



JOINT TAX BOARD
... creating a tax friendly environment

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NEWSLETTER

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LEVERAGING TECHNOLOGY FOR EFFECTIVE ADMINISTRATION OF STAMP DUTIES AND ROAD TAXES IN NIGERIA

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JOINT TAX BOARD
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ONE NATION ONE TAXPAYERS DATABASE ONE TAXPAYERS IDENTIFICATION NUMBER



NATIONAL TAXPAYER IDENTIFICATION NUMBER (TIN) REGISTRATION SYSTEM AND CONSOLIDATED NATIONAL TAXPAYERS DATABASE

JUST ONCE That is how many times you are required to register for Tax Identification Number wherever you are in Nigeria. The days you are required to register with multiple tax authorities are over. This is the freedom the new National TIN Registration System offers ALL corporate and individual taxpayers in Nigeria.

The new National TIN Registration System assigns unique and nationally universal taxpayer identification number (TIN) to all taxpayers on the books of identity management agencies, freeing the taxpayer of the need to visit tax authorities offices for registration and removing the need to be registered more than once.

The new National TIN Registration System obtains data from various sources, generates TIN and notifies YOU through a convenient, swift and secure system that enables YOU view, retrieve and update YOUR tax profile from the comfort of YOUR home or office and at any time of the day.

Key Features of the National TIN Registration System

- Enables taxpayers to initiate TIN registration from the comfort of their homes/offices via <https://tin.gov.ng>. It automatically generates TIN for taxpayers including corporate taxpayers newly registered with CAC.
- Enables payment of ANY tax type because it is integrated with relevant agencies.
- Provides for a downloadable TIN Mobile application (JT B APP) on Google Playstore and IOS, verifies TIN details and generates printable electronic TIN Certificate via the TIN Verification Portal via <https://tinverification.jtb.gov.ng>
- Taxpayers can locate the nearest tax office via the TIN mobile application functionality.
- Enables tax authorities to efficiently manage their taxpayer databases, exponentially grow tax base and Internally Generated Revenue (IGR).
- Provides various channels to access the National TIN Registration System, using web via <https://tin.jtb.gov.ng>, TIN Mobile application or USSD code.
- Enables taxpayers to easily access the system once connected to the internet from anywhere in the world.
- Taxpayers who have been registered before will still retain their TIN and do not need to register again.
- Provides online help desk service which is available 24/7.



PAY YOUR TAX TO ENABLE GOVERNMENT PROVIDE SOCIAL AMENITIES

Partner with FIRS for better service delivery

Signed:
Executive Chairman, FIRS





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Joint Tax Board Advocates tax compliance as prerequisite for clearing political aspirants



The Joint Tax Board (JTB) has recommended tax compliance as prerequisite for clearing aspirants to contest for elective positions.

The Chairman, Joint Tax Board (JTB) and Executive Chairman FIRS, Muhammad Nami, made the recommendation at a meeting with the Independent National Electoral Commission (INEC) in Abuja. The meeting was also attended by the Chief Executive Officers of the Code of Conduct Bureau and the Independent Corrupt Practices and Other Related Offences Commission (ICPC).

The meeting was aimed at strengthening collaboration among the agencies to ensure tax compliance of candidates in the upcoming 2023 General Elections.

According to Nami, there is the need to

promote measures aimed at strengthening the capacity for sustainable and inclusive tax administration in the country. He added that whoever does not pay tax should not be given the opportunity to superintend over taxpayers' money. According to him, "It is important that political office holders pay their right taxes to enable the tax agencies channel the funds for national development."

The Chairman pointed out that the availability of oil money has led to a situation where, "Tax payment has become a secondary matter", cautioning that such trend should be avoided for the country to survive.

While emphasizing that tax revenue was the most effective and sustainable way

for generating funds required to drive socio-economic growth and development, Nami called for a reorientation that would make every income earner pay their fair and accurate tax.

Nami who lamented that the Tax to Gross Domestic Product (GDP) ratio in Nigeria is about the lowest in the world, noted that for Nigeria to overcome the negative trend, “We must get our tax right. We must have a reorientation or reconstruction of our tax code.”

Speaking further, he noted that “Tax compliance is a constitutional obligation, and it is our duty to ensure that every eligible citizen pays his or her tax promptly and accurately. The 2023 election presents an opportunity for us to ensure the effective compliance of every political actor to show case his tax agenda as part of prerequisite for 2023 elections.”

Adding that anyone whose tax status was not in harmony with their declared records should not be entrusted with public office. Tax compliance therefore should be approved for holding political office as this is a global practice.

On his part, the Chairman, INEC, Prof Mahmood Yakubu said, “no specific law makes it mandatory for candidates for election to present evidence of payment of tax before they could contest election.” He however, pledged INEC's commitment to relevant agencies to ensure that public office holders complied with Nigeria's constitution

and relevant laws, including payment of tax.

“There is no specific law that makes it mandatory for candidates for election to present evidence of payment of tax before they can contest; but we understand the importance of this collaboration and we will collaborate with you. All candidates for elected offices are required to complete the INEC nomination forms and to swear to an affidavit that they have fully and faithfully provided the requisite information to the commission. We will collaborate with sister agencies to provide whatever information you request to facilitate your constitutional roles.”

He added that “Leadership comes with enormous responsibilities at both the executive and legislative levels and persons entrusted with that responsibility must respect the constitution and laws of this country. That is why agencies responsible for ensuring compliance with the constitution and laws of this government just like INEC have fully supported.”

“We must have a reorientation or reconstruction of our tax code.”



Sanwo-Olu charge the Joint Tax Board to use Taxation in advocating true Federalism in Nigeria

Lagos State governor, Babajide Sanwo-Olu has charged the Joint Tax Board (JTB) to look toward harmonizing the interpretation of the various tax laws to achieve true federalism in the country.

Sanwo-Olu who gave the charge at the 149th Meeting of the Joint Tax Board in Lagos said that this is imperative for entrenching a truly fair, equitable, and efficient national revenue collection system in the country.

He pointed out that practical solutions to critical revenue issues and fiscal federalism is paramount in ensuring sustainable economic viability at both national and sub-national levels.

The Governor acknowledged that although reviews of some of the extant legal or constitutional provisions are not within the purview of the JTB, however, considering the unwavering voice of the JTB, it should be heard in championing the process for change.



“You are one of the most important stakeholders on this journey towards a truly fair, equitable, and efficient national revenue collection system. As part of this retreat, therefore, I urge you to deliberate and come up with practical solutions to critical revenue issues and fiscal federalism, especially as they relate to Stamp Duties, the regulation of Lotteries, and Federal/State tax jurisdiction, among others.”

He noted that the critical role of individual

members of the JTB towards the fulfillment of the social contract that underpins democratic governance was as important as the existence of the country itself, urging the Board to expand its focus beyond Personal Income Tax, to other tax types for an intensive and sustainable economic development.

“One step in the right direction for the country, which must be highlighted, is the yearly enactment of the Finance Act. It is aimed at reviewing and updating all existing financial/fiscal legislations of the Federal Government and aligning them with current economic

realities and global best practices.”

It is my hope and expectation that the Finance Act has come to stay and that it will progressively make a considerable positive impact on the state of our national and sub-national finances, and the fiscal relations among the various tiers of government.

Represented by the Commissioner for Finance, Dr. Rabiul Olowo, the governor also stressed the need for a yearly enactment of the Finance Act to align with current economic realities.

Earlier, Chairman of the JTB, Muhammed Nami, who was represented by the Coordinating Director of the office of the FIRS Executive Chairman, Mohammed Abubakar, said the theme of the meeting: 'Leveraging Technology for Effective Administration of Stamp Duties and Road Taxes in Nigeria', was carefully chosen to explore innovative ways of administering critical tax types in the country.

Nami noted that technology is crucial in the advancement of all sectors and as

such taxation should leverage it to achieve efficiency.

Speaking in the same vein, Chairman of the Lagos State Internal Revenue Service, Ayodele Subair, in his welcome address, stressed the need for the Board to continue to carry out its duties effectively for the overall development of the country as taxation remains the main source of revenue for the government.

According to Subair, “A lot more financial resources are required to enable us to procure and maintain the long-overdue uninterrupted power and water supply, better and quality education, improved security of life and property, better roads and drainage networks and other basic

amenities the citizens yearn for”.

In her speech, the Secretary of the Joint Tax Board, Obomeghie Nana Aisha, said that JTB as the umbrella body of tax authorities in the country will always strive to ensure harmony and efficiency in the administration of the tax system in the country. She emphasized the need for professionalism in the nation's tax system as well as leveraging technology to ensure the system is aligned to global best practices.

“A lot more financial resources are required to enable us procure and maintain the long-overdue uninterrupted power and water supply, better and quality education,,
...Ayodele Subair





JOINT TAX BOARD

...creating a tax friendly environment!

COMMUNIQUE ISSUED AT THE END OF THE 149TH MEETING OF THE JOINT TAX BOARD (JTB) HELD ON 14TH DECEMBER 2021 AT EKO HOTELS AND SUITES, LAGOS STATE

The JTB held its 149th Meeting on 14th December 2021 at **Eko Hotels and Suites, Victoria Island, Lagos State**, with the theme: **“Leveraging technology for effective administration of Stamp Duties and Road Taxes in Nigeria.”** The Board deliberated on various issues and resolved as follows:

1. That revenue authorities should facilitate the adoption of technology for efficient revenue administration and sustainable growth of the country's revenue profile;
2. That the Board shall put strategies in place to implement the single Inter-State Road Tax Sticker/Emblem and Single Haulage fee at the point of loading and offloading as provided for in the Schedule to the Taxes and Levies (Approved Lists for Collection) Act;
3. That only revenue authorities, and other statutorily approved revenue generating agencies have the responsibility of administering tax laws and related legislations and advised against the involvement of Ministries, Departments, or Agencies of governments in tax collections;
4. That the 'Data for Tax' initiative' is an important national project that has the potential of improving tax revenue and blocking tax leakages; and
5. That state motor licensing authorities should commence the update of motor vehicle ownership database annually as a measure to curb security challenges in the country.

SIGNED:

Muhammad M. Nami
Chairman, Joint Tax Board

Obomeghie Nana-Aisha
Secretary, Joint Tax Board

Joint Tax Board Honours members for Meritorious service



The Joint Tax Board, in keeping with its tradition and encouraging excellence among its members, honoured some Chairmen of the States Internal Revenue Service for their long service on the Board.

The honourees include the Executive Chairmen of Lagos, Enugu, Plateau, Delta, and the Bayelsa States Internal Revenue Service.

At a Gala Night organized as part of the 149th Meeting of the Board in Lagos, the Secretary of the JTB, Obomeghie Nana Aisha, said the honourees have not only stayed long in service but have

performed efficiently and excellently in their roles as Executive Chairmen of their respective States IRS.

She noted with delight the effective contribution of the FIRS and the thirty-six (36) States and the FCT Internal Revenue Service in the onerous task of generating funds for governments at all levels to enable the execution of viable projects for the citizenry.

Responding on behalf of the honourees, the Lagos State Internal Revenue Service Chairman, who described the recognition as an opportunity to do more, said all tax

authorities are making efforts to improve ease of doing business and simplification of tax administrative processes which will in turn significantly advance the tax compliance levels within the country.

“The honourees have not only spent a reasonable length of time in service, but had performed efficiently and excellently in their roles as the Executive Chairmen of their respective state's revenue authorities.”
....Obomeghie Nana-Aisha

FIRS signs MoU with Interpol to boost revenue and plug leakages



The Federal Inland Revenue Service has signed a Memorandum of Understanding with the International Police (Interpol) to combat tax evasion, stop leakages and boost government revenue.

This was disclosed in a statement by the FIRS as the Executive Chairman of the agency, Mr. Mohammad Nami signed the agreement on behalf of the Federal Government.

At the agreement-signing ceremony was the Vice President (Africa) of INTERPOL, Assistant Inspector General of Police, AIG Garba Baba Umar, who signed the MoU on behalf of the Interpol.

What the FIRS is saying:

Nami said, "We signed an MOU with the INTERPOL. This marks an important milestone between our two institutions." The tax agency added that when the partnership is fully implemented, it would open new sources of revenue for

the government of Nigeria and help to plug leakages.

What you should know:

- The Federal Inland Revenue Service generated revenue of N4.2 trillion between January and September 2021.
- Last year FIRS Chairman, Nami, claimed that

between 2007 and 2017 Nigeria reportedly lost over US\$178 billion through tax evasion by multinationals doing business in the country.

- He added that "many rich Multinational Corporations do not pay the right taxes due from them, let alone pay their taxes voluntarily, as a result, in the last one year, we have created more than 35 additional Tax Audit Units and deployed experienced and capable staff to take charge of these offices."

“This marks an important milestone between our two institutions.”

...Muhammad Nami



FCT-IRS begins campaign to surpass its N200b tax collection target

The Federal Capital Territory Internal Revenue Service (FCT-IRS) has commenced a campaign to inculcate tax paying culture on individuals and organisations in the FCT. The Acting Chairman of the FCT-IRS, Haruna Abdullahi, during a road show to kick off the campaign, said awareness creation was one of the strategies the service had adopted to meet its over N200billion tax target this year. Abdullahi said the service was adopting several measures to change people's negative attitude towards payment of tax, noting that the sensitization campaign for improving tax would be intensified. He warned that the service might resort to extant laws to prosecute defaulters. He reminded individuals and organisations that it was an offence if they failed in filing their tax returns promptly.

In a related development, the FCT-IRS has gone into partnership with the Chartered Institute of Taxation of Nigeria (CITN) resulting in the taxpayer education/enlightenment campaign in Abuja to derive revenue to meet its 2022 target.

The campaign is aimed at creating awareness on taxation and some recent changes in tax administration as well as clearly conveying the FCT-IRS tax processes and focus to the residents of FCT.

In his welcome address, the Acting Executive Chairman, FCT-IRS, Mr. Haruna Abdullahi, said the service, as a young tax authority, is always open to more collaborations with stakeholders from Federal Inland Revenue Service (FIRS), CITN, other critical tax professionals and practitioners in widening the campaign. Abdullahi said the programme will be

rewarding, to the FCT, and indeed all Nigerians, given the caliber of the resource persons that were invited to make presentations on critical issues, that would contribute positively to the development of the taxation system.

He added that in terms of tax operations and compliance, its focus has been on the personal income aspect of employees under the Pays-As-You-Earn (PAYE) scheme which contributes about 75 percent, and the self-employed sector under direct assessment with 10 percent contribution, and others at 15 percent contribution respectively.

According to him, in order to surpass its revenue target of N202 billion for the year 2022, the Service is re-strategizing and refocusing on three streams of tax, namely tax on rental income, capital gains tax, and business premises registration fee before the end of the year.

He reiterated the resolve of the service to sustain aggressive public enlightenment and sensitization campaign to mobilize prospective taxpayers, with a view to boosting the revenue base of the FCT Administration.

In his keynote address, the 15th President of CITN, Chief Adesina Adebayo, who was represented by Samuel Agbeluyi, Vice President, CITN, said the programme is highly commendable, as it's intended to provide enlightenment on taxation of partnership business in

Nigeria and recent changes in tax legislation.

Also speaking, Vice Chairman, Senate Committee on FCT, Senator Tolu Odebiyi, noted that the FCT-IRS as one of the key revenue generators for the FCT has done well, especially in putting together needed institutional frameworks.

Speaking in similar vein, Member, House Committee on FCT, and Deputy Chairman House Committee on Appropriation, Hon. Igariwey Iduma Enwo, said it was a very laudable and deliberate collaborative effort towards improving the tax system in the FCT.



Acting Executive Chairman
(FCT-IRS),
Mr Haruna Abdullahi



Kaduna IRS Advises Residents on Voluntary Tax Compliance

Kaduna State Internal Revenue Service (KADIRS) has expressed optimism that the projected N67 billion Internally Generated Revenue for 2022 fiscal will be realized. The Executive Chairman of KADIRS, Dr. Zaid Abubakar, who made this known, disclosed that the projected IGR is higher than the expected statutory allocation receipt for Kaduna State, from the federation account this year. According to him, there will

hopefully be no pandemic this year that will necessitate another lockdown which will slow down business activities.

Dr. Abubakar advised Kaduna State residents to pay their taxes voluntarily to enable the government to provide services to the people and execute developmental projects.

The Executive Chairman further said that KADIRS operations have been fully automated to enable citizens to make tax payments and obtain licenses and permits with ease.



Arakunrin Oluwarotimi Akeredolu SAN
Governor of Ondo State

**ONDO INTERNAL
REVENUE SERVICE
ODIRS GIVES
BACK TO SOCIETY,
ADVOCATES
IMPROVED TAX
COMPLIANCE**

As part of efforts geared toward putting smiles on the faces of taxpayers, Ondo State Internal Revenue Service (ODIRS) has donated a newly built and another renovated convenience and rest room facility for lavatory and other associated uses at the premises of the State High Court Headquarters to serve Judiciary Workers in Akure.

Speaking at the inauguration of the rest rooms, the Chairman of ODIRS Mr. Tolu Adegbe explained that it was the first time the service will be embarking on such

Corporate Social Responsibility (CSR) Project for another arm of the government with the approval of the Governor of Ondo State, Arakunrin Oluwarotimi Akeredolu SAN.

The EC ODIRS said the service has always been rewarding meritorious performance in terms of IGR drive, and it is the reason, with the approval of the Governor, that the rest rooms were built at the State High Court according to their request. "By November last year, when we looked at the figures, the State Judiciary made the highest amount of revenue collection in

the history of Ondo State Judiciary" he said.

Speaking at the event, the Chief Judge of Ondo State, Justice Williams Akinrotoyé appreciated ODIRS for the gesture and promised to put more effort in his strides, noting that the construction of the lavatory facility would eradicate open defecation and bring more comfort to litigants, lawyers judges and judiciary staff having business at the State High Court premises.

The Chief Justice explained that more magistrate courts would be established in some towns to bring dispensation of justice closer to the

grassroots and by extension generate more revenue into the coffers of the state government.

Governor Oluwarotimi Akeredolu who was represented at the event by the Attorney-General and Commissioner for Justice Sir Charles Titiloye, urged the judiciary to continue the revenue generation drive for the state. The Governor however called for more incentives for the people working at the registry as a way of motivation.

In similar vein, the ODIRS, earlier in December 2021, donated generating set and gas cylinders to motorists and other road users in the State.

The ODIRS boss referred to the programme as part of the ODIRS Community Impact Project of tax collection, and such, similar gesture had been extended to many communities and sectors in terms of road grading, electrification, and other projects.

He noted that motorcycle riders had contributed to revenue generation in the state, and this necessitated why Governor Oluwarotimi Akeredolu graciously approved the incentives given to the riders as a form of appreciation.

He revealed that about N1 billion (one billion naira)



Executive Chairman
Mr. ADEGBIE, Tolulope Vincent
OIRS

was realized from the sale of motorcycle and taxi tickets in 2021 as against the N5 million (five million naira) being generated prior to the administration of Arakunrin Akeredolu.

Corroborating the Executive Chairman, the state Commissioner for Finance Mr. Wale Akinterinwa noted that it was the first time any administration in the state would extend such gesture to taxpayers, stressing that Governor Akeredolu would always appreciate any sector that contributes to the development of the state. He appealed to them to continue to cooperate with the government and pay their due taxes as expected.

On his part, the Senior Special Assistant to the Governor on Special Duties, Dr. Doyin Odebowale, while appreciating the riders for their continuous cooperation with the State government, said the State would extend such gestures to other sectors that are paying their due taxes as appropriate.

the State Judiciary made the highest amount of revenue collection in the history of Ondo State Judiciary” he said.

Cross River State Internal Revenue Service To Partner With CITN Towards Creating Tax Awareness



Mr. Akpanke Ogar
Executive Chairman

The Executive Chairman of Cross River State Internal Revenue Service (CRIRS), Mr. Akpanke Ogar, has announced that expanding the tax base by getting more taxpayers into the tax net, rather than increasing taxes, is the focus of the Management of the Cross River State Internal Revenue Service under his watch. According to the Chairman, this is in line with the Tax Exemption Policy of His Excellency, Senator (Prof.) Ben Ayade, Executive Governor of Cross River State.

The State Internal Revenue Service boss made the disclosure in Calabar at the opening of a two-day Workshop on 2021 Annual Tax Week in Calabar, with the theme, *"Understanding Emerging Issues in the Nigeria Tax Environment: Enhancing Voluntary Compliance"*. The event was organized by the Cross River State Internal Revenue Service, in partnership with the Chartered Institute of Taxation of Nigeria (CITN). He disclosed that out of a population of over three million in the State, the

Revenue Service State.

projects that there are about 1.5million persons that are economically active and should be in the tax net but what is currently in the tax net in the State is about 500,000 taxpayers, stating that "our aim is to increase the number in the tax net, not an increment of taxes."

The Chairman noted that the tax authority is correspondingly pursuing with vigour the implementation of His Excellency, the Governor's Tax Exemption policy in collaboration with the State Anti-Tax Agency. This collaboration according to him has assisted in the identification, categorization, and classification of beneficiaries of the policy and their exemption from paying taxes in the

Responding, the President of the Chartered Institute of Taxation of Nigeria, Mr. Adesina Adedayo, represented by the Vice President of the Institute, Mr. Samuel Agbeluyi, as well as the Calabar District & Society, Chairman of the CITN, Comrade Akpeh Ogon, noted that the CITN has been interacting and consulting with tax administrators and consultants towards improving the low level of voluntary compliance in tax payment in order to grow tax revenue.

They expressed pleasure to be in partnership with the Cross River State Government and reiterated that there is need for people to voluntarily comply with tax laws and policies and requirements.

Photo Gallery

149TH JTB MEETING PHOTOS







JTB MEMBERS COURTESY VISIT TO OBA OF LAGOS PALACE



PHOTOS OF SOCIETY OF WOMEN IN TAXATION 2022 ANNUAL SEMINAR



PHOTOS OF JTB COURTESY VISIT TO INEC HEADQUARTERS ABUJA



Group photograph of the newly inductees of the JTB members



inductees taking oath of allegiance during induction ceremony for members of the JTB



Group photograph from the ongoing South South JTB TIN refresher training taking place at Delta State IRS Training School, Warri.



Training of FCT-IRS Officers



Group photograph of Participants at the North Central JTB TIN Registration System Refresher Course hosted by FCT IRS at Chelsea Hotel, Central Business Area Abuja.



Secretary JTB delivering a keynote address at the MainOne Breakfast Session with MDAs at Sheraton Hotel, Abuja



Group picture with Secretary JTB of FCT-IRS Training on JTB TIN Registration System at JTB Conference room.



Tax Administration: Edo Govt. Re-echoes Commitment To Boost IGR

Governor Godwin Obaseki, the Executive Governor of Edo State has reiterated that Edo State Government is desirous of improving its tax administration process to cushion the effects of the dwindling resources from the Federation Account on residents.

Governor Obaseki made this known when he received the President, Chairman and members, Governing Council of the Chartered Institute of Taxation of Nigeria (CITN), in Benin City.

Receiving the CITN President on behalf of Edo State Governor, at the Corporate Head Office of the Edo State Internal Revenue Service, (EIRS), former commissioner of Finance and present Chairman, Taskforce on Internally Generated Revenue, and "Fellow" of the CITN, Hon. John Inegbedion said: "Edo State is desirous of improving its tax collection."

He noted that "The issue of taxation has come to the front burner now in the light of dwindling resources from the federation account.

"In the past as a country, we were delivered by the revenues coming from sale of crude oil.

"Taxation is what every society survives on. Today as a country, we can see we cannot survive without taxation. So we are going back to the basis of governance which is all about taxation- people paying taxes on economic activities and transactions that attracts the appropriate taxes."

He pointed out that in the past, the rich never used to pay taxes. But today, every

state is waking up to focus on taxation. That implies that as professionals which the CITN represents, our skill and service is now more than ever required to be rendered both to government as well as the general populace by educating them on the tax laws, the proper procedure to pay taxes, what taxes should be paid and how to compute them."

Earlier in his address, the 15th President of the Chartered Institute of Taxation of Nigeria, Adesina Adedayo, showered encomium on the Government of Edo State for the landmark developmental strides achieved so far. He commended Governor Godwin Obaseki for sustaining and improving the business friendly environment, improved revenue generation as well as empowerment of the Edo State Internal Revenue Service.

To achieve more excellent performance in revenue generation, the CITN's President sued for full financial and administrative autonomy for the state internal revenue service. He further appreciated the Governor Godwin Obaseki's administrations immense support of the activities of the Benin and District Society of the CITN over time.

Adedayo further informed the Edo State Governor of the Institute's plan to visit the internally displaced persons camp –Home For The Needy Foundation at Uhogua, Edo State as part of CITN's corporate social responsibility and activities to commemorate the 40th Anniversary of the tax Institute.

He mentioned the Institute's plan to hold its 24th Annual Tax Conference scheduled for 17th and 20th May, 2022 with the theme: *Global Disruption Taxation and Digitalization: Implications For Soco-Economic Development.*



Muhammad Nami
Chairman JTB

FIRS To Commence Tax Compliance Checks In Nigeria's Export Processing Zones

Various media were awash on 6th June 2022 that the Federal Inland Revenue Service (FIRS) has concluded plans with the Nigerian Export Processing Zones Authority (NEPZA), to commence tax compliance checks on businesses operating in the nation's export processing zones.

In a statement issued by the FIRS, the partnership with NEPZA is geared toward improving collaboration towards efficient tax administration at the nation's export processing zones.

According to the statement, "The FIRS, on Tuesday, signed an MoU with NEPZA on improved collaboration towards tax administration at Free Trade Zones under the NEPZA.

"The ceremony was led by the Executive Chairman of the FIRS, Muhammad Nami, and the MD of NEPZA, Professor Adepoju Adesugba.

"With this agreement, the Federal Inland Revenue Service is expected to start receiving returns from enterprises that

are in operations in the Nigeria Export Processing Zones. FIRS will henceforth have access to the zones to conduct compliance checks.

According to the FIRS statement, "It is important to note that enterprises in the Export Processing Zones enjoy complete exemption from tax. However, they are statutorily expected to file returns. These returns help the government to plan and know which taxes it has foregone as incentives. It is also expected that the companies in the zone act as collection agents of VAT for the FIRS when they do business with companies that are not in the zone. This MoU would also help the FIRS to bridge collaboration gaps between the Service and NEPZA."

"It is important to note that enterprises in the Export Processing Zones enjoy complete exemption from tax,"



FCT-IRS
FEDERAL CAPITAL TERRITORY
Internal Revenue Service



FCT Partners JT B to ease TIN Registration for Taxpayers

The Federal Capital Territory Internal Revenue Service (FCT-IRS) has announced its partnership with the Joint Tax Board (JT B) to assist residents of the nation's capital to obtain their Taxpayer Identification Number (TIN) with ease. The Revenue Service said the partnership will also ensure efficient service delivery and promote ease of doing business. According to a statement on Monday signed by its spokesperson, Mustapha Sumaila. The Service explained

that the new TIN has unified database, and it uniquely identifies individual taxpayer in the country, such that if the person moves from one state to another, he or she can still use the same TIN. With this initiative, FCT has joined other states in the federation on the platform," it added. With this development, the Revenue Service explained that requesting for TIN in the FCT can now be done in the prescribed JT B manner.



CITN ROUNDS OFF 2022 TAX QUIZ FOR SECONDARY SCHOOLS IN AKWA IBOM STATE

The Chartered Institute of Taxation of Nigeria (CITN) has rounded off its 2022 All Secondary Schools Tax Quiz Competition in Akwa Ibom State. The tax quiz organized by CITN in collaboration with Egghead Management Consultants is part of CITN's "catch them young" programme intended to deepen tax education, improve perception about tax and promote voluntary compliance. Six schools took part in the final stage of the competition held at the Ibom E-Library, Uyo, and moderated by the Chairman of Students Affairs and Tertiary Education Relations of CITN, Dr. Titilayo Fowokan. MONEF High School, Uyo, represented by Miss. Bennie Clinton emerged winner of the competition. The Nigerian

Christian Institute, Uyo was the first runner up while Federal Government College, Ikot Ekpene came third. Speaking at the event, the President of CITN, Mr. Adesina Adedayo, said the tax quiz which is the second in the South-South region is part of the Institute's futuristic plan for tax education and awareness creation. He stated that, "We will replicate this initiative across the country. Our future plan is to have a tax club in all secondary schools across the country. This effort is intended to develop the intellectual capacity of our children on economic matters. We believe that if we must address the issue of economic development, we must invest in the future and tax is the future of every nation."

The President said he was impressed by the display of knowledge on taxation by the students of the State and thanked the Executive Chairman of Akwa Ibom State Internal Revenue Service, AKIRS, Mr. Okon Okon, for the support given for the successful hosting of the tax quiz.

Mr. Adedayo also thanked Mr. Okon for his outstanding support to the CITN Uyo and district, saying that the leadership of CITN decided to site its tax Academy in Akwa Ibom State because of the "wonderful contributions" made by Mr. Okon.

Excited by the exceptional performance of the students, the Executive Chairman of AKIRS, Mr. Okon Okon, awarded a full university scholarship to Miss. Bennie Clinton, a student of MONEF High School, Uyo, who won 2022 edition of the CITN All Secondary Schools Tax Quiz Competition.

According to Mr. Okon, "I am very excited seeing our secondary school students dig deep into tax matters. I feel it is important to encourage our young ones to take up a career in taxation. For this reason, Okon Okon Educational Foundation will give a scholarship to the winner of this quiz. This is my family's little way of giving back to humanity and promoting interest in taxation."

The AKIRS chairman said the scholarship, which is courtesy of his foundation, Mr. Okon Okon Educational Foundation, will cover a five-year undergraduate programme with a value of N300,000 per session.

Mr. Okon who is one of the

representatives of the Joint Tax Board in the CITN Council said there is a global movement towards tax revenue, hence the need to increase tax awareness and education and encourage students from secondary school to take up taxation as a career. "Taxation as a discipline must be put in a way and manner that will encourage more young people to take up a career in the field because States are relying more on taxation as a source of revenue. As practitioners and

administrators, we must be deliberate about developing and improving interest in taxation as a profession. The world is migrating from other sources of income to the first principle of public finance, which is revenue through taxation. We are taking all possible steps to ensure that Akwa Ibom State aligns with that global movement towards tax revenue."

Mr. Okon commended the students who took part in 2022 edition of the Quiz Competition and encouraged them to consider studying taxation and related disciplines after their secondary education.

The Executive Chairman of AKIRS, Mr Okon Okon has been supporting many exceptional and or less privileged students to develop themselves through educational advancement since his days in the banking sector. According to him, the grace of God lifted him up through education, so he considers education a key catalyst for the realization of one's potential.

"We will replicate this initiative across the country,,



Mr. Olugbenga Olaleye
Executive Chairman OGIRS

Ogun Revenue Service parleys with MDAs on its 2022 Revenue target

The Ogun State Internal Revenue Service (OGIRS) has said effective collaboration and synergy between the Service and other (MDAs) in the State is a key enabler for the agency to attain its yearly revenue target.

The Executive Chairman of the Service, Mr. Olugbenga Olaleye, at a recent parley in Abeokuta, said the measure would strengthen the efforts of the Service towards actualizing its mandate and as well improve the harmonious relationship among the MDAs for effective results.

In his words, "When all units and MDAs work

together, share ideas and information, areas of leakages and more revenue opportunities will be identified. The percentage increase over last year's budget figure necessitated the collective efforts geared towards blocking and bringing all revenue leakages into the government coffers.

The Chairman further stated that the Service has been leveraging information technology to block leakages and ease tax compliance among taxpayers

Olaleye enjoined all taxable adults in the state to pay appropriate taxes as and

when due to complement the government's efforts in the provision of social amenities in line with its electoral mandate.

In his contribution, the Special Adviser to the Governor on Revenue, Mr. Abiodun Adeleye, said the programme was arranged for revenue officers to rub minds, reflect on last year's performance and strategize on how best to expand the tax net, boost revenue generation, and surpass the targeted revenue figure for 2022.

Mr. Olugbenga Olaleye, at a parley in Abeokuta said the measure strengthens the Services' efforts towards actualizing its mandate, but as well improve harmonious relationship among the MDAs for effective results.

New Imo State IRS Chairman promises accelerated Revenue increase



Mr. Ifeanyi Okeke
Chairman Imo IIRS

The newly appointed Executive Chairman of Imo State Internal Revenue Service (IIRS), Mr. Ifeanyi Okeke, has pledged accelerated increase in the State's internally generated revenue.

Okeke, who made the pledge while speaking in Owerri expressed his determination to drive the State's IGR from N900m to N2.5b in three months. He promised to bring his wealth of experience in the tax system to bear on the discharge of his new

assignment.

The Chairman said that in line with his mandate from Gov. Hope Uzodimma, he would endeavour to transform the agency and make it one of the most enviable tax agencies in Nigeria.

He said: "I am in a hurry to bring the desired change and leave a lasting legacy, especially in the area of conviviality between taxpayers and the tax authority.

According to him, his short-term vision for the agency is to build a system

that will ensure that all tax and non-tax revenues are collected optimally, and leakages blocked.

He stated that his medium-term vision was to establish a system that would encourage voluntary tax compliance and bring all taxpayers in the State into the tax net. He assured the people of the State that the State Revenue Service would become the major funding source of the State by entrenching a sustainable system of tax administration and efficient revenue collection in the long term.

Mr. Okeke enthused: "We will bring more businesses, especially in the informal sector, into the tax net through enumeration and quick resolution of pending issues between IIRS and unions/associations.

"We will ensure strict adherence to payment of all tax revenues into the State Treasury Single Account (TSA) by leveraging the existing revenue laws and developing the right technology to improve revenue collections," he said. (NAN)

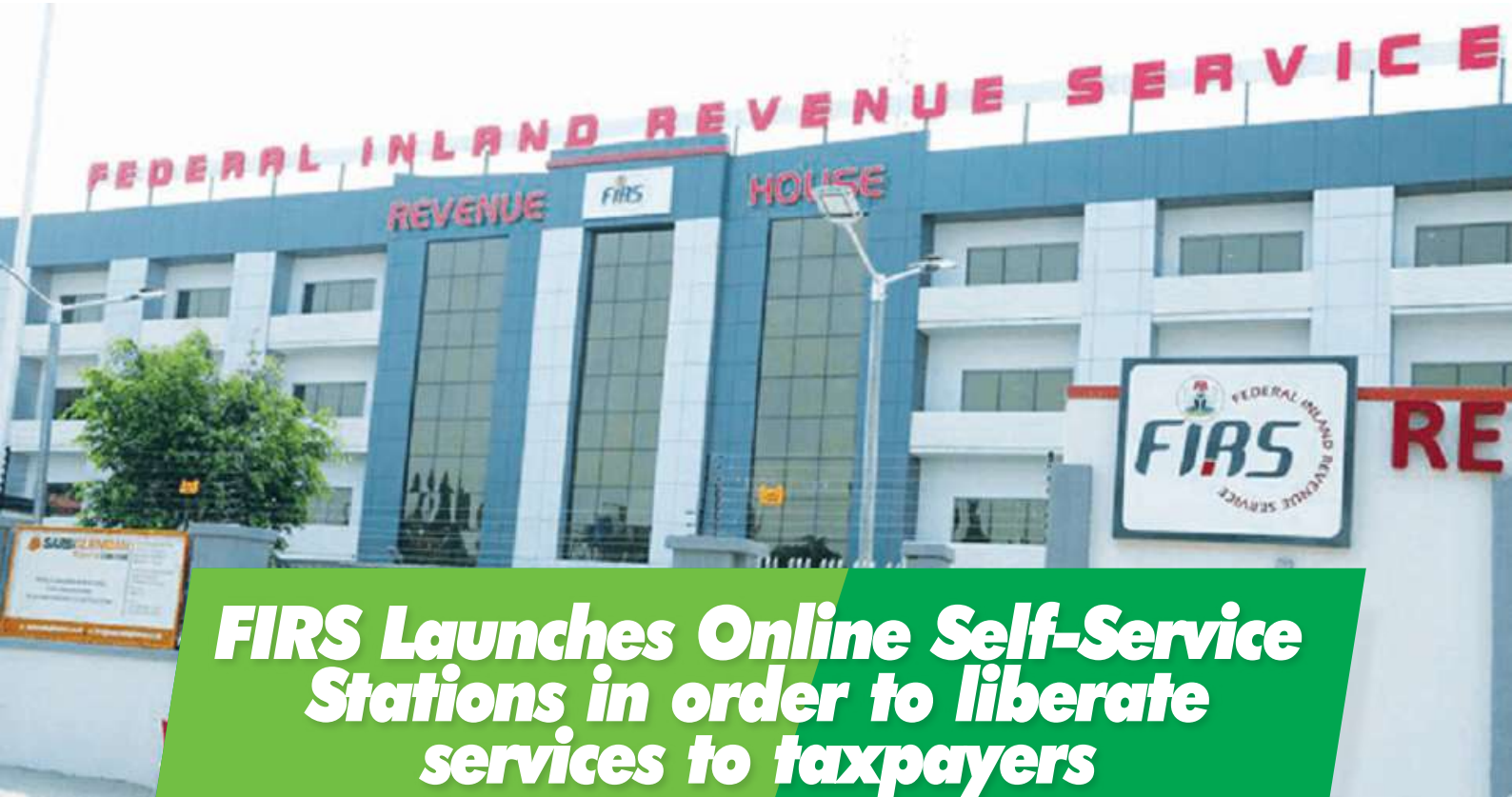


Tax Evasion: Kogi State Seals the Facilities Of Two Telecommunication Companies Over N360 Million Tax Default

Kogi State Internal Revenue Service (KGIIRS) on Wednesday, March 17, 2022, sealed the network facilities of two telecommunication companies operating in Kogi State for their failure to remit tax liabilities worth over Three Hundred and Sixty Million, and Thirty-Five Thousand Naira (N360,035,000.00) to the State Government. The Director of Legal Services and Enforcement, Barrister Saidu Isah Okino, ably represented by the Head of Enforcement Department of the Revenue Service, Alhaji Abubakar Obori, who led the team to seal the

facilities of the two companies across the State, lamented that besides the fact that the two companies have refused to meet their tax obligations to the tune of N360,035,000.00, they have constantly evaded the fulfillment of such civic duty, adding that the companies defaulted on the Social Service Contribution Levy, and on Corporate and individual tax liabilities to the tune of Sixty Million and Thirty-Five Thousand Naira (N60,035,000.00). According to him, "The Service has written several letters to the Management of the companies to pacify them

to pay the taxes they owe the Kogi State Government, but they had never shown any sign of commitment. The sealing of the sites and properties was at the instance of a High Court Order sitting in Lokoja, Kogi State, and until they pay their tax liabilities, the Service will not unseal the sites located at Mount Patti, and across Kogi State." Okino further called on other defaulters to pay their outstanding tax liabilities to avoid sealing off their business facilities by the Service as tax enforcement is a continuous one.



FIRS Launches Online Self-Service Stations in order to liberate services to taxpayers

To increase voluntary tax compliance, the management of the Federal Inland Revenue Service has introduced "Self-Service Stations" where taxpayers can file tax returns, pay taxes, apply for and validate Tax Clearance Certificates, among other services, by themselves on online platforms located in FIRS tax offices across the country. This initiative is aimed at supporting taxpayers in the optimized use of the TaxPro Max solution.

"As part of the Service's effort to enhance voluntary tax compliance, the Self-Service Stations will, among other things, provide taxpayers the opportunity to carry out the following services online while in a Tax Office: Filing tax returns; Paying taxes; Applying for and validating

TCCs; Generating receipts and credit notes," a statement by the FIRS read. The statement added that to make it more convenient for the taxpayers, the Self-Service Stations have designated officers readily available to assist taxpayers with any technical difficulty or concerns that may arise. The Service enjoins taxpayers to take advantage of the Self-Service Stations in fulfilling their tax obligations.

This initiative is aimed at supporting taxpayers in the optimised use of the TaxPro Max solution.

We are committed to full automation of FCT-IRS - Acting Chairman vows



Acting Executive Chairman
(FCT-IRS),
Mr Haruna Abdullahi

The Acting Executive Chairman of Federal Capital Territory Internal Revenue Service (FCT-IRS), Mr Haruna Abdullahi says the management is committed towards achieving full automation of the services' operations.

Abdullahi who stated this recently while interacting with newsmen in Abuja said the effort to fully automate the Services' operations is yielding results. He explained that FCT-IRS has introduced different online platforms in its bid to making the Service a technology-driven organization. He said aside the FCT-IRS

Tax Portal, the Service had also deployed its Microsoft Office 365 which aids collaboration and provides 24/7 remote access to all its resources and processes. "This has improved productivity leading to improved customer satisfaction. Response time to customer requests has also been improved since

systems can be accessed remotely. We have also automated the payment and filing of tax returns so that our taxpayers do not necessarily have to physically visit our tax offices. They can process payments and filing of tax returns in the comfort of their homes seamlessly and without hassle. FCT taxpayers also have our call centre number 0700 220 0002.

He further advised members of the taxpaying public to call *7737*22# for TIN verification.

The Acting Executive Chairman said achieving full automation of the service is a goal that must

be accomplished by FCT-IRS. Speaking on the effort to expand the revenue base of the Service, Abdullahi disclosed that new tax offices had been opened to ensure taxpayers could access FCT-IRS offices wherever they might be. According to him, three additional tax offices that have been opened are Kuje, Bwari, and Gwarinpa, while plans are underway to establish more offices to cater for the taxpayers residing and working across FCT.

He also disclosed that the Service embarked on aggressive sensitisation campaign through a roadshow activity to educate, mobilise and inform the prospective taxpayers across the territory on the need to pay their taxes with a view to bring more people to the taxnet.

Abdullahi who described the programme as very successful said "going forward it will henceforth be an annual event to mobilise and sensitise the residents of FCT on the need to fulfill their civic responsibilities.



KADIRS holds stakeholders' engagement summit, to drive reforms in tax compliance

As part of the efforts to ensure that taxpayers are fully involved in decision making and enhancement of feedback mechanism in tax administration in Kaduna State, the Kaduna State Internal Revenue Service in collaboration and support from Christian Aid and

Partnership to Engage, Reform, and Learn PERL organized a two-day stakeholders' engagement summit at Bafra Hotel, Kaduna.

The theme for this year's summit is Digitization of Tax Administration, Taxpayer Education, and Voluntary Compliance: Panacea for Resilience

towards Building a Modern Society. While the Topic for the first session was: Digitizing Taxation in Kaduna State; Issues, Challenges, and opportunity for Enhanced Revenue for Development.

The first session had the following panelists: KADIRS Executive

*Taxpayer Education;
A key Strategy in
Achieving Fiscal
Resilience and
Economic
Development'*

Dr Zaid Abubakar
Executive Chairman KADIRS

Chairman, Dr. Zaid Abubakar, FIRS Representative, Musa Adamu Agaie, KASTLEA Representative, Mr. Idris Shehu, KADGIS Representative, Mal. Gambo Musa Illalah, and the General Manager of INTELIWORX, Mal. Abdulrauf Aliyu.

The second session had the following panelists: the General Manager KEPA, Hajiya Maimunatu A. Abubakar, Representative of D.G.

KASUPDA, Mr. Gabriel Ladan; Representative of M.D. KADSWAC, Mrs. Florence Odum; Representative of E.S. SEMA; Mr. Paul Fidelis Aboi; and Mr. Joshua James, OGP Co-Chair, Open Budget, Kaduna State with the topic: Taxpayer Education: A Key Strategy in Achieving Fiscal Resilience and Economic Development. The contributions of the panelists from the two sessions centered on

automation and tax education as the critical tools for enhancing voluntary tax compliance. They made emphasis on the need for tax authorities to create a user-friendly system that meets the needs of all kinds of taxpayers, tax officials, and tax agents and ultimately increases tax compliance, fosters transparency, reduces the cost of collections, and likewise improves revenue mobilization.



CITN to build tax academy in Akwa Ibom, Gov't donates land

The Chartered Institute of Taxation of Nigeria has undertaken to build a Tax Academy in Akwa Ibom State for the training of tax professionals in the South-South region of the country. The President of CITN, Mr. Adesina Adedayo, who was on a two-day working visit to Akwa Ibom State disclosed this during a courtesy call on Governor Udom Emmanuel on Tuesday, 12th April 2022, saying that the Academy will train tax professionals, increase tax awareness, enhance tax education and the development of the tax profession. Mr. Adedayo said the Institute chose Akwa Ibom State for the siting of the tax academy because of the “wonderful contributions and strengthening of the governance model of the Institute by the Chairman of the Akwa Ibom State Internal Revenue Service, Mr. Okon Okon”. The CITN President intimated the Governor about the 2022 All Secondary Schools Tax Quiz Competition in the state organized by CITN in honour of Prof. Edem William, a fellow of the Institute, saying that the quiz, which is part of the “Catch them young” programme of the Institute, is fashioned to stimulate students' interest in taxation as a course of study and promote positive perception about tax responsibilities. Mr. Adedayo said they were also in the

State to invite the Governor to the 24th Annual Tax Conference of the CITN that was held between 17th and 20th May 2022, in Abuja.

The President thanked Governor Emmanuel for the immense support he has given to CITN Uyo and District Society, and for strengthening the institutional framework for the efficient operation of the Akwa Ibom State Internal Revenue Service.

Responding, Governor Udom Emmanuel represented by the Deputy Governor, Mr. Moses Ekpo, thanked CITN for choosing Akwa Ibom from the South-South States for the siting of the CITN Tax Academy, saying that Akwa Ibom State is peaceful and serene for an academic institution of such high professional grade.

“You did not only make a good choice in thinking of Akwa Ibom State as the location of the Academy. Our State is regarded today as one of the most peaceful states in this country. Our location is very serene and so much fit for academic purposes. We thank you for considering our State for this very important institution.”

The Governor announced the donation of a plot of land for the building of the Tax Academy and the building of the CITN Secretariat for Uyo and District Society.

EIRS Meets FRSC, VIO For Enhanced Service Delivery **...commends Head of Driver's Licence Operations**



As part of measures geared towards the upscale of service delivery to taxpayers and motorists in Edo State, Chairman, Taskforce on IGR, Hon. John Inegbedion today, met with Edo State Sector Commander, Federal Road Safety Corps, Corp Commander Henry Benamaisia and the Vehicle Inspection Department, of the Ministry of Transportation.

Speaking at the meeting, Hon. Inegbedion informed the Sector Commander of the Revenue Service's request made to the National Headquarters of FRSC for an increase in number plates issued to applicants in Edo State.

He said the requested increase is due to

the high demand from motorists and Edo's State strategic location as an automobile market, transportation gateway and hub in the South-South region of Nigeria.

He emphasized the importance of affixing issued number plates on duly registered vehicles as it has both security and safety implications for society.

Hon. Inegbedion however sued for sustained collaboration amongst stateholders and commended the efforts of the Head of Driver's Licensing in Edo State A.B Bwarama, for his dedication and commitment in facilitating service delivery to applicants in the state.

Edo IRS Holds Quarterly Performance Review Meeting, Achieve N3bn Monthly Target



The 2022 quarterly (Jan - March) performance review meeting has been held by the management of Edo State Internal Revenue Service, EIRS with a view to analyse its performance, and set targets on revenue generated within the period.

Speaking at the review meeting, Chairman Task Force IGR, Hon. John Inegbedion, appreciated Ministries of Physical Planning Urban and Regional Development, Education as well as Edo Geographical Information Service (Edo GIS), for the collaboration which led to actualizing the three billion target and improvements in their respective collections.

Hon. Inegbedion equally charged zonal and branch managers as well as staff of the Revenue Service for their dedication and efforts at achieving the feat and sued

for renewed commitment to sustain its growth.

He assured that necessary measures are being put in place to improve efficiency in revenue administration particularly in blocking revenue leakages.

The EIRS IGR Taskforce Chairman unequivocally thanked Governor Godwin Obaseki and his Deputy, Rt. Hon. Philip Shaibu for the immense support to the Revenue Service towards ensuring that its mandate of revenue generation is met for the overall benefit of the State.

Recall that at the last quarterly performance review meeting of 2021, and on assumption of office as Chairman Taskforce IGR, Hon. John Inegbedion was charged by Governor Godwin Obaseki to champion a robust revenue administration for the State in line with budgetary provisions.

While the Constitution may not specifically make tax compliance an eligibility condition to contest an election, those who have failed to declare their income honestly (by filing a return) and pay their taxes promptly can be disqualified under the Constitution if they are convicted under the PITA for failure to file returns and pay their taxes.

GLOBAL BEST PRACTICES

In many countries, effective tax compliance is considered a key moral and legal requirement for eligibility to hold public office. This is not simply a presentation of tax clearance certificate but a diligent and robust review of the amount of taxes paid and timeliness of payment compared to income earned in the relevant years, assets declaration and overall net worth of the aspirants.

In countries such as the United States, it has become the tradition for aspirants to the office of the President to publicly disclose or publish their tax returns. While this is not required by law, it is considered as necessary to earn the trust of the people and in turn enhance their tax morale and trust in government.

THE WAY FORWARD

Beyond the legal requirement and moral obligation to pay taxes, using tax non-compliance as a basis to disqualify politicians and tax evaders will pave the way for credible candidates given that it takes people of character to declare their income honestly and pay their taxes promptly. An honest and sincere introspection is required to get our tax bearings right, and we must have a re-orientation and reconstruct our tax culture.

[05]

To achieve this objective, the following action points are recommended:

- **Tax authorities** should verify full compliance with "honest declaration and prompt payment of taxes" before issuing TCC to any person (including political actors). Where taxes have not been paid in the past, TCCs should not be "sold" subsequently to such persons without imposition of fines and prosecution as may be necessary.
- **The Independent National Electoral Commission (INEC)** should ensure compliance with all applicable laws including section 85(4)(s) of PITA which mandates that a TCC be demanded for appointment or election into public office.
- **The ICPC and EFCC** should support the tax authorities and INEC in the discharge of the above functions.
- **The Judiciary** should provide guidance and proper interpretation in a manner that gives effect to the letters and spirit of the Constitution and all relevant laws.
- **The National Assembly** should amend the electoral law to specifically require full and effective tax compliance as a basis for eligibility for public office.
- The National Tax Policy mandates political parties to articulate and make public their tax agenda before and during election campaigns and the electorates must demand that from parties during elections.

*Produced under the authority of the
Chairman, Joint Tax Board*

[06]



**WHY EFFECTIVE
TAX COMPLIANCE
BY POLITICAL
LEADERS IS
CRITICAL FOR
NATIONAL
DEVELOPMENT**

BACKGROUND

The age-long theory of social contract holds that people's moral and political obligations derive from an agreement among them to form the society in which they live. It confers legitimacy on the authority of government over the people.

Put differently, government will lack legitimacy without the social contract and society will not be able to function as desired. At the centre of the social contract is the fact that while the government derives its powers from the people, they also contribute their resources mostly by way of taxes in return for social services, rule of law and good governance. Therefore, if the people do not pay taxes, there will be no organised society.

LEGAL FRAMEWORK

In recognition of the critical role of tax payments, section 24(2)(f) of the 1999 Constitution of the Federal Republic of Nigeria requires every citizen to declare his income honestly to appropriate and lawful agencies and pay his tax promptly. This means that political leaders, being citizens, are required to pay their taxes in addition to their responsibility to provide good governance and deliver on the people's expectations under the social contract.

Furthermore, section 3 of the Personal Income Tax Act (PITA) imposes tax on the income of every taxable person for each year of assessment from all sources inside or outside Nigeria including salaries, business profits, rent, interest, and

[02]

dividend. Section 41 mandates every taxable person to file a return containing true and complete statement of his income annually with the tax authority of the State in which he is a resident. A fine of N20,000 and a daily penalty of N2,000 is applicable for failure to file returns and pay the taxes due in addition to imprisonment for 6 months upon conviction.

Section 85 of PITA entitles a taxpayer to a tax clearance certificate (TCC) where the tax assessed for the previous 3 years have been fully paid while S.85(4)(s) mandates that a TCC be demanded for appointment or election into public office.

PROBLEM DEFINITION

Nigeria has a revenue problem because many people evade taxes. Consequently, the tax to GDP rating of the country is one of the lowest globally. Tax evasion is the illegal non-payment or underpayment of tax. Where an aspirant for a political office only pays a nominal amount to 'buy' a TCC for the purpose of political screening, such an individual is a tax evader as the very action confirms the failure to file returns and pay income tax (at least in the previous 3 years). Such a person is liable to be prosecuted as contained in the law.

In view of the political activities in the lead up to an election year, some States' tax authorities issued public notices prescribing the amounts to be paid by political aspirants seeking to obtain tax clearance certificates for various elective positions. Observations show that some asset

[03]

declarations made by political actors have been inconsistent with their tax status.

Sadly, there is no focus on whether these aspirants are legally and morally eligible to superintend over taxpayers' monies. Ironically, many of the aspirants were reported as "shopping" for TCCs in states where they can pay the least amounts notwithstanding where they are resident contrary to the clear provisions of section 41 of PITA.

Section 137 of the Constitution disqualifies a person who is under a sentence of imprisonment or fine for any offence from contesting for the office of President (there are similar sections regarding other political offices). While the Constitution does not specifically mention tax compliance or tax clearance certificate as a basis for disqualification, it is logical to infer that the Constitution expects that such persons would have been prosecuted in any case and sentenced to a fine or imprisonment thereby making them ineligible to hold any political office.

DECIDED CASE

The Court of Appeal in KOLAWOLE & ANOR V. OYELEKE (2011) seem to suggest that payment of tax as and when due is not a requirement for eligibility to contest an election under the Constitution.

[04]



JOINT TAX BOARD

...creating a tax friendly environment!

PUBLIC NOTICE

JTB ONLINE TIN REGISTRATION SYSTEM

The Joint Tax Board (JTB) wishes to inform the Public that the Taxpayer Identification Number (TIN) Registration has further been simplified. Taxpayer can register and obtain TIN from the comfort of his/her home anywhere in the world at any time.

HOW TO REGISTER

Individual TIN Registration Process

- Simply log on to: tin.jtb.gov.ng on you computer or tablet or download JTB App on your mobile phone (Andriod or IOS)
- Click Register for TIN (individual)
- Follow the simple process of registration.

Upon completion of the Registration process the appropriate tax authority will approve, and Taxpayer will automatically be issued TIN.

Requirements:

Taxpayer shall provide details of the following:

- Bank Verification Number
- Date of Birth
- First Name
- Surname/Last name

CORPORATE TIN REGISTRATION PROCESS

For Corporate entity registration

- Simply log on to: tin.jtb.gov.ng on you computer or tablet or download JTB App on your mobile phone (Andriod or IOS)
- Click Register for TIN (Non-Individual)
- Follow the simple process of registration.

Provide Corporate Affairs Commission (CAC) Registration Number.

Upon completion of the Registration process, the appropriate tax authority will approve and Taxpayer will automatically be issued TIN.

TIN VERIFICATION

To verify your TIN, visit tinverification.jtb.gov.ng and simply enter the necessary fields.

SIGNED:

Obomeghie Nana Aisha

SECRETARY, JOINT TAX BOARD



JOINT TAX BOARD

...creating a tax friendly environment!

PUBLIC NOTICE

REGULARISATION OF TAX STATUS AND ISSUANCE OF TAX CLEARANCE CERTIFICATES TO ALL TAXABLE PERSONS IN NIGERIA

The Joint Tax Board (JTB), in line with its statutory mandate under Section 86(1) of the Personal Income Tax Act Cap. P8, LFN 2004 (as amended), hereby notifies the general public, that:

1. Section 24(f) of the Constitution of the Federal Republic of Nigeria requires that every citizen shall declare his or her income honestly to appropriate and lawful agencies and pay his or her tax promptly.
2. Consequently, the general public, particularly all persons seeking political offices in the 2023 general elections including those already occupying political offices are required to, not later than **30 days** after the date of publication of this notice, **REGULARISE** their tax positions with the relevant tax authorities of their respective places of residence.
3. The concerned individuals together with their business entities must ensure that the income and tax declared in their tax returns (and shown in the Tax Clearance Certificate) align with their **INCOME FROM ALL ECONOMIC ACTIVITIES, ASSETS, AS WELL AS ALL REGISTERED BUSINESS NAME(S) ASSOCIATED WITH THEM.**
4. Please note that, all tax authorities, using technology and Nigeria's extensive tax information exchange partners, have obtained reliable data on the income, assets and economic interests (located within or outside Nigeria) of all taxpayers.
5. Relevant tax authorities shall, after the expiration of the **30 days'** notice provided in this publication, make public the identities of all concerned individuals and their business entities who are defaulting in their tax obligations. Such persons shall be visited with enforcement measures, including prosecution and appropriate sanctions, in line with the provisions of extant laws.

Requests for further information or clarification on this Public Notice should be directed to the:

Chairman,
Joint Tax Board,
12 Sokode Crescent,
Wuse Zone 5,
Abuja.

Secretary,
Joint Tax Board,
12 Sokode Crescent,
Wuse Zone 5,
Abuja.

visit:
www.jtb.gov.ng
contactus@jtb.gov.ng
Tel: +234 803 918 7289

SIGNED:

Muhammad Nami

CHAIRMAN, JOINT TAX BOARD