



**FCT  
WINS  
SWIT  
Maiden Tax  
Debate**

**IBP trains SWIT Leaders on Gender Budgeting**



**SWIT holds First  
Distinguished Personality  
Lecture in Honour  
of Ifueko**









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## SWIT Editor's Column

We are extremely thrilled with the bumper and consolidated edition of our newsletter, which is unfolding and maintaining the pace of our publication from the preceding year of 2022 in terms of activities. This is part of the program of our stipulated work plan, which starts with the 2022 second edition SWIT Family Meeting of our National Officers and State Coordinators. This three-in-one/three-day special event consisted of the leadership retreats on gender budgeting, a visit to the orphanage home as our corporate social responsibility, the grand finale of the 2022 SWIT National Schools Debate, and the investiture of the Pioneer Chairperson as Life Patron.

Also, we got exciting and scintillating reports on the advancements achieved by our chapters in Bayelsa, Osun, Benue, Kwara, Oyo, Rivers, Lagos, Enugu, Ebonyi, Imo, Abia, and Plateau states, as well as the Federal Capital Territory. The centrepiece of the newsletter is the first distinguished personality lecture given in honor of Dr. Ifueko M. Omogui Okauru, MFR, FCTI, on December 9, 2022.

The second edition of SWIT International Professional Women's Conference in Gambia 2023, tagged "the Banjul Maiden Meeting," birthed the inauguration of SWIT West African Chapters, comprising of Nigeria, Ghana, Senegal, Benin, and Gambia. This saw the emergence of the Pioneer Regional Chairperson of SWIT West Africa, who happens to be our National Chairperson for SWIT Nigeria. The investiture was done by WAUTI President, Mr. Saliou DIEYE, during the 2023 WAUTI conference, which took place afterwards at the same venue.

The investiture and inauguration of the SWIT South-Eastern state chapters' coordinators and Excors of Abia, Ebonyi, Enugu, and Imo were another highlight of the 12th CITN South-East Zonal Tax Conference in Enugu in 2023. SWIT is growing and consolidating from seventeen (17) chapters in 2022 to twenty (20) chapters in 2023.

HRM Igwe Dr. Chike P. N. Onodugo (the Ujaligwu III of Umuavulu-Abo) bestowed the chieftaincy title of "Nnediora Nma 1" on the National Chairperson of SWIT, Dr. Chief Abiola Ruth Adimula esq. FCTI, as a mark of "well-done" for her service as our Amazon, a tenacious and loving leader. May the Almighty favour and protect our Queen Mother's reign.

This terrific bumper package is loaded and unfolds the advancement and birth of SWIT Global to the world from one tenure to another. May the anointing get to you as you continue to invest, contribute, sponsor, and participate as a stakeholder in our activities and institute.

Up SWIT, up CITN, up Women Talking Tax... Enjoy the package.



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# SWIT Bits

I am super excited to engage our readers in this edition that serves as the last in the duration of this executive tenure and the next edition is planned to usher in new SWIT editorial leadership. Before we draw the curtains, let's make a quick peep into some interesting stories of SWIT activities in this edition, that have generated international interests and impressive feedbacks. SWIT catch them young national championship Tax debate among junior girls secondary schools in public schools in three regions (North Central, South South and South West) with grand finale in Abuja was a top notch competition, that showcased extensive display of intellectual prowess on taxation by the girls and gave SWIT an assurance that tax profession has a bright future in Nigeria. So what happened? What was the debate contest and contents? Who won, who attended? These are some of the answers provided in this edition.

SWIT maiden Distinguished Personality Lecture in honour of Dr. Ifueko Omoigui Okauru, FCTI, a Fellow of the Chartered Institute of Taxation of Nigeria and a SWIT Life Patron, brought dignitaries in government, corporate world and professional bodies together in Abuja, to discuss the roadmap for the economic enhancement of the Nigerian state. It was a unique event revealing that CITN is well positioned to give fiscal cum economic direction to the nation. What are the takeaways of this great event, and lots more are part of the contents you will enjoy in this piece.

The thrills and excitement that ushered in the birthing of SWIT in Ghana, Senegal and Benin and the inauguration of SWIT West Africa as the female arm of West African Union of Tax Institutes (WAUTI) in Banjul, are stories that motivate performance and wider visibility to tax profession in West African region.

The intellectual gains, the show of rich culture at the African night, the unforgettable boat rides, the excursion at the beach and the thrills of bonding are part of what the 2nd International Professional Women Conference has left for reminiscence. I am sure, this will interest you too.

Astonishment, yes, astonishment! You may not understand it except you were in my shoes, when during a CITN leadership visit to the palace of Umuavulu-Abor, Enugu State, I was suddenly announced, called upon and installed with a chieftaincy title- Nnedioramma 1 (Precious Mother Loved All Over) by HRM Igwe Dr. Chike Onodugo, Ujaligwa II of Umuavulu-Abor community. I later knew the SWIT members in South Eastern Nigeria, led by Dr. Nkem Udeh secretly facilitated the honour in appreciation of impactful services. That is the story behind my new signature-CHIEF.

Anyway, I don't intend to tell our readers everything. As you flip through, I am sure you will agree with me that this piece is rich in showcasing vision, mission and performance of SWIT nationally and internationally.

Enjoy!

**Chief Dr. Ruth Abiola Adimula, Esq., FCTI**  
Editor-in-Chief





# SWIT Visits National Council of Women Societies

On November 10, 2023, SWIT National Chairperson, Dr. Abiola Adimula led a delegation to visit the President of the National Council of Women Societies (NCWS), at its headquarter office in Garki, Abuja. In her team were Mrs Oluwaseun Olajube (SWIT National Social/Welfare Secretary), Mrs Janet Olaoye (National Assistant General Secretary and Coordinator SWIT Kwara State) and Mrs Adesola Adeyemi (SWIT Coordinator Abuja FCT Chapter). The President of NCWS – Hajia Lami Adamu Lau and other Council Members and Staff warmly received SWIT delegation. In her address, SWIT National Chairperson appreciated the good work of NCWS over decades in leading women organisations in Nigeria. She noted the several sacrifices of past leadership of NCWS at national and states levels, asserting that the activities of NCWS has always kept women in the fore front for government policies in the country. While responding the President of NCWS appreciated SWIT for their several activities on sensitization on tax and economic empowerment of women. She expressed desires for SWIT to work more closely with NCWS to be engaged in sensitization of women groups, on their civic responsibilities in payment of taxes. She prayed for SWIT and wish her a successful leadership retreat commencing in the evening of the same day.









# SWIT Family Meeting

OF THE NATIONAL OFFICERS AND THE STATE COORDINATORS





















# SOCIETY OF WOMEN IN TAXATION (SWIT)

## REPORT OF THE PLANNING COMMITTEE ON THE 2022 SWIT LEADERSHIP FAMILY MEETING, INVESTITURE OF DR JUSTINA OKOROR AS SWIT LIFE PATRON AND RETREAT HELD FROM THURSDAY, NOVEMBER 10 - SATURDAY, NOVEMBER 12, 2022 AT THE CHELSEA HOTEL, ABUJA - FCT

### 1.0. INTRODUCTION

In line with the SWIT National Executive Committee's Action Plan for 2022, Annual Retreats and Family meetings were scheduled for all National officers and State Chapter Coordinators. The 2022 Retreat was hosted in Abuja from Thursday 10th to Saturday 12th November 2022.

### 2.0. TERMS OF REFERENCE

The mandate of the Committee to plan a successful SWI leadership Retreat and other activities based on the usual terms of reference to wit:

- a. Ensure that a Family meeting comprising of all National Executive Committee and State Chapter Coordinators held on Thursday 10th November 2022 to receive and consider activity reports from all State Coordinators and also have engagements on topics of interest to members and Society.
- b. Visit to any of the Custodian Centers/ Orphanage homes in Abuja on 11th November 2022 and donate items as part of SWIT Corporate Social Responsibility (CSR).
- c. Suggest appropriate theme for the leadership retreat. Identify resource persons for the various sub-topics approved for the retreat.
- d. Coordinate the final (Championship) of the schools' debate program in liaison with the School Debate Committee Chairman.
- e. Arrange and coordinate hotel reservations for members attending the retreat.
- f. Coordinate transport and airport shuttle arrangement for members.
- g. Theme for the leadership retreat after an extensive discussion was agreed as "Gender Budgeting and Taxation".

### 3.0. COMPOSITION OF THE PLANNING COMMITTEE

The 2022 SWIT Retreat and CSR Planning Committee comprised the following:

1. Dr. Biola Adimula, FCTI-National Chairperson
2. Mrs. Bosede F. Ikhanoba FCTI -Committee Chairman (National VC1)
3. Dr. Caroline Ndubuisi, FCTI-Member (National VC2)
4. Mrs Olaitan Babatunde, FCTI-Member (National General Secretary)

5. Mrs Ruth Arokoyo, FCTI-Member (National, Treasurer)
6. Dr. Odunayo Ani, FCTI-Member (National Financial Secretary)
7. Mrs Janet Olaoye, ACTI-Member (National Asst. Gen. Secretary)
8. Mrs Emily Ufulul Daboer, FCTI-Member (National Asst Publicity Secretary)
9. Barr. Adesola Adeyemi, FCTI-Member (FCT Chapter Coordinator)
10. Mrs. Tonye Buseri, ACTI-Member (Bayelsa Chapter Coordinator)
11. Mrs. Oluwaseun Olajube, FCTI-Secretary (National Social/Welfare Secretary)

### 4.0. PROGRAM OF EVENTS

#### Day 1: THURSDAY - 10th November 2022

Participants arrived on Thursday, November 10th 2022. The 1st assignment was a courtesy visit by the National Chairperson to the President of the National Council of Women Societies Abuja. She was accompanied by the National Social Secretary, Asst. National Secretary and the SWIT FCT Chapter Coordinator. The essence of the visit was to register SWIT's presence and to sensitize the NCWS about the activities of SWIT in general. The National Chairperson also used the opportunity to officially invite the President of NCWS and her team to attend the SWIT leadership retreat scheduled for Saturday 12th November 2022.

#### EVENING: FAMILY MEETING

In the evening of same day, the family meeting was held. The Committee Chairman gave her welcome address while the National Chairperson gave her opening remarks and urged members to take advantage of the training session of the retreat to up skill their knowledge on topical issues as leaders.

The Family meeting was informal and was basically a bonding session for all the National Executives and the State Chapter Coordinators. There were two Panel Discussions and topics discussed were;

#### A. Topic: Depression: Closer to you than you think

Panelists:

Dr. Odunayo Ani, FCTI

- \* What is depression?
- \* Signs of depression



**Madam Shiva Rae Kondo, FCTI**

- \* Causes of depression
- \* Dealing with depression

## **B. Topic: Ambience in and around the bedroom**

Panelists:

**Dr. Caroline Ndubuisi, FCTI**

**Mrs Esther Nyam, FCTI**

Participants had opportunity to discuss freely the topics and made contributions as expected. It was insightful and enriching with take home lessons on life style adjustment as necessary.

President of CITN, Chief Adesina Adedayo, mni, FCTI phoned in to discuss the issue of State Chapters. He needed SWIT's view and agreement on whether SWIT Chapters' jurisdiction covers a State or a CITN District Society.

The matter was tabled for discussion thereafter and members resolved to send feedback to the President after the retreat. After an extensive discussion, the general consensus was that SWIT should remain as a State Chapter, irrespective of the number of CITN Districts in any state but Units may be inaugurated under any State Chapter and the Head of such Units will be referred to as "Team Lead".

The night ended with exchange of gifts among those in attendance and dinner was served. The DJ thrilled members to good vibes musicals and it was a fun-filled night.

The Committee Chairman, Mrs. Bosede Ikhanoba thanked all attendees and encouraged members to take the personal relationships built beyond the retreat.

## **DAY 2: FRIDAY - 11th November 2022**

### **i. NATIONAL SCHOOLS TAX DEBATE CHAMPIONSHIP**

Topic: Digitization of Taxation has improved Revenue Generation by the Government

The invited schools and their teachers were in attendance. The CITN President declared the event opened. Water and sweets were served during the session while Lunch packs were served to the students and SWIT members after the event. Group photographs and interview sessions were conducted.

A comprehensive report on this will be made available by the Chairman of the Planning Committee on debate.

### **ii. CORPORATE SOCIAL RESPONSIBILITY (CSR)**

As part of the Society's CSR, members paid the scheduled visit to the Gishiri Orphanage home, Abuja and donated various items. A need assessment was done prior to the visit.

The Head/Coordinator of the Home, Mr. Cephas Thaddeus received the visiting SWIT members to the home. He gave a brief history of the home and how through the spirited and generous donations of individuals and organizations like SWIT, the home has been able to sustain and care for the inmates. The children were happy to receive us.

Mr. Thaddeus on behalf of the home thanked SWIT leadership and prayed for God's blessings upon the members.

The following items were donated to the home:

- \* Peak 4.5.6.-1 carton
- \* Milo Satchet-2 cartons
- \* Maggi star x20-1 carton
- \* Palm oil x6 (Banga) - 1 carton
- \* Smoke fish-1 carton
- \* Delta Soap/roll-1 B/S roll
- \* Hughes (age 2,3,4)-4 packs
- \* Indomie -10 cartons
- \* Golden morn-4 cartons
- \* Vaseline-1 roll

The kind gesture by SWIT put smiles on the faces of the children and their caregivers. The children sang melodious songs and expressed joy.

The sum of N300,100.00 was initially advanced by SWIT National Chairperson while the sum of 308,600.00 was expended to purchase the above listed items. The items were majorly sponsored by members through cash transfers of N219,500.00 to the SWIT Bank Account while SWIT made up the difference as follows:

S/N	NAMES	AMOUNT (N)
1	OLAITAN BABATUNDE	17,000.00
2	DR BIOLA ADIMULA	25,000.00
3	OLAOYE JANET	12,500.00
4	TONYE BUSERI	30,000.00
5	RUTH AROKOYO	40,000.00
6	IDORENYI CHARLES & EUNICE ILAVBARE	22,000.00
7	DR OBAL USANG	10,000.00
8	JULIE UWEJEYAN	38,000.00
9	LADY IFEOMA OBIERI	9,000.00
10	MARY OLALEYE	8,000.00
11	EMILY UFULUL DABOER	8,000.00
	<b>TOTAL CONTRIBUTION FROM MEMBERS</b>	<b>219,500.00</b>



### **DAY 3: SATURDAY -12th November 2022 Leadership Training**

The grand finale of the Retreat was the leadership training on capacity strengthening for SWIT EXCO and State Chapter Coordinators on "Gender Budgeting and Taxation". The program was organized in collaboration with International Budget Partnership (IBP).

The IBP facilitated the training free as Resource persons, sponsored two nights accommodation and feeding each for Executives and State Chapter Coordinators to support SWIT.

Topics discussed and the Faculty members include:

#### **Understanding Gender Equality**

- Chika Okoh (Senior Program Officer, IBP)

#### **How Gendered is the Nigerian Tax System**

Improving Tax Equity thru Gender-responsive Budgeting

- Mr Mustapha Ndajiwo (Executive Director, African Centre for Tax and Governance -ACTG)

#### **Achieving Gender Equality in Public Spending through Gender Budgeting**

- Mr Atiku Samuel (Senior Program Officer, IBP)  
The papers presentations witnessed robust and interactive sessions. The slides of the presentations were later shared with members.

The opening ceremony had in attendance special guests and dignitaries. Some of the sister organizations in attendance were:

- \* National Council of Women Societies (NCWS)
- \* Association of National Women Business Network (ANWBN)
- \* Society of Women Accountants of Nigeria, Abuja Chapter (SWAN)
- \* Women in Management, Business and public service (WMBIZ)
- \* CITN (Female members)
- \* SWIT, FCT Chapter
- \* Professional Women Accountants of Nigeria (PROWAN)

The CITN President, Chief Adesina Adedayo, mni, FCTI who was the Special Guest of Honour, was ably represented by a Council Member, Dr. Emeke Nwabuzor, FCTI declared the event opened.

The Executive Secretary, Joint Tax Board (JTB), Hajia Nana -Aisha Obomeghie, FCTI was the Guest of

Honour while the keynote address was delivered by Asiwaju Bola Ahmed Tinubu through his representative, Mrs Charity U. Shekari (wife of former Deputy Governor of Kaduna State). The Chairman, CITN Abuja District Dr Kennedy Iwundu also graced the occasion.

#### **ii. Investiture of Dr. Justina Adaku Okoror, FCTI- SWIT Life Patron**

The SWIT Pioneer Chairperson, Dr. Justina Okoror, FCTI was elevated to the position of Life Patron in recognition of her relentless efforts in birthing and sustaining the SWIT vision over a decade. She was decorated with insignia by the CITN President's representative, National Chairperson and supported by other Dignitaries. She was also presented with a plaque at a colourful ceremony.

#### **iii. ATTENDANCE**

81 professionals participated during the Leadership training and the breakdown is as follows:

- \* National EXCO- 11
- \* State Chapter Coordinators-15
- \* Other SWIT members-14
- \* Special Guests/Dignitaries-6
- \* Professional Sister Organizations-28 (rep 7 professional bodies)
- \* Media - 7 (including DTV and News extra)

#### **iv. CONCLUSION**

The Family meeting and leadership retreat without any doubt, recorded some insightful moments of fun-filled activities.

The Committee wishes to express its gratitude to the leadership of SWIT and our Partners – International Budget Partnership, FCT IRS, FCT UBEA for the opportunity granted members to serve the Society in this capacity.

The Committee also acknowledges the moral support and cooperation received from all and sundry which accounted for the overall success of the leadership program/ activities.

**Oluwaseun Olajube, FCTI**  
Secretary, Planning Committee

**Bosede F. Ikhanoba, FCTI**  
Chairman, Planning Committee



# SWIT National Schools Debate Grand Finale 2022



































## SOCIETY OF WOMEN IN TAXATION REPORT OF THE NATIONAL SCHOOL DEBATE COMMITTEE

The National School Debate Committee was a sub-committee of the TESAC committee. The committee's mandate was to organize a National Schools' Debate among public junior secondary schools selected from three states, including Oyo, Port-Harcourt and the FCT - the grand finale was held in Abuja during the society's Annual Retreat.

The school debate topic was Digitalization of Taxation had Improved Revenue Generation by the Government.

### COMMITTEE MEMBERS

The planning committee is as follows:

- Mrs. Olaitan Babatunde – Chairman
- Dr. Eunice Odum – Secretary
- Barr. Adesola Adeyemi
- Mrs. Nkele Amaechi Okocha
- Mrs. Emily Ufulul Daboer
- Mrs. Rosemary Arinde
- Mrs. Bolaji Aderemi
- Mrs. Joy Obomanu-Oye

### COMPETITION AT STATE LEVEL

SWIT organized the maiden national schools' tax debate for students in public schools. The national school debate featured three States which were carefully selected in the country, viz: FCT - Abuja, Rivers State, and Oyo State, in the month of October 2022.

Six (6) girls' schools were selected from the following schools in each State for the competition.

#### FCT-Abuja

1. JSS Ako, Ako Village, FCT
2. JSS Kubwa 1, Kubwa, FCT
3. JSS Gwagwalada, FCT
4. JSS Idu-Koro, Idu-Koro, FCT
5. JSS Jikwoyi, Jikwoyi
6. JSS Nigeria - Korea Model, Airport Road, Abuja FCT

#### River State

1. Ajayi Crowther Memorial Girls School Elelenwo-PH
2. Holy Rosary College, PH
3. Government Girls Secondary School, Rumuokwuta-PH
4. Rumueme Model Secondary School, PH
5. Federal Government College Abuloma-PH
6. Methodist Girls Secondary School, PH

#### Oyo State

1. Yejide Girls Grammar School, Molete, Ibadan
2. Our Lady of Apostle, Odo-Ona, Ibadan
3. St. Teresa's College, Oke-Ado, Ibadan
4. Oluyoro Girls Secondary School, Ibadan
5. St. Anne's School, Ibadan
6. Queens School, Apata, Ibadan

At the end of the competition at the state level, the following student emerged as the winner who represented their states at the grand finale in Abuja.

#### FCT-Abuja

Faith Eugene argued for Junior Sec School Alugu-Lungu, FCT. Obilor Judith Ifeoma argued against Junior Sec School Kubwa 1, FCT.

#### Port Harcourt

Uche Success Akodo argued against Govt Girls Sec School, Rumuokwuta. Osmond Elyon Chigemezu argued for Ajayi Crowther Memorial Girls Sch, Elelenwo.

#### Oyo State

Aderinto Iyanu Oluwa argued Against Queens School, Apata. Ibadan. Folarin Moyosoluwa Argued for Yejide Girls Grammar School, Molete, Ibadan.

#### Grand Finale

The grand finale was held on Friday, 11, November 2022, where the CITN president, Chief Adesina Adedayo, mni was in attendance and declared the event opened.

At the end of the competition, Faith Eugene from Junior Sec School Alugu-Lungu FCT-Abuja came; first, Folarin Moyosoluwa from Oyo State came second, and Uche Success Akodo came third.

#### PRIZES

All participants were issued certificates, school bags and exercise books at the state level. The 6 participants received medals at the final level and were decorated as SWIT Tax Ambassadors. Cash prizes were awarded as follows:

1st Prize N300,000

2nd Prize N200,000

3rd Prize N100,000

Consolation Prize N25,000 each

Above all, the overall winner and the first and second runners-up received SWIT National Tax trophies for their schools.



# SWIT 2022 Leadership Retreat/Investiture

## Of SWIT Pioneer Chairperson as SWIT Life Patron













































## Bayelsa SWIT Chapter And District Society In Collaboration With Bayelsa State Board Of Internal Revenue: Report On Tax Enlightenment Program



**T**he programme was held on Thursday 8th September, 2022.

**Time:** 10AM

**Venue:** Tombia Market, Yenagoa Bayelsa State.

**Topic:** TAX PAYMENT AS AN OBLIGATION AND ITS BENEFITS TO ALL

**Guest Speaker:** Mrs Doubra Ofofi FCA, FCTI.

The guest speaker/presenter mercilessly dealt with the topic by explaining it with pigin English to the understanding of the average market woman. She defined Tax as a compulsory financial contribution that generates revenue to the Government levied on taxpayers. She went further to enlighten the people on the need to pay Taxes, adding that it's an obligation to its citizen and its backed by law.

The speaker, Mrs Doubra Ofofi also apprised the traders where and when to pay their taxes. In her statement, it is required by law to file for Tax returns on or before 31st of January every year and payments can be made to Board of internal revenue in assessment department or to any Bank in Yenagoa.

Some of the benefits of Tax payment as highlighted by the speaker includes:

1. Tax payment as the answer to State Development
2. It brings conducive business environment.
3. Rehabilitation of bad roads.
4. Taxpayers are qualified for Government grants to support their businesses.
5. It augments monthly allocation from the central etc.

The coordinator (Mrs Tonye Buseri) also came up to sensitize the market traders on the need to pay their taxes and the benefits. She explained how government is kind enough to have slashed the amount so small for business owners to pay comfortably.

Mrs Tonye Buseri, Coordinator SWIT Yenagoa and District Society encouraged business owners to pay Taxes to Government in order to enjoy its benefits.

### \*COMPLAINS FROM THE MARKET WOMEN AND MEN\*

1. That they go through many offices before making payments.
2. That unauthorized persons are coming to collect Tax from them.
3. Brutalized measures by enforcement staff to collect Taxes from them. eg. Seizing of goods and destruction of items.
4. Effluent Discharge Tax is being demanded from people who are not supposed to pay. e.g., an egg seller who is not using a Generator for their business is forced to pay effluent discharge.
5. Multiple Taxes.
6. An appeal by the market Chairman that the Tax sensitization program should be done twice yearly if it is possible.

In response to the aforesaid complaints, the coordinator (Mrs Tonye Buseri) acknowledged that the appropriate authority will be notified and action will be taken.

She also explained that an \*HARMONIZED JOINT TAX COMMITTEE\* is working seriously and that very soon the issue of multiple Taxation will be over.

Thereafter, flyers were distributed to members and everyone went into the market to sensitize the people. Some of our male colleagues also turned up to cheer up SWIT for the program.

Some of our male senior colleagues in attendance includes our District Chairman, Mr Robert Lokoson, Dr. Tonye Apiri, Chairman emeritus, Mr. Azebi Bestman, first vice and others. The program made a great impact and it was fun filled.

UP SWIT! WOMEN TALKING TAX

**TEBEPAH TARIARAU BLESSING CNA, ACTI.**

Publicity Secretary







## Bayelsa SWIT Chapter: Report on Courtesy Visit to The Accountant General of Bayelsa State



The Society of Women in Taxation (SWIT) BAYELSA STATE led by her amiable Coordinator, Mrs Tonye Buseri FCA, FCTI, EXCO members and other members of the district paid a courtesy visit to the Accountant General of Bayelsa State in her office on 6th January, 2023.



The Accountant General, Madam TOKONI IFIDI warmly welcomed the SWIT entourage and encouraged us to be committed and proactive. A gift item of an Indian lace wrapper was presented to her which she received with joy.



The Accountant General thanked members noting that she is also a member of CITN and promised to give her support to SWIT at any time.

It was such an honour to be with the Accountant General.



Up SWIT! Women Talking





# Bayelsa SWIT Chapter: Report on Outreach Program

The Society of Women in Taxation (SWIT) BAYELSA STATE led by her amiable Coordinator, Mrs Tonye Buseri FCA, FCTI. Carried out an \*OUTREACH PROGRAM\* to two (2) Orphanage Homes on Thursday 22nd December, 2022.

The Homes visited includes

- (1) Elizabeth Home at Old Assembly Quarters Road, Ekeki Yenagoa. And
- (2) Glory Land Home at Opolo Estate, Yenagoa.

The aim of the visit is to put a smile on the faces of the Children.

SWIT Members sang praises to God Almighty with the Children, prayed with them and gave them the assurance that Jesus loves them.

The Coordinator, Mrs Tonye Buseri FCA, FCTI also advised them to fear God, be humble and to be focused in life.

Food items such as

1. Rice
2. Indomie
3. Beans
4. Garri
5. Vegetable oil
6. Beverages etc were given to the children.

An envelope containing some cash was also presented to them. There was a massive turn up by SWIT members to grace the programme to make it a success.

It was such an amazing experience to make the children happy.





## Osun SWIT Chapter: Report on Taxation and the market women

To God be the glory for given us another opportunity to showcase the profession given to us.

Osun SWIT sister held a program Titled Taxation and the market women. The program was held on 24th of August at Two different markets in Osogbo, Osun State. Wednesday 24th September, 10am, we went to Orolu Market, Agunbelewo Osogbo we will danced round the market and the sensitized the women on the benefits they can derived in paying their taxes and how they can take advantage of Electronic payment system. We gave them the nose mask we produced.

We later moved to Orisunmibare market and did the same. It was a glorious program that very day. 12 members of Osun SWIT were in attendance and other members of CITN :Osogbo and District Society.



## OSUN SWIT CHAPTER: REPORT OF THE PROGRAM HELD ON 27TH OCTOBER 2022 AT ST. CHARLES GRAMMAR SCHOOL, OSOGBO

Osun Swit sisters embarked on sensitization/career talk in one of the secondary schools in Osogbo on Thursday 27th October, 2022 at about 9am in the morning. Before then, letter has been written to the school principal and approval was given. So, students and teachers have been expecting our arrival before we even got there.

They were gathered in the school hall we requested to talk to only the junior secondary school students (J.S.S 3) due to the fact that these students are the ones at the verge of chosen a career. All the students addressed were 167 in number.

The topic we discussed with them was "taxation and your choice of career." We first visited the school principal immediately we got to the school. The school principal in person of Mrs. Durosomo B. O. welcomed us and introduced us to the teachers and students too. The program was a success, and our efforts was appreciated.

The program was anchored by Mrs. Jumoke Okeyode (SWIT P.R.O.) And the lecture was delivered by Mr. E.O. Oyelami (Chairman, CITN Osogbo and district society) and Mrs. Mary

Titilayo Olaleye (Osun SWIT coordinator).

Series of questions were asked by the students and teachers and the answers were provided by every member of SWIT present.

Special thanks to Osun SWIT secretary: Mrs. Mary Aboderin, the committee chairperson and all the committee members for working tirelessly in making the program a meaningful one. The state coordinator appreciate all the SWIT members for their presence and contribution. God bless you all.

UP CITN  
UP SWIT  
WOMEN TALKING TAX

MRS. JUMOKE OKEYODE  
PUBLICITY SECRETARY







## OSUN SWIT REPORT of Activities to Correctional Homes at Testing Ground, Osogbo

The SWIT Sisters of Osun was at correctional Centre, Testing Ground as part of our social responsibility to bring hope to the less privileged and hopeless people around. This programme was scheduled to hold in November but due to the situation in the state, we have to postpone it to 15th December.

We gathered ourselves together after many preparations, at a point as agreed fully kitted in our 40th anniversary vest at about 9:30am. We moved in convoy to the centre where we were welcomed by the staff and the awarding of the Centre: Mrs C.F Aina who led us to a small hall where they used to have their morning devotions. This Centre contains the Destitute, the Molested and violent children. So, for these reasons. Few of them that were brought out for us to see could not be taken picture with. This was due to the fact that they don't want their identity to be revealed to the public.

So many things were donated to this centre ranging from maize, rice, garri, beans, sugar, toothpaste, indomie, spaghetti, pure water, hollandia drinks to snacks etc.

These items were brought together through cash and gift donations by the SWIT Sisters. In response to these gestures, the Warden: Mrs C.F Aina appreciates the SWIT Sisters while soliciting for more assistance from the public.





# FCT Abuja SWIT Chapter: Report of Activities from 17th September to 31st August 2022

**S**WIT FCT Chapter under the auspices of the 3rd Executive Committee since its election on the 17th June and inauguration on the 16th November 2021 has been carrying out its mandates accordingly subject to the calendar and programmes of the CITN National, SWIT National and CITN Abuja District and Society, having interactions with other women professional bodies upon invitation and not failing to socialize with members when occasions demand.

ROUTINES General monthly meetings and that of the Executive Committees were duly held to steer the affairs of the Chapter during the period under reference. TRAINING it was a privilege for the FCT Coordinator to participate in the FIRS/SWIT Training Programme on Tax Digitalization Training which held on the 19th November, 2021. It was indeed a Train the Trainers program which FCT Chapter was represented and the gains from the training could not be over emphasized as the proposed FCT Chapter Work Plan 2022-2023 was taken through the expert's assessment for review and better outlay and effective delivery. Gains of Training was shared with the other members of the EXCO and equally disseminated at the general meeting. The Chapter voluntarily supported the program with PICK UP Logistics and donation of 30 SWIT customized T-shirts during the training as the first of its kind.

CITN 40th ANNIVERSARY ACTIVITIES FCT Chapter actively participated in all the programs in numbers and where applicable were represented by the Executive Committee members and or the FCT Coordinator adhering to the calendar and in carrying out the directive by CITN Council to liaise with

the CITN Abuja District and Society. The Online Press Briefing was the opening and many SWIT members joined to listen to the focus point of the CITN President which was centered on SWIT FCT Chapter donated cash towards the procurement of 40th CITN customized items in celebration of the CITN 40th Anniversary to the CITN National Account as directed.

Thanksgiving held on Friday 28th and Sunday 30th January, 2022 respectively at the Central Mosque Abuja, FCT and the Family Worship Center Church, Jabi Abuja, FCT of which SWIT members were well represented to offer prayers for the official opening of the Ruby 40th Anniversary of CITN which existence dated back to its establishment in 1982 and becoming chartered in 1992. The Chapter contributed towards both the Sakat/Sadakhaq at National Mosque Abuja and Thanksgiving Offerings at the Family Worship Center church.

It was Tax Walk Day and enlightenment galore on the 31st January, 2022. Many members of SWIT FCT participated in the Tax Walk from Federal Ministry of Finance to FCT IRS and FIRS where the Ag. Chairman FCT IRS and top Management Members of FIRS welcome and talked with the CITN Abuja//SWIT members respectively and of particular interest was the introduction of the Executive members of CITN Abuja(which included SWIT members) to the FIRS CONTACT CENTER and the practical exposure to the Number 094602700 through which stakeholders can engage the Federal Tax Authorities and make enquiries on tax and other related matters in not less than 6 languages: English, Hausa, Igbo,







Yoruba French, Arabic and Pidgin particularly in view of the Digitalisation of practically all FIRS service delivery. The number is hereby commended for contact for FIRS prompt Service delivery.

The Public Lecture which held at Sheraton Hotel Abuja FCT on 1st February was an event to be unforgettable with the roll call of who is who in CITN and its Council, 15th President Mr Adesina Isaac Adedayo MNI, FCTI with Past President and other stakeholders going back on time memory lanes on the roles played by the Tax Icons and in particular the Doyen of Taxation: Chief Emmanuel Olorunleke. The CITN Abuja District Society and SWIT FCT Chapter also collaborated on a visit to the Abuja Children's Home Karu, Abuja FCT, on the 3rd February, 2022 with contributions which were used for the purchase of household items and cash donation. All participating members converged at the CITN Abuja Liaison office, 29 Njamen Crescent Wuse Zone 3, Abuja FCT and moved in a convoy to Karu.

Finally the concluding 40th Anniversary Presidential Dinner which took place in Lagos was an array of colours as of funfare in its social setting where the present and past of CITN founding Fathers and Mothers relived their selfless contributions towards ensuring that CITN came to be and shaping what became the present as was showcased. CITN was to be well positioned for projecting its beautiful future and being greatly assured of achieving excellence in tax professionalism. SWIT FCT did not only take part in the national events but also in the international ones which includes the following: IPWC Cotounu, Benin Republic: On the magnanimity of the Executive Chairman of the SWIT Institutional Patron, the Federal Inland Revenue Service (FIRS) and Patron of SWIT, Mr. Mohammed Nami FCTI, 5 FIRS delegates participated in the International Professional Women Conference which Theme is **"The Roles of Professional Women in Nation Building"** including the FCT Coordinator and the Vice Coordinator<sup>2</sup>. The Treasurer also participated online. Other delegates from FIRS were very Senior FIRS Management Members and Senior Fellow of CITN

respectively, Hajia Faozat Iyabode Ogunniyi FCTI who is the Group Lead/Enforcement Service Group of FIRS and Director, Revenue Account Department, Mrs Frances Okoroafor. Indeed, both intellectually and socially it was a memorable time notably with Hon. Abike Dabiri's and Erelu Obada's presentations and visit to the Shangai Farm in Port Novo. WAUTI: Developments in Domestic Revenue Mobilization space in Africa in the 21st Century. The SWIT FCT Coordinator participated in this conference to of front burner issues in international taxation. It was a memorable adds and the gains were invaluable. The CITN IPP, Dame Olajumoke Simplice FCTI was the International Chairman of the Organizing Committee. It was deemed to be SWIT Nigeria attending and participating at the Conference.

SWIT Online Webinar in Commemoration of Women's Day on March. Though an online program, many SWIT FCT members participated as this was anchored among other key note presenters by SWIT National past and present Executive members and in particular, the National Chairperson, Dr. Biola Adimula, Past National Chairperson Mrs Okoroafor and the Institutional Patron and Patrons FIRS and ECFIRS, Mr Muhammad M. Nami FCTI. ANNUAL SWIT DINNER The CITN IPP, Dame Olajumoke Simplice and the 15th President, Mr Adesina Isaac Adedayo were hosted to a dinner by SWIT National and FCT Chapter was not only part of the Organizing Committee for the Dinner but acclaimed as having the highest members in attendance and carried out all roles assigned before and after the day. The Chapter sponsored its 15 executives and the coordinator sponsored 5 members. CITN ABUJA DISTRICT PROGRAMS Abuja Tax Week 2022 Programs Online Abuja MPTP, 2022 CITN Abuja District AGM. The SWIT FCT is on the Executive Committee of CITN Abuja District and therefore all members took part in all the above District Programs in their mass INVITATIONS BY OTHER RELATED BODIES. Abuja Chamber of Commerce & Industry Nigeria (ACCI). On invitation and in commemoration of the International Women's Day 2022, SWIT Coordinator honored the invitation and represented SWIT/SWITFCT.



National Council for Women Societies (NCWS) invited SWIT and the IPC Hajia Kudirat Abdul Ahmid FCTI and the FCT Coordinator represented SWIT. A goodwill message was prepared for submission to the body. The Theme **"Women Together: Setting the Agenda; Changing the Narratives"** and the discussion which centered on 'Using Legislative Action To Promote Gender Equality in Nigeria, the Journey, Obstacles, Gains and Prospects' was apt and relevant because it attested to the collective power of women together in pursuit and preservation of Women's rights which are also defined human rights and the success of Women in Nigeria over the 5 Bills to amend the Constitutional provisions having to do with the women interests and particularly '35% affirmative action point' which was rejected by the 9th National Assembly, thereby pushing back on some of the gains of women on the five basic interests at stake.

The women however summoned courage after a heavy show of public protest, sought judicial intervention and got justice at the Federal High Court Abuja Division, affirming the rights of women have their interests and right protected and preserved and in particular the 35% affirmative action point which was canvassed to be implemented by the government of two different tiers of government immediately. TAX AUTHORITIES' PROGRAMS AND INVITATIONS. Federal Inland Revenue Service (FIRS) TAX WALK. The EXCOS and many SWIT FCT Chapter members who are FIRS staff took part in the FIRS Tax Walk 2022 and Tax enlightenment campaign taking off from FIRS Headquarter to Business District of Abuja at Banex Shopping Malls and entire Wuse 11 and back to the Headquarters. in compliance with the directive that all FIRS's Offices nationwide should take part and majority of SWIT FCT members being undeniably FIRS Staff in Abuja seized the opportunity to take part and were giving opportunity to campaign to women on benefits of voluntary tax compliance and consequences of tax evasion and fraud and offences and distributed flyers. It was deemed by FCT EXCO as part of the education campaign program contributing to the community by SWIT.

CITN /Federal Capital Territory Internal Revenue Service (FCT IRS) TRAINING PROGRAM, SWIT was represented by FCT Chapter EXCO and members. SOCIAL LINES. it's not always all official and professional work of talking tax as the sayings go "its better to go to a place of mourning instead of feasting" and 'all work and no play make Sola a dull girl' when necessary and appropriate. So the following were attended to by the Chapter: SWIT was represented at the burial of the mother of the FCT

Welfare Secretary, Mrs. Gladys's Barde FCTI, in December, 2021 at Jos, Plateau State. The marriage of IPC Hajia Kudirat Abdul Ahmid's daughter on 19th March, 2022 in Abuja FCT was also attended by SWIT FCT members. FINANCE FCT Chapter is alive to its financial commitments on all front to the Institute and the SWIT National. Membership dues are being appropriately subscribed to and paid by members of SWIT FCT Chapter both for professional and social commitments of the Institute. Not too few Fellows and Associate members of the Chapter, pay promptly and subscribe to the Mandatory Professional Tax Program.

SWIT National dues are being duly paid and remitted and SWIT ATC Annual Seminar serves as the AGM for which the Chapter takes its active part assigned. WORK ONGOING: In spite of teething challenges since inauguration SWIT FCT Chapter has been up and about its professional mandate, on top of its affairs and looking forward, with so much preparedness towards the success of the CITN 24th Annual Tax Conference 2022, ICC, Abuja, FCT as scheduled and particularly the SWIT Annual Seminar on 17th May, 2022 whose Chairman of the Organizing Committee of the ATC is the Inaugural SWIT Abuja Chapter Chairperson (as then referred) is Mrs Ruth Arokoyo FCTI. Though not being too young to have carried out one or two particular Chapter programs in the last nine (9) months of inauguration, FCT Chapter is being impacted by CITN National & Abuja District programs and SWIT National which share similar focus interests cascading down to SWIT FCT e.g Tax Walk, Orphanage Visit, Public Lecture/Workshop, and Webinars for which FCT Chapter has equivalent earmarked activities and these were all deemed to have been part of the Chapter activities been implemented having taken part in all the above.

To that extent SWIT FCT has been playing its due roles in the discharge of its mandates. The Chapter had its premier EXCO Retreat and Chapter Seminar 2022 on the 28th and 29th April, 2022 respectively following up on its work plan for the year 2022. The Chapter participated fully in the SWIT National Seminar Abuja, FCT during the CITN Annual Tax Conference, May, 2022. SWIT FCT was rated second. Activities are still ongoing according to the Chapter's 2022/2023 work plan. Attached are necessary photos of events attesting due participation.

**Etuk Emem Unyime ACTI**  
Assistant Publicity Secretary





## SWIT FCT Abuja Chapter: Report of School Debate

As part of its effort to create awareness among young people on the importance of paying taxes, the society for women in taxation (SWIT) recently organized a debate among some public schools in the federal capital territory (FCT).

The chairman of FCT Universal basic education board (UBEB), Dr. Alhassan Sule while declaring the debate open praised SWIT for organizing debate. The chairman said it was timely as it is important to cultivate the habit of paying taxes in the student's minds as they are growing up since there is no nation in the world that does not tax their citizens. SWIT National Chairperson, Dr. Ruth Abiola Adimula said tax debate was part of the organizations effort in educating, sensitization and advocacy activities to increase public knowledge on taxation.

She said they are catching them young which was why it was centered on female students as they hoped and aspired that some of them would in future become tax professionals, Accountants, lawyers, bankers, and other professionals. The director taxpayer service department, Federal Inland Revenue service. Hajiya Sa'adatu Yero, commended SWIT for organizing the debate, as the FIRS is at the verge of inculcating the culture of taxation among youths, through the introduction of taxation in secondary school curriculum. While speaking the topic of the debate which was "Digitalization of Taxation has improved Revenue Generation by the government", she assured that FIRS has gone digital in its operations and transactions with tax payers through introduction of several E-services to ease compliance such as Taxpro-Max solution, service station and contact centers.

The Director JSS, Hajia Rama Nusa, in her goodwill message assured SWIT of the dedication of UBEB to ensuring g that the FCT schools are given the best through training and retraining of its staff and ensuring that facilities, conducive environment are provided for learning which she said has resulted in FCT students toping in every debate within and outside the country.





## BENUE SWIT CHAPTER: CAREER SENSITIZATION PROGRAM

**B**enue SWIT career sensitization program was at Government Girls College Makurdi Benue state on the 4th of November, 2022. The students were encouraged to study Taxation and to become a professional member of CITN. The students were brief on how government collect taxes from organizations and use it for construction of roads, hospitals and other projects as the case may be. They were given exercise books, snacks and water. Below are some of the pictures for the sensitization.





## BENUE SWIT CHAPTER: CAREER SENSITIZATION - PART 2

**B**enue SWIT career sensitization part two was for faith base school while the first was for government secondary school. The name of the faith base school is, Mount Carmel secondary school Makurdi. The aim was to bring taxation even in the mind of practicing Christian students. For them to know how important taxes work and how it is applied, those bodies that collect tax and how government deal with people that did not pay taxes.

Finally snacks, juice and exercise books were given to the students. it is faith base because is a Catholic school and since part one was government school, it will be nice to also introduce taxation to the Christian for them to know that payment of taxes help government to carry out with some many projects that can benefit them.

As a Christian they should also pay taxes to the government, they should study taxation in school and become a member of CITN.





## Kwara SWIT Chapter: 2022 Tax Club Quiz Competition Grand Finale Program

The first picture shows the National President Dr Mrs Abiola Adimula left greeting the Executive Chairman of the Kwara State Internal Revenue Service (KW-IRS) Mrs. Shade Omoniyi backing the camera and Dr Mrs Yahaya at the 2022 Tax Club Quiz Competition grand finale program held on Thursday, November 3rd, 2022.

The program was held at the Government House Banquet Hall, Ilorin. Also in attendance was the Deputy Governor of Kwara State Mr Kayode Alabi and the Permanent Secretary Ministry of Education and Human Capital Development, Mrs. Mary Kemi Adeosun.

Caption: The National Chairperson of SWIT Dr Mrs Biola Adimula left being welcomed by the Executive Chairman Kwara State Internal Revenue Service (KWIRS) Mrs Shade Omoniyi (backing the camera, with the Assistant Kwara State SWIT Coordinator Mrs. Yahaya on the right From Left :Kwara SWIT Coordinator Mrs Funmi Olaoye, The Program Anchor Mrs Bola Olupinla, SWIT National Chairperson Dr Biola Adimula, KWIRS Executive Chairman Shade Omoniyi, State SWIT PRO Dr Riyike Akintoye and the Assistant State Coordinator Dr Yahaya at the Tax Club Quiz Competition organized by the KWIRS .

**Dr Riyike Akintoye**  
PUBLICITY SECRETARY  
Kwara State SWIT



## KWARA SWIT CHAPTER: CENTRAL BANK FAIR



The State Coordinator, Mrs. Janet F. Olaoye, General Secretary, Mrs. Adebimpe Ajayi, Asst. Gen Sec. Mrs. Bolanle Awogun and the Welfare/Social Secretary at the Central Bank Fair, held at M&M Event Centre on 17th & 18th November, 2022. The Fair was to sensitize the participants on the introduction of eNaira Wallet and the reason for the change of some currency that is #200, #500 and #1,000 respectfully. The program was very educating.

We appreciate our National Chairperson for the opportunity given us represent her.

UP SWIT....! UP CITN!!.....UP SWIT!!!!  
WOMEN TALKING TAX  
Up SWIT! Women Talking TAX...





## Kwara State SWIT Chapter: Report of The Investiture of the 2nd Chapter Coordinator and Inauguration of Executives officers /Celebration of 12th year of CITN and SWIT Kwara State Chapter

The event took place on Saturday 17th December, 2022 at Queen Elizabeth School Assembly Hall, Ilorin.

In attendance were:

- \* The 15th President of our great Institute Chartered Institute of Taxation of Nigeria Chief Adesina Adedayo mni.FCTI, ably represented by Alhaji AbdulRasaq Ola-Owo FCTI former CITN Chairman Benin and District Society.
- \* The National Chairperson of Society of Women in Taxation, Dr. Biola Adimula FCTI Esq.
- \* The Deputy Governor of Kwara State Mr. Kayode Alabi represented by Mrs. B. Onietan, the General Manager of Kwara State Hotel and Tourism Management Board.
- \* The Executive Chairman Kwara State Internal Revenue Service, Shade Omoniye ACTI.
- \* The Chairman CITN Ilorin and District, Hon. Taiwo Abdullahi FCTI
- \* The Deputy Vice Chairman, Dr. Shuaib FCTI
- \* The immediate past District Chairman, Alhaji Fatai Olamilekan Ayodimeji FCTI
- \* CITN/SWIT District Excors/ Members
- \* The paper presenter, Prof Mubaraq Sanni ACTI
- \* Chairman planning committee, Mrs. Mujidat Kamal- Aliagan ACTI
- \* Representatives of SWAN, NAWOJ, the Accountant General, Yunus Babatunnde & Co. Tax Controller FIRS, Ilorin, Yusuf Ola-Olu Ali & Co. Etc.
- \* Spiritual Leaders
- \* Families and friends of the new inaugurated officers.

### GOODWILL MESSAGES

- \* The National Chairperson, Dr. Biola Adimula FCTI
- \* The immediate pass District Chairman, Alhaji Fatai O. Ayodimeji FCTI
- \* The Executive Chairman KW-IRS, Shade Omoniye ACTI
- \* The representative of the Deputy Governor, Mrs. B. Onietan.









## ACCEPTANCE SPEECH OF THE 2ND SOCIETY OF WOMEN IN TAXATION KWARA CHAPTER COORDINATOR AT HER INVESTITURE HELD ON 17TH DECEMBER, 2022. BY JANET F. OLAOYE

### COURTESIES

I returned all the glory, honor and adoration to my maker, the God of all mankind, He is the same yesterday, today and forevermore. The one that rules in the affairs of men, He refused to share His glory with any man. I am grateful to Him for bringing this dream come true, I owed God praises and to Him alone be all the praises.

CITN ILORIN & DISTRICT and SOCIETY OF WOMEN IN TAXATION KWARA were birth the same day in October, 2010 I appreciate those who made Kwara State to be among the foremost State.

When SWIT Kwara Chapter came to been our current National Chairperson was the first Coordinator while my humble self was the Publicity Secretary but for her tireless effort here, we are today where change of baton is happening and she is on the high level, my mentor I salute you ma. For clarity, SWIT is the Women wing of the Chartered Institute of Taxation of Nigeria, the Institute that is solidly behind us, they are not tired of SWIT.

### Our Commitments

SWIT Kwara chapter under my watch by the grace of God myself and the executives will build on the already laid foundation by ensuring that we work hand in hand with the Institute and the District to sensitize the public especially the women on the importance of paying tax. We will also collaborate with students of public and private schools to choose taxation as a future career as they can become Tax Practitioners & Tax Administrator and to let them understand that the taxes paid by their parents are used for the development of the States e.g., Construction of roads, Electricity, Hospitals etc.

We will partner with other professional women in the State so as mobilize them to write the prescribed examination and become members of CITN. To use our God given talent to show love to. The less privileged as part of the Vision of SWIT.

To my amiable ExcOs, I want us to work as a team to make this tenure a memorable one as by strength no man can prevail, we can only succeed together, do not see it as the coordinator's affairs no ideal is wasted let us bring meaningful ideals so that the team will be bond together.

### APPRECIATION

I personally appreciate our 15th President and Chairman of Council, Chief Adesina Adedayo FCTI, mni for the show of love towards my Investiture for sending a representative all the way from Edo State is not something I can forget so easily. I also thank all the CITN Council for been there for us. May the good Lord continue to move the Institute to higher level.

My deepest appreciation also goes to the government of Kwara State under the leadership of His Excellency, Mallam Abdulrahman Abdulrasaq and the Deputy Governor, Mr. Kayode Alabi. I want to thank the National Chairperson of SWIT NIGERIA Dr. Biola Adimula FCTI for her large heart and humility, a silence achiever, we call her 50-HORSE power and the good

Lord will ever be your strength. Thank you for keeping and sustaining SWIT Kwara despite all odds. I love ma.

To my amiable Executive Chairman of Kwara State Internal Revenue Service Mrs. Shade Omoniyi ACTI for always been there for SWIT KWARA she is never tired, I wish you all the best in all you lay your hands upon.

The Federal Inland Revenue Service Ilorin I say a big thank you for your uncommon support. Our Guest Speaker I also appreciate you sir. All the CITN ILORIN & DISTRICT family, you are great, thank you for the donations that has gone a long way to the success of the program. SWIT Members words are not enough to thank you for professing positive words that I should not worry that God will glorify Himself and it came to pass. I thank you all.

My appreciation also goes to the immediate past Chairman of the District Alhaji Fatai Olamilekan Ayodim eji FCTI, I told him that SWIT Kwara was in coma, he said madam don't worry she will reawake and today it is celebration time. I pray that the Almighty God will continue to move you forward sir. I will not forget my Spiritual Fathers and Mothers in the house for your prayers and words of encouragement has gone a long way in my life.

National Vice Chairperson VC2 Dr. Caroline Ndubuisi FCTI thank you ma for the goodwill message. National Assistant Publicity Secretary Mrs. Emily Daboer FCTI, I love you. (Nagode sosai). My brother in-law Uncle Olorunniwo Awodoye, you are superb, seen you behind me made me fulfilled. Thank you, sir. SMOGA 84, thank you for show of love, higher height for all of us.

The Planning committee under Hajia Mujidat Kamaldeen Aliagan, I appreciate you all. The dream has become true CITN Ilorin & District ExcOs led by my Hon. Abdullahi I sincerely appreciate you thank you for allowing to ride on your wings.

My family members from my husband's family to blood relations God bless you all. My children, my glory I celebrate you all, my Ernest prayer is that all of you will surely fulfill your God given glory.

To my husband I appreciate you, if not for the grace of God, hum, I returned all the glory back to God Though you are a mechanic you allowed me to fulfill my destiny, which I believe strongly that there are more lands to conquer with God and you beside me. I really thank you. To all that sent in goodwill messages and adverts, friends, colleagues. Thank you so much.

I appreciate you all for you show of love. Remain Blessed.

UP CITN! UP SWIT!! UP SWIT!!! WOMEN TALKING TAX

Reported By  
**MRS. JANET F OLAOYA ACTI**  
COORDINATOR KWARA CHAPTER



# REPORT ON TAX EXPENDITURE TRAINING

By Mrs. Emily Ufulul Daboer FCTI /SWIT  
Praise Ocheikwu/CENTRE LSD &  
Barrister Ayisat Abiona/ICIR NIGERIA

Date: 7th - 9th November 2022  
Venue: Bolton White Hotel, Area 11, Abuja  
Time: 9:00am - 5:00pm daily

## DAY ONE

The first day was an introductory training to tax expenditure. It encompasses various topics like: Background to Tax expenditures (Historical background, why countries offer. Incentives), definitions of tax incentives/expenditures, classification of tax incentives and design features of tax incentives/benchmarking.

### Initiator/Organizers:

International Budget Partnership (IBP), ECOWAS-PATF and Tax Justice and Governance Platform (TJ&GP)

### WELCOME REMARKS:

The welcome remark was given by the Country Manager of the International Budget Partnership (IBP), Mr. Austin Ndiokwelu, represented by Chika Okoh, the Senior Program Officer of Tax Equity. In his remarks, he began by commending the ECOWAS-PATF, TJ&GP and IBT for the laudable programmes and events organized by them towards promoting transparent, equitable tax system that promotes sustainable development.

He further mentioned that the workshop was a beginning of more vibrant and coherent civic engagement around Tax Expenditure and to strengthen capacity, knowledge, and consciousness of Non-State Actors to influence Tax System. He added that the workshop was to unpack Tax Expenditure and to spread the message across and engage Government in the process with ideas and inputs in the formulation of 2022 Finance Bill.

He appreciated and wished everyone a more robust and engaging session. Chika Okoh, Senior Program officer, Tax Equity, did an Unveiling of GIFT Transparency Principles for Tax Policy and Administration.

### Organizations in attendance:

Society of Women in Taxation (SWIT), Centre LSD, ECOWAS, Programme d'Appui à la Transition Fiscale (PATF), Connected Advocacy, Lagos Tax Justice, International Centre for Investigative Reporting (ICIR), African Centre for Tax and Governance (ACTG), CJID, OXFAM, CSJPWYP, Budgit, CAID, ANWBN, Paradigm Leadership Support Initiative (PLSI), Centre for Journalism and Media.

## BACKGROUND TO TAX EXPENDITURES

by Andrew Onyeankwe

The topic covers a synopsis of tax incentives and why countries offer tax incentives. In Nigeria, there is no tax expenditure report and there is a need to improve VAX management in Nigeria, e.g over 2.1 trillion was collected on VAX in the past year.

Tax incentive is an aspect of government tax policy designed to encourage a particular economic activity by reducing tax payment. Incentives are offered by countries to attract investors to foster economic growth, and promote economic goals specific to each incentive. Countries offer tax incentive for the following reasons:

- \* encourage FDI and job growth
- \* Drive investment in specific industries
- \* Compensate for challenges such as insecurity, lack of infrastructure, inadequate regulatory framework, etc.
- \* Benefit to a category of taxpayers

According to a survey of 7,000 firms in 19 African countries, incentives ranked 11th out of 12 location factors that investors considered when investing in a particular country. In 1980, no low-income sub-Saharan African country had tax-free zones, and about 40% offered tax holidays while in 2005 50% had tax-free zones, and 80% offered tax holidays.

## DEFINITIONS OF TAX INCENTIVES/EXPENDITURES

by Gbenga Falana

### TAX EXPENDITURE

Tax expenditure is the comprehensive listing of state provisions promising quality of life and economic growth through beneficial tax incentives. It is a revenue forgone resulting from a reduction in tax liability relative to a benchmark tax system and an alternative to a direct budgetary expenditure. The tax expenditure results from a derogatory measure of a fiscal nature with a view to reducing the tax burden borne by a taxpayer, a group of taxpayers, and a sector of activities.

The derogatory measures are:

1. Allowances – the amount deducted from the tax base before applying the tax rate(s)
2. Tax credits – the amount deducted from tax liability
3. Full/partial exemptions – the exclusion from the tax base
4. Tax deferral – a delay in paying the tax liability
5. Tax holiday – the complete exemption from tax for a limited period
6. Reduced rate

Tax expenditure are provisions that reduce the amount of revenue that is collected by providing special treatment to a particular class of individual, type of income, industry, or activity. It is a deviation from a normative system.

### TAX INCENTIVE

Tax incentive is a strategy adopted by the government intentionally to influence the fiscal regime to the advantage of a potential taxable entity. It connects a deliberate reduction or total elimination of tax liability granted by government in order



to encourage a particular economic unit to act in a way desired by the government. Tax incentive are granted for the following reasons:

- \* Encourage voluntary compliance
- \* Attract local and foreign investors
- \* Discourage investable capital outflow
- \* Shift investment to preferred sector

According to IMF, OECD, UN, and World Bank, tax incentive is any special tax provision granted to qualified investment projects or firms that provide favorable deviation from the general tax code. Tax incentives are measures that provide a favorable tax treatment to companies given some criteria such as investment and may be targeted at favoring certain regions, activities and industries. It connoted deductions, exclusion or exemptions from tax liability offered to entice investors.

Tax incentives by nature are expenditure measures and violate the basic principles of tax optimization which are: efficiency, equity, and simplicity. It may be justified for mitigating market failure, and competing for mobile investment projects while preserving the general tax base. Only those tax incentive programs that can pass cost-benefit assessments of both economic and revenue impacts are worth attempting or preserving. N.B: All tax incentives are tax expenditures, but not all tax expenditures are tax incentive.

## CLASSIFICATION OF TAX INCENTIVES

by Mustapha Ndajiwo

There are different categorizations of tax incentives. The classification of tax incentives can help policymakers or advocates of policy change make decisions. It is essential to understand the classification of tax incentives can help in assessing whether the country is making the right choices or not. Proper classification can help us understand if we are granting harmful or less harmful incentives and the risks associated with the different choices we make. Classification of tax incentives can also assist taxpayers to understand government's direction when it comes to tax incentives. incentives can be categorized into

1. Profit-based v cost based
2. Temporary vs permanent
3. Geographically confined v non-geographically confined
4. Full exemption v partial exemption

## DESIGN FEATURES OF TAX INCENTIVES/BENCHMARKING

by Mustapha Ndajiwo/Gbenga Falana

The following are the steps required in designing a good tax incentive framework:

1. Carry out cost basis analysis of the potential impact of incentives
2. The incentives must have Eligibility criteria
3. The choice of tax instrument needs to be clear
4. Cost-based incentives or profit-based incentives
5. Transparency in terms of the objectives of the incentives, the beneficiaries and the amount of revenue forgone
6. Collection of data for analytical purposes and periodic reviews and monitoring incentives

7. No discretionary powers to grant incentives
8. All incentives must go through the National Assembly

## CONSTRUCTING A BENCHMARK TAX SYSTEM

The cases of other agreements, such as customs unions and domestic tax harmonization or coordination, are more complicated, since they often contain compulsory and optional provisions. For instance, under the WAEMU VAT directive, the lower VAT rate is optional to WAEMU member states for a limited number of consumption items. It thus makes sense to count the low rate as a tax expenditure at the country level.

ECOWAS has a VAT directive, which every MS is expected to harmonize its VAT law with while exemptions awarded under international conventions or regional trade agreements count toward the overall level of revenue loss, any government would have limited, (if any), ability? to eliminate or modify these exemptions, with a view to increasing the tax revenues.

It is therefore important for us to properly define a benchmark tax system for Nigeria before going into the identification and computation of TE. The following are the information needed in Tax Expenditure Report:

1. Comprehensive listing of TE: enumerate all the TE under the Tax Laws identifying each by type, recipient and amount
2. Definition of benchmark: the Benchmark rate must be clearly explained
3. Measurement framework: provide a detailed explanation of the methodology used in calculating the cost
4. Detailed information on TE by sector and over time: report by government function
5. Policy Justification: provide a description of each TE's objective
6. Duration of tax expenditure: the duration of each TE should be indicated and if there are sunset clauses

## DAY 2

### CHALLENGES AND OPPORTUNITY COST OF TAX INCENTIVES

by Mustapha Ndajiwo

1. Tax incentives can cause distorting into the economy
2. Encouraging round tripping
3. Increase in tax abuse
4. Increased risks in terms of redundancy
5. Harmful to public finance, spending, development, and human rights outcomes while increasing the rent of MNEs
6. Increase administrative costs
7. Favoring readily mobile ('footloose') activities

## FINDINGS ON ADMINISTRATION OF TAX INCENTIVES

1. Weak transparency and accountability framework
2. Absence of real cost-benefit analysis framework
3. Absence of proper monitoring and evaluation
4. Absence of proper coordination among key stakeholders
5. Overlapping roles and interagency competition
6. Poor data collection
7. Weak capacity among responsible officials



8. Cases of abuses and complaints by workers in the SEZs
9. Absence of trade union activities.

### OPPORTUNITY COST OF TAX INCENTIVES

According to the Global Tax Expenditure Database, Nigeria's tax expenditure is 3.79% of GDP (Nigeria's tax to GDP ratio is 606). Nigeria ranks very low on the Human Development Index (HDI) value with a value of 0.532 for the year 2017, placing the country at position 157 out of 189 countries in the low human development category.

The lost revenues due to incentives offered in the SEZs could be used to provide social infrastructure in key areas such as healthcare, education and to address extreme poverty among other things.

#### Implication for Education

- \* Budgetary allocation to education has never exceeded 8% of the total budget figure which is not close to the 26% recommended by UNESCO.
- \* Nigeria has one of the largest numbers of out-of-school children in the world, estimated between 10.5 and 13 million children.
- \* Nigeria's adult literacy rate is also low at about 59.6%.
- \* The cost of private pre-schooling in Nigeria in 2005 was about \$367 per child per year.

Going by this same estimate and ignoring inflation and the change in exchange rates, it would cost about \$3.8 billion to put 10.5 million out-of-school children back in school. \$3.8 billion is close to the amount granted to the NLNG JV as incentives.

- \* Savings from other incentives will further mean that the country could solve other critical issues that require funding.

#### Implication for Healthcare

- \* Budgetary allocation to the Ministry of Health in 2019 was 4.1 % of the entire budget figure.
- \* 1 to 5,000 Doctor to patient ratio and 5 hospital beds per 10,000 population.
- \* Only about 20% of the 30,000 Primary HealthCare centres facilities are in working condition. Out-of-pocket expenditure as a percentage of private expenditure on health is high \$2.6 billion can build at least 42,500 Primary healthcare centres across the country.
- \* Less than half of the cost of incentives enjoyed by Dangote (43.3 billion Naira) can build 1,954 primary health care centres across the country.

#### Implication for labour

- \* Nigeria has one of the highest youth unemployment rates Agriculture which contributes about 24-4% to the country's GDP and which employs about 70% of the labour force has 1.5 percent budgetary allocation
- \* An additional allocation of \$2.6 billion (N936 billion) will significantly impact the sector by providing more funds

for farmers through different intervention programs.

- \* The minimum wage was recently increased to N30,000 (\$83.3). from N18,000 (\$50)98. Based on the former minimum wage, a minimum wage earner was earning \$1.67 a day, 23 cents below the poverty line (51.99)99, while the new minimum wage places the minimum wage earner at \$2.77, 177 cents above the poverty line.
- \* If the \$2.6 billion revenue forgone per year were allocated equally between the 36 states of the federation, it would increase each state's allocation by about N26 billion naira, an increase of about 9% of the current highest allocation to a state and almost 90% of the lowest allocation to a state.

#### Implication for Equity and Gender

- \* Increased Pressure by States and Local Governments on Informal Sector due to tax losses from tax expenditure - the Informal Sector is dominated by Women.
- \* Tax Expenditure is Largely enjoyed by large companies - although small companies with turnover of less than 25 Million Naira are exempted from Company Income Tax, they suffer from multiplicity of taxes - The MSME is dominated by Women.
- \* Poor funding of healthcare partly due to wasteful tax incentives exacerbate issues such as maternal mortality.

#### The Recommendations

- \* The government should carry out a cost-benefit analysis on incentives in a participatory process that involves CSOs, trade union organisations and other relevant stakeholders.
- \* Phase-out profit-based incentives such as tax holidays in the SEZs and pioneer status and consider cost-based incentives such as accelerated depreciation after a careful cost-benefit analysis has been carried out. The law should provide for trade union activities in the SEZs to allow for voice and an effective mechanism to protect the rights of workers and for dispute resolution between workers of the SEZ and the operators /enterprises.
- \* The Nigerian government should provide an enabling environment for investment to thrive.
- \* Inter-agency collaboration should be strengthened to gather data on tax incentives.
- \* Nigeria should consider the implications of the new OECD/IF pillar two on a Global Minimum Tax Rate.
- \* Incentives, if necessary, should be focused on domestic or companies with significant local ownership.
- \* The Nigerian government should be more transparent about tax incentives.
- \* CSOs should adopt innovative ways for effective advocacy against harmful tax incentives. Gender should be mainstreamed into tax expenditure Regional initiatives should be pursued to address the race to the bottom.



## UNDERSTANDING THE ROLE OF STAKEHOLDERS IN THE TAX EXPENDITURE FRAMEWORK

by Gbenga Falana/Andrew Onyeakwe

### STRATEGY FOR EFFECTIVE COLLABORATION

1. Define clear objective
2. Develop technical competencies
3. Devise an effective communication strategy
4. Pursue pragmatic dialogue with relevant authorities
5. Improve lobbying skills – identify allies among legislators, cultivate relationships with the executive, effectively communicate campaign messages to them.
6. Conduct periodic self-evaluation

### TOOLS FOR ENGAGEMENT

1. Analysis – policy options and proposed alternatives
2. Awareness – to deepen understanding and provide education
3. Advocacy – on legislative, regulatory and administrative tax matters on tax incentives

### CHANNELS OF ENGAGEMENT

1. Media
2. Lobbying
3. One-on-one meeting

### LITERATURE AND DATA SOURCES

by Mustapha Ndajiwo

In Nigeria today, it is difficult to get data but we have various sources that we can get data, they are divided into four broad areas – international organizations, national-level government portals, coordinated national level (CSOs), and private databases for investors.

1. International organizations: The main source/example is the [Global Tax Expenditure Database with a very high-country coverage. The comparability and robustness are high and it is frequently reviewed.](#)
2. National Level Government portals: This is specific to each country and it can be multiple portals with a single country coverage. The comparability is high while the robustness is unknown.
3. Coordinated National Level CSOs: This includes organizations like Christian Aid, Scorecard approach, etc. The comparability is medium-high while the robustness is unknown.
4. Private Databases for Investors: This features organizations like BFD, BNA, PWC, etc. It covers over 200 countries, the comparability is high, the robustness is high and it is frequently reviewed.

## DAY 3

## ROLE OF CSOs IN TAX EXPENDITURE MANAGEMENT IN NIGERIA

by Andrew Nwachukwu Onyeakwe

The government agenda in 2023 with respect to the Finance Bill is reforming tax incentives and some of the major highlights are:

1. Phase out antiquated pioneer and other tax incentives for mature 'infant' industries.
2. Through appropriating tax expenditure and other governance reforms, reduce revenue forgone to support the fiscus.
3. Based on local consultants' studies, statistics, etc., gradually transition away from expensive and redundant tax incentives.

### Setting the agenda

1. Identifying the objectives
2. Identifying the points of entrance
3. Aligning and streamlining your focus with the agenda of government.

### Initiation and planning

1. Identify stakeholders – Ministries, Departments and Agencies (MDAs), media personnel, professional associations, and champions in government (executive, judiciary, legislature, and civil service).
2. Implementation – capacity building (training and re-training), advocacy (established dialogue mechanism), getting involved in the process.
3. Trainings – basic training on taxation, tax expenditure, and advocacy skills.
4. Implementation advocacy – town hall engagement /meeting, advocacy/courtesy calls and visits, and request for information and data (FOI).
5. Social media – utilize the most used platforms to sensitize citizens, platforms like WhatsApp, Twitter, Instagram, Facebook.
6. Traditional media – television/radio presentations and talk shows, television/radio jingles, and newspapers.

### Participation in the process

1. Identify the entry point
2. Request for data, information, reports and documents
3. Get involved analyses/reports
4. Track and monitor the implementation of incentives

## OPINIONS ON GOVERNMENT AGENDA IN 2023

### – FINANCE BILL

1. Tax expenditure.
  - a. Africa's TE average is at 2.6% while Nigeria is presently at 3.7% (GTED, 2020).
  - b. Processes of granting and administering incentives.
  - c. Implementation of legal frameworks' provisions of the FRA. Amendments in the FRA should reflect 'report' rather than statement.



- d. Cost-benefit analysis
- 2. Incentive regime
  - a. Benchmarks
  - b. Eligibility criteria
  - c. Sunset clauses
  - d. Public participation
  - e. Monitoring and Evaluation

### 3. Pioneer status

- a. Processes of granting and administering incentives
- b. Implementation of legal frameworks' provisions of the FRA. Amendments in the FRA should reflect 'report' rather than statement.
- c. Cost-benefit analysis
- d. Eligibility criteria
- e. Sunset clauses

### 4. Special Economic Zones

- a. Objectives of setting up the SEZ and challenges in its operationalization "meeting the terms of the concessions"

- b. Sunset clauses
- c. "Rules of engagement" within the zones "Rules of Origin"
- d. Review of establishment criteria (sector, specific)

### Lessons learnt/opportunities/challenges

- \* Nigeria has no Tax Expenditure report unlike other African countries
- \* Tax Incentive by nature are Expenditure measure and violate the three basic principles of Tax optimization: Efficiency, Equity and Simplicity.
- \* All Tax Incentives are Tax Expenditures but not all Tax Expenditures are Tax Incentives: Reason being that Tax Incentives connotes deductions, exclusions, exemptions offered for the purpose of enticing investors (they are losses). While, Tax Expenditure are revenue forgone and not with intention to mobilize investors.
- \* Strategically position for collaboration.
- \* Adopt innovative ways for effective advocacy against harmful tax incentives (relationship, data visualization, storytelling).

## OYO SWIT CHAPTER: REPORT OF SWIT NATIONAL SCHOOLS TAX DEBATE

**S**WIT National Schools Tax Debate took place in Jorjor Centre on 18th October, 2022 at 11am. The topic considered was "Digitalization of Taxation has improved Revenue Generation by Government" True or False. Oyo State competition was between the following schools:

- |                                   |              |
|-----------------------------------|--------------|
| 1. Queens School                  | 1st Position |
| 2. Yejide Girls Grammar school    | 2nd Position |
| 3. Our Lady of Apostle school     | 3rd Position |
| 4. St. Theresa's college          | 4th Position |
| 5. St Anne's school               | 5th Position |
| 6. Oluyoro girls secondary school | 6th Position |

The winners that will represent our state are Aderinto Iyanuoluwa of (Queens School) with 1st Position while Moyosoluwa Eniola Folarin of (Yejide Girls Grammar school) with 2nd Position.

We appreciate God for the success granted to us in the final national debate that took place on 12th November, 2022 at Abuja. One of our contestant Aderinto Iyanuoluwa of (Queens School) came 2nd with cash gift of N200,000 medal and trophy while the 2nd contestant Moyosoluwa Eniola Folarin of (Yejide Girls Grammar school) came 6th on the overall.

However, Courtesy visit was made to the Honorable commission of education on 16th of November, 2022 in respect of the success that Oyo state made in the national debate. In attendance was the principal and 2 teachers from Queens College, the VP of Yejide Grammar School, the 2 contestants, SWIT national Secretary, Oyo State coordinator and some SWIT members.

We thank God and happy for the increment in member's number from 35 to 47 between October 2021 to October 2022. We are also using this medium to inform you that SWIT Oyo State present EXCO tenure will end in November 2022. The new Exco will be headed by Alhaja Amusa while the Electoral committee are working tirelessly to ensure a seamless transition.

Thanks for giving me and my wonderful Exco members the opportunity to serve.

Up SWIT, Up CITN and Up Nigeria.

Yours faithfully,

**Arinde Rosemary Oluwatoyin (Mrs).** MS.c, FCA, FCTI  
Oyo state Coordinator





## OYO SWIT CHAPTER: REPORT OF SENSITIZATION AND CAREER TALK

**T**o God be the glory, we appreciate the Almighty God for helping us to keep the flag of SWIT flying and to contribute our quota to humanity and in helping CITN to achieve its objectives. We were unable to do much because of the effect of Covid-19 pandemic on the world economy. Failure to get much financial support from outsiders and members during year prevented us from carrying out most of our proposed programs. Despite all odds, we were able to do the under listed programs.

Firstly, Sensitization and Career Talk took place on 24th November, 2021 at Basorun Ogunmola Grammar school, off Challenge, Ibadan Oyo State. We paid the WAEC fees of an indigent student in addition to SWIT customized Exercise books and biros that was given to the pupils. We also gave gifts to the teachers. Our members' turn out for the program was massive.

Secondly, Sensitization and Career Talk took place on 15th December, 2021 at Community Grammar school, Oluyole, Ibadan Oyo State. We paid the WAEC fees of an indigent student in addition to SWIT customized Exercise books and biros given to the pupils. We also gave gifts to the teachers. Our members' attendance was impressive.

Thirdly, Sensitization and Career Talk took place on 18th March, 2022 at Apostolic Faith Secondary School, off Anfani Street, Ibadan Oyo State. We had most of our members in attendance. SWIT customized Exercise books and biros were given to the pupils while gifts were also given to the teachers.

Moreover, as part of national SWIT action plan, Oyo chapter was not left out in compliance with the national directives. Tesac radio program was held in Radio station called Noble FM 107.1 on 20th June, 2022 at 8am. The topic chosen was "Informal sector and Tax Compliance in Nigeria: challenges and opportunities". The Discussants are as follows:

- \* Arinde Oluwatoyin Rosemary
- \* Prof. Olayinka Adenikinju
- \* Pst. Julius Olaniyan
- \* Dr. Adesoji Adedokun.
- \* While Mrs Babatunde Olaitan was also in attendance to give support.

Fourthly, Sensitization and Career Talk also took place on 17th July, 2022 at Elewura Grammar, off Challenge, Ibadan Oyo State. Exercise books and biros were given to the pupils while gifts were also given to the teachers. Most of our members were in attendance.



## Oyo State SWIT Chapter: Report on Visit to Orphanage Home



**S**ociety of Women in Taxation, Oyo State Chapter Visited Orphanage Home. We are grateful for every precious moment life offers us.

In our quest to give back to the society and extend love to people during this Yuletide, Society of Women in Taxation, Oyo State Chapter visited Galilee Foundation to extend various food items to orphanage children today, December 20, 2022.

It was a successful outing, the management of the Foundation appreciated SWIT. Profound gratitude to God and to all members for their contributions towards the program. God bless you all.

Compliments of the season all.

Up SWIT!

Women Talking Tax!

**Simbiat Olayinka Amure-Oduwaiye.** PHNA, CNA , FCTI.  
Chairman planning committee. Oyo SWIT chapter

## ECOWAS meeting with SWIT

**E**COWAS meeting with SWIT @ the temporary CITN Liaison Office 20 Bamenda Street off Abidjan Street Wuse Zone 3 FCT @ the Focused Discussion Group on Performance of VAT in Nigeria. It was quite an experience going through fact finding questions from the ECOWAS Consultant. Bosede Ikhanoba Dvc1 SWIT: FCT Coordinator Barr Adeyemi Adesola represented SWIT National today at the focused group discussion on VAT Performance in Nigeria and this was facilitated by ECOWAS PATF. Other Members of the FCT SWIT are Barr Amina T.Abdullahi FCTI and Emem Etuk, FCTI. Thank you Swit sisters for your representation.

Reported by  
**Emem Etuk** FCTI  
Publicity Secretary FCT





## SWIT Rivers State Chapter Investiture and Inauguration

**S**WIT Rivers State Chapter Investiture of Dame Eunice Ujirole Odum Ph.D, FCA, FCTI as the 3rd Coordinator SWIT Rivers State Chapter and Inauguration of the Exco took place on the 28th October, 2022 at Atrium Event Centre Port Harcourt.

In attendance were the CITN President - Chief Adesina Adebayo FCA, FCTI (represented by Prof. Godwin Emmanuel Oyedokun, FCTI), SWIT National Chairperson- Dr. Ruth Abiola Adimula, FCTI (represented by National Social Secretary- Mrs. Oluwaseun Olajube, FCTI), Port Harcourt & District Chairman – Mr. Godwin

Ogbu FCTI, Traditional Ruler - Ese I.O Nweke and well-meaning guest.

The Investiture was conducted by the National Social Secretary- Mrs. Oluwaseun Olajube, FCTI. Thereafter, the Coordinator Dame Eunice Ujirole Odum after her acceptance speech, conducted the Swearing-In of the Exco members.

The event was successful but Funds was a major challenged. Though, the Chapter was able to sourced funds from members and external of which the coordinator played a significant role using her influence and position in the society.





## An Inaugural Address by Dame Eunice Njiole Odum, PhD, FCA, FCTI. On the Occasion of Her Investiture as the 3rd State Coordinator of The Society of Women In Taxation, SWIT Rivers State Chapter and the Inauguration of the Executive Committee of The Chapter On Friday 28th October, 2022.

**The Special Guest of Honour:** Mr. Chibeoso Aholu, Chairman RIRS

**The Chairman of the Occasion:** Dr. Boniface Woko, FCTI  
Director of Audits, Uniport

**The CITN President:** Chief Adesina Adedayo, mni, FCA, FCTI.  
President and Chairman of Council, CITN

**The Chief Host and National Chairperson of SWIT:**

Dr. Ruth Abiola Adimula, FCTI. Esq.

**The Chairman of CITN-PH & District Societies:**

Mr. Godwin Ogbu, FCTI.

**The Grand Patron of SWIT-RIVERS:** Prof. Ezekiel E. Williams,  
Managing Consultant Eggheads Group of Companies and  
Tax Consultants

**The Royal Father of the Day:** Sir/Eze Ishmael O. Nweke,  
Paramount Ruler of Chokota Community in Igbo Kingdom

**Distinguished Special Guest:** Mr. Rufus Godwins, Esq., HOS RSG

- Dr. Olatunde Oladele, FCA, FCTI. Managing Partner  
O.O (Chartered Accountants & Tax Practitioners  
- The Management and Staff of the Office of the Head of Service,  
RSG.

- Distinguished Members of the 2022 Executive Committee,  
SWIT-Rivers

- All Professional Colleagues

- Distinguished Guests

- Ladies and Gentlemen

**M**y God is a good God indeed, therefore, I return all the glory, honour, power, majesty and adoration to Him alone, who has made it possible for us to gather in this manner today for this historic event in my life, may His name be highly and exceedingly worshipped and exalted for ever and ever, Amen. It is with utmost gratitude, great pleasure and every sense of responsibility and humility, that I stand before you today, as the 3rd Coordinator of Rivers State Chapter of the Society of Women in Taxation (SWIT), to welcome you, our distinguished audience to this Investiture/Inauguration ceremony of SWIT-Rivers State Chapter.

The Society of Women in Taxation was formally inaugurated on 7th May 2010 as an arm of the Chartered Institute of Taxation of Nigeria (CITN) with a view to serving as an umbrella body of the female members of the Institute and to meet the yearnings and aspirations of women to be recognized as a force to be reckoned with on tax policy issues, and also to serve as a forum for the promotion of socio-economic development of women.

The SWIT-Rivers Chapter was inaugurated in 2011 with Mrs. Ebietoma as the Pioneer Chairperson and with her team of executives, commenced the work of women talking tax in Rivers State. Tax is the principal source of revenue for the Government to finance governance, developmental policies and programs, hence its importance in the sustenance of a nation's economic growth and standard of living cannot be disregarded.

Our mission and vision are to build a Society that will promote and protect the interest of women in tax policy, law and practice, in furtherance of the aim of the CITN; and to be a leading professional women association in Nigeria, respectively. Membership of SWIT is tied to one's membership to the CITN, which is open to most recognized professional bodies like ICAN, ANAN, NBA, to mention but a few. The role of women in nation building cannot be over-emphasized. The active participation of women in any organization promotes efficiency, transparency and accountability, hence the push for the formation and subsequent inauguration of SWIT, to add value to CITN through active female participation. Our motto is integrity and service and invariably, our watch word.

The election that ushered me and my executive committee in, was keenly contested and like in every contest, a winner must emerge. I am therefore, appreciative of my fellow noble sisters for the confidence reposed on me to model the affairs of SWIT-Rivers for the period 2022/2024. Your overwhelming support and solidarity in the election is evidence of your acceptance of my leadership of our SWIT Chapter, along with my esteemed executive members.

### Our Assurance

We shall work in line with the National body to create sufficient awareness of the visions of SWIT and sustain its visibility in Rivers State and its environs through the following activities:

- \* Youth Evangelism Mission, aka, catch them young program aimed at secondary school students with a view to increasing their interests in the subject through enlightenment campaign visitations and the Schools annual tax debate competitions.
- \* Townhall meeting with petty traders, particularly, market women to emphasize the importance of record keeping in business entrepreneurship.
- \* Juvenile redirection and reintegration support to erring youths.
- \* Single mothers' empowerment via accessing of government grants, loans and educational support by International Organizations.
- \* Sensitization of the general populace on changes in tax laws and regulations affecting their compliance to tax (via annual Tax Week activities)
- \* Coordinated enlightenment campaigns against child and women abuse.

### Our Challenges

Finance for the execution of programs at the Chapter level has deteriorated significantly in the recent past. Our major sponsors, State Internal Revenue and the Federal Inland Revenue Services are economically constrained in their support of recent. More sponsors are therefore wanted to fill the gap. Payment of annual subscriptions is steadily declining as employers no longer honour their obligation to pay recognized



professional bodies' annual dues and mandatory trainings on behalf of their employees.

High level of unemployment amongst members and low level of remuneration when an opportunity comes up, which discourages prospective candidates from coming into the profession. Proliferation of quacks in tax practices which robs practicing members of their expected income.

#### **Our Prayer:**

The tax authorities are the major beneficiaries of our "pay your tax" enlightenment campaign and should partner effectively with us to realize set goals. More synergy among sister bodies like Swan and Fida for effective collaboration and meaningful result. The employers, particularly, Government and public institutions to promote CITN certification by making it a requirement to occupy certain offices.

#### **Appreciation**

I am eternally indebted to God Almighty for thus far He has led us. I appreciate my family members whose support are unquantifiable in the making of this investiture a reality.

Our most valued partner, patron, sponsor and adviser, Prof. Ezekiel Williams, CEO, Eggheads Consulting is a dependable partner whose support to SWIT-Rivers is second to none. I can't thank enough, the National leadership of SWIT for effective mentorship and motherly role.

I am indebted to the immediate past State Coordinator, Mrs. Helen Ow'honda-Wopara for her consistent and kind support. My boss and Head of Civil Service, you are too kind, I am grateful to you and the entire staff of your office. Mr. Olatunde Oladele & Co., I appreciate you for being there for us when we needed your support.

We are grateful to the Chairman of the occasion, Dr. Boniface Woko and the Uniport Management for showing us love and kindness in both cash and kind. Many thanks Dr. Woko for accepting to chair this event at such short notice.

My Lord Bishop Rt. Revd Okechukwu Precious Nwala, President General of Ogbakor Etche and Excros, PG and Exco of Council of Knights of Etche Diocese, my Traditional Rulers and others who have assisted in prayers, cash or/and kind to make this occasion successful, I say, a big thank you.

I am overwhelmed by the goodwill messages and encomiums received for this occasion, from family, colleagues, friends and well-wishers, I am deeply touched by your show of love. From me and my Executive members, hearty thanks and God's blessings.

**Dame Eunice Njirole Odum, PhD, FCA, FCTI.**  
SWIT-Rivers State Chapter, 3rd Coordinator

## **SWIT Rivers State Chapter** **Visit to Priesthood Holy Charity Home**



**S**WIT Rivers State Chapter visited Priesthood Holy Charity Home, Elelemwo, Porthacourt on Friday 16th December, 2022. This is in line with the spirit of giving at Christmas especially to the less privileged.

Food items, Juice, Malt and toiletries were presented to the home. The children and the management of the home were pleased to receive us. The children prayed for the general and individual intentions of SWIT members which was concluded by the Pastor of the Home. Afterwards, SWIT Rivers Coordinator prayed for the children and the management of the Home.





## SWIT Rivers State Chapter TESAC School Debate

**S**WIT Rivers State Chapter TESAC School Debate took place on 27th October, 2022 in Port Harcourt. Pre Debate activities include; the welcome address by SWIT Rivers Coordinator – Dr. Eunice Odum, FCTI and Opening Remark by the SWIT National Chairperson- Dr. Ruth Abiola Adimula, FCTI (represented by National Social Secretary- Mrs. Oluwaseun Olajube, FCTI). The competition was flagged off by the Port Harcourt & District Chairman – Mr. Godwin Ogbu

The panelist were: 1 Dr.Catherine Iheanyichukwu (Moderator) / 2. Godwin Ogbu / 3. Rukky Wilcox / 4. Stephanie Osoh





## Abia state SWIT Chapter: Report on Investiture/ Inauguration



### BRIEF PROFILE OF THE COORDINATOR

My name is Mrs. Ibe-Onyike Ngozi Ucheagwu, a native of Ibinaukwu Igberere in Bende L.G.A. A Christian and happily married with godly children. A B.Sc. degree from Ahmadu Bello University Zaira, Kaduna State.

Presently, I am a Civil Servant working in Abia State Internal Revenue Service as Director of Direct Taxes. A member of Chartered Institute of Taxation of Nigeria and Society of Women in Taxation.

### ACCEPTANCE SPEECH

I wish to thank the Almighty God who made it possible for us in Abia to be among the SWIT Chapters that were inaugurated on the 25th January 2023 during the South East Zonal Tax Conference of Chartered Institute of Taxation held at Enugu.

My regard goes to the South East CITN and South East SWIT Executives for wisely including the inauguration in the South East Zonal Conference programme. I also wish to thank the National SWIT National Chairperson and her entourage for gracing the occasion with their presence.

I will not forget to thank Abia State Women in Taxation (SWIT) members for electing me and others executive members into this enviable position(s) which made the investiture possible.

I, on behalf of other executives promise to move this organization forward through our programmes and activities. We will work as a team, abiding by the rules and regulations guiding this noble institute God helping us.

**Mrs. Ibe Onyike N.U.**  
(Abia State SWIT Co-ordinator)



## LAGOS SWIT CHAPTER: REPORT TAXPAYERS' OUTREACH COMMITTEE ON TAX EDUCATION & SENSITIZATION AT THE ANNUAL TRADE FAIR

There is always excitement in the air at the Annual Trade Fair and Exhibition because of the number of people from all works of life who have cause to converge on the Tafawa Balewa Square, Race Course, Lagos to conduct some form of business activities or simply, to engage in pleasure and sightseeing in a week affair which took place from 4th November, 2022 to 13th November, 2022.

This year, the Society of Women in Taxation (SWIT) Lagos Chapter was not left out of the excitement, as the Taxpayers'

Outreach Committee saw it as a great opportunity and avenue to educate and sensitize big organizations as well as the Small and Medium Enterprises and individuals on tax matters through free distribution of her taxpayers' pamphlets and offering of PRO BONO SERVICES rendered on Wednesday 9th November and Saturday 12th November, 2022.

The Chairman Taxpayers' Outreach Committee, Mrs Yemisi Daramola, FCA, FCTI, was particularly excited when she won the sum of N20,000 in a raffle draw by Eko Token.





## LAGOS STATE SWIT CHAPTER: REPORT ON SENIOR SECONDARY SCHOOL PUBLIC SPEAKING COMPETITION- 2022 EDITION

It was yet another edition of the Society of Women in Taxation (SWIT) Lagos Chapter; the 2022 Edition of Public Speaking Competition on Taxation among secondary students across the state. Basically, the debate was introduced among secondary schools in the state in order to catch them young and create awareness or tax discourse even from the secondary school level.

The event was held on the 27th of October, 2022 at the Chartered Institute of Taxation of Nigeria (CITN) Tax professional House, Alausa, Ikeja and had in attendance principal officers of the Institute. The topic for the day was very apt: "The Prospects of Taxation as a Career Choice in Nigeria". To

do justice to the topic were speakers from nine schools, both private and public within the state. After a keen contest, TOPGRADE SECONDARY SCHOOL clinched the first position whilst Marywood Girls School and Igbobi College came second and third position respectively.

The 4th State Coordinator of the Chapter, Barr. (Mrs.) Cecilia Odenafenale Odibo seized the opportunity to appeal to the federal and state government across the country to include taxation as a subject in the school curriculum "to establish the significance and necessity of taxation to Development as well as a Veritable Choice of Career/Profession for younger generation to embrace".



L - R: Mr. Mark Dike, past president, CITN; Barr. (Mrs.) Cecilia Odenafenale Odibo, State Coordinator, SWIT Lagos; Winner of public speaking competition representing Topgrade Secondary School, Lagos, Adebola Oni; Dame Olajumoke Simplice, immediate past president, CITN; Prince Razak Quadri, past president, CITN.



L-R: Trophies and gifts for the first, second and third position in order of presentation



L - R: Barr. (Mrs.) Cecilia Odenafenale Odibo, State Coordinator, SWIT Lagos; Winner of public speaking competition representing Topgrade Secondary School, Lagos and the other winners of 2nd and 3rd position.



L-R: Prince Razak Quadri, past president CITN in a handshake with Barr. (Mrs.) Cecilia Odibo, the State Coordinator SWIT Lagos, whilst Dr. (Mrs.) Titi Fowokan, the immediate past state coordinator and representative of the president of CITN, Mr. Adeshina Adedayo at the event looks on.



Barr. (Mrs.) Cecilia Odibo surrounded by the panel of Judges, some EXCO Members, SWIT Lagos Chapter and student representatives.



L-R: Mrs. Jennifer Gbalajobi, the VC 2 SWIT, Lagos Chapter; the State Coordinator, Mrs. Cecilia Odibo; the Chairman sub-committee, Mrs. Adesanya and Mrs. Yetunde Olorunleke- Olowofoyeku, Assistant General Secretary.





Some of the EXCO Members with the top three Winners at the event.



The State Coordinator, Cecilia Odibo; panel of judges and representatives of the schools in a group photograph.



A cross-section of students at the public speaking competition event.



**DEBATE** —From Left: Mark Dike, past president, CITN; Mrs. Cecilia Odenafenale Odibo, State Coordinator, Society of Women in Taxation, SWIT; Winner, Public Speaking Competition on Taxation, Adebola Oni, from Topgrade Secondary School, Lagos; Dame Gladys Simplice, immediate past president, CITN, and Rasay Quadri, past president, CITN, during the Lagos State Senior School Public Debate on Taxation, by SWIT, Lagos State chapter, in Lagos. Photo: Kehinde Shonola

## LAGOS SWIT CHAPTER: Report on Taxpayers' outreach at the FIRS msto, tax education sensitization workshop

There is no gainsaying the fact that SWIT Lagos Chapter through its Taxpayers' Outreach Committee was highly visible at the Federal Inland Revenue Service (FIRS) Inaugural Tax Sensitization /Awareness Workshop for the Alaba/Badagry Tax Jurisdiction and its Environs organized by the tax controller, Alaba MSTO, Barr. (Mrs. Cecilia Odenafenale Odibo who incidentally is also the State Coordinator of the Society of Women in Taxation (SWIT) Lagos Chapter. The Theme was Taxpayers Education: Voluntary Compliance for

Increase Revenue Generation. The interactive session which was under the auspices of the Management team of the FIRS took place on 31st August, 2022 at Makanjuola Aderemi hall, Lagos State University (LASU), Ojo Lagos. The Chairman of the Occasion was Mr. Mark Dike, past president Chartered Institute of Taxation of Nigeria (CITN). The President of CITN, Mr. Adedayo Adeshina was also in attendance ably represented by a Council Member/Deputy Vice President (DVP) CITN, Mr. Innocent Ohagwa, FCA, FCTI.



In order to meet the objectives for which the Committee was set up, the Outreach Committee members led by Mrs Daramola Yemisi, FCA, FCTI were able to showcase themselves as experienced experts to reach out to educate taxpayers comprising trade associations like A.T.A.T.A and BACCIMA through the free distribution of TAXPAYERS' PAMPHLETS which had write ups on the sub-themes of the Workshop: Understanding Obligations and Rights of Taxpayers, Understanding Tax Types and Tax authorities and Deepening Taxpayers Compliance with Ease- Tax pro Max Experience and Book keeping requirements to aid Traders on taxpayment compliance. The glory of the day was the objective criticisms from taxpayers and their resolve to cooperate with government to honour their civic responsibilities.



The State Coordinator, (SWIT) Lagos, Barr. (Mrs.) Cecilia Odibo and members of the Taxpayers' Outreach Committee at the event.



Mr. Abba Kabir, Group Lead General Tax Operations Group, FIRS receiving a gift on behalf the Executive Chairman FIRS, Mr. Muhammad Mamman Nami



Presentation of gift to Mr. Abba Kabir, Group Lead, Gen. Operations Group, FIRS



The Outreach Committee presentation of gift to President A.I.A.T.A, Mr. Geoffrey Mbonu



Mr. Innocent Ohagwa, who represented the CITN President presiding over the Kola breaking session.



The Outreach Committee presentation of gift to representative of LIRS.



Presentation of gift to representative of BACCIMA



A copy of the TAXPAYERS' PAMPHLET on display by Barr. (Mrs.) Otivbo Olaniyi and Mrs Amaka Itie, Secretary, Taxpayers' Outreach Committee.



L R: Bisi Ikeazor; Yemisi Daramola, Chairman Outreach Committee; Mariam Kessington, Chairman Publicity sub-committee; Cecilia Odibo, State Coordinator, SWIT Lagos; Tolu Akpomedaye, State Coordinator FIRS LMW; Otivbo Olaniyi, Publicity Secretary, SWIT Lagos and Jacinta Kelechi-Ukaonu.



L-R: Mr. Abba Kabir, Group Lead Gen. Operations Group, FIRS; Barr. (Mrs) Cecilia Odibo, TC Alaba MSTO, Mr. Geoffrey Ugochukwu Mbonu, President A.I.A.T.A; Mrs Tolu Akpomedaye, State Coordinator, Lagos Mainland West Coordination Office, FIRS; Mr. Mark Dike, Past President, CITN and Chairman of the occasion.



## SOCIETY OF WOMEN IN TAXATION (SWIT) LAGOS CHAPTER VISIT TO LITTLE SAINTS ORPHANAGE, OGUDU GRA, LAGOS



L - R: (Sitting) Dr. Mrs. Ani, Financial Secretary SWIT National; the state coordinator Lagos Chapter, Barr. (Mrs.) Cecilia Odenafenale Odibo and the VC 1, Mrs. Sandra Momah Surrounded by other members of the Chapter.

In the spirit of the Valentine season, SWIT Lagos Chapter paid a courtesy visit to the Girls at Little Saints Orphanage, Ogudu GRA, Lagos on Saturday, 11th February 2023 to share love and gifts with the inmates on a LOVE DAY outing. The day is particularly memorable and auspicious for the chapter as it marked the official last outing for the 2021/2023 tenure.

The girls were so joyous and excited to see the representatives of Chapter whom they gave a heartfelt welcome before settling down to watch a short documentary on the history of the Orphanage Home. It was emotional and impactful event; as some of the girls displayed their skills and dexterity in dancing as well as other forms of entertainment.

The SWIT National was not left out of the hospitality as it was ably represented by Financial Secretary: Dr. Ani who magnanimously donated the sum of N200,000 to support an inmate; a graduate of Crawford University to assist her to establish a trade or business.

The state coordinator, Barrister Mrs Cecilia Odibo also added colour to the visit because as a 13th February born, SWIT members in attendance kept shouting and chanting happy birthday celebration songs to her, to celebrate her birthday with the girls. Indeed, it was absolutely, lovely out there was bright, I could feel love in the air. There was also an opportunity to educate and sensitise the youngsters on types of taxes, tax payments and the benefits of tax compliance which the State Coordinator easily did. Hard copies of THE TAXPAYERS PAMPHLET produced by the Chapter's Taxpayers Outreach Committee were distributed among the girls for further education on tax matters.



The State Coordinator in a pose with other members of the chapter presents the HAPPY LOVE DAY cake in lieu of ST. VALENTINE'S celebration.



The State Coordinator presenting cheque/some other gifts to the Matron of the Centre, Ms Josephine George.



The recipient of the N200,000 donated by Dr (Mrs) Ani in a group photograph with SWIT Sisters



## REPORT OF THE SOCIETY OF WOMEN IN TAXATION (SWIT) MAIDEN PERSONALITY LECTURE IN HONOUR OF DR. IFUEKO M. OMOIGUI OKAURU MFR, FCTI, HELD AT NAF CONFERENCE CENTRE, ABUJA ON THE 9TH DECEMBER, 2022.

TOPIC: A ROAD MAP FOR ECONOMIC ADVANCEMENT OF THE NIGERIA STATE: REFLECTIONS AND THOUGHTS.



Member, All Council Members present, the CITN Registrar and CEO Mr. Adefisayo Awogbade, Director Budget, President, Association of Professional Bodies of Nigeria- Mr. Manason G. Rubainu, CEO's and MD's of public Institution representatives, SWIT Life Patrons, Mr. Foluso Fasoto, Past CITN President, the Immediate CITN Past President, Dame Olajumoke Simplice, SWIT National Chairperson Dr. Abiola Adimula, SWIT Tax ambassadors from various secondary schools in FCT, and all special guests on behalf of the Council of CITN and SWIT to the distinguished Lecture in honour of Dr. Ifueko Okauru, MFR, FCTI. She thanked God for the opportunity to stand to welcome everyone, especially the Honouree and her husband- Mr. Bayo Okauru, Director General of Nigeria Governors Forum to the occasion, SWIT Exco and NEC members, and friends of the Institute. She appreciated sister professional bodies who were present numerous to mention, Women groups and members of the Councils of National Council of Women Society.

She gave a brief of the event with the topic: "The Road Map for Economic Advancement of the Nigerian State: Reflection and Thoughts" as one to be of interest to everyone who is present, she trust that the honouree and the panellist will do justice to the topic and come out with useful suggestions that will lead to economic development in all works of live. The Chosen of the Honoree for the maiden lecture was not a difficult decision because of her trail blazing achievements in the tax profession and as a former Executive Chairman of Federal Inland Revenue Service (FIRS), she did her best and raised the bar in Tax Revenue Generation. She provided the needed support during the inauguration of SWIT in May 2010 for the SWIT. The support she gave the Society are the reason it is still standing strong today. She saw what others did not see in the young society, today, SWIT has grown and still growing because of her contribution to the development of taxation.

She further enumerated activities done by the Society of Women in Taxation and its concern for the future generation, the future leaders of this great nation, in that spirit, the Society this year organised debate among girls secondary school students in the 3 geopolitical zones and the finalist came to Abuja on the 11th November 2022 for the championship final round. The overall winner of the SWIT National Tax Championship Debate and other SWIT Tax Ambassadors were present today from some selected schools here in Abuja (FCT). She indulged everybody to pay attention and participate actively and come out with some suggestions that can provide guides during the presentation for the economic advancement and requested participants to relax, network and have fun while welcoming everybody to the event.

### 1.0 INTRODUCTION

The Society of Women in Taxation (SWIT) held a Maiden Distinguished Personality Lecture on the 9th December 2022 in honour of Dr. Ifueko M. Omoigui Okauru, MFR, FCTI with the theme: A Road Map for Economic Advancement of the Nigerian State: Reflections and Thoughts.

### 1.1 Welcoming address by Committee Chairperson

The Committee Chairperson Mrs. Ruth Arokoyo, FCTI welcomed and recognized the presence of everybody present- the Hon. Minister of Finance, Budget and National Planning Chairman of the Occasion. The CITN 15th President and Chairman of Council -Chief Adesina Adedayo, mni, FCA, FCTI represented by the CITN Vice President Barr. Samuel Agbeluyi, FCTI. The representative of the Chief of Defence Staff, The Inspector General of Police ably represented by AIG Zone 7 Abuja- AIG Kayode Egbetokun, the FCT Commissioner of Police ably represented by ACP Philomina Lawrence, Comptroller General Immigration Services represented by Asst. Comptroller Elizabeth Enoch, the CITN Deputy Vice President Mr. Innocent Ohagwa, CITN Honourary Treasurer Mr. Simon Kato, Dr. Justina Okoror, FCTI Pioneer SWIT Chairperson and CITN Council



## 1.2 Opening Remarks by SWIT National Chairperson Dr. Abiola Adimula Eqs

The National Chairperson in her welcoming address recognised the honouree Dr. Ifueko M. Omoigui, MFR, FCTI and one of SWIT Life Patrons. As a former Executive Chairman of FIRS, her prominence professionally in Nigeria and outside Nigeria is enormous. She is a leader per excellence, a mentor and a pride to womanhood sharing the wealth of knowledge and experience that can enhance socio-economic development for the country.

She gave brief on the Society of Women in Taxation activities which uphold the ideas of CITN primarily and also do activities to engage the informal sector, market women, and small and medium business people, to educate them on taxation with an intention to guide them on right taxes to pay and to improve revenue generation for the governments at all levels. These are done through media publicity, schools programme, sensitization and advocacy at national and state levels. She called on the Federal and States governments to support CITN and SWIT through FIRS and SIRS as the impact is unquantifiable. On the State of the Nation, the National Chairperson call on everybody to play their respective roles adequately to ensure free, fair and peaceful elections and let Nigerians be true to their consciences to ensure that right people are voted into political offices for the progress of the nation. That government at all levels should work towards ensuring improved security in the country, whereby the security challenges of kidnapping, banditry, ritual killings, militancy, insurgency among others are ribbed permanently.

She appreciated the panellist for creating time despite the high level on-going politicking in the country towards the general elections. She thank the special guest of honour, Chairman of the Occasion, the Guest of Honour, all Special Guests, the three arm of government- Executive, Legislature, the Judiciary, the Security outfits- Service Chiefs, the Nigeria Police, Immigration, Custom, MDAs, Professional bodies, National Council of Women Societies, Schools, the Press and everybody present physically and online. The FIRS and International Budget Partnership collaboration and sponsorship to SWIT are deeply appreciated. The Heros and Heroines are sponsors of the occasion she appreciated their support. The Honouree family, CITN, corporate bodies, individuals and most importantly beautiful SWIT members led by Mummy Deme Olajumoke Simplice, FCTI – CITN Immediate Past President, they stood in the face of financial challenges, own the event and made huge personal contributions to ensure that this event come to reality. The CITN President Mr. Adesina Adedayo, mni, FCTI described the event as “a landmark and unprecedented occasion.” he further recognised Royal fathers, eminent personalities present and respectable Panelists cutting across the entire nation with each Executive Governor Panellist representing their regions to discuss the “Roadmap for Economic Advancement of the Nigerian State: Reflections and Thought.”

## 1.3 Remarks by the Chief Host: The CITN 15th President and Chairman of Council

The Chief Host, the CITN 15th President and Chairman of Council Chief Adesina Adedayo, mni, FCTI, who was represented by the Vice President Barr. Samuel Agbeluyi gave





his remark by stating that he is excited that the gathering is intellectual and not politically, reason that he is personally delighted that the woman being celebrated had made her mark professionally to worth the honour, he is part of it, and he can confirm that there was no no sentiment in her choice. He has been her admirer for a long time. CITN will continue to celebrate particularly when women get to break the barrier that is breaking the ceiling where men are still struggling. He also appreciated Mr. Manason the brand new President of Association of Professional Bodies of Nigeria, he recognized colleagues in Council and husband of the Honouree.

He gave the reason for not physically present as he was on Joint Tax Board assignment and trip outside Nigeria. CITN President said the event was in line with the Institute's tradition, of honouring distinguish personality who have made a significant contribution to taxation and the development of Nigeria economic well being. Dr. Ifueko Okauru is a fellow of the Institute (CITN), a renown Tax Policy expert, tax administrator, reputable Economist, Accountant, excellent public servant and an elder state woman who has served Nigeria in various capacity most notable as the Executive Chairman of the FIRS. He said, from 2004 – 2012 Dr. Ifueko Okauru championed tax reform system that transformed significantly tax revenue collection figures, she is also the first female Chairman of FIRS and that under her leadership the FIRS made great and significant improvement in tax administration and compliance in the country. It is indeed an honour to have her here to share her knowledge and experience with the theme, A Road map for economic advancement of the Nigeria State: Reflections and Thoughts. He is confidence that her insight will provide a valuable benefit to all of participants as we strive for better future for Nigeria.

He concluded by celebrating and commends SWIT under the dynamic leadership of Dr. Abiola Adimula Esq, FCTI for working tirelessly to put thought together for such a laudable event. SWIT has consistently demonstrated their commitment in ensuring that the objective of CITN is achieved most especially in developing tax profession in Nigeria. As an institute CITN is proud of SWIT and on this note he thanked all for being present and urge them to pay a rapt attention and engage technically on the lecture. He thereafter declared the occasion open.

## 2.0 INTRODUCTION AND OPENING REMARKS BY THE HONOREE

The Citation of the Honouree Dr. Ifueko M. Omoigui Okauru, MFR, FCTI was read and after that, she acknowledged her husband Mr Okauru and she then decorated the student who won the overall competition as SWIT Aambassador. She was delighted seeing the young students present and congratulating them and charged them to propagate taxation in all their future professions. She further recognised her late father who usually was in her lectures but today he is no more. She requested the audience to stand and observe a minute silence in memories of her late father. She gave a brief of his illness and how the father fought and his last battle was over on the 24th November 2022, the day of National thanksgiving in USA. She thanked God for his life at 91 he was a strong man, she promised to continue with the legacy her parent gave to her, which is forever to continue to give back to humanity.

She appreciated the honour SWIT gave to her as the first ever distinguish personality Lecturer. She believes in the need to encourage women in the world all over and even more so, in her country Nigeria, in all sector of the economic, government and civil society for women to contribute their God given talent and strength to the progress of Nigeria. She also thanked her father because she didn't realise that the girl and women are so disadvantaged and she use the moment to honour her father for never allowing her to be disadvantage. She further encouraged people, families, parents, wards anyone that has any opportunity to uplift the gild child or women to give women their due place not to hinder them because women are great stakeholder they represent 50% of the country. They do not deserve to be left behind, or denied opportunities. 'We penned it we demand it and we should take it.' She is here because she truly believed and agreed to follow a road map that will bring Nigeria across race, ethical, age, gender, educational and economic level.

## 2.1 Brief as the Executive Chairman of Federal Inland Revenue Services (FIRS):

The achievement that was talked about in FIRS is the product of a road map process that was in the interest of everyone. As the arrow head of FIRS, she led to map out their stakeholders, staff, taxpayers, government, all agencies and it was a massive effort and she could smile today anytime she remembers the complaint that time for example, 'madam there are too many meetings, madam like too many meetings,' they invite everyone to talk and experiment, put a structure in place and change it. That hard work pays- because all those efforts yielded good results that FIRS is building on today. She saluted all FIRS people physically, online, past and present for all that they've done and continue to do, may God continue to uplift them.

The achievements talked on is a product of having road map, when the theme of the personality lecture came, she quickly took it. It may sound simple but the power is in the process, a process of alignment, a process with a clear purpose and set goals, a process that was diligently monitored and tracked through the meetings to achieve the desire results, a process that was inclusive, everyone was involved. All the 3 labours unions, Ministry of Finance, Salaries and Wages Commission, Judiciary, Civil Service Commission, National Assembly, there is no one that was not brought to the fold. When it came for deployment, there was another fight on where each staff wanted to be posted to, but they were redeployed appropriately, even tough not satisfied then, they didn't understand but now they appreciate it. We can't have an inclusive process if we decide to stay in our comfort zones we need to move from our comfort zone and this involved all stakeholders including the taxpayer. They didn't understand the movement then, that they need to move out from their comfort zone to be able to see things differently.

- \* A process that recognize the way to set achievable goals achieve them and set new goals.
- \* A process that recognize inherent power of people to making the process to work up flow.
- \* A process that was constantly changing that does not stay static because as you learn more, you improve on what you have.



- \* It was a process of continuous improvement learning from all over tax authority all over the world, changing, trying new methods to achieve desire results and for this road map from FIRS, physical element include having it all diagnostic of the situation.

She identified four required reform strategy as:

- \* A process that will set vision and mission, objectives goals and strategies are very critical.
- \* A process that looks at the legislation making sure that they have the right legislation as a map as a tool for driving what we wanted to achieve,
- \* the right structure, governance structure
- \* Required funding. You can't have a road map without a proper funding.

## 2.2 DOMESTIC ECONOMIC OUTLOOK

- \* Economic growth will significantly subdue in 2023 due to heighten structural issues especially low productivity in critical sectors. However, election related spending will support growth in some sectors.
- \* Continued upward pressure in inflation driven by exchange rate depreciation, food inflation.
- \* Monetary policy tightening would continue in the New Year. This could lead to heightened financial risk and NPLs of the banking system.
- \* Heightened fiscal deficit will amplify Nigeria's sovereign risk in 2023. High debt servicing cost and other fiscal sustainability indicators may deteriorate.

## 2.3 CHARGED TO THE PRESIDENT AND GOVERNORS

1. To halt the decay.
2. To rebuild our foundation as a country.  
Inculcate the values we need to be trusted both internal and external partners by setting up a team of like minds and diverse reformist. For the sake of economic advancement, we can't grow tax when people are disenchanted and cannot trust each other.
3. Modify existing development plan to be more robust and inclusive, such that if I have a target as company I know

how it is tied to the national development plan it should be tied to.

4. Publicly monitoring, tracking, rewarding and sanctioning openly plans and implementation.

## 2.4 CONCLUSION

She concluded with these notes:

- \* That Nigeria is our country and a wonderful country and it pains a number of us, who have seen better times to see Nigeria degenerating. There is such much scope to do things, so much to do, so much to leave on, uplift people around us who do not have opportunity and give them that chance that will make them better citizens and better resident of the country.
- \* We need to begin to drive where ever we are, but ultimately our country from the systemic perspective to remember that whatever we do affect somebody else, so don't think about yourself think about how it affect the rest of the crowd.
- \* As tax community, revenue is such central to development but revenue generation is only done at the pleasure of the taxpayer who is growing in an improved economic, as a taxpayer is better sees infrastructure development to make him even do better. We have a stake not just been a tax practitioners, we have a stake in growing our economy, we have a stake in making each one of us do the right thing, check the cost of government, our election, fuel subsidy and what government is doing. If we must subsidise fuel, why can't we do something that we will all benefit from, not a few. It is in our hands and by God's grace we will and hopefully we will get there.

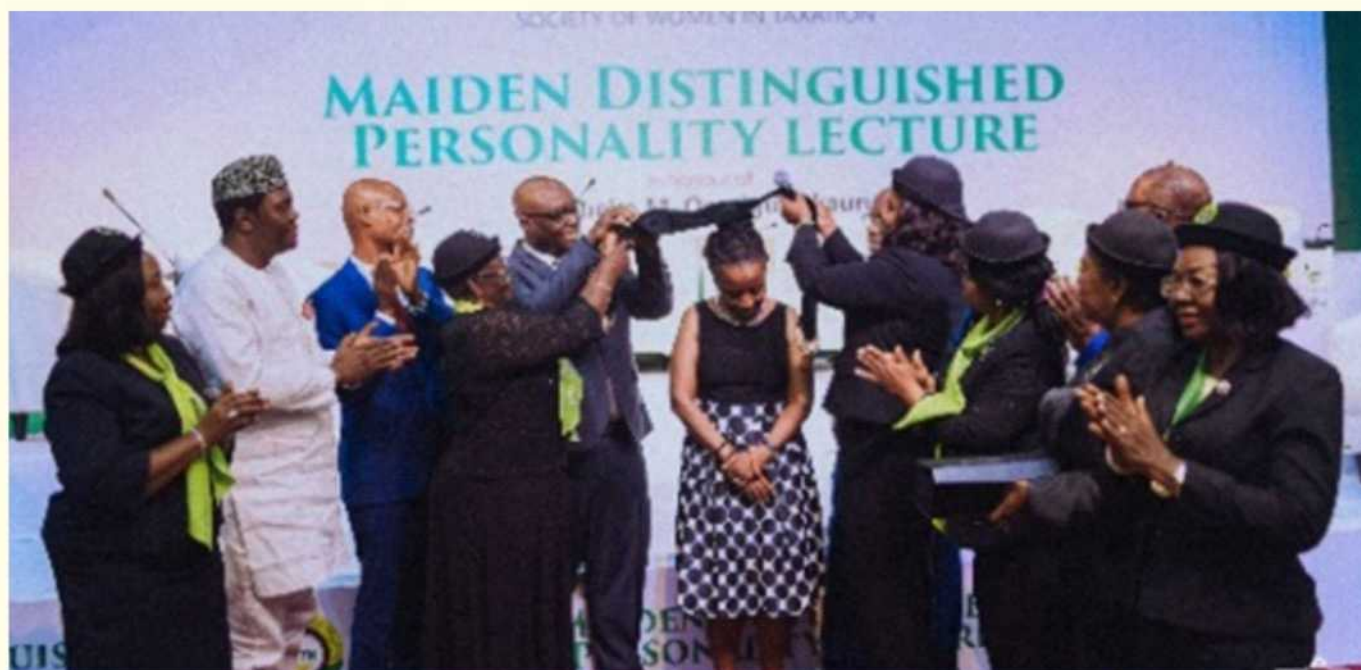
This will touch those of us that need to do something about this, and few people in our environment who can sit back together and she hope they are listening, and change the cause, the way they did in 1999 and let's stop fighting each other because we have too much to lose by fighting. Let's start working together even if we are in different political parties, work together to build the country and not to pull it down, and as God will help us we will get there.













**SWIT 2ND INTERNATIONAL PROFESSIONAL  
CONFERENCE, GAMBIA  
30TH - 21ST JANUARY, 2023**





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**SWIT 2ND INTERNATIONAL PROFESSIONAL  
CONFERENCE, GAMBIA  
30TH - 21ST JANUARY, 2023**







## SOCIETY OF WOMEN IN TAXATION

A COMMUNIQUE ISSUED AT THE END OF THE SECOND INTERNATIONAL PROFESSIONAL WOMEN CONFERENCE HELD FROM 29 JANUARY TO 1 FEBRUARY 2023, AT KAIRABA BEACH HOTEL, SENEGAMBIA, WEST AFRICA



### Preamble:

The Society of Women in Taxation (SWIT) being the female arm of the Chartered Institute of Taxation of Nigeria (CITN), setting the pace on engaging Professional Women in national development, organized the 2nd edition of the International Professional Women Conference with the theme: **BUILDING WOMEN LEADERS FOR THE FUTURE**, at the Kairaba Beach Hotel, Senegambia, West Africa, between 29th January and 1st of February 2023. Delegates were drawn from different professions including Tax Practitioners, Accountants, Auditors, Bankers, Lawyers, Journalists, Engineers, and Security Personnel, among others.

### Attendance:

Dr. Abiola Adimula, FCTI, National Chairperson of SWIT was the conference convener and the planning committee chaired by Dr. Titilayo Fowokan, FCTI, (CITN Council Member). The dignitaries present at the conference include: H.E. Hon. Seedy K.M. Keita; Honorable Minister of Finance and Economic Affairs of the Gambia, Mrs. Massandjé Touré-Litsé; ECOWAS Commissioner for Economic Affairs and Agriculture, ably represented by Mr. Salifou Tiemtore; Director of Customs Union and Taxation, ECOWAS Commission, Abuja, Nigeria. The Gambia Revenue Authority (GRA), Banjul, the Gambia was well represented by Mr. Yankuba Darbo; Commissioner General, Mr. Essa Jallow; Deputy Commissioner General & Head of Domestic Taxes Department (DTD), and Mrs. Lucy FYE Jagne; The Board Chairwoman. Other guests include Mr. Lamin Jatta; Managing Partner, Accord Associates, the Gambia, Mr. Babatunde Oladapo; Executive Secretary, West African Tax Administration Forum (WATAF) and Mrs. Beatrice Mboge, Chief Executive Officer, Gambia Women's Chamber of Commerce, The Gambia. The Chief Host of the conference, Chief Adesina Adedayo, mni, FCTI, the 15th President and Chairman of Council, CITN was ably represented by Barr. Samuel Agbeluyi; FCTI, Vice President CITN. Other distinguished guests present at the conference include but not limited to: Dr. Justina Okoror; FCTI, CITN Exco Member and SWIT Pioneer Chairperson, Princess Elemaya Ebilah; National Chairperson of Professional Women Accountants of Nigeria (PROWAN), the CITN Council Members, Hajia Kudirat Abdul-Hamid; the Immediate Past Chairperson of SWIT Nigeria, Ms. Esi Duma Sam, SWIT Ghana's National Chairperson, Mrs. Aissatou Ndiaye SWIT Senegal's National Chairperson, Mrs. Doriane Hounkonnou SWIT Benin's National Chairperson, and several other women from different professional bodies across West Africa countries and South Africa.

### Presentations:

The Conference was enriched by paper presentations in six different sessions. The lead Paper on **"Building professional women leaders for the future"** was presented by Engr. Dr. Elizabeth J. Eterigho FNSE, FNSChE, President, Association of

Professional Women Engineers of Nigeria (APWEN). The paper discussants were: Barr. Samuel O. Agbeluyi, FCTI, Vice President of CITN, Mr. Emeke Nwabuzor, Managing Partner, Emeke Nwabuzor & Co (CITN Council Member) and Madame Aissatou Ndiaye, Chairperson of SWIT Senegal. Mr. Babatunde Oladapo, Executive Secretary, West African Tax Administration Forum (WATAF), chaired the session.

The second session on **"Women and Politics: Making Footprints on Africa's Development"** was moderated by Mrs. Oluwasike Ibiwoye, Tax Partner at Ascension Consulting Services. Dr. Abiola Adimula; National Chairperson, SWIT, Princess (Mrs.) Sarah Adebisi Sosan, OFR, FNIM, CEO – GFR Educational Services Limited, Mrs. Doriane Hounkonnou; Director of ESG SARL, Dr. Abdallah Ali-Nakyea; Senior Lecturer, School of Law, University of Ghana, Accra, Ghana, Mrs. Bosede Ikhanoba, FCTI; First Vice Chairperson, Society of Women in Taxation Nigeria and Mrs. Beatrice Mboge, Chief Executive Officer, Gambia Women's Chamber of Commerce, The Gambia, were the panelists who discussed the topic extensively.

Thereafter, Mrs. Delia Ndlovu, Deloitte Africa Board Chair, Johannesburg, Gauteng, South Africa and Ms. Itireleng Kubeka, Managing Director, Deloitte Africa Tax & Legal, Johannesburg, Gauteng, South Africa, both anchored a Seminar on **"Creating the Board Room Presence"**.

Dr. Tinuola Akinbolagbe, CEO, Private Sector Health Alliance of Nigeria (PSHAN) directed the extensive and exciting session on **"The Woman and Her Health"**. The discussion was practical and addressed the issue of the maternal health, sexual health, age related and genetic health issues. She advised that when a woman takes care of herself, she becomes her own best friend.

The second paper presentation on the topic **"Evaluating Women Participation in Economic Development"** was presented by Mrs. Folashade Femi-Lawal, Head, Digital Banking, First Bank of Nigeria Limited. The chairman of the session was Chief (Mrs.) Victoria Oluwafunmilayo Awomolo, SAN and the discussants were Prof. Godwin Oyedokun, Professor of Management & Accounting, Lead City University, Ibadan (CITN Council Member) and Mrs. Esi Sam; National Chairperson SWIT Ghana, Chartered Institute of Taxation, Ghana.

The second panel session were handled by Mr. Taiwo Oyedele, Partner & Africa Tax leader, PricewaterhouseCoopers (PwC), H.E. Amb. Dr. Monisoye Olorunsola Afolabi; Member, ECOWAS Trade Liberalization Scheme Task Force, Princess Elemanya Ebilah; National Chairperson of PROWAN, Mr. Olusesan Okunade; General Manager, Operations Adroit Metering Services Ltd, Nigeria, and Mr. Salifou Tiemtore. They made insightful expositions on the topic **"African Continental Free**



**Trade: Impact on Economic Development”** during their session, which was moderated by Mrs. Sandra Momah, FCTI, Associate Partner, Ernst & Young (EY). All panelists agreed that the AFCTA was a game changer to bring about transparency and accountability across African nations.

#### Highlights of Papers Presented:

1. Leadership must start from youth and education of the girl child cannot be overemphasized. Therefore, nurturing the growth of upcoming generations of women is a major assignment for professional women today.
2. In order to build and develop women leaders, mentorship, capacity building and training must be encouraged. Effective leadership training will prepare women for future challenges and enhance their performance as leaders in organizations.
3. There must be synergy amongst women with a view to supporting one another. The “pull her down” syndrome can kill the “can do” spirit in a woman and should be eradicated.
4. Bias such as old stereotype, fewer connections and lack of flexibility have prevented women from taking up apex roles.
5. Executive presence is about the ability to inspire confidence as a woman in your leaders, subordinates and organization.
6. Inclusive and authentic leaders are necessary to ensure women inclusiveness and participation in the Boardroom. Such leaders are collaborative and recognize the contribution of other women.
7. Requisite education and family support is key to women advancement.
8. Women in leadership positions should enhance innovation and creativity by introducing new products and services, which can lead to new ideas and solutions that can drive economic growth.
9. Organizations should promote work-friendly balance in the work place by implementing flexible work arrangements such as parental leave, flexible childcare, etc.
10. Gender-based violence should be addressed through appropriate government policies, reforms and enactment of applicable laws, which should be duly implemented.
11. There is the need for the financial sector to provide special arrangements for access to credit and capital for women, especially those with small and medium scale businesses.
12. Organizations can leverage on Corporate Social Responsibility (CSR) initiatives to educate women on economic empowerment and how to promote their visibility in the development of the economy.
13. Encouraging gender diversity in governance can be implemented through sponsorship of women for political office.
14. Result of research works on the impact of menopause on women's productivity and subsequent implication on economic growth can be used for advocacy towards providing policy direction to government and the effective implementation of such policy.
15. Attention of women and mothers' advocacy should be shifted to developing the male-child alongside the girl-child for posterity sake. This should be focused on the “right-child” education.
16. Consideration should be given to encouraging tax laws that favour women and engenders equity.
17. Advocacy for voluntary tax compliance should be planned to create awareness on tax issues and laws to the citizens at grass root levels.
18. There is need for women to formalise trade at borders by forming associations. WAUTI/SWIT West Africa to work closely with ECOWAS to ensure that barriers to trade by women are removed.
19. Women discrimination issues should be presented to the ECOWAS secretariat for necessary support. Thus, initiating the active involvement of ECOWAS in such matters.
20. Women need to initiate the review of existing treaties and laws to address gender issues identified and proffer recommendations through a well-articulated communiqué to the African Union, and providing recommendations on treaties and laws that are gender insensitive through the ECOWAS.
21. Leadership is not about control but influence. Therefore, women should realize that they have what it takes to make positive influence when performing their leadership roles.
22. Good leadership qualities are embedded in character and integrity. They include self-awareness, personal development, effective cross-cultural communication, strategic thinking, innovation and action.
23. Health is wealth and only healthy women can showcase the entrenched attributes of professionalism.
24. Fear, timidity, lack of exposure and collaboration affect women advancement negatively.

#### Other Side Attractions:

The Conference featured a welcome dinner and networking cocktail where participants and resource persons mingled and enjoyed the beautiful garden of the Kariba Beach resort. Also, there was an African cultural night where delegates were gorgeously robed in different African attires and showcased rich African heritage in appearances and dancing steps. Each of the 5 countries represented, showcased their culture and danced to the beat of songs from their respective countries. The countries represented were Benin Republic, Ghana, Senegal, Nigeria and the Gambia.

Finally, a boat cruise excursion was organized with a visit to Lamin Lodge, a local oyster farm and factory. The trip was relaxing, interesting and educative. There was a lot to eat and people also enjoyed dancing to various collection of music as the conference participants cruised across the Gambia River.



### Recommendations for Stakeholders Action:

The following recommendations and suggestions were proffered for the various stakeholders: For The Executive Arm of Government via the Ministry in charge of Women Affairs

1. Initiate policy to promote work-friendly balance for women and address flexible work arrangements to give room for family care, such as parental leave, flexible childcare, etc.
2. Ensure that applicable laws for guarding against gender-based violence are implemented and erring citizens found guilty of disobeying such laws are made to face the consequences.
3. Create avenues within the financial services sector for improved access to credit and capital for women entrepreneurs especially those involved in small and medium scale businesses.
4. Specifically, the Ministry in charge of Women Affairs should create a platform for research on the impact of menopause on women's productivity and contribution to economic growth, and initiate policy to address this.

### For The National Assembly

1. Enact laws that will encourage gender parity and change the narratives of women in leadership.
2. Support the enactment of laws that will promote improved sensitization and awareness programmes on the rights of women in order to empower women and reduce discrimination.
3. Amend the Electoral Act and other election guidelines to provide for gender sensitive and equitable requirements for intending female political candidates and encourage women participation in politics and governance.

### For WAUTl and ECOWAS

1. WAUTl/SWIT West Africa to work closely with ECOWAS to facilitate gender-friendly trade policies for West Africa and ensure prevention and/or removal of any barriers to cross border trade by women.
2. WAUTl with the support of ECOWAS should initiate the review of treaties and laws within Africa for gender parity and make recommendations, through Communiqué, to African Union on amendments of the provisions that are gender insensitive.
3. Organise programmes to promote increased awareness on various opportunities for African women on Africa Continental Free Trade Area (AfCFTA) Agreement, and other treaties and policies in Africa, especially within ECOWAS member states.
4. WAUTl should initiate discussions on women discrimination issues with the ECOWAS Secretariat and follow up for necessary actions.

### For Professional Women Bodies and Women Groups

1. Professional women should make contributions to national development in their respective spaces towards building a nation of their dream.

2. Women generally and particularly Professional women should get involved in politics and attain leadership positions at different levels, to make their impact felt and penetrate the "glass ceiling".
3. Professional women in leadership should endeavor to nurture the upcoming generations of women and mentor them for growth.
4. Successful women should inspire other women and encourage their advancement by providing support that will trigger the "can do" spirit in them.
5. Leaders of women groups should organize leadership trainings to continuously build and develop future women leaders as well as mentorship programmes, capacity building and training that will prepare younger generation of women for future challenges and impactful leadership.
6. Professional women in collaboration with other Women groups should leverage the Corporate Social Responsibility (CSR) initiatives to organize economic empowerment programmes for women and raise public awareness.

### For All African Women

1. Endeavour to support, collaborate and recognize the contribution of other women to ensure women inclusiveness and participation in leadership positions, especially the Boardroom.
2. Obtain requisite education and encourage family support to facilitate advancement to the top.
3. Be inspired to enhance innovation and creativity by introducing new products and services, to provide new ideas and solutions that can drive economic growth.
4. Encourage and provide necessary support for other women to seek knowledge and self-development, in preparation to occupy key positions.
5. Play active role in making positive impact within immediate communities, as a means of preparing for politics at the grassroots.
6. Always strive for excellence and be willing to take responsibility for own actions.
7. Be role models to other women.
8. Maintain good health, be hygiene conscious, and observe regular medical check-up to remain healthy and be in a stable state of mind.
9. Ensure gender-equity in the training and upbringing of both the male and female child to maintain balance in building the future professional leaders.

### Conclusion

It is not an understatement that the 2nd International Professional Women Conference organized by SWIT Nigeria has successfully grown to be West Africa affair, with the conference ending as the 9th Annual Tax Conference of the West African Union of Tax Institutes (WAUTl) is starting.

It is expected that the recommendations from the Professional Women Conference as proffered for the various stakeholders, if implemented, will make positive impact in the plight of professional women across West Africa.





March 7, 2023

## CITN APPOINTS NEW REGISTRAR/CHIEF EXECUTIVE

Dear Esteemed Members,

The Council Of The Chartered Institute Of Taxation Of Nigeria at Its 17<sup>th</sup> Council meeting on March 3 2023 appointed **Dr. Musibau Lanre Olasunkanmi**, FCTI as its new Registrar/Chief Executive.

Dr. Lanre Olasunkanmi who until this appointment was the Deputy Registrar (Corporate and Internal Services) takes over from Mr Adefisayo Awogbade, FCTI the Registrar/CEO who retires after 12 years of meritorious service by 18 April 2023.

By this appointment, Dr.Olasunkanmi, will be overseeing the day- to- day administration of the Secretariat of the Institute.

It is hoped that the institute will record significant progress under his leadership.

A handwritten signature in blue ink, appearing to read "Kemi", is placed above the name of the signatory.

**Dr. (Mrs) Kemi Oluwagbami**, ANIPR  
*Head of Corporate Communications*



## REPORT OF 12TH CITN SOUTH-EAST ZONAL TAX CONFERENCE - ENUGU 2023

### Investiture and Inauguration of the SWIT South East States Chapters: Abia, Ebonyi, Enugu, Imo and the conferment of Chieftaincy title of the SWIT National Chairperson

This is the 1st Tax Zonal conference being organized by the South-East Zone of CITN. The theme of the Conference is Taxation and Sustainable Development in Nigeria: The Case of South- East Zone.

The program was compressed for only two (2) days, due to security challenges in the Zone, that is, January 24th and January 25th, 2023. The first day of the event January 24th, 2023, witnessed the following courtesy visits:

1. Courtesy visit to the Enugu State Governor's office where the Deputy Governor Barr. Cecilia Ezeilo received the entire team of CITN led by Barr. Samuel Agbeluyi the Vice President standing in for the President Chief Adesina Isaac Adedayo mni, FCA, FCTI. At this meeting, pleasantries were exchanged for the mutual benefit of both CITN and the entire states in the zone.
2. The team visited the Chairman, of Enugu Internal Revenue Service (EIRS) Prince Emeka Odo and were received with open hands where issues germane to the progress of the Service and the entire zone were discussed.

Before the official commencement of the program on January 25th, 2023 a courtesy visit was made to HRM Igwe Dr Chike P.N.Onodugo, The Ujaligwa III of Umuavulu-Abo, where the National Chairperson of SWIT, Dr. Abiola Adimula was crowned and installed as (Nnediora Nma I).

The national Chairperson Dr. Abiola Adimula in her acceptance speech appreciated HRH and the Eze's cabinet for the honor bestowed on her and the great Institute of Chartered Taxation of Nigeria. She made a pledge to the tune of three hundred thousand naira (N300, 000) to HRH and his cabinet, which has been redeemed as at the time of writing this report. (Attached is a letter of appreciation from the palace).

At about 10 am the Executive Governor of Enugu State His Excellency Rt. Hon. Dr. Ifeanyi Ugwuanyi, who was ably represented by Sir Professor Paschal. I.P. Okolie, the Senior Special Assistant to the Governor on Financial Matters declared the Conference open. The Conference progressed with the first paper titled- Taxation and Sustainable Development in Nigeria-The Case of South-East Zone was delivered by Dr. Mark Abani FICA, FCTI. The content of the lecture started with What Tax is and why should it be paid.

The second lecture titled –Harnessing the Potential of Tax Consultants to Increase domestic revenue mobilization was delivered by Chief Sir Kevin U Obieri. His view on the South-East was that people do the right things in the wrong way. So, his paper aimed to encourage people to do what is right at the

right time and in the right place.

The 3rd lecture was titled: Legal Framework for Presumptive Tax Regime and Revenue Optimization in the South-East Zone, delivered by Barr. Chukwuemeka Eze. The fourth lecture was titled: Increasing Internally Generated Revenue IGR through Automation delivered by Hon Isaac Chimereze Okeigbo Okoro. His paper aimed to encourage automation in government and private businesses to achieve maximum efficiency and effectiveness in doing business.

#### INVESTITURE AND INAUGURATION

At the gala night held on 25th January 2023, the newly inaugurated Chapter Coordinators were sworn in by the national Chairperson Dr Abiola Adimula FCTI.

Among those Sworn in on the 25th January, 2023 are:

1. Chief (Mrs.) Dr. Nkemdilim Virginia Udeh  
SWIT COORDINATOR ENUGU
2. Mrs. Oyibe Angela Adaeze  
SWIT COORDINATOR ABAKALIKI
3. Dr. Lady Angela Duru  
SWIT COORDINATOR OWERRI
4. Mrs. Ngozi Ibe-Onyike  
SWIT COORDINATOR UMUAHIA

In their acceptance speech, they all appreciated the institute for the responsibility given to them and promised to uphold the value of the Institute. The gala night was great with several fun fairs and glamour as the curtain for the Conference was drawn.

The Conference ended with the following identified challenges and recommendations. These challenges are:

1. Lack of presumptive Tax policies as it affects the informal sector.
2. Some tax agencies are still collecting taxes violently.
3. The study reveals that several people are still not in the tax net.
4. Lack of appropriate technology for tax collection.
5. In some instances, the system of payment and receipts are subject to hacking by fraudsters in connivance with some Tax Administrators and Tax Consultants.

#### RECOMMENDATIONS:

1. Right presumptive Tax policies must be put in place as it affects the informal sector
2. The tax net should be expanded and enlarged to bring in more taxpayers into the tax net.
3. Tax is the law and on no account should tax be collected violently without following due process lawfully.



4. Appropriate technology should be employed for effective and efficient tax collection.
5. Though Tax laws provide for enforcement, the authority should encourage taxpayers through persuasion, education, enlightenment, and advocacy.
6. The system of payment and receipts should be simple, easy, and secure.

Thank you

**Oyibe Angela. A**

ACA, ACTI

SWIT COORDINATOR ABAKALIKI





**ACCEPTANCE SPEECH AND INAUGURAL ADDRESS BY OYIBE ANGELA ADAEZE.** BSC, MSC, ACA ACTI  
ON HER INVESTITURE AS THE PIONEER COORDINATOR OF SOCIETY FOR WOMEN IN TAXATION(SWIT)  
ABAKALIKI AND DISTRICT SOCIETY AT THE 12TH CITN (SOUTH- EAST) ZONAL TAX CONFERENCE  
"ENUGU 2023" HELD IN DESTINY EVENT CENTRE 45C NZA STREET IND. LAYOUT ENUGU ON TUESDAY  
24TH- WENESDAY 25TH JANUARY,2023.

#### PREAMBLE

Let me start this acceptance speech by expressing my profound appreciation to the Almighty God for making this day possible, I want to once again say a very big welcome to the president and his entourage, the National chairperson (Nne di ora Mma) and her entourage to the coal city state.

How can I forget my District chairman Mrs. Nnachi Justina for all her support and encouragement throughout the whole process and to you all my newly elected EXCO BRAVO to us all.

#### PROTOCOLS

The president of Chartered institute of taxation of Nigeria, Chief Adesina Adedayo (mni, FCA, FCTI and his entourage. The National Chairperson -Dr Ruth Abiola Adimola and her entourage.

The chairman of this noble Occasion

My professional colleagues, please permit me to stand on the already established protocols.

#### ACCEPTANCE SPEECH

It is therefore with humility, great sense of responsibility and a determination to selflessly serve, that I Oyibe Angela Adaeze (mrs.) graciously accept my election as the pioneer SWIT Coordinator of Abakaliki and District Society.

Given the value cherished by this great institute, I promise to hold dear this great position of trust and responsibility imposed in me by this great institute.

I wish to dedicate this lifetime achievement to the Almighty God who has been my anchor and to my loving husband and children for all their support and care.

Long live the Chartered institute of Taxation of Nigeria  
Long Live Society for Women in Taxation of Nigeria  
Long live Enugu State of Nigeria  
Long live the Federal Republic of Nigeria.

Thank you all and God bless.

## Plateau State SWIT Chapter Reports

The Society of Women in Taxation had a maiden distinguished personality Lecture in honour of Dr. Ifueko M. Omoigui Okauru, MFR, FCTI. Topic: "A Road Map for Economic Advancement of the Nigeria State: Reflections and Thoughts". SWIT Plateau Chapter was represented by 5 EXCO lead by the Chapter Coordinator Mrs. Esther J. Nyam. SWIT Plateau Chapter Congratulates Dr. Ifueko M. Omoigui Okauru, MFR, FCTI for a successful lecture.







PLATEAU CHAPTER WAS PART OF THE CELEBRATION OF THE INTERNATIONAL WOMEN'S DAY AS ALL THE MEMBER CAME TOGETHER AND OBSERVED THE DAY WITH THE THEME FOR INTERNATIONAL WOMEN'S DAY, 8 MARCH 2023 (IWD 2023) IS, "DIGITAL: INNOVATION AND TECHNOLOGY FOR GENDER EQUALITY".

## SWIT PLATEAU CHAPTER NOVELTY MATCH

The Society of Women in Taxation (SWIT) organized a novelty football match between the CITN Bombers and SWIT Babes on the 29th March, 2023 to commiserate the just concluded celebration of the International Women's Day which took place on March 8th, 2023.

The match started at 3:30pm with a 30 minutes aerobic session for the team players before the main match. The line-up for the CITN Bombers was 7 men with Hon. Philip-Dan Hirkop FCTI, the Plateau State Commissioner of Budget and Planning, as a team member against the line-up of SWIT BABES were 15 females.

The match was kicked-off at 4:00pm by the Executive Chairman of the Plateau State Internal Revenue Service (PSIRS) Mr. Arlat Dashe FCTI who was supported by the representative of the Tax Controller, Federal Inland Revenue Service, Jos Mr. Adamu Dogos and management staff of the both FIRS and PSIRS.

There were spectators from both teams and well-wishers to cheer up the Teams. The match ended 1-0 in favour of SWIT Babes and the scorer of the only goal of the match was Mrs. Florence Mwansat ACTI. Cash prize and Trophies were presented to both teams by the Executive Chairman of PSIRS.



The Executive Chairman PSIRS Mr. Arlat Dashe FCTI been supported by Mr. Adamu Dogos representative of the Tax Controller FIRS Alh. Muhammed Gidado and other dignitaries during the introduction of SWIT Babes team before the Match.



SWIT BABES AND CAPTAIN ESTHER J. NYAM



CITN BOMBERS AND SWIT BABES





## SCHOOL TAX SENSITIZATION AND AWARENESS CATCH THEM YOUNG!

A Tax Sensitization and Awareness was carried out at Government Secondary School, Chweln-Nyap in Jos North Local Government of Plateau State by the Society of Women in Taxation, Plateau Chapter on the 30th March, 2023 at the School Hall.

The program was scheduled for 10:00am. Members of SWIT started arriving at the School at 9:30am, and reported to the Principal Office. The representative of the Principal Mr. Selnan Dikang welcomed everybody and led us to the hall where the students were already waiting. 100 students were in attendance, with 14 members of SWIT also in attendance.

The event started with prayers by Mrs. Christy A. Pobul ACTI, followed by an introduction of SWIT members by the Publicity Secretary Mrs. Rosemary Mamot FCTI. Thereafter, the opening remarks by the Principal who welcomed SWIT to the School and expressed happiness for the school to be chosen as the first school in Jos North Local Government Area of the State to have Tax Sensitization and Awareness. He assured to welcome SWIT for more of such activities whenever it arises and encouraged the student to listen attentively.

The Coordinator Plateau State Chapter Mrs. Esther J. Nyam FCTI, gave an opening remarks where she appreciated the School for accepting and granting SWIT the permission to come and interact with the students. She encouraged the students to pay wrap attention because there will be questions and answers at the end of the presentation. She further, presented a brief history of SWIT from the National level to Plateau State Chapter and believed that after the sensitization, they were going to become tax ambassadors and join the Institute in the future.

The first paper was presented by Mrs. Florence Mwansat ACTI, on an overview on Taxation as follows:

- \* History of Taxation
- \* What is Tax
- \* What is Taxation
- \* Who is a Taxpayer
- \* Relevant Tax Authorities in Nigeria
- \* Types of Taxes
- \* Tax System
- \* Principles of a good tax system
- \* Taxes and Levies collectable by the three tiers of Government
  - \* Federal Government
  - \* State Government and
  - \* Local Government
- \* Importance of Tax

The second presentation was delivered by Mrs. Ebwase Samme ACTI, on Value added Tax (VAT) who gave a general overview and highlights as below:

- \* VAT is a consumption tax paid when goods are purchased and services rendered
- \* It is a multi-stage tax
- \* VAT is borne by the final consumer
- \* All goods and services (produced within or imported into the country) are taxable except those specifically exempted by the VAT Act
- \* VAT is charged at a rate of 7.5%
- \* Some goods and services such as non-oil exports are zero rated
- \* All taxable persons are required to file VAT monthly returns not later than 21st day following the month of transaction.

At the end of the presentation, there was a session for questions and answers, the students asked questions emanating from the presentations and the sensitization generally. Answers were given to them by members of SWIT and 9 students who answered correctly were given a text books that was published by Irene; Onwuka on StarDust Comic – The Patriot Kids which was sponsor by the Joint Tax Board (JTB). Thereafter a customize exercise books with SWIT Logo as souvenirs were distributed to the 100 students in attendance. The students in attendance were from classes (SS1, SS2 and JSS3).

The Principal gave a closing remarks, he appreciate and thanked SWIT for the souvenirs and pray that we plan and come again. The second vice Coordinator Mrs. Rachel Ibi-Kuzhu ACTI, gave the vote of thanks and appreciated the management and staff of Government Secondary School Chweln-Nyap for the warm reception to sensitize the students which was a huge success.







Mrs. Florence Mwansat presentation - Brief overview of Taxation



Mrs. Esther J. Nyam FCTI Coordinator and Mrs. Ebwase Samme ACTI presenting gifts.



Hajiya Halimatu Maidambe FCTI, 1st Vice Coordinator and Mrs. Rachel Ibi-Kuzhu ACTI, distributed customize exercise books to the students after the Tax Sensitization.



Mrs. Rosemary A. Mamot FCTI, anchoring the programme.



## Orphanage Visit



**S**WIT Plateau Chapter visited the House of Recab No. 26 Liberty Dam road off British America junction Jos, Plateau State. The visit is to identifying with the orphanage and less privilege in the society as part of our corporate social responsibility, giving back to the society and to demonstrate the act of giving and as part of celebrating Easter with them. The orphanage has over 130 children aged from 3 to 18 years.

It was an experienced that cannot be forgotten easily, we pray that it will be a continuous gesture and pray, God will continue to protect and guide the vulnerable in our society.

Items donated are:

- \* 60 pieces of yams
- \* 2 packs of tissue papers
- \* 2 bags of detergents
- \* 3 cartoons of indomie super
- \* 3 packs of bar soap
- \* 1 cartoon of medium Vaseline (24 pieces)
- \* 4 small cartoons of biscuits.



SWIT MEMBERS WITH ORPHANAGE COORDINATOR MR. ANTHONY A.



SWIT PLATEAU STATE CHAPTER MEMBERS WHO VISITED THE ORPHANAGE



# SWIT Visits Orphanage Home in Abuja

As part of her corporate social responsibility, the leadership of SWIT both at national and state chapters converged in Abuja during her annual leadership retreat and made donations to an orphanage home in FCT, Abuja. Bulk of the items donated which included food, toiletries, households and necessities were contributed freely by some SWIT members. The excitement in the faces of the children in the home while receiving SWIT members was a good assurance that SWIT has brought joy to the needy. The Manager of the home, appreciated SWIT for the kind gesture and prayed for greater heights for SWIT.





