructive Feed Backs' at UIITH, Ilorin, Nigeria, 2011; Certificate of Merit by Arabic and Islamic Training Centre (Markaz), Agege Lagos, 2012; Certificate of Merit of A BIG THANK YOU from University of Ilorin Teaching Hospital for Meritorious Service to the institution, 2012; Certificate of Participation issued by the University of Ilorin at the International Conference on the Life and Works of Shaykh Adam Abdullal Al- Ilory (1917-1992); Certificate of participation in TEXEM Strategies for Results Driven Change Management at the Manchester Business School, The University of Manchester, United Kingdom, 2014.



Judicial Awards received by Honourable Justice (Dr) Salihu Oloruntoyin Muhammad are: Certificate of Participation at National Judicial Workshop on Judicial Administration (As Acting Chief Registrar), 1993; Certificate of Recognition at National Judicial Induction Course for Workshop on Judicial Administration (As a Deputy Chief Registrar) Topo, Badagry, 1994; Certificate of Participation at Induction Course for Newly Appointed Judicial Officers organized by National Judicial Institute (NJI), Abuja, 1999; Certificate of Recognition at Induction Course for Newly Appointed Judges and kadis at Merit House, Abuja, 2002; Certificate of Recognition at Refresher Course for High Court Judges, Kadis and Judges of Customary Courts of Appeal, at Merit House, Abuja, 2004; Certificate of Recognition as a Resource Person to National Judicial Institute (NJI) at 2006 Biennial Conference of all Nigerian Judges of the Lower Courts, Asaba, Delta State, 2006; Certificate of Recognition at Refresher course for Judges and Kadis, held at Shehu Musa Yar'adua Centre, Abuja, 2008; Certificate of Recognition as a Resource Person to National Judicial Institute (NJI), Abuja at Workshop on Jurisprudence of Equality Programme (JEP) at Workshop Andrews Otutu Obaseki Auditorium, Abuja, 2009; Certificate of Recognition at Refresher Course for Judges and Kadis including all Judges Handling Economic Crime Cases in Nigeria, 2010, Certificate of Recognition at workshop on Jurisprudence of Equality Programme (JEP) at Andrews Otutu Obaseki Auditorium, Abuja, 2010; Certificate of Recognition at Refresher Course for

Judges and Kadis at National Judicial Institute, Abuja, 2011; Certificate of recognition at National Workshop on Refugees Law for Judges and Kadis at Abuja, 2012; Award of Appreciation in Recognition of Support to Nigerian Bar Association (NBA) Ilorin Branch, December, 2014; Ambassador of Peace (Amb.P) Appointed by United Nations- Polac, 2015; Award of Appreciation by As-Sunnah Academy of Research and Committee of Da'awah in Africa (Riyadh Saudi Arabia), 2015.

Work experience of Honourable Justice Salihu O Muhammad from 1974 till date: Primary school teacher at Iponrin, Otte and Ballah, July 1974 – July 1975, NYSC, Old Benue State, July 1980 – July 1981, Tutor at Ilorin College, Ilorin July – August, 1981, Lecturer III at Kwara State College of Education Ilorin, September 1981 – 1983, Senior Registrar, Shari'ah Court of Appeal Ilorin, October 1983 – December, 1985, Senior Registrar I, Shari'ah Court of Appeal Ilorin, December, 1985 – March, 1989, Principal Registrar, Shari'ah Court of Appeal, Ilorin, April 1989-31 December, 1991, Assistant Chief Registrar, Shari'ah Court of Appeal, Ilorin, April 1989-December 1991, Assistant Chief Registrar, Shari'ah Court of Appeal, Ilorin, January 1992-January 1994, Ag. Deputy Chief Registrar, Shari'ah Court, February 1994 – January 1995, Ag. Deputy Chief Registrar, Shari'ah Court of Appeal, Ilorin January 1995 – May, 1995, Chief Registrar, Shari'ah Court of Appeal, Ilorin, June 1995 – 1999, Appointed as Kadi of the Kwara State Shari'ah May, 1999, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal, Ilorin November – December, 2008, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal, November – December, 2008, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal, July, 2011, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal, March, 2012, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal Ilorin, September, 2012, Ag. Grand Kadi, Kwara State Shari'ah Court of Appeal, Ilorin, December-June, 2014, Honourable Grand Kadi, Kwara State Shari'ah Court of Appeal, Ilorin, June 2014- till date.

Special Judicial and government Assignment involved in by Justice Salihu O Muhammad are: Chairman, Kwara State Government Committee on Sexual Harassment - 1989-1999, Member, Local Government Election Tribunal posted to Gusau, Zamfara State, June 1998-February, 1999, Member, Gubernatorial and State House of Assembly Election Tribunal posted to Enugu, Enugu State, February – March 1999, Member, Reconstituted local Government Election Tribunal, Ilorin, Kwara State, 1999-2001, Member, Gubernatorial and State House of Assembly Election Tribunal posted to Lafia, Nasarawa State, April-July 2003, Resource Person At the Conference of All Nigerian Judges of the Lower Courts organized by National Judicial Institute, Abuja, held at Asaba Delta State, November, 2006. The topic of the paper presented was: Equality and Gender Rights: Islamic Law Perspective.

Some of the International Judicial Assignment embarked upon by Honourable Justice (Dr) Salihu Oloruntoyin Muhammad are: Member, Nigeria Delegation to Khartoum, Sudan for conference on *Zakat* in Africa, June, 2009, Resource person at the 5th Islamic Economic System Conference, Kuala Lumpur, Malaysia, September, 2013, Participant, The Executive Development on Programme on Strategies for Result Driven Change Management- Manchester, UK, September, 2014.

Printed and circulated Legal and Academic Works by Honourable Justice Salihu Oloruntoyin Muhammad are: The Role of Prophet Muhammad's Wife in His Life and Mission, June, 2002, The Purpose of Creation, September, 2004, The Concept of Widowhood in Islam, October, 2005, Inheritance as it Affects You, October, 2005, Valid Claims and Competent Plaintiffs Under

Islamic Law, June, 2008, The Concept of *IDDAAH* under Islamic Law, June, 2009, The Prophetic Approach to Poverty Alleviation, August, 2008, The Gist of Leadership and Followership in Islam, June, 2009, How to Fast Right and Controversy on the Beginning and Ending of Ramadan, August, 2009, Christians Are Not Enemies to Muslims, Dec, 2009, Are you A Rich Muslim? You Can Be Richer In Heaven, August, 2010, The Islamic Law of Inheritance, August, 2010, Quality and Gender Rights: Islamic Law Perspective, May, 2010, *Maulidin Nabiy*: An Unending Controversy, February, 2011, The Parents Role on Children Upbringing in Islam, April, 2011, Shari'ah and The English Law (An Informative Glance), May, 2011, Shari'ah in Nigeria (A Brief Account), July, 2011, Letter to Mother Divorcees, Child Custody is Your Right! July, 2011, Family Prayer Book (In Arabic), 2013, Qaidat Bagdadiyat as Gift for Primary Schools (In Arabic), 2013, Islamic Discussion Programme (IDP) Series Vol. 1 and 2, 2014, The Procedural and practical Challenges in Judicial Termination of Marriages in Islamic Law Courts, Dec, 2014, Muslims and Christians Need Not Fight, 2015, Performance Evaluation for Judicial Officers: Practical Hints for Kadis of Shari'ah Courts of Appeal, 2015, Wives Right to Terminate Marital Contract Under Islamic Law, 2015,

Extra Curricular Activities of Honourable Justice (Dr) Salihu Oloruntoyin Muhammad: Striker, Local Education Authority (L.E.A) Okesuna School Football Team (1965-1966), Captain/Goal keeper, Local Education Authority Malete School Football Team (1967), Assistant National Secretary General, Islamic Missionaries Association of Nigeria (IMAN), with Headquarters in Ilorin (1981-1990), Guest Artist, 'Islam Calling' on NTA Ilorin, 1983, Secretary General, Islam Law' on Radio Kwara, Ilorin, 1983, National Secretary General, Islamic Missionary Association of Nigeria (IMAN) (1991-2008), Guest Artist, 'You and Islamic Law' on Radio Kwara, 1983, Guest Artist, Kwara State Television Service, (KWSTV) Ilorin, 1983, Supervisor, IMAN Nursery/ Primary School, Ilorin, 1985-2005, Imam, Dadi Mosque, Oriokoh, Emirs Palace, Ilorin, 1990, Chief Imam, Government House Mosque, Ilorin, 1985-2003, Welfare Officer (Federal Team) for 1983 Hajj, Member, Hajj Kwara State Screening Committee, 1986, Spiritual Guide, 1987 Hajj (Kwara State), Spiritual Guide, 1991 Hajj (Kwara State) Missioner, Ansarudeen Society of Nigeria Kwara State Branch, Ilorin, 1994, Missioner, Jama'atu Ibadur – Rahman of Nigeria Kwara State Branch, Ilorin, 1981, Chairman, Loan Committee, Shari'ah Court of Appeal, Co-operative and Thrift Society, 1992-1999, Secretary, Committee for *Sadaqat* and *Zakat* Ilorin, 1996, Chief Imam, Kwara State Civil Service Central Mosque, Kwara State Shari'ah Court of Appeal, Ilorin, 1990, Spiritual Guide, year 2000 Hajj (Kwara State), Coordinator, Islamic Discussion Programme (IDP), 2007, Chairman, Board of Governors, Baraje Centre for Arabic and Islamic Studies, 2009, Chairman, Kwara State Muslim Council, Ilorin Emirate, (KWSMC), 2011, Chairman, Board of Trustees, Ridwanullahi Islamic Society of Nigeria (RISEN), National Headquarters Ilorin, 2013, Member, Council of Ulama for Ilorin Emirate. The appointment was made by the Emir of Ilorin on 9 April 2015, Chairman, Board of Governors Sheikh Salihu Institute of Arabic and Islamic Studies, Egbejila, Ilorin. (Proprietor, Chief Imam of Ilorin), 2014, Adviser on Religious matters- FOMWAN, Patron, National League of Veteran Journalists (NALVEJ), 2009.

WELCOME ADDRESS OF THE EXECUTIVE CHAIRMAN OF **KWARA STATE INTERNAL REVENUE SERVICE** ON THE OCCASION OF THE OFFICIAL COMMISSIONING OF THE REVENUE HOUSE Monday, 8th February, 2016



Dr Muritala Awodun
Executive Chairman, KW-IRS

Introduction

It is indeed with gratitude to God Almighty that I stand before you this faithful day to welcome you all to the official commissioning of the Revenue House of Kwara State Internal Revenue Service. On behalf of the entire management and staff of the Service I most sincerely welcome you all to this event that marks the realization of the transformation dream of the revenue collection process in Kwara State by His Excellency, Alhaji (Dr) Abdulfatah Ahmed, the Executive Governor of Kwara State. We are all here because we are stakeholders in this project and will therefore be associated with the new horizon to development, welfare and people oriented policy of this '**survival project**' of the revenue drive of the State of Harmony.

I most sincerely identify with the factual nature of His Excellency who has not, at any time, minced his words in the firm commitment towards, upliftment and improvement of the financial position of Kwara State. His doggedness and commitment to the process leading to the birth and survival of this project in an era of declining Federal Revenue cannot but be commended as that of a realistic and committed leader. Sir, please accept my highest admiration for the

courage you have demonstrated through the establishment of the Kwara State Internal Revenue Service (KW-IRS) against all odds. You are distinguished by this bold step and have joined the league of States that have courageously taken the bull by the horn by not just paying lip service to the reality of survival, but going the whole hog to put the Law, that establish the Service in place, and boldly changing the People, the Process, the Technology and Infrastructure. On behalf of the entire management and staff of Kwara State Internal Revenue Service, presently made up of 245 team players, I express our deepest gratitude for the support you have provided to the Service since inception.

Distinguished guests, ladies and gentlemen, let me at this juncture tell a story that will summarily explain why we are all gathered here as stakeholders today. It is simply to tell ourselves the truth, and my story will succinctly say it all without much ado.

There lives a man who is today 102 years old called Arigbabuwo. His father died when he was 46 years old and bequeathed him with a lot of resources. This man had only three children then from three different wives and they all lived on the resources of

their father each managing and controlling resources within his area and contributing to the sustenance of the father who is the source of their wealth. At the age of 53, the number of children of Arigbabuwo had increased to twelve, and one of the children born at that time was named Ajomale who is now 49 years old with three wives, like his father when in his 40s, and sixteen children. Today Arigbabuwo has 36 children from 6 wives and 774 grand children. However, on the birth of Ajomale, the father changed the arrangement of sharing his resources taking control of virtually all his major resources back from his children, but on a monthly basis gives to each of his children and grand children what he considered their share of his trading activities (which was practically more than enough for these children) as he concentrates his efforts on the sale of just one of his various resources. Arigbabuwo lives with his children and grand children for all these years on income from this mono product abandoning all other resources, and the children because of the stupendous wealth of their father, lost their sense of value for diligence, hard work, enterprise, decency, commitment and honesty. Suddenly this product that is the cash cow of the Arigbabuwo Dynasty, has lost its value so much in the market that the income generated and available for sharing by this stupendously large family has become inadequate to meet the already ostentatious lifestyle of Arigbabuwo and his family. While many of the children are busy lamenting and complaining about the sudden misfortune of the family, some of the children, including Ajomale has decided to face reality to re-strategise by taking steps to rethink the process of doing so many things and take their survival as adults in their hands looking less unto what comes from their aged father, and move ahead in life.

In the story above, Nigeria is Arigbabuwo, and Ajomale is Kwara State who, like his other brothers, was used to receiving enough money from the sale of crude oil by the Federal Government and used same to meet its obligations such as salaries, infrastructures, etc. However, with the dwindling revenue from Federal Allocation, Kwara State Government like many other states of the federation must rethink her ways and look inwards. This is one major reason that has led to the setting up of KW-IRS, not only to drive for internally generated revenue but also ensure that the revenue gets to the purse of the Kwara State Government.

The Revenue Collection Revolution

The quiet revolution in the revenue collection system of Kwara State started over a decade ago when the present Governor of the State was the Commissioner for Finance. The state of internally generated revenue was dismally low that efforts to shore it up became inevitable. The government under the leadership of His Excellency, Dr Bukola Saraki as Governor of Kwara State therefore took specific steps that involved the automation of the system of collection and recording of collections through the engagement of revenue experts that saw the IGR moving from less than a meagre N100m monthly to about N400m monthly.

This was a very significant increase knowing the low level of economic activities in the State then.

It is in continuation of this process of revamping the IGR of the State that made the administration of the present Governor, Dr Abdulfatah Ahmed to go the full hug by putting together the Kwara State Revenue Administration Bill which was finally sent to the State House of Assembly in 2015. This bill which was successfully passed by the House was eventually signed into law by His Excellency, Governor Abdulfatah Ahmed on June 22nd 2015 as the Kwara State Revenue Administration Law, 2015 (Law No.6 of 2015). **Kwara State Internal Revenue Service (KW-IRS)**, as we now know it became established by this Law, as the sole entity responsible for the effective and efficient administration of tax and related matters on behalf of the Kwara State Government.

The implications of this are numerous but some of these positive implications derivable from the law are that:

- KW-IRS is the only authorized agency to collect revenue for the State Government;
- KW-IRS is autonomous of the State Civil Service;
- KW-IRS is empowered to operate as a Service reporting through State Board of Internal Revenue to the Executive Governor of Kwara State directly;
- KW-IRS is performance driven and empowered to engage and disengage its staff in accordance with its set rules and regulations;
- KW-IRS is expected to advise government on social and economic policies that will assist government achieve her developmental goals and objectives;
- KW-IRS is to maintain the integrity of the tax laws and processes by eliminating all instances of multiple taxation; and
- KW-IRS is to stimulate voluntary compliance so as to advance maximum representation of the populace in executive decision making.

KWIRS Vision

From the above, therefore, there emerged a clear cut vision:

"To mobilize revenue for the strategic development of Kwara State"

KWIRS Mission

In pursuit of the above vision, the management of KW-IRS evolved the following mission statement:

"To serve the residents of Kwara State using the most convenient strategies that will add value and integrity to the revenue

mobilization process and actualize the developmental objectives of the Government”

KWIRS Business Model: A Translation

We could not but come up with a succinct Business Model that would spell out the above mission hence we segmented our operational focus into the following nine canvases through which we have:

- identified our customer segments, what they want from us and how they want to be served;
- agreed on their value expectations as against our value propositions in order to satisfy them;
- chosen the appropriate means of communication, distribution, point of sales and feedback mechanism;
- established how to maintain good customer relationship that will keep us connected to them at all time;
- agreed on prices based on capacities and within the ambit of the law through data gathering and making payment convenient;
- provided the key physical, human, financial and technological resources appropriate and affordable to render the service promised;
- established the key function, departments and processes that will facilitate seamless service delivery;
- entered into agreement with key partners in progress for the purpose of this transformation; and
- ensured that the cost of providing the service are reasonable and realistic for efficiency and effectiveness

KWIRS Strategy: The PRESS Framework

Working within the peculiarities of our society we resolved to adopt a strategic framework with the acronym; PRESS. This is the strategic model expected to bring about the required change in revenue mobilization in Kwara State. It is a 'five-force' Framework standing firmly on its five legs with each leg capable of linking the management on the mission to the vision. Each of the letters stands for a particular strategy, and we have started:

- **PATRONIZING & PERSUADING:** the populace to embrace the change and voluntarily come into the taxable base
- **RAISING & RECRUITING:** support from all stakeholders for the change with the aim to overcome the anticipated societal resistance
- **ELICITING & ENERGIZING:** commitment from the change team (i.e. the management and staff of KW-IRS) towards realizing the targets/purpose of change
- **SELECTING & STAFFING:** of the organization's change team through an objective but realistic selection mechanism and

stimulating them for excellence through consistent training and development

- **SEQUENCING & SYSTEMATIC REPORTING:** that ensures daily reporting of performance by each staff, a ten working day departmental performance reporting, and a hundred working day organizational reporting plan. This thus covers our mini performance, micro-performance, and macro-performance reporting basis for the 1,000 working days of the 4 year period of my appointment as Executive Chairman of the Service.

KWIRS Core Values

Where there is no law, there is no sin. Therefore, at KW-IRS, we have chosen to be guided by following broad core values with the acronym SHIRT in our service to the residents of Kwara State:

- **SERVICE:** To the residents of Kwara State through revenue mobilization for development
- **HONESTY:** In the course of delivering on our activities to the residents and the government of the State
- **INTEGRITY:** That ensures that our words will be our bond to the people of Kwara and the Government
- **RESPONSIBILITY:** To the service of mobilizing revenue for the development of the State
- **TRUST:** The basis of our activities and service to the people of Kwara State

KWIRS Goals & Objectives

In the immediate, short term, we are set to maximize the collection rates by eliminating existing leakages through improved tax collection strategies enumerated above. However in the medium term, we shall develop a solid data base through critical data gathering and information dissemination using appropriate information technology. Moreover, in the long term, we shall expand the taxable base by bringing in those not captured before, into the tax net without losing track of our continuous role to advise the government on tax and social policy measures responsive and supportive of the administration's developmental agenda and business/human welfare focus.

KWIRS Community Impact Programme

As we strive towards excellence in our revenue drive, we cannot but do it differently and with a human face. This is more necessary taking into cognizance the fact that the community we are out to serve are full of expectations from the government. We cannot therefore pretend to be an exception to these global

changes, thus our resolve to impact in our own ways, on the lives of the people within the community, if indeed, we are truly out to serve them.

Our approach to impact positively on the economy of Kwara State through this community impact programme is therefore built on the five Es that will ensure that we work with the various relevant agencies of government to touch the **environment** positively, support the **education** system, drive **enterprise** creation and **empowerment** that will generate **employment**.

KWIRS 2016 Budget Targets

We have chosen to systematically move our revenue journey from the locomotive train that has dragged it from about N100m monthly to N600m monthly between 2003 and 2010, and to about N850m in 2014. As we embark on the journey we ask that you tighten your belt and enjoy your flight as we coast on the journey of a monthly average of N1 billion collection in the first quarter, N1.5 billion monthly in the second quarter, N2 billion to N2.5 billion monthly in the third quarter and N3 billion monthly by the fourth quarter of 2016 with a total collection target of N24 billion for the year 2016.

This target is not built on any form of increase in taxes, but more on blocking the leakages, as we observed and rightly too that as stakeholders you have always been up and doing in your civic responsibility but our processes and people have mainly distorted the process through all forms of leakages, hence this move that will ensure that whatever you pay gets into the

purse of government through the Treasury Single Account and our Electronic Revenue Management System. Aside from changing the people and remunerating them well, coupled with the provision of a well conducive environment to work, we have also changed the process with new General Receipts, Motor Licence Certificates, Tax Clearance Certificates and Consolidated Vehicle documents with more security devices.

Concluding Remarks

Our appeal is therefore to all the stakeholders to do your transactions through only the authorized institution, which is, Kwara State Internal Revenue Service, and not any agent, and make your payments directly into the respective TSA Accounts at the various designated banks.

Once again, on behalf of KW-IRS, I thank all stakeholders for your show of love and support for this project, as I welcome you all to Kwara State Internal Revenue Service.

For further information and enquiries, please feel free to visit our website on www.kw-irs.com or call our free toll number: 07000MYKWIRS or 070006959477

Muritala Awodun, PhD
Executive Chairman
KW-IRS





For Good Healthcare Facility

Support the State Government

PLAY YOUR PART

**PAY YOUR
TAX**



KW-IRS

KWARA STATE INTERNAL REVENUE SERVICE

Mobilizing Revenue for the Strategic Development of Kwara State

www.kw-irs.com



DAMILOLA OYENIRAN

Damilola was unanimously voted as exemplary this month due to his diligence at work. Dami is always helpful to trainees, staff, vendors and visitors alike. He demonstrates his loyalty to the Service in his readiness to ensure KW-IRS operates like a well oiled machine, rendering his services tirelessly in Administrative, Human Resource, Corporate Affairs and Maintenance tasks. Also impressive is that he does these without complain; he goes about his duties promptly, politely and pleasantly. Congratulations, Dami, on this well deserved recognition!



IBRAHIM NDABA HASSAN

Ndaba as he is popularly called by other staff worked diligently as the only KW-IRS staff covering two (2) local governments. Ndaba was the best revenue collector for the month of February, 2016. More so, he was able to achieve this despite challenges such as the wide coverage and geographic terrain of the location. More grease to your elbow, Ndaba!



Art Impressions # DREAM KWARA

The Kwara in my dream
A reverie long preserved
My Kwara, my Pride, my State
Bright, shining and beaming
An enclave of sixteen lustrous and sparkling stars
Effulgent, incandescent and resplendent stars
Alluring, enticing, charming, strong
But weakened
Impoverished and tainted by exigencies of the time

I dream of my Kwara
A brand new kwara
Rich in resources
I see a brand new Kwara
Where Industries are restored
The sugar factory
Fed by saccharum officinarum grown across the state
Resuscitated, rejuvenated, awakened and rekindled
Energized and brought back to live
With her workforce, all Kwarans happily living
And her sugar cane field flowering

The kwara of my dream
I long to see
The textile industries thriving and booming again
Let me sing and dance as I listen to
The boisterous chatter of the factory engine
The pressure, momentum drive of the turbines
The thrust of moving liquid and hot gases
Resulting into beautiful and colorful garments
The rebirth of Kwara textiles.

Oh Kwara! My Kwara.....
My heart ache when I think of your paper mills
Where did they all go?
Please let the mills be rehabilitated
Rescued, revitalized and reinstated
Let your residents smile again
And your innocence restored
Bring back your glory
Just as I dream it.

I see a new Kwara
Not just a nightmare or a pie in the Sky
Not a hallucination, speculation or a trance
But a reality
Bursting forth out of this new generation of dreamers
We are the dreamers
Passionate, resolute and unflinching
Tireless, resolved and determined to realize
The new Kwara of our dreams

HEAR ME OUT

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

*Is there any difference between
Revenue and Tax? Emeka Williams*

Dear Mr Emeka,

Thanks for your question, am sure it will open up the understanding of some of our readers who also misuse revenue for tax. Revenue is the total income generated for developmental purpose by the government while Tax is a compulsory monetary charge on persons, income, property, transaction and entities for the development of the state. Please note that Tax, Fine, Penalty, Charge, Fees, Rate and Levy are means of revenue. In other words, Tax is also a type of revenue. I hope have been able to clearly answer your question.

*How do I apply for Tax Clearance Certificate?
Chief Razaq Lawal*

Dear Chief Razaq Lawal

It's good to hear you out chief. You must have consistently paid your tax for three years before an electronic Tax Clearance Certificate (e-TCC) can be issued to you. If you have 3 years tax payment evidence, just visit KW-IRS Corporate Office at No. 27, Ahmadu Bello Way and apply for your e-TCC. But if you don't have 3 years tax evidence, walk up to the directorate of assessment (at the above address), get assessed, pay and get your electronic Tax Clearance Certificate.



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

TAKES ADVOCACY TO THE MARKETS IN A DANCE DRAMA



The Kwara State Internal Revenue Service (KW-IRS) in its quest to sensitize and enlighten Kwarans on the need to pay tax, how to pay, who to pay to, the difference between tax and revenue and where to pay tax, commenced a street drama in collaboration with the Office of the SSA Media, Alh. Muyideen Akorede and the Kwara State Council for Arts and Culture. The street performance which featured the cast of the Art Council in a dance drama kick started on Wednesday, 10th of February 2016 at the Oja Oba Market, Ilorin. The scheduled dance was to be performed in all the major markets in the three senatorial districts of Kwara State.



The open space by the palace gate, of HRH, Alh. (Dr) Ibrahim Sulu Gambari, the Emir of Ilorin was used as the stage for performance by the troupe. The plot of the drama 'Asiri nla' centred on a particular town, Ayedaade that suffered high level of degradation, bad roads, lack of medical facilities, lack of water, light, etc while its neighbouring town Abaalusekere enjoyed all the basic amenities because of their cooperative attributes with the government by prompt and regular payment of tax. After sometime, the government sent in emissaries from the various sector of the government institutions like education, health, water resources, roads and transportation to go and effect change in the moribund sectors in Ayedaade





town and also educate the people on the need to pay tax.

The representatives of the government addressed the people of Ayedaade at the palace of their king and educated them on the importance of paying tax and also clarified their doubts on all tax related issues. Then, it dawned on the citizens of Ayedaade that payment of tax is very good and also, a patriotic step for true citizens and ambassadors of their town. They afterwards made up their mind to comply. Through this, development was embraced by the people of Ayedaade and positive change was brought into their town.

The train of the Kwara State Council for Arts and Culture and KW-IRS moved to the New Market (Oja Tuntun) on Thursday, 11th February 2016. The frontage of St. Pauls Anglican Church Oja tuntun was the stage for performance. People thronged in from every corner of the market to watch the performance. The SA Media, Alh. Muyideen Akorede paid a visit to the performance scene at Oja Tuntun market to support the Kwara State Council for Arts and Culture troupe as well as boost their morale.

As promised by the Executive Chairman, KW-IRS, Dr Muritala Awodun, that this advocacy play by the Kwara State Council for Arts and Culture will be showcased across Kwara State. As such, this play, 'Asiri nla' was taken to other towns such as Owode Market in Offa and Omu-Aran.





Director Admin & Corporate Affairs and SA Media



Deputy Director, Informal Sector (Middle) and the Iya Loja of Kwara State



Staff of KW-IRS at the market



Deputy Director, Informal Sector during questions and answer session



Members of the Dance Troupe performing in the market



The Arts and Culture Troupe in a group photograph

COURTESY VISIT TO THE GRAND KADI of SHARIA'H COURT OF APPEAL



Zakat (Charity) can be traced to tax payment. He said the crux of Zakat is to generate funds from the excess income of the rich for the benefit of the poor. Reallocation of resources is one of the purposes of tax. Basic amenities necessary for the development of the State such as roads, water, electricity is to be provided for all citizens regardless of socio-economic class.

The Grand Kadi made reference to Islamic tax concepts under Shari'ah such as *Dara'i* (general taxes for the whole populace), *Jizya* (tax for non-muslims who live in Islamic states), *Kharaj* (tax on landed properties), and *Ushru* (tax on sales of farm produce). Zakat in Islam is also expected on money saved, investment profits, gold, silver, and precious stones among others. He explained that in Islam, after one has done well for himself, he is also expected to be useful to and care for his community

The Kwara State Internal Revenue Service (KW-IRS) team paid a visit to the Grand Kadi of the Kwara State Shari'ah Courts of Appeal, Alh S. O. Mohammed on 19 January 2016.

The Director, Admin & Corporate Affairs, KW-IRS, Mrs Adenike Babajamu thanked the Grand Kadi for receiving the Service with open arms, like family. She said KW-IRS recognises him as someone people listen to. She asked the Grand Kadi for a message for Kwarans on tax and appealed to him to pass his message in English, Yoruba and Hausa.

The Grand Kadi first of all thanked God for uncountable blessings. In his message, he said to Kwarans that the State Government has embarked on repackaging of tax payment. He said that revenue generation including tax has always been in existence but the Government now wants to reform its operations. He said in the past, most of the previous government administrations have not paid attention to tax due to the funds gotten from Federal Allocation. The Grand Kadi said his concern in this reform is on people having a clear understanding.

As the Grand Kadi, he said he has a responsibility to explain to the people how this new government reform is justified in Islam. The Grand Kadi said that by the word 'Government', he really means us all, we all are the government and such should be the advocates for change.

The Grand Kadi said one of the five (5) pillars of Islam,

The Grand Kadi, thanked God for his exposure and opportunity to have travelled far and wide. He narrated that in his experience in countries like UK and US, the development can be traced back to funds generated through various revenue sources especially tax. Government activities, projects and achievements such as funds for the unemployed and good roads are all because of the pool of contribution from the people. He also gave examples of prominent types of tax in such countries such as personal income tax and sales tax on products and services.

The Grand Kadi in his conclusion appealed to people to be supportive of the Government as they have brought a plan for better life for Kwarans. He stated clearly that the Government in its new reform does not wish to burden the people. He reminded the public that it is we who complain about poor roads, unstable electricity supply, inadequate water transmission, etc. He said he is sure that when people fulfil their civic duties by paying tax, we will all see a difference in the State in a couple of years. He also reiterated his point that we are the government; Government is not inanimate, it is we, the people. He also reminded the public that everyone is important and applicable to tax which is compulsory. He enjoined the public to fulfil their civic responsibilities and follow the teachings of Islam. The Grand Kadi also promised to talk about Tax in his Juma'at Uthuba on Friday 22 January 2016.

The KW-IRS team thanked the Grand Kadi for his well said message which he relayed in three (3) different languages, English, Yoruba and Hausa. The team also promised to record and broadcast his Juma'at sermon.

CHRISTIAN ASSOCIATION OF NIGERIA (CAN) GIVES THEIR SUPPORT AND BLESSING TO



The Kwara State Chapter of the Christian Association Nigeria (CAN) on 4th February 2016 hosted the Kwara State Internal Revenue Service (KW-IRS) team led by its Executive Chairman, Dr Muritala Awodun. The meeting was another one of KW-IRS visits to solicit support and enlighten the populace on the expectations on the part of KW-IRS and that of Kwara State residents.

Dr Awodun in his opening speech explained that the KW-IRS is autonomous and independent of the regular civil service structure. He added that one of the mandates of KW-IRS is to ensure integrity of the revenue collection process by blocking leakages and ensuring that revenue collected get to the coffers of government.

Dr Awodun remarked that KW-IRS has chosen to meet with various stakeholders which included Emirs and Obas, religious leaders, industrialists, etc. who the Organisation is set out to serve and who also play major role in the development of our society. The reason for this as explained by the Executive Chairman, KW-IRS is to enable the stakeholders have clear understanding of KW-IRS activities and purpose so that they can support and work together with the Service towards the achievement of its vision, to *mobilize revenue for the strategic development of Kwara State.*

Dr Awodun said the new move in revenue generation is not limited to Kwara as most States is moving now in the same direction. Dr Awodun who had just returned from a national FIRS annual retreat said that the responsibility of revenue generation is more important now with the global fall in oil prices. He added that even at the Federal level, it is being taken up as a major responsibility if the nation must stand. He said we are still lucky in Kwara State to have started early compared to most states.

Dr Awodun assured CAN that as far as the revenue



The Executive Chairman, KW-IRS



Members of the CAN, Kwara State Chapter



drive is concerned, KW-IRS will operate by Federal, State and where applicable, the Local Government laws. He clarified that there is no law in Nigeria today which states that churches should pay tax. He however mentioned that once the church ventures into business, whether service or product based, then those ventures must pay tax like other ventures who are all taxable. He said that there is no discrimination in the ownership of ventures. He added that tax is paid only on profit. He however said that the most common problem is that most business ventures do not keep proper records. As such, he used the opportunity to enjoin business owners present to keep proper records.

The Kwara State CAN Chairman, Dr Timothy Opoola, appreciated the KW-IRS team and pledged its support saying that the Service is for us all. He prayed that KW-IRS will push the State forward with the Service and added that CAN gives their support and blessing to KW-IRS. Various members of CAN prayed for the Executive Chairman, KW-IRS and his team and also expressed relief over the Dr Awodun's speech saying they are happy that KW-IRS is a friend.

The Executive Chairman, KW-IRS thanked the members of CAN present for the warm reception and emphasised that residents are free to approach the Service or even him for information, clarification, etc, saying that KW-IRS is here to serve the people.



Crossword Puzzle

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

Instructions: Search up, down, forward, backward and diagonal to find the hidden words.

Words:

1. FINE
2. LEVY
3. DUES
4. PENALIZE
5. ASSESSMENT
6. TAX
7. INDICT
8. REVENUE
9. OBLIGATION
10. FEE
11. FINE
12. BURDEN

Please send your solutions with your name and phone number via email to:

press@kw-irs.com.

First best Solution wins a prize!

Solution to Kwareve News Issue 2

Crossword Puzzle

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

Types of Taxes

Airport	Education	Income	Poll
Car	Entertainment	Indirect	Property
Corporate	Estate	Inheritance	Road
Consumption	Fuel	Occupancy	Sales
Council	Hidden	Payroll	Special

Winner: Bisola Yusuf

Taxpedia

Capital Gains Tax

Capital gains are the profit on that an investor realizes when he or she sells the capital asset for a price that is higher than the purchase price. Capital gains tax is the tax imposed on the profit realized on the sale of capital assets e.g. machinery, land, shares etc. Capital gains tax can be incurred by individuals and corporation who engage in the sale of capital asset(s).

For example, the sale of an inherited property would certainly attract a lot of profit because the price of purchase as at the time such land or building was acquired is extremely different from the price such a property would be disposed off because of the appreciation on landed properties.

Capital gains tax is only triggered when a profit is realized and not when it is held by an investor. 10% is the rate of capital gains tax in Nigeria. The most common capital gains are realized from the sale of stocks, bonds, precious metals and property.

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KWASU VICE CHANCELLOR, PROF. ABDULRASHEED NA'ALLAH HOSTS KW-IRS TEAM

In line with the sensitization agenda of KW-IRS which is to take the advocacy campaign to all Stakeholders, the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS) on 18th February 2016 led his Management team to Kwara State University (KWASU), where he served as the Dean, School of Business and Governance and the Former Director, the Centre for Entrepreneurship before his appointment as the Executive Chairman, KW-IRS in October 2015. At KWASU, the KW-IRS team was hosted by the Vice Chancellor, Prof. AbdulRasheed Na'Allah.

In his opening speech, Dr. Awodun expressed gratitude to the Vice Chancellor Kwara State University, Prof. AbdulRasheed Na'Allah for the experience he gathered as a Pioneer member of the University. He admitted that it has prepared him for the task ahead in KW-IRS. Dr. Awodun thereby called on research institutes like KWASU to find a way of reviving companies like the Bacita Sugar Company, Tate and Lyle, Matchco, Jebba Paper Mill and a lot of companies which were the glory of Kwara State in the past but now extinct. He said revenue generation can only work concurrently with creation of opportunities.

In his response, the Vice Chancellor, Kwara

State University was elated with the visit by the KW-IRS team to his office and most importantly, the appointment of Dr. Muritala Awodun as the Executive Chairman of the Service. He said the assignment given to Dr. Awodun is a continuation of the mission of KWASU which is to create wealth for Kwara State. He noted that the task given to Dr. Awodun is that of a pioneer that entails a lot of commitment, hard work and research. Prof. AbdulRasheed Na'Allah appreciated the contributions of Dr. Awodun to KWASU and admonished him to keep the flag flying.

The Vice Chancellor advised that since the University is a centre for development, every ministry should introduce grants to develop tourism in Kwara State and also allow academics, especially from KWASU to apply for the grants and use it for the development of the State. He also solicited for collaborations between Universities and Industries in Kwara State.

He said revenue generation should be transparent and investment in developmental projects should be evidently commensurate with revenue generated. He said this will give the people a sense of belonging.



Prof Na'Allah further advised that Tax Holiday may be given to new companies and Tax Credits to existing companies. He said these will encourage companies that have benefited in such incentives to plug back the profit realized while on break to the system. He said this will instill voluntary compliance. He further suggested that incentives should be given





The Executive Chairman, KW-IRS

to tax payers especially in the academics. He suggested that 50% incentives could be given to lecturers who have children in their institution of assignment probably after they might have spent 5 years in such a place. He said such strategy might attract best mind to KWASU.

He agreed with Dr. Awodun, that the revitalization of the industries in Kwara State is key and the Kwara State University is already working in that direction. He thereby pleaded with the Executive Chairman to intercede between KWASU and Industries.

In his remarks, Dr. Muritala Awodun appreciated the nuggets given by the Vice Chancellor and announced the incentives package brought by KW-IRS which are: Annual best prize in all Institution in Kwara State which includes automatic employment for the 3 best students in management and Social Sciences at KW-IRS and a professorial chair in the Department of Business and Entrepreneurship specifically in Enterprise Creation.



The Vice Chancellor, KWASU addressing the KW-IRS team



The Executive Chairman, The Vice Chancellor and the University Librarian



The KW-IRS team in a group photograph with the VC, KWASU



The Bursar, KWASU, Mallam Mohammed Ndache



The Executive Chairman presenting a gift to the VC, KWASU



The VC, KWASU reciprocating with a gift to the Executive Chairman

PHOTO NEWS



The Oludopo of Okeya-po receives his KRIN Card from the Executive Chairman of KW-IRS



Alhaja Omowumi Ahmed Alaso (2nd left) the dynamic Iyaloja of Ipata Market and the Iyaloja of Ilorin East. Here in company of KW-IRS staff Mrs. Seyi-Olaore of the Informal Sector (far right). Alhaja Omowunmi Ahmed demonstrates the charisma of a good leader in all its ramification. She sensitizes the marketers to pay their taxes as at when due, she is a great inspiration to the entire markets in Ilorin East, very vibrant and tiredless. She made the assignment of the Informal Sector of KW-IRS very easy and interesting. Indeed she is a force to reckon with and a pace setter.

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KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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

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

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

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

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Mobilizing Revenue for the Strategic Development of Kwara State

Tax Administration: Practice and Procedure of Enforcement

Abdulsalam Abubakar, Esq and Salman Folorunsho Fatima. (Mrs.)

Tax Law Enforcement in the Nigerian Tax system has become one of the integral parts of the tax administration given the ingenuity of taxpayers, individuals and corporate bodies, in keeping aside part of what is due to the government as taxes or not remitting same at all (Mohammed 2015). By enforcing tax laws, tax authority not only catches tax cheats, but also promotes broader compliance by giving taxpayers confidence that others are paying their fair share. Tax enforcement has become imperative given the low level of voluntary compliance and the dire need to surge government's dwindling revenue through taxation.

It is only through tax enforcement that the offences of tax evasion, non-compliance and corruption in the tax system are detected and the taxpayers are brought into the tax net (Mohammed 2015). Therefore, the Kwara State Internal Revenue Service will also increase its tax net through lawful and reasonable enforcement procedures. This write up discusses briefly the concept of enforcement, procedures of enforcement, and creation of Body of Appeal Commissioners.

Enforcement in Taxation

Enforcement is defined as the act of making sure that people obey a particular law or rule or the act of making sure that something happens (Wekulom 2014). Enforcement is of two types, enforcement of tax laws and enforcement of judgment. The term Enforcement is core in enhancing tax compliance. It deals with compelling taxpayers to comply or obey the provisions of the relevant tax laws. It is directed at taxpayers who fall

short of their tax responsibilities. It includes but not limited to levies, search and seizures, fines, seeking information from third parties such as banks and court actions.

Enforcement of tax laws involves the use or application of all those relevant laws that will aid and assist the tax man in the performance of his duties; laws not necessarily relating to taxation but are relevant to the enforcement of tax laws. Tax Enforcement is inevitable in the Nigerian tax system and administration; this is because of the ingenuity of the taxpayers in keeping what is due to the government or not paying their complete tax due to the tax authority. It should be noted however that, the tax administration through its enforcement unit carryout the enforcement procedure.

The Tax Administration is the body responsible for the collection, assessment and enforcement of tax in Nigeria. The Tax Administration in Nigeria means;

- Joint Tax Board
- Federal Inland Revenue Service
- The State Internal Revenue Service
- Local Government Revenue Committee
- Joint State Revenue Committee

In respect of the Kwara State Administration of Tax, Section 1 of the Kwara State Revenue Administration Law No. 6 2015



establishes the Kwara State Internal Revenue Service to administer the revenue mobilisation in the State. The law in section 2, 3, and 4 of the Kwara State Revenue Administration Law further created the Service, composition of the Service, the position of the Executive Chairman and its ancillary powers thereto. Consequently, the Kwara State Internal Revenue Service through its enforcement department/team is responsible for carrying out the enforcement of defaulting taxpayers with the aim of maximising revenue and increasing tax base.

It should also be emphasised that the various Act of the National Assembly will also play significant roles in the revenue mobilisation process and enforcement, especially in areas where the enabling law of Kwara State Internal Revenue Service is silent.

Procedure for Enforcement of Tax in Nigeria

Ordinarily, individuals and other corporate bodies or organizations are expected to voluntarily comply with the payment of taxes and also to pay the correct amount of taxes. Where the said expectations by the Tax Administration from the taxpayers are not achieved, the next question will be how to enforce compliance. The procedure is as follows:

1. Filling of Returns/Self-Assessment; Self-Assessment tax regime was introduced into the Nigerian tax system in 1991 by Finance Miscellaneous Taxation Decree No. 2 of 1991 which enjoined companies to file self-assessment returns (Eiye 2014). Self-Assessment became mandatory with great emphasis from the tax authorities in the year 2011. A self-assessment regime requires the concurrent filling of tax returns and payment of tax due on or before the due date.

A Taxpayer completes his/her tax liabilities, pay the taxes due and file the relevant returns with evidence of payment of the tax/taxes on or before the due date. The relevant tax authority accepts all tax returns submitted by taxpayers, then carry out necessary checks to ensure that all required information have been appropriately entered into the tax return forms (Eiye 2014). Failure by the taxpayer to submit the tax returns forms on or before the due date (30 days) is a breach of the Self-Assessment Regulations and the taxpayer shall be liable to pay such fines, penalties and interests as may be prescribed in the applicable tax laws. (Olananmi 2012).

National Tax Policy (2008) states that in order to have an effective tax system in which all taxpayers are covered, there is need to register every taxable person which includes companies, enterprises, partnerships and other business entities for tax purposes. Note however that the due date for the filling of self assessment returns under the Personal Income Tax Act shall be on or before 31st day of March of every year. While for Companies Income Tax Act shall be six (6) months from the end of the accounting year.

2. Assessment by the Tax Authority: The assessment for taxes is raised on income/profit of

individuals/companies resident in Nigeria and/or earned in Nigeria and in the case of Kwara State, resident in Kwara. It further involves the computation or ascertainment of the tax liability of eligible taxpayers. The tax authority is empowered to serve a Demand Notice on the Company or Person in whose name a tax is chargeable and if payment is not made within one (1) month from the date of the Service of such Demand Notice, the Service may proceed to enforce payment under this Act. According to the Hand Book on Self-Assessment issued in 2011 by the Federal Inland Revenue Service, the tax administrators are expected:

- To issue Reminder letters to taxpayers within two (2) months to expected due dates.
- To issue a letter of demand/call for returns on or before the due date in compliance with the provisions of PITA, CITA and FIRS (Establishment) Act, Sections 31, 32 and 34 Kwara State Revenue Administration Law which provisions empowers the Service to call for returns, books and documents of a defaulting company.

Section 57 of the Personal Income Tax Act (2011 as amended) requires the relevant tax authority to prepare a notice of assessment of chargeable income of a taxpayer, the tax charged, the place at which payment should be made, and the right of the taxpayer for revision in case of objection.

For the Tax Authority to ascertain a proper assessment on the chargeable income of a company or individual, the Law allows the tax authority to enter into premises of a taxpayer and conduct search with a warrant to recover books, records and documents found on that premises, it may also seek for information with respect to the taxpayer from the taxpayers' bank who must deliver all required information on the transaction of the taxpayer to the tax authority.

3. Power to Distrain by Tax Authorities: By Section 38 of the Kwara State Revenue Administration Law, the Personal Income Tax Act empowers the State Internal Revenue Service to distrain; while the Companies Income Tax Act and Federal Inland Revenue Service Establishment Act 2007 empowers the Federal Inland Revenue Service to exercise the power to distrain (Adeyimika 2010). The Law stipulates that notwithstanding any other power conferred on the relevant tax authority for the enforcement of payment of tax due from a taxable person that has been properly served with an assessment which has become final and conclusive and a demand notice has been served upon the person in accordance with the provisions of this part of the Law, or has been served upon the taxable person, then, if payment of tax is not made within the time specified by the demand notice, the relevant tax authority may, in the prescribed form, for the purpose of enforcing payment of tax due;

- (a) Distrain the taxpayer by his goods, other chattels, bonds or other securities.
- (b) Distrain upon any land, premises or places in respect of which the taxpayer is the owner and, subject to the following provisions of the law, recover the amount of tax due by sale of anything so distrained.

Note however that, for the tax authority to exercise the power of distrain, requisite conditions must be complied with.

Firstly, the power becomes exercisable only when assessment raised against the taxpayer becomes final and conclusive. That is, when the tax payable has been decisively determined; and no valid objection or appeal has been lodged against the assessment within the time limited by the Law, and no further notice has been given of a further appeal against a decision of the Appeal Commissioner or a judge. (Adeyimika 2010).

Secondly, to levy distress, tax authority must serve a demand notice. Where an assessment is made without a demand for a return of income, such an assessment is made without jurisdiction and would therefore be ultra vires, null and void. The demand notice must be served in accordance with the provision of the Laws. In other words, the request for a demand is a condition precedent for assessment; the waiting for the time allowed in the demand to pass is also a condition precedent.

Both conditions are intended to protect a person by affording him an opportunity of stating his income and other relevant matters. It is significant to note that, apart from the demand notice served on the taxpayer, there is reminder and final demand notices usually by the tax authorities served on the taxpayers to comply and avoid distraint of their organization.

Thirdly, tax authority must authorize distraintment officers for the distraintment of an organization or individual, the tax authority must authorize an officer to be in charge of distraint with a warrant approved by the Executive Chairman of the tax authority. However, under the Personal Income Tax Act and Section 38(3) of the Kwara State Revenue Administration Law, the authorizing officer must obtain a warrant of distraint at the High Court of a State before levy a distraint through a motion exparte.

Consequently, the goods distrained may be kept at the cost of the taxpayer for fourteen (14) days and at the end of that time if the amount due in respect of the tax and the cost and charges of and incidental to the distress are not paid, they may be sold at anytime thereafter. In levying distraint by the tax authority against the taxpayer; assistance may be call of a police officer and other Law enforcement officer in the execution of the warrant of distraint, this is consonant with Section 41 of the Kwara State Revenue Administration Law.

4. Prosecution of Tax Defaulters for Recovery of Tax: Tax may be sued for and recovered in a court of competent jurisdiction with full cost of action from the taxpayer as a debt due to the government. The court of competent

jurisdiction shall include a Magistrate's Court (Revenue Court), which court is hereby vested with both civil and criminal jurisdiction, provided that the amount claimed in any action does not exceed the amount of the jurisdiction of the Magistrate concerned with respect to action for debt. Appeals from such Revenue Courts lie to the High Court of the state against any decision, order, conviction or sentence. This further goes to the Court of Appeal and then Supreme Court.

Body of Appeal Commissioners

Body of Appeal Commissioners (BAC) is referred to as Tax Appeal Tribunal in the Acts of the National Assembly in respect of Tax Administration. The Kwara State Revenue Administration Law by Section 46 of the law establishes Body of Appeal Commissioners to handle cases related to tax Administration in Kwara State. An aggrieved taxpayer after being unsatisfied with an assessment to income tax may appeal against the assessment upon giving notice of thirty (30) days after the date of service, or notice of the refusal of service to amend the assessment as desired.

It is significant to state that, after judgment the tax authority is required to be served on the taxpayer notice of the amount of the tax chargeable as determined by the Appeal Commissioners and the award or judgement of the tribunal shall be enforced as if it were judgment of the High Court upon registration of a copy of such judgement with the Chief Registrar of the Court and an appeal from the decision of the tribunal on point of law goes to the High Court, this is ad idem with the provision of Section 52 of the Kwara State Revenue Administration Law 2015.

Conclusion

Tax law enforcement remains inevitable in the tax system and administration in an effort to administer all the tax laws in Nigeria because it has the effect of punishing offenders by either distraintment or prosecution and act as a deterrence for other members of the public while engendering voluntary compliance to the tax laws.

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Abdulsalam Abubakar, Esq,
Salman Folorunsho Fatima. (Mrs.)
Legal and Enforcement Directorate.

ADDRESS BY HIS EXCELLENCY ALHAJI (DR) ABDULFATAH AHMED, THE EXECUTIVE GOVERNOR OF KWARA STATE, ON THE OCCASION OF THE COMMISSIONING OF THE REVENUE HOUSE ON MONDAY 8TH, FEBRUARY 2016.



Today, we take concrete steps towards making Kwara state more economically sustainable and financially viable amidst the challenges of a turbulent national economy. This event demonstrates our commitment to creating a diverse and solid revenue base for the state.

It also underlines our resolve to continually meet our obligations and insulate our economy from the instability of global oil market. I, therefore, welcome you all to the commissioning of the Kwara State Internal Revenue Service (KWIRS) Revenue house.

It is on record that most State Governments generate only a small proportion of their revenue requirements internally and depend on Federal Allocation for the rest. Unfortunately, this is no longer sustainable.

The recent fall in global crude oil prices has led to a significant decrease in the funds available for distribution to Federal, State and Local Governments from the Federation Account.

In our case, monthly allocation has dropped from an average N3.4b to N1.4b monthly. To put this reduction in perspective, the state government requires N2.4b monthly for workers' salary alone

The truth is no state can lay claim to self-sufficiency or deliver the required social good for citizens without an effective tax system.

Clearly, it is only through significant Internally Generated Revenue that Kwara State can be viable and self-sustaining.

Thus, it has become imperative to wean ourselves from the Federation Account and, as a matter of urgency, identify new sources of revenue or become innovative in the mode of collecting revenue from existing sources. Likewise, proper tax collection strengthens governance as it makes the government more accountable to its citizens.

However, our resolve to identify more sustainable sources of revenue predates the current national economic crises. The administration had long envisaged that the global search for alternative sources of energy would lead to a possible drop in oil prices with the consequent multiplier effect on government revenues.

As a proactive government, we repositioned ourselves to focus on ways to increase our Internally Generated Revenue (IGR) as far back as 2013.

One of the strategies we identified was to restructure our revenue collection system. Notwithstanding our best efforts, however, the defunct Board of Internal Revenue consistently failed to meet its set target of one billion naira monthly, despite getting the necessary assistance from the state Government.

It became evident that we needed to align IGR with current realities by changing the people, processes and technology for revenue collection.

We opted for an automated system that simplifies tax payment, eliminates multiple taxation, ensures greater transparency and blocks loopholes.

In line with this determination, we sponsored a bill to abrogate the Board of Internal Revenue (BIR) and create the Kwara State Internal Revenue Service (KWIRS). Following the passage of that bill, I signed it into law, establishing the Kwara State Internal Revenue Service (KWIRS) with the mandate to mobilize revenue block leakages and expand Kwara State's revenue base with a monthly target of 5 billion naira.

This is a significant increase from the average N600m we used to generate. Indeed, some people are of the opinion that this target is unrealistic. I disagree. Kwara state, I am convinced, has the population, commerce, natural resources and opportunities necessary for achieving that target of N60 billion annually.

Let me also add that a desk review of the previous revenue collection process showed we were losing about N5billion annually, due to inefficiencies and leakages.

Therefore, through the newly established kwara State Internal Revenue Service (KWIRS) we intend to plug loop holes in our revenue collection system and ensure that all revenues accruable to the state government are remitted accurately and promptly.

Our goal is to ensure that kwara State is economically viable and self-sufficient, rising from our current position to achieve the second highest IGR per capital in Nigeria by 2019.

Additionally, by ensuring growth in the various sectors of the economy and providing a conducive business environment, we aim to attract new investments to the state, promote additional economic development and increase taxable revenue.

Furthermore, we have started broadening our economic base by taking advantage of emerging opportunities in Solid Mineral Development and expanding our agric business drive. The subsequent growth in our revenue will not only enhance the lives of our people through better infrastructure, we also expect to see an increase in opportunities for collective prosperity.

Moreover, in our commitment towards ensuring proper distribution of social amenities to our people, I am pleased to inform you that the State Government is introducing the kwara Resident Identification Number (KRIN) today. This is a unique number allocated to all residents to enable them access government services while also serving as a form of identification.

I, therefore, urge all resident to take advantage of the

free registration for KRIN in order to guarantee access to service such as education, health and other social goods.

Also, I solicit the support of all stakeholders in kwara State towards the implementation of this new IGR drive as it will save the state from financial crisis and assist the government to further meet its obligations to the people. Let me also use the opportunity to reassure the people of kwara State that KWIRS was not established to impose fresh taxes.

Rather, its mandate is to make revenue collection and management more efficient. I urge all businesses and individuals in the state to perform their civic duty by paying their taxes.

We cannot aim for tax-driven prosperity and economic advancement while refusing to fulfill the obligations that create those standards we aspire towards. Anyone who evades or avoids tax is breaking the law and will be punished according to those laws if found guilty.

Also, anybody found obstructing the work of KWIRS will be dealt with appropriately. Earlier today, I commissioned four Revenue Court to try those found guilty of non-compliance with our revenue laws in line with this resolve.

As I conclude, let me urge the staff and management of the kwara State Internal Revenue Service to ensure they carry out their responsibilities in a professional and courteous manner

With these remarks, I have the singular honor of commissioning the KWIRS Revenue House for the current prosperity and future benefit of our people.

Thank you and God bless





KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

HOST GUESTS AT THE REVENUE HOUSE COMMISSIONING Interview Session

It was a roll call of who is who in Kwara State as His Excellency the Executive Governor of Kwara State commissioned the Kwara State Internal Revenue Service (KW-IRS) office complex on Monday 8 January, 2016. The office complex named Revenue House, the first of its kind in the State is the official headquarters of the KW-IRS. Several of the dignitaries present at the occasion had a lot to say in their interviews by KW-IRS Media Officers on their expectations of and advise for the newly established Service among other things.

One of the guests Chief Hezekiah Adeniji, the President of KWACCIMA, who also is the CEO/MD of PADSON Nigeria Limited spoke with a KW-IRS Media Officer on his expectations. He expects the Kwara State Internal Revenue Service (KW-IRS) to bridge the gap between the government and the people, prevent all leakages that would affect the realization of the revenue target ahead of them and guide the government on the needs of the people because they are closer to the people and also understand their needs.



KWACCIMA President, Chief Adedeji

The MD Staco Insurance Plc, Dr Shakiru Oyefeso who was also interviewed said he is elated with the establishment of Kwara State Internal Revenue Service (KW-IRS) because of the key role it will play as the principal revenue collection agency. He said it is imperative for KWIRS to act independently and objectively in performing its function and exercising its powers as established by the law that constituted it.

Dr Oyefeso advised KW-IRS to ensure that data of the people are correctly gathered. He stated that there are people who work in neighbouring states but reside in Kwara State and such people are expected to pay their tax for the development of the state they reside and not where they work. In addition, he appealed to the management and staff of KW-IRS to be transparent in their dealings with the people of Kwara State. He also advised that Kwarans are carried along in the system for the development of the state.



STACO Plc, MD, Shakiru Oyefeso



LUBCON, MD Mr Taiye Williams

Also present at the August Occasion was the MD, LUBCON Nig Ltd Mr T. O. Williams who commends the Executive Governor on the choice of the Management Team of KW-IRS. He said the selection as poised the service for performance going by the previous achievements of the management team. Mr. Williams sees the Executive Chairman of KW-IRS, Dr. Muritala Awodun as someone with a track record of success.

He stated that the situation in the oil market worldwide has degraded to the lowest level taking away hopes in that sector. He said tax collection is now a major role player in the world. He added that tax has a major role to play in actual and proper governance because it gives the people the opportunity to be a part of government.

Mr. T. O. Williams advised the management of Kwara State Internal Revenue Service to be focused and avoid distraction in dispensing their duty. He explained that many people may not like what they are doing but advised the management and staff of KW-IRS never to lose focus of the purpose that brought them to being which mobilizing revenue for the state.



NURTW Secretary, Alh. Rasheed Aliyu

The Secretary to the Kwara State National Union of Road Transport Workers (NURTW), Alhaji Rasheed Olayemi Aliyu in his interview said there must be a lot of changes from the old system. He said in the past, most of the taxes paid did not get to right coffers, most ended up in the purses of individuals. This old method he said could never yield any fruitful result especially for the masses. The change he said he expects is that when people now pay, there is assurance of the revenue reaching the Government's accounts. This he said is the only way to expect rapid development of Kwara State.

Alhaji Aliyu advised the KW-IRS team to recognise that this reform is a newly introduced policy in Kwara State. He said aside civil servants most people in Kwara State do not seem to pay taxes. He thereby advised that if tax will be imposed on many more people now, with the non civil servants included, then tax should be minimal. Rates he said can be increased gradually so as not to burden the people. He advised the Service not to compare the system here with that of the Western world where people are used to paying tax.



Regional Head, GTB Plc, Yewande Ige

In another interview, Ms Yewande Ige, a Director at Guaranty Trust Bank said she expects the internally generated revenue for Kwara State to explode. She also expects inclusiveness of individuals and organisations that were formally missed or excluded. She said the approach to revenue collection should be more thorough and holistic. She emphasised that an exponential growth in the revenue generated on a monthly basis should be witnessed. She added that it is important that the populace see value for the tax payers' money.

Ms Ige also spoke on how financial institutions can work with KW-IRS saying collaboration should basically be to assist KW-IRS with collections. She said institutions can

help extend the reach and the spread of the collections. She added that they can also help to make sure the collection methods are friendly, simple and basic enough even for those who may be technologically illiterate or averse. This she said will make it easy to include everyone in the revenue drive.

The Proprietor of Iqra College, Dr Aliu Badmus also humbly granted an interview to KW-IRS Media Officers. The main advice given by Dr Badmus is that tax should be equitable. He said it is necessary to ensure the tax net captures everybody that is supposed to pay because it is not proper for some people pay and others not to. He said speaking as someone who does pay his taxes, he feels cheated when he sees others who do not pay. Dr Badmus feels this way because the Government will discriminate in the provision of services. He gave the example of road construction which is to be used by every individual, whether or not they pay their tax. He emphasised that everybody who is taxable should be made to pay tax for the purpose of equity.

MESSAGE TO KWARANS

After expressing various expectations and advice to Kwara State Internal Revenue (KW-IRS), various guests at the commissioning of the Revenue House also had messages for Kwarans in their interviews.

Chief Adeniji advised Kwarans to cooperate with the Kwara State Internal Revenue Service, be law abiding, pay their tax promptly and cooperate with the demands of KW-IRS. He added that the Kwara State Internal Revenue Service (KW-IRS) should support the government and create convenient method of revenue collection.

Alhaji Aliyu said we should all pay our tax, it is compulsory. He said if we, the people pay our tax then we can expect results from the Government. He said State Governments can no longer rely on Federal Allocation. He advised all to contribute to the development of Kwara State.



Proprietor of Iqra Schools, Dr Aliu Badmus

Ms Ige said Kwara is typically peaceful and clean but importantly, there is a lot of potential for growth. She said there are areas with huge untapped potential, for example, Small and Medium Enterprises (SMEs) can add immensely to the development of the State. As such, she advised Kwarans to develop our home, rather than go to other States such as Lagos and Abuja. She said after all, charity begins at home. She said Kwarans should imbibe the idea that it is possible to start small and then grow big. She said one can dream big, but that does not necessarily mean having to start big. She also advised everyone to contribute their own little share adding that little bits can make up an excessive whole.

Dr Badmus asked Kwarans to pay their taxes saying that there is no free lunch anymore and if we want results from the Government, then we must play our parts by paying for those services. He implored all Kwarans to be alert to their responsibilities by paying taxes even before being approached and demanded to pay taxes. He advised Kwarans to be voluntarily compliant and even proactive about tax by going to the tax office to demand their tax liability and pay up.

CHARTERED INSTITUTE OF TAXATION OF NIGERIA (CITN), KWARA STATE, OPENS COLLABORATIVE ARMS TO KW-IRS

The Chartered Institute of Taxation of Nigeria (CITN), Kwara State, also showed its support to the Kwara State Internal Revenue (KW-IRS) on the commissioning of its Revenue House. The Institute was ably represented by its Chairman, Chief Richard Olushola. Chief Olushola expressed his support and willingness to collaborate in an interview granted to KW-IRS Media Officers.

Chief Olushola said he expects that

moving forward, the internally generated revenue of Kwara State will be purposefully driven. He said KW-IRS is after all autonomous; out of the bureaucratic processes if the civil service and reports directly to His Excellency, the Executive Governor of Kwara State. With these, he believes the challenges for the revenue



CITN (Ilorin Chapter) Chairman, Chief Richard Olushola

drive have been drastically reduced so the expectation he said is high. He expects KW-IRS to be able to increase the current revenue of Kwara State.

Chief Olushola said KW-IRS should ensure that revenue generation is technologically driven. He also advised setting target for officials. He mentioned the importance of taking due cognisance of staff incentive, adding that proper welfare makes people hardworking. He also said KW-IRS should encourage the State Government to give back to the populace, otherwise compliance from the people may be difficult.

Chief Olushola said CITN and KW-IRS can collaborate in the area of training. CITN he said are professionals in the area of tax. He encouraged KW-IRS staff to enrol, become chartered with the institution and attend the Mandatory Professional Training (MPT). He said CITN will be willing to give subsidies and even free facilitation for training of KW-IRS staff. He also said CITN is ready to collaborate with KW-IRS the area of advocacy. He said CITN usually has Tax Week annually where awareness to the general public is carried out including what their civic responsibility is, which is to pay taxes and Government's own responsibilities to the public.

CHAIRMAN, FINANCE AND APPROPRIATION, KWARA STATE HOUSE OF ASSEMBLY, HONOURABLE MASHOOD BAKARE



Hon. Moshood Bakare, KWHA Chairman, House Committee on Finance and Appropriation

The Chairman, Finance and Appropriation, Kwara State House of Assembly, Honourable Mashood Bakare who has oversight function over the Kwara State Internal Revenue Service (KW-IRS) also graced the commissioning with his presence. In an interview he granted one of KW-IRS Media officers, he spoke about the Revenue House, internally generated revenue, and treasury single account in the financial management of Kwara State.

Honourable Bakare said Kwara State has entered a new era and has established the Revenue House to position the internally generated revenue of the State. He said the expectation is that more revenue will be generated and specifically using the same platform for collections from various sources. The purpose for the establishment of the Revenue House according to Mr Bakare is to secure the revenue accrued to the State Government. This he said will enable the Government to embark on developmental projects.

Honourable Bakare said the concept of Internally Generated Revenue (IGR) and the practice of Treasury Single Account (TSA) is long overdue. The issue he said is about public funds which should belong with the public. He said the use of TSA will deter people from unauthorised spending of government funds. He added that it will enable more revenue reach the State Government.

Honourable Bakare said the use of KW-IRS and TSA has great implications for the financial management of Kwara State. He said it depicts that individuals will not have access to funds which belong to the public for their private uses. He said KW-IRS and the TSA are the most assured way to increase the revenue base for the government, curb corruption and make the State more transparent in its financial dealings.

PRINCESS JUMOKE FAISAL HARB ENDORSES KW-IRS

Princess Jumoke Faisal Harb, the owner of JMK Supermarket and Proprietress of the renowned Roemichs International School has appealed to the Kwara State Internal Revenue Service to respect the residents of Kwara in the dispensation of their duties which is revenue collection. She made the appeal in an interview with the KW-IRS Media Officer Yetunde Elegboja.

Princess Harb stated that the creation of KW-IRS is to serve the residents of Kwara. Therefore, KW-IRS should employ convenient measures for its revenue collection. She added that customers should be treated as kings and the assignment ahead of the Service can only be achieved if people are politely treated.



Chief (Mrs) Jumoke Harb, Proprietress, Roemichs International Schools

Princess Harbs advised the management and staff on KW-IRS to have the interest of the residents of Kwara at heart while conducting their duties. She suggested that KW-IRS should guide the government on the areas of needs of Kwarans that requires urgent attention so that the revenue collected can be used to meet the immediate needs of the people. She explained that if the state is conducive enough for the people to reside and business is yielding good response, people will be willing to pay tax because of the trust they have in the Service and the government of Kwara state. With that, target set would be met by KW-IRS.

On the Government of Kwara State, Princess Jumoke Harbs upholds her confidence in the Abdulfatah Ahmed's administration and is sure that the revenue collected by the KW-IRS will be well utilized. She spoke of the commitment of Governor Abdulfatah to change the face of Kwara for better. Nevertheless, she advised the Kwara State Government to be focused and encourage Kwarans by keeping to their word.

Princess Jumoke Harb was recognised as one of the leading contributors to the development of the economy of the State and a compliant tax payer. She was presented with her e-TCC (Electronic Tax Clearance Certificate) by Governor Abdulfatah Ahmed.

KW-IRS VISITS

KW-IRS HOSTS THE JOINT TAX BOARD

The Kwara State Internal Revenue Service (KW-IRS) on Monday 8 February 2016 hosted the representative of the Joint Tax Board (JTB) Mr Usman Muazu on a two day visit to the State. His visit is in line with the JTB mandate to conduct monitoring and peer review exercise among its members. Mr Usman Muazu, a former Executive Chairman of Bauchi State Board of Internal Revenue was assigned to carry out the exercise on behalf of the JTB.

It will be recalled that the JTB had agreed earlier on a benchmark for monitoring of Revenue Centres on levels of voluntary compliance, Tax payers awareness and education, automation and office facilities, level of autonomy, funding, corporate and administrative structure and other supporting structures.

Mr Usman Muazu who was received at the Revenue House by Dr Muritala Awodun, the Executive Chairman of KW-IRS expressed satisfaction at the structure put in place by the Kwara State Government. Commenting on the level of compliance and tax awareness and education programme, the JTB representative said that Kwara State Internal Revenue Service (KW-IRS) has done well when compared with some of its peers. He explained that the Community Impact Program is a commendable one that should be emulated by other states.

Mr Usman Muazu engaged all the directors and Head of directorates in his assignment. He advised that the Service should ensure proper documentation and filing of documents as this happens to be a challenge in most of the Revenue Centres. He also added that he is impressed by the Kwareve News magazine publication of KW-IRS and the activities of the Admin and Corporate Affairs Directorate. He suggested that a department called Tax Enlightenment Unit be established to educate citizens on their rights and obligations.

Responding to the questions on possible challenges and areas in which help is required, the Chairman KW-IRS, Dr Awodun

explained that his major challenge is how to build a good working relationship with the Ministries, Departments and Parastatals (MDAs). He added that the resistance which is currently being experienced is a hurdle that must be crossed.



Director MDAs KW-IRS (left) Alh. Muazu (former Chairman, Bauchi State Board of Internal Revenue, Executive Chairman KW-IRS and Director, Admin, KW-IRS



Director Operations and Process, KW-IRS(left), Executive Chairman, the visiting JTB representative, Alh. Usman Muazu and the Director, Admin and Corporate Affairs. KW-IRS

CITN EXECUTIVE MEET WITH THE EXECUTIVE CHAIRMAN KW-IRS ON A SENSITIZATION VISIT FOR THE 2016 CONFERENCE IN MAY

The CITN Executives led by Barrister Agbetuyi paid a visit to KW-IRS to sensitize the management of the Institutes Conference for 2016 slated for Abuja in May. The CITN also used the opportunity to inform the Executive Chairman of KW-IRS of the Institutes resolve to hold the 2017 Conference in Ilorin, Kwara State. The Executive Chairman accepted the offer while assuring the team that KW-IRS will be well represented in the Abuja conference in 2016 and will begin the process of preparation for the 2017 conference in Ilorin, Kwara State.



The Executive Chairman addressing the CITN Executives



Barrister Agbetuyi, FCTI receiving a gift from the Executive Chairman, KW-IRS



The Executive Chairman, KW-IRS and the Director of Admin & Corporate Affairs



Other members of CITN (Ilorin Chapter) receiving gifts from the Executive Chairman, KW-IRS



KWARA STATE JOINT REVENUE COMMITTEE INAUGURATED BY HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF KWARA STATE ALHAJI (DR) ABDULFATAH AHMED

His Excellency, the Executive Governor of Kwara State, Alh (Dr) Abdulfatah Ahmed in his continuous quest to strengthen the Internally Generated Revenue (IGR) of the State inaugurated the Kwara State Joint Revenue Committee on 16 February 2016. The Joint Revenue Committee was constituted in line with the Kwara State Revenue Administration Law No. 6 2015 Section 24 and Personal Income Tax Act (PITA) of 2011 (as amended).

The Joint Revenue Committee was established in recognition that there are revenues (taxes, fees, levies, etc) designated for collection by Federal, State and Local Governments. The newly inaugurated State Joint Revenue Committee is chaired by the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun with Local Government Chairmen as members. The Committee is expected to work in line with the harmonisation of revenue collection by the State and Local Governments towards achieving the set revenue target of Kwara State.



The Executive Governor inaugurating the KSJRC



The Attorney General (left), Chief of Staff and the SSG



The Executive Chairman, KW-IRS and the ALGON Chairman



The Executive Chairman, KW-IRS (standing) responding after the inauguration of KSJRC



Some members of KSJRC



His Excellency, the Executive Governor of Kwara State



Some members of KSJRC



The Attorney General (standing) addressing the gathering



Members of the Kwara State Joint Revenue Committee

WHILE PLEDGING HIS FULL SUPPORT TO KW-IRS HONOURABLE KAWU BARAJE SAYS TAX PAYMENT IS A GAIN, NOT PUNISHMENT

The Advocacy and sensitisation visit of the Kwara State Internal Revenue Service (KW-IRS) to the Federal Capital territory, Abuja took the Management Team to the residence of Honourable Kawu Baraje. The Team which was led by the Executive Chairman, Dr Muritala Awodun embarked on this visit to seek support, advice and cooperation of Kwara State stakeholders one of who is Honourable Kawu Baraje.

Born decades ago, Alhaji Kawu Baraje who is an accomplished educationist started his education at the Baboko Native Authority Primary School, Ilorin and at the same time, he attended Arabic and Islamic School for full Islamic education. He had his Teacher's Grade II Certificate and National Certificate in Education between 1971 and 1978 after which he proceeded to Ahmadu Bello University, Zaria in 1982 where he obtained a Bachelor of Education.

Alh. Kawu Baraje worked as a Teacher and Administrator with the Kwara State Government and rose to become a Permanent Secretary after which he retired voluntarily having contributed immensely to the development of the Kwara State Civil Service structure.

The political life of Alhaji Kawu Baraje is as productive as his work life because of the enthusiasm he operates with at all level. As a People's Democratic Party (PDP) Chieftain, Alh. Kawu Baraje worked closely with the late President and Commander in Chief of the Armed Forces Federal Republic of Nigeria, Alhaji Musa Yar'Adua on the 2007 pre-campaign tour throughout the 36 States of Nigeria and was later elected the National Secretary of the PDP in 2008. Alh. Kawu Baraje subsequently emerged as the Acting National Chairman of the PDP.

In other to explore his political career, Alh. Kawu Baraje decamped to the All Progressives Congress (APC). Alh. Baraje is at the moment a Chieftain of the APC in Kwara State and at the national level.

The Executive Chairman, KW-IRS in his

opening remarks at the Abuja Residence of Honourable Baraje said that the responsibility of KW-IRS is a task. He said it is a major assignment that cannot be carried out without the backing of stakeholders. He said the visit was an opportunity to acquaint stakeholders with KW-IRS activities so far. These activities include the deployment of the Electronic Revenue Management System (ERMS), electronic Tax Clearance Certificate (eTCC) and Kwara Resident Identification Number (KRIN). He also added that the goal of KW-IRS is for people to be voluntarily compliant so that they can also demand accountability from the Government.

Honourable Baraje in his response said the Revenue House is a dream come true. He commended the Governor Abdulfatah Ahmed's Administration for being courageous. He said Governor Abdulfatah Ahmed who was the former Commissioner for Finance had seen it all and knew there is no other way to go but Internally Generated Revenue (IGR).



The Executive Chairman, KW-IRS, Dr Muritala Awodun presenting Alh. Kawu Baraje with some gifts while the Director of HNI and the Director of Admin watches



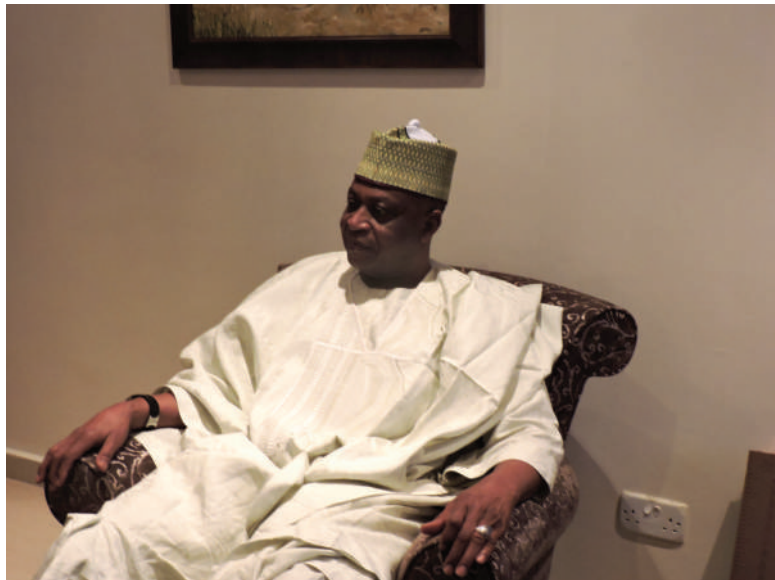
Alh. Kawu Baraje addressing the team of KW-IRS

The Honourable whose grandfather used to be the chief tax collector of Personal Income Tax has always been interested in the method of collecting tax. He said those tasked by the government to collect revenue need to look critically at the approach of collection. He said “an average Nigerian sees tax payment as a punishment and as such wants to run away from payment and the average tax collector also sees himself as an overlord.” He added that this created a conflict: the tendency to evade tax on the part of payers and the tendency to use force on the part of collectors.

The Honourable believes in reward for tax compliance. According to him, tax payment is not a punishment, it is a gain. He explained that there is a need to look at ways to entice tax payers so that they can voluntarily comply. He held that we have gotten used to a system where the reward we sell to the people is the provision of water, electricity, good roads, free education, etc which he described as basic general services. According to him, the Government must source the money for these somewhere but there is a need for a repackaging of the way this is sold as reward to people. He advised practical and direct rewards instead. He gave an example of subsidised medical care for those who are tax compliant. He said a citizen who is asked to pay N600 instead of N1,000 is likely to appreciate it more because the reward is practical and beneficial to that citizen immediately.

Honourable Baraje also advised the use of tax rebate as another immediate and practical reward. He gave example of duty free shopping experience where people get refunded rebate and VAT. He said such experiences encourage people. He added that if we have a good practice in Kwara, it will encourage people to visit Kwara.

The Honourable warned that KW-IRS should expect to hit a brick wall but assured that with persistence the



Service will excel. He however acknowledged the idea of meeting stakeholders to solicit support as a wise one. He explained this to be because it is these stakeholders that people will run and cry to when they want to be evasive. He said these stakeholders will then be able to explain and insist on support and compliance. He also advised KW-IRS to embark on a lot of advocacy with the media. This he said should be continuous so that the message of KW-IRS becomes a household song.

The Honourable said KW-IRS should have been established earlier but it is better late than never. He said even if the Federal Government is able to generate as much revenue as it used to, if revenue for Kwara State flows in from both Federal Government as well as tax, then higher benefits will come to the people. This implies that the benefit of KW-IRS is not limited to this period where Federal Allocation is insufficient. The Honourable thanked the KW-IRS Management team and promised his support.

The Executive Chairman, KW-IRS thanked Honourable Baraje for the audience, support and advice. He assured Alh. Baraje that KW-IRS recognises that Kwarans are different and have been tailoring activities and modalities to the peculiarities of the environment. He explained to the Honourable about the orientation and continuous training programme for all KW-IRS staff so that they take a patronising and persuading approach, rather than using force.

The Executive Chairman, KW-IRS also informed Honourable Baraje that his team has visited several royal fathers and religious leaders for support. He added that KW-IRS has also approached people in the informal sector such as the okada riders, iyalojas, babalojas and artisans among others. He assured Alh. Baraje that KW-IRS will continue to explore the feedback mechanism open to it through its community impact program.



THE OIL PRICE IS NOT DWINDLING, IT HAS CRASHED

– SENATOR RAFIU IBRAHIM

The Kwara State Internal Revenue Service (KW-IRS) Management Team led by the Executive Chairman, Dr Muritala Awodun visited Senator Rafiu Ibrahim in Abuja as part of its sensitisation programme. The purpose of the visit was to seek his blessing, support and advice, as well as update him on the recent activities of KW-IRS.

Senator Rafiu Ibrahim was a Member of Kwara State House of Assembly between 2009 and 2011, member of the Federal House of Representative between 2011 - 2015 and presently represents the Kwara South Senatorial District at the National House of Assembly. He is the Chairman Senate Committee on Banking, Insurance and Other Financial Institutions.

At the visit to his office, Dr Awodun in his opening remark appreciated the Senator for his audience, saying that KW-IRS recognises him as one of the major stakeholders in Kwara State.

The Senator thanked the team for the honour of such recognition. He said the establishment of KW-IRS is the only way forward, not just inevitable. According to him, the practice was to come to Abuja for Federal Allocation, share it at the State and wait for the next one. He opined that Kwara is now at a point where it is necessary to tap every opportunity that is at the State. He said “no matter how small an economy is, there is potential.” So undoubtedly, Kwara is full of potentials. He said the potential for revenue has always been there, only that it either went to the wrong coffers or went to waste.

The Senator clarified that the saying that the global price of oil is dwindling is an understatement, the price of oil has rather crashed. He added that Nigeria is at a point where being Governor is no longer attractive. He expressed his gladness about the step taken by the Kwara State Government to establish KW-IRS, adding that it will however require a lot of hardwork. According to him, the Management of KW-IRS do not have a job, they have a task. He described this as a task because the pay can never be commensurate with what KW-IRS staff will contribute to Kwara State.



Senator Rafiu Ibrahim receiving the KW-IRS team in his office at NASS in Abuja



The Senator advised that there will be distraction, blackmail, and intimidation from people who do not want it to work and people who are ignorant. He added that they will use all sorts of approach, even religious and ethnic. As such, it is important to stay focused. He however stated his confidence that everyone at KW-IRS is well-equipped for the task.

Senator Rafiu expressed his readiness to support KW-IRS. He suggested creating events where the people can see stakeholders working with the KW-IRS team. He also prayed that KW-IRS will be able to drive revenue for Kwara State.

Dr Awodun thanked the Senator for his support and advice. He explained that one of the mandates of KW-IRS is to advise the State Government on social and economic policies. This he said will be explored in the revenue drive for the State and the community impact program organised by the Service.

KW-IRS SECURES SUPPORT OF THE NATIONAL LAW MAKERS

ASSURANCE RECEIVED FROM HON. ZAKARI MUHAMMED



Honourable Zakari Mohammed addressing the KW-IRS team in his office

In a bid to secure the support of all stakeholders in the revenue drive of the KW-IRS, the Executive Chairman, Dr Muritala Awodun led the management team of the Service in a sensitization visit to the National Assembly visiting the House of Representatives where the team met and discussed with Honourable Zakari Mohammed and Honourable Olayonu O. Tope representing Baruten/Kaiama and Ifelodun/Offa/Oyun respectively.

The Executive Chairman of KW-IRS, Dr. Muritala Awodun implored the lawmakers to use their position and social network to attract investors into the State. He explained that this will create jobs for the citizens and will open up the State to external investors which ultimately would lead to an increase in Internally Generated Revenue (IGR).

Honourable Zakari speaking on behalf of the other representatives expressed the support of the lawmakers to KW-IRS. He explained that the establishment of KW-IRS is

a laudable one and a bold step in the right direction. He added that with the establishment of KW-IRS the State Government will not only be able to pay the salary of workers but will also be able to diversify the economy and improve the infrastructure of the State. He offered his unreserved support for the Service.



Hon. Olayonu receiving gift from the Executive Chairman, KW-IRS



Hon. Zakari receiving gift from the Executive Chairman, KW-IRS



Group photograph with the Honourables and KW-IRS team

PAYING TAX IS PART OF CITIZENSHIP – SAYS PROFESSOR IBRAHIM GAMBARI CHANCELLOR, KWARA STATE UNIVERSITY, MALETE

The Kwara State Internal Revenue Service (KW-IRS) team led by the Executive Chairman, Dr Muritala Awodun in its continuous drive for support from stakeholders visited Prof. Ibrahim Agboola Gambari. Prof Gambari was born in Ilorin November 24 1944. He attended Kings College, Lagos and London School of Economics where he obtained B. Sc Economics. He later proceeded for a degree in Political Science with specialty in International Relations. Prof. Gambari received his M.A in 1970 and his Ph.D. In 1974, both in Political Science/International Relations from New York's Columbia University.

Prof. Ibrahim Gambari holds the record of being the longest serving Ambassador/Permanent Representative of Nigeria to the United Nations (January 1990-1999). Prof. Gambari as an educationist taught at the City University of New York and at the State University of New York (Albany). He later proceeded to the Ahmadu Bello University, Zaria (1977-1980), as a reader and professor in 1983. He was Chairman (Head) of the Department of Political Science at the University of Zaria (1982-1983). He was appointed Director-General of the Nigerian Institute of International Affairs in October 1983-December 1983.

Prof. Gambari authored two books during his sabbatical at the United States which are: Theory and Reality in Foreign Policy Decision Making (N.J; Humanities Press) and Comparative Study of Regional Economic Integration. The other books authored by Prof. Gambari are: The Case of ECOWAS, The Domestic Politics of Nigeria's Foreign Policy, and Africa's Security Question at The End of The 20th Century into The New Millennium and The United Nations in a Changing World: An African Perspective.

Prof. Gambari has been a senior member of the Nigerian Delegation to ten consecutive sessions of the General Assembly (44th – 45th), he chaired the UN peace keeping mission from 1990-1999 along many other achievements.

In his opening remarks, Dr Awodun stated that KW-IRS has been saddled with the responsibility of mobilizing revenue for the strategic development of Kwara State. He explained that aside

from collecting revenue, the mandate of the Service includes advising the Government on economic and social policies. This he said can be achieved by gathering feedback for the Government for the purpose of development. This implies the Service has a dual responsibility; collect revenue and make sure it is well-spent. He explained that the Service is not shying away from this responsibility, rather, it is embracing it.

Dr Awodun explained that KW-IRS is going to stakeholders which include senior citizens who can guide the team towards achieving its vision. He described these people to be not necessarily people in Government in Kwara State but people who are relevant to Kwara State; significant people who have impacted the State. He said while the KW-IRS team will be responsible for going to the field to gather the feedback, it is necessarily that such feedback is not presented just as originating from KW-IRS but rather from the wider Kwarans. He said it is intended that the feedback gathered by KW-IRS will be presented to people who can contribute to the development of a blue print for the Government.

Prof Gambari welcomed the KW-IRS team saying the Service has been heard of widely. He expressed his appreciation for what the organization has done in such a short time. He said the best way to survive is to define your



Prof. Gambari and Dr Awodun

role and play it. He said the feedback concept of KW-IRS is commendable and very important but should be recognized as a huge task ahead. He said leadership as well as team is key in achieving success.

Prof Gmabari, a political scientist said: “one of the many reasons for impunity in this country is that many people don't feel that the money that is being talked about is their own.” He said when people realize the money is theirs, then they will ask where it is, how the money is being spent and by who. He said for so long, many people did not care because the source of revenue was Federal Allocation which was basically perceived as oil money from Abuja. He said the oil price he said has woken us all up to the fact that we have to start generating revenue internally. A concept which he said is now more than a theoretical cliché, but a necessity.

Prof Gambari said this is especially important for a State like Kwara which is 33rd out of the 36 States in Nigeria in terms of the size of Federal Allocation. He said this makes KW-IRS very important and timely. He added that with effective tax

collection, we are deepening democracy and enhancing citizenship. He said that paying tax is part of citizenship and judicious use of tax payers' money is part of responsible governance.

The Executive Chairman, KW-IRS, Dr Awodun appreciated Prof Gambari for his kind words. He responded that it is truly sad that Kwara is 33rd out of 36 states in Federal Allocation. He however said it is interesting that Kwara is 12th in terms of Internally Generated Revenue (IGR). He informed the Professor that KW-IRS is working to be top 5 in terms of IGR in Nigeria.

Dr Awodun agreed with the political scientist, Prof Gambari that with heightened revenue drive, the aspect of responsibility on both sides (the people and the Government) becomes important. He added that for the Government, there is no more free money, it is money that must be worked for and must be accounted for.



The Executive Chairman, KW-IRS presenting a gift to Prof. Gambari



Prof. Gambari in a group photograph with the KW-IRS team



Professor Gambari addressing the KW-IRS team

KW-IRS SEEKS COMPLAINT FROM LEGAL PRACTITIONERS

The Nigerian Bar Association (NBA) of Kwara State hosted the Executive Chairman of KW-IRS in their meeting held on 24 February 2016. The Executive Chairman, KW-IRS who spoke at the meeting advised the legal practitioners to comply in the payment of taxes and other revenue for the development of the State. He added that their profession is a noble one and compliance to tax payment is an aspect of civic responsibility. He explained that the doors of KW-IRS are open for further discussion on convenient ways of payment and negotiations. He advised members of the NBA to visit the website of the Service for further details on the law establishing KW-IRS for clarifications on its activities.



The Executive Chairman KW-IRS addressing the members of NBA (Kwara Chapter) at their meeting



Executives of the NBA at the meeting



Director HNI & Corporate, Mrs Iyabo Abubakar (left) and Director Admin and Corporate Affairs, Mrs Nike Babajamu

PETROLEUM MARKETERS VISIT KW-IRS

Independent Petroleum Marketers Association of Nigeria (IPMAN) led by its Kwara State Association Chairman, Alhaji Okanlawon Olarenwaju, in company of the Association's National Vice President Alhaji Lai Oyetunji, elders of the Inter-Agency Committee, led by Alhaji Kareem Sanni and other members of IPMAN visited the Kwara State Internal Revenue Service (KW-IRS) headquarters on 24 February 2016.

The Executive Chairman, KW-IRS, Dr Muritala Awodun in his opening remark appreciated the Association for the visit. He stated that IPMAN was the first association to establish a relationship with KW-IRS. He expressed excitement at the extended hands of support offered by the body.

The Chairman of IPMAN, Alh Olanrewaju acknowledged the effort and contribution of KW-IRS. He however mentioned the need for the service to help in eradicating the problems of multiple taxation, especially in this critical time when there is a lull in the petroleum business. He further advised transparency in collection, ensuring proper monitoring and record keeping.

Dr Awodun reminded IPMAN that KW-IRS is the sole agency to collect revenue on behalf of the Kwara State Government. He clarified revenue from tax, saying that tax is a form of revenue; and revenue includes levies, fees, tax, penalty, fine, rates, etc. He assured the representatives of IPMAN that one of the mandates of KW-IRS is to ensure integrity in the revenue process. He also informed the representatives that the process will be electronic and technological driven using the Electronic Revenue Management System (ERMS).

At the meeting, a six (6) member committee consisting of four (4) IPMAN representatives and two (2) KW-IRS representatives was constituted to review rates and agree on what is to be paid by IPMAN members.



The Executive Chairman KW-IRS addressing the meeting



IPMAN Chairman (standing) addressing the meeting



Members of IPMAN present at the meeting



KWARA STATE CAR DEALERS ASSOCIATION VISIT KW-IRS



The Car Dealers Association represented by its President, Chief Abdulwahab Sanni, Vice President, Alhaji Babatunde Salaudeen, and Secretary, Abdulazeez Adi paid a visit to the Kwara State Internal Revenue Service (KW-IRS) on 24 February 2016. The representatives of the team were received by the KW-IRS Management Team led by the Executive Chairman, Dr Muritala Awodun.

Dr Awodun appreciated the Association for the visit in his opening remarks. He assured the association that the Government has set up KW-IRS for the best interest of the residents of Kwara.

The President of the Association on behalf of the members thanked everyone for organizing the meeting. He implored the KW-IRS team to ensure they avoid multiple taxation in

their revenue drive. He also urged the Service to be sensitive to the current economic situation in determining rates. The Chairman said they want KW-IRS to do more than collect revenue but also to impact on the economic development of the State. He also enjoined KW-IRS to ensure that leakages are blocked so that all revenue paid by them reached the coffers of the Government. The President also mentioned that the Service should ensure that only members of the association are issued dealers license to avoid fraudulent or sharp practices.

Dr Awodun in his response informed the representatives of the association that payment will be convenient in terms of method and rate. He assured the association that KW-IRS has chosen methods tailored to Kwara having recognized the peculiarities of the State. He added that blocking leakages is one of our major focuses this year, 2016, as is entrenched in our mandate.



KW-IRS COMMENCES LOCAL GOVERNMENT SENSITIZATION PROGRAMME WITH THE STAKE HOLDERS' FORUM AT KOSUBOSU, BARUTEN LGA

With the Inauguration of the Joint Revenue Committee on February 8 2016, to harmonize revenue collections at both the State and Local Government levels, it became necessary for the Kwara State Internal Revenue service (KW-IRS) to collaborate with the 16 Local Government Areas (LGAs) of the State. To do this effectively the management team of KW-IRS kick started a sensitization and advocacy visits to the LGAs to discuss and agree on modalities with all stake holders such as traditional leaders, associations, unions and religious leaders and to raise and recruit support for the KW-IRS vision.



The Executive Chairman, KW-IRS and the Local Government Chairman, Baruten LGA

Dr. Muritala Awodun, the Executive Chairman, of KW-IRS on 23 February 2016 led his team to Kosubosu, the headquarters of Baruten Local Government Area where the local government sensitization programme was kick started. The team was received by the Chairman, Baruten LGA, Alhaji Omar Mohammed Bio the Emir of Ilesha Baruba, HRH Prof. Halidu .I. Abubarka, Emir of Gwanara Kotokok, HRH (Dr) Alhaji Sabi Idris, the Emir of Okuta, HRH Alhaji Abubarka Idris, and the Emir of Yashikira, HRH Alhaji Umar Seriki.

The Chairman, Baruten LGA welcomed the KW-IRS Chairman and his team to Baruten, the Land of Hope, Peace, Harmony and Prosperity. He stated that the visit by KW-IRS will go a long way to educate his people who often approach him for one clarification about the duties of KW-IRS. He buttressed his point by saying that the Saw Millers Association and the Petroleum Association just left his office to know if the issue of double taxation will be eradicated under the operations of KW-IRS.

Alhaji Omar Bio further pledge his support for KW-IRS saying: 'I endorse KW-IRS and pray for the success of the Service as change is the only constant thing in life and it has come with the establishment of the KW-IRS'. He upholds the decision of the Kwara State Governor, Alhaji (Dr) Abdulfatah Ahmed on the establishment of KW-IRS



(L-R): Director, HNI & Corporate, Deputy Director Informal Sector and Director, Admin and Corporate Affairs

saying Revenue Collection is the hope for Kwara. He said a lesson needs to be taken from Lagos State which generates N122 billion monthly and does not need to wait for the Federal Government Allocation before paying her staff salary.

He admonished his people especially the local government staff to cooperate with KW-IRS. He assured them that their job will not be taken away from them rather, it will make the job of the Local Government staff easier and more



Members of the Nigerian Police Force in Baruten Community at the meeting

productive. Alhaji Omar Bio also assured the Executive Chairman, KW-IRS of the support of the people of Baruten LGA.

In his response, Dr. Muritala Awodun was thankful to the Chairman Baruten LGA, and all the Emirs for accepting him and his team. He was full of appreciation for the opportunity given to him to speak to the people of Baruten. The Executive Chairman, KW-IRS spoke on the Administrative Law 15 of June 22 2015 that established the KW-IRS. Dr. Awodun explained that the mandates includes the harmonization of revenue collection in the state in other to control multiple taxation, ensure revenue collected gets to the coffers of the government by blocking all leakages, and advice the government on social and economic policies. He stated that all the listed mandates brought about the mission statement of KW-IRS which is *to mobilize revenue for the strategic development of Kwara State*.

The Executive Chairman, KW-IRS enumerated the techniques to be used by the Service to realize the task ahead which are: collection of revenue using the Treasury Single Account (TSA), the use of technology for revenue collection, simple and convenient medium for revenue payment, constant sensitization of the people, and giving back to the people through the Community Impact Programme which is sectioned into Education, Employment, Environment, Empowerment and Enterprise.



The Executive Chairman, KW-IRS and the Local Government Chairman, Baruten LGA



KW-IRS Team at the meeting



Members of the community at the meeting



Deputy Director, Informal Sector and the Chairman of Baruten LGA

TRADITIONAL RULERS IN BARUTEN LGA SUBSCRIBES TO KW-IRS



Traditional Rulers in Baruten Local Government

The traditional Rulers in Baruten Local Government on 8 February, 2016 gave their consensus to Kwara State Internal Revenue Service (KW-IRS) at Kosubosu during a stakeholder meeting organized by the Local Government Chairman in collaboration with KW-IRS Management Team. Present at the Forum were the Emir of Ilesha Baruba, His Royal Highness (HRH) Professor Halidu I Abubakar, Emir of Gwanara HRH, Dr Sabi Abdullahi Idris (GCO), Emir of Okuta, HRH Alhaji Abubarka and HRH Alhaji Umar Seriki, Emir of Yashikira. The Chairman KW-IRS, Dr Muritala Awodun explained in his opening remarks that the visit was intended to solicit the support and blessings of the Royal Fathers in the revenue generation drive which now included collection on behalf of the Local Government Areas. He explained that the Choice of Baruten Local Government to Kick start the advocacy was deliberate because of their past record.

HRH Prof Halidu I. Abubarka, the Emir of Ilesha Baruba who spoke on behalf of the Emirs welcomed the Chairman, KW-IRS and his team. He spoke on the importance of the Principle of reciprocity and appreciated the fact that addressing the needs of Kwarans was factored into the operations of KW-IRS through its



The Executive Chairman, KW-IRS and the Traditional Rulers



The Executive Chairman, KW-IRS , Baruten Local Government Chairman and the Traditional Rulers

Community Impact Programme. He emphasized that Dr. Awodun is building a system and not just an administration. He advised him to remain focus on sustaining the process even after the completion of his tenure. He also advised the Executive Chairman, KW-IRS to make available some documents such as the law that established KW-IRS, the list of taxes to be collected by the Service and the punishment attached so the leaders can read it, understand it and use it to educate and guide their people.

The Emir of Gwanara, HRH Alhaji. (Dr) Abubarka Sabi Idris who was a former Permanent Secretary under the Kwara State Ministry of Finance spoke of how sad he was years back when the Federal Government deviated from taxation and focused on oil. He spoke of how excited his people were when he informed them of the return of taxation in Nigeria. He therefore appealed to Kwarans to roll away their apprehensions and not misquote their Royal Fathers but that it is compulsory and necessary that tax is paid by all. He added that even the Holy Quran supports payment of tax. He stated that Kwara State is one of the progressive states in Nigeria and countries abroad are developed because the people pay tax.

The Emir of Okuta, HRH Alhaji Abubarka Idris spoke on the importance of competence and discipline. He advised the KW-IRS team to ensure that staff are well trained and tutored to be disciplined in all their dealings with the people. He said the Kwara State Internal Revenue Service (KW-IRS) should ensure that it doesn't fail the people of Kwara State by promising and failing like the politicians.

HRH Alhaji Umar Seriki, the Emir of Yashikira advised Dr. Awodun on the importance of building a strong foundation. He added that management may result in failure if foundation is not well laid. The Emir proposed for another meeting to be organized by the KW-IRS where the Revenue Collectors and the Tax Payers will be seated together to have a full discussion. He applauded the decision of the Governor for establishing KW-IRS saying that we are now faced with reality as the oil is not favourable at the moment.

The Emir said some taxes need to be brought back such as the Tenement Rate and the Cattle rearing Tax (Jangali). He explained that KW-IRS should address the situation whereby the farmer will be taxed on his proceeds at the market and the cattle-rearers will not be charged. He dwelled on the importance of working with the Royal Fathers because they know their people, their challenges and know how to talk to them. He said what we call tax leakages is not leakages, he said it is *stealing* and should be stopped.

The Director General Services and Administration (DGSA), Baruten Local Government, Alhaji Suleiman who was also present at the forum said the job of

feedback and advising the Government is the most difficult part of the assignment of KW-IRS. He therefore advised Dr. Awodun that the Service would have to assure the people of Kwara State that the Government would be accountable and that the cost of implementation of services should be checked. The DGSA also advised the KW-IRS team to start to think on other revenue generation areas because the general change in climate will certainly affect production in agriculture. He further advised that Petroleum Refinery Tax be critically looked into.

The Representative of the DPO, Ilesha Baruba, ASP Ita Udoh assured KW-IRS of the full support of the police so long its operations are within the ambience of the law. He said the duty of the police is to ensure laws and orders are maintained.

The Executive Chairman, KW-IRS appreciated all raised observations and suggestions, he said the Service will implement them as appropriate. Dr. Awodun as part of his response to questions raised informed the Royal Fathers and others present that His Excellency, Alhaji (DR) Abdulfatah Ahmed also commissioned the four (4) Revenue Courts on 8 February 2016 to resolve all cases of non compliance.



The Executive Chairman, KW-IRS presenting gift to the Traditional rulers



Members of Baruten community at the meeting



TO INAUGURATE TAX CLUBS IN ALL SENIOR SECONDARY SCHOOLS IN KWARA STATE

The Kwara State Internal Revenue Service (KW-IRS) which was established by the Kwara State Revenue Administration Law No 6 which was signed by the Executive Governor of Kwara State, Alh (Dr) Abdulfatah Ahmed on 22 June 2016 is charged with the responsibility of mobilising revenue for the strategic development of Kwara State. However, beyond mobilising revenue, KW-IRS has mandates emanating from the law that guide its activities. These are to maintain integrity of the tax laws and processes, to assist the State Government to attain specific economic and social policies, and to stimulate voluntary compliance.

In a recent discussion with Yusuf Olaolu Ali (SAN), the SAN identified the fact that ignorance is one of the major reasons people no longer see tax as compulsory. This of course is a major challenge especially when we consider the level of tax education in our secondary schools and even the tertiary institutions. Unlike the colonial days when tax collection was mandatory and our parents and grandparents were pursued to pay their tax, the present Nigerians see tax evasion as a point of pride. It is in line with this that KW-IRS in carrying out their function of collecting revenue have come to realise that if compliance will be voluntary, we must go back to the basics and that is proper education, even of our children.

Therefore, KW-IRS has embarked on various programmes to stimulate enlightenment and awareness in our schools. Starting with the Primary Schools, KW-IRS has introduced the Community Impact Program which affords the opportunity to engage children and

introduce them to tax matters. In the Secondary Schools, KW-IRS is to inaugurate Tax Clubs in all Senior Secondary Schools in Kwara State. The purpose of the Tax Clubs is to create a forum where knowledge about tax can be inculcated in the students.

The Tax Clubs will create an avenue for KW-IRS to nurture this young generation and sensitise them on the importance of compliance to tax payment in the development of our society. It is a platform where the students can be groomed to internalise the theory and practice of tax payment. KW-IRS will also give the students opportunity to explore their knowledge on tax via competitions. This will be through debate, quiz and essay competitions; first at the local level and then at the State level.

The Tax Club is proposed to be introduced in all Senior Secondary Schools in Kwara State starting with a minimum of ten (10) students per school. They are expected to be coordinated by a member of the teaching staff in their school. The students also have the chance to win many prizes such as scholarship especially when they emerge as winners of competitions. Prizes will also be awarded to the winning schools. The exercise will be yearly run. It is in this regard that KW-IRS in collaboration with the Ministry of Education will visit Senior Secondary Schools in various Local Governments to inaugurate the Tax Clubs.



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