



KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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TAXES
AND LEVIES
APPROVED FOR
COLLECTION IN NIGERIA

TAX SYSTEMS

And The One Hundred And
Eighty-Three Days' Rule

**Federal and State
Revenue Services
Join Forces**

**Enumeration of
Property for Planning
and Development of
the State**

**Growing the
Informal Sector
An Interview with
Mr 'Lekan Rotimi**

COMMUNITY IMPACT

KW-IRS KITS SCHOOL PUPILS IN FOUR LGAS



Good Housing Facility For All



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TAX



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KWARA STATE INTERNAL REVENUE SERVICE

Mobilizing Revenue for the Strategic Development of Kwara State

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editorial

From the Desk of the Executive Chairman

COASTING ON THE REVENUE MOBILIZATION JOURNEY:

FROM FIRST GEAR TO SECOND

The first quarter of 2016 has come and gone, and the Kwara State Internal Revenue Service has used this first quarter of the year to announce its arrival in the State as a Service ready to mobilize revenue for the strategic development of the State, as pronounced by its vision. It is obvious that revenue figures will be the yardstick of measurement of performance by the government that set up the Service. However, the society and its residents from whom the revenue is to be mobilized would be measuring the performance of the Service, not from the perspective of the amount generated, but rather, from the perspective of the improvement in the services of government which the revenue mobilized has been applied to.

It has been hard getting the people to buy-in to support the drive for revenue mobilization, particularly when we all know that the times are hard and the position of the people has been anti-government because of the lack of trust and believe in the people in government. It is from this background that the strategy to achieve set targets must be pro-people and not otherwise. The Kwara State Internal Revenue Service has therefore consciously intensified efforts in its Community Impact

editorial

Programme touching on projects relating to the environment, education, enterprise, empowerment and employment.

In the month of March, 2016, we embarked on the kitting of pupils in primary schools in four (4) Local Government Areas of Kwara State. As little as that effort seems, the sight of excitement on the faces of pupils and their teachers shows that investing in education, no matter how little it may be, is an investment in the right direction. This programme is an integral part of our PRESS Strategy as we continue to persuade and patronize the residents of Kwara State. We also collaborated with Ghalib Chambers in their Annual Road Walk, the 2016 edition which was dedicated to promoting tax with the theme: **Change: Pay Your Tax**. Our collaboration continued as we solidify our relationship with the Nigeria Police Force and the National Union of Road Transport Workers, the Artisans Congress, amongst others.

In our pursuit to accomplish the target of revenue mobilization, we commenced the property enumeration exercise proper as a means of data gathering for the proper assessment and collection of property tax, as well as providing government with reliable information on properties and their uses in the State. The month did not come to an end without our monthly field feedback and training session that brought together the entire staff of KW-IRS with staff and directorates performances rewarded and commended.

We set out on our journey of revenue mobilization, in the first quarter of 2016, on the **first gear**, to move from the abysmally low monthly average of ₦400 million in the last quarter of 2015 to a monthly average of ₦1 billion. The results show that this moderate start up monthly average target was realized. This, to us, is the required tonic to face the next hurdle of the second quarter, as we change to the second gear

with a monthly average of ₦2 billion. We are therefore coasting on the second gear as we continue on our journey of revenue mobilization for the strategic development of Kwara State.

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

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KW-IRS KITS SCHOOL PUPILS IN FOUR LGAS

One of the strategies adopted by the Kwara State Internal Revenue Service (KW-IRS) to add value to the revenue collection process is its Community Impact Programme (CIP). It is a programme geared towards reaching out to the residents of Kwara by way of value addition to the revenue collection. The Community Impact Programme is an innovation of the Executive Chairman of the Service Dr Muritala Awodun who maintains that *it is not just about collecting revenue*. The programme is built around what he calls the **Five Es**; Education, Employment, Enterprise, Environment and Empowerment.

The Service therefore introduced CIP in their monthly activities with the first one in January 2016, which was targeted at clearing the Ipata



Market of its dump. The January CIP was therefore targeted at resolving the environmental challenge observed at the market.

In the month of March, Education was singled out as a give back avenue to positively impact the lives of Kwarans. Thus, the Community Impact Programme by the Service for the month of March 2016 centered on the realization of this. Four schools from four Local Government Areas (LGA) were selected randomly to benefit from the March CIP; Eiyenkorin LGEA School, Budo Egba in Asa Local Government Area, Ifedapo LGEA School, Bala, in Ilorin South LGA, Community LGEA Primary School, Koko, Ifelodun LGA and Community LGEA School, Falokun, Irepodun LGA.

To perform this charitable task, Dr. Muritala Awodun, the

Executive Chairman of KW-IRS led the management and staff of KW-IRS to these Local Government Areas.

The team arrived Eiyenkorin LGEA School at 9.25 am on 17 March 2016 to a rosy welcome by staff and pupils of the school. In his opening address at Eiyenkorin LGEA School, which was the first stop over of KW-IRS, Dr. Muritala Awodun emphasized the fact that KW-IRS will through its Community Impact Program kit school pupils by the provision of school uniforms, school sandals and





school bags for pupils of the schools.

The Executive Chairman, KW-IRS educated the pupils of Eiyenkorin LGEA School on the duties of KW-IRS which is to collect revenue for the development of Kwara State. He acquainted the pupils on the reason for the presents given to them by KW-IRS, which is to inculcate studious habit in them, lure other children who refused education to get educated and also motivate parents to pay tax. He further taught them the slogan of KW-IRS which is '*Play your part, pay your tax*'. He converted the slogan to a song for the school children and encouraged

them to sing it to their parents when they get home and also inform their parent of their need to pay tax.

Full of appreciation for the gesture extended to the pupils of Eiyenkorin LGEA School, the Head Teacher of the School, Mrs. Afolayan lauded the efforts of the Kwara State Internal Revenue Service for impacting the educational sector; she said the school bags given to the pupils of her school will go a long way to encouraging them to be studious. She appreciated the Executive

Chairman and the management of KW-IRS for selecting Eiyenkorin LGEA School, Budo Egba, Asa LGA as one of the benefactors of the charitable task.

Mrs Afolayan also used the opportunity to appeal to the Kwara State Government through the Executive Chairman KW-IRS to come to the aid of the school. She itemized their needs, which include provision of classrooms, roofing of the two blocks of classrooms abandoned for lack of funds, provision of furniture, and relevant books for the pupils, provision of water supply and toilet



facilities. She decries the state of the school classrooms at the moment, which is dilapidated, and not even enough for the pupils as Primary 6 pupils have no classroom to use and study under the tree while primary two and three classes are forced to share one classroom. She said the raining season is here now and the school really needs assistance fast in these areas.

In his response, Dr. Awodun promised to communicate the needs of Eiyenkorin Community LGEA School to the government. He said one of the missions of KW-IRS is to get feedback for the government on the need of the **people that requires urgent attention**

and advise the government appropriately.

The Executive Chairman, KW-IRS and his team thereafter headed for Ifedapo LGEA School, Bala, Ilorin South LGA. The pupils of Ifedapo LGEA were all given the KW-IRS branded school bags. He assured them that the Uniform and school sandals will be ready in one month.

The Head Teacher of the school Alhaji Baderudeen Ibrahim was grateful to the Kwara State Internal Revenue Service (KW-IRS) for reaching out to his pupils. **He sees the school bag gifts to the**

pupils an on time need as most of the pupils come to school putting their books and writing materials in their hands or inside polythene bags. He therefore used the opportunity to plead for assistance from the government through the Executive Chairman, KW-IRS for provision of furniture for the pupils of the school. He said 70% of the pupils in his school receive lectures sitting on the floor. He said teaching could only be effective when the environment is conducive for learning. He also requested for assistance in the area of textbooks supply for the pupils, water supply and toilet facilities for the **school.**



Community LGEA Primary School, Koko, Ifepodun LGA was the third school invaded by KW-IRS team led by its Executive Chairman, Dr. Muritala Awodun. The school pupils of the above mentioned school were also given KW-IRS branded school bags.

The Head Teacher in charge, Mr. Sauta Baba Yahaya appreciated KW-IRS for impacting the pupils of Community LGEA School, Koko. He said school bag is one of the major needs of the pupils as most of them come to school carrying their books and writing materials in their hand. He also appealed to the Executive Chairman to also assist the school by providing teaching materials, relevant books, and furniture and toilet facilities for the school.

Community LGEA School, Falokun, Irepodun LGA was the last school visited for Community Impact programme of the Kwara State Internal Revenue Service for the month of March 2016. All the pupils benefitted from the school bags presentation by KW-IRS team. The Head Teacher of the school was full of appreciation for the kind gesture extended to the school. She also pleaded with the Kwara State Government to provide relevant textbooks for the school, furniture, toilet facilities and perimeter fencing for the safety and security of the pupils.

Indeed the March CIP of KW-IRS was an impactful one that put smiles on the faces of hundreds of pupils from Four Local Government Areas of the State. School bags were presented to all the pupils and tailors who are to provide the school uniforms and school sandals were around to take the measurements and sizes of the pupils. They were given a month to deliver the School Uniforms and school sandals to all the pupils.

The Executive Chairman of KW-IRS in a statement at the Revenue House after the CIP stated that the exercise was a continuous one. He assured that all Local Government Areas would benefit from this laudable programme.

When asked if the programme was



limited to primary schools alone, Dr Awodun explained that the CIP would be extended to the Secondary School through the establishment of the TAX CLUB in all our Senior Secondary Schools. He explained that the CIP has a dual motive of adding value to the revenue collection process and also sending the message of the need to play our part by paying our taxes to parents of these children. He added that it would also develop the need to be responsive to our civic responsibilities early in the lives of our children who are our future.





KW-IRS in a group photograph with the visited schools



History was made on the 5th of March, 2016 as Kwarans from all works of life joined the walk procession organized by Ghalib Chambers under the Chairmanship of Yusuf Ali (SAN) in collaboration with the Kwara State Internal Revenue Service (KW-IRS) on the theme **CHANGE: PAY YOUR TAX** which was the 4th Annual Walk organized by the chamber.

Dr. Muritala Awodun, the Executive Chairman Kwara State Internal Revenue Service (KW-IRS) led the management and staff of KW-IRS to Kwara Hotels which was the take off point of the walk. In attendance was Yusuf Ali (SAN), Dr. Muritala Awodun Executive Chairman, KW-IRS, Honourable Commissioner for Sports, Honourable Commissioner for Information, Alh Ajeigbe, CMD, General Hospital, Dr. Olookoba, Honourable Commissioner for Health, Alhaji, Alegeh Atolagbe, Chairman, Olarewaju Hospital, Regional Manager, SKYE Bank, Abimbola Akorede, Barr.



Bolaji Ojibara (Chairman, NBA Ilorin Branch) and a lot of dignitaries from the political, legal, economic, health, media and other sector.

The essence of the walk is to instill physical fitness habit into Kwarans, select a theme that addresses topical issue using the walk avenue to sensitize the populace as regards such thematic concerns, get people to support government activities and decisions such as the theme of this walk tagged, **CHANGE: PAY YOUR TAX**, avenue for people to network and ease off work tension.

KW-IRS took advantage of the medium to give KW-IRS flyers to Kwarans so as to also educate them on the duties of the Kwara State Internal Revenue Service, the importance of paying tax and the various developments that could happen to the state if tax is paid.

The Road Walk exercise commenced exactly 7am in the morning after 15 minutes work out drills anchored by Yusuf Ali (SAN). The walk procession started from Kwara Hotel through the Government House, Tanke Junction, Fate Road, GSS, Maraba, Muritala, and Challenge and back to Kwara Hotel. The Nigeria Security Civil Defense Corps (NSCDC) ensured the safety of participants while the Federal Road Safety Commission professionally maintained free flow of traffic and managed the road to avoid any form of congestion.

The walk exercise was very impactful as feedbacks from Kwarans were fully in support of the reason for the establishment of the Kwara State Internal Revenue Service (KW-IRS) and the mission of the Service and their appeal to the government to ensure that revenue collected are judiciously utilize.

After the walk, Yusuf Ali (SAN) took out time to educate participants on the importance of being physically fit as well as the importance of and benefits in paying tax.





KW-IRS COLLABORATES WITH THE NIGERIA POLICE FORCE ON ENFORCEMENT



It is no longer business as usual for unauthorised revenue agents and impostors who before now fraudulently collected revenue meant for the Government coffers and diverted same to their private use. The Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS) stated this on 3rd of March, 2016 when he led the KW-IRS Management Team in a visit to the Kwara State Commissioner of Police (CP), Sam A. Okaula. The purpose of the visit according to him was to collaborate with the Nigeria Police Force in the area of enforcement of revenue laws in the State.

Dr Awodun in his opening remarks thanked the Commissioner of Police and his team for their support since the inception of KW-IRS. He explained the background that led to the establishment of KW-IRS with emphasis on the issue of autonomy that differentiates the Service from the defunct Kwara Board of Internal Revenue (KBIR). He informed the CP and his team that with the old system, there were a lot of leakages, which resulted in huge losses of revenue for the Government. He said to curb this; the Service would need to collaborate with law enforcement agencies like



the Police who are by law authorised to carry out enforcement.

The importance of enforcement as explained by Dr Awodun is to ensure compliance, prosecute defaulters and stop unauthorised persons from illegal transactions with the residents of Kwara.

CP Okaula in his response thanked the KW-IRS team for all the work that has been done within the commencement of the Service. He expressed that most civilised economies thrive on tax paid by citizens. He said Nigeria had derailed and the reform that led to the establishment of KW-IRS has come in a good time when the source of revenue (Federal Allocation) has crashed. He assured the KW-IRS team that the Nigeria Police Force will work to ensure this laudable project succeeds.

KW-IRS is also collaborating with the Department of State Security and the Nigerian Security and Civil Defence Corps to raise a formidable enforcement team in the State.



TAX PERSONALITY

WILLIAM BABATUNDE FOWLER

EXECUTIVE CHAIRMAN, FEDERAL INLAND REVENUE SERVICE
AND CHAIRMAN, JOINT TAX BOARD



William Babatunde Fowler was born to the family of Professor (Dr) and (Chief) Mrs. W.V. Fowler both of Lagos State. He studied in the United States of America at the University of Wisconsin, Whitewater, where he obtained his first bachelor's degree with a Bachelor of Science in Economics and a minor in Political Science in 1978. He completed a second bachelor's degree program at California State University, Los Angeles and also a Master of Business Administration degree program at California State University, Dominguez Hills in 1981.

He started out as a Marketing Intern with Avon Products Inc. New York working under the Vice President in charge of Africa. Having completed his formal education, he was employed by Johnson and

Johnson in New Jersey USA, thereafter he was transferred to join Johnson and Johnson, Nigeria between September 1982 and September 1983.

He made a career change from International Finance and Marketing to Banking in January 1984. In the banking industry, he had the opportunity to work and also head broad and varied areas of banking operations and business development in two major commercial banks over the next 20 years.

He joined Commercial Bank (Credit Lyonnais Nigeria Limited) in January 1984, where he was exposed to all aspects of International Banking, Risk Management, and Clearing Operations. He introduced positive reforms as the Treasurer of the bank. He was a foundation member and trustee of the

now Money Market Association of Nigeria. His banking experience at Commercial Bank (Credit Lyonnais Nigeria Limited) came to conclusion with his last appointment as the Apapa Branch Manager, the first branch of the bank outside the head office.

He left Commercial Bank (Credit Lyonnais Nigeria Limited) in March 1990 to join Chartered Bank in April 1990 as a Senior Manager where he spent the next 14 years. His initial posting was as Head of Branch Network during which he successfully grew the bank's branches from two to 11 branches, spread over the country within the first five years. He was also in charge of revenue collections for both State and Federal agencies, which he grew, placing the bank amongst the top three banks in all collections. He demonstrated excellence as a seasoned banker and administrator until he left the organization as a General Manager in March 2004.

Upon leaving the banking industry in 2004, Mr. Fowler joined the Lagos State Government and was appointed the pioneer Permanent Secretary/Executive Chairman of the Lagos State Board of Internal Revenue on the 24th of November 2005, thereby upgrading the office of the Executive Chairman to the highest level in the Civil Service.

The Board of Internal Revenue became autonomous and self accounting with the passage into law in January 2006 of the Lagos State Revenue Administration Law (the first Revenue Board to become autonomous in Nigeria). Mr. Fowler was appointed as the pioneer Chief Executive Officer of the Lagos State Internal Revenue Service and Executive Chairman of the Lagos State Board of Internal Revenue.

With this re-engineering, the new Lagos State Board of Internal Revenue (as it is now referred to) achieved the following within nine years of his stewardship between 2006 and 2015:

- A sharp increase in Internally Generated Revenue (IGR) from an average of N3.6 Billion monthly as at January, 2006 to an average of over N23 Billion monthly as at June, 2015;
- Improved quality of service delivery to taxpayers;
- Improvement in the use of IT and other modern methods of tax administration;
- An unprecedented enlightenment campaign on tax administration and education in Africa.

These reforms made Lagos State the only state in the



Federal Republic of Nigeria that is financially independent of the monthly financial allocation of revenue from the Federation Account and also the only State that generates internally, more revenue than the monthly allocation from the Federation Account. The state is presently able to meet to a considerable degree, the enormous demands for infrastructure and services from the exploding population presently put at over 21 million.

In recognition of the above, Mr. William Babatunde Fowler was awarded Honorary Senior Member of the Chartered Institute of Bankers of Nigeria in 2004, conferred with fellowship 'Honoris Causa' by Certified Board of Administrators of Nigeria in May 2007 and Professional Honorary Doctorate Degree in June 2007 by the Irish International University. He is also a Fellow of both the Chartered Institute of Taxation of Nigeria and Business Management Association (UK).

He was appointed Executive Chairman, Federal Inland Revenue Service and Chairman Joint Tax Board on 18th August, 2015 by His Excellency, President Muhammadu Buhari, GCFR, to oversee the FIRS and drive the change agenda of the administration in the tax sector. He is currently implementing initiatives to improve tax compliance and collection in order to meet the FIRS tax collection target of N4.9 trillion for 2016.

Mr. William Babatunde Fowler is happily married to Mrs. Rosemary Fowler and they are blessed with wonderful children.

FEDERAL AND STATE REVENUE SERVICES JOIN FORCES



The Federal Inland Revenue Service (FIRS), Kwara State on 3rd of March 2016 hosted the Kwara State Internal Service (KW-IRS) team led by the Executive Chairman at its Government Business Tax Office Government Reservation Area (GRA), Ilorin. Mr Jerome K. Taraji, the State Monitor for the Government Business Tax Office, Kwara State, led the FIRS team. Also in the FIRS team was Alhaji Aliyu A. Mahe, the Tax Controller in charge of Micro Businesses and his team. The purpose of the meeting was to enhance collaborative efforts between the Federal and State services.



Mr Taraji in his opening remarks thanked the KW-IRS team for honouring his invitation. He emphasised the need to improve exchange of information on collection between the parties. He highlighted possible areas where collaboration between the two (2) services will thrive to include areas of sensitisation and tax audit.



The Executive Chairman, KW-IRS in his response thanked the FIRS team saying that the Federal Service is viewed at the State level like a *big brother*. He also expressed happiness for the implementation of this initiative, which had been long suggested by the Joint Tax Board. He explained that collaboration between the two agencies would be mutually beneficial especially in terms of automation of collections, re-routing remittances, and exchange of data.



The two services agreed to join forces in many areas including jointly organising a sensitisation workshop for Ministries, Departments and Agencies (MDAs) on Federal remittances such as VAT, and State remittances such as PAYE. It was also proposed that both agencies collaborate by sharing information for audit purposes. This is to enable single visitation to organisations by both services. It was agreed that subsequent meetings will be held to bolster the relationship.

NURTW EXECUTIVES VISITS THE EXECUTIVE CHAIRMAN KW-IRS



The State Chairman, National Union of Road Transport Workers (NURTW) Alhaji Aliyu Isa Ore and the Association's State Secretary, Alhaji Abdurashed Aliu paid a courtesy visit to the Executive Chairman KW-IRS, Dr. Muritala Awodun at the Corporate Office of the Service on 2nd March, 2016. In his opening address, Dr. Muritala Awodun appreciated the NURTW officials for the courtesy visit. He spoke of how important and formidable an association such as the NURTW is considering the amount of members it controls and its existence over the years.

Dr. Awodun further enumerated on the reason why KW-IRS was created which is to harmonize the tax collection so as to eliminate multiple taxation, block all

leakages by ensuring that revenue collected gets to the coffers of the government and advice the government through the feedbacks gathered by KW-IRS while performing its duties. The Executive Chairman stated that going by one of the mandates given to KW-IRS by the government which is giving feedbacks to the government on the needs of the people of Kwara, he said the forum is also an avenue for KW-IRS to listen to the complaints/needs of the Association and table it to the government for immediate intervention. He said NURTW might have experienced turn down of request in the past but not anymore because the state government is not just interested in collecting revenue but also ensuring that business

environment is conducive so as to justify the revenue collected.

The Executive Chairman emphasized on the importance of the Personal Income Tax which is compulsory for every working individual who is 18 years old and above. He admonished the NURTW Executives to take advantage of the Presumptive Tax window provided by the Federal government to ascertain their Personal Income Tax and pay. He admonished the NURTW officials to communicate it to their members and ensure that its members pay promptly.

Dr Awodun listed the various Road Taxes available ranging from Vehicle License, Road Worthiness, Hackney Permit, Drivers License, Number Plate

collection, etc. He emphasized on the need for the NURTW and its members to cooperate with KW-IRS. Dr. Awodun stated that if there is mutual understanding between the NURTW and KW-IRS, there wouldn't be the need for the engagement of consultants who operates as intermediaries between the Association and KW-IRS. Hence, KW-IRS will be able to operate directly with the NURTW as an organized union.

Full of appreciation to the Executive Chairman KW-IRS for receiving the NURTW team, Alhaji Abdulrasheed Aliu, the State Secretary of NURTW pledge the association's support for KW-IRS. He confirmed that the NURTW members were at first taken aback on the Personal Income Tax issue but after series of meetings, deliberations and enlightenment by the Informal Sector Directorate of KW-IRS, the Personal Income Tax for the Association which was billed for N6,000 (six thousand naira only) has been negotiated down to N 3,000 (three thousand naira only) and all the NURTW members are excited about the development and have to that effect commenced payment. He said the only concern the Association and its members have is the Consolidated Emblem, which used to be known as Mobile Advert. He stated that the Mobile Advert was not well monitored in the past and through that, they felt cheated. He stated that the awful experience has made their National Head Office instruct its members not to collect the Mobile Advert papers and the associations have written the Commissioner of Police and all the state

DPOs to inform them that NURTW members will revolt if road blocks are mounted for them to that effect.

He further talked about the experience of their members in the past where fake vehicular documents were issued to them. He said the only consolation they have now is that KW-IRS, being the newly established body for revenue collection has really emphasized on the need for people to pass through the right channel and not patronize touts. He sees this as a good development and a step in the right direction to bring back the lost trust of people in the revenue collection agency of the state.

In his response, Dr. Awodun stated that in order to control all the misunderstanding and conflicts on ground with respect to the activities of the Local Government as regards the Mobile Adverts now Consolidated Emblem, collection of Consolidated Emblem was re-introduced in December, 2015 after the establishment of KW-IRS. He assured the Chairman NURTW that the sales of the controversial Consolidated Emblem will be put on hold and the consultant engaged will be requested to return remaining emblems in his custody. He however stated that the emblems would be available for any interested member of NURTW at the

KW-IRS Motor Licence Offices.

Dr. Awodun said for subsequent smooth transactions between the NURTW, Kwarans and KW-IRS, it was agreed that all Road Tax collections should be harmonized. The Executive Chairman KW-IRS also said the Service will soon kick start a one stop service point where everything pertaining to vehicle documentation will be attended to from 1st of April, 2016. He stated that the sales of the Consolidated Emblem will now be made available from 1st April 2016 at the KW-IRS MLAs at a discounted rate of N2,000 (two thousand naira only) for those who are willing to obtain it. He requested the NURTW President to bring list and quotation for renovation of four major garages in Ilorin that needs to be improved upon by the government. He said that is one of the way the Abdulfatah's administration intend to give back to the members of NURTW and the people of Kwara State as a whole.



ILORIN EMIRATE FORUM FOR NO. 1 HOSTS KW-IRS



The Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Dr Muritala Awodun and his team honoured the request of the Ilorin Emirate Forum for No. 1 to a meeting scheduled for 12 March 2016. The team was warmly received by the Forum's National President, Alhaji Ibrahim Oniye (1st Makama, Ilorin), the National General Secretary, Alhaji AbdulQadir Oba Yahaya, other executives and members of the Forum.

The purpose of the meeting was to allow KW-IRS address the members of Forum who hail from Asa, Ilorin-East, Ilorin-West, Ilorin-South & Moro Local Governments. It was also an opportunity for members to seek clarity and provide feedback to KW-IRS on her activities.

The National President thanked the Service for honouring the invitation. The General Secretary expanded on the purpose of the invitation saying that it is already common knowledge that tax is compulsory for every adult and that the clarification being sought is on the reform. He posited that tax should be tied to results that can be eventually achieved and visualised. He implored the Executive Chairman, KW-IRS to speak on this so that the message can be relayed when the members of the Forum are present.

The Executive Chairman, Dr Muritala Awodun in his opening remarks expressed that the Service holds the Forum in high



regard and is honoured to be invited. He explained the background of KW-IRS tying the importance of the Service to the dwindling Federal Allocation and the need to look inward. He also pointed at the Lagos State as an example for what Kwara could achieve. He enlightened the executives of the Forum on the structure of KW-IRS, which is not like the Civil Service and the Kwara State Revenue Administration Law No. 6, which guides the operations of KW-IRS. He also informed the Forum of various visits to royal fathers, religious leaders and associations to secure endorsement.

Dr Awodun clarified that while KW-IRS is charged with the responsibility of revenue collection, it does not have the power to spend. It can however recommend to the Government on social and economic policies through feedback gathered from the people. He assured the executives of the Forum that KW-IRS does not intend to increase taxes this year and the focus is

rather on blocking leakages through the use of Treasury Single Account and technology for collection and monitoring. He added that blocking of leakages would be responsible for the increase foreseen in revenue collected, not increase in tax rates.

The Executive Chairman, KW-IRS apprised the Forum with the strategy of KW-IRS which is to patronise and persuade the populace, to raise and recruit support, to elicit and energise commitment, select and staff the organisation, as well as use sequential and systematic reporting. He informed the Forum of the harmonisation of collection with the Local Governments for the purpose of efficiency.

The General Secretary thanked Dr Awodun for the clarifications made and for accepting the Forum warmly. The President expressed joy that the KW-IRS team was open to feedback and valued their suggestions. He also assured the team of support of KW-IRS activities, which he says are obviously to better the lives of Kwarans.



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KWARA STATE INTERNAL REVENUE SERVICE

Mobilizing Revenue for the Strategic Development of Kwara State

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THE IMPOSTOR



Sneaking around the corner to capture the naive target
The impostor, the charlatan cheat
Stealer of our revenue, destroyer of our fortune
Masquerading and pretending to be the authentic
But a counterfeit, disguised to catch its innocent victim
Across the cities, in our markets, on the streets
Accosting innocent residents enforcing collections only
to fill their pockets
Awake! Kwarans Awake....
Together lets unmask the *lagbajas*
Who rather than fill our hearts with melodies
Cart away our future
Say No to touts masquerading as revenue collectors
No to agents of degradation pocketing our revenue
And enriching their pockets
It's time to move Kwara State to the next level
Let us build the Kwara of our dream
Say Yes to Change
Support the **Kwara State Internal Revenue Service**

— Adenike Babajamu

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

HEAR ME OUT

Hello There!

Thanks for constantly providing answers to people's question.
But I want to know, who collects VAT, PAYE, Withholding Tax
and Developmental Levy?
Kareem Ahmed

Dear Mr Ahmed

VAT 5% is to FIRS, PAYE is to Kwara State, Withholding Tax 5%
goods and services or consultancy firm 10% and Development Levy
3% and flat 100naira/annum for those employed is to Kwara State

Good day,

Please I would like to find out what the age limit for registration of
Kwara Resident Identification Number (KRIN) is.
Haruna Ibrahim

Dear Mr Ibrahim,

The Kwara Resident Identification Number (KRIN) is a registration of
all residents of Kwara State who are above the age of 18years. The
registration is for individuals and corporate bodies. For KRIN
registration, please visit Kwara State Internal Revenue Service
Corporate Head Office at 27 Ahmadu Bello Way, G.R. A. Please be
informed you will require one (1) passport photograph and for
corporate bodies, you will also require CAC Number and the date of
incorporation of your organization.

TAX CLUBS IN ALL SENIOR SECONDARY SCHOOLS SET FOR APRIL

The establishment of Tax Clubs is one of the initiatives of the Kwara State Internal Revenue Service (KW-IRS) to give back to the community by sensitising Senior Secondary School students on tax. This is a collaboration between KW-IRS and the Ministry of Education. The purpose of the Tax Club is to create a forum where knowledge about tax can be inculcated in students. It is intended that Tax Clubs from various schools would compete with other schools in Tax Quiz and Tax Essay Competitions from which winners will emerge and be rewarded.

KW-IRS has scheduled the inauguration of Tax Clubs in all Senior Secondary Schools starting with Kwara Central and is to be chaired by the Honourable Commissioner, Ministry of Education. The inauguration has been tentatively scheduled for **26 April 2015** at the **Queen Elizabeth Secondary School, Ilorin**.



SUSPECTED ILLEGAL REVENUE COLLECTORS ARRESTED

The Legal & Enforcement Directorate in a joint activity with the Nigerian Police has made its first arrest. The Police who were acting on information cracked down on some touts who paraded themselves as consultants of KW-IRS. The report identified areas where illegal revenue collection process was rampant to include Tipper garage (tanke), Agbo oba, Oja oba, Oja tuntun and Mandate market among other areas in the Ilorin metropolis.

On 10 March 2016, officers of the Nigerian Police Force arrested three (3) people, two (2) from Oja oba and one (1) from Oja tuntun. The suspects who claimed to be engaged by a Local Government Chairman were arrested for allegedly issuing personal receipts. Also among those arrested were disengaged consultants who had refused to return KW-IRS documents including hackney permits, certificates, receipts and other road tax documents in their possession. Also found in the possession of the arrested suspects were identification cards of the defunct Kwara Board of Internal Revenue (KBIR).

Presently, the Criminal Investigative Intelligence Department of the Kwara State Command is carrying out further investigation on the suspects to ascertain the source of their operations. The suspects are still in the custody of the Nigerian Police Force, Kwara State Command where the investigation is ongoing. The suspects are to be arraigned at the Kwara State Revenue Court on Monday 14 March 2016.

KW-IRS warns unauthorised persons to desist from illegal operations. KW-IRS also advises the general public to be vigilant and ensure they are deal only with appropriate Kwara State Internal Revenue Service (KW-IRS) staff.

TAX SYSTEMS

AND THE ONE HUNDRED AND EIGHTY-THREE DAYS' RULE

Dr TEJU SOMORIN FCTI



“Residence” is a principle according to which residents of a country are subject to tax on their worldwide incomes and non-residents are only subject to tax on domestic-source income.

The conditions for becoming tax-resident and tax non-resident vary from country to country and depend on such things as length of stay, type of accommodation, location of family, and nationality. “Residence” is a principle according to which residents of a country are subject to tax on their worldwide incomes and non-residents are only subject to tax on domestic-source income. Definitions of residence for tax purposes vary considerably from country to country. For individuals, physical presence in a state is an important factor. Some countries determine residency of an individual by reference to a variety of other factors, such as the ownership of a home or availability of accommodation, family, and financial interests. For companies, some states determine the residence of a corporation based on its place of incorporation. Other states determine the residence of a corporation by reference to its place of management. Some states use both a place-of-incorporation test and a place-of-management test.

In most tax systems, presence of an individual in a country for 183 days or more in any 12-month period is very relevant in respect of an individual's residence for tax purposes or for the taxation of employment income

(although other tests must also be met). In many countries including Nigeria, being tax-resident causes an individual to be taxed on global income. If you work more than 183 days in most countries, then you will become tax-resident and liable for tax on your worldwide income, i.e. revenue from your work, interest on investments, etc. This is also true for countries such as the United States, Canada, and the United Kingdom.

Whether you are a taxpayer or not depends on where you are 'resident' and 'domiciled' in a tax year.

It is a common perception that exceeding 183 days of physical presence in any particular country in a tax year is the only factor that triggers residency in that country. Many countries do in fact follow the 183-day rule, but often there is more to residency than simply counting days.

The '183 day rule' does NOT automatically mean that you can work for 183 days in a new country without paying tax or becoming tax-resident. However in most situations, particularly if a double taxation avoidance treaty exists between your country of work and your home country, you will not have to pay tax on the same income twice.

The tax authorities in Nigeria will usually regard a person as a Nigerian resident for tax purposes if he is physically present in Nigeria for a period or periods in all amounting to an aggregate of 183 days (period of annual leave or temporary absence inclusive) or more in any 12 months period commencing in one calendar year and ending either within the same year or in the following year. The amendment to the Personal Income Tax Act (PITA) in 2011 clearly defines the 183 days rule to include annual leave and temporary period of absence'

Apart from Nigeria, quite a number of countries apply the 183 days rule in determination of residency.

- *Applying the 183 day test in Certain Countries*

Australia

Your presence in Australia need not be continuous for the purposes of the 183 day test. All the days you are physically present in Australia during the income year will be counted. It is important to note that the 183 day test applies in relation to the year of income, not the calendar year.

Belgium

New 183-Day Rule for Individuals Working in Belgium

Belgium recently revised its domestic 183-day rule to follow article 15 § 2 of the OECD Model Treaty. The amended version of the 183-day rule now provides that salary and other similar income are taxable in Belgium if an individual is present in Belgium for more than 183 days in any 12-month period and if the payment relates to such activity. The amended domestic 183-day rule is effective 1 January 2009.

The prior version of the domestic 183-day rule provided that salary and other similar income were taxable in Belgium if an individual spent more than 183 days in Belgium in a calendar year. The wording of this provision was not precise and resulted in conflicting case law in which some tax courts held that the 183-days presence must be satisfied in the year of payment of the salary, whereas other courts held that the 183-days presence test must be determined by reference to the period in which the employment for which the salary was paid was exercised.

Canada

The 183 days rule is also applicable in Canada. Where an individual does not have any residential ties but stays in Canada for more than 183 days in the year, he or she will be considered a "deemed resident." It should be noted that Canada has no formal definition of residence within its income tax laws. The courts have interpreted residence to be "a matter of the degree to which a person in mind and fact settles into or maintains or centralizes his ordinary mode of living with its accessories in social relations, interests and conveniences at or in the place in question." Residency is based on factors such as whether a person has a home in Canada, whether the person has a spouse or dependents living in Canada, as well as whether the person has social and economic ties in Canada. If you did not have significant residential ties with Canada and you lived outside Canada throughout the year (except if you were a deemed resident of Canada), you may be considered a non-resident of Canada.

You are a non-resident for tax purposes if you:

- normally, customarily, or routinely live in another country and are not considered a resident of Canada; **or**
- do not have significant residential ties in Canada; **and**
 - you live outside Canada throughout the tax year; **or**
 - you stay in Canada for less than 183 days in the tax year

Dominica

The imposition of Income Tax in Dominica is governed by the Income Tax Act, Chapter 67:01 of the Revised Laws of Dominica 1990, generally referred to as the Income Tax Act. Administration of this Act is vested in the Comptroller of Inland Revenue.

In order to qualify for the resident allowance, a person has to be physically present in Dominica **and** one of the following conditions must be satisfied:-

The person's permanent place of abode must be in Dominica. This means that the person must have a home, family ties or business transactions carried out in Dominica or Dominica must be the place where the person's rights and obligations are governed as regards to marriage, taxation etc;

The person must be physically present in Dominica for one hundred and eighty-three days (183) in the year of assessment; and

The person must be physically present in a year which is continuous with another year that the person had



183 DAYS PRINCIPLE IN US

Although the US has an elaborate rule to determine residency, the 183 day rule is still part of the criteria. There are two major tests, the "green card test" and the "substantial presence test."

The 183-day rule is part of the "substantial presence test" used by the Internal Revenue Service to determine if a person, who is a dual taxpayer, will have to pay taxes in the United States. It is commonly used by aliens to establish residency in the United States. The determining factor is whether the number of days on which the person was present in the United States exceeds 183 days.

been present for one hundred and eighty-three days (183).

183 day test in France

To be 'fiscally resident' in France, under Article 4B of the *Code Général des Impôts (CGI)* only **one** of the following three conditions need apply:

- It is considered you have your **main home** in France;
- You carry on a **professional activity** in France, either self-employed or as an employee;
- Your **centre of economic interests** is in France, e.g. investments, business.

For determination of residency status the general rule that is applied is that if you spend **183 days** per calendar year in France then you are deemed to be resident.

Singapore

In Singapore, under its tax residency rules, the Inland Revenue Authority of Singapore. (IRAS), will regard you as a tax resident if you stay or work in Singapore for at least 183 days in a calendar year. The number of days in Singapore includes weekends and public holidays. Under the two-year administrative concession, you will be regarded as a tax resident for the two years if you stay or work in Singapore for a continuous period of at least 183 days. The number of days in Singapore includes weekends and public holidays.

For example if you have stayed or worked in Singapore from 3 Nov 2012 to 7 May 2013 which is over 183 days, you will be taxed as a resident for the 2013 and 2014 years of assessment.

The "green card test" to determine if someone is resident in US. If at any time during the calendar year you were a lawful permanent resident of the United States according to the immigration laws, and this status has not been rescinded or administratively or judicially determined to have been abandoned, you are considered to have met the green card test.

The second test is the "substantial presence test." To meet the substantial presence test, you must have been physically present in the United States on at least:

1. 31 days during the current year, and
2. **183 days** during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:
 - All of the days you were present in the current year, and
 - One-third of the days you were present in the first year before the current year, and
 - One-sixth of the days you were present in the second year before the current year.

Some days are not counted as days of presence in the United States for the substantial presence test: for example:

- Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.
- Days you intended to leave, but could not leave the United States because of a

medical condition or problem that arose while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances.

- Days you are an exempt individual.

OECD and 183 day rule

Many countries have negotiated tax treaties to eliminate double taxation of income. Many of these international tax treaties, particularly those based on the Organization for Economic Cooperation and Development (OECD) model convention, contain an article whereby a business traveller living in a home country that is a party to the treaty can exclude income from taxation in a host country that is also a party to the treaty. Generally, the exemption applies if a business-traveling employee satisfies all of the following criteria:

- The employee remains a resident of his or her home country
- The employee is present in the host country for less than 183 days in either the calendar year, fiscal year, or any rolling 12-month period (the period may differ according to the treaty)
- The employee is not paid by (or on behalf of) an employer or person resident in the host country
- The compensation paid to the employee is not borne by a permanent establishment which the employer has in the host country.

Although most treaties are based on the OECD model, they may differ in details such as the time period. Therefore, the 183-day rule in isolation does not determine host country taxation; one must also look in detail at other criteria.

Residence as defined in double taxation treaties is different from residence as defined for domestic tax purposes. Tax treaties generally follow the OECD Model Convention although Nigeria has developed its own model.

Under Article 15(2) of the OECD Model—the 183-day rule is important in taxing employment income in relation to the short-term assignment of employees and the hiring-out of labour. If the 183-day rule applies, the income is taxable only in the residence state and, therefore, it is exempt in the source state in which the employment is exercised.

Article 15(2) requires that the remuneration is paid by, or on behalf of, an employer who is not a resident of the

Residence as defined in double taxation treaties is different from residence as defined for domestic tax purposes. Tax treaties generally follow the OECD Model Convention although Nigeria has developed its own model.

source state and that the remuneration is not borne by a permanent establishment which the employer has in the source state.

In 2010, the OECD updated its Commentary on Article 15 by including extensive explanations of when services are provided in the exercise of an employment and to whom such services are rendered.

Dr. Teju Somorin FCTI, BA (Hons) English, MPA, MTAX, CNA, MNIM, FCIPA, FIMC, D Litt, PhD (hc) TAXATION, ACIarb(UK), FIoE, Doctoral Fellow, President and Chairman of Council, Chartered Institute of Taxation of Nigeria (CITN), President and Chairman of Council of West African Union of Tax Institutes (WAUTI), retired Coordinating Director, FIRS, Pioneer Chairman, Abuja District and Society, Pioneer Dean, Tax Administration Faculty, CITN)



NURTW FLAGS OFF PERSONAL INCOME TAX PAYMENT



Executives and members of the National Union of Road Transport Workers (NURTW) gathered at the NURTW State Secretariat under the Chairmanship of Alhaji Aliu Issa Ore on 29 March 2016 to flag off the 2016 Personal Income Tax (PIT) payment by its members. Also present at the ceremony was the representative of National NURTW Head Office, Alhaji Teslim, and the Kwara State Internal Revenue Service (KW-IRS) team led by Mr Aliu of the Informal Sector Directorate.

The Chairman NURTW, Alhaji Issa Ore who welcomed the excited members of the association explained that history was being made. He added that this was the first time that the Union would gather to pay tax. He emphasized the need for members of NURTW to pay tax as stipulated by the constitution for adult citizens of 18 years and above. Without much ado, he informed the members of the NURTW association to comply with the demands of KW-IRS which is to ensure that Personal Income Tax is paid by all NURTW within the next three months before enforcement commences.

Alhaji Ore stated categorically that the Union will not be involved in bailing any defaulting member if apprehended by the task force and charged to the Revenue Court. He therefore advised members of the NURTW to make a photocopies of

their PIT receipts after payment and attach to their vehicle documents.

In his response to the speech and admonition of the NURTW Chairman, the representative of KW-IRS, Mr Aliu of the Informal Sector Directorate appreciated Alhaji Ore for his kind words and great support for the Service. He affirmed that the NURTW Chairman has done so much in building and maintaining a cordial relationship between KW-IRS and members of the NURTW association. He also solicited for more of this support as KW-IRS staff commence collections of PIT from the Union members at Motor parks.

It was indeed an interactive session as questions raised by the NURTW members were answered by the KWIRS team.

The Chairman NURTW, Alhaji Isa Ore flagged off the PIT collection by openly paying his PIT. Other executives such as Alhaji Babatunde Ahmed, Vice Chairman, and Alhaji Mahmud Alaboro also paid their PIT. After the laudable PIT collection example laid by the NURTW Chairman and his executive members, other members of the association followed suit.



HOW TO STOP CRACKED FEET

Fareedah Abdulwahab

Have you ever been ashamed or shy to show your feet? Cracked and smelly feet result from lack of adequate care for the foot. Medically known as Bromodosis, cracked feet can be quite embarrassing and shameful especially when you have to show your feet in public.

Mismanagement of the feet in the rainy season like not drying the foot when wet, walking barefooted in the rain, putting on wet shoes and other unhygienic habits are some of the causes of cracked feet. Therefore, special care and attention should be given to the foot to keep it clean and glowing all day. Standing for long hours, use of harsh soaps, wearing of improper footwear (tight footwear) are some other causes of Bromodosis.

Taking proper precautions right away can prevent cracks from getting deeper and causing bleeding and pain. Below are some of the few remedies to cracked feet:

1. Plantain Peel: This is a local but effective way of achieving a smooth clean foot. Cut the plantain into two and remove the plantain. Sprinkle little salt on the interior part of the plantain peel and gently massage your foot with it until the inside of the peel turns brown. Wash your foot afterwards with warm water. For quicker results, this should be done thrice a week.

2. Soak in Epsom salt: The use of Epsom salt is a good start for the treatment of basic cracks. Epsom salts contains Magnesium Sulphate and is very effective for the peel off of dirt and dead skins from the body. Add 3 tablespoonful of Epsom salt to a litre of water and soak your feet in the solution for 20 minutes. The treatment softens the dead skins for easy removal. Now use pumice/local stones to gently scrub off the dead cells. When you are done, do not rinse your feet. Instead pat dry them as they are to maximize the effect of the Epsom salt.

3. Local Stone: Add one tablespoonful of salt in a bowl of warm water, soak your feet in it for 10 minutes this will make it easy for the dead cells to be removed. Scrub your foot thoroughly with the stone in a circular motion to take off the dead cells. Rinse off and moisturize your foot with almond or olive oil to keep it soft.

4. Sugar and olive oil: Make a mixture of sugar and a little drop of olive oil together, the mixture must not be too light so that it will absorb and also scrub your foot well. The essence of doing this is to remove dead cells.

5. Coconut Oil: The antifungal properties of the oil help to moisturise the feet and also fight fungal infection and bacterial infection. Dry your feet thoroughly and then apply coconut oil generously on your feet.

6. Paraffin Wax: If the condition of your crack is bad and cause a lot of pain, a paraffin wax treatment can provide quick relief. It also works as a natural emollient to soften the skin. Melt one block of paraffin wax and mix in two tablespoons of mustard oil or coconut oil. Allow it to cool until a thin layer forms on the top. Now dip your feet in the mixture, wait for 5 to 10 seconds and dip again. Do this a few times or until you have several layers of wax built up. Cover your feet with a plastic and leave it on for 30 minutes before removing the plastic and peeling off the wax from your skin. Repeat the treatment once or twice a week.

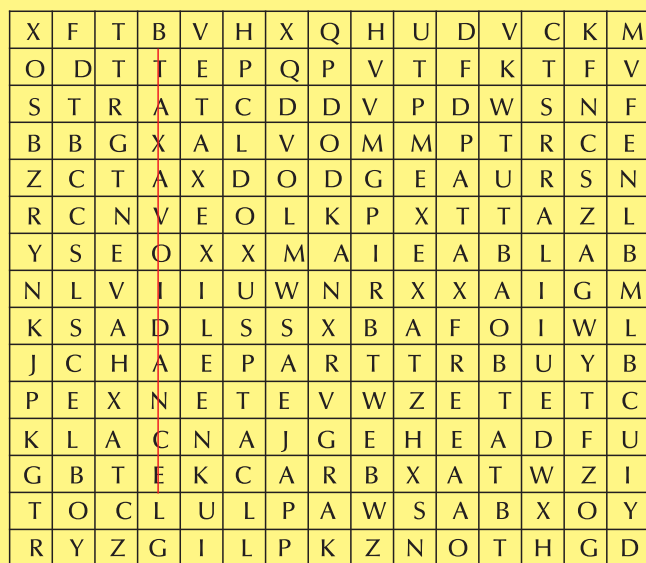
7. Glycerin and Rose Water: The combination of glycerin and rose water makes an effective home treatment for cracked heels. Glycerin softens the skin, which is why it is widely used in cosmetics. Rose water adds vitamins A, B3, C, D, and E as well as antioxidant, anti-inflammatory and antiseptic properties. Just mix equal amounts of glycerin and rose water thoroughly and rub it on your heels and feet daily before going to bed at night.

8. Lemons: The acidic property in lemons can be very effective in softening rough skin that leads to cracking. Soak your feet for 10 to 15 minutes in warm water with lemon juice added to it. Avoid using very hot water, which can cause your feet to dry. Scrub your cracked heels using a stone. Wash your feet and pat dry with a towel.



CROSSWORD PUZZLE

TAX TERMINOLOGIES



Instruction: Find 12 hidden tax related words.

Hint: All the hidden words have the prefix 'tax' for example, **Tax Avoidance**

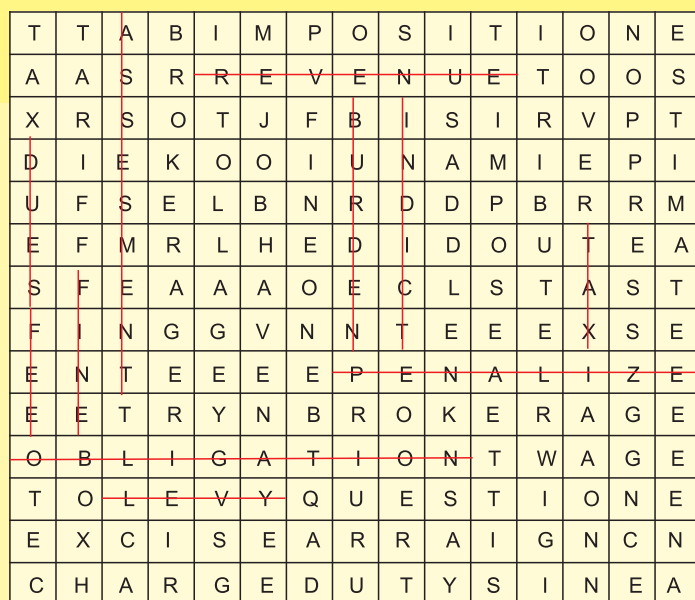
TAX-AVOIDANCE
TAX-BASE
TAX-BRACKET
TAX-BREAK

TAX-DODGE
TAX-EVASION
TAX-EXEMPT
TAX-EXILE

TAX-FREE
TAX-HAVEN
TAX-INSPECTOR
TAX-RETURN

Solution to Kwareve News Issue 4

Crossword Puzzle



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

Congratulations to the first correct solutions:

1st Prize: Ifemayowa Suara

2nd Prize: Isaac Wale

3rd Prize: Lukman Salio



Mr. Olaiya Mudasir Segun

The high level performance in revenue collection coupled with the strategic developmental design for the process of collection by Mr. Mudasir Segun Olaiya of the High Net-worth Individuals and Corporate Organizations (HNI) Directorate has earned him the hall of fame position for the month of March 2016.

Segun designed the framework for revenue collection that has assisted in the high level performance by the HNI Directorate as a whole. His supervision of collections in the Directorate is a major factor that has earned the Directorate the best position award in the Service.

Segun is tagged a "Trail Blazer" by his Director because he single-handedly collected N265 million naira for the HNI Directorate in the last 2 weeks of the year 2015 and also mobilizes over N120 million naira monthly.

Segun Olaiya is an epitome of high level performance, diligence, simplicity, humility and above all, he is a boundless collector. Congratulations, Segun!

Taxpedia

Value Added Tax (VAT)

Also called general sales tax, Value Added Tax (VAT) is a consumption tax payable on goods and services consumed by any person, be it government agencies, business organizations or individuals. This tax is imposed at every stage of the production chain from the manufacturer to the consumer.

The rate of value added tax in Nigeria is at a flat rate of 50%. The tax is collected on behalf of the government by business and organizations, which have registered with the Federal Inland Revenue (FIRS) for vat purposes.

References

Somorin, T (2015) *A Concise Review of Different Tax Types*, Chartered Institute of Taxation Nigeria (CITN), CITN- TEJUTAX No2.

ENFORCEMENT TEAM INAUGURATED



In a bid to strengthen the Enforcement process in the revenue mobilisation, the Kwara State Internal Revenue Service (KW-IRS) through its Directorate of Legal and Enforcement inaugurated the Enforcement Team at the KW-IRS Head Office, the Revenue House, Ilorin.

The Enforcement team comprised of representatives of the Kwara State Police Command, Department of State Security Service (DSS), Nigerian Security and Civil Defence Corps (NSCDC), Federal Road Safety Corps (FRSC), Kwara Road Traffic Management Authority (KWARTMA) and Vehicle Inspection Officer (VIO) as members, Head, Legal and Enforcement, KW-IRS as the team lead, and a staff of the KW-IRS Legal and Enforcement Directorate as the Secretary.

The mandate of the Enforcement team is to ensure proper and adequate enforcement procedure within the state in furtherance of the revenue mobilisation drive.





ENUMERATION OF PROPERTY FOR PLANNING AND DEVELOPMENT OF THE STATE

- Yetunde Elegboja

After enlightening the general public through the media days before the commencement of the Kwara State Internal Revenue Service (KW-IRS) property enumeration exercise which was kick started on 15 March 2016, KW-IRS staff under the Property and Tenement Unit were sent out to enumerate landed properties in the state.

The essence of property enumeration is to create a database of properties in the State, enhance planning of the state for distribution of basic amenities, street naming and house numbering and ultimately to generate revenue through the collection of Property Tax by the State Government and Tenement rate by the Local Government all of which is provided for in the law.

A major advantage of the enumeration exercise is the creation of a convenience process of collection and elimination of double taxation. With the harmonization of revenue collection in the state both the tenement rate previously collected by the Local Government and the Property tax would be harmonized in one bill. It is therefore not surprising that the KWIRS has requested for maximum support from all residents of Kwara State.

The property enumeration programme has not been an easy task for the staff of KW-IRS who have to go from location to location, street to street and building to building to perform this herculean task.

Aside the harshness of the weather with regards to the level of heat in the country at the moment and Ilorin in particular

which shares in the very high north temperature, some residents are very resistant to this act of development and have in many occasions reported to have been hostile to KW-IRS enumerators on duty.

Going by the testimonies of some of our staff, some residents of Kwara State reacted negatively to this development from different parts of the State and these attitudes threatened the safety of KW-IRS staff on duty. There were reports of harassment and near assaults. In some areas KWIRS staff were threatened with dogs and *juju*.

Olanike, a staff of KW-IRS narrated her ordeal in the hands of the people of Kajola Street, Eiyenkorin, Asa LGA. After introducing herself and her mission to the occupants of one of the properties, the family residing there opened bees at her and dared her to go ahead. She had to flee for her dear life. Nimota, another staff in her own testimony lamented on the poor behaviour of the people of Dangogo area who threatened to attack her with charms but later freed her because she is a woman.

In spite of all these, KW-IRS staff are resolute and undaunted in their focus for the collection of revenue for the development of Kwara State. Rather than being taken aback by this attitude of some residents, resilient KW-IRS staff thought of other ways to go about the property enumeration

assignment in ways that are amiable, professional and importantly, safe. The introduction of the property enumeration mobile application seems to be the solution to some of these challenges.

The Mobile Application is a technology introduced by Mr. Kayode Bello of Primace Ventures a consultant engaged by KW-IRS. The application has made the property enumeration more efficient. With the application, pictures of properties enumerated can be automatically uploaded to the cloud maintained by ESRI (Environmental System Resource Institute) and later transferred to our data base.

The mobile application is designed in line with the property enumeration form. Therefore, fields of details that can be recorded on the form are replicated and used to create a file for the picture of property taken. The mobile application also locks properties so as to make it easier for coordination i.e. it reveals the latitude and longitude location of such location.

In spite of the initial challenges, the KWIRS team have received immense support from several communities within the state. For instance people in Adewole Estate, Agbooba, Kulende and several other areas have cooperated with our staff. It is hoped that with the level of hospitality KW-IRS now receive from the people of Kwara State a proper data base can be created for our dear state.

PHOTO NEWS



A courtesy visit by Royal Exchange Insurance Company to KW-IRS



The Directorate of Admin and Corporate Affairs, KW-IRS headed by Mrs Babajamu paid a courtesy visit to National Pilot News paper



The Executive Chairman KWIRS as part of the sensitization program featured on Kwara FM a yoruba program **ela loro**

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KW-IRS
KWARA STATE INTERNAL REVENUE SERVICE

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

LIST OF IGR COLLECTION ACCOUNTS		
S/N	BANK NAME	ACCOUNT NUMBER
1	DIAMOND BANK	0072365510
2	ACCESS BANK	0004063946
3	ECOBANK	4822068065
4	FCMB	0897529151
5	FIDELITY BANK	5030063684
6	FIRST BANK	2029378380
7	GTB	0034886758
8	HERITAGE BANK	6003071503
9	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

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

Signed:

Muritala Awodun, PhD

Executive Chairman

KWARA STATE INTERNAL REVENUE SERVICE

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

Email: info@kw-irs.com

Website: www.kw-irs.com

Telephone: 0700MYKWIRS (07006959477)

Mobilizing Revenue for the Strategic Development of Kwara State

GROWING THE INFORMAL SECTOR

- AN INTERVIEW WITH

MR 'LEKAN ROTIMI

(Deputy Director Informal Sector)

- Yetunde Elegboja

Since the establishment of the Kwara State Internal Revenue Service (KW-IRS) and the introduction of the Informal Sector Directorate, the sector has worked rigorously to create a tax base for revenue collection by capturing people from this sector most of whom previously were not in the tax net.

The KW-IRS Directorate of Informal Sector is saddled with the responsibility of connecting with people from this sector and bringing them into the tax net.

The Informal Sector Directorate of the Kwara State Internal Revenue Service (KW-IRS) under the directorship of Mr. Olalekan Rotimi, Deputy Director Informal Sector has worked on penetrating the sector, thus creating patronage and compliance in that seemingly controversial sector. This achievement has made the Kwara State Internal Revenue Service a trail blazer among other revenue collecting agencies because of its ability to in less than six months capture thousands of people from the market and artisan groups into the tax net.

In other to reach taxable adults who are not captured under the PAYE platform for payment of Personal Income Tax (PIT), the informal sector is divided into 2 major departments which are: The Market and The Artisans. These areas alone make 70% of the State's tax base but were not captured until now where gradual achievement is being made. The Market segment constitutes shops, stalls, kiosk, etc while the Artisan



Mr Olalekan Rotimi
Deputy Director, Informal Sector, KW-IRS

segment has to do with Unions and Associations. The presumptive tax regime introduced by the Federal Government is used to determine the tax rate of people within the informal sector.

In an interview conducted with the Deputy Director of Informal Sector Directorate of KW-IRS, he gave credit to the people of Kwara State for their support in the revenue drive of the State. He admits that the support received from the Market people and the Artisan group is the reason for the success of the

Informal Sector. Mr. Rotimi further stated that the Community Impact Program (CIP) which is a give back strategy designed by the Kwara State Internal Revenue Service (KW-IRS) for Kwarans has really helped the people in building relationship and trust for KW-IRS. He made reference to the first CIP conducted by the Service in January which was the clearing of the waste at the Ipata Market Abattoir and the March CIP which was the presentation of school bags, school sandals and uniforms to primary school pupils in four local government areas.

Mr. Rotimi further itemized the strategies employed in achieving the success of his directorate which include sensitization, engaging market executives and the market people, voluntary compliance by some individual, presence at the point of registration of vehicles, approaching tax defaulting traffic offenders and serving of demand notice at business places.

Mr. Rotimi however enumerated the challenges to Informal Sector encounters with consultants engaged. He said the harmonization of revenue collection with the Local Government is a good step in the right direction but requires a lot of human resources and is best outsourced to consultants because it requires numerous people to drive it and the use of people who understand the terrain of the area they are deployed to, citing the example of the building permit. He added that engaging consultants would also create employment opportunities because consultants would have to employ between ten and twenty staff to realize the purpose of engagement.

The Deputy Director, Informal Sector, also spoke of the lack of compliance to the Kwara State Internal Revenue Service (KW-IRS) standardized operational procedures by engaged consultants. He gave the instance of the instruction by KW-IRS to consultants not to collect cash and their failure to comply. He however stated that

KW-IRS has been able to curtail the excesses of the consultants engaged. Mr. 'Lekan Rotimi said for the case of control, all receipts and Identification cards in custody of the consultants engaged have been retrieved and receipts are released on request by consultants after having presented evidences of payments i.e. bank tellers of deposits made by taxpayers.

Mr. 'Lekan Rotimi rated the achievement of the Informal Sector directorate as impressive giving the results attained in less than six months. He explained that even though they were far from the target set before them, he was optimistic that the Informal Sector in Kwara State will eventually grow to be a reference point for other states to emulate. Mr Rotimi commended the acceptance of the Informal Sector by Kwarans.

Success of the directorate which include sensitisation, engaging market executives and the market people, voluntary compliance by some individual, presence at the point of registration of vehicles, approaching tax defaulting traffic offenders and serving of demand notice at business places.



KWIRS REWARDS PERFORMANCE IN ITS FIRST QUARTER FIELD FEEDBACK/TRAINING

The Kwara State Internal Revenue Service (KW-IRS) in its bid to ensure continuous training of its staff and in fulfillment of the mandate of getting feedback from the residents of Kwara state has put in place a monthly Field Feedback/Training Program. This is a monthly corporate event where all staff of KW-IRS across Kwara State come together for an enlightening reunion. The activities of the field feedback session include; interactive sessions, presentation of reports, identification of challenges, performance appraisal and award of excellence to staff. The gathering also affords the organization an opportunity to proffer solutions to challenges encountered by staff on the field and also chart a pragmatic way forward for the mobilization of revenue in the State.

The March Monthly Field Feedback was another exciting and memorable one as KW-IRS fulfilled its promise of recognising excellence by rewarding employees and directorates who have demonstrated outstanding performance.

The Executive Chairman, KW-IRS, Dr Muritala Awodun announced the awardees for the pre-operational period of KW-IRS for October, November, and December 2015 as Ibrahim Saliu, Bisola Lawal, and Fausiat Ismail respectively. The best directorate for this period was the Directorate of Admin &

Corporate Affairs under the directorship of Mrs Adenike Babajamu.

For the first operational quarter of the KW-IRS in 2016 i.e. January, February, and March 2016 the Employees of the months were Damilola Oyeniran, Ibrahim Ndaba and Segun Olaiya respectively. The Directorate with the most outstanding performance for the first quarter of 2016 was the Directorate of High Net-worth Individuals and Corporate Organisations under the directorship of Mrs Iyabo Abubakar.

The selection of awardees was based on recommendations by heads of directorates and also on achievements of targets set by the Service. Speaking at the ceremony, the Executive Chairman, Dr Muritala Awodun maintained that the Service will continue to reward excellent performance. He reiterated that KWIRS is a target driven organization and any staff who excelled will be rewarded appropriately. The Executive Chairman encouraged all staff to work harder at achieving the target set.

The March Field Feedback/Training session was truly a motivating one for awardees and other staff.





Staff of the month of October 2015, Ibrahim Saliu



Staff of the month of November 2015, Bisola Lawal



Staff of the month of December 2015, Fauzat Ismail Ahmed



Staff of the month of January 2016, Damilola Oyeniran



Staff of the month of February 2016, Ibrahim Ndaba



Best Directorate of the Last Quarter of 2015 (Admin & Corporate Affairs)



Members of the NHI & Corporate Directorate celebrating with their Director for winning the Best Directorate of the 1st Quarter, 2016 (January-March) at the Field Feedback/Training Session of KW-IRS



DR MURITALA AWODUN

RECEIVES AFRICA BEST RATED LEADERSHIP PERSONALITY OF THE YEAR AWARD

It was indeed an epoch- making moment in the history of Kwara State Internal Revenue Service (KWIRS) and Kwara State in general as we watched our own Executive Chairman Dr Muritala Awodun, receive the award of Africa Best Rated Leadership Personality of The Year.

The Award which was presented by the African Development Magazine (ADM) at the 5th edition of their annual conference tagged International Conference on Development and Award of Excellence held on the 31st March, 2016 at the Novotel (Accra City) Hotel, Accra, Ghana.

The ADM International Conference on Development is an annual event intended to bring together experts from different countries and diverse backgrounds to a round table to discuss Africa's problems, proffer solutions and identify a pragmatic way forward. The theme of the 2016 edition was "Forging Regional Integration through Innovative Accelerated Development of Africa- the emphasis on Science Technology and Innovation"

The award conferred on Dr Awodun is in



recognition of his past contributions to the entrepreneurial development among the youth in Kwara State and across the nation. The transformation agenda of the Internally Generated Revenue drive in Kwara State led by Dr Awodun is another major consideration for this laudable award.

Other awardees from Nigeria included Adebisi Yewande Awoniyi, Africa best Rated Aviation Personality of the Year, Pastor Bola Adeboye, Africa Best Rated Bank CEO of the year, Dr Abdulmumuni Ibrahim, DSc, mni, Africa Best Rated Healthcare (Regulatory) Personality of the Year, and Dr Abayomi Ajayi, Africa Best Rated Healthcare Personality of the year. Also honoured were Ghanaian dignitaries like His Majesty, Ehunabobrim Pra



Dr Awodun receiving his award from Dr George Owusu Essegbe

Agyensaim VI Omanhene (King) of Owirenkyiman (Owirenkyiman Kingdom) Lifetime Achievement Award, Mr Torgbor Mensar Most Influential Personality in Advertising in Ghana Award and Dr Micheal Abu Sakara Foster Life time Achievement Award.

This year 2016 edition witnessed a remarkable turnout of dignitaries across the nations of Africa. 22 people were selected from African countries for the 2016 awards.

The Speaker of the day, Dr George Owusu Essegbe a Director of CSIR- Science and Technology Policy Research Institute, Ghana set the intellectual tone that led to engaging discussions on Regional Integration with emphasis on Science Technology and Innovation.

Dr Essegbe reiterated that the key to acceleration of Africa's development is Science, Technology and Innovation (STI) . He emphasized the need for Africa leaders to get involved in the Science and Technology revolution that has engulfed the world and threatens to

alienate Africa in global development. He added that Africans should be technology producers and not just consumers. He advised that entrepreneurs should be encouraged to create wealth in recreation and entertainment sector with ICT adding that such wealth will be created entirely on the basis of knowledge and creativity. He also cited other examples like the solar energy technology.

Dr Essegbe affirmed that the adoption of Science, Technology and Innovation for Africa (STISA-2024) in July 2014 as the blueprint for STI activities in 2014 was in the right direction. He however suggested that all the priorities spelt out in the STISA-2024 comes with specific details in the areas of research , development and innovation. For example, he explained that for the eradication of hunger and achieving food and nutrition security, research and innovation must address the agricultural challenges of cultivation, seed soil climate and post-harvest.



According to Essegbe, It is not enough to establish scientific institutions, it must be matched with a change of mindset and an orientation to serious commitment to application of knowledge in solving contextual problems. He explained that Knowledge is of no value unless put in practice. Critical actors such as policy makers must resolve to support these institutions.

Dr Essegbe submitted that with a new orientation and conviction, it is not beyond the capacity of Africans to catch up with the rest of the world in mastering the fundamentals of the scientific knowledge that currently drives socio- economic development. The time indeed is ripe for Africa to innovate solutions to its challenges and take significant steps into the scientific and technological revolution of her time. Africa governments must resolve to make the financial commitments required while the Private sectors should also play their part.

Dr Essegbe' s presentation was followed with an interactive section on way forward for Africa. Responding on the questions on when and How Africa should respond to the challenges of Regional Integration, Dr Awodun stated that the time was now and the process of how is for Africa leaders to rise up to the occasion by "doing" i.e match their words with actions.



After dinner was served, the presentation of award was done by Professor S.K. B Asante the Chairman of the occasion and Dr Victor Kwame Agyeman the Key note Speaker of the day. As customary of KW-IRS, the Executive Chairman, expressed his appreciation to the Organizers of the great occasion and presented them with the KWIRS souvenir.

It was indeed an exquisite experience and we cannot but say a big congratulation to our amiable and indefatigable Executive Chairman, Dr Muritala Awodun for the deserving award and for doing Kwarans and KWIRS proud. The KWARAREV News Crew celebrate you sir.



BRIGADIER-GENERAL DAVID LASISI BAMIGBOYE

It is not an over-statement to state that anytime the annals of Kwara State is written or discussed, one name that will clearly stand-out is that of Brigadier-General David Lasisi Bamigboye, an officer and gentleman, who was the first and the longest serving Governor of the State of Harmony"-Kwara State.

This accomplished role-model is not only the pioneer Chief Executive of the State but can also be faultlessly described as the "Father of the State" in view of the pioneering roles he played in its formation and transformation from being a mere provincial political structure to an enviable State that has stood the test of time.

General Bamigboye was born in Omu-Aran, the Headquarters of the present day Irepodun Local Government Area in 1940. He attended the Sudan Interior Mission Primary School, Igbaja and the famous Government Secondary School, Ilorin before he proceeded to Barewa College, Zaria, which was the oven that baked most of the past and present Nigerian leaders of Northern Extraction. Upon completing his secondary school education in flying colours, General Bamigboye was admitted into the then Nigerian Military Training College, Kaduna and was subsequently commissioned into the Nigerian Army in 1960.

This great son of Kwara State was among the gallant Army Officers who took part in the United Nations Peace Keeping Force in Congo in 1962. He thereafter served in various sensitive positions in the Nigerian Army until the military intervention in the nation's politics and the attendant counter-coup of July 1966 which brought General Yakubu Gowon into power.

Following the splitting of the old northern region into six autonomous states in 1967, the then Major David Lasisi Bamigboye was appointed as the first Military Governor of Kwara State, the position which he competently and admirably held till July 1975.

General Bamigboye's incipient administration was monumental not just because of the nine unprecedented years he spent in the saddle but also due to the rapid transformation the State, which was an amalgamation of the old Ilorin and Kabba Provinces witnessd despite the fact that he started the administration of the State form the scratch.

His successes can also be evaluated from the prism of his relative young age of twenty-seven years as at the time of his appointment coupled with the fact that he was not "endowed" with neither tested political nor administrative experiences ordinarily needed to pilot a polity that was crying for integration and development

Nevertheless, he was able to galvanize all the various segments of the State which accentuated his successes. His administration gave the State her enduring name of Kwara which was a clear departure from the West-Central State it was initially given by the federal authorities on its creation.

He also successfully deplored his skills in the location of the State capital at Ilorin- a status that was earnestly coveted and "fought" for by indigenes of the present day Kogi State who wanted it at Lokoja. It was also to his eternal credit that he piloted his government to follow the path of rectitude by endorsing the stool of the Emir of Ilorin for the Permanent Chairmanship of the Kwara State Council of Chiefs as against that of Atta of Igalaland.

In spite of the indescribable challenges of the era, General Bamigboye's administration accomplished large-scale and unprecedented physical and infrastructural development for the State. Apart from the construction of several roads which opened so many communities to the outside world, his government also established many secondary schools as it also encouraged various communities and voluntary agencies to follow suit which extremely expanded the numbers of both primary and secondary schools from the few he inherited to hundreds as at 1975 when he left office.

General Bamigboye is not only a pacific personality but also encouraged and maintained peace within his government and among the citizenry as well as various communities that constituted the State despite their heterogeneous ethnic compositions. The appellation of the "State of Harmony which Kwara State still bears with pride, is deeply rooted in the solid foundation he laid as its first Chief Executive.

Bamigboye's administration also established the second coloured Television Station in Nigeria, the NTA Ilorin, before it was taken over by the succeeding Federal Military Government of General Muritala Muhammed. His Government also constructed the first phase of the



State Secretariat Complex, expanded the then Government Reservation Area as well as the establishment of the Kwara State Polytechnic, Ilorin which then consisted of the School of Education now called Kwara State College of Education, Ilorin.

His administration also established “The Herald” Group of Newspapers which was one of the best-managed state owned media outfits and one of the most influential newspapers of the 1970s. The administration of General Bamigboye also established the Kwara Paper Converters, Erin-Ile, Kwara Breweries Limited, Ijagbo, the Midland Stores and the Kwara State Transport Service which operated the famous Kwara Line as well as the rested Gate-Way Insurance Company among other industrial establishments across the State. It is not out of place to hope that these moribund industries will be revitalized to boost the State's economy for the good of all.

Perhaps, one of the monumental achievements of General Bamigboye was the transformation of Ilorin from a rustic Provincial Headquarters to a befitting State Capital which attracted people from all-over the country and even beyond who later set-up various businesses that boosted the economy of the State. That was in addition to the favourable policies and support which sustained inherited industrial outfits in the State such as the Nigerian Paper Mill Limited, Jebba, Tate and Lyle Company, Philip Morris Tobacco Company, Nigerian Matches Company and several others which employed hundreds of Kwarans and even other Nigerians. The favourable policies of his tenure also attracted many privately-owned industries and commercial ventures to the state among which was the Kwara Chemical Commercial Company owned by the late Chief Salman Owolewa. The company and others placed the state in the industrial map of the country and also provided numerous job opportunities as well as internally-generated revenue for the State.

Using his position as one of the most influential Governors under General Yakubu Gowon, Brigadier-General Bamigboye also attracted meaningful federal presence to the

State .Apart from the appointment of several indigenes of the State into sensitive positions at the federal level. The Federal Government also sited important institutions in the State which further helped to develop her. They include the Ilorin International Airport, the Nigeria Sugar Company, Bacita, the University of Ilorin, Micheal Imoudu Institute for Labour Studies, Agricultural and Rural Management Training Institute and several others which his administration attracted to the State with the support of other eminent Kwarans. The impact of these federal agencies can be appreciated by the magnitude of revenue the Kwara State Government generates from their employees most of whom are indigenes of the State.

Although General Bamigboye left the office and public service over four decades ago, it is undoubtable that the impact of his administration is still being felt in various sectors as such would remain forever.

Unsurprisingly, this distinguished Kwaran remains not only respected but also well-appreciated as he was conferred with the title of the Asiwaju of Igbomina-Ekiti Land, Kwara State Merit Award and the Commander of the Order of the Niger (CON).

Brigadier-General David Lasisi Bamigboye, despite his pioneering roles, numerous achievements and wonderful pedigrees remains amazingly unassuming. He is living a very quiet life of dignity devoid of any controversies as he has continued to post and position his contributions to the development of the State and the nation at large in various capacities as a worthy elder-statesman who deserve emulation.

IMAM-ABUBARKAR SIDIQ is a staff of the Directorate of HNI & Corporate, KW-IRS

A GUIDE ON PERSONAL INCOME TAX COMPUTATION BASED ON **PERSONAL INCOME TAX** (AMENDMENT) ACT, 2011

STEP 1

Consolidated Salary/Gross Emolument

Determine consolidated salary which is the gross emolument of the Taxpayer per annum.

STEP 2

Consolidated Relief Allowance

Provide Relief Allowance of N200,000 or 1% of the Consolidated Salary whichever is higher plus 20% of the Consolidated Salary.

STEP 3

Tax Exempt Items

Confirm taxpayer's contribution or involvement in any of the following tax Exempt Items.

- Ø National Housing Fund Contribution
- Ø National Health Insurance Scheme
- Ø Life Assurance Premium
- Ø National Pension Scheme
- Ø Gratuities

STEP 4

Ascertain Chargeable Income

Compute taxable income based on steps 1 to 3 above, which is, consolidated salary less Total relief (from steps 2 and 3 above) Chargeable Income = CS-(CRA+TEI)

STEP 5

Tax Income Rates (Tax Band)

Apply the following Tax Income Rates (tax band) to the Chargeable Income to arrive at the Tax payable per annum.

- Ø First N300,000.00 @ 7%
- Ø Next N300,000.00 @ 11%
- Ø Next N500,000.00 @ 15%
- Ø Next N500,000 @ 19%
- Ø Next N1,600,000 @ 21%
- Ø Above N3,200,000.00 @ 24%

STEP 6

Determination of Minimum Tax

Where the chargeable income obtained in step 5 above is lower than 1% of the Consolidated Salary or Gross emolument then, 1% of Consolidated Salary shall be the Tax payable per annum.

STEP 7

Monthly Tax Payable

The tax payable per annum is divided by 12 (in the case of individuals on the PAYE Scheme).

Sample Computation of Tax Liability

Pay As You Earn (PAYE) Computation based on 2011 Federal Consolidated Public Service Salary Structure (CONPSS), for a public servant on Grade 1 step 1 that contributes to Pension and Housing fund only.

	N	N
Gl 1/1 Consolidated Salaries		226,800.00
Less: Consolidated Relief		
(N200,000+20%x226,800)	245,360.00	
Pension Contribution		
(7.5%x226,800)	17,010.00	
NHF		
(2.5%x226,800)	5,670.00	
Total Relief		(268,040.00)
Chargeable Income		(41,240.00)
Minimum Tax (Annual) 1% of 226,800.00		2268.00
Monthly Tax 2268/12		189.00

Pay-As-You-Earn (PAYE) Computation based on 2011 Federal Consolidated Public Service Salary Structure (CONPSS), for a public servant on Grade 16 step 3 that contributes to Pension and Housing fund only.

	N	N
GL 16/3 Consolidated Salaries		2,373,301.00
Less: Consolidated Relief		
(N200,000+20%x2,737,301)	674,660.20	
Pension Contribution		
(7.5%x2,373,301)	177,997.57	
NHF		
(2.5%x2,373,301)	59,332.53	
Total Relief		(911,990.30)
Chargeable Income		1,461,310.70)
1st 300,000@7%	=21,000.00	
Next 300,000.00@11%	=33,000.00	
Next 500,000.00@15%	=75,000.00	
Balance of 361,310.70@19%	=68,649.03	
1,461,310.70		
Annual Tax		197,649.03
Monthly Tax		16,470.75

Tax Computation for a Taxpayer on Twenty Four million Naira (N24,000,000.00) gross income that contributes to Pension and Housing fund only.

	N	N
Consolidated Salary		24,000,000.00
Less: Consolidated Relief		
*(N240,000+20%x24,000,000.00)	5,040,000.00	
Pension Contribution		
(7.5%x24,000,000.00)	1,800,000.00	
NHF		
(2.5%x24,000,000)	600,000.00	
Total Relief		(7,440,000.00)
Chargeable Income		16,560,000.00
1st 300,000@7%	=21,000.00	
Next 300,000.00@11%	=33,000.00	
Next 500,000.00@15%	=75,000.00	
Next 500,000.00@19%	=95,000.00	
Next 1,600,000.00@21%	=336,000.00	
Balance of 13,360,000.00@24%	=3,206,400.00	
16,560,000.00		
Annual Tax		3,766,400.00
Monthly Tax		313,867.00

* (Higher of N200,000.00 or 1% of N24,000,000.00)

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APPROVED LIST OF TAXES AND LEVIES FOR COLLECTION IN NIGERIA

Following the release of the Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015 which contained the following paragraphs:

1. Amendment to the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004
2. Amendment of Part I to the Schedule to the Principal Act
3. Amendment of Part II to the Schedule to the Principal Act
4. Amendment of Part III to the Schedule to the Principal Act
5. Amendment of the Schedule to the Principal Act
6. Citations

The following are the updated lists of fifty five (55) approved taxes and levies to be collected in the Federal Republic of Nigeria by the Federal Government (9), State Governments (25) and Local Governments (21):

SECTION 1

PART 1

TAXES TO BE COLLECTED BY FEDERAL GOVERNMENT

1. COMPANIES INCOME TAX
2. WITHHOLDING TAX ON COMPANIES, RESIDENTS OF THE FEDERAL CAPITAL TERRITORY, ABUJA AND NON-RESIDENT INDIVIDUALS.
3. PETROLEUM PROFIT TAX
4. VALUE ADDED TAX
5. EDUCATION TAX
6. CAPITAL GAINS TAX ON RESIDENCE OF THE CAPITAL TERRITORY NON-RESIDENT INDIVIDUALS.
7. STAMP DUTIES ON BODIES, CORPORATE AND RESIDENCE OF THE CAPITAL TERRITORY ABUJA
8. PERSONAL INCOME TAX IN RESPECT OF –
 - a) MEMBERS OF THE ARMED FORCES OF THE FEDERATION;
 - b) MEMBERS OF NIGERIAN POLICE FORCE;
 - c) RESIDENT OF THE FEDERAL CAPITAL TERRITORY, ABUJA; AND
 - d) STAFF OF THE MINISTRY OF FOREIGN AFFAIRS AND NON-RESIDENT INDIVIDUALS.
9. NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT FUND

PART II

TAXES & LEVIES TO BE COLLECTED BY THE STATE GOVERNMENTS

- 1) PERSONAL INCOME TAX IN RESPECT OF-
 1. PAY-AS-YOU-EARN (PAYE);OR
 2. DIRECT TAXATION (SELF ASSESSMENT).
- 2) WITHHOLDING TAX (INDIVIDUAL ONLY)
- 3) CAPITAL GAINS TAX (INDIVIDUAL ONLY)
- 4) STAMP DUTIES ON INSTRUMENTS EXECUTED BY INDIVIDUALS.
- 5) POOL BETTING AND LOTTERIES, GAMING AND CASINO TAXES.
- 6) ROAD TAXES
- 7) BUSINESS PREMISES REGISTRATION FEE IN RESPECT OF –
URBAN AND RURAL AREAS WHICH INCLUDES REGISTRATION
FEES AND PER ANNUM RENEWALS AS FIXED BY EACH STATE.
- 8) DEVELOPMENT LEVY ON ALL TAXABLE INDIVIDUALS
- 9) NAMING OF STREET REGISTRATION FEE IN THE STATE CAPITAL
- 10) RIGHT OF OCCUPANCY FEES ON LANDS OWNED BY THE STATE
GOVERNMENT IN URBAN AREAS OF THE STATE.
- 11) MARKET TAXES AND LEVIES WHERE STATE FINANCE IS
INVOLVED.
- 12) LAND USE CHARGE(WHERE APPLICABLE)
- 13) HOTEL/RESTAURANT/EVENT CENTER CONSUMPTION
TAX(WHERE APPLICABLE)
- 14) ENTERTAINMENT TAX(WHERE APPLICABLE)
- 15) ENVIRONMENTAL TAX/LEVY/FEE
- 16) MINING MILLING AND QUARRYING FEE (WHERE APPLICABLE)
- 17) ANIMAL TRADE TAX(WHERE APPLICABLE)
- 18) PRODUCE SALES TAX(WHERE APPLICABLE)
- 19) SLAUGHTER/ABATTOIR FEES (WHERE STATE FINANCE IS
INVOLVED)
- 20) INFRASTRUCTURE MAINTENANCE CHARGE/LEVY(WHERE
APPLICABLE)
- 21) FIRE SERVICE CHARGE
- 22) PROPERTY TAX(WHERE APPLICABLE)
- 23) ECONOMIC DEVELOPMENT LEVY(WHERE APPLICABLE)
- 24) SOCIAL SERVICES CONTRIBUTION LEVY(WHERE APPLICABLE)
- 25) SIGNAGE& MOBILE ADVERTISMENT (Jointly Collected by State and
Local Government)

PART III

TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENTS

- 1) SHOP AND KIOSK RATES
- 2) TENEMENT RATES.
- 3) ON AND OFF LIQUOR LICENCE FEES
- 4) SLAUGHTER SLAB FEES
- 5) MARRIAGE, BIRTH AND DEATH REGISTRATION FEES.
- 6) NAMING OF STREET REGISTRATION FEE, EXCLUDING ANY STREET IN THE STATE CAPITAL.
- 7) RIGHT OF OCCUPANCY FEE ON LANDS IN RURAL AREAS, EXCLUDING THOSE COLLECTABLE BY THE FEDERAL AND STATE GOVERNMENT
- 8) MARKET TAXES AND LEVIES EXCLUDING ANY MARKET WHERE STATE FINANCE IS INVOLVED.
- 9) MOTOR PARK LEVIES
- 10) DOMESTIC ANIMAL LICENCE FEES
- 11) BICYCLES, TRUCK, CANOE, WHEELBARROW, AND CART FEES, OTHER THAN A MECHANICALLY PROPELLED TRUCK.
- 12) CATTLE TAX PAYABLE BY CATTLE FARMERS ONLY
- 13) MERRIMENT AND ROAD CLOSURE LEVY.
- 14) RADIO AND TELEVISION LICENCE FEES (OTHER THAN RADIO AND TELEVISION TRANSMITTER)
- 15) VEHICLE RADIO LICENCE FEES (TO BE IMPOSED BY LOCAL GOVERNMENT OF THE STATE IN WHICH THE CAR IS REGISTERED)
- 16) WRONG PARKING CHARGES
- 17) PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES.
- 18) CUSTOMARY BURIAL GROUND PERMIT FEES.
- 19) RELIGIOUS PLACES ESTABLISHMENT PERMIT FEES.
- 20) SIGNBOARD AND ADVERTISEMENT PERMIT FEES.
- 21) WHARF LANDING (where applicable)

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KW-IRS CHAIRMAN MEETS WITH THE KWARA STATE ARTISAN CONGRESS



Members of Kwara State Artisans

The Executive Chairman KW-IRS, Dr. Muritala Awodun on 4 April 2016 in company of the Deputy Director, Informal Sector led the staff of the Informal Sector to the main hall of the Ministry of Environment where the Executives of artisans from all over the State converged to make a patriotic decision towards the development of the State. Present at this occasion was the SSA Artisan, Prince Ebenezer Oyedele, Chairman, Artisan Congress, Alhaji. Abdullahi Lanky, BOT Chairman, Clement Orire, Alawaye, Assistant Chairman, and members of affiliated associations and local government artisans.

In his opening address, the Chairman, Artisan Congress, Alhaji. Lanky appreciated the executives and members of the Artisan Congress, especially for the support given to the SSA Artisan. He was also full of appreciation to the Executive Chairman, KW-IRS for his attendance. He said with the presence of all parties, the meeting will be geared towards agreeing on the long debated rate for the Artisan Congress to commence payment of Personal Income Tax (PIT). He commended the effort of the KW-IRS, Deputy Director, Informal Sector as well as those of Mr. Aliu Adebayo and Engr. Sadiq Abiodun.

The Special Assistant to the Governor on Artisan related issues, SSA Artisan, Prince Oyedele appreciated the BOT members and Executives present, KW-IRS Executive Chairman and his team. He pleaded for the cooperation of all so that the parties can reach a compromise as regards the rate of Personal Income Tax (PIT) to be paid by all the artisan members.

In his opening remarks, the Executive Chairman KW-IRS, Dr. Awodun expressed his profound joy for the warm reception his team received from the Artisan Congress. He appreciated the Artisan Congress for the cordial relationship built with the KW-IRS Informal Sector Directorate. He



KW-IRS Executive Chairman Dr Muritala Awodun addressing the Artisans



Mr 'Lekan Rotimi, Deputy Director Informal Sector addressing the Artisans



Prince Ebenezer Oyedele, SSA, Artisan to the Executive Governor



commended the effort of the Executive Governor of the State, Alhaji. Abdulfatah Ahmed who has organised all the artisan groups in the State which makes easy and convenient access the government.

Dr. Awodun admitted that the tax culture is not imbibed by the ordinary Nigerian and it is no surprise that the introduction would definitely bring about some uproar. He therefore solicited for the cooperation of the artisan groups for the development of the State. Making reference to the reduced global oil price which has affected the Federal Allocation, he emphasised the need to create alternative revenue for the State.

Making reference to a research conducted by him as an academic from the Kwara State University (KWASU), Dr. Awodun said artisans makes up about 70% of the nation's economy. He added that capturing this sector necessitated the Presumptive Tax Committee set up by the Federal Government under the Chairmanship of Babatunde Fowler in 2014. The report of this committee was the "**Presumptive Tax Regime**" in the year 2014. The report led to the discovery of the three categories/levels (low, middle and high) for collection within the artisan sector which determines the tax to be paid by the III categories. He informed the association that this regime was circulated to States after adoption by Federal Government as the basis for revenue collection.

Dr. Awodun stated that to make life easy for artisans in Kwara State, KW-IRS decided to adopt the low level category as a basis of revenue collection in Kwara State considering the

peculiarity of the State as well the financial state of the people. Using the barber as an example, the Executive Chairman gave a breakdown of the three level of collection for a barber which are N2,000 N10,000 and N40,000 for low, middle and high categories respectively.

Using the NURTW as an example, where the association has agreed on a price for PIT and payment has been flagged off, Dr Awodun educated the Artisan Congress on the need for the Artisan Congress and KW-IRS to agree on a rate so that development can also be extended to the artisan group in the State.

The Artisan congress recognised the laudable efforts of the Executive Governor of Kwara State and stated this as a motivation to support the State's initiatives. The congress also admitted to the fact that revenue to the State has lowered from the lowered patronage they have been receiving. The members of the association appealed to the Executive Chairman, KW-IRS for the PIT to be priced at a rate which is affordable for its members and to allow convenience of payment in terms of time span over which payment can be made.

In his closing remarks, Dr. Awodun affirms that it is obvious that the Artisan Congress are in full support of the Abdulfatah Ahmed administration and commended them for pledging to be patriotic by paying their tax. He accepted the propositions of the Artisan Congress for N1,500 for PIT and that payment can be made instalmentally over three (3) months.

A collection of LUBCON lubricants. In the background is a large blue drum with the LUBCON logo and 'ISO 9001: 2008 CERTIFIED COMPANY' text. In front of it are two large blue jugs, each labeled 'DIESELUBE HD 50'. The foreground is filled with various smaller bottles and containers: a red bottle of 'RUGGED 4X4 10W/50', a grey bottle of 'RUGGED ELITE 5W/40' (6 Litres), a small white can of 'LUBCON LITHIUM MULTIPURPOSE GREASE MPL-3', a grey bottle of 'LUBGEAR 4X4', a white bottle of 'LUBCON FORMULA 4', a white bottle of 'LUBCON HEAVY DUTY', and a blue bottle of 'LUBCON LUBRICANT'. The products are arranged on a reflective surface with a blue and red background.



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