



# SWIT



NEWSLETTER

JANUARY 2022 EDITION

VOL. 2 NO. 2

A PUBLICATION OF THE SOCIETY OF WOMEN IN TAXATION

[www.switcitn.org.ng](http://www.switcitn.org.ng)

## Prince Quadri

Celebrated 60th birthday  
in grandstyle



## Adedayo

CITN President attains  
mni, NIPSS, Kuru

## Nami

FIRS Boss elected 15th  
President of Commonwealth  
Tax Administrators Forum



**SWIT HOLDS TAX DIGITILIZATION  
TRAINING IN ABUJA**



### VISION

To be a leading professional women association in Nigeria.

### MISSION

To build a society that will promote the interest of Women in Tax Policy, Law and Practice in furtherance of the aims of the Chartered Institute of Taxation of Nigeria.

### MOTTO

Integrity and Service

## OBJECTIVES

SWIT is established to, among others:

- \* Assist the Institute in the protection of its Charter and status, as well as the interest of its female members; and promote and maintain a high standard of efficiency and professional conduct.
- \* Encourage and assist women entering the taxation profession; and promote the continuing education, intellectual growth and professional knowledge of its members.
- \* Encourage members to participate actively in the Institute and other professional tax organizations.
- \* Consider all questions affecting the interests of the taxation profession at large and create a forum for the objective study of contemporary problems in organizations engaging in taxation practice or administration.
- \* Undertake projects to enhance the image of women and publicize their achievements in taxation and the professions.
- \* Undertake tax awareness campaigns in various sectors of the society and economy to foster growth and inclusiveness.

## BRIEF HISTORY OF SWIT

The Society of Women in Taxation (SWIT) was formally inaugurated on 7th May 2010 as an arm of the Chartered Institute of Taxation of Nigeria (CITN) to serve as an umbrella body of the female members of the Institute and to meet the yearnings and aspirations of women for recognition as a force to reckon with on Tax policy issues. It is also to serve as a forum for promotion of socioeconomic development of women.

The Society has two institutional Patrons and four life Patrons who have contributed to the development of CITN and the Society specifically. Members of the National Executive are spread across the six geopolitical zones in Nigeria, including the Federal Capital Territory, Abuja

The National Chairperson presides over the affairs of the Society. At the state level, SWIT Coordinators preside over the State Chapters and ensure that the overall objectives of SWIT are met in their states.



*Celebrating 40 years of regulating the tax Profession*



Oyo State Investiture **15**

Ogun State Investiture **20**

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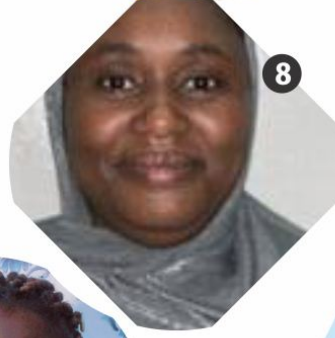
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Society of Women in Taxation is the Women arm of the Chartered Institute of Taxation of Nigeria (CITN).

## Editors Comment

*We* are promise keepers, Our promise to maintain the tempo of our Newsletter quarterly, after the relaunch of the previous edition.

We are back with a fresh one for the new year- 2022. For those of you who are getting to know US, we are the Society of Women in Taxation, an arm of the Chartered Institute of Taxation of Nigeria (CITN), serving as an umbrella body of the female members of the Institute, meeting the yearnings and aspirations of women for recognition in taxation.

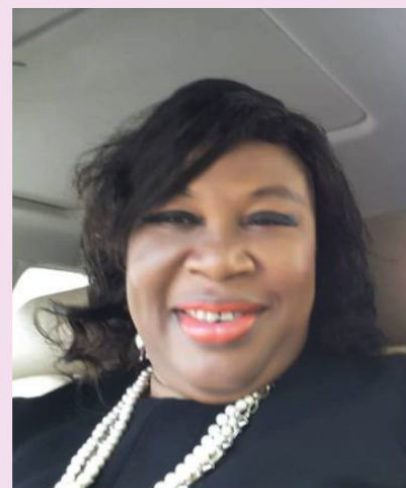
This quarter's Newsletter for the brand new year brings much excitement to our readers, it will inform and acquaints you with the activities of SWIT, CITN, District Societies, State Chapters and taxation generally. It features our interesting, inspiring and insightful reports, news and events that took place within the period of the last quarter, viz: investiture of our State Coordinators and their EXCOs in OYO, OGUN, LAGOS and FCT ABUJA; SWIT/FIRS Training and Family meeting which was refreshing and bonding time for us all; the 60th birthday celebration

and lecture of SWIT Founder - Prince Kunle Quadri, the 15th CITN President Mr. Adesina Adedayo graduation from NIPSS Kuru, FIRS Executive Chairman-Muhammad Nami's election as the 15th President of the Commonwealth Tax Administrators Forum (CATA).

Not only that, you will have an insight into the CITN Southwest Conference-Akure 2021, SWIT National Chairperson Dr. Abiola Adimula Courtesy visit to the Tax Controller of Kwara State, the celebration of life and time of the Mother of one of SWIT Life Patrons and the immediate Past President of CITN-Dame Jumoke Simplice and the father of SWIT Vice National Chairperson 2- Dr. Caroline Ndubuisi.

Please come along with me to see how our report has taken a new and improved style to give facts and in-depth presentation of our profession and calling in taxation.

You will agree with me that this is a good avenue to advertise and market your companies and products, we have the class and the reach- make a call and reach out to US today.



**Dame Dena-Rose Ajayi, FCTI**  
Editor



**Mrs. Emily Ufulul Daboer, CNA, FCTI**  
Assistant National Publicity and Publication Secretary/  
The Assistant Editor



# SWIT BITS



*Dr. Biola Adimula* FCTI  
Editor-in-Chief

There are lots and lots that happened in 2021 . . . I mean for the Society of Women in Taxation (SWIT), for our parent body- the Chartered Institute of Taxation of Nigeria (CITN) and for our Institutional Patronship - the Federal Inland Revenue Service (FIRS). It is so exciting and heartwarming that the leadership had recorded unprecedented achievements, and attainments of no mean standard.

For Adesina Adedayo, the CITN President and Chairman of Council, he has made his marks in the sands of time as the first Nominee of CITN for the Senior Executive Course of the National Institute for Policy and Strategic Studies, Kuru, Jos, Nigeria and his attainment of the elevated title of Member of the National Institute (mni) is written in gold in the history of CITN.

As for SWIT Patron, Muhammad Nami, the Executive Chairman of FIRS, he has made an indelible mark on tax administration globally, with his election as the 15th President of the Commonwealth Tax Administrators Forum- becoming the No. 1 man in Tax administration in all the Commonwealth countries! Its amazing the impact he is making on what he knows best to do around the world.

Before going far, let me inject an interesting story- that in 2010, SWIT was born as the female arm of CITN through the foresightedness, outstanding leadership ability and unwavering focus of Prince Rashaq Kunle Quadri, as the President and Chairman of Council. That singular effort has positioned the CITN in the positive wave of female gender responsiveness and inclusiveness in prevention, participation, protection, and welfare delivery, in line with the United Nations Security Council Resolution 1325 of year 2000. This great achiever celebrated his 60th birthday in a grand style in Lagos.

Time and space will not permit me to tell you everything in this piece, but just before I drop my pen, let's peep into some other stories like the first in-house SWIT leadership training and SWIT family meeting; CITN South West Akure Conference, Investiture of some SWIT State Chapter Coordinators, health seminar and all you need to know to be healthy- courtesy of SWIT Plateau, and lots, lots more.

Please settle down, relax with this bits and explore the whole as extensively reported in this new year edition.

I wish all our readers a happy and prosperous 2022.



# ADEDAYO

## CITN President attains mini NIPSS, Kuru- Jos

**Y**ou never know how strong you are until being strong is your only choice . . . that is the story of Adesina Adedayo when he was nominated as the first nominee of the Chartered Institute of Taxation of Nigeria, as a participant for the ten months Senior Executive Course 43, 2021 in February 2021, on- Getting Things Done: Strategies for Policy and Programme Implementation in Nigeria.

The journey of ten months looked long, the stress of the study appeared difficult, exhausting and tedious like an un-surmountable mountain meant only for the strong, the resolute and possibly the Military. On a normal day, Ade (as he is fondly called) appears simple, soft and easy going. He was born, bred and schooled in Lagos about five and a half decades ago, as a civilian who took things easy as they come his ways. Ade qualified as a Chartered Accountant with the Institute of Chartered Accountants of Nigeria in November 1992, Associate Member in 1995 and Fellow in 2012. He became an Associate member of the Chartered Institute of Taxation of Nigeria (CITN) in 1996 and admitted a Fellow in 2003. He currently practices taxation and accounting under the auspices of his two firms known as AIA Professionals (Chartered Tax Practitioners) and Adesina Adedayo & Co. (Chartered Accountants)

Like a professional that he is, Ade resumed for the course with a usual professional disposition knowing what to do and when to do. Hardly has he commenced the course that he realised that this was a different terrain meant for the strong, the mighty and the power brokers and he had no option than to be strong in order to adjust to the dictates of the Course, which was structured along seven groups. Each group was expected to go on a study tour of strategic institution, study tour of two states (one in the north and another in the south), a study tour of a country within the African region and another country outside the African region, which is intercontinental.

Not only that, he must do an Individual Research Project focused on a policy related topical issue related to his profession, attend lectures and make presentation on

nine policy and strategic modules, through Group cohesion, interaction and dynamics towards achieving a common objective.

For the CITN Boss, the most challenging part of the course was instilling discipline, effective communication and presentation, while the course insists that issues are not only identified but solutions proffered, including practical and realistic implementation strategies with datelines. His amazing discovery was the communal spirit of the National Institute. NIPSS is a mini-nation and the ability and capacity to make progress despite participants diverse personalities, tribal and religious preferences was a must for all.

Ade continues to reminisce the principle of a sound mind in a sound body and the regular morning drill in form of physical exercise which was incorporated as part of the curriculum on daily basis. For him, the remarkable crowning highlight of the Course is the Presidential Parley- where the President of the Federal Republic of



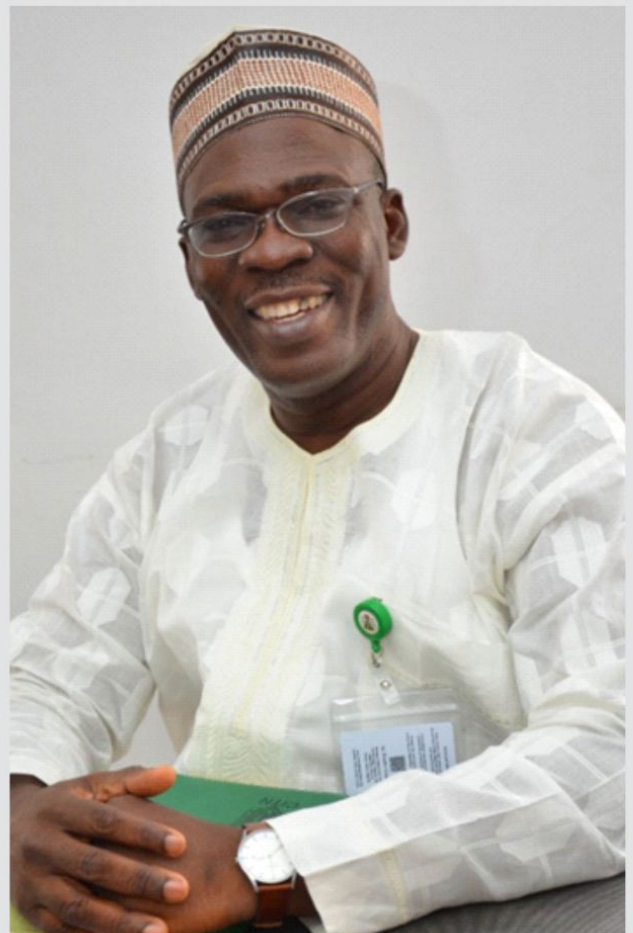


Nigeria received members of the Senior Executive Course and the Report of the Course is discussed with the President and members of the Federal Executive Council.

And finally, the course ended on 20 November 2021 with the conferment of the Member of the National Institute (mni) on the 15th President and Chairman of Council of the Chartered Institute of Taxation of Nigeria ... for there is time for everything under the heaven ... and He makes all things beautiful in His time!

Now is the set time for the CITN Boss to shine, to be known and be reknowned for being listed in the nation's foremost policy 'think-tank', top-class technocrats of high intellectual capacity, and dynamic policy initiator toward strategies for national development. This attainment is a sure leap for CITN as an Institute and a great achievement for nation building.

The Society of Women in Taxation celebrates our President and Chairman of Council Adesina ADEDAYO, mni, FCTI, FCA.



Members of Study Group 2 SEC 43, 2021





## The 15TH PRESIDENT OF CITN GRADUATION FROM THE INSTITUTE OF POLICY AND STRATEGIC STUDY, KURU PLATEAU STATE.

REPORT BY MRS. ROSEMARY MAMOT (PRO)

**PLATEAU SWIT of CITN Celebrates the Institute's first graduate of NIPSS who is ALSO ITS PRESIDENT**

The President of the Chartered Institute of Taxation of Nigeria (CITN) in the middle, the Jos & District Society of the Institute, Ganan Wash-Pam, the Coordinator of the Society of immediate Past President of CITN Dame Gladys Olajumoke Simplice FCTI (I), the Chairman of the Women in Taxation (SWIT) first from left, Hon. Dan-Philip Hirkop, Past Chairman of CITN Jos & District Society and other members of the EXCO of Jos District and SWIT of the Institute in a group photograph after Dinner in honour of the President after his graduation from NIPSS Kuru on November 20, 2021.

It was a day of joy and delight in the life of the Jos & District Society in collaboration with SWIT of the Chartered Institute of Taxation of Nigeria (CITN) when it hosted the 15th President of the Institute Adeshina Adebayo after his graduation from the prestigious National Institute of Policy and Strategic Studies (NIPSS), Kuru near Jos on November 20, 2021. The event was historic taking In her Goodwill message, the Plateau Coordinator of the Society for Women in Taxation (SWIT),

Mrs. Esther Nyam congratulated the President for the great feat achieved noting that the achievement was for the entire Institute. She was also optimistic that the President would utilized the benefits he gained at NIPSS to stir CITN to greater heights.



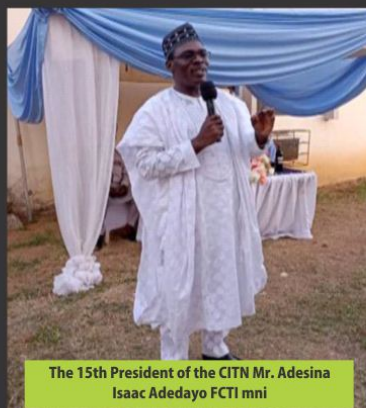
By  
Rosemary  
Amos Mamot

In his response, the CITN President appreciated SWIT and Jos District Society for the show of love exhibited to him stressing that he felt at home throughout the period he has been at NIPSS owing to the humane nature of EXCO of the Jos & District of the Institute.

Adeshina also appreciated the immediate past President of the Institute, Dame Gladys Olajumoke for standing firmly for him and ensured that he got nominated to participate in NIPSS. Speaking further, he said, "Let me start with a note of appreciation the fact that the leadership of the Institute considered me for nomination.



The immediate Past President of CITN  
Dame Gladys Olajumoke Simplice FCTI



The 15th President of the CITN Mr. Adeshina  
Isaac Adedayo FCTI mni



President of CITN, Adeshina Adebayo receiving a gift from the members of SWIT Plateau  
Chapter, supported by the Immediate Past President Dame Gladys Olajumoke Simplice.





# PRINCE RASAO 'KUNLE QUADRI @60

the Doyen of Taxation in Africa and pioneer President of CITN, Chief David Ajibola Olorunleke, Past Presidents Titus Aiyewunmi, M. A. C. Dike, Gladys Olajumoke Simplice, present and past Council members led by the CITN Vice President, Barr. Samuel Agbeluyi. Others include government functionaries, captains of industries, representatives of Tax Appeal Tribunal, colleagues, family members, etc. Also, sizeable number of guests attended the programme via Zoom. SWIT members were led by its National Chairperson, Dr. Abiola Adimula.

**P**rince Rasaq 'Kunle Quadri, the 9th President and Chairman of Council of Chartered Institute of Taxation of Nigeria is not a mean man, he stands tall as a man of integrity, a leader par excellence, an astute Administrator with an admirable attributes of foresightedness. His contributions to tax policies and administration in Nigeria has exceptionally stood the test of time, to put the country on the right path for over a decade. It is on record that in March 2011 as CITN President, Quadri welcomed an initiative by the Central Bank of Nigeria to encourage electronic payment of taxes which he described as "long overdue, considering the global trend..."

**Proudly too, his administration as CITN President birthed the Society of Women in Taxation in 2010 despite all odds.**

Today, these two great achievements among several others are speaking loud and looking fresh, especially in the face of what COVID-19 pandemic has caused in tax management and administration globally, as electronic payment has become the hinge where prominent tax bodies have hanged on tax administration. Fortunately, his sterling leadership qualities was also identified in February 2011 when he was elected the first President of the West Africa Union of Tax Institutes (WAUT).



Prince Kunle Quadri- Celebrant and Wife,  
Engr. (Olori) Rafat Quadri

The occasion of Prince 'Kunle Quadri held at the the Banquet Hall of the CITN Tax Professional House, Ikeja Lagos with arrays of dignitaries which included

A Professor of repute, Abiola Sanni, PhD, FCTI, FCARB, Professor of Tax Law, University of Lagos delivered the birthday lecture titled: **Revised National Tax Policy 2017 – The Journey So far, Implementation Gaps and the Way Forward.** Dr. Abdallah Ali-Nakyea, Senior Lecturer, University of Ghana School of Law (UGSoL) and Director, Ali-Nakyea & Associates, Accra, Ghana spoke via Zoom from Accra as a Discussant. The 7th President of CITN, Mr. Gabriel Foluso Fasoto was the Chairman.

In his response, the celebrant prayed that issues raised at the event shall be of benefit to not only the Nigeria tax system but the world in general.

SWIT celebrates a man of vision and mission who has positioned CITN rightly in gender responsiveness and inclusiveness, in line with the United Nations Security Council Resolution 1325 of year 2000 and global trend. We are bold to commend his leadership and his successors in office for giving a pride of place to women issues and participation in the Institute.



Celebrant and Wife welcoming the Head of Family, Otunba Fatai Arowolo





Cutting of Birthday Cake- from right- Doyen of Taxation - Chief David Olorunleke



CITN Council Member- Mr. Kola Babarinde, FCTI delivering the Welcome Address



Celebrant with some CITN Past Presidents



Guest Speaker- Prof. Abiola Sanni presenting the Birthday Lecture



Celebrant with CITN Council Members



Celebrant with some SWIT Members



Mrs Veronica Eze proposing the Toast



Celebrant with CITN Lagos and District Society



Celebrant and Wife with Staff of Rasaq Quadri and Co.



Celebrant with some Guests



SWIT Presenting Gifts to the Celebrant



# HIGHLIGHTS OF NATIONAL TAX POLICY LECTURE IN HONOUR OF PRINCE RASAQ KUNLE QUADRI 60TH BIRTHDAY ANNIVERSARY

By **Prof. Abiola Sanni**, FCTI, FCIArb  
University of Lagos, Lagos, Nigeria

## INTRODUCTION:

This is indeed an auspicious occasion to take stock of the performance of National Tax Policy since 2017. Nigeria is faced with revenue challenge, rising domestic and external debt and currently VAT crisis which may further worsen the revenue allocation for all tiers of government.

The objectives of this presentation are to interrogate:

- \* How has the Nigerian Tax System fared since 2017?
- \* To what extent are the post 2017 tax legislations geared towards addressing the issues identified by the RNTP?
- \* TO what extent are the Improvements attributed to its implementation?
- \* Are there some recommendations that are not implementable?
- \* What is the way forward?

## DEFINITION:

Tax Policy is the fundamental guidelines for the orderly development of the tax system in terms of the objectives of government and how to achieve them. It provides benchmark on which stakeholders shall be held accountable.

## EVOLUTION OF NTP 2012 & THE JOURNEY SO FAR.



## Background

**Definition of Tax-** For the purpose of this Policy, "tax" is any compulsory payment to government imposed by law without direct benefit or return of value or a service irrespective of whether it is called a tax or not.

**Constitutional Provisions–** looks at Chapter 2 of the Constitution of the Federal Republic of Nigeria 1999 that contains fundamental objectives and directive principles

of state policy to promote honest declaration of income and payment of tax, fiscal responsibility and accountability, among others.

- \* Duty of all taxable persons to declare their income honestly and pay their tax promptly;
- \* Residency rights of Nigerians, free mobility of people, goods and services throughout the federation;
- \* Promoting fiscal responsibility and accountability that reflects the principle of fiscal federalism.

## Challenges of Nigeria Tax System

- \* Lack of robust framework for the taxation of informal sector and high net worth individuals, thus limiting the revenue base and creating inequity;
- \* Fragmented database of taxpayers and weak structure for exchange of information by and with tax authorities, resulting in revenue leakage;
- \* Inordinate drive by all tiers of government to grow internally generated revenue which has led to the arbitrary exercise of regulatory powers for revenue purpose;
- \* Lack of clarity on taxation powers of each level of government and encroachment on the powers of one level of government by another.
- \* Insufficient information available to taxpayers on tax compliance requirements thus creating uncertainty and non-compliance.
- \* Poor accountability for tax revenue.
- \* Insufficient capacity which has led to the delegation of powers of revenue officials to third parties, thereby creating complications in the tax system.
- \* Use of aggressive and unorthodox methods for tax collection
- \* Failure by tax authorities to honor refund obligations to taxpayers.
- \* The non-regular review of tax legislation, which has led to obsolete laws, that do not reflect current economic realities; and
- \* Lack of strict adherence to tax policy direction and procedural guidelines for the operation of the various tax authorities.



## Objectives of the National Tax Policy

- \* To guide the operation and review of the tax system.
- \* To provide the basis for future tax legislation and administration.
- \* To serve as a point of reference for all stakeholders on taxation.
- \* To provide clarity on the roles and responsibilities of stakeholders and standard benchmark on which they will be held accountable.

## CHAPTER TWO (2)

### Policy Guidelines

All existing and future taxes are expected to align with the following fundamental features:

- \* Equity and Fairness
- \* Simplicity, Certainty and Clarity
- \* Low Compliance Cost
- \* Low Cost of Administration
- \* Flexibility
- \* Sustainability
- \* Wealth Creation and Employment
- \* Taxation and Diversification
- \* Increasing the focus on Indirect Taxation
- \* Special Arrangements and Other Incentives
- \* Creating a Competitive Edge
- \* International and Regional Treaties

## CHAPTER THREE (3)

### Responsibilities of Stakeholders

#### The Taxpayer shall be entitled to:

- \* be informed, receive prompt, courteous assistance in his dealings with the tax authorities
- \* raise objections to decisions and assessments and receive response within a reasonable time
- \* a fair and impartial appeal and be represented by an agent of choice provided that an agent acting for financial reward shall be an accredited tax practitioner.

#### The Government shall:

- \* implement and regularly review tax policies and laws
- \* provide information on all revenue collected on a quarterly basis
- \* ensure a minimum of between three to six months before implementation of a new tax.

## The Revenue Agencies shall:

- \* treat the taxpayer as a customer
- \* ensure efficient implementation of tax policies, laws and international treaties
- \* facilitate inter-agency co-operation and exchange of information
- \* undertake timely audits and investigations
- \* Undertake tax awareness and taxpayers' education.

## The Professional Bodies, Tax Practitioners, Consultants and Agents shall:

- \* act in accordance with professional code of conduct and ethics;
- \* not aid and abet tax evasion;
- \* actively promote effective tax compliance.

## The Media and Advocacy Groups shall:

- \* articulate, protect and advance taxpayers right
- \* advance accountability and transparency in utilization of tax revenue
- \* ensure that aspiring political office holders clearly understand the Tax Policy and are able to articulate their plans for the tax system to which they will be held accountable.

## CHAPTER FOUR (4)

### Tax Administration

Tax authorities at all levels shall administer their mandates in accordance with the following:

- \* Registration of Taxable Persons - All taxable persons shall be registered and issued with Taxpayer Identification Number (TIN). Tax authorities should leverage on the database of BVN, NIMC, NCC, CAC, FRSC and NIS.
- \* Tax Compliance - apply all available resources and tools to ensure voluntary compliance.
- \* Efficiency of Administration – addresses payment processing and collection, record keeping, enforcement of tax laws, operation and funding for tax refunds, ease of paying taxes – elimination of bottlenecks and leakages, revenue autonomy, and funding
- \* Technology and Tax Intelligence – deployment of technology to aid all aspects of tax administration as much as possible
- \* Dispute Resolution - tax authority and relevant stakeholders shall leverage on all amicable means of dispute resolution and only resort to judicial determination as a last resort.



## CHAPTER FIVE (5)

### Implementation – A Review

#### The President and Governors

- \* Budget Speeches to consistently contain the overriding fiscal policies and summary statements of the expected tax revenue. **FAIR**
- \* Work towards ensuring that there is only one tax revenue agency per level of government. MDAs should not become tax collecting bodies. **NO**
- \* Executive shall sponsor a bill for the establishment of a tax court as an independent body to adjudicate in tax matters. **NO**

#### Legislature

- \* Review the qualification for the lower income tax rate applicable to small businesses to encourage compliance by and promote Micro, Small and Medium Enterprises (MSMEs). **YES**
- \* Establish a minimum threshold for VAT registration and compliance in order to protect micro-businesses. **YES**
- \* Encourage the establishment of a Taxation Committee. **NO**
- \* Establishment Act for the Joint Tax Board (JTB). **NO**

#### Ministry of Finance

- \* Set in motion machinery for tax reform. **NO**
- \* Establish a Tax Policy Implementation Committee to monitor compliance, regularly review the Policy and make appropriate recommendations. **YES (BUT NO LONGER FUNCTIONAL)**
- \* Establish an Office of Tax Simplification which shall be responsible for ensuring continuous improvement to tax legislation and administration. **NO**
- \* Give periodic reports to the National Economic Council (NEC) on tax policy implementation agenda. **NO**
- \* Ensure that tax authorities develop Key Performance Indices for Nigeria to attain a top 50 position on the global index of ease of paying taxes by 2020 and consistently improve on the ranking. **NO**
- \* Work with the Legislature to ensure that the requisite changes to tax laws are enacted together with the Appropriation Act of the same year. **NO**

- \* Ensure automation of collection and remittance processes of taxes by all Ministries, Extra-Ministerial Departments and Agencies. **FAIRLY**
- \* Create a dedicated tax policy website. **NO**

#### Ministries, Departments and Agencies (MDAs)

- \* Head of MDAs shall give periodic report(s) to the Ministry of Finance on the level of implementation of the National Tax Policy. **NO**

#### Tax Authorities

- \* Set aside a uniform day in the year as a National Tax Day. **YES INITIALLY BUT NOW ABANDONED EXCEPT BY THE TAX CLUB**
- \* Establish framework for amnesty and whistle blowing as part of the strategies for curbing evasion and widening the tax net. **YES**
- \* Respond promptly to the changing business environment. **FAIRLY**

#### Independent National Electoral Commission (INEC)

- \* Make necessary Regulation and Rules mandating political parties to articulate, prepare, provide and make public their tax agenda before and during election campaigns. **NO**

### Answers to Questions asked in the Introduction

#### \* How has the Nigerian tax system fared since 2017?

Despite the overarching national and local challenges, the Nigerian tax system appears to have done relatively well. History will record the administration of PMB as having done very well in the tax space. For a more enduring legacy, it will be best to take a comprehensive approach based on the outstanding recommendations of RNTF 2017.

#### \* To what extent are the post 2017 tax legislations geared towards addressing the problems identified by the RNTF?

A number of provisions of Finance Act 2019 were based on “quick wins” under RNTF 2017. RNTF 2017 appears to have lesser impact on Finance Act 2020 which may signal the diminishing value of RNTF 2017. As this presentation has shown, a host of major recommendations are still outstanding.



\* **Are there some recommendations that are not implementable?**

Some have opined that Recommendations 5(ii) on establishment of one revenue agency, 5(iv) on Taxation Committee in the National Assembly, 5(xii) on Office of Tax Simplification are either not necessary or feasible. I however, do not share that view. It is a question of political will and appetite of persons in authority to make fundamental shift.

\* **What is the way forward?**

To get the NTPIC back on track on 'organic' implementation of RNTP 2017. States should be encouraged to develop their Tax Policy, along the line of RNTP 2017, commence and accelerate implementation.

**WAY FORWARD**

- \* It will be best to adopt a comprehensive approach on the implementation of outstanding recommendations of NTP R2017 especially Recommendations 5(viii) and (xx) thus:
- \* Set in motion machinery for tax reform. Mere amendment of tax laws vide Finance Acts is not synonymous with tax reform. Imperative of establishing a long overdue Tax Study Group.

- \* Make necessary Regulation and Rules mandating political parties to articulate, prepare, provide and make public their tax agenda before and during election campaigns.
- \* Get NTPIC back on track and strengthened without which NTP is like a car without an engine.
- \* Acknowledge the limitation of RNTP and its effect on the State governments.

**CONCLUSION**

- \* Nigeria adopted a unique approach to tax policy in 2012.
- \* It returned to the drawing board in 2017
- \* There are a couple of changes in the fiscal space which have taken place with limited success.
- \* The expectation of a quantum leap is however still not met.
- \* Let us remain hopeful that Nigeria will set in motion measure that will comprehensively revamp the tax system on a sustainable level.

"The truism that no law is capable of self-enforcement applies with greater force with regards to policy. A policy that is not implemented cannot translate into a good law that will bring about a sustainable growth of the system. Until a policy is implemented, it is nothing but a sleeping giant with enormous potentials waiting to be unleashed". Prof. Abiola Sanni, 2017.

**MRS EMILY UFULUL DABOER** SWIT ASSISTANT EDITOR CELEBRATES **50TH BIRTHDAY**



Sunday  
21st November, 2021 was  
a special day for Emily as she clocked  
50 years- a golden jubilee anniversary and  
her daughter (Bella) was turning 10, on 22/11/2021  
Monday. This was unique and eventful for the family.

The family held a thanksgiving service in appreciation of God's faithfulness at St. Finbars Catholic Church Rayfield to roundup the celebration event.

Prior to the church Thanksgiving on Sunday, the family held a hangout on 20/11/2021 Saturday at Green Bar Chiller Portakabin, JIB Road Jos, with friends of mother and daughter in attendance, it was fun and memorable.

SWIT congratulates Mrs Emily Daboer on her golden birthday celebrations. Wishing her more prosperous years ahead.





# OYO STATE INVESTITURE

Report of the Investiture Ceremony of the Coordinator of Society of Women in Taxation (SWIT) Oyo State Chapter



By  
Adadayo  
Adumati

**“Leadership is the capacity to translate vision into reality”.**

The Investiture Ceremony was celebrated on 27th August 2021 at Jogor Centre Ibadan, Oyo State, with full zeal and enthusiasm. The program took place as one of the activities during 2021 chartered institute of taxation tax week. The Investiture Ceremony was one of the momentous occasions when the Society entrusts hope, faith and the mantle of responsibility to the newly appointed EXCOs. The National Chairperson in person of Dr. Biola Adimula with her entourage right away from Kwara State graced the occasion. Some of the CITN national executives were in attendance.

The new State Coordinator, Mrs. Arinde Rosemary Oluwatoyin, promised to take up the baton where the outgoing State Coordinator Mrs. Enobun Ajibola stopped.

A graceful dance and captivating song were presented by a Gospel Singer. The program was a success. We pray for a successful tenure.

Up SWIT!



## Profile of the 6th Chairperson

**Rosemary OLUWATOYIN. Arinde**, BSc, MSc, ACA, FCTI.

MRS Rosemary OLUWATOYIN ARINDE was born to Pa Joseph Ajayi (JP) and Mrs Omodele Ajayi of Igbemo-Ekiti. She had her primary and secondary education at St John's primary school Ode-Ekiti and Unity Secondary School, Oye-Ekiti respectively. She proceeded to polytechnic Owo for her ICAN –AAT and later qualified as Chartered Accountant in 2000. Mrs Arinde graduated from Olabisi Onabanjo University, Ago-Iwoye in 2005 with BSc. in Banking and finance and also had her Academic Masters (MSc.) in Accountancy in the same University in 2018.

Mrs Arinde began her career in the private sector in Softscope Solution a software house in Victoria Island, Lagos where she developed interest in accounting solutions/software implementation that eventually gave birth to Zincere Konzept. She has over 16 years of professional experience in corporate accounting with extensive in-depth knowledge in audit and taxation among which is Idea Konsult Ltd a foremost computer outfit in Ibadan where she resigned as the Chief Accountant to commence Zincere Konzept in 2008.

Mrs Arinde has attended various seminars and conferences both locally and internationally in the course of her professional careers. She became a member of the chartered institute of taxation of Nigeria (CITN) in 2010 where she is presently a Fellow. She is also an Associate member of the Institute of Chartered Accountants of Nigeria.

She has been of tremendous service to CITN and Ibadan district society in various capacity since 2010 till date. She has also been an active member of Society for women in taxation (SWIT) serving in different committees and as vice chairperson till 2020.

Mrs Arinde Oluwatoyin Rosemary is happily married to Engr. Adebayo S Arinde and blessed with 3 wonderful children.















# ACCEPTANCE SPEECH

**MRS. Rosemary OLUWATOYIN Arinde, BSc, MSc, ACA, FCTI.**

ON HER INVESTITURE AS THE 5TH CHAIRPERSON OF SOCIETY OF WOMEN IN TAXATION – IBADAN & DISTRICT  
ON FRIDAY 27TH AUGUST, 2021.

AT FELICIA HALL JOGOR EVENT CENTRE, LIBERTY ROAD IBADAN, OYO STATE.

## PROTOCOLS

I give God all the glory for the great honor bestowed on me to be the chairperson of this great District. I appreciate every member of SWIT Ibadan and District for giving me the privilege to contribute my little quota in taking this highly prestigious society to the next level. I am highly delighted to serve in the chartered institute of taxation of Nigeria through the women arm.

What a paradox, between 1947 and 1949, Chief Mrs Funmilayo Ransome Kuti led a mass revolt against the authority of her domain because of women inclusion in tax payment, today women are doing excellently well in tax payment and drive, now more and more women are entering the tax net, but there are still several more that needed to be encouraged to join tax payment, from the market women to the career women in high and exalted offices.

The issue in the country now requires every eligible individual to pay tax, (in a way reducing our dependence on oil and loan to finance our budget) it's on this ground that we can jointly demand for accountability, if you don't pay what are they going to account for! , this will be the fulcrum of this administration, aimed at encouraging more women to participate (deviant to the position of our mother late Funmilayo Kuti) no matter your level of operation in the economy, I know that this will be a challenging task but I rely on God for strength and support during my tenure.

We are going to work closely with agencies of government like, FIRS, State internal revenue and rates depth of the local government to develop suitable models applicable for this purpose, sensitization talks, mass awareness campaign, development of methodologies to encourage and engagement of more people to the tax net (digress) laughs.

I watched with interest the zealousness and achievements of past chairpersons of our district which made me to conclude that I am less qualified and less experienced to paddle the canoe of SWIT Ibadan & district, but then I will always run to you at every junction that is difficult for us to cross to leverage on your wealth

of experience, and every other personality here, Our Fathers, Daddies, Brothers to please keep their doors open expecting us to come for help.

The AIMS and OBJECTIVES of SWIT among others are:

- \* Encourage and assist women entering the taxation profession; and promote the continuing education, intellectual growth and professional knowledge (development) of its members
- \* Undertake tax awareness campaigns in various sectors of the economy to foster growth and inclusiveness.
- \* Undertake projects to enhance the image of women and publicize their achievements in taxation and the profession.
- \* Assist the institute in the protection of its charter and status; as well as the interest of its female members; and promote and maintain a high standard of efficiency and professional conduct.
- \* Encourage members to participate actively in the institute and other professional tax organization
- \* Consider all questions affecting the interest of taxation profession at large and create a forum for the objection study of contemporary problems in the organizations engaging in taxation practice or administration.

SWIT national and Ibadan & district have compliment CITN in achieve the above objectives and also undergone various Social Corporate responsibilities (CSR).

I hereby pledge to work together with my amiable Executives to move the district and CITN forward while maintaining the professional standard in place.

We shall embark on various projects to enhance tax awareness, professionalism, sound health, trainings, seminars and social responsibilities. I hereby solicit for the support of all women talking tax to work towards the success of this tenure.

I thank you all for honoring this ceremony and I wish you safe journey back to your various destinations.



# OGUN STATE INVESTITURE

Report of the Investiture of Society Of Women In Taxation (SWIT), Ogun State Chapter.



By  
Lawal Sakirat  
Olusola

Mrs. Oluyomi Aderonke Dawodu, FCTI was invested as the 3rd Coordinator of the Society of Women in Taxation (SWIT), Ogun State Chapter on October 23rd, 2021 at the investiture and inauguration ceremony held at H3 Event Center, Abeokuta, Ogun State. Dawodu received the baton of leadership from Mrs. Olubisi Eniola Ajomale, FCTI who is the immediate past SWIT Coordinator.

Prior her emergence as Coordinator in an election held on May 26, 2021, She had served as Vice Coordinator in the immediate past cabinet.

Other executive members inaugurated are, Mrs. Patience Oluwatoyin Olatunbosun - Vice Coordinator, Mrs. Bosede Opawande- General Secretary, Mrs. Seyi Olu-Aladeyelu - Assistant General Secretary, Mrs. Ayomide Popoola- Treasurer, Mrs. Balogun Adebimpe - Assistant Treasurer, Mrs. Ajala Oluwatoyin - Financial Secretary, Mrs. Olusola Lawal- Public Relation Officer, Mrs. Rebecca Abiodun - Assistant PRO, Mrs. Olabisi Omonayajo-Ilesanmi- Membership Secretary, Mrs. Ogunnariwo Toyosi- Social & Welfare Secretary, Mrs. Olubisi Ajomale Immediate Past Coordinator as Ex-Officio, Mrs. Mopelola Bello is the first Coordinator and Ex-Officio and last but not the least, Rev. (Mrs). Oluwatoyin Adeyemo Ex-Officio.

In her acceptance speech, she pledged with her entire team by the grace of God, will ensure they channel and place the course of taxation within the reach of the public, especially in the Informal Sector, educational Institutions and other areas where the level of tax compliance is literally low.

In her remark, the SWIT National Chairperson, Dr. (Mrs) Abiola Adimula, FCTI ably represented by National Secretary in person of, Mrs Olaitan Babatunde, FCTI, delivered the goodwill message of Dr. Adimula and also sought the cooperation of members for a successful tenure and progress of SWIT in general.





### PROFILE OF SWIT COORDINATOR, OGUN STATE CHAPTER

Dawodu Oluyomi Aderonke is a Tax administrator. A career she started about eighteen years ago with the Ogun State Internal Revenue Service. She has moved through different ranks in the professional cadre of Inspector of Taxes holding different positions ranging from Tax Office Manager, Zonal Tax Controller, Heads of Units and Departments. She is a Master holder in Managerial Psychology, a fellow of the Chartered Institute of Taxation of Nigeria, a National Accountant, and an Associate member of Certified Fraud Examiner. She's currently Vice Chairman of CITN Abeokuta & District Society and Vice Chairman II Social and Welfare Committee of the Institute. She's the Coordinator of Society of Women in Taxation (SWIT)-Ogun Chapter.

Oluyomi is happily married with children.

### ACCEPTANCE SPEECH OF OLUYOMI ADERONKE DAWODU AS THE 3RD SWIT COORDINATOR, OGUN STATE CHAPTER

The Chief Host of this occasion, President of the Chartered Institute of Taxation of Nigeria (CITN) Mr. Adedayo Isaac Adesina FCTI, ably represented by the Vice President, Barr. Samuel Agbeluyi FCTI, Council members here present, the National Chairperson of Society of Women in Taxation, Dr Abiola Adimula FCTI, SWIT National Executive Committee Members here present, the Chairman, Guest speaker and Mother of this occasion, invited guests, Ladies and gentlemen, I greet and welcome you all once again, we appreciate your presence and meaningful contribution to the success of today's event.

It's a rare privilege to be here representing the Society of Women in Taxation, Ogun State Chapter as the 3rd Coordinator today. I thank God for the grace to be counted worthy and asked for His guidance to lead the Society to the next pedestal.

The entire team and I, by the grace of God, will ensure we channel and place the course of taxation within the reach of the public, especially in the Informal Sector, educational Institutions and other areas where the level of tax compliance is literally low.

We shall encourage professional women to adhere to ethics, pay attention to socio-economic responsibilities and be good ambassadors to the incoming generations. We shall also pay attention to the dictates of the National body of Society of Women in Taxation (SWIT) and the Chartered Institute of Taxation of Nigeria (CITN) who is the umbrella body of our Society.

On this note ladies and gentlemen, I hereby formally accept the responsibility of the 3rd Coordinator of Society of Women in Taxation, Ogun State Chapter. I hereby seek the Cooperation of all stakeholders and God guidance on this onerous task.

So help me God!!!

Dawodu Oluyomi Aderonke FCTI





The 4th State Coordinator SWIT Lagos Chapter  
Barr. (Mrs) Cecilia Odenafenale Odibo



By  
Otiibo Ehi  
Olaniyi



The State Coordinator reading her welcome  
address



The State Coordinator and family



A cross-section of members of the high table



The discussants during the Investiture  
Discourse on Pro Bono Services: A New Frontier  
for Women in Taxation



A cross-section of members of the high table singing the National  
Anthem and CITN Anthem



The State Coordinator taking the oath



The State Coordinator being decorated by The National Chairperson,  
Dr. (Mrs). Abiola Adimula and the immediate past state coordination  
SWIT Lagos Chapter, Dr. (Mrs) Titi Fowokan during the change of baton.







## BARR. (MRS.) CECILIA ODENAFENALE ODIBO PROFILE

Cecilia Odenafenale Odibo, is a Council member of the Chartered Institute of Taxation of Nigeria, Directorate cadre of the federal Inland Revenue Service and currently the Tax Controller of the Alaba Medium Small Tax Office. A Fellow of CITN and a member of National Accountants of Nigeria. She holds a master's degree in Law having been called to the Nigerian Bar in 1991. She was born in the mid-60s to the prestigious family of Late Pa Jacob Okopujie Asika and Madam Otiti Arebhua Asika (Nee Okondo Egbodaghe) both of Ubiaja, Esan Southeast Local Government Area of Edo State.

She started her primary school education at Uromi and later proceeded to All Saints primary school in Auchi and Etuno primary school Igarra respectively due to incessant transfer of exigencies of duty and service of her senior sister (guardian) with whom she lived with in her early age. Cecilia completed her secondary school education at the Okpameri Girls Grammar School Ibillo Akoko Edo LGA in 1982 where she was the Assistant Senior Prefect. She thereafter proceeded to the renowned Kwara State College of Technology, Ilorin for her SBS /ALevel/ IJMB certificate examination where she excelled brightly to gain a Direct entry admission to the then widely known faculty of Law of Bendel State University, Ekpoma.

Cecilia is reverend for her expertise knowledge in her service to humanity, a rare gem to be so demonstrated during her National Service year (NYSC) in Uyo Akwa Ibom State as a FIDA designate and dedicated philanthropic service to women and children affairs. A national service deserving an awardee to be named as "Otu-ekong"---our chief burden bearer--- of Itu-Ibibio

clan of the Akwa Ibom state.

Cecilia, during her NYSC days had a tint of legal practice while advocating under the then BETTER LIFE FOR RURAL WOMEN program for the right of widows and children accused of witchcraft syndrome manifestation naturally induced by human poverty and denial of social basic rights.

Having experienced and enjoyed the euphoria of legal advocacy, Cecilia upon the completion of National service relocated to Lagos and worked as a company legal secretary and later joined the chamber of Tayo Oyetibo & Co as a counsel practicing the stock in trade that she loved most before migrating into the tax profession.

Cecilia Odefenare Odibo is a seasoned Tax Administrator with over 29 years post call and 25years working experience within the Federal Inland Revenue Service which she joined on 6th July 1995 as an Inspector of Taxes 11 from where she rose to her present position in the Directorate cadre of the Service and currently the Tax Controller of Alaba MSTO.

Cecilia is a CITN, Council Member (2020 to Date), CITN, Chairperson Investigation Panel (2021), CITN, Chairperson, Branding & Corporate Development (2021) and the State Coordinator, SWIT Lagos (2021-2023). Prior, she served Lagos State Chapter as Social & members' welfare Secretary, Membership Secretary, General Secretary, and 2nd Vice Chairperson.

She is a Member of Professional Women Accountants in Nigeria (PROWAN), African Women Lawyers' Association (AWLA), Nigerian Bar Association, Association of National Accountants of Nigeria (ANAN), International Federation of Women Lawyers (FIDA) and Founder MAHUEMOLEN ADUKE ODIBO FOUNDATION (MAOF) advocating against medical negligence in Nigeria.

## SWIT LAGOS INVESTITURE DISCOURSE

The 25th of September, 2021 was not just like every other day. It was a very special day as the Ogba environ of the city of Lagos stood still in honour as the SWIT Lagos Chapter trooped out in hundreds to invest power of authority upon their very own BARR. (MRS) CECILIA ODENAFENALE ODIBO, LLB, BL, LLM, CNA, FCTI, a Council member of our great Institute as its 4th state coordinator, when the topic "PRO BONO SERVICES: A NEW FRONTIER FOR THE WOMEN IN TAXATION" took the center stage at the investiture ceremony.

Dear readers, please keep reading as I bring to your doorstep the full excerpts of the Investiture Discourse.

### PRO BONO SERVICES: A NEW FRONTIER FOR WOVEN IN TAXATION - By Chukwuemeka Eze, FCTI

#### OUTLINE

1. Introduction
2. The Objectives and Purpose of the Society for Women in Taxation.
3. Meaning, Origin and Purpose of Pro Bono Services
4. The Nigeria Bar Association as a Case Study in the Demonstration of Pro Bono Services
5. Areas of Pro Bono Services in Taxation
6. Taxpayers that can benefit from SWIT Pro Bono



- Services
7. Taxpayers who are excluded from Pro Bono Services
8. How SWIT can carry out Pro Bono Services
9. Rights and Duties of Taxpayers/Powers and Liabilities of Tax Authorities
10. Conclusion

### 1. Introduction

The Coordinator of SWIT, Lagos Branch, whose investiture is being done today is a personality whose eagerness for public service is palpable. We know her as the founder of **MAHUEMOLEN ADUKE ODIBO FOUNDATION, which specializes in fighting for victims of medical negligence.** My take is that if she can dedicate her life and time to such charitable work, then the organization she heads must partake of this innate quality in her. For the records, Mrs. Cecilia Odibo is not just the 4th Coordinator of SWIT, Lagos Branch, she is also a Council member of CITN, Chairperson of the Publicity and Branding Committee as well as the Chairperson of the Investigation Panel Committee of CITN. Thus, she stands in a position to lead this revolution of incorporation of pro bono services into the tax profession, if she so decides. From the Objectives of SWIT, there can be no greater contribution they can make to the Society more than engaging in this CORPORATE SOCIAL RESPONSIBILITY by way of offering pro bono services to those that need it most.

### 2. The Objectives and Purpose of the Society of Women in Taxation (SWIT)

The Society of Women in Taxation (SWIT) is a strategic arm and extension of the Chartered Institute of Taxation of Nigeria (CITN), a professional organization saddled with statutory mandate to regulate and control the tax profession in all its ramifications in Nigeria. SWIT was birthed with the foresight to build and bridge a gender gap and ensure inclusiveness in the tax profession, with the SWIT serving as a principal structure connecting female members of the CITN in order to meet the yearnings and aspirations of women for recognition as a force to reckon with on Tax policy issues. SWIT was officially inaugurated on 7th May, 2010.

The specific objectives and purposes for the establishment of the organization are as follows:

- (i) Assist the Institute in the protection of its Charter and status, as well as the interest of its female members; and promote and maintain a high standard of efficiency and professional conduct;
- (ii) Encourage and assist women entering the taxation profession; and promote the continuing education, intellectual growth and professional

- knowledge of its members;
- (iii) Encourage members to participate actively in the Institute and other professional tax organizations;
- (iv) Consider all questions affecting the interests of the taxation profession at large and create a forum for the objective study of contemporary problems in organizations engaging in taxation practice or administration;
- (v) Undertake projects to enhance the image of women and publicize their achievements in taxation and the professions;
- (vi) Undertake tax awareness campaigns in various sectors of the society and economy to foster growth and inclusiveness.

### 3. Meaning, Origin and Purpose of Pro Bono Services

The term, pro bono, is derived from Latin phrase "pro bono public", which means "for the public good".

The pro bono services seem long, complicated and hazy. The term has gradually attained a generic connotation "as services that are rendered by a professional for free or at a lower cost." It is widely practiced by professionals in the Western world.

Pro bono can support business objectives by simultaneously bolstering employee morale, developing talents, improving the company's reputation, and driving internal innovation. Volunteers who donate their skills to organizations that serve the community can derive a greater sense of purpose about their job and their employer, while developing their own career and skills. At the same time, pro bono shares value with community partners by delivering capacity building services to help non-profits grow and achieve their mission.

#### Pro bono work by lawyers

One of the professions where pro bono is largely practiced is the legal profession.

"Pro bono in legal practice means, lawyers voluntarily contributing part of their time without charge or at a substantially reduced rate, to establish or preserve the rights of disadvantaged individuals and to provide legal services to assist Non-Governmental Organizations (NGOs) who represent the interest of or who work on behalf of the less privileged members of the society or other public interest organizations."

There is no direct statement or provision mandating or advising legal practitioners to undertake pro bono services under the Legal Practitioners Act. The Act, however, envisages that legal practitioners could render free legal services as can be implied from Section 9(2) of



the Act.

As a matter of fact, actionable negligence attributable to a person while acting in his capacity as a legal practitioner for fees is the same proportion attributable to him when acting in the same capacity without reward either by way of fees, disbursements or otherwise. Thus, while Section 9(1) of the Act strips a legal practitioner of immunity on account of negligence when acting for a fee, Section 9(2) also extends the same to circumstances where he acts without reward. It is therefore apparent that while the Act did not make any express provision mandating or advising legal practitioners to undertake pro bono services, it nevertheless recognizes pro bono services indirectly and protects the beneficiaries of the same against negligence from a legal practitioner offering his service for free.

Invariably, the standard of duty of care available to service for a fee is equally applicable when services are rendered on voluntary basis.

The Guidelines for the Conferment of the Rank of Senior Advocate of Nigeria and All Matters Pertaining to the Rank 2018, in Paragraph 23(7) (a) & (c) compellingly requires a candidate for the award of SAN to establish clear qualities of leadership and loyalty to the legal profession by, inter alia, **providing at least three (3) pro bono legal services to indigent persons**. Similarly, Section 18 of the Legal Aid Act 2011 provides as follows:

Section 18(1): "A legal practitioner who institutes or conducts pro bono cases on behalf of persons entitled to legal aid under this Act shall register such cases with the council which shall keep record and monitor the progress of such matters".

Section 18(2) makes it obligatory for any legal practitioner applying for the rank of a Senior Advocate of Nigeria "to show evidence of diligent conduct of not less than three pro bono cases in the legal year immediately preceding his application".

Also, Section 18(3) provides: "it shall be a professional misconduct for any legal practitioner to abandon or otherwise neglect such cases".

From the foregoing, it is established that pro bono services have become an integral part of legal practice. This is not so in the tax profession.

#### 4. The Nigeria Bar Association as a Case Study in the Demonstration of Pro Bono Services

There is no direct statement or provision mandating or advising Legal Practitioners to undertake pro bono services under Legal Practitioners Act. However, it appears that the Act envisages Legal Practitioners within

the Act could render free legal practices as can be implied from Section 9(2) of the Act. As a matter of fact, actionable negligence attributable to a person while acting in his capacity as a Legal Practitioner for fees is the same proportion attributable to him when acting in the same capacity without reward either by way of fees, disbursements or otherwise. Thus while Section 9(1) of the Act strips a Legal Practitioner of immunity on account of negligence when acting for a fee, Section 9(2) also extends the same to circumstances where he acts without reward. It is therefore apparent that while the Act did not make any express provision mandating or advising Legal Practitioners to undertake pro bono, it however recognizes pro bono services and protects the beneficiaries of the same against negligence from a Legal Practitioner offering his service for free. Invariably, standard of duty of care available to service for fee is equally applicable when services are rendered on voluntary basis.

#### Rule 58(1):

**"The professional fees charged by a lawyer for his services shall be reasonable and commensurate with the services rendered; and accordingly, the lawyer shall not charge fees which are excessive or so low as to amount to undercutting: Provided that a reduced fee or no fee at all may be charged on the ground of the special relationship or indigence of a client."**

These provisions clearly support requirements of pro bono services for certain privileges or rights to be enjoyed by Legal Practitioners. Take for instance, Guidelines for the Conferment of the Rank of Senior Advocate of Nigeria and All Matters Pertaining to the Rank 2018, paragraph 23(7) (a) & (c) requires candidate for the award of SAN should establish clear qualities of leadership and loyalty to the legal profession by inter alia providing at least three (3) pro bono legal services to indigent persons. In ascertaining feasible determination of this requirement, Section 18 of the Legal Aid Act 2011 provides as follows:

**Section 18(1): "A legal practitioner who institutes or conducts pro bono cases on behalf of persons entitled to legal aid under this Act shall register such cases with the council which shall keep record and monitor the progress of such matters".**

Section 18(2) makes it obligatory for any legal practitioner applying for the rank of a Senior Advocate of Nigeria "to show evidence of diligent conduct of not less than three pro bono cases in the legal year immediately preceding his application".

Also, Section 18(3) provides: "it shall be a professional misconduct for any legal practitioner to abandon or



**otherwise neglect such cases”.**

Section 12(2) (c) of the Constitution provides for the functions of Human Rights Committee which among others include:

- (i) **...promote and protect the principles of the rule of law and fundamental human rights and liberties in such manner, including the prosecution and defense of law suits, as may be determined by the Committee with the approval of the National Executive Committee from time to time;**
- (ii) **Shall provide free legal aid services in suitable circumstances**

## **5. Areas of Pro Bono Services in Taxation**

1. **Simplification of tax statutes, subsidiary legislations such as Orders and Regulations, and circulars**  
SWIT members should wholly by themselves or in collaboration with other organizations simplify basic rights and duties of taxpayers in Nigerian languages. In due course, they can extrapolate this function into simplification of tax laws in such a way women, youths and other vulnerable taxpayers can understand it. The jargons in tax laws makes it difficult for the uninitiated to understand it. As we know, taxation is substantially law, and ignorance of the law is not an excuse.
2. **Advocacy on Tax Rights and Duties**  
The slogan of SWIT is: "WOMEN TALKING TAX." The "talking" in this slogan means advocacy. It will, therefore, be incongruous for your association not to live by its slogan. You translate your talk to action through pro bono services.
3. **Representation before tax authorities in appropriate cases**  
In appropriate cases, you can make representation to tax authorities on behalf of vulnerable taxpayers. There are many women in the markets and young entrepreneurs who complete NYSC and commence businesses through bank loans or through equity. Many of them are confused on how to handle Issues around tax compliance. This is where SWIT can come in to fill the gap as some of them don't have resources to brief accountants and tax

consultants. Even some have the money are held up by phobia of the taxman.

## **4. Tax Education and Enlightenment**

Part of your TAX WEEK should be used to enlighten those in the informal sector through their market associations on the benefits of voluntary tax compliance, how to self-assess themselves, when administrative assessment will apply, Issues around audit, objection to assessments and dispute resolution mechanism in the tax system.

## **5. Feedback on the impact of tax enforcement and taxpayers' perception to tax authorities**

SWIT members can through a survey or otherwise obtain feedback from taxpayers in relation to the impact of the implementation of tax laws within their localities including the Local Government Areas. The outcome of such survey can be delivered to tax authorities to help them in their response and enforcement mechanisms.

## **6. Intervention in the presentation of complaints, objections, and grievances of taxpayers**

There are instances some Local Government Councils use thugs and consultants to lock up shops of women in the markets and they are directed to negotiate with consultants. Many of these vulnerable women will be overjoyed to see that they have a veritable fulcrum in a women organization like yours.

## **7. Holding tax authorities like FIRS and LIRS to their Service Charters**

FIRS and LIRS have well-articulated Service Charters. The Chief Celebrant of today coincidentally is the Tax Controller of FIRS, Ojo Alaba MSTO. She occupies a position where she can testify whether the Service Charter is being followed. You also have members in LIRS who should testify whether LIRS is doing the needful. You have a duty to courteously communicate these government agencies in writing advising them as to where there are implementation gaps. SWIT can play this role if the will is there.

## **6. Taxpayers that can benefit from SWIT Pro Bono Services**

- a) Taxpayers in the informal sector;
- b) Women
- c) Young entrepreneurs



- d) Taxpayers in the SMEs (See the definition of small company in section 105 of CITA as amended by section ...of the Finance Act, 2019.

- e) Some NGOs.

**7. Taxpayers who are excluded from Pro Bono Services**

- a) Medium and Large companies
- b) Taxpayers capable of paying professionals
- c) Taxpayers in the formal sector
- d) Politicians
- e) Tax evaders
- f) High Networth Individuals (HNWIs)

**8. How SWIT can carry out Pro Bono Services**

- a) Constitute a Pro Bono Committee to design procedures and processes of the practice of pro bono in tax matters.
- b) Invite experts in Pro Bono Services from other organizations to organize seminars and workshops on Pro Bono Services.
- c) Constitute a Tax Simplification Committee that should work with paid experts to translate tax legislations into Yoruba Language and Pidgin English. If you are serious in the Project, I believe that tax authorities will assist you. The outcome of their assignment will be used for pro bono work.
- d) Follow the LIRS Example by entering into MOU with market unions.
- e) Enter into MOU with the Organized Private Sector to offer Pro Bono Services to their young entrepreneurs. The Women and Youth segments of NECA, NASME, MAN and NECA will be ready to partner with SWIT.

**9. Rights and Duties of Taxpayers/Powers and Liabilities of Tax Authorities**

The rights and duties of taxpayers and powers and liabilities of tax authorities in our tax laws are legion. The below-listed ones are non-exhaustive. Nevertheless, from the ones listed, SWIT members have enough in their reservoir to consider for the purpose of offering pro bono services.

**Rights of Taxpayers:**

- 1. Right to appeal or review  
PITA\* – S. 61, and S.65. See also S.64(2)  
CITA\*\* – S.71-75 of Part X repealed by S.18 of CITA (Amended) Act 2007

FIRSEA\*\*\* – 5th Schedule of Par. 13

SAR\*\*\*\* – Reg. 33

- 2. Right to make presentations in defense  
PITA – S. 63(7)

FIRSEA – 5th Schedule of Par. 18

- 3. Right of refund  
PITA – S.83, S.20 PIT (Amended) Act. See also Ss.69, 70, 71 and 72.  
CITA – S.91  
FIRSEA – S.23

- 4. Right to receive notice of assessment  
CITA – S.68 and S.69  
SAR – Reg. 22

- 5. Right to objection  
PITA – S.10 of 1st Schedule, and S.58.  
CITA – S.69

- 6. Right to confidentiality  
PITA – S.48  
FIRSEA – Ss. 39 & 50  
SAR – Reg. 34

- 7. Right to incentives:  
PITA – S.33  
CITA – S.23  
FIRSEA – S.37(1)  
SAR – Reg. 18

- 8. Right to tax clearance certificate  
PITA – S.85  
FIRSEA – S.18

**Duties of Taxpayers:**

- 1. Duty to declare income honestly  
S.24(f) of the 1999 Constitution (as amended)  
PITA – S.96  
SAR – Reg. 12(1)(b)(i)
- 2. Duty to pay assessment  
PITA – S.68  
CITA – Ss.53 & 55  
FIRSEA – S.27(2)  
SAR – Reg. 12(2)
- 3. Duty to submit to tax audit/not to obstruct tax authorities  
PITA – S.105



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| <p>4. Duty to file returns by due date<br/>S.12(1)(b)(ii)<br/>SAR – Part 11 of Reg. 3</p> <p>5. Duty to collect and make proper deduction<br/>PITA – S.69, 70, 71 &amp; 72. See also Ss.81 &amp; 82</p> <p>6. Duty to file tax returns<br/>PITA – S.12<br/>CITA – S.49<br/>FIRSEA – Ss. 22 &amp; 23<br/>SAR – Reg. 5 &amp; 24</p> <p>7. Duty not to file false statement in returns<br/>PITA – S.96<br/>CITA – S.94<br/>FIRSEA – S.42(1)(a)<br/>SAR – Reg.29 &amp; 30</p> <p>8. Duty to forfeit disdained property<br/>PITA – S.53<br/>CITA – S.86</p> <p>9. Duty to keep proper records<br/>PITA – S.52<br/>CITA – S.63</p> <p><b>Powers of Tax Authorities:</b></p> <p>1. Power to enter and require information/right to enter and search premises<br/>PITA – S.103<br/>CITA – S.64<br/>FIRSEA – S.29, 30, 34</p> <p>2. Power to make assessment<br/>PITA – S.54<br/>CITA – S.65<br/>FIRSEA – S.8<br/>SAR – Reg. 22</p> <p>3. Power to serve notice of assessment<br/>CITA – S.68<br/>SAR – Reg. 22</p> <p>4. Power to distain for non-payment of tax<br/>PITA – S.53 &amp; S.104<br/>CITA – S.86<br/>FIRSEA – S.33</p> <p>5. Power to call for further returns<br/>PITA – S.46<br/>FIRSEA – S.27</p> | <p>6. Power to make additional assessment<br/>PITA – S.55<br/>CITA – S.66<br/>FIRSEA – S.32</p> <p>7. Power to revise assessment in case of objection<br/>PITA – S.56<br/>CITA – S.69<br/>SAR – Reg. 21</p> <p>8. Power to collect taxes, interest and penalties<br/>PITA – S.88<br/>SAR – Reg. 21, 27, 28, 29, 30 and 31 under Part V</p> <p>9. Power to make regulations subject to minister's approval<br/>FIRSEA – S.61</p> <p>10. Power to gather intelligence and investigation<br/>PITA – S.47<br/>FIRSEA – S.53<br/>SAR – Reg. 23</p> <p>11. Power to investigate<br/>FIRSEA – S.35</p> <p>12. Power to appeal/institute civil action to recover tax due against the tax offenders<br/>CITA – S.87<br/>FIRSEA – 5th Schedule of Par. 14</p> <p>13. Power to audit<br/>FIRSEA – S.18<br/>SAR – Reg. 22(2)(a)</p> <p><b>Liabilities of Tax Authorities:</b></p> <p>1. Duty to wait for statutory period to elapse</p> <p>2. Duty of secrecy and confidentiality in respect of information and documents<br/>PITA – S.48<br/>FIRSEA – S.39<br/>SAR – Reg. 34</p> <p>3. Duty to refund overpaid tax<br/>CITA – S.91<br/>FIRSEA – S.23</p> <p>4. Duty to implement all tax laws</p> <p>5. Duty to grant incentives where applicable<br/>PITA – S.18</p> <p>6. Duty to issue demand and serve notice of assessment</p> |
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PITA – Ss.57, 76(2)  
CITA – S.68(3)

7. Duty to issue notice of refusal to amend  
PITA – S.58  
CITA – S.69(5)

8. Immunity of tax authorities  
PITA – S.106  
FIRSEA – S.38

**Note:**

- \* PITA means Personal Income Tax Act, Cap. P8 LFN, 2004
- \*\* CITA means Companies Income Tax Act, Cap. C21 LFN, 2004
- \*\*\* FIRSEA means Federal Inland Revenue (Establishment) Act, 2007

\*\*\*\* SAR means Tax Administration (Self-Assessment) Regulations, 2011.

**10. Conclusion**

My colleagues, you will agree with me that the best way women can talk tax is by SWIT engaging in the corporate social responsibility of pro bono services. By that measure, you will prove that tax professionals can give back to the society. Meanwhile, members of SWIT must prepare themselves intellectually and pragmatically before embarking on this task in order to reduce shocks and embarrassment because some of your targets understand the tax system in different degrees hence you are expected to communicate from the area of sufficient knowledge and not from the area of half-knowledge.

I wish the chief celebrant an exciting tenure in office.



## FCT, ABUJA INVESTITURE

Report of Investiture Ceremony of Society of Women in Taxation (SWIT)  
Abuja Chapter:



By  
Sabina Ego  
Ekechukwu

Mrs Adesole Omolabake Adeyemi is the 3rd state coordinator of Society of Women in Taxation of the FCT Abuja chapter.

“If your actions inspire others to dream more, learn more, do more and become more, you are a leader”

The investiture ceremony of Bar. Mrs. Adesole Omolabake Adeyemi was celebrated on the 16th September, 2021 at OAGF Auditorium, 2nd Floor, Treasury House, Garki 2 FCT Abuja. Being an FCT program, it was well attended by defined dignitaries. The investiture ceremony was one of the momentous occasions when the society entrust hope, faith and the mantle of responsibility to the newly appointed EXCO's.

The national chairperson in person of Dr. Biola Adimula was well represented by Mrs Bosede Ikhanoba and some of the CITN council members were in attendance. The programme was a success and we pray for a successful tenure. Amen.

Up CITN. Up SWIT!







### **Profile of the 3rd FCT, Abuja Coordinator. Mrs Adesola Omolabake Adeyemi.**

Mrs Adesola Omolabake Adeyemi is a solicitor and advocate of the supreme court of Nigeria, born on the 23rd of April 1966 and married with six children. She is a graduate of the Lagos State University, Ojo, Lagos (Class of 1989) having bagged a first Degree in a Bachelor of Law and was called to the Nigerian Bar in 1990. She became gainfully employed into the civil service of the Federal Republic of Nigeria in December, 1993.

As a lifelong learner, having undergone multiple trainings and coaching experiences, Mrs Adesola Omolabake Adeyemi also holds various certifications in her field from Local, National and International, organizations, world class institutions, including certifications from Duke University, United States of America.

Growing in service as a Public Officer, she soon became

an Assistant Director/ Legal and Head Criminal Prosecution Division Federal Inland Revenue Service, Nigeria. She is a member of the African Bar Association (1990), a member Chartered Institute of Taxation of Nigeria (2011) and a Fellow (2017). She also became a member of the African Bar Association (AFBA) in 2017, a Legal Adviser, for the CITN Abuja District and Society Tertiary Institution and Student Affairs (2019-2021) and also an Assistant General Secretary of the CITN Abuja District and Society (2020/2022). She is currently the 3rd FCT Abuja Coordinator of the Society of Women in Taxation (SWIT), 2021/2023.

Prior to this responsibility of leadership, she had lead as the 1st Vice Chairperson (2019-2021) and 2nd Vice Chairperson (2016-2018) of SWIT, Abuja Chapter. Mrs Adesola Omolabake has also had the privileges of leading as the Chairman of the 23rd Annual Tax Conference of the CITN Abuja District & Society for the year 2021 and is also a member of Taxation and Finance Law Committee of AFBA, 2021.









## ACCEPTANCE SPEECH OF THE 3RD COORDINATOR OF FCT ABUJA CHAPTER OF THE SOCIETY OF WOMEN IN TAXATION (SWIT) ON THE 16TH SEPTEMBER, 2021.

### PROTOCOLS:

The President and Chairman of Council,

The Deputy Vice President /

Chairman of Chairmen,

The Honorary Treasurer of the Institute,

Council Members,

The Registrar and Chief Executive of the Institute,

Past Presidents CITN

The Pioneer Chairperson SWIT and Council Member

The National Chairperson SWIT

Past Chairpersons SWIT

SWIT Patrons/Individual and Institutional,

Professional Colleagues,

And Ladies and Gentlemen.

All other Protocols duly observed.

It is my great honour and privilege to stand before this distinguished gathering as the 3rd Coordinator of the Society of Women In Taxation (SWIT) FCT Abuja, a Chapter out of ten (10) of the female body of the Chartered Institute of Taxation of Nigeria (CITN) under law. It gives me great pleasure to thank and appreciate the entire CITN for affording SWIT a right of place, its ardent encouragement and support of the women towards the actualization and attainment of the objectives of the CITN (Established in 1982, Chartered by Act 76 of 1992 and the SWIT Constitution).

### INAUGURATION

The SWIT FCT Abuja Chapter was inaugurated on the 12th May, 2015 in accordance to the CITN Charter and the SWIT Constitution and being chaired by the Inaugural Chairperson Mrs Ruth Arokoyo FCTI from 2014-2016 which had a ten (10) member Executives and from 2017-2019 having 9 Executives with 3 Ex Officio members respectively. After the demise of the 1st Vice Chairperson, Mrs Victoria Turton FCTI (of blessed memory). The baton of leadership was handed over to the 2nd Chairperson Mrs Janet Onazi FCTI from 2019-2021 which had twelve (12) Executive members including one Ex officio member. As presently constituted the 3rd Coordinator as now being referred has fifteen (15) member Executive including two Ex Officio members having a Council member and four National SWIT members.

### ACCEPTANCE OF OFFICE

Having been duly inaugurated, the present Executives have accepted the responsibility of assuming office and working as a team to move SWIT FCT Abuja forward. The

present Executives and the entire members are poised to take the chapter to another level in commitment and responsibility to ensure greater synergy among women in SWIT, other professional bodies, relevant tax administrations and critical stakeholders, nationally and across globe for advancement of taxation for national development and comforts of humanity. The 3rd Executives hereby appreciate the efforts of past Chairpersons of SWIT FCT Abuja and the selfless efforts in service in ensuring that the chapter stands her own and stays distinguished in its course of following the vision and mission of SWIT. Here the immense contribution of the CITN Abuja District & Society and its Executives cannot be over emphasized for which we are grateful. The CITN Abuja District & Society, Chairman, Mrs. Clara Ijeoma Nnachi FCTI has the majority of women in the SWIT Abuja Chapter being trained, retrained and having continuous training in the taxation by reason of the District's robust training programs in the compulsory Mandatory Professional Tax Programs, Seminars and Workshops, District Annual Tax Conferences and CITN Annual Tax Conferences. Women are encouraged to make time and leverage on the programmes. We are not forgetting the pivotal roles of the Immediate past Chairman CITN Abuja District & Society and Council Member, Dr, Emeke Nwabusor for all logistics and financial supports of SWIT Abuja FCT. I can't but mention, the Past Chairmen Mr Benjamin Ogbeide FCTI and Mr Simon Kato FCTI, Honourary Treasurer and Council Member under whose tenures and mentorship I cut my milk teeth in the Institute and not forgetting, the Immediate past Chairman of the Student Affairs and Tertiary Institutions Council Committee, Mr Igbo Orienru FCTI and the entire members amongst whom I have learned a lot in respect of organization and commitment to responsibilities in tax education planning and programmes. We are grateful.

### MEMBERSHIP

At inauguration the Chapter could boast of barely 15 regular and financial members which grew to double the number through aggressive membership drive by the following year and has been increasing and made robust for more than 7 years. However by the end of 2019 and turn of the outbreak of the COVID 19 pandemic, the Chapter's activities slowed down as the Chapter was adversely impacted like other organizations in running economies of the world. Of particular concern was the effects of the Pandemic on tax education, tax compliance, revenue generation and resultant implications on the available sustainable resources for national development and growth to combat the recession facing Nigerian economy. As solutions are



being proffered and discovered, the 'new normal' began, world economies started finding new ways and ease of doing business and coping with funding the governments businesses and relying critically on information technology and virtual means.

Nigeria, its governments and economy is not exempted from challenges in this very dicey period and finding solutions to drive and redirect the economy on a more sustainable level and out of the woods. This boils down to need to boost Internally Generated Revenue and increased reliance on Taxation away from oil revenue based economy with attendant sector volatility.

## OBJECTIVES

SWIT through its National Executive Council and 10 Chapters and still counting has majorly taken it upon itself to continue to foster stronger campaign for the involvement of women and bring to bear the critical roles women play in tax education and tax professionalism on tackling the need for tax awareness to have all citizens and members of the communities and organized societies to discharge their civil obligations and constitutional duties by paying tax as and when due and to the right authority and also to find a more amenable way and method of educating the society and bringing the informal sector to the Revenue net. Charity as being said must begin from home. Therefore Tax Walk to Markets and Talk Shop at different business areas to educate women is a foremost informal method as majority of women in Nigeria fall into the informal sector of the economy. Fliers and hand bills are distributed to talk tax in simple parlance to the majority of women in the society and in languages most understood. These are the main pursuit of SWIT Abuja FCT.

Education of Children on Tax and Taxation is another important role of SWIT. Visit to secondary schools and 'catch them young' initiatives of establishing Tax Club is also a main feature in scheduled activities and children are being groomed to grow being aware of their civic and constitutional responsibilities.

## AFFILIATIONS

Therefore SWIT FCT Abuja is calling on women in all walks of life, of different professional capacities and their affiliated professional bodies within and without to continue to network and actively ensure that Taxation is properly taken and given its right place of National Priority Responsibility as the viable sustainable means of funding government businesses and ensuring that the awareness of same is geared up in order to see the developmental changes so much coveted in the system. Economic crises and social ills loom and increase where there are developmental failures and non-accountability vis a vis tax non-compliance and correlated available resources for government to provide basic

infrastructural needs. In crises it is fact all over the world that women and children suffer more. Therefore it behooves on women to continue to support initiatives that promote sustainable funding of the economy, cooperating and collaborating with government agencies for nation building through tax campaign and advocacy.

SWIT FCT Abuja is open to such collaborative efforts from governments' agencies, tax administrations and organized private sectors, other critical stakeholders and individuals toward the discharge of its objectives and making taxation a pivot of national development.

This is the reason professional women as embodied in this august gathering are "Talking Tax" and would continue to do so in spite of societal challenges and failures world over by ensuring that the objectives of the CITN and SWIT are doggedly pursued and realized.

## TEAM WORK

We reiterate call for synergy, team spirit and team work in running the course as being entrenched in the CITN Charter and SWIT Constitution for advancement of the laid down objectives which is tax education.

## MEETINGS

In the Chapter physical meetings hold at the CITN Liaison Office, Abuja every third Thursday of the month or other agreed designated place and Executive members meet few days prior to the time to deliberate and determine its business as scheduled and outlined in the course of the year. Committees are formed as when required and schedule activities of the Chapter are dispatched promptly and with great responsibility. The SWIT Abuja, FCT enjoins all women present who are not registered members of SWIT to come and join for all hands to be on deck. Our Registration Table is open for further information.

## FINANCE

The Chapter relies on the financial commitment of its members in membership dues, donations from critical agencies and individuals and the support of the CITN to fund its activities. SWIT Abuja FCT members often tend to invite friends and families to raise funds to support its activities. On this very note we seize the opportunity to thank all financial members of the Chapter SWIT FCT Abuja for their commitment and support over the years to the Executive Committee and crave their indulgence for more to this 3rd Executive Committee in discharging the objectives of SWIT following its set Vision and Mission.

We must thank all our Patrons/ individuals and Institutional who/which have been of very immense financial and logistic support to SWIT and the FCT Abuja



Chapter in particular, the Federal Inland Revenue Service and the FCT Internal Revenue Service. We recognize families and friends and professional colleagues who have contributed and still doing so in one way or the other. The contributions of private businesses and their support of SWIT Abuja FCT are appreciated. We thank many who donated and advertised felicitations and Good Will messages in the 3rd Investiture Programme.

Regrettably, for one or two typographical errors and omissions, we apologize. Thank you all for this wonderful success story unfolding today.

### **CORPORATE SOCIAL RESPONSIBILITIES**

SWIT FCT Abuja, follows its social responsibilities to the core by ensuring giving back to the community even from the meagre funds being generated to carry out its objectives. Visits and donations to the orphanages,

hospitals and Internally Displaced Persons' camp are its annual activity features and ongoing. Visits to secondary schools and distribution of SWIT Abuja customized Exercise Books and other writing material are ongoing.

In conclusion SWIT FCT Abuja will not relent in forging ahead to ensure that the objectives of CITN and SWIT are pursued and achieved and to contribute to putting Nigeria and its economy on a more sustainable fiscal policy path engendering tax compliance and increased tax revenue generation through effective tax education, enlightenment and advocacy.

God bless CITN, God bless SWIT and SWIT FCT Abuja, and God bless Nigeria. Thank you all for coming.

Up CITN, Up SWIT,

Up SWIT

Women Talking Tax!!!



By  
Janet  
Olaoye

## **COURTESY VISIT BY THE 4TH NATIONAL CHAIRPERSON OF SOCIETY OF WOMEN IN TAXATION (SWIT) DR. ABIOLA ADIMULA TO THE NEW FIRS TAX CONTROLLER KWARA STATE.**

The National Chairperson of Society of Women in Taxation (SWIT) paid a courtesy visit to the new Federal Inland Revenue Service (FIRS) Tax Controller Kwara State, Hajia Adama Isa on Thursday 28th October, 2021. She was accompanied by the state coordinator, Mrs Funmilayo

Olaoye and Hajia Fatima O. Memud, the welfare secretary.

### **Highlights of the discussion:**

- \* Congratulate the new Tax Controller on her appointment been a SWIT member.
- \* To remind her of the good relationship between the society and FIRS.
- \* To let her know that SWIT Kwara is ready to associate with her.
- \* That we count on members in FIRS as statistics put it that FIRS has the largest number of SWIT members and there is no way we can do anything of joy as we know we have a woman as Head.
- \* To let her know that the National body has

appointed the Executive Chairman of Federal Inland Revenue Service (FIRS) as the institutional Patron of SWIT.

- \* To intimate her to encourage and sponsor members so that they can participate in both State and National programs.
- \* To collaborate with her and prayed God to be with her, grant her wisdom and understanding to carry out the task ahead.

In her response, the new Tax Controller, Hajia Adama Isa thanked the National Chairperson for the visit and pledged her continuous good relationship with SWIT.

Hajia Fatima Omar also welcomed her and prayed that her tenure will bring SWIT to greater height, she prayed for wisdom and pledged their total support for a successful tenure of office.

Those that received the visiting team were; Hajia Fatima Omar, Mrs Bosede Ayedun, Hajia Zainab Bello and Mrs Bolanle Olugbesan.



The National Chairperson, Dr Abiola Adimula presenting souvenir to the New Tax Controller, FIRS Kwara State, Hajia Adama Isa during the courtesy visit on Thursday 28th October, 2021.





## BRIEF REPORT OF THE SOUTH-WEST ZONAL CONFERENCE OF THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA (CITN) HELD IN AKURE, ONDO STATE, BETWEEN 19TH AND 22ND OCTOBER, 2021.

The South West Zonal districts of the Chartered Institute of Taxation of Nigeria (CITN) which comprises of 12 districts in 6 States namely, Lagos State with 5 districts, Ogun State with 3 districts, Oyo, Osun, Ekiti and Ondo States with one district each held her zonal conference tagged Akure 2021 in Akure, Ondo State between 19th and 22nd October, 2021 at Dome Event Centre, Alagbaka, Akure, Ondo State.

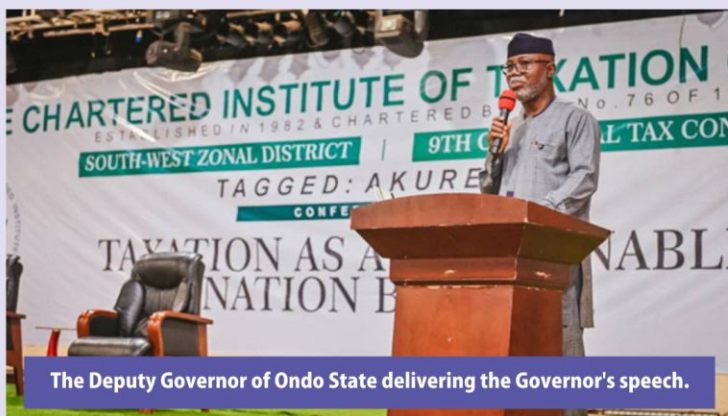
The theme of the conference was "TAXATION AS A SUSTAINABLE NATION BUILDER". The Conference was declared open by the Executive Governor of Ondo State who was ably represented by his deputy, Hon. Orimisan Ayedatiwa. Also in attendance were the State Commissioner of Finance, the Accountant General of the State, the Auditor General of the State, the representative of the State Chief Judge, the Executive Chairman of the State Internal Revenue Service, Vice President of the Institute, Honorary Treasurer, JDS 2nd Vice Chairman, SWIT Chairperson, Registrars / CEO to mention a few.

The theme of the Conference, "Taxation as a Sustainable Nation Builder" was ruthlessly dealt with by our own Council member, Mr. Isola Akingbade, FCTI on Wednesday, 20th of October, 2021. Earlier in the day, the first paper, "Impact of Finance Acts 2019 and 2020 on Tax Laws in Nigeria" was presented by Mr. Gbenga Obatola, FCTI who was represented by Mr. Adekunle Adeyemo, FCTI.

On Thursday, 21st October, 2021, the third paper "The Legal and Fiscal Implications of Recent Pronouncements on VAT Administration" was presented by our own Council member, Prof. Godwin Oyedokun, FCTI while the last paper "Improving Tax Administration in Today's digital economy" was delivered by our own Chairman of Ado Ekiti and district Society, Mr Daniel Kayode, FCTI.

The whole week event was rounded up with awards and gala night and the State governor was represented at the gala night by the Executive Chairman of Ondo State Internal Revenue Service, Mr. Tolu Adegbie, ACTI.

The next Zonal Conference will be hosted in Lagos around 3rd quarter of the year 2022.  
Thankyou.



The Deputy Governor of Ondo State delivering the Governor's speech.



The Deputy Governor of Ondo State with the Vice President of CITN.



Left-right: Registrar/CEO, The Honorary Treasurer, the Vice President, the representative of the Chief Judge of Ondo State, The Deputy Governor of Ondo State, The Commissioner of Finance and the Accountant General of Ondo State.







The Society of Women in Taxation congratulates CITN South West Zone Chairmen for successfully hosting Akure 2021 events. We wish you more successes in your service to the institute.



# SWIT HOLDS TRAINING ON TAX DIGITALIZATION, ACTION PLAN AND FAMILY MEETING IN ABUJA



**By: Mrs. Janet F Olaoye** ACTI  
National Assistant Secretary

The three-in-one meeting of the Society of Women in Taxation held on November 18 and 19, 2021 at Jades Hotel, Zone 5, Abuja. It was the first of its kind that brought the National Officers and the State Coordinators together exclusively for training on digitalization of taxation, preparation of Action Plan and also a "Family Meeting" where sensitive issues relating to the Society were discussed and resolved.

## Arrival of the SWIT National Chairperson

The National Chairperson of the Society Of Women In Taxation (SWIT)- Dr. Biola Adimula FCTI arrived Nnamdi Azikwe International Airport at about 9:30am on 18th November, 2021 with others from Kwara and Osun State Chapters -viz: Mrs Janet Olaoye, the Assistant General Secretary, Mrs. Tosin Falomo, the Osun Coordinator and Dr. Catherine Adegoke- Consultant on Action Plan. They were received by Barr. Adesola Adeyemi the SWIT Abuja Coordinator.

Thereafter some other National Officers and State Coordinators arrived and were welcomed by the Abuja Coordinator and her team.

## SWIT Family Meeting -November 18, 2021

Just before the commencement of the Family meeting, the National Chairperson held a brief meeting with the National officers and the Chairperson Planning Committee- Mrs. Bosede Ikhanoba FCTI, she thanked her and her team for a job well done in putting the programme together.



The family meeting and the Interactive session was called to order at 6.08pm by the National Chairperson Dr. Biola Adimula FCTI. The opening prayer was said by Mrs. Ruth Arokoyo and National and CITN anthems were taken. The event was anchored by Dame Dena-Rose Ajayi, FCTI- the National Publicity Secretary, who called for personal introduction of all participants.







The Chairperson planning committee Mrs. Bose Ikhanoba FCTI in her welcome address welcomed the National Chairperson Dr. Biola Adimula FCTI, the past National Chairpersons Mrs. Ezinwa Okoroafor FCTI, the immediate past National Chairperson Hajia Kudirat Abdulamid FCTI, the Council members present Mrs. Ruth Arokoyo FCTI, Barr. Cecilia Odibo who is also the Lagos State Coordinator, the National Executives and all the State Coordinators. She expressed how delighted she was for all to be together happy, smiling and catching fun with each other, she said it was a feeling of shared joy and that we have reasons to thank God for this unique opportunity. She said we all know what a family stands for that it is usually an informal gathering where you relax and hold dialogue on important matters as it affects family members, so we are all here as families.

She concluded by emphasizing on the need to keep the female gender alive, to change the narrative now that "WOMEN ARE THEIR OWN BEST FRIENDS" from what it used to be- "WOMEN ARE THEIR WORSE ENEMIES". She said no wonder our own National Chairperson has insisted everybody must come with a gift for one another as a way of appreciating sisterhood. She appreciated the Executive Chairman of Federal Inland Revenue Service (FIRS) for sponsoring the meeting.

The National Chairperson gave her opening remark in form of a welcome address and advised that the discussion should commence.

### CITN and SWIT Protocols

Dr. Justina A. Okoror, FCTI, the Pioneer Chairperson of SWIT gave a thought provoking and extensive discussion on CITN and SWIT protocol, which must be followed at all SWIT meetings. She addressed order of recognition of CITN officials, SWIT officials and dignitaries. She mentioned sitting arrangements, respect and courtesies expected from SWIT members at national and State levels.

### Ethical Values

Barr. Ezinwa Okoroafor FCTI, Past National Chairperson discussed the ethics of the profession as required by leaders.

She described ethics as the moral principles that govern behaviour and conduct. Ethics help us navigate the grey area between absolute right and morally wrong. They provide the structure that helps us make appropriate decisions that will stand the test of time, so that whenever we review them we are consoled, comforted, feel justified that we did the right thing. While Ethical Values are values that distinguish between good and bad, right and wrong, moral and immoral, acceptable or unacceptable. They serve as a basis for conduct which can be permitted or prohibited.

According to her, the core ethical values required of a leader are Honesty. Loyalty. Integrity. Respect. Selflessness. Responsibility.

She noted that the tone of ethical behavior in an organisation is set at the top. If you as a leader do not show good ethics in your conduct, not only can you not expect it from others, you invite bad behaviour within the organisation. Unethical behaviour will come back to haunt us as leaders.

She concluded with Martin Luther King quote- "We must do the right thing at the right time and for the right reason. The time is always right to do what is right."



### Demonstrating Good Ethics and Integrity

Hajia Kudirat Abdulamid, FCTI, Immediate Past National Chairperson talked on how to demonstrate good ethics and integrity in our private lives, business work and interactions with colleagues and the public. She gave examples of attitudes and character of integrity I children upbringing, family life, work place and in good neighbourliness.



## Exchange of Gifts

This session was anchored by our amiable and dynamic National Chairperson - Dr. Biola Adimula, it was fun all through as there was dancing and exchange of gifts from all participants. Each person was expected to come joyously with good music and interesting dancing steps to pick a partner randomly from the papers in the box. The picker gave her gift to the person picked as her partner and the receiver of gift picked her own partner in turns. It was an exciting and memorable moment for all present!







### Reports and Feedback

The National Officers and State Coordinators gave reports of all activities they have engaged in since the commencement of this tenure in May, 2021 and also brought to the fore feedback on several issues. The issues were deliberated upon, resolutions passed and action specified with deadlines.

### Vote of Thanks

The vote of thanks was said by Dr. Carolina Ndubuisi, FCTI, while the closing prayer was led by Hajia Kudirat Abdulamid FCTI by 12:25am.



### DAY 2 FRIDAY 19TH NOVEMBER, 2021

#### Early Morning Exercise

The early morning exercise (sports) started at 6:50am. Mrs. Rosemary Arinde the Oyo State Coordinator was the captain. Many of the participants could not participate because of the previous late night meeting. However, the National Chairperson Dr. Biola Adimula, Barr. Cecilia Odibo, Barr. Adesola Adeyemi and Mrs. Janet F Olaoye were out for the morning drilling.







### Training Sessions

The SWIT National Chairperson ushered in the President of CITN ably represented by the Vice President at about 9.40am.

The training session started with opening prayer at about 9:45am by Mrs. Yomi Dawodu, Ogun State Coordinator. After singing the National and CITN anthems, he Chairperson planning committee- Mrs. Bosede Ikhanoba FCTI, welcomed our guests, especially the CITN President Mr. Adedayo Adesina, FCTI who was ably represented by Barr. Samuel Agbeluyi FCTI (CITN Vice President).





She welcomed our Dignitaries and Guest Speakers including- Dr. Catherine Adegoke a Management Consultant, the Special Guest of Honor, Executive Chairman of Federal Inland Revenue Service FIRS- Mr. Muhammad Nami, FCTI, Alh. M. L. Abubakar (Coordinating Director, Executive Chairman's Group, FIRS), Dr. Chiaka Ben-Obi (Group Lead Digital Support, FIRS), Mrs. Angel Fadahunsi (Director Career and Skill Development FIRS) ably represented by Dr. Mrs. Bolanle Akinbo (Assistant Director, Career and Skill Development FIRS).

She welcomed both the National Officers and State Coordinators to the Training program organized for capacity Building of SWIT National Officers and State Coordinators in furtherance of SWIT strategic partnership with FIRS.

"EXPANDING THE FRONTIER OF REVENUE GENERATION THROUGH DIGITALIZATION: THE FIRS EXPERIMENT"

### Chairman's Opening Remark

The CITN President and Chairman of Council was ably represented by the Vice President- Barr. Samuel Agbeluyi FCTI. He expressed good impression on one of the Guest Speaker- Dr. Catherine Adegoke, with Pharmacy background who has developed herself to a Management Consultant outside her profession. He then delegated Mrs Ruth Arokoyo and Barr. Cecilia Odibo who are Council members to interact with Dr. Adegoke and advise on how she can be invited to the CITN Council for the Institute's Action Plan.



Delivering the address of the 15th President of CITN/ Chairman of Council Mr. Adedayo Adesina FCTI, he noted that:

the Capacity Training program for Society of Women in Taxation (SWIT) for the National Officers and State Coordinators being organized as a result of collaboration with the leadership of FIRS under the distinguish leadership of EC FIRS and Chairman Joint

Tax Board Mr. Muhammad Nami FCTI is commendable ... I also congratulate the National Chairperson of SWIT, an erudite professional- Dr. Biola Adimula FCTI for this noble initiatives which we believed will broaden and enhance the capacity of the participants ... the choice of the theme for this training which is **EXPANDING THE FRONTIER OF REVENUE GENERATION THROUGH DIGITALIZATION: THE FIRS EXPERIMENT** is apt, this is due to the impact of Technology in driving revenue generation as evidence in developed country where the state of compliance is quite high compare to developing country such as Nigeria. In this part of the world changes involving the use of technology is not always embraced except there is sustained public enhancement and enlightenment. Therefore FIRS introduction of various ICT initiatives to drive revenue generation and notable among which is Tax Promax towards improving revenue generation is commendable and supported.

In conclusion, he said on behalf of the Council members of the Institute he commended the leadership of FIRS particularly the EC of FIRS Mr. Muhammad Nami FCTI for his support in making this events a reality. He also thanked the leadership of SWIT as led by amiable Dr. Adimula FCTI for her insight and reiterate that the Council will continue to support women arm of the Institute in her quest for development of Tax profession and tax effective administration in Nigeria.

He thereafter declared the program opened.



### The Training Sessions

Each Speaker- viz: Mrs. Chiaka Ben-Obi Group Lead, Digital Support Group (FIRS), and Mrs Angel Fadahunsi-FCTI, Director, Career and Skill Department FIRS- ably represented by Dr. Bolanle Akinbo) delivered well researched and though provoking lectures on the theme. Question and answer sessions were interactive, stimulating and immensely educative.









### Preparing an Organisational Action Plan

The third and last session of the training was anchored by Dr. Catherine Adegoke, a Management Consultant, on Guidelines for Developing Action Plans and SWIT Action Plans Template for 2021-2023.



Dr. Adegoke described Action Plan as a document that laid down the task you need to complete in order to accomplish your goal. It is also a document that you put all your plans, goals and objectives down in writing.





To make it more participatory, participants were divided into four(4) groups to look into the SWIT Action Plans Template for 2021-2023.

At the end each group were asked to present their amendment, adjustment and or additional information to the SWIT ACTION PLANS.

It was an interesting topic as most participants made their inputs.





## Annual Tax Conference, 2022

The National Chairperson informed the participants that SWIT National Treasurer and CITN Council Member is the Chairperson of ATC 2022 and call for total support for her and her team towards the success of the 2022 conference. She thereafter invited Chairperson ATC Planning Committee- Mrs Ruth Arokoyo to brief participants on the coming Annual Tax Conference in Abuja.

Mrs. Ruth Arokoyo FCTI, solicited for prayers and full support from National officers and State coordinators towards the success of 2022 ATC and calls for information on relevant organizations that can advertise or sponsor events at ATC and that donations and gifts are also welcomed.



## Closing

The National Chairperson Dr. Adimula FCTI thanked everyone for their roles toward the success of the training and prayed God to grant everyone journey mercies back to their respective destinations.



Dr. Caroline Ndubuisi, FCTI gave the vote of thanks, while Mrs. Tosin Falomo offered the closing prayer at exactly 6:20pm.







## WELCOME MESSAGE FROM THE NATIONAL CHAIRPERSON, SOCIETY OF WOMEN IN TAXATION

I am delighted to welcome everyone to the first in-house training of SWIT National Officers and State Coordinators. This event was put together to strengthen bonding among SWIT leadership, build our capacity in preparation of Action Plans, enhance our capacity on digitalization initiatives of FIRS and most importantly to plan our activities for the current tenure -2021 to 2023. It is my belief that when we plan and write down our vision, then we can run with it. It will help us to be focused, to strategise for our activities timeously and source for fund to execute our budget appropriately.



To this extent, I encourage all participants to attend all sessions, in order to gain maximally and be equipped intellectually to raise the bar of SWIT and CITN in our respective spaces.

SWIT National is deeply appreciative of the Federal Inland Revenue Service for her consistent partnership and we thank the Executive Chairman- Mr. Muhammad Nami, FCTI (SWIT Patron) for approving the sponsorship of this event. We are deliberate to assure FIRS that Tax advocacy activities at SWIT Chapters and FCT will go a long way to sensitize the Nigerian populace on better positive action to issues of taxation.

Mr. Adesina Adedayo, FCTI- CITN President and Chairman of Council has given a pride of place to SWIT through his objective on female gender inclusiveness for this tenure. We are sincerely grateful for the recognition accorded.

Our resource persons- Alh. M. L. Abubakar, Mrs Chiaka Ben-Obi, Mrs Angel Fadahunsi and Dr. Catherine Adegoke are strong pillars of this in-house training and we express our gratitude to them.

May I thank SWIT Planning Committee under the leadership of Mrs Bosede Ikhanoba, FCTI and indeed all our SWIT elders and my SWIT sisters in the national and chapters leadership, for their commitment to SWIT cause and for participating in this events. I love you dearly and may God bless you all.

We thank all our well wishers and other guests, including the Chairman of CITN Abuja and District Societies for your support. We appreciate SWIT Abuja Chapter for good hosting.

THANK YOU ALL!

**Dr. Biola Adimula, FCTI**  
SWIT National Chairperson.



# Muhammad Nami:

## Leading The Commonwealth Association of Tax Administrators To Greater Heights

The 12th day of November, 2021 was a special day for Nami and the Commonwealth Association of Tax Administrators (CATA), as Muhammad Nami, the Executive Chairman of the Federal Inland Revenue Service (FIRS) was elected unanimously by the 47 member countries of CATA as the 15th President of the Association. Muhammad Nami, as President of CATA, is bringing in over three decades of experience in taxation and administration both at the private and public sectors. His election has been much celebrated and described as a "round peg in a round hole" by commentators.

During his acceptance speech, Muhammad Nami recognised the multi-faceted challenges that COVID-19 pandemic has brought to tax administration globally and stated that he would mobilise CATA's member countries and other tax bodies to build capacity of tax administrators to tackle these challenges. According to him:

Today, taxation has become the mainstay of every economy around the globe. The COVID-19 pandemic has greatly affected the earnings of most economies, especially those whose revenue sources were fetched from activities such as recreational tourism, medical tourism, minerals exploration, commodity exportation, etcetera . . . these activities were performed minimally, and in some cases even experienced total cessation due to physical restrictions imposed by many nations during the COVID-19 lockdown. Economies across the world have had no other choice but to look inward to taxation as the most viable alternative to provide the required revenue to fund government.

Nami, identified training in digital technology as a way out of the present challenges facing tax administration around the world. In his words:

This new normal brought about a greater embrace of digital technologies that came with its own challenges for tax administrators. One of these challenges is the inadequate capacity of tax administrators to understand and track digitalised transactions which has become the order of the day . . . I will work with the CATA Secretariat to effectively collaborate with other tax bodies such as ATAF, WATAF, UN, OECD, NTO, among others, in the area of training and sharing of experience of good and innovative practices in tax administration around the globe.

The CATA 15th President's core goal is to work as a team with member countries to expand the character of tax. He said: "One goal I hope to achieve as your President is to work hand-in-hand





In keeping to his promise to mobilise members and lead CATA to greater heights Muhammad Nami paid a visit to the United Kingdom's Treasury House where he held his first face-to-face meeting with executives of the CATA Secretariat. During the meeting he was briefed on the governance structure of CATA, current efforts by the association to serve the common interest of member nations, and future opportunities, especially in capacity building and creating networks for CATA members.

Mr. Nami in his comments stated that his tenure, which spans for the next three years, will seek stronger relationships with developmental partners to achieve the short and long term goals and objectives of the association.



He also used the opportunity to lay out his four-pronged objectives as President of the Association, viz:

1. Improved capacity building for member countries;
2. Promotion of the Multilateral Commonwealth Income Tax Relief for all member countries;
3. Promotion of Bilateral Avoidance of Double Taxation Treaty among member countries; and
4. Strategic partnerships with developmental and multilateral institutions for support in capacity building.

#### **About Commonwealth Association of Tax Administrators**

The Commonwealth Association of Tax Administrators is an accredited association of the Commonwealth





established in 1987 in London to promote the improvement of tax administration in all its aspects within the Commonwealth with particular emphasis on the developing countries.

The association was established following a decision taken at a meeting of the Commonwealth Finance Ministers held in Barbados in 1977. It had 23 founding member countries and has grown to 47 member countries today, making it one of the world's largest bodies of tax administrators. CATA has since its inception in 1978 focused on building and improving capacity of its members. It hosts annual technical conferences and high-level training programmes annually, while maintaining strategic partnerships with various multilateral and global tax institutions across the world.

CATA, like the rest of the world is still dealing with the effects and aftermath of lockdowns caused by the coronavirus pandemic. The shutting down of businesses and commercial activities affected government income in no small measure. The FIRS Executive Chairman is being elected as CATA President at a dire time when governments across the world are looking for leadership to help drive innovative solutions to boost revenues.

Technology has equally disrupted how business and commercial activities are being conducted in the world. A great deal of transactions today take place over the internet, and are not subject to taxation. This has become a major challenge for tax administrators. It is thus not surprising that the OECD G20 Inclusive Framework drew

up a two-pillar solution to tackle challenges to the evolving digital economy. Though the framework was not agreed to by Nigeria and three other countries due to serious concerns over the high cost of implementation, the indifference to concerns expressed, sovereignty concerns among others, the very fact that such a framework was designed emphasizes that taxation of the digital borderless economy is a major concern for tax administrators.

Fortunately, showcasing good leadership, the FIRS Executive Chairman has a template strategy from the FIRS and Nigeria to share with his colleagues at CATA: His deployment of technology for tax administration, fiscal reforms through legislative reviews such as the annual Finance Act reviews, use of data analysis in tax administration, staff welfare, capacity building, and improved tax education.

With Muhammad Nami on the saddle, CATA members are poised for greatness. The renowned tax administrator would provide the much craved leadership to make the association not just more relevant in global fiscal affairs as a force to be reckoned with, but also a body that makes great impact on the affairs of its members.

**SWIT congratulates our Patron- Mr. Muhammad Nami, FCTI,** for this laudable stride. We are proud to associate with you and your achievements!





# SWIT PLATEAU HOLDS HEALTH TALK ON PHYSICAL FITNESS AND WELLNESS



By  
Rosemary  
Amos Mamot



Mrs. Agnes Candy Okoko ACTI of the Chapter (standing).

**T**he Society of Women in Taxation (SWIT) Plateau Chapter had a health talk on physical Fitness and wellness as a means of reducing stress.

She introduced the subject matter of the health talk by defining what is Physical Fitness. Physical fitness can be defined as "one's ability to execute daily activities with optimal performance, endurance, and strength with the management of disease, fatigue, and stress and reduced sedentary behaviour." (Jake Tipane, CPT, 2021).

Most Nigerian do not move enough. The good news is that regular physical activity is one of the easiest ways to reduce your risk for chronic disease and to improve your quality of life.

Becoming and staying physically fit is an important part of achieving optimal health. A well-rounded exercise program can improve your health in a number of ways. It promotes weight loss, strengthens muscles and bones, keeps the heart and lungs strong, and helps to protect against chronic disease. There are four essential elements of physical fitness: cardiorespiratory endurance, muscular strength and endurance, flexibility, and maintaining a healthful body composition. Each component offers specific health benefits, but optimal health requires some degree of balance between all four. Some forms of exercise confer multiple benefits, which can help you to balance the different elements of physical

fitness. For example, riding a bicycle for thirty minutes or more not only builds cardiorespiratory endurance, it also improves muscle strength and muscle endurance. Some forms of yoga can also build muscle strength and endurance, along with flexibility. However, meeting fitness standards in all four categories generally requires incorporating a range of activities into your regular routine. As you exercise regularly, your body will begin to change and you will notice that you are able to continue your activity longer and with greater ease.

She further discussed some of the essential elements of Physical Fitness and also enumerated its benefits as follows:

## **I. Cardiorespiratory Endurance:**

Cardiorespiratory endurance is built by aerobic training, which involves activities that increase your heart rate and breathing such as walking, jogging, or biking. Aerobic exercise is continuous exercise (lasting more than 2 minutes) that can range from low to high levels of intensity. It increases heart and breathing rates to meet increased demands for oxygen in working muscles. Regular, moderate aerobic activity—about thirty minutes at a time for five days per week—trains the body to deliver oxygen more efficiently, which strengthens the heart and lungs and reduces the risk of cardiovascular disease. Strengthening your heart muscle and increasing the blood volume pumped each heartbeat boosts your ability to supply your body's cells with oxygen and



nutrients, to remove carbon dioxide and metabolic wastes. It also leads to a lower resting heart rate for healthy individuals. In addition to the benefits of aerobic training for cardiovascular health, it is also an excellent way to maintain a healthy weight.

## ii. Muscle Strength:

Muscle strength is developed and maintained by weight or resistance training, often called anaerobic exercise. Anaerobic exercise consists of short duration, high intensity movements that rely on immediately available energy sources and require little or no oxygen during the activity. This type of high intensity training is used to build muscle strength with short, high-intensity activities. Building muscle strength and endurance is not just crucial for athletes and bodybuilders—it's important for children, seniors, and everyone in between. The support that your muscles provide allows you to work, play, and live more efficiently.

Strength training often involves the use of resistance machines, resistance bands, free weights, or other tools. However, you do not need to pay for a gym membership or expensive equipment to strengthen your muscles. Homemade weights, such as plastic bottles filled with sand, can work just as well. You can also use your own body weight and do push-ups, leg squats, abdominal crunches, and other exercises to build your muscles. If strength training is performed at least twice a week, it can help to improve muscle strength and to increase bone strength. It can help manage health conditions like diabetes, arthritis, dementia, hypertension, and many others. Strength training can also help you to maintain muscle mass during a weight-loss program. (American College of Sports Medicine. 2019).

## iii. Flexibility:

Flexibility is the range of motion available to your joints. Yoga, tai chi, Pilates, and stretching exercises work to improve this element of fitness. Stretching not only improves your range of motion, it also promotes better posture, and helps you perform activities that can require greater flexibility, such as chores around the house. In addition to working on flexibility, older adults should include balance exercises in their regular routine. Balance tends to deteriorate with age, which can result in falls and fractures. (Mayo Clinic. 2018).

## iv. Body Composition:

Body composition is the proportion of fat and fat-free mass (which includes bones, muscles, and organs) in your body. A healthy and physically fit individual has a greater proportion of muscle and smaller proportion of fat than an unfit individual of the same weight. Although habitual physical activity can promote a more healthful body composition, other factors like age, gender, genetics, and

diet contribute to an individual's body composition.



## THE BENEFITS OF PHYSICAL ACTIVITY.

Regular physical activity is one of the best things you can do to achieve optimal health. Individuals who are physically active for 150 minutes per week lower the risk of dying early by 33 percent compared to those who are inactive.<sup>3</sup> The 2018 Physical Activity Guidelines for Americans were issued by the Department of Health and Human Services (HHS) to provide evidence-based guidelines to Americans aged three and older about how to improve health and reduce chronic disease risk through physical activity.

Improving your overall fitness involves sticking with an exercise program on a regular basis. If you are nervous or unsure about becoming more active, the good news is that moderate-intensity activities, such as brisk walking, are safe for most people. Also, the health advantages of becoming active far outweigh the risks. Physical activity not only helps to maintain your weight, it also provides a wealth of benefits—physical, mental, and emotional.

## (A) PHYSICAL BENEFITS.

1. Longer life: A regular exercise program can reduce your risk of dying early from heart disease, certain cancers, and other leading causes of death.
2. Healthier weight: Exercise, along with a healthy, balanced eating plan, can help you lose extra weight, maintain weight loss, or prevent excessive weight gain. Some studies have shown that inactivity is a major factor in weight gain and obesity. To understand the effect of exercise on weight reduction, it is important to understand the relationship between exercise and energy expenditure. Your body spends energy in three ways, digesting food, exercising maintaining body functions like your heartbeat and breathing. While dieting, a reduced calorie intake will lower your metabolic rate, which can



delay weight loss. On the contrary, regular exercise has been shown to increase your metabolic rate, which can burn more calories to help you lose weight.

3. Cardiovascular disease prevention: Being active boosts HDL cholesterol and decreases unhealthy triglycerides, which reduces the risk of cardiovascular diseases.
4. Management of chronic conditions: A regular routine can help to prevent or manage a wide range of conditions and concerns, such as metabolic syndrome, type 2 diabetes, depression, arthritis, and certain types of cancer.
5. Energy boosts: Regular physical activity can improve muscle tone and strength and provide a boost to your cardiovascular system. When the heart and lungs work more efficiently, you have more energy.
6. Strong bones: Research shows that aerobic activity and strength training can slow the loss of bone density that typically accompanies ageing. Exercise plays a vital role in building and maintaining strong muscles and bones. Activities like weightlifting can stimulate muscle building when paired with adequate protein intake. This is because exercise helps release hormones that promote the ability of your muscles to absorb amino acids. This helps them grow and reduces their breakdown. As people age, they tend to lose muscle mass and function, which can lead to an increased risk of injury. Practicing regular physical activity is essential to reducing muscle loss and maintaining strength as you age. Also, exercise helps build bone density when you're younger, in addition to helping prevent osteoporosis later in life. Interestingly, some research suggests that high impact exercise, such as gymnastics or running, or odd impact sports, such as soccer and basketball, may help promote a higher bone density than non-impact sports like swimming and cycling.
7. It help skin health. Your skin can be affected by the amount of oxidative stress in your body. Oxidative stress occurs when the body's antioxidant defenses cannot completely repair the cell damage caused by compounds known as free radicals. This can damage the structure of the cells and negatively impact your skin. Even though intense and exhaustive physical activity

can contribute to oxidative damage, regular moderate exercise can actually increase your body's production of natural antioxidants, which help protect cells. In the same way, exercise can stimulate blood flow and induce skin cell adaptations that can help delay the appearance of skin ageing. Moderate exercise can provide antioxidant protection and promote blood flow, which can protect your skin and delay signs of aging.



#### (B) MENTAL AND EMOTIONAL BENEFITS.

- \* Mood improvement: Aerobic activity, strength-training, and more contemplative activities such as yoga, all help break cycles of worry and distraction, effectively draining tension from the body.
- \* Depression relief: Exercise can produce antidepressant effects in the body. Studies have shown that physical activity reduces the risk of and helps people cope with the symptoms of depression. Exercise has been shown to improve your mood and decrease feelings of depression, anxiety, and stress. It produces changes in the parts of the brain that regulate stress and anxiety. It can also increase brain sensitivity for the hormones serotonin and norepinephrine, which relieve feelings of depression.
- \* Cognitive skills retention: Regular physical activity can help people maintain thinking, learning, and judgment as they age. Regular exercise improves blood flow to the brain and helps brain health and memory. Among older adults, it can help protect mental function.
- \* Better sleep: A good night's sleep is essential for clear thinking, and regular exercise promotes healthy, sound sleep. It can also help you fall asleep faster and deepen your rest, promoting better mental and emotional wellbeing. Regular



physical activity, regardless of whether it is aerobic or a combination of aerobic and resistance training, can help you sleep better and feel more energized during the day.

- \* It promote a better sex life. Exercise has been proven to boost sex drive . Engaging in regular exercise can strengthen the heart, improve blood circulation, tone muscles, and enhance flexibility, all of which can improve your sex life. Physical activity can also improve sexual performance and sexual pleasure while increasing the frequency of sexual activity. Interestingly enough, one study showed that regular exercise was associated with increased sexual function and desire in 405 postmenopausal women. A review of 10 studies also found that exercising for at least 160 minutes per week over a 6-month period could help significantly improve erectile function in men. What's more, one study found that a simple routine of a 6-minute walk around the house helped 41 men reduce their erectile dysfunction symptoms by 71%.

Another study demonstrated that women with polycystic ovary syndrome, which can reduce sex drive, increased their sex drive with regular resistance training for 16 weeks . In summary, exercise can help improve sexual desire, function, and performance in men and women. It can also help decrease the risk of erectile dysfunction in men.

#### KEY GUIDELINES FOR ADULTS.

- \* Adults should move more and sit less throughout the day. Some physical activity is better than none. Adults who sit less and do any amount of moderate-to-vigorous physical activity gain some health benefits.
- \* For substantial health benefits, adults should do at least 150 minutes (2 hours and 30 minutes) to 300 minutes (5 hours) a week of moderate-intensity, or 75 minutes (1 hour and 15 minutes) to 150 minutes (2 hours and 30 minutes) a week of vigorous-intensity aerobic physical activity, or an equivalent combination of moderate- and vigorous-intensity aerobic activity. Preferably, aerobic activity should be spread throughout the week.
- \* Additional health benefits are gained by engaging in physical activity beyond the equivalent of 300 minutes (5 hours) of moderate-

intensity physical activity a week. Adults should also do muscle-strengthening activities of moderate or greater intensity and that involve all major muscle groups on 2 or more days a week, as these activities provide additional health benefits.

Source: 2018 Physical Activity Guidelines for Americans In conclusion, quoting from Jake Tipane, CPT, (2021), a certified physical training expert said "making physical activity a priority to Improve your memory and brain function (all age groups), Protect against many chronic diseases, aid in weight management, Lower blood pressure and improve heart health, Improve your quality of sleep, Reduce feelings of anxiety and depression, Combat cancer-related fatigue, Improve joint pain and stiffness, Maintain muscle strength and balance, and Increase life span".



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# CAROLINE- SWIT 2ND VICE CHAIRPERSON BURIED HER FATHER AMIDST FUN FAIR IN LAGOS

Dr. Caroline Ndubuisi, FCTI, the 2nd Vice Chairperson of the Society of Women in Taxation announced the transition of her dear father (Chief Joseph Oare Egbehon) to SWIT with rude shock. She however took solace in God and led other family members to organise a befitting burial for her late father in Lagos. The occasion was attended by family members and dignitaries within and outside Nigeria. The SWIT National Chairperson, National Officers and Members across Nigeria also grace the event. The wake keep and burial service featured heartwarming testimonies of Late Chief Egbehon as a family man, community leader and a Godly person.

Dr. Caroline and family entered the reception ground at Ikoyi Lagos with a lot of funfair, good music and different traditional troupes singing the praise of the life and time of Chief Egbehon. It was a great and grand funeral events of no mean standard.

SWIT congratulates her VC2 - Dr. Caroline for giving a befitting burial to her late father. Different faces from all of SWIT across the national Chairperson of SWIT, Excos, State coordinators and the entire SWIT family. Saying thank you to SWIT sisters will never be enough to express.









## WHEN DAME JUMOKE SIMPLICE BURIED HER MOTHER IN LAGOS

Men and women of substance from all walks of life were the many dignitaries numbered at the burial ceremonies of the mother of Dame Olajumoke Simplice, FCTI, the Immediate Past President and Chairman of Council of the Chartered Institute of Taxation of Nigeria. The burial service held at the First Baptist Church, Broad Street, Lagos, while the reception of guests held at Lekki Lagos. It was a grand occasion with a roll call of past CITN Presidents, Government officials, Professionals of repute and Captains of industries.

The Society of Women in Taxation were also well represented to honour one of her Life Patrons, Mother and Mentor- Dame Olajumoke, Simplice, FCTI and to celebrate the life and time of late Mama Oluremi Abati Simplice.



The family of **Late Mr FREDERICK ABIODUN SIMPLICE**  
Cordially invites

to the

*Burial Ceremony*  
of our Mother, Grandmother, Great-Grandmother, Wife, Sister, Aunt

**MRS CHRISTIANA OLUREMI  
ABATI SIMPLICE (NEE ABATI)**

**WAKE-KEEP**  
Date: 23rd Thursday Sep. 2021  
Venue: Soremekun Memorial Hall,  
Broad St, Lagos Island 102273, Lagos  
Time: 5.00pm-7.00pm

**BURIAL ARRANGEMENT**  
**Funeral Service**  
Date: 24th Friday Sep. 2021  
Venue: First Baptist Church, 24A Broad St,  
Lagos Island 102273, Lagos  
Time: 10.00am-12.00pm

**Reception:** @ KFA event center Lekki







By  
Laretta  
Davies-Dimkpa

## SWIT RIVERS STATE TOWNHALL MEETING WITH THE FRUIT GARDEN MARKET WOMEN

Rivers State Chapter of SWIT had its townhall meeting with the fruit garden market women at Kaduna Street, Port Harcourt on Thursday, November 25, 2021.

Highlights of the event were:

1. The introduction of record-keeping of their daily transaction to the women.
  2. A special Day Journal booklet was designed by SWIT and distributed to the women for their daily transactions.
  3. They were also shown how to keep the book and how to balance it at the end of the day.
- This will enable them keep track of their transactions and monitor progress.

SWIT members in attendance were:

1. Helen Owhonda-Wopara - State Coordinator
2. Eunice Okenwa - 2nd Vice
3. Eunice Odum - General Secretary
4. Joy Raymond - Treasurer
5. Mary Greene Dinabari Vite - Membership Secretary
6. Osakeigak Ikuru



## SWIT RIVERS STATE DISTRICT'S COURTESY VISIT TO FIRS

SWIT RIVERS STATE CHAPTER paid a courtesy visit to the FIRS Coordinator, Rivers, Edo and Delta States (RED) Mr. H. M. Ibrahim, on Tuesday, November 2, 2021.

The State SWIT Coordinator introduced SWIT and the State Chapter, stating her roles and values to the society in general.

On his part, the RED Coordinator gave assurances of support and collaboration with the Chapter going forward. He also promised that he will do everything to encourage staff of FIRS to associate with the State Chapter of SWIT.

SWIT Members in attendance were:

1. Helen Owhonda-Wopara - State Coordinator
2. Eunice Odum - General Secretary

3. Joy Raymond - Treasurer
4. Mijaan Bartimaeus - Ex-Officio 2
5. Laretta Davies-Dimkpa - Publicity Secretary











Dear Member,

On behalf of the President and Council of the Chartered Institute of Taxation of Nigeria (CITN), we are pleased to inform our esteemed members that our noble Institute will be celebrating its 40th Anniversary in 2022. To commemorate the Ruby Jubilee of the Institute, one week of activities have been put in place for celebration from Saturday, January 29 to Saturday, February 5, 2022.

The following activities have been earmarked to mark the occasion of the 40th Anniversary of the Institute:

S/N	Activities	Date
1	Press Conference	Tuesday, January 4, 2022
2	40 <sup>th</sup> Anniversary Jumaat Service at Alausa Central Mosque, Ikeja, and other designated Mosques in all District Societies	Friday, January 28, 2022
3	Press briefing	Saturday, January 29, 2022
4	40 <sup>th</sup> Anniversary Thanksgiving Service at Chapel of Christ the Light Church, Alausa, Ikeja and other designated Churches in all District Societies	Sunday, January 30, 2022
5	Tax Walk – all District Societies and National Headquarters	Monday, January 31, 2022
6	Public Lecture to hold at Sheraton Hotels, Abuja	Tuesday, February 1, 2022
7	Visit to IDP camps and Orphanage Homes	Thursday, February 3, 2022
8	Dinner at Lagos Continental Hotel, Victoria Island, Lagos	Saturday, February 5, 2022

We kindly implore you to participate fully in the programmes with your prayers, attendance and financial support towards the Anniversary programs. We urge members to volunteer to sponsor, in whole or in part, the Anniversary branded items such as bags, face caps, pens, jute bags, towels, jotters and other materials.

For financial donations, please pay into the Institute's account as detailed below and send details to [oyeronke@citn.org](mailto:oyeronke@citn.org) or [christy@citn.org](mailto:christy@citn.org):

Account name: Chartered Institute of Taxation of Nigeria  
Wema Bank, 0120975789.

NB:

1. To give back to the society and the less privileged, we implore members to bring their good old clothes, properly laundered and neatly packed, and also other valuable items or foodstuff, to the Tax Professionals' House for onward delivery to the beneficiaries.

2. Any review or amendment to the schedule of activities of the Anniversary in due course will be communicated to members accordingly.

For more information and advert placement in the Anniversary brochure, kindly contact Ronke Ojo on 08037848138 or Dayo Bakare on 08029119787

Long live CITN  
Long live Nigeria

Signed  
**Adefisayo Awogbade, FCTI**