

KW-IRS HOSTS BAUCHI IRS TEAM ON KNOWLEDGE SHARING VISIT



The Kwara State Internal Revenue Service (KW-IRS) welcomed officials from the Bauchi State Internal Revenue Service (BIRS) on Wednesday, 30th July, 2025, to the Kwara Revenue House on a strategic knowledge-sharing visit focused on learning the methods adopted by KW-IRS to drive voluntary compliance and improve Internally Generated Revenue (IGR).

Receiving the two-man team on behalf of the Executive Chairman, Shade Omoniyi, the Head, Corporate Planning, Mohammed Audu, welcomed the BIRS Director, Planning, Research & Statistics, Usman Shuaib, and Head, Informal Sector, Idris Issa. He shared insights into KW-IRS' performance-driven approach, the automation of processes, and continuous stakeholder engagement aimed at improving voluntary tax compliance.

Furthermore, the Head, Corporate Affairs, Funmilola Oguntunbi, highlighted that KW-IRS being the only ISO-certified State IRS in Nigeria, possesses strong ethical principles, excellent leadership, and nearly 10 years of quality service delivery. She outlined some key strategies of the Service to include Community Impact Programs (CIPs), technology-driven processes, and an active online presence on social media platforms which also provide feedback mechanisms for taxpayers.



In his response, Usman Shuaib appreciated the hospitality shown to his team and for shedding light on their concerns, adding that the visit was necessitated by the need to enhance voluntary tax compliance in Bauchi State. He also pledged BIRS' commitment to continued inter-agency collaborations.



BENUE IRS VISITS KW-IRS ON PEER LEARNING



The Kwara State Internal Revenue Service (KW-IRS) received the Executive Chairman of the Benue State Internal Revenue Service (BIRS) and his team on Thursday, 7th August 2025, at its Corporate Head Office in Ilorin, for a comprehensive peer learning visit aimed at knowledge sharing for operational improvement.

The visit featured interactive discussions with top management staff of KW-IRS, including a tour of the Revenue House and demonstrations of strategic initiatives and digital tools that support the agency's drive for efficiency, transparency, and improved taxpayer satisfaction.

In her welcome address, the Executive Chairman, KW-IRS, Shade Omoniyi, congratulated Joseph Kwaghgba on his recent appointment as BIRS Executive Chairman and provided an overview of the KW-IRS journey. She highlighted the Service's progress since inception, while also noting some foundational challenges, particularly those relating to tax autonomy, and the initial difficulty in onboarding taxpayers into the tax net.

She acknowledged that while some of KW-IRS' strategic interventions have been sustainable, others faced resistance due to changes from previous approaches, which created discomfort among stakeholders. Nonetheless, the service continues to innovate and improve.

Shade Omoniyi enumerated some of the agency's achievements so far, which include a comprehensive process reform, creation of Self-Service Portal for improved taxpayer convenience, development of a Vehicle Management System, two ISO certifications and subsequent re-certifications (Business Continuity Management System & Quality Management System) making KW-IRS the only ISO-certified State IRS in Nigeria,

deployment of POS devices for revenue payments in touch points across the State, and continuous public sensitization to drive cashless policy. She also mentioned other initiatives of the Service, such as the Community Impact Programs (CIPs) - interventions targeted at boosting revenue generation in low compliance communities, and the Harmonised Billing System which displays all tax liabilities of taxpayers on a single bill, with installment payment options available.



In his remarks, Joseph Kwaghgba appreciated the warm reception and commended the level of advancement at KW-IRS. He noted the similarities between Benue and Kwara States in terms of relying heavily on civil servants and small businesses for Internally Generated Revenue (IGR). He further shared challenges encountered in Benue, including resistance from MDAs in fully handing over revenue functions, the inefficiencies of third-party arrangements, low compliance with IT systems, and over-reliance on consultants who do not add significant value. However, he reported some progress, noting a marked increase in IGR within his first three weeks in office and improved staff alignment with new operational methods.

He emphasized that with stronger IT integration, better results in both IGR and operational efficiency are achievable, and expressed hope for continued partnership with KW-IRS. He expressed hope for continued partnership with KW-IRS.

Also present at the session was Daniel Ashiekaa, Coordinator of the Benue State Economic & Investment Advisory Council (BEIAC), who thanked the KW-IRS leadership for the insight and shared learnings. He made inquiries about strategies for centralizing revenue collection and stakeholder engagement, which was addressed accordingly.

In attendance at the meeting were Special Adviser to the BIRS Chairman, Marami Hiifan; Managing Director of Compumetric Solutions Ltd, Bosun Ayeni; KW-IRS Directors, Legal & Compliance, Shehu Abdullahi; Income Tax, Mohammed Usman; MDAs, Omotayo Ayinla; and Admin & Operations, Yusuf La-Kadri, among selected staff of KW-IRS.

BOOSTING IGR: KW-IRS BOSS VISITS KWARA GARMENT FACTORY



As part of collaborative efforts to boost Internally Generated Revenue (IGR), the Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Shade Omoniyi, paid a courtesy visit to the Kwara Garment Factory in Ilorin, on Wednesday, 3rd September, 2025.

The Managing Director, Kwara Garment Factory, Bukola Adedeji welcomed the Executive Chairman and gave her a tour of the factory's facilities, showcasing its state-of-the-art equipment.

Omoniyi expressed her admiration for the factory's modern machinery and encouraged the management to expand its scope beyond Kwara State and Nigeria, highlighting the enormous business potential of the factory.

Adedeji appreciated Omoniyi's visit, commended her dedication to service delivery, and pledged the factory's readiness to collaborate with the Service in the revenue drive for the development of Kwara.

The visit underscored KW-IRS' commitment to improving the State's IGR through strategic partnerships and support for State-owned industries like the Kwara Garment Factory.

KWARA STATE AUDITOR GENERAL PAYS FAMILIARIZATION VISIT TO KW-IRS



Also speaking, the Director, Accounts and Finance, Omolara Ojulari, highlighted some of the challenges being faced by the Service and urged the Auditor General to use his good office to assist accordingly.

In his response, the State Auditor General commended the KW-IRS boss for her achievements, particularly the ongoing construction of the new Revenue House, the automation of processes, and the effective internal control measures in place.

In attendance were the KW-IRS Director, Accounts and Finance, Omolara Ojulari; Alabi Adeyemi Olufemi, Adua AbdulRasheed, and other top officials from the Office of the State Auditor General.

The Executive Chairman, Kwara State Internal Revenue Service (KW-IRS), Shade Omoniyi, on Wednesday, 3rd September, 2025, received the Kwara State Auditor General, Alayande Fatai Olajide, and his team at the KW-IRS Corporate Head Office, GRA, Ilorin, Kwara State.

The purpose of the visit, according to the State Auditor General, was to familiarize his office with KW-IRS processes and ensure that the Service does not deviate from its established procedures.

In her remarks, Shade Omoniyi congratulated the new Auditor General on his appointment. She emphasized that as the sole agency responsible for tax administration in the State, the Service remains committed to transparency and accountability. She further explained that the Service has an Internal Control Department that is dedicated to ensuring adherence to processes.



FIRS TEAM VISITS KW-IRS ON TAX COMPLIANCE



The discussions also addressed challenges of compliance at the local government level, highlighting the need for harmonization, proper data sharing, and stronger enforcement measures. Both agencies agreed on the importance of continuous collaboration to boost revenue generation and ensure sustainable development.



The Kwara State Internal Revenue Service (KW-IRS) received representatives of the Federal Inland Revenue Service (FIRS) on Monday, 8th September 2025, at its Corporate Head Office, Ilorin, Kwara State, on a familiarization visit aimed at strengthening collaboration and improving tax compliance.

In attendance were the management staff of KW-IRS alongside officials of the Federal Inland Revenue Service (FIRS).

The visit provided an avenue for both agencies to exchange ideas on tax administration, harmonization of processes, and the need for sustained taxpayer education to improve compliance across the Federation.



In her welcome remarks, the Executive Chairman, KW-IRS, Shade Omoniyi, appreciated FIRS for its role in national revenue collection and accountability. She reiterated the commitment of KW-IRS to transparency, automation of processes, and continuous stakeholder engagement as part of its strategies to improve efficiency and compliance. Speaking on behalf of the delegation, the FIRS Director, Government Business Department, South, Dr. Mustapha Akaje emphasized the need for uniform application of tax laws and collective responsibility among businesses and groups to ensure timely remittance.



BUSINESS CONTINUITY: KW-IRS CONDUCTS SIMULATION EXERCISE



In compliance with ISO requirements, the Kwara State Internal Revenue Service (KW-IRS) held a Business Continuity Management System (BCMS) simulation exercise on Thursday 11th September 2025, to test the Service's resilience and preparedness in the event of any disaster or significant business disruption, ensuring critical operations can continue seamlessly at an off-site location.

The simulation team comprising selected staff from various departments arrived at the approved alternate work location and commenced business activities seamlessly.

Speaking on behalf of the Executive Chairman, the Director, Accounts and Finance, Omolara Ojulari, emphasized that the simulation was designed to confirm that, in the face of disaster, KW-IRS can relocate and resume operations at an alternate site within a few hours as required under BCMS regulations. She highlighted the tremendous improvement in preparedness and execution compared to the previous year.

The KW-IRS BCMS Coordinator, Maimunat Amasa, further explained that the simulation exercise is an integral requirement for testing resilience, mirroring real-life emergency scenarios, and aligning KW-IRS processes with ISO standards. She noted that the exercise was necessary to identify areas for improvement and enhance existing practices.

Vehicles were provided to convey taxpayers to the alternate business site where the simulation was conducted, ensuring uninterrupted service delivery during the exercise.



The Director, Admin and Operations, Yusuf La-Kadri who also served as Crisis Manager, underlined that disruptions should never be an excuse for failing to deliver on KW-IRS' mandate. He noted that the facility and staff at the off-site location were fully functional within the first hour of operations, describing the quick turnaround time as a strong indicator of the Service's emergency readiness.

Also speaking, the Director, Income Tax, Mohammed Usman, commended the Service for the effective simulation, highlighting some areas of improvement to enhance communication and service accessibility for subsequent simulation exercises or actual disruptions.

The 2025 simulation exercise was well received by staff and taxpayers, reinforcing KW-IRS' commitment to sustaining its ISO/IEC 22301:2019 BCMS certification and improving business continuity practices to ensure uninterrupted revenue generation for the development of Kwara State.



TAX REFORMS: JTB ORGANIZES STRATEGIC RETREAT, INDUCTS NEW MEMBERS



The Joint Tax Board (JTB) organized the 2025 strategic retreat to set the stage for the implementation of the tax reforms towards strengthening Nigeria's tax system. The four-day retreat which held at the Ikogosi Warm Spring Resort, Ekiti State, commenced on Thursday, 11th September 2025, with the induction of newly appointed members.

The retreat themed “Re-Imagining the Nigerian Tax Eco-System: Harnessing the Four Tax Reform Laws as Game Changers in Tax Administration,” was declared open on Friday, 12th September 2025, by the Executive Governor of Ekiti State, His Excellency Abiodun Oyebanji.

The Chairman, Presidential Fiscal Policy and Tax Reform Committee, Taiwo Oyedele, speaking on “General Overview of the 2025 Tax Reform Acts, Key Highlights and Opportunities for Sub-National Revenue Authorities,” emphasized the stabilizing effect of the reforms on the economy. He stated that without the reforms, “our trade deficit would have expanded more, parallel market and official market gap would have widened, and subsidy on PMS would have collapsed naturally because there would have been super-inflation.”

The event brought together key stakeholders including the JTB Executive Secretary, Olusegun Adesokan and the Executive Chairman, Ekiti State Internal Revenue Service, Olaniran Adetona, among others. Also present were prominent women heading State Internal Revenue Services, namely the Executive Chairmen, Kwara State Internal Revenue Service, Shade Omoniyi; Gombe State Internal Revenue Service, Hajiya Aisha Adamu; and Zamfara State Internal Revenue Service, Hajiya Rakiya Ahmad Dodo, whose participation underscored the vital role of women in advancing sub-national revenue reforms and driving JTB's vision for a modern and efficient tax ecosystem.



Taxation is the backbone of any functional society, providing governments with the resources to fund public infrastructure, social services, and developmental programs. However, the conversation around taxation in Nigeria often encounters two critical terms: 'tax avoidance' and 'tax evasion'. While both involve reducing tax liability, their legality, implications, and ethical dimensions differ significantly. This article explores these concepts to educate the public, encouraging compliance and fostering a culture of accountability.

Understanding Tax Avoidance

Tax avoidance refers to the use of legitimate strategies and provisions within the law to reduce tax liability. It involves careful planning to minimize the amount owed without violating tax regulations. For instance:

- 1. Utilizing Tax Reliefs and Allowances:** Claiming deductions, such as capital allowances for investments in machinery or start-up costs, to reduce taxable income.
- 2. Leveraging Tax Treaties:** Benefiting from double taxation agreements (DTAs) Nigeria has with other countries to avoid being taxed twice on the same income.
- 3. Incorporating in Tax-Advantaged Zones:** Taking advantage of incentives in Free Trade Zones or pioneer status exemptions for certain industries.

Tax avoidance is lawful but requires professional expertise to ensure compliance with Nigeria's tax laws, such as the Companies Income Tax Act (CITA), Personal Income Tax Act (PITA), and Value Added Tax Act (VATA).

Understanding Tax Evasion

Tax evasion, on the other hand, is an illegal practice where individuals or businesses deliberately avoid paying taxes owed. This can be achieved through fraudulent means, such as:

- 1. Underreporting Income:** Declaring less income than earned to reduce tax liability.
- 2. Inflating Expenses:** Creating fake expenses or inflating deductions to lower taxable income.
- 3. Non-Remittance of Collected Taxes:** Failing to remit taxes like Value Added Tax (VAT) or withholding tax collected from third parties.
- 4. Operating in the Informal Sector:** Conducting cash-based transactions without proper documentation to evade detection by tax authorities.

Tax evasion violates the laws under the Federal Inland Revenue Service (Establishment) Act and is punishable by fines, penalties, or imprisonment.

Differences between Tax Avoidance and Tax Evasion

Aspect	Tax Avoidance	Tax Evasion
Legality	Legal	Illegal
Method	Utilizing lawful provisions	Fraudulent practices
Consequences	None if properly executed	Penalties, fines, or imprisonment
Ethical Concerns	May be considered aggressive	Morally and legally wrong

The Impact on Nigeria's Economy

- 1. Revenue Losses:** Tax evasion directly deprives the government of funds needed for critical infrastructure and social services. According to estimates by the Federal Inland Revenue Service (FIRS), Nigeria loses billions annually due to non-compliance.
- 2. Erosion of Public Trust:** Perceptions of widespread tax evasion reduce trust in the system, discouraging honest taxpayers from complying.
- 3. Economic Inefficiency:** Tax avoidance by multinational corporations often shifts the tax burden to local businesses and individuals, creating an uneven playing field.

Strategies to Address Tax Avoidance and Evasion

- 1. Public Awareness:** Educating citizens on the importance of paying taxes and the consequences of evasion.
- 2. Enhanced Monitoring:** Leveraging technology, such as the Integrated Tax Administration System (ITAS), to detect non-compliance.
- 3. Simplification of Tax Laws:** Streamlining tax codes to close loopholes and encourage compliance.
- 4. Strengthening Enforcement:** Imposing stricter penalties for evasion and rewarding whistleblowers under schemes like the Voluntary Assets and Income Declaration Scheme (VAIDS).
- 5. Collaboration with International Bodies:** Partnering with organizations like the Organization for Economic Co-operation and Development (OECD) to combat base erosion and profit shifting (BEPS).

Conclusion

Tax avoidance and tax evasion, though closely related, have vastly different legal and ethical implications. While taxpayers have the right to minimize their liabilities within the confines of the law, it is vital to avoid crossing into illegal practices.

For businesses and individuals, professional tax advice is critical to navigate Nigeria's complex tax environment. Together, we can build a culture of voluntary compliance, ensuring sustainable development for our nation.

References

1. Federal Inland Revenue Service (FIRS) Website - <https://www.firs.gov.ng>
2. Organisation for Economic Co-operation and Development (OECD) - <https://www.oecd.org>
3. Taxes and Levies (Approved List for Collection) Act, 2015.
4. Voluntary Assets and Income Declaration Scheme (VAIDS) Policy Documents.
5. Nigeria's Companies Income Tax Act (CITA), Personal Income Tax Act (PITA), and Value Added Tax Act (VATA).

COLD WATER VS WARM WATER: WHICH IS BETTER FOR DRINKING OR BATHING?

By Bushirah Adeola Raji, KW-IRS

Many people often wonder which type of water is healthier cold water or warm water. In a country like Nigeria, where the weather can swing between extremely hot afternoons and chilly mornings, it's a common question that affects both health and lifestyle choices. Should you drink cold water after a long day in the sun, or sip warm water like health experts advise? Should you take a hot bath to relax or a cold one to feel refreshed?

Drinking Water: Cold vs Warm

Water is life, but the temperature of the water you drink can influence your body's reaction and overall health. Let's explore the benefits and drawbacks of both types.

Benefits of Drinking Cold Water

1. Refreshes the body: In hot weather, cold water instantly cools the body and restores energy.
 2. Helps with post-exercise recovery: Cold water helps reduce body heat and prevents dehydration after workouts.
 3. Improves alertness: Taking cold water can wake you up faster when you feel tired or sleepy.
- However, too much cold water can have side effects. It may slow digestion after meals or cause mild headaches in sensitive people. If you have a cold, flu, or sore throat, cold water might also worsen your symptoms.

Benefits of Drinking Warm or Hot Water

1. **Improves digestion:** Warm water helps break down food faster and supports better nutrient absorption.
2. **Boosts blood circulation:** Regularly drinking warm water can help detoxify the body naturally.
3. **Eases throat pain and congestion:** During flu season, warm water can soothe sore throats and clear nasal passages.
4. **Helps in weight loss:** Drinking warm water in the morning boosts metabolism and may help burn fat over time.

However, drinking extremely hot water can irritate your mouth or throat, so it's best to keep it warm, not boiling.

Bathing: Cold vs Warm Water

While drinking water affects your internal system, the temperature of your bath water influences your skin, blood flow, and energy levels.

Benefits of Bathing with Cold Water

1. **Boosts circulation:** Cold showers make your heart work harder to pump blood, which strengthens the immune system.
2. **Refreshes the skin:** Cold water tightens pores and helps reduce acne or inflammation.
3. **Improves alertness:** A cold bath can make you feel instantly awake and focused ideal for starting your day.

Still, cold baths are not suitable for everyone. People with fever, cold, or respiratory problems should avoid bathing with cold water, especially in the morning.

Benefits of Bathing with Warm or Hot Water

1. **Relieves muscle pain:** Hot baths relax stiff muscles and relieve tension.
2. **Cleans deeper:** Warm water opens up pores and helps remove oil, sweat, and dirt from the skin.
3. **Reduces stress:** A warm bath before bedtime can calm your nerves and improve sleep quality.

However, using very hot water frequently can dry out your skin or cause dizziness, especially for people with high blood pressure. Moderation is key.

Which is Best for You?

There's no universal rule for everyone. The best choice depends on your body condition, weather, and purpose.

- Drink cold water when you are sweating, exercising, or in hot weather.
- Drink warm water early in the morning or during cold seasons for digestion and detox.
- Take a cold bath to refresh and energize your body after a long day.
- Take a warm bath to relax your muscles and prepare for a good night's sleep.

In general, alternating between cold and warm water based on time and need gives the most health benefits.

References

Healthline: What Are the Risks and Benefits of Drinking Cold Water?

<https://www.medicalnewstoday.com/articles/319673?>

<https://www.healthline.com/health/cold-shower-vs-hot-shower?>

DID YOU KNOW?

1. The new tax reforms introduce standardized methods for calculating state taxes that align with federal provisions while maintaining state autonomy.
2. The 2025 Nigeria Tax Act mandated every business to link their bank accounts to a Tax Identification Number (TIN) for compliance.
3. The chargeable income of an individual is the total income of that individual less eligible deductions.
4. The 2025 Nigeria Tax Act expands the tax net to cover digital assets and foreign exchange gains.
5. Penalty for non-filing of annual returns is N100,000 in the first month and N50,000 for each subsequent month in which the failure continues.

KW-IRS COMMUNICATION CHANNELS INCLUDE:

Website:	www.kw-irs.com
Customer Care line:	07006959477
Email:	helpdesk@kw-irs.com
Facebook:	@KwaraIRS
X:	@KwaraIRS
Instagram:	@kwirs
LinkedIn:	Kwara State Internal Revenue Service
Youtube:	Kwara State Internal Revenue Service

PHOTO NEWS



UPCOMING EVENTS

